


POLICY NUMBER: 20-	Measure Z Funding Carry Forward Policy	
ORIGINAL ISSUE DATE: October 18, 2019		
REVISION DATE: 2020	POLICY CONTACTS: County Administrative Office	
RELATED DOCUMENTS:	RELATED POLICIES: Not Applicable	

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## SECTION I – PURPOSE

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Since voter approval in November 2014 and subsequent enactment in April 2015, the County of Humboldt has received and managed a half-cent (\$.05) local sales and use tax, known as “Measure Z.” Through an annual application process, Measure Z provides funding to internal departments and local organizations in order to maintain and improve public safety and essential services, such as law enforcement, emergency response, illegal cannabis cultivation enforcement and prevention, child abuse enforcement and prevention, crime investigation and prosecution, substance abuse rehabilitation, mental health treatment, rural fire protection, road repairs, and other services.

Measure Z funds are intended for use within the Fiscal Year (FY) for which they are awarded. The county recognizes that organizations may face unexpected challenges throughout the term of the FY that may inhibit them from spending down the awarded funds within the projected timeframe. Therefore, from time to time, county departments or outside organizations (Awardees) may be allowed to “carry forward” the total amount, or a portion, of the unused funding to the following year. The purpose of this policy is to ensure Awardees are aware of the requirements and limitations of all Measure Z funding carry forward requests.

## SECTION II – APPLICABILITY

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This policy applies to all Measure Z funding recipients.

## SECTION III – DEFINITIONS

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**Measure Z:** The local half-cent (\$.05) local sales and use tax measure, known as “Measure Z,” used to maintain and improve public safety and essential services which was passed by the voters of Humboldt County on November 4, 2014 and became operative on April 1, 2015

**Carry Forward Requests:** Requests to make available funds that have been awarded for use in one fiscal year available for use in subsequent fiscal years.

**Awardee:** A recipient of Measure Z funding

## SECTION IV – POLICY

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### A. Criteria or Approval

1. All requests for Carry Forward must be submitted in writing to the County Administrative Office and must include a detailed description as to the need to Carry Forward funding. All requests must be submitted no later than April 30 of the fiscal year funds were originally awarded. This deadline aligns with the preparation of the recommended budget.
2. Approval for Carry Forward may be granted by the County Administrative Officer (CAO), or designee. There will be no formal appeal process, however requesters are welcome to participate in the County Budget Process and attend public hearings on the budget, which take place not fewer than 10 days after the recommended budget documents are available.
3. Requested Carry Forward funds must be used for projects outlined within the Awardee's original approved Measure Z Funding Application and/or Memorandum of Understanding (MOU). Funds cannot be redirected to another project outside of the approved scope of work as outlined within the Measure Z Funding MOU.
4. Potentially allowable reasons for Carry Forward requests include unavoidable delays caused by vendors or contracted service providers, changes to construction timelines or other unavoidable delays in project timelines and/or equipment delivery, and other reasons deemed necessary by the CAO. Only unavoidable circumstances will be considered by the CAO for approval of Carry Forward fund requests.
5. Any unspent funding allocated for staffing will not be approved for Carry Forward. Should funding allocated for staffing remain unspent for any reason at the end of the fiscal year, those funds will be reallocated to the Measure Z Fund and budgeted in the next funding cycle.

### B. Funding Threshold for Carry Forward Requests

1. Any Carry Forward request for funding applications of \$50,000 or greater must be made in dollar amounts equal to or greater than \$5,000.00. For funding applications of \$50,000 or greater, no Carry Forward requests will be granted for fund amounts equaling less than \$5,000.00 at the end of the fiscal year for which it was granted.

2. Any Carry Forward request for funding applications under \$50,000 must be made in dollar amounts equal to or greater than \$1,000.00. For funding applications under \$50,000, no Carry Forward requests will be granted for fund amounts equaling less than \$1,000.00 at the end of the fiscal year for which it was granted.
  
3. Should funds remain unspent in dollar amounts below an application's Carry Forward threshold at the end of the fiscal year, those funds will be reallocated to the Measure Z Fund and budgeted in the next funding cycle.

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Board Approved:

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Estelle Fennell, Board Chair

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Date

Pursuant to Board Order \_\_\_\_\_ Dated \_\_\_\_\_