



AGENDA ITEM NO.  
**I-3**

# COUNTY OF HUMBOLDT

For the meeting of: July 19, 2016

Date: July 11, 2016  
To: Board of Supervisors  
From: Amy S. Nilsen, County Administrative Officer *CD for AN*  
Subject: Ordinances Relating to the Creation of the Department of Finance

### RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve the attached ordinances (Attachments 1 and 2), adding Chapter 19, Division 4 of Title II to the Humboldt County Code relating to two ballot measures on creating the Department of Finance and whether the Director of Finance should be an appointed or elected position. Pursuant to prior Board action, the aforementioned measures will be placed on the November 8, 2016 ballot.

SOURCE OF FUNDING: General Fund

### DISCUSSION:

Government Code Section 26980 allows the board of supervisors of any county to establish the office of Director of Finance. Accordingly, the county may submit to voters of Humboldt County the question of whether an office of Director of Finance shall be established, and if so established, whether the office shall be elective, or appointed by the Humboldt County Board of Supervisors.

Prepared by Sean Quincey CAO Approval *C. Shindler*  
REVIEW: Auditor \_\_\_\_\_ County Counsel *(D)* Human Resources \_\_\_\_\_ Other \_\_\_\_\_

TYPE OF ITEM:  
 Consent  
 Departmental  
 Public Hearing  
 Other \_\_\_\_\_

PREVIOUS ACTION/REFERRAL:  
Board Order No. M-1, H-1 and M-1  
Meeting of: Nov. 3, 2015, Feb. 9, 2016, May 10, 2016

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT**  
Upon motion of Supervisor Fennell Seconded by Supervisor Sundberg  
Ayes Sundberg, Fennell, Lovelace, Böhm, Bass  
Nays \_\_\_\_\_  
Abstain \_\_\_\_\_  
Absent \_\_\_\_\_

and carried by those members present, the Board hereby approves the recommended action contained in this Board report.

Dated: July 19, 2016  
By: *Kathy Hayes*  
Kathy Hayes, Clerk of the Board

On February 9, 2016, your Board approved placing the creation of the Department of Finance on the November 2016 ballot. In addition, your Board on that date approved placing a question on the ballot to determine if the position of Director of Finance should be an elected position. On May 10, 2016, your Board received a report regarding consolidating the offices of the Treasurer-Tax Collector and the Auditor-Controller into one Department of Finance, pursuant to Government Code Section 26980. At that time, your Board took the following action:

- Adopted a resolution containing the ballot measure questions of creating a Department of Finance and a second question on whether the Director of Finance should be an elected position, and;
- Directed County Counsel to develop impartial analyses for the ballot measures.

It should be noted that all references in any ordinance, resolution or policy of the County of Humboldt, or in any other document, to the Department of Finance shall be deemed to be references to the office of the Director of Finance of the County of Humboldt.

Before your Board today are two ordinances regarding these measures. The ordinances detail the specific duties and structure of the proposed Department of Finance, as well as the conditions under which the Director of Finance shall be selected. If the voters of Humboldt County vote to consolidate the offices of the Treasurer-Tax Collector and the Auditor-Controller into one Department of Finance, only then will the results of the second question regarding the position of the Director of Finance be necessary. If voters favor the establishment of the department, but do not favor making the Director of Finance an elected position, then your Board shall appoint the Director of Finance. Attachment 1 contains a proposed ordinance for the creation of the Department of Finance, and an elected Director of Finance. Attachment 2 contains a proposed ordinance for the creation of the Department of Finance, and an appointed Director of Finance. If voters approve the establishment of the department in the November election, then staff will bring the appropriate ordinance to your Board for adoption.

FINANCIAL IMPACT:

There is minimal financial impact associated with the recommended action. If the above-referenced measures are passed by a majority of Humboldt County voters in the November 2016 general election, efficiencies should be realized with the blending of banking operations between the Treasurer-Tax Collector and Auditor-Controller Offices. However, these efficiencies will not be realized until January 2019 when the terms expire for the current elected officials leading these respective departments.

This request also meets your Board's Strategic Framework, Priorities for New Initiatives, by providing community appropriate levels of service and managing resources to ensure sustainability of services.

OTHER AGENCY INVOLVEMENT: None.

ALTERNATIVES TO STAFF RECOMMENDATIONS: Board discretion

ATTACHMENTS:

1. Proposed Ordinance Adding Chapter 9, Division 4 of Title II to the Humboldt County Code
  - a. *This is for creation of the department, and an elected Director of Finance*
2. Proposed Ordinance Adding Chapter 9, Division 4 of Title II to the Humboldt County Code
  - a. *This is for creation of the department, and an appointed Director Finance*

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF HUMBOLDT ADDING CHAPTER 19, DIVISION 4 OF TITLE II TO THE HUMBOLDT COUNTY CODE RELATING TO THE CONSOLIDATION OF THE OFFICES OF AUDITOR-CONTROLLER AND TREASURER-TAX COLLECTOR INTO A DEPARTMENT OF FINANCE AND OFFICE OF DIRECTOR OF FINANCE**

The Board of Supervisors of the County of Humboldt hereby ordains as follows:

SECTION 1. Sections 2419-1 through 2419-7 of chapter 19 of Division 4 of Title II are hereby added as shown on the attached pages.

SECTION 2. This ordinance relates to the consolidation of the offices of Auditor-Controller and Treasurer-Tax Collector of the County of Humboldt into a Department of Finance and office of the Director of Finance. This ordinance shall become operative if a majority of the electors vote to approve the measure at the election to be held on November 8, 2016, and shall take effect and be in force thirty (30) days from the date of its passage. If this ordinance is approved by the voters, a summary shall be published at least five (5) days before the date set for adoption and again fifteen (15) days after passage of this Ordinance. It shall be published once with the names of the Board of Supervisors voting for and against the Ordinance in a newspaper of general circulation published in the County of Humboldt, State of California.

PASSED, APPROVED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2016, by the following vote:

Ayes: Supervisors--  
Noes: Supervisors--  
Absent: Supervisors--

\_\_\_\_\_  
Chair of the Board of Supervisors of the  
County of Humboldt, State of California

(SEAL)

ATTEST:

Kathy Hayes, Clerk of the Board of Supervisors  
County of Humboldt

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**Chapter 13 - Employment Training Department and Office of Director**

(Repealed by Ord. No. 2273, § 2, 05/07/2002)

**Chapter 14 - Office of Director of the Humboldt Medical Center - Hoopa**

[\$ 2414-1 repealed by Ord. No. 2298, § 1, 04/01/2003]

**Chapter 15 - The Health Officer of the County of Humboldt**

- § 2415-1. Appointment.
- § 2415-2. Definitions.
- § 2415-3. Preparation and Promulgation of Rules and Regulations.
- § 2415-4. Provisions Supplementary to State Law.
- § 2415-5. Provisions Regarding Communicable Disease.
- § 2415-6. Powers Regarding Quarantine.
- § 2415-7. Right of Entry and Inspection.
- § 2415-8. Interference with Health Officer.
- § 2415-9. Penalty.

**Chapter 16 - The Clerk of the Board of Supervisors of Humboldt County**

- § 2416-1. Office Created.
- § 2416-2. Duties.
- § 2416-3. Appointment.

**Chapter 17 - Consolidation of the Offices of County Clerk and Recorder**

- § 2417-1. Consolidation of Offices.

**Chapter 18 - The Humboldt County Department of Child Support Services**

- § 2418-1. Creation of the Humboldt County Department of Child Support Services.
- § 2418-2. Duties and Control of Child Support Programs.

**Chapter 19 - The Department of Finance and the Office of the Director of Finance of the County of Humboldt**

- § 2419-1. Creation of Department and Office.
- § 2419-2. Consolidation of Offices.
- § 2419-3. Duties of the Director of Finance.
- § 2419-4. Election and Qualifications.
- § 2419-5. Separation of Offices.
- § 2419-6. Severability.
- § 2419-7. Operative Date.

TITLE II - ADMINISTRATION

DIVISION 4

COUNTY DEPARTMENTS AND OFFICES

CHAPTER 19

THE DEPARTMENT OF FINANCE AND THE OFFICE OF THE DIRECTOR OF FINANCE OF THE COUNTY OF HUMBOLDT

2419-1. CREATION OF DEPARTMENT AND OFFICE.

The Department of Finance and the office of the Director of Finance of the County of Humboldt are hereby created. (Ord. , § , /2016)

2419-2. CONSOLIDATION OF OFFICES.

(a) The duties of the offices of Auditor-Controller and the Treasurer-Tax Collector of the County of Humboldt are hereby consolidated with the duties of the office of the Director of Finance. (Ord. , § , /2016)

(b) The consolidation of the office of the Director of Finance with the offices of the Auditor-Controller and the Treasurer-Tax Collector of the County of Humboldt shall become effective upon the expiration of the current terms of the Humboldt County Auditor-Controller and Treasurer-Tax Collector. (Ord. , § , /2016)

(c) After the effective date of consolidation, all references in state law, or in any ordinance, resolution or policy of the County of Humboldt, or in any other document, to the offices of Auditor, Controller, Treasurer or Tax Collector of the County of Humboldt, or any such reference to any combination of such offices, shall be deemed to be references to the office of the Director of Finance of the County of Humboldt. (Ord. , § , /2016)

2419-3. DUTIES OF THE DIRECTOR OF FINANCE.

The Director of Finance shall perform all statutory duties of all of the offices hereby consolidated with the office of the Director of Finance, including, without limitation:

(a) Serve as the chief accounting officer for, and provide fiscal support services to, subordinate service or financing districts or agencies governed by the Humboldt County Board of Supervisors. (Ord. , § , /2016)

(b) Invest or reinvest the funds of the County of Humboldt and the funds of other depositors in the Humboldt County treasury, pursuant to Chapter 4 (Commencing with Section 53600) of Part 1, of Division 2, of Title 5 of the California Government Code. (Ord. , § , /2016)

§ 2419-3

(c) Upon the request of the Humboldt County Board of Supervisors, recommend persons or firms competent to perform the annual independent audit of the Department of Finance of the County of Humboldt as required by California Government Code Section 26983. (Ord. \_\_\_\_\_, § \_\_\_\_\_ / 2016)

(d) Consistent with the provisions, requirements and limitations of the Humboldt County personnel system:

(1) Appoint two qualified assistants, one to administer and oversee the Auditor and Controller functions of the Department of Finance and one to administer and oversee the Treasurer and Tax Collector functions of the Department. (Ord. \_\_\_\_\_, § \_\_\_\_\_ / 2016)

(2) Designate one of the assistants as next in authority to the Director of Finance, to temporarily discharge the duties of the Director in the Director's absence or during any vacancy in the office of the Director of Finance. (Ord. \_\_\_\_\_, § \_\_\_\_\_ / 2016)

(e) Complete any training required by statute for the offices of Treasurer and Tax Collector. (Ord. \_\_\_\_\_, § \_\_\_\_\_ / 2016)

(f) Perform all other primary duties of the office of the Director of Finance as required by any and all applicable local and/or state laws or regulations. (Ord. \_\_\_\_\_, § \_\_\_\_\_ / 2016)

(g) Perform all other duties incidental to the office of the Director of Finance as directed by the Humboldt County Board of Supervisors or the Humboldt County Administrative Officer. (Ord. \_\_\_\_\_, § \_\_\_\_\_ / 2016)

**2419-4. ELECTION AND QUALIFICATIONS.**

(a) The Director of Finance shall be an elected office. No person shall be elected to the office of the Director of Finance of the County of Humboldt unless such person meets the qualifications set forth in either California Government Code Section 26945 or in California Government Code Section 27000.7. (Ord. \_\_\_\_\_, § \_\_\_\_\_ / 2016)

(b) The Director of Finance shall assume office effective January 7, 2019 following election to the office of the Director of Finance of the County of Humboldt during the November 13, 2018 general election. (Ord. \_\_\_\_\_, § \_\_\_\_\_ / 2016)

**2419-5. SEPARATION OF OFFICES.**

Pursuant to California Government Code Section 24301, the Humboldt County Board of Supervisors reserves the right to separate by ordinance the duties of the offices consolidated by this Chapter. (Ord. \_\_\_\_\_, § \_\_\_\_\_ / 2016)

2419-6. SEVERABILITY.

If any provision of this Chapter, or the application thereof, is determined by a final judgment to be invalid, such invalidity shall not affect any other provision or application of this Chapter that can be given effect without the invalid provisions or application, and to this end, the provisions or application of this Chapter are expressly made severable. (Ord. \_\_\_\_\_, § \_\_\_\_\_, / /2016)

2419-7. OPERATIVE DATE.

This Chapter shall become operative thirty (30) days from the date of its passage. (Ord. \_\_\_\_\_, § \_\_\_\_\_, / /2016)



**ORDINANCE NO. \_\_\_\_\_**

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The Board of Supervisors of the County of Humboldt hereby ordains as follows:

SECTION 1. Sections 2419-1 through 2419-7 of chapter 19 of Division 4 of Title II are hereby added as shown on the attached pages.

SECTION 2. This ordinance relates to the consolidation of the offices of Auditor-Controller and Treasurer-Tax Collector of the County of Humboldt into a Department of Finance and office of the Director of Finance. This ordinance shall become operative if a majority of the electors vote to approve the measure at the election to be held on November 8, 2016, and shall take effect and be in force thirty (30) days from the date of its passage. If this ordinance is approved by the voters, a summary shall be published at least five (5) days before the date set for adoption and again fifteen (15) days after passage of this Ordinance. It shall be published once with the names of the Board of Supervisors voting for and against the Ordinance in a newspaper of general circulation published in the County of Humboldt, State of California.

PASSED, APPROVED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2016, by the following vote:

Ayes: Supervisors--  
Noes: Supervisors--  
Absent: Supervisors--

\_\_\_\_\_  
Chair of the Board of Supervisors of the  
County of Humboldt, State of California

(SEAL)

ATTEST:

Kathy Hayes, Clerk of the Board of Supervisors  
County of Humboldt

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TITLE II - ADMINISTRATIONDIVISION 4COUNTY DEPARTMENTS AND OFFICESCHAPTER 19THE DEPARTMENT OF FINANCE AND THE OFFICE OF THE DIRECTOR OF FINANCE OF THE COUNTY OF HUMBOLDT2419-1. CREATION OF DEPARTMENT AND OFFICE.

The Department of Finance and the office of the Director of Finance of the County of Humboldt are hereby created. (Ord. \_\_\_\_\_, § \_\_\_\_\_, / /2016)

2419-2. CONSOLIDATION OF OFFICES.

(a) The duties of the offices of Auditor-Controller and the Treasurer-Tax Collector of the County of Humboldt are hereby consolidated with the duties of the office of the Director of Finance. (Ord. \_\_\_\_\_, § \_\_\_\_\_, / /2016)

(b) The consolidation of the office of the Director of Finance with the offices of the Auditor-Controller and the Treasurer-Tax Collector of the County of Humboldt shall become effective upon the expiration of the current terms of the Humboldt County Auditor-Controller and Treasurer-Tax Collector. (Ord. \_\_\_\_\_, § \_\_\_\_\_, / /2016)

(c) After the effective date of consolidation, all references in state law, or in any ordinance, resolution or policy of the County of Humboldt, or in any other document, to the offices of Auditor, Controller, Treasurer or Tax Collector of the County of Humboldt, or any such reference to any combination of such offices, shall be deemed to be references to the office of the Director of Finance of the County of Humboldt. (Ord. \_\_\_\_\_, § \_\_\_\_\_, / /2016)

2419-3. DUTIES OF THE DIRECTOR OF FINANCE.

The Director of Finance shall perform all statutory duties of all of the offices hereby consolidated with the office of the Director of Finance, including, without limitation:

(a) Serve as the chief accounting officer for, and provide fiscal support services to, subordinate service or financing districts or agencies governed by the Humboldt County Board of Supervisors. (Ord. \_\_\_\_\_, § \_\_\_\_\_, / /2016)

(b) Invest or reinvest the funds of the County of Humboldt and the funds of other depositors in the Humboldt County treasury, pursuant to Chapter 4 (Commencing with Section 53600) of Part 1, of Division 2, of Title 5 of the California Government Code. (Ord. \_\_\_\_\_, § \_\_\_\_\_, / /2016)

(c) Upon the request of the Humboldt County Board of Supervisors, recommend persons or firms competent to perform the annual independent audit of the Department of Finance of the County of Humboldt as required by California Government Code Section 26983. (Ord. \_\_\_\_\_, § \_\_\_\_\_, /2016)

(d) Consistent with the provisions, requirements and limitations of the Humboldt County personnel system:

(1) Appoint two qualified assistants, one to administer and oversee the Auditor and Controller functions of the Department of Finance and one to administer and oversee the Treasurer and Tax Collector functions of the Department. (Ord. \_\_\_\_\_, § \_\_\_\_\_, /2016)

(2) Designate one of the assistants as next in authority to the Director of Finance, to temporarily discharge the duties of the Director in the Director's absence or during any vacancy in the office of the Director of Finance. (Ord. \_\_\_\_\_, § \_\_\_\_\_, /2016)

(e) Complete any training required by statute for the offices of Treasurer and Tax Collector. (Ord. \_\_\_\_\_, § \_\_\_\_\_, /2016)

(f) Perform all other primary duties of the office of the Director of Finance as required by any and all applicable local and/or state laws or regulations. (Ord. \_\_\_\_\_, § \_\_\_\_\_, /2016)

(g) Perform all other duties incidental to the office of the Director of Finance as directed by the Humboldt County Board of Supervisors or the Humboldt County Administrative Officer. (Ord. \_\_\_\_\_, § \_\_\_\_\_, /2016)

**2419-4. APPOINTMENT AND QUALIFICATIONS.**

(a) The Humboldt County Board of Supervisors shall appoint the Director of Finance. Any person may be appointed by the Board of Supervisors if such person meets the qualifications set forth in either California Government Code Section 26945 or in California Government Code Section 27000.7. (Ord. \_\_\_\_\_, § \_\_\_\_\_, /2016)

(b) Following appointment by the Humboldt County Board of Supervisors, the Director of Finance shall assume office immediately upon expiration of the elected terms of the current Humboldt County Auditor-Controller and Treasurer-Tax Collector, or upon a vacancy in these offices, whichever occurs first. (Ord. \_\_\_\_\_, § \_\_\_\_\_, /2016)

(c) Except as otherwise may be provided in any contract entered into between the Director of Finance and the Humboldt County Board of Supervisors, the position of the Director of Finance shall be an at-will position, and the Director of Finance shall serve at the pleasure of the Board of Supervisors. (Ord. \_\_\_\_\_, § \_\_\_\_\_, /2016)

(d) A vacancy in the office of the Director of Finance shall occur for any of the reasons set forth in California Government Code Section 1780. (Ord. \_\_\_\_\_, § \_\_\_\_\_, /2016)

2419-5. SEPARATION OF OFFICES.

Pursuant to California Government Code Section 24301, the Humboldt County Board of Supervisors reserves the right to separate by ordinance the duties of the offices consolidated by this Chapter. (Ord. , § , / /2016)

2419-6. SEVERABILITY.

If any provision of this Chapter, or the application thereof, is determined by a final judgment to be invalid, such invalidity shall not affect any other provision or application of this Chapter that can be given effect without the invalid provisions or application, and to this end, the provisions or application of this Chapter are expressly made severable. (Ord. , § , / /2016)

2419-7. OPERATIVE DATE.

This Chapter shall become operative thirty (30) days from the date of its passage. (Ord. , § , / /2016)