



## COUNTY OF HUMBOLDT

AGENDA ITEM NO.

L-1

For the meeting of: September 23, 2014

Date: August 29, 2014  
To: Board of Supervisors  
From: Auditor-Controller *MSM*  
Subject: Resolution Establishing Fiscal Year 2014-2015 Budgets for Special Districts Governed by the Humboldt County Board of Supervisors.

### RECOMMENDATION(S):

That the Board of Supervisors adjourn and reconvene as the Board of Directors of those special districts governed by the Board of Supervisors:

- 1) Open the public hearing;
- 2) Receive reports from staff;
- 3) Receive testimony from public;
- 4) Close the public hearing;
- 5) Approve and adopt the Fiscal Year 2014-2015 budgets for special districts governed by the Board of Supervisors;
- 6) Adopt the attached resolution No. \_\_\_\_\_ establishing fiscal year 2014-2015 budgets for special districts governed by the Board of Supervisors.

### SOURCE OF FUNDING:

The districts receive revenues from property taxes, special assessments and various other sources such as interest, rents and sales of district property.

Prepared by: Joseph Mellett, Auditor-Controller

CAO Approval

*Amy Olsen*

#### REVIEW:

Auditor \_\_\_\_\_ County Counsel *Sm* Personnel \_\_\_\_\_ Risk Manager \_\_\_\_\_ Other \_\_\_\_\_

#### TYPE OF ITEM:

\_\_\_\_ Consent  
\_\_\_\_ Departmental  
☒ Public Hearing  
\_\_\_\_ Other \_\_\_\_\_

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT  
Upon motion of Supervisor *Sundberg*  
Seconded by Supervisor *Fennell*  
And unanimously carried by those members present,  
The Board hereby adopts the recommended action  
contained in this report.

#### PREVIOUS ACTION/REFERRAL:

Board Order No. \_\_\_\_\_

Dated: *Sept. 23, 2014*  
KATHY HAYES, Clerk of the Board

Meeting of: \_\_\_\_\_

By: *Ann Huntell*

## DISCUSSION:

Each year the Auditor-Controller prepares the annual budgets for the special districts governed by the Board of Supervisors pursuant to California Government Code, Title 3, Division 3, Chapter 1. Government Code Section 29080 requires that on or before September 8 of each year, the proposed budgets and the documentation used to establish the proposed budgets be made available for public inspection at least ten (10) days prior to the public hearing pertaining to such budgets. The Clerk of the Board of Supervisors published notice on or before September 8, 2014, that this documentation is available for inspection at the Office of the Clerk of the Board and that the Board will consider adoption of the proposed budgets on September 23, 2014. The Board of Supervisors, sitting as the Board of Directors of those special districts governed by the Board of Supervisors, will with the adoption of the accompanying resolution comply with all the legal requirements for adoption of a budget for each special district enumerated therein.

## FINANCIAL IMPACT:

Government Code, Title 3, Division 3, Chapter 1 requires each special district to adopt a balanced budget on an annual basis. The budgets presented in the resolution meet the legal requirements for fiscal year 2014-2015.

## OTHER AGENCY INVOLVEMENT:

Some of the districts with local boards participated in preparation of these budgets.

## ALTERNATIVES TO STAFF RECOMMENDATIONS:

While annual adoption of a balanced budget for each district is mandatory, the Board could choose to have staff modify the attached budgets if it deems necessary.

## ATTACHMENTS:

Resolution establishing fiscal year 2014-2015 budgets for special districts governed by the Humboldt County Board of Supervisors and "Exhibit A" presenting the budgets and appropriation limits for each of these special districts.



**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**

Certified copy of portion of proceedings, Meeting of September 23, 2014

RESOLUTION NO. 14-68

**RESOLUTION OF THE HUMBOLDT COUNTY BOARD OF SUPERVISORS  
ESTABLISHING BUDGETS OF: GARBERVILLE LIGHTING DISTRICT; HYDESVILLE  
LIGHTING DISTRICT; LOLETA LIGHTING DISTRICT; MYERS FLAT STREET  
LIGHTING MAINTENANCE DISTRICT; ROHNERVILLE LIGHTING DISTRICT;  
REDCREST STREET LIGHTING MAINTENANCE DISTRICT; WEOTT STREET  
LIGHTING MAINTENANCE DISTRICT; PACIFIC MANOR STREET LIGHTING  
MAINTENANCE DISTRICT; HUMBOLDT COUNTY FLOOD CONTROL DISTRICT,  
SUBZONE 1-1; JANES CREEK STORM DRAIN MAINTENANCE DISTRICT; FORTUNA  
FIRE PROTECTION DISTRICT; LOLETA FIRE PROTECTION DISTRICT; AND  
WHITETHORN FIRE PROTECTION DISTRICT FOR THE FISCAL YEAR 2014-2015**

**WHEREAS**, the Humboldt County Board of Supervisors sitting as the Governing Boards of the below-listed special districts ("Governing Boards") conducted a public hearing on September 23, 2014 in which the proposed budgets of the below-listed special districts, including proposed additions and deletions, were submitted and considered by the Governing Boards at said hearing; and

**WHEREAS**, the increases, if any, in the proposed special district budgets or supplemental requests have been previously submitted to the Governing Boards, and the Clerk of the Board of Supervisors and the Governing Boards, during the public hearing process; and

**WHEREAS**, all of the legal requirements for the adoption of the budgets of the above-named special districts have been complied with; and

**WHEREAS**, this Resolution meets all current legal requirements by establishing budgets which are within the applicable appropriations limits or will be within those limits in the time period prescribed by California law.

**NOW, THEREFORE, BE IT RESOLVED** that the budgets of the following special districts for the fiscal year beginning July 1, 2014 and ending June 30, 2015, be and the same are hereby approved and adopted:

Garberville Lighting District  
Hydesville Lighting District  
Loleta Lighting District  
Myers Flat Street Lighting Maintenance District  
Rohnerville Lighting District  
Redcrest Street Lighting Maintenance District  
Weott Street Lighting Maintenance District  
Pacific Manor Street Lighting Maintenance District  
Humboldt County Flood Control District, Subzone 1-1  
Janes Creek Storm Drain Maintenance District  
Fortuna Fire Protection District  
Loleta Fire Protection District  
Whitethorn Fire Protection District

**BE IT FURTHER RESOLVED** that the details of said budgets are set out in the copies of the detailed budget which are on file in the offices of the Auditor-Controller and the Clerk of the Board of



**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**

Certified copy of portion of proceedings, Meeting of September 23, 2014

**RESOLUTION NO. 14-68**

Supervisors and Governing Boards, which are included herein by reference as though fully set forth herein.

**BE IT FURTHER RESOLVED** that, in connection with said budgets, the term "budget unit" shall mean a service activity or unit.

**BE IT FURTHER RESOLVED** that the appropriations limits and the total annual appropriations for each above-listed Special Districts shall be on file in the office of the Auditor-Controller and the Clerk of the Board of Supervisors and Governing Boards, which are included herein by reference as though fully set forth herein as Exhibit "A."

Dated: September 23, 2014



ESTELLE FENNELL, Vice Chair  
Humboldt County Board of Supervisors

Adopted on motion by Supervisor Sundberg, seconded by Supervisor Fennell, and the following vote:

AYES:	Supervisors	Sundberg, Lovelace, Bohn, Fennell, Bass
NAYS:	Supervisors	--
ABSENT:	Supervisors	--
ABSTAIN:	Supervisors	--

STATE OF CALIFORNIA   )  
County of Humboldt   )

I, KATHY HAYES, Clerk of the Board of Supervisors, County of Humboldt, State of California, do hereby certify the foregoing to be a full, true, and correct copy of the original made in the above-entitled matter by said Board of Supervisors at a meeting held in Eureka, California as the same now appears of record in my Office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said Board of Supervisors.



By ANA HARTWELL  
Deputy Clerk of the Board of Supervisors of the  
County of Humboldt, State of California

COUNTY OF HUMBOLDT  
SPECIAL DISTRICTS UNDER THE BOARD OF SUPERVISORS  
ANNUAL BUDGETS FOR FISCAL YEAR 2014-15

	Fortuna Fire Fund 2050	Loleta Fire Fund 2080	Whitethorn Fire Fund 2150	Garberville Lighting Fund 2410	Hydesville Lighting Fund 2420	Loleta Lighting Fund 2430	Rohnerville Lighting Fund 2440
Fund Balance	\$2,915,936	\$122,375	\$96,799	\$24,617	\$16,828	\$30,456	\$25,975
Revenues:							
PT Current Secured	331,000	38,657	34,216	7,955	2,928	6,318	6,167
PT Current Unsecured	15,500	1,540	1,382	299	114	247	249
PT Prior Years	2,000	2,065		115	1	12	4
PT Supplemental Current	1,000	306	280	55	20	45	45
PT Supplemental Prior	500	70	60	12	5	10	10
Assessments	80,000	40,600		1,500	522	930	
Interest Income	17,595	740	500	130	90	160	125
PT Homeowners Exem.	6,500	574	515	112	42	92	93
Timber Yield Tax	200	365	55				
Other Revenue	51,700	48,000					
Estimated Revenue	\$505,995	\$132,917	\$37,008	\$10,178	\$3,722	\$7,814	\$6,693
Available Financing	\$3,421,931	\$255,292	\$133,807	\$34,795	\$20,550	\$38,270	\$32,668
Appropriations:							
Salaries & Benefits	114,345						
Clothing & PS	16,000	8,000					
Communications	4,000	1,500	1,121				
Food	1,000						
Household Expense	4,200						
Insurance	42,000	13,000	14,873				
Maint. of Equipment	52,000	10,000					
Maint. of Structures	5,000						
Medical Supplies	2,000						
Memberships	3,100	100	800				
Office Expense	3,000	1,700					
Professional & Spec. Serv.	11,800	7,640	425				
Publications & Legal Not.	200	100					
Tools	1,000		2,220				
District Special Expense	6,100		869				
Trans. & Travel	18,000	10,500	1,721				
Utilities	16,000	2,000	919	7,520	2,030	4,900	620
Other Expense	1,250	1,740					
Principal - Long Term Debt							
Interest - Long Term Debt							
Taxes							
Fixed Assets	205,000	6,000	24,000				
Total Appropriations	\$505,995	\$62,280	\$46,948	\$7,520	\$2,030	\$4,900	\$620
General Reserve	\$2,915,936	193,012	86,859	27,275	18,520	33,370	32,048
Appropriations & Reserves	\$3,421,931	\$255,292	\$133,807	\$34,795	\$20,550	\$38,270	\$32,668
BUDSD.XLS							
Projected Deficit	-	-	-	-	-	-	-
Appropriation Limit	\$986,363	\$1,058,312	\$58,647	\$74,534	\$22,312	\$53,814	\$16,617
Approp. Subject To Limit	367,595	43,378	36,438	8,566	3,158	6,792	6,600
Prior Year Approp. Limit	\$817,948	\$877,612	\$48,633	\$61,808	\$18,502	\$44,626	\$13,780

Exhibit "A"



COUNTY OF HUMBOLDT  
SPECIAL DISTRICTS UNDER THE BOARD OF SUPERVISORS  
ANNUAL BUDGETS FOR FISCAL YEAR 2014-15

	Weott Maint. & Lighting Fund 2460	Redcrest Lighting Fund 2470	Myers Flat Lighting Fund 2480	Pacific Man. Lighting Fund 2490	Humboldt Flood Fund 2840	Janes Creek Drainage Fund 2860	Totals
Fund Balance	\$52,592	\$7,995	\$6,221	\$3,784	\$170,138	\$12,292	\$3,486,007
Revenues:							
PT Current Secured	9,481	1,687	1,747	848	6,735	3,713	451,452
PT Current Unsecured	368	68	69	34	385	334	20,589
PT Prior Years	50	1	1	1	6	5	4,261
PT Supplemental Current	70	13	13	6	73	65	1,991
PT Supplemental Prior	15	3	3	1	17	15	721
Assessments	558			398			124,508
Interest Income	281	40	28	21	970	50	20,730
PT Homeowners Exem.	137	25	26	13	144	124	8,397
Timber Yield Tax	1						621
Other Revenue					1,000	300	101,000
Estimated Revenue	\$10,961	\$1,837	\$1,887	\$1,322	\$9,330	\$4,606	\$734,270
Available Financing	\$63,553	\$9,832	\$8,108	\$5,106	\$179,468	\$16,898	\$4,220,277
Appropriations:							
Salaries & Benefits							114,345
Clothing & PS							24,000
Communications							6,621
Food							1,000
Household Expense							4,200
Insurance							69,873
Maint. of Equipment							62,000
Maint. of Structures							5,000
Medical Supplies							2,000
Memberships							4,000
Office Expense							4,700
Professional & Spec. Serv.							19,865
Publications & Legal Not.							300
Tools							3,220
District Special Expense							6,969
Trans. & Travel							30,221
Utilities	4,510	965	250	1,177			40,891
Other Expense							2,990
Principal - Long Term Debt							-
Interest - Long Term Debt							-
Taxes							-
Fixed Assets							235,000
Total Appropriations	\$4,510	\$965	\$250	\$1,177	\$0	\$0	\$637,195
General Reserve	59,043	8,867	7,858	3,929	179,468	16,898	3,583,082
Appropriations & Reserves	\$63,553	\$9,832	\$8,108	\$5,106	\$179,468	\$16,898	\$4,220,277
BUDSD.XLS							
Projected Deficit	-	-	-	-	-	-	-
Appropriation Limit	\$42,835	\$10,250	\$32,317	\$9,030	\$55,189	\$106,125	\$2,526,345
Approp. Subject To Limit	10,265	1,812	1,861	911	8,186	4,182	499,744
Prior Year Approp. Limit	\$35,521	\$8,500	\$26,799	\$7,488	\$45,766	\$88,005	\$2,358,030

Exhibit "A"

**NOTICE OF PUBLIC HEARING  
ON FISCAL YEAR 2014-2015 FINAL BUDGET FOR  
SPECIAL DISTRICTS GOVERNED BY THE HUMBOLDT COUNTY BOARD OF  
SUPERVISORS**

Notice is hereby given that the Board of Supervisors of the County of Humboldt will meet at 1:30 p.m. on Tuesday, September 23, 2014, in the Supervisors' Chamber of the Humboldt County Courthouse, 825 Fifth Street, Eureka, California, for the purpose of conducting a public hearing on the proposed 2014-2015 Budget for the following Special Districts Governed by the Humboldt County Board of Supervisors:

Garberville Lighting District  
Hydesville Lighting District  
Loleta Lighting District  
Myers Flat Street Lighting Maintenance District  
Rohnerville Lighting District  
Redcrest Street Lighting Maintenance District  
Weott Street Lighting Maintenance District  
Pacific Manor Street Lighting Maintenance District  
Humboldt County Flood Control District, Subzone 1-1  
Janes Creek Storm Drain Maintenance District  
Fortuna Fire Protection District  
Loleta Fire Protection District  
Whitethorn Fire Protection District

Documentation to be filed on this matter for the public record must contain an original and nine (9) copies of each document. Documentation includes, but is not limited to: written correspondence, audio and video recordings, maps, photographs, and petitions. The proposed budget for special districts governed by the Humboldt County Board of Supervisors for the 2014-2015 fiscal year may be reviewed in Suite 111 of the Humboldt County Courthouse, 825 Fifth Street in Eureka, from Monday through Friday during the hours of 8:00 a.m. to 12:00 p.m. and 1:00 p.m. to 5:00 p.m. Any member of the general public may appear at the hearing and be heard regarding any item of the budget or for the inclusion of additional items.

**KATHY HAYES**

Clerk of the Board