

Assessor (1100 113)

1100 – General Fund FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Taxes	175	254	0	0	0	0
Charges for Current Services	515,109	497,315	501,150	507,650	507,650	6,500
Other Revenues	57,371	54,551	46,000	53,500	53,500	7,500
Total Revenues	572,655	552,120	547,150	561,150	561,150	14,000
Expenditures						
Salaries & Employee Benefits	1,851,760	1,886,647	2,028,235	2,143,233	2,089,837	61,602
Services and Supplies	122,880	131,938	135,708	147,658	147,054	11,346
Other Charges	153,596	156,728	163,632	183,890	183,890	20,258
Fixed Assets	3,216	0	0	0	0	0
Intrafund Transfers	(591)	(1,440)	0	0	0	0
Total Expenditures	2,130,861	2,173,873	2,327,575	2,474,781	2,420,781	93,206
Net Revenue (Expenditures)	(1,558,206)	(1,621,752)	(1,780,425)	(1,913,631)	(1,859,631)	(79,206)
Additional Funding Support						
1100 General Fund	1,558,206	1,621,753	1,780,425	1,913,631	1,859,631	79,206
Total Additional Funding Support	1,558,206	1,621,753	1,780,425	1,913,631	1,859,631	79,206
Staffing Positions						
Allocated Positions	32.00	32.00	33.00	32.00	32.00	(1.00)
Temporary (FTE)	0.18	0.25	0.00	2.00	2.00	2.00
Total Staffing	32.18	32.25	33.00	34.00	34.00	1.00

Purpose

The county Assessor is an elected constitutional officer and is responsible, under state law, for the discovery, valuation and assessment of all taxable property located in the county.

The duties of the Assessor's office include:

- Locate all taxable property in the county and identify the ownership
- Establish a taxable value for all property subject to local assessment
- Produce annual and supplemental assessment rolls
- Apply all legal exemptions

- Maintain and update Assessor's records and maps
- Perform business property audits to ensure compliance and equalization of business property assessments.

Mission

The mission of the Humboldt County Assessor's office is to create equitable, timely, and accurate property tax assessments to fund public services in accordance with the California Constitution and the laws and regulations of the State of California and the State Board of Equalization. We are committed to integrity, mutual respect, and teamwork within

Assessor (1100 113)

our office, in conjunction with other county departments, and in our services to the public.

Recommended Budget

The recommended budget for the Assessor's office for FY 2015-16 is \$2,420,781, an increase of \$93,206 or four percent from previous year. The General Fund contribution is \$1,859,631, which represents a \$79,206 increase from FY 2014-15. The increase in the General Fund contribution is due to a change in the discretionary revenue distribution methodology for General Fund departments, which allocated 98 percent of revenue growth.

Additional Funding Requests

The Assessor submitted one additional funding request totaling \$54,000. The request is outlined as follows:

1. A funding request for \$54,000 to unfreeze a 1.0 Appraisal Technician to discover new unpermitted construction and thereby increase the assessment roll. This request was also submitted to the Measure Z Advisory Committee, and is not recommended by the committee.

This request is not recommended for funding because they did not achieve a priority level that allowed it to be funded based on limited available financial resources.

Measure Z Funding Requests

The Assessor submitted one additional funding request totaling \$54,000. The request is outlined as follows:

1. A funding request for \$54,000 to unfreeze a 1.0 Appraisal Technician to discover new unpermitted construction and thereby increase the assessment roll.

The Citizens' Advisory Committee did not recommend funding for this request.

Recommended Personnel Allocation

For the Assessor's office the total positions recommended for FY 2015-16 are 32.0 FTE with 6 FTE positions frozen, a decrease of one Chief Appraiser position and one frozen position from the previous fiscal year. The Assessor's Office continues to review the office's structure, work flow and assigned duties for the purpose of a reorganization. The current office structure has been in place since the early 1970's when staffing levels were twice the number of current staffing. While staffing numbers declined, the number of management positions remained the same causing a disproportionate number of management staff to regular staff.

During FY 2014-15, as management staff left the office, positions were reallocated to a more functional structure. The Property Transfer Supervisor was reclassified to a Senior Property Transfer Assistant. The Assistant Assessor and Chief Appraiser positions were reclassified to Deputy Assessor positions with more flexibility in duties. The Supervising Auditor-Appraiser position, which had been unfilled since FY 2003-04, was disallocated.

For FY 2015-16 more changes are likely. The Supervising Assessment Technician position is in the process of being reclassified to an AFSCME represented Senior Assessment Technician. All positions currently at a 37.5 hour work week will change to a 40 hour work week, giving the workforce already trained and in place more production time. With the position changes and reclassifications the office will have the ability to unfreeze a 1.0 FTE Appraiser I/II/III in FY 2015-16.

Program Discussion

All school districts, special districts and the seven incorporated cities receive funds from County property tax revenue. In recent years, many special districts have based flat charges and benefit assessments on information included in the assessment roll.

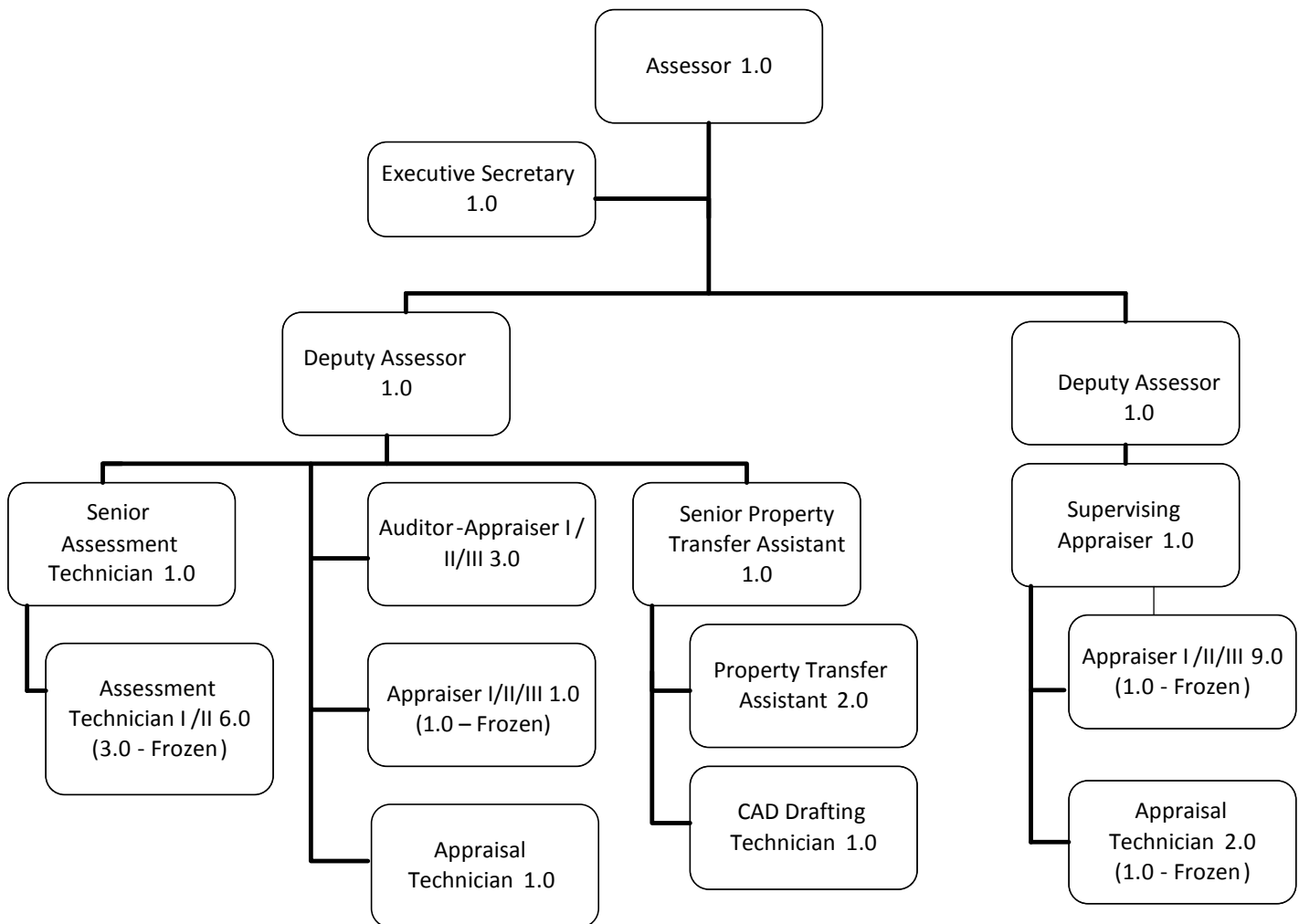
The county General Fund pays for the administration of the property tax system. Since the passage of Senate Bill 2557 in 1990, special districts and cities have reimbursed the county for their proportionate share of this cost. This amount is called the Property Tax Administration Fee (PTAF). Public schools are exempt by State law from paying their proportionate share even though schools receive over 62.9 percent of the property

tax revenue generated in Humboldt County. The county receives 5% of supplemental roll billings for costs of administering the supplemental program. The Assessor's office sells assessment roll information, property characteristics, and copies of documents and maps. These revenues, along with the Assessor's office share of the PTAF, are netted against total expenditures to arrive at the net county cost of the Assessor's budget.

According to the California State Auditor's study of the property tax loan/grant program for every dollar invested in additional field staff work an additional \$11 in tax revenue is generated. Based upon this information, the staffing level of the Assessor's office directly impacts additional property tax revenue. The county retains a portion of additional revenue and the PTAF revenues increase.



Organizational Chart:



1100 – General Fund**FY 2015-16 Proposed Budget**

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	4,437	4,198	4,400	4,400	4,400	0
Charges for Current Services	109,713	102,937	216,400	190,900	190,900	(25,500)
Other Revenues	430	2,420	2,600	2,600	2,600	0
Total Revenues	114,580	109,555	223,400	197,900	197,900	(25,500)
Expenditures						
Salaries & Employee Benefits	1,030,452	1,052,844	1,085,567	1,143,108	1,092,303	6,736
Services and Supplies	91,317	85,494	80,905	82,689	82,689	1,784
Other Charges	56,920	59,013	61,859	72,507	72,507	10,648
Fixed Assets	0	0	0	31,608	0	0
Total Expenditures	1,178,689	1,197,351	1,228,331	1,329,912	1,247,499	19,168
Net Revenue (Expenditures)	(1,064,109)	(1,087,795)	(1,004,931)	(1,132,012)	(1,049,599)	(44,668)
Additional Funding Support						
1100 General Fund	1,064,109	1,087,796	1,004,931	1,132,012	1,049,599	44,668
Total Additional Funding Support	1,064,109	1,087,796	1,004,931	1,132,012	1,049,599	44,668
Staffing Positions						
Allocated Positions	14.10	14.10	14.10	15.10	14.10	0.00
Temporary (FTE)	0.17	1.00	2.00	0.25	0.25	(1.75)
Total Staffing	14.27	15.10	16.10	15.35	14.35	(1.75)

Purpose

The authority for existence of the Auditor-Controller's office is California Government Code Sections 24000 and 26880. The Auditor-Controller is the chief financial officer for the county. Government Code Section 26881 provides that the County Auditor-Controller, upon order of the Board of Supervisors, shall prescribe and shall exercise a general supervision, including the ability to review departmental and county-wide internal controls over the accounting forms and the method of keeping the accounts of all departments under the control of the Board of Supervisors, and of all districts whose funds are kept in the county treasury.

Mission

To provide the county with credible financial records that promote public trust by the most efficient and expedient means possible, and promote the safeguarding of county assets.

Recommended Budget

The Auditor-Controller's recommended budget for FY 2015-16 is \$1,247,499, an increase of \$19,168 or two percent from the previous year. The General Fund contribution is \$1,049,599, which represents a \$44,668 increase, or four percent from FY 2014-15. The increase in the General Fund contribution is due to a change in the discretionary revenue distribution methodology for General Fund departments, which allocated 98 percent of revenue growth.

The Auditor's office expects to see a decrease of \$20,500 in Property Tax Administration Fee revenue due to reduced fees charged to special districts and a reduction of \$5,000 from the Humboldt County Association of Governments who will no longer be contracting for accounts payable services in FY 2015-16.

Additional Funding Requests

The Auditor-Controller submitted two additional funding requests totaling \$84,414. Requests are prioritized and outlined as follows:

1. A funding request for \$52,414 includes an allocation of a 1.0 Fiscal Assistant I/II at \$44,593, the promotional costs of a position at \$6,213 and \$1,608 for a computer for increased staffing. This request would assist with the increased workload as a result of Measure Z monies flowing into the county due to additional accounting and reporting duties. This request was also submitted to the Measure Z Advisory Committee, and is not recommended for funding by the committee.
2. An additional funding request for \$30,000 to replace ceiling and lighting fixtures, paint, new flooring, upgrade of work stations, and reconfigure the entry section of the Auditor-Controller's office to a more secure and functional state.

These requests are not recommended for funding because they did not achieve a priority level that allowed it to be funded based on limited available financial resources.

Measure Z Funding Requests

The Auditor-Controller submitted one Measure Z funding request totaling \$52,414. The request is outlined as follows:

1. A funding request for \$52,414 included the allocation of a 1.0 Fiscal Assistant I/II at \$44,593, the promotional costs of a position at \$6,213 and \$1,608 for a computer for increased staffing. This request would assist with the increased workload as a result of Measure Z monies flowing into the county due to additional accounting and reporting duties.

The Citizens' Advisory Committee did not recommend funding for this request.

Recommended Personnel Allocations

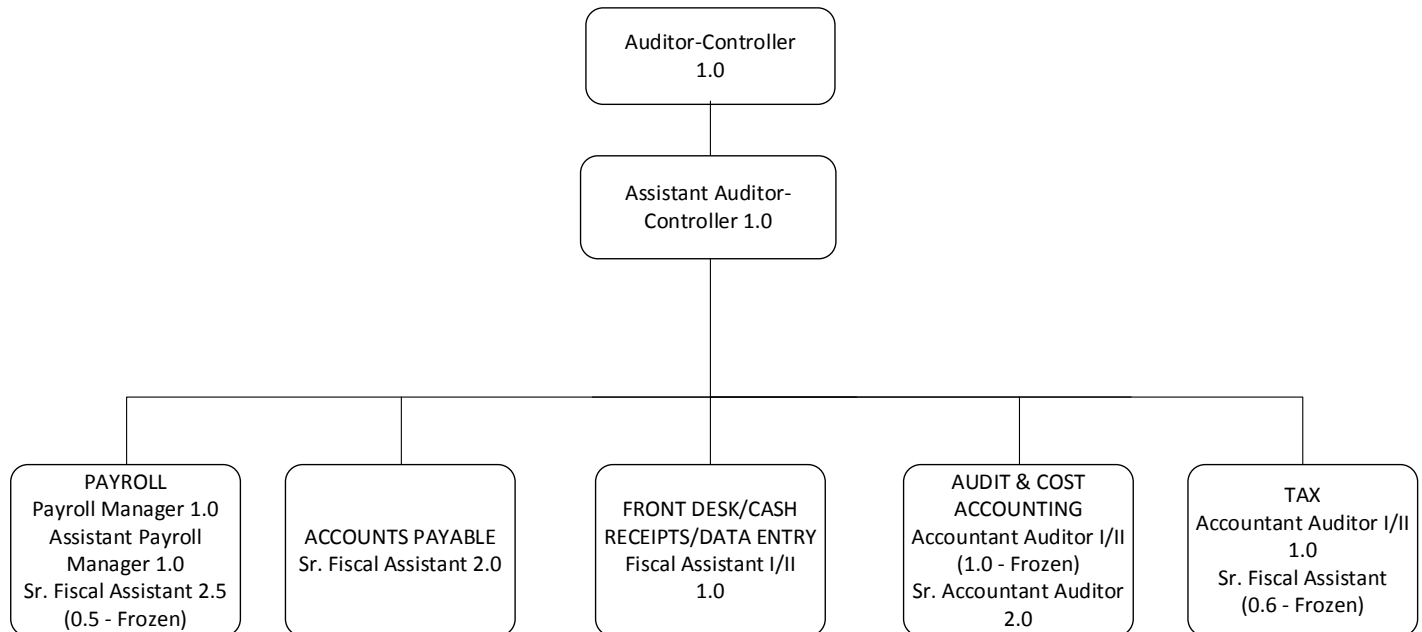
For the Auditor-Controller's office the total positions recommended for FY 2015-16 are 14.10 FTE with 2.10 FTE positions frozen. There are no changes from the previous fiscal year.

Program Discussion

Services provided by the Auditor-Controller's office include, but are not limited to:

- auditing and processing claims for payment; recording revenue received
- processing payroll and related reports and records; accounting for property tax monies and updating and making changes to the property tax rolls
- maintaining the county's official accounting records and financial system
- compiling and monitoring the budget; providing accurate and timely financial reports to county staff and the public
- complying with state and federal reporting requirements and generally accepted accounting principles
- working with the county's external auditors to complete several annual audits and to receive several audit reports in a timely manner.

Organizational Chart:



1100 – General Fund**FY 2015-16 Proposed Budget**

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	752	754	754	0	0	(754)
Charges for Current Services	237	58	0	0	0	0
Other Revenues	259	5	1,069	100	100	(969)
Total Revenues	1,248	817	1,823	100	100	(1,723)
Expenditures						
Salaries & Employee Benefits	797,216	828,187	833,751	910,356	889,944	56,193
Services and Supplies	152,086	207,681	265,862	275,226	247,726	(18,136)
Other Charges	35,717	36,442	37,020	39,368	39,368	2,348
Fixed Assets	1,595	0	0	0	0	0
Total Expenditures	986,614	1,072,310	1,136,633	1,224,950	1,177,038	40,405
Net Revenue (Expenditures)	(985,365)	(1,071,493)	(1,134,810)	(1,224,850)	(1,176,938)	(42,128)
Additional Funding Support						
1100 General Fund	985,366	1,071,493	1,134,810	1,224,850	1,176,938	42,128
Total Additional Funding Support	985,366	1,071,493	1,134,810	1,224,850	1,176,938	42,128
Staffing Positions						
Allocated Positions	8.00	8.00	8.00	8.00	8.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00
Total Staffing	8.00	8.00	8.00	0.00	0.00	0.00

Purpose

The Board of Supervisors is the elected legislative body for the County of Humboldt. The five members of the Board of Supervisors represent the residents of their supervisorial districts, specifically, and the total population, in general. The Board is responsible for the enactment of all general policies concerning the operation of the county, and is the governing authority for the non-elected department heads and a number of boards and commissions with advisory and regulatory functions.

approximately four percent from the previous year. The General Fund contribution is \$1,176,938 which represents a \$42,128 increase from FY 2014-15. The increase in the General Fund contribution is due to a change in the discretionary revenue distribution methodology for General Fund departments, which allocated 98 percent of the revenue growth.

Additional Funding Requests

The Board of Supervisors submitted three additional funding requests totaling \$47,912. Requests are prioritized and outlined as follows:

1. An additional funding request for a total of \$7,500 in additional ongoing communication expense. This request would restore previously reimbursed

Recommended Budget

The Board of Supervisors recommended budget for FY 2015-16 is \$1,176,938, an increase of \$42,128 or

communication expenses such as cell phones. This request would provide an additional \$1,500 for each Supervisor to offset those expenses. Funding this request would support the Board's Strategic Framework, Priorities for New Initiatives by providing community-appropriate levels of service and one of the Six Key Goals to support travel, training and electronic costs for staff and elected officials.

2. An additional funding request for \$20,000 to provide more funding for transportation and travel expenses, including out-of county travel. Funding this request would support the Board's Strategic Framework, Priorities for New Initiatives by providing community-appropriate levels of service.
3. An additional funding request for \$20,412 to fund a half-time extra help position to assist with electronic archiving of agenda records. Funding this request would support the Board's Strategic Framework, Priorities for New Initiatives by fostering transparent, accessible, welcoming and user friendly services.

The requests are not recommended for funding because they did not achieve a priority level that allowed them to be funded based on limited available financial resources.

Recommended Personnel Allocation

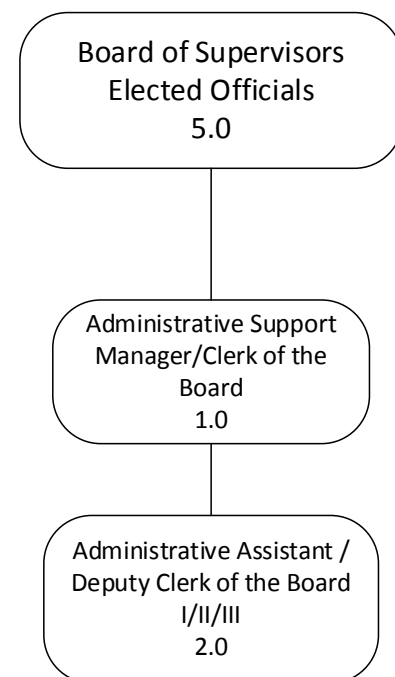
For the Board of Supervisors office the total positions recommended for FY 2015-16 is 8.00 FTE

with no positions frozen. There are no changes from the previous fiscal year.

Program Discussion

This budget provides salary and office expenditures for Humboldt County's five-member elected legislative body and support staff. The Board helped to guide county policy and budget with the development of the county's Strategic Framework and on March 3, 2015 adopted Key Goals for FY 2015-16. Readers will see these principles and goals echoed throughout the budget narrative.

Organizational Chart:



Clerk-Recorder Summary

Kelly Sanders
Clerk-Recorder

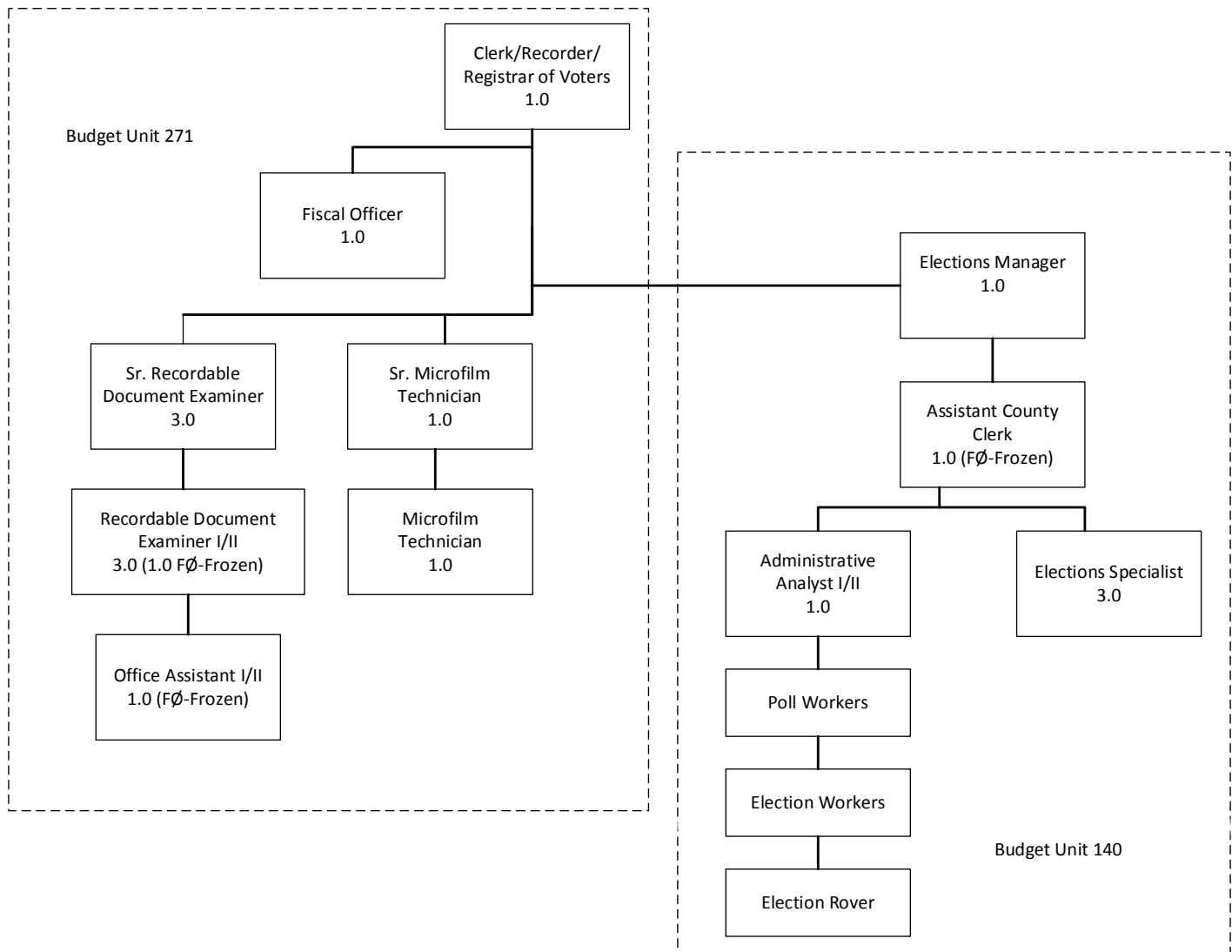
Departmental Summary FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Taxes	420,418	474,151	475,000	520,000	520,000	45,000
Licenses and Permits	51,269	59,513	63,000	50,000	50,000	(13,000)
Use of Money and Property	2,853	2,860	3,000	0	0	(3,000)
Other Governmental Agencies	332,134	0	79,699	72,765	72,765	(6,934)
Charges for Current Services	675,204	749,552	662,800	567,000	567,000	(95,800)
Other Revenues	4,425	173	559,430	285,005	285,005	(274,425)
Total Revenues	1,486,303	1,286,249	1,842,929	1,494,770	1,494,770	(348,159)
Expenditures						
Salaries & Employee Benefits	1,046,434	1,046,311	1,133,761	1,160,047	1,160,047	26,286
Services and Supplies	564,435	839,455	1,265,180	1,049,443	1,049,443	(215,737)
Other Charges	132,785	190,880	280,942	245,542	245,542	(35,400)
Fixed Assets	124,896	61,073	116,000	225,380	225,380	109,380
Intrafund Transfers	0	(58,099)	(28,000)	0	0	28,000
Total Expenditures	1,868,550	2,079,620	2,767,883	2,680,412	2,680,412	(87,471)
Net Revenue (Expenditures)	(382,241)	(793,367)	(924,954)	(1,185,642)	(1,185,642)	(260,688)
Additional Funding Support						
1100 General Fund	415,409	821,380	804,954	1,185,642	1,185,642	380,688
1310 Recorder Record Conversion	(33,162)	(28,009)	120,000	0	0	(120,000)
Total Additional Funding Support	382,247	793,371	924,954	1,185,642	1,185,642	260,688
Staffing Positions						
Allocated Positions	17.00	17.00	17.00	17.00	17.00	0.00
Temporary (FTE)	1.67	6.25	6.25	8.00	8.00	1.75
Total Staffing	18.67	23.25	23.25	25.00	25.00	1.75

The Clerk-Recorder's Office includes the following Budget units:

- 1100 140 Elections
- 1100 271 Clerk-Recorder
- 1310 267 Record Conversion

Organizational Chart:



Elections (1100 140)

Kelly Sanders
Clerk-Recorder

1100 – General Fund FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	332,134	0	79,699	72,765	72,765	(6,934)
Charges for Current Services	85,437	237,676	110,000	65,000	65,000	(45,000)
Total Revenues	417,571	237,676	189,699	137,765	137,765	(51,934)
Expenditures						
Salaries & Employee Benefits	375,546	351,540	401,812	404,908	404,908	3,096
Services and Supplies	470,437	721,830	562,843	863,503	863,503	300,660
Other Charges	33,008	33,917	88,353	63,514	63,514	(24,839)
Fixed Assets	112,169	61,073	11,000	0	0	(11,000)
Intrafund Transfers	0	(58,099)	(28,000)	0	0	28,000
Total Expenditures	991,160	1,110,261	1,036,008	1,331,925	1,331,925	295,917
Net Revenue (Expenditures)	(573,585)	(872,582)	(846,309)	(1,194,160)	(1,194,160)	(347,851)
Additional Funding Support						
1100 General Fund	573,589	872,585	846,309	1,194,160	1,194,160	347,851
Total Additional Funding Support	573,589	872,585	846,309	1,194,160	1,194,160	347,851
Staffing Positions						
Allocated Positions	6.00	6.00	6.00	6.00	6.00	0.00
Temporary (FTE)	1.16	3.25	3.25	5.00	5.00	1.75
Total Staffing	7.16	9.25	9.25	11.00	11.00	1.75

Purpose

The Elections Office registers all voters and maintains registration records; conducts federal, state, county, city, school, and special district elections; collects filing fees; and certifies candidates' filing papers. The Elections Office is governed by the statutes of the California Election Code with provisions also in the Government Code and Education Code.

there are more elections being held in FY 2015-16 than in FY 2014-15. The election schedule is mandated by state law with one election in odd numbered years and two elections in even numbered years, not including any special election that may come up. Historically the Elections budget will reflect an increase in the number of elections with a jump in the General Fund contribution.

Additional Funding Requests

Elections submitted one additional funding request totaling \$325,868. This request was for an additional election, one of which is the presidential primary. In addition, this covers the costs of same-day voter registration.

This additional funding request for the cost of an additional election is recommended for funding

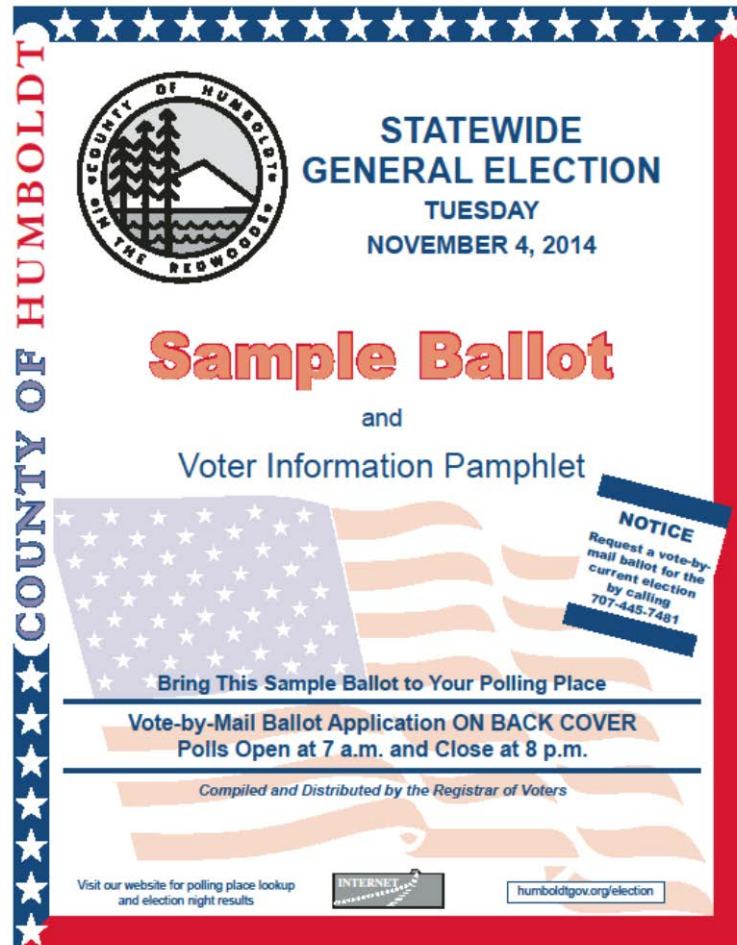
based on meeting the need for priority funding as it is a mandated cost.

Personnel Allocation Changes

For Elections, the total positions requested are 5.00 with 1.0 FTE position frozen. There are no changes from the previous fiscal year.

Program Discussion

The Humboldt County Elections Office strives to ensure that all Humboldt County residents are able to exercise their right to vote; that elections are held in a fair, accurate, and efficient manner; and to provide reliable information and the best possible service to voters, media, and others interested in elections. Year to year, Elections budget can vary drastically based on the number of elections held. Special Elections are often not budgeted, and are historically reimbursed by the state. However, recent indicators show the state may not continue with this funding.



Clerk-Recorder (1100 271)

Kelly Sanders
Clerk-Recorder

1100 – General Fund FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Taxes	420,418	474,151	475,000	520,000	520,000	45,000
Licenses and Permits	51,269	59,513	63,000	50,000	50,000	(13,000)
Charges for Current Services	559,458	486,727	525,800	502,000	502,000	(23,800)
Other Revenues	4,425	173	309,430	285,005	285,005	(24,425)
Total Revenues	1,035,570	1,020,564	1,373,230	1,357,005	1,357,005	(16,225)
Expenditures						
Salaries & Employee Benefits	670,888	694,771	731,949	755,139	755,139	23,190
Services and Supplies	93,998	117,625	302,337	185,940	185,940	(116,397)
Other Charges	99,777	156,963	192,589	182,028	182,028	(10,561)
Fixed Assets	12,727	0	105,000	225,380	225,380	120,380
Total Expenditures	877,390	969,359	1,331,875	1,348,487	1,348,487	16,612
Net Revenue (Expenditures)	158,182	51,206	41,355	8,518	8,518	(32,837)
Additional Funding Support						
1100 General Fund	(158,180)	(51,205)	(41,355)	(8,518)	(8,518)	32,837
Total Additional Funding Support	(158,180)	(51,205)	(41,355)	(8,518)	(8,518)	32,837
Staffing Positions						
Allocated Positions	11.00	11.00	11.00	11.00	11.00	0.00
Temporary (FTE)	0.51	3.00	3.00	3.00	3.00	0.00
Total Staffing	11.51	14.00	14.00	14.00	14.00	0.00

Purpose

The Recorder's Office is the official repository for all land records and vital records. The Recorder is charged with recording, archiving and making records available to the public. The Recorder's Office is governed by the statutes of the California Government Code Title 3, Division 2, Part 3, Chapter 6.

The county Clerk is responsible for filing and archiving a variety of bonds, filing Fictitious Business Name Statements and serving as the Commissioner of Civil Marriage. The county Clerk's Office is governed by the statutes of the California Government Code Title 3, Division 2, Part 3, Chapter 3.

Recommended Budget

The County Clerk – Recorder's recommended budget for FY 2015-16 is \$1,348,487, an increase of \$16,612 or one percent from the previous year. This budget includes a fixed asset purchase of a new Clerk – Vitals system that is offset by the Recorder's Modernization Trust Fund. More detail on this fixed asset purchase can be found in the Capital Expenditures table. This budget contributes \$8,518 to the General Fund.

Personnel Allocation Changes

For Clerk-Recorder, the total positions recommended are 11.00 with 2.0 FTE position

frozen. There are no changes from the previous fiscal year.

Program Discussion

The Recorder's Office provides two distinct services that were historically provided by two different officials: The county Recorder and the county Clerk.

The county Recorder is the official repository for all documents and maps relating to land in Humboldt County as well as the official repository for vital records of events (birth, death, and marriage) that occur in Humboldt County. The recording of documents affecting land in Humboldt County accomplishes the mandate to "impart constructive notice" of any action effecting title to real property. Once a document is recorded it becomes a part of the official record of the county and is retrievable by examining the alphabetical and chronological indexes.

Revenues are generated through the collection of recording fees (mandated by state law) and the sale of copies of documents. Additionally, the Recorder's Office maintains the records of births, deaths, and marriages that occur within Humboldt County. Per Health and Safety Code, the Recorder's Office sells copies of these records and certifies their accuracy. In recent years, it has become increasingly difficult to make these records available to requesting parties while protecting the identities of the individuals from theft and/or fraud. State and federal laws determine who is eligible to request records.

Examples of the duties of county Clerk include filing a variety of required bonds and fictitious business name statements, as well as issuing marriage licenses and registering various professionals.



Record Conversion (1310 267)

Kelly Sanders
Clerk-Recorder

1310 - Record Conversion FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Use of Money and Property	2,853	2,860	3,000	0	0	(3,000)
Charges for Current Services	30,309	25,149	27,000	0	0	(27,000)
Other Revenues	0	0	250,000	0	0	(250,000)
Total Revenues	33,162	28,009	280,000	0	0	(280,000)
Expenditures						
Services and Supplies	0	0	400,000	0	0	(400,000)
Total Expenditures	0	0	400,000	0	0	(400,000)
Net Revenue (Expenditures)	33,162	28,008	(120,000)	0	0	120,000
Additional Funding Support						
1310 Recorder Record Conversion	(33,162)	(28,009)	120,000	0	0	(120,000)
Total Additional Funding Support	(33,162)	(28,009)	120,000	0	0	(120,000)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

This fund is authorized under California Government Code Section 27361.4 which provides for \$1 per document to be collected for the conversion of records from paper and microfilm to a micrographic document storage system.

Recommended Budget

There is no recommended budget for Record Conversion in FY 2015-16 as there are no anticipated projects for conversion, storage and retrieval of recorded documents. This represents

a decrease of \$400,000 from the previous fiscal year.

Program Discussion

This fund supplements the county General Fund by providing for the conversion, storage, and retrieval of recorded documents and maps as well as the archival storage of those records.

The fund is driven by the volume of certain recordable documents. The volume is impacted by any economic change which affects the sale or refinancing of real property. If interest rates rise or property values decrease, fewer documents are recorded thus fewer fees are collected for this fund.

**Departmental Summary
FY 2015-16 Proposed Budget**

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Taxes	50,000	50,000	50,000	50,000	50,000	0
Operating Revenue & Contributn	2,384,484	2,724,652	2,630,725	3,150,205	3,150,205	519,480
Licenses and Permits	0	0	500	100	100	(400)
Fines, Forfeits and Penalties	27,092	12,786	10,870	11,500	11,500	630
Use of Money and Property	219	254	200	250	250	50
Other Governmental Agencies	3,673,754	1,910,425	3,343,589	2,559,576	2,559,576	(784,013)
Charges for Current Services	1,327,463	1,586,523	1,609,029	1,623,912	1,623,912	14,883
Other Revenues	472,738	845,677	1,289,986	1,045,007	1,045,007	(244,979)
General Fund Contribution	17,219	17,219	812,670	17,219	17,219	(795,451)
Total Revenues	7,952,969	7,147,536	9,747,569	8,457,769	8,457,769	(1,289,800)
Expenditures						
Salaries & Employee Benefits	3,193,366	3,317,005	3,402,642	3,445,912	3,445,912	43,270
Services and Supplies	1,793,595	1,841,939	1,959,695	2,271,538	2,153,538	193,843
Other Charges	4,415,162	3,147,743	4,774,068	4,229,190	4,229,190	(544,878)
Fixed Assets	148,216	187,768	1,348,971	1,540,226	991,735	(357,236)
Intrafund Transfers	(36,527)	(154,744)	(200,200)	(290,903)	(290,903)	(90,703)
Total Expenditures	9,513,812	8,339,711	11,285,176	11,195,963	10,529,472	(755,704)
Net Revenue (Expenditures)	(1,560,846)	(1,192,169)	(1,537,607)	(2,738,194)	(2,071,703)	(534,096)
Additional Funding Support						
1100 General Fund	1,258,736	1,279,100	1,304,761	1,319,218	1,315,718	10,957
1120 Economic Development	45,433	(2,395)	0	114,500	0	0
1700 Fish & Game	(16,766)	4,700	10,930	11,250	11,250	320
3521 Communications	20,087	7,973	0	0	0	0
3550 Information Tech Enterprise	234,992	(34,442)	240,000	1,293,226	744,735	504,735
3555 Central Services ISF	18,361	(62,761)	(18,084)	0	0	18,084
Total Additional Funding Support	1,560,843	1,192,175	1,537,607	2,738,194	2,071,703	534,096
Staffing Positions						
Allocated Positions	49.00	45.00	44.00	44.00	44.00	0.00
Temporary (FTE)	0.75	0.75	0.50	1.75	1.75	1.25
Total Staffing	49.75	0.00	44.50	45.75	45.75	1.25

The County Administrative Office (CAO) includes the following budget units:

Communications

- 3521 151
Communications

County Administrative Office

- 1100 103
Management & Budget Team

Economic Development

- 1120 275
Economic Development
- 1120 286
Headwaters
- 1120 287
Workforce Investment

Economic Development Promotion

- 1100 180
Economic Development Promotion

Fish & Game Advisory Commission

- 1700 290
Fish & Game Advisory Commission

Forester & Warden

- 1100 281
Forester & Warden

Information Technology

- 3550 118
Information Technology Team

Purchasing & Disposition

- 3555 115
Purchasing & Disposition Team

Revenue Recovery

- 1100 114
Revenue Recovery Team

Mission:

Support the needs of our community through:

Unparalleled service,

Participatory leadership,

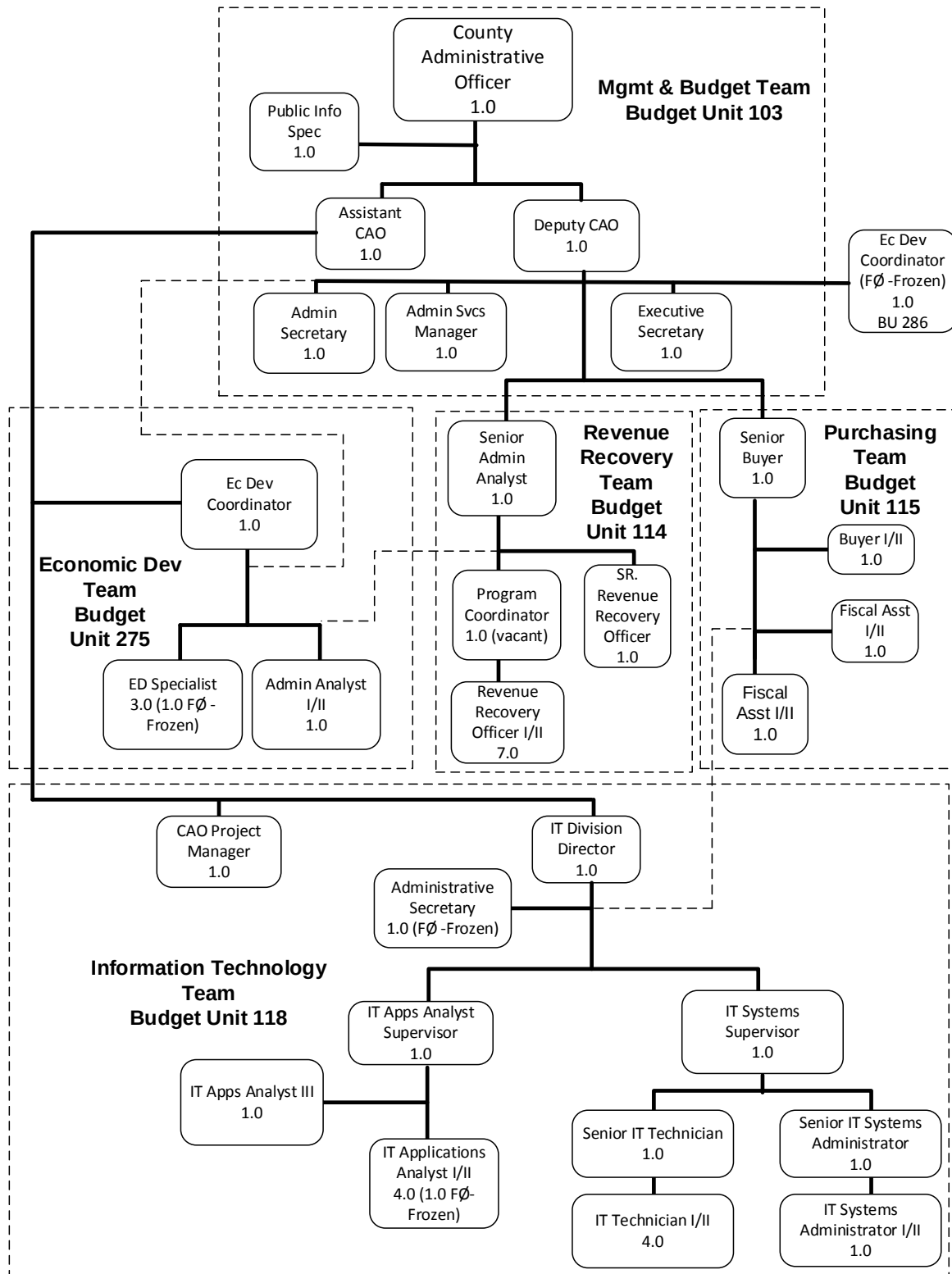
Professional growth,

Optimal management of resources,

Responsible policies and procedures and

Teamwork

Organizational Chart:



Communications (3521 151)

Phillip Smith-Hanes
County Administrative Officer

3521 - Communications

FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	113,141	97,184	97,932	104,291	104,291	6,359
Other Revenues	101,861	88,539	237,240	198,417	198,417	(38,823)
General Fund Contribution	17,219	17,219	17,219	17,219	17,219	0
Total Revenues	232,221	202,942	352,391	319,927	319,927	(32,464)
Expenditures						
Salaries & Employee Benefits	63,694	56,510	44,347	28,463	28,463	(15,884)
Services and Supplies	80,736	63,593	65,581	47,797	47,797	(17,784)
Other Charges	34,077	31,421	52,463	73,667	73,667	21,204
Fixed Assets	73,801	59,391	190,000	170,000	170,000	(20,000)
Total Expenditures	252,308	210,915	352,391	319,927	319,927	(32,464)
Net Revenue (Expenditures)	(20,086)	(7,973)	0	0	0	0
Additional Funding Support						
3521 Communications	20,087	7,973	0	0	0	0
Total Additional Funding Support	20,087	7,973	0	0	0	0
Staffing Positions						
Allocated Positions	1.00	1.00	0.00	0.00	0.00	0.00
Temporary (FTE)	0.75	0.75	1.00	0.50	0.50	(0.50)
Total Staffing	1.75	1.75	0.00	0.50	0.50	(0.50)

Purpose

The Communications Division manages the county's radio and telephone systems.

Personnel Allocation Changes

For the Communications budget, there are no positions recommended for FY 2015-16.

Recommended Budget

The recommended budget for FY 2015-16 is \$319,927, a decrease of \$32,464 from FY 2014-15. This decrease is primarily due to fewer fixed asset purchases and less extra-help usage in FY 2015-16. Funding of \$170,000 is recommended for fixed assets for upgrade and replacement of phone systems; additional detail on the equipment is available in the capital expenditure table.

Program Discussion

The primary functions in both the radio and telephone programs consist of maintenance, contract administration, system design and equipment specification, capitalization fund management, and monthly bill auditing, payment and cost distribution to departments.

Communications is an Internal Service Fund, and performs services for other county departments on a cost for service basis.

**1120 - Economic Development
2015-16 Proposed Budget**

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	3,641,806	1,879,122	3,316,283	2,536,576	2,536,576	(779,707)
Charges for Current Services	25,874	500	6,000	5,797	5,797	(203)
Other Revenues	176,801	562,849	744,421	554,459	554,459	(189,962)
General Fund Contribution	0	0	0	114,500	0	0
Total Revenues	3,844,481	2,442,471	4,066,704	3,211,332	3,096,832	(969,872)
Expenditures						
Salaries & Employee Benefits	459,846	275,279	267,800	159,209	159,209	(108,591)
Services and Supplies	76,249	71,010	114,044	213,686	99,186	(14,858)
Other Charges	3,387,385	2,248,531	3,885,060	3,129,340	3,129,340	(755,720)
Fixed Assets	2,961	0	0	0	0	0
Intrafund Transfers	(36,527)	(154,744)	(200,200)	(290,903)	(290,903)	(90,703)
Total Expenditures	3,889,914	2,440,076	4,066,704	3,211,332	3,096,832	(969,872)
Net Revenue (Expenditures)	(45,431)	2,393	0	0	0	0
Additional Funding Support						
1120 Economic Development	45,433	(2,395)	0	0	0	0
Total Additional Funding Support	45,433	(2,395)	0	0	0	0
Staffing Positions						
Allocated Positions	11.00	7.00	7.00	6.00	6.00	(1.00)
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00
Total Staffing	11.00	7.00	7.00	6.00	6.00	(1.00)

Purpose

The County Administrative Office-Management & Budget Team (CAO-MBT) provides leadership and guidance in the implementation of the policies of the Board of Supervisors. The CAO-MBT analyzes issues and makes recommendations to the Board regarding the administration and operation of county departments and programs. The CAO-MBT coordinates and oversees the county budget, fee schedule and legislative platform and monitors the use of financial and human resources.

Recommended Budget

The recommended budget for FY 2015-16 is \$1,041,006, a decrease of \$15,695, or two percent from the previous year. The slight decrease is

related to a decrease in professional services for consulting services. Additional consulting services were needed in FY 2014-15 due to Measure Z. The General Fund contribution is \$990,906, which represents a \$15,295 decrease from FY 2014-15.

Additional Funding Requests

CAO-MBT submitted one additional funding request totaling \$3,500. The request is outlined as follows:

1. A funding request for \$3,500 for the cost of providing the live interactive community budget meeting. As this annual meeting originated community partners such as Humboldt County Office of Education and Access Humboldt volunteered their time. As these meetings have become an

expectation and the quality of the meetings has improved the need for community partners to bill the county for time spent on this meeting is now an anticipated cost in FY 2015-16.

This request is not recommended for funding because it did not achieve a priority level that allowed it to be funded based on limited available financial resources.

Measure Z Funding Requests

CAO-MBT submitted three Measure Z funding requests totaling \$5,150,646. These requests are also discussed in Contributions to Other Funds found on page B-49 and are not included in the table on page B-21. The requests are outlined as follows:

1. \$1,400,646 – General Reserve contribution to set-aside funding for additional staffing requirements as the result of the future expansion of the adult correctional facility.
2. \$1,000,000 – To pay-down the California Public Employees Retirement System (CalPERS) accrued unfunded liability.
3. \$2,750,000 – General Reserve contribution to restore prior reductions during last economic downturn.

The Citizens' Advisory Committee did not recommend funding for these requests.

Personnel Allocation Changes

For the CAO-MBT office the total positions recommended for FY 2015-16 are 7.0 FTE with 0.0 FTE positions frozen. This is an increase of a 1.0 FTE. This increase is due to the transfer of an Administrative Secretary position from Economic Development to the CAO-MBT due to budget constraints in Economic Development. In addition, a Senior Administrative Analyst position was

transferred from CAO-MBT to the Revenue Recovery Team and a vacant Administrative Services Manager was transferred from Revenue Recovery to CAO-MBT. CAO-MBT intends to fill this vacant position and then dis-allocate a position during the course of FY 2015-16 which will return the staffing allocation to 6.0 FTE.

Program Discussion

CAO-MBT works to fulfill mandated functions through authentic and supportive collaboration between departments, the Board of Supervisors and external stakeholders. This year's efforts include:

- Develop an efficient and open budget process that supports fiscal sustainability by creating an efficient and transparent budget document for communication to the public
- Improve internal and external communication by thorough dissemination of information and develop systems for understanding stakeholders' needs and project management responsibilities
- Create a higher-performing organization by encouraging collaboration while ensuring departments have the tools to produce high-quality work in an efficient manner
- Continue to foster and promote teamwork within the county to create a culture of appreciation that makes the county a great place to live, work and play.

The County of Humboldt has received the California State Association of Counties Challenge Award for its Multisite Interactive Community Budget Meeting. The Challenge Award recognizes innovation and a creative spirit in California counties. Humboldt County is one of two counties in the population group 50,001 to 200,000 to receive this award.

**1120 - Economic Development
2015-16 Proposed Budget**

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	3,641,806	1,879,122	3,316,283	2,536,576	2,536,576	(779,707)
Charges for Current Services	25,874	500	6,000	5,797	5,797	(203)
Other Revenues	176,801	562,849	744,421	554,459	554,459	(189,962)
Total Revenues	3,844,481	2,442,471	4,066,704	3,096,832	3,096,832	(969,872)
Expenditures						
Salaries & Employee Benefits	459,846	275,279	267,800	159,209	159,209	(108,591)
Services and Supplies	76,249	71,010	114,044	213,686	99,186	(14,858)
Other Charges	3,387,385	2,248,531	3,885,060	3,129,340	3,129,340	(755,720)
Fixed Assets	2,961	0	0	0	0	0
Intrafund Transfers	(36,527)	(154,744)	(200,200)	(290,903)	(290,903)	(90,703)
Total Expenditures	3,889,914	2,440,076	4,066,704	3,211,332	3,096,832	(969,872)
Net Revenue (Expenditures)	(45,431)	2,393	0	(114,500)	0	0
Additional Funding Support						
1120 Economic Development	45,433	(2,395)	0	114,500	0	0
Total Additional Funding Support	45,433	(2,395)	0	114,500	0	0
Staffing Positions						
Allocated Positions	11.00	7.00	7.00	6.00	6.00	(1.00)
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00
Total Staffing	11.00	7.00	7.00	6.00	6.00	(1.00)

Purpose

The Economic Development Team works to strengthen the economy of Humboldt County. It secures and distributes funding for projects and programs that implement *Prosperity 2012: Comprehensive Economic Development Strategy* (CEDS).

The Economic Development budget grouping is made up of the following budget units: Economic Development (275); Headwaters Fund (286); and Workforce Investment (287).

Recommended Budget

The recommended Economic Development budget for FY 2015-16 is \$3,096,832, a decrease of \$969,872 or 24 percent from the previous year. The decrease is due to less available funding for grants through the Headwaters budget (286), several grants ending.

While the majority of Economic Development's activities are funded through grant sources, some costs cannot be charged to grants. Costs that are not recoverable under by granting sources are charged to the Economic Development Trust Fund.

Measure Z Funding Requests

Economic Development submitted three Measure Z funding requests totaling \$114,500. These requests are also discussed in Contributions to Other Fund found on page B-49. These requests are outlined as follows:

1. \$18,000 – County Economic Development to produce Go Local workshops and training materials that will help local businesses secure contracts for services with large institutional buyers, such as Humboldt State University, College of the Redwoods, County of Humboldt, Open Door Health Centers, St. Joseph Hospital system.
2. \$78,000 – County Economic Development for a study to determine the feasibility of a US Department of Agriculture-inspected co-packing and fulfillment facility that can make food products, including pH-controlled products, for export.
3. \$18,500 – County Economic Development to produce ten 1-2 page online profiles of former mill sites with photographs, maps, current zoning and regulatory clearances, jurisdiction, and contact information for each site.

The Measure Z Advisory Committee did not recommend funding for these requests.

Personnel Allocation Changes

For Economic Development the total positions recommended for FY 2015-16 are 6.0 with 2.0 FTE positions frozen. This is a decrease of a 1.0 Administrative Secretary. This position will be transferred to the MBT budget unit. Frozen positions have also increased by 1.0 from FY 2014-15. This is due to staffing for the Headwaters Fund being reduced to a part-time basis. The salary that supports Headwaters will be paid from a different

county budget unit and 50 percent of the salary will then be charged to the Headwaters Fund budget.

Program Discussion

The overarching goal of all the budgets within the Economic Development Team is to implement the county's Comprehensive Economic Development Strategy (CEDS) through the local initiative *Prosperity! The Northcoast Strategy*. The CEDS helps to focus public and private economic development resources on local priorities.

The team works to implement the CEDS by:

- Promoting the growth of export and emerging industry clusters
- Building local capacity for coordinated economic development initiatives
- Obtaining grants and leveraging economic development funds.

The *Redwood Coast Targets of Opportunity 2012 Report* identifies six fast-growth emerging industries and two base industries that offer the greatest opportunity for county residents, and were adopted as the focus of the county's CEDS:

- Diversified health care
- Building and systems construction and maintenance
- Specialty food, flowers, and beverages
- Investment support services
- Management and innovation services
- Niche manufacturing
- Forest Products
- Tourism.

1120 275 Economic Development

The Economic Development recommended budget for FY 2015-16 is \$754,970, a decrease of \$910,213 or 47 percent decrease from the previous year. The Economic Development budget is funded primarily by grant funds. The budget's decrease is the net effect of several grants ending during the FY 2014-15.

The team secures state and federal grants to help implement the CEDS and support the target industries. The team secures funding and contracts with many community agencies and consultants for project and program delivery throughout the county.

1120 286 Headwaters Fund

The recommended budget for the Headwaters Fund is \$552,769, a decrease of \$191,652 or 26 percent from FY 2014-15. The decrease is due to two factors: funding available for grants is lower than projected in prior years due to interest rates remaining low, and the staffing billed to this budget has decreased.

In 1999, the state and federal governments purchased the 3,000-acre old-growth Headwaters Grove. While this landmark acquisition preserved internationally significant forest habitat, it also removed significant timber resources from Humboldt County's economy. A local effort resulted in a combined \$22 million state and federal appropriation to the county.

On October 19, 1999, the Board of Supervisors voted to reserve the bulk of the funds for the "economic prosperity and quality of life for all Humboldt County residents." In December 2002, the Board adopted a final *Headwaters Fund Charter* that outlines the purpose and structure of the fund.

To advance economic and community development in Humboldt County, the Headwaters Fund offers business loans, loans/grants for infrastructure projects, and economic development grants via the following three funds:

- Revolving Loan Fund
- Community Investment Fund
- Grant Fund.

1120 287 Workforce Investment

Workforce Investment's recommended budget for FY 2015-16 is \$1,789,093, an increase of \$395,740 or 28 percent from the previous year. The increase in the budget can be attributed to the award of a Dislocated Worker Grant to assist with layoffs in the timber industry.

The Workforce Investment unit secures and oversees funding for workforce training programs, employer services delivery, and workforce projects to benefit local industry clusters, as described in the county's CEDS. Services are provided in partnership with the federally mandated One-Stop System for Workforce, organized in Humboldt County as The Job Market.

Services provided at The Job Market include:

- For *employers* that enhance their human resources management efficacy, decrease the cost of matching jobs and talent, improve incumbent worker skills to meet industry demand, increases job openings, and avert layoffs
- For *workers* and *job seekers* that encourage good matches with employer needs, lifelong learning and technical skills improvement for local industries and employers
- For *dislocated workers* and *long-term unemployed workers* that utilize retraining and re-employment services
- For *at-risk youth*, the County-wide *Step Up for Youth* program helps to increase opportunities for successful employment as adults.

Economic Development Promotion (1100 181)

Phillip Smith-Hanes
County Administrative Officer

1100 – General Fund FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Total Revenues	0	0	0	0	0	0
Expenditures						
Services and Supplies	1,800	6,537	0	0	0	0
Other Charges	233,381	250,609	277,737	304,056	304,056	26,319
Fixed Assets	0	1,472	0	0	0	0
Total Expenditures	235,181	258,618	277,737	304,056	304,056	26,319
Net Revenue (Expenditures)	(235,180)	(258,618)	(277,737)	(304,056)	(304,056)	(26,319)
Additional Funding Support						
1100 General Fund	235,181	258,618	277,737	304,056	304,056	26,319
Total Additional Funding Support	235,181	258,618	277,737	304,056	304,056	26,319
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

The county appropriates a portion of Transient Occupancy Tax (hotel/motel tax, or TOT) receipts to the Humboldt County Convention and Visitors Bureau (HCCVB) to promote tourism in and attract businesses to Humboldt County, and to the Redwood Region Entertainment and Education Liaisons, Inc. (RREEL), doing business as the Humboldt Del Norte Film Commission, to promote Humboldt County as a location for film and digital media production work.

Recommended Budget

The total recommended budget and General Fund contribution for FY 2015-16 is \$304,056, an increase of \$26,319 or approximately 10 percent, from the previous year. While TOT revenues increased by 13.6 percent, the change in total budget from FY 2014-15 to FY 2015-16 is approximately 10 percent due to a supplemental budget in FY 2014-15 of \$10,000 to assist the Harbor District in cruise ship development planning.

Program Discussion

The goal of the contracts with TOT funds is to invest in the county's tourism economy, as identified in the county's Comprehensive Economic Development Strategy (CEDS) and the regional *Prosperity!* strategy. In July 2005, the county entered into an agreement to dedicate 20% of the prior year's annual TOT revenue to the HCCVB.

In FY 2007-08 the Humboldt Film & Digital Media Commission (HFDMC), formerly a part of HCCVB, was split off into a separate organization. In 2010 HFDMC became RREEL. The 20 percent TOT allocation was divided between the agencies 16 percent to HCCVB and 4% to RREEL. In FY 2013-14 the allocation to RREEL was increased to five percent resulting in a total TOT allocation of 21 percent.

The FY 2015-16 budget is based on actual TOT received in FY 2013-14 which was \$1,447,887. The allocations to RREEL and the HCCVB in FY 2015-16 are \$72,394 and \$231,662, respectively.

**1700 – Fish & Game Fund
FY 2015-16 Proposed Budget**

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	27,092	12,786	10,870	11,500	11,500	630
Use of Money and Property	219	254	200	250	250	50
Total Revenues	27,311	13,040	11,070	11,750	11,750	680
Expenditures						
Services and Supplies	10,545	17,740	22,000	23,000	23,000	1,000
Total Expenditures	10,545	17,740	22,000	23,000	23,000	1,000
Net Revenue (Expenditures)	16,766	(4,699)	(10,930)	(11,250)	(11,250)	(320)
Additional Funding Support						
1700 Fish & Game	(16,766)	4,700	10,930	11,250	11,250	320
Total Additional Funding Support	(16,766)	4,700	10,930	11,250	11,250	320
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

The purpose of this budget unit is to function as both the support unit for the Fish and Game Advisory Commission and the funding source for its grant program. Grants are awarded after recommendation of the Commission and approval by the Board of Supervisors.

Recommended Budget

The total recommended budget for Fish & Game Advisory Commission for FY 2015-16 is \$23,000, an increase of \$1,000 or 5 percent, from the previous year. In previous years, grant awards have been less than fine revenues collected, thereby

adding to the fund balance. The budget for FY 2015-16 draws \$11,250 from the trust. While this does not deplete the trust, the commission is seeking a balance between granting the maximum amount each year, and reserving a trust balance to sustain grants through low revenue years.

Program Discussion

Grants are awarded to groups and individuals who submit proposals to the Fish & Game Advisory Commission for projects that will benefit priority county fish and wildlife species.

The awards are made after recommendation of the commission and approval of the Board of Supervisors.

Forester & Warden (1100 281)

Phillip Smith-Hanes
County Administrative Officer

1100 – General Fund

FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Other Revenues	182,053	180,922	242,825	255,938	255,938	13,113
Total Revenues	182,053	180,922	242,825	255,938	255,938	13,113
Expenditures						
Other Charges	248,109	231,576	313,809	326,922	326,922	13,113
Total Expenditures	248,109	231,576	313,809	326,922	326,922	13,113
Net Revenue (Expenditures)	(66,055)	(50,652)	(70,984)	(70,984)	(70,984)	0
Additional Funding Support						
1100 General Fund	66,056	50,654	70,984	70,984	70,984	0
Total Additional Funding Support	66,056	50,654	70,984	70,984	70,984	0
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

This budget unit provides for support of fire suppression services in the Trinidad area and cooperative fire dispatch services for smaller fire districts throughout the county.

Expenditures for the Trinidad area are offset by a Special Assessment District, Community Service Area #4 (CSA #4), for fire services.

Recommended Budget

The recommended budget for FY 2015-16 is \$326,922, an increase of \$13,113 or four percent from the previous year. The General Fund contribution is \$70,984, which is unchanged from the previous fiscal year.

The recommended budget anticipates that costs for CSA #4 fire services will be fully reimbursed from fire assessments. This may not be a realistic assumption. In FY 2011-12 the state increased the California Department of Forestry and Fire

Protection (Cal FIRE, formerly CDF) billing in an effort to fully recoup the cost of providing the service.

The assessments have a cap that cannot exceed the increase in the Consumer Price Index (CPI). These two factors have resulted in the potential for costs for service exceeding assessments.

Program Discussion

Rates for providing fire suppression services in Trinidad and cooperative fire dispatch services are calculated by the Cal FIRE.

Several years ago, the citizens residing in CSA#4 voted to increase their fire assessments to pay for increasing Cal FIRE personnel costs. It was understood that fire assessments were supposed to decrease in FY 2006-07 as new state labor agreements would be going into effect that would allow Cal FIRE to decrease its costs of providing fire service. Despite these efforts costs have continued to increase.

In addition, this budget unit also provides a 75 percent share of the Co-op Fire Dispatch. Fire dispatch services are provided by Cal FIRE to the county's local fire districts. The cost of fire

dispatch services is partially offset by the Dispatch Co-op (Cities of Trinidad, Ferndale, Rio Dell, and 25 fire protection districts), with the balance of the cost funded by the General Fund.



Information Technology (3550 118)

Phillip Smith-Hanes
County Administrative Officer

3550 - Information Technology 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contributn	2,384,484	2,724,652	2,630,725	3,150,205	3,150,205	519,480
Other Governmental Agencies	0	0	4,306	0	0	(4,306)
Other Revenues	50	0	50,000	0	0	(50,000)
General Fund Contribution	0	0	795,451	0	0	(795,451)
Total Revenues	2,384,534	2,724,652	3,480,482	3,150,205	3,150,205	(330,277)
Expenditures						
Salaries & Employee Benefits	1,215,713	1,329,220	1,412,528	1,592,832	1,592,832	180,304
Services and Supplies	1,057,374	1,076,028	1,035,777	1,308,340	1,308,340	272,563
Other Charges	274,985	162,946	119,706	172,033	172,033	52,327
Fixed Assets	71,454	122,016	1,152,471	1,370,226	821,735	(330,736)
Total Expenditures	2,619,526	2,690,210	3,720,482	4,443,431	3,894,940	174,458
Net Revenue (Expenditures)	(234,997)	34,443	(240,000)	(1,293,226)	(744,735)	(504,735)
Additional Funding Support						
3550 Information Tech Enterprise	234,992	(34,442)	240,000	1,293,226	744,735	504,735
Total Additional Funding Support	234,992	(34,442)	240,000	1,293,226	744,735	504,735
Staffing Positions						
Allocated Positions	17.00	17.00	17.00	17.00	17.00	0.00
Temporary (FTE)	0.00	0.00	0.00	1.25	1.25	1.25
Total Staffing	17.00	17.00	17.00	18.25	18.25	1.25

Purpose

Information Technology (IT) is responsible for assisting county departments and staff in improving work methods and productivity through the application and use of a variety of automated services, methodologies, and information technologies. IT also maintains the integrity and security of official county information.

Recommended Budget

The recommended budget is \$3,894,940 an increase of \$174,458 or five percent from FY 2014-15. The increase is the net effect of several changes including: charges to departments actually increased by 20 percent, the General Fund Contribution decreased and as did fixed asset purchases. In FY 2014-15, the Board of Supervisors approved

funding from the General Fund for two projects: the purchase and implementation of public safety case management system and upgrades to the payroll/financial accounting system. These funds were not fully expended in FY 2014-15 and have been re-budgeted, using fund balance, in FY 2015-16.

Funding of \$821,735 is recommended for fixed assets; additional detail on the equipment is available in the capital expenditure table.

Projects for FY 2015-16 include: providing a higher-capacity network and real-time network monitoring; phone upgrades in the jail, Public Works, Probation, courthouse, IT and the Agricultural Center; increasing reliability of the county's Internet connection through redundancy; upgrading the tax system; One Solution workflow

enhancements; and installing a case management system for the Public Defender.

Measure Z Funding Requests

Information Technology submitted one Measure Z funding requests totaling \$548,491. These requests are also discussed in Contributions to Other Fund found on page B-49. This request is outlined as follows:

1. To enhance technology and communications equipment and software to support county public safety.

The Measure Z Advisory Committee did not recommend funding for this request.

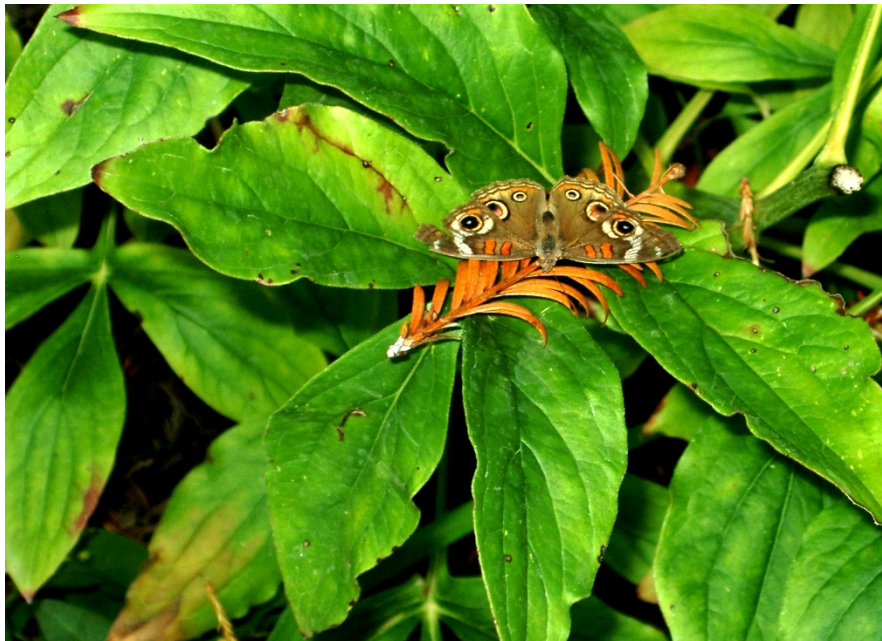
Personnel Allocation Changes

For the Information Technology Team, the total positions requested are 17.00 with 2.00 FTE

requested frozen. While there are no changes in the total number of FTEs from the prior year, the team has reclassified two positions to CAO Project Manager and IT Systems Supervisor to better respond to the volume of projects.

Program Discussion

Information Technology is a division of the County Administrative Office. IT is responsible for the operation and integrity of the county's information infrastructure, which includes the network, servers and databases, desktop computers, and business applications. Information Technology shares this responsibility with some larger, non-General Fund departments that support a portion of their own departmental infrastructure. In total, the county has over 2,200 personal computers plus printers communicating with 100 servers over a high-speed network connecting 57 county service locations.



Purchasing & Disposition Team (3555 115)

Phillip Smith-Hanes
County Administrative Officer

3555 – Central Service ISF FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	278,129	336,124	345,097	325,824	325,824	(19,273)
Other Revenues	11,426	13,324	8,500	29,193	29,193	20,693
Total Revenues	289,555	349,448	353,597	355,017	355,017	1,420
Expenditures						
Salaries & Employee Benefits	166,901	173,364	239,892	217,111	217,111	(22,781)
Services and Supplies	20,874	25,123	83,913	67,892	67,892	(16,021)
Other Charges	120,141	83,311	11,708	70,014	70,014	58,306
Fixed Assets	0	4,889	0	0	0	0
Total Expenditures	307,916	286,687	335,513	355,017	355,017	19,504
Net Revenue (Expenditures)	(18,362)	62,764	18,084	0	0	(18,084)
Additional Funding Support						
3555 Central Services ISF	18,361	(62,761)	(18,084)	0	0	18,084
Total Additional Funding Support	18,361	(62,761)	(18,084)	0	0	18,084
Staffing Positions						
Allocated Positions	4.00	4.00	4.00	4.00	4.00	0.00
Temporary (FTE)	0.00	0.00	0.50	0.00	0.00	(0.50)
Total Staffing	4.00	4.00	4.50	4.00	4.00	(0.50)

Purpose

Pursuant to Section 245-1 *et seq.* of the Humboldt County Code, the Purchasing and Disposition Team purchases, rents and/or leases goods and equipment as needed by departments. Purchasing negotiates with contractors for limited services at the best possible price. Purchasing facilitates the re-use of office furniture and equipment before selling or disposing of unusable goods. Purchasing focuses on volume buying and product standardization which creates vendor competition.

increase is primarily due to A-87 overhead charges. However, charges to departments were actually reduced due to increased revenue from reimbursements received from office supply purchases and the use of credit cards.

For FY 2015-16 the Purchasing Team will be working to complete a business process reengineering in order to more comprehensively utilize “workflow” through the county’s financial accounting system.

Personnel Allocation Changes

For Purchasing & Disposition Team, the total positions requested are 4.00 with 0.00 FTE frozen position. In FY 2015-16, 1.00 FTE Fiscal Assistant I/II position will be shared with Information Technology.

Recommended Budget

Purchasing & Disposition Team’s recommended budget for FY 2014-15 is \$355,017, an increase of \$19,504 or five percent from the previous year. The

Revenue Recovery Team (1100 114)

Phillip Smith-Hanes
County Administrative Officer

1100 – General Fund

FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	22,896	20,643	23,000	23,000	23,000	0
Charges for Current Services	898,199	1,152,715	1,160,000	1,188,000	1,188,000	28,000
Other Revenues	0	0	7,000	7,000	7,000	0
Total Revenues	921,095	1,173,358	1,190,000	1,218,000	1,218,000	28,000
Expenditures						
Salaries & Employee Benefits	570,898	630,394	669,786	663,117	663,117	(6,669)
Services and Supplies	257,105	392,430	397,773	416,500	416,500	18,727
Other Charges	59,726	92,490	65,780	88,155	88,155	22,375
Fixed Assets	0	0	6,500	0	0	(6,500)
Total Expenditures	887,729	1,115,314	1,139,839	1,167,772	1,167,772	27,933
Net Revenue (Expenditures)	33,366	58,045	50,161	50,228	50,228	67
Additional Funding Support						
1100 General Fund	(33,366)	(58,044)	(50,161)	(50,228)	(50,228)	67
Total Additional Funding Support	(33,366)	(58,044)	(50,161)	(50,228)	(50,228)	67
Staffing Positions						
Allocated Positions	9.00	10.00	10.00	10.00	10.00	0.00
Temporary (FTE)	1.02	0.00	0.10	0.00	0.00	(0.10)
Total Staffing	10.02	10.00	10.10	10.00	10.00	(0.10)

Purpose

Under the provisions of Penal Code Section 1463.007, the Revenue Recovery Team operates a Comprehensive Collection Program to collect court ordered debt for the Superior Court of Humboldt County. In addition, Revenue Recovery serves as the collection agent for county departments.

Recommended Budget

The recommended Revenue Recovery budget for FY 2015-16 is \$1,167,772, an increase of \$27,933 or two percent from the previous year. The increase

is primarily due to an increase in the Franchise Tax Board's Court-Ordered Debt collection program (FTB-COD) and A-87 administrative overhead charges. The budget contributes \$50,228 to the General Fund.

Personnel Allocation Changes

For Revenue Recovery Team, the total positions requested are 10.00 FTE with no frozen positions. While the total FTEs have not changed from the prior year, position changes have occurred. The Administrative Services Manager was moved from the Revenue Recovery Team to CAO-MBT, and the Senior Administrative Analyst was moved from CAO-MBT to the Revenue Recovery Team in order

to address the needs in each team more effectively. The Senior Administrative Analyst's salary is cost shared with the Headwaters Fund as this position provides support to Headwaters.

Program Discussion

Revenue Recovery's primary function of collecting delinquent court-ordered fines, fees and victim restitution comprises approximately 74 percent of its business. The remaining 26 percent is the collection work done for other County departments such as Animal Control, Sheriff's Parking and the Library. Revenue Recovery attempts to collect payment in full, however many accounts are managed on monthly payment plans. When necessary, Revenue Recovery utilizes resources such as the State Employment Development Department for employment information, the California Franchise Tax Board's tax intercept program to intercept tax refunds, the Franchise Tax Board's court ordered debt program, as well as an

outside collection agency. Other collection tools include requests to Humboldt County Superior Court for Department of Motor Vehicle license holds, abstract recording, wage garnishments, third party levies and small claims court.

At the end of each month, total collections are distributed to specific funds for various departments, programs and providers of service in the community. In addition, a portion of the collections is distributed to the State of California as required by law. Revenue Recovery remits collected victim restitution payments directly to crime victims. Revenue Recovery meets the criteria of a comprehensive court collection program as detailed in Penal Code Section 1463.007. This allows a cost of collection offset, which is the primary means of funding the efforts of the Revenue Recovery Team.



1100 – General Fund**FY 2015-16 Proposed Budget**

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	104,256	130,907	121,570	57,000	57,000	(64,570)
Other Revenues	1,010	3	0	0	0	0
Total Revenues	105,266	130,910	121,570	57,000	57,000	(64,570)
Expenditures						
Salaries & Employee Benefits	2,088,856	2,235,890	2,240,272	2,468,577	2,293,679	53,407
Services and Supplies	238,194	162,770	251,014	204,105	180,432	(70,582)
Other Charges	35,714	35,624	36,921	50,654	43,666	6,745
Fixed Assets	0	1,489	0	24,714	0	0
Intrafund Transfers	(1,080,818)	(1,249,535)	(1,015,112)	(1,015,112)	(1,015,112)	0
Total Expenditures	1,281,946	1,186,238	1,513,095	1,732,938	1,502,665	(10,430)
Net Revenue (Expenditures)	(1,176,681)	(1,055,328)	(1,391,525)	(1,675,938)	(1,445,665)	(54,140)
Additional Funding Support						
1100 General Fund	1,176,680	1,055,328	1,391,525	1,675,938	1,445,665	54,140
Total Additional Funding Support	1,176,680	1,055,328	1,391,525	1,675,938	1,445,665	54,140
Staffing Positions						
Allocated Positions	21.00	21.00	21.00	22.50	21.00	0.00
Temporary (FTE)	0.20	0.20	0.20	0.20	0.20	0.00
Total Staffing	21.20	21.20	21.20	22.70	21.20	0.00

Purpose

Government Code Sections 26529, 27640 *et seq.*, and Humboldt County Board of Supervisors Resolution No. 931, adopted in 1956, establish the Office of the County Counsel in Humboldt County. The Office of the County Counsel is comprised of the attorneys for the county, providing legal services and advice to the Board of Supervisors and all county officers. Also, upon request, this office is the attorney for the Grand Jury and some special districts.

Mission

The Office of the County Counsel is committed to providing the highest quality of legal advice, representation and services, in a timely and

responsive manner, to assist the county, its governing Board of Supervisors and other clients, to promote the public interest and to aid the county in carrying out its mandatory and discretionary functions relating to the health, safety and welfare of county residents. The office is committed to providing creative legal assistance to the Board and county officers to enable them to carry out their policy goals, and to provide assertive representation of the county in civil litigation and administrative hearings.

Recommended Budget

County Counsel's recommended budget for FY 2015-16 is \$1,502,665, a decrease of \$10,430 or less than one percent from the previous year. In FY 2014-15 this budget unit received additional

funding for professional services related to the vacancy of County Counsel. As this service is no longer needed there is a reduction in expenditures for FY 2015-16. The General Fund contribution is \$1,445,665, which is a \$54,140 increase from FY 2014-15. The increase in the General Fund contribution is due to a change in the discretionary revenue distribution methodology for General Fund departments, which allocated 98 percent of the revenue growth.

Additional Funding Requests

County Counsel submitted one additional funding request totaling \$230,273. The request is outlined as follows:

1. An additional funding request for \$230,273 for a 1.0 FTE Code Compliance Officer, to unfreeze a 1.0 FTE Code Enforcement Attorney, and a 0.50 FTE Legal Office Assistant I/II to increase code enforcement services to county residents by decreasing the amount of time between referral of code violation and its resolution.

This request is not recommended for funding because it did not achieve a priority level that allowed it to be funded based on limited available financial resources.

Measure Z Funding Requests

County Counsel submitted one additional funding request totaling \$230,273. The request is outlined as follows:

1. An additional funding request for \$230,273 for a 1.0 FTE Code Compliance Officer, a 1.0 FTE Code Enforcement Attorney, and a 0.50 FTE Legal Office Assistant I/II to increase code enforcement services to county residents by decreasing the amount of time between referral of code violation and its resolution.

The Measure Z Advisory Committee did not recommend funding for this request.

Recommended Personnel Allocations

County Counsel's total positions recommended for FY 2015-16 are 21.0 with 4.0 FTE positions frozen. There are no changes from the previous fiscal year.

Program Discussion

The County Counsel's Office is structured around three units:

General Services Unit: Legal advice to all county departments and, when requested, provides legal advice to the Grand Jury, the Humboldt First 5 program for children's welfare, and some special districts. The representation includes, but is not limited to, the trial of conservatorship cases, mental health writs, Riese hearings (determination of capacity of mental health patients to give or withhold informed consent for administration of antipsychotic medication), bail bond forfeitures, jail writs, weapons confiscation filings, pitchess motion defense, personnel hearings, election issues, review of contracts/agreements, review of licenses, review of leases, review of memoranda of understanding, review of Joint Powers Agreements, review of agenda items, review of procedures and protocols, review of guidelines, review of Requests for Proposals, responses to subpoenas, Public Records Act requests, and other legal demands, including writs of mandate and other litigation. This office is in charge of keeping the county code updated and maintaining it online.

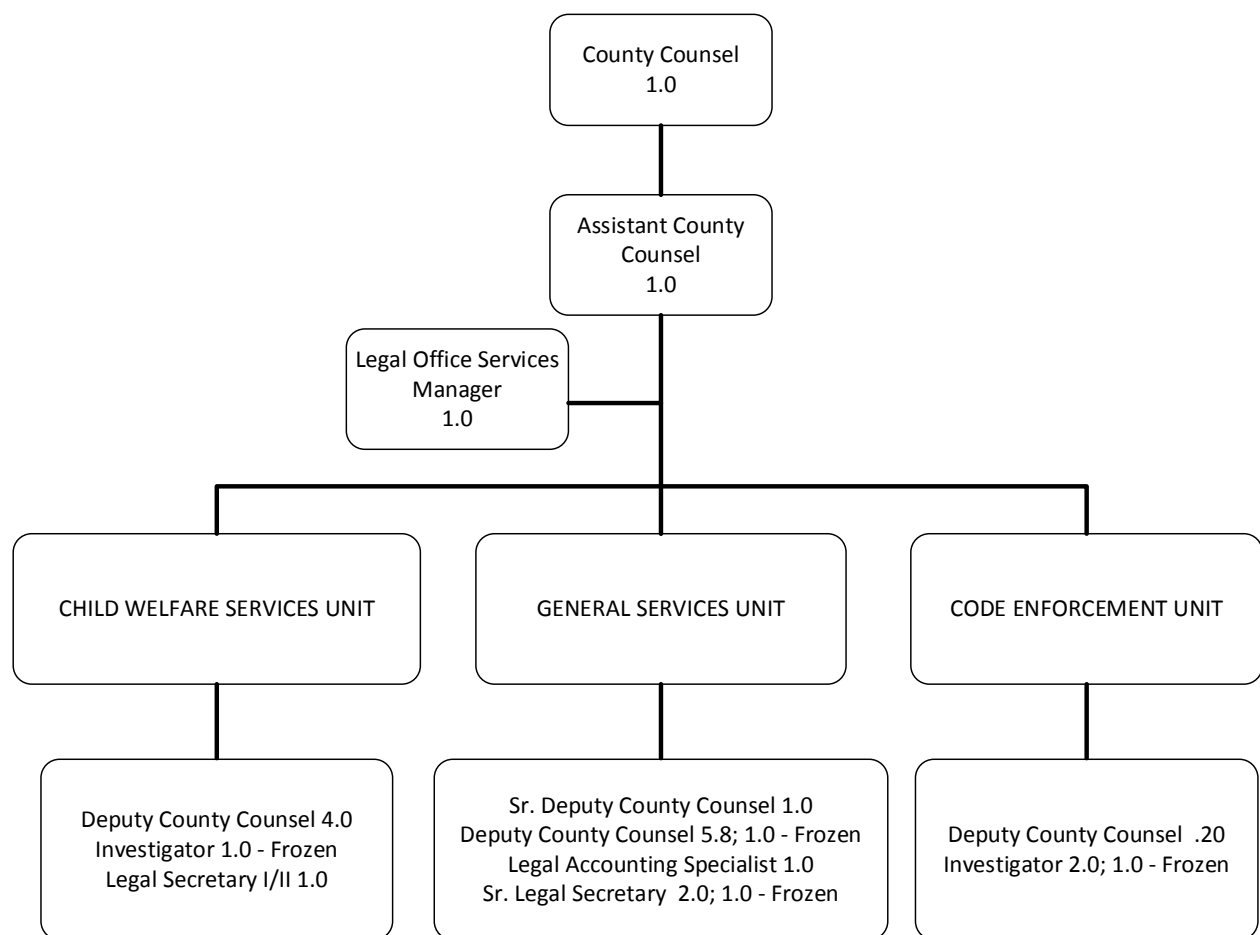
Child Welfare Services Unit: Legal services to Child Welfare Services from the trial court to the appellate court level.

Code Enforcement Unit: Investigation, inspection, abatement and compliance work related to the uses, maintenance and safety of land and

structures. This includes zoning, public nuisance, neighborhood preservation, hazardous materials, waste disposal, air pollution, Uniform Codes (Building, Housing, Abatement of Dangerous Buildings), public health and safety, and abatement of abandoned vehicles and related equipment. The Code Enforcement Unit's placement within the

Office of the County Counsel gives it the ability to pursue administrative and/or civil remedies, which results in a much more effective compliance capability. The Unit has the ability to attend community meetings to assist the public in solving neighborhood issues.

Organizational Chart:



Departmental Summary FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contributn	23,465,479	26,967,498	28,676,425	29,758,594	29,758,594	1,082,169
Use of Money and Property	15,911	17,279	0	0	0	0
Other Governmental Agencies	0	2,500	0	0	0	0
Charges for Current Services	314,786	686,170	253,501	691,092	691,092	437,591
Other Revenues	866,417	402,066	187,000	402,659	402,659	215,659
General Fund Contribution	670,323	1,000,000	0	352,587	352,587	352,587
Not Applicable	0	48	0	0	0	0
Total Revenues	25,332,916	29,075,561	29,116,926	31,204,932	31,204,932	2,088,006
Expenditures						
Salaries & Employee Benefits	1,006,574	998,483	1,146,902	1,125,567	1,125,567	(21,335)
Services and Supplies	106,261	99,440	148,653	128,399	128,399	(20,254)
Other Charges	129,113	79,502	(88,271)	208,379	208,379	296,650
Purchased Insurance Premiums	613,394	599,169	630,764	673,900	673,900	43,136
Self-Insurance Expenses	22,828,505	26,302,063	27,282,337	29,279,579	29,279,579	1,997,242
Fixed Assets	(7,723)	0	0	0	0	0
Intrafund Transfers	(3,175)	0	0	0	0	0
Total Expenditures	24,672,949	28,078,657	29,120,385	31,415,824	31,415,824	2,295,439
Net Revenue (Expenditures)	659,969	996,905	(3,459)	(210,892)	(210,892)	(207,433)
Additional Funding Support						
1100 General Fund	586,126	624,903	672,967	676,793	676,793	3,826
3520 IGS-County Insurance	(10,807)	(148,840)	(211,661)	0	0	211,661
3522 Employee Benefits Fund	23,220	19,309	(58,655)	(52,176)	(52,176)	6,479
3523 Workers Compensation	(175,050)	(584,760)	546,377	598,968	598,968	52,591
3524 Liability Insurance	(1,273,269)	(118,190)	(227,449)	(554,685)	(554,685)	(327,236)
3525 Medical Plan	116,701	135,729	(574,319)	(172,001)	(172,001)	402,318
3526 Dental Plan	(245,665)	(473,985)	(262,395)	(226,300)	(226,300)	36,095
3527 Unemployment Insurance	(11,555)	(367,703)	(285,519)	(369,507)	(369,507)	(83,988)
3528 Purchased Insurance Premiums	330,332	(83,367)	404,113	309,800	309,800	(94,313)
Total Additional Funding Support	(659,967)	(996,904)	3,459	210,892	210,892	207,433
Staffing Positions						
Allocated Positions	10.00	10.00	10.00	11.00	11.00	1.00
Temporary (FTE)	0.45	0.45	0.65	0.70	0.70	0.05
Total Staffing	10.45	10.45	10.65	11.70	11.70	1.05

The Human Resources Department includes the following budget groupings:

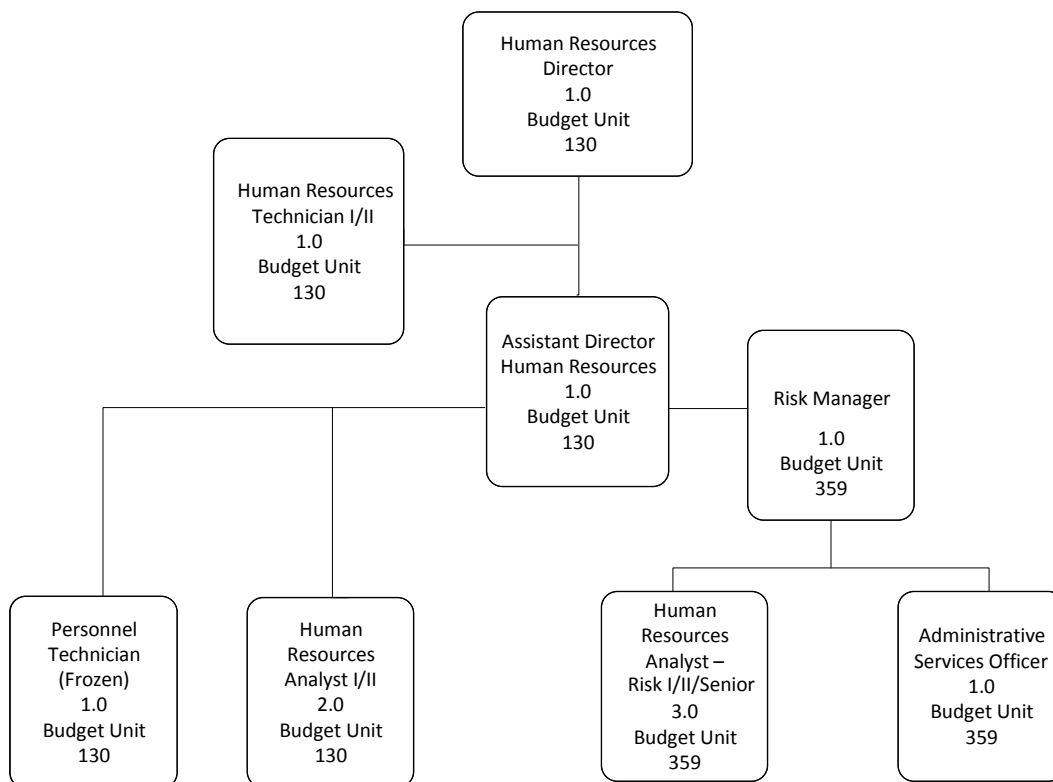
Personnel Services

- 1100 130 Personnel

Risk Management Services

- 3520 359 Risk Management Administration
- 3522 352 Employee Benefits
- 3523 353 Workers Compensation
- 3524 354 Liability
- 3525 355 Medical Plan
- 3526 356 Dental Plan
- 3527 357 Unemployment
- 3528 358 Purchased Insurance Premium

Organizational Chart:



1100 – General Fund
FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Other Revenues	2,000	2,015	2,000	2,000	2,000	0
Total Revenues	2,000	2,015	2,000	2,000	2,000	0
Expenditures						
Salaries & Employee Benefits	529,804	573,984	582,566	604,765	604,765	22,199
Services and Supplies	50,283	41,643	88,705	59,296	59,296	(29,409)
Other Charges	11,214	11,291	12,496	14,732	14,732	2,236
Intrafund Transfers	(3,175)	0	0	0	0	0
Total Expenditures	588,126	626,918	683,767	678,793	678,793	(4,974)
Net Revenue (Expenditures)	(586,125)	(624,906)	(681,767)	(676,793)	(676,793)	4,974
Additional Funding Support						
1100 General Fund	586,126	624,903	681,767	676,793	676,793	(4,974)
Total Additional Funding Support	586,126	624,903	681,767	676,793	676,793	(4,974)
Staffing Positions						
Allocated Positions	0.00	0.00	6.00	6.00	6.00	0.00
Temporary (FTE)	0.00	0.00	0.45	0.45	0.45	0.00
Total Staffing	0.00	0.00	6.45	6.45	6.45	0.00

Purpose

The Human Resources Department is divided into two primary functions for budget purposes: Personnel Services and Risk Management Services. The personnel functions performed by Human Resources are mandated by federal and state laws, Merit System rules, memoranda of understanding (MOU), compensation and benefit plans and other policies as approved by the Board of Supervisors.

Recommended Budget

The recommended Personnel budget for FY 2014-15 is \$676,793, an increase of \$3,826 or less than one percent from the previous year. The General Fund contribution is \$676,793, which represents a \$3,826 increase from FY 2014-15. The adjusted budget for FY 2014-15 includes supplemental funding for specialized recruitment efforts in the amount of \$25,000 and therefore the General Fund allocation for FY 2015-16 for Personnel increased

by four percent consistent with other General Fund departments.

Recommended Personnel Allocation

For Personnel, the total positions recommended are 6.00 with 0.00 FTE recommended frozen. This is a decrease of one frozen position from last fiscal year. The Sheriff's Department requested a 1.0 Personnel Technician on behalf of the Human Resources department due to the increased volume of recruitments as a result of the receipt of Measure Z funding.

Program Discussion

As administrators of the county's centralized personnel system, Human Resources provides services which include: recruitment, administration of qualification appraisal examinations,

maintenance of employment eligibility lists, administration of in-service personnel transactions, coordination of equal employment opportunity, coordination of the deferred compensation programs, employer-employee relations, labor negotiations, compliance with the Americans with Disabilities Act employment section, and maintenance of employee medical leaves and other employee actions. In addition, the department coordinates the grievance and appeals process for all county departments.

Human Resources provides personnel services to all county departments, including 2,078 current regular

and extra-help employees (as of April 2, 2015). Human Resources also serves the citizens of Humboldt County, whether it is those seeking employment, or those referring prospective employees.

It is the goal of Human Resources to continue to develop staff into fully cross-trained, well-rounded professional human resources generalists in the effort to provide the county with the highest quality personnel/human resource services, now and into the future.



Risk Management**Human Resources Director****Risk Management Summary****FY 2015-16 Proposed Budget**

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contributn	23,465,479	26,967,498	28,676,425	29,758,594	29,758,594	1,082,169
Use of Money and Property	15,911	15,626	0	0	0	0
Other Governmental Agencies	0	2,500	0	0	0	0
Charges for Current Services	314,786	686,170	253,501	691,092	691,092	437,591
Other Revenues	864,000	334,630	185,000	400,659	400,659	215,659
General Fund Contribution	670,323	1,000,000	0	352,587	352,587	352,587
Total Revenues	25,330,499	29,006,424	29,114,926	31,202,932	31,202,932	2,088,006
Expenditures						
Salaries & Employee Benefits	476,770	424,499	564,336	520,802	520,802	(43,534)
Services and Supplies	55,978	57,797	68,748	69,103	69,103	355
Other Charges	117,899	68,211	(100,767)	193,647	193,647	294,414
Purchased Insurance Premiums	613,394	599,169	630,764	673,900	673,900	43,136
Self-Insurance Expenses	22,828,505	26,302,063	27,282,337	29,279,579	29,279,579	1,997,242
Total Expenditures	24,092,546	27,451,739	28,445,418	30,737,031	30,737,031	2,291,613
Net Revenue (Expenditures)	1,237,954	1,554,688	669,508	465,901	465,901	(203,607)
Additional Funding Support						
3520 IGS-County Insurance	(16,793)	(148,792)	(211,661)	0	0	211,661
3522 Employee Benefits Fund	23,220	19,309	(58,655)	(52,176)	(52,176)	6,479
3523 Workers Compensation	(175,050)	(584,760)	546,377	598,968	598,968	52,591
3524 Liability Insurance	(1,259,143)	(51,116)	(227,449)	(554,685)	(554,685)	(327,236)
3525 Medical Plan	116,701	135,729	(574,319)	(172,001)	(172,001)	402,318
3526 Dental Plan	(245,665)	(473,985)	(262,395)	(226,300)	(226,300)	36,095
3527 Unemployment Insurance	(11,555)	(367,703)	(285,519)	(369,507)	(369,507)	(83,988)
3528 Purchased Insurance Premiums	330,332	(83,367)	404,113	309,800	309,800	(94,313)
Total Additional Funding Support	(1,237,953)	(1,554,685)	(669,508)	(465,901)	(465,901)	203,607
Staffing Positions						
Allocated Positions	4.00	4.00	4.00	5.00	5.00	1.00
Temporary (FTE)	0.57	0.00	0.20	0.25	0.25	0.05
Total Staffing	4.57	4.00	4.20	5.25	5.25	1.05

Purpose

The Human Resource Department's Risk Management services include identification, analysis and treatment of the county's exposures to loss; safety and loss-control programs; administration of all employee benefit programs, both self-insured and premium-based; and claims administration of the self-insured liability programs and supervising the county's third-party administrator for primary workers' compensation. Human Resources is also responsible for administering the county's property insurance by

filing any claims resulting in a property loss and recovering any loss from the county's insurer. Human Resources also coordinates claims involving the airports, medical malpractice, faithful performance and crime bond, watercraft, boiler and machinery, and special insurance programs. Human Resources subrogates to recover the costs for damage to county vehicles, equipment, and property caused by a third party. Human Resources is responsible for the county's Health Insurance Portability and Accountability Act (HIPAA), Americans with Disabilities Act (ADA), and California Occupational Safety and Health Administration (Cal-OSHA) compliance.

Additionally, Human Resources provides, develops and monitors state and federal required training programs and skill level improvement workshops.

Recommended Budget

The Risk Management recommended budget for FY 2015-16 is \$30,737,031, an increase of \$2,291,613 or eight percent from the previous year. The increase is primarily due to changes in insurance costs such as Workers' Compensation and Liability. The changes to individual programs are explained below.

Recommended Personnel Allocation

For Risk Management the total positions recommended are 5.00 with 0.00 FTE frozen. This represents an increase of 1.00 FTE from the previous fiscal year. The purpose for this additional allocation is to accommodate the addition of the revised job class of Risk Manager. The department intends to fill this position internally and then dis-allocate a 1.0 FTE at that time.

Program Discussion

Risk Management services provide training workshops to county employees on safety, discrimination, ethics, state and federally required training, defensive driving, and disaster compliance with National Incident Management Systems and Standardized Emergency Management Systems. Additionally, staff provides, develops and monitors mandated training programs and skill level improvement workshops. Consultations are provided to departments regarding safety and health issues, and assist in developing loss-prevention programs and policies. Risk Management actively participates with the California State Association of Counties Excess Insurance Authority (CSAC-EIA) in Third Party Administrator contracts and insurance coverage renewals.

3520 359 Risk Management Administration

Risk Management is a "closed-end" appropriation budget. All costs associated with Risk Management budgets are cost allocated to appropriate county departments as an expense.

The recommended budget for FY 2015-16 is \$781,254, a decrease of \$43,987 or six percent from FY 2014-15. The decrease is due to staff reorganization.

3522 352 Employee Benefits

This budget provides funding for vision, life insurance, the employee assistance program and insurance continuation mandated through the federal Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA).

The recommended budget for FY 2015-16 is \$508,365; an increase of \$54,820 or 11 percent. The increase reflects the transfer of revenue from the Medical Plan fund to the Employee Benefits fund for related expenditures.

3523 353 Workers' Compensation

This budget provides funding for workers' compensation premiums, administration and employee safety expenses.

The recommended budget for FY 2015-16 is \$5,727,968, an increase of \$739,346 or 15 percent, from FY 2014-15. This is primarily the result of a \$600,000 insurance reimbursement that will be paid from the Workers' Compensation fund to departments and increased liability insurance costs.

3524 354 Liability

This budget provides funding for Claims for Damages and lawsuits filed against the county, and also funds any investigative costs or expenses associated with existing or potential claims.

The recommended budget for FY 2015-16 is \$3,282,587, an increase of \$792,587 or 32 percent, from FY 2014-15. This increase is the result of a liability policy change. In FY 2014-15, the policy's self-insured retention (deductible) was lowered from \$500,000 to \$100,000. This change does increase annual premium costs, but is anticipated to reduce claim costs in the long-run. This budget includes a \$352,587 General Fund Contribution as approved by the Board in the FY 2014-15 mid-year report, and an additional \$202,098 contribution from departments to reduce the negative fund balance.

3525 355 Medical Plan

This budget provides funding for medical health plan costs and flu shots.

The recommended budget for FY 2015-16 is \$18,333,362, an increase of \$247,737 or less than one percent. While this is a minimal increase, it is anticipated that health insurance will actually increase by six percent in calendar year 2016. Revenue for vision, the employee assistance program and life insurance normally attributable to the Medical Plan fund has been moved to the Employee Benefits fund to increase transparency of revenues and related expenditures.

3526 356 Dental Plan

This budget provides funding for the County's self-insured dental expense and administration.

The recommended budget for FY 2015-16 is \$1,789,272, a decrease of \$136,816 or 7 percent. This decrease is a result of reduced charges to departments as a consequence of eliminating the negative fund balance from previous years.

3527 357 Unemployment

This budget provides funding for the self-insured unemployment claims and claims administration.

The recommended budget for FY 2015-16 is \$668,000; there is no change from the previous fiscal year.

3528 358 Purchased Insurance Premiums

This budget provides funding to procure property, medical malpractice, life insurance, airport, crime bond and other special miscellaneous insurance coverage.

The recommended budget for FY 2014-15 is \$1,000,892, an increase of \$343,278 or 50 percent from FY 2014-15. This increase is the result of a \$300,000 insurance reimbursement that will be paid from the Purchased Insurance fund to departments and increased insurance costs.



Certificates of Participation-Payments (1100 190)**Phillip Smith-Hanes
County Administrative Officer****1100 – General Fund****FY 2015-16 Proposed Budget**

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	325,921	343,785	365,147	383,404	383,404	18,257
Total Revenues	325,921	343,785	365,147	383,404	383,404	18,257
Expenditures						
Other Charges	1,363,320	1,377,342	1,397,868	1,389,348	1,389,348	(8,520)
Total Expenditures	1,363,320	1,377,342	1,397,868	1,389,348	1,389,348	(8,520)
Net Revenue (Expenditures)	(1,037,398)	(1,033,557)	(1,032,721)	(1,005,944)	(1,005,944)	26,777
Additional Funding Support						
1100 General Fund	1,037,399	1,033,557	1,032,721	1,005,944	1,005,944	(26,777)
Total Additional Funding Support	1,037,399	1,033,557	1,032,721	1,005,944	1,005,944	(26,777)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

This budget includes debt service payments on Certificates of Participation (COP) issued to finance the Library, Jail Phases I and II, the Regional Juvenile Facility, the Animal Shelter, Juvenile Hall, earthquake repairs and airport hangars.

Recommended Budget

The recommended budget for FY 2015-16 is \$1,389,348, a decrease of \$8,520 or less than one percent from the previous year. The General Fund contribution is \$1,005,944, which represents a \$26,777 decrease from FY 2014-15.

The overall budget is decreasing due to decreasing COP payments, and the General Fund contribution is also decreasing because the Proposition 172 allocation increased for FY 2015-16.

Program Discussion

This budget funds long-term debt payments on the County's capital improvement projects. The budget of \$1,389,348 includes funding in the following amounts:

- \$ 65,503 1994 Library Project
- \$259,258 1994 Jail Phase I Project
- \$ 41,992 1996 Regional Juvenile Center Project
- \$104,022 1996 Jail Phase I Project
- \$126,830 1996 Jail Phase II Project
- \$172,453 1996 Jail Phase II Public Safety Project
- \$268,949 2004 Animal Shelter Project
- \$181,480 2012 Earthquake Repairs

- \$168,861 2012 Juvenile Hall

The 1994 COP financed the Eureka Library and Jail Phase I. It also included remodeling the ground floor of the Courthouse after the Eureka Police Department moved out. The Library budget includes an additional \$53,641 paid toward the Library debt service; the above amount represents that portion allocated to the General Fund.

The 1996 COP financed modifications to Jail Phase I resulting from the decision to construct the second phase of the Jail, the Jail Phase II project, and the Juvenile Regional Facility. A portion of this debt service payment, \$383,404, is paid from sales taxes dedicated to public safety purposes.

The 2004 COP financed construction of the Animal Care Shelter Facility in McKinleyville. This was a variable rate debt service.

In FY 2011-12 the Board authorized the Treasurer/Tax Collector to refinance the COP's into a single debt obligation. This has resulted in savings to the County as a result of the low interest rates available. The refinance did not increase the term of the debt.

In 2012, the Board also authorized the issuance of new debt to provide the financing needed for local matching funds for the January 9, 2010 earthquake damage repairs and building the new Juvenile Hall facility and for new hangars at the California Redwood Coast Humboldt County Airport. The hangars are financed from the Aviation budget.



Contingency Reserve (1100 990)

Phillip Smith-Hanes
County Administrative Officer

1100-Contingency Reserve FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Other Revenues	0	0	650,000	0	0	(650,000)
Total Revenues	0	0	650,000	0	0	(650,000)
Expenditures						
Services and Supplies	0	0	2,648,807	1,200,000	1,200,000	(1,448,807)
Total Expenditures	0	0	2,648,807	1,200,000	1,200,000	(1,448,807)
Net Revenue (Expenditures)	0	0	(1,998,807)	(1,200,000)	(1,200,000)	798,807
Additional Funding Support						
1100 General Fund	0	0	1,998,807	1,200,000	1,200,000	(798,807)
Total Additional Funding Support	0	0	1,998,807	1,200,000	1,200,000	(798,807)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

The General Fund Contingency Reserve budget provides funds to meet unforeseen expenditures in countywide operating budgets.

Recommended Budget

A Contingency Reserve of \$1,200,000 is being recommended for FY 2015-16 based on other funding needs in the General Fund. This is a decrease of \$350,000 or 23 percent from the FY 2014-15 adopted contingency amount of \$1,550,000. Throughout FY 2014-15 the Contingencies budget was increased by \$1,098,807 after budget adoption due to available fund balance.

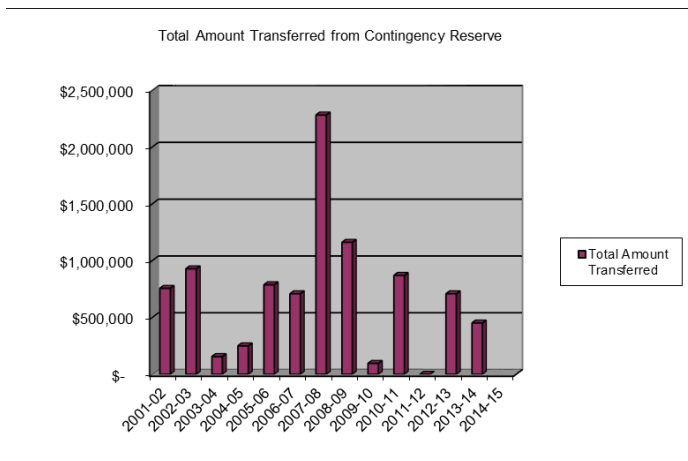
Program Discussion

The Reserve for Contingencies budget is for unanticipated requirements occurring in all county operations during the fiscal year. While State statutes provide that up to 15% of the total of all other appropriations can be placed in reserve, the amount historically reserved for the county's budget has been at a much lower level. The recommended contingency amount for FY 2015-16 represents one percent of the total General Fund revenues. The proposed \$1,200,000 contingency reserve is far less than the six percent target in the Board policy on Contingencies and Reserves. While one percent is a very low contingency percentage, it is consistent with recent recommendations based on funding availability.

This budget serves as an additional appropriation from which funds can be transferred to operating units for needs not anticipated at the time of budget adoption.

Contingency Reserve (1100 990)

Phillip Smith-Hanes
County Administrative Officer



This chart shows the historical trend of the amounts transferred from the Contingency Reserve. In FY 2007-08, the transfers from the reserve peaked with \$2.28 million in transfers due to overruns in the Courthouse security construction project and increases in law enforcement compensation. In recent years, however the need for contingency funds has diminished.



Contributions to Other Funds

Phillip Smith-Hanes
County Administrative Officer

1100 – General Fund

FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	164,419	186,132	257,561	262,832	262,832	5,271
Other Revenues	0	0	848,816	352,587	352,587	(496,229)
Total Revenues	164,419	186,132	1,106,377	615,419	615,419	(490,958)
Expenditures						
Other Charges	6,795,099	6,928,568	6,234,992	19,760,799	9,162,456	2,927,464
Total Expenditures	6,795,099	6,928,568	6,234,992	19,760,799	9,162,456	2,927,464
Net Revenue (Expenditures)	(6,630,679)	(6,742,435)	(5,128,615)	(19,145,380)	(8,547,037)	(3,418,422)
Additional Funding Support						
1100 General Fund	6,630,680	6,742,436	5,128,615	19,145,380	8,547,037	3,418,422
Total Additional Funding Support	6,630,680	6,742,436	5,128,615	19,145,380	8,547,037	3,418,422
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

This budget grouping is comprised of two budget units: 197 - Measure Z Contributions Other which provides Measure Z specific allocations to outside agencies; and 199 - Contributions Other Funds which provides various allocations and required contributions of General Fund money to support specific programs that operate out of other funds or outside agencies.

Recommended Budget

The recommended budget for FY 2015-16 is \$8,547,037, an increase of \$3,418,422 from the previous year. The General Fund contribution is \$8,547,037 of which \$3,307,095 is Measure Z funding for FY 2015-16.

Revenues and expenditures have increased due to the recommendation from the Measure Z Advisory Committee to fund the Fire Chiefs' Association for fire equipment in the amount of \$2,629,100, the City

of Eureka for staff to address homelessness in the amount of \$400,000, K'ima:w Medical Center for Willow Creek ambulance service in the amount of \$267,543 and Area 1 Agency on Aging for elder ombudsman in the amount of \$10,452.

The recommended budget also includes a contribution to the General Reserve in the amount of \$400,000, an increase of \$227,263 from fiscal year 2014-15. Funding for this contribution to the General Reserve comes from available fund balance. This budget also includes a contribution to the Liability Fund in the amount of \$352,587. Funding for the contribution to the Liability Fund is derived from an insurance reimbursement. This also includes a loan from the General Fund to the McKay Community Forest in the amount of \$50,000.

Program Discussion

These budget units are used to account for transfers from the county General Fund to other operating funds within the county, to several veterans'

organizations located throughout the county and Measure Z funding to non-county agencies.

1100 197 Measure Z Contribution Other**Measure Z Funding Requests**

Thirteen non-county agencies submitted seventeen Measure Z applications, requesting a total of \$4,852,182. Four county departments, outside of the General Fund, submitted a total of nineteen applications, requesting a total of \$9,053,256.

1. \$10,452 - Area 1 Agency on Aging for the Long Term Care Ombudsman program. This program advocates for residents in long-term care settings and investigates allegations of elder abuse and neglect.
2. \$6,000 - Community Help in Living Locally for the establishment of a respite center in Garberville to improve the focus on relieving individual and community stress caused by a seasonal influx of travelers.
3. \$18,000 – County Economic Development to produce Go Local workshops and training materials that will help local businesses secure contracts for services with large institutional buyers, such as Humboldt State University, College of the Redwoods, County of Humboldt, Open Door Health Centers, St. Joseph Hospital system.
4. \$78,000 – County Economic Development for a study to determine the feasibility of a US Department of Agriculture-inspected co-packing and fulfillment facility that can make food products, including pH-controlled products, for export.
5. \$18,500 – County Economic Development to produce ten 1-2 page online profiles of former mill sites with photographs, maps, current zoning and regulatory clearances, jurisdiction, and contact information for each site.
6. \$75,000 - Eureka Main Street for the purchase of surveillance systems to be installed at various business locations in downtown and old town Eureka.
7. \$483,000 - Eureka Police Department for two police officers, equipment and homeless support services to work with the county's Mobile Intervention Support Team to reduce homelessness.
8. \$2,629,100 - Fire Chiefs' Association for equipment such as breathing apparatus and protective clothing, dispatch and communication fees and planning efforts to address fire-related district boundaries.
9. \$395,000 - Fortuna Police Department for the provision of public safety services along the Eel River which includes three full-time police officers.
10. \$1,400,646 – General Reserve contribution to set-aside funding for additional staffing requirements as the result of the future expansion of the adult correctional facility.
11. \$1,000,000 – To pay-down the California Public Employees Retirement System (CalPERS) accrued unfunded liability.
12. \$2,750,000 – General Reserve contribution to restore prior reductions during last economic downturn.
13. \$1,003,139 – County Health and Human Services to improve community and public safety through increasing behavioral health and child welfare services to children and families in the community.
14. \$519,565 – Hoopa Valley Tribal Police Department for additional police service to the Hoopa Valley Indian Reservation and nearby communities which includes two police officers, dispatchers and related equipment.

Contributions to Other Funds

Phillip Smith-Hanes
County Administrative Officer

15. \$100,000 – Humboldt Waste Management Authority for the expansion and augmentation to cover the costs associated with clean up by waiving disposal fees for illegally dumped solid waste.
16. \$27,240 - Humboldt Waste Management Authority for the enhancement of collection of residentially generated pharmaceuticals at identified law enforcement drop off sites for subsequent transportation and disposal by a licensed medical hauler.
17. \$548,491 – Information Technology for enhanced technology and communications equipment and software to support county public safety.
18. \$267,543 – K’ima:w Medical Center for the continuation of ambulance service in the Willow Creek Service area.
19. \$113,150 – North Coast Substance Abuse Council, Inc. for five California state licensed beds for residential substance use disorder treatment services.
20. \$80,563 – Northern Humboldt Union High School District for a Student Assistance Counselor to serve 9th graders in three high schools to support their transition from middle school to high school.
21. \$40,000 – The People of New Directions for outreach to individuals or groups residing in illegal encampments in hard to reach areas from Garberville to McKinleyville to Willow Creek.
22. \$25,000 – Redwood Acres for an Emergency Facility Use Plan for evaluation of the potential use of the fairgrounds during and after a regional emergency.
23. \$35,569 - City of Rio Dell for a clerical position in the city’s police department to support law enforcement, nuisance abatement and code enforcement.
24. \$20,000 – City of Rio Dell for a contracted economic development coordinator to provide outreach for new businesses to locate to Rio Dell.
25. \$25,000 – City of Rio Dell for an Avenue of Sculptures which would place pedestals and sculptures in landscaped medians within the city.
26. \$290,700 – County Public Works to help fund FAA mandated ARFF services required for commercial service at ACV.
27. \$85,000 – County Public Works to help fund mandated law enforcement at ACV, which is only partially funded by the Department of Homeland Security.
28. \$37,292 – County Public Works to help fund a 9.34 percent match for a federal grant for construction of a new ARFF building at ACV.
29. \$84,060 – County Public Works to help fund a 9.34 percent match for a federal grant to study and remove obstructions and hazards to navigable airspace per FAA regulations.
30. \$7,783 – County Public Works to help fund a 9.34 percent match for a federal grant to update the ACV Airport Layout Plan as required by FAA.
31. \$8,333 – County Public Works to help fund a 9.34 percent match for a federal grant to update the Murray Field Airport Layout Plan as required by FAA.
32. \$23,200 – County Public Works to replace ARFF personal protective equipment that is nearing the end of its useful life.
33. \$125,000 – County Public Works for upgrades to the jet fuel truck in order to comply with

Contributions to Other Funds

Phillip Smith-Hanes
County Administrative Officer

California Air Resources Board emissions requirements.

- 34. \$820,000 – County Public Works to construct shoulder widening, ADA intersection improvements and paving of Central Avenue.
- 35. \$630,000 – County Public Works to provide funding for chip sealing and slurry sealing county roads to prevent pavement failures and insure safer driving surfaces.
- 36. \$125,112 – County Public Works to install radar speed feedback signs in school zones and areas with high accident rates and pedestrian countdown signals at existing traffic signals.

The Citizens' Advisory Committee recommended full funding for requests number 1, 8 and 18. The Citizens' Advisory Committee recommended \$400,000 in funding for request number 7. These funds are contained in the 197 - Measure Z Contributions Other budget unit.

1100 199 Contribution Other Funds

The allocations are as follows:

- \$50,000 - A loan to the McKay Tract Community Forest
 - \$500 - Special district benefit assessment on County owned property (no change from previous fiscal year)
 - \$17,219 - Communications expense for administering utilities for General Fund departments (no change from the previous fiscal year)
 - \$33,891- Contributions to veterans' organizations located in Arcata, Eureka,
- Ferndale, Fortuna, Garberville, McKinleyville, and Rio Dell (no change from the previous fiscal year)
 - \$35,684 - Local Agency Formation Commission (includes an increase of \$1,552)
 - \$207,582 - Contribution of Proposition 172 sales tax proceeds to independent fire protection districts (increase of \$5,271 from the previous fiscal year)
 - \$400,000 - Contribution to General Reserve (an increase of \$227,263 from the previous fiscal year)
 - \$304,739 - County Library System, (includes base funding of \$153,000, \$8,000 for the Hoopa Library and the General Fund's obligation for the County Librarian position of \$143,739; an overall increase of \$1,050 from the previous fiscal year)
 - \$394,899 - Mental Health (includes base funding of \$43,803 plus \$256,073 for contribution for Jail and \$95,023 supplement for Jail Mental Health services; no change from the prior fiscal year)
 - \$64,250 - Deferred Maintenance Trust Fund (a decrease of \$180,851 from the previous fiscal year)
 - \$673,661 - Public Health (includes base funding of \$591,126 plus \$65,000 for tobacco education, no change from the previous fiscal year)
 - \$3,320,349 - Social Services (no change from the previous fiscal year)

Courthouse Construction

Phillip Smith-Hanes
County Administrative Officer

1420 – Courthouse Construction Fund FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	223,525	201,410	182,900	199,000	199,000	16,100
Other Revenues	0	(69,554)	0	0	0	0
Total Revenues	223,525	131,856	182,900	199,000	199,000	16,100
Expenditures						
Other Charges	309,720	314,424	309,720	309,720	309,720	0
Total Expenditures	309,720	314,424	309,720	309,720	309,720	0
Net Revenue (Expenditures)	(86,194)	(182,568)	(126,820)	(110,720)	(110,720)	16,100
Additional Funding Support						
1420 Courthouse Construction	86,195	182,568	126,820	110,720	110,720	(16,100)
Total Additional Funding Support	86,195	182,568	126,820	110,720	110,720	(16,100)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

The Courthouse Construction Fund is used for the acquisition, rehabilitation, construction and financing of courtrooms or of a courtroom building containing facilities necessary or incidental to the operation of the justice system.

The revenues in the Courthouse Construction fund come from a portion of the \$2.50 surcharge that is added to every parking penalty imposed by the Superior Court for violations occurring within Humboldt County. This amount is in addition to the \$2.50 surcharge that is dedicated to the Criminal Justice Facilities Construction Fund.

Recommended Budget

The recommended budget for FY 2015-16 is \$309,720. There is no change from the previous fiscal year.

The Courthouse Construction Fund can be used for the acquisition, rehabilitation, construction, and financing of courtrooms or a courtroom building that contains facilities necessary or incidental to the operation of the justice system.

Program Discussion

In 1982, pursuant to California Government Code Section 76100, the Board of Supervisors established the Courthouse Construction Fund.

The expenditures shown above represent the Certificates of Participation (COP) long-term debt financing associated with the Courthouse Remodeling project that was completed in December 2004.

When the debt service is retired, any remaining funds will go to the Judicial Council under the terms of the Trial Court Funding Act.

Criminal Justice Construction

Phillip Smith-Hanes
County Administrative Officer

1410 - Criminal Justice Construction FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	319,592	288,106	260,900	267,000	267,000	6,100
Use of Money and Property	13,029	13,347	12,400	14,500	14,500	2,100
Total Revenues	332,621	301,453	273,300	281,500	281,500	8,200
Expenditures						
Other Charges	112,665	118,467	1,352,610	1,352,946	1,352,946	336
Total Expenditures	112,665	118,467	1,352,610	1,352,946	1,352,946	336
Net Revenue (Expenditures)	219,955	182,986	(1,079,310)	(1,071,446)	(1,071,446)	7,864
Additional Funding Support						
1410 Criminal Justice Construction	(219,956)	(182,986)	1,079,310	1,071,446	1,071,446	(7,864)
Total Additional Funding Support	(219,956)	(182,986)	1,079,310	1,071,446	1,071,446	(7,864)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

The Criminal Justice Facility Construction Fund is used for construction and financing of various criminal justice facility projects.

Justice Facilities Construction Fund can be used for the construction, reconstruction, expansion, improvement, operation, or maintenance of county criminal justice and court facilities, and for improvement of criminal justice automated information systems.

Recommended Budget

The recommended budget for FY 2015-16 is \$1,352,946, an increase of \$336, less than one percent from the previous year. The increase is due to the COP payment for the Juvenile Hall.

Pursuant to Government Code Section 76000, 76101 and 76009, revenues collected for the Automated Fingerprint Identification and Digital Image Photographic Suspect Identification Funds can be authorized to be deposited into the Criminal Justice Facilities Construction Fund when other funds have been identified for fingerprinting equipment. This additional source of revenue is why the Criminal Justice Construction fund often shows more revenue than the Courthouse Construction Fund.

Program Discussion

In 1982, pursuant to Government Code Section 76101, the Board of Supervisors established the Criminal Justice Facilities Construction Fund. The revenues in the Criminal Justice Facilities Construction Fund come from a portion of the \$2.50 surcharge that is added to every parking penalty imposed by the Superior Court for violations occurring within Humboldt County. The Criminal

Criminal justice facilities include buildings such as the county Jail, Juvenile Hall, the Juvenile Regional Facility, and courthouses. Any new jail, or addition to an existing jail that results in the provision of additional cells or beds, must be

constructed in compliance with the “Minimum Standards for Local Detention Facilities” regulations promulgated by the California Corrections Standards Authority.

The expenditures in this budget unit represent the Criminal Justice Facilities Construction Fund’s contribution to the COP payments associated with the Jail and Juvenile Regional Facility Construction projects (see COP Payments 1100 190 for more details). This budget also includes a contribution to the General Fund for construction of a new Juvenile Facility (see Capital Projects 1100 170 for more

details). The total amount allocated for the Juvenile Facility is \$890,000. The funds are transferred as expended with the remaining balance being rolled forward into the next budget year. The FY 2014-15 budget anticipated more expenditures in the project than required. This causes the appropriation to shift to FY 2015-16.

In addition, this budget includes an appropriation of \$348,000 for the required cash match for the Adult Criminal Justice Facilities (SB 1022) funding to finance an addition to the Humboldt County Jail.



General Purpose Revenues (1100 888)

Phillip Smith-Hanes
County Administrative Officer

1100 – General Fund

FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Taxes	44,217,950	44,351,278	44,036,190	54,938,490	54,938,489	10,902,299
Licenses and Permits	3,072	3,084	0	3,000	3,000	3,000
Use of Money and Property	169,476	238,501	223,412	228,412	228,412	5,000
Other Governmental Agencies	1,015,570	1,004,803	1,249,620	1,172,608	1,172,608	(77,012)
Charges for Current Services	841,834	708,118	617,948	965,232	965,232	347,284
Other Revenues	94,382	87,770	281,200	1,200	1,200	(280,000)
Total Revenues	46,342,284	46,393,554	46,408,370	57,308,942	57,308,941	10,900,571
Expenditures						
Intrafund Transfers	(1,834,058)	(2,379,191)	(3,101,758)	(3,113,094)	(3,113,094)	(11,336)
Total Expenditures	(1,834,058)	(2,379,191)	(3,101,758)	(3,113,094)	(3,113,094)	(11,336)
Net Revenue (Expenditures)	48,176,341	48,772,745	49,510,128	60,422,036	60,422,035	10,911,907
Additional Funding Support						
1100 General Fund	(48,176,342)	(48,772,745)	(49,510,128)	(60,422,036)	(60,422,035)	(10,911,907)
Total Additional Funding Support	(48,176,342)	(48,772,745)	(49,510,128)	(60,422,036)	(60,422,035)	(10,911,907)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

This budget unit is comprised of a variety of revenues that are deposited into the county's General Fund, the county's primary source of discretionary revenue.

Recommended Budget

The recommended budget for FY 2015-16 is \$60,422,035 of which \$51,499,960 is discretionary revenue and \$8,882,092 is sales tax revenue from Measure Z. This total represents an increase of \$10,911,907 from the previous year. This increase is primarily due to revenues from Measure Z and increased property tax and A-87 cost reimbursement.

Program Discussion

The majority of the county's revenues are program-specific; that is, the revenues received are dedicated for a specific purpose. In contrast, the county's General Purpose Revenues are the discretionary revenues over which the Board of Supervisors has control. Even though General Purpose Revenues comprise only 20 percent of the total county budget, they are the primary source for funding core County departments such as the Board of Supervisors itself, the Assessor, the Treasurer-Tax Collector's Office, the Sheriff, the District Attorney, and the Agricultural Commissioner/Sealer of Weights and Measures. In addition, a significant portion of General Fund revenue is contributed to the Department of Health and Human Services, in accordance with maintenance-of-effort

General Purpose Revenues (1100 888)

Phillip Smith-Hanes
County Administrative Officer

requirements for Public Health, Mental Health, and Social Services programs.

The General Purpose Revenues budget unit collects revenues from a variety of sources, including property taxes, sales tax and transient occupancy (hotel/motel) tax; interest on investments; reimbursements from the State and federal governments; and A-87 charges to other County funds. A-87 charges are reimbursements to the General Fund for providing centralized services (such as accounting, building maintenance, and personnel services) to other funds. They are named after the number of the federal circular that regulates how the charges are computed. A-87 reimbursements are charged two years in arrears, so FY 2015-16 revenues are based on actual expenditures in FY 2013-14.

Based on information from the 2015 Five Year Financial Forecast, property taxes are projected to increase by two percent for FY 2015-16. Base sales tax is estimated to increase by \$294,118, or five percent. Timber yield taxes are expected to see an

increase of \$38,632 or eight percent from FY 2014-15.

As discretionary revenue continues to remain slow to recover from the economic downturn, and the need for public safety services continues to increase, the Board of Supervisors placed Measure Z on the ballot in November 2014. Measure Z was approved by the voters and enacted a half-cent sales tax county-wide. This sales tax is estimated to generate \$8.9 million in revenue for FY 2015-16.

The Citizens' Advisory Committee on Measure Z expenditures was established to make recommendations to the Board of Supervisors on the expenditure of these funds. The Citizens' Advisory Committee submitted recommendations to the Board totaling \$8.9 million. More detail on these expenditures can be found in individual departmental sections of the budget book and the appendix.



Treasurer-Tax Collector's Office

John Bartholomew
Treasurer-Tax Collector

1100 – General Fund

FY 2015-16 Proposed Budget

	2012-13 Actual	2013-14 Actual	2014-15 Adjusted	2015-16 Request	2015-16 Proposed	Increase (Decrease)
Revenues						
Taxes	148,882	207,227	147,716	201,216	201,216	53,500
Licenses and Permits	63,817	64,542	63,000	63,000	63,000	0
Charges for Current Services	259,318	293,730	282,152	246,164	246,164	(35,988)
Other Revenues	150,949	326,190	296,546	328,001	328,001	31,455
Other Fund Revenue	0	55	0	0	0	0
Not Applicable	1,794,085	2,059,150	0	0	0	0
Total Revenues	2,417,051	2,950,894	789,414	838,381	838,381	48,967
Expenditures						
Salaries & Employee Benefits	625,382	510,053	539,506	565,964	565,964	26,458
Services and Supplies	299,867	274,938	323,703	328,656	328,656	4,953
Other Charges	101,300	216,420	226,157	245,501	245,501	19,344
Fixed Assets	1,890	51,214	0	17,500	17,500	17,500
Intrafund Transfers	(5,231)	(4,122)	0	(6,000)	(6,000)	(6,000)
Other Fund Expenditures	1,850,560	1,961,344	0	0	0	0
Total Expenditures	2,873,768	3,009,847	1,089,366	1,151,621	1,151,621	62,255
Net Revenue (Expenditures)	(456,720)	(58,951)	(299,952)	(313,240)	(313,240)	(13,288)
Additional Funding Support						
1100 General Fund	380,700	203,069	299,952	313,240	313,240	13,288
Total Additional Funding Support	380,700	203,069	299,952	313,240	313,240	13,288
Staffing Positions						
Allocated Positions	9.00	8.00	8.00	8.00	8.00	0.00
Temporary (FTE)	0.77	1.00	1.00	1.00	1.00	0.00
Total Staffing	9.77	9.00	9.00	9.00	9.00	0.00

The Treasurer's Office includes the following budget units:

- 1100 109 Treasury Expense
- 1100 112 Treasurer Tax Collector

Purpose

The Treasurer-Tax Collector's office provides county-wide services not only to other county departments but also other local government agencies not under the control of the County Board of Supervisors. The Treasurer-Tax Collector Budget (1100 112) performs collections for all taxing agencies including the county, cities, school districts and various special districts.

The Treasury Expense budget (1100 109) represents costs related to all banking transaction and reconciliation services, and includes transaction and custodial service expenses for portfolio investments. This budget unit tracks and segregates all treasury costs. These costs are fully reimbursed to the General Fund.

The Treasurer-Tax Collector also safeguards and invests the monies for the county, school districts and most of the special districts in Humboldt county.

Recommended Budget

The Treasurer-Tax Collector's overall recommended budget for FY 2015-16 is \$1,151,421, an increase of \$62,255 or 5 percent, from the previous year. Revenue estimates in the budget are made using prior year collections and due to an increase in late fees received near the end of the fiscal year revenues were increased accordingly. Funding of \$17,500 is recommended for fixed assets for office equipment and furniture; additional detail on the equipment is available in the capital expenditure table.

The General Fund contribution is \$313,240, which represents a \$13,288 increase or four percent increase from FY 2014-15. The increase in the General Fund contribution is due to a change in the discretionary revenue distribution methodology for

General Fund departments, which allocated 98 percent of the revenue growth.

Personnel Allocation Changes

For the Treasurer-Tax Collector for FY 2015-16 the total positions requested are 8.00 FTE with 0.00 FTE requested as frozen. There are no changes from the previous fiscal year.

Program Discussion

Treasurer-Tax Collector's responsibilities include servicing taxpayers, title companies, and realtors, various governmental agencies including the State of California, the county, school districts, special districts, cities, commissions, and other local government entities.

1100 109 Treasury Expense

The Treasury recommended budget for FY 2015-16 is \$289,001, an increase of \$25,455, or 8%, from the previous year. This increase is due primarily to the cost of replacing both cash counting / counterfeit detection machines and a work station upgrade. This Treasury Expense budget does not receive a General Fund appropriation.

Treasury staff receipt, deposit, disburse, and invest the funds of the county and most local government agencies in the county. The funds are deposited and invested with various financial institutions to accommodate the diversified investment holdings of the county while ensuring adequate liquidity to meet daily cash requirements. Staff transfers funds as necessary to facilitate money flow for the county and the agencies it serves; and calculates interest apportionment to all those agencies with funds in the county's portfolio as well as satisfying all reporting obligations as required by state law.

Receipts and disbursements now exceed \$1.4 billion each year with average daily transactions in excess of \$5 million; including over 150,000 checks processed annually. The Treasury portfolio and liquidity reserves vary between \$250 and \$330 million throughout the year.

1100 112 Treasurer Tax Collector

The Treasurer-Tax Collector recommended budget for FY 2014-15 is \$862,620, an increase of \$36,800, or four percent, from the previous year. The General Fund contribution is \$313,240, which represents a \$13,288 increase from FY 2014-15.

Tax collection staff is responsible for secured and unsecured property and Transient Occupancy Tax (TOT) collections, the Tourism Business Improvement District (TBID) assessments, and the processing of all business license applications and renewals.

The state and local government entities, including the county, rely heavily on property tax revenue to finance their programs. To provide this tax revenue on a timely basis throughout the year the county has entered into agreements with taxing agencies to pay them 100% of the tax levy through the Teeter Plan, even though all taxes have not yet been collected. This increases the importance to the county that delinquent taxes are collected as it has already paid out the amount of taxes billed for the year. Per California Revenue and Taxation codes, the county then adds delinquent penalties and interest to the tax payment owed until it is received. The county General Fund receives roughly 16% of every property tax dollar collected. Of the remaining 84%, the state receives 63% for education, leaving only 21% for all other local government entities; including county roads, county library, special districts, and cities in the county.

Organizational Chart:

