



COUNTY OF HUMBOLDT

For the meeting of: 12/6/2022

File #: 22-1583

To: Board of Supervisors

From: Supervisor Virginia Bass

Agenda Section: Initiated by Board Member (Supervisor Bass)

SUBJECT:

Consider Placing a Ballot Measure on the June 2024 Ballot for the Creation of the Department of Finance

RECOMMENDATION(S):

That the Board of Supervisors:

1. Consider placing a ballot measure on the June 2024 ballot to create the Department of Finance; and
2. Direct staff to return with additional information on election timeframes, costs to support a ballot measure and other considerations.

SOURCE OF FUNDING:

General Fund (1100)

DISCUSSION:

In November 2015, the Board directed staff, “to review, in consultation with department heads, the current county department structure and responsibilities and report back to the Board with any recommended changes.” Staff returned to the Board in February 2016 with several recommendations regarding the county’s organizational structure including the creation of the Department of Finance. The Department of Finance would combine two (2) currently separate elected financial offices, the Treasurer-Tax Collector and Auditor-Controller.

The Board chose to move forward with placing two separate ballot measures on the November 2016 ballot for Humboldt County voters to consider: Measure Q (Humboldt County Creation of Finance Department Measure) and Measure R (Humboldt County Finance Department Elective Office Measure). These ballot measures did not pass in 2016 with 53.76% and 51.67%, respectively, of the community voting no.

California Government Code Section 26980 provides:

The board of supervisors of any county may establish the office of director of finance.

(a) The board of supervisors shall submit to the electors of the county the question of whether the office of director of finance shall be established. If a majority of the voters voting on the question at that election favor the establishment of the office, the board of supervisors shall, by ordinance, create the office.

(b) The board of supervisors at that election may also submit to the voters the question of whether the office, if so established, shall be elective, or appointed by the board of supervisors. If a majority of the voters voting on the question favor making the office elective, the board of supervisors shall, in the ordinance creating the office, make it an elective one.

(c) Any person may be appointed by the board of supervisors, or be a candidate for election, to the office of director of finance, consolidated from other offices pursuant to this chapter, if he or she meets the qualifications set forth in Section 26945 or Section 27000.7.

Section 26981 goes on to state:

The office of director of finance shall be consolidated with the offices of auditor, controller, tax collector, and treasurer and the director of finance shall have all the powers and duties of such offices so consolidated together with such other powers and duties as the board of supervisors may provide.

And Section 26982 provides:

The consolidation of the office of director of finance with any elective office shall become effective only upon the expiration of the current term of office of the incumbent of the office so consolidated.

In the Fiscal Year 2022-23 adopted budget, the Auditor-Controller has nineteen (19) approved positions, and the Treasurer-Tax Collector has 10 approved positions. As with many other departments, recruitment and retention continue to be challenging. The advantage to combining the Treasurer-Tax Collector and Auditor-Controller offices will increase overall staffing levels in relatively small departments providing opportunity for cross-training, establishing backup coverage, and succession planning. Combining the departments will also provide opportunities to create more efficient and effective processes, procedures and communication.

The earliest opportunity to place a ballot measure for this purpose would be the June 2024 Primary Election.

FINANCIAL IMPACT:

If the Board chooses to move forward with placing a ballot measure on the June 2024 ballot to create the Department of Finance, there will be staffing and consultant costs to prepare the ballot proposal and place the measure on the ballot. These costs are unknown at this time.

STRATEGIC FRAMEWORK:

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The recommended actions support the Board of Supervisors' Strategic Framework by providing community-appropriate levels of service.

OTHER AGENCY INVOLVEMENT:

None

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Board discretion

ATTACHMENTS:

None

PREVIOUS ACTION/REFERRAL:

Board Order No.: M-1, H-1, M-1

Meeting of: 5/10/2016, 2/9/2016, 11/3/2015

File No.: 16-3103, 16-0156, 15-1200