

Assessor (1100 113)

1100-General Fund
FY 2016-17 Proposed Budget

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Taxes	254	0	0	0	0	0
Charges for Current Services	497,315	520,454	507,650	492,150	492,150	(15,500)
Other Revenues	54,551	69,079	53,500	51,000	51,000	(2,500)
Total Revenues	552,120	589,533	561,150	543,150	543,150	(18,000)
Expenditures						
Salaries & Employee Benefits	1,886,647	1,885,894	2,089,837	2,157,614	2,157,614	67,777
Services and Supplies	131,938	143,559	152,054	153,846	153,846	1,792
Other Charges	156,728	163,632	183,890	188,032	188,032	4,142
Fixed Assets	0	18,000	18,000	0	0	(18,000)
Intrafund Transfers	(1,440)	(900)	0	0	0	0
Total Expenditures	2,173,873	2,210,185	2,443,781	2,499,492	2,499,492	55,711
Net Revenues (Expenditures)	(1,621,753)	(1,620,652)	(1,882,631)	(1,956,342)	(1,956,342)	(73,711)
Additional Funding Support						
1100 General Fund	1,621,753	1,620,652	1,882,631	1,956,342	1,956,342	73,711
Total Additional Funding Support	1,621,753	1,620,652	1,882,631	1,956,342	1,956,342	73,711
Staffing Positions						
Allocated Positions	32.00	33.00	32.00	32.00	32.00	0.00
Temporary (FTE)	0.25	0.00	2.00	2.00	2.00	0.00
Total Staffing	32.25	33.00	34.00	34.00	34.00	0.00

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. The Assessor is committed to integrity, mutual respect, and teamwork within the office, in conjunction with other county departments, and in our services to the public.

Recommended Budget

Assessor (1100 113)

The recommended budget for the Assessor's office for FY 2016-17 is \$2,499,492, an increase of \$55,711 or two percent from the previous year. The General Fund contribution is \$1,956,342, which represents a \$73,711 increase from FY 2015-16. The increase is due to the revenue distribution methodology for General Fund departments, which allocated 90 percent of discretionary revenue growth for FY 2016-17.

Recommended Personnel Allocation

For the Assessor's office the total positions recommended for FY 2016-17 are 32.0 FTE with 6 FTE positions frozen. The Assessor's office continues to review the office's structure, work flow and assigned duties for the purpose of reorganization.

Changes made in FY 2015-16 include converting all positions at a 37.5 hour work week to a 40 hour work week, giving the workforce already trained and in place more production time. Six staff members opted to remain at 37.5 hours per week, resulting in salary savings.

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 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 62.6 percent of the property tax revenue generated in Humboldt County. The county receives 5 percent of supplemental roll billings for costs of administering the supplemental program.

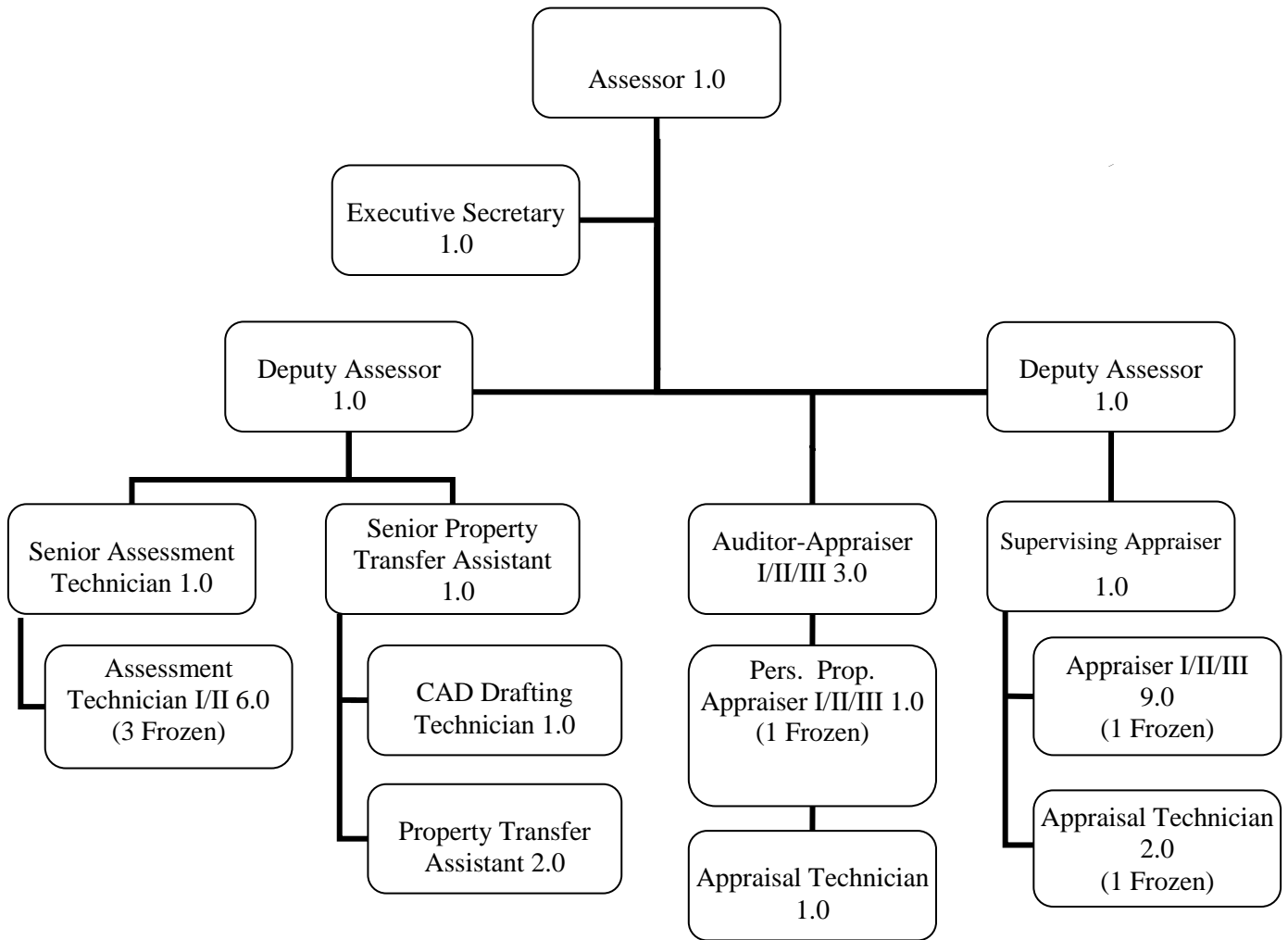
The Assessor's office sells assessment roll information, property characteristics, and copies of documents and maps. These revenues, along with the Assessor's office share of the PTAF, are netted against total expenditures to arrive at the net county cost of the Assessor's budget.

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. With the county receiving 16.1 percent of total property tax revenue, the return on \$1 investment would be \$1.77. The county retains a portion of additional revenue and the PTAF revenues increase.

This budget unit supports the Board's Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.

The county General Fund pays for the administration of the property tax system. Since

Organizational Chart:



**1100-General Fund
FY 2016-17 Proposed Budget**

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	4,198	3,865	4,400	4,000	4,000	(400)
Charges for Current Services	102,937	94,658	190,900	175,400	175,400	(15,500)
Other Revenues	2,420	1,549	2,600	5,100	5,100	2,500
Total Revenues	109,555	100,072	197,900	184,500	184,500	(13,400)
Expenditures						
Salaries & Employee Benefits	1,052,844	1,084,511	1,181,284	1,259,922	1,215,781	34,497
Services and Supplies	85,494	114,934	87,689	88,076	88,076	387
Other Charges	59,013	61,859	72,507	73,850	73,850	1,343
Total Expenditures	1,197,351	1,261,304	1,341,480	1,421,848	1,377,707	36,227
Net Revenues (Expenditures)	(1,087,796)	(1,161,232)	(1,143,580)	(1,237,348)	(1,193,207)	(49,627)
Additional Funding Support						
1100 General Fund	1,087,796	1,161,232	1,143,580	1,237,348	1,193,207	49,627
Total Additional Funding Support	1,087,796	1,161,232	1,143,580	1,237,348	1,193,207	49,627
Staffing Positions						
Allocated Positions	14.10	14.10	14.10	14.10	14.10	0.00
Temporary (FTE)	1.00	2.00	0.25	0.80	0.80	0.55
Total Staffing	15.10	16.10	14.35	14.90	14.90	0.55

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 2016-17 is \$1,377,707, an increase of \$36,227 or three percent from the previous year. The General Fund contribution is \$1,193,207, which represents a \$49,627 increase, or four percent from FY 2015-16. The increase is due to the revenue distribution methodology for General Fund departments, which allocated 90 percent of discretionary revenue growth for FY 2016-17.

The Auditor's office expects to see a decrease of \$15,500 in Auditing and Accounting Fee revenue due to reduced fees to the former Redevelopment Agencies and an increase of \$2,500 in Property Tax Administration Fees charged to special districts.

Measure Z Funding Requests

The Auditor-Controller submitted one Measure Z funding request totaling \$44,141. This request included the allocation of a 0.5 FTE Senior Fiscal Assistant (M/C) for the payroll department. This request would assist with the increased workload caused by personnel hired as a result of Measure Z funding. This request is also discussed in the Measure Z section found on page B-46.

This Measure Z request is not recommended because it did not receive a priority ranking that allowed it to be funded based on available Measure Z revenue. All Measure Z requests were reviewed and prioritized by the Citizens’ Advisory Committee and the Board of Supervisors.

Recommended Personnel Allocations

For the Auditor-Controller’s office the total positions recommended for FY 2016-17 are 14.10 FTE with 1.10 FTE positions frozen. During FY 2015-16 mid-year review, one frozen Accountant-

Auditor I/II position was disallocated and a Senior Accountant-Auditor was allocated.

Program Discussion

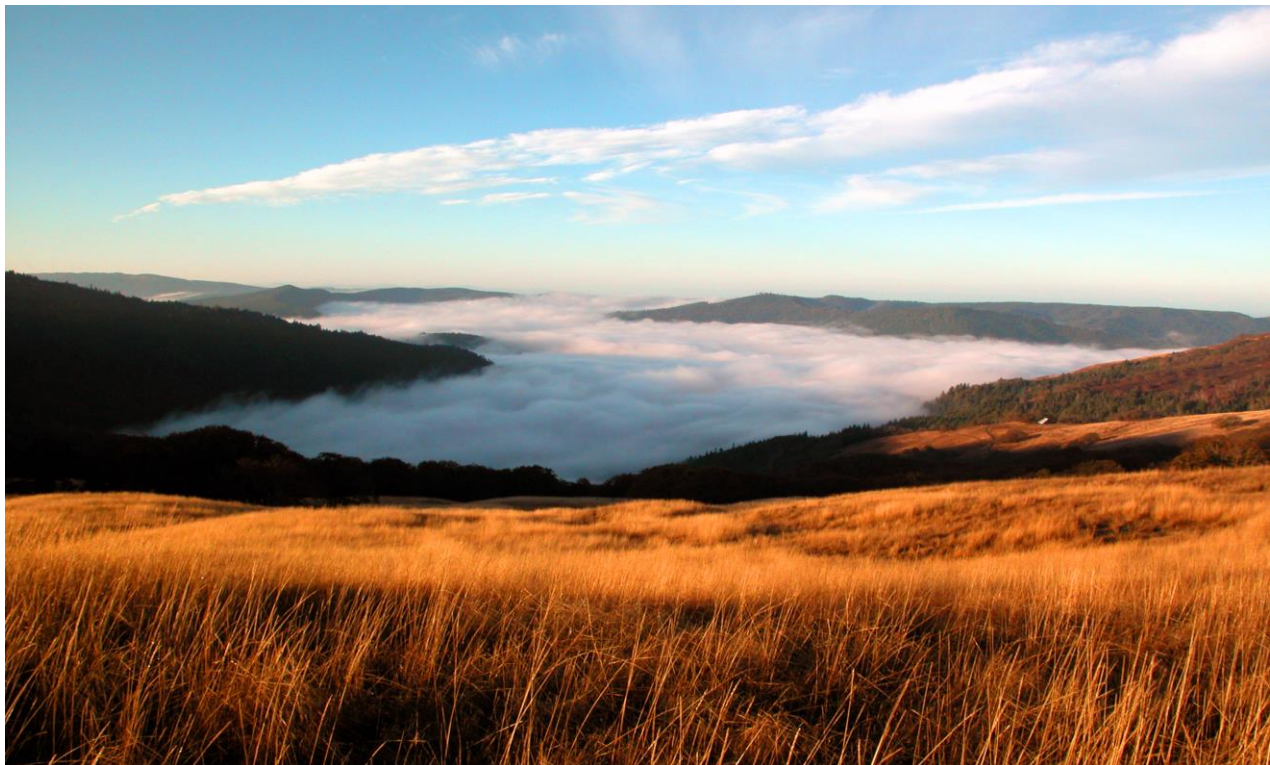
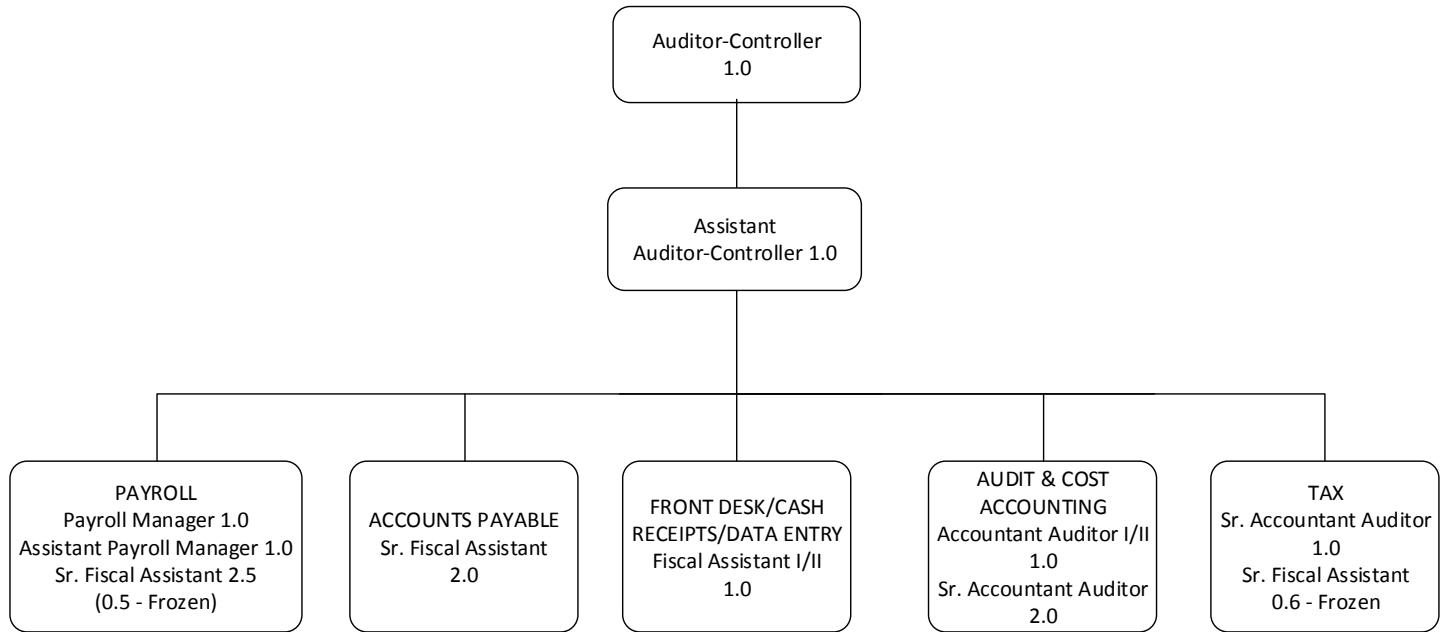
Services provided by the Auditor-Controller’s office include, but are not limited to:

- 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
- 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.

This budget unit supports the Board’s Strategic Framework, Core Roles, by enforcing laws and regulations.



Organizational Chart:



Board of Supervisors (1100 101)

1100-General Fund
FY 2016-17 Budget

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	754	0	0	0	0	0
Charges for Current Services	58	113	0	0	0	0
Other Revenues	5	79	100	100	100	0
Total Revenues	817	192	100	100	100	0
Expenditures						
Salaries & Employee Benefits	828,187	871,121	910,944	951,692	930,692	19,748
Services and Supplies	207,681	262,424	272,726	288,264	288,264	15,538
Other Charges	36,442	37,020	39,368	40,789	40,789	1,421
Total Expenditures	1,072,310	1,170,565	1,223,038	1,280,745	1,259,745	36,707
Net Revenues (Expenditures)	(1,071,493)	(1,170,373)	(1,222,938)	(1,280,645)	(1,259,645)	(36,707)
Additional Funding Support						
1100 General Fund	1,071,493	1,170,373	1,222,938	1,280,645	1,259,645	36,707
Total Additional Funding Support	1,071,493	1,170,373	1,222,938	1,280,645	1,259,645	36,707
Staffing Positions						
Allocated Positions	8.00	8.00	8.00	8.00	8.00	0.00
Temporary (FTE)	0.00	0.00	0.50	0.50	0.00	(0.50)
Total Staffing	8.00	8.00	8.50	8.50	8.00	(0.50)

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.

allocated 90 percent of discretionary revenue growth for FY 2016-17.

Additional Funding Requests

The Board of Supervisors submitted one additional funding request totaling \$21,000 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.

Recommended Budget

The Board of Supervisors recommended budget for FY 2016-17 is \$1,259,645, an increase of \$36,707 or approximately three percent from the previous year. The increase is due to the revenue distribution methodology for General Fund departments, which

This additional funding request is not recommended at this time. Although the request has merit it is not recommended because it did not achieve a priority level that allowed it to be funded based on available financial resources.

Board of Supervisors (1100 101)

Recommended Personnel Allocation

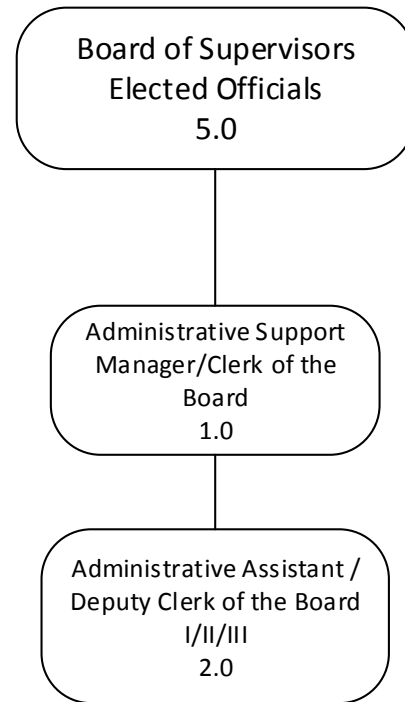
For the Board of Supervisors office the total positions recommended for FY 2016-17 is 8.00 FTE with no positions frozen. There are no changes from the previous fiscal year.

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 February 3, 2016 adopted Key Goals for FY 2016-17. Readers will see these principles and goals echoed throughout the budget narrative.

This budget unit supports the Board's Strategic Framework, Core Roles, by enforcing laws and regulations.

Organizational Chart:



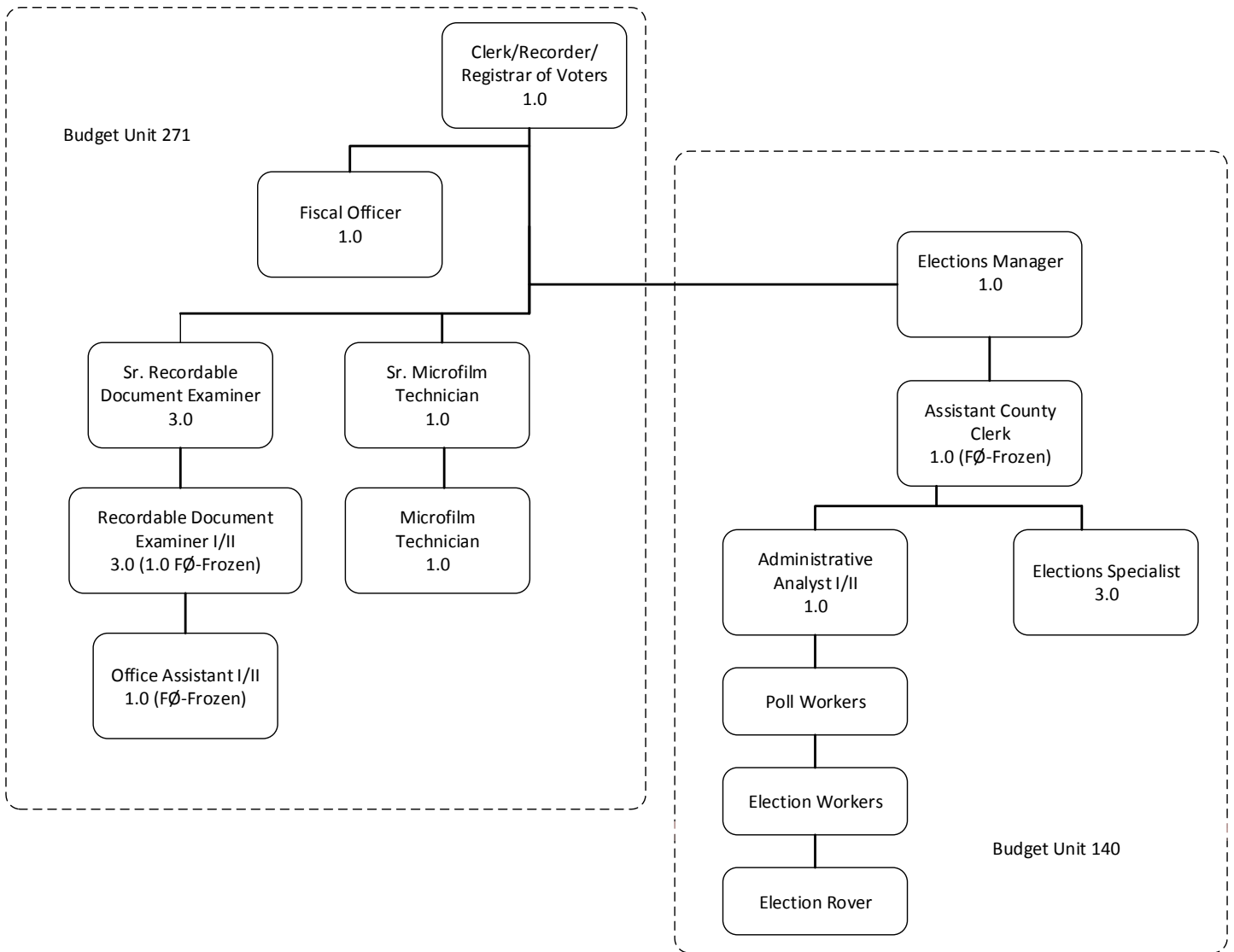
**Departmental Summary
FY 2016-17 Proposed Budget**

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Taxes	474,151	552,436	520,000	626,000	626,000	106,000
Licenses and Permits	59,513	50,913	50,000	50,000	50,000	0
Use of Money and Property	2,860	3,517	0	0	0	0
Other Governmental Agencies	0	30,000	277,123	232,590	232,590	(44,533)
Charges for Current Services	749,552	568,215	567,000	570,550	570,550	3,550
Other Revenues	173	250,292	353,570	131,765	131,765	(221,805)
Total Revenues	1,286,249	1,455,373	1,767,693	1,610,905	1,610,905	(156,788)
Expenditures						
Salaries & Employee Benefits	1,046,311	1,082,353	1,160,047	1,197,671	1,197,671	37,624
Services and Supplies	839,455	1,012,876	1,299,496	1,027,976	1,027,976	(271,520)
Other Charges	190,880	227,546	245,542	306,308	306,308	60,766
Fixed Assets	61,073	35,387	343,250	89,000	89,000	(254,250)
Intrafund Transfers	(58,099)	0	0	0	0	0
Total Expenditures	2,079,620	2,358,162	3,048,335	2,620,955	2,620,955	(427,380)
Net Revenues (Expenditures)	(793,371)	(902,789)	(1,280,642)	(1,010,050)	(1,010,050)	270,592
Additional Funding Support						
1100 General Fund	821,380	764,793	1,280,642	1,010,050	1,010,050	(270,592)
1310 Recorder Record Conversion	(28,009)	137,996	0	0	0	0
Total Additional Funding Support	793,371	902,789	1,280,642	1,010,050	1,010,050	(270,592)
Staffing Positions						
Allocated Positions	17.00	17.00	17.00	17.00	17.00	0.00
Temporary (FTE)	6.25	6.25	8.00	8.00	8.00	0.00
Total Staffing	23.25	23.25	25.00	25.00	25.00	0.00

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 2016-17 Proposed Budget

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	0	30,000	277,123	232,590	232,590	(44,533)
Charges for Current Services	237,676	58,932	65,000	57,500	57,500	(7,500)
Other Revenues	0	100	0	95,000	95,000	95,000
Total Revenues	237,676	89,032	342,123	385,090	385,090	42,967
Expenditures						
Salaries & Employee Benefits	351,540	348,582	404,908	421,684	421,684	16,776
Services and Supplies	721,830	495,437	1,073,861	878,014	878,014	(195,847)
Other Charges	33,917	59,078	63,514	88,885	88,885	25,371
Fixed Assets	61,073	9,137	89,000	89,000	89,000	0
Intrafund Transfers	(58,099)	0	0	0	0	0
Total Expenditures	1,110,261	912,234	1,631,283	1,477,583	1,477,583	(153,700)
Net Revenues (Expenditures)	(872,585)	(823,202)	(1,289,160)	(1,092,493)	(1,092,493)	196,667
Additional Funding Support						
1100 General Fund	872,585	823,202	1,289,160	1,092,493	1,092,493	(196,667)
Total Additional Funding Support	872,585	823,202	1,289,160	1,092,493	1,092,493	(196,667)
Staffing Positions						
Allocated Positions	6.00	6.00	6.00	6.00	6.00	0.00
Temporary (FTE)	3.25	3.25	5.00	5.00	5.00	0.00
Total Staffing	9.25	9.25	11.00	11.00	11.00	0.00

Purpose

The Office of Elections conducts federal, state and local elections; provides election related deadlines and information to candidates, agencies and measure proponents; processes candidate nomination documents; distributes election materials; maintains election jurisdiction boundaries; maintains the voter registration roles for the county; receives and maintains copies of campaign reporting and conflict of interest filings; and provides election and related statistics to the California Secretary of State. The Office of Elections is governed by statutes in the California Elections Code and provisions of the Government and Education Codes.

The recommended budget for FY 2016-17 is \$1,477,583, a decrease of \$153,700 or 10 percent from the prior fiscal year. This decrease is attributed to a reduction in services and supplies as the influx of needs to prepare for an election year begins to subside. This amount includes \$95,000 carried forward from FY 2015-16 to assist in relocating the Office of Elections to a new facility. The General Fund contribution is \$997,493, plus the one time relocation allocation of \$95,000. Funding of \$89,000 is recommended for fixed assets; additional detail on the equipment is available in the Capital Expenditures table.

Personnel Allocation Changes

Recommended Budget

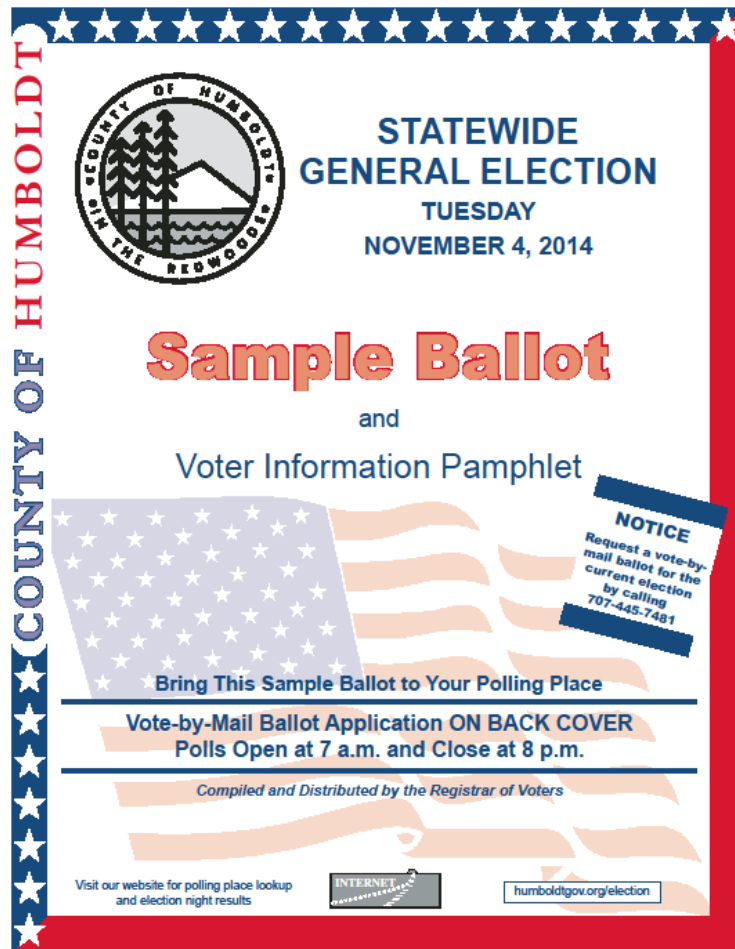
The total positions requested for the Office of Elections are 6.00 with 1.0 FTE position frozen. There are no changes from the previous fiscal year.

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 or other entity calling for the special election. Reimbursement by the state is not guaranteed.

This budget unit supports the Board’s Strategic Framework, Core Roles, by enforcing laws and regulations.



Clerk-Recorder (1100 271)

Kelly Sanders
Clerk-Recorder

1100-General Fund FY 2016-17 Proposed Budget

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Taxes	474,151	552,436	520,000	626,000	626,000	106,000
Licenses and Permits	59,513	50,913	50,000	50,000	50,000	0
Charges for Current Services	486,727	485,337	502,000	513,050	513,050	11,050
Other Revenues	173	192	321,570	36,765	36,765	(284,805)
Total Revenues	1,020,564	1,088,878	1,393,570	1,225,815	1,225,815	(167,755)
Expenditures						
Salaries & Employee Benefits	694,771	733,771	755,139	775,987	775,987	20,848
Services and Supplies	117,625	101,980	193,635	149,962	149,962	(43,673)
Other Charges	156,963	168,468	182,028	217,423	217,423	35,395
Fixed Assets	0	26,250	254,250	0	0	(254,250)
Total Expenditures	969,359	1,030,469	1,385,052	1,143,372	1,143,372	(241,680)
Net Revenues (Expenditures)	51,205	58,409	8,518	82,443	82,443	73,925
Additional Funding Support						
1100 General Fund	(51,205)	(58,409)	(8,518)	(82,443)	(82,443)	(73,925)
Total Additional Funding Support	(51,205)	(58,409)	(8,518)	(82,443)	(82,443)	(73,925)
Staffing Positions						
Allocated Positions	11.00	11.00	11.00	11.00	11.00	0.00
Temporary (FTE)	3.00	3.00	3.00	3.00	3.00	0.00
Total Staffing	14.00	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 Clerk – Recorder's recommended budget for FY 2016-17 is \$1,143,372, a decrease of \$241,680 or 21 percent from the previous year. This reduction is because FY 2015-16 had a significant allocation for a fixed asset purchase of a new Clerk-Vital Records system, there are no fixed asset needs in FY 2016-17. The budget contributes \$82,443 to the General Fund.

Personnel Allocation Changes

The total positions recommended for Clerk/Recorder are 11.00 with 2.0 FTE position frozen. The Clerk/Recorder's Office is analyzing the current structure of the office and developing a succession plan for positions being vacated, assessing current work assignments and reassigning

where appropriate to reduce costs and to insure consistent customer service.

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. In this last fiscal year, revenues for recording fees came in close to budget,

while documentary transfer tax came in significantly higher than budget. This most likely indicates that property values have increased while document recording volume remained the same.

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

This budget unit supports the Board’s Strategic Framework, Core Roles, by enforcing laws and regulations.



Record Conversion (1310 267)

Kelly Sanders
Clerk-Recorder

1310-Record Conversion FY 2016-17 Proposed Budget

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Use of Money and Property	2,860	3,517	0	0	0	0
Charges for Current Services	25,149	23,946	0	0	0	0
Other Revenues	0	250,000	32,000	0	0	(32,000)
Total Revenues	28,009	277,463	32,000	0	0	(32,000)
Expenditures						
Services and Supplies	0	415,459	32,000	0	0	(32,000)
Total Expenditures	0	415,459	32,000	0	0	(32,000)
Net Revenues (Expenditures)	28,009	(137,996)	0	0	0	0
Additional Funding Support						
1310 Recorder Record Conversion	(28,009)	137,996	0	0	0	0
Total Additional Funding Support	(28,009)	137,996	0	0	0	0
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.

of recorded documents and maps as well as the archival storage of those records.

Recommended Budget

This office is in the midst of a record conversion project that will carry forward into the new fiscal year. Any new projects for the 2016-17 FY will be addressed with a supplemental budget request.

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.

This budget unit supports the Board's Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.

Program Discussion

This fund supplements the county General Fund by providing for the conversion, storage, and retrieval

Departmental Summary
FY 2016-17 Proposed Budget

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Taxes	50,000	50,000	50,000	50,000	50,000	0
Operating Revenue & Contribution	2,724,652	2,662,013	3,150,205	3,281,734	3,281,734	131,529
Licenses and Permits	0	0	100	100	100	0
Fines, Forfeits and Penalties	12,786	11,718	11,500	11,500	11,500	0
Use of Money and Property	254	302	250	250	250	0
Other Governmental Agencies	1,910,425	2,683,778	2,734,576	1,701,169	1,701,169	(1,033,407)
Charges for Current Services	1,586,523	1,571,496	1,623,912	418,069	418,069	(1,205,843)
Other Revenues	845,677	993,223	1,451,280	821,476	821,476	(629,804)
General Fund Contribution	17,219	812,670	28,594	121,321	17,321	(11,273)
Total Revenues	7,147,536	8,785,200	9,050,417	6,405,619	6,301,619	(2,748,798)
Expenditures						
Salaries & Employee Benefits	3,317,005	3,151,567	3,439,412	3,073,549	2,975,184	(464,228)
Services and Supplies	1,841,939	1,957,504	2,464,653	1,838,430	1,814,430	(650,223)
Other Charges	3,147,743	4,108,481	4,608,418	3,021,845	2,940,633	(1,667,785)
Fixed Assets	187,768	530,448	1,112,040	1,143,789	1,003,789	(108,251)
Intrafund Transfers	(154,744)	(315,068)	(290,903)	(17,362)	(17,362)	273,541
Total Expenditures	8,339,711	9,432,932	11,333,620	9,060,251	8,716,674	(2,616,946)
Net Revenues (Expenditures)	(1,192,175)	(647,732)	(2,283,203)	(2,654,632)	(2,415,055)	(131,852)
Additional Funding Support						
1100 General Fund	1,337,144	1,347,751	1,577,446	1,558,675	1,551,675	(25,771)
1120 Economic Development	(2,395)	(189,899)	0	179,577	0	0
1700 Fish & Game	4,700	921	11,250	6,250	6,250	(5,000)
3521 Communications	7,973	19,378	0	53,000	0	0
3550 Information Tech Enterprise	(34,442)	(356,913)	744,735	817,130	817,130	72,395
3555 Central Services ISF	(62,761)	(132,709)	0	40,000	40,000	40,000
Total Additional Funding Support	1,250,219	688,529	2,333,431	2,654,632	2,415,055	81,624
Staffing Positions						
Allocated Positions	45.00	44.00	44.00	34.00	34.00	(10.00)
Temporary (FTE)	0.75	1.50	1.75	1.75	1.75	0.00
Total Staffing	45.75	45.50	45.75	35.75	35.75	(10.00)

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

Communications

- 3521 151
Communications
- 1700 290
Fish & Game Advisory Commission

County Administrative Office

- 1100 103
Management & Budget Team
- 1100 281
Forester & Warden

Economic Development

- 1120 275
Economic Development
- 3550 118
Information Technology Team

- 1120 286
Headwaters

- 1120 287
Workforce Investment

Economic Development Promotion

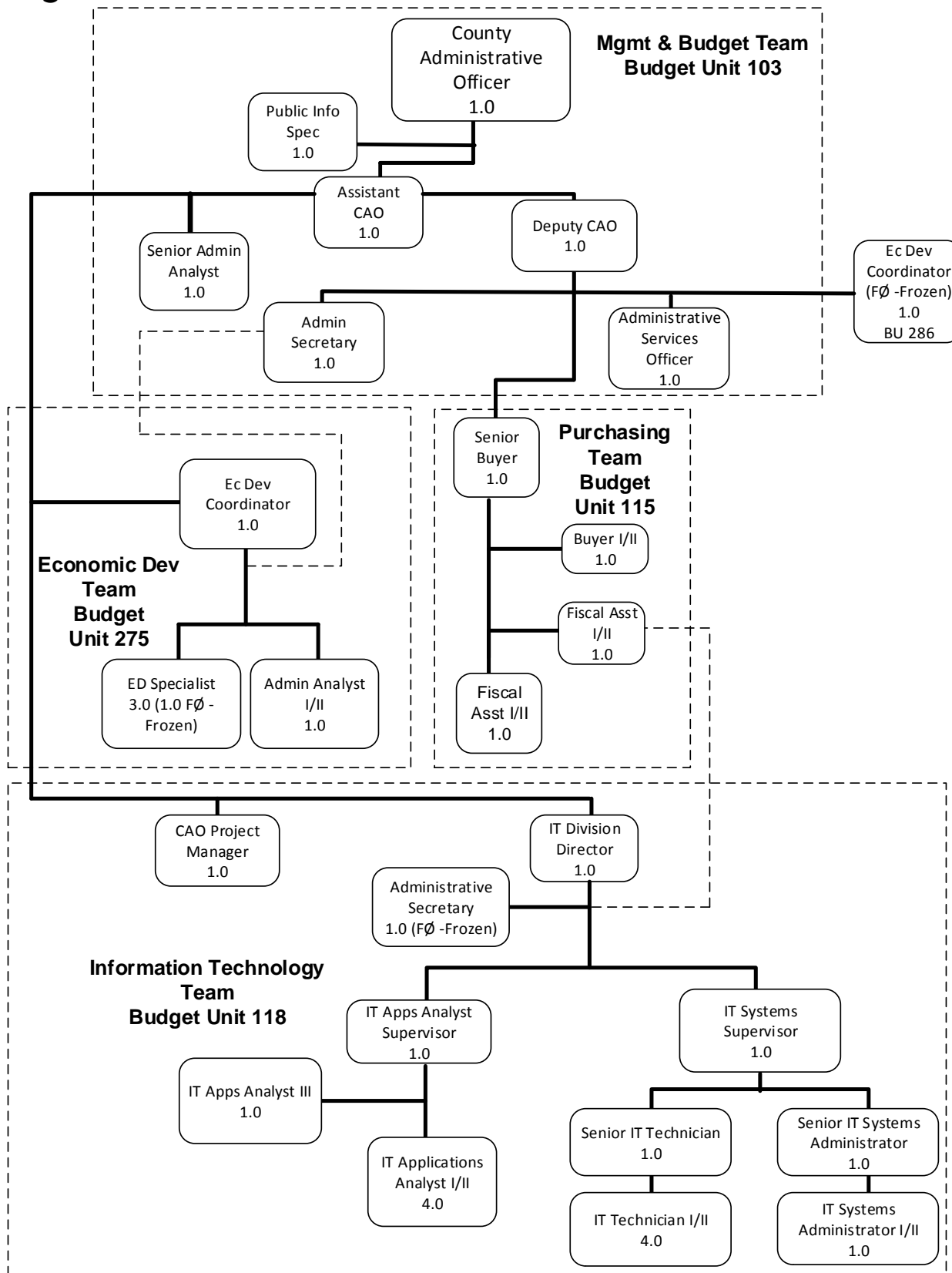
- 1100 181
Economic Development Promotion
- 3555 115
Purchasing & Disposition Team

Fish & Game Advisory Commission

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)

Amy S. Nilsen
County Administrative Officer

**3521-Communications
FY 2016-17 Proposed Budget**

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contributn	0	175	0	0	0	0
Charges for Current Services	97,184	97,538	104,291	122,893	122,893	18,602
Other Revenues	88,539	135,331	288,417	179,270	179,270	(109,147)
General Fund Contribution	17,219	17,219	17,219	17,321	17,321	102
Total Revenues	202,942	250,263	409,927	319,484	319,484	(90,443)
Expenditures						
Salaries & Employee Benefits	56,510	18,794	28,463	27,495	27,495	(968)
Services and Supplies	63,593	66,749	47,797	61,055	61,055	13,258
Other Charges	31,421	94,606	73,667	80,934	80,934	7,267
Fixed Assets	59,391	89,492	260,000	203,000	150,000	(110,000)
Total Expenditures	210,915	269,641	409,927	372,484	319,484	(90,443)
Net Revenues (Expenditures)	(7,973)	(19,378)	0	(53,000)	0	0
Additional Funding Support						
3521 Communications	7,973	19,378	0	53,000	0	0
Total Additional Funding Support	7,973	19,378	0	53,000	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00
Temporary (FTE)	1.00	1.00	0.50	0.50	0.50	0.00
Total Staffing	1.00	1.00	0.50	0.50	0.50	0.00

Purpose

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

repeaters, as well as an upgrade of backup power at the repeater site to include solar panels. This request is also discussed in the Measure Z section found on page B-46.

Recommended Budget

The recommended budget for FY 2016-17 is \$319,484, a decrease of \$90,443 or 22 percent from FY 2015-16. This decrease is due to fewer fixed asset purchases. Fixed asset funding of \$150,000 is recommended for upgrades to phone and radio systems; additional detail on the equipment is available in the Capital Expenditure table.

This Measure Z request is not recommended because it did not receive a priority ranking that allowed it to be funded based on available Measure Z revenue. All Measure Z requests were reviewed and prioritized by the Citizens' Advisory Committee and the Board of Supervisors

Personnel Allocation Changes

For the Communications budget, there are no permanent positions recommended for FY 2016-17.

Measure Z Funding Requests

Communications submitted, in conjunction with Information Technology, one Measure Z funding request totaling \$53,000 for the purchase of radio system upgrades to replace outdated mountaintop

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. This budget group supports the Board's Strategic Framework, Core Roles by providing for and maintaining infrastructure.



**1100-General Fund
FY 2016-17 Proposed Budget**

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Taxes	50,000	50,000	50,000	50,000	50,000	0
Licenses and Permits	0	0	100	100	100	0
Other Governmental Agencies	10,660	10,000	0	10,000	10,000	10,000
Other Revenues	43	55	5,000	200	200	(4,800)
Total Revenues	60,703	60,055	55,100	60,300	60,300	5,200
Expenditures						
Salaries & Employee Benefits	852,238	792,548	785,180	806,140	806,140	20,960
Services and Supplies	189,478	216,602	392,598	214,744	207,744	(184,854)
Other Charges	46,859	51,138	65,003	94,154	94,154	29,151
Fixed Assets	0	0	13,225	0	0	(13,225)
Total Expenditures	1,088,575	1,060,288	1,256,006	1,115,038	1,108,038	(147,968)
Net Revenues (Expenditures)	(1,027,872)	(1,000,233)	(1,200,906)	(1,054,738)	(1,047,738)	153,168
Additional Funding Support						
1100 General Fund	1,027,872	1,000,233	1,200,906	1,054,738	1,047,738	(153,168)
Total Additional Funding Support	1,027,872	1,000,233	1,200,906	1,054,738	1,047,738	(153,168)
Staffing Positions						
Allocated Positions	6.00	6.00	7.00	7.00	7.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00
Total Staffing	6.00	6.00	7.00	7.00	7.00	0.00

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 2016-17 is \$1,108,038 a decrease of \$147,968, or 13 percent from the previous year. The decrease is related to a decrease in professional services for consulting services. Additional consulting services were needed in FY 2015-16 due to the potential

Marijuana Excise Tax. The General Fund contribution is \$1,047,738, which represents a \$153,168 decrease from FY 2015-16.

Additional Funding Requests

CAO-MBT submitted three additional funding request totaling \$8,800. The requests are outlined as follows:

1. \$1,800 to fund a request for the federal legislative advocate Waterman & Associates for a modest three percent annual increase for the next three years. This increase spread over the next three years will total \$5,600.
2. \$2,000 for federal legislative advocates Waterman & Associates to travel to Humboldt County to conduct face-to-face meetings with the Board of Supervisors and other department heads. This will

ensure that the county's needs are met in the most efficient and compelling fashion possible.

3. \$5,000 to send a staff member to LEAD training in support of the Humboldt21 endeavor and to improve efficiency of Humboldt County government. This funding request is submitted in conjunction with the Probation Department and the Treasurer-Tax Collector for a total request of \$15,000.

Request number one has been recommended for funding. The remaining 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.

Measure Z Funding Requests

CAO-MBT submitted three Measure Z funding requests totaling \$1,302,855. These request are also discussed in the Measure Z section found on page B-46 and are not included in the table on page B-21. The requests are outlined as follows:

1. \$252,855 to provide funding to Blue Lake, Kneeland and Willow Creek Volunteer Fire Departments to address a critical emergency service gap in the Highway 299 corridor between Willow Creek and Blue Lake; and Maple Creek, Butler Valley, Snow Camp, Friday Ridge, Three Creeks, Horse Mountain, Chezem, and Redwood Valley areas.
2. \$1,000,000 to pay-down the California Public Employees Retirement System (CalPERS) accrued unfunded liability.
3. \$50,000 for the relocation of existing county services to allow for the creation of two new courtrooms in the county courthouse.

Request number one has been recommended for funding. The remaining Measure Z requests are not recommended because they did not receive a priority ranking that allowed them to be funded based on available Measure Z revenue. All Measure Z requests were reviewed and prioritized by the Citizens' Advisory Committee and the Board of Supervisors.

Personnel Allocation Changes

For the CAO-MBT office the total positions recommended for FY 2016-17 are 7.0 FTE with no frozen positions. During FY 2015-16 the Executive Assistant to CAO and Administrative Services Managers positions were disallocated and the Administrative Services Officer position was allocated. In addition, the Administrative Analyst Trainee/I/II/Sr position that was formerly under Revenue Recovery budget was moved to the CAO-MBT budget.

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.

This budget unit supports the Board's Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.



1120-Economic Development
2016-17 Budget

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contributn	0	282	0	0	0	0
Other Governmental Agencies	1,879,122	2,648,076	2,711,576	1,691,169	1,691,169	(1,020,407)
Charges for Current Services	500	171	5,797	7,500	7,500	1,703
Other Revenues	562,849	635,551	758,687	415,753	415,753	(342,934)
Total Revenues	2,442,471	3,284,080	3,476,060	2,114,422	2,114,422	(1,361,638)
Expenditures						
Salaries & Employee Benefits	275,279	191,918	159,209	236,677	138,312	(20,897)
Services and Supplies	71,010	71,172	99,186	78,046	78,046	(21,140)
Other Charges	2,248,531	3,146,159	3,508,568	1,996,638	1,915,426	(1,593,142)
Intrafund Transfers	(154,744)	(315,068)	(290,903)	(17,362)	(17,362)	273,541
Total Expenditures	2,440,076	3,094,181	3,476,060	2,293,999	2,114,422	(1,361,638)
Net Revenues (Expenditures)	2,395	189,899	0	(179,577)	0	0
Additional Funding Support						
1120 Economic Development	(2,395)	(189,899)	0	179,577	0	0
Total Additional Funding Support	(2,395)	(189,899)	0	179,577	0	0
Staffing Positions						
Allocated Positions	7.00	7.00	6.00	6.00	6.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00
Total Staffing	7.00	7.00	6.00	6.00	6.00	0.00

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 2016-17 is \$2,114,422, a decrease of \$1,361,638 or 40 percent from the previous year. The decrease is due to less available funding for

grants through the Headwaters budget (286), administration of several grants being taken over by the Planning Department from the Economic Development budget (275) and the expiration of a grant to assist dislocated workers in the Workforce Investment budget (287).

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, which is anticipated to run out of funding in the next couple of years.

Additional Funding Requests

Economic Development submitted two additional funding request totaling \$179,577. The requests are outlined as follows:

1. \$98,365 to fund a request for one Economic Development Specialist position

Economic Development

to focus on county economic development including the airport. This position became vacant in FY 2015-16 and will be held vacant in FY 2016-17 if additional funding is not provided.

2. \$81,212 for Contribution to Headwaters to cover A-87 costs which would free up funding for grant making.

These 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.

Personnel Allocation Changes

For Economic Development the total positions recommended for FY 2016-17 are 5.0 with 1.0 FTE position frozen, there are no changes from the prior fiscal year.

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 2016-17 is \$226,669, a decrease of \$683,301 or 75 percent from the previous year. The Economic Development budget is funded primarily by grant funds. The budget's decrease is due to the Planning Department taking over the administration of several grants.

1120 286 Headwaters Fund

The recommended budget for FY 2016-17 for the Headwaters Fund is \$414,306, a decrease of \$138,463 or 25 percent from FY 2015-16. 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 there were no new grant allocations in FY 2015-16.

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

Economic 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 2016-17 is \$1,473,447, a decrease of \$519,874 or 26 percent from the previous year. The decrease in the budget can be attributed to the expiration 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.

The Economic Development Team supports the Board of Supervisors' Strategic Framework by supporting business, workforce development, and creation of private-sector jobs.



**1100-General Fund
FY 2016-17 Proposed Budget**

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Total Revenues	0	0	0	0	0	0
Expenditures						
Services and Supplies	6,537	0	1,500	1,500	1,500	0
Other Charges	250,609	277,736	304,056	333,508	333,508	29,452
Fixed Assets	1,472	0	0	0	0	0
Total Expenditures	258,618	277,736	305,556	335,008	335,008	29,452
Net Revenues (Expenditures)	(258,618)	(277,736)	(305,556)	(335,008)	(335,008)	(29,452)
Additional Funding Support						
1100 General Fund	258,618	277,736	305,556	335,008	335,008	29,452
Total Additional Funding Support	258,618	277,736	305,556	335,008	335,008	29,452
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 2016-17 is \$335,008, an increase of \$29,452 or approximately nine percent, from the previous year. The FY 2016-17 budget is based on actual TOT received in FY 2014-15 which was \$1,588,134. The allocations to RREEL and the HCCVB in FY 2016-17 are \$79,407 and \$254,101, respectively.

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 percent 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 percent to RREEL. In FY 2013-14 the allocation to RREEL was increased to five percent resulting in a total TOT allocation of 21 percent.

This budget unit supports the Board’s Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.

**Fish & Game
Advisory Commission (1700 290)**

Amy S. Nilsen
County Administrative Officer

**1700-Fish & Game Fund
FY 2016-17 Proposed Budget**

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	12,786	11,718	11,500	11,500	11,500	0
Use of Money and Property	254	302	250	250	250	0
Total Revenues	13,040	12,020	11,750	11,750	11,750	0
Expenditures						
Services and Supplies	17,740	12,941	23,000	18,000	18,000	(5,000)
Total Expenditures	17,740	12,941	23,000	18,000	18,000	(5,000)
Net Revenues (Expenditures)	(4,700)	(921)	(11,250)	(6,250)	(6,250)	5,000
Additional Funding Support						
1700 Fish & Game	4,700	921	11,250	6,250	6,250	(5,000)
Total Additional Funding Support	4,700	921	11,250	6,250	6,250	(5,000)
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. Fish and Game code requires that fines collected be deposited into a special fund and expended for the protection, conservation and preservation of fish and wildlife under the direction of the Board. 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 2016-17 is \$18,000, a decrease of \$5,000 or 28 percent, from the previous year. The budget for FY 2016-17 draws \$6,250 from the fund balance. While this does not deplete

the balance, the commission is seeking a balance between granting the maximum amount each year, and reserving a fund 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.

This budget unit supports the Board’s Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.

**1100-General Fund
FY 2016-17 Proposed Budget**

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Other Revenues	180,922	192,020	255,938	197,744	197,744	(58,194)
Total Revenues	180,922	192,020	255,938	197,744	197,744	(58,194)
Expenditures						
Other Charges	231,576	261,802	326,922	366,673	366,673	39,751
Total Expenditures	231,576	261,802	326,922	366,673	366,673	39,751
Net Revenues (Expenditures)	(50,654)	(69,782)	(70,984)	(168,929)	(168,929)	(97,945)
Additional Funding Support						
1100 General Fund	50,654	69,782	70,984	168,929	168,929	97,945
Total Additional Funding Support	50,654	69,782	70,984	168,929	168,929	97,945
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 2016-17 is \$366,673, an increase of \$39,751 or 11 percent from the previous year. The General Fund contribution is \$168,929, and increase of \$97,945. The significant increase in the gap between revenues and expenses is of concern. The recommended budget does not anticipate that costs for CSA #4 fire services will be fully reimbursed from fire assessments.

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 assessment revenue.

Program Discussion

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

In 2003, the citizens residing in CSA#4 voted to increase their fire assessments to pay for increasing Cal FIRE personnel costs. It was anticipated that state labor agreements would be going into effect that would allow Cal FIRE to decrease its costs of providing fire service. This did not happen and costs have continued to increase. The General Fund is covering the difference between the assessments and the fire service costs.

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.

This budget unit supports the Board's Strategic Framework, Priorities for New Initiatives by providing community appropriate levels of service.



**3550-Information Technology
FY 2016-17 Proposed Budget**

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	2,724,652	2,661,556	3,150,205	3,281,734	3,281,734	131,529
Other Governmental Agencies	0	4,306	0	0	0	0
Charges for Current Services	0	177	0	0	0	0
Other Revenues	0	6,253	0	0	0	0
General Fund Contribution	0	795,451	11,375	104,000	0	(11,375)
Total Revenues	2,724,652	3,467,743	3,161,580	3,385,734	3,281,734	120,154
Expenditures						
Salaries & Employee Benefits	1,329,220	1,389,498	1,592,832	1,767,387	1,767,387	174,555
Services and Supplies	1,076,028	1,086,706	1,319,715	1,393,418	1,376,418	56,703
Other Charges	162,946	193,670	172,033	101,270	101,270	(70,763)
Fixed Assets	122,016	440,956	821,735	940,789	853,789	32,054
Total Expenditures	2,690,210	3,110,830	3,906,315	4,202,864	4,098,864	192,549
Net Revenues (Expenditures)	34,442	356,913	(744,735)	(817,130)	(817,130)	(72,395)
Additional Funding Support						
3550 Information Tech Enterprise	(34,442)	(356,913)	744,735	817,130	817,130	72,395
Total Additional Funding Support	(34,442)	(356,913)	744,735	817,130	817,130	72,395
Staffing Positions						
Allocated Positions	17.00	17.00	17.00	17.00	17.00	0.00
Temporary (FTE)	0.00	0.00	1.25	1.25	1.25	0.00
Total Staffing	17.00	17.00	18.25	18.25	18.25	0.00

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.

Projects for FY 2016-17 include: providing a higher-capacity network and real-time network monitoring; phone upgrades in the Courthouse, Planning and Building, Coroner and Elections; increasing reliability of the county’s Internet connection through additional redundancy; One Solution enhancements; and installing a case management system for the Public Defender and District Attorney.

Recommended Budget

The recommended budget is \$4,098,864 an increase of \$192,549 or five percent from FY 2015-16. The increase is the net effect of scheduled increases in staff compensation.

Funding of \$853,789 is recommended for fixed assets, additional detail is available in the Capital Expenditure table.

Measure Z Funding Requests

IT submitted, in conjunction with Communications, one Measure Z funding request totaling \$103,000 to purchase offsite redundant virtual hardware/software to allow IT to perform required ongoing maintenance to law enforcement systems with reduced impact to Sheriff Operations. In addition, \$17,000 is requested to provide IT staff with training to have a better knowledge and understanding of law enforcement systems. These

requests are also discussed in the Measure Z section found on page B-46.

This Measure Z request is not recommended because it did not receive a priority ranking that allowed it to be funded based on available Measure Z revenue. All Measure Z requests were reviewed and prioritized by the Citizens' Advisory Committee and the Board of Supervisors.

Personnel Allocation Changes

For the Information Technology Team, the total positions requested are 17.0 with 1.0 FTE requested frozen. 1.0 FTE IT Applications Analyst I/II that was frozen in FY 2015-16 is requested to be funded in FY 2016-17.

Program Discussion

IT 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. IT 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.

This budget group supports the Board's Strategic Framework, Core Roles by providing for and maintaining infrastructure.



Purchasing & Disposition Team (3555 115)

Amy S. Nilsen
County Administrative Officer

3555-Central Service ISF
FY 2016-17 Proposed Budget

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	336,124	345,671	325,824	287,676	287,676	(38,148)
Other Revenues	13,324	24,013	136,238	28,509	28,509	(107,729)
Total Revenues	349,448	369,684	462,062	316,185	316,185	(145,877)
Expenditures						
Salaries & Employee Benefits	173,364	187,669	217,111	235,850	235,850	18,739
Services and Supplies	25,123	32,612	152,857	71,667	71,667	(81,190)
Other Charges	83,311	16,694	70,014	48,668	48,668	(21,346)
Fixed Assets	4,889	0	22,080	0	0	(22,080)
Total Expenditures	286,687	236,975	462,062	356,185	356,185	(105,877)
Net Revenues (Expenditures)	62,761	132,709	0	(40,000)	(40,000)	(40,000)
Additional Funding Support						
3555 Central Services ISF	(62,761)	(132,709)	0	40,000	40,000	40,000
Total Additional Funding Support	(62,761)	(132,709)	0	40,000	40,000	40,000
Staffing Positions						
Allocated Positions	4.00	4.00	4.00	4.00	4.00	0.00
Temporary (FTE)	0.00	0.50	0.00	0.00	0.00	0.00
Total Staffing	4.00	4.50	4.00	4.00	4.00	0.00

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.

This budget group supports the Board's Strategic Framework, Core Roles by providing for and maintaining infrastructure.

Recommended Budget

Purchasing & Disposition Team's recommended budget for FY 2016-17 is \$356,185, a decrease of

\$105,877 or 30 percent from the previous year. The decrease is due to the one time expenditure during FY 2015-16 of \$116,238 for software upgrades. Purchasing charges to Department of Health & Human Services are reduced by 12 percent due to their reduction of purchasing transactions as a result of alternate funding for two of their programs; this reduction of services raises other department charges by three percent.

Personnel Allocation Changes

For Purchasing & Disposition Team, the total positions requested are 4.0 with no frozen positions. In FY 2016-17, 1.0 FTE Fiscal Assistant I/II position will be shared with Information Technology.

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	130,907	120,919	59,699	63,000	63,000	3,301
Other Revenues	3	1,446	0	0	0	0
Total Revenues	130,910	122,365	59,699	63,000	63,000	3,301
Expenditures						
Salaries & Employee Benefits	2,235,890	2,380,704	2,338,879	2,507,764	2,507,764	168,885
Services and Supplies	162,770	257,752	190,048	183,779	183,779	(6,269)
Other Charges	35,624	36,921	43,666	85,460	45,460	1,794
Fixed Assets	1,489	0	0	0	0	0
Intrafund Transfers	(1,249,535)	(1,155,004)	(1,015,112)	(1,045,549)	(1,045,549)	(30,437)
Total Expenditures	1,186,238	1,520,373	1,557,481	1,731,454	1,691,454	133,973
Net Revenues (Expenditures)	(1,055,328)	(1,398,008)	(1,497,782)	(1,668,454)	(1,628,454)	(130,672)
Additional Funding Support						
1100 General Fund	1,055,328	1,398,008	1,497,782	1,668,454	1,628,454	130,672
Total Additional Funding Support	1,055,328	1,398,008	1,497,782	1,668,454	1,628,454	130,672
Staffing Positions						
Allocated Positions	21.00	21.00	22.50	22.50	22.50	0.00
Temporary (FTE)	0.20	0.20	0.20	0.20	0.20	0.00
Total Staffing	21.20	21.20	22.70	22.70	22.70	0.00

The County Counsel Office includes the following budget units:

- 1100 121 County Counsel
- 1100 299 County Counsel Measure Z

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 sound 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 2016-17 is \$1,691,454, an increase of \$133,973 or nine percent from the previous year. The General Fund contribution is \$1,628,454, which is a \$130,672 increase from FY 2015-16. The increase is due to the revenue distribution methodology for General Fund departments, which allocated 90 percent of discretionary revenue growth for FY 2016-17, as well as additional Measure Z fund allocations.

Measure Z Funding Requests

County Counsel submitted one Measure Z funding request totaling \$40,000 for an allocation to the Code Enforcement Trust Fund to allow the Code Enforcement Unit to more effectively deal with several longstanding violation properties. This request is also discussed in the Measure Z section found on page B-46.

This Measure Z request is not recommended because it did not receive a priority ranking that allowed it to be funded based on available Measure Z revenue. All Measure Z requests were reviewed and prioritized by the Citizens’ Advisory Committee and the Board of Supervisors.

Recommended Personnel Allocations

County Counsel’s total positions recommended for FY 2015-16 are 22.5 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.

County Counsel’s recommended budget for FY 2016-17 is \$1,583,848, an increase of \$78,484 or five percent from the previous year. The General Fund contribution is \$1,520,848, which is a \$75,183 increase from FY 2015-16. The increase is due to the revenue distribution methodology for General

Fund departments, which allocated 90 percent of discretionary revenue growth for FY 2016-17. A total of 21.0 FTE positions are recommended for FY 2016-17, there is no change from the prior year.

This budget unit supports the Board’s Strategic Framework, Core Roles, by enforcing laws and regulations.



County Counsel Measure Z (1100 299)

Jeffrey Blanck
County Counsel

1100-General Fund FY 2016-17 Proposed Budget

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Expenditures						
Salaries & Employee Benefits	0	0	45,200	101,910	101,910	56,710
Services and Supplies	0	0	6,917	5,196	5,196	(1,721)
Other Charges	0	0	0	40,500	500	500
Total Expenditures	0	0	52,117	147,606	107,606	55,489
Net Revenues (Expenditures)	0	0	52,117	147,606	107,606	55,489
Additional Funding Support						
1100 General Fund	0	0	52,117	147,606	107,606	55,489
Total Additional Funding Support	0	0	52,117	147,606	107,606	55,489
Staffing Positions						
Allocated Positions	0.00	0.00	1.50	1.50	1.50	0.00
Total Staffing	0.00	0.00	1.50	1.50	1.50	0.00

Purpose

The County Counsel Measure Z budget unit manages the Measure Z allocations that were approved by the Board of Supervisors. This budget unit provides once concise location for funding allocated to County Counsel to ensure the utmost level of transparency. Measure Z is the local half-cent sales tax passed by voters in November 2014.

This budget unit supports the Board's Strategic Framework, Core Roles, by enforcing laws and regulations.

Recommended Budget

The recommended budget for County Counsel Measure Z is \$107,606, an increase of \$55,489 or 52 percent, from FY 2015-16. This increase is due to salary savings experienced in FY 2015-16 while recruiting for the newly allocated Measure Z positions, as well as increases in salary and benefits in FY 2016-17.

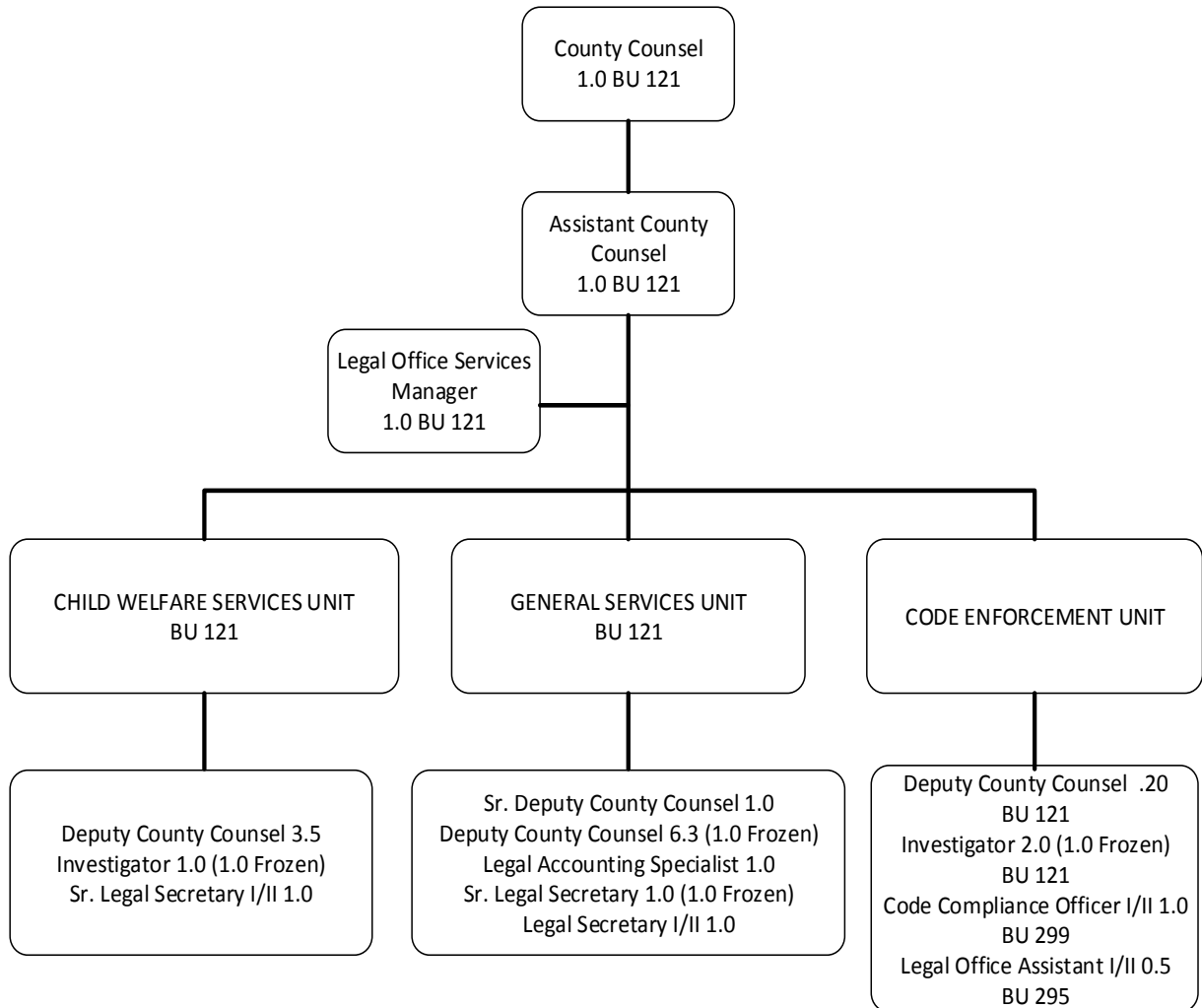
Recommended Personnel Allocation

For County Counsel Measure Z, a total of 1.5 FTE positions are recommended for FY 2016-17, there is no change from the prior year. During FY 2015-16 a 0.5 FTE Legal Office Assistant I/II and a 1.0 FTE Code Compliance Officer I/II was allocated.

Program Discussion

The Board of Supervisors has allocated the County Counsel Measure Z funding to ensure the needs of public safety and essential services are met. County Counsel plays a vital role in keeping Humboldt County citizens safe by improving and expanding code enforcement services offered throughout the jurisdiction of Humboldt County.

Organizational Chart:



**Departmental Summary
FY 2016-17 Proposed Budget**

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	26,967,498	27,973,466	29,758,594	32,427,336	32,427,336	2,668,742
Use of Money and Property	17,279	35,463	0	0	0	0
Other Governmental Agencies	2,500	0	0	0	0	0
Charges for Current Services	686,170	868,059	691,092	642,414	642,414	(48,678)
Other Revenues	402,066	23,005	402,659	290,000	290,000	(112,659)
General Fund Contribution	1,000,000	0	352,587	358,483	358,483	5,896
Not Applicable	48	0	0	0	0	0
Total Revenues	29,075,561	28,899,993	31,204,932	33,718,233	33,718,233	2,513,301
Expenditures						
Salaries & Employee Benefits	998,483	1,083,526	1,125,567	1,165,717	1,165,717	40,150
Services and Supplies	99,440	119,199	128,399	129,008	129,008	609
Other Charges	79,502	(85,229)	208,379	276,690	276,690	68,311
Purchased Insurance Premiums	599,169	602,342	576,437	651,894	651,894	75,457
Self-Insurance Expenses	26,302,063	26,425,344	29,377,042	32,426,555	32,426,555	3,049,513
Total Expenditures	28,078,657	28,145,182	31,415,824	34,649,864	34,649,864	3,234,040
Net Revenues (Expenditures)	996,904	754,811	(210,892)	(931,631)	(931,631)	(720,739)
Additional Funding Support						
1100 General Fund	624,903	720,145	676,793	711,990	711,990	35,197
3520 IGS-County Insurance	(148,840)	(351,197)	0	0	0	0
3522 Employee Benefits Fund	19,309	(77,207)	(52,176)	(11,963)	(11,963)	40,213
3523 Workers Compensation	(584,760)	(310,393)	598,968	619,278	619,278	20,310
3524 Liability Insurance	(118,190)	(514,477)	(554,685)	(301,016)	(301,016)	253,669
3525 Medical Plan	135,729	220,987	(172,001)	(283,379)	(283,379)	(111,378)
3526 Dental Plan	(473,985)	(358,546)	(226,300)	(2,197)	(2,197)	224,103
3527 Unemployment Insurance	(367,703)	(445,164)	(369,507)	(142,160)	(142,160)	227,347
3528 Purchased Insurance Premiums	(83,367)	361,041	309,800	341,078	341,078	31,278
Total Additional Funding Support	(996,904)	(754,811)	210,892	931,631	931,631	720,739
Staffing Positions						
Allocated Positions	10.00	10.00	10.00	10.00	10.00	0.00
Temporary (FTE)	0.45	0.65	0.70	0.70	0.70	0.00
Total Staffing	10.45	10.65	10.70	10.70	10.70	0.00

The Human Resources Department includes the following budget groupings:

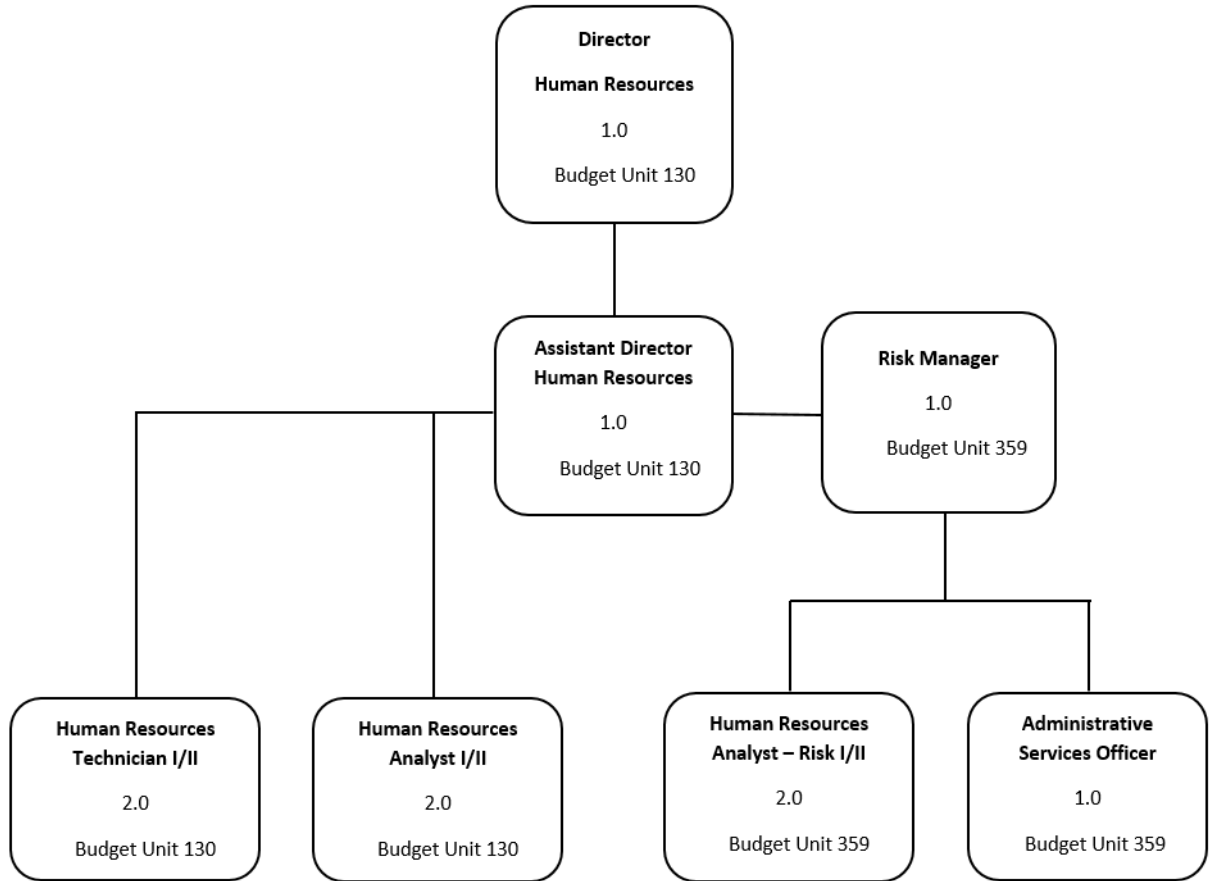
Personnel Services

- 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 2016-17 Proposed Budget**

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Other Revenues	2,015	2,000	2,000	2,000	2,000	0
Total Revenues	2,015	2,000	2,000	2,000	2,000	0
Expenditures						
Salaries & Employee Benefits	573,984	645,781	604,765	636,952	636,952	32,187
Services and Supplies	41,643	63,868	59,296	61,627	61,627	2,331
Other Charges	11,291	12,496	14,732	15,411	15,411	679
Total Expenditures	626,918	722,145	678,793	713,990	713,990	35,197
Net Revenues (Expenditures)	(624,903)	(720,145)	(676,793)	(711,990)	(711,990)	(35,197)
Additional Funding Support						
1100 General Fund	624,903	720,145	678,793	711,990	711,990	33,197
Total Additional Funding Support	624,903	720,145	678,793	711,990	711,990	33,197
Staffing Positions						
Allocated Positions	6.00	6.00	6.00	6.00	6.00	0.00
Temporary (FTE)	0.45	0.45	0.45	0.45	0.45	0.00
Total Staffing	6.45	6.45	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 2016-17 is \$713,990, an increase of \$35,197 or five percent from the previous year. The General Fund contribution is \$711,990, which represents a \$35,197 increase from FY 2015-16. The increase is due to the revenue distribution methodology for General Fund departments, which allocated 90 percent of discretionary revenue growth for FY 2016-17.

Recommended Personnel Allocation

For Personnel, the total positions recommended are 6.00 FTE, with no frozen positions. There is no change in staffing levels requested from last fiscal year. The Sheriff’s Department has requested a 1.0 FTE Human Resources Technician I/II position on behalf of the Human Resources department (which is included) due to the increased volume of recruitments and services provided as a result 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

Personnel (1100 130)

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 provide personnel services to all county departments, including 2,149.82 current funded employees (as of April 4, 2016). 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.

This budget group supports the Board’s Strategic Framework, Core Roles by providing for and maintaining infrastructure.



Risk Management**Risk Management Summary
FY 2016-17 Proposed Budget**

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	26,967,498	27,973,466	29,758,594	32,427,336	32,427,336	2,668,742
Use of Money and Property	15,626	35,463	0	0	0	0
Other Governmental Agencies	2,500	0	0	0	0	0
Charges for Current Services	686,170	868,059	691,092	642,414	642,414	(48,678)
Other Revenues	334,630	622,443	400,659	288,000	288,000	(112,659)
General Fund Contribution	1,000,000	0	352,587	358,483	358,483	5,896
Total Revenues	29,006,424	29,499,431	31,202,932	33,716,233	33,716,233	2,513,301
Expenditures						
Salaries & Employee Benefits	424,499	437,745	520,802	528,765	528,765	7,963
Services and Supplies	57,797	55,331	69,103	67,381	67,381	(1,722)
Other Charges	68,211	(97,725)	193,647	261,279	261,279	67,632
Purchased Insurance Premiums	599,169	602,342	576,437	651,894	651,894	75,457
Self-Insurance Expenses	26,302,063	26,425,344	29,377,042	32,426,555	32,426,555	3,049,513
Total Expenditures	27,451,739	27,423,037	30,737,031	33,935,874	33,935,874	3,198,843
Net Revenues (Expenditures)	1,554,685	2,076,394	465,901	(219,641)	(219,641)	(685,542)
Additional Funding Support						
3520 IGS-County Insurance	(148,792)	(351,197)	0	0	0	0
3522 Employee Benefits Fund	19,309	(77,207)	(52,176)	(11,963)	(11,963)	40,213
3523 Workers Compensation	(584,760)	(310,393)	598,968	619,278	619,278	20,310
3524 Liability Insurance	(51,116)	(514,477)	(554,685)	(301,016)	(301,016)	253,669
3525 Medical Plan	135,729	220,987	(172,001)	(283,379)	(283,379)	(111,378)
3526 Dental Plan	(473,985)	(358,546)	(226,300)	(2,197)	(2,197)	224,103
3527 Unemployment Insurance	(367,703)	(445,164)	(369,507)	(142,160)	(142,160)	227,347
3528 Purchased Insurance Premiums	(83,367)	(240,397)	309,800	341,078	341,078	31,278
Total Additional Funding Support	(1,554,685)	(2,076,394)	(465,901)	219,641	219,641	685,542
Staffing Positions						
Allocated Positions	4.00	4.00	4.00	4.00	4.00	0.00
Temporary (FTE)	0.00	0.20	0.25	0.25	0.25	0.00
Total Staffing	4.00	4.20	4.25	4.25	4.25	0.00

Purpose

The Human Resource Department's Risk Management (RM) 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.

RM 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. RM also coordinates claims involving the airports, medical malpractice, faithful performance and crime bond, watercraft, boiler and machinery, and special insurance programs. RM subrogates to recover the costs for damage to county vehicles, equipment, and property caused by a third party. RM 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, RM provides, develops and monitors state and federal required training programs and skill level improvement workshops.

Risk Management

Recommended Budget

The overall Risk Management recommended budget for FY 2016-17 is \$33,935,874, an increase of \$3,198,843 or nine percent from the previous year. The increase is primarily due to the increased costs of employee health care insurance. The changes to individual programs are explained below.

Recommended Personnel Allocation

For Risk Management the total positions recommended are 4.00 with no frozen positions. There are no changes from the previous year.

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.

This budget group supports the Board’s Strategic Framework, Core Roles by creating opportunities for improved safety and health.

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 2016-17 is \$745,989, a decrease of \$35,265 or approximately five percent from FY 2015-16. The decrease is due to a significant savings in A-87 charges.

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 2016-17 is \$389,791; a decrease of \$66,398 or 15 percent. The decrease reflects the change in internal administration of vision services to an external vendor.

3523 353 Workers’ Compensation

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

The recommended budget for FY 2016-17 is \$6,229,278, an increase of \$481,029 or eight percent, from FY 2015-16. This is primarily the result of increased workers’ compensation and excess insurance costs.

3524 354 Liability

Risk Management

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 2016-17 is \$2,772,563 increase of \$44,661 or two percent, from FY 2015-16. This decrease is the result of a liability policy change in which the policy's self-insured retention (deductible) was lowered from \$500,000 to \$100,000. This change initially increased annual premium costs, but has reduced claim costs to the county.

3525 355 Medical Plan

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

The recommended budget for FY 2016-17 is \$21,165,632, an increase of \$3,004,271 or 17 percent from FY 2015-16. This increase is primarily the result of increased health insurance costs for both current county employees and retirees.

3526 356 Dental Plan

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

The recommended budget for FY 2016-17 is \$1,467,040, a decrease of \$95,932 or seven percent.

3527 357 Unemployment

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

The recommended budget for FY 2016-17 is \$182,089, a decrease of \$136,404 or 44 percent. This is a result of reduced charges to departments and reduced claim payments.

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 2016-17 is \$983,492, a decrease of \$17,400 or two percent from FY 2015-16. The decreased charges are a consequence of a positive fund balance.



Measure Z**1100-General Fund
FY 2016-17 Proposed Budget**

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Taxes	0	0	9,805,000	10,197,200	10,197,200	392,200
Charges for Current Services	0	0	20,801	0	0	(20,801)
Total Revenues	0	0	9,825,801	10,197,200	10,197,200	371,399
Expenditures						
Salaries & Employee Benefits	0	0	3,128,290	6,008,903	5,540,228	2,411,938
Services and Supplies	0	0	1,727,550	3,088,430	1,958,430	230,880
Other Charges	0	0	3,736,601	8,126,213	4,104,523	367,922
Fixed Assets	0	0	177,536	733,301	142,943	(34,593)
Intrafund Transfers	0	0	(6,616)	0	0	6,616
Total Expenditures	0	0	8,763,361	17,956,847	11,746,124	2,982,763
Net Revenues (Expenditures)	0	0	1,062,440	(7,759,647)	(1,548,924)	(2,611,364)
Additional Funding Support						
1100 General Fund	0	0	8,742,560	7,759,647	1,548,924	(7,193,636)
Total Additional Funding Support	0	0	8,742,560	7,759,647	1,548,924	(7,193,636)
Staffing Positions						
Allocated Positions	0.00	0.00	55.50	66.50	64.50	9.00
Temporary (FTE)	0.00	0.00	-	0.75	0.75	0.75
Total Staffing	0.00	0.00	55.50	67.25	65.25	9.75

Purpose

This section is a comprehensive collection of all Measure Z revenue and expenditures to ensure the utmost level of transparency.

Measure Z supports the Board's Strategic Framework, Core Roles by creating opportunities for improved safety and health.

Recommended Budget

The recommended budget for FY 2016-17 is \$11,746,124, an increase of \$2,982,763 or 34 percent, from the previous year. This increase is due to an increase in anticipated revenue and salary savings while implementing Measure Z. Plus there is an additional \$1,062,440 of FY 2015-16 funding rolling forward into FY 2016-17 and funding of \$564,228 received in FY 2014-15 that is recommended for use in FY 2016-17. A total of \$6,497,808 is being recommended for new funding applications in FY 2016-17, plus

\$5,248,316 in ongoing expenses from the previous years allocations to the Sheriff, Probation, Department of Health and Human Services, District Attorney and County Counsel

Program Discussion

Measure Z, a half-cent sales tax set to sunset in 2019, was voted on by the citizens of Humboldt County on November 4, 2014. With an approving vote, Measure Z was put into effect on April 1, 2015. The intent for Measure Z funding is to maintain and improve essential services such as 24-hour patrols, 9-1-1 emergency response, crime investigation and prosecution, drug enforcement and prevention, services for abused children and the mentally ill, rural fire protection, road repairs and other county services.

The Citizens' Advisory Committee was established to make recommendations to the Board of Supervisors on the expenditure of these funds. A total of 42 applications were received from seven

Measure Z

county agencies and 21 non-county agencies totaling \$12,708,531 in funding requests. The requests are outlined as follows:

1. \$55,548 for Affordable Homeless housing Alternatives, Inc. to develop and supervise a safe, legal, transitional sanctuary camp.
2. \$63,933 for Affordable Homeless housing Alternatives, Inc. to establish and operate a safe, legal, transitional tiny house village.
3. \$55,880 for Affordable Homeless housing Alternatives, Inc. to develop and supervise a safe, legal, transitional safe parking program for one year.
4. \$575,000 for Alcohol and Drug Care Services, Inc. for the purchase and remodel of a vacant skilled nursing facility to be converted into a treatment facility.
5. \$10,452 for 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.
6. \$9,370 for City Ambulance of Eureka, Inc. to provide every emergency response vehicle in the county with a comprehensive map book created by a professional mapping service.
7. \$428,937 for City of Arcata Police Department/Sheriff for two student resource officers and two juvenile probation diversion positions to directly serve K-12th students and families in the north county. Will work collaboratively with the schools to reduce truancy and to keep juveniles out of the juvenile justice system.
8. \$77,250 for City of Blue Lake for one half-time Deputy Sheriff.
9. \$1,560 for City of Blue Lake for the design, printing and mailing of a public safety educational brochure to city residents and businesses.
10. \$459,140 for Eureka Police Department for two police officers, equipment and homeless support services to work with the county's Mobile Intervention Support Team.
11. \$20,200 for City of Ferndale Police Department for dispatch services for the police department.
12. \$35,308 for City of Ferndale for public safety radio repeater upgrade to link the Ferndale, Fortuna and Rio Dell police departments, as well as patrol vehicle repeaters.
13. \$180,665 for City of Fortuna Police Department for maintaining current Measure Z funding for a police officer assigned to the Drug Task Force, as well as the purchase of 27 hand held digital radios.
14. \$73,325 for City of Rio Dell Police Department for one full-time community services officer to support the mission of the city's law enforcement officers.
15. \$33,649 for City of Rio Dell Police Department for maintaining the current Measure Z funding for a part-time clerical position in the city's police department to support law enforcement, nuisance abatement and code enforcement.
16. \$150,634 for City of Trinidad for one full-time deputy sheriff position to provide a dedicated peace officer in the Trinidad area seven days a week.
17. \$793,800 for College of the Redwoods for school resource officer protection services and staff, active shooter training and safety workshops, upgrade roads, curbs, parking

- lots and purchase and install additional emergency call box phones.
18. \$49,940 for County Auditor-Controller for a Senior Fiscal Assistant to assist with the increased workload as a result of Measure Z monies flowing into the county due to additional accounting and reporting duties.
 19. \$1,000,000 for County Administrative Office to pay-down the California Public Employees Retirement System (CalPERS) accrued unfunded liability.
 20. \$157,000 for County Administrative Office Information Technology for enhanced technology and communications equipment and software to support county public safety
 21. \$50,000 for County Administrative Office to relocate county services to allow for the creation of two new courtrooms in the existing county courthouse.
 22. \$252,855 for County Administrative Office on behalf of public safety for critical emergency response services in areas that are outside of existing fire service district boundaries, such as along the Highway 299 corridor.
 23. \$40,000 for County Counsel for a one-time allocation of funding for code enforcement abatements on parcels where the owner is either unwilling or unable to clear the violation themselves.
 24. \$26,588 for District Attorney for the purchase of a vehicle and mileage cost for a Measure Z investigator position.
 25. \$2,231,397 for Fire Chiefs' Association for equipment such as used fire engines, kits to build metal structures, personal protective equipment and fire hose. Dispatch services and efforts to improve sustainability and equity in how emergency services are supported in the county.
 26. \$51,570 for Fortuna Union High School for one full time campus supervisor for the main Fortuna High School campus to investigate crimes, protect victims and provide a safer environment.
 27. \$20,000 for Humboldt Area Center for Harm Reduction for peer outreach program to promote improved public health and safety through the exchange, collection and disposal of used syringes, overdose medication, education, support and peer to peer communication with substance users.
 28. \$10,000 for Humboldt Animal Rescue Team for expand services to care for and find homes for more animals.
 29. \$19,500 for Humboldt Spay/Neuter Network to offer free rabies vaccines and free spay of female pit bulls.
 30. \$40,000 for Humboldt Waste Management Authority for the expansion and augmentation to cover the costs associated with clean up by waiving disposal fees for illegal dumped solid waste.
 31. \$109,238 for K'ima:w Medical Center for equipment for the ambulances such as life monitors and defibrillators.
 32. \$324,408 for K'ima:w Medical Center for the continuation of ambulance service in the Willow Creek Service area.
 33. \$629,722 for Public Defender for increased staffing levels in the Public Defender offices to correspond to staffing increases from Measure Z in the Sheriff, District Attorney and Probation departments.
 34. \$43,346 for Public Defender for elimination of the Alternate Counsel's office.

- 35. \$2,500,000 for County Public Works to provide funding for chip sealing and slurry sealing of county roads to prevent pavement failures and insure safer driving surfaces.
- 36. \$50,000 for County Public Works for identification and removal of non-hazardous and hazardous waste dumped on county property.
- 37. \$7,000 for County Public Works to train additional staff for mandated Aircraft Rescue and Fire Fighting services required for commercial service at ACV.
- 38. \$140,000 for County Public Works to provide funding for the portion of FAA mandated Aircraft Rescue and Fire Fighting services required for commercial service at ACV that is not covered by TSA.
- 39. \$300,000 for County Public Works to complete improvements to the Arcata Veterans Hall, including electrical upgrades and accessibility improvements.
- 40. \$130,000 for County Public Works for radar speed feedback signs and pedestrian countdown signals.
- 41. \$25,000 for Redwood Acres for Emergency Facility Use Plan for evaluation of the potential use of the fairgrounds during and after a regional emergency.
- 42. \$1,261,316 for Sheriff for four deputy sheriffs, one correctional lieutenant, one community services officer, one animal control officer and funding for overtime. Purchase a four 4-WD patrol vehicles and one rescue/recovery vehicle.
- 43. \$215,000 for Yurok Tribe Department of Public Safety for support of the upriver volunteer fire department including

equipment, training, staff and environmental clean-up.

Full funding is recommended for items 5, 8, 10, 13, 15, 22, 24, 30, 32, 34, 37 and 38. In order to provide funding to the most applicants as possible, partial funding is recommended for items 7, 12, 16, 25, 33, 35, 36 and 42. The remaining Measure Z request are not recommended because they did not receive a priority ranking that allowed them to be funded based on available Measure Z revenue. All Measure Z requests were reviewed and prioritized by the Citizens’ Advisory Committee and the Board of Supervisors.

Personnel Allocation Changes

The total recommended positions requested are 64.5 FTE with no frozen positions. This is an increase of 9.00 FTE from FY 2015-16.

1100 197 Measure Z Contribution Other

The recommended budget for Measure Z Contribution is \$3,638,869, an increase of \$381,916 or 12 percent, from the previous year. This increase is due to savings in FY 2015-16 being rolled forward and an increase in the anticipated revenues.

This budget unit contains the allocations for all non-county agencies who have been awarded Measure Z funding. For FY 2016-17, 21 agencies submitted a total of 27 applications totaling \$6,323,619.

1100 889 General Purpose Revenue Measure Z

The recommended budget for General Purpose Revenue Measure Z is \$10,197,200, an increase of \$782,182 or nine percent, from FY 2015-16. This increase is due to an anticipate increase in sales tax revenue

Measure Z**1100 292 Public Defender Measure Z**

The recommended budget for Public Defender Measure Z is \$204,393. The total positions recommended for FY 2016-17 is 2.0 FTE. This includes 1.0 FTE Legal Office Assistant I/II and 1.0 FTE Deputy Public Defender. This is the first year the Public Defender's office has received a Measure Z allocation.

1100 293 DHHS Measure Z

The recommended budget for DHHS Measure Z is \$532,926, a decrease of \$20,801 or four percent, from FY 2015-16.

For DHHS Measure Z the total positions recommended for FY 2016-17 is 7.0 FTE. During FY 2015-16 2.0 FTE Substance Abuse Counselor I/II, 1.0 FTE Community Health Outreach Worker I/II, 2.0 FTE Mental Health Case Manager I and 2.0 FTE Mental Health Clinician I/II were allocated. There will be no changes from the previous fiscal year.

1100 295 District Attorney Measure Z

The recommended budget for District Attorney Measure Z is \$1,098,644, an increase of \$466,087 or 42 percent, from the adjusted FY 2015-16 budget. This increase is due to higher projected salary costs caused by the delay in hiring Measure Z staff during last fiscal year. These salary savings from FY 2015-16 have been redistributed to other Measure Z requests.

For District Attorney Measure Z the total positions recommended for FY 2016-17 is 11.0 FTE. There will be no changes from the previous fiscal year.

1100 296 Probation Measure Z

The recommended budget for Probation Measure Z is \$524,334, an increase of \$273,276 or 52 percent, from the adjusted FY 2015-16 budget. This increase is due to higher projected salary costs caused by the delay in hiring Measure Z staff during last fiscal

year. These salary savings from FY 2015-16 have been redistributed to other Measure Z requests.

For Probation Measure Z the total positions recommended for FY 2016-17 is 6.0 FTE. There will be no changes from the previous fiscal year.

1100 297 Sheriff Measure Z

The recommended budget for Sheriff Measure Z is \$3,982,352, an increase of \$1,622,436 or 41 percent, from FY 2015-16. This increase is due to the lag experienced in hiring Measure Z staff, as well as an additional Measure Z funding request for FY 2016-17 that is recommended.

For Sheriff Measure Z the total positions recommended for FY 2016-17 is 37.0 FTE. This is an increase of 7.0 FTE from the previous fiscal year. 1.0 FTE Community Services Officer, 4.0 FTE Deputy Sheriff, 1.0 FTE Correctional Lieutenant and 1.0 FTE Animal Control Officer allocation is recommended.

1100 298 Public Works Measure Z

The recommended budget for Public Works Measure Z is \$1,657,000, an increase of \$483 or less than one percent, from FY 2015-16.

For Public Works Measure Z the total positions recommended for FY 2016-17 is 0.0 FTE. There will be no changes from the previous fiscal year.

1100 299 County Counsel Measure Z

The recommended budget for County Counsel Measure Z is \$107,606, an increase of \$55,489 or 52 percent, from FY 2015-16. This increase is due to salary savings experienced in FY 2015-16 while recruiting for the newly allocated Measure Z positions, as well as increases in salary and benefits in FY 2016-17. For County Counsel Measure Z the total positions recommended for FY 2016-17 are 1.5 FTE. There is no change from the prior year

Certificates of Participation-Payments (1100 190)

Amy S. Nilsen
County Administrative Officer

**1100-General Fund
FY 2016-17 Proposed Budget**

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	343,785	364,381	383,404	400,489	400,489	17,085
Total Revenues	343,785	364,381	383,404	400,489	400,489	17,085
Expenditures						
Other Charges	1,377,342	1,397,868	1,389,348	1,394,329	1,394,329	4,981
Total Expenditures	1,377,342	1,397,868	1,389,348	1,394,329	1,394,329	4,981
Net Revenues (Expenditures)	(1,033,557)	(1,033,487)	(1,005,944)	(993,840)	(993,840)	12,104
Additional Funding Support						
1100 General Fund	1,033,557	1,033,487	1,005,944	993,840	993,840	(12,104)
Total Additional Funding Support	1,033,557	1,033,487	1,005,944	993,840	993,840	(12,104)
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.

of \$1,394,329 includes funding in the following amounts:

- \$65,671 1994 Library Project
- \$259,924 1994 Jail Phase I Project
- \$42,100 1996 Regional Juvenile Center Project
- \$104,289 1996 Jail Phase I Project
- \$127,156 1996 Jail Phase II Project
- \$172,896 1996 Jail Phase II Public Safety Project
- \$273,636 2004 Animal Shelter Project
- \$179,796 2012 Earthquake Repairs
- \$168,861 2012 Juvenile Hall

Recommended Budget

The recommended budget for FY 2016-17 is \$1,394,329, an increase of \$4,981 or less than one percent from the previous year. The General Fund contribution is \$993,840, which represents a \$12,104 decrease from FY 2015-16.

The overall budget is increasing due to higher COP payments, and the General Fund contribution is also decreasing because the Proposition 172 allocation increased for FY 2016-17.

Program Discussion

This budget funds long-term debt payments on the County's capital improvement projects. The budget

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 \$53,635 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, \$400,489, 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.

This budget supports the Board's Strategic Framework, Core Roles by providing for and maintaining infrastructure.



Contingency Reserve (1100 990)

County Administrative Officer

1100-Contingency Reserve
FY 2016-17 Proposed Budget

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Total Revenues	0	0	0	0	0	0
Expenditures						
Services and Supplies	0	0	3,057,102	1,680,851	1,680,851	(1,376,251)
Total Expenditures	0	0	3,057,102	1,680,851	1,680,851	(1,376,251)
Net Revenues (Expenditures)	0	0	(3,057,102)	(1,680,851)	(1,680,851)	1,376,251
Additional Funding Support						
1100 General Fund	0	0	0	1,680,851	1,680,851	1,680,851
Total Additional Funding Support	0	0	0	1,680,851	1,680,851	1,680,851
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 \$1,680,851 is being recommended for FY 2016-17 based on other funding needs in the General Fund. This is an increase of \$436,189 or 35 percent from the FY 2015-16 adopted contingency amount of \$1,244,662. Throughout FY 2015-16 the Contingencies budget was increased by \$1,812,440 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 percent 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 2016-17 represents one percent of the total General Fund revenues. The proposed \$1,680,851 contingency reserve is far less than the six percent target in the Board policy on Contingencies and Reserves. While the current contingency level is very low, 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.

This budget unit supports the Board's Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.

Contributions to Other Funds (1100 199)

Amy S. Nilsen
County Administrative Officer

**1100-Contributions to Other Funds
FY 2016-17 Proposed Budget**

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	186,132	201,887	262,832	216,833	216,833	(45,999)
Other Revenues	0	248,816	352,587	358,483	0	(352,587)
Total Revenues	186,132	450,703	615,419	575,316	216,833	(398,586)
Expenditures						
Other Charges	6,928,568	6,218,391	8,376,863	6,239,872	5,881,389	(2,495,474)
Total Expenditures	6,928,568	6,218,391	8,376,863	6,239,872	5,881,389	(2,495,474)
Net Revenues (Expenditures)	(6,742,436)	(5,767,688)	(7,761,444)	(5,664,556)	(5,664,556)	2,096,888
Additional Funding Support						
1100 General Fund	6,742,436	5,767,688	0	5,664,556	5,664,556	5,664,556
Total Additional Funding Support	6,742,436	5,767,688	0	5,664,556	5,664,556	5,664,556
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

This budget provides for 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 2016-17 is \$5,881,389, a decrease of \$2,495,474 from the previous year. The General Fund contribution is \$5,664,556 for FY 2016-17.

The recommended budget also includes a contribution to the General Reserve in the amount of \$750,000, an increase of \$350,000 from fiscal year 2015-16. Funding for this contribution to the General Reserve comes from available fund balance. This budget has previously included a contribution to the Liability Fund, however this fund now has a positive balance. It is being recommended that these funds be retained in the General Fund. This positive fund balance is attributed to the prior year's contributions as well as a CSAC-EIA reimbursement and overestimation in excess coverage premiums.

Program Discussion

This budget is used to account for transfers from the county General Fund to other operating funds within the county and to several veterans' organizations located throughout the county.

This budget unit supports the Board's Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.

The allocations are as follows:

- \$60,000 for a loan to the McKay Tract Community Forest (and increase of \$10,000)
- \$500 for special district benefit assessment on County owned property (no change from previous fiscal year)
- \$17,219 for communications expense for administering utilities for General Fund departments (no change from the previous fiscal year)

Contributions to Other Funds (1100 199)

- \$33,891 for contributions to veterans' organizations located in Arcata, Eureka, Ferndale, Fortuna, Garberville, McKinleyville, and Rio Dell (no change from the previous fiscal year)
- \$36,566 for Local Agency Formation Commission (includes an increase of \$822)
- \$216,833 for contribution of Proposition 172 sales tax proceeds to independent fire protection districts (increase of \$5,271 from the previous fiscal year)
- \$750,000 for contribution to General Reserve (an increase of \$350,000 from the previous fiscal year)
- \$313,221 for 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 for Mental Health (includes funding for services to the Jail and Jail Mental Health; no change from the prior fiscal year)
- \$64,250 for Deferred Maintenance Trust Fund (a decrease of \$50,000 from the previous fiscal year)
- \$673,661 for Public Health (includes base funding of \$591,126 plus \$65,000 for tobacco education, no change from the previous fiscal year)
- \$3,320,349 for Social Services (no change from the previous fiscal year)



1420-Courthouse Construction
FY 2016-17 Proposed Budget

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	201,410	206,992	199,000	184,000	184,000	(15,000)
Other Revenues	(69,554)	0	0	0	0	0
Total Revenues	131,856	206,992	199,000	184,000	184,000	(15,000)
Expenditures						
Other Charges	314,424	316,454	309,720	309,720	309,720	0
Total Expenditures	314,424	316,454	309,720	309,720	309,720	0
Net Revenues (Expenditures)	(182,568)	(109,462)	(110,720)	(125,720)	(125,720)	(15,000)
Additional Funding Support						
1420 Courthouse Construction	182,568	109,462	110,720	125,720	125,720	15,000
Total Additional Funding Support	182,568	109,462	110,720	125,720	125,720	15,000
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.

\$2.50 surcharge that is dedicated to the Criminal Justice Facilities Construction Fund.

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.

Recommended Budget

The recommended budget for FY 2016-17 is \$309,720. There is no change from the previous fiscal year.

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.

Program Discussion

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

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

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

This budget group supports the Board’s Strategic Framework, Core Roles by providing for and maintaining infrastructure.

**1410 - Criminal Justice Construction
FY 2016-17 Proposed Budget**

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	288,106	297,514	267,000	263,100	263,100	(3,900)
Use of Money and Property	13,347	17,847	14,500	14,800	14,800	300
Other Revenues	0	15,284	0	0	0	0
Total Revenues	301,453	330,645	281,500	277,900	277,900	(3,600)
Expenditures						
Other Charges	118,467	215,896	1,352,946	127,289	127,289	(1,225,657)
Total Expenditures	118,467	215,896	1,352,946	127,289	127,289	(1,225,657)
Net Revenues (Expenditures)	182,986	114,749	(1,071,446)	150,611	150,611	1,222,057
Additional Funding Support						
1410 Criminal Justice Construction	(182,986)	(114,749)	1,071,446	(150,611)	(150,611)	(1,222,057)
Total Additional Funding Support	(182,986)	(114,749)	1,071,446	(150,611)	(150,611)	(1,222,057)
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.

Criminal Justice Construction has the following budget units:

- Criminal Justice COP (190)
- Criminal Justice Construction (242)

Recommended Budget

The recommended budget for FY 2016-17 is \$127,289, a decrease of \$1,225,657 or 90 percent from the previous year. This is primarily due to funding not being received for the Adult Criminal Justice Facilities and new Juvenile Facility construction projects.

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 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.

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.

Criminal justice facilities include buildings such as the county Jail, Juvenile Hall, the Juvenile Regional Facility, and courthouses. Any new jail, or addition

Criminal Justice Construction

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.

1410-190 Criminal Justice COP

The expenditures of \$113,289 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).

1410-242 Criminal Justice Construction

The total amount promised for the new Juvenile Facility is \$890,000. The funds are transferred as expended with the remaining balance being rolled forward into the next budget year. No expenditures are anticipated or budgeted in FY 2016-17. No funds will be appropriated until all other funding sources have been exhausted.

In FY 2015-16 this budget included 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. The county did not receive the SB1022 award. In FY 2015-16 the county received the SB863 award for construction of the Correction Resource Center. Funding for the local match portion of the Correction Resource Center was identified using 2011 Public Safety Realignment and funding from the 2016 Finance Plan. \$14,000 of Criminal Justice Construction funds is recommended in FY 2016-17 for subdividing of the gravel lot that will house the new Correction Resource Center this is needed to receive the SB863 funding.

This budget group supports the Board’s Strategic Framework, Core Roles by providing for and maintaining infrastructure.



General Purpose Revenues (1100 888)

County Administrative Officer

**1100-General Fund
FY 2016-17 Proposed Budget**

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Taxes	44,351,278	45,620,386	46,501,426	48,218,569	48,218,569	1,717,143
Operating Revenue & Contribution	0	12,420	0	0	0	0
Licenses and Permits	3,084	3,486	3,000	3,000	3,000	0
Use of Money and Property	238,501	241,454	228,412	253,412	253,412	25,000
Other Governmental Agencies	1,004,803	2,384,050	1,572,608	1,227,372	1,227,372	(345,236)
Charges for Current Services	708,118	677,560	965,232	1,050,807	1,050,807	85,575
Other Revenues	87,770	98,238	1,200	78,900	437,383	436,183
Total Revenues	46,393,554	49,037,594	49,271,878	50,832,060	51,190,543	1,918,665
Expenditures						
Intrafund Transfers	(2,379,191)	(3,158,654)	(3,113,094)	(3,694,705)	(3,694,705)	(581,611)
Total Expenditures	(2,379,191)	(3,158,654)	(3,113,094)	(3,694,705)	(3,694,705)	(581,611)
Net Revenues (Expenditures)	48,772,745	52,196,248	52,384,972	54,526,765	54,885,248	2,500,276
Additional Funding Support						
1100 General Fund	(48,772,745)	(52,196,248)	(52,384,972)	(54,526,765)	(54,885,248)	(2,500,276)
Total Additional Funding Support	(48,772,745)	(52,196,248)	(52,384,972)	(54,526,765)	(54,885,248)	(2,500,276)
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 2016-17 is \$54,885,248 of discretionary revenue. This total represents an increase of \$2,500,276, or five percent, from the previous year. This increase is primarily due to additional secured taxes of \$1.2 million, additional teeter revenue \$500,000, A-87 increases of \$667,000 and the insurance refund of \$358,483. In FY 2015-16, Measure Z revenues were included in this budget. In an effort to ensure the utmost level of transparency, those funds have been moved to budget unit 889, contained in the Measure Z section beginning on page B-46.

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 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

General Purpose Revenues (1100 888)

(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 2016-17 revenues are based on actual expenditures in FY 2014-15.

Based on information from the 2016 Five Year Financial Forecast, property taxes are projected to increase by two percent for FY 2016-17. Base sales tax is estimated to increase by \$217,694, or four percent. Timber yield taxes are expected to decrease by \$50,000 or ten percent from FY 2015-16.

This budget unit supports the Board’s Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.



Treasurer-Tax Collector's Office Summary

John Bartholomew
Treasurer-Tax Collector

Departmental Summary FY 2016-17 Proposed Budget

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Taxes	207,227	215,918	201,216	207,216	207,216	6,000
Licenses and Permits	64,542	64,473	63,000	63,500	63,500	500
Other Governmental Agencies	0	0	0	14,938	14,938	14,938
Charges for Current Services	293,730	254,322	246,164	1,286,019	1,286,019	1,039,855
Other Revenues	279,935	317,579	335,001	325,834	325,834	(9,167)
Total Revenues	845,434	852,292	845,381	1,897,507	1,897,507	1,052,126
Expenditures						
Salaries & Employee Benefits	510,053	550,230	565,964	1,143,353	1,143,353	577,389
Services and Supplies	274,938	321,505	337,156	686,009	681,009	343,853
Other Charges	216,420	224,466	245,501	350,087	350,087	104,586
Fixed Assets	51,214	0	17,750	19,925	19,925	2,175
Intrafund Transfers	(4,122)	(9,439)	(6,000)	0	0	6,000
Total Expenditures	1,048,503	1,086,762	1,160,371	2,199,374	2,194,374	1,034,003
Net Revenues (Expenditures)	(203,069)	(234,470)	(314,990)	(301,867)	(296,867)	18,123
Additional Funding Support						
1100 General Fund	145,025	193,717	271,762	301,867	296,867	25,105
Total Additional Funding Support	145,025	193,717	271,762	301,867	296,867	25,105
Staffing Positions						
Allocated Positions	8.00	8.00	8.00	17.00	17.00	9.00
Temporary (FTE)	1.00	1.00	1.00	1.00	1.00	0.00
Total Staffing	9.00	9.00	9.00	18.00	18.00	9.00

The Treasurer-Tax Collector's Office includes the following budget units:

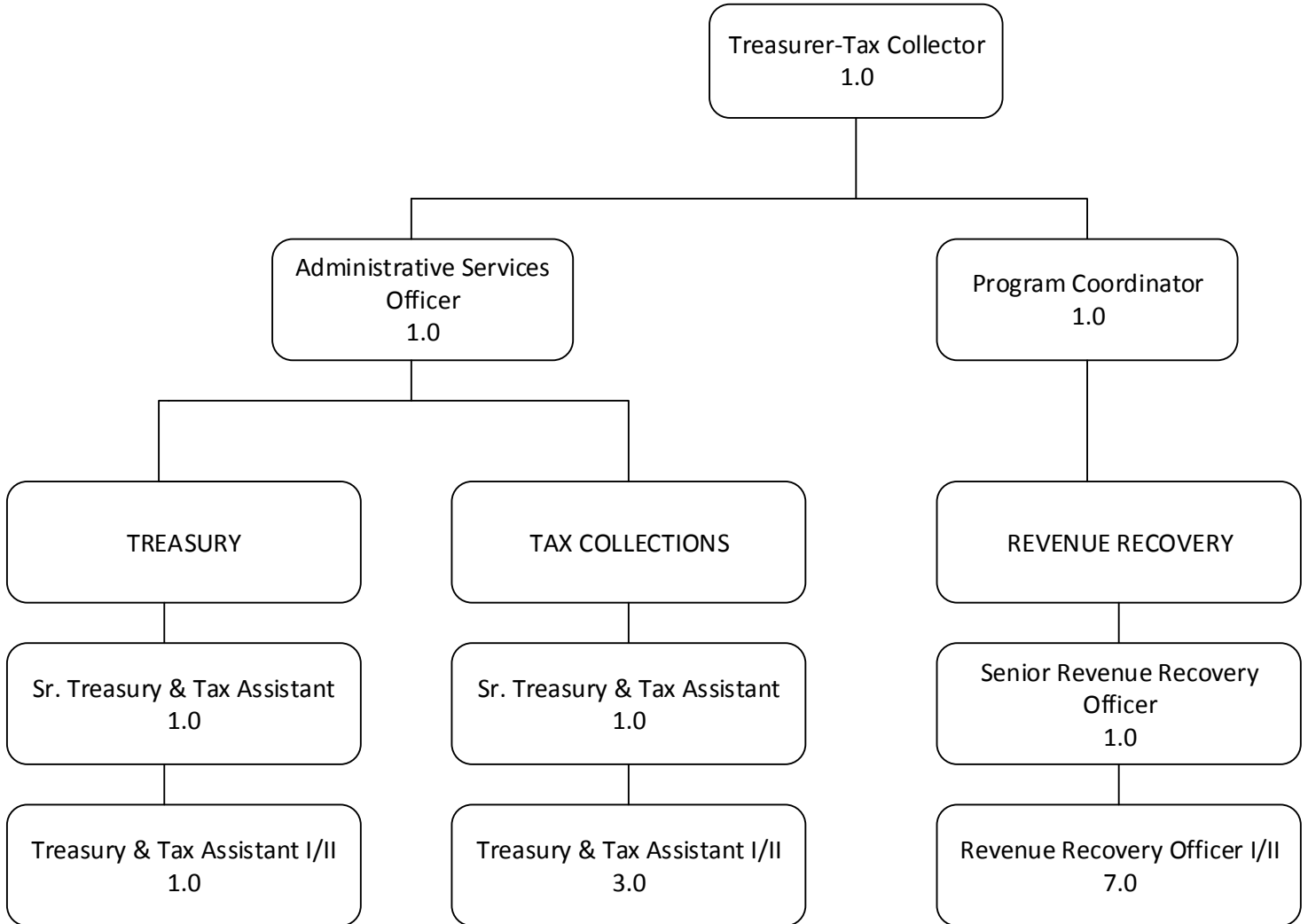
Treasurer-Tax Collector

- 1100 109 Treasury Expense
- 1100 112 Treasurer Tax Collector

Revenue Recovery

- 1100 114 Revenue Recovery Team

Organizational Chart:



1100-General Fund
FY 2016-17 Proposed Budget

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Taxes	207,227	215,918	201,216	207,216	207,216	6,000
Licenses and Permits	64,542	64,473	63,000	63,500	63,500	500
Charges for Current Services	293,730	254,322	246,164	253,019	253,019	6,855
Other Revenues	279,935	317,579	328,001	324,834	324,834	(3,167)
Total Revenues	845,434	852,292	838,381	848,569	848,569	10,188
Expenditures						
Salaries & Employee Benefits	510,053	550,230	565,964	551,149	551,149	(14,815)
Services and Supplies	274,938	321,505	337,156	352,238	347,238	10,082
Other Charges	216,420	224,466	245,501	264,790	264,790	19,289
Fixed Assets	51,214	0	17,750	19,925	19,925	2,175
Intrafund Transfers	(4,122)	(9,439)	(6,000)	0	0	6,000
Total Expenditures	1,048,503	1,086,762	1,160,371	1,188,102	1,183,102	22,731
Net Revenues (Expenditures)	(203,069)	(234,470)	(321,990)	(339,533)	(334,533)	(12,543)
Additional Funding Support						
1100 General Fund	203,069	234,470	321,990	339,533	334,533	12,543
Total Additional Funding Support	203,069	234,470	321,990	339,533	334,533	12,543
Staffing Positions						
Allocated Positions	8.00	8.00	8.00	8.00	8.00	0.00
Temporary (FTE)	1.00	1.00	1.00	1.00	1.00	0.00
Total Staffing	9.00	9.00	9.00	9.00	9.00	0.00

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 2016-17 is \$1,183,102, an increase of \$22,731 or two 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 \$19,925 is recommended for fixed assets for office equipment; additional detail on the equipment is available in the Capital Expenditure table.

The General Fund contribution is \$334,533, which represents a \$12,543 increase or four percent increase from FY 2015-16. There is also \$5,000 carried forward from the 2015-16 year for LEAD training previously approved. The General Fund increase is due to the revenue distribution methodology for General Fund departments, which allocated 90 percent of discretionary revenue growth for FY 2016-17.

Additional Funding Requests

Treasurer-Tax Collector submitted one additional funding request totaling \$5,000 to send an additional staff member to LEAD training in support of the Humboldt21 endeavor and to improve efficiency of Humboldt County government. This funding request is submitted in conjunction with the Probation Department and the CAO-MBT for a total request of \$15,000.

This additional funding request is not recommended at this time. Although the request has merit it is not recommended because it did not achieve a priority level that allowed it to be funded based on available financial resources.

Personnel Allocation Changes

For the Treasurer-Tax Collector for FY 2016-17 the total positions requested are 8.00 FTE with no frozen positions. 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 2016-17 is \$285,834, an increase of \$6,917, or two percent, from the previous year. 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 2016-17 is \$897,268, an increase of \$34,648, or four percent, from the previous year. The General Fund contribution is \$329,533, which represents a \$16,293 increase from FY 2015-16.

The increase in the General Fund contribution is primarily due to an increase in annual maintenance costs for the Megabyte Tax Operating system, an increase for publication costs due to planned additional auctions, and an increase in title search fees due to the increased number of auction parcels. There is also \$5,000 encumbered from the 2015-16 year for training previously approved.

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 percent of every property tax dollar collected. Of the remaining 84 percent, the state receives 63 percent for education, leaving only 21 percent for all other local government entities; including county roads, county library, special districts, and cities in the county.

This budget unit supports the Board's Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.



Revenue Recovery (1100 114)

1100-General Fund
FY 2016-17 Proposed Budget

	2013-14 Actual	2014-15 Actual	2015-16 Adjusted	2016-17 Requested	2016-17 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	20,643	21,396	23,000	14,938	14,938	(8,062)
Charges for Current Services	1,152,715	1,127,939	1,188,000	1,033,000	1,033,000	(155,000)
Other Revenues	0	0	7,000	1,000	1,000	(6,000)
Total Revenues	1,173,358	1,149,335	1,218,000	1,048,938	1,048,938	(169,062)
Expenditures						
Salaries & Employee Benefits	630,394	571,140	663,117	592,204	592,204	(70,913)
Services and Supplies	392,430	470,722	416,500	333,771	333,771	(82,729)
Other Charges	92,490	66,676	88,155	85,297	85,297	(2,858)
Fixed Assets	0	44	0	0	0	0
Total Expenditures	1,115,314	1,108,582	1,167,772	1,011,272	1,011,272	(156,500)
Net Revenues (Expenditures)	58,044	40,753	50,228	37,666	37,666	(12,562)
Additional Funding Support						
1100 General Fund	(58,044)	(40,753)	(50,228)	(37,666)	(37,666)	12,562
Total Additional Funding Support	(58,044)	(40,753)	(50,228)	(37,666)	(37,666)	12,562
Staffing Positions						
Allocated Positions	10.00	10.00	10.00	9.00	9.00	-1.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00
Total Staffing	10.00	10.00	10.00	9.00	9.00	-1.00

Purpose

On May 10, 2016, the Board of Supervisors elected to move the Revenue Recovery budget unit from the County Administrative Office, placing it under the Treasurer-Tax Collector's office. This is effective July 1, 2016. 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 2016-17 is \$1,011,272, a decrease of \$156,500 or 15 percent from the previous year. The decrease

is primarily due to participation in the Statewide Traffic Tickets/Infraction Amnesty Program, Senate Bill 85 caused a reduction in allowable administration fees. The Amnesty Program requires additional processes which resulted in a decrease in collection efforts and a decrease in revenue collected. The budget contributes \$37,666 to the General Fund.

Personnel Allocation Changes

For Revenue Recovery Team, the total positions requested are 9.00 FTE with no frozen positions. This reflects a reduction of 1.0 FTE as the Senior Administrative Analyst position has been moved back to CAO-MBT budget 103.

Revenue Recovery (1100 114)

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. 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.

This budget unit supports the Board's Strategic Framework, Core Roles, by enforcing laws and regulations.



