

COUNTY OF HUMBOLDT

AGENDA ITEM NO.

J1

For the meeting of: October 24, 2017

Date: September 22, 2017
To: Board of Supervisors
From: Auditor-Controller *MSM*
Subject: Resolution Establishing Fiscal Year 2017-2018 Budgets for Special Districts Governed by the Humboldt County Board of Supervisors.

RECOMMENDATION(S):

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

- 1) Open the public hearing;
- 2) Receive reports from staff;
- 3) Receive testimony from public;
- 4) Close the public hearing;
- 5) Approve and adopt the Fiscal Year 2017-2018 budgets for special districts governed by the Board of Supervisors;
- 6) Adopt the attached resolution No. 17-91 establishing fiscal year 2017-2018 budgets for special districts governed by the Board of Supervisors.

SOURCE OF FUNDING:

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

Prepared by: Joseph Mellett, Auditor-Controller

CAO Approval *[Signature]*

REVIEW:

Auditor _____ County Counsel *Sm* Personnel _____ Risk Manager _____ Other _____

TYPE OF ITEM:

☐ Consent
☐ Departmental
☒ Public Hearing
☐ Other _____

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

PREVIOUS ACTION/REFERRAL:

Board Order No. _____

Meeting of: _____

Dated: 10/24/2017
KATHY HAYES, Clerk of the Board

By: *[Signature]*

DISCUSSION:

Each year the Auditor-Controller prepares the annual budgets for the special districts governed by the Board of Supervisors pursuant to California Government Code, Title 3, Division 3, Chapter 1. Government Code Section 29080 requires that the proposed budgets and the documentation used to establish the proposed budgets be made available for public inspection at least ten (10) days prior to the public hearing pertaining to such budgets. The Clerk of the Board of Supervisors published notice on or before October 14, 2017, that this documentation is available for inspection at the Office of the Clerk of the Board and that the Board will consider adoption of the proposed budgets on October 24, 2017.

FINANCIAL IMPACT:

Government Code, Title 3, Division 3, Chapter 1 requires each special district to adopt a balanced budget on an annual basis. The budgets presented in the resolution meet the legal requirements for fiscal year 2017-2018. These budgets fit your Board's strategic framework by managing county resources to ensure sustainability of services.

OTHER AGENCY INVOLVEMENT:

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

ALTERNATIVES TO STAFF RECOMMENDATIONS:

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

ATTACHMENTS:

Resolution establishing fiscal year 2017-2018 budgets for special districts governed by the Humboldt County Board of Supervisors and "Exhibit A" presenting the budgets and appropriation limits for each of these special districts.

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA

Certified copy of portion of proceedings, Meeting of October 24, 2017

RESOLUTION NO. 17-91

**RESOLUTION OF THE HUMBOLDT COUNTY BOARD OF SUPERVISORS
ESTABLISHING BUDGETS OF;**

**GARBERVILLE LIGHTING DISTRICT
HYDESVILLE LIGHTING DISTRICT
LOLETA LIGHTING DISTRICT
MYERS FLAT STREET LIGHTING MAINTENANCE DISTRICT
ROHNERVILLE LIGHTING DISTRICT
REDCREST STREET LIGHTING MAINTENANCE DISTRICT
WEOTT STREET LIGHTING MAINTENANCE DISTRICT
PACIFIC MANOR STREET LIGHTING MAINTENANCE DISTRICT
HUMBOLDT COUNTY FLOOD CONTROL DISTRICT, SUBZONE 1-1
JANES CREEK STORM DRAIN MAINTENANCE DISTRICT
FORTUNA FIRE PROTECTION DISTRICT
LOLETA FIRE PROTECTION DISTRICT
WHITETHORN FIRE PROTECTION DISTRICT**

FOR THE FISCAL YEAR 2017-2018

WHEREAS, the Humboldt County Board of Supervisors sitting as the Governing Boards of the below listed special districts ("Governing Boards") conducted a public hearing on October 24, 2017 in which the proposed budgets of the below-listed special districts, including proposed additions and deletions, were submitted and considered by the Governing Boards at said hearing; and

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

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

NOW, THEREFORE, BE IT RESOLVED that the budgets of the following special districts for the fiscal year beginning July 1, 2017 and ending June 30, 2018, be and the same are hereby approved and adopted:

Garberville Lighting District
Hydesville Lighting District
Loleta Lighting District
Myers Flat Street Lighting Maintenance District
Rohnerville Lighting District
Redcrest Street Lighting Maintenance District
Weott Street Lighting Maintenance District
Pacific Manor Street Lighting Maintenance District

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA

Certified copy of portion of proceedings, Meeting of October 24, 2017

RESOLUTION NO. 17-91


Humboldt County Flood Control District, Subzone 1-1
Janes Creek Storm Drain Maintenance District
Fortuna Fire Protection District
Loleta Fire Protection District
Whitethorn Fire Protection District

BE IT FURTHER RESOLVED, that the details of said budgets are set out in the copies of the detailed budget which are on file in the offices of the Auditor-Controller and the Clerk of the Board of Supervisors and Governing Boards, which are included herein by reference as though fully set forth herein; and

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

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

Dated: October 24, 2017



Virginia Bass, Chair
Humboldt County Board of Supervisors

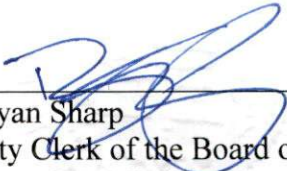
Adopted on motion by Supervisor Sundberg, seconded by Supervisor Wilson, and the following vote:

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

STATE OF CALIFORNIA)
County of Humboldt)

I, KATHY HAYES, Clerk of the Board of Supervisors, County of Humboldt, State of California, do hereby certify the foregoing to be an original made in the above-entitled matter by said Board of Supervisors at a meeting held in Eureka, California.

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



By Ryan Sharp
Deputy Clerk of the Board of Supervisors of the
County of Humboldt, State of California

COUNTY OF HUMBOLDT
SPECIAL DISTRICTS UNDER THE BOARD OF SUPERVISORS
ANNUAL BUDGETS FOR FISCAL YEAR 2017-18

	Weott Maint. & Lighting <u>Fund 2460</u>	Redcrest Lighting <u>Fund 2470</u>	Myers Flat Lighting <u>Fund 2480</u>	Pacific Man. Lighting <u>Fund 2490</u>	Humboldt Flood <u>Fund 2840</u>	Janes Creek Drainage <u>Fund 2860</u>	<u>Totals</u>
Fund Balance	\$73,302	\$10,882	\$11,629	\$4,114	\$10,158	\$40,301	\$4,764,619
Revenues:							
PT Current Secured	10,140	1,790	2,005	870	7,300	7,800	512,335
PT Current Unsecured	395	75	75	35	410	350	21,515
PT Prior Years	95	1	1	5	4	3	4,928
PT Supplemental Current	180	32	35	15	175	153	4,410
PT Supplemental Prior	15	3	3	2	15	14	814
Assessments	514			395			532,134
Interest Income	740	110	110	45	1,420	370	30,370
PT Homeowners Exem.	135	25	27	12	135	115	6,821
Timber Yield Tax	1				65		656
Other Revenue							78,400
Estimated Revenue	\$12,215	\$2,036	\$2,256	\$1,379	\$9,524	\$8,805	\$1,192,383
Available Financing	\$85,517	\$12,918	\$13,885	\$5,493	\$19,682	\$49,106	\$5,957,002
Appropriations:							
Salaries & Benefits							376,955
Clothing & PS							16,000
Communications							12,500
Food							1,000
Household Expense							5,700
Insurance							70,522
Maint. of Equipment							73,000
Maint. of Structures							69,500
Medical Supplies							2,800
Memberships							4,680
Office Expense							6,500
Professional & Spec. Serv.							21,800
Publications & Legal Not.							500
Tools							2,500
District Special Expense						8,000	40,000
Trans. & Travel							32,000
Utilities	4,550	890	270	1,250			46,370
Other Expense							4,585
Principal - Long Term Debt							57,463
Interest - Long Term Debt							10,489
Taxes							-
Fixed Assets							405,000
Total Appropriations	\$4,550	\$890	\$270	\$1,250	\$0	\$8,000	\$1,259,864
General Reserve	80,967	12,028	13,615	4,243	19,682	41,106	4,697,138
Appropriations & Reserves	\$85,517	\$12,918	\$13,885	\$5,493	\$19,682	\$49,106	\$5,957,002
BUDSD.XLS							
Projected Deficit	-	-	-	-	-	-	-
Appropriation Limit	\$49,217	\$11,777	\$37,131	\$10,375	\$63,411	\$121,936	\$2,902,733
Approp. Subject To Limit	11,565	2,011	2,229	972	9,324	8,690	574,372
Prior Year Approp. Limit	\$46,669	\$11,167	\$35,209	\$9,838	\$60,128	\$115,623	\$2,358,030

Exhibit "A"

COUNTY OF HUMBOLDT
SPECIAL DISTRICTS UNDER THE BOARD OF SUPERVISORS
ANNUAL BUDGETS FOR FISCAL YEAR 2017-18

	Fortuna Fire Fund 2050	Loleta Fire Fund 2080	Whitethorn Fire Fund 2150	Garberville Lighting Fund 2410	Hydesville Lighting Fund 2420	Loleta Lighting Fund 2430	Rohnerville Lighting Fund 2440
Fund Balance	\$4,180,173	\$169,585	\$126,978	\$32,807	\$22,217	\$37,367	\$45,106
Revenues:							
PT Current Secured	380,000	41,000	36,500	8,500	3,280	6,750	6,400
PT Current Unsecured	16,000	1,700	1,500	325	120	265	265
PT Prior Years	3,000	2,000	(250)	26	8	32	3
PT Supplemental Current	2,000	725	660	145	57	118	115
PT Supplemental Prior	600	65	60	12	5	10	10
Assessments	485,000	43,425		1,420	480	900	
Interest Income	23,000	1,900	1,300	325	225	385	440
PT Homeowners Exem.	5,000	540	500	110	45	90	87
Timber Yield Tax	200	340	50				
Other Revenue	37,700	40,000	700				
Estimated Revenue	\$952,500	\$131,695	\$41,020	\$10,863	\$4,220	\$8,550	\$7,320
Available Financing	\$5,132,673	\$301,280	\$167,998	\$43,670	\$26,437	\$45,917	\$52,426
Appropriations:							
Salaries & Benefits	376,955						
Clothing & PS	16,000						
Communications	7,000	5,500					
Food	1,000						
Household Expense	5,700						
Insurance	42,000	18,200	10,322				
Maint. of Equipment	52,000	8,000	13,000				
Maint. of Structures	5,000		64,500				
Medical Supplies	2,800						
Memberships	3,500	100	1,080				
Office Expense	4,000	2,500					
Professional & Spec. Serv.	13,800	8,000					
Publications & Legal Not.	400	100					
Tools	2,500						
District Special Expense	17,000	11,000	4,000				
Trans. & Travel	16,000	11,000	5,000				
Utilities	18,000	2,000	3,500	7,200	2,150	5,900	660
Other Expense	3,845	740					
Principal - Long Term Debt		57,463					
Interest - Long Term Debt		10,489					
Taxes							
Fixed Assets	365,000	40,000					
Total Appropriations	\$952,500	\$175,092	\$101,402	\$7,200	\$2,150	\$5,900	\$660
General Reserve	\$4,180,173	126,188	66,596	36,470	24,287	40,017	51,766
Appropriations & Reserves	\$5,132,673	\$301,280	\$167,998	\$43,670	\$26,437	\$45,917	\$52,426
BUDSD.XLS							
Projected Deficit	-	-	-	-	-	-	-
Appropriation Limit	\$1,133,317	\$1,215,986	\$67,385	\$85,639	\$25,636	\$61,831	\$19,092
Approp. Subject To Limit	424,600	47,390	39,770	9,333	3,695	7,560	7,233
Prior Year Approp. Limit	\$1,074,642	\$1,153,031	\$63,896	\$81,205	\$24,309	\$58,630	\$18,104

Exhibit "A"