



COUNTY OF HUMBOLDT

For the meeting of: 11/28/2023

File #: 23-1529

To: Board of Supervisors
From: County Administrative Office

Agenda Section: Departmental

Vote Requirement: Majority

SUBJECT:

Resolution Calling a Special Election to Submit to the Voters of Humboldt County a Proposal for the Establishment of an Office of the Director of Finance and Ordering that the Special Election be Consolidated with the Statewide Election to be Held on March 5, 2024

RECOMMENDATION(S):

That the Board of Supervisors:

1. Consider adopting the attached resolution calling a special election to submit to the voters of Humboldt County a proposal for the establishment of an Office of the Director of Finance and ordering that the special election be consolidated with the statewide election to be held on March 5, 2024;
2. Direct the Clerk of the Board to provide one (1) fully executed, certified copy of the attached resolution to the County Administrative Office; and
3. Provide direction as necessary.

SOURCE OF FUNDING:

General Fund (1100-103)

DISCUSSION:

On November 7, 2023, the Humboldt County Board of Supervisors (“Board”) directed staff to return to the Board with a resolution, and any and all other documents needed, to place a measure regarding creation of the Office of the Director of Finance on the March, 2024 ballot. Regarding the proposed structure of the Office of the Director of Finance, the Board indicated approval of staff’s recommendation, which includes:

Qualifications as Auditor or Treasurer: In order to be considered qualified to serve as the Director of Finance an individual must meet the state qualifications of a county Auditor (California Government Code Section 26945) or those of a county Treasurer (California Government Code Section 27000.7). This is distinct from requiring that an individual would need to meet the qualifications of both positions to serve as the Director of Finance.

Removal from office by a 4/5 vote: While all other appointed department heads may be removed from office by a majority vote of the Board, the proposed ordinance will provide that the Director of Finance may only be removed by a 4/5 vote of the Board.

Creation of a Citizens Advisory Committee: The proposed ordinance will require that the Board create by resolution a Citizens Advisory Committee to advise the Board on issues related to the financial reporting, audit, the treasury and tax allocation.

The attached resolution also includes the proposed ballot language that was discussed at the November 7, 2023 Board meeting. If approved, the ballot question will read as follows:

“Measure ___, Humboldt County Fiscal Accountability and Financial Management Act. To maintain stringent fiscal accountability standards and ensure the Treasurer/County Auditor is professionally trained/qualified, shall the County of Humboldt consolidate the offices of Auditor-Controller and Treasurer-Tax Collector into one department led by an appointed, professionally qualified Director of Finance responsible for making only authorized and legal payments; ensuring timely and accurate property tax billing and payments; and requiring posting of monthly financial reports for public review?”

If approved by voters in March, staff will return to introduce and adopt an ordinance that includes these elements after the election.

FINANCIAL IMPACT:

Expenses related to professional services for this measure have been included in the adopted fiscal year 2023-2024 budget for the County Administrative Office - Management and Budget Team budget unit 1100-103.

STAFFING IMPACT:

Adoption of the attached resolution will not impact current staffing levels.

STRATEGIC FRAMEWORK:

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

OTHER AGENCY INVOLVEMENT:

None

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Board discretion.

ATTACHMENTS:

1. Resolution Calling a Special Election to Submit to the Voters of Humboldt County a Proposal

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for the Establishment of an Office of the Director of Finance and Ordering that the Special Election be Consolidated with the Statewide Election to be Held on March 5, 2024

PREVIOUS ACTION/REFERRAL:

Meeting of: November 7, 2023

File No.: 23-1470