



# FY 2020-21 PROPOSED BUDGET

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**2 CFR PART 200:** Code of Federal Regulations, which replaces the Federal Office of Management and Budget's Circular No. A-87, establishing uniform administrative requirements, cost principles, and audit requirements for federal awards to non-federal entities for the allocation of central administrative and overhead expenses to county departments under the Countywide Cost Allocation Plan.

**ACCRUAL BASIS OF ACCOUNTING:** A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

**ADJUSTED BUDGET:** The adopted budget as amended through formal action of the Board of Supervisors.

**A-87:** See 2 CFR Part 200

**ALLOCATED POSITIONS:** All positions included in the county's salary resolution. Appropriations may not always be made to fund all allocated positions.

**APPROPRIATION:** An authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation expires at year-end.

**ASSESSED VALUATION:** A valuation set upon real estate or other property by the Assessor's Office as a basis for levying taxes.

**AUDIT:** An independent, formal examination of accounts and records to ascertain the extent of transparency for all financial and financial records.

**AVAILABLE FUND BALANCE:** That portion of the fund balance, which is free, unencumbered and available for financing expenditures and other funding requirements.

**BALANCED BUDGET:** A proposed or adopted financial plan in which the carry-forward balance plus current-year revenues equal or exceed the planned expenditures.

**BOND:** A security issued by a public body, usually carrying a fixed rate of interest and a set date, called the bond's maturity, for redemption of the principal.

**BUDGET:** The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for the fiscal year.

**BUDGET ADOPTION:** A formal process by which the budget is approved by the Board of Supervisors.

**BUDGET UNIT:** That classification of the budget expenditure requirements into appropriate, identified, or organizational units deemed necessary or desirable for control and information related to a particular financial operation or program.

**BUSINESS LICENSE TAX:** Most counties in California levy a business license tax. Tax rates are determined by each county, which collects the taxes. Business license tax is general purpose revenue and is deposited into a county's general fund.

**CAPITAL EXPENDITURE:** Expenditures creating future benefits. A capital expenditure is incurred when the county adds value to an existing fixed asset with a useful life that extends beyond the taxable year and can be used to acquire or upgrade physical assets such as equipment, property, or industrial buildings.

**CAPITAL OUTLAY:** Expenditures which result in the acquisition of or addition to fixed assets. Significant capital projects are budgeted in a capital projects budget.

**CAPITAL PROJECT:** A program itemizing the county's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.

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**CASH:** An asset account reflecting currency, coin, checks, postal and express money orders and bankers' drafts.

**CASH FLOW:** The net cash available for expenditures at any given point.

**CERTIFICATES OF PARTICIPATION:** Certificates issued for the purpose of financing the acquisition or construction of capital assets (infrastructure and public facilities.) COPs represent interests in the rental payments made under a tax-exempt lease.

**COMMUNITY SERVICES DISTRICT:** A governmental agency in the unincorporated area of the county that provides services and sets policies, ordinances, and regulations for the benefit of its residents. A Community Services District may be an independent district, which means it has its own independently-elected Board of Directors; or it may be a dependent district, where the County Board of Supervisors serves as the Board of Directors.

**CONTINGENCY:** An amount appropriated for unforeseen expenditure requirements.

**CONTINGENCY RESERVE:** A budgetary provision, not to exceed 15 percent of an appropriation, set aside to meet unforeseen expenditure requirements.

**CONTRACTED SERVICES:** Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

**COST APPLIED:** Transactions that represent the recording of direct expenses from the department incurring the expense to the department receiving the benefit associated with the expense.

**COUNTYWIDE COST ALLOCATION PLAN:** The documentation, approved by the State Controller's Office, identifying the process whereby county central service costs are assigned to the benefiting departments or activities on a reasonable and consistent basis, pursuant to the Code of Federal Regulations 2 CFR Part 200.

**CURRENT REVENUE:** Revenues of a governmental unit, which are available to meet expenditures of the current fiscal year.

**DEBT SERVICE:** The payment of matured interest and principal on debt, or the accumulation of money for meeting such payments during any given accounting period.

**DELINQUENT TAXES:** Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

**DEPARTMENT:** A designation used by county management to organize and manage programs of a similar nature. For example, engineering, airport operations, road maintenance, public facilities construction, and related services are organized within the Department of Public Works.

**DISCRETIONARY REVENUE:** Unencumbered and undesignated revenues which have not been reserved for any special purpose nor set aside for any specific program; not restricted by legal or contractual requirements.

**DIVISION:** A sub-unit of a county department, typically organized for the purpose of providing a specific set of services or functions.

**EARMARKED FUNDS:** Revenues designated by statute or Constitution for a specific purpose.

**EMPLOYEE BENEFITS:** Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

**ENCUMBRANCE:** An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation. Available appropriations and fund balance are reduced by the amount of outstanding

encumbrances.

**ENTERPRISE FUND:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**ESTIMATED ACTUAL:** An estimate that is developed prior to the close of the fiscal year, usually during the mid-year budget review, that includes the actual revenues and expenditures that are expected to be realized in a budget for the entire fiscal year.

**EXPENDITURE:** The payment or recording of the liability for the cost of goods delivered or services rendered during the fiscal year.

**EXPENDITURE TRANSFERS:** Reimbursement of funds to a provider budget unit for services/supplies received by another budget unit; transactions of this nature are limited to budgets within the same fund. Also known as “cost reimbursements.”

**FEES, CHARGES AND ASSESSMENTS:** As distinguished from a tax, a fee is a charge imposed on an individual for a services provided to that person. A fee may not exceed the estimated reasonable cost of providing the particular service or facility for which the fee is charged, plus overhead. Assessments are charges levied to pay for public improvements or services within a predetermined district or area, according to the benefit the parcel receives from the Improvement or services. The rules and procedures for assessments are provided by the California Constitution, Article XI, Section 7 (Prop. 218).

**FIDUCIARY FUND:** Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the county’s own programs.

**FINAL BUDGET:** The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the proposed budget, together with the subsequent additions, cancellations, or transfers. By statute, the Board of Supervisors must approve a final budget by October 2nd of each year.

**FISCAL YEAR:** A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. In California, the fiscal year is July 1 through June 30.

**FIXED ASSET:** A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$5,000.

**FROZEN POSITION:** A method of defunding a full-time equivalent (see definition below) position that a department or division is unable to fill for an indefinite period due to operational needs or budgetary constraints.

**FULL-TIME EQUIVALENT:** A method of quantifying and allocating staffing levels, based on a full-time (FTE) work schedule. One worker may perform functions for several programs, and that person’s salary and benefits would be divided among those programs for funding according to how much of the person’s time is spent for each program. For example, a person who devoted three days of work per week to one program would be assessed against that program as 0.6 (24 hours divided by 40) FTE.

**FUND:** An accounting entity in which expenditures and available financing balance with each other, comparable to an individual bank account. Funds are established to account for specific activities and are subject to special limitations.

**FUND BALANCE:** The difference between fund assets and fund liabilities of a governmental fund. A portion of this balance may be available to finance the next year’s budget.

**GENERAL FUND:** The main operating fund used to account for county-wide financial resources and liabilities, except

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those that require separate fund accounting. Major sources of county general fund revenue include sales and use tax, property tax, the vehicle license fee subvention from the state, and local taxes, including business license tax, hotel tax, and franchise fees.

**GENERAL PURPOSE REVENUE:** Property taxes and non-program revenues that are not restricted for a specific purpose. (The term General Purpose Revenue has the same meaning as discretionary revenue.)

**GENERAL RESERVE:** An account for funds that are reserved for use only in the event of severe financial hardship, natural catastrophes, or other extreme emergency situations.

**GOVERNMENTAL FUND:** The governmental fund category includes the General Fund, special revenue funds, capital projects funds, debt service funds and permanent funds. Governmental Funds are typically used to account for tax-supported activities.

**GRANT:** A monetary contribution by a government or an organization to financially support a particular function or purpose.

**INTERGOVERNMENTAL REVENUE:** Counties also receive a substantial amount of revenue from other government agencies, principally the state and federal governments. These revenues include general or categorical support monies called "subventions," as well as grants for specific projects, and reimbursements for the cost of some state mandates.

**INTERNAL SERVICE FUND (ISF):** A budget unit created to perform specified services for other county departments on a cost for service basis. The services performed are charged to the using department. Example: Information Services.

**LIABILITY:** An obligation to pay for or provide services to another entity as a result of a past transaction.

**MANDATED PROGRAMS:** Mandated programs are those programs and services that the county is required to provide by specific state and/or federal law. The state or federal government may or not provide funding for the mandated program or service.

**MATCH:** The term "match" refers to the percentage of local discretionary county monies in the General Fund that by law must be used to match a certain amount of state and/or federal funds. For example, for the majority of welfare aid payments the county must match every 95 state dollars they receive, with five dollars from the county's General Fund.

**MODIFIED ACCRUAL:** Basis of accounting according to which revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

**OPERATING TRANSFERS IN:** Payment received for services and/or supplies expended for another institution, agency or person. Transfers of revenues and appropriations between funds.

**OPERATING TRANSFERS OUT:** Expenditures for services and/or supplies which correspond to Operating Transfers In.

**OTHER CHARGES:** A category of appropriations usually used for centrally-provided services, such as information technology services and the 2 CFR Part 200 cost allocation plan charges.

**OVERHEAD:** Those costs necessary in providing goods/service that are not directly traceable to the goods/service, such as rent, utilities, management and supervision.

**PERFORMANCE MEASURE:** A quantitative means of assessing the efficiency and effectiveness of services performed by departments and divisions.

**PROGRAM REVENUE:** Revenue that is derived from and dedicated to specific program operations.

**PROPERTY TAX:** The property tax is a tax imposed on real property and tangible personal property. Property tax is levied as a percentage of the assessed valuation of a real estate parcel. California Constitution Article XIII A (Prop. 13) limits the property tax to a maximum 1 percent of assessed value, not including voter approved rates to fund debt. The assessed value of property is capped at the 1975-76 base year rate plus inflation – or 2 percent per year.

**PROPOSED BUDGET:** The working document for the fiscal year under discussion. Approval of this document does not allow expenditures for new programs or fixed assets unless there is specific approval of an item by the Board of Supervisors. The proposed budget, which the Board of Supervisors approves on or before July 20th, serves as the basis for public hearings prior to the adopted budget.

**PROPOSITION 13:** A tax limitation initiative approved by the voters in 1978. Proposition 13 provided for: (1) a 1 percent tax limit exclusive of tax rates to repay existing voter-approved bonded indebtedness, (2) assessment restrictions establishing 1975 level values for all property, with allowable increase of 2 percent annually and reappraisal to current value upon change in ownership and new construction, (3) a two-thirds vote requirement to increase state taxes, and (4) a two-thirds vote of the electorate for local agencies to impose “special taxes.”

**REIMBURSEMENT:** Payment received for services/supplies expended for another institution, agency, or person.

**RESERVE:** An amount set aside from the county’s operating funds to meet emergency expenditure requirements, capital funding, or insurance and liability requirements.

**RESTRICTED REVENUE:** Funds restricted by legal or contractual requirements for specific uses.

**REVENUE:** Money received to finance ongoing county services. Examples: Property taxes, sales taxes, fees, and state and federal grants.

**SALARIES AND EMPLOYEE BENEFITS:** An object of expenditure that establishes all expenditures for employee-related costs.

**SALARY SAVINGS:** The dollar amount of salaries that can be expected to be saved due to vacancies and turnover of employees.

**SALES TAX:** The sales tax that an individual pays on a purchase is collected by the state Board of Equalization and includes, a state sales tax, the locally levied, “Bradley Burns” sales tax and several other components. The sales tax is imposed on the total retail price of any tangible personal property. Sales tax revenue is general purpose revenue and is deposited into a county’s general fund.

**SECURED ROLL:** Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by County Assessor.

**SPECIAL DISTRICT:** A unit of local government generally organized to perform a function(s) for a specific geographic area, such as street lighting, water supply, or fire protection. Special districts may be dependent upon the county for administration, or may operate independently.

**SPECIAL REVENUE FUND:** An account established by a government to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose.

**SPENDING LIMITS:** Refers to the Gann Initiative (Proposition 4 on the November, 1979, ballot), which imposed limits on the allowable annual appropriations of the State, schools, and most local agencies; limit is generally prior year appropriations factored by the consumer price index (CPI) and population changes. Also known as “Gann limits.”

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**SUPPLEMENTAL TAX ROLL:** The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year, as was previously the case.

**TAXES:** A tax is a charge for public services and facilities that provide general benefits. There need not be a direct relation between an individual taxpayer's relative benefit and the tax paid. Counties may impose any tax not otherwise prohibited by state law (Gov't. Code section 37100.5). However, the state has reserved a number of taxes for its own purposes, including taxes on cigarettes, alcohol and personal income. The California Constitution distinguishes between a general tax and a special tax. General tax revenues may be used for any purpose. A majority of voters must approve a new general tax or increase. Special tax revenues must be used for a specific purpose, and two-thirds of voters must approve a new special tax or its increase.

**TAX LEVY:** Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.

**TEETER PLAN:** A plan whereby 100% of the "secured" property taxes levied are apportioned to eligible agencies instead of the historical practice of apportioning only 100% of taxes that have been collected. This allows the County to finance all delinquent property taxes.

**TRANSIENT OCCUPANCY TAX:** A county tax based on the privilege of occupancy at any lodging. Each transient is subject to and shall pay a tax in the amount of a percentage of the rent charged by the operator and shall make payment to the operator of the lodging at the time the rent is paid. Lodging includes but is not limited to any hotel/motel, inn, tourist housing, rooming house, apartment house, dormitory, public or private club, or mobile home.

**TRUST FUND:** A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds; e.g., taxes collected and held for a special district.

**UNFUNDED MANDATE:** A requirement from the state or federal government that the county perform a task or provide a service, provide it in a certain way, or perform a task to meet a certain standard, without compensation from the higher level of government.

**UNINCORPORATED AREA:** The areas of the county outside city boundaries.

**UNSECURED ROLL:** A tax on properties such as office furniture, equipment, and boats, which are not secured by real property owned by the assessee.

**VEHICLE LICENSE FEE (VLF):** An annual fee on the ownership of a licensed vehicle in California, in place of taxing vehicles as personal property. The VLF is paid to the California Department of Motor Vehicles at the time of annual vehicle registration. The fee is charged in addition to other fees, such as the vehicle registration fee, air quality fees, and commercial vehicle weight fees.

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<a href="#">1420 242</a>	B 83	<a href="#">3530 376</a>	G 8
<a href="#">1500 621</a>	E 10	<a href="#">3530 381</a>	G 9
<a href="#">1700 290</a>	B 41	<a href="#">3540 330</a>	G 25
<a href="#">1710 715</a>	G 37	<a href="#">3539 170</a>	G 11
<a href="#">1710 716</a>	G 38	<a href="#">3550 118</a>	B 46
<a href="#">1720 289</a>	G 33	<a href="#">3552 152</a>	B 27
<a href="#">3495 126</a>	C 59	<a href="#">3555 115</a>	B 49
<a href="#">3500 350</a>	G 23	<a href="#">3644 265</a>	C 60
<a href="#">3500 351</a>	G 24	<a href="#">3691 438</a>	G 46
<a href="#">3520 359</a>	B 62	<a href="#">3741 294</a>	C 30
<a href="#">3521 151</a>	B 32	<a href="#">3745 131</a>	C 61
<a href="#">3522 352</a>	B 63	<a href="#">3844 127</a>	C 51
<a href="#">3523 353</a>	B 64		



Agency and Project	Agency Requested	Committee Recommended	Board Adopted
<b>2-1-1 Humboldt</b>			
Update office equipment to ensure assistance to residents of Humboldt - 5 new computers, backup generator, and mobile wi-fi hotspot	\$ 46,100.00		
<b>Access Humboldt</b>			
Establish backup system and telephone link for emergency and safety information during power outages and emergencies	\$ 1,748.00		
<b>Alcohol/Drug Care Services, Inc/Waterfront Recovery Services</b>			
SUD treatment for at-risk individuals - 4 beds/day in detoxification program & 4 beds/day in residential treatment program	\$ 438,000.00		
<b>Christian Science Church Garberville</b>			
Establish resource rooms in Redway and Garberville providing 2 meals/week, posting of local resources, and homeless "co-pilot" trainees	\$ 33,320.00		
<b>City of Arcata Police Department</b>			
1 School Resource Officer (SRO) and 2 Juvenile Diversion Counselor (JDC) positions	\$ 282,294.00	\$ 282,294.00	
<b>City of Eureka Police Department</b>			
1 full-time MIST police officer, 1 Parks & Waterfront ranger, 1 UPLIFT Eureka Homeless Services Coordinator, 1 full-time and 1 part-time Homeless Outreach Worker, 1 part-time LEAD Program Coordinator, Emergency Homeless Support Services: detox/emergency shelter/transportation, CSET/MIST/UPLIFT outreach training	\$ 390,000.00	\$ 390,000.00	
<b>City of Eureka - County of Humboldt Public Works</b>			
Repair deteriorating sections of asphalt along Harrison Ave, and repair and resurface entire stretch of Harrison between Erie & Munson Streets	\$ 350,000.00		
<b>City of Fortuna Police Department - DTF Officer</b>			
1 Drug Task Force Officer assigned to the Humboldt County Drug Task Force	\$ 177,435.00	\$ 103,937.00	
<b>City of Fortuna Police Department - K9</b>			
Purchase, train and outfit 1 K9 unit	\$ 71,845.00		
<b>City of Fortuna Police Department - SRO</b>			
1 School Resource Officer for Eel River Valley schools	\$ 182,435.00	\$ 162,435.00	

## MEASURE Z

Agency and Project	Agency Requested	Committee Recommended	Board Adopted
<b>City of Rio Dell Police - Rio Dell Police Department Vehicle</b>			
1 Ford F150 patrol vehicle and ancillary equipment; four mobile display terminals for fleet vehicles	\$ 57,344.00		
<b>City of Rio Dell Police Department - Rio Dell Support Clerk</b>			
1 part-time clerical support position	\$ 33,488.00		
<b>City of Trinidad</b>			
1 half-time sheriff deputy for City of Trinidad	\$ 75,317.00		
<b>College of the Redwoods Foundation - CERT Coalition</b>			
2 full CERT Basic courses to a total of 60 participants, with one course open to the general public and one course provided to the College of the Redwoods community.	\$ 7,900.00		
<b>Garberville Town Square</b>			
Security person 4 days/week at the town square in Garberville	\$ 7,600.00		
<b>Humboldt County CAO-PW-Sheriff-IT</b>			
Replace/upgrade mountaintop repeater radio vaults that house critical equipment on Mt. Pierce, Pratt Mt. and Horse Mt.	\$ 437,938.00		
<b>Humboldt County DHHS-APS &amp; District Attorney</b>			
Professional development and case review team development for the Elder and Vulnerable Adult Services Team (EVASt)	\$ 14,000.00		
<b>Humboldt County Fire Chiefs Association</b>			
Equipment, dispatch services, and out-of-jurisdiction funding	\$ 2,413,945.00	\$ 1,655,945.00	
<b>Humboldt County Library</b>			
2 security guards for Eureka main branch during open hours	\$ 71,235.00		
<b>Humboldt County Public Defender</b>			
1 full-time Office Assistant; professional record conversion, categorization and storage costs	\$ 112,641.00		
<b>Humboldt County Public Works - Illegal Dumping</b>			
Identification and removal of non-hazardous and hazardous illegal dumping on County properties	\$ 80,000.00		

Agency and Project	Agency Requested	Committee Recommended	Board Adopted
<b>Humboldt County Public Works - Roads Maintenance</b>			
Repair and improve county maintained roads to reduce emergency response time, emergency vehicle damage, and public safety on county right of ways	\$ 1,550,000.00		
<b>Humboldt Medi-Trans</b>			
Insurance, fuel, and payroll expenses to provide transportation for kidney dialysis patients traveling 3x week	\$ 78,000.00		
<b>Jim Paye &amp; Family New Life Transitional Housing</b>			
Increased housing costs for 6 addiction recovery residences	\$ 168,000.00		
<b>K'imaw Medical Center</b>			
Rural ambulance and emergency services for Willow Creek area	\$ 374,383.00	\$ 374,383.00	
<b>Southern Trinity Area Rescue</b>			
Continued funding to maintain 2 paid EMT positions; addition of third paid EMT position	\$ 136,348.00	\$ 136,348.00	
<b>Southern Trinity Volunteer Fire Department</b>			
2020-21 Firefighters Workers Comp Insurance to bridge operational funding deficit	\$ 17,000.00	N/A - HCFA	
<b>The People of New Directions</b>			
Safety gear for homeless encampment cleanup	\$ 10,000.00		

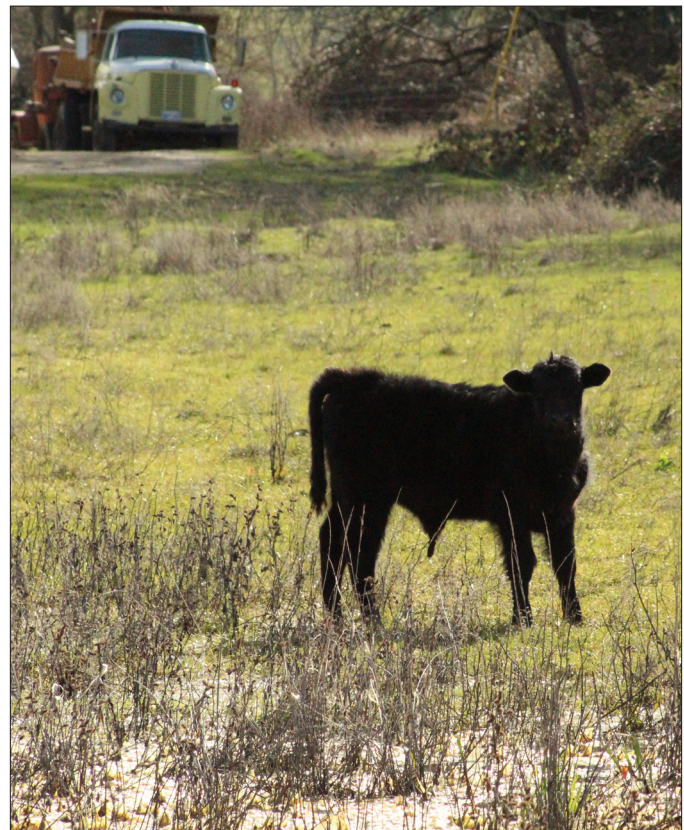
# Photography Credits

## Section B

<a href="#">Cover - Eel River</a>	Stock
<a href="#">B1 Redwood Trail</a>	Jill Duffy
<a href="#">B2 Red Panda</a>	V. Ericksen
<a href="#">B4 Yellow Finch in Fig</a>	V. Ericksen
<a href="#">B5 Red Poppy At Dawn</a>	V. Ericksen
<a href="#">B6 Periwinkle</a>	V. Ericksen
<a href="#">B8 Eel River</a>	V. Ericksen
<a href="#">B12 Clam Beach At Sunset</a>	V. Ericksen
<a href="#">B13 Red Finch In Birch</a>	V. Ericksen
<a href="#">B15 Sandpipers Feeding</a>	V. Ericksen
<a href="#">B17 Early Oranges</a>	V. Ericksen
<a href="#">B19 Grazing Ram</a>	V. Ericksen
<a href="#">B21 Sunset On Hill</a>	V. Ericksen
<a href="#">B26 Clam Beach Upgrade</a>	ADA Team
<a href="#">B28 Lost Coast Cow</a>	Logan Christiansen
<a href="#">B29 Buck &amp; Doe</a>	V. Ericksen
<a href="#">B30 Slug</a>	Logan Christiansen
<a href="#">B32 Radios</a>	Stock
<a href="#">B34 Dows Prairie</a>	V. Ericksen
<a href="#">B39 Local Oysters</a>	V. Ericksen
<a href="#">B40 Otter Exhibit</a>	V. Ericksen
<a href="#">B41 Buck Closeup</a>	V. Ericksen
<a href="#">B42 Mallard Cruising</a>	V. Ericksen
<a href="#">B43 Autumn Sunrise</a>	V. Ericksen
<a href="#">B44 Bluebird Scout</a>	V. Ericksen
<a href="#">B45 Sunset North</a>	V. Ericksen
<a href="#">B50 Hydrangeas</a>	V. Ericksen
<a href="#">B51 Song Sparrow</a>	T. Borges Gilbert
<a href="#">B53 School Rd From 101</a>	Jill Duffy
<a href="#">B55 Freshwater Sunset</a>	Jill Duffy
<a href="#">B57 Pink Ladies</a>	V. Ericksen
<a href="#">B58 Checking In With Mom</a>	Jill Duffy
<a href="#">B61 Stone Lagoon</a>	Jill Duffy
<a href="#">B62 Lupin Woodland</a>	Jill Duffy
<a href="#">B63 Houda Point</a>	Jill Duffy
<a href="#">B64 Osprey Fish</a>	Jill Duffy
<a href="#">B65 Barn Swallows</a>	Jill Duffy
<a href="#">B66 Arcata Barn 3339</a>	Jill Duffy
<a href="#">B67 Arcata Barn</a>	Jill Duffy
<a href="#">B68 Trillium Falls</a>	Jill Duffy
<a href="#">B70 Kneeland Fire Station</a>	Kneeland VFD
<a href="#">B77 Fishing Boar</a>	Logan Christiansen
<a href="#">B78 Moss Tree</a>	Logan Christiansen
<a href="#">B81 Weitchpec Lightburst</a>	Ken Malcomson
<a href="#">B82 Morning Glories</a>	V. Ericksen
<a href="#">B83 Mad River</a>	Jill Duffy
<a href="#">B84 5th Floor Remodel</a>	ADA Team
<a href="#">B85 Sand Piper</a>	V. Ericksen
<a href="#">B86 Ruby Throat</a>	V. Ericksen
<a href="#">B88 Valley Sunset</a>	V. Ericksen
<a href="#">B90 Big Lagoon</a>	V. Ericksen
<a href="#">B91 Trinidad</a>	Logan Christiansen

## Section C

<a href="#">C1 Goldfinch</a>	Jill Duffy
<a href="#">C5 Courtroom</a>	Stock
<a href="#">C6 Lighthouse Rd Autumn</a>	Ken Malcomson
<a href="#">C9 Above Willow Creek</a>	Ken Malcomson
<a href="#">C19 Beach Sunset</a>	Brian Paz Flores
<a href="#">C20 Arcata March Evening</a>	Ken Malcomson
<a href="#">C24 Bald Hills</a>	Ken Malcomson
<a href="#">C27 Bald Hills 2</a>	Ken Malcomson
<a href="#">C29 Moonstone</a>	Ken Malcomson
<a href="#">C31 Beach Scene 1</a>	Ken Malcomson
<a href="#">C33 Bear Butte Eve</a>	Ken Malcomson
<a href="#">C35 Bear River Ridge</a>	Ken Malcomson
<a href="#">C36 Ikes Falls</a>	Ken Malcomson
<a href="#">C41 Beach Scene 2</a>	Ken Malcomson
<a href="#">C47 HCCF Jail</a>	Sheriff's Dept.
<a href="#">C49 HCCF Jail</a>	Sheriff's Dept.
<a href="#">C50 HCCF Jail</a>	Sheriff's Dept.
<a href="#">C53 HCSO Stock Photo</a>	Sheriff's Dept.
<a href="#">C54 HCSO Stock Photo</a>	Sheriff's Dept.
<a href="#">C56 HCSO Stock Photo</a>	Sheriff's Dept.
<a href="#">C59 HCSO Stock Photo</a>	Sheriff's Dept.
<a href="#">C60 HCSO Stock Photo</a>	Sheriff's Dept.
<a href="#">C61 HCSO Stock Photo</a>	Sheriff's Dept.
<a href="#">C62 HCSO Stock Photo</a>	Sheriff's Dept.
<a href="#">C63 HCSO Stock Photo</a>	Sheriff's Dept.



# Photography Credits

## Section D

<a href="#">D1 Eel At Dyerville</a>	Matt Filar
<a href="#">D4 Bird On A Wire</a>	Nanci Bryant
<a href="#">D7 Pink Flower</a>	Nanci Bryant
<a href="#">D9 Cherry Blossoms</a>	Nanci Bryant
<a href="#">D10 Queen Anne's Lace</a>	Nanci Bryant
<a href="#">D12 DHHS Stock</a>	DHHS
<a href="#">D13 Wheelbarrow</a>	Nanci Bryant
<a href="#">D20 Azaleas</a>	Nanci Bryant
<a href="#">D21 Bear River Flowers</a>	Nanci Bryant
<a href="#">D22 Bald Hills Lupin</a>	Nanci Bryant
<a href="#">D23 White Daisies</a>	Nanci Bryant
<a href="#">D24 Yellow Finch</a>	Nanci Bryant
<a href="#">D25 County Fence</a>	Nanci Bryant
<a href="#">D26 Danger Owl</a>	Nanci Bryant
<a href="#">D27 Afternoon Walk</a>	Jill Duffy
<a href="#">D28 Stone Lagoon Herd</a>	Jill Duffy
<a href="#">D29 Cook Ranch Fence</a>	Nanci Bryant
<a href="#">D30 Lines</a>	DHHS
<a href="#">D31 All Hands</a>	DHHS
<a href="#">D33 Lighthouse Rd. Autumn</a>	Ken Malcomson
<a href="#">D34 Lupin Giants</a>	Jill Duffy
<a href="#">D35 Lupin &amp; Rock</a>	Jill Duffy
<a href="#">D36 Arcata Barn</a>	Jill Duffy
<a href="#">D37 Gang of 3</a>	Jill Duffy
<a href="#">D39 Looking West</a>	Jill Duffy
<a href="#">D40 Little River</a>	Jill Duffy
<a href="#">D43 Houda Morn</a>	Jill Duffy
<a href="#">D45 Pansies</a>	V. Ericksen
<a href="#">D46 South to Moonstone</a>	Jill Duffy
<a href="#">D47 Goldfinch</a>	Jill Duffy
<a href="#">D49 Buckeye Blossoms</a>	Ken Malcomson
<a href="#">D58 Travel Vaccines</a>	DHHS
<a href="#">D60 Ettersburg Curves</a>	Ken Malcomson
<a href="#">D61 Red Cap</a>	V. Ericksen
<a href="#">D64 Burger Week</a>	V. Ericksen
<a href="#">D67 Env. Health Stock</a>	DHHS
<a href="#">D70 Lodge</a>	Nicky Goble
<a href="#">D72 Ikes Falls</a>	Ken Malcomson
<a href="#">D74 Cove Clouds</a>	Ken Malcomson
<a href="#">D78 All Hands 2</a>	V. Ericksen
<a href="#">D81 Owl</a>	V. Ericksen
<a href="#">D82 All Hands 3</a>	DHHS
<a href="#">D84 Laidlaw Barn</a>	Jill Duffy
<a href="#">D87 Rodeo</a>	V. Ericksen
<a href="#">D91 Hoopa Valley</a>	Ken Malcomson

## Section E

<a href="#">E4 Grapes</a>	V. Ericksen
<a href="#">E5 Piper</a>	T. Borges Gilbert

## Section F

<a href="#">F4 Planning Stock</a>	Planning Dept.
<a href="#">F5 Planning Stock</a>	Planning Dept.

## Section G

<a href="#">G2 Fly Humboldt Stock</a>	Aviation Dept.
<a href="#">G5 King Salmon Sunset</a>	Ashley Peltier
<a href="#">G6 King Tide Beach Erosion</a>	Russell Faulkner
<a href="#">G7 Fly Humboldt Stock</a>	Aviation Dept.
<a href="#">G8 Aviation Stock</a>	Aviation Dept.
<a href="#">G10 ARFF</a>	Aviation Dept.
<a href="#">G16 Bald Hills Above</a>	Martin Swett
<a href="#">G17 Bald Hills Below</a>	Martin Swett
<a href="#">G19 Arcata Marsh Egret</a>	Martin Swett
<a href="#">G21 Gold Bluffs Beach</a>	Martin Swett
<a href="#">G24 Bald Hills Rd.</a>	Martin Swett
<a href="#">G27 Bald Hills 1</a>	Martin Swett
<a href="#">G28 Wild Iris</a>	V. Ericksen
<a href="#">G32 Spot Explores</a>	Katie Collender
<a href="#">G34 Mckinleyville Trail</a>	V. Ericksen
<a href="#">G35 Secluded Drive</a>	V. Ericksen
<a href="#">G40 Dows Prairie Rd.</a>	V. Ericksen
<a href="#">G45 Humboldt Bay Refuge</a>	T. Borges Gilbert
<a href="#">G51 Fern Canyon Winter</a>	T. Borges Gilbert
<a href="#">G53 Myrtle Ave.</a>	Public Works Dept.
<a href="#">G55 Jacoby Creek Road</a>	Public Works Dept.
<a href="#">G57 Brookwood Bridge</a>	Stock

## Section J

<a href="#">J8 Boardwalks at the Bay</a>	Tryna Pocaroba
<a href="#">J10 Hummindbird</a>	V. Ericksen
<a href="#">J14 Calf</a>	V. Ericksen
<a href="#">J15 Flowering Cherry</a>	V. Ericksen



