

1100 - General Fund	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Request	2008-09 Adopted	Increase/ (Decrease)
Revenues						
Attributable to Department	\$591,850	\$527,550	\$706,859	\$605,150	\$605,150	(\$101,709)
General Fund Support	1,398,405	1,608,845	1,491,947	1,944,739	1,922,767	430,820
Total Revenues	\$1,990,255	\$2,136,395	\$2,198,806	\$2,549,889	\$2,527,917	\$329,111
Expenditures						
Salaries & Benefits	\$1,717,051	\$1,858,421	\$1,844,930	\$2,171,004	\$2,160,127	315,197
Supplies & Services	142,184	133,549	174,162	184,457	162,485	(11,677)
Other Charges	100,806	134,425	154,058	174,428	174,762	20,704
Fixed Assets	30,214	10,000	25,656	19,666	19,666	(5,990)
Total Expenditures	\$1,990,255	\$2,136,395	\$2,198,806	\$2,549,555	\$2,517,040	\$318,234
Total Staffing	36.22	33.00	33.45	33.00	33.00	0.00

The Assessor's Office consists of the following budget units: 1100 110 Assessor AB 818 and 1100 113 Assessor.

Mission

The mission of the Assessor's office is to produce a fair, accurate, and timely property tax assessment roll while providing prompt and courteous public service.

2. To generate complete, equitable, and accurate annual and supplemental assessments.
3. To provide excellent public service and to ensure that the public is treated fairly in property valuations.
4. To enhance efficiency and productivity by implementing new technology, policies, and procedures.
5. To maintain a knowledgeable and informed staff; encourage employee development by providing access to relevant training opportunities.

Goals

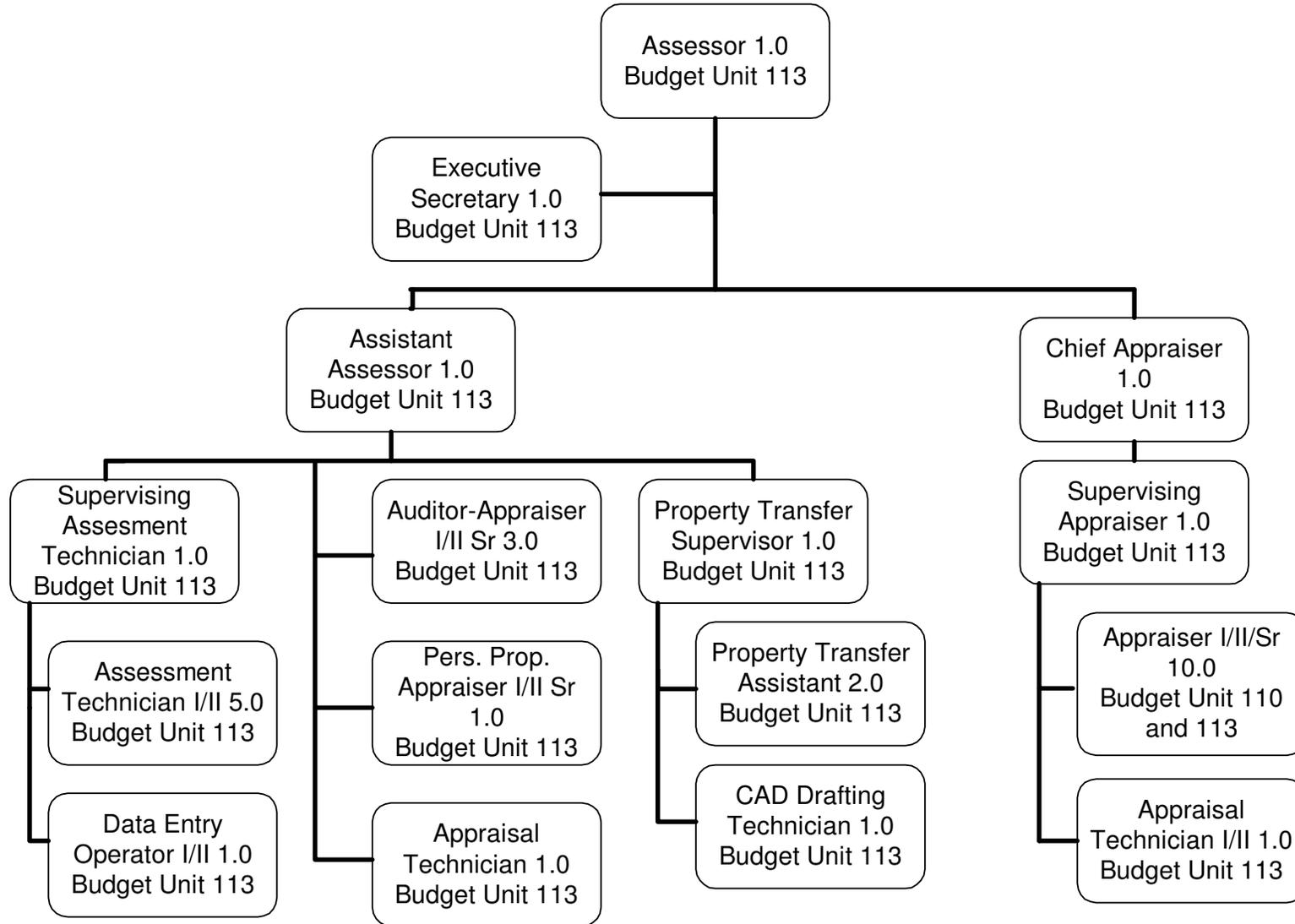
1. To discover, value, and timely enroll all assessable property in Humboldt County in accordance with the California Constitution, statutes, and rules of the State of California.

Performance Measures

1. <i>Description of Performance Measure:</i> Total Secured Assessment Units				
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Estimated</i>	<i>FY 2008-09 Projected</i>
74,249	74,567	74,729	75,000	75,250
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> Under Proposition 13 guidelines, property is reappraised to market value at the change of ownership and completion of new construction. As these reappraisals occur, the new values increase at a rate far exceeding Proposition 13 standards, which are no more than 2% annual inflation. This increases the number of total secured assessment units and increases the appraisal workload. It is crucial to have the appraisal and support staff to value and process changes in ownership and new construction timely for each roll year. These reappraisals also generate supplemental assessments.				

2. Description of Performance Measure: Assessments Valued Under Proposition 8				
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Estimated</i>	<i>FY 2008-09 Projected</i>
223	203	131	170	200
<i>Describe why this measure is important and/or what it tells us about the performance of this department: Properties valued under Proposition 8 are reviewed annually to determine the lesser of the Proposition 13 value or current market value. With the changes in economic conditions more properties are qualifying for Proposition 8 values. This means an increase to the appraisal time spent doing yearly reviews.</i>				
3. Description of Performance Measure: Parcel Splits and New Subdivision Lots				
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Estimated</i>	<i>FY 2008-09 Projected</i>
484	516	491	500	525
<i>Describe why this measure is important and/or what it tells us about the performance of this department: Parcel splits and new subdivision lots create additional assessment units. This creates a constant increase in workload for record retention, updating, and valuation.</i>				
4. Description of Performance Measure: Business/Personal Property Assessments				
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Estimated</i>	<i>FY 2008-09 Projected</i>
9210	9500	8936	9000	9150
<i>Describe why this measure is important and/or what it tells us about the performance of this department: All business/personal property assessments are appraised annually and valued at current market value as of the lien date (January 1) of each year. Business/Personal Property consists of business equipment and fixtures, aircraft, vessels, and unlicensed motor vehicles.</i>				
5. Description of Performance Measure: Property Statements e-Filed				
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Estimated</i>	<i>FY 2008-09 Projected</i>
0	107	179	250	325
<i>Describe why this measure is important and/or what it tells us about the performance of this department: The electronic filing of Agricultural and Business Property Statements is beneficial to both taxpayers and the Assessor. The electronic filing is automatically integrated into the property tax system. An electronic image of the statement is automatically generated and stored for preservation.</i>				

Organization Chart:



1100 - General Fund	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Request	2008-09 Adopted	Increase/ (Decrease)
Revenues						
Other Gov't Agencies	\$191,853	\$40,000	\$27,332	\$0	\$0	(\$27,332)
Other Revenues	0	0	0	20,000	20,000	20,000
General Fund Support	0	(7,984)	221	0	0	(221)
Total Revenues	\$191,853	\$32,016	\$27,553	\$20,000	\$20,000	(\$7,553)
Expenditures						
Salaries & Benefits	\$130,736	\$22,016	\$696	\$0	\$0	(\$696)
Supplies & Services	20,822	0	0	0	0	0
Other Charges	10,081	0	1,201	334	334	(867)
Fixed Assets	30,214	10,000	25,656	19,666	19,666	(5,990)
Total Expenditures	\$191,853	\$32,016	\$27,553	\$20,000	\$20,000	(\$7,553)
Staffing						
Allocated Positions	4.00	1.00	1.00	0.00	0.00	(1.00)
Temporary (FTE)	0.22	0.00	0.00	0.00	0.00	0.00
Total Staffing	4.22	1.00	1.00	0.00	0.00	(1.00)

Purpose

This budget unit represents additional funding for Assessor's duties provided by the State of California through the now defunct State-County Property Tax Administration Program.

Major Budget Changes

Funding for this program was not included in the Governor's adopted budget for FY 2008-09. Remaining revenue is carry over from FY 2005-06.

Fixed asset purchases include computer equipment for upgrades and computer programs.

Program Discussion

This budget unit is entirely funded by the State-County Property Tax Administration Program. In the eleven years completed to date, over \$8.6 million of additional tax revenue can be attributed to Humboldt County's participation in the program. However, funding for this budget unit has not been included in the Governor's budget since FY 2006-07. The \$20,000 included in the FY 2008-09 adopted budget represents

the Assessor's estimate of carry-over funding from FY 2005-06.

The adopted budget provides funding to pay for the purchase of fixed assets in the categories of computers and computer upgrades for the Assessor's Office.

2007-08 Accomplishments

1. Replaced computer workstations and upgraded software to increase the speed of processing data.

2008-09 Objectives

1. To upgrade computer hardware for maximum efficiency. The Assessor's property tax system software requires minimum computer hardware equipment requirements to be functional. As advances are made to the property tax system software, it is mandatory for the computer equipment in the Assessor's office to be upgraded to maintain the use of the program.

1100 - General Fund	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Request	2008-09 Adopted	Increase/ (Decrease)
Revenues						
Charges for Services	\$356,578	\$470,628	\$643,124	\$550,150	\$550,150	(\$92,974)
Other Revenues	43,420	45,000	36,403	35,000	35,000	(\$1,403)
General Fund Support	1,398,405	1,807,662	1,491,726	1,944,739	1,911,890	420,164
Total Revenues	\$1,798,403	\$2,323,290	\$2,171,253	\$2,529,889	\$2,497,040	\$325,787
Expenditures						
Salaries & Benefits	\$1,586,315	\$2,013,703	\$1,844,234	\$2,171,004	\$2,160,127	\$315,893
Supplies & Services	121,363	155,484	174,162	184,457	162,485	(11,677)
Other Charges	90,725	154,103	152,857	174,428	174,428	21,571
Total Expenditures	\$1,798,403	\$2,323,290	\$2,171,253	\$2,529,889	\$2,497,040	\$325,787
<hr/>						
Allocated Positions	32.00	32.00	32.00	32.00	32.00	0.00
Temporary (FTE)	0.00	0.00	0.45	1.00	1.00	0.55
Total Staffing	32.00	32.00	32.45	33.00	33.00	0.55

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. Functions of the office include valuation and appraisal of real and personal property, record maintenance for changes of ownership and new construction, administration of exemptions and assessment appeals, mapping of subdivisions and lot-split activity, and upholding assessment standards.

Major Budget Changes

FY 2008-09 revenue is estimated to increase slightly in Property Tax Administration fees. The General Fund contribution will increase to offset increases in salary and benefits adjustments, utilities, and Information Service charges.

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 County General Fund pays for the administration of the property tax system. Since the passage of SB 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. Public schools are exempt by state law from paying their proportionate share even though schools receive over 61.7% of the property tax revenue generated in Humboldt County. The County receives 5% 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 Property Tax Administration Fee, are netted against total expenditures to arrive at the net County cost of the Assessor’s budget.

The State Legislature enacted the Property Tax Administration Program (see Assessor’s AB 818 budget #110) to assist Assessors’ Offices to review properties for accurate tax assessments. Since its inception, the Property Tax Administration Program (PTAP, or AB 818 Program) budget has been funding replacement and upgrades of the Assessor’s computer hardware and software systems, along with staffing and various Services and Supplies expenses. Because the state has not funded the PTAP program since FY 2005-06, approximately \$30,000 in Services and Supplies costs have been shifted back to budget unit #113. There is no replacement

program from the state. Therefore this shortfall carries forward to the FY 2008-2009 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. The County retains a portion of additional revenue and the Property Tax Administration Fee revenues increase.

2007-08 Accomplishments

1. Increased total property tax roll value from \$9.51 billion in FY 2006-07 to \$10.28 billion in FY 2007-08.
2. Continued to seek ways to improve efficiency and productivity in a cost-effective manner.
3. Broadened the scope of documents being scanned for electronic record retention.
4. Added the capability of e-Filing Agricultural Property Statements in addition to Business Property Statements.

5. Installed scanned entry at staff entrances to provide better department security.

2008-09 Objectives

1. To complete timely assessments of all taxable property in Humboldt County to assure the appropriate tax roll value; which is expected to increase from \$10.28 billion in FY 2007-08 to \$10.7 billion in FY 2008-09.
2. To continue to seek ways to improve efficiency and productivity in a cost-effective manner.
3. To continue to work with County Counsel and the Community Development Services Department on Williamson Act compliance review and Timber Production Zone parcel splits.
4. To continue to expand the preservation and storage of historical documents by electronic media.
5. To expand the number of property statements that are available for e-Filing.

1100 - General Fund	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Request	2008-09 Adopted	Increase/ (Decrease)
Revenues						
Other Govt'l Agencies	\$29,378	\$0	\$0	\$0	\$0	\$0
Charges for Services	75,046	270,181	145,012	146,000	146,000	988
Other Revenues	501	874	16	1,000	1,000	984
General Fund Support	644,669	637,485	907,939	1,119,452	1,060,830	152,891
Total Revenues	\$749,594	\$908,540	\$1,052,967	\$1,266,452	\$1,207,830	\$154,863
Expenditures						
Salaries & Benefits	\$634,060	\$738,835	\$883,603	\$1,060,134	\$1,020,127	\$136,524
Supplies & Services	79,634	125,579	94,588	113,896	95,281	693
Other Charges	35,900	34,792	69,556	92,422	92,422	22,866
Fixed Assets	0	9,334	5,220	0	0	(5,220)
Total Expenditures	\$749,594	\$908,540	\$1,052,967	\$1,266,452	\$1,207,830	\$154,863
Staffing						
Allocated Positions	11.00	12.50	14.10	14.10	14.10	0.00
Temporary (FTE)	0.00	0.00	0.40	0.40	0.40	0.00
Total Staffing	11.00	12.50	14.50	14.50	14.50	0.00

Purpose

The authority for existence of the Auditor-Controller's office is California Government Code §24000. The Auditor-Controller is the chief financial officer for the County of Humboldt. The office is charged with the establishment and supervision of the accounting and financial operations of all activities under the control of the Board of Supervisors. Duties of the office include, but are not limited to, auditing and processing all claims for payment; recording all 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; compiling and monitoring the budget; and preparing and filing financial reports.

Mission

To provide the County with credible financial records that promote public trust by the most efficient and expedient means possible.

Major Budget Changes

The adopted expenditures for the Auditor-Controller's office have increased slightly to account for employee salary and benefit increases and increased information technology charges.

Supplies and services funding has been reduced by about 10 percent as the department's contribution to balancing the General Fund. It is recommended that development of the A-87 cost plan, contracted out for FY 2007-08, be brought back in house in FY 2008-09 in order to save money.

Program Discussion

In FY 2006-07, the Assistant Auditor-Controller retired and the office lost a valuable employee with 25 years of experience. In FY 2007-08, the department completed a reorganization plan and hired additional staff. The Auditor-Controller's office is now positioned to provide improved financial services to County departments and the public.

Although not shown in the budget, approximately two-thirds of this office's annual operating costs are ultimately reimbursable through the A-87 cost plan.

Unfunded Supplemental/Restoration Funding Requests

A requested supplemental allocation of \$28,600 would restore funding for a half-time Senior Fiscal Assistant in the Payroll Division of the Auditor-Controller's office. The position is currently allocated but has been held vacant for a number of years to meet budget targets. Current staffing is not adequate to provide coverage in the event of staff absences or other circumstances that impact workload. In order to meet payroll

timelines, staff often has to come in on weekends and/or work extra hours. However, in view of the adopted hiring freeze, this additional cost was not recommended.

2007-08 Accomplishments

1. Completed staff reorganization plan intended to improve efficiency of department.
2. Developed cross-training program.
3. Made progress in meeting monthly and year-end deadlines.
4. Completed three-year computer replacement program.
5. Received training, performed testing and developed procedures for the Internet-based financial management system upgrade, IFAS-i.

2008-09 Objectives

1. To work on working clarifying existing policies and developing new policies and procedures where needed.

2. To provide guidance and training to County departments on financial policies, procedures and practices.
3. To smoothly implement the new Internet-based financial management system upgrade, IFAS-i.
4. To continue to improve on meeting required timelines in completing all duties.
5. To continue with cross-training of staff.

Goals

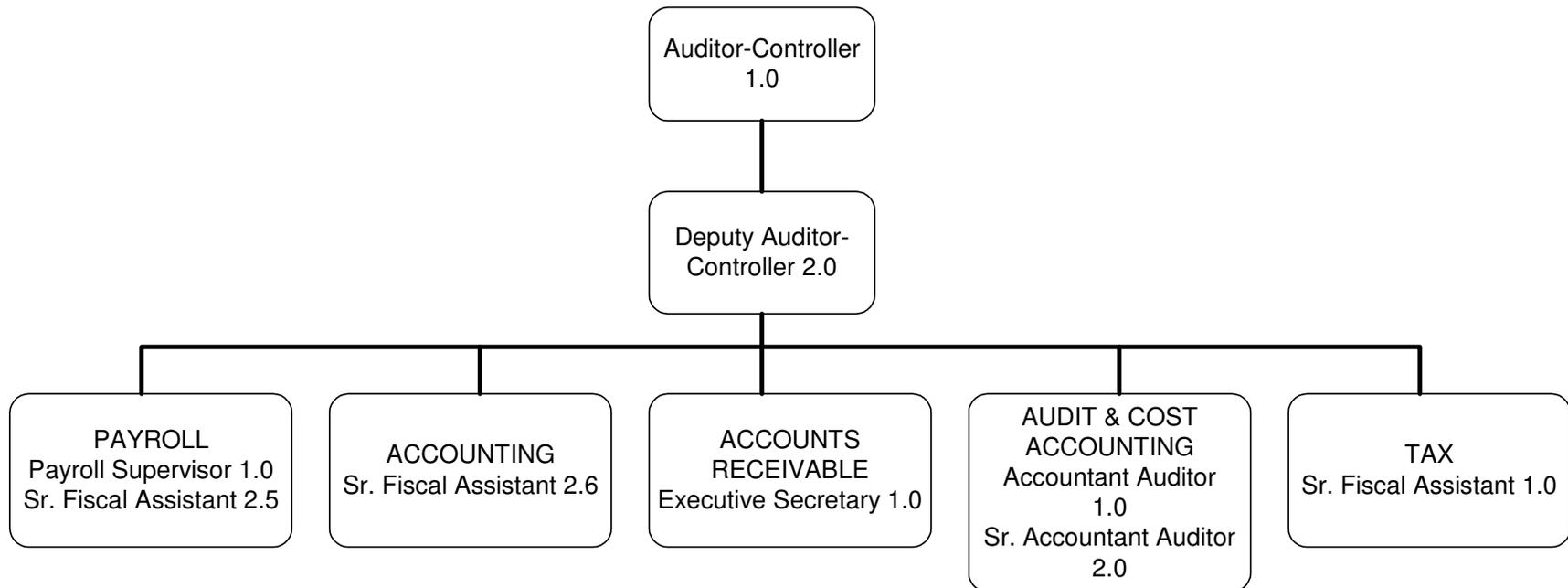
1. Continuously seek opportunities to improve the effectiveness of our services and provide service in a courteous and responsive manner.
2. Maintain accurate and timely financial records that meet the needs of County departments and the public.
3. Improve internal controls over disbursement of funds.
4. Improve budgetary controls on expenditures.

Performance Measures

1. Description of Performance Measure: Receipt transactions processed				
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Estimated</i>	<i>FY 2008-09 Projected</i>
46,826	46,713	47,647	48,600	49,000
<i>Describe why this measure is important and/or what it tells us about the performance of this department: This measure is an indication of the Auditor's workload. The number of receipt transactions processed represents a significant component of the office's daily activities.</i>				
2. Description of Performance Measure: Journal entries processed				
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Estimated</i>	<i>FY 2008-09 Projected</i>
2,789	2,733	2,684	2,700	2,750
<i>Describe why this measure is important and/or what it tells us about the performance of this department: This measure is an indication of the Auditor's workload. The number journal entries processed represents a significant component of the office's daily activities.</i>				
3. Description of Performance Measure: Accounts payable checks				
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Estimated</i>	<i>FY 2008-09 Projected</i>
27,155	30,149	30,434	30,500	31,000
<i>Describe why this measure is important and/or what it tells us about the performance of this department: This measure is an indication of the Auditor's workload. The number of accounts payable checks issued represents a significant component of the office's daily activities.</i>				
4. Description of Performance Measure: Payroll checks/direct deposits				
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Estimated</i>	<i>FY 2008-09 Projected</i>
44,864	47,590	48,686	49,600	50,000
<i>Describe why this measure is important and/or what it tells us about the performance of this department: This measure is an indication of the Auditor's workload. The number of payroll checks issued and direct deposits processed represents a significant</i>				

component of the office’s daily activities.				
5. Description of Performance Measure: Expense transactions				
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Estimated</i>	<i>FY 2008-09 Projected</i>
269,439	231,447	191,623	198,000	200,000
<i>Describe why this measure is important and/or what it tells us about the performance of this department: This measure is an indication of the Auditor’s workload. The number of expense transactions processed represents a significant component of the office’s daily activities.</i>				

Organization Chart:



1100 - General Fund	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Request	2008-09 Adopted	Increase/ (Decrease)
Revenues						
Taxes	\$128,394	\$157,007	\$151,725	\$194,300	\$194,300	\$42,575
Licenses & Permits	51,664	56,282	60,175	76,000	76,000	15,825
Charges for Services	134,991	174,479	241,067	204,604	204,604	(36,463)
Other Revenues	43,208	36,034	117,237	191,810	191,810	74,573
General Fund Support	334,473	346,684	357,810	428,263	425,669	67,859
Total Revenues	\$692,730	\$770,486	\$928,014	\$1,094,977	\$1,092,383	\$164,369
Expenditures						
Salaries & Benefits	\$508,814	\$583,267	\$662,271	\$721,982	\$719,388	\$57,117
Supplies & Services	109,703	80,970	107,968	185,744	185,744	77,776
Other Charges	63,445	100,045	117,086	138,851	138,851	21,765
Fixed Assets	10,768	6,203	40,689	48,400	48,400	7,711
Total Expenditures	\$692,730	\$770,486	\$928,014	\$1,094,977	\$1,092,383	\$164,369
<hr/>						
Allocated Positions	9.00	10.00	9.00	9.00	9.00	0.00
Temporary (FTE)	1.17	0.40	1.43	1.70	1.70	0.27
Total Staffing	10.17	10.40	10.43	10.70	10.70	0.27

Purpose

The Treasurer-Tax Collector's office provides services to other County departments and performs functions for several local government agencies not under the control of the County Board of Supervisors. Tax collections are performed for all taxing agencies including the County, cities, school districts and various special districts. The Treasurer also safeguards and invests the monies for the County, school districts, and most of the special districts in Humboldt County.

Major Budget Changes

The adopted FY 2008-09 budget includes salary and benefits increases, increases in various supplies and services, and increased information technology charges. These additional expenditures are offset by decreased fixed asset spending and projected revenue increases, resulting in a net reduction of General Fund support for the Treasurer-Tax Collector's office.

Fixed asset purchases for the budget year include a new folder/insertor and replacement of computers, a copier, and a microfilm imaging system.

Program Discussion

The Treasurer-Tax Collector's office provides services both to the public—which includes taxpayers, title companies, realtors, bondholders, etc.—and to various governmental agencies, such

as the State of California, the County, school districts, special districts, cities, commissions, and other local government entities.

The Treasurer-Tax Collector's Office invests funds for the County and collects major taxes such as property taxes and transient occupancy taxes, performs debt servicing on the County's long-term debt instruments, administers the County's deferred compensation and defined benefit plans, and issues dance permits and business licenses.

The state and many local government entities, including the County, rely heavily on property tax income to finance their programs. The Treasurer-Tax Collector's Office collects property tax revenue for all of these entities. The County has entered into agreements with the taxing agencies to pay them 100% of the tax levy. The County then receives the delinquent penalties and interest until payment is received. This increases the importance to the County that delinquent taxes are collected. In fact, the County has obligated itself to pay these entities whether or not the secured taxes are collected. The County General Fund receives only 16% of every property tax dollar collected. Of the remaining 84%, the state receives 62% for education, leaving all other local government entities combined receiving 22%.

The Treasurer's investment function covers most local governmental agencies in the County. County government comprises about 15% of the total money in the treasury. Most of the County money is associated with the Headwaters Fund, comprising about 10% of the total.

The department deals with about thirty different agencies a day in addition to County departments. This consists of telephone calls, letters, and personal visits. Receipts and disbursements now exceed \$580 million each per year.

2007-08 Accomplishments

1. Reduced payment processing time.
2. Brought the department’s web pages into compliance with the Americans with Disabilities Act.
3. Reduced property tax delinquencies.
4. Increased collection of delinquent unsecured property taxes.

2008-09 Objectives

1. To increase office security.

Performance Measures

1. <i>Description of Performance Measure: Customer usage of Website information</i>				
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Estimated</i>	<i>FY 2008-09 Projected</i>
n/a	7,095	7,870	10,240	11,300
<i>Describe why this measure is important and/or what it tells us about the performance of this department: This reduces staff time on telephones and correspondence.</i>				

2. To implement Treasury software program.
3. To implement an imaging system.
4. To integrate all office equipment where possible.

Goals

1. To provide easily accessible information.
2. To increase use of the Internet.
3. To continue to reduce tax delinquencies.

2. Description of Performance Measure: Secured property tax collection percentage				
FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Estimated	FY 2008-09 Projected
97.0%	97.9%	97.6%	97.6%	97.1%
Describe why this measure is important and/or what it tells us about the performance of this department: The declining economy makes collection more difficult.				

Organization Chart:

