

<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Charges for Services	\$470,628	\$643,124	\$680,438	\$720,719	\$667,766	\$667,766	(\$52,953)
Other Revenues	45,000	36,403	34,608	37,307	35,000	35,000	(2,307)
<b>General Fund Support</b>	<b>1,807,662</b>	<b>1,491,726</b>	<b>1,702,075</b>	<b>1,522,386</b>	<b>1,738,830</b>	<b>1,515,903</b>	<b>(6,483)</b>
Total Revenues	\$2,323,290	\$2,171,253	\$2,417,121	\$2,280,412	\$2,441,596	\$2,218,669	(\$61,743)
<b>Expenditures</b>							
Salaries & Benefits	\$2,013,703	\$1,844,234	\$2,071,505	\$1,885,073	\$2,114,703	\$1,938,092	\$53,019
Supplies & Services	155,484	174,162	169,937	176,420	160,441	124,125	(52,295)
Other Charges	154,103	152,857	175,679	163,224	156,452	156,452	(6,772)
Fixed Assets	0	0	0	55,695	10,000	-	(55,695)
Total Expenditures	\$2,323,290	\$2,171,253	\$2,417,121	\$2,280,412	\$2,441,596	\$2,218,669	(\$61,743)
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Allocated Positions	32.00	32.00	32.00	32.00	32.00	32.00	0.00
Temporary (FTE)	0.00	0.45	1.00	1.00	2.00	0.00	(1.00)
<b>Total Staffing</b>	<b>32.00</b>	<b>32.45</b>	<b>33.00</b>	<b>33.00</b>	<b>34.00</b>	<b>32.00</b>	<b>(1.00)</b>

## **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.

## **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.

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.

## **CAO Recommendations**

The recommended reduction in the Assessor's General Fund contribution net of increased salary and benefit costs is 15%. In order to meet the recommended budget reductions for FY 2010-11, the Assessor's Office will hold five positions vacant and offer staff the ability to take voluntary unpaid work

furloughs of 5%-20%. The positions to be held vacant are 2.0 FTE Assessment Techs, 1.0 FTE Appraisal Tech, 1.0 FTE Appraiser and 1.0 FTE Senior Appraiser. Reductions will also include the elimination of extra help and fixed asset acquisitions as well as reductions to maintenance, equipment, and travel expenses.

The reductions will impact staff and fixed asset purchases. Staff vacancies will result in increased workloads and some delays in the assessment of property, which may impact the collection of taxes. The reduced budget will eliminate computer upgrades needed to keep the tax system software running efficiently and impact other technological advancements that could improve overall efficiency within the office.

## **Board Adopted**

The Board adopted this budget as recommended by the CAO.

## **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.

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.

**2009-10 Accomplishments**

- 1. Completed timely assessments of all taxable property in Humboldt County to assure the appropriate tax roll value; which increased the tax roll value from \$10.97 billion in FY 2008-09 to \$11.4 billion in FY 2009-10.

- 2. Continued to seek ways to improve efficiency and productivity in a cost-effective manner.
- 3. Continued to work with County Counsel and the Community Development Services Department on Williamson Act compliance review and Timber Production Zone parcel splits.
- 4. Expanded the preservation and storage of historical documents by electronic media.
- 5. Expanded the number of property statements that are available for e-Filing and the number of property statements being e-Filed.

**2010-11 Objectives**

- 1. To complete timely assessments of all taxable property in Humboldt County to assure the appropriate tax roll value.
- 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 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 and the number of property statements being e-Filed.

**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.
- 2. To generate complete, equitable, and accurate annual and supplemental assessments.

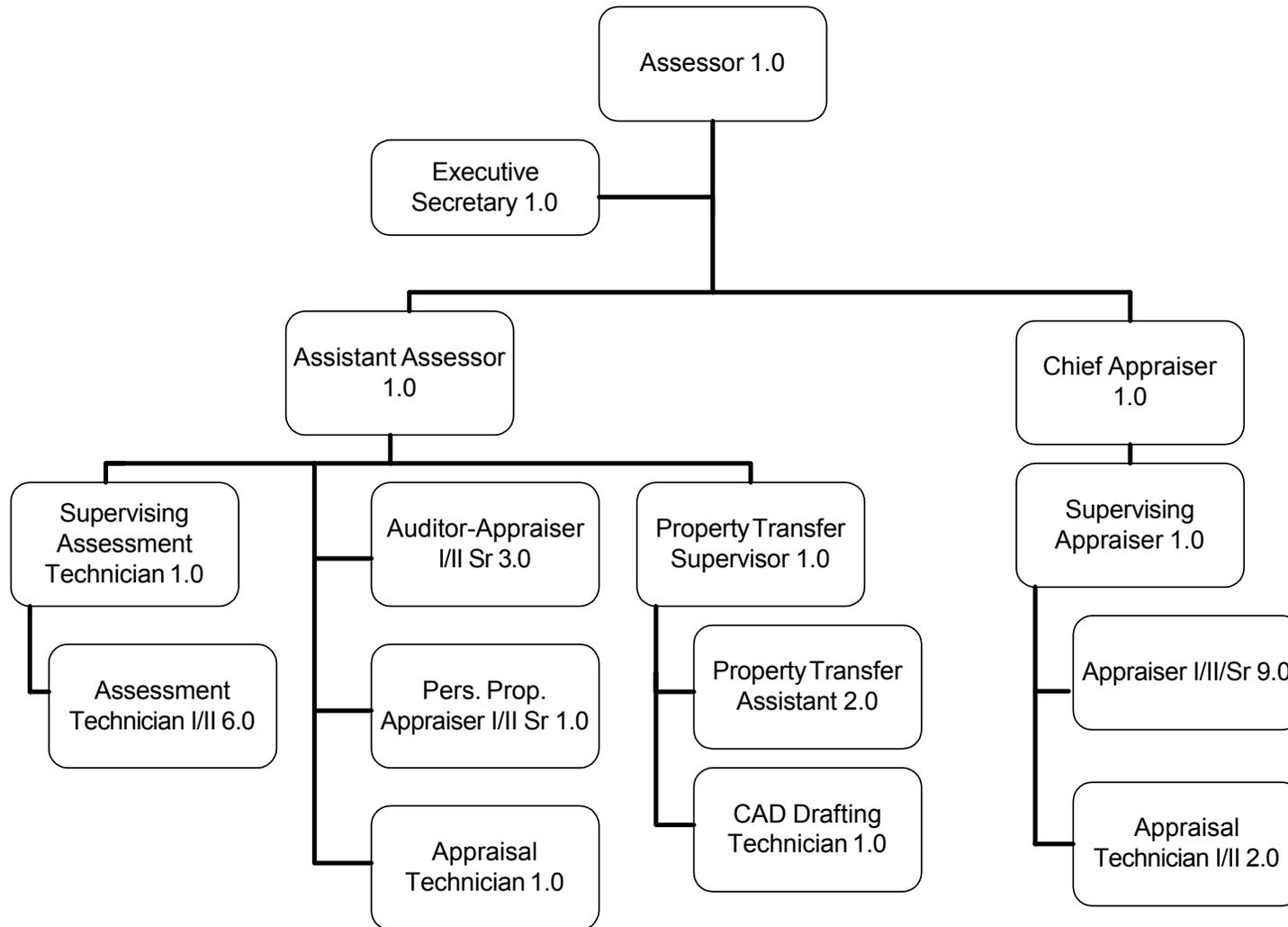
- 3. To provide excellent public service and to ensure that the public is treated fairly in property valuations.
- 4. To enhance efficiency and productivity by implementing new technology, policies, and procedures.
- 5. To maintain a knowledgeable and informed staff; encourage employee development by providing access to relevant training opportunities.
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**Performance Measures**

1. <i>Description of Performance Measure:</i> Total Secured Assessment Units				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
74,729	75,040	75,183	75,325	75,500
<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.				

<b>2. Description of Performance Measure: Assessments Valued Under Proposition 8</b>				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
131	136	623	1,100	1,100
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> 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.				
<b>3. Description of Performance Measure: Parcel Splits and New Subdivision Lots</b>				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
491	272	1,184	375	750
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> Parcel splits and new subdivision lots create additional assessment units. This creates a constant increase in workload for record retention, updating, and valuation.				
<b>4. Description of Performance Measure: Business/Personal Property Assessments</b>				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
8,936	10,589	9,488	9,500	10,000
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> All business/personal property assessments are appraised annually and valued at current market value as of the lien date (January 1) each year. Business/Personal Property consists of business equipment and fixtures, aircraft, vessels, and unlicensed motor vehicles.				
<b>5. Description of Performance Measure: Property Statements e-Filed</b>				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
179	212	328	400	500
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> 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.				

Organization Chart:



<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Charges for Services	\$270,181	\$145,012	\$165,746	72,479	\$158,900	\$158,900	\$86,421
Other Revenues	874	16	265	58,127	\$1,000	\$1,000	(\$57,127)
<b>General Fund Support</b>	<b>795,303</b>	<b>907,939</b>	<b>1,002,303</b>	<b>1,028,788</b>	<b>1,128,830</b>	<b>1,007,244</b>	<b>(21,544)</b>
Total Revenues	\$1,066,358	\$1,052,967	\$1,168,314	\$1,159,394	\$1,288,730	\$1,167,144	\$7,750
<b>Expenditures</b>							
Salaries & Benefits	\$881,571	\$883,603	\$996,158	\$1,022,435	\$1,132,237	\$1,022,735	300
Supplies & Services	118,954	94,588	79,289	73,955	\$84,157	74,073	118
Other Charges	58,121	69,556	92,867	63,004	\$72,336	70,336	7,332
Fixed Assets	7,712	5,220	0	0	\$0	0	0
Total Expenditures	\$1,066,358	\$1,052,967	\$1,168,314	\$1,159,394	\$1,288,730	\$1,167,144	\$7,750
<b>Staffing</b>							
Allocated Positions	14.50	14.10	14.10	14.10	14.10	14.10	0.00
Temporary (FTE)	0.00	0.00	0.40	0.40	0.40	0.40	0.00
<b>Total Staffing</b>	<b>14.50</b>	<b>14.10</b>	<b>14.50</b>	<b>14.50</b>	<b>14.50</b>	<b>14.50</b>	<b>0.00</b>

## **Purpose**

The authority for existence of the Auditor-Controller's office is California Government Code §24000 and §26880. The Auditor-Controller is the chief financial officer for the County. Government Code §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 countywide 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.

## **CAO Recommendations**

The recommended reduction in the Auditor's General Fund contribution net of increased salary and benefit costs is 15%. In order to meet the recommended budget reductions for FY 2010-11, the Auditor will hold a Deputy Auditor-Controller position vacant for six months and two part time or 1.1 FTE Senior Fiscal Assistant positions vacant for the full year. Savings are also being achieved through voluntary furloughs and salary reductions anticipated from filling the Deputy at a

lower step with no longevity. Service and supply accounts will also be reduced.

The impacts of the reductions will be delay in updating procedures and less guidance to departments on accounting policies. Work flow will also be impacted and processing times may increase.

## **Board Adopted**

The Board adopted this budget as recommended by the CAO.

## **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; compiling and monitoring the budget; providing accurate and timely financial reports to County staff and the public; and complying with State and Federal reporting requirements and generally accepted accounting principles.

## **2009-10 Accomplishments**

1. Continued payroll staff cross-training efforts.

2. Reviewed and updated payroll procedures; accounts payable began the process of developing and updating procedures.
3. Increased payroll processing speed through upgrades to software and hardware.
4. Met with various County departments and provided guidance on financial policies and procedures.
5. Implemented automated interface process with Treasurer's office that improved cash reconciliation process.

4. To work with County departments to insure adherence to sound internal control practices.
5. To work with Treasurer's office to implement EROD (Electronic Receipting on Demand). To provide guidance and training to County departments on use of the financial system, financial policies, and procedures.

## **2010-11 Objectives**

1. To continue to cross-train employees with a focus on increased efficiency.
2. To continue the development of policies and procedures and documentation of current practices.
3. To enhance the County's payroll process through upgrades to software, specifically implementation of the Human Resource module.

## **Goals**

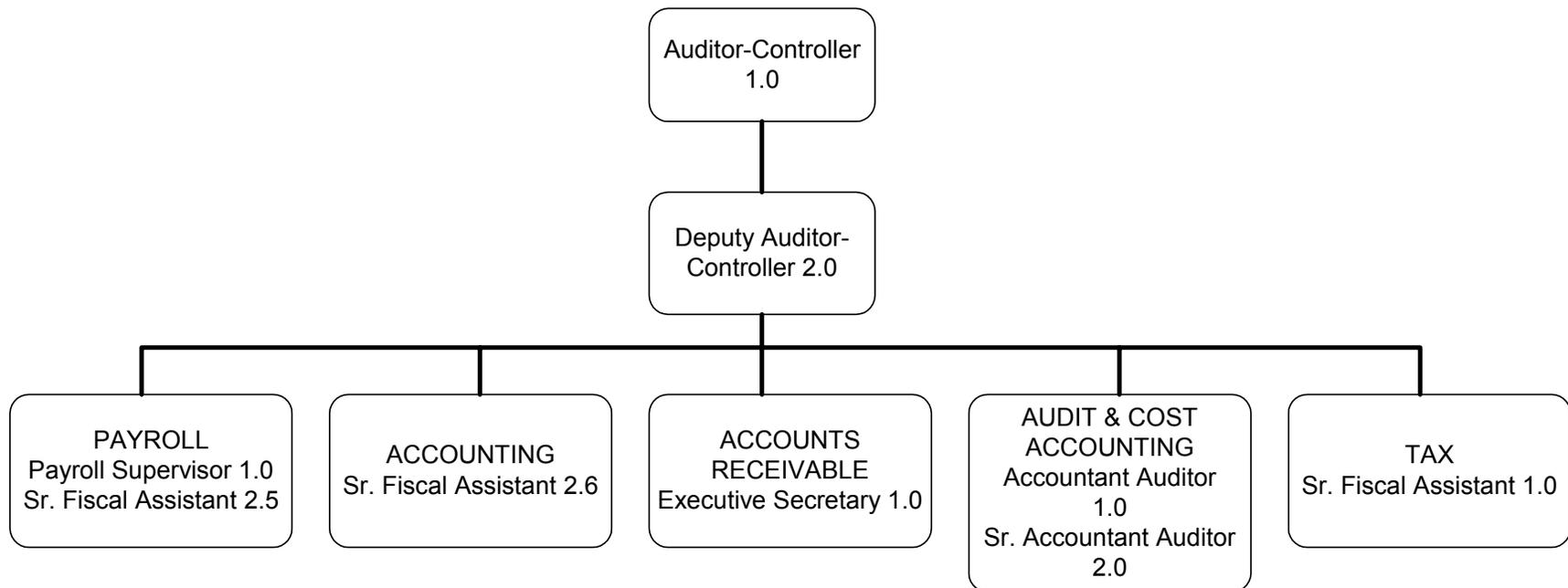
1. Continuously seek opportunities to enhance process efficiency, accuracy and timeliness and improve customer service.
2. Maintain accurate, complete and timely financial records that meet the needs of County departments, agencies and the public.
3. Improve internal controls over financial functions and systems.
4. Improve budgetary controls over expenditures and revenues.

**Performance Measures**

<b>1. Description of Performance Measure: Receipt transactions processed</b>				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Estimated</i>	<i>FY 2010-11 Projected</i>
47,647	49,893	50,076	50,500	50,500
<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>				
<b>2. Description of Performance Measure: Journal entries processed</b>				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Estimated</i>	<i>FY 2010-11 Projected</i>
2,684	2,800	2,900	2,900	2,900
<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>				
<b>3. Description of Performance Measure: Accounts payable checks</b>				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Estimated</i>	<i>FY 2010-11 Projected</i>
30,434	30,149	32,068	32,700	32,700
<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>				
<b>4. Description of Performance Measure: Payroll checks/direct deposits</b>				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Estimated</i>	<i>FY 2010-11 Projected</i>
48,686	50,340	51,909	52,000	52,000
<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 component of the office's daily activities.</i>				

5. <i>Description of Performance Measure:</i> Expense transactions				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Estimated</i>	<i>FY 2010-11 Projected</i>
191,623	190,802	192,997	193,000	193,000
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.				

**Organization Chart:**





<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Other Gov't Agencies	3,566	0	3,558	0	\$0	\$0	\$0
Other Revenues	8,187	4,233	9,871	4,337	\$3,250	\$3,250	(\$1,087)
<b>General Fund Support</b>	<b>821,698</b>	<b>914,250</b>	<b>988,729</b>	<b>907,015</b>	<b>922,935</b>	<b>875,605</b>	<b>(31,410)</b>
Total Revenues	\$833,451	\$918,483	\$1,002,158	\$911,352	\$926,185	\$878,855	(\$32,497)
<b>Expenditures</b>							
Salaries & Benefits	\$692,887	\$729,296	\$753,520	\$748,005	\$780,103	\$759,953	11,948
Supplies & Services	128,326	171,310	201,376	118,754	\$106,340	79,160	(39,594)
Other Charges	12,238	13,362	44,057	43,212	\$39,742	39,742	(3,470)
Fixed Assets	0	4,515	3,205	1,381	\$0	0	(1,381)
Total Expenditures	\$833,451	\$918,483	\$1,002,158	\$911,352	\$926,185	\$878,855	(\$32,497)
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Allocated Positions	8.00	8.00	8.00	8.00	8.00	8.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.38	0.40	0.00	(0.38)
<b>Total Staffing</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.38</b>	<b>8.40</b>	<b>8.00</b>	<b>(0.38)</b>

## **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.

## **Mission**

The Board of Supervisors of Humboldt County, through the dedication and excellence of its employees, is committed to serve the needs and concerns of the Community and to enhance the quality of life.

## **CAO Recommendations**

The recommended reduction for the General Fund contribution to the Board of Supervisors budget is 7.5% net of increased salary and benefit expenses. The Board of Supervisors proposes to meet the 7.5% reduction by decreasing salary and wages 3% through the deferral of salary increases, reducing out-of-county travel by 53% and the elimination of extra help, equipment maintenance, and State and Federal membership dues. A 15% reduction is not recommended because it would eliminate one filled support staff position.

The impact of the reductions will be no coverage for work overflow due to the loss of extra help and reduced advocacy at the state and federal level because of elimination of memberships and reduced travel.

## **Board Adopted**

The Board adopted this budget as recommended by the CAO.

## **Program Discussion**

This budget provides salary and office expenditures for Humboldt County's five-member elected legislative body and support staff.

## **2009-10 Accomplishments**

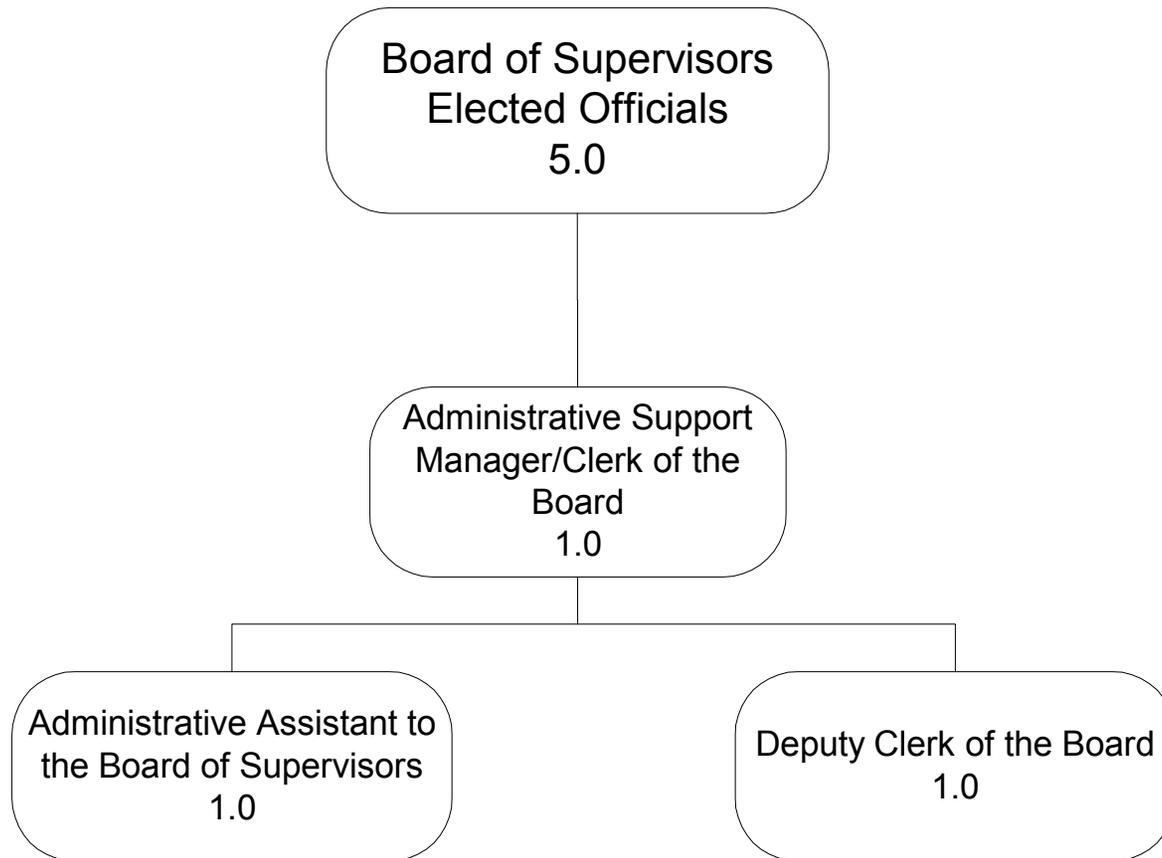
1. Continued the process of updating Humboldt County's General Plan.
2. Continued to improve the Planning Department's customer service and reduce permit processing time.
3. Ensured Humboldt County's legislative delegates are informed and understand the County's needs and issues.

**2010-11 Objectives**

1. To lead seven-County infrastructure and watershed planning efforts (regional plan for Proposition 50 funding).
2. To advocate successfully for infrastructure improvements on Highway 101.



**Organization Chart:**

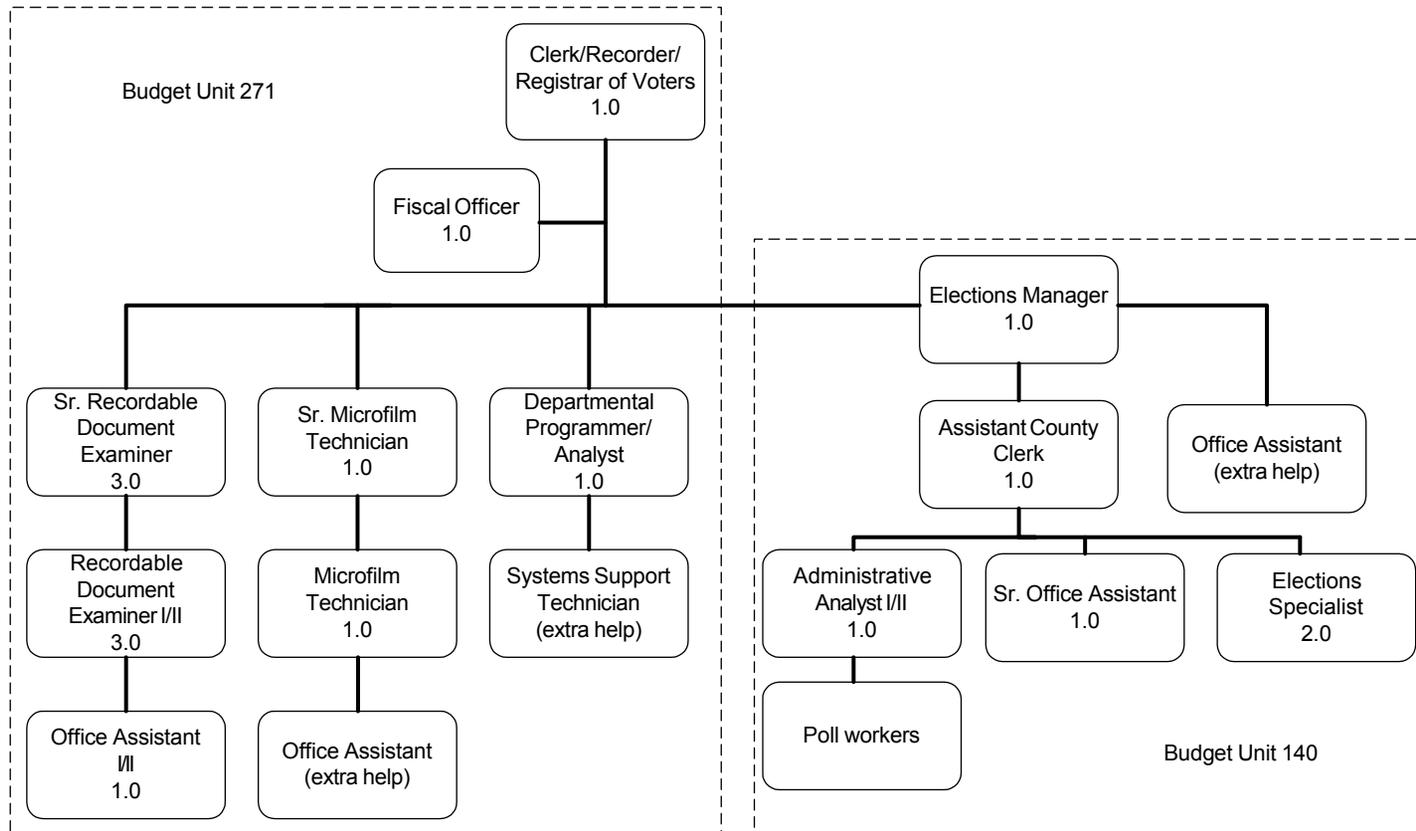


<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Attributable to Department	\$2,314,595	\$1,091,418	\$1,191,629	\$1,168,158	\$1,128,853	\$1,252,854	\$84,696
General Fund Support	103,431	796,543	1,222,614	671,886	826,283	514,075	(157,811)
(To)/From Non GF Fund Balance	134,514	(23,868)	816,577	311,824	0	0	(311,824)
<b>Total Revenues</b>	<b>\$2,552,540</b>	<b>\$1,864,093</b>	<b>\$3,230,820</b>	<b>\$2,151,868</b>	<b>\$1,955,137</b>	<b>\$1,766,929</b>	<b>(\$384,939)</b>
<b>Expenditures</b>							
Salaries & Benefits	\$1,023,422	\$868,873	\$987,408	\$1,018,073	\$1,198,109	\$1,092,235	\$74,162
Supplies & Services	1,449,986	915,331	1,467,960	1,079,836	661,318	584,984	(494,852)
Other Charges	59,220	54,209	71,374	53,959	89,710	89,710	35,751
Fixed Assets	19,912	25,680	704,078	0	6,000	0	0
<b>Total Expenditures</b>	<b>\$2,552,540</b>	<b>\$1,864,093</b>	<b>\$3,230,820</b>	<b>\$2,151,868</b>	<b>\$1,955,137</b>	<b>\$1,766,929</b>	<b>(\$384,939)</b>
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Allocated Positions	18.00	18.00	18.00	18.00	18.00	18.00	0.00
Temporary (FTE)	7.00	1.20	8.00	20.25	2.25	1.75	(18.50)
<b>Total Staffing</b>	<b>25.00</b>	<b>19.20</b>	<b>26.00</b>	<b>38.25</b>	<b>20.25</b>	<b>19.75</b>	<b>(18.50)</b>

The Clerk-Recorder’s Office includes the following Budget units:

- 1100 140 Elections
- 1100 271 Recorder
- 1310 267 Record Conversion

**Organization Chart:**



<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Other Gov't Agencies	\$849,680	\$10,952	\$296,345	\$136,836	\$0	\$0	(\$136,836)
Charges for Services	171,863	29,696	13,612	63,103	60,000	60,000	(3,103)
Other Revenues	0	0	0	0	0	124,000	124,000
<b>General Fund Support</b>	<b>609,852</b>	<b>1,089,621</b>	<b>1,292,288</b>	<b>713,831</b>	<b>969,566</b>	<b>667,210</b>	<b>(46,621)</b>
Total Revenues	\$1,631,395	\$1,130,269	\$1,602,245	\$913,770	\$1,029,566	\$851,210	(\$62,560)
<b>Expenditures</b>							
Salaries & Benefits	\$382,457	\$257,795	\$316,505	\$316,514	\$456,606	\$351,154	\$34,640
Supplies & Services	1,205,968	825,943	555,176	562,425	536,849	463,945	(98,480)
Other Charges	23,058	20,851	31,540	34,831	36,111	36,111	1,280
Fixed Assets	19,912	25,680	699,024	0	0	0	0
Total Expenditures	\$1,631,395	\$1,130,269	\$1,602,245	\$913,770	\$1,029,566	\$851,210	(\$62,560)
<b>Staffing</b>							
Allocated Positions	6.00	6.00	6.00	6.00	6.00	6.00	0.00
Temporary (FTE)	0.25	3.75	5.00	1.00	1.25	0.75	(0.25)
<b>Total Staffing</b>	<b>6.25</b>	<b>9.75</b>	<b>11.00</b>	<b>7.00</b>	<b>7.25</b>	<b>6.75</b>	<b>(0.25)</b>

## **Purpose**

The Elections Office registers all voters and maintains registration records; conducts Federal, State, County, city, school, and special district elections; collects filing fees; and certifies candidates' filing papers. The Elections Office is governed by the statutes of the California Election Code with provisions also in the Government Code, Education Code, and others.

## **CAO Recommendations**

The recommended budget for Elections is \$851,210, a decrease of \$76,718 or 8% from FY 2009-10. The General Fund contribution increased due to the elimination of \$300,000 in revenue included last fiscal year for the reimbursement of the State's May 2009 Special Election. There is a 25% reduction in Election's General Fund contribution net of the Special Election revenue. To achieve the reduction 1.0 FTE Assistant County Clerk position was held vacant and extra help and overtime were reduced by 50%. A one-time transfer of \$124,000 in trust funds also contributed to the reduction.

## **Board Adopted**

The Board adopted this budget as recommended by the CAO.

## **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.

## **2009-10 Accomplishments**

1. Converted and implemented a new Voter Registration system.
2. Replaced the Diebold voting system with the HART system, full integration cut the work load in half and improved voting results turnaround time.
3. Completed several elections this year successfully and tested against the Humboldt Transparency Project verifying accuracy.

## **2010-11 Objectives**

1. To continue improving the processes and procedures for training poll workers.
2. To continue to educate voters on the election process and inform them of available resources.

3. To expand the inventory of available polling places that are ADA compliant.

4. To actively pursue funding for reimbursement of election activities.



<b>1310 - Record Conversion Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Use of Money & Property	\$7,000	\$13,405	\$11,470	\$2,982	\$0	\$0	(\$2,982)
Charges for Services	43,000	32,449	27,727	25,537	0	0	(25,537)
Other Revenues	0	0	203,664	114,497	25,000	25,000	(89,497)
(To)/From Non-GF Fund Balance	134,514	(23,868)	(1)	311,824	0	0	(311,824)
<b>Total Revenues</b>	<b>\$184,514</b>	<b>\$21,986</b>	<b>\$242,860</b>	<b>\$454,840</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>(\$429,840)</b>
<b>Expenditures</b>							
Supplies & Services	\$183,500	\$21,136	\$241,881	\$453,599	\$24,866	\$24,866	(\$428,733)
Other Charges	1,014	850	979	1,241	134	134	(1,107)
<b>Total Expenditures</b>	<b>\$184,514</b>	<b>\$21,986</b>	<b>\$242,860</b>	<b>\$454,840</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>(\$429,840)</b>
<hr/>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Staffing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## **Purpose**

This fund is authorized under California Government Code §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.

## **CAO Recommendations**

The recommended budget for Record Conversion is \$25,000, a decrease of \$582,803 from FY 2009-10. The reduction is due to decreased spending on record conversion.

## **Board Adopted**

The Board adopted this budget as requested and recommended by the CAO.

## **Program Discussion**

This fund supplements the County General Fund by providing for the conversion, storage, and retrieval of recorded documents and maps as well as the archival storage of those records.

The fund is impacted by any change in interest rates which affects the sale or refinancing of real property. As interest rates rise, fewer documents are recorded thus fewer fees are collected for this fund.

## **2009-10 Accomplishments**

1. Continued to recondition and restore handwritten and typed Grantee and Grantor Indexes.

## **2010-11 Objectives**

1. To continue conversion process that will make handwritten indexes available in an electronically searchable format.

<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Taxes	\$666,160	\$540,784	\$421,128	\$390,658	\$401,000	\$401,000	\$10,342
Licenses & Permits	42,092	46,855	54,882	46,425	52,000	52,000	5,575
Charges for Services	534,460	417,040	393,943	387,898	590,619	590,620	202,722
Other Revenues	340	237	249	222	234	234	12
<b>General Fund Support</b>	<b>(506,421)</b>	<b>(293,078)</b>	<b>(69,673)</b>	<b>(41,944)</b>	<b>(143,282)</b>	<b>(153,135)</b>	<b>(111,191)</b>
Total Revenues	\$736,631	\$711,838	\$800,529	\$392,601	\$499,571	\$489,719	\$97,118
<b>Expenditures</b>							
Salaries & Benefits	\$640,965	\$611,078	\$670,903	\$701,560	\$741,503	\$741,081	\$39,521
Supplies & Services	60,518	68,252	85,717	63,812	99,603	96,173	32,361
Other Charges	35,148	32,508	38,855	17,887	53,465	53,465	35,578
Fixed Assets	0	0	5,054	0	6,000	0	0
Total Expenditures	\$736,631	\$711,838	\$800,529	\$783,259	\$900,571	\$890,719	\$107,460
<hr/>							
Allocated Positions	13.00	13.00	12.00	12.00	12.00	12.00	0.00
Temporary (FTE)	3.25	1.20	3.00	1.00	1.00	1.00	0.00
<b>Total Staffing</b>	<b>16.25</b>	<b>14.20</b>	<b>15.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>0.00</b>

## **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.

## **CAO Recommendations**

The recommended budget for Recorder is \$890,719, an increase of \$57,838, or 7% from FY 2009-10. Due to increased fees the Recorder will increase its contribution to the General Fund by \$41,144.

## **Board Adopted**

The Board adopted this budget as recommended by the CAO.

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

**2009-10 Accomplishments**

1. Identified and began acquisition of a new recording system that will meet current and future needs.
2. Improved access to records through the user subscriptions to online indexes.

**2010-11 Objectives**

1. To continue to improve access to records through the user subscriptions to online indexes.
2. To contract for, acquire, and bring online a new recording system.
3. To complete the process of truncation of personal identifying information in the Official Records.
4. To continue to increase the efficiency of all operations within both the Recorder and County Clerks Office.



<b>Departmental Summary</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Attributable to Department	\$1,399,787	\$1,657,479	\$22,961,600	\$25,073,442	\$30,503,318	\$30,503,318	\$5,429,876
<b>General Fund Support</b>	2,157,462	667,909	747,681	841,627	1,043,106	909,295	67,668
(To)/From Non-GF Fund Balance	(972,874)	2,553,918	(2,491,127)	610,204	(511,740)	(511,740)	(1,121,944)
<b>Total Revenues</b>	<b>\$2,584,375</b>	<b>\$4,879,306</b>	<b>\$21,218,154</b>	<b>\$26,525,273</b>	<b>\$31,034,684</b>	<b>\$30,900,873</b>	<b>\$4,375,600</b>
<b>Expenditures</b>							
Salaries & Benefits	\$2,578,172	\$2,663,386	\$2,993,415	\$3,142,159	\$3,302,688	\$3,218,793	\$76,634
Supplies & Services	2,190,506	1,211,796	1,421,083	1,567,997	1,556,295	1,559,165	(8,832)
Other Charges	433,925	497,074	788,154	859,726	673,990	645,204	(214,522)
Fixed Assets	259,797	143,540	93,725	98,312	57,337	57,337	(40,975)
Purchased Insurance Premiums	723,986	817,542	777,196	767,577	782,373	782,373	14,796
Self-Insurance Expenses	19,254,460	23,407,382	20,861,525	20,089,769	24,662,001	24,638,001	4,548,232
Operating Rev & Contribution	(22,856,470)	(23,861,414)	(3,099,054)	(267)	0	0	267
<b>Total Expenditures</b>	<b>\$2,584,376</b>	<b>\$4,879,306</b>	<b>\$23,836,044</b>	<b>\$26,525,273</b>	<b>\$31,034,684</b>	<b>\$30,900,873</b>	<b>\$4,375,600</b>
<b>Total Staffing</b>	<b>40.16</b>	<b>42.17</b>	<b>42.09</b>	<b>43.30</b>	<b>45.34</b>	<b>44.84</b>	<b>1.54</b>

The County Administrative Office includes the following budget groupings:

**Communications**

- 3521 151 Communications

**County Administrative Office**

- 1100 103 County Administrative Office Management & Budget Team

**Economic Development Promotional Agencies**

- 1100 181 Economic Development Promotional Agencies

**Forester & Warden**

- 1100 281 Forester & Warden

**Information Technology**

- 3550 118 Information Technology Team

**Purchasing**

- 3555 115 Purchasing and Disposition Team

**Revenue Recovery**

- 1100 114 Revenue Recovery Team

**Risk Management**

- 3520 359 Risk Management Administration
- 3523 353 Workers Compensation
- 3524 354 Liability
- 3525 355 Medical Plan
- 3526 356 Dental Plan
- 3527 357 Unemployment
- 3528 358 Purchased Insurance Premium

In addition, the following budget unit is no longer in use but is included in the summary table for prior years:

- 3555 116 Mailroom, through FY 2008-09

**Performance Measures**

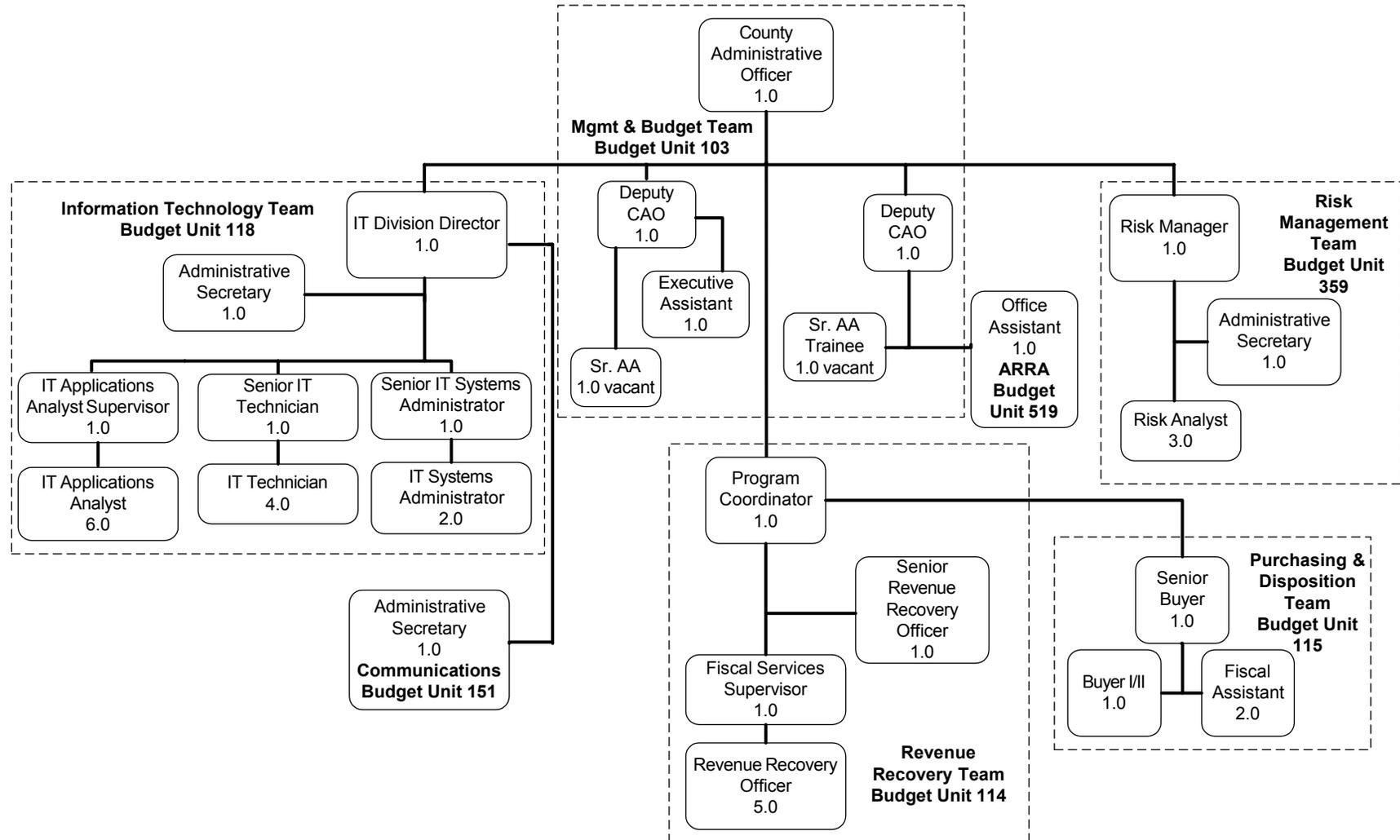
<i>1. Description of Performance Measure: Total Annual Revenue Recovery Collections</i>				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
\$4,380,443	\$4,640,100	\$4,850,993	\$4,800,000	\$4,900,000
<i>Describe why this measure is important and/or what it tells us about the performance of this department: Collection of past-due accounts benefits the state, Superior Court, County departments, and crime victims.</i>				

<i>2. Description of Performance Measure:</i> Restricted days of work for County employees, volunteers, and others covered by the County’s workers’ compensation policy.				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
632	376	1,504	1,500	1,500
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> Reducing the number of restricted days of work reflects a decrease in the severity of workers’ compensation claims.				
<b>3. Description of Performance Measure:</b> Number of days off for employees due to work-related injuries.				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
851	649	140	140	150
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> Reducing the number of days off due to work-related injuries reduces the total amount of temporary disability payments made and also reduces workers’ compensation premiums in future years.				
<b>4. Description of Performance Measure:</b> Number of liability claims filed.				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
106	122	64	71	90
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> A reduction in the number of claims filed reduces the County’s exposure for liability.				
<b>5. Description of Performance Measure:</b> Number of vision claims processed in a timely manner.				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
1,187	1,175	959	1,447	1,400
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> Timely processing of claims (typically, within one week) reduces the number of contacts with providers and employees on vision claims.				

<i>6. Description of Performance Measure: Number of telephone systems service requests (including installations, purchases, and repairs) processed.</i>				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
179	181	143	124	110
<i>Describe why this measure is important and/or what it tells us about the performance of this department: All departments submit requests to repair, purchase or install telephone systems.</i>				
<hr/>				
<i>7. Description of Performance Measure: Number of requests for radio system purchases and repairs.</i>				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
125	64	28	29	25
<i>Describe why this measure is important and/or what it tells us about the performance of this department: Many departments rely on a radio system to communicate with staff.</i>				
<hr/>				
<i>8. Description of Performance Measure: Number of backlogged calls for Information Technology services.</i>				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
336	388	482	636	648
<i>Describe why this measure is important and/or what it tells us about the performance of this department: Backlogged service requests can result in loss of productivity for the department reporting the problem to Information Technology. Reducing the backlog also lessens the potential of problems escalating while waiting for I.T. staff availability.</i>				
<hr/>				
<i>9. Description of Performance Measure: Number of backlogged Information Technology project requests.</i>				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
81	79	78	68	74
<i>Describe why this measure is important and/or what it tells us about the performance of this department: Projects are requested by departments in order to fulfill a need for new or improved technological solutions. This performance measurement indicates the timeliness of the implementation of these solutions.</i>				

10. <i>Description of Performance Measure:</i> Average time between delivery of equipment for staging at Information Technology and delivery to the ordering department.				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
1 week	1 week	1 week	1 week	2 weeks
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> Equipment deliveries are often the cornerstone for a productivity improvement at the department that has ordered the equipment. The benefit cannot be realized until the equipment is delivered to the department. I.T. aims to reduce the turnaround time while still maintaining the thoroughness and security of the staging of equipment.				
11. <i>Description of Performance Measure:</i> Number of days when one of the County’s four radio repeaters is inoperable.				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
5	115	4	3	3
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> Public safety requires that the County is able to communicate with law enforcement and public works staff during day-to-day activities and during emergencies. Reducing or eliminating the number of inoperable days improves departments’ ability to communicate with staff in unincorporated areas of the County.				
12. <i>Description of Performance Measure:</i> Number of purchase orders processed.				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
2,630	2,460	3,389	2,670	2,370
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> Purchase orders are the basis for purchases made through the County’s central Purchasing Division. Although purchase orders vary widely in complexity, tracking the number processed annually gives an indication of Purchasing’s workload. An increase indicates that purchases are occurring more rapidly, while a decrease may indicate new processes that increase efficiency, such as increased use of blanket orders or credit cards. Long term, it is anticipated that the number will fall as purchasing processes increase in efficiency.				

Organization Chart:



<b>3521 - Communications Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Charges for Services	\$0	\$0	\$110,214	\$112,434	\$106,572	\$106,572	(\$5,862)
Other Revenues	132,873	225,081	85,122	59,213	11,335	10,189	(49,024)
General Fund Contribution	8,013	0	6,600	17,936	17,936	19,082	1,146
<b>(To)/From Non-GF Fund Balance</b>	<b>0</b>	<b>(16,085)</b>	<b>0</b>	<b>(32,124)</b>	<b>0</b>	<b>0</b>	<b>32,124</b>
<b>Total Revenues</b>	<b>\$140,886</b>	<b>\$208,996</b>	<b>\$201,936</b>	<b>\$157,459</b>	<b>\$135,843</b>	<b>\$135,843</b>	<b>(\$21,616)</b>
<b>Expenditures</b>							
Salaries & Benefits	\$36,905	\$44,025	\$71,212	\$70,216	\$80,333	\$81,021	10,805
Supplies & Services	51,843	126,046	93,617	62,191	\$51,731	51,043	(11,148)
Other Charges	1,501	1,983	3,984	4,143	\$3,779	3,779	(364)
Fixed Assets	50,637	36,942	33,123	20,909	\$0	0	(20,909)
<b>Total Expenditures</b>	<b>\$140,886</b>	<b>\$208,996</b>	<b>\$201,936</b>	<b>\$157,459</b>	<b>\$135,843</b>	<b>\$135,843</b>	<b>(\$21,616)</b>
<hr/>							
Allocated Positions	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.75	0.75	0.75	0.00
<b>Total Staffing</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>0.00</b>

## **Purpose**

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

## **CAO Recommendations**

The Communications budget proposal includes reductions in services and supplies, primary equipment purchases and maintenance. These reductions were passed on to departments through reduced communications charges for FY 2010-11.

## **Board Adopted**

The Board adopted this budget as recommended by the CAO.

## **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.

## **2009-10 Accomplishments**

1. Began FCC license narrow banding conversion process.

2. Installed new Voice over IP (VoIP) a telephone system in the Courthouse.
3. Developed bar coding system for radio inventory tracking.
4. Initiated necessary upgrades to Rogers Peak radio repeater system.

## **2010-11 Objectives**

1. To examine the state of the radio and telephone capitalization funds and the charges for communications services and make appropriate changes.
2. To document radio frequency infrastructure and inventory radio sites plus handheld and mobile radio devices.
3. To correct or replace primary 2Ghz microwave link between County Courthouse and Pierce Mountain.
4. To develop enhanced call logging procedures for radio and telephone trouble calls.
5. To maintain and enhance radio sites as appropriate.

<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Taxes	\$0	\$13,226	\$50,000	\$50,000	\$50,000	\$50,000	\$0
Charges for Services	67,168	105,790	0	0	0	0	0
Other Revenues	86	570	8,950	593	0	0	(593)
<b>General Fund Support</b>	<b>1,673,166</b>	<b>608,240</b>	<b>604,070</b>	<b>731,791</b>	<b>814,096</b>	<b>709,071</b>	<b>(22,720)</b>
Total Revenues	\$1,740,420	\$727,826	\$663,020	\$782,384	\$864,096	\$759,071	(\$23,313)
<b>Expenditures</b>							
Salaries & Benefits	\$572,805	\$549,156	\$527,796	\$580,222	\$676,201	\$585,796	5,574
Supplies & Services	1,156,857	144,909	91,204	166,334	159,408	144,788	(21,546)
Other Charges	9,073	33,761	41,399	35,828	28,487	28,487	(7,341)
Fixed Assets	1,685	0	2,621	0	0	0	0
Total Expenditures	\$1,740,420	\$727,826	\$663,020	\$782,384	\$864,096	\$759,071	(\$23,313)
<hr/>							
Allocated Positions	5.00	5.00	6.00	6.00	6.00	6.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.50	0.00	0.00
<b>Total Staffing</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.50</b>	<b>6.00</b>	<b>0.00</b>

## **Purpose**

The County Administrative Office (CAO) provides leadership and guidance in the implementation of the policies of the Board of Supervisors. The CAO analyzes issues and makes recommendations to the Board regarding the administration and operation of County departments and programs. The CAO coordinates and oversees the County budget and monitors the use of financial and human resources.

## **CAO Recommendations**

The recommended reduction for the General Fund contribution to the County Administrative Office is 15% net of increased salary and benefit expenses. The County Administrative Office proposes to meet the 15% reduction by holding two positions vacant, under filling two Assistant CAO positions with Deputies, eliminating extra help, and furloughs by CAO and Deputies. Service and supply accounts are also being reduced by 20%.

The impacts of the reductions will be delay in updating policies, contract negotiations and less staff time spent providing support and guidance to departments. Work flow and project deadlines will also be impacted.

## **Board Adopted**

The Board adopted this budget as recommended by the CAO.

## **Program Discussion**

Consistent with commitments made in prior years, the CAO will continue to work towards the following goals:

- Protect local sources of revenue and strive for optimal long-term fiscal stability.
- Encourage implementation of accounting controls and continue to improve procedures to stabilize and enhance the budget process.
- Engage in long-term planning and strategic efforts to improve County policies and procedures.
- Continue to foster and promote teamwork within the County.

## **2009-10 Accomplishments**

1. Began implementation of the IFAS Position Budgeting and Human Resource modules.
2. Completed a County credit card policy.
3. Completed a draft of the purchasing policy.
4. Prepared a balanced budget for FY 2010-11.
5. Renegotiated contracts with the Humboldt County Convention and Visitor's Bureau.

**2010-11 Objectives**

1. To complete implementation of the IFAS Position Budgeting and Human Resource modules.
2. To finalize the purchasing policy.
3. To work with departments to identify areas of consolidation, restructuring and other long-term

budgetary solutions that will provide for the preparation of a balanced budget for FY 2011-12.

4. To complete Memorandum of Understanding with the Superior Court.
5. To enhance the budget process through improved utilization of the IFAS Budgeting module.



<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
<b>General Fund Support</b>	180,896	191,090	240,210	203,552	199,481	192,964	(10,588)
Total Revenues	\$180,896	\$191,090	\$240,210	\$203,552	\$199,481	\$192,964	(\$10,588)
<b>Expenditures</b>							
Other Charges	180,896	191,090	240,210	203,552	\$199,481	192,964	(10,588)
Total Expenditures	\$180,896	\$191,090	\$240,210	\$203,552	\$199,481	\$192,964	(\$10,588)
<hr/>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Staffing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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 Humboldt Film & Digital Media Commission (HFDMC) to promote Humboldt County as a location for film and digital media production work.

**CAO Recommendations**

The recommended reduction in the Economic Development Promotion General Fund allocation is 15% of the dedicated 20%. This represents 17% of the prior year’s TOT revenue, with HFDMC receiving 3.4% and HCCVB 13.6%.

Expenses in this budget unit are based on TOT receipts in FY 2008-09. TOT revenues increased by \$4,231 or .4% from FY 2007-08 to FY 2008-09.

**Program Discussion**

In July 2005, the County entered into an agreement to dedicate 20% of the prior year’s annual TOT revenue to the HCCVB. In return, the HCCVB prepares a unified countywide marketing plan for promoting Humboldt County and subcontracts with other tourism and film promotion agencies as part of that overall marketing effort. The goal is to invest in the County’s tourism economy, as identified in the County’s *Prosperity!* strategy.

In FY 2007-08 the HFDMC, formerly a part of HCCVB, was split off into a separate organization. Both HFDMC and HCCVB receive a portion of the County’s annual TOT. In FY 2009-10, due to budget reductions the allocation was 18% of the prior year’s actual TOT revenue. The HCCVB received 14.4 percent of the TOT and HFDMC received 3.6 percent.

The FY 2010-11 budget is based on actual TOT received in FY 2008-09 which was \$1,135,079.



<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Other Revenues	\$60,418	\$111,134	\$120,722	\$237,021	\$157,919	\$157,919	(\$79,102)
<b>General Fund Support</b>	0	0	26,214	0	45,336	43,011	43,011
Total Revenues	\$60,418	\$111,134	\$146,936	\$237,021	\$203,255	\$200,930	(\$36,091)
<b>Expenditures</b>							
Supplies & Services	\$60,418	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	0	111,134	146,936	237,021	\$203,255	200,930	(36,091)
Total Expenditures	\$60,418	\$111,134	\$146,936	\$237,021	\$203,255	\$200,930	(\$36,091)
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Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Staffing</b>	0.00	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.

## **CAO Recommendations**

The budget includes a 7.5% reduction in the General Fund contribution. The General Fund contribution is based on actual dispatch services provided. Meeting the 7.5% reduction will be dependent upon the utilization of dispatch services. A 15% reduction is not recommended based on current year invoices coming in at target budget.

This year, the recommended budget increases expenditures as a result of charging the Forester Warden budget unit with \$364 in A-87 charges for FY 2010-11.

## **Board Adopted**

The Board adopted this budget as recommended by the CAO.

## **Program Discussion**

Rates for providing fire suppression services in Trinidad and cooperative fire dispatch services are calculated by the California Department of Forestry and Fire Protection (Cal FIRE, formerly CDF).

Several years ago, the citizens residing in CSA#4 voted to increase their fire assessments to pay for increasing Cal FIRE personnel costs. It was understood that fire assessments were supposed to decrease in FY 2006-07 as new State labor agreements would be going into effect that would allow Cal FIRE to decrease its costs of providing fire service. Despite these efforts costs have continued to increase.

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. 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.

<b>3350 - Information Technology</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>Increase/</b>
<b>Fund</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Request</b>	<b>Adopted</b>	<b>(Decrease)</b>
<b>Revenues</b>							
Charges for Services	\$0	\$0	\$0	\$2,713,391	\$2,559,355	\$2,559,355	(\$154,036)
Other Revenues	131,839	23,840	60,443	2	0	0	(2)
(To)/From Non-GF Fund Balance	(236,522)	70,334	(22,781)	206,888	0	0	(206,888)
<b>Total Revenues</b>	<b>(\$104,683)</b>	<b>\$94,174</b>	<b>\$37,662</b>	<b>\$2,920,281</b>	<b>\$2,559,355</b>	<b>\$2,559,355</b>	<b>(\$360,926)</b>
<b>Expenditures</b>							
Operating Rev & Contribution	(\$1,936,848)	(\$1,863,589)	(\$2,617,890)	\$0	\$0	\$0	\$0
Salaries & Benefits	1,203,280	1,293,891	1,420,100	1,431,323	1,333,337	1,339,159	(92,164)
Supplies & Services	420,494	563,998	1,013,670	1,123,138	1,110,122	1,104,300	(18,838)
Other Charges	52,294	31,285	163,802	288,417	58,559	58,559	(229,858)
Fixed Assets	156,097	68,589	57,980	77,403	57,337	57,337	(20,066)
<b>Total Expenditures</b>	<b>(\$104,683)</b>	<b>\$94,174</b>	<b>\$37,662</b>	<b>\$2,920,281</b>	<b>\$2,559,355</b>	<b>\$2,559,355</b>	<b>(\$360,926)</b>
<hr/>							
Allocated Positions	17.00	18.00	18.00	18.00	18.00	18.00	0.00
Temporary (FTE)	0.00	0.10	0.00	0.25	1.00	1.00	0.75
<b>Total Staffing</b>	<b>17.00</b>	<b>18.10</b>	<b>18.00</b>	<b>18.25</b>	<b>19.00</b>	<b>19.00</b>	<b>0.75</b>

## **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.

## **CAO Recommendations**

The recommended budget for Information Technology is \$2,559,355, a decrease of \$190,710 or 7% from FY 2009-10. The reduction is the result of two positions being held vacant as well as reductions in services and supplies. These reductions will be passed on to County departments through decreased Information Technology service charges.

## **Board Adopted**

The Board adopted this budget as recommended by the CAO.

## **Program Discussion**

Information Technology 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. Information Technology

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.

## **2009-10 Accomplishments**

1. Completed installation of multiple secure wireless networking sites.
2. Completed the installation of the fiber optic network and Cisco based hardware. Also converted to the new platform.
3. Completed the installation of the Voice over IP (VoIP) environment and completed integration with the county network infrastructure.
4. Completed the upgrade to the new IFAS software platform.
5. Began developing endpoint security for county network access points.

## **2010-11 Objectives**

1. To upgrade IFAS software platform to include the browser based Human Resource and Position Budgeting software modules.

2. To migrate off decade-old Windows 2000 based platform to newer Windows 2008 environment.
3. To migrate off decade-old e-mail environment to newer Exchange Server 2010 environment.
4. To develop new web software platform that is easy to use and maintain.
5. To develop comprehensive security program for county IT environment.



<b>3555 - Central Service ISF</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Charges for Services	\$0	\$222,184	\$246,333	\$281,645	\$216,189	\$216,189	(\$65,456)
Other Revenues	9,232	8,201	6,231	29,054	105,061	105,061	76,007
General Fund Contribution	191,797	0	0	0	0	0	0
<b>(To)/From Non-GF Fund Balance</b>	<b>191,797</b>	<b>(29,348)</b>	<b>30,894</b>	<b>(54,877)</b>	<b>0</b>	<b>0</b>	<b>54,877</b>
Total Revenues	\$392,826	\$201,037	\$283,458	\$255,822	\$321,250	\$321,250	\$65,428
<b>Expenditures</b>							
Salaries & Benefits	\$143,138	\$172,313	\$199,564	\$187,280	\$218,598	\$218,598	\$31,318
Supplies & Services	54,427	21,872	58,503	31,023	49,725	49,725	18,702
Other Charges	3,464	2,605	22,891	37,519	52,927	52,927	15,408
Fixed Assets	0	4,247	2,500	0	0	0	0
Total Expenditures	\$201,029	\$201,037	\$283,458	\$255,822	\$321,250	\$321,250	\$65,428
Allocated Positions	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Staffing</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>

## **Purpose**

Pursuant to § 245-1 *et seq.* of the Humboldt County Code, the Purchasing and Disposition Team procures, rents and/or leases materials, supplies, and equipment as needed by departments. Purchasing negotiates with contractors for limited services at the best possible price. Purchasing facilitates the reuse of office furniture and equipment before selling or disposing of unusable materials. Purchasing focuses on volume buying, product standardization, creating vendor competition, evaluating vendor performance, and overall procurement coordination.

The Purchasing budget unit was in the General Fund through FY 2006-07. For FY 2007-08, this budget was moved into the Central Services Internal Service Fund, with departments charged according to their usage of Purchasing services.

## **CAO Recommendations**

Purchasing is proposing to utilize \$99,561 in fund balance to decrease central service charges for departments in FY 2010-11. In FY 2009-10 Purchasing received a payment in the amount of \$40,647 from the Courts as a result of reconciled Mailroom charges.

## **Board Adopted**

The Board adopted this budget as recommended by the CAO.

## **Program Discussion**

The Purchasing & Disposition Team of the County Administrative Office provides internal services to County departments that include procurement, processing of accounts payable, surplus property services, and minimal Mailroom functions.

## **2009-10 Accomplishments**

1. Amended policy on the use of computer disposal funds to include disposal of other surplus and hazardous waste items.
2. Completed implementation of IFAS-i receiving training for remaining County departments.
3. Implemented CAL Card credit card program and began monitoring usage; added provisions for reporting use tax.
4. Began review of accounts payable procedures by updating current procedures and restructuring job duties between Buyer and Fiscal Assistant; began cross-training with Buyer on key fiscal duties.
5. Continued research and purchase of recycled-content products, such as eco-friendly walkway preparations, and other energy-efficient purchases and services that can be incorporated into our overall purchasing practices.

**2010-11 Objectives**

1. To complete purchasing procedures; to develop a vendor registration component and post on the Purchasing internet page.
2. To begin departmental training on purchasing requisition input into IFAS by starting with DHHS.
3. To increase the team's knowledge of available commodity contracts through various State and Federal

- buying groups and utilize contracts whenever feasible to reduce the time spent on bidding routine commodities.
4. To provide potential cardholders with comprehensive tools and training to properly and effectively use the CAL Card credit card program.
5. To monitor credit card program to maximize benefits and mitigate any inappropriate usage.



<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Fines, Forfeits & Penalties	\$109,253	\$123,211	\$0	\$0	\$0	\$0	\$0
Other Gov't Agencies	22,793	36,677	28,644	25,733	29,000	29,000	3,267
Charges for Services	416,889	418,417	650,952	684,094	721,000	721,000	36,906
Other Revenues	3,491	1,963	3,963	5,669	4,000	4,000	(1,669)
<b>General Fund Support</b>	<b>(116,538)</b>	<b>(131,421)</b>	<b>(122,811)</b>	<b>(111,653)</b>	<b>(33,743)</b>	<b>(33,743)</b>	<b>77,910</b>
<b>Total Revenues</b>	<b>\$435,888</b>	<b>\$448,847</b>	<b>\$560,748</b>	<b>\$603,843</b>	<b>\$720,257</b>	<b>\$720,257</b>	<b>\$116,414</b>
<b>Expenditures</b>							
Salaries & Benefits	\$279,848	\$294,222	\$373,093	\$422,004	\$506,688	\$506,688	\$84,684
Supplies & Services	122,003	116,221	164,932	155,740	164,796	164,796	9,056
Other Charges	34,037	38,404	22,723	26,099	48,773	48,773	22,674
<b>Total Expenditures</b>	<b>\$435,888</b>	<b>\$448,847</b>	<b>\$560,748</b>	<b>\$603,843</b>	<b>\$720,257</b>	<b>\$720,257</b>	<b>\$116,414</b>
<hr/>							
Allocated Positions	7.00	8.00	8.00	8.00	9.00	9.00	1.00
Temporary (FTE)	0.09	1.00	0.09	1.00	0.90	0.90	(0.10)
<b>Total Staffing</b>	<b>7.09</b>	<b>9.00</b>	<b>8.09</b>	<b>9.00</b>	<b>9.90</b>	<b>9.90</b>	<b>0.90</b>

## **Purpose**

Under the provisions of Penal Code 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.

## **CAO Recommendations**

In previous years Revenue Recovery has made a positive contribution to the General Fund by over \$100,000 in unbudgeted revenue on an annual basis. This year, the budget increases expenditures as a result of charging Revenue Recovery for \$27,646 in A-87 charges for FY 2010-11. Therefore, the contribution to the General Fund is \$58,389.

Revenue Recovery is proposing to add a 1.0 FTE Revenue Recovery Officer I/II at a cost of approximately \$47,000. The additional cost of this position is offset by revenue generated through increased collection efforts. The Courts transition from CRIMES to SUSTAIN has created a significant impact on the amount of time it takes to locate and enter new accounts. The Court's will now send Revenue Recovery their Failure to Appear (FTA) accounts. This will increase new accounts by approximately 800 accounts a month to 2,009 accounts per month. This is a significant increase from the three year average of 957 accounts a month.

## **Board Adopted**

The Board adopted this budget as recommended by the CAO.

## **Program Discussion**

Revenue Recovery's primary function of collecting delinquent court-ordered fines, fees and victim restitution comprises approximately 83% of its business. The remaining 17% 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 collection program (FTB-COD), as well as an outside collection agency. Other collection tools include 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 in the community. In addition, a portion of the collections is distributed to the State of California as required by various laws. 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 1463.007. This

allows a cost of collection offset, which is the primary means of funding the efforts of the Revenue Recovery Division.

collections and better case management of court-ordered debt and County Fees.

## **2009-10 Accomplishments**

1. Researched alternate methods of locating victim information for the disbursement of victim restitution payments.
2. Obtained access to the Court's SUSTAIN software system for better coordination of information between the Court and Revenue Recovery.
3. Worked with the Court to develop and streamline a standard process for receiving delinquent accounts.
4. Determined the interface cost of the Court's SUSTAIN system and Revenue Recovery's CUBS collection system to enhance a more efficient distribution and information transfer with the Court.
5. Enhanced the use of the CUBS software program to create new tools and data to assist in increased

## **2010-11 Objectives**

1. To make the best use of available staff and technology by automating functions where possible.
2. To continue to coordinate with other county agencies to make the exchange of information more efficient.
3. To continue to work with the Court to streamline communication and simplify the exchange of necessary information.
4. To seek out innovative collection tools to enhance court ordered debt collections and collections of county fees.
5. To increase outreach efforts to educate other county agencies about the services Revenue Recovery provides.

**Risk Management Summary**

Phillip Smith-Hanes, County Administrative Officer

<b>Risk Management Summary</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Use of Money & Property	\$171,897	\$146,191	\$116,012	\$98,045	\$40,000	\$40,000	(\$58,045)
Charges for Services	0	0	19,803,293	20,464,991	24,756,326	24,732,326	4,267,335
Other Revenues	96,436	37	1,289,841	311,559	1,746,561	1,770,561	1,459,002
Trust Fund Revenues	450	2,000	0	0	0	0	0
<b>(To)/From Non-GF Fund Balance</b>	<b>(736,821)</b>	<b>(50,457)</b>	<b>(2,047,149)</b>	<b>499,403</b>	<b>(511,740)</b>	<b>(511,740)</b>	<b>(1,011,143)</b>
<b>Total Revenues</b>	<b>(\$468,038)</b>	<b>\$97,771</b>	<b>\$19,161,997</b>	<b>\$21,373,998</b>	<b>\$26,031,147</b>	<b>\$26,031,147</b>	<b>\$4,657,149</b>
<b>Expenditures</b>							
Salaries & Benefits	\$306,096	\$328,118	\$427,823	\$460,202	\$487,531	\$487,531	\$27,329
Supplies & Services	21,562	38,989	30,983	29,570	20,513	44,513	14,943
Other Charges	144,129	84,892	163,524	27,147	78,729	78,729	51,582
Fixed Assets	1,351	68,721	0	0	0	0	0
Purchased Insurance Premiums	723,986	817,542	777,196	767,577	782,373	782,373	14,796
Self-Insurance Expenses	19,254,460	20,757,334	20,861,525	20,089,769	24,662,001	24,638,001	4,548,232
Operating Rev & Contribution	(20,919,622)	(21,997,825)	(3,099,054)	(267)	0	0	267
<b>Total Expenditures</b>	<b>(\$468,038)</b>	<b>\$97,771</b>	<b>\$19,161,997</b>	<b>\$21,373,998</b>	<b>\$26,031,147</b>	<b>\$26,031,147</b>	<b>\$4,657,149</b>
<hr/>							
Allocated Positions	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Staffing</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>

**Purpose**

Risk Management is a Team of the County Administrative Office. Its function includes identification, analysis and treatment of the County’s exposures to loss; safety and loss control programs; and administration of all employee benefit programs, self insured and premium based. Risk Management is responsible for claims administration of the self-insured liability programs and supervising the County’s third-party administrator for primary workers’ compensation.

Risk Management is 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. Risk Management also coordinates claims involving the airports, medical malpractice, faithful performance and crime bond, watercraft, boiler and machinery, and special insurance programs. The Division subrogates to recover the costs for damage to County vehicles, equipment, and property caused by a third party. Risk Management 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. Risk Management provides, develops and monitors State and Federal required training programs as well as employee leadership academies and skill level improvement workshops.

The Risk Management program includes the following budget units:

- 3520 359 Risk Management Administration
- 3523 353 Workers’ Compensation
- 3524 354 Liability
- 3525 355 Medical Plan
- 3526 356 Dental Plan
- 3527 357 Unemployment
- 3528 358 Purchased Insurance Premium

**CAO Recommendations**

The budget for FY 2010-11 Risk Management budget grouping includes \$885,617 in reduced expenditures, which are in turn passed onto departments. These reductions were achieved on the successes of loss prevention programs. The FY 2010-11 budget is based on premium estimates, loss history and payroll and use of fund balances. The use of \$885,617 in fund balance made it possible to reduce the insurance costs to most departments. The methodology of using fund balances to lower budget costs is not a sustainable technique to continue to lower costs to departments in future fiscal years.

The budget also includes a new expenditure. In order to help achieve a 15% reduction in the Board of Supervisors budget unit, Risk Management will be paying for the California State Association of Counties (CSAC) membership. This membership costs \$24,000. In order to pay for the membership County trainings will be reduced by \$24,000.

**Board Adopted**

The Board adopted this budget as recommended by the CAO.

**Program Discussion**

Risk Management administers the County’s self-insured and premium based benefits, vision, dental, life insurance, voluntary insurance, health insurance, unemployment benefits and liability claims. Risk Management also works with the County’s third-party administrator for the workers’ compensation program. Risk Management provides training workshops to County employees on safety, discrimination, ethics State and Federally required training and, defensive driving, and disaster compliance with National Incident Management Systems and Standardized Emergency Management Systems. Risk Management develops and provides academy training to enhance the leadership skills for County managers and supervisors. Risk Management consults with departments in regards to safety and health issues, and assists 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.

**3520-359 Risk Management Administration**

The Risk Management Program is a “closed-end” appropriation budget. All costs associated with Risk

Management budgets are cost allocated to appropriate County departments as an expense.

The budget for FY 2010-11 is \$591,901 an increase of \$93,340, or 19%, from FY 2009-10. This increase can be attributed to increases in salary and benefit costs and overhead charges. In order to offset these increases \$58,282 in fund balance is budgeted.

**3523 353 Workers’ Compensation**

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

The budget for FY 2010-11 is \$3,747,162 a decrease of \$319,491, or 8%, from FY 2009-10.

**3520 354 Liability**

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 budget for FY 2010-11 is \$1,375,650 a decrease of \$197,608, or 13%, from FY 2009-10. Fund balance revenue in the amount of \$577,555 has been budgeted to offset increased premium costs.

**3525 355 Medical Plan**

This budget provides funding for health plan costs, self-insured vision benefits, flu shots and the Employee Assistance Program.

The budget for FY 2010-11 is \$16,199,633 a decrease of \$21,032.

**3526-356 Dental Plan**

This budget provides funding for the County’s self-insured dental expense and administration.

The budget for FY 2010-11 is \$1,385,963 a decrease of \$31,429, or 2%, from FY 2009-10.

**3527-357 Unemployment**

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

The budget for FY 2010-11 is \$344,014 an increase of \$68,405, or 25%, from FY 2009-10. Fund balance revenue in the amount of \$91,295 has been budgeted.

**3528-358 Purchased Insurance Premiums**

This budget provides funding to procure property, medical malpractice, life insurance, airport, crime bond and other special miscellaneous coverages. This budget also funds the

construction costs for the Sign Shop fire loss and the 1/19/10 Earthquake Damage repairs.

On January 9, 2010 a 6.5 magnitude earthquake struck Humboldt County which resulted in damages to County-owned buildings. To expedite building repairs, \$1,000,000 in fund balance was budgeted. The County anticipates receiving 75% of earthquake related costs from the State.

The budget for FY 2010-11 is \$2,386,824 a decrease of \$149,691, or 6%, from FY 2009-10.

**2009-10 Accomplishments**

1. Developed the basic skills workshops to work in sequence with the Supervisor Academy and Loretta Nickolaus Management Academy and provided quality and substantive training to the employees of Humboldt County.
2. Continued to monitor and evaluate County insurance coverage to assure appropriate coverage and continued to implement loss prevention programs to help reduce premiums.
3. Centralized all County employee benefits in Risk Management to provide a single point of contact for the employees, providers and support to County Departments.

**2010-11 Objectives**

1. To work with County Counsel and CSAC-EIA to provide contract workshops to educate the departments as to the structure and appropriate contractual language and risk analysis. And to provide a standardized contract format for all County contracts and agreements.
2. To improve, simplify and update all Risk Management policies and install them on line both on the Intranet and the loss prevention platform “Target Safety”.
3. To implement an insurance certificate tracking program to assure current certificates and bonds are in place for all County contracts.
4. To assist in the development of a long term plan to fulfill the goals and financial adjustments necessary to comply with the National Health Care Reform Act.
5. To continue to work with County Departments in providing a safe and healthy workplace for County employees.





<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Charges for Services	\$142,087	\$579,929	\$746,313	\$945,504	\$747,000	\$747,000	(\$198,504)
<b>General Fund Support</b>	<b>1,391,908</b>	<b>1,551,527</b>	<b>1,427,078</b>	<b>1,269,421</b>	<b>1,763,441</b>	<b>1,591,619</b>	<b>322,198</b>
Total Revenues	\$1,533,995	\$2,131,456	\$2,173,391	\$2,214,925	\$2,510,441	\$2,338,619	\$123,694
<b>Expenditures</b>							
Salaries & Benefits	\$1,780,717	\$1,911,113	\$1,992,672	\$1,983,702	\$2,286,240	\$2,114,418	130,716
Supplies & Services	99,726	149,958	139,645	190,690	185,941	185,941	(4,749)
Other Charges	25,436	25,217	41,074	40,533	38,260	38,260	(2,273)
Fixed Assets	12,135	45,168	0	0	0	0	0
Expense Transfer	(384,019)	0	0	0	0	0	0
Total Expenditures	\$1,533,995	\$2,131,456	\$2,173,391	\$2,214,925	\$2,510,441	\$2,338,619	\$123,694
<hr/>							
Allocated Positions	18.00	21.00	21.00	21.00	21.00	21.00	0.00
Temporary (FTE)	1.12	1.12	1.12	1.00	0.95	0.75	(0.25)
<b>Total Staffing</b>	<b>19.12</b>	<b>22.12</b>	<b>22.12</b>	<b>22.00</b>	<b>21.95</b>	<b>21.75</b>	<b>(0.25)</b>

## **Purpose**

Government Code §§ 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 mission of the Office of the County Counsel is to provide the highest quality of legal services to our clients and to assist the County in carrying out mandated and discretionary functions relating to health, safety and welfare of County residents. Advisory and some litigation services are furnished to the County departments, boards and agencies in a manner that is cost effective and promotes excellence in delivery of governmental services to the public, without sacrifice of principles.

## **CAO Recommendations**

The recommended reduction in County Counsel’s General Fund contribution net of increased salary and benefit costs is 12%. In order to meet the recommended budget reductions for FY 2010-11, four positions in the office will be held vacant. Those positions are: 1.0 FTE Senior Legal Secretary, 1.0 FTE

Legal Secretary I, 1.0 FTE Code Enforcement Investigator and 1.0 FTE Child Welfare Services Investigator. Voluntary furloughs and reductions to service and supplies were also used to achieve the reduction. A 15% reduction would have required the elimination of filled positions and as such was not recommended.

The reductions will leave little flexibility to increase attorney time as case loads continue to grow, which will result in delays for attorney review on projects with low priority. Reductions will result in a very lean support staff in terms of legal secretaries and investigators, significantly leaving only one code enforcement investigator position filled, when the work load easily requires two investigators.

## **Board Adopted**

Revenue was reduced by \$20,000 in the adopted budget due to the elimination of a proposed transfer from the Code Enforcement Trust. Expenditure appropriations were adopted as recommended by the CAO.

## **Program Discussion**

The County Counsel’s Office is structured around three units:

- The **General Services Unit** provides 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.

- The **Child Welfare Services Unit** provides legal services to Child Welfare Services from the trial court to the appellate court level.
- The **Code Enforcement Unit** performs 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.

## **2009-10 Accomplishments**

1. Litigated successfully on behalf of the County in the California Court of Appeal, First Appellate District, which resulted in many favorable decisions in juvenile dependency cases.
2. Participated in the local Beyond the Bench and the foster youth education conferences with attorney presentation and training.
3. Revised Findings & Orders template for juvenile court hearings to ensure compliance with federal funding requirements.
4. Assisted in Court Appointed Special Advocate (CASA) training.
5. Assisted in junk vehicle amnesty programs via the Code Enforcement Unit tagging and processing more than 500 junk cars.

**2010-11 Objectives**

1. To expand training to our clients to keep them up-to-date on the current law.
2. To continue to update the Index to the County Code.
3. To continue to write procedure manuals for the secretarial and support staff.
4. To provide prompt and effective assistance in negotiation and drafting of contracts and other legal documents.

5. To provide assertive representation in non-criminal litigation and administrative hearings.

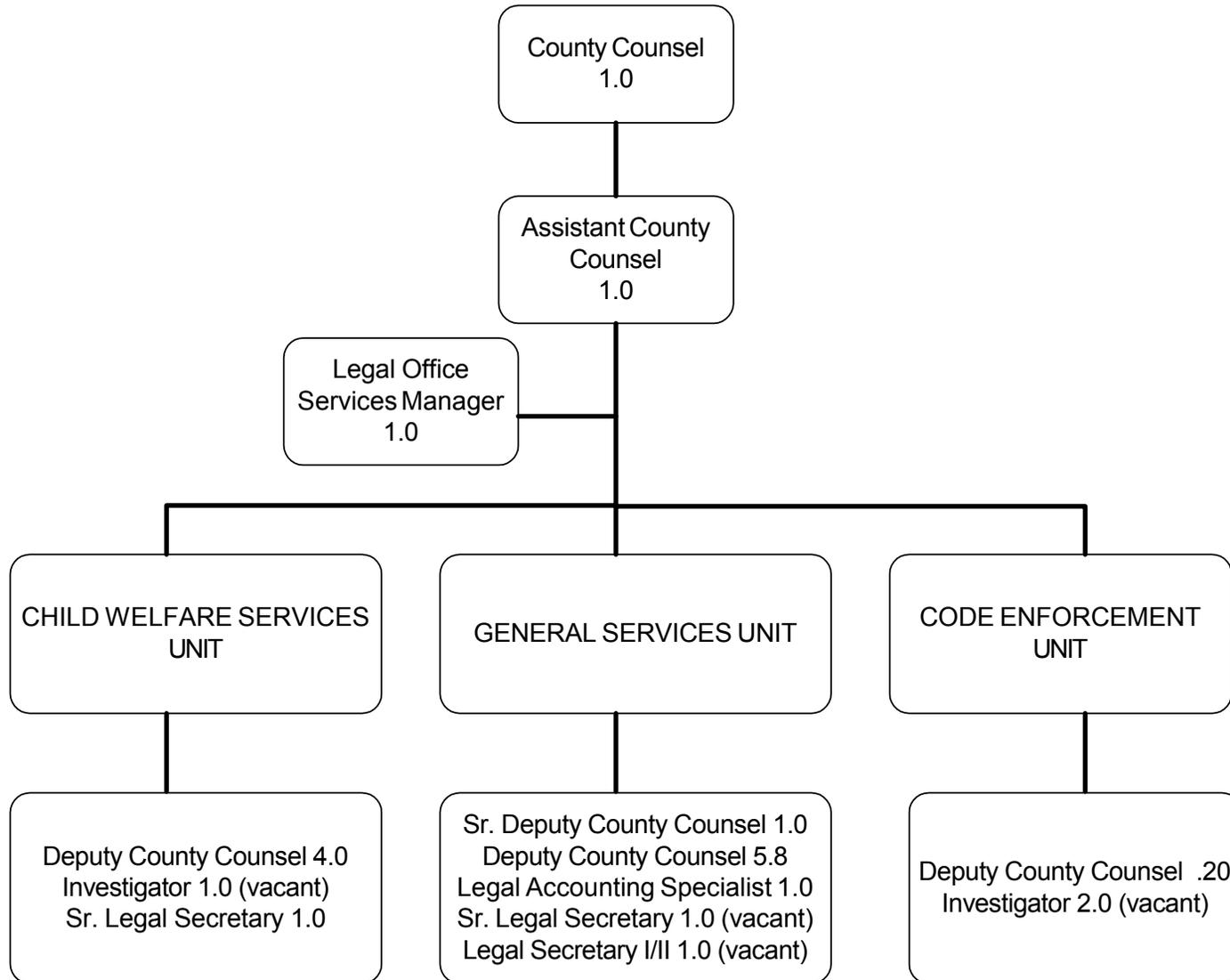
**Goals**

1. To adhere to a high standard of professional competence and ethics.
2. To interpret the law fairly based on plain meaning of laws and the rule of reason.
3. To be proactive and innovative in our delivery of services to our clients.

**Performance Measures**

1. <i>Description of Performance Measure: Percentage of matters and legal documents completed within the required time frames.</i>				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
100%	100%	100%	100%	100%
<i>Describe why this measure is important and/or what it tells us about the performance of this department: The timeliness of the delivery of legal services is essential for success.</i>				
2. <i>Description of Performance Measure: Percentage of cases on appeal where County position was overturned.</i>				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Projected</i>	<i>FY 2010-11 Estimate</i>
0%	0%	1%	0%	0%
<i>Describe why this measure is important and/or what it tells us about the performance of this department: The County does not appeal cases frivolously and a loss at the appellate level will have an effect on the delivery of services at the County level.</i>				

Organization Chart:





**Certificates of Participation-Payments (1100 190) Phillip Smith-Hanes, County Administrative Officer**

<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Other Gov't Agencies	\$290,359	\$268,183	\$277,005	\$270,758	\$273,054	\$273,054	\$2,296
<b>General Fund Support</b>	<b>1,134,844</b>	<b>1,121,329</b>	<b>1,073,298</b>	<b>1,192,797</b>	<b>1,186,946</b>	<b>1,186,946</b>	<b>(5,851)</b>
Total Revenues	\$1,425,203	\$1,389,512	\$1,350,303	\$1,463,555	\$1,460,000	\$1,460,000	(\$3,555)
<b>Expenditures</b>							
Other Charges	\$1,425,203	\$1,389,512	\$1,350,303	\$1,463,555	\$1,460,000	\$1,460,000	(\$3,555)
Total Expenditures	\$1,425,203	\$1,389,512	\$1,350,303	\$1,463,555	\$1,460,000	\$1,460,000	(\$3,555)
<hr/>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Staffing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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, and the Animal Shelter.

**CAO Recommendations**

The budget was held flat for Proposition 172 (public safety sales tax) revenues, which are used to pay a portion of the Jail COP. The amount of the COP payments went down slightly due to the effect of low interest rates on the Animal Shelter payments which are based on a variable rate.

**Certificates of Participation-Payments (1100 190) Phillip Smith-Hanes, County Administrative Officer**

**Board Adopted**

The Board adopted this budget as recommended by the CAO.

**Program Discussion**

This budget funds long-term debt payments on the County’s capital improvement projects. The recommended budget of \$1,460,000 includes funding in the following amounts:

- \$417,812      1994 Jail Phase I Project
- \$219,000      2004 Animal Shelter Project
- \$277,920      1996 Jail Phase II Public Safety Project
- \$204,396      1996 Jail Phase II Project
- \$167,638      1996 Jail Phase I Project
- \$105,562      1994 Library Project
- \$67,673      1996 Regional Juvenile Center Project

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 \$75,861 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, \$273,054, is paid from sales taxes dedicated to public safety purposes.

This entire debt was refinanced in FY 2002-03 to take advantage of lower interest rates, resulting in savings of approximately \$166,000 annually.

The 2004 COP financed construction of the Animal Care Shelter Facility in McKinleyville. This is a variable rate debt service and staff is investigating the potential to refinance while interest rates are low to lock in a lower payment.

**Contingency Reserve (1100 990)**

Phillip Smith-Hanes, County Administrative Officer

<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
<b>General Fund Support</b>	\$0	\$0	\$0	\$0	\$1,000,000	\$893,785	\$893,785
Total Revenues	\$0	\$0	\$0	\$0	\$1,000,000	\$893,785	\$893,785
<b>Expenditures</b>							
Supplies & Services	\$0	\$0	\$0	\$0	\$1,000,000	\$893,785	\$893,785
Total Expenditures	\$0	\$0	\$0	\$0	\$1,000,000	\$893,785	\$893,785
<hr/>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Staffing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Purpose**

The General Fund Contingency Reserve budget provides funds to meet unforeseen expenditures in countywide operating budgets.

**CAO Recommendations**

A Contingency Reserve of \$920,000 is being recommended based on other funding needs in the General Fund. This is almost a 25% reduction from the previous year.

**Board Adopted**

The Board adopted this budget with a reduction of \$26,215. This was due to Board directed increases in the Cooperative Extension, Grand Jury and Office of Emergency Services budgets.

**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% 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 contingency amount for FY 2010-11 represents .97% of the General Fund revenues. The adopted \$893,785 contingency reserve is far less than the 6% recommended in the Board policy on Contingencies and Reserves. In order to compensate for the current economic downturn and resulting decreased revenues the contingency reserve cannot be maintained at previous levels. While .97% is a very low contingency percentage, past practice in Humboldt County has provided contingency amounts of less than \$1 million during periods of fiscal distress.



<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Other Gov't'l Agencies	\$0	\$84,512	\$194,752	\$191,144	\$179,300	\$169,550	(\$21,594)
Other Revenues	29,706	33,928	0	0	0	0	0
<b>General Fund Support</b>	<b>5,275,912</b>	<b>6,141,772</b>	<b>6,349,764</b>	<b>4,981,116</b>	<b>4,694,622</b>	<b>4,697,448</b>	<b>(283,668)</b>
Total Revenues	\$5,305,618	\$6,260,212	\$6,544,516	\$5,172,260	\$4,873,922	\$4,866,998	(\$305,262)
<b>Expenditures</b>							
Other Charges	5,305,618	6,260,212	6,544,516	5,172,260	4,873,922	4,866,998	(305,262)
Total Expenditures	\$5,305,618	\$6,260,212	\$6,544,516	\$5,172,260	\$4,873,922	\$4,866,998	(\$305,262)

**Purpose**

This budget unit is comprised of various allocations and required contributions of General Fund money to support specific programs that operate out of other funds.

**CAO Recommendations**

The recommended budget for Contributions to Other funds reduces the Library contribution by 15%, Deferred Maintenance contribution by 50%, Public Health tobacco education contribution by 15% and the Social Services contribution by 10%.

***Contributions to Other Funds (1100 199)***

**Phillip Smith-Hanes, County Administrative Officer**

**Board Adopted**

The Board adopted this budget as recommended by the CAO.

**Program Discussion**

This budget unit 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.

The allocations are as follows:

- \$1,544 Special district benefit assessment
- \$17,936 Communications expense for administering utilities for General Fund departments
- \$32,646 Contributions to veterans' organizations located in Arcata, Eureka, Ferndale, Fortuna, Garberville, McKinleyville, and Rio Dell

- \$33,159 Local Agency Formation Commission (includes a reduction of \$1,418 from the previous year)
- \$114,300 Independent fire protection districts
- \$299,675 County Library System, (includes reduced base funding of \$153,000 plus \$8,000 for the Hoopa Library and the General Fund's obligation for the County Librarian position)
- \$325,952 Mental Health (includes base funding of \$43,803 plus supplement of \$282,149 for Jail Mental Health services)
- \$55,885 Deferred Maintenance Trust Fund transfer
- \$646,689 Public Health (includes base funding of \$591,439 plus \$55,250 for tobacco education)
- \$3,339,212 Social Services (including Public Guardian and Veterans Services)

<b>1420 - Courthouse Construction Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
<i>Dept 242 - Courthouse Constr.</i>	\$256,592	\$294,809	\$273,227	\$252,781	\$256,000	\$256,000	\$3,219
(To)/From Non-GF Fund Balance	53,128	14,911	36,493	61,755	53,720	53,720	(8,035)
Total Revenues	\$309,720	\$309,720	\$309,720	\$314,536	\$309,720	\$309,720	(\$4,816)
<b>Expenditures</b>							
<i>Dept. 190 - COP Payments</i>	\$309,720	\$309,720	\$309,720	\$314,536	\$309,720	\$309,720	(\$4,816)
Total Expenditures	\$309,720	\$309,720	\$309,720	\$314,536	\$309,720	\$309,720	(\$4,816)
<hr/>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Staffing</b>	0.00	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.

**Program Discussion**

In 1982, pursuant to California Government Code Section 76100, the Board of Supervisors established the Courthouse Construction Fund. The revenues in the Courthouse Construction fund come from a surcharge of \$2.50 that is added to every parking penalty imposed by the Superior Court

## ***Courthouse Construction***

**Phillip Smith-Hanes, County Administrative Officer**

for violations occurring within Humboldt County. This amount is in addition to the \$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.

The expenditures shown on the previous page represent the Certificates of Participation (COP) long-term debt financing associated with the Courthouse Remodeling project that was completed in December 2004.

When the debt service is retired, any remaining funds will go to the Administrative Office of the Courts (AOC) under the terms of the Trail Court Funding Act. However, the fund currently has a negative balance.

The revenues from parking fines for FY 2009-10 are coming in lower than estimated by 2%. This trend is anticipated to continue into FY 2010-11 and as such the budget is being recommended at the lower level.



<b>1410 - Criminal Justice Construction Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
<i>Dept 242 - Courthouse Constr.</i>	\$394,950	\$429,945	\$561,007	\$389,052	\$395,000	\$395,000	\$5,948
(To)/From Non-GF Fund Balance	(282,135)	(258,118)	(448,342)	(275,792)	(282,335)	(282,335)	(6,543)
<b>Total Revenues</b>	<b>\$112,815</b>	<b>\$171,827</b>	<b>\$112,665</b>	<b>\$113,260</b>	<b>\$112,665</b>	<b>\$112,665</b>	<b>(\$595)</b>
<b>Expenditures</b>							
<i>Dept. 190 - COP Payments</i>	\$112,815	\$113,665	\$112,665	\$113,260	\$112,665	\$112,665	(\$595)
<i>Dept 242 - Courthouse Constr.</i>	0	58,162	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$112,815</b>	<b>\$171,827</b>	<b>\$112,665</b>	<b>\$113,260</b>	<b>\$112,665</b>	<b>\$112,665</b>	<b>(\$595)</b>
<hr/>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Staffing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Purpose**

The Criminal Justice Facility Construction Fund is used for construction and financing of various criminal justice facility 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

## ***Criminal Justice Construction***

**Phillip Smith-Hanes, County Administrative Officer**

Facilities Construction Fund come from a surcharge of \$2.50 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.

Criminal justice facilities include buildings such as the County Jail, Juvenile Hall, the Juvenile Regional Facility, and courthouses. Any new jail, or additions to an existing jail that result 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.

The expenditures in this budget unit represent the Criminal Justice Facilities Construction Fund’s contribution to the 1994 and 1996 COP payments associated with the Jail and Juvenile Regional Facility Construction projects (see COP Payments budget unit #190 for more details).



<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Taxes	\$36,670,841	\$38,878,515	\$39,814,553	\$41,510,398	\$39,744,548	\$39,768,099	(\$1,742,299)
Use of Money & Property	857,165	915,853	775,000	281,697	403,000	403,000	121,303
Other Gov't Agencies	1,338,824	728,938	751,006	599,377	444,500	464,500	(134,877)
Charges for Services	2,253,079	2,523,321	2,918,652	2,220,690	2,794,195	2,781,508	560,818
Other Revenues	523,068	366,962	237,700	2,128,851	84,900	834,900	(1,293,951)
<b>General Fund Support</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>\$41,642,977</b>	<b>\$43,413,589</b>	<b>\$44,496,911</b>	<b>\$46,741,013</b>	<b>\$43,471,143</b>	<b>\$44,252,007</b>	<b>(\$2,489,006)</b>

**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.

**CAO Recommendations**

In order to balance the General Fund the General Purpose Revenue budget contains a \$308,000 transfer from the Timber Tax Loss Fund (3841) and a \$750,000 transfer from the

General Reserve. These recommendations are necessary due to limited growth in General Purpose Revenues and because one-

time actions included in the FY 2009-10 budget are not available to finance the current fiscal year.

The net decrease in General Purpose Revenues for FY 2010-11 is \$3 million. This is due to the elimination of \$4.8 million in one-time revenues from FY 2009-10, the addition of \$1,058,000 in one-time revenues in FY 2010-11 and a minimal increase of 2.2% in General Purpose revenues primarily due to increased A-87 charges which are reimbursements to the General Fund for centralized services.

**Board Adopted**

The Board adopted this budget with a net decrease of \$65,512 based on the final approved A-87 reimbursement plan, and revised to sales tax and interest estimates.

**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 15% 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 revenues is contributed to the Department of Health and Human Services, in accordance with maintenance-of-effort requirements for 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 (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 2010-11 revenues are based on actual expenditures in FY 2008-09.



<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Charges for Services	\$16,000	\$20,137	\$34,000	\$68,144	\$34,000	\$66,291	(\$1,853)
Other Revenues	30	15	15	0	0	0	0
<b>General Fund Support</b>	<b>532,605</b>	<b>644,048</b>	<b>673,711</b>	<b>728,931</b>	<b>636,271</b>	<b>603,642</b>	<b>(125,289)</b>
Total Revenues	\$548,635	\$664,200	\$707,726	\$797,075	\$734,190	\$669,933	(\$127,142)
<b>Expenditures</b>							
Salaries & Benefits	\$511,669	\$591,526	\$635,140	\$742,250	\$633,132	\$638,511	(\$103,739)
Supplies & Services	23,090	54,183	48,601	42,366	45,674	16,497	(25,869)
Other Charges	15,691	14,920	23,985	12,459	13,078	14,925	2,466
Fixed Assets	2,728	3,571	0	0	0	0	0
Expense Transfer	(4,543)	0	0	0	0	0	0
Total Expenditures	\$548,635	\$664,200	\$707,726	\$797,075	\$734,190	\$669,933	(\$127,142)
<b>Staffing</b>							
Allocated Positions	6.00	6.00	6.00	6.00	6.00	6.00	0.00
Temporary (FTE)	1.00	0.25	1.00	0.50	0.33	0.00	(0.50)
<b>Total Staffing</b>	<b>7.00</b>	<b>6.25</b>	<b>7.00</b>	<b>6.50</b>	<b>6.33</b>	<b>6.00</b>	<b>(0.50)</b>

## **Purpose**

The Personnel Department is the administrator of the County's centralized personnel system. The functions performed by Personnel are mandated by Federal and State laws and regulations, memoranda of understanding, compensation plans, rules and benefit plans as approved by the Board of Supervisors.

## **CAO Recommendations**

There is a 7.5% reduction in Personnel's General Fund contribution net of increased salary and benefit costs. In order to meet the recommended budget reductions for FY 2010-11 Personnel proposes to eliminate extra help and cut services and supplies by almost 50%, or \$29,177. Revenues from American Recovery and Reinvestment Act personnel activities were also used to offset the General Fund contribution.

These reductions will require increased use of electronic communication methods for job recruitments due to reductions in office supplies and postage.

Any reduction above the recommended level would have resulted in the elimination of filled positions. To meet a 15% reduction 1.5 positions were proposed to be eliminated, 1.0 FTE Personnel Tech and .5 FTE Personnel Analyst II. Due to the staffing impacts the 15% reduction was not recommended.

## **Board Adopted**

The Board adopted this budget as recommended by the CAO.

## **Program Discussion**

As administrators of the centralized personnel system, Personnel provides services which include: recruitment,

administration of examinations, maintenance of employment eligibility lists, coordination of equal employment opportunity, coordination of the deferred compensation 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 appeal process for all County departments.

The Personnel Department serves all County departments, including 2,107 current regular and extra-help employees (as of March 31, 2010). Personnel has assisted County departments in filling 545 vacant positions by March 31, 2010 of FY 2009-10 from 68 recruitments. Personnel also serves the citizens of Humboldt County, whether it is those seeking employment, or those referring prospective employees.

## **2009-10 Accomplishments**

1. Continued to provide comprehensive personnel services in the most effective manner.
2. Continued to work with County Information Technology and to develop appropriate forms and information to add to the Personnel Documents section of the County Intranet.
3. Continued to actively research new recruiting methods and resources and adopt those which provide effective recruiting in order to provide the best employment eligibility lists to County departments in the most cost effective manner.
4. Continued to provide training and technical assistance for departments on how to accurately complete the required forms for new hires, promotions and other personnel actions.
5. Continued to work with the County Administrative Office, Information Technology and the Auditor-Controller to implement the Human Resources module to enhance budgeting capabilities and the payroll process.

## **2010-11 Objectives**

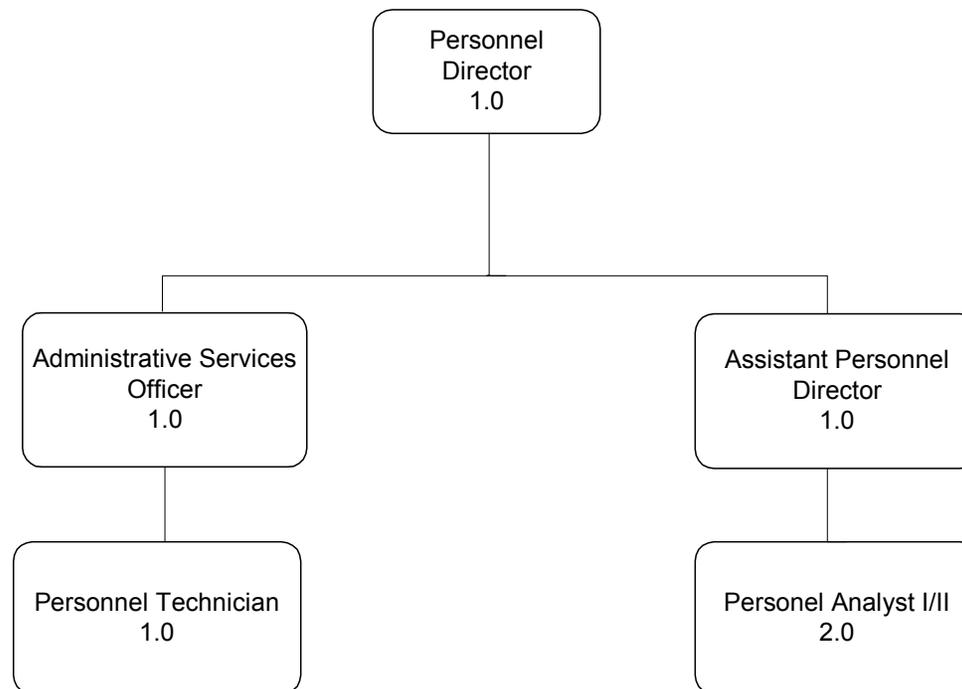
1. To continue to work with Information Technology and County Payroll to implement the first phase of the Human Resource module.
2. To develop methods of screening and processing applications through the on-line application system which will require the least amount of paper possible.
3. To work with departments to improve the information collection and processing of employee requests for accommodation.
4. To review internal procedures and forms for work such as classification requests, health history reviews and others to determine the best possible way to complete the work accurately with fewer resources.
5. To continue the cross training of Personnel Department staff to enhance the ability of a small staff to complete the work and meet department requests as quickly and accurately as possible.

**Performance Measures**

1. <i>Description of Performance Measure:</i> Percentage of employment applicants received on-line.				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Estimate</i>	<i>FY 2010-11 Projected</i>
18%	71%	80%	92%	95%
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> As the workplace progresses technologically, it is important to provide a convenient method for potential applicants to file their applications. This is particularly important when an out of the area recruitment is conducted, and especially so with the professional recruitments. Goal for FY 2010-11 is 95%.				
2. <i>Description of Performance Measure:</i> Percentage of time that a list is certified to the department within four working days of receipt of the approved requisition from Payroll, when the eligibility list is in place.				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Estimate</i>	<i>FY 2010-11 Projected</i>
94%	96%	97%	98%	99%
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> When departments receive the certified requisition they can begin the interview process. The timely receipt of lists allows departments to fill positions more quickly.				
3. <i>Description of Performance Measure:</i> Provide new employees with a sound understanding of the County process, employee benefits and their rights by increasing the number of new employees who attend the monthly New Employee Orientation.				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Estimate</i>	<i>FY 2010-11 Projected</i>
91%	90%	95%	98%	99%
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> When employees begin their County employment with accurate information, it reduces their chances of being confused by misinformation they may be given during their contact with other employees. The additional benefit is that employees become familiar with where to go for answers to their questions. The goal is to increase this to 99%				
4. <i>Description of Performance Measure:</i> Percentage of time that the requesting department is contacted within ten working days of receipt of the approved requisition from Payroll, when no eligibility list exists.				

<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Estimate</i>	<i>FY 2010-11 Projected</i>
N/A	83%	89%	95%	97%
<p><i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> The goal of departments typically is to fill vacancies as quickly as possible. Lists are maintained for classifications in which Personnel anticipates vacancies. Often for a class with only one position or turnover every few years Personnel performs the recruitment upon request. The sooner the recruitment is conducted the sooner the requesting department can fill their vacancy.</p>				

**Organization Chart:**





<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Taxes	\$157,007	\$151,725	\$174,085	\$125,221	\$201,650	\$201,650	\$76,429
Licenses & Permits	56,282	60,175	62,476	61,244	64,000	64,000	2,756
Charges for Services	174,479	241,067	353,711	323,361	360,216	360,216	36,855
Other Revenues	36,034	117,237	170,866	215,450	254,000	254,000	38,550
<b>General Fund Support</b>	<b>346,683</b>	<b>357,810</b>	<b>300,392</b>		<b>405,264</b>	<b>359,694</b>	<b>359,694</b>
Total Revenues	\$770,485	\$928,014	\$1,061,530	\$725,276	\$1,285,130	\$1,239,560	\$514,284
<b>Expenditures</b>							
Salaries & Benefits	\$583,267	\$662,271	\$661,866	\$704,104	\$737,876	\$744,263	\$40,159
Supplies & Services	80,970	107,968	152,120	284,041	423,414	385,157	101,116
Other Charges	100,045	117,086	140,018	101,943	102,140	102,140	197
Fixed Assets	6,203	40,689	107,526	18,963	21,700	8,000	(10,963)
Total Expenditures	\$770,485	\$928,014	\$1,061,530	\$1,109,051	\$1,285,130	\$1,239,560	\$130,509
<b>Staffing</b>							
Allocated Positions	9.00	10.00	9.00	9.00	9.00	9.00	0.00
Temporary (FTE)	1.17	0.40	1.43	1.70	1.70	1.70	0.00
<b>Total Staffing</b>	<b>10.17</b>	<b>10.40</b>	<b>10.43</b>	<b>10.70</b>	<b>10.70</b>	<b>10.70</b>	<b>0.00</b>

# Treasurer's Office Summary

John Bartholomew, Treasurer-Tax Collector

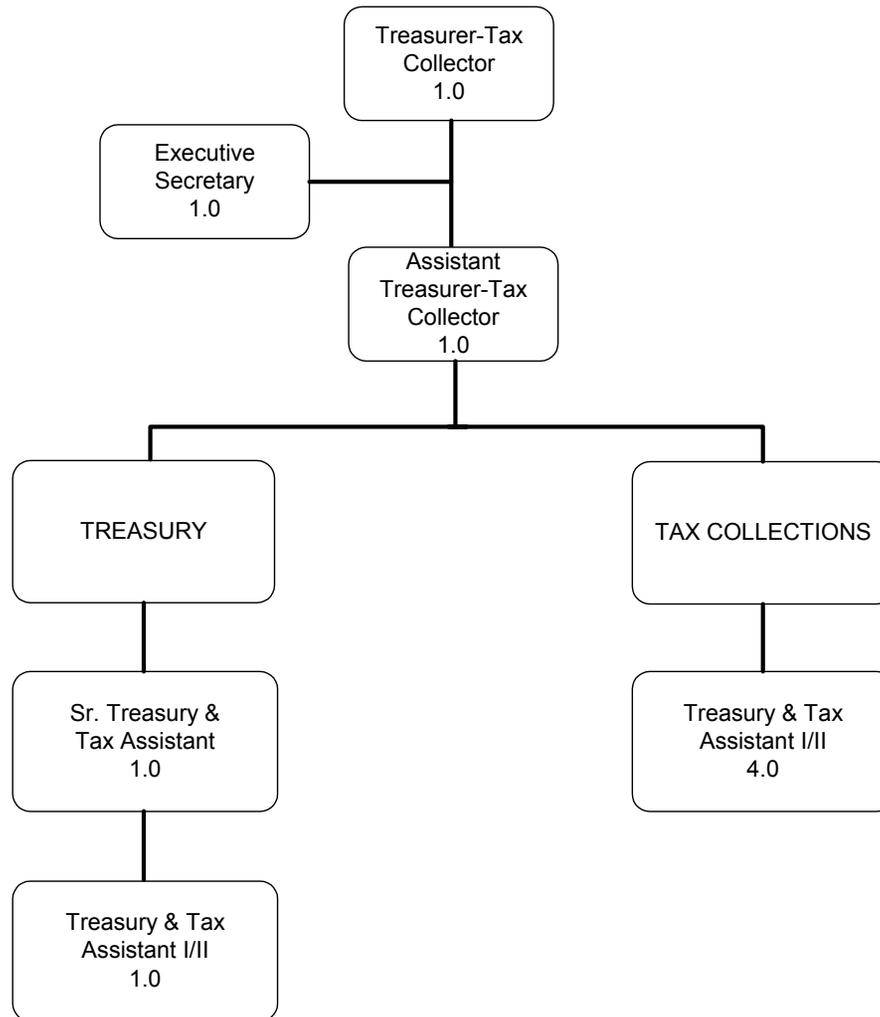
The Treasurer's Office includes the following Budget units:

- 1100 112      Treasurer-Tax Collector
- 1100 109      Treasury Expense

## Performance Measures

1. <i>Description of Performance Measure:</i> Number of user hits on the website page				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Estimated</i>	<i>FY 2010-11 Projected</i>
7,870	8,002	7,860	9,070	10,000
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> This reduces staff time on telephones and correspondence.				
2. <i>Description of Performance Measure:</i> Secured property tax collection percentage				
<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Actual</i>	<i>FY 2009-10 Estimated</i>	<i>FY 2009-10 Projected</i>
97.6%	96.6%	96.1%	94.5%	95%
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> The County disburses secured property taxes billed but not yet collected through the Teeter Plan; therefore, collection is necessary to recover costs.				
2. <i>Description of Performance Measure:</i> Secured property tax collection percentage				
<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Actual</i>	<i>FY 2007-08 Actual</i>	<i>FY 2008-09 Estimated</i>	<i>FY 2009-10 Projected</i>
97.9%	97.6%	96.6%	96.6%	95%
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> The County disburses secured property taxes billed but not yet collected through the Teeter Plan; therefore, collection is necessary to recover costs.				

**Organization Chart:**



<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Taxes	\$157,007	\$151,725	\$174,085	\$125,222	\$201,650	\$201,650	\$76,428
Licenses & Permits	\$56,282	\$60,175	\$62,476	\$61,244	\$64,000	64,000	\$2,756
Charges for Services	174,479	241,067	353,711	323,361	\$360,216	\$360,216	\$36,855
Other Revenues	36,034	117,237	170,866	46,253	\$61,000	\$61,000	\$14,747
<b>General Fund Support</b>	<b>346,683</b>	<b>357,810</b>	<b>300,392</b>	<b>383,774</b>	<b>405,264</b>	<b>359,694</b>	<b>(24,080)</b>
Total Revenues	\$770,485	\$928,014	\$1,061,530	\$814,632	\$890,480	\$844,910	\$30,278
<b>Expenditures</b>							
Salaries & Benefits	\$583,267	\$662,271	\$661,866	\$704,104	\$737,876	\$744,263	40,159
Supplies & Services	80,970	107,968	152,120	133,807	\$238,414	200,157	66,350
Other Charges	100,045	117,086	140,018	101,943	\$102,140	102,140	197
Fixed Assets	6,203	40,689	107,526	0	\$13,700	0	0
Total Expenditures	\$770,485	\$928,014	\$1,061,530	\$939,854	\$1,092,130	\$1,046,560	\$106,706
<hr/>							
Allocated Positions	9.00	10.00	9.00	9.00	9.00	9.00	0.00
Temporary (FTE)	1.17	0.40	1.43	1.70	1.70	1.70	0.00
<b>Total Staffing</b>	<b>10.17</b>	<b>10.40</b>	<b>10.43</b>	<b>10.70</b>	<b>10.70</b>	<b>10.70</b>	<b>0.00</b>

## **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.

## **CAO Recommendations**

The recommended reduction for the General Fund contribution to the Treasurer-Tax Collector's budget is 15% net of increased salary and benefit expenses. Budget reductions are primarily achieved from not purchasing new equipment and some salary savings due to retirement of the Treasurer-Tax Collector. Additionally there are reductions in professional and special services, out-of-county travel, training, and computer software upgrades. Anticipated increased fee revenue also offsets the reduction.

The major impact will be the use of some outdated equipment and software, which may increase maintenance costs and reduce personnel productivity, and potentially delay some revenue services. Hopefully these reductions will not affect net revenue during FY 2010-11.

## **Board Adopted**

The Board adopted this budget as recommended by the CAO.

## **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 67% for education, leaving all other local government entities combined receiving 17%. 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 \$525 million each per year.

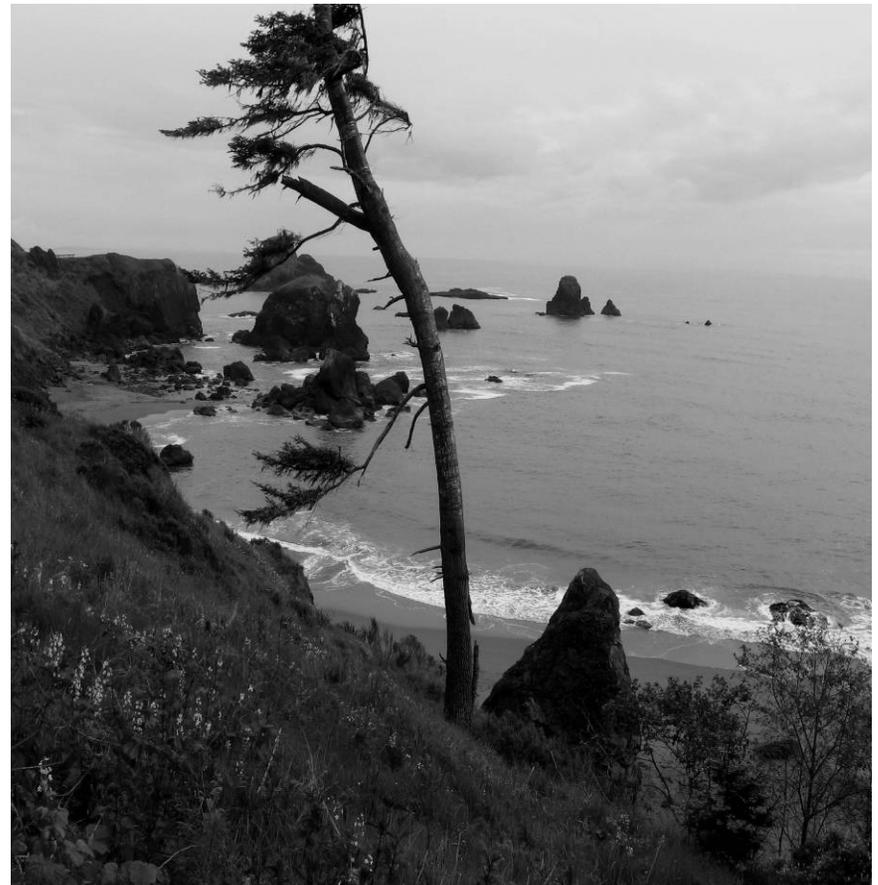
**2009-10 Accomplishments**

- 1. Increased use of electronic check processing.
- 2. Instituted credit card acceptance for payment of tax bills.

**2010-11 Objectives**

- 1. To increase efficiencies for personnel productivity and for interaction with the public.
- 2. To provide easily accessible information.
- 3. To increase use of the Internet and electronic transaction capability.

- 4. To continue to reduce tax delinquencies.
- 5. To maintain a high level of customer satisfaction and improve whenever possible.



<b>1100 - General Fund</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Request</b>	<b>2010-11 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>							
Other Revenues	\$0	\$0	\$0	\$169,197	\$193,000	\$193,000	\$23,803
<b>General Fund Support</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Total Revenues	\$0	\$0	\$0	\$169,197	\$178,600	\$178,600	\$23,803
<b>Expenditures</b>							
Supplies & Services	\$0	\$0	\$0	\$150,234	\$185,000	\$185,000	\$34,766
Other Charges	0	0	0	0	0	0	0
Fixed Assets	0	0	0	18,963	8,000	8,000	(10,963)
Total Expenditures	\$0	\$0	\$0	\$169,197	\$193,000	\$193,000	\$23,803
<hr/>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Staffing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Purpose**

This budget represents costs related to the depositing, investment and related duties of handling funds for the public agencies held by the County Treasurer. These costs are fully reimbursed to the General Fund.

Annual activity in the bank accounts exceeds \$525 million in both receipts and expenditures. Check processing for all agencies exceeds 150,000 each year. The account balances vary between \$225 and \$290 million during the year. Various other transactions such as wire transfers, stop pays, currency and coin exchange, and ACH transactions result in bank charges.

**CAO Recommendations**

The recommended budget for Treasury Expense is \$193,000, an increase of \$14,400 or 8% from FY 2009-10. This budget unit does not receive a General Fund contribution; revenues come from investment activities.

**Board Adopted**

The Board adopted this budget as recommended by the CAO.

**Program Discussion**

The Treasurer-Tax Collector’s office receives, deposits, disburses, and invests the funds of most local agencies within Humboldt County. The funds are deposited and invested with various financial institutions. Accounts are established and maintained to segregate each agency’s funds. The Treasurer’s office acts as the disbursement office for these funds by cashing the checks written to pay expenditures of the local agencies.

