

Assessor (1100 113)

1100 – General Fund FY 2014-15 Proposed Budget

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Taxes	0	175	0	0	0	0
Charges for Current Services	684,898	515,109	511,398	501,150	501,150	(10,248)
Other Revenues	48,947	57,371	40,000	46,000	46,000	6,000
Total Revenues	733,845	572,655	551,398	547,150	547,150	(4,248)
Expenditures						
Salaries & Employee Benefits	1,859,995	1,851,760	1,992,551	2,028,235	2,028,235	35,684
Services and Supplies	117,091	122,880	131,461	135,708	135,708	4,247
Other Charges	151,870	153,596	156,729	163,632	163,632	6,903
Fixed Assets	4,634	3,216	0	0	0	0
Intrafund Transfers	(848)	(591)	0	0	0	0
Total Expenditures	2,132,742	2,130,861	2,280,741	2,327,575	2,327,575	46,834
Net Revenue (Expenditures)	(1,398,895)	(1,558,206)	(1,729,343)	(1,780,425)	(1,780,425)	(51,082)
Additional Funding Support						
1100 General Fund	1,398,897	1,558,206	1,729,343	1,780,425	1,780,425	51,082
Total Additional Funding Support	1,398,897	1,558,206	1,729,343	1,780,425	1,780,425	51,082
Staffing Positions						
Allocated Positions	32.00	32.00	32.00	32.00	32.00	(0.00)
Temporary (FTE)	0.00	0.18	0.25	0.00	0.00	(0.25)
Total Staffing	32.00	32.18	32.25	32.00	32.00	(0.25)

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.

The duties of the Assessor's office include:

- Locate all taxable property in the County and identify the ownership,
- Establish a taxable value for all property subject to local assessment,
- Produce annual and supplemental assessment rolls,
- Apply all legal exemptions,

- Maintain and update Assessor's records and maps, and
- Perform business property audits to ensure compliance and equalization of business property assessments.

Mission

The mission of the Humboldt County Assessor's Office is to create equitable, timely, and accurate property tax assessments to fund public services in accordance with the California Constitution and the laws and regulations of the State of California and the State Board of Equalization. We are committed to integrity, mutual respect, and teamwork within

Assessor (1100 113)

our office, in conjunction with other County departments, and in our services to the public.

Recommended Budget

The recommended budget for the Assessor's office for FY 2014-15 is \$2,327,575, an increase of \$46,834 or 2% from the previous year. The General Fund contribution of \$1,780,425, which represents a \$51,082 increase from FY 2013-14, is due to changes in benefit and insurance costs.

The reduction in charges for current services is primarily due to an anticipated reduction in Property Tax Administration Fee.

Recommended Personnel Allocation

For the Assessor's office the total positions requested for FY 2014-15 are 32.0 with 7.0 FTE positions frozen. The Voluntary Separation Incentive Program (VSIP) will expire on June 30, 2014 and positions that were frozen due to VSIP will remain frozen indefinitely. The Assessor has 2.0 FTE transferring from VSIP.

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.

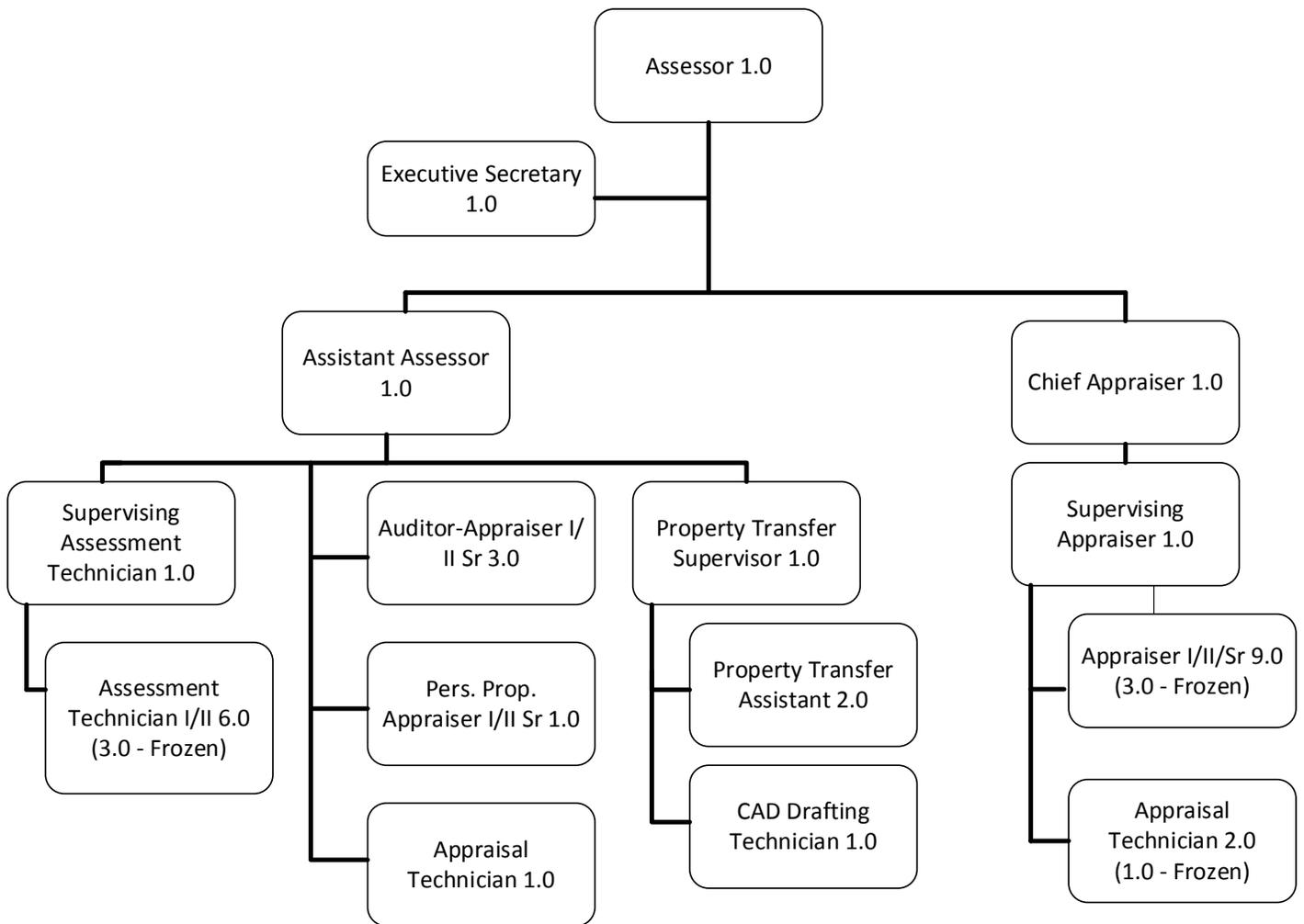
The County General Fund pays for the administration of the property tax system. Since the passage of Senate Bill 2557 in 1990, special districts and cities have reimbursed the County for their proportionate share of this cost. This amount is called the Property Tax Administration Fee (PTAF). Public schools are exempt by State law from paying their proportionate share even though schools receive over 62.9% 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 PTAF, 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 PTAF revenues increase.



Organizational Chart:



**1100 – General Fund
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	3,324	4,437	4,400	4,400	4,400	0
Charges for Current Services	124,821	109,713	206,400	216,400	216,400	10,000
Other Revenues	28	430	100	2,600	2,600	2,500
Total Revenues	128,173	114,580	210,900	223,400	223,400	12,500
Expenditures						
Salaries & Employee Benefits	978,716	1,030,452	1,037,307	1,085,567	1,085,567	48,260
Services and Supplies	95,158	91,317	86,678	85,905	80,905	(5,773)
Other Charges	56,076	56,920	59,013	61,859	61,859	2,846
Fixed Assets	0	0	5,230	0	0	(5,230)
Intrafund Transfers	(2)	0	0	0	0	0
Total Expenditures	1,129,948	1,178,689	1,188,228	1,233,331	1,228,331	40,103
Net Revenue (Expenditures)	(1,001,773)	(1,064,109)	(977,328)	(1,009,931)	(1,004,931)	(27,603)
Additional Funding Support						
1100 General Fund	1,001,775	1,064,109	977,328	1,009,931	1,004,931	27,603
Total Additional Funding Support	1,001,775	1,064,109	977,328	1,009,931	1,004,931	27,603
Staffing Positions						
Allocated Positions	14.10	14.10	14.00	14.10	14.10	(0.00)
Temporary (FTE)	0.00	0.17	1.00	0.10	0.10	(0.90)
Total Staffing	14.10	14.27	15.00	14.20	14.20	(0.90)

Purpose

The authority for existence of the Auditor-Controller’s office is California Government Code Sections 24000 and 26880. The Auditor-Controller is the chief financial officer for the County. Government Code Section 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 County-wide 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, and promote the safeguarding of County assets.

Recommended Budget

The Auditor-Controller’s recommended budget for FY 2014-15 is \$1,228,331, an increase of \$40,103 or 3% from the previous year. The General Fund contribution is \$1,004,931, which represents a \$27,603 increase from FY 2013-14. The increase is due to changes in benefit and insurance costs.

The Auditor’s office expects to see a slight increase in revenue for FY 2014-15 due to an increase in Property Tax Administration Fee (PTAF), fees and cancelled warrants.

Additional Funding Requests

The Auditor-Controller submitted a request for funding for \$5,000 to contract with a consultant to aid in year-end fiscal close. The hiring of the consultant is recommended by the external auditors. Funding the request would support the Board’s 2014 Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.

This additional funding request is not recommended for at this time. The request is not recommended for funding because it did not achieve a priority level that allowed it to be funded based on limited available financial resources.

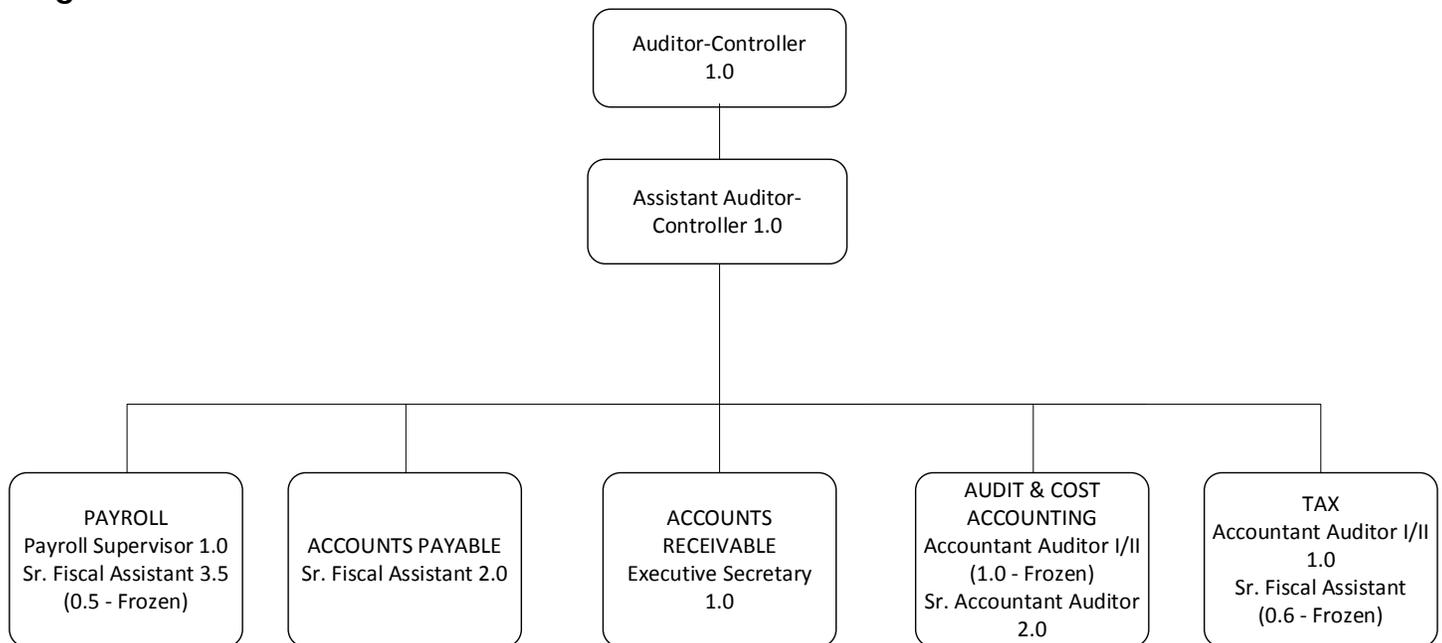
Recommended Personnel Allocations

For the Auditor-Controller’s office the total positions recommended for FY 2013-14 are 14.10 with 2.10 FTE positions frozen. There are no changes from the previous fiscal year.

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; complying with State and federal reporting requirements and generally accepted accounting principles; working with the County’s external auditors to complete several annual audits and to receive several audit reports in a timely manner.

Organizational Chart:



**1100 – General Fund
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	744	752	752	754	754	2
Charges for Current Services	0	237	0	0	0	0
Other Revenues	1,078	259	1,069	1,069	1,069	0
Total Revenues	1,822	1,248	1,821	1,823	1,823	2
Expenditures						
Salaries & Employee Benefits	757,941	797,216	819,634	842,706	832,706	13,072
Services and Supplies	94,258	152,086	218,851	277,907	256,169	37,318
Other Charges	37,662	35,717	36,442	37,020	37,020	578
Fixed Assets	0	1,595	0	6,123	0	0
Total Expenditures	889,861	986,614	1,074,927	1,163,756	1,125,895	50,968
Net Revenue (Expenditures)	(888,040)	(985,365)	(1,073,106)	(1,161,933)	(1,124,072)	(50,966)
Additional Funding Support						
1100 General Fund	888,039	985,366	1,073,106	1,161,933	1,124,072	50,966
Total Additional Funding Support	888,039	985,366	1,073,106	1,161,933	1,124,072	50,966
Staffing Positions						
Allocated Positions	8.00	8.00	8.00	8.00	8.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00
Total Staffing	8.00	8.00	8.00	8.00	8.00	0.00

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.

Recommended Budget

The Board of Supervisors recommended budget for FY 2014-15 is \$1,125,895, an increase of \$50,968 or 5% from the previous year. The General Fund contribution is \$1,124,072 which represents a \$50,966 increase from FY 2013-14. The increase is due to changes in benefit and insurance costs.

Additional Funding Requests

The Board of Supervisors submitted four additional funding requests totaling \$37,861. Requests are prioritized and outlined as follows:

Board of Supervisors (1100 101)

1. An additional funding request for a total of \$10,000 in additional ongoing travel funding. This request would provide an additional \$2,000 for each Supervisor. Funding this request would support the Board's Strategic Framework, Priorities for New Initiatives by assisting in the engagement in discussions of the regional economic future.
2. An additional funding request for \$2,738 would provide funding to replace two antiquated desktop computers for two Board members. Funding this purchase would support the Board's Strategic Framework, Priorities for New Initiatives by providing community-appropriate levels of service.
3. An additional funding request for \$9,000 in ongoing annual funding for the monthly service fee related to the Board & Commissions tracking module of the Board's software package. Funding this purchase would support the Board's Strategic Framework by providing community-appropriate levels of service.
4. A supplemental request of \$16,123 to create a new filing system. This request includes \$10,000 for the first year of extra help to continue to digitalize the Board's records, and \$6,123 to build and install cabinets to house records that are mandated to be kept in paper form. Funding this purchase would support the Board's Strategic Framework by providing community-appropriate levels of service.

These additional funding requests are not recommended for funding at this time. The requests are not recommended for funding because they did not achieve a priority level that allowed them to be funded based on limited available financial resources.

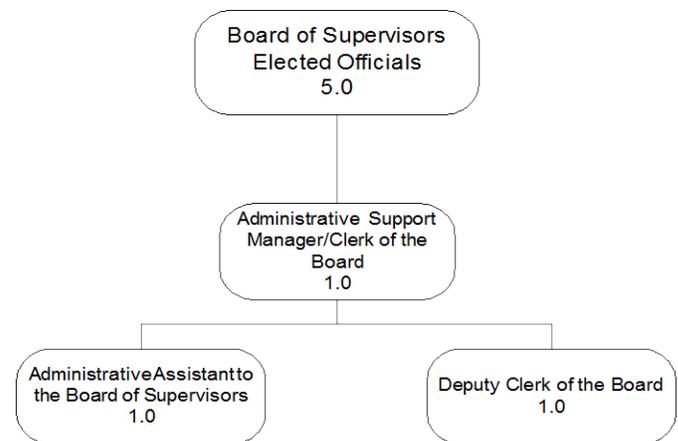
Recommended Personnel Allocation

The Board of Supervisors requested 8.00 FTE for FY 2014-15 with 0.0 FTE positions frozen. There are no changes from the previous fiscal year.

Program Discussion

This budget provides salary and office expenditures for Humboldt County's five-member elected legislative body and support staff. The Board helped to guide County policy and budget with the development of the County's Strategic Framework and on March 11, 2014 adopted Key Goals for FY 2014-15. Readers will see these principles and goals echoed throughout the budget narrative.

Organizational Chart:



Clerk-Recorder Summary

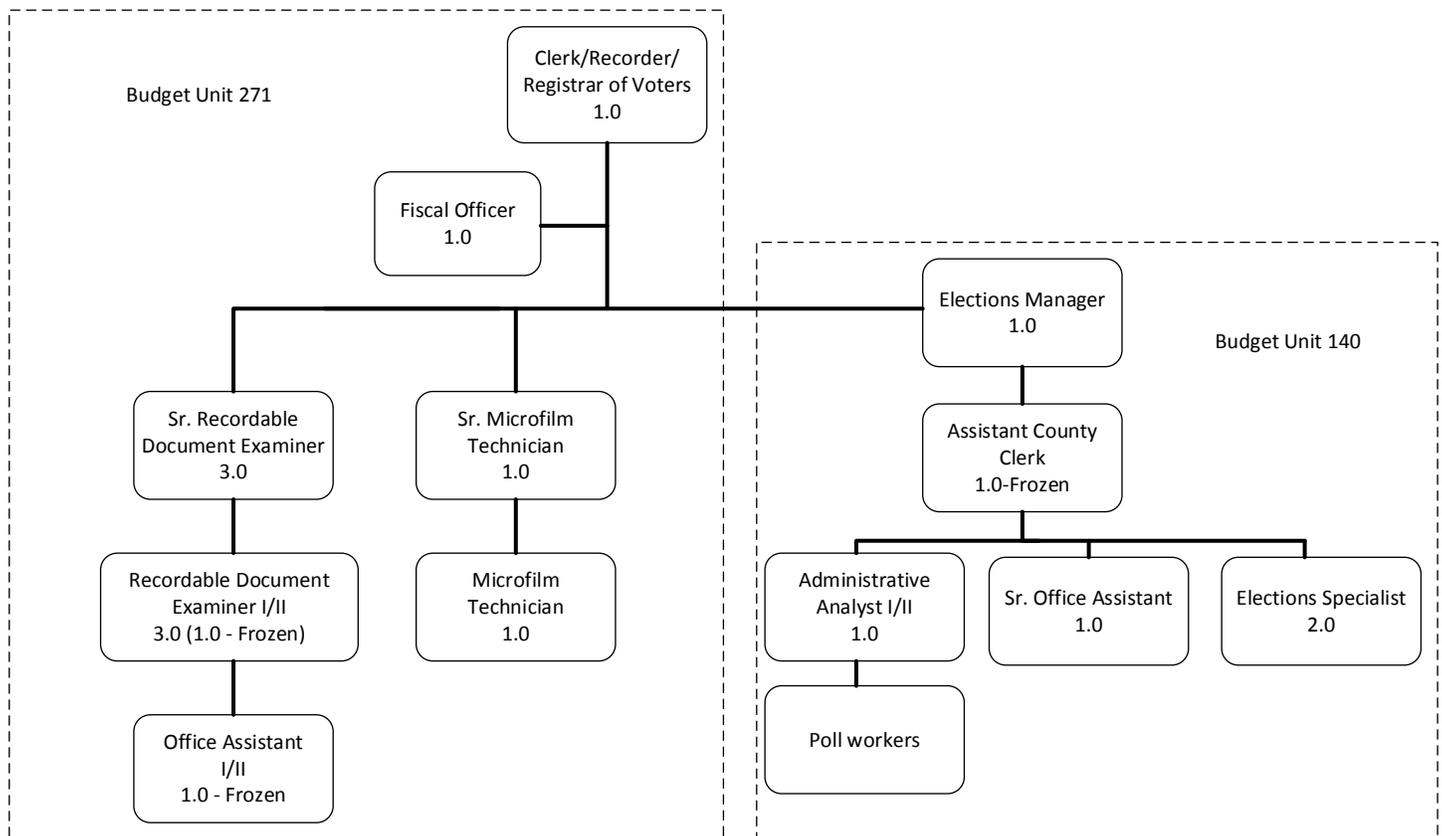
Carolyn Crnich
Clerk-Recorder

Departmental Summary FY 2014-15 Proposed Budget		Departmental Summary FY 2014-15 Proposed Budget				
	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Taxes	399,874	420,418	433,099	475,000	475,000	41,901
Licenses and Permits	51,364	51,269	50,000	63,000	63,000	13,000
Use of Money and Property	3,705	2,853	4,000	3,000	3,000	(1,000)
Other Governmental Agencies	406,411	332,134	82,765	79,699	79,699	(3,066)
Charges for Current Services	795,420	675,204	776,300	662,800	662,800	(113,500)
Other Revenues	126,056	4,425	461,586	300,250	300,250	(161,336)
Total Revenues	1,782,830	1,486,303	1,807,750	1,583,749	1,583,749	(224,001)
Expenditures						
Salaries & Employee Benefits	1,053,937	1,046,434	1,153,181	1,133,761	1,133,761	(19,420)
Services and Supplies	760,321	564,435	1,677,799	1,096,000	1,096,000	(581,799)
Other Charges	90,515	132,785	243,701	280,942	280,942	37,241
Fixed Assets	82,561	124,896	58,099	11,000	11,000	(47,099)
Intrafund Transfers	0	0	(58,099)	(28,000)	(28,000)	30,099
Total Expenditures	1,987,334	1,868,550	3,074,681	2,493,703	2,493,703	(580,978)
Net Revenue (Expenditures)	(204,504)	(382,241)	(1,266,931)	(909,954)	(909,954)	356,977
Additional Funding Support						
1100 General Fund	237,234	415,409	1,000,431	789,954	789,954	(210,477)
1310 Recorder Record Conversion	(32,730)	(33,162)	266,500	120,000	120,000	(146,500)
Total Additional Funding Support	204,504	382,247	1,266,931	909,954	909,954	(356,977)
Staffing Positions						
Allocated Positions	17.00	17.00	17.00	17.00	17.00	0.00
Temporary (FTE)	2.36	1.67	6.25	6.25	6.25	0.00
Total Staffing	19.36	18.67	23.25	23.25	23.25	0.00

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

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

Organizational Chart:



**1100 – General Fund
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	406,411	332,134	82,765	79,699	79,699	(3,066)
Charges for Current Services	232,648	85,437	222,000	110,000	110,000	(112,000)
Other Revenues	71	0	0	0	0	0
Total Revenues	639,130	417,571	304,765	189,699	189,699	(115,066)
Expenditures						
Salaries & Employee Benefits	367,841	375,546	435,103	401,812	401,812	(33,291)
Services and Supplies	630,745	470,437	841,163	547,843	547,843	(293,320)
Other Charges	34,140	33,008	86,682	88,353	88,353	1,671
Fixed Assets	0	112,169	58,099	11,000	11,000	(47,099)
Intrafund Transfers	0	0	(58,099)	(28,000)	(28,000)	30,099
Total Expenditures	1,032,726	991,160	1,362,948	1,021,008	1,021,008	(341,940)
Net Revenue (Expenditures)	(393,594)	(573,585)	(1,058,183)	(831,309)	(831,309)	226,874
Additional Funding Support						
1100 General Fund	393,596	573,589	1,058,183	831,309	831,309	(226,874)
Total Additional Funding Support	393,596	573,589	1,058,183	831,309	831,309	(226,874)
Staffing Positions						
Allocated Positions	6.00	6.00	6.00	6.00	6.00	0.00
Temporary (FTE)	1.36	1.16	3.25	3.25	3.25	0.00
Total Staffing	7.36	7.16	9.25	9.25	9.25	0.00

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 and Education Code.

decrease is primarily because there are more elections being held in FY 2013-14 than in FY 2014-15. Historically, the Election budget will reflect a large increase in the number of elections with a jump in the General Fund contribution. The increase from FY 2012-13 to FY 2013-14 is an example of this. FY 2012-13 shows the actual contribution, while FY 2013-14 reflects the budgeted amount. Thus far in the budget year, it appears the department will not need the entire contribution.

Recommended Budget

The Elections recommended budget for FY 2014-15 is \$1,021,008, an decrease of \$341,940 or 25% from the previous year. The General Fund contribution is \$831,309, which represents a \$226,874 decrease from FY 2013-14. The

Funding of \$11,000 is recommended for fixed assets; additional detail on the equipment is available in the Capital Expenditure table.

Personnel Allocation Changes

For the Elections Office, the total positions requested are 5.00 with 1.0 FTE position frozen. There are no changes from the previous fiscal year.

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. Year to year, Elections budget can vary drastically based on the number of elections held. Special Elections are often not budgeted, and are historically reimbursed by the state. However, recent indicators show the state may not continue with this funding.

In the past year, the Office of Elections has added 90 ePollBooks for use at the polls on Election Day. ePollBooks are electronic rosters which allow poll workers to quickly and accurately locate a voter's record, confirm the voter's status and update voting activity. Poll workers can assist "lost voters" and direct them to their correct polling location without having to call the Elections office. In addition to increasing efficiency at the polls, the ePollBook also reduces the time it takes election staff to update voter history at the conclusion of an election. In the November 2012 General Election, 242.25 hours were spent by election and extra help staff updating voter history manually for a cost of \$11,474. The ePollBook system was used for the first time in the November 2013 election. It took one staff person approximately one hour to import the voting history for the entire election. The ePollbooks (electronic rosters) are an example of an investment made in the last fiscal year that is increasing efficiency and saving money.



Record Conversion (1310 267)

Carolyn Crnich
Clerk-Recorder

1310 – Record Conversion FY 2014-15 Proposed Budget

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Use of Money and Property	3,705	2,853	4,000	3,000	3,000	(1,000)
Charges for Current Services	28,477	30,309	29,500	27,000	27,000	(2,500)
Other Revenues	0	0	0	250,000	250,000	250,000
Total Revenues	32,182	33,162	33,500	280,000	280,000	246,500
Expenditures						
Services and Supplies	0	0	300,000	400,000	400,000	100,000
Other Charges	(548)	0	0	0	0	0
Total Expenditures	(548)	0	300,000	400,000	400,000	100,000
Net Revenue (Expenditures)	32,730	33,162	(266,500)	(120,000)	(120,000)	146,500
Additional Funding Support						
1310 Recorder Record Conversion	(32,730)	(33,162)	266,500	120,000	120,000	(146,500)
Total Additional Funding Support	(32,730)	(33,162)	266,500	120,000	120,000	(146,500)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

This fund is authorized under California Government Code Section 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.

Recommended Budget

The Record Conversion recommended budget for FY 2014-15 is \$400,000, which represents an increase of \$100,000 or 33% from the previous year. The increase is due to the transfer of \$250,000 allocated for a record conversion project. Delays in procurement and contracting have postponed the expending of the funds, however the contract is now in place, and staff expects the majority of the expense to occur in FY 14-15.

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 driven by the volume of certain recordable documents. The volume is impacted by any economic change which affects the sale or refinancing of real property. If interest rates rise or property values decrease, fewer documents are recorded thus fewer fees are collected for this fund.

**1100 – General Fund
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Taxes	399,874	420,418	433,099	475,000	475,000	41,901
Licenses and Permits	51,364	51,269	50,000	63,000	63,000	13,000
Charges for Current Services	534,295	559,458	524,800	525,800	525,800	1,000
Other Revenues	125,985	4,425	461,586	50,250	50,250	(411,336)
Total Revenues	1,111,518	1,035,570	1,469,485	1,114,050	1,114,050	(355,435)
Expenditures						
Salaries & Employee Benefits	686,096	670,888	718,078	731,949	731,949	13,871
Services and Supplies	129,576	93,998	536,636	148,157	148,157	(388,479)
Other Charges	56,923	99,777	157,019	192,589	192,589	35,570
Fixed Assets	82,561	12,727	0	0	0	0
Total Expenditures	955,156	877,390	1,411,733	1,072,695	1,072,695	(339,038)
Net Revenue (Expenditures)	156,359	158,182	57,752	41,355	41,355	(16,397)
Additional Funding Support						
1100 General Fund	(156,362)	(158,180)	(57,752)	(41,355)	(41,355)	16,397
Total Additional Funding Support	(156,362)	(158,180)	(57,752)	(41,355)	(41,355)	16,397
Staffing Positions						
Allocated Positions	11.00	11.00	11.00	11.00	11.00	0.00
Temporary (FTE)	1.00	0.51	3.00	3.00	3.00	0.00
Total Staffing	12.00	11.51	14.00	14.00	14.00	0.00

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.

Recommended Budget

The Clerk-Recorder recommended budget for FY 2014-15 is \$1,072,695, a \$339,038 or 24% decrease from the previous year. The budget contributes \$41,355 to the General Fund. The decrease in both revenue and expenses is primarily due to an error in the FY 2013-14 budget, detailed below.

As noted in the Record Conversion (1310 267) budget, the department has a record conversion project that has been delayed due to complicated procurement and contracting. The contract for conversion was erroneously budgeted in the Clerk-Recorder’s budget for FY 2013-14. The funds have not been spent, and plan to be spent from the Record Conversion budget in FY 2014-15.

Revenue and expenditure estimates in the Clerk-Recorder budget (271) are made using prior year's trends. However, because revenues are difficult to predict, staff uses conservative numbers in the budget process in order to avoid shortfalls. In the recent history, actual revenues have surpassed budget estimates, making the contribution to the General Fund appear to diminish in FY 2013-14 and FY 2014-15. However, actual revenues in FY 2013-14 are in line to continue FY 2012-13 trend.

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.



Departmental Summary
FY 2014-15 Proposed Budget

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Taxes	50,000	50,000	50,000	50,000	50,000	0
Operating Revenue & Contributn	2,394,846	2,384,484	2,799,594	2,630,725	2,630,725	(168,869)
Licenses and Permits	0	0	0	500	500	500
Fines, Forfeits and Penalties	13,903	27,092	10,075	10,870	10,870	795
Use of Money and Property	217	219	200	200	200	0
Other Governmental Agencies	8,779,163	3,673,754	3,206,071	3,123,283	3,123,283	(82,788)
Charges for Current Services	1,191,164	1,327,463	1,549,238	1,609,029	1,609,029	59,791
Other Revenues	537,945	472,738	5,098,555	1,239,986	1,239,986	(3,858,569)
General Fund Contribution	56,502	17,219	17,219	17,219	17,219	0
Total Revenues	13,023,740	7,952,969	12,730,952	8,681,812	8,681,812	(4,049,140)
Expenditures						
Salaries & Employee Benefits	3,136,009	3,193,366	3,434,912	3,458,166	3,458,166	23,254
Services and Supplies	1,783,080	1,793,595	1,848,897	1,884,409	1,884,409	35,512
Other Charges	8,593,988	4,415,162	8,268,386	4,492,544	4,492,544	(3,775,842)
Fixed Assets	100,312	148,216	473,491	517,000	517,000	43,509
Intrafund Transfers	(266,694)	(36,527)	(58,000)	(200,200)	(200,200)	(142,200)
Total Expenditures	13,346,695	9,513,812	13,967,686	10,151,919	10,151,919	(3,815,767)
Net Revenue (Expenditures)	(322,956)	(1,560,846)	(1,236,734)	(1,470,107)	(1,470,107)	(233,373)
Additional Funding Support						
1100 General Fund	955,111	1,258,736	1,233,307	1,237,261	1,237,261	3,954
1120 Economic Development	(812,830)	45,433	0	0	0	0
1700 Fish & Game	(6,576)	(16,766)	6,425	10,930	10,930	4,505
3521 Communications	25,406	20,087	0	0	0	0
3550 Information Tech Enterprise	120,629	234,992	26,853	240,000	240,000	213,147
3555 Central Services ISF	41,215	18,361	(29,851)	(18,084)	(18,084)	11,767
Total Additional Funding Support	322,955	1,560,843	1,236,734	1,470,107	1,470,107	233,373
Staffing Positions						
Allocated Positions	49.00	49.00	45.00	44.00	44.00	(1.00)
Temporary (FTE)	2.96	0.75	0.75	1.50	1.50	0.75
Total Staffing	51.96	49.75	45.75	45.50	45.50	(0.25)

The County Administrative Office (CAO) includes the following budget units:

Communications

- 3521 151
Communications

County Administrative Office

- 1100 103
Management & Budget Team

Economic Development

- 1120 275
Economic Development
- 1120 286
Headwaters
- 1120 287
Workforce Investment

Economic Development Promotion

- 1100 180
Economic Development Promotion

Fish & Game Advisory Commission

- 1700 290
Fish & Game Advisory Commission

Forester & Warden

- 1100 281
Forester & Warden

Information Technology

- 3550 118
Information Technology Team

Purchasing & Disposition

- 3555 115
Purchasing & Disposition Team

Revenue Recovery

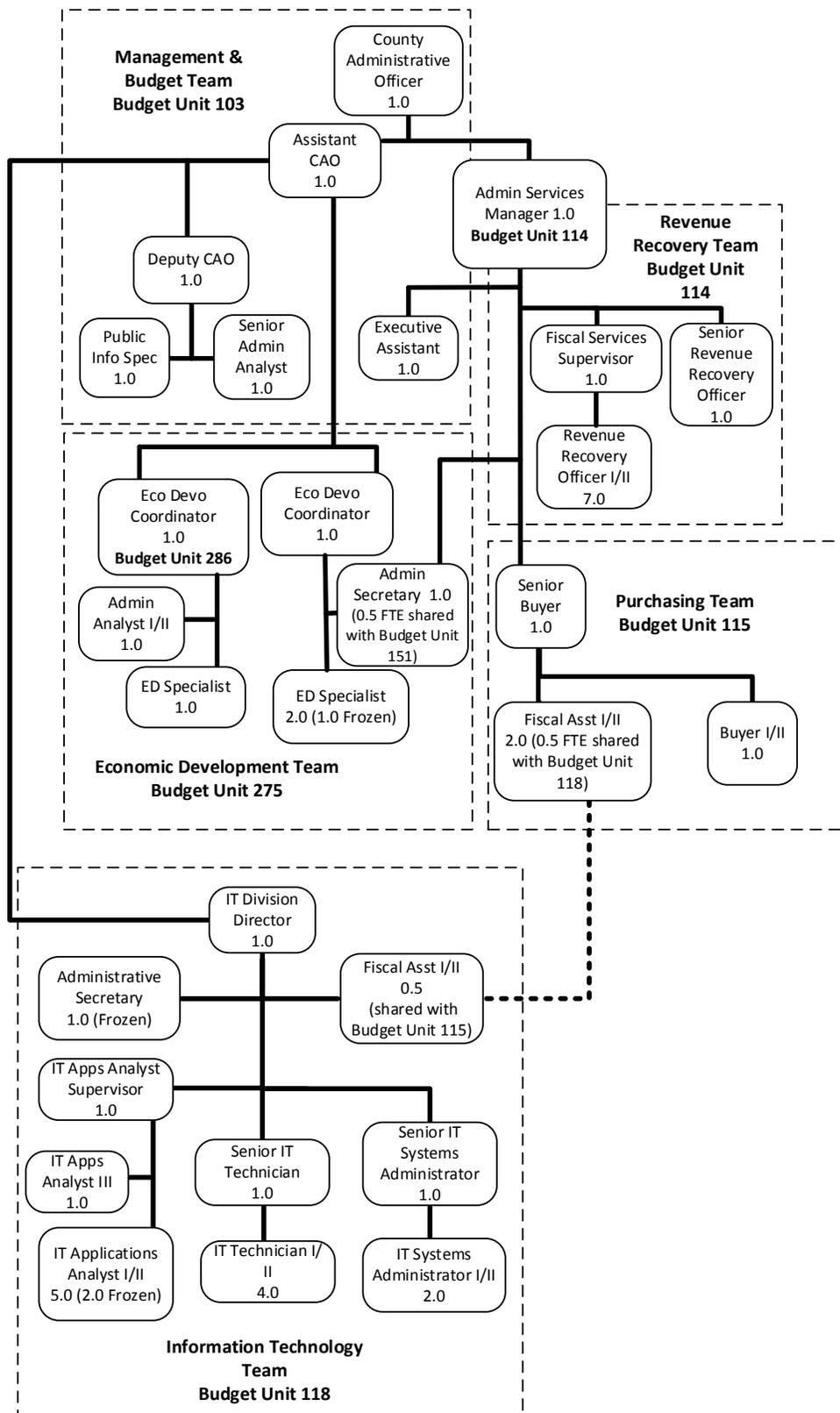
- 1100 114
Revenue Recovery Team

Mission:

Support the needs of our community through:

- Unparalleled service,
- Participatory leadership,
- Professional growth,
- Optimal management of resources,
- Responsible policies and procedures and
- Teamwork

Organizational Chart:



**3521 – Communications
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	113,141	113,141	97,932	97,932	97,932	0
Other Revenues	145,918	101,861	126,520	237,240	237,240	110,720
General Fund Contribution	16,502	17,219	17,219	17,219	17,219	0
Total Revenues	275,561	232,221	241,671	352,391	352,391	110,720
Expenditures						
Salaries & Employee Benefits	74,267	63,694	85,663	44,347	44,347	(41,316)
Services and Supplies	141,509	80,736	56,819	65,581	65,581	8,762
Other Charges	36,713	34,077	4,192	52,463	52,463	48,271
Fixed Assets	48,478	73,801	94,997	190,000	190,000	95,003
Total Expenditures	300,967	252,308	241,671	352,391	352,391	110,720
Net Revenue (Expenditures)	(25,406)	(20,086)	0	0	0	0
Additional Funding Support						
3521 Communications	25,406	20,087	0	0	0	0
Total Additional Funding Support	25,406	20,087	0	0	0	0
Staffing Positions						
Allocated Positions	1.00	1.00	1.00	0.00	0.00	(1.00)
Temporary (FTE)	0.40	0.75	0.75	1.00	1.00	0.25
Total Staffing	1.40	1.75	1.75	1.00	1.00	(0.75)

Purpose

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

Funding of \$190,000 is recommended for fixed assets; additional detail on the equipment is available in the Capital Expenditure table.

Recommended Budget

The recommended budget for FY 2014-15 is \$352,391, an increase of \$110,720 from FY 2013-14. This increase is primarily due to radio and telephone equipment upgrades planned in FY 2014-15. The funding for these upgrades will be transferred from the Communications Trust.

Personnel Allocation Changes

For the Communications budget, the total positions recommended for FY 2014-15 is 0.0 with 0.0 FTE positions frozen. The Administrative Secretary position has working for both Communications and Economic Development. When Economic Development’s Administrative Secretary position became vacant in FY 2013-14, staff was moved from the Communications budget to the vacant FTE in Economic Development.

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.



**1100 – General Fund
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Taxes	50,000	50,000	50,000	50,000	50,000	0
Licenses and Permits	0	0	0	500	500	500
Other Governmental Agencies	0	9,052	0	0	0	0
Charges for Current Services	0	12,120	0	0	0	0
Other Revenues	4,516	547	0	0	0	0
Total Revenues	54,516	71,719	50,000	50,500	50,500	500
Expenditures						
Salaries & Employee Benefits	497,844	716,314	786,337	768,289	768,289	(18,048)
Services and Supplies	341,110	288,912	168,822	183,107	183,107	14,285
Other Charges	62,159	57,358	46,859	47,805	47,805	946
Fixed Assets	1,977	0	0	0	0	0
Total Expenditures	903,090	1,062,584	1,002,018	999,201	999,201	(2,817)
Net Revenue (Expenditures)	(848,574)	(990,864)	(952,018)	(948,701)	(948,701)	3,317
Additional Funding Support						
1100 General Fund	848,574	990,865	952,018	948,701	948,701	(3,317)
Total Additional Funding Support	848,574	990,865	952,018	948,701	948,701	(3,317)
Staffing Positions						
Allocated Positions	6.00	6.00	6.00	6.00	6.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00
Total Staffing	6.00	6.00	6.00	6.00	6.00	0.00

Purpose

The County Administrative Office-Management & Budget Team (CAO-MBT) provides leadership and guidance in the implementation of the policies of the Board of Supervisors. The CAO-MBT analyzes issues and makes recommendations to the Board regarding the administration and operation of County departments and programs. The CAO-MBT coordinates and oversees the County budget, fee schedule and legislative platform and monitors the use of financial and human resources.

Recommended Budget

The recommended budget for FY 2014-15 is \$999,201, a decrease of \$2,817, or 0.5%, from the previous year. The slight decrease is the net effect of several changes within the budget, the largest of them being the increased salary, insurance and benefit costs and staff voluntary furloughs. The General Fund contribution is \$948,701, which represents a \$3,317 decrease from FY 2013-14.

Personnel Allocation Changes

For the CAO-MBT's office the total positions recommended for FY 2014-15 are 6.0 with 0.0 FTE positions frozen. There are no changes from the previous fiscal year.

Program Discussion

CAO-MBT works to fulfill mandated functions through authentic and supportive collaboration between departments, the Board of Supervisors and external stakeholders. This year's efforts include:

- Develop an efficient and open budget process that supports fiscal sustainability by creating an efficient and transparent budget document for communication to the public.

- Improve our internal and external communication by thorough dissemination of information and develop systems for understanding stakeholders' needs and project management responsibilities.

- Create a higher-performing organization by encouraging collaboration while ensuring departments have the tools to produce high-quality work in an efficient manner.

- Continue to foster and promote teamwork within the County to create a culture of appreciation that makes the County a great place to live, work and play.

The County of Humboldt has been recognized by the Alliance for Innovation for its Outstanding Achievement in Local Government Innovation for its Multisite Interactive Community Budget Meeting. Humboldt County is one of ten local governments across the nation and Canada receiving this recognition this year.



CAO Phil Smith-Hanes and Karen Clower accept the Outstanding Achievement in Local Government Innovation Award in Denver.

**1120 - Economic Development
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	8,763,631	3,641,806	3,184,071	3,100,283	3,100,283	(83,788)
Charges for Current Services	6,675	25,874	0	6,000	6,000	6,000
Other Revenues	358,209	176,801	4,722,841	744,421	744,421	(3,978,420)
Total Revenues	9,128,515	3,844,481	7,906,912	3,850,704	3,850,704	(4,056,208)
Expenditures						
Salaries & Employee Benefits	681,307	459,846	365,014	323,324	323,324	(41,690)
Services and Supplies	75,123	76,249	109,187	114,044	114,044	4,857
Other Charges	7,825,949	3,387,385	7,490,711	3,613,536	3,613,536	(3,877,175)
Fixed Assets	0	2,961	0	0	0	0
Intrafund Transfers	(266,694)	(36,527)	(58,000)	(200,200)	(200,200)	(142,200)
Total Expenditures	8,315,685	3,889,914	7,906,912	3,850,704	3,850,704	(4,056,208)
Net Revenue (Expenditures)	812,827	(45,431)	0	0	0	0
Additional Funding Support						
1120 Economic Development	(812,830)	45,433	0	0	0	0
Total Additional Funding Support	(812,830)	45,433	0	0	0	0
Staffing Positions						
Allocated Positions	12.00	11.00	7.00	7.00	7.00	0.00
Temporary (FTE)	0.67	0.00	0.00	0.00	0.00	0.00
Total Staffing	12.67	11.00	7.00	7.00	7.00	0.00

Purpose

The Economic Development Team works to strengthen the economy of Humboldt County. It secures and distributes funding for projects and programs that implement *Prosperity 2012: Comprehensive Economic Development Strategy (CEDS)*.

The Economic Development budget grouping is made up by the following budget units: Economic Development (275); Headwaters Fund (286); and Workforce Investment (287).

Recommended Budget

The recommended overall Economic Development budget for FY 2014-15 is \$3,850,704, a \$4,056,208 or 51% decrease from the previous year. The decrease is primarily due to two changes in the Headwaters budget (286): decreased funding available for grants due to interest rates remaining low longer than expected and an accounting policy change to make loan disbursements and payments directly from applicable Trust Funds rather than the operating fund. In FY 2013-14 loan disbursements were transferred to the operating budget prior to pay out. In prior years, payouts were made directly from Trust Funds.

Economic Development

While the majority of Economic Development's activities are funded through grant sources, some costs cannot be charged to grants. Costs that are not recoverable under by granting sources are charged to the Economic Development Trust Fund.

- Building and systems construction and maintenance
- Specialty food, flowers, and beverages
- Investment support services
- Management and innovation services
- Niche manufacturing
- Forest Products
- Tourism

Personnel Allocation Changes

For the Economic Development office the total positions recommended for FY 2014-15 are 7.0 with 1.0 FTE position frozen. The frozen position will remain frozen until grant funding becomes available to fill the position. There is no change in total FTE from the previous fiscal year.

For the Headwaters Fund's budget (286) the total positions recommended for FY 2014-15 are 1.0 with 0.0 FTE positions frozen. There are no changes from the previous fiscal year.

Program Discussion

The overarching goal of all the budgets within the Economic Development Team is to implement the County's Comprehensive Economic Development Strategy (CEDS) through the local initiative *Prosperity! The Northcoast Strategy*. The CEDS helps to focus public and private economic development resources on local priorities.

The team works to implement the CEDS by:

- Promoting the growth of export and emerging industry clusters,
- Building local capacity for coordinated economic development initiatives, and
- Obtaining grants and leveraging economic development funds.

The *Redwood Coast Targets of Opportunity 2012 Report* identifies six fast-growth emerging industries and two base industries that offer the greatest opportunity for County residents, and were adopted as the focus of the County's CEDS:

- Diversified health care

1120 275 Economic Development

The Economic Development recommended budget for FY 2014-15 is \$1,665,183, an increase of \$219,817 or 15% increase from the previous year. The Economic Development budget is funded primarily by grant funds. The budget's increase is the net effect of several grants ending during the FY 2013-14, and the awarding of a new Environmental Protection Agency (EPA) grant for FY 2014-15.

The team secures State and federal grants to help implement the CEDS and support the target industries. The team secures funding and contracts with many community agencies and consultants for project and program delivery throughout the County.

1120 286 Headwaters Fund

The recommended budget for the Headwaters Fund is \$744,421, a decrease of \$3,978,420 or 84% from FY 2013-14. The decrease is due to two factors: funding available for grants is lower than projected in prior years due to interest rates remaining low longer than expected and an accounting policy change to make loan disbursements and payments directly from applicable Trust Funds rather than the operating fund.

In 1999, the State and federal governments purchased the 3,000-acre old-growth Headwaters Grove. While this landmark acquisition preserved internationally significant forest habitat, it also removed significant timber resources from Humboldt County's economy. A local effort

resulted in a combined \$22 million State and federal appropriation to the County.

On October 19, 1999, the Board of Supervisors voted to reserve the bulk of the funds for the “economic prosperity and quality of life for all Humboldt County residents.” In December 2002, the Board adopted a final *Headwaters Fund Charter* that outlines the purpose and structure of the Fund.

To advance economic and community development in Humboldt County, the Headwaters Fund offers business loans, loans/grants for infrastructure projects, and economic development grants via the following three funds:

- Revolving Loan Fund
- Community Investment Fund
- Grant Fund

1120 287 Workforce Investment

The Workforce Investment’s recommended budget for FY 2014-15 is \$1,441,100, a decrease of \$297,605 or 17% from the previous year. The decrease in the budget can be attributed to the end of a Dislocated Worker Grant to assist with layoffs in the timber industry.

The Workforce Investment unit secures and oversees funding for workforce training programs, employer services delivery, and workforce projects to benefit local industry clusters, as described in the County’s CEDS. Services are provided in partnership with the federally mandated One-Stop System for Workforce, organized in Humboldt County as The Job Market.

Services provided at The Job Market include:

- For *employers* that enhance their human resources management efficacy, decrease the cost of matching jobs and talent, improve incumbent worker skills to meet industry demand, increases job openings, and avert layoffs.
- For *workers* and *job seekers* that encourage good matches with employer needs, lifelong learning and technical skills improvement for local industries and employers.
- For *dislocated workers* and *long-term unemployed workers* that utilize retraining and re-employment services.
- For *at-risk youth*, the County-wide *Step Up for Youth* program helps to increase opportunities for successful employment as adults.



**1100 – General Fund
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Total Revenues	0	0	0	0	0	0
Expenditures						
Services and Supplies	0	1,800	8,000	0	0	(8,000)
Other Charges	203,727	233,381	250,610	267,737	267,737	17,127
Total Expenditures	203,727	235,181	258,610	267,737	267,737	9,127
Net Revenue (Expenditures)	(203,727)	(235,180)	(258,610)	(267,737)	(267,737)	(9,127)
Additional Funding Support						
1100 General Fund	203,727	235,181	258,610	267,737	267,737	9,127
Total Additional Funding Support	203,727	235,181	258,610	267,737	267,737	9,127
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

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 Redwood Region Entertainment and Education Liaisons, Inc. (RREEL) to promote Humboldt County as a location for film and digital media production work.

Recommended Budget

The total recommended budget and General Fund contribution for FY 2014-15 are \$267,737, an increase of \$9,127 or 3%, from the previous year. While TOT revenues increased by 6.8%, the change in total budget from FY 2013-14 to FY 2014-15 is only 3% due to a supplemental budget in FY 2013-14 of \$8,000 to help the Karuk Tribe with broadband service in remote parts of the County.

Program Discussion

The goal of the contracts with TOT funds is to invest in the County’s tourism economy, as identified in the County’s Comprehensive Economic Development Strategy (CEDS) and the regional *Prosperity!* strategy. In July 2005, the County entered into an agreement to dedicate 20% of the prior year’s annual TOT revenue to the HCCVB.

In FY 2007-08 the Humboldt Film & Digital Media Commission (HFDMC), formerly a part of HCCVB, was split off into a separate organization. In 2010 HFDMC became RREEL. The 20% TOT allocation was divided between the agencies 16% to HCCVB and 4% to RREEL. In FY 2013-14 the allocation to RREEL was increased to 5% resulting in a total TOT allocation of 21%.

The FY 2014-15 budget is based on actual TOT received in FY 2012-13 which was \$1,274,940. The allocations to RREEL and the HCCVB in FY 2014-15 are \$63,747 and \$203,990, respectively.

**1700 – Fish & Game Fund
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	13,903	27,092	10,075	10,870	10,870	795
Use of Money and Property	217	219	200	200	200	0
Other Revenues	0	0	9,000	0	0	(9,000)
Total Revenues	14,120	27,311	19,275	11,070	11,070	(8,205)
Expenditures						
Services and Supplies	7,544	10,545	25,700	22,000	22,000	(3,700)
Total Expenditures	7,544	10,545	25,700	22,000	22,000	(3,700)
Net Revenue (Expenditures)	6,575	16,766	(6,425)	(10,930)	(10,930)	(4,505)
Additional Funding Support						
1700 Fish & Game	(6,576)	(16,766)	6,425	10,930	10,930	4,505
Total Additional Funding Support	(6,576)	(16,766)	6,425	10,930	10,930	4,505
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

The purpose of this budget unit is to function as both the support unit for the Fish and Game Advisory Commission and the funding source for its grant program. Grants are awarded after recommendation of the Commission and approval by the Board of Supervisors.

Recommended Budget

The total recommended budget for Fish & Game Advisory Commission for FY 2014-15 is \$22,000, a decrease of \$3,700 or 14%, from the previous year. In previous years, grant awards have been less than fine revenues collected, thereby adding to the fund balance. The budget for FY 2014-15 draws \$10,930 from the trust. While this does not deplete the trust, the Commission is seeking a balance between granting the maximum amount each year, and reserving a trust balance to sustain grants through low revenue years.

Program Discussion

Grants are awarded to groups and individuals who submit proposals to the Fish & Game Advisory Commission for projects that will benefit priority County fish and wildlife species.

The awards are made after recommendation of the Commission and approval of the Board of Supervisors. In previous years this program was part of Public Works. Because the revenue for this program comes from fees and fines collected through the Revenue Recovery Team, this budget is part of the County Administrative Office.

**1100 – General Fund
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Other Revenues	16,698	182,053	224,694	242,825	242,825	18,131
Total Revenues	16,698	182,053	224,694	242,825	242,825	18,131
Expenditures						
Other Charges	47,878	248,109	297,914	313,809	313,809	15,895
Total Expenditures	47,878	248,109	297,914	313,809	313,809	15,895
Net Revenue (Expenditures)	(31,179)	(66,055)	(73,220)	(70,984)	(70,984)	2,236
Additional Funding Support						
1100 General Fund	31,180	66,056	73,220	70,984	70,984	(2,236)
Total Additional Funding Support	31,180	66,056	73,220	70,984	70,984	(2,236)
Staffing Positions						
Total Staffing	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.

Recommended Budget

The recommended budget for FY 2014-15 is \$313,809, an increase of \$15,895 or 5% from the previous year. The General Fund contribution is \$70,984, which represents a \$2,236 decrease from FY 2013-14.

The recommended budget anticipates that costs for CSA #4 fire services will be fully reimbursed from fire assessments. This may not be a realistic assumption. In FY 2011-12 the State increased the

CalFIRE billing in an effort to fully recoup the cost of providing the service, for FY 2013-14 rates went down slightly.

The assessments have a cap that cannot exceed the increase in the Consumer Price Index (CPI). These two factors have resulted in the potential for costs for service exceeding assessments.

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 to the County's local fire districts. 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.



**3550 – Information Technology
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contributn	2,394,846	2,384,484	2,799,594	2,630,725	2,630,725	(168,869)
Other Revenues	0	50	0	0	0	0
General Fund Contribution	40,000	0	0	0	185,451	185,451
Total Revenues	2,434,846	2,384,534	2,799,594	2,630,725	2,816,176	16,582
Expenditures						
Salaries & Employee Benefits	1,213,718	1,215,713	1,354,203	1,412,528	1,412,528	58,325
Services and Supplies	1,008,763	1,057,374	1,074,813	1,011,491	1,011,491	(63,322)
Other Charges	287,612	274,985	37,781	119,706	119,706	81,925
Fixed Assets	45,382	71,454	359,650	327,000	512,451	152,801
Total Expenditures	2,555,475	2,619,526	2,826,447	2,870,725	3,056,176	229,729
Net Revenue (Expenditures)	(120,626)	(234,997)	(26,853)	(240,000)	(240,000)	(213,147)
Additional Funding Support						
3550 Information Tech Enterprise	120,629	234,992	26,853	240,000	240,000	213,147
Total Additional Funding Support	120,629	234,992	26,853	240,000	240,000	213,147
Staffing Positions						
Allocated Positions	17.00	17.00	17.00	17.00	17.00	0.00
Temporary (FTE)	0.87	0.00	0.00	0.00	0.00	0.00
Total Staffing	17.87	17.00	17.00	17.00	17.00	0.00

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.

Recommended Budget

The recommended budget is \$3,056,176, an increase of \$229,729 or 8% from FY 2013-14. The increase is the net effect of several changes including: increase in salary and benefit costs, decrease in service contracts and increase in the internal A87 charges.

Funding of \$512,451 is recommended for fixed assets; additional detail on the equipment is available in the Capital Expenditure table.

Additional Funding Requests

The Auditor-Controller, County Administrative Office, Department of Health and Human Services and Human Resources submitted a request for funding for \$185,451 to upgrade the financial accounting software. Funding the request would support the Board’s 2014 Strategic Framework, Core Roles by providing for and maintaining infrastructure.

This additional funding request is recommended for funding. The request is recommended for funding because it provides substantial opportunity for improved systems, greater efficiency and cost savings.

Personnel Allocation Changes

For the Information Technology Team, the total positions requested are 17.00 with 0.00 FTE requested frozen.

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.



3555 – Central Service ISF
FY 2014-15 Budget

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	198,667	278,129	334,375	345,097	345,097	10,722
Other Revenues	4,541	11,426	7,500	8,500	8,500	1,000
Total Revenues	203,208	289,555	341,875	353,597	353,597	11,722
Expenditures						
Salaries & Employee Benefits	156,302	166,901	184,791	239,892	239,892	55,101
Services and Supplies	22,080	20,874	33,806	83,913	83,913	50,107
Other Charges	64,491	120,141	87,889	11,708	11,708	(76,181)
Fixed Assets	1,550	0	5,538	0	0	(5,538)
Total Expenditures	244,423	307,916	312,024	335,513	335,513	23,489
Net Revenue (Expenditures)	(41,213)	(18,362)	29,851	18,084	18,084	(11,767)
Additional Funding Support						
3555 Central Services ISF	41,215	18,361	(29,851)	(18,084)	(18,084)	11,767
Total Additional Funding Support	41,215	18,361	(29,851)	(18,084)	(18,084)	11,767
Staffing Positions						
Allocated Positions	4.00	4.00	4.00	4.00	4.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.50	0.50	0.50
Total Staffing	4.00	4.00	4.00	4.50	4.50	0.50

Purpose

Pursuant to Section 245-1 *et seq.* of the Humboldt County Code, the Purchasing and Disposition Team purchases, rents and/or leases goods and equipment as needed by departments. Purchasing negotiates with contractors for limited services at the best possible price. Purchasing facilitates the re-use of office furniture and equipment before selling or disposing of unusable goods. Purchasing focuses on volume buying and product standardization which creates vendor competition.

which will fund upgrades to purchasing software (IFAS) and the increase of salaries and benefit costs.

This budget includes a contribution to the Purchasing trust fund of \$18,084 to payback the drawdown of funds made in prior years. During the recession, fees collected from departments were not increased in order to help balance budgets. Fees are now being incrementally increased to cover the actual cost in order to return to a breakeven level.

Recommended Budget

Purchasing & Disposition Team’s recommended budget for FY 2014-15 is \$335,513, an increase of \$23,489 or 8% from the previous year. The increase is primarily due to a credit in the A87 account,

Personnel Allocation Changes

For Purchasing & Disposition Team, the total positions requested are 4.00 with 1.00 FTE requested frozen. In FY 2014-15, 1.00 FTE Fiscal Assistant I/II position will be shared with Information Technology.

Revenue Recovery Team (1100 114)

Phillip Smith-Hanes
County Administrative Officer

1100 – General Fund FY 2014-15 Proposed Budget

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	15,532	22,896	22,000	23,000	23,000	1,000
Charges for Current Services	872,681	898,199	1,116,931	1,160,000	1,160,000	43,069
Other Revenues	8,063	0	8,000	7,000	7,000	(1,000)
Total Revenues	896,276	921,095	1,146,931	1,190,000	1,190,000	43,069
Expenditures						
Salaries & Employee Benefits	512,571	570,898	658,904	669,786	669,786	10,882
Services and Supplies	186,951	257,105	371,750	404,273	404,273	32,523
Other Charges	65,459	59,726	52,430	65,780	65,780	13,350
Fixed Assets	2,925	0	13,306	0	0	(13,306)
Total Expenditures	767,906	887,729	1,096,390	1,139,839	1,139,839	43,449
Net Revenue (Expenditures)	128,369	33,366	50,541	50,161	50,161	(380)
Additional Funding Support						
1100 General Fund	(128,370)	(33,366)	(50,541)	(50,161)	(50,161)	380
Total Additional Funding Support	(128,370)	(33,366)	(50,541)	(50,161)	(50,161)	380
Staffing Positions						
Allocated Positions	9.00	10.00	10.00	10.00	10.00	0.00
Temporary (FTE)	1.02	0.00	0.00	0.00	0.00	0.00
Total Staffing	10.02	10.00	10.00	10.00	10.00	0.00

Purpose

Under the provisions of Penal Code Section 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.

Recommended Budget

The recommended Revenue Recovery budget for FY 2014-15 is \$1,139,839, an increase of \$43,449 or 4% from the previous year. The increase is primarily due to increases in salary, benefit and insurance costs, and an increase in the Franchise Tax Board's Court-Ordered debt collection program

(FTB-COD). The budget contributes \$50,161 to the General Fund.

Program Discussion

Revenue Recovery's primary function of collecting delinquent court-ordered fines, fees and victim restitution comprises approximately 74% of its business. The remaining 26% 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 program,

as well as an outside collection agency. Other collection tools include requests to Humboldt County Superior Court for Department of Motor Vehicle license holds, 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 law. 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 Section 1463.007. This allows a cost of collection offset, which is the primary means of funding the efforts of the Revenue Recovery Team.



**1100 – General Fund
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	124,563	104,256	127,448	97,000	97,000	(30,448)
Other Revenues	0	1,010	0	0	0	0
Total Revenues	124,563	105,266	127,448	97,000	97,000	(30,448)
Expenditures						
Salaries & Employee Benefits	2,085,724	2,088,856	2,220,063	2,282,838	2,282,838	62,775
Services and Supplies	150,619	238,194	195,192	176,444	176,444	(18,748)
Other Charges	35,380	35,714	35,624	36,921	36,921	1,297
Intrafund Transfers	(883,807)	(1,080,818)	(756,169)	(815,112)	(1,015,112)	(258,943)
Total Expenditures	1,387,916	1,281,946	1,694,710	1,681,091	1,481,091	(213,619)
Net Revenue (Expenditures)	(1,263,354)	(1,176,681)	(1,567,262)	(1,584,091)	(1,384,091)	183,171
Additional Funding Support						
1100 General Fund	1,263,353	1,176,680	1,567,262	1,584,091	1,384,091	(183,171)
Total Additional Funding Support	1,263,353	1,176,680	1,567,262	1,584,091	1,384,091	(183,171)
Staffing Positions						
Allocated Positions	21.00	21.00	21.00	21.00	21.00	0.00
Temporary (FTE)	0.07	0.20	0.20	0.20	0.20	0.00
Total Staffing	21.07	21.20	21.20	21.20	21.20	0.00

Purpose

Government Code Sections 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.

governing Board of Supervisors and other clients, to promote the public interest and to aid the County in carrying out its mandatory and discretionary functions relating to the health, safety and welfare of County residents. The Office is committed to providing creative legal assistance to the Board and County officers to enable them to carry out their policy goals, and to provide assertive representation of the County in civil litigation and administrative hearings.

Mission

The Office of the County Counsel is committed to providing the highest quality of legal advice, representation and services, in a timely and responsive manner, to assist the County, its

Recommended Budget

County Counsel’s recommended budget for FY 2014-15 is \$1,481,091, a decrease of \$213,619 or 13% from the previous year. The General Fund contribution is \$1,384,091, which is a \$183,171 decrease from FY 2013-14. The decrease in General Fund support is due to the department’s strategic

County Counsel (1100 121)

cost management practices. County Counsel's staff has been dedicated to the work of specific County departments, and billed to those departments directly. This practice has reduced the impact to the General Fund over time, allowing the contribution from the General Fund to be decreased for FY 2014-15.

Recommended Personnel Allocations

County Counsel's total positions recommended for FY 2013-14 are 21.0 with 4.0 FTE positions frozen. There are no changes from the previous fiscal year.

Program Discussion

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

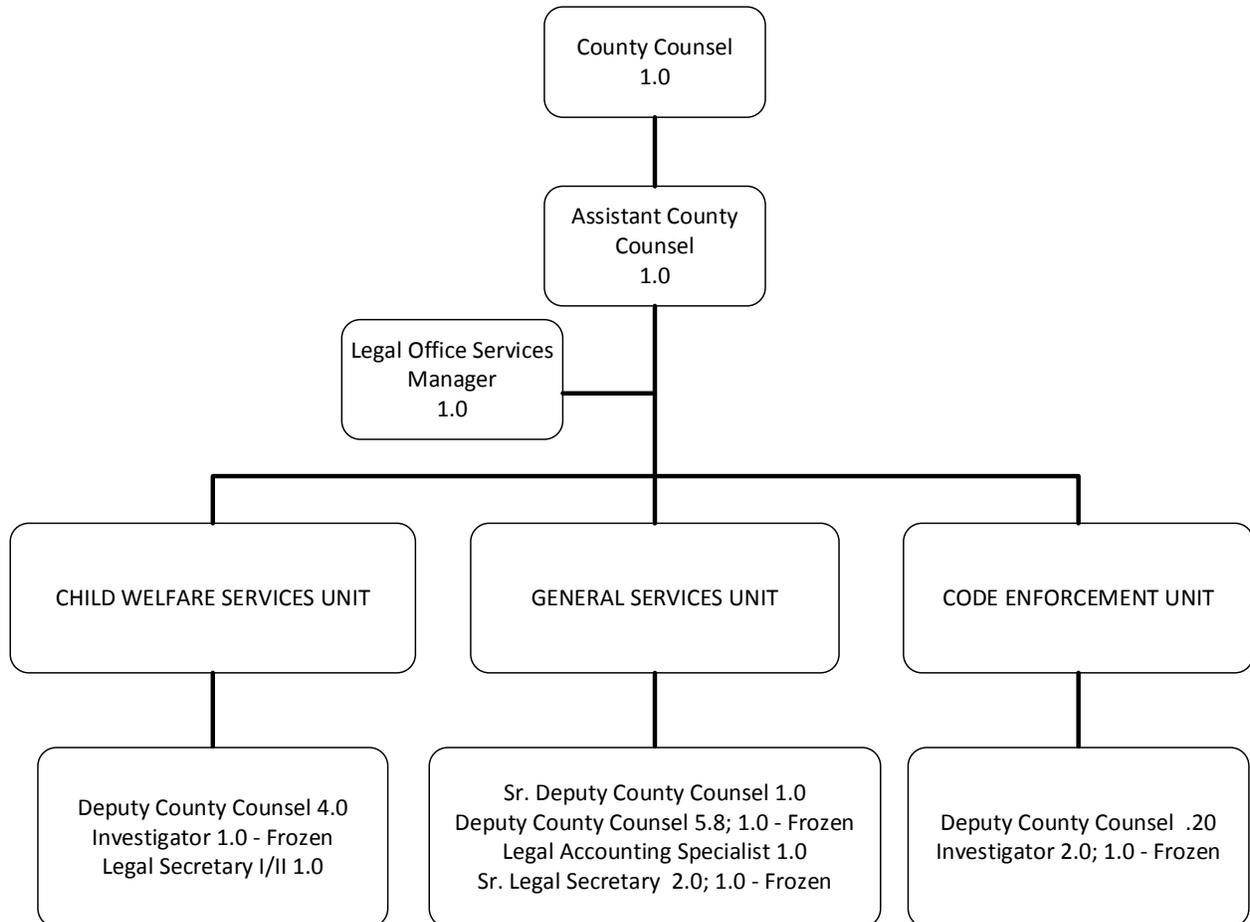
- The **General Services Unit** provides legal advice to all County departments and, when requested, provides legal advice to the Grand Jury, the Humboldt First 5 program for children's welfare, and some special districts. The representation includes, but is not limited to, the trial of conservatorship 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.

Frozen positions and vacancies will result in delays for attorney review on projects with low priority as well as the inability of the office to handle more litigation in-house. Maintaining current staffing levels will also result in a very lean support staff in terms of legal secretaries and investigators, leaving only one code enforcement investigator position filled, when the workload easily requires two investigators.

Organizational Chart:



Departmental Summary
FY 2014-15 Proposed Budget

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contributn	21,689,398	23,465,479	27,447,403	28,676,425	28,676,425	1,229,022
Use of Money and Property	27,544	15,911	0	0	0	0
Charges for Current Services	591,132	314,786	656,829	253,501	253,501	(403,328)
Other Revenues	1,033,536	866,417	2,420	187,000	187,000	184,580
General Fund Contribution	0	670,323	1,000,000	0	0	(1,000,000)
Total Revenues	23,341,610	25,332,916	29,106,652	29,116,926	29,116,926	10,274
Expenditures						
Salaries & Employee Benefits	978,193	1,006,574	1,105,885	1,146,902	1,146,902	41,017
Services and Supplies	90,842	106,261	125,229	123,653	123,653	(1,576)
Other Charges	316,950	129,113	77,336	(88,271)	(88,271)	(165,607)
Purchased Insurance Premiums	583,719	613,394	722,008	630,764	630,764	(91,244)
Self-Insurance Expenses	23,209,144	22,828,505	26,526,549	27,282,337	27,282,337	755,788
Fixed Assets	14,769	5,986	0	0	0	0
Intrafund Transfers	0	(3,175)	0	0	0	0
Total Expenditures	25,193,617	24,686,658	28,557,007	29,095,385	29,095,385	538,378
Net Revenue (Expenditures)	(1,852,006)	646,260	549,645	21,541	21,541	(528,104)
Additional Funding Support						
1100 General Fund	539,583	586,126	632,810	647,967	647,967	15,157
3520 IGS-County Insurance	(17,834)	(10,807)	(28,445)	(211,661)	(211,661)	(183,216)
3522 Employee Benefits Fund	1	23,220	(430)	(58,655)	(58,655)	(58,225)
3523 Workers Compensation	(338,491)	(175,050)	(180,565)	546,377	546,377	726,942
3524 Liability Insurance	1,709,270	(1,259,560)	(275,752)	(227,449)	(227,449)	48,303
3525 Medical Plan	(353,197)	116,701	(251,722)	(574,319)	(574,319)	(322,597)
3526 Dental Plan	32,772	(245,665)	(263,278)	(262,395)	(262,395)	883
3527 Unemployment Insurance	150,063	(11,555)	(266,142)	(285,519)	(285,519)	(19,377)
3528 Purchased Insurance Premiums	129,840	330,332	83,879	404,113	404,113	320,234
Total Additional Funding Support	1,852,007	(646,258)	(549,645)	(21,541)	(21,541)	528,104
Staffing Positions						
Allocated Positions	11.00	10.00	10.00	10.00	10.00	0.00
Temporary (FTE)	0.49	0.45	0.45	0.45	0.45	0.00
Total Staffing	11.49	10.45	10.45	10.45	10.45	0.00

The Human Resources Department includes the following budget groupings:

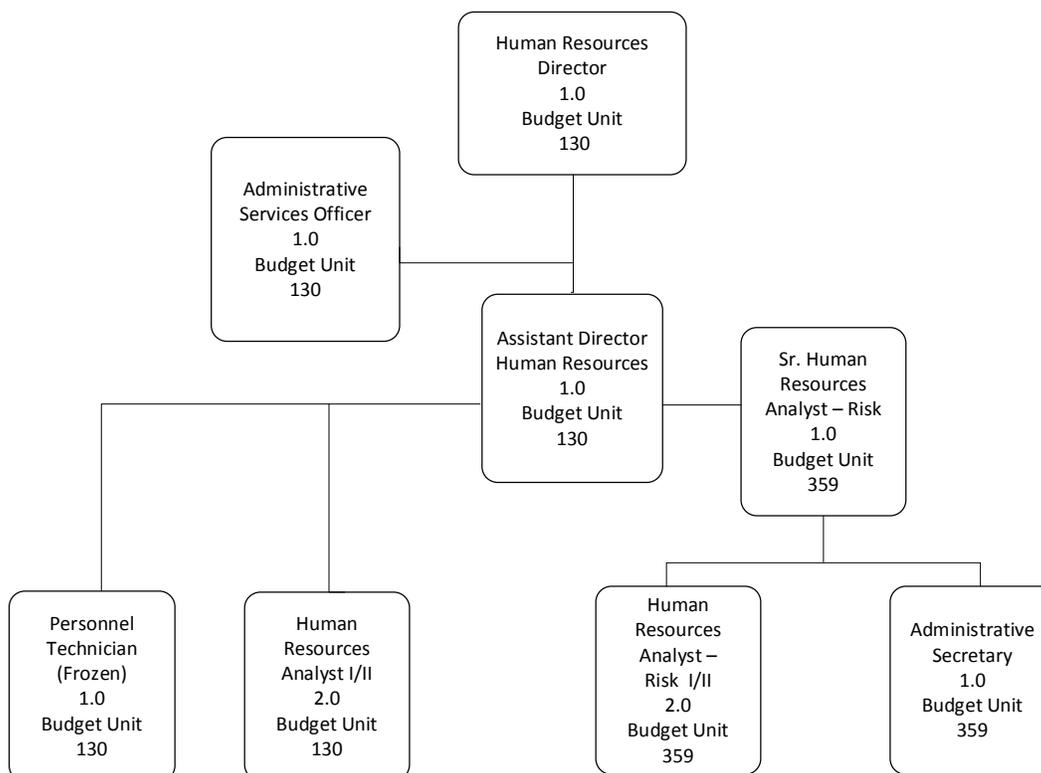
Personnel Services

- 1100 130 Personnel

Risk Management Services

- 3520 359 Risk Management Administration
- 3522 352 Employee Benefits
- 3523 353 Workers Compensation
- 3524 354 Liability
- 3525 355 Medical Plan
- 3526 356 Dental Plan
- 3527 357 Unemployment
- 3528 358 Purchased Insurance Premium

Organizational Chart:



Personnel (1100 130)**1100 – General Fund
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Other Revenues	2,015	2,000	2,000	2,000	2,000	0
Total Revenues	2,015	2,000	2,000	2,000	2,000	0
Expenditures						
Salaries & Employee Benefits	508,898	529,804	569,266	582,566	582,566	13,300
Services and Supplies	21,417	50,283	54,253	54,905	54,905	652
Other Charges	11,283	11,214	11,291	12,496	12,496	1,205
Intrafund Transfers	0	(3,175)	0	0	0	0
Total Expenditures	541,598	588,126	634,810	649,967	649,967	15,157
Net Revenue (Expenditures)	(539,581)	(586,125)	(632,810)	(647,967)	(647,967)	(15,157)
Additional Funding Support						
1100 General Fund	539,583	586,126	632,810	647,967	647,967	15,157
Total Additional Funding Support	539,583	586,126	632,810	647,967	647,967	15,157
Staffing Positions						
Allocated Positions	6.00	6.00	6.00	6.00	6.00	0.00
Temporary (FTE)	0.49	0.42	0.45	0.45	0.45	0.00
Total Staffing	6.49	6.42	6.45	6.45	6.45	0.00

Purpose

The Human Resources Department is divided into two primary functions for budget purposes: Personnel Services and Risk Management Services. The personnel functions performed by Human Resources are mandated by federal and State laws, Merit System rules, memoranda of understanding (MOU), compensation and benefit plans and other policies as approved by the Board of Supervisors.

Recommended Budget

The recommended Personnel budget for FY 2014-15 is \$649,967, an increase of \$15,157 or 2% from the previous year. The General Fund contribution is \$647,967, which represents a \$15,157 increase from FY 2014-15. The increase is primarily due to changes in benefit and insurance costs.

Recommended Personnel Allocation

For Personnel, the total positions requested are 6.00 with 1.00 FTE requested frozen. There are no changes from the previous fiscal year.

Program Discussion

As administrators of the County's centralized personnel system, Human Resources provides services which include: recruitment, administration of qualification appraisal examinations, maintenance of employment eligibility lists, administration of in-service personnel transactions, coordination of equal employment opportunity, coordination of the deferred compensation programs, employer-employee relations, labor

Personnel (1100 130)

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 appeals process for all County departments.

Human Resources provides personnel services to all County departments, including 2,078 current regular and extra-help employees (as of April 7, 2014). Human Resources also serves the citizens of

Humboldt County, whether it is those seeking employment, or those referring prospective employees.

It is the goal of Human Resources to continue to develop staff into fully cross-trained, well-rounded professional human resources generalists in the effort to provide the County with the highest quality personnel/human resource services, now and into the future.



Risk Management Summary

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contributn	21,689,398	23,465,479	27,447,403	28,676,425	28,676,425	1,229,022
Use of Money and Property	27,544	15,911	0	0	0	0
Charges for Current Services	591,132	314,786	656,829	253,501	253,501	(403,328)
Other Revenues	1,031,521	864,000	420	185,000	185,000	184,580
General Fund Contribution	0	670,323	1,000,000	0	0	(1,000,000)
Total Revenues	23,339,595	25,330,499	29,104,652	29,114,926	29,114,926	10,274
Expenditures						
Salaries & Employee Benefits	469,295	476,770	536,619	564,336	564,336	27,717
Services and Supplies	69,425	55,978	70,976	68,748	68,748	(2,228)
Other Charges	305,667	117,899	66,045	(100,767)	(100,767)	(166,812)
Purchased Insurance Premiums	583,719	613,394	722,008	630,764	630,764	(91,244)
Self-Insurance Expenses	23,209,144	22,828,505	26,526,549	27,282,337	27,282,337	755,788
Fixed Assets	14,769	0	0	0	0	0
Total Expenditures	24,652,019	24,092,546	27,922,197	28,445,418	28,445,418	523,221
Net Revenue (Expenditures)	(1,312,424)	1,237,954	1,182,455	669,508	669,508	(512,947)
Additional Funding Support						
3520 IGS-County Insurance	(17,834)	(16,793)	(28,445)	(211,661)	(211,661)	(183,216)
3522 Employee Benefits Fund	1	23,220	(430)	(58,655)	(58,655)	(58,225)
3523 Workers Compensation	(338,491)	(175,050)	(180,565)	546,377	546,377	726,942
3524 Liability Insurance	1,709,270	(1,259,143)	(275,752)	(227,449)	(227,449)	48,303
3525 Medical Plan	(353,197)	116,701	(251,722)	(574,319)	(574,319)	(322,597)
3526 Dental Plan	32,772	(245,665)	(263,278)	(262,395)	(262,395)	883
3527 Unemployment Insurance	150,063	(11,555)	(266,142)	(285,519)	(285,519)	(19,377)
3528 Purchased Insurance Premiums	129,840	330,332	83,879	404,113	404,113	320,234
Total Additional Funding Support	1,312,424	(1,237,953)	(1,182,455)	(669,508)	(669,508)	512,947
Staffing Positions						
Allocated Positions	5.00	4.00	4.00	4.00	4.00	0.00
Temporary (FTE)	0.00	0.57	0.00	0.20	0.20	0.20
Total Staffing	5.00	4.57	4.00	4.20	4.20	0.20

Purpose

The Human Resource Department's Risk Management services include identification, analysis and treatment of the County's exposures to loss; safety and loss-control programs; administration of all employee benefit programs, both self-insured and premium-based; and claims administration of the self-insured liability programs and supervising the County's third-party administrator for primary workers' compensation.

Human Resources is also 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. Human Resources also coordinates claims involving the airports, medical malpractice, faithful performance and crime bond, watercraft, boiler and machinery, and special insurance programs. Human Resources subrogates to recover the costs for damage to County vehicles, equipment, and property caused by a third party. Human Resources

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. Additionally, Human Resources provides, develops and monitors State and federal required training programs and skill level improvement workshops.

Recommended Budget

The Risk Management recommended budget for FY 2014-15 is \$28,445,418, an increase of \$523,221 or 2% from the previous year. The increase is primarily due to changes in benefit and insurance costs. The changes to individual programs are explained below.

Personnel Allocation Changes

For Risk Management the total positions requested are 4.00 with 0.00 FTE requested frozen. There are no changes from previous fiscal year.

Program Discussion

Risk Management services provide training workshops to County employees on safety, discrimination, ethics, State and federally required training, defensive driving, and disaster compliance with National Incident Management Systems and Standardized Emergency Management Systems. Additionally, staff provides, develops and monitors mandated training programs and skill level improvement workshops. Consultations are provided to departments regarding safety and health issues, and assist 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

Risk Management is a "closed-end" appropriation budget. All costs associated with Risk Management budgets are cost allocated to appropriate County departments as an expense.

The recommended budget for FY 2014-15 is \$656,555, a decrease of \$130,949 or 20% from FY 2013-14. The decrease is primarily due to reimbursement from the A-87 over charges in previous years.

3522 352 Employee Benefits

This budget provides funding for vision, life insurance, the employee assistance program and insurance continuation mandated through the federal Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA).

The recommended budget for FY 2014-15 is \$453,545; an increase of \$13,295 or 3%. The increase reflects the projected costs associated with these benefits.

3523 353 Workers' Compensation

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

The recommended budget for FY 2014-15 is \$4,988,622, an increase of \$791,067 or 19%, from FY 2013-14. This is the result of increased charges to departments due to the increased cost of insurance and use of fund balance in previous years.

3524 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 recommended budget for FY 2014-15 is \$2,262,551, an increase of \$736,468 or 48%, from

Risk Management

FY 2013-14. This increase is the result of a liability policy change. In FY 2014-15, the policy's self-insured retention (deductible) was lowered from \$500,000 to \$100,000. This change does increase annual premium costs, but is anticipated to reduce claim costs in the long-run. This budget includes a \$227,449 contribution to reduce the negative fund balance.

3525 355 Medical Plan

This budget provides funding for medical health plan costs and flu shots.

The recommended budget for FY 2014-15 is \$17,511,306, an increase of \$1,259,323 or 8%. This increase is due to the anticipated increase in health plan premiums.

3526 356 Dental Plan

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

The recommended budget for FY 2014-15 is \$1,663,693, an increase of \$34,943 or 2%. This is the result of increased charges to departments due to recovery of actual cost of services provided.

This budget includes a \$262,693 contribution that is anticipated to bring this fund out of a negative position.

3527 357 Unemployment

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

The recommended budget for FY 2014-15 is \$382,481, an increase of \$2,181 or less than 1%, from FY 2013-14.

3528 358 Purchased Insurance Premiums

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

The recommended budget for FY 2014-15 is \$657,614, a decrease of \$83,094 or 11%, from FY 2013-14. This increase can be attributed to an decrease in department specific insurance policy expenses.



**1100 – General Fund
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	329,838	325,921	354,528	365,147	365,147	10,619
Total Revenues	329,838	325,921	354,528	365,147	365,147	10,619
Expenditures						
Other Charges	788,693	1,363,320	1,377,342	1,386,030	1,386,030	8,688
Total Expenditures	788,693	1,363,320	1,377,342	1,386,030	1,386,030	8,688
Net Revenue (Expenditures)	(458,855)	(1,037,398)	(1,022,814)	(1,020,883)	(1,020,883)	1,931
Additional Funding Support						
1100 General Fund	458,855	1,037,399	1,022,814	1,020,883	1,020,883	(1,931)
Total Additional Funding Support	458,855	1,037,399	1,022,814	1,020,883	1,020,883	(1,931)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

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, the Animal Shelter, Juvenile Hall, Earthquake Repairs and Airport Hangars.

Recommended Budget

The recommended budget for FY 2014-15 is \$1,386,030, an increase of \$8,688 or less than 1% from the previous year. The General Fund contribution is \$1,020,883, which represents a \$1,931 decrease from FY 2013-14.

The overall budget is increasing due to increasing COP payments, but the General Fund contribution is decreasing because the Proposition 172 allocation increased for FY 2014-15.

Program Discussion

This budget funds long-term debt payments on the County’s capital improvement projects. The budget of \$1,386,030 includes funding in the following amounts:

- \$ 65,679 1994 Library Project
- \$259,955 1994 Jail Phase I Project
- \$ 42,105 1996 Regional Juvenile Center Project
- \$104,301 1996 Jail Phase I Project
- \$127,171 1996 Jail Phase II Project
- \$172,917 1996 Jail Phase II Public Safety Project
- \$264,009 2004 Animal Shelter Project

- \$181,032 2012 Earthquake Repairs
- \$168,861 2012 Juvenile Hall

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 was a variable rate debt service.

In FY 2011-12 the Board authorized the Treasurer/Tax Collector to refinance the 2003 and 2004 COP's into a single debt obligation. This has resulted in savings to the County as a result of the low interest rates available. The refinance did not increase the term of the debt.

In 2012, the Board also authorized the issuance of new debt to provide the financing needed for local matching funds for the January 9, 2010 earthquake damage repairs and building the new Juvenile Hall facility and for new hangars at the Eureka/Arcata Airport. The hangars are financed from the Aviation budget.



Contingency Reserve (1100 990)

Phillip Smith-Hanes
County Administrative Officer

1100- General Fund FY 2014-15 Proposed Budget

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Expenditures						
Services and Supplies	0	0	1,616,984	1,500,000	1,500,000	(116,984)
Total Expenditures	0	0	1,616,984	1,500,000	1,500,000	(116,984)
Net Revenue (Expenditures)	0	0	(1,616,984)	(1,500,000)	(1,500,000)	116,984
Additional Funding Support						
1100 General Fund	0	0	1,616,984	1,500,000	1,500,000	(116,984)
Total Additional Funding Support	0	0	1,616,984	1,500,000	1,500,000	(116,984)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

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

Recommended Budget

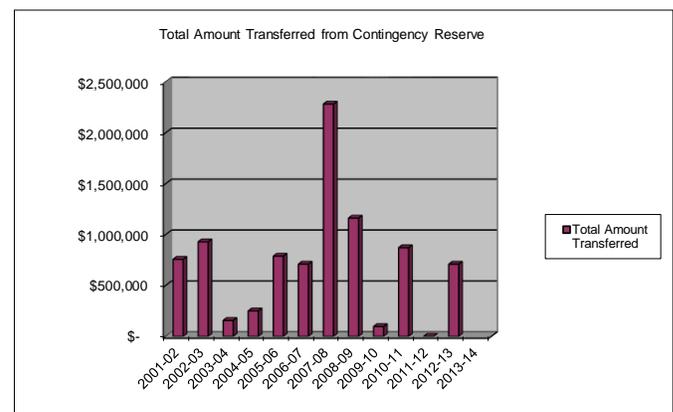
A Contingency Reserve of \$1,500,000 is being recommended based on other funding needs in the General Fund.

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 recommended contingency amount for FY 2014-15 represents 1.4% of the total General Fund revenues. The proposed \$1,500,000 contingency reserve is far less than the 6% target in the Board policy on Contingencies and Reserves. While 1.4% 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.

This budget serves as an additional appropriation from which funds can be transferred to operating units for needs not anticipated at the time of budget adoption.



The chart above shows the historical trend of the amounts transferred from the Contingency Reserve. In FY 2007-08, the transfers from the reserve peaked with \$2.28 million in transfers due to overruns in the Courthouse security construction project and increases in law enforcement compensation. In recent years, however the need for contingency funds has diminished.

Contributions to Other Funds (1100 199)

Phillip Smith-Hanes
County Administrative Officer

1100 – General Fund FY 2014-15 Proposed Budget

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	164,035	164,419	247,199	257,561	257,561	10,362
Other Revenues	0	0	1,172,556	248,816	248,816	(923,740)
Total Revenues	164,035	164,419	1,419,755	506,377	506,377	(913,378)
Expenditures						
Other Charges	4,938,137	6,795,099	6,988,410	5,046,453	5,231,904	(1,756,506)
Total Expenditures	4,938,137	6,795,099	6,988,410	5,046,453	5,231,904	(1,756,506)
Net Revenue (Expenditures)	(4,774,101)	(6,630,679)	(5,568,655)	(4,540,076)	(4,725,527)	843,128
Additional Funding Support						
1100 General Fund	4,774,102	6,630,680	5,568,655	4,540,076	4,725,527	(843,128)
Total Additional Funding Support	4,774,102	6,630,680	5,568,655	4,540,076	4,725,527	(843,128)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

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.

Recommended Budget

The recommended budget for FY 2014-15 is \$5,231,904, a decrease of \$1,756,506 from the previous year. The General Fund contribution is \$4,725,527, which represents a \$843,128 decrease from FY 2013-14.

Revenues and expenditures decrease by \$913,378 and \$1,756,506, respectively, primarily due to a one-time allocation in FY 2013-14 from the dissolution of Redevelopment agencies in the amount of \$1,172,556 and appropriations in FY 2013-14 to complete the paperless computer system for the Board of

Supervisors. The net difference of \$344,300 is explained in the Program Discussion.

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:

- \$500 Special district benefit assessment on County owned property (decrease of \$1,044 from previous fiscal year)
- \$17,219 Communications expense for administering utilities for General Fund departments (no change from the previous fiscal year)

Contributions to Other Funds (1100 199)

- | | |
|---|--|
| <ul style="list-style-type: none"> ➤ \$33,891 Contributions to veterans' organizations located in Arcata, Eureka, Ferndale, Fortuna, Garberville, McKinleyville, and Rio Dell (no change from the previous fiscal year) | <ul style="list-style-type: none"> ➤ \$394,899 Mental Health (includes base funding of \$43,803 plus \$256,073 for contribution for Jail and \$95,023 supplement for Jail Mental Health services; no change from the prior fiscal year) |
| <ul style="list-style-type: none"> ➤ \$35,684 Local Agency Formation Commission (includes an increase of \$1,552) | <ul style="list-style-type: none"> ➤ \$64,250 Deferred Maintenance Trust Fund (increase of \$8,365 from the previous fiscal year) |
| <ul style="list-style-type: none"> ➤ \$202,311 Independent fire protection districts (increase of \$10,362 from the previous fiscal year) | <ul style="list-style-type: none"> ➤ \$673,661 Public Health (includes base funding of \$591,126 plus \$65,000 for tobacco education, no change from the previous fiscal year) |
| <ul style="list-style-type: none"> ➤ \$0 Contribution to General Reserve (a decrease of \$250,000 from the previous fiscal year) | <ul style="list-style-type: none"> ➤ \$3,320,349 Social Services (no change from the previous fiscal year) |
| <ul style="list-style-type: none"> ➤ \$303,689 County Library System, (includes base funding of \$153,000, \$8,000 for the Hoopa Library and the General Fund's obligation for the County Librarian position of \$142,689; an overall increase of \$1,014 from the previous fiscal year) | <ul style="list-style-type: none"> ➤ \$185,451 Contribution to Information Technology for upgrades to the financial accounting software (decrease of \$114,549 from the previous year's project for California Law Enforcement Telecommunications upgrades) |



Courthouse Construction

Phillip Smith-Hanes
County Administrative Officer

**1420 – Courthouse
Construction Fund
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	241,572	223,525	219,596	182,900	182,900	(36,696)
Total Revenues	241,572	223,525	219,596	182,900	182,900	(36,696)
Expenditures						
Other Charges	309,720	309,720	309,720	309,720	309,720	0
Total Expenditures	309,720	309,720	309,720	309,720	309,720	0
Net Revenue (Expenditures)	(68,147)	(86,194)	(90,124)	(126,820)	(126,820)	(36,696)
Additional Funding Support						
1420 Courthouse Construction	68,148	86,195	90,124	126,820	126,820	36,696
Total Additional Funding Support	68,148	86,195	90,124	126,820	126,820	36,696
Staffing Positions						
Total Staffing	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.

The revenues in the Courthouse Construction fund come from a portion of the \$2.50 surcharge that is added to every parking penalty imposed by the Superior Court 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.

Recommended Budget

The recommended budget for FY 2014-15 is \$309,720. Revenues from parking fines continue to come in lower than budgeted and are recommended to be decreased by \$36,696 for FY 2014-15.

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.

Program Discussion

In 1982, pursuant to California Government Code Section 76100, the Board of Supervisors established the Courthouse Construction Fund.

The expenditures shown above 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 Trial Court Funding Act.

**1410 - Criminal Justice
Construction
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	346,185	319,592	314,158	260,900	260,900	(53,258)
Use of Money and Property	20,241	13,029	14,084	12,400	12,400	(1,684)
Total Revenues	366,426	332,621	328,242	273,300	273,300	(54,942)
Expenditures						
Other Charges	572,510	112,665	978,813	1,352,610	1,352,610	373,797
Total Expenditures	572,510	112,665	978,813	1,352,610	1,352,610	373,797
Net Revenue (Expenditures)	(206,084)	219,955	(650,571)	(1,079,310)	(1,079,310)	(428,739)
Additional Funding Support						
1410 Criminal Justice Construction	206,084	(219,956)	650,571	1,079,310	1,079,310	428,739
Total Additional Funding Support	206,084	(219,956)	650,571	1,079,310	1,079,310	428,739
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

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

Recommended Budget

The recommended budget for FY 2014-15 is \$1,352,610, an increase of \$373,797, 38% from the previous year. The increase is largely due to delays in the Juvenile Facility project and a new appropriation of funds in anticipation of receiving Adult Criminal Justice Facilities (SB 1022) funding. See the program discussion section for more detail.

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

Pursuant to Government Code Section 76000, 76101 and 76009, revenues collected for the Automated Fingerprint Identification and Digital Image Photographic Suspect Identification Funds can be authorized to be deposited into the Criminal Justice Facilities Construction Fund when other funds have been identified for fingerprinting equipment. This additional source of revenue is why the Criminal Justice Construction fund often shows

Criminal Justice Construction

more revenue than the Courthouse Construction Fund.

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 1100 190 for more details). This budget also includes a contribution to the General Fund for construction of a new Juvenile Facility (see Capital Projects 1100 170 for more details). The total amount allocated for the Juvenile Facility is \$900,000. The funds are transferred as expended with the remaining balance being rolled forward into the next budget year. The FY 2013-14 budget anticipated more expenditures in the project than required. This variation in budget causes the appropriation to shift to FY 2014-15, contributing to the budget increase.

In addition, this budget includes an appropriation of \$348,000 for the required cash match for the Adult Criminal Justice Facilities (SB 1022) funding to finance an addition to the Humboldt County Jail.



General Purpose Revenues (1100 888)

Phillip Smith-Hanes
County Administrative Officer

1100 – General Fund FY 2014-15 Proposed Budget

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Taxes	41,196,889	44,217,950	42,868,390	43,783,143	43,783,143	914,753
Licenses and Permits	0	3,072	0	0	0	0
Use of Money and Property	210,512	169,476	198,000	223,412	223,412	25,412
Other Governmental Agencies	1,019,034	1,015,570	991,558	993,645	993,645	2,087
Charges for Current Services	778,065	841,834	696,591	376,707	376,707	(319,884)
Other Revenues	285,305	94,382	71,200	81,200	81,200	10,000
Total Revenues	43,489,805	46,342,284	44,825,739	45,458,107	45,458,107	632,368
Expenditures						
Intrafund Transfers	(2,797,058)	(1,834,058)	(2,261,190)	(3,101,758)	(3,101,758)	(840,568)
Total Expenditures	(2,797,058)	(1,834,058)	(2,261,190)	(3,101,758)	(3,101,758)	(840,568)
Net Revenue (Expenditures)	46,286,863	48,176,341	47,086,929	48,559,865	48,559,865	1,472,936
Additional Funding Support						
1100 General Fund	(46,286,863)	(48,176,342)	(47,086,929)	(48,559,865)	(48,559,865)	(1,472,936)
Total Additional Funding Support	(46,286,863)	(48,176,342)	(47,086,929)	(48,559,865)	(48,559,865)	(1,472,936)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

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.

Recommended Budget

The recommended budget for FY 2014-15 is \$48,559,297, an increase of \$1,487,368 from the previous year. This increase is primarily due to increased property tax and A-87 cost reimbursement. The A-87's total increase is the net difference of \$840,568 additional revenue from General Fund departments, and a reduction of \$319,884 from non-General Fund departments.

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 revenue is contributed to the Department of Health and Human Services, in accordance with maintenance-of-effort

General Purpose Revenues (1100 888)

Phillip Smith-Hanes
County Administrative Officer

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 2014-15 revenues are based on actual expenditures in FY 2012-13.

Based on information from the County Assessor, property taxes are projected to increase by 0.454% for FY 2014-15. Sales tax is estimated to increase by \$245,100, or 5%. Timber yield taxes are expected to see no change from FY 2013-14. Overall most discretionary revenue remains slow to recover from the economic downturn.



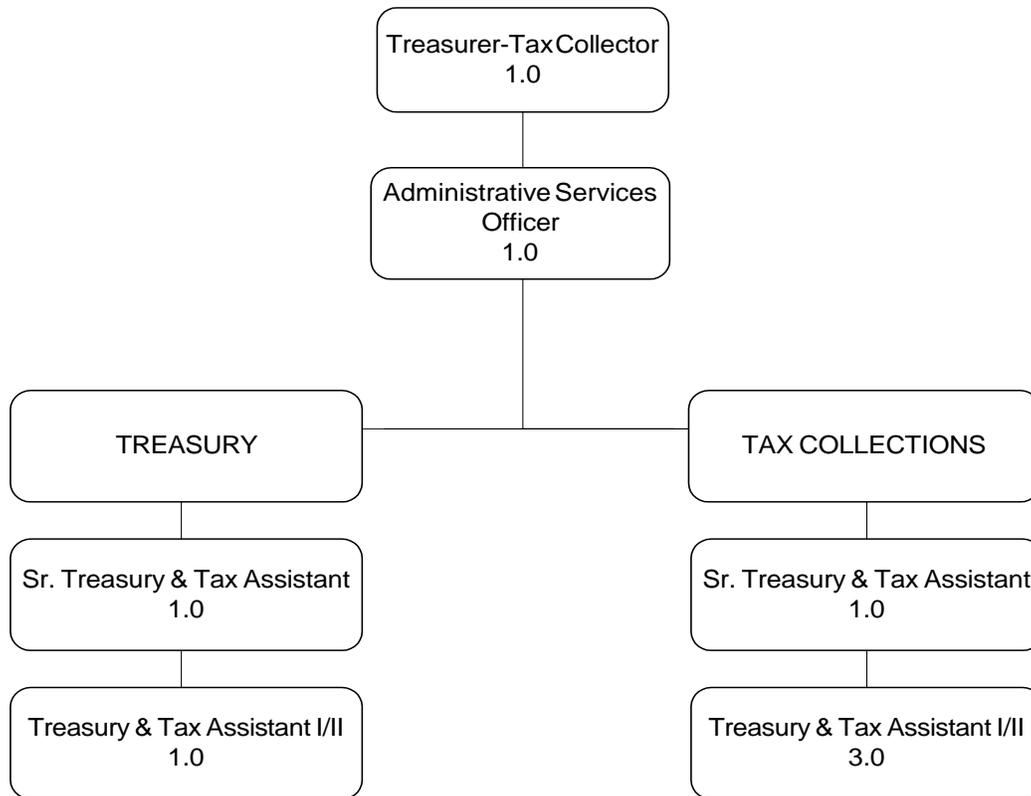
**Departmental Summary Table
FY 2014-15 Proposed Budget**

	2011-12 Actual	2012-13 Actual	2013-14 Adjusted	2014-15 Request	2014-15 Proposed	Increase (Decrease)
Revenues						
Taxes	145,981	148,882	155,500	147,716	147,716	(7,784)
Licenses and Permits	62,371	63,817	64,000	63,000	63,000	(1,000)
Charges for Current Services	291,889	259,318	250,680	282,152	282,152	31,472
Other Revenues	136,001	150,949	304,646	296,546	296,546	(8,100)
Not Applicable	2,668,906	1,794,085	0	0	0	0
Total Revenues	3,305,148	2,417,051	774,826	789,414	789,414	14,588
Expenditures						
Salaries & Employee Benefits	607,896	625,382	533,735	539,506	539,506	5,771
Services and Supplies	267,948	299,867	291,869	323,703	323,703	31,834
Other Charges	99,567	101,300	217,131	226,157	226,157	9,026
Fixed Assets	0	1,890	62,480	0	0	(62,480)
Intrafund Transfers	(8,651)	(5,231)	0	0	0	0
Other Fund Expenditures	3,101,451	1,850,560	0	0	0	0
Total Expenditures	4,068,211	2,873,768	1,105,215	1,089,366	1,089,366	(15,849)
Net Revenue (Expenditures)	(763,062)	(456,720)	(330,389)	(299,952)	(299,952)	30,437
Additional Funding Support						
1100 General Fund	301,027	380,700	330,389	299,952	299,952	(30,437)
Total Additional Funding Support	301,027	380,700	330,389	299,952	299,952	(30,437)
Staffing Positions						
Allocated Positions	9.00	9.00	8.00	8.00	8.00	0.00
Temporary (FTE)	1.70	0.77	1.00	1.00	1.00	0.00
Total Staffing	9.70	9.77	9.00	9.00	9.00	0.00

The Treasurer's Office includes the following budget units:

- 1100 112 Treasurer Tax Collector
- 1100 109 Treasury Expense

Organizational Chart:



Purpose

The Treasurer-Tax Collector's office provides county-wide services not only to other County departments but also other local government agencies not under the control of the County Board of Supervisors. The Treasurer-Tax Collector Budget (1100 112) are performs collections for all taxing agencies including the County, cities, school districts and various special districts.

The Treasury Expense budget (1100 109) represents costs related to all banking transaction and reconciliation services, and includes transaction and custodial service expenses for portfolio investments. This budget unit tracks and segregates all treasury costs. These costs are fully reimbursed to the General Fund.

The Treasurer-Tax Collector also safeguards and invests the monies for the County, school districts and most of the special districts in Humboldt County.

Recommended Budget

The Treasurer-Tax Collector's overall recommended budget for FY 2014-15 is \$1,089,366, a decrease of \$15,849 or 2% from the previous year. The General Fund contribution is \$229,952, which represents a \$30,437 decrease from FY 2013-14.

The revenue estimates in the budget are made using prior year's collections. Many fees are not due until the end of the fiscal year, making estimates of

Treasurer-Tax Collector's Office

delinquency hard to predict. Each year staff makes a conservative estimate for budget purposes in an effort to avoid year end shortfalls.

Personnel Allocation Changes

For the Treasurer-Tax Collector for FY 2014-15 the total positions requested are 8.00 FTE with 0.00 FTE requested as frozen. There are no changes from the previous fiscal year.

Program Discussion

Treasurer-Tax Collector's responsibilities include servicing taxpayers, title companies, and realtors, various governmental agencies including the State of California, the County, school districts, special districts, cities, commissions, and other local government entities.

1100 112 Treasurer Tax Collector

The Treasurer-Tax Collector recommended budget for FY 2014-15 is \$825,820, a decrease of \$15,249 or 2% from the previous year. The General Fund contribution is \$299,952, which represents a \$30,437 decrease from FY 2013-14.

Tax collection staff is responsible for secured and unsecured property and Transient Occupancy Tax (TOT) collections, the Tourism Business Improvement District (TBID) assessments (this revenue is included in the General Fund Revenue budget (1100 888), and the processing of all business license applications and renewals.

The State and local government entities, including the County, rely heavily on property tax revenue to finance their programs. To provide this tax revenue on a timely basis throughout the year the County has entered into agreements with taxing agencies to pay them 100% of the tax levy through the Teeter Plan, even though all taxes have not yet been collected. This increases the importance to the

County that delinquent taxes are collected as it has already paid out the amount of taxes billed for the year. Per California Revenue and Taxation codes, the County then adds delinquent penalties and interest to the tax payment owed until it is received.

The County General Fund receives roughly 15% of every property tax dollar collected. Of the remaining 85%, the State receives 63% for education, leaving only 22% for all other local government entities; including County Roads, County Library, special districts, and cities in the County.

1100 109 Treasury Expense

The Treasury Expense recommended budget for FY 2014-15 is \$263,546, a decrease of \$600 or less than 1% from the previous year. This budget does not receive a General Fund appropriation.

Treasury staff receipt, deposit, disburse, and invest the funds of the County and most local government agencies in the County. The funds are deposited and invested with various financial institutions to accommodate the diversified investment holdings of the County while ensuring adequate liquidity to meet daily cash requirements. Staff transfers funds as necessary to facilitate money flow for the County and the agencies it serves; and calculates interest apportionment to all those agencies with funds in the County's portfolio as well as satisfying all reporting obligations as required by State law.

Receipts and disbursements now exceed \$1.3 billion each year with average daily transactions in excess of \$5 million; including over 150,000 checks processed annually. The Treasury portfolio and liquidity reserves vary between \$240 and \$320 million throughout the year.