

ENTERPRISE FUND & INTERNAL SERVICES FUNDS INDEX

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0711 – VEHICLE REPLACEMENT FUND
Pete Halstad, General Services Director

MISSION STATEMENT & DEPARTMENTAL FUNCTIONS:

The Vehicle Replacement Fund is replenished throughout the fiscal year from per-mile charges for the use of virtually all vehicles maintained by the General Services Department. Mileage costs are based on vehicle category, and are intended to generate sufficient funds to replace vehicles at 100,000 miles. Replacement costs are estimated on the basis of the current year State contract pricing, less the salvage value of the vehicle being replaced. The recommended rates for Fiscal Year 2004-05 are as follows:

Category	Description	Replacement Cost /Mile
1	Compact sedan	\$0.14
2	Compact wagon	\$0.16
3	Full-size sedan/wagon	\$0.19
4	Patrol car (Sheriff)	\$0.26
5	Non-patrol car (Sheriff)	\$0.17
6	2WD compact pickup	\$0.14
7	4WD compact pickup	\$0.16
8	2WD full-size pickup	\$0.16
9	4WD full-size pickup	\$0.21
10	2WD utility	\$0.20
11	4WD utility	\$0.20
12	Minivan	\$0.20
13	Full-size van	\$0.20
14	1-ton truck or larger	\$0.23
15	4WD utility (Sheriff)	\$0.27
16	4WD utility, full-size (Sheriff)	\$0.31
17	2WD full-size pickup, ¾ ton	\$0.18

Decisions regarding prioritization of vehicles for replacement are made by the Garage Manager and the General Services Director, and approved by the County Administrative Officer prior to vehicles being purchased. In order to help departments meet their assigned net County cost, the collection of vehicle replacement funds has been suspended on occasion for selected categories of vehicles. In Fiscal Year 2004-05, this will be the case for all pickups, utility vehicles, and cargo vans; replacement funds will be charged at the above rates for all other vehicles.

FINAL BUDGET ACTION:

During Final Budget Deliberations, the Board of Supervisors approved the Recommended Budget from the County Administrative Officer for the Vehicle Replacement Fund.

0711 – VEHICLE REPLACEMENT FUND
Pete Halstad, General Services Director

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MENDOCINO
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FINAL BUDGET FOR FISCAL YEAR 2004-05

COUNTY BUDGET FORM
SCHEDULE 9

CLASSIFICATION:
FUNCTION: 0
ACTIVITY: 00

BUDGET UNIT: 0711 VEHICLE REPLACEMENT
FUND: 7110 VEHICLE REPLACEMENT

FINANCING USES CLASSIFICATION (1)	2002-03 BUDGET (2)	2002-03 ACTUALS (3)	2003-04 BUDGET (4)	2003-04 ACTUALS (5) 06/30/04	2004-05 REQUEST (6)	2004-05 RECOMMEND (7)	2004-05 ADOPTED (8)
SERVICES & SUPPLIES							
862120 MAINTENANCE-EQUIPMENT	10,000	1,358	10,000	1,651	10,000	10,000	10,000
TOTAL SERVICES & SUPPLIES	10,000	1,358	10,000	1,651	10,000	10,000	10,000
FIXED ASSETS							
864370 EQUIPMENT	506,555	213,459	384,000	405,385	384,000	384,000	384,000
TOTAL FIXED ASSETS	506,555	213,459	384,000	405,385	384,000	384,000	384,000
TOTAL NET APPROPRIATIONS	516,555	214,817	394,000	407,036	394,000	394,000	394,000
=====							
LESS: REVENUES							
824100 INTEREST	0	3,084	0	2,867	0	0	0
826401 I.S.F. SERVICES	241,555	8,482	394,000	116,890	394,000	394,000	394,000
826406 SHERIFF VEH REPL	0	281,942	0	282,094	0	0	0
826408 SOC SVCS VEH REPL	0	1,492	0	0	0	0	0
826411 PH VEH REPL	0	20,601	0	15,799	0	0	0
827500 SALE OF FIXED ASSETS	0	43,582	0	32,285	0	0	0
TOTAL REVENUES	241,555	359,183	394,000	449,935	394,000	394,000	394,000
=====							
TOTAL FUND BALANCE CONTRIBUTION	275,000	-144,366	0	-42,899	0	0	0
=====							

0712 – UNEMPLOYMENT INSURANCE PROGRAM
Dennis Huey, Auditor - Controller

MISSION STATEMENT & DEPARTMENTAL FUNCTIONS:

The County is self-insured for unemployment insurance.

MAJOR BUDGET FLUCTUATIONS FROM PRIOR YEAR:

For the past several years, contributions to the Unemployment Insurance Fund have been insufficient to meet the rising costs of unemployment benefits paid by this agency. Just in this past year, actual expenditures for benefit payments have risen dramatically, caused in large part by not only the downturn in the economy but also the State fiscal crisis and its impact on local government.

As a result, the fund currently is running in a deficit position and, therefore, will require an increased level of appropriation support not only to cover the prior year deficit, current year funding requirements but also an amount necessary to re-establish an adequate reserve balance.

It is anticipated that once the contribution amount has been determined, this rate, in all probability, will have to continue in place for the next several years in order to restore financial stability to this account.

FINAL BUDGET ACTION:

During Final Budget Deliberations, the Board of Supervisors approved the Recommended Budget from the County Administrative Officer for the Unemployment Insurance Program.

0712 – UNEMPLOYMENT INSURANCE PROGRAM
Dennis Huey, Auditor - Controller

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MENDOCINO
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BUDGET UNIT FINANCING USES DETAIL
FINAL BUDGET FOR FISCAL YEAR 2004-05

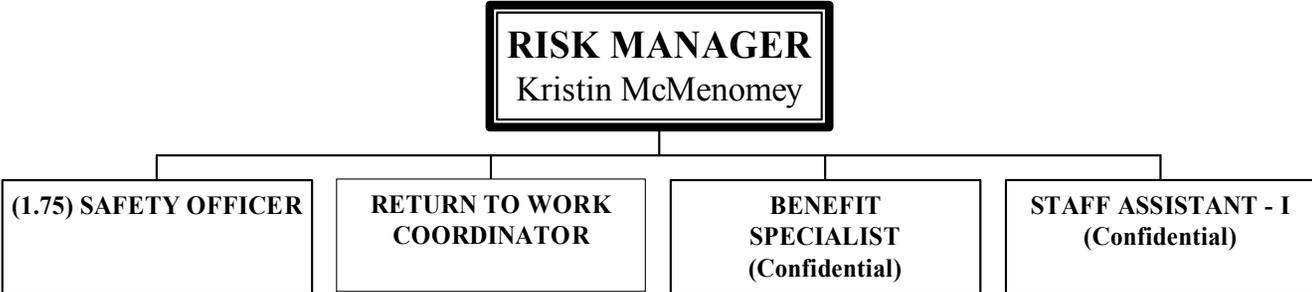
COUNTY BUDGET FORM
SCHEDULE 9

CLASSIFICATION:
FUNCTION: 0
ACTIVITY: 00

BUDGET UNIT: 0712 UNEMPLOYMENT INSURANCE
FUND: 7120 UNEMPLOYMENT INSURANCE

FINANCING USES CLASSIFICATION (1)	2002-03 BUDGET (2)	2002-03 ACTUALS (3)	2003-04 BUDGET (4)	2003-04 ACTUALS (5) 06/30/04	2004-05 REQUEST (6)	2004-05 RECOMMEND (7)	2004-05 ADOPTED (8)
SERVICES & SUPPLIES							
862103 INSURANCE-UNEMPLOYMENT	100,000	197,487	200,000	386,694	450,000	450,000	450,000
862189 PROF & SPEC SVCS-OTHR	1,500	1,020	1,500	1,323	1,500	1,500	1,500
TOTAL SERVICES & SUPPLIES	101,500	198,507	201,500	388,017	451,500	451,500	451,500
TOTAL NET APPROPRIATIONS	101,500	198,507	201,500	388,017	451,500	451,500	451,500
=====							
LESS: REVENUES							
824100 INTEREST	6,000	646	1,500	-1,411	0	0	0
826401 I.S.F. SERVICES	0	0	200,000	199,815	700,000	700,000	700,000
TOTAL REVENUES	6,000	646	201,500	198,404	700,000	700,000	700,000
=====							
TOTAL FUND BALANCE CONTRIBUTION	95,500	197,861	0	189,613	-248,500	-248,500	-248,500
=====							

0713 – GENERAL LIABILITY INSURANCE
0714 – WORKERS’ COMPENSATION
0715 – HEALTH INSURANCE
0716 – RETIREMENT HEALTH ADMINISTRATION
Kristin McMenemy, Risk Manager



0713 – GENERAL LIABILITY INSURANCE
0714 – WORKERS’ COMPENSATION
0715 – HEALTH INSURANCE
0716 – RETIREMENT HEALTH ADMINISTRATION
Kristin McMenomey, Risk Manager

MISSION STATEMENT & DEPARTMENTAL FUNCTIONS:

The Risk Management Division of the County of Mendocino Administrative Office shall identify and measure all risks (uncertainty of loss) of the County of Mendocino by developing and implementing appropriate techniques for assessing and resolving these exposures via risk assumption, risk reduction, risk retention, risk transfer or the purchase of insurance.

GENERAL LIABILITY: The County of Mendocino is self-insured for liability insurance. Included in this Budget Unit are insurance requirements for all liability, property (including fire, flood and selected buildings for earthquake), medical malpractice, and crime and bond. The County has purchased stop-loss coverage for general liability from CSAC-Excess Insurance Authority (EIA) since 1979. The current Self Insured Retention, per claim is \$150,000.

The County is self administered for the general liability program. Both Risk Management and County Counsel participate in all aspects of analysis, review, tracking and payments under this program. Current Board policy allows County Counsel and Risk Management to settle claims under \$5,000. Above that amount, staff must seek Board approval. The County must also seek CSAC-EIA’s guidance and approval for any amount that may involve EIA funds.

The County's Safety Officers are responsible for all inspections of County buildings, Cal OSHA required safety trainings, evaluation of Departmental safety programs, investigation of accidents for cause and recommend remediation, evaluate the County's level of compliance with Cal OSHA regulations, and recommending changes in the County’s Safety Manual.

Risk Management also staffs the Safety Council as required by the County's Injury and Illness Prevention Program. This Group meets quarterly and reviews accident reports and recommends changes to the County's safety program to the Board of Supervisors.

WORKERS’ COMPENSATION: The County is fully insured for its Workers’ Compensation Program with CSAC-EIA. Claims Management, Inc. of Sacramento administers the program under a joint agreement.

The County’s Workers’ Compensation Program pays all claims for current and former employees and volunteers that are injured on the job. The Risk Manager has authority to settle claims with the approval of the EIA staff up to \$25,000. Beyond that amount, EIA’s Primary Workers’ Compensation Board must approve the settlement. Currently, the Risk Manager is a member of this Board.

The County averages from 230 open claims at any one time. These claims can result from minor injuries that require a brief visit to the doctor or emergency room, to complicated and serious accidents or injuries with extended time off for recovery and possible modification to the job performed by the employee.

The County's Return to Work Program was adopted by the Board of Supervisors and implemented in January 2001. The goal of the program is to decrease the number of days an employee must remain off work as a result of a work related injury by providing temporary modified work duties, or permanent alternative work assignments.

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Kristin McMenomey, Risk Manager

HEALTH INSURANCE: The County’s Health Plan is a self-insured preferred provider plan with a managed care component. Employees may choose from two plans that carry different deductibles and co-pays to meet their individual health needs. When the employee participates in the managed care element of the plan, they enjoy higher insurance payments.

The Health Plan is currently administered by Delta Health Systems of Stockton. They process the County's entire medical, dental and vision claims for the 1332 employees and 1220 dependents enrolled in the program. The Health Plan also provides life, accidental death and dismemberment coverage, and a flexible benefits program.

The County Administrative Officer has established the Health Benefits Committee to monitor, assist and make recommendations on all matters related to the Health Plan. The committee is comprised of representatives from each of the County’s bargaining units and is staffed by Risk Management with assistance from Human Resources.

The Health Plan recently received a premium adjustment in January 2004, as well as a change in benefit structure in July 2003 and a change in two health plan vendors in January 2004. The County and Health Benefits Committee will continue to examine alternatives to the current plan to reduce costs and stay competitive with the industry.

RETIREMENT HEALTH INSURANCE: The County’s Retirement Health Plan is a self-insured preferred provider plan with a managed care component.

The Retirement Health Plan is currently administered by Delta Health Systems of Stockton, which became effective July 1, 2004. They process the County Retiree’s medical claims for the 510 retirees and 44 dependents enrolled in the program.

The Board of Supervisors has established the Retirement Health Benefits Committee to monitor, assist and make recommendations on all matters related to the Retiree’s Health Plan. The committee is comprised of representatives from the Retirement Board, the Retirement Association and is staffed by Risk Management with assistance from the Retirement Office.

The Retirement Health Plan recently transitioned to utilizing the same insurance carriers and administrators that the active employee health plan utilizes. The Retirement Health Benefits Committee will continue to examine alternatives to the current plan to reduce costs and stay competitive with the industry.

MAJOR ACCOMPLISHMENTS:

General Liability

- ❖ Continue to aggressively pursue settlement of all claims against the County in conjunction with County Counsel.
- ❖ System upgrade for keeping track of General Liability Claims.
- ❖ Reduced the County’s SIR from \$200,000 to \$150,000.
- ❖ Started offering safety trainings to employees in Ukiah, Willits and Fort Bragg.
- ❖ Inspection of all County and leased facilities for hazards and follow up procedures.
- ❖ Implemented an ergonomic evaluation program within Risk Management.

0713 – GENERAL LIABILITY INSURANCE
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Kristin McMenomey, Risk Manager

- ❖ Maintained the quarterly newsletter, which includes loss prevention, healthcare issues and personal safety.

Workers' Compensation

- ❖ Expanded the Return to Work Program to include a Modified Duty Program.
- ❖ Maintain a training program for employees regarding Workers' Compensation, Return to Work Program and Modified Duty Program.
- ❖ Continue to perform Ergonomic Evaluations as a method of loss prevention.
- ❖ Developed specialized loss reports for departments, met with Department Heads and suggested trainings based on the departments loss history.

Health Insurance

- ❖ An increase of 16% took place in January 2004, so that the program would continue to be properly funded based on the actuarial study.
- ❖ The Health Benefits Committee and Risk Manager completed network negotiations, which were implemented in October 2003, and January 2004.
- ❖ Changed Prescription Drug Card Program Administrators from Rx America to Medco Health to obtain a savings in the program effective January 1, 2004.
- ❖ Continued with the training program for employees on the Health Plan.

Retirement Health Insurance

- ❖ Completed an Audit of the Retirement Health Plan.
- ❖ Began the transition to utilize all active employee health plan insurance carriers and administrators to obtain a savings for the plan.
- ❖ Developed the Retirement Health Benefits Committee.
- ❖ Developed the Retirement Health Benefits Website.

GOALS AND OBJECTIVES:

- ❖ Continue to inspect all County facilities for safety compliance.
- ❖ Continue to evaluate Departmental safety programs.
- ❖ Maintain the Risk Management website, which will include a section for Retiree Health Benefits.
- ❖ Continue to assist departments in providing training to all employees to comply with Cal OSHA.
- ❖ Continue perform Ergonomics Evaluations throughout the County.
- ❖ Continue to be an active member of the Board of Directors of the County’s Excess Insurance Authority to protect the interests of the County.
- ❖ Continue to work with all departments on required training programs and resources for training.
- ❖ Continue developing a loss prevention reports for departments and suggest training accordingly.
- ❖ Develop an Annual Risk Management Report for the Board of Supervisors and Departments.
- ❖ Continue to aggressively pursue settlement and/or dismissal of all claims.
- ❖ Continue to work with Buildings and Grounds to make sure all County facilities are insured, OSHA compliant and properly valued.
- ❖ Examine all County insurance programs cost effectiveness and exposure control.
- ❖ Work with the County’s excess carrier to provide the necessary coverage for all facilities to meet the proposed FEMA insurance requirements.
- ❖ Work with our Third Party Administrator to keep updated on current laws and training for management and employees.

0713 – GENERAL LIABILITY INSURANCE
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Kristin McMenomey, Risk Manager

- ❖ Monitor the effectiveness of the Active and Retiree health plan providers and continue to make recommendations for streamlining and cost savings.
- ❖ Continue to work with the Active and Retiree Health Plan consultant to ensure the actuarial soundness of both plans based on utilization and the health care industry cost trend.
- ❖ Recommend the funding of wellness activities and encourage employees and dependants to take charge of their health care.

CONTINGENCY PLAN:

Risk Management will be obtaining funds from the Retirement Budget for administration of the Retirement Employees Health Benefits Plan. This funding will offset any need to use Mandatory Time Off (MTO) as a balancing strategy.

COUNTY ADMINISTRATIVE OFFICE COMMENTS:

Initially, the Proposed Budget was developed assuming, at the discretion of the Department Head, the availability of ten (10) days Mandatory Time Off (MTO) as a balancing strategy. However, due to the need to ensure the ability to implement budget balancing strategies in a timely fashion and the continuing uncertainty regarding the availability of MTO as a budget balancing tool, the Proposed Budget was ultimately revised to reflect alternative strategies to the use of MTO. This budget, however, as indicated in the Contingency Plan, did not anticipate the use of MTO as a balancing strategy.

FINAL BUDGET ACTION:

During Final Budget Deliberations, the Board of Supervisors approved the Recommended Budgets from the County Administrative Officer for General Liability Insurance, Workers’ Compensation, Health Insurance, and Retirement Health Administration.

AUTHORIZED POSITIONS:

	<u>Funded</u> 2003-2004	<u>Funded</u> 2004-2005
TOTAL:	5.75	5.75

COUNTY ADMINISTRATIVE OFFICE NOTES:

SALARIES & BENEFITS

Acct. 1011 Provides for Risk Manager, Return to Work Coordinator, Benefit Specialist, Staff Assistant I and 1.75 Safety Officers.

SERVICES & SUPPLIES

Acct. 2101 Provides for insurance premiums.

REVENUES

Acct. 6401 Revenue from all departments for insurance services.

0713 – GENERAL LIABILITY INSURANCE
0714 – WORKERS’ COMPENSATION
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STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MENDOCINO
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FINAL BUDGET FOR FISCAL YEAR 2004-05

COUNTY BUDGET FORM
SCHEDULE 9

CLASSIFICATION:
FUNCTION: 0
ACTIVITY: 00

BUDGET UNIT: 0713 GENERAL LIABILITY INSURANCE
FUND: 7130 GENERAL LIABILITY INSURANCE

FINANCING USES CLASSIFICATION (1)	2002-03 BUDGET (2)	2002-03 ACTUALS (3)	2003-04 BUDGET (4)	2003-04 ACTUALS (5) 06/30/04	2004-05 REQUEST (6)	2004-05 RECOMMEND (7)	2004-05 ADOPTED (8)
SALARIES & EMPLOYEE BENEFITS							
861011 REGULAR EMPLOYEES	93,332	73,699	84,398	65,430	66,780	66,780	66,780
861012 EXTRA HELP	0	10,669	2,666	5,973	0	0	0
861021 CO CONT TO RETIREMENT	8,661	8,334	5,888	7,575	6,416	6,416	6,416
861022 CO CONT TO OASDI	4,436	3,897	3,886	3,279	3,088	3,088	3,088
861023 CO CONT TO OASDI-MEDIC	1,180	1,175	1,221	986	969	969	969
861024 CO CONT TO RET INCREMENT	4,231	4,077	2,884	3,744	3,168	3,168	3,168
861030 CO CONT TO EMPLOYEE INSUR	6,249	13,751	6,993	9,283	10,171	10,171	10,171
861031 CO CONT UNEMPLOYMENT INSU	198	0	862	862	572	572	572
861035 CO CONT WORKERS COMPENSAT	222	230	749	749	121	121	121
TOTAL SALARIES & EMPLOYEE BENEFITS	118,509	115,832	109,547	97,881	91,285	91,285	91,285
SERVICES & SUPPLIES							
862060 COMMUNICATIONS	600	1,273	933	2,294	933	933	933
862101 INSURANCE-GENERAL	277,500	223,961	575,673	544,934	609,340	609,340	609,340
862120 MAINTENANCE-EQUIPMENT	0	0	500	0	500	500	500
862150 MEMBERSHIPS	850	625	850	500	850	850	850
862170 OFFICE EXPENSE	4,000	2,683	4,000	5,824	4,000	4,000	4,000
862183 LEGAL FEES	142,500	214,484	155,000	166,235	165,000	165,000	165,000
862189 PROF & SPEC SVCS-OTHR	8,000	4,850	8,000	2,225	8,000	8,000	8,000
862233 VEHICLE COLLISION REP	40,000	42,923	40,000	16,044	40,000	40,000	40,000
862239 SPEC DEPT EXP	0	0	0	54,184	0	0	0
862250 TRNSPRTATION & TRAVEL	2,000	1,075	2,000	666	2,000	2,000	2,000
862253 TRAVEL & TRSP OUT OF COUN	0	1,951	0	887	0	0	0
TOTAL SERVICES & SUPPLIES	475,450	493,825	786,956	793,793	830,623	830,623	830,623
OTHER CHARGES							
863320 JUDGEMENTS & DAMAGES	300,000	476,024	531,000	441,328	600,000	600,000	600,000
TOTAL OTHER CHARGES	300,000	476,024	531,000	441,328	600,000	600,000	600,000
EXPEND TRANSFER AND REIMB							
865802 OPERATING TRANSFER OUT	0	2,330	0	0	0	0	0
TOTAL EXPEND TRANSFER AND REIMB	0	2,330	0	0	0	0	0
TOTAL NET APPROPRIATIONS	893,959	1,088,011	1,427,503	1,333,002	1,521,908	1,521,908	1,521,908
LESS: REVENUES							
824100 INTEREST	40,000	-243	40,000	-636	0	0	0
826401 I.S.F. SERVICES	800,000	797,637	1,386,206	1,386,203	1,521,908	1,521,908	1,521,908
827400 PRIOR YEAR REVENUE	0	0	0	1,300	0	0	0
TOTAL REVENUES	840,000	797,394	1,426,206	1,386,867	1,521,908	1,521,908	1,521,908
TOTAL FUND BALANCE CONTRIBUTION	53,959	290,617	1,297	-53,865	0	0	0

0713 – GENERAL LIABILITY INSURANCE
0714 – WORKERS' COMPENSATION
0715 – HEALTH INSURANCE
0716 – RETIREMENT HEALTH ADMINISTRATION
Kristin McMenomey, Risk Manager

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MENDOCINO
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FINAL BUDGET FOR FISCAL YEAR 2004-05

COUNTY BUDGET FORM
SCHEDULE 9

CLASSIFICATION:
FUNCTION: 0
ACTIVITY: 00

BUDGET UNIT: 0714 WORKERS COMPENSATION
FUND: 7140 WORKERS COMPENSATION

FINANCING USES CLASSIFICATION (1)	2002-03	2002-03	2003-04	2003-04	2004-05	2004-05	2004-05
	BUDGET (2)	ACTUALS (3)	BUDGET (4)	ACTUALS (5)	REQUEST (6)	RECOMMEND (7)	ADOPTED (8)
				06/30/04			
861011 REGULAR EMPLOYEES	110,636	95,763	92,015	101,205	111,061	111,061	111,061
861012 EXTRA HELP	0	0	2,666	0	0	0	0
861021 CO CONT TO RETIREMENT	13,513	11,128	11,334	12,305	12,336	12,336	12,336
861022 CO CONT TO OASDI	6,969	5,162	5,157	5,362	5,833	5,833	5,833
861023 CO CONT TO OASDI-MEDIC	1,776	1,316	1,337	1,387	1,611	1,611	1,611
861024 CO CONT TO RET INCREMENT	6,601	5,444	5,396	6,083	6,091	6,091	6,091
861030 CO CONT TO EMPLOYEE INSUR	12,273	20,673	14,541	14,469	18,505	18,505	18,505
861031 CO CONT UNEMPLOYMENT INSU	198	0	58	58	572	572	572
861035 CO CONT WORKERS COMPENSAT	222	0	222	0	121	121	121
TOTAL SALARIES & EMPLOYEE BENEFITS	152,188	139,486	132,726	140,869	156,130	156,130	156,130
SERVICES & SUPPLIES							
862060 COMMUNICATIONS	750	483	1,083	185	1,083	1,083	1,083
862102 WORKMANS COMPENSATION	2,527,087	2,537,602	3,455,000	3,890,416	4,595,317	4,595,317	4,595,317
862120 MAINTENANCE-EQUIPMENT	500	0	0	0	0	0	0
862150 MEMBERSHIPS	775	175	775	0	775	775	775
862170 OFFICE EXPENSE	2,700	2,654	2,700	1,455	2,700	2,700	2,700
862187 EDUCATION & TRAINING	10,000	2,604	2,420	902	2,420	2,420	2,420
862250 TRNSPRTATION & TRAVEL	3,000	142	2,000	423	1,000	1,000	1,000
862253 TRAVEL & TRSP OUT OF COUN	3,000	0	0	108	0	0	0
TOTAL SERVICES & SUPPLIES	2,547,812	2,543,660	3,463,978	3,893,489	4,603,295	4,603,295	4,603,295
TOTAL NET APPROPRIATIONS	2,700,000	2,683,146	3,596,704	4,034,358	4,759,425	4,759,425	4,759,425
LESS: REVENUES							
824100 INTEREST	0	-8,564	0	-10,719	0	0	0
826401 I.S.F. SERVICES	2,700,000	2,700,000	3,596,844	3,739,865	4,406,998	4,406,998	4,406,998
827700 OTHER	0	0	0	0	352,427	352,427	352,427
TOTAL REVENUES	2,700,000	2,691,436	3,596,844	3,729,146	4,759,425	4,759,425	4,759,425
TOTAL FUND BALANCE CONTRIBUTION	0	-8,290	-140	305,212	0	0	0

0713 – GENERAL LIABILITY INSURANCE
0714 – WORKERS' COMPENSATION
0715 – HEALTH INSURANCE
0716 – RETIREMENT HEALTH ADMINISTRATION
Kristin McMenomey, Risk Manager

STATE CONTROLLER
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(1985)

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STATE OF CALIFORNIA
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FINAL BUDGET FOR FISCAL YEAR 2004-05

COUNTY BUDGET FORM
SCHEDULE 9

CLASSIFICATION:
FUNCTION: 0
ACTIVITY: 00

BUDGET UNIT: 0715 HEALTH INSURANCE
FUND: 7150 HEALTH INSURANCE

FINANCING USES CLASSIFICATION (1)	2002-03 BUDGET (2)	2002-03 ACTUALS (3)	2003-04 BUDGET (4)	2003-04 ACTUALS (5)	2004-05 REQUEST (6)	2004-05 RECOMMEND (7)	2004-05 ADOPTED (8)
				06/30/04			
861011 REGULAR EMPLOYEES	34,832	31,086	33,832	41,782	35,317	35,317	35,317
861012 EXTRA HELP	0	0	2,666	0	0	0	0
861021 CO CONT TO RETIREMENT	4,140	3,695	4,317	5,558	4,479	4,479	4,479
861022 CO CONT TO OASDI	2,072	1,855	2,098	2,428	2,190	2,190	2,190
861023 CO CONT TO OASDI-MEDIC	484	434	492	568	513	513	513
861024 CO CONT TO RET INCREMENT	2,022	1,808	2,062	2,748	2,212	2,212	2,212
861030 CO CONT TO EMPLOYEE INSUR	1,849	3,830	3,675	5,926	6,507	6,507	6,507
861031 CO CONT UNEMPLOYMENT INSU	198	0	14	14	572	572	572
861035 CO CONT WORKERS COMPENSAT	222	56	290	290	121	121	121
TOTAL SALARIES & EMPLOYEE BENEFITS	45,819	42,764	49,446	59,314	51,911	51,911	51,911
SERVICES & SUPPLIES							
862060 COMMUNICATIONS	700	1,151	1,034	1,120	1,034	1,034	1,034
862101 INSURANCE-GENERAL	407,560	428,967	492,700	419,263	416,724	416,724	416,724
862170 OFFICE EXPENSE	10,750	6,834	8,463	4,547	8,463	8,463	8,463
862189 PROF & SPEC SVCS-OTHR	562,098	560,739	594,000	554,352	601,200	601,200	601,200
862239 SPEC DEPT EXP	7,300,000	9,123,293	9,189,313	9,455,047	9,000,000	9,000,000	9,000,000
862250 TRNSPRTATION & TRAVEL	0	0	0	42	0	0	0
TOTAL SERVICES & SUPPLIES	8,281,108	10,120,984	10,285,510	10,434,371	10,027,421	10,027,421	10,027,421
EXPEND TRANSFER AND REIMB							
865802 OPERATING TRANSFER OUT	185,065	183,452	194,913	179,219	192,933	192,933	149,117
TOTAL EXPEND TRANSFER AND REIMB	185,065	183,452	194,913	179,219	192,933	192,933	149,117
TOTAL NET APPROPRIATIONS	8,511,992	10,347,200	10,529,869	10,672,904	10,272,265	10,272,265	10,228,449
LESS: REVENUES							
824100 INTEREST	0	-36,876	0	-10,594	0	0	0
826401 I.S.F. SERVICES	8,884,150	12,386,856	10,530,000	9,557,158	10,011,235	10,272,265	10,272,265
TOTAL REVENUES	8,884,150	12,349,980	10,530,000	9,546,564	10,011,235	10,272,265	10,272,265
TOTAL FUND BALANCE CONTRIBUTION	-372,158	-2,002,780	-131	1,126,340	261,030	0	-43,816

0713 – GENERAL LIABILITY INSURANCE
0714 – WORKERS’ COMPENSATION
0715 – HEALTH INSURANCE
0716 – RETIREMENT HEALTH ADMINISTRATION
Kristin McMenomey, Risk Manager

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MENDOCINO
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FINAL BUDGET FOR FISCAL YEAR 2004-05

COUNTY BUDGET FORM
SCHEDULE 9

CLASSIFICATION:
FUNCTION: 0
ACTIVITY: 00

BUDGET UNIT: 0716 RETIRE HEALTH ADMIN
FUND: 7160 RETIRE HEALTH ADMIN

FINANCING USES CLASSIFICATION (1)	2002-03 BUDGET (2)	2002-03 ACTUALS (3)	2003-04 BUDGET (4)	2003-04 ACTUALS (5)	2004-05 REQUEST (6)	2004-05 RECOMMEND (7)	2004-05 ADOPTED (8)
				06/30/04			
861011 REGULAR EMPLOYEES	0	0	0	0	27,201	27,201	27,201
861021 CO CONT TO RETIREMENT	0	0	0	0	3,838	3,838	3,838
861022 CO CONT TO OASDI	0	0	0	0	1,687	1,687	1,687
861023 CO CONT TO OASDI-MEDIC	0	0	0	0	395	395	395
861024 CO CONT TO RET INCREMENT	0	0	0	0	2,055	2,055	2,055
861030 CO CONT TO EMPLOYEE INSUR	0	0	0	0	3,735	3,735	3,735
TOTAL SALARIES & EMPLOYEE BENEFITS	0	0	0	0	38,911	38,911	38,911
SERVICES & SUPPLIES							
862060 COMMUNICATIONS	0	0	0	0	400	400	400
862101 INSURANCE-GENERAL	0	0	0	0	168,531	168,531	168,531
862170 OFFICE EXPENSE	0	0	0	242	1,000	1,000	1,000
862189 PROF & SPEC SVCS-OTHR	0	0	0	0	226,373	226,373	226,373
862239 SPEC DEPT EXP	0	0	0	34,942	2,679,253	2,679,253	2,679,253
TOTAL SERVICES & SUPPLIES	0	0	0	35,184	3,075,557	3,075,557	3,075,557
TOTAL NET APPROPRIATIONS	0	0	0	35,184	3,114,468	3,114,468	3,114,468
=====							
LESS: REVENUES							
827700 OTHER	0	0	0	0	3,114,468	3,114,468	3,114,468
TOTAL REVENUES	0	0	0	0	3,114,468	3,114,468	3,114,468
=====							
TOTAL FUND BALANCE CONTRIBUTION	0	0	0	35,184	0	0	0
=====							

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0717 – INFORMATION TECHNOLOGY REPLACEMENT FUND
Dennis Huey, Auditor-Controller/Jay Johnson, Information Services Director

MISSION STATEMENT & DEPARTMENTAL FUNCTIONS:

This Budget Unit, established in Fiscal Year 2000-2001, provides the funding for the replacement of multi-departmental computer systems. The total annual on-going appropriation in this replacement fund is \$240,000. It is capped with a total accrual not to exceed \$850,000 unless further Board action is taken. The account also provides the "seed" money necessary to get a multi-departmental system "off the ground". An example is the Permit Tracking and Enforcement system (CRW). This budget covered the initial costs of implementing the Geographic Information System in the County. This fund allows multi-departmental projects to be undertaken without adversely impacting departmental budgets and provides some stability in meeting any unanticipated costs surrounding the technology deployed in the County.

Projects identified for potential use of these funds are:

- ❖ Microsoft Enterprise Software Contract payments.
- ❖ Lease payments for purchase of infrastructure equipment in 2004.
- ❖ Replacement of legacy payroll application.
- ❖ Replacement of legacy finance system.
- ❖ Voice over IP phone system for County departments.
- ❖ On-going desktop replacement funding.
- ❖ Replacement of legacy criminal justice system (JALAN).
- ❖ Microwave system upgrade.

Future annual funding to this budget unit is \$240,000 per year with the funding source being the County General Fund. Suggested funding to accomplish listed projects is approximately \$2,000,000 per year.

COUNTY ADMINISTRATIVE OFFICE COMMENTS:

It is anticipated that there will be a fund balance of \$50,000 in the Information Technology Replacement Fund on June 30, 2004. The Fiscal Year 2004-05 budget includes the annual \$240,000 General Fund contribution. This entire amount is anticipated to be used to cover the next Microsoft contract, although the contract will not be negotiated until late in the 2004-05 Fiscal Year.

It is staff's desire, upon availability of funding, to provide appropriations for the Microsoft software maintenance contract within the Information Services budget (BU 1960) and allow funds provided in this reserve account to accumulate for funding for the replacement of multi-departmental computer systems.

FINAL BUDGET ACTION:

During Final Budget Deliberations, the Board of Supervisors approved the Recommended Budget from the County Administrative Officer for the Information Technology Replacement Fund.

0717 – INFORMATION TECHNOLOGY REPLACEMENT FUND

Dennis Huey, Auditor-Controller/Jay Johnson, Information Services Director

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MENDOCINO
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FINAL BUDGET FOR FISCAL YEAR 2004-05

COUNTY BUDGET FORM
SCHEDULE 9

CLASSIFICATION:
FUNCTION: 0
ACTIVITY: 0

BUDGET UNIT: 0717 SOFTWARE ACQUISITION
FUND: 7170 SOFTWARE ACQUISITION

FINANCING USES CLASSIFICATION (1)	2002-03 BUDGET (2)	2002-03 ACTUALS (3)	2003-04 BUDGET (4)	2003-04 ACTUALS (5) 06/30/04	2004-05 REQUEST (6)	2004-05 RECOMMEND (7)	2004-05 ADOPTED (8)
862200 RNTS & LEASES-EQUPMNT	0	1,626	120,000	1,781	120,000	120,000	120,000
862239 SPEC DEPT EXP	120,000	302,570	282,000	514,134	240,000	240,000	240,000
TOTAL SERVICES & SUPPLIES	120,000	304,196	402,000	515,915	360,000	360,000	360,000
FIXED ASSETS							
864370 EQUIPMENT	120,000	1,719	450,000	15,712	0	0	0
TOTAL FIXED ASSETS	120,000	1,719	450,000	15,712	0	0	0
TOTAL NET APPROPRIATIONS	240,000	305,915	852,000	531,627	360,000	360,000	360,000
=====							
LESS: REVENUES							
824100 INTEREST	0	3,294	0	3,829	0	0	0
827500 SALE OF FIXED ASSETS	0	0	150,000	0	150,000	150,000	150,000
827802 OPERATING TRANSFER IN	240,000	240,000	582,000	585,219	0	0	0
TOTAL REVENUES	240,000	243,294	732,000	589,048	150,000	150,000	150,000
=====							
TOTAL FUND BALANCE CONTRIBUTION	0	62,621	120,000	-57,421	210,000	210,000	210,000
=====							