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1000 – NON DEPARTMENTAL REVENUES

Dennis Huey, Auditor-Controller

MISSION STATEMENTS & DEPARTMENTAL FUNCTIONS:

This budget unit reflects the total revenues of the County of Mendocino that are discretionary in nature and can therefore be allocated for any general County purpose at the discretion of the Board of Supervisors.

Historically, discretionary revenues have included all local general taxes (property, sales, room occupancy, property transfer, etc.) as well as major State subsidies including Motor Vehicle In Lieu, Timber Yield, Open Space, Trailer Coach and Homeowner Property Tax Exemption reimbursements.

Over the years, Federal Revenue Sharing, State Bailout Funding, Stabilization monies and beginning this past year the return of a small portion of the Education Revenue Augmentation Funds (ERAF) from the State have also been included as part of the County's discretionary pool of resources.

BUDGET IMPACT:

Estimates for total Current Secured Tax revenues for Fiscal Year 2001-2002 again assumes that a substantial impact of the AB 8 tax shift from the County to the Schools under ERAF ($6.5 million) will be absorbed. However, revenues of $400,000 are included in this year's budget, even though targeted for elimination in the Governor's May revise, based on the State budget which transfers back discretionary revenues to local government which were previously transferred to the state under the provisions of the ERAF program.

Estimates of assessed valuation increase for the local property secured tax roll is five percent and the unsecured tax roll is also expected to increase by a similar percentage.

Most other discretionary revenues, excepting for timber yield taxes, are anticipated to increase at a relatively constant percentage as in the prior fiscal year.

FINAL BUDGET ACTION:

During Final Budget Hearings, the Board approved the following:

Increased transfer to Budget Unit 3010 (Transportation – Road & Bridges) General Fund contribution to roads, including increase in assessed value from estimated 5% to actual 6.6% and increase due to Road Fund Workers Compensation and General Liability Insurance.	$282,682
General Fund contribution increased transfer to Budget Unit 6110 (Library). Fourth year of five year commitment to purchase additional books ($75,000) and increase in assessed value from estimated 5% to actual 6.6%.	$ 86,772

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MENDOCINO
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FINAL BUDGET FOR FISCAL YEAR 2001-02

COUNTY BUDGET FORM
SCHEDULE 9

CLASSIFICATION:
FUNCTION: 1 GENERAL GOVERNMENT
ACTIVITY: 102 GENERAL - FINANCE

BUDGET UNIT: 1000 NONDEPARTMENTAL REVENUE
FUND: 1100 COUNTY GENERAL

FINANCING USES CLASSIFICATION (1)	1999-00 BUDGET (2)	1999-00 ACTUALS (3)	2000-01 BUDGET (4)	2000-01 ACTUALS (5)	2001-02 REQUEST (6)	2001-02 RECOMMEND (7)	2001-02 ADOPTED (8)
EXPEND TRANSFER AND REIMB							
865380 INTRAFUND TRANSFERS	-45,000	-50,129	-45,000	-50,774	-230,563	-230,563	-230,563
865802 OPERATING TRANSFER OUT	5,906,451	5,973,434	4,441,259	4,441,259	5,700,380	5,212,750	5,592,204
TOTAL EXPEND TRANSFER AND REIMB	5,861,451	5,923,305	4,396,259	4,390,485	5,469,817	4,982,187	5,361,641
TOTAL NET APPROPRIATIONS	5,861,451	5,923,305	4,396,259	4,390,485	5,469,817	4,982,187	5,361,641
LESS: REVENUES							
821110 PROPERTY TAX CURRENT SECU	15,100,000	14,988,189	15,675,000	15,826,319	16,600,000	16,600,000	16,850,000
821120 PROPERTY TAX CURRENT UNSE	725,000	677,750	700,000	652,341	660,000	660,000	660,000
821130 SUPPLEMENTAL ROLL TAX	275,000	197,756	250,000	343,559	225,000	225,000	340,000
821210 PROPERTY TAX PRIOR SECURE	1,800,000	1,808,816	1,800,000	1,419,417	1,900,000	1,900,000	1,400,000
821220 PROPERTY TAX PRIOR UNSECU	25,000	23,782	25,000	18,329	25,000	25,000	19,500
821400 PENALTY & COST ON DELINQ	1,250,000	1,234,215	1,275,000	1,150,983	1,350,000	1,350,000	1,100,000
821500 SALES & USE TAX	3,450,000	3,808,675	3,900,000	4,097,641	4,000,000	4,000,000	4,100,000
821510 SALES & USE TAX - SPECIAL	4,400,000	4,753,791	4,870,000	5,117,004	5,200,000	5,200,000	5,400,000
821600 TIMBER YIELD TAX	1,050,000	1,121,268	1,100,000	1,260,626	1,200,000	1,200,000	1,250,000
821700 HIGHWAY PROPERTY RENTAL	400	165	288	77	300	300	100
821701 ROOM OCCUPANCY TAX	3,400,000	3,589,852	3,650,000	3,966,065	3,900,000	3,900,000	4,100,000
821702 PROPERTY TRANSFER TAX	450,000	922,737	600,000	533,241	550,000	550,000	550,000
822210 FRANCHISE	500,000	563,677	555,000	544,599	575,000	575,000	550,000
824100 INTEREST	625,000	545,308	625,000	841,251	600,000	600,000	900,000
824200 RENTS & CONCESSIONS	10,000	0	5,000	0	5,000	5,000	5,000
825150 MOTOR VEHICLE IN LIEU	5,155,000	5,387,434	5,500,000	5,900,506	6,000,000	6,000,000	6,200,000
825454 OPEN SPACE SUBVENTION	610,000	605,780	610,000	592,863	600,000	600,000	595,000
825481 HOMEOWNERS PROP TAX RELIE	345,000	336,761	345,000	333,524	335,000	335,000	335,000
825488 ERAF RETURN	0	307,295	400,000	362,119	400,000	400,000	0
825490 STATE OTHER	130,000	130,000	130,000	130,000	130,000	130,000	130,000
825650 FEDERAL GRAZING FEE	400	0	100	91	100	100	100
825660 FEDERAL LAND IN LIEU TAX	110,000	138,465	110,000	149,949	130,000	130,000	140,000
826390 OTHER CHARGES	8,000	0	0	0	0	0	0
826402 CO COST PLAN CHARGES	265,500	189,013	185,500	127,316	264,300	264,300	150,000
827600 OTHER SALES	100	0	1,100	0	1,100	1,100	1,100
827700 OTHER	3,500	2,250	3,500	27,388	3,500	3,500	3,500
827701 REFUND JURY & WITNESS FEE	1,500	910	1,000	208	1,000	1,000	1,000
827708 RETURN OF ERAF FUNDING	278,318	0	0	0	0	0	0
827804 EQUITY TRANSFER IN	0	0	0	4,251,260	0	0	0
TOTAL REVENUES	39,967,718	41,333,889	42,316,488	47,646,676	44,655,300	44,655,300	44,780,300
TOTAL NET COUNTY COST	-34,106,267	-35,410,584	-37,920,229	-43,256,191	-39,185,483	-39,673,113	-39,418,659

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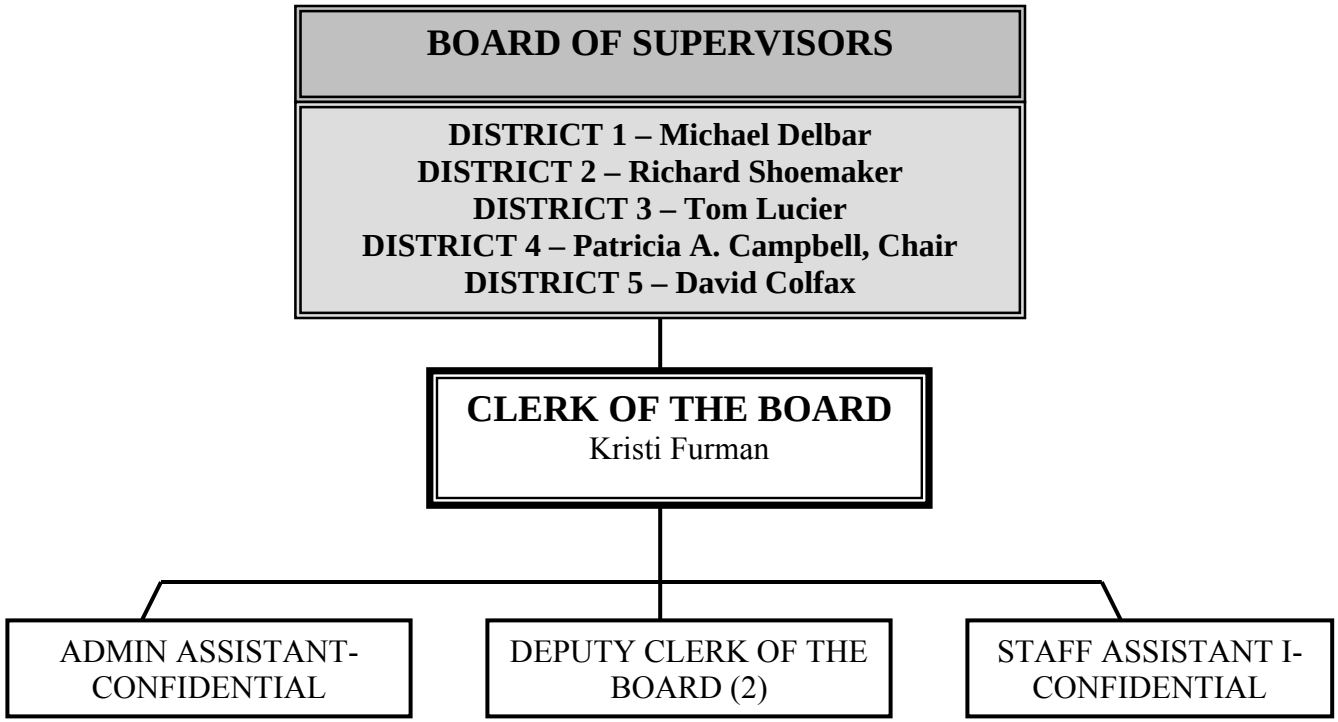
1010 – BOARD OF SUPERVISORS / CLERK OF THE BOARD

Patricia A. Campbell, Chair / Kristi Furman, Clerk of the Board



1010 – BOARD OF SUPERVISORS/CLERK OF THE BOARD

Patricia A. Campbell, Chair/Kristi Furman, Clerk of the Board

MISSION STATEMENT & DEPARTMENTAL FUNCTIONS:

The Board of Supervisors is comprised of five full-time members elected by their respective districts to serve as the legislative and executive body of County government and many Special Districts. Mendocino County is a General Law County.

The mission of the Mendocino County Board of Supervisors is to create and maintain a responsive and responsible government that enhances the quality of life of the people of Mendocino County. The County's mission is to deliver services that meet: Public safety, health, social, cultural, education, transportation, economic, and environmental needs of our communities (Adopted - August 1999).

Pursuant to the California Government Code, the Board of Supervisors enacts legislation governing Mendocino County and determines overall policies for County departments and Special Districts. Board responsibilities also include the adoption of the annual budget, and establishment of salaries within the County organization.

The Board is responsible for exercising its legislative and quasi-judicial authority to provide, within budgetary constraints, for the health, welfare, and safety of the residents of the County of Mendocino. This is accomplished through regular and special Board meetings, by community outreach and constituent interaction, and by Board Members serving on a number of local, State, and National boards and commissions to represent the interests of the citizens of Mendocino County.

Standing Board Committees have been established to address personnel matters, various Board referrals, and to present policy recommendations to the full Board. These four committees include: Criminal Justice, General Government, Health and Human Services, and Public Resources. Committees are comprised of two members of the Board each serving on two committees, with Committee assignments being set by the Chair each year. The Board also conducts workshops throughout the year with the intent of setting goals and policies for the County.

The Board adopts a master schedule in January of each year, containing the standard meeting schedule, which generally includes meetings each Tuesday, monthly committee meetings, Board workshops, and special meetings. Exceptions to the Board meeting schedule include holidays and 5th Tuesdays of the month.

In addition to the assignments depicted above, Board members are assigned by the Chair, or appointed by the Board, to represent the County on approximately 37 special committees. Miscellaneous special committee assignments include: Mendocino Council of Governments, Local Agency Formation Commission, Mendocino Transit Authority, Solid Waste Joint Powers Authority, Ukiah Valley Sanitation District, Eel-Russian River Commission, Children and Families First Commission, and Railroad Authority (a complete listing is on file with the Clerk of the Board).

In carrying out the mandates as set by law, the Board is also charged with performing the following specific duties: Conducts appeal hearings related to decisions of the Planning Commission and to consider General Plan amendments; acts as the County Board of Equalization to provide the County taxpayers with a system for appealing the valuation placed on their property by the Assessor; acts as the Mendocino County Redevelopment Agency to address redevelopment within the County; and serves as the appointing authority in appointing citizen representatives to Special Districts, County committees, and local, State, and National boards and commissions.

1010 – BOARD OF SUPERVISORS/CLERK OF THE BOARD

Patricia A. Campbell, Chair/Kristi Furman, Clerk of the Board

In 1990, the Board of Supervisors assumed the responsibility of serving as the officers for the Public Facilities Corporation (PFC), which is a non-profit public benefit corporation that determines and controls the County of Mendocino's capital financing for the acquisition, construction, improvement, and remodeling of public buildings and facilities.

CLERK OF THE BOARD:

The Clerk of the Board serves as the Department Head for the Board of Supervisors and as such, is responsible for administering and directing the business affairs of the Office of the Clerk of the Board.

Departmental staff are charged with planning and executing the administrative and support functions of the department, and provide professional assistance to the members of the Board. Staff promotes close coordination and cooperation with Board members, County agencies and departments, community representatives, members of the public, and State and Federal agencies.

The mission of the Department of the Clerk of the Board is to:

- Advise fellow departments and community members with respect to Board operations, County policies and services, and community resources;
- Promote enhanced coordination and communication with user departments;
- Embrace business and technological advancements in achieving a higher degree of operational efficiency;
- Endeavor to maintain uninterrupted delivery of service while pursuing proficiency in automated business solutions.

Staff attends all meetings of the Board of Supervisors and prepares all meeting correspondence including agendas, legal notices, and minutes. Staff also prepares Board initiated staff reports, committee reports, and special projects as necessary.

The Office of the Clerk of the Board is responsible for the preservation of the records of the Board of Supervisors, serves as the records center for the public and other County offices on all Board actions, and is responsible for updating the Mendocino County Code with a planned conversion to an automated resource in the coming year.

The Clerk of the Board staff also manages Board appointments to Special Districts, commissions, and committees, which include water districts, cemetery districts, advisory committees, and many others. This assignment encompasses 114 boards, commissions, and committees, and represents in excess of 600+ appointments on a recurring basis. Departmental staff also administers Oaths of Office and perform related duties.

Other assignments of the Clerk of the Board include serving as the Secretary to the Public Facilities Corporation, the Mendocino County Redevelopment Agency, the Ukiah Valley Sanitation District, the City Selection Committee, and the Employee Suggestion Award Committee.

1010 – BOARD OF SUPERVISORS/CLERK OF THE BOARD

Patricia A. Campbell, Chair/Kristi Furman, Clerk of the Board

MAJOR ACCOMPLISHMENTS:

Highlights of departmental accomplishments throughout this past year include:

- Embarked on a series of strategic planning exercises, performed operational assessments, and devised automated solutions to many business operations;
- Enhanced the system of distribution of information in response to community and departmental recommendations;
- Provided training presentations and operational seminars for Department Heads and administrative staff;
- Conducted individual training sessions on Board Protocol, Practices, and Procedures for departments upon request;
- Upgraded, published, and distributed various charts, electronic data, and other aides for utilization by County departments and citizens throughout the County;
- Enhanced and implemented automated forms to assist departments with a number of routine business processes, and have loaded many documents on the website for efficient retrieval and utilization by County departments and interested parties within the community;
- Continued with streamlined process improvements with County departments to devise creative solutions to many internal processes;
- Expanded utilization of technology in nearly every departmental function.
- Installed remote access to the Questys records management system in fellow departments.

GOALS AND OBJECTIVES:

Goals:

- To meet all mandated department assignments;
- To assist the Board of Supervisors in the coordination of Board business;
- To maintain an efficient record-keeping and record-processing center, with documents easily obtainable and readily available to the public and other County departments;
- To provide professional, respectful, and responsive service to the community;
- To continue to provide training presentations and operational seminars to interested parties;
- To continue to assess and explore automated solutions for County business practices;
- To promote staff training and staff development opportunities;
- To explore staff resources and eventual departmental expansion and reorganization in response to the changing business environment;

Objectives**:**

- To continue cross-training of all essential departmental assignments;
- To update and automate departmental procedural manuals;
- To upgrade and convert records to the Questys 2000 optical imaging system including conversion of microfiche records;
- To develop and implement a customer service survey to measure customer satisfaction;
- To provide business experience to summer high school interns and utilize extra-help employees to assist with records management functions;
- To achieve a higher degree of efficiency by continuing to promote the utilization of technology with user departments throughout the County system and beyond;
- To continue to expand the departmental website as a viable resource center for Mendocino County;

- To analyze the feasibility of departmental expansion to offer expanded community service.

COUNTY ADMINISTRATIVE OFFICE COMMENTS:

Although the County Administrative office recognizes there is an interest in pursuing the option of funding Board of Supervisors aides, further discussion during the final budget deliberations in August needs to take place. Board direction is sought to: a) determine to what extent these positions will be funded (i.e. hours per week, number of positions), and mechanism for funding; b) determine the appointing authority responsible for selection, evaluation and supervision; c) determine space and equipment needs, and d) determine functional/operational procedures and the impact these positions might have on existing staff within the Clerk of the Board's office.

AUTHORIZED POSITIONS:	Allocated 2000-2001	Allocated 2001-2002
TOTAL:	10	10

COUNTY ADMINISTRATIVE OFFICE NOTES:

SALARY & BENEFITS

Acct. 1011 - Includes Five Board members, Clerk of the Board and four supporting staff. Increases due to compensation adjustments granted to employees in Fiscal Year 2000-2001.

Acct. 1012 - Assumes assistance of high school intern and part-time assistance to complete backlog of records management.

SERVICE & SUPPLIES

Acct. 2187 - Provides $1,000 in training funds for each Board member to supplement management training.

Acct. 2189 - Contract with Book Publishing Company for code update service.

Acct. 2190 - Includes notices, pursuant to California Government Code, of Board hearings and ordinance publications.

Acct. 2210 - Provides funding for rental space in Supervisorial District #5

Acct. 2239 - Provides for assessment center expenses and employee service pins, etc. and a one-time funding for automation of County Code ($10,000).

FIXED ASSETS

Acct. 4370 - Includes Questys conversion scanner and associated equipment, and miscellaneous computer upgrades.

REVENUES

Acct. 6390 - Reimbursement for secretarial services to Ukiah Valley Sanitation District.

Acct. 7700 - Revenue from appeals, miscellaneous planning matters and sale of audiotapes, copies and zoning ordinances.

1010 – BOARD OF SUPERVISORS/CLERK OF THE BOARD

Patricia A. Campbell, Chair/Kristi Furman, Clerk of the Board

FINAL BUDGET ACTION:

During Final Budget Hearings, the Board approved one-time funding of $10,000 for the automation of the Mendocino County Code and funding for office space ($4,000) in Fifth District.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MENDOCINO
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FINAL BUDGET FOR FISCAL YEAR 2001-02

COUNTY BUDGET FORM
SCHEDULE 9

CLASSIFICATION:
FUNCTION: 1 GENERAL GOVERNMENT
ACTIVITY: 101 GENERAL - LEGISLATIVE AND ADMI

BUDGET UNIT: 1010 BOARD OF SUPERVISORS
FUND: 1100 COUNTY GENERAL

FINANCING USES CLASSIFICATION (1)	1999-00 BUDGET (2)	1999-00 ACTUALS (3)	2000-01 BUDGET (4)	2000-01 ACTUALS (5)	2001-02 REQUEST (6)	2001-02 RECOMMEND (7)	2001-02 ADOPTED (8)
SALARIES & EMPLOYEE BENEFITS							
861011 REGULAR EMPLOYEES	320,038	340,035	358,768	367,758	410,719	410,719	410,719
861012 EXTRA HELP	25,000	795	6,000	19,389	3,000	3,000	3,000
861013 OVERTIME REG EMP	0	1,805	2,000	1,153	2,000	2,000	2,000
861021 CO CONT TO RETIREMENT	34,989	35,820	37,858	41,916	46,666	46,666	46,666
861022 CO CONT TO OASDI	19,760	20,719	21,792	22,366	24,268	24,268	24,268
861023 CO CONT TO OASDI-MEDIC	4,536	4,857	5,095	5,512	5,671	5,671	5,671
861024 CO CONT TO RET INCREMENT	18,156	19,113	19,459	22,217	24,696	24,696	24,696
861030 CO CONT TO EMPLOYEE INSUR	51,509	33,090	37,447	39,465	47,841	47,841	47,841
861031 CO CONT UNEMPLOYMENT INSU	267	245	267	273	267	0	0
861035 CO CONT WORKERS COMPENSAT	3,264	63,876	69,714	15,680	15,680	17,372	1,871
TOTAL SALARIES & EMPLOYEE BENEFITS	477,519	520,355	558,400	535,729	580,808	582,233	566,732
SERVICES & SUPPLIES							
862060 COMMUNICATIONS	7,200	7,080	9,000	7,871	9,000	9,000	9,000
862101 INSURANCE-GENERAL	8,571	8,572	8,571	38,407	8,571	31,982	43,865
862120 MAINTENANCE-EQUIPMENT	4,075	4,752	4,075	75	4,075	4,075	4,075
862150 MEMBERSHIPS	395	495	975	345	975	975	975
862170 OFFICE EXPENSE	18,500	20,665	20,000	19,476	20,000	20,000	20,000
862187 EDUCATION & TRAINING	5,000	838	5,000	2,430	5,000	5,000	5,000
862189 PROF & SPEC SVCS-OTHR	6,600	1,830	4,000	1,001	4,000	4,000	4,000
862190 PUBL & LEGAL NOTICES	4,000	1,217	2,500	2,044	2,500	2,500	2,500
862210 RNTS & LEASES BLD GRD	16,420	8,210	0	0	0	0	4,000
862239 SPEC DEPT EXP	0	5,984	750	601	750	750	10,750
862250 TRNSPRTATION & TRAVEL	11,000	10,629	10,000	12,201	10,000	10,000	10,000
862253 TRAVEL & TRSP OUT OF COUN	25,600	10,153	18,000	15,281	18,000	18,000	18,000
TOTAL SERVICES & SUPPLIES	107,361	80,425	82,871	99,732	82,871	106,282	132,165
FIXED ASSETS							
864370 EQUIPMENT	12,900	21,292	4,500	5,251	4,500	4,500	4,500
TOTAL FIXED ASSETS	12,900	21,292	4,500	5,251	4,500	4,500	4,500
TOTAL NET APPROPRIATIONS	597,780	622,072	645,771	640,712	668,179	693,015	703,397
LESS: REVENUES							
825398 SB90 REIMBURSEMENT	3,000	0	3,000	70,243	3,000	3,000	3,000
826390 OTHER CHARGES	1,000	458	1,000	324	1,000	1,000	1,000
827600 OTHER SALES	2,600	2,916	2,600	1,711	2,600	2,600	2,600
827700 OTHER	5,000	16,491	5,000	3,740	5,000	5,000	5,000
TOTAL REVENUES	11,600	19,865	11,600	76,018	11,600	11,600	11,600
TOTAL NET COUNTY COST	586,180	602,207	634,171	564,694	656,579	681,415	691,797

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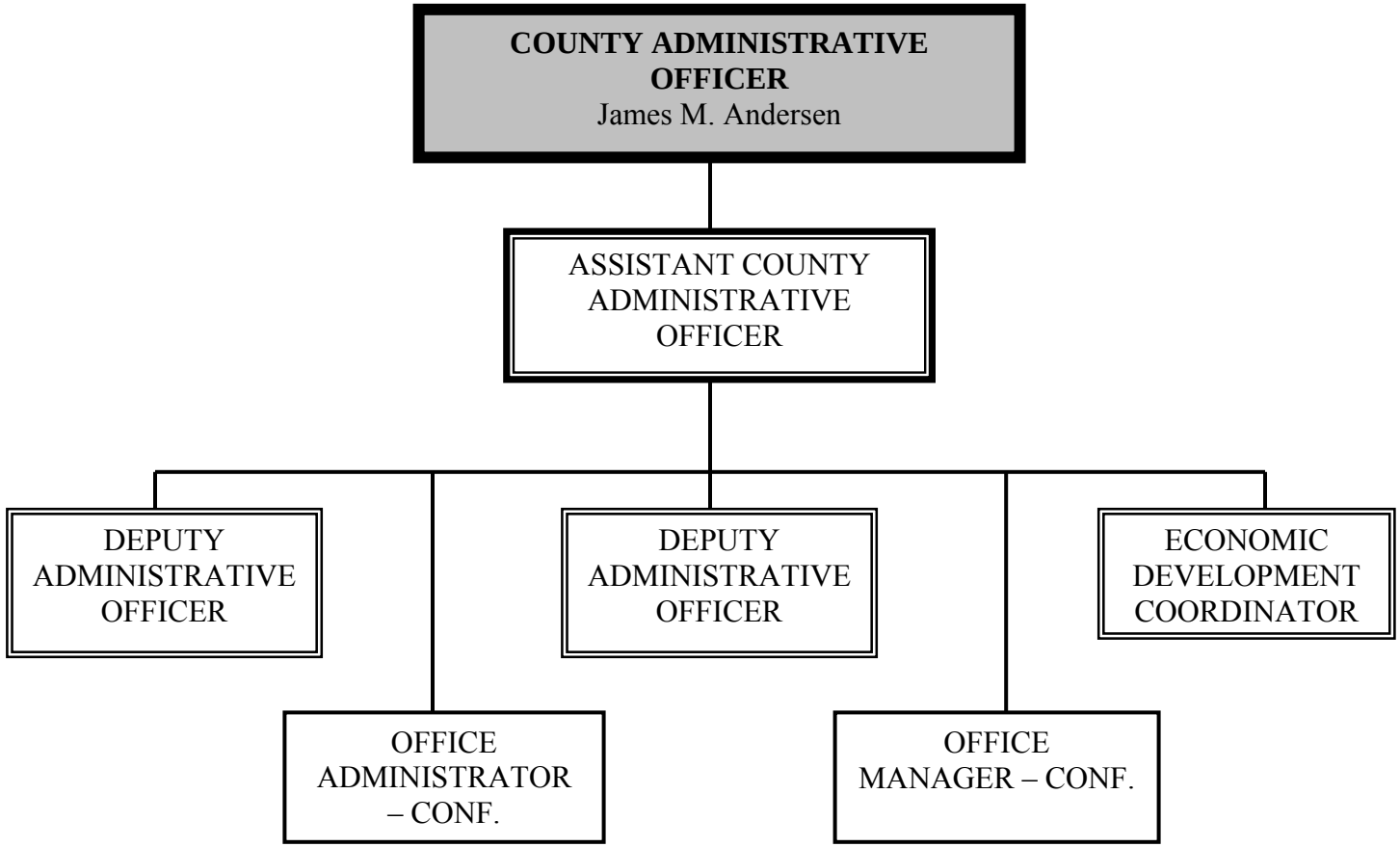
1020 – ADMINISTRATION

James M. Andersen, County Administrative Officer



1020 – ADMINISTRATION

James M. Andersen, County Administrative Officer

MISSION STATEMENT & DEPARTMENTAL FUNCTIONS:

The mission of the County Administrative Office is to improve the quality of management in all County departments, coordinate efforts with outside agencies, present a balanced proposed budget to the Board of Supervisors, and plan and administer the County's long-range capital improvements and operational requirements.

The Administrative Office attempts to assist the public and departments by communicating and implementing the objectives and policies of the Board. The Administrative Office also works at communicating the needs and issues of the public and departments to the Board of Supervisors.

The County Administrative Officer reports directly to the Board of Supervisors and is responsible for:

- Implementing and monitoring Board policies.
- Administering and coordinating County operations and programs.
- Advocating the County's position on legislative matters, and evaluating and implementing the impact of new laws.
- Preparing and administering the proposed and final budgets.
- Capital facility planning for all County departments.
- Economic development initiatives.
- Assist in the coordination of the County's insurance programs.
- Participating in the labor negotiation process.

MAJOR ACCOMPLISHMENTS:

- Preparation of a balanced proposed budget. Assisted the Board of Supervisors in developing a balanced final budget that provided enhancements in the areas of compensation and classification of employees, road improvements, General Plan update and Grading Ordinance funding, acquiring and/or constructing adequate space for County services in the health and human services area, maintaining actuarial soundness of the employee Health Plan and maintaining state of the art technology to provide our citizens with accurate information in a timely fashion. Continued efforts to further refine the budget process to enhance and expedite final budget deliberations. Recommended the establishment of reserves for economic stability such as the Reserve for Debt Management (TSR funding) and the Information Technology Reserve (General Fund).
- Continued recommendations concerning financial policies to ensure proper levels of General Reserves, reserves for building maintenance and reserves for technology upgrades and enhancements.
- Maintained a cohesive Executive Management Team, and working toward a more cohesive management approach (between managers and between the Board and their managers). Examples include participation in the budget process, budget policy development and the evaluation of Human Resources.
- Completed the approval process for the Preliminary Redevelopment Plan, and continued to work toward the completion of the redevelopment planning process.
- Performed Department Head responsibilities for Human Resources on an interim basis.

1020 – ADMINISTRATION

James M. Andersen, County Administrative Officer

- Performed full range of liaison duties with Public Resources, Health and Human Services, General Government, and Criminal Justice Departments, Coordinating Councils, and Board Committees.
- Assisted in the on-going analysis and negotiations for various department consolidations, transitions, including, the transition of the District Attorney-Family Support division to a stand-alone department, the possible consolidation of the Museum, moving the functions of Solid Waste to the Department of Transportation, and negotiation of county services and smooth transition of Court to a separate entity.
- Implemented the Classification and Compensation Study and identified the financing.
- With the Board, identified the most urgent capital projects, and secured COP financing. Met the objective of maintaining total debt service at its existing level. Assisted the acquisition and design development for Child Protective Services building in Ukiah, consolidated Public Health facility in Ukiah and the Integrated Health and Human Services Center in Willits.
- Managed contract with consultant conducting an analysis of acute mental health services conducted by IDEA Consulting. Staff continues to examine alternatives for services.
- Began the distribution of Tobacco Settlement revenues to community health projects, including the Mendocino Coast Recreation and Park Aquatic Center, the Ukiah Valley Arts and Recreation Center, an endowment to the Mendocino County Community Foundation, a Planning and Technical Assistance fund for community health projects, and support to the Prevention in Action community grant program.
- Assisted in the planning and funding of a winter emergency shelter for the homeless population and participated in efforts to find and fund a permanent homeless shelter.
- Assisted the Laytonville Municipal Advisory Council in securing a Sewer Feasibility Study.
- Assisted the Sheriff in the review and recommendation for medical services at the Jail.
- Supervised the first year implementation efforts of the Workforce Investment Act.
- Administered Census 2000 Outreach efforts.
- Participated in oversight and development of the Mentoring Pilot project.
- Provided ombudsman services to assist constituents through the land use permit process. Conducted business outreach including CDGB assistance and coordination to help secure the development of the Thurston Auto Plaza.
- Worked with Department Head to return Information Technology to an in-house operation, with savings estimated at $200,000 per year.
- Implemented a comprehensive evaluation tool for executive management and have evaluated nine appointing authorities to date (4 BOS appointed and 5 CAO appointed).

GOALS AND OBJECTIVES:

- Assist the Board of Supervisors in the formulation of policy and the analysis of policy options by delivering well thought out work products which can be used as the basis for discussion, and to insure timely implementation of Board of Supervisors' policies.
- Assist the managers of the County's operating departments by providing consultation and other management services.
- Continue to refine the County's budgeting process so as to present pertinent financial data in a manner which is more comprehensive, useful, and easily understood,

including the development of a budget supplemental that is concise, visual, and informative to the general public.

- Work with the County's Human Resource Department, bargaining units, and the labor organizations which represent them with the goal of improving the quality of labor relations and employee development in the County.
- Facilitate an understanding of County policies and procedures with representatives of other governmental agencies, the business community, and the general public.
- Keep the Board of Supervisors apprised of legislative issues that could affect Mendocino County.

SPECIFIC PROJECTS INCLUDE:

Health & Human Services:

- Assist in the planning and implementation of the relocation of Public Health operations to the South Dora facility, including the re-use plan for vacated space.
- Finalize design plans, funding strategies and participate in the governance of the Willits Integrated Services Center.
- Continue to assist in efforts to finalize a location and begin operational planning for a permanent homeless shelter.
- Assist in policy development with regard to acute, crisis and community based mental health services.
- Assist in policy development with regard to establishment of an employer of record for In Home Support Service providers as required by law.

Criminal Justice:

- Examine alternatives to the delivery of the third level conflict public defender cases.
- Continue to work with the Courts towards a smooth transition from Court employees being County employees to a separate non-County group of employees. Monitor the possible transition of Court facilities to the State of California.
- Continue to monitor and implement transition plan for District Attorney-Family Support to a stand-alone department.
- Examine the use of technology such as video arraignment to enhance the delivery of services in a timely and cost effect manner.

Finance/Miscellaneous:

- Assist the Board on policy development with regard to housing.
- Continue the redistricting process to be concluded by August of 2001.
- Continue participation in labor negotiations.
- Continue to perform full range of liaison duties with Public Resources, Health and Human Services, General Government, and Criminal Justice Departments, Coordinating Councils, and Board Committees.
- Continue review of the County Policy Manual and update as necessary.
- Develop a progressive public relations campaign including an "Annual Report" which identifies the "vision" for Mendocino County, goals/objectives, accomplishments, areas of special interest and emphasis.

1020 – ADMINISTRATION

James M. Andersen, County Administrative Officer

- Work with various community organizations to implement a comprehensive and viable economic development program.
- Coordinate the renewal of the franchise with Adelphia Communications and begin the renewal process with Central Valley Cable.
- Continue to seek the proper funding of the County Health Plan.
- Continuation or completion of redevelopment planning for Project Area 2000.

Public Resources:

- Review, analyze and make recommendations on various organizational/management structures (restructuring/consolidation) for the County's Solid Waste Division and the Museum.
- Examine alternative sources of revenue to provide stable resources for short and long-term needs of the County's road system with less reliance on the General Fund.

COUNTY ADMINISTRATIVE OFFICE COMMENTS:

The appropriation for this Budget Unit includes funding for five executive positions including the Economic Development Coordinator and two support positions. The funding for the Deputy County Administrative Officer, Health and Human Services is predominately funded by transfers from the health and human services departments.

AUTHORIZED POSITIONS:	Allocated 2000-2001	Allocated 2001-2002
TOTAL:	7	7

COUNTY ADMINISTRATIVE OFFICE NOTES:

TRANSFERS
Acct. 5380 - Transfer from the health and human services departments for a portion of the cost of a Deputy County Administrative Officer.

REVENUES
Acct. 5490 - Funding from the Job Creation Investment Fund ($3,000), for program delivery of the Community Development Block Grant - Economic Development ($5,000), and Redevelopment – Tax Increment Financing 20% of Economic Development Coordinator ($12,646).

FINAL BUDGET ACTION:

No changes where made to this budget unit during Final Budget deliberations.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MENDOCINO
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FINAL BUDGET FOR FISCAL YEAR 2001-02

COUNTY BUDGET FORM
SCHEDULE 9

CLASSIFICATION:
FUNCTION: 1 GENERAL GOVERNMENT
ACTIVITY: 101 GENERAL - LEGISLATIVE AND ADMI

BUDGET UNIT: 1020 COUNTY ADMINISTRATOR
FUND: 1100 COUNTY GENERAL

FINANCING USES CLASSIFICATION (1)	1999-00 BUDGET (2)	1999-00 ACTUALS (3)	2000-01 BUDGET (4)	2000-01 ACTUALS (5)	2001-02 REQUEST (6)	2001-02 RECOMMEND (7)	2001-02 ADOPTED (8)
SALARIES & EMPLOYEE BENEFITS							
861011 REGULAR EMPLOYEES	392,274	372,096	396,941	354,721	427,191	427,191	427,191
861012 EXTRA HELP	0	0	0	5,644	0	0	0
861013 OVERTIME REG EMP	0	879	0	0	0	0	0
861021 CO CONT TO RETIREMENT	42,191	39,762	39,843	39,254	47,638	47,638	47,638
861022 CO CONT TO OASDI	28,735	21,238	22,870	20,395	24,280	24,280	24,280
861023 CO CONT TO OASDI-MEDIC	0	5,274	5,545	5,097	5,966	5,966	5,966
861024 CO CONT TO RET INCREMENT	21,054	20,234	20,486	20,790	25,220	25,220	25,220
861030 CO CONT TO EMPLOYEE INSUR	34,051	25,196	25,837	23,600	34,577	34,577	34,577
861031 CO CONT UNEMPLOYMENT INSU	793	343	793	328	793	0	0
861035 CO CONT WORKERS COMPENSAT	3,200	4,913	5,065	7,340	5,065	8,132	3,825
TOTAL SALARIES & EMPLOYEE BENEFITS	522,298	489,935	517,380	477,169	570,730	573,004	568,697
SERVICES & SUPPLIES							
862060 COMMUNICATIONS	6,600	5,091	6,600	5,211	6,600	6,600	6,600
862101 INSURANCE-GENERAL	9,779	9,778	9,779	4,399	4,500	3,663	3,584
862120 MAINTENANCE-EQUIPMENT	0	75	0	75	0	0	0
862150 MEMBERSHIPS	3,000	845	3,938	1,870	3,938	3,938	3,938
862170 OFFICE EXPENSE	15,000	16,694	17,000	11,219	18,745	18,745	18,745
862187 EDUCATION & TRAINING	2,500	151	2,500	1,235	2,500	2,500	2,500
862189 PROF & SPEC SVCS-OTHR	0	805	0	45	0	0	0
862190 PUBL & LEGAL NOTICES	0	64	0	1,988	0	0	0
862239 SPEC DEPT EXP	0	467	0	137	0	0	0
862250 TRNSPRTATION & TRAVEL	1,500	841	1,500	1,217	1,500	1,500	1,500
862253 TRAVEL & TRSP OUT OF COUN	10,000	6,782	10,000	3,785	7,000	7,000	7,000
TOTAL SERVICES & SUPPLIES	48,379	41,593	51,317	31,181	44,783	43,946	43,867
FIXED ASSETS							
864370 EQUIPMENT	0	1,199	0	12,749	0	0	10,000
TOTAL FIXED ASSETS	0	1,199	0	12,749	0	0	10,000
EXPEND TRANSFER AND REIMB							
865380 INTRAFUND TRANSFERS	-65,000	-73,408	-65,000	-76,929	-70,000	-70,000	-80,000
TOTAL EXPEND TRANSFER AND REIMB	-65,000	-73,408	-65,000	-76,929	-70,000	-70,000	-80,000
TOTAL NET APPROPRIATIONS	505,677	459,319	503,697	444,170	545,513	546,950	542,564
LESS: REVENUES							
825398 SB90 REIMBURSEMENT	0	4,987	0	11,361	0	0	0
825490 STATE OTHER	25,308	0	21,901	0	20,646	20,646	20,646
827700 OTHER	1,000	200	200	2,558	500	500	500
TOTAL REVENUES	26,308	5,187	22,101	13,919	21,146	21,146	21,146

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MENDOCINO
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FINAL BUDGET FOR FISCAL YEAR 2001-02

COUNTY BUDGET FORM
SCHEDULE 9

CLASSIFICATION:
FUNCTION: 1 GENERAL GOVERNMENT
ACTIVITY: 101 GENERAL - LEGISLATIVE AND ADMI

BUDGET UNIT: 1020 COUNTY ADMINISTRATOR
FUND: 1100 COUNTY GENERAL

FINANCING USES CLASSIFICATION (1)	1999-00 BUDGET (2)	1999-00 ACTUALS (3)	2000-01 BUDGET (4)	2000-01 ACTUALS (5)	2001-02 REQUEST (6)	2001-02 RECOMMEND (7)	2001-02 ADOPTED (8)
TOTAL NET COUNTY COST	479,369	454,132	481,596	430,251	524,367	525,804	521,418

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0402 – COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

James M. Andersen, County Administrative Officer

GRANT DESCRIPTION: Provides funding for Economic Development by organizing local business loans, making infrastructure grants, or assisting in the development of micro-enterprises within Mendocino County.

GRANT INCEPTION DATE: February 1, 1995

CURRENT GRANT PERIOD: Multiple

SOURCE OF FUNDS: State of California, Department of Housing and Community Development

CONTINUITY OF GRANT: This is an on going grant that the County applies for on a yearly basis.

EMPLOYEES (full time equivalent): None

GRANT FUNDING AND BUDGET:

State Grant #	99-EDBG-696	99-EDBG-652	99-EDBG-710
Personnel:	$00	$00	$00
Operating Expenses:	00	00	00
Capital Expenditures (Equipment):	00	00	00
Other Costs*:	491,250.00	32,400.00	35,000.00
Indirect Support Costs**:	8,750.00	00	00
TOTAL	$500,000.00	$32,400.00	$35,000.00

* Contracts and loans/grants.

** Payment to County for internal administrative services.

COUNTY MATCH REQUIRED: No.

INDEPENDENT AUDIT REQUIRED: Yes.

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1025 – REDEVELOPMENT PROGRAM

James M. Andersen, County Administrative Officer

MISSION STATEMENT & DEPARTMENTAL FUNCTIONS:

The Mendocino County Board of Supervisors has formed a Community Redevelopment Agency under the authority granted to it in Community Redevelopment Law as set forth in the Health & Safety Codes (sections 33000 et seq.) of the State of California. In forming a Community Redevelopment Agency, the Board Members have expressed an interest in improving the physical character of the communities which will be encompassed within the project area defined in the Agency's Redevelopment Plan. In addition, another prominent objective which will be pursued by the Agency is the active promotion and fostering of economic development within the project area defined in the Agency's Redevelopment Plan.

It is our belief that achieving success in the aforementioned areas will confer benefits upon the larger county and that as a result our citizenry will be well served.

The Appropriations set forth on the following page will fund the initial activities of the County's Redevelopment Program. More specifically, in Fiscal Year 2001-2002, Mendocino County's Redevelopment Agency will be undertaking a Redevelopment Plan Adoption Process which, upon its completion, will serve as the Agency's work program for the next several years.

The expenses incurred in carrying out the work of the County's Redevelopment Agency will be reimbursed from the flow of tax increment revenues which will accrue to the Agency subsequent to the adoption of the Agency's Redevelopment Plan. The legal authority for the County's Redevelopment Agency to utilize tax increment revenue is set forth in Article XVI, section 16 of the Constitution of the State of California.

COUNTY ADMINISTRATIVE OFFICE COMMENTS:

It is staff's belief that the County's utilization of Community Redevelopment Law will assist the County in its effort to revitalize certain areas of the County.

COUNTY ADMINISTRATIVE OFFICE NOTES:

SALARIES & BENEFITS

Acct. 1011 - Provides funding for the expenses associated with reimbursing staff expenses for the period of July 1, 2001 - June 30, 2002. As this is the first full year of Redevelopment planning, no projections have been made. In future years we will have historical data.

SERVICES & SUPPLIES

Acct. 2150 - Includes membership fees for California Redevelopment Association.

Acct. 2189 - Includes funding of professional services to be rendered by the Redevelopment Plan Adoption Consultant, Environmental Impact Report Consultant, and the Agency's Redevelopment Attorneys.

Acct. 2239 - Reimbursement for Planning and Department of Transportation services.

FINAL BUDGET ACTION:

No changes where made to this budget unit during Final Budget deliberations.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MENDOCINO
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FINAL BUDGET FOR FISCAL YEAR 2001-02

COUNTY BUDGET FORM
SCHEDULE 9

CLASSIFICATION:
FUNCTION: 1 GENERAL GOVERNMENT
ACTIVITY: 102 GENERAL - FINANCE

BUDGET UNIT: 1025 COUNTY REDEVELOPMENT AGENCY
FUND: 1420 COUNTY REDEVELOPMENT AGENCY

FINANCING USES CLASSIFICATION (1)	1999-00 BUDGET (2)	1999-00 ACTUALS (3)	2000-01 BUDGET (4)	2000-01 ACTUALS (5)	2001-02 REQUEST (6)	2001-02 RECOMMEND (7)	2001-02 ADOPTED (8)
SALARIES & EMPLOYEE BENEFITS							
861011 REGULAR EMPLOYEES	49,600	765	0	0	0	0	0
861021 CO CONT TO RETIREMENT	5,450	0	0	0	0	0	0
861022 CO CONT TO OASDI	3,100	0	0	0	0	0	0
861023 CO CONT TO OASDI-MEDIC	400	0	0	0	0	0	0
861024 CO CONT TO RET INCREMENT	3,450	0	0	0	0	0	0
861030 CO CONT TO EMPLOYEE INSUR	2,800	0	0	0	0	0	0
861035 CO CONT WORKERS COMPENSAT	200	0	0	0	0	0	0
TOTAL SALARIES & EMPLOYEE BENEFITS	65,000	765	0	0	0	0	0
SERVICES & SUPPLIES							
862060 COMMUNICATIONS	2,400	0	0	0	0	0	0
862150 MEMBERSHIPS	500	0	0	0	0	0	0
862170 OFFICE EXPENSE	3,000	410	0	409	0	0	0
862189 PROF & SPEC SVCS-OTHR	215,000	11,507	215,000	22,384	215,000	215,000	215,000
862239 SPEC DEPT EXP	0	3,363	11,600	8,910	11,600	11,600	11,600
862250 TRNSPRTATION & TRAVEL	3,000	0	0	0	0	0	0
862253 TRAVEL & TRSP OUT OF COUN	1,000	30	0	0	0	0	0
TOTAL SERVICES & SUPPLIES	224,900	15,310	226,600	31,703	226,600	226,600	226,600
FIXED ASSETS							
864370 EQUIPMENT	10,100	0	0	0	0	0	0
TOTAL FIXED ASSETS	10,100	0	0	0	0	0	0
TOTAL NET APPROPRIATIONS	300,000	16,075	226,600	31,703	226,600	226,600	226,600
LESS: REVENUES							
824100 INTEREST	0	-122	0	-2,171	0	0	0
TOTAL REVENUES	0	-122	0	-2,171	0	0	0
TOTAL FUND BALANCE CONTRIBUTION	300,000	16,197	226,600	33,874	226,600	226,600	226,600

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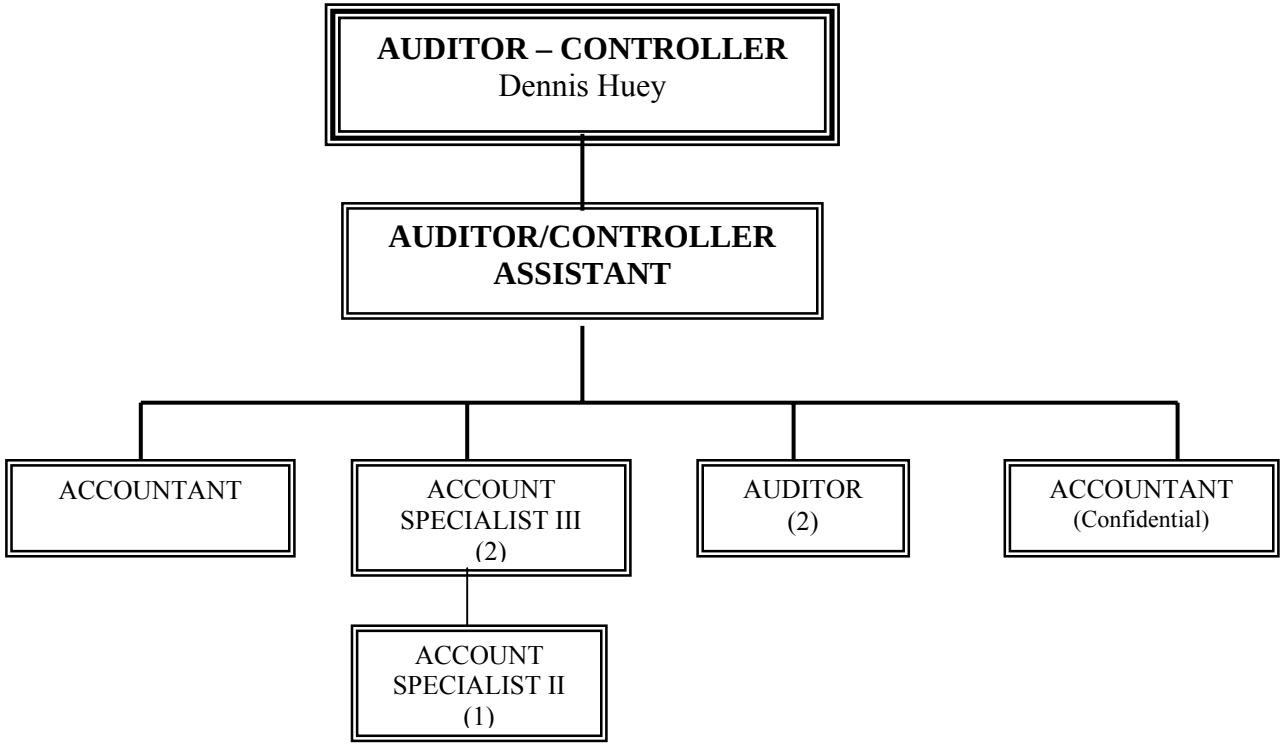
1110 – AUDITOR – CONTROLLER

Dennis Huey, Auditor - Controller



1110 – AUDITOR-CONTROLLER

Dennis Huey, Auditor-Controller

MISSION STATEMENT & DEPARTMENTAL FUNCTIONS:

The Auditor-Controller is the chief financial officer of the County and exercises general supervision over the accounting of all organizations under the control of the Board of Supervisors as well as those special districts and school districts whose funds are maintained by the County Treasury. In addition to maintaining all basic financial information, the Auditor-Controller analyzes accounting reports, supplies fiscal information, and acts as financial counsel to the County Administrative Officer and Board of Supervisors.

Specific mandated duties include the general receipting and disbursing of all County funds in the County Treasury including payroll, claims against the County, public assistance checks, and property tax allocations; assistance in the compilation and publication of the County's proposed and final budgets; budgetary control and monitoring; maintenance of the property tax rolls; property tax rate calculations under Proposition 13; spending limitation calculations under Proposition 4 (Gann Limit); financial compliance with the State Controller's Office; internal operational audits of County departments, the Courts, and related organizations; fiscal compliance of all grants maintained by the County; and compilation of the Countywide Cost Allocation Plan.

Non-mandated services currently provided include, but are not limited to, limited assistance to special districts in the compilation of state mandated financial reports, room occupancy audits of operations within the unincorporated areas of the County, and the monitoring of sales tax collections and allocations by the State Board of Equalization to local jurisdictions within Mendocino County. These non-mandated services have proven to be financially beneficial to the County by monitoring the accuracy of financial compliance of both the taxpaying public and State agencies.

MAJOR ACCOMPLISHMENTS:

- Successfully upgraded the Paybase software to the most recently available version in order to stay current with the latest changes in the check disbursing, E-commerce technology as well as continuing to prepare the County for the impending federal and state mandates for electronic benefit transfers (EBT) of future food stamps and public assistance payments.
- Began the implementation of document imaging technology with the Office by successfully scanning all personal service contracts of the County for viewing availability on an enterprise wide basis.
- Actively participated as a task force member in the establishment of formalized policies in the area of records management and records retention.
- Actively participated in the successful implementation of the Slavin salary study recommendations into our existing payroll/personnel system.
- Initiated the first steps in formalizing the process of transitioning the County to the new financial reporting model requirements which will take effect beginning in Fiscal Year 2001-2002 as mandated by the Governmental Standards Accounting Board (GASB) Statement No. 34.

Additional projects which commenced last fiscal year and are ongoing include:

- Posting the adopted budget information on the County intranet and internet.

1110 – AUDITOR-CONTROLLER

Dennis Huey, Auditor-Controller

GOALS AND OBJECTIVES:

- Complete the implementation of the document imaging technology using the following objectives: Log, scan and index all accounts payable vendor invoices and documents no later than July 31, 2001 and all payroll activity no later than January 1, 2002.
- Upgrade Cyborg Payroll/Personnel system software to the currently available version.
- Continue to make enhancements to the financial reporting system for greater user friendliness.
  - Educate and encourage departments to utilize the financial system software as a management tool.
  - Allow certain high volume departments the ability to print vendor checks at their satellite locations.
  - Begin the process of investigating the expansion of our new check printing technology to include the ability of accepting payments for county services and tax/fine obligations over the internet.
- Begin the process of transitioning our current financial statement-reporting model so as to be in compliance with the Governmental Accounting Standards Board (GASB) Statement No. 34.
  - Examine and make necessary program changes to our existing fixed asset monitoring system no later than July 1, 2001.
  - Develop "work around" spreadsheets to the extent program changes are not possible within our finance system.
  - Target date for completion of compliance conversion: October 31, 2001.
  - Transition all expendable trust accounts which can be used for departmental operational purposes to special revenue funds no later than August 31, 2001.
- Begin the process to develop an official web site on internet to contain financial and budgetary information for public inspection.

COUNTY ADMINISTRATIVE OFFICE COMMENTS:

This department, as well as the other internal support departments, continue to have growing concerns in keeping up with the increasing demands of the larger, growing departments (more personnel) and maintaining an adequate level of service throughout the entire organization. The County Administrative Officer is working with the Internal Support departments to develop recommendations to alleviate this concern.

The Proposed Budget assumes an office re-organization to have a currently filled and funded position act in a supervisory role to oversee office personnel and manage the new check writing technology function. In addition, the Auditor-Controller has identified the need for a half-time position to assist in Accounts Payable and assisting customers at the counter.

The Auditor-Controller anticipates that the Final Budget will be on-line for access by our constituents via the internet. In addition, the department is developing a more concise, simpler ("user friendly") version of the Final Budget document which will be available to our constituents this year.

1110 – AUDITOR-CONTROLLER

Dennis Huey, Auditor-Controller

AUTHORIZED POSITIONS:	Allocated 2000-2001	Allocated 2001-2002
TOTAL:	8.5	9

COUNTY ADMINISTRATIVE OFFICE NOTES:

SALARIES & BENEFITS

Acct. 1101 - Increases due to compensation adjustments granted to employees in Fiscal Year 2000-2001.

SERVICES & SUPPLIES

Acct. 2150 - Membership in State Association of County Auditors.

Acct. 2189 - Provides for Personal service contract to maintain the finance system ($10,000) and the CYBORG maintenance support contract ($57,000).

Acct. 2200 - Represents lease payment for the Toshiba copier.

FIXED ASSETS

Acct. 4370 - To purchase 2 desktop computers and 1 printer.

REVENUES

Acct. 6115 - Represents charges to special districts for levying Benefit Assessments onto the annual tax rolls.

Acct. 6120 - Fees for accounting services for various special districts and grants.

Acct. 6121 - Fees for audit services to special districts and grant accounting fees.

Acct. 7700 - Excess proceeds from stale dated trust accounts.

FINAL BUDGET ACTION:

During Final Budget deliberations, the Board approved the allocation and funding to upgrade a half-time Account Specialist II/III to full time (approximately $15,000).

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MENDOCINO
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FINAL BUDGET FOR FISCAL YEAR 2001-02

COUNTY BUDGET FORM
SCHEDULE 9

CLASSIFICATION:
FUNCTION: 1 GENERAL GOVERNMENT
ACTIVITY: 102 GENERAL - FINANCE

BUDGET UNIT: 1110 AUDITOR-CONTROLLER
FUND: 1100 COUNTY GENERAL

FINANCING USES CLASSIFICATION (1)	1999-00 BUDGET (2)	1999-00 ACTUALS (3)	2000-01 BUDGET (4)	2000-01 ACTUALS (5)	2001-02 REQUEST (6)	2001-02 RECOMMEND (7)	2001-02 ADOPTED (8)
SALARIES & EMPLOYEE BENEFITS							
861011 REGULAR EMPLOYEES	407,087	350,732	347,606	374,141	405,642	405,642	421,142
861012 EXTRA HELP	250	949	12,500	4,986	12,500	12,500	12,500
861013 OVERTIME REG EMP	500	1,603	1,000	941	1,000	1,000	1,000
861021 CO CONT TO RETIREMENT	41,028	33,671	33,282	38,381	41,897	41,897	41,897
861022 CO CONT TO OASDI	25,286	19,758	21,614	21,031	24,334	24,334	24,334
861023 CO CONT TO OASDI-MEDIC	5,914	4,819	5,237	5,188	6,042	6,042	6,042
861024 CO CONT TO RET INCREMENT	21,318	18,025	17,158	20,167	21,930	21,930	21,930
861030 CO CONT TO EMPLOYEE INSUR	34,157	31,879	33,594	37,774	46,169	46,169	46,169
861031 CO CONT UNEMPLOYMENT INSU	734	416	734	355	734	0	0
861035 CO CONT WORKERS COMPENSAT	4,230	665	856	1,018	856	1,128	1,394
TOTAL SALARIES & EMPLOYEE BENEFITS	540,504	462,517	473,581	503,982	561,104	560,642	576,408
SERVICES & SUPPLIES							
862060 COMMUNICATIONS	4,250	3,641	4,500	3,385	4,500	4,500	4,500
862101 INSURANCE-GENERAL	1,854	1,854	1,854	1,285	1,854	1,544	598
862120 MAINTENANCE-EQUIPMENT	700	1,675	1,500	450	1,500	1,500	1,500
862150 MEMBERSHIPS	750	200	300	200	300	300	300
862170 OFFICE EXPENSE	42,000	39,904	48,000	54,386	48,000	48,000	48,000
862171 PAPER SUPPLIES	0	294	0	379	0	0	0
862183 LEGAL FEES	0	40	0	0	0	0	0
862187 EDUCATION & TRAINING	4,000	282	3,000	0	3,000	3,000	3,000
862189 PROF & SPEC SVCS-OTHR	49,500	46,691	62,000	59,374	67,000	67,000	81,500
862190 PUBL & LEGAL NOTICES	100	2,089	100	259	100	100	100
862200 RNTS & LEASES-EQUPMNT	1,600	1,820	1,600	460	1,600	1,600	1,600
862239 SPEC DEPT EXP	500	1,795	1,000	2,856	1,000	1,000	1,000
862250 TRNSPRTATION & TRAVEL	3,000	2,964	2,000	2,022	2,000	2,000	2,000
862253 TRAVEL & TRSP OUT OF COUN	5,250	2,733	4,500	4,677	4,500	4,500	4,500
TOTAL SERVICES & SUPPLIES	113,504	105,982	130,354	129,733	135,354	135,044	148,598
OTHER CHARGES							
863340 TAXES & ASSESSMENTS	0	206	0	224	0	0	0
TOTAL OTHER CHARGES	0	206	0	224	0	0	0
FIXED ASSETS							
864370 EQUIPMENT	4,500	25,165	4,500	19,654	4,500	4,500	4,500
TOTAL FIXED ASSETS	4,500	25,165	4,500	19,654	4,500	4,500	4,500
TOTAL NET APPROPRIATIONS	658,508	593,870	608,435	653,593	700,958	700,186	729,506
LESS: REVENUES							
825398 SB90 REIMBURSEMENT	3,500	16,248	5,000	5,613	10,000	10,000	10,000
826115 DEBT SERVICE FEE	48,000	51,846	52,000	53,375	54,000	54,000	54,000

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MENDOCINO
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FINAL BUDGET FOR FISCAL YEAR 2001-02

COUNTY BUDGET FORM
SCHEDULE 9

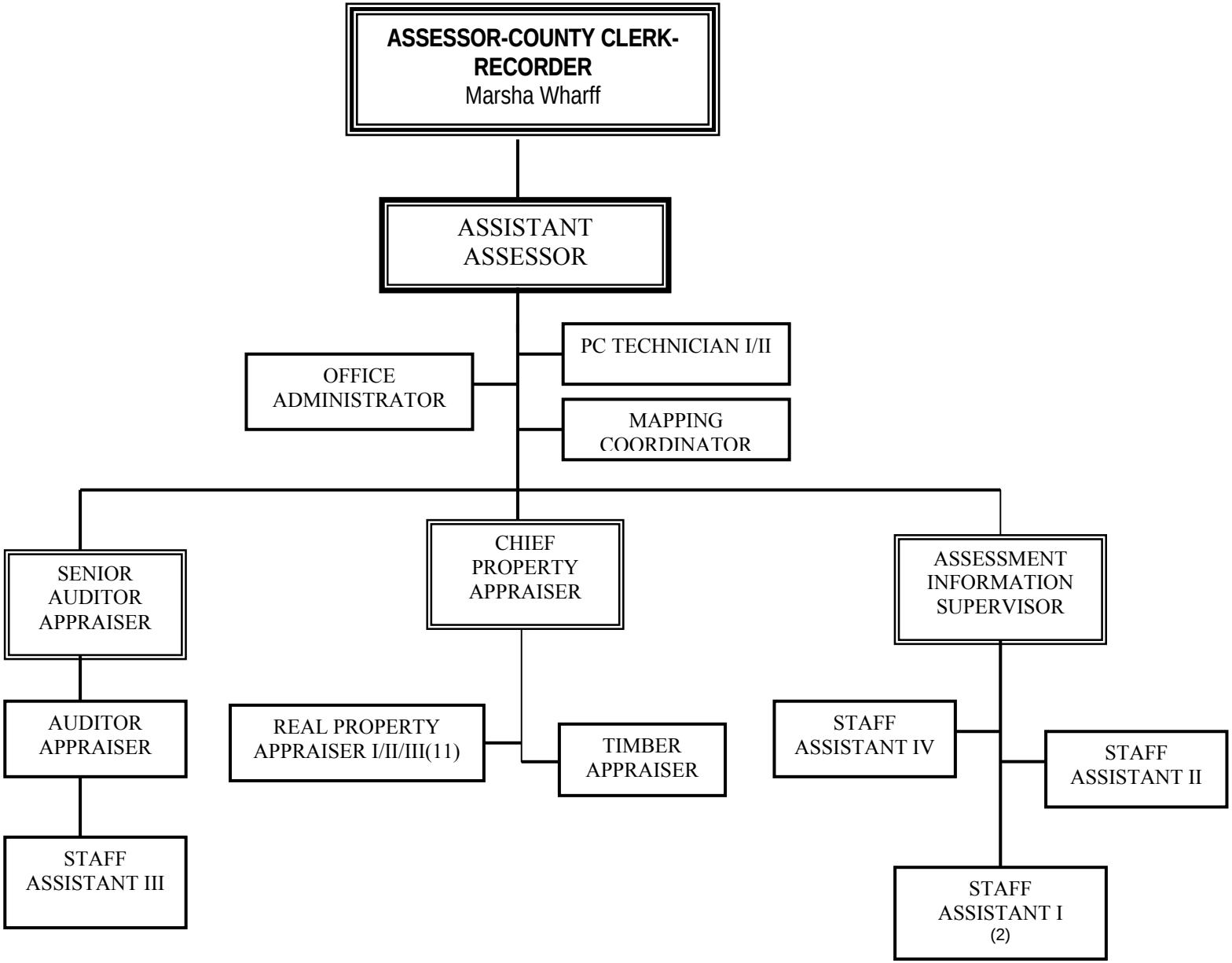
CLASSIFICATION:
FUNCTION: 1 GENERAL GOVERNMENT
ACTIVITY: 102 GENERAL - FINANCE

BUDGET UNIT: 1110 AUDITOR-CONTROLLER
FUND: 1100 COUNTY GENERAL

FINANCING USES CLASSIFICATION (1)	1999-00 BUDGET (2)	1999-00 ACTUALS (3)	2000-01 BUDGET (4)	2000-01 ACTUALS (5)	2001-02 REQUEST (6)	2001-02 RECOMMEND (7)	2001-02 ADOPTED (8)
826120 ACCOUNTING FEE	109,600	110,024	100,900	122,643	110,900	110,900	110,900
826121 AUDIT FEE	35,000	8,457	0	9,145	7,500	7,500	7,500
827600 OTHER SALES	50	51	50	0	50	50	50
827700 OTHER	8,500	16,901	8,500	4,737	15,000	15,000	24,500
827703 CANCELLED OUTLAWED WARRAN	10,000	10,064	10,000	10,861	11,000	11,000	11,000
827802 OPERATING TRANSFER IN	844	844	830	830	830	830	830
TOTAL REVENUES	215,494	214,435	177,280	207,204	209,280	209,280	218,780
TOTAL NET COUNTY COST	443,014	379,435	431,155	446,389	491,678	490,906	510,726

1120 – ASSESSOR

Marsha Wharff, Assessor – County Clerk – Recorder



1120 - ASSESSOR

Marsha Wharff, Assessor-County Clerk-Recorder

MISSION STATEMENT & DEPARTMENTAL FUNCTIONS:

The Mission of the Assessor Division of the office of Assessor-County Clerk-Recorder is to provide competent and efficient assessment services in a manner resulting in equitable and fair treatment of all county taxpayers.

The Assessor is an elected county official pursuant to the California State Constitution. As of January 3, 1999, the Office of Assessor was officially consolidated with the Office of County Clerk-Recorder. The Assessor Division performs duties as mandated by state and local laws.

This Division maintains the county's record of property owners. It must discover, locate, map and value all taxable property within the county and annually prepare the assessment roll. The roll contains the values of all taxable land within the county, the values of improvements and personal property and the names and addresses of the owners. This includes the review and application of appropriate exemptions.

This Division must perform mandatory audits of businesses whose property statements have exceeded $300,000 for the last four years.

This Division represents the County at Board of Equalization Assessment Appeal hearings.

MAJOR ACCOMPLISHMENTS:

This Division managed its budget within the net county cost assigned and continues to utilize Property Tax Administration funds to increase the value of the assessed roll, benefiting the county and all districts who receive its proceeds.

This Division is continuing to scan parcel cards into the county's imaging system. Scanned cards are now easily accessible to all staff with just a few keystrokes. This project is saving endless hours of search time previously done by staff to locate parcel cards.

GOALS AND OBJECTIVES:

- Discover and locate all locally assessable property in the County.
- Annually prepare a local assessment roll to include the reappraisal of personal property and any real property that has undergone a change in ownership or contains new construction.
- Surrender the annual roll to the County Auditor-Controller by July 1 of each year.
- Prepare timely supplemental assessments of any real property that undergoes a change in ownership or that is newly constructed.
- Perform mandatory audits of business personal property and fixtures.

1120 - ASSESSOR

Marsha Wharff, Assessor-County Clerk-Recorder

COUNTY ADMINISTRATIVE OFFICE COMMENTS:

Property assessments identified within this budget are based on an assumed increase of 5%. The Assessor expects to receive $160,435 in monies from the State under AB 719 (AB 818). This will be the sixth year of continuous funding. These funds are used to enhance the Assessor's services, they cannot be used to supplement existing funds.

The Assessor has identified the need for two full time positions which are not included in the proposed budget. One position request is to replace a previously allocated but vacant position of commercial appraiser with an auditor-appraiser. In addition, a mapping coordinator is needed to keep up with additional workload including that created by the development of the GIS system.

AUTHORIZED POSITIONS:	Allocated 2000-2001	Allocated 2001-2002
TOTAL:	26	26

COUNTY ADMINISTRATIVE OFFICE NOTES:

SALARIES & BENEFITS

Acct. 1011 - Increases due to compensation adjustments granted to employees in Fiscal Year 2000-2001. Twenty-four (24) positions funded (2 funded through AB 719/AB 818). 4% vacancy factor included.

SERVICES & SUPPLIES

Acct. 2150 - Memberships in Northern California Assessors' Association and California Assessors' Association.

Acct. 2187 - Mandatory training for appraisers.

FIXED ASSETS

Acct. 4370 - Miscellaneous equipment (AB 719/AB 818).

REVENUES

Acct. 5490 - AB 719/AB 818 State grant funds.

Acct. 6390 - Fees related to minor subdivisions and boundary line adjustments.

Acct. 7600 - Fees for sale of printouts, labels, research, and other requests.

FINAL BUDGET ACTION:

No changes where made to this budget unit during Final Budget deliberations.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MENDOCINO
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FINAL BUDGET FOR FISCAL YEAR 2001-02

COUNTY BUDGET FORM
SCHEDULE 9

CLASSIFICATION:
FUNCTION: 1 GENERAL GOVERNMENT
ACTIVITY: 102 GENERAL - FINANCE

BUDGET UNIT: 1120 ASSESSOR
FUND: 1100 COUNTY GENERAL

FINANCING USES CLASSIFICATION (1)	1999-00 BUDGET (2)	1999-00 ACTUALS (3)	2000-01 BUDGET (4)	2000-01 ACTUALS (5)	2001-02 REQUEST (6)	2001-02 RECOMMEND (7)	2001-02 ADOPTED (8)
SALARIES & EMPLOYEE BENEFITS							
861011 REGULAR EMPLOYEES	842,878	783,465	886,066	878,606	945,123	945,123	877,027
861012 EXTRA HELP	0	9,931	10,000	21,767	20,000	20,000	0
861013 OVERTIME REG EMP	16,000	26,509	5,396	19,693	10,000	10,000	10,000
861021 CO CONT TO RETIREMENT	88,882	79,699	90,209	96,829	106,091	106,091	98,244
861022 CO CONT TO OASDI	52,217	49,218	55,529	54,421	59,607	59,607	55,096
861023 CO CONT TO OASDI-MEDIC	12,238	11,655	12,837	13,043	13,690	13,690	12,704
861024 CO CONT TO RET INCREMENT	45,102	41,191	45,063	49,197	53,926	53,926	49,774
861030 CO CONT TO EMPLOYEE INSUR	69,290	65,924	76,494	85,041	95,726	95,726	88,790
861031 CO CONT UNEMPLOYMENT INSU	1,402	1,176	1,402	1,256	1,402	0	0
861035 CO CONT WORKERS COMPENSAT	8,897	4,234	4,855	6,059	4,855	6,713	11,151
TOTAL SALARIES & EMPLOYEE BENEFITS	1,136,906	1,073,002	1,187,851	1,225,912	1,310,420	1,310,876	1,202,786
SERVICES & SUPPLIES							
862060 COMMUNICATIONS	8,000	5,644	6,840	6,737	8,337	8,337	6,837
862101 INSURANCE-GENERAL	7,501	7,501	7,501	6,949	7,501	5,786	5,369
862120 MAINTENANCE-EQUIPMENT	150	1,057	1,450	1,712	2,875	2,875	1,575
862150 MEMBERSHIPS	335	335	335	435	435	435	435
862170 OFFICE EXPENSE	28,000	23,569	28,000	30,815	28,380	28,380	22,780
862181 AUDITING & FISCAL SVC	6,000	1,383	6,000	6,209	7,000	7,000	4,000
862187 EDUCATION & TRAINING	5,000	4,687	6,250	3,489	7,250	7,250	4,250
862189 PROF & SPEC SVCS-OTHR	17,635	8,500	9,443	12,000	10,000	10,000	0
862239 SPEC DEPT EXP	250	260	0	0	0	0	0
862250 TRNSPRTATION & TRAVEL	18,045	15,417	18,045	16,968	19,045	19,045	16,545
862253 TRAVEL & TRSP OUT OF COUN	7,500	2,346	7,500	5,601	8,500	8,500	7,000
TOTAL SERVICES & SUPPLIES	98,416	70,699	91,364	90,915	99,323	97,608	68,791
FIXED ASSETS							
864370 EQUIPMENT	48,255	28,799	47,698	33,062	38,000	38,000	0
TOTAL FIXED ASSETS	48,255	28,799	47,698	33,062	38,000	38,000	0
EXPEND TRANSFER AND REIMB							
865380 INTRAFUND TRANSFERS	0	-6	0	-2	0	0	0
TOTAL EXPEND TRANSFER AND REIMB	0	-6	0	-2	0	0	0
TOTAL NET APPROPRIATIONS	1,283,577	1,172,494	1,326,913	1,349,887	1,447,743	1,446,484	1,271,577
LESS: REVENUES							
825490 STATE OTHER	179,581	163,153	176,435	187,565	178,928	178,928	0
826390 OTHER CHARGES	17,500	21,054	17,500	23,214	17,500	17,500	17,500
827600 OTHER SALES	10,000	15,110	10,000	10,731	10,000	10,000	10,000
827602 SALE OF MAP-ASSESSOR	250	630	500	146	500	500	500
TOTAL REVENUES	207,331	199,947	204,435	221,656	206,928	206,928	28,000

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MENDOCINO
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FINAL BUDGET FOR FISCAL YEAR 2001-02

COUNTY BUDGET FORM
SCHEDULE 9

CLASSIFICATION:
FUNCTION: 1 GENERAL GOVERNMENT
ACTIVITY: 102 GENERAL - FINANCE

BUDGET UNIT: 1120 ASSESSOR
FUND: 1100 COUNTY GENERAL

FINANCING USES CLASSIFICATION (1)	1999-00 BUDGET (2)	1999-00 ACTUALS (3)	2000-01 BUDGET (4)	2000-01 ACTUALS (5)	2001-02 REQUEST (6)	2001-02 RECOMMEND (7)	2001-02 ADOPTED (8)
TOTAL NET COUNTY COST	1,076,246	972,547	1,122,478	1,128,231	1,240,815	1,239,556	1,243,577

1121 – ASSESSOR'S LOAN PROGRAM (AB 719)

Marsha Wharff, Assessor-County Clerk-Recorder

MISSION STATEMENT & DEPARTMENTAL FUNCTIONS:

The Property Loan Administration Budget of the Assessor Division of the office of Assessor-County Clerk-Recorder is funded through a loan from the state for the purpose of enhancing the property tax administration system by providing supplemental resources. Amounts in this budget unit shall not be used to supplant the level of funding and staffing, as it existed in the Assessor's office in the 1994-1995 Fiscal Year.

The County enters into a contract with the state agreeing to perform defined tasks that will result in an increase to the tax base sufficient to pay back the loan from the portion of the increase attributable to schools. Upon successful completion of the terms of the contract, the loan is considered paid.

MAJOR ACCOMPLISHMENTS:

The terms of the contract have been met each year since its inception.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MENDOCINO
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FINAL BUDGET FOR FISCAL YEAR 2001-02

COUNTY BUDGET FORM
SCHEDULE 9

CLASSIFICATION:
FUNCTION: 1 GENERAL GOVERNMENT
ACTIVITY: 102 GENERAL - FINANCE

BUDGET UNIT: 1121 ASSESOR LOAN PROGRAM (AB719)
FUND: 1219 ASSESSOR AB818

FINANCING USES CLASSIFICATION (1)	1999-00 BUDGET (2)	1999-00 ACTUALS (3)	2000-01 BUDGET (4)	2000-01 ACTUALS (5)	2001-02 REQUEST (6)	2001-02 RECOMMEND (7)	2001-02 ADOPTED (8)
SALARIES & EMPLOYEE BENEFITS							
861011 REGULAR EMPLOYEES	0	0	0	0	0	0	68,096
861012 EXTRA HELP	0	0	0	0	0	0	20,000
861021 CO CONT TO RETIREMENT	0	0	0	0	0	0	7,847
861022 CO CONT TO OASDI	0	0	0	0	0	0	4,511
861023 CO CONT TO OASDI-MEDIC	0	0	0	0	0	0	986
861024 CO CONT TO RET INCREMENT	0	0	0	0	0	0	4,152
861030 CO CONT TO EMPLOYEE INSUR	0	0	0	0	0	0	6,936
TOTAL SALARIES & EMPLOYEE BENEFITS	0	0	0	0	0	0	112,528
SERVICES & SUPPLIES							
862060 COMMUNICATIONS	0	0	0	0	0	0	1,500
862120 MAINTENANCE-EQUIPMENT	0	0	0	0	0	0	1,300
862170 OFFICE EXPENSE	0	0	0	0	0	0	5,600
862181 AUDITING & FISCAL SVC	0	0	0	0	0	0	3,000
862187 EDUCATION & TRAINING	0	0	0	0	0	0	3,000
862189 PROF & SPEC SVCS-OTHR	0	0	0	0	0	0	10,000
862250 TRNSPRTATION & TRAVEL	0	0	0	0	0	0	2,500
862253 TRAVEL & TRSP OUT OF COUN	0	0	0	0	0	0	1,500
TOTAL SERVICES & SUPPLIES	0	0	0	0	0	0	28,400
FIXED ASSETS							
864370 EQUIPMENT	0	0	0	0	0	0	38,000
TOTAL FIXED ASSETS	0	0	0	0	0	0	38,000
TOTAL NET APPROPRIATIONS	0	0	0	0	0	0	178,928
LESS: REVENUES							
825490 STATE OTHER	0	0	0	16,357	0	0	178,928
TOTAL REVENUES	0	0	0	16,357	0	0	178,928
TOTAL FUND BALANCE CONTRIBUTION	0	0	0	-16,357	0	0	0

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