

## ENTERPRISE FUND & INTERNAL SERVICES FUNDS INDEX

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General Liability Insurance (BU 0713) .....	465
Health Insurance (BU 0715).....	465
Information Technology Replacement Fund (BU 0717) .....	473
Unemployment Insurance Program (BU 0712) .....	463
Vehicle Replacement Fund (BU 0711).....	461
Workers' Compensation (BU 0714) .....	465

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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 approximate the amount required to purchase new vehicles in each category, less salvage value of the vehicle being replaced. The recommended rates for Fiscal Year 2003-04 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. With the exception of Sheriff's Department and Public Health Department vehicles, collection of vehicle replacement funds was suspended in order to help departments meet their net County cost requirements in Fiscal Year 2002-03. The proposed budget for Fiscal Year 2003-04 reinstates the Vehicle Replacement Fund contribution for all departments, with the exception of pickup trucks and utility vehicles, other than those permanently assigned to the Sheriff and Public Health.

**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 2003-04

COUNTY BUDGET FORM  
SCHEDULE 9

CLASSIFICATION:  
FUNCTION: 0  
ACTIVITY: 00

BUDGET UNIT: 0711 VEHICLE REPLACEMENT  
FUND: 7110 VEHICLE REPLACEMENT

FINANCING USES CLASSIFICATION (1)	2001-02 BUDGET (2)	2001-02 ACTUALS (3)	2002-03 BUDGET (4)	2002-03 ACTUALS (5)	2003-04 REQUEST (6)	2003-04 RECOMMEND (7)	2003-04 ADOPTED (8)
				06/30/03			
<b>SERVICES &amp; SUPPLIES</b>							
862120 MAINTENANCE-EQUIPMENT	10,000	4,888	10,000	1,358	10,000	10,000	10,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>10,000</b>	<b>4,888</b>	<b>10,000</b>	<b>1,358</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>FIXED ASSETS</b>							
864370 EQUIPMENT	536,555	728,301	506,555	213,459	384,000	384,000	384,000
<b>TOTAL FIXED ASSETS</b>	<b>536,555</b>	<b>728,301</b>	<b>506,555</b>	<b>213,459</b>	<b>384,000</b>	<b>384,000</b>	<b>384,000</b>
<b>TOTAL NET APPROPRIATIONS</b>	<b>546,555</b>	<b>733,189</b>	<b>516,555</b>	<b>214,817</b>	<b>394,000</b>	<b>394,000</b>	<b>394,000</b>
<b>LESS: REVENUES</b>							
824100 INTEREST	0	5,950	0	3,084	0	0	0
826401 I.S.F. SERVICES	546,555	259,417	241,555	8,482	394,000	394,000	394,000
826406 SHERIFF VEH REPL	0	280,178	0	281,942	0	0	0
826408 SOC SVCS VEH REPL	0	50,237	0	1,492	0	0	0
826410 DOT VEH REPL	0	10,410	0	0	0	0	0
826411 PH VEH REPL	0	0	0	20,601	0	0	0
827500 SALE OF FIXED ASSETS	0	17,551	0	43,582	0	0	0
827700 OTHER	0	30,195	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>546,555</b>	<b>653,938</b>	<b>241,555</b>	<b>359,183</b>	<b>394,000</b>	<b>394,000</b>	<b>394,000</b>
<b>TOTAL FUND BALANCE CONTRIBUTION</b>	<b>0</b>	<b>79,251</b>	<b>275,000</b>	<b>-144,366</b>	<b>0</b>	<b>0</b>	<b>0</b>

**0712 – UNEMPLOYMENT INSURANCE PROGRAM**  
**Dennis Huey, Auditor - Controller**

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**MISSION STATEMENT & DEPARTMENTAL FUNCTIONS:**

The County is self-insured for unemployment insurance.

**MAJOR BUDGET FLUCTUATIONS FROM PRIOR YEAR:**

For the past several years, the reserves within this fund have been more than sufficient to maintain the actuarial soundness of the program and, for that reason, contribution by departments to the fund were temporarily suspended.

However, with the downturn in the economy and unemployment drifting dramatically upward, resumption of charges to replenish the fund is necessary. This is particularly true in light of the fact that over the past fiscal period, claims against the existing reserves have all but depleted the account and will, therefore, require a dramatic increase in appropriations for Fiscal Year 2003-2004. Further, the activity should be monitored closely over these next several months to determine whether or not the proposed appropriation of \$200,000 for claims is adequate given the assumed estimates of layoffs which may occur over this next budget year.

**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  
STATE OF CALIFORNIA  
BUDGET UNIT FINANCING USES DETAIL  
FINAL BUDGET FOR FISCAL YEAR 2003-04

COUNTY BUDGET FORM  
SCHEDULE 9

CLASSIFICATION:  
FUNCTION: 0  
ACTIVITY: 00

BUDGET UNIT: 0712 UNEMPLOYMENT INSURANCE  
FUND: 7120 UNEMPLOYMENT INSURANCE

FINANCING USES CLASSIFICATION (1)	2001-02 BUDGET (2)	2001-02 ACTUALS (3)	2002-03 BUDGET (4)	2002-03 ACTUALS (5)	2003-04 REQUEST (6)	2003-04 RECOMMEND (7)	2003-04 ADOPTED (8)
				06/30/03			
<b>SERVICES &amp; SUPPLIES</b>							
862103 INSURANCE-UNEMPLOYMENT	110,000	101,945	100,000	197,487	135,000	200,000	200,000
862189 PROF & SPEC SVCS-OTHR	1,500	899	1,500	1,020	1,500	1,500	1,500
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>111,500</b>	<b>102,844</b>	<b>101,500</b>	<b>198,507</b>	<b>136,500</b>	<b>201,500</b>	<b>201,500</b>
<b>TOTAL NET APPROPRIATIONS</b>	<b>111,500</b>	<b>102,844</b>	<b>101,500</b>	<b>198,507</b>	<b>136,500</b>	<b>201,500</b>	<b>201,500</b>
<b>LESS: REVENUES</b>							
824100 INTEREST	15,000	4,535	6,000	646	2,000	1,500	1,500
826401 I.S.F. SERVICES	0	0	0	0	134,500	200,000	200,000
<b>TOTAL REVENUES</b>	<b>15,000</b>	<b>4,535</b>	<b>6,000</b>	<b>646</b>	<b>136,500</b>	<b>201,500</b>	<b>201,500</b>
<b>TOTAL FUND BALANCE CONTRIBUTION</b>	<b>96,500</b>	<b>98,309</b>	<b>95,500</b>	<b>197,861</b>	<b>0</b>	<b>0</b>	<b>0</b>

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



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

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**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 it's 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 215 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.

**0713 – GENERAL LIABILITY INSURANCE**  
**0714 – WORKERS' COMPENSATION**  
**0715 – HEALTH INSURANCE**  
**Kristin McMenemy, Risk Manager**

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**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 1433 employees and 1319 dependents enrolled in the program. The Health Plan also provides life, accidental death and dismemberment coverage, and a flexible benefits program.

The Board of Supervisors has established the Health Benefits Committee to monitor, assist and make recommendations on all matters related to the Health Plan. The seven-member committee is comprised of representatives from each of the County's bargaining units and is staffed by Risk Management with help from Human Resources.

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

<b>MAJOR ACCOMPLISHMENTS:</b>
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**General Liability**

- ❖ Continue to aggressively pursue settlement of all claims against the County in conjunction with County Counsel.
- ❖ Created a new Department of Transportation Safety Program.
- ❖ Completed training on the County's Safety Manual. Departments now train new employees after orientation.
- ❖ Inspection of all County and leased facilities for hazards and follow up procedures.
- ❖ Developed and implemented an ergonomic evaluation program within Risk Management.
- ❖ Developed and implemented a Safety and Loss Prevention training program for employees
- ❖ Developed a quarterly newsletter which includes loss prevention, healthcare issues and personal safety.
- ❖ Completed the Car Seat Training Program for Departments in need.
- ❖ Completed the Risk Management website project.
- ❖ Completed property appraisals on all County owned facilities to ensure proper building values.

**Workers' Compensation**

- ❖ Began expansion of 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 to prevent high cost of hiring outside consultants.
- ❖ The Board adopted the Cal OSHA Ergonomics Program created by Risk Management.

**Health Insurance**

- ❖ Funding was approved to pay off the Health Trust deficit as well as allocated funding to obtain proper reserves within four years.
- ❖ Began a training program for employees on the Health Plan.

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

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**GOALS AND OBJECTIVES:**

- ❖ Continue to inspect all County facilities for safety compliance.
- ❖ Continue to evaluate Departmental safety programs.
- ❖ Maintain the Risk Management website.
- ❖ 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.
- ❖ Work with all departments on required training programs and provide resources for training sessions.
- ❖ 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 and properly valued.
- ❖ Examine all County insurance programs cost effectiveness and exposure control.
- ❖ Work with our 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.
- ❖ Monitor the effectiveness of the health plan providers and continue to make recommendations for streamlining and cost savings.
- ❖ Continue to work with the Health Plan’s consultant to ensure the actuarial soundness of the plan 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.

**MAJOR BUDGET FLUCTUATIONS FROM PRIOR YEAR:**

The Board approved the hiring of outside attorneys, due to conflicts within the County Counsel Department, wherein no funding was allocated to cover such attorney's fees.

**COUNTY ADMINSTRATIVE OFFICE COMMENTS:**

The Board of Supervisors has approved the use of proceeds from the Debt Service Forward Agreement to eliminate the deficit in the Health Plan. Structural changes and premium adjustments to the Health Plan are currently in the meet and confer process.

Risk Management is being proposed to be consolidated with the County Administrative Office. This change will eliminate one position in Risk Management and provided funding for an additional analyst in Administration. The Risk Manager is proposed to become a Deputy County Administrator and will be able to participate in other County Administrative Officer projects and assignments.

Furlough days for Risk Management staff were eliminated without an increase in costs to the other departments.

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

The Courts have indicated that they will no longer participate in the County’s Workers’ Compensation Program beginning on July 1, 2003. The Risk Manager will work with the Courts to determine what, if any, amount will be necessary for them to exit the system. Currently, the state has indicated they will not pay for any past claims after the change date.

**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 and Health Insurance with the following adjustments:

- ❖ Authorized funding an allocated, unfunded position of Staff Assistant I – Confidential (extra-help employee presently performing on-going administrative duties) with unanticipated funding through Third Party Administration Contracts and savings of final premium adjustments through the CSAC Excess Insurance Authority.
- ❖ Authorized adjustment of net increase of \$169,200 in Workers’ Compensation Premiums beyond those estimated in the Proposed Budget.

**AUTHORIZED POSITIONS:**

	<u>Funded</u> <u>2002-2003</u>	<u>Funded</u> <u>2003-2004</u>
TOTAL:	5.75	5.75

**COUNTY ADMINSTRATIVE OFFICE NOTES:**

**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**  
**0715 – HEALTH INSURANCE**  
**Kristin McMenemy, Risk Manager**

STATE CONTROLLER  
COUNTY BUDGET ACT  
(1985)

COUNTY OF MENDOCINO  
STATE OF CALIFORNIA  
BUDGET UNIT FINANCING USES DETAIL  
FINAL BUDGET FOR FISCAL YEAR 2003-04

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)	2001-02 BUDGET (2)	2001-02 ACTUALS (3)	2002-03 BUDGET (4)	2002-03 ACTUALS (5)	2003-04 REQUEST (6)	2003-04 RECOMMEND (7)	2003-04 ADOPTED (8)
				06/30/03			
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>							
861011 REGULAR EMPLOYEES	69,568	64,805	93,332	73,699	84,398	84,398	84,398
861012 EXTRA HELP	1,000	0	0	10,669	2,666	2,666	2,666
861021 CO CONT TO RETIREMENT	7,110	5,712	8,661	8,334	5,888	5,888	5,888
861022 CO CONT TO OASDI	3,862	2,993	4,436	3,897	3,886	3,886	3,886
861023 CO CONT TO OASDI-MEDIC	1,038	934	1,180	1,175	1,221	1,221	1,221
861024 CO CONT TO RET INCREMENT	3,710	2,956	4,231	4,077	2,884	2,884	2,884
861030 CO CONT TO EMPLOYEE INSUR	3,722	5,470	6,249	13,751*	6,993	6,993	6,993
861031 CO CONT UNEMPLOYMENT INSU	198	0	198	0	198	862	862
861035 CO CONT WORKERS COMPENSAT	222	67	222	230	222	703	749
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>90,430</b>	<b>82,937</b>	<b>118,509</b>	<b>115,832</b>	<b>108,356</b>	<b>109,501</b>	<b>109,547</b>
<b>SERVICES &amp; SUPPLIES</b>							
862060 COMMUNICATIONS	600	1,124	600	1,273	933	933	933
862101 INSURANCE-GENERAL	135,349	171,974	277,500	223,961	506,567	575,673	575,673
862120 MAINTENANCE-EQUIPMENT	400	0	0	0	500	500	500
862150 MEMBERSHIPS	850	350	850	625	850	850	850
862170 OFFICE EXPENSE	4,000	7,376	4,000	2,683	4,000	4,000	4,000
862183 LEGAL FEES	132,000	140,807	142,500	214,484	155,000	155,000	155,000
862187 EDUCATION & TRAINING	10,000	2,867	0	0	0	0	0
862189 PROF & SPEC SVCS-OTHR	10,000	5,453	8,000	4,850	8,000	8,000	8,000
862233 VEHICLE COLLISION REP	40,000	54,346	40,000	42,923	40,000	40,000	40,000
862239 SPEC DEPT EXP	0	2,415	0	0	0	0	0
862250 TRNSPRATION & TRAVEL	1,850	2,600	2,000	1,075	2,000	2,000	2,000
862253 TRAVEL & TRSP OUT OF COUN	2,000	732	0	1,951	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>337,049</b>	<b>390,044</b>	<b>475,450</b>	<b>493,825</b>	<b>717,850</b>	<b>786,956</b>	<b>786,956</b>
<b>OTHER CHARGES</b>							
863320 JUDGEMENTS & DAMAGES	300,000	407,873	300,000	476,024	600,000	531,000	531,000
<b>TOTAL OTHER CHARGES</b>	<b>300,000</b>	<b>407,873</b>	<b>300,000</b>	<b>476,024</b>	<b>600,000</b>	<b>531,000</b>	<b>531,000</b>
<b>FIXED ASSETS</b>							
864370 EQUIPMENT	3,200	3,200	0	0	0	0	0
<b>TOTAL FIXED ASSETS</b>	<b>3,200</b>	<b>3,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPEND TRANSFER AND REIMB</b>							
865802 OPERATING TRANSFER OUT	0	0	0	2,330	0	0	0
<b>TOTAL EXPEND TRANSFER AND REIMB</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,330</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NET APPROPRIATIONS</b>	<b>730,679</b>	<b>884,054</b>	<b>893,959</b>	<b>1,088,011</b>	<b>1,426,206</b>	<b>1,427,457</b>	<b>1,427,503</b>
<b>LESS: REVENUES</b>							
824100 INTEREST	40,000	10,560	40,000	-243	40,000	40,000	40,000
826401 I.S.F. SERVICES	500,000	500,000	800,000	797,637	1,386,206	1,386,206	1,386,206
827700 OTHER	0	507	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>540,000</b>	<b>511,067</b>	<b>840,000</b>	<b>797,394</b>	<b>1,426,206</b>	<b>1,426,206</b>	<b>1,426,206</b>
<b>TOTAL FUND BALANCE CONTRIBUTION</b>	<b>190,679</b>	<b>372,987</b>	<b>53,959</b>	<b>290,617</b>	<b>0</b>	<b>1,251</b>	<b>1,297</b>

\* Includes extraordinary one-time charges of \$3,107 to eliminate the health plan deficit.

**0713 – GENERAL LIABILITY INSURANCE**  
**0714 – WORKERS' COMPENSATION**  
**0715 – HEALTH INSURANCE**  
**Kristin McMenemy, Risk Manager**

STATE CONTROLLER  
COUNTY BUDGET ACT  
(1985)

COUNTY OF MENDOCINO  
STATE OF CALIFORNIA  
BUDGET UNIT FINANCING USES DETAIL  
FINAL BUDGET FOR FISCAL YEAR 2003-04

COUNTY BUDGET FORM  
SCHEDULE 9

CLASSIFICATION:  
FUNCTION: 0  
ACTIVITY: 00

BUDGET UNIT: 0714 WORKERS COMPENSATION  
FUND: 7140 WORKERS COMPENSATION

FINANCING USES CLASSIFICATION (1)	2001-02 BUDGET (2)	2001-02 ACTUALS (3)	2002-03 BUDGET (4)	2002-03 ACTUALS (5) 06/30/03	2003-04 REQUEST (6)	2003-04 RECOMMEND (7)	2003-04 ADOPTED (8)
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>							
861011 REGULAR EMPLOYEES	106,784	104,001	110,636	95,763	92,015	92,015	92,015
861012 EXTRA HELP	1,000	0	0	0	2,666	2,666	2,666
861021 CO CONT TO RETIREMENT	11,399	10,247	13,513	11,128	11,334	11,334	11,334
861022 CO CONT TO OASDI	6,171	5,261	6,969	5,162	5,157	5,157	5,157
861023 CO CONT TO OASDI-MEDIC	1,579	1,465	1,776	1,316	1,337	1,337	1,337
861024 CO CONT TO RET INCREMENT	5,982	5,303	6,601	5,444	5,396	5,396	5,396
861030 CO CONT TO EMPLOYEE INSUR	9,223	11,079	12,273	20,673*	14,541	14,541	14,541
861031 CO CONT UNEMPLOYMENT INSU	198	0	198	0	198	58	58
861035 CO CONT WORKERS COMPENSAT	222	0	222	0	222	222	222
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>142,558</b>	<b>137,356</b>	<b>152,188</b>	<b>139,486</b>	<b>132,866</b>	<b>132,726</b>	<b>132,726</b>
<b>SERVICES &amp; SUPPLIES</b>							
862060 COMMUNICATIONS	600	328	750	483	1,083	1,083	1,083
862102 WORKMANS COMPENSATION	2,102,000	2,143,648	2,527,087	2,537,602	3,455,000	3,455,000	3,455,000
862120 MAINTENANCE-EQUIPMENT	500	75	500	0	0	0	0
862150 MEMBERSHIPS	775	0	775	175	775	775	775
862170 OFFICE EXPENSE	2,700	1,340	2,700	2,654	2,700	2,700	2,700
862187 EDUCATION & TRAINING	10,000	912	10,000	2,604	2,420	2,420	2,420
862250 TRNSPRTATION & TRAVEL	3,000	887	3,000	142	2,000	2,000	2,000
862253 TRAVEL & TRSP OUT OF COUN	3,000	444	3,000	0	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>2,122,575</b>	<b>2,147,634</b>	<b>2,547,812</b>	<b>2,543,660</b>	<b>3,463,978</b>	<b>3,463,978</b>	<b>3,463,978</b>
<b>FIXED ASSETS</b>							
864370 EQUIPMENT	4,400	4,124	0	0	0	0	0
<b>TOTAL FIXED ASSETS</b>	<b>4,400</b>	<b>4,124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NET APPROPRIATIONS</b>	<b>2,269,533</b>	<b>2,289,114</b>	<b>2,700,000</b>	<b>2,683,146</b>	<b>3,596,844</b>	<b>3,596,704</b>	<b>3,596,704</b>
<b>LESS: REVENUES</b>							
824100 INTEREST	0	-14,332	0	-8,564	0	0	0
826401 I.S.F. SERVICES	2,100,000	2,100,000	2,700,000	2,700,000	3,596,844	3,596,844	3,596,844
827700 OTHER	0	18	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,100,000</b>	<b>2,085,686</b>	<b>2,700,000</b>	<b>2,691,436</b>	<b>3,596,844</b>	<b>3,596,844</b>	<b>3,596,844</b>
<b>TOTAL FUND BALANCE CONTRIBUTION</b>	<b>169,533</b>	<b>203,428</b>	<b>0</b>	<b>-8,290</b>	<b>0</b>	<b>-140</b>	<b>-140</b>

\* Includes extraordinary one-time charges of \$5,145 to eliminate the health plan deficit.

**0713 – GENERAL LIABILITY INSURANCE**  
**0714 – WORKERS' COMPENSATION**  
**0715 – HEALTH INSURANCE**  
**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 2003-04

COUNTY BUDGET FORM  
SCHEDULE 9

CLASSIFICATION:  
FUNCTION: 0  
ACTIVITY: 00

BUDGET UNIT: 0715 HEALTH INSURANCE  
FUND: 7150 HEALTH INSURANCE

FINANCING USES CLASSIFICATION (1)	2001-02 BUDGET (2)	2001-02 ACTUALS (3)	2002-03 BUDGET (4)	2002-03 ACTUALS (5)	2003-04 REQUEST (6)	2003-04 RECOMMEND (7)	2003-04 ADOPTED (8)
				06/30/03			
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>							
861011 REGULAR EMPLOYEES	30,285	32,323	34,832	31,086	33,832	33,832	33,832
861012 EXTRA HELP	1,000	0	0	0	2,666	2,666	2,666
861021 CO CONT TO RETIREMENT	3,671	3,813	4,140	3,695	4,317	4,317	4,317
861022 CO CONT TO OASDI	1,984	2,029	2,072	1,855	2,098	2,098	2,098
861023 CO CONT TO OASDI-MEDIC	464	475	484	434	492	492	492
861024 CO CONT TO RET INCREMENT	1,917	1,973	2,022	1,808	2,062	2,062	2,062
861030 CO CONT TO EMPLOYEE INSUR	2,312	2,140	1,849	3,830*	3,675	3,675	3,675
861031 CO CONT UNEMPLOYMENT INSU	198	0	198	0	198	14	14
861035 CO CONT WORKERS COMPENSAT	222	0	222	56	222	272	290
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>42,053</b>	<b>42,753</b>	<b>45,819</b>	<b>42,764</b>	<b>49,562</b>	<b>49,428</b>	<b>49,446</b>
<b>SERVICES &amp; SUPPLIES</b>							
862060 COMMUNICATIONS	700	1,287	700	1,151	1,034	1,034	1,034
862101 INSURANCE-GENERAL	354,000	351,090	407,560	428,967	492,700	492,700	492,700
862120 MAINTENANCE-EQUIPMENT	300	0	0	0	0	0	0
862170 OFFICE EXPENSE	10,750	9,578	10,750	6,834	8,463	8,463	8,463
862187 EDUCATION & TRAINING	5,000	415	0	0	0	0	0
862189 PROF & SPEC SVCS-OTHR	483,000	489,173	562,098	560,739	594,000	594,000	594,000
862239 SPEC DEPT EXP	6,600,000	7,226,748	7,300,000	9,123,293	9,189,313	9,189,313	9,189,313
862250 TRNSPRATION & TRAVEL	250	1,607	0	0	0	0	0
862253 TRAVEL & TRSP OUT OF COUN	2,000	838	0	0	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>7,456,000</b>	<b>8,080,736</b>	<b>8,281,108</b>	<b>10,120,984</b>	<b>10,285,510</b>	<b>10,285,510</b>	<b>10,285,510</b>
<b>EXPEND TRANSFER AND REIMB</b>							
865802 OPERATING TRANSFER OUT	182,304	174,866	185,065	183,452	194,928	194,848	194,913
<b>TOTAL EXPEND TRANSFER AND REIMB</b>	<b>182,304</b>	<b>174,866</b>	<b>185,065</b>	<b>183,452</b>	<b>194,928</b>	<b>194,848</b>	<b>194,913</b>
<b>TOTAL NET APPROPRIATIONS</b>	<b>7,680,357</b>	<b>8,298,355</b>	<b>8,511,992</b>	<b>10,347,200</b>	<b>10,530,000</b>	<b>10,529,786</b>	<b>10,529,869</b>
<b>LESS: REVENUES</b>							
824100 INTEREST	0	-37,425	0	-36,876	0	0	0
826401 I.S.F. SERVICES	7,664,800	8,165,464	8,884,150	12,386,856	10,530,000	10,530,000	10,530,000
<b>TOTAL REVENUES</b>	<b>7,664,800</b>	<b>8,128,039</b>	<b>8,884,150</b>	<b>12,349,980</b>	<b>10,530,000</b>	<b>10,530,000</b>	<b>10,530,000</b>
<b>TOTAL FUND BALANCE CONTRIBUTION</b>	<b>15,557</b>	<b>170,316</b>	<b>-372,158</b>	<b>-2,002,780</b>	<b>0</b>	<b>-214</b>	<b>-131</b>

\* Includes extraordinary one-time charges of \$1,148 to eliminate the health plan deficit.

**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 2003

Future annual funding to this budget unit is anticipated to remain at \$240,000 per year with the funding source being the County General Fund.

**COUNTY ADMINISTRATIVE OFFICE COMMENTS:**

It is anticipated that there will be a fund balance of \$13,000 in the Information Technology Replacement Fund on June 30, 2003. This amount will be used to pay a portion of the second year of a five-year lease agreement of various infrastructure equipment. The Fiscal Year 2003-04 budget includes the annual \$240,000 General Fund contribution. This entire amount is required for the third of a three-year commitment for the Microsoft Licensing update. The total contract amount is \$722,177 that covers all County desktop computers (1,144).

**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  
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(1985)

COUNTY OF MENDOCINO  
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BUDGET UNIT FINANCING USES DETAIL  
FINAL BUDGET FOR FISCAL YEAR 2003-04

COUNTY BUDGET FORM  
SCHEDULE 9

CLASSIFICATION:  
FUNCTION: 0  
ACTIVITY: 0

BUDGET UNIT: 0717 SOFTWARE ACQUISITION  
FUND: 7170 SOFTWARE ACQUISITION

FINANCING USES CLASSIFICATION (1)	2001-02 BUDGET (2)	2001-02 ACTUALS (3)	2002-03 BUDGET (4)	2002-03 ACTUALS (5) 06/30/03	2003-04 REQUEST (6)	2003-04 RECOMMEND (7)	2003-04 ADOPTED (8)
<b>SERVICES &amp; SUPPLIES</b>							
862120 MAINTENANCE-EQUIPMENT	10,000	0	0	0	0	0	0
862170 OFFICE EXPENSE	2,500	82	0	0	0	0	0
862189 PROF & SPEC SVCS-OTHR	0	3,000	0	0	0	0	0
862200 RNTS & LEASES-EQPMNT	0	4,920	0	1,626	120,000	120,000	120,000
862239 SPEC DEPT EXP	314,060	286,114	120,000	302,570	240,000	240,000	282,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>326,560</b>	<b>294,116</b>	<b>120,000</b>	<b>304,196</b>	<b>360,000</b>	<b>360,000</b>	<b>402,000</b>
<b>FIXED ASSETS</b>							
864370 EQUIPMENT	146,000	19,312	120,000	1,719	0	0	450,000
<b>TOTAL FIXED ASSETS</b>	<b>146,000</b>	<b>19,312</b>	<b>120,000</b>	<b>1,719</b>	<b>0</b>	<b>0</b>	<b>450,000</b>
<b>TOTAL NET APPROPRIATIONS</b>	<b>472,560</b>	<b>313,428</b>	<b>240,000</b>	<b>305,915</b>	<b>360,000</b>	<b>360,000</b>	<b>852,000</b>
<b>LESS: REVENUES</b>							
824100 INTEREST	0	6,852	0	3,294	0	0	0
827500 SALE OF FIXED ASSETS	0	0	0	0	0	0	150,000
827802 OPERATING TRANSFER IN	240,000	240,000	240,000	240,000	240,000	240,000	582,000
<b>TOTAL REVENUES</b>	<b>240,000</b>	<b>246,852</b>	<b>240,000</b>	<b>243,294</b>	<b>240,000</b>	<b>240,000</b>	<b>732,000</b>
<b>TOTAL FUND BALANCE CONTRIBUTION</b>	<b>232,560</b>	<b>66,576</b>	<b>0</b>	<b>62,621</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>

\* Includes extraordinary one-time charges of \$1,148 to eliminate the health plan deficit.