

GENERAL BUDGET INFORMATION

TABLE OF CONTENTS

	<i>Page</i>
Board of Supervisors and County Officials	A-3
Organization Chart	A-5
Sacramento County Budget Compliance With Appropriation Limit.....	A-7
The County Budget (Requirements) Functions Descriptions	A-8
The County Budget (Requirements)	A-9
The County Budget (Financing) Functions Descriptions	A-12
The County Budget (Financing)	A-13
Description of County Funds	A-15
Example of a Budget Message	A-18
Glossary of Terms in Budget Document.....	A-20

BOARD OF SUPERVISORS AND COUNTY OFFICERS



THE BOARD OF SUPERVISORS



DISTRICT 1
Roger Dickinson



DISTRICT 2
Illa Collin



DISTRICT 3
Muriel Johnson



DISTRICT 4
Roger Niello



DISTRICT 5
Don Nottoli



County Executive
Terry Schutten



Clerk of the Board
Cindy H. Turner



County Counsel
Robert A. Ryan, Jr.

ORGANIZATION CHART

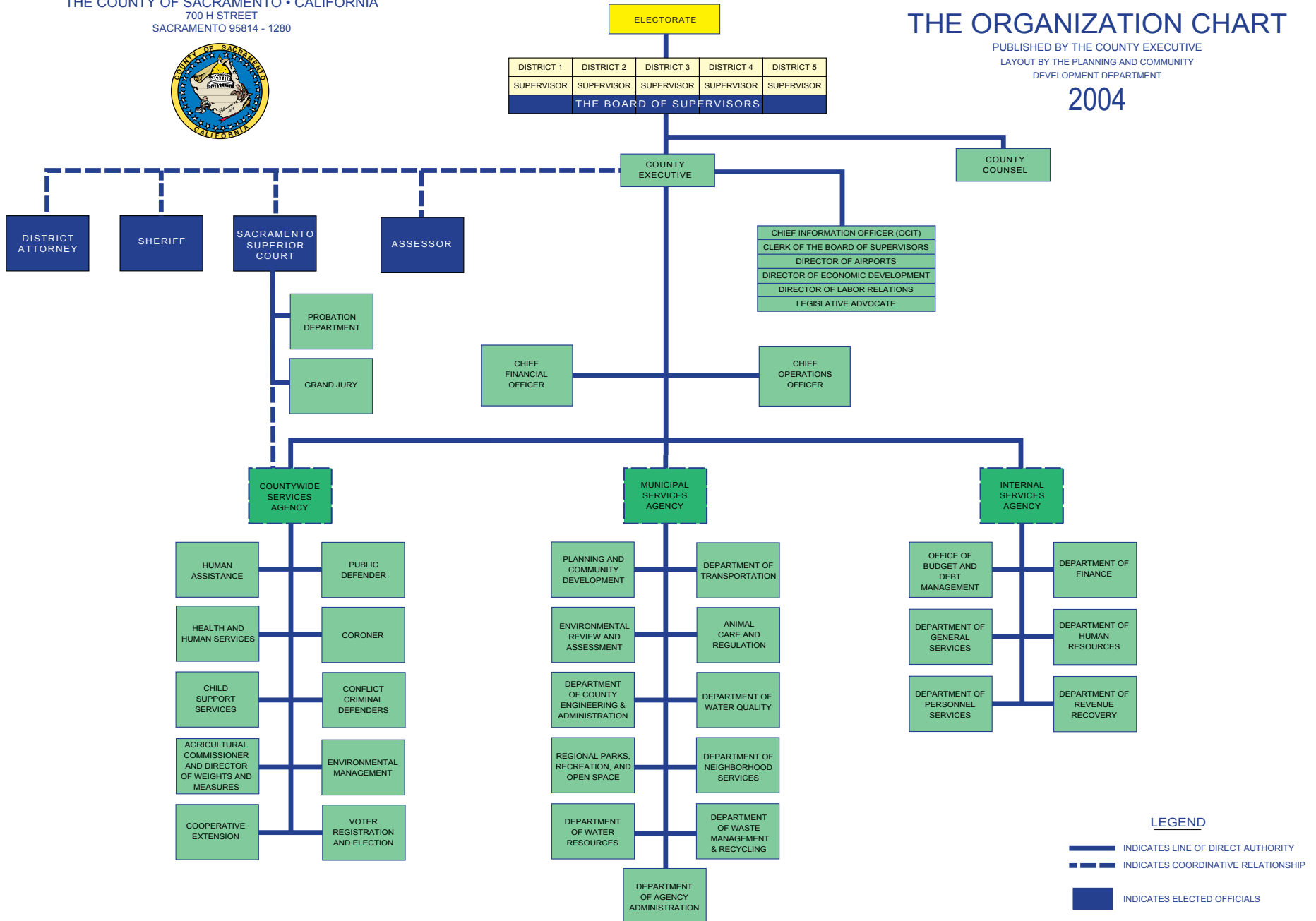
THE COUNTY OF SACRAMENTO • CALIFORNIA
700 H STREET
SACRAMENTO 95814 - 1280



THE ORGANIZATION CHART

PUBLISHED BY THE COUNTY EXECUTIVE
LAYOUT BY THE PLANNING AND COMMUNITY
DEVELOPMENT DEPARTMENT

2004



SACRAMENTO COUNTY BUDGET COMPLIANCE WITH APPROPRIATION LIMIT

In 1979, California voters passed Proposition 4 which imposed constitutional limits on certain kinds of appropriations made from tax revenues (Article XIII B). Proposition 4 established a limit on the growth of certain appropriations based on changes in population and cost of living. In 1990, voters passed Proposition 111, which changed some of the provisions of Article XIII B.

Sacramento County's appropriation limit is established as required by Article XIII B of the State Constitution. The table below sets forth the appropriation limit and the appropriations subject to limitation.

With the adoption of the final budget, the Board of Supervisors also approves publication of the annual appropriation limit set by Article XIII B of the State Constitution. The appropriation limit is formally established by the Board of Supervisors.

SACRAMENTO COUNTY APPROPRIATION LIMIT			
	Appropriation Limit	Appropriations Subject to Limitation	Amount Under Limit
1998-99	896,029,961	205,482,205	690,547,764
1999-00	951,699,711	218,266,806	733,432,905
2000-01	1,022,875,485	251,407,634	771,467,851
2001-02	1,149,956,655	259,937,148	890,019,507
2002-03	1,159,989,349	284,296,690	875,692,659
2003-04 (Budget)	1,214,674,553	283,603,572	931,070,981

THE COUNTY BUDGET (REQUIREMENTS) FUNCTIONS DESCRIPTIONS

- **HEALTH & SANITATION**
 - **Health**--Environmental Management, Health and Human Services, First Five Commission, Juvenile Medical Services, In-Home Support Services Provider Payments, Medical Treatment Payments, Medical Systems, Correctional Health Services, Health Care/Uninsured.
- **GENERAL GOVERNMENT**
 - **Legislative and Administrative**--Board of Supervisors and Clerk of the Board, County Executive, County Executive Cabinet.
 - **Finance**--Assessor, Department of Finance (Auditor-Controller, Treasurer-Tax Collector, Clerk-Recorder), Tobacco Litigation Settlement, Non-Departmental Revenue-General Fund.
 - **Counsel**--County Counsel.
 - **Personnel**--Civil Service Commission, Department of Personnel, Employee Benefits/Risk Management, Human Resources, Office of Labor Relations, Organizational Development.
 - **Elections**--Voter Registration and Elections.
 - **Property Management**--Public Works-County Management Services.
 - **Plant Acquisition**--Capital Construction Buildings and Libraries--budget units accounting for acquisition of land, structures, and improvements.
 - **Promotion**--Economic Development, Financing Transfers/Reimbursements-General Fund.
 - **Other General**--Data Processing, Revenue Recovery.
- **PUBLIC ASSISTANCE**
 - **Human Assistance-Administration**--Social Services Department, Adoptions, Food Stamps, Veterans Service Officer.
 - **Human Assistance-Aid Programs**
 - **Other Assistance**--Children Support Services, Community Services.
- **DEBT SERVICE, RESERVES, CONTINGENCIES**
 - **Debt Service**--Teeter Plan (retirement of long-term debt, interest on long-term debt, and interest on notes and warrants).
- **ROADS**
 - **Public Ways and Facilities**--Sacramento County Roads, Roadways, Transportation-Sales Tax, Citrus Heights Road Maintenance. Road Construction and Maintenance, Street Lighting (if part of road construction).
- **LIBRARY, CULTURAL & RECREATIONAL**
 - **Library**--County Library Operation.
 - **Cultural Services**--Transient-Occupancy Tax.
 - **Recreation Facilities**--Regional Parks, Recreation & Open Space, Propagation-Fish and Game.
- **PUBLIC PROTECTION**
 - **Judicial**--Contribution to Law Library, Court/Non-Trial Court Funding, Court/County Contribution, Court/Trial Court Funding, Conflict Criminal Defenders, Sacramento Grand Jury, Court Paid County Services, Criminal Justice Cabinet, Public Defender.
 - **Police Protection**--Sheriff's Department.
 - **Detention and Correction**--Care In Homes and Institutions-Juvenile Court Wards, Sheriff-Detention and Correction.
 - **Protective Inspection**--Agricultural Commissioner and Sealer of Weights and Measures.
 - **Other Protection**--Animal Care and Regulation, Wildlife Services, Contribution to Human Rights/Fair Housing, Coroner, Dispute Resolution Program, Data Processing-Law & Justice, Contribution to Local Agency Formation Commission, Environmental Review and Assessment, Planning and Community Development, Planning Commission, Emergency Services.

SOURCE: Schedule 8—Summary of County Financing Requirements.

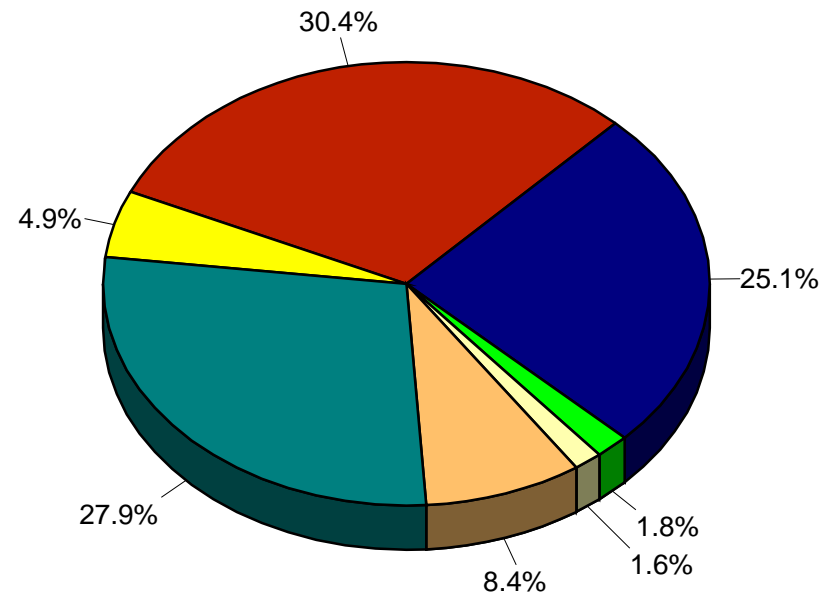
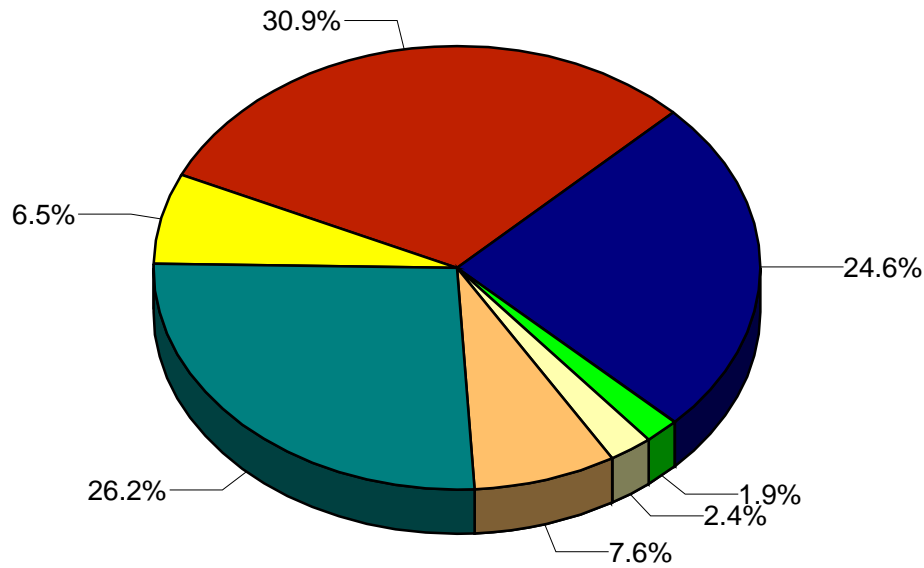
THE COUNTY BUDGET (REQUIREMENTS)

THE COUNTY BUDGET

(REQUIREMENTS)

2003-04 BUDGET TOTAL..... \$2,222,088,113

2004-05 BUDGET TOTAL..... \$2,280,367,093



- Health & Sanitation
 Public Assistance
 Roads
 Public Protection
- General Government
 Debts, Reserves, Contingencies
 Library, Cultural & Recreational



THIS PAGE DELIBERATELY LEFT BLANK

THE COUNTY BUDGET (FINANCING) FUNCTIONS DESCRIPTIONS

- **AID FROM OTHER AGENCIES-FEDERAL**
 - **Federal**--Welfare Administration, Children Services Administration, Children Assistance Administration, Other Welfare Programs, Other Health Programs, Planning and Construction, Other Miscellaneous Programs.
- **OTHER TAXES**
 - **Other Than Current Property**--Property Taxes Secured Delinquent, Property Tax Supplemental Delinquent, Property Tax Prior-Unsecured, Property Taxes, Penalty/Costs-Property Taxes, Sales Use Tax, One-Half Sales Tax, Transient-Occupancy Tax, Property Tax Transfer.
- **AID FROM OTHER AGENCIES-STATE**
 - **State**--Cigarette Tax Unincorporated Area, Highway User Tax, Homeowner's Property Tax Relief, Motor Vehicle In-Lieu Tax, Welfare, Welfare Administration, CALWIN, COPS, VHL Mental Health, Agriculture, Construction, Public Safety, Veterans Affairs, Trial Court, Health Administration, Services Program, Children's Assistance, Other Welfare Programs, Other Health Programs, Realignment, Redevelopment Pass Through, Revenue Neutral Payments, Other Miscellaneous Programs.
- **PROPERTY TAXES**
 - **Current Property**--Secured Property Taxes, Unsecured Property Taxes, Current Supplemental Property Taxes, Property Tax Unitary.
- **YEAR-END BALANCE**
 - **Prior-Year Carryover**
- **OTHER REVENUES**
 - **Current Charges for Services**--Special Assessments, Civil Filings Fees, Vital Statistic Fees, Adoption Fees, Candidate Filing Fees, Civil Process Service Fees, Civil/Small Claims Filing Fees, Estate/Public Administration Fees, Recording Fees, Electricity Services Charges, Natural Gas Services Charges, Assessing/Collecting Fees, Auditing/Accounting Fees, Court/Legal Fees, Court Reporter Fees, Election Service Charges, Planning Service Charges, Planning/Engineering-Plan Check and Inspection Fees, Jail Booking Fees, Recreation Service Charges, Copying Charges, Building Maintenance Service Charges, Park/Grounds Maintenance Service Charges, Road Maintenance Service Charges, Crippled Children Treatment Charges, Medical Care-Indigent and Private Patient Charges, Medical Health Private Patient Charges, Alcoholism Services-Client Fees, Medical Care-Other, Institutional Care—Adult-Juvenile-State Institution Prisoners Charges, Work Furlough Charges, Data Processing Services, Auditor-Controller Services, Public Works Services, Leased Property Use Charges, Education/Training Charges, Cemetery Services, Humane Service, Law Enforcement Services, Milk Inspection Services, Service Fees/Charges-Other.
 - **Licenses and Permits**--Animal Licenses, Business Licenses, Special Business Licenses, Fictitious Business Licenses, Roadway Development/Building Permits, Building Permits-Residential and Commercial, Encroachment Permits, Zoning Permits, Cable TV Franchise Fee, Franchise Fee, Road Permits, Licenses/Permits-Other, Bingo License Fee.
 - **Fines, Forfeitures, and Penalties**--Vehicle Code Fines, Other Court Fines, Forfeitures/Penalties, Civil Penalties, Federal Asset Forfeitures, State Asset Forfeitures.
 - **Use of Money and Property**---Interest Income, Contributions, Building Rental-Other, Agricultural Leases-Other, Aviation Ground Leases, Ground Leases-Other, Food Service Concessions, Fuel Flowage Fees, Recreational Concession, Other Vending Devices.
 - **Miscellaneous Revenues**--Countywide Cost Plan, Sales-Other, Cash Overages, Bad Debt Recovery, Aid Payment Recoveries, TRANS (Short Term Anticipation Notes) Reimbursement, Donations & Contributions, Electricity Resales, Insurance Proceeds, Revenue-Other, Assessment Fees, Child Support Recoveries, In-Kind Revenues, Prior-Year Revenues.
 - **Other Financing Revenues**--Sale of Real Property, Proceeds from Asset Sales-Other, Gain on Sale of Fixed Asset, Debt Issue Financing, Vending Card Revenue, Medical Fee Collections.

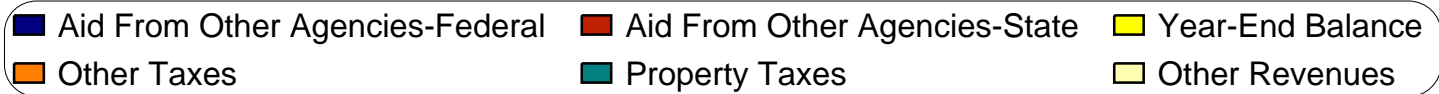
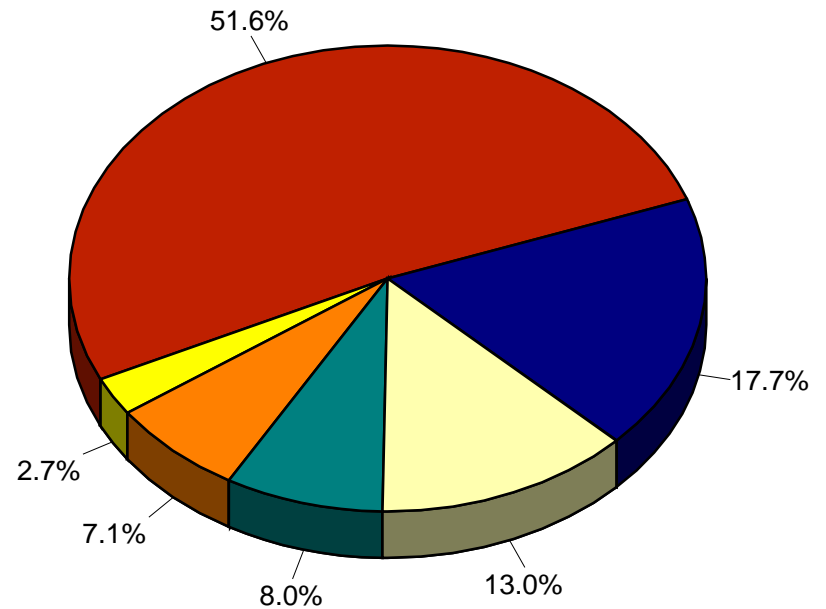
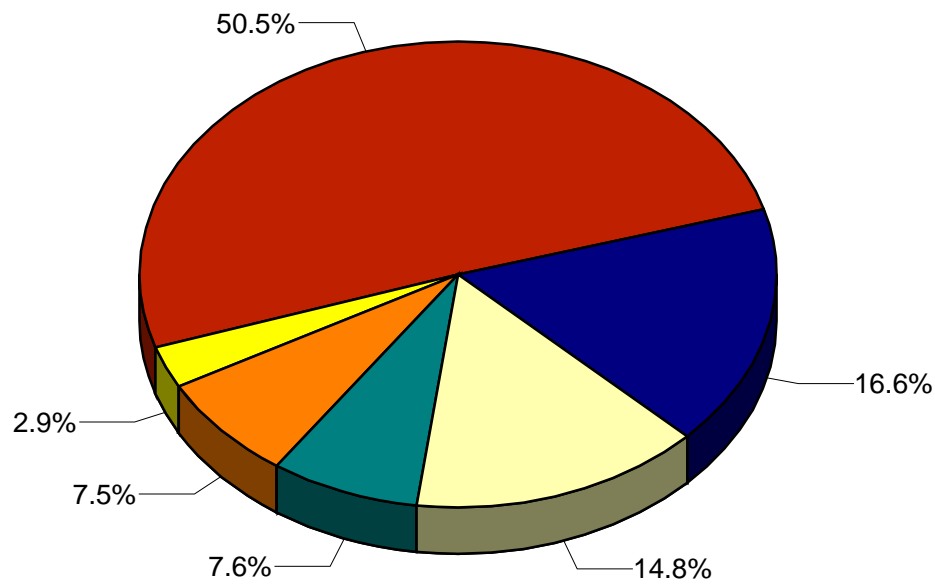
THE COUNTY BUDGET (FINANCING)

THE COUNTY BUDGET

(FINANCING)

2003-04 BUDGET TOTAL..... \$2,222,088,113

2004-05 BUDGET TOTAL..... \$2,280,367,093



DESCRIPTION OF COUNTY FUNDS

General Fund 001 - is the principal fund of the County, and is used to account for all activities of the County not included in other specified funds. It also accounts for most general government activities.

SPECIAL REVENUE FUNDS

Fish and Game Propagation Fund 002 - Accounts for activities related to fish and game, including education.

Road Fund 005 - Accounts for Sacramento County road activities in the unincorporated area, including design, construction, and maintenance of roads, traffic signals, other right-of-way, safety-related road improvement projects, and the Radar/Speed Control Program.

Roadways Fund 025 - Accounts for public road improvements with several geographical districts in response to land use development decisions.

Children and Families Commission Fund 013 - Accounts for funds received from State of California from Proposition 10.

Citrus Heights Road Maintenance and Operations Fund 027 - Per contract agreement, effective October 1, 1997 through June 30, 2002, this accounts for all maintenance and operational costs incurred within the boundaries of the City of Citrus Heights due to contract with the City of Citrus Heights.

Community Services Fund 012 - Accounts for several programs related to children, to retired and senior citizens, the elderly, independent living, senior nutrition services, homeless, and homeless employment services.

Economic Development Fund 020 - Accounts for assistance to employers and to help attract and retain jobs in the county and region.

Health Care/Uninsured Fund 004 - Accounts for addressing health care problems of the uninsured county residents.

Library Fund 011 - Accounts for the County's share of revenue and operating transfer to Library Joint Powers Authority (JPA).

Transportation Sales Tax Fund 026 - Accounts for the public road improvements in the unincorporated area of the County, which are funded from the Measure A Transportation Sales Tax.

Transient-Occupancy Tax Fund 015 - Accounts for the revenues generated from a transient-occupancy tax of 12 percent of the rent charged at hotels, motels, and similar structures for short-term lodging. Expenditures from this fund are for artistic, musical, cultural, civic, and other activities, which enhance the image of the community.

Tobacco Litigation Settlement Fund 008 - Accounts for the Tobacco Litigation Settlement revenues for programs related to health, youth and tobacco prevention.

Building Inspection Fund 021 - Accounts for building inspection and code enforcement services to the unincorporated area of the County.

Public Facilities Fixed Asset Financing Program Fund 030 - Accounts for a comprehensive approach to providing for and financing public facilities and major infrastructure assets within the County.

Lighting Maintenance District (County Service Area No. 1) Fund 253 - Formed to provide all street and highway safety lighting services in the unincorporated area of the County.

Park Districts and Park Service Areas Funds 351, 560, 561, and 562 - Accounts for the operation of three Board of Supervisors-governed park districts, and for administrative and program assistance provided by the Department of Parks and Recreation to four County service areas.

Natomas Fire District Fund 229 - Accounts for fire protection services to approximately 40 square miles of the unincorporated area in the northwestern portion of the County.

Water Agencies Funds 315, 316, 317, 324, 642, and 643 - Various zones created to provide specialized services within specific geographic areas.

Stormwater Utility Fund 322 - Accounts for revenues and expenditures relating to collection and discharge of stormwater runoff in the region.

Other - Accounts for miscellaneous Special Revenue Funds of the County.

DEBT SERVICE FUNDS

Pension Obligation Bonds Fund 313 - Services the debt related to Pension Bonds issued to pay off the unfunded pension liability the County owed the Sacramento County Employee Retirement System.

Teeter Plan Fund 016 - Services the debt associated with the County purchases of delinquent recurrent property taxes receivables under the Alternative Method of Tax Apportionment, the "Teeter Plan."

Main Jail Fund 292 - Services the Main Jail Adjustable Convertible Extendible Securities.

1999 Refunding (Capital Projects) Fund 287 - Refunding of the Parking Facility and Cherry Island Golf Course Certificates of Participation.

Fixed Asset Financing Program Fund 278 - Services all debt associated with the acquisition of fixed assets for the Public Facilities Financing Corporation.

Mental Health Facility Fund 296 - Services all debt associated with the 1989 borrowing which financed the County Mental Health Facility.

1997 Public Building Facilities Fund 308 – Services all debt associated with the 1997 borrowing which financed an additional dormitory-style jail at the Rio Cosumnes Correctional Center, and acquisition of the Bank of America building (currently leased to the City of Sacramento) in downtown Sacramento.

CAPITAL PROJECTS FUNDS

Capital Construction Fund 007 - Accounts for general capital outlay expenditures of the County.

Park Construction Fund 006 – Accounts for the acquisition, development and improvement of county park properties.

Improvement Bond Act of 1911 - Accounts for construction activity in various special assessment districts where monies have been received under the 1911 Improvement Bond Act from special assessment district property owners.

Improvement Bond Act of 1915 - Accounts for construction activity in various special assessment districts where monies have been received from special assessment district property owners under the 1915 Improvement Bond Act.

Community Fee Districts - Established by property owners to account for construction of public projects financed by various developer fees and other miscellaneous revenues.

Metro Air Park Community Facilities District - Accounts for construction activity in the Metro Air Park Community Facilities District.

Laguna Stonelake Community Facilities District - Accounts for construction activity in the Laguna Stonelake Community Facilities District.

Laguna Community Facilities District Fund 107 - Accounts for construction activity in the Laguna Community Facilities District.

Laguna Creek Ranch/Elliott Ranch Community Facilities District Number One Fund 105 - Accounts for construction activity in the Laguna Creek Ranch/Elliott Ranch Community Facilities District.

1997 Public Building Facilities Fund 309 - Accounts for construction of an additional dormitory-style jail at the Rio Cosumnes Correctional Center, acquisition of the Bank of America building (leased to the City of Sacramento) in downtown Sacramento and various other approved construction projects.

ENTERPRISE FUNDS

Airport Funds 041 - Accounts for the facilities of the Airport Department, including the Metro, Executive, and Franklin Airports, and Mather Airfield.

Regional Sanitation District Funds 261, 262, and 263 - Accounts for the operations of the Regional Sanitation Utility System.

Citrus Heights Refuse Services Fund 049 - Accounts for a seven-year contract between the County and City of Citrus Heights for refuse collection services.

Refuse Funds 051 and 052 - Accounts for the costs of the refuse collection business, including the refuse disposal site and transfer stations.

Parking Fund 055 - Accounts for all downtown-parking facilities, which generate revenues from user fees from both the public and county employees.

Sanitation District Number One Fund 267 - Accounts for the operations of the Sanitation District Number One utility system.

Other - Accounts for the Sacramento County Water Maintenance District and the South County transit program.

Governmental Funds

Governmental Funds record expenditures for compensated absences as they are taken by employees. Each year's budget includes a provision for the estimated expenditure for the current year. A year-end accrual for compensated absences has not been made in the Governmental Funds as of June 30, 2000, because the County does not believe any of the available year-end resources will be required to fund the year-end compensated absences liability. Accordingly, this liability is recorded in the General Long-Term Obligations Account Group.

INTERNAL SERVICE FUNDS

Public Works Fund 033 - Accounts for special services provided by the Department of Public Works to other County departments and special districts. These services include Water Resources; Special District Formation; Water Quality; Highways and Bridges; Real Estate; Surveyor, Information and Permits; Technical Services and Construction Equipment.

General Services Fund 035 - Created to centralize many of the activities providing services to County departments. These activities include Automobile Fleet Operations; Purchasing; Printing; Mail; Central Stores; Surplus Property Disposal; Building Maintenance & Operations; and Telecommunications.

Liability/Property Self-Insurance Fund 037 - Accounts for the County's program of self-insurance for liability/property perils.

Workers' Compensation Self-Insurance Fund 039 - Accounts for the County's self-insurance of all workers' compensation claims.

Dental Self-Insurance Fund 038 - Accounts for the County's self-insurance of all dental claims.

Unemployment Self-Insurance Fund 040 - Accounts for the County's self-insurance of all unemployment claims

Regional Communications Fund 059 - Accounts for the operations of the County's emergency communications function.

Board of Retirement Fund 060 - Accounts for activities related to the management of the Sacramento County Employees' Retirement System.

PROPRIETARY FUNDS

Proprietary Funds accrue a liability for unused compensated absences earned through year-end. An expense is recognized for the increase in liability from the prior year.

TRUST AND AGENCY FUNDS

Trust Funds

Investment Trust Fund - Accounts for assets held for external investment pool participants.

Expendable Trusts:

Inmates' Welfare - Accounts for profits from the jails' commissaries, which are used solely for the benefit of the inmates.

Jail Industry - Accounts for operations of the County's "inmate industry" program.

Law Library - Accounts for an apportionment of civil case filing fees received solely for maintenance of the County's Law Library.

Local Improvement Pre-Assessment District - Accounts for funds collected from developers/property owners for preliminary work prior to issuing special assessment debt to finance infrastructure projects.

Agency Funds

Law Enforcement - Accounts for law enforcement revenues collected pending disbursement, reimbursement, or apportionment to the appropriate County law enforcement department or other local police agency.

Federal Program Transfer - Accounts for receipts for governmental programs administered by the County. Funds are held by the County in the Agency Fund until earned by the appropriate department, at which time they are transferred.

Unapportioned Tax Collection - Accounts for property taxes received but not yet apportioned by the County.

Public Safety - Accounts for receipts from the ½ percent sales tax approved by voters for law enforcement functions. These receipts are held pending apportionment to the appropriate county law enforcement department or local police agency.

Pooled Treasury Income - Accounts for interest earned and received by the County Treasury and allocated to appropriate funds.

Court Operations Fund 003 - Accounts for the State block grants for all judicial positions, the Sheriff's court security services, and the interfund reimbursement from the General Fund required for court operations.

Other - Accounts for other agency funds where the County holds money in a custodial capacity.

EXAMPLE OF A BUDGET MESSAGE

EXAMPLE OF A BUDGET MESSAGE

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
COUNTY BUDGET ACT (1985)

① UNIT: 3610000 ASSESSOR
DEPARTMENT HEAD: KENNETH STIEGER
CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: xxxx-xx

② Financing Uses Classification	③ Actual xxxx-xx	Estimated / Actual xxxx-xx	④ Adopted xxxx-xx	⑤ Requested xxxx-xx	Recommended / Adopted xxxx-xx ⑥
Salaries/Benefits	8,528,566	9,307,485	9,814,215	9,639,719	9,639,719
Services & Supplies	1,566,386	1,802,726	1,765,075	2,276,321	2,276,321
Other Charges	169,931	176,000	228,914	186,843	186,843
Equipment	13,601	5,000	10,000	214,290	214,290
Intrafund Charges	814,871	713,562	665,672	673,362	673,362
SUBTOTAL	11,093,355	12,004,773	12,483,876	12,990,535	12,990,535
Intrafund Reimb	-1,883,205	-2,029,473	-2,027,205	-2,130,947	-2,130,947
NET TOTAL	9,210,150	9,975,300	10,456,671	10,859,588	10,859,588
Prior Yr Carryover	21,777	403,117	403,117	525,881	525,881
Revenues	5,312,151	5,609,821	5,575,625	5,879,350	5,879,350
NET COST	3,876,222	3,962,362	4,477,929	4,454,357	4,454,357
⑦ Positions	153.0	156.0	156.0	156.0	156.0

PROGRAM DESCRIPTION:

- Real Property:
 - Assessment: The discovery, valuation, and enrollment of all taxable real property.
 - Assessment Appeals: Reviewing the assessment, contacting the property owner, preparing a stipulation or rebuttal, and defending the Assessor's opinion of value at Assessment Appeal Board Hearings.
 - Proposition 8 Reassessment: This program includes both computerized and manual reassessments, as required by the California Constitution, to recognize reductions in a property's market value below its base year value and subsequent increases in the property's market value until it equals or exceeds the factored base year value.
- Personal Property:
 - Assessment: All activities related to the valuation of business property, aircraft, and other miscellaneous taxable personal property.
 - Audit: This subprogram includes all activities required in auditing businesses operating in Sacramento County at the location of their financial records, which in many cases are located out of Sacramento County and California.
 - Property Tax Exemption: The processing of all homeowner, church, and other types of tax exemptions.

AN EXPLANATION OF BUDGET MESSAGE ELEMENTS

The following explanations refer to the previous pages. Definitions of unfamiliar terms may be found in the Glossary.

1. **UNIT:**
Budget unit name and number.
2. **FINANCING USES CLASSIFICATION:**
Major categories of expenditures as classified by law. These categories are defined by the State Controller.
3. **ACTUAL:**
Amounts actually expended or received.
4. **ADOPTED:**
Amounts adopted by the Board of Supervisors.
5. **REQUESTED:**
Amounts requested by the department.
6. **RECOMMENDED/ADOPTED:**
Amounts recommended by the County Executive.
7. **POSITIONS:**
Total number of permanent positions the department is authorized to fill and for which funding is available.

GLOSSARY OF TERMS IN BUDGET DOCUMENT

<u>ACCOUNT:</u>	A classification of expenditure or revenue. Example: "Mail/Postage Charges" is an account in "Services & Supplies".	<u>BUDGET UNIT:</u>	The lowest entity in the budget hierarchy including all accounts for which a legal appropriation is approved by the Board of Supervisors. A department or agency may have one or more budget units assigned to it. Each budget unit is a collection of account numbers necessary to fund a certain division or set of goal-related functions.
<u>ACTIVITY:</u>	A specific line of work performed to accomplish a function for which a governmental unit is responsible. This designation is required by the State Controller. Example: "Protective Inspection" is an activity performed in discharging the "Public Protection" function.	<u>CAFR:</u>	Comprehensive Annual Financial Report.
<u>ADA:</u>	Americans with Disabilities Act.	<u>CalWORKs:</u>	California's Work Opportunity and Responsibilities to Kids.
<u>APPROPRIATION:</u>	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation usually is time limited and must be expended before that deadline.	<u>CAPITAL CONSTRUCTION FUND:</u>	Used to account for expenditures on buildings, construction, and land acquisition.
<u>ASSESSED VALUATION:</u>	A valuation set upon real estate or other property by a government as a basis for levying property taxes.	<u>CAPITAL PROJECTS:</u>	They county's acquisitions, additions, and improvements to fixed assets; e.g., buildings, building improvements, and land purchases.
<u>AVAILABLE FINANCING:</u>	All the means of financing a budget (current property taxes, miscellaneous revenues, and fund balance--except for encumbered reserves).	<u>CBO's:</u>	Community Based Organizations.
<u>AVAILABLE FUND BALANCE:</u>	The amount of fund balance available to finance the budget after deducting encumbrances and reserves.	<u>CCF:</u>	Capital Construction Fund.
<u>BERC:</u>	Business Environmental Resource Center.	<u>CCS:</u>	California Children's Services.
<u>BUDGET:</u>	The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year.	<u>CFD:</u>	Community Facilities District.
<u>BUDGET DOCUMENT:</u>	Written instrument used by the budget-making authority to present a comprehensive financial program.	<u>CJC:</u>	Criminal Justice Cabinet.
		<u>CJIS:</u>	Criminal Justice Information System.
		<u>CLETS:</u>	California Law Enforcement Telecommunications System.
		<u>COBRA:</u>	Consolidated Omnibus Budget Reconciliation Act.
		<u>COLA:</u>	Cost of Living Adjustment.
		<u>COMPASS:</u>	Comprehensive Online Management Personnel and Accounting System for Sacramento County.

<u>CONSUMER PRICE INDEX (CPI):</u>	A statistical measure of change, over time, in the prices of goods and services in major expenditure groups--such as food, housing, apparel, transportation, and health and recreation--typically purchased by urban consumers. Essentially it measures the purchasing power of consumers' dollars by comparing what a sample "'market' basket" of goods and services costs today with what the same sample market basket cost at an earlier date.
<u>CONTINGENCIES:</u>	A budgetary provision representing that portion of the financing requirements set aside to meet unforeseen expenditure requirements.
<u>COP:</u>	Certificates of Participation.
<u>COST:</u>	The estimated expenditure for a particular resource.
<u>COST OF GOODS SOLD:</u>	Items purchased for resale or reissue. Examples: aviation gasoline; paper; and other supplies.
<u>COUNTYWIDE FUNDS:</u>	Operating funds of the county accounting for expenditures and revenues for countywide activities.
<u>COUNTYWIDE PROGRAMS:</u>	Programs that benefit all areas of the County, both within city limits and outside city limits.
<u>CSA:</u>	County Service Area.
<u>CSAC:</u>	California State Association of Counties.
<u>CSCDA:</u>	California Statewide Community Development Authority.
<u>CSD:</u>	County Sanitation District.
<u>CSPC:</u>	Community Services Planning Council.
<u>CUPCAA:</u>	California Uniform Public Construction Cost Accounting Act.

<u>DEBT SERVICE FUND:</u>	Established to finance and account for the payment of interest and principal on bonds or other long-term borrowing.
<u>DEPARTMENT:</u>	An organizational device used by county management to group programs of a like nature.
<u>DSS</u>	Development and Surveyor Services
<u>DISAGREED ITEM:</u>	Difference in estimates for the following fiscal year between the submitting department's request and the County Executive's recommendations must be submitted in writing by law. Unless the department withdraws such requests, they are shown in the budget document as "Disagreed Items".
<u>EBT:</u>	Electronic Bank Transfer.
<u>EDA:</u>	Economic Development Administration.
<u>EMD:</u>	Environmental Management Department.
<u>ENCUMBRANCE:</u>	An obligation in the form of a purchase order, contract, or other commitment which is chargeable to an appropriation and for which a part of the appropriation is reserved. In some cases reserves are carried over into succeeding fiscal years.
<u>ENTERPRISE FUND:</u>	Established to finance and account for the operation and maintenance of facilities and services which are predominantly self-supporting by user charges. Example: Airport Enterprise Fund.
<u>EQUIPMENT:</u>	Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples are machinery, tools, trucks, cars, furniture, and furnishings.
<u>ERAF:</u>	Educational Revenue Augmentation Fund.

EXPENDITURE: Decreases in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays.

EZES: Enterprise Zone Employment System.

FICA: Federal Insurance Contributions Act.

FINAL BUDGET: Approved legal spending plan for a fiscal year. In Sacramento County, the Board of Supervisors is responsible for approving a final budget by August 30 each year. State law allows for the extension of this date.

FISCAL YEAR: Twelve-month period for which a budget is prepared. In Sacramento County, the fiscal year is July 1 to June 30.

FISH AND GAME FUND: Accounts for all the fish and game fines collected by the courts. Expenditures from this fund must be for game and wildlife propagation and education.

FIXED ASSET: An asset of long-term character such as land, buildings, certain furniture, and other equipment.

FTP: Failure to Pay.

FUNCTION: A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. These designations are specified by the State Controller. Example: "Public Protection" is a function.

FUND: Independent fiscal and accounting entity; e.g., Library Fund. (See Schedule 1)

FUND BALANCE: The excess of assets and estimated revenues of a fund over its liabilities and appropriations. A portion of this balance may be available to finance the succeeding year's budget.

GENERAL FUND: The major Countywide Fund.

GENERAL OBLIGATION BOND: A bond whose repayment is guaranteed by pledging all the assets and revenues of a governmental agency.

GIS: Geographic Information System.

GRANT: A contribution from one governmental unit to another, usually made for a specific purpose and time period. Example: "Nutrition Programs for the Elderly" are financed by the Federal Government and administered by the County.

HSIS: Human Services Information System.

HVAC: Heating, Ventilation and Air Conditioning.

IDP: Indigent Defense Program.

IFS Infrastructure Finance Section

IHSS: In Home Supportive Services.

IMPROVEMENTS: Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

INTERFUND CHARGES: A transfer of costs from departments in other funds.

INTRAFUND CHARGES: A transfer of costs to the operating units within the same fund.

INTERFUND REIMBURSEMENTS: Payment received for services rendered to departments in other funds.

INTRAFUND REIMBURSEMENTS: Payment received for services rendered to other operating units within the same fund.

<u>INTERNAL SERVICE FUND:</u>	Consists of organizations created to perform specified services for other county departments. The services performed are charged to the using department. Example: General Services.
<u>IT:</u>	Information Technology.
<u>ITPB:</u>	Information Technology Policy Board.
<u>JIMS:</u>	Jail Inmate Management System.
<u>LAFCo:</u>	Local Agency Formation Commission.
<u>LAIF:</u>	Local Agency Investment Fund.
<u>LAN:</u>	Local Area Network.
<u>LAND:</u>	A fixed asset account which reflects the cost of land owned by a government.
<u>LDSIR</u>	Land Division and Site Improvement Review
<u>LIBRARY FUND:</u>	Accounts for revenues to and expenditures by the Libraries in the unincorporated areas of the County.
<u>MIS:</u>	Management Information System.
<u>MODIFIED ACCRUAL:</u>	The county's basis of accounting for governmental and expendable trust funds. The recording of revenues when they become measurable and available, and the recording of expenditures when the goods and services are received and the related liability incurred.
<u>MOU:</u>	Memorandum of Understanding.
<u>OBJECT:</u>	A major category of appropriation. Example: "Salaries and Employee Benefits" and "Services & Supplies".
<u>OCIT:</u>	Office of Communications and Information Technology.

<u>PERB:</u>	Public Employees' Relations Board.
<u>PFFP:</u>	Public Facilities Financing Plan.
<u>PROPOSED BUDGET:</u>	The working document for the fiscal year under discussion. Approval of this document does not generally allow expenditures for new programs or fixed assets.
<u>PUC:</u>	Public Utilities Commission.
<u>REAL PROPERTY:</u>	Land and the structures attached to it.
<u>RESERVE:</u>	An amount in a fund used to meet cash requirements, emergency expenditures, or future defined requirements. A reserve is not an appropriation, and there is no limitation on the amount of reserve that can be established.
<u>RESIDUAL EQUITY TRANSFERS:</u>	Nonrecurring or non-routine transfers of equity between funds.
<u>RFP:</u>	Request for Proposal.
<u>ROAD FUND:</u>	Accounts for expenditures on road, street, and bridge construction and improvements.
<u>SACBO:</u>	Sacramento Association of Community Based Organizations.
<u>SACOG:</u>	Sacramento Area Council of Governments.
<u>SACTO:</u>	Sacramento Area Commerce and Trade Organization.
<u>SAFCA:</u>	Sacramento Area Flood Control Agency.
<u>SALARIES AND EMPLOYEE BENEFITS:</u>	Accounts which establish expenditures for employee-related costs.
<u>SCARPA:</u>	Sacramento County Agenda and Record Processing Application.

SCBDA: Sacramento County Budget Development Application.

SCERS: Sacramento County Employees' Retirement System.

SDSS: State Department of Social Services.

SECURED TAXES: Taxes levied on real properties in the County which must be "secured" by lien on the properties.

SELF-INSURANCE FUND: Accounts for self-insurance transactions.

SERVICES AND SUPPLIES: Accounts which establish expenditures for most of the operating expenses of county departments and programs.

SETA: Sacramento Employment and Training Agency.

SHRA: Sacramento Housing and Redevelopment Agency.

SMAC: Sacramento Metropolitan Arts Commission.

SMUD: Sacramento Municipal Utility District.

SRCSD: Sacramento Regional County Sanitation District.

SPECIAL DISTRICT: A unit of local government generally organized to perform a single function. Examples: street lighting; waterworks; parks; and fire districts.

SUBVENTION: Monies which are provided to the County after being collected by an outside agency. Example: most of the county welfare programs are financed by state and federal income taxes. The County expends the money and is reimbursed by state and federal subventions.

SWA: Solid Waste Authority.

TANF: Temporary Assistance to Needy Families.

TAX LEVY: The amount of tax dollars billed to taxpayers based on the imposition of the property tax rate on the assessed valuation.

TEETER PLAN: Also known as the Alternate Method of Tax Apportionment.

TEFRA: Tax Equity and Financial Responsibility Act.

TLS: Tobacco Litigation Settlement.

TOT: Transient-Occupancy Tax.

TR Technical Resources

TRANSIENT-OCCUPANCY TAX: Monies collected by a hotel/motel tax.

UNINCORPORATED AREA: The areas of the County outside city limits.

UNSECURED TAX: A tax on properties such as office furniture, equipment, and boats which are not located on property owned by the assessee.

WAN: Wide Area Network.

VLF: Vehicle License Fees.