

# CHIEF FINANCIAL OFFICER

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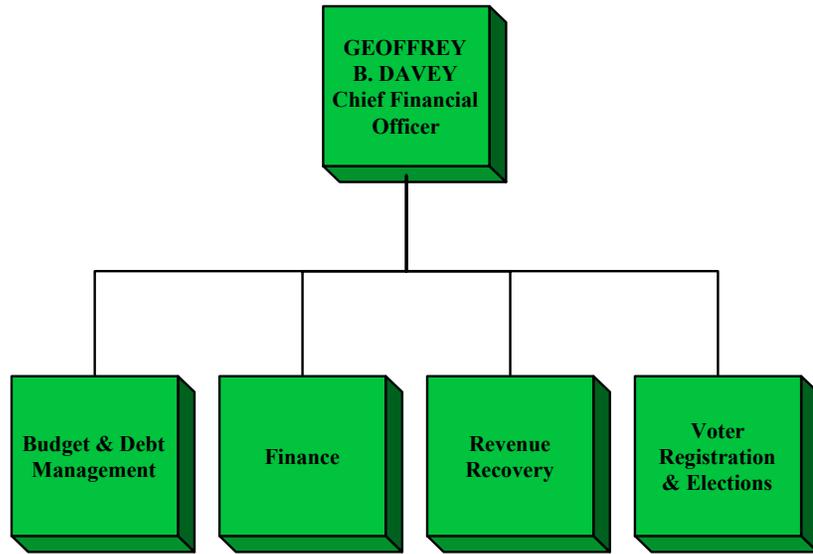
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# CHIEF FINANCIAL OFFICER

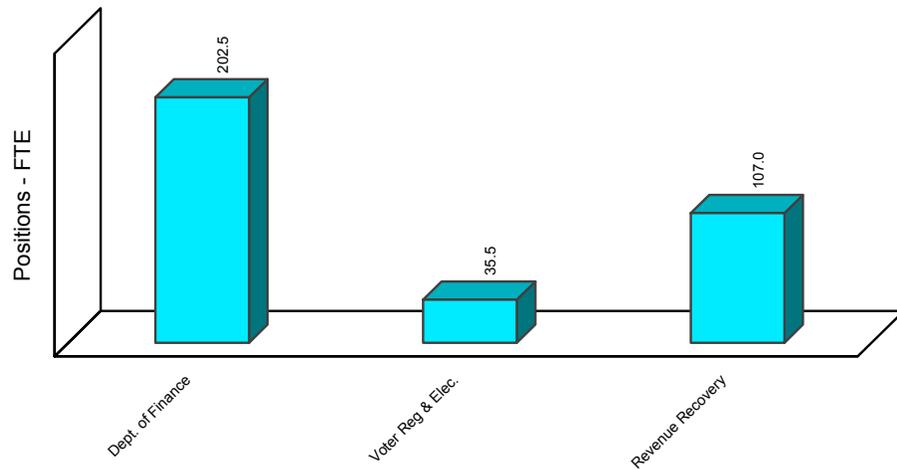
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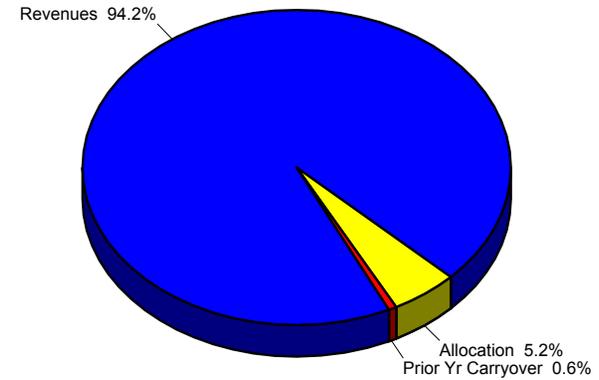
# INTRODUCTION



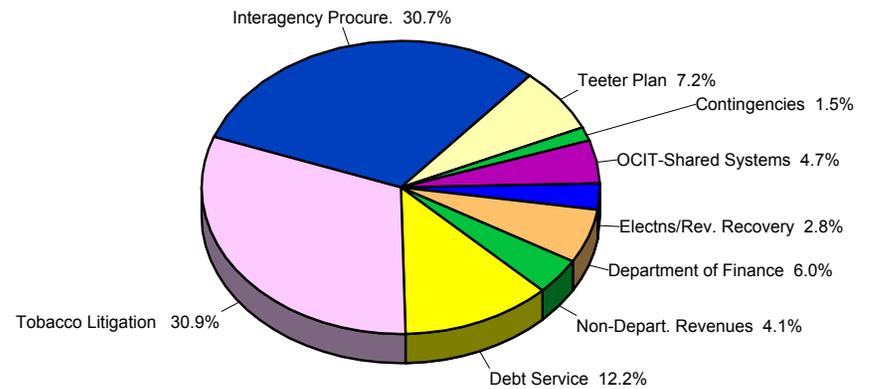
## Staffing



## Financing Sources



## Financing Uses



The Chief Financial Officer (CFO) function was established in July 1998 as part of a reorganization of the County Executive's Cabinet involving the elimination of the former Administration and Finance Agency (AFA). Geoffrey B. Davey was appointed by the Board of Supervisors to be the County's first CFO, and also serves as the Director of the Office of Budget and Debt Management. The CFO provides the following services/functions on behalf of Sacramento County:

- Develops the county's Recommended, Adopted Proposed, and Final Budgets; and modeling of multiyear budget outlook.
- Monitors the county's budget throughout the fiscal year and makes recommendations on midyear adjustments.

- Manages the county's General Fund cash-flow.
- Oversees issuance of county debt and debt-service for financing of cash-flow and capital facilities.
- Serves as liaison with the elective office of the Assessor.
- Oversees the Department of Finance and Department of Voter Registration & Elections/Revenue Recovery.
- Manages the County's Fixed Asset Acquisition Fund for internal financing of equipment lease purchases and certain capital facilities projects.
- Reviews agenda items for fiscal impacts and makes related recommendations to the County Executive and County Executive Cabinet.

**Agency Fund Centers/Departments**

<b>Fund</b>	<b>Fund Center</b>	<b>Department</b>	<b>Appropriations</b>	<b>Financing</b>	<b>Net Cost</b>	<b>Positions</b>
001A	3230000	Department of Finance	\$18,732,142	\$18,736,856	-\$4,714	202.5
001A	4410000	Voter Registration & Elections	5,712,660	1,361,000	4,351,660	35.5
001A	6110000	Division of Revenue Recovery	3,004,001	3,004,001	0	107.0
001A	5980000	Contingencies	4,825,399	0	4,825,399	0.0
001A	5110000	Financing-Transfers/Reimbursement	-7,000	0	-7,000	0.0
001A	5700000	Non-Departmental Revenues	12,858,280	388,315,548	-375,457,268	0.0
001A	5710000	Data Processing-Shared Systems	14,681,021	1,238,834	13,442,187	0.0
001A	0001000	Reserves	18,921,134	31,916,378	-12,995,244	0.0
<b>GENERAL FUND TOTAL</b>			<b>\$78,727,637</b>	<b>\$444,572,617</b>	<b>-\$365,844,980</b>	<b>345.0</b>
016A	5940000	Teeter Plan	\$22,632,120	\$22,632,120	\$0	0.0
030A	9030000	Interagency Procurement	96,289,190	96,289,190	0	0.0
277A	9277000	Fixed Asset Revolving Fund	84,053,797	84,053,797	0	0.0
278A	9278000	1990 Fixed Asset Debt Service	0	0	0	0.0
284A	9284000	Tobacco Litigation Settlement	96,877,003	96,877,003	0	0.0
287A	9287000	Capital Projects	427,095	427,095	0	0.0
288A	9288000	1997 Refunding Pub. Facilities Debt Svc.	1,378,023	1,378,023	0	0.0
289A	9289000	1997 Public Facilities-Construction	4,949,267	4,949,267	0	0.0
292A	2920000	Jail Debt Service	883,904	883,904	0	0.0
296A	9296000	Mental Health Debt Service	620,258	620,258	0	0.0
308A	3080000	1997 Pub. Bldg. Facilities Debt Svc.	1,668,674	1,668,674	0	0.0
309A	9309000	1997 Pub. Bldg. Facilities-Construction	3,947,184	3,947,184	0	0.0
311A	9311000	Pension Obligation Rate Stabilization	507,959	507,959	0	0.0
313A	9313000	Pension Obligation Debt Service	5,158,579	5,158,579	0	0.0
<b>GRAND TOTAL</b>			<b>\$398,120,690</b>	<b>\$763,965,670</b>	<b>-\$365,844,980</b>	<b>345.0</b>

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: 1990 Fixed Asset Debt Service  
9278000

FUND: 1990 FIXED ASSET DEBT SERVICE  
278A

**SCHEDULE 16C**  
**BUDGET UNIT FINANCING USES DETAIL**  
**FISCAL YEAR: 2002-03**

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Services & Supplies	377,030	356,014	419,500	381,000	381,000
Other Charges	5,406,733	3,989,631	7,327,313	7,142,500	7,142,500
Interfund Reimb	-5,783,762	-4,345,644	-7,746,813	-7,523,500	-7,523,500
<b>Total Finance Uses</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Means of Financing</b>					
<b>Total Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PROGRAM DESCRIPTION:**

- This budget unit provides for debt service requirements for payment of principal, and interest, and other related costs to the 1990 Certificates of Participation borrowing (\$105,750,000) which establish the Fixed Asset (Acquisition) Revolving Fund (see Budget Unit 9277000).

**SUPPLEMENTAL INFORMATION:**

- For the 2002-03 Fiscal Year, the total requirement is \$7,523,500, consisting of \$381,000 in administrative costs, \$4,497,500 in interest payments, and \$2,645,000 in principal payment. The requirements will be financed by a reimbursement from the Fixed Asset Revolving Fund (see Budget Unit 9277000).

# 1997 PUBLIC BUILDING FACILITIES - DEBT SERVICE

3080000

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: 1997-Public Facilities Debt Service  
3080000

FUND: 1997-PUBLIC FACILITIES DEBT SERVICE  
308A

SCHEDULE 16C  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Services & Supplies	13,370	13,380	366,226	1,768,674	1,768,674
Other Charges	4,921,453	5,301,664	6,231,961	4,716,430	4,716,430
Interfund Reimb	-4,345,790	-5,019,588	-4,115,198	-4,816,430	-4,816,430
Intrafund Reimb	0	0	-904,392	0	0
<b>Total Finance Uses</b>	<b>589,033</b>	<b>295,456</b>	<b>1,578,597</b>	<b>1,668,674</b>	<b>1,668,674</b>
<b>Means of Financing</b>					
Fund Balance	6,447	1,528,597	1,528,597	1,618,674	1,618,674
Use Of Money/Prop	741,066	211,817	50,000	50,000	50,000
Charges for Service	829,026	0	0	0	0
<b>Total Financing</b>	<b>1,576,539</b>	<b>1,740,414</b>	<b>1,578,597</b>	<b>1,668,674</b>	<b>1,668,674</b>

**PROGRAM DESCRIPTION:**

- This budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the County of Sacramento 1997 Public Building Facilities Project. On December 10, 1996, the Board of Supervisors approved a financing plan for the 1997 Public Building Facilities Project Certificates of Participation, which included the following projects:
  - Construction of the 448-bed dormitory-style jail at the Rio Cosumnes Correctional Center.
  - Purchase of the Bank of America building and associated tenant improvements.
  - Refunding of the 1988 CSAC II and 1990 Public Facilities Project Certificates of Participation.

- The financing (\$58,020,000) was executed and closed on January 28, 1997. At the time of sale, \$5,214,116 was deposited as a reserve with Debt Service Fund. The terms of the agreement authorizing the sale of securities require that this reserve be retained to be used as the final annual lease payment. The debt service payments began on August 1, 1997.

**SUPPLEMENTAL INFORMATION:**

- Total requirement for this fiscal year is \$6,485,104 consisting of \$1,768,674 administrative costs, \$2,370,000 in principal payment and \$2,346,430 in interest payments. Financing is from interest earnings (\$50,000), payments from various user departments (\$4,816,430), and available fund balance of \$1,618,674.

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: 1997-Public Facilities-Construction  
9289000

FUND: 1997-PUBLIC FACILITIES-CONSTRUCTION  
289A

SCHEDULE 16C  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Other Charges	0	1,244,176	5,731,331	4,949,267	4,949,267
Total Finance Uses	0	1,244,176	5,731,331	4,949,267	4,949,267
Means of Financing					
Fund Balance	4,666,418	5,476,331	5,476,331	4,788,767	4,788,767
Use Of Money/Prop	809,913	556,613	255,000	160,500	160,500
Total Financing	5,476,331	6,032,944	5,731,331	4,949,267	4,949,267

**PROGRAM DESCRIPTION:**

- This budget unit provides for the appropriations for the uses of the proceeds of the County of Sacramento 1994 Public Facilities Project (Coroner/Crime Laboratory and Data Center) Certificates of Participation. The bonds were sold in October 1994 through a competitive bid process. The proceeds from the bond issue are being used to finance the construction of a Coroner/Crime Laboratory facility, a Data Center facility, and any other authorized acquisitions, construction, and/or improvement projects to be substituted therefore. This budget unit was established for payment of all costs associated with these projects which include architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.
- On December 2, 1997, the Board of Supervisors approved the refinancing of the County of Sacramento, 1997 Public Facilities Project Certificates of Participation (Coroner/Crime Lab and Data Center). The refunding (\$88,360,000) was executed and closed on January 1, 1998.
- Substitute project anticipated to be financed from a State of California Board of Corrections grant totaling \$2.3 million, the available balance of the proceeds and capitalized interest monies is as follows:
  - New Warren E. Thornton Youth Center expansion project.

# 1997 REFUNDING PUBLIC FACILITIES - DEBT SERVICE

9288000

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: 1997-Refunding Public Facilities Debt Service  
9288000

FUND: 1997-PUBLIC FACILITIES DEBT SERVICE  
288A

SCHEDULE 16C  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Services & Supplies	13,195	12,793	453,871	1,278,024	1,278,024
Other Charges	6,315,732	6,891,661	6,947,286	6,893,439	6,893,439
Interfund Reimb	-6,513,824	-6,791,662	-6,791,662	-6,793,440	-6,793,440
<b>Total Finance Uses</b>	<b>-184,897</b>	<b>112,792</b>	<b>609,495</b>	<b>1,378,023</b>	<b>1,378,023</b>
<b>Means of Financing</b>					
Fund Balance	35,411	489,495	489,495	1,258,023	1,258,023
Use Of Money/Prop	269,188	881,320	120,000	120,000	120,000
<b>Total Financing</b>	<b>304,599</b>	<b>1,370,815</b>	<b>609,495</b>	<b>1,378,023</b>	<b>1,378,023</b>

**PROGRAM DESCRIPTION:**

- This budget unit reflects the debt service requirement for payment of principal, interest, and various other costs related to the 1997 Public Facilities Project Certificates of Participation for the construction of the Coroner/Crime Lab and Data Center (the 1994 Certificates).
- On December 2, 1997, the Board of Supervisors approved the refinancing of the County of Sacramento 1997 Public Facilities Project Certificates of Participation (Coroner/Crime Lab and Data Center). The refunding (\$88,360,000) was executed and closed on January 1, 1998.
- The refunding issue was structured as a crossover refunding which reduces the annual debt service payment by \$575,000 annually. With this structure, the 1997 Refunding Certificates of Participation will remain self-supporting to the call date of the 1994 Certificates (October 1, 2004). Through October 1, 2004, the County continues to pay debt service on the outstanding 1994

Certificates. On October 1, 2004, (the “crossover” date), the escrow supporting the refunding bonds is released and the proceeds are used to redeem the outstanding 1994 Certificates. After October 1, 2004, the 1994 Certificates are no longer outstanding, and the County begins paying debt service on the Refunding Certificates.

**SUPPLEMENTAL INFORMATION:**

- Total requirement for this fiscal year is \$8,171,463 consisting of \$1,278,024 administrative costs, \$1,725,000 in principal payment and \$5,168,439 in interest payments. Financing is from interest earnings (\$120,000), payments from various user departments (\$6,793,440), and available fund balance of \$1,258,023.

# 1997 PUBLIC BUILDING FACILITIES - CONSTRUCTION

9309000

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: 1997-Public Bldg Facilites-Construction  
9309000

FUND: 1997-PUBLIC FACILITIES-CONSTRUCTION  
309A

SCHEDULE 16C  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Services & Supplies	92	98	0	100	100
Other Charges	0	0	3,596,793	3,947,084	3,947,084
<b>Total Finance Uses</b>	<b>92</b>	<b>98</b>	<b>3,596,793</b>	<b>3,947,184</b>	<b>3,947,184</b>
<b>Means of Financing</b>					
Fund Balance	3,893,328	3,346,793	3,346,793	3,697,184	3,697,184
Use Of Money/Prop	-5,352	350,490	250,000	250,000	250,000
<b>Total Financing</b>	<b>3,887,976</b>	<b>3,697,283</b>	<b>3,596,793</b>	<b>3,947,184</b>	<b>3,947,184</b>

**PROGRAM DESCRIPTION:**

- This budget unit provides for the appropriations for the uses of the proceeds of the County of Sacramento 1997 Public Building Facilities Project Certificates of Participation. The bonds were sold in January 1997. The proceeds from the bond issue are being used to finance construction of the 448-bed dormitory-style jail at the Rio Cosumnes Correctional Center and purchase of the Bank of America building and associated tenant improvements. This budget unit has been established for payment of all costs associated with these projects which include architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.

**SIGNIFICANT CHANGES FOR 2002-03:**

- Substitute projects may be financed from the available balance of the proceeds and capitalized interest monies.

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: Capital Projects-Debt Service  
9287000

FUND: CAPITAL PROJECTS-DEBT SERVICE  
287A

SCHEDULE 16C  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Services & Supplies	8,697	5,957	408,325	447,086	447,086
Other Charges	754,417	1,499,275	1,500,467	1,499,262	1,499,262
Interfund Reimb	-424,479	-1,515,468	-1,515,468	-1,519,253	-1,519,253
<b>Total Finance Uses</b>	<b>338,635</b>	<b>-10,236</b>	<b>393,324</b>	<b>427,095</b>	<b>427,095</b>
<b>Means of Financing</b>					
Fund Balance	611,402	393,324	393,324	427,095	427,095
Use Of Money/Prop	47,969	23,535	0	0	0
Other Revenues	29,530	0	0	0	0
<b>Total Financing</b>	<b>688,901</b>	<b>416,859</b>	<b>393,324</b>	<b>427,095</b>	<b>427,095</b>

**PROGRAM DESCRIPTION:**

- This budget unit provides for the annual lease payments for the 1999 Refunding Certificates of Participation (Capital Projects). On November 23, 1999, the Board of Supervisors approved the refinancing of the Cherry Island Golf Course and the County Employees Parking Garage facilities. Although the financing for both facilities was consolidated into a single issue, the debt service related to each facility will be segregated so that the appropriate amounts will be charged to the operating funds/budgets of the departments that operate each facility. The refunding of \$15,960,000 was executed and closed on December 14, 1999 resulting in reduced annual debt service payments for the Parking Garage Project and additional financing of \$495,000 for several golf projects, hence no change in the Golf debt service level.

**SUPPLEMENTAL INFORMATION:**

- Total requirement for this fiscal year is \$1,946,348 consisting of \$447,086 administrative costs, \$790,000 in principal payment and \$709,262 in interest payments. Financing is from payments from various user departments (\$1,519,253), and available fund balance of \$427,095.

# CONTINGENCIES

5980000

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: 5980000 Appropriation For Contingency

SCHEDULE 9  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

CLASSIFICATION  
FUNCTION: APPROPRIATION FOR CONTINGENCY  
ACTIVITY: Appropriation for Contingency  
FUND: GENERAL

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Contingencies	0	0	4,500,000	5,000,000	4,825,399
NET TOTAL	0	0	4,500,000	5,000,000	4,825,399
Revenues	0	0	0	0	0
NET COST	0	0	4,500,000	5,000,000	4,825,399

**PROGRAM DESCRIPTION:**

- This budget unit provides for expenditure requirements that may be incurred during the year for which no specific appropriation has been made. The level of contingencies in each fund is established by law at a maximum of 15 percent of the appropriated operating expenses.

- Adopted Final Budget includes a contingency appropriation of \$4,825,399.

Program Number and Title	Program Description	Appropriations	Reimbursement	Revenues	Carryover	Net Allocation	Positions
<b>5980000 Contingencies</b>							
<b>PROGRAM TYPE: DISC-TRANSITION/CONTINGENCY</b>							
<b>001</b>	<b>Contingencies</b>						
	General Fund Contingencies	4,825,399	0	0	0	4,825,399	0.0
	<b>DISC-TRANSITION/CONTINGENCY</b>	<b>Subtotal</b>	4,825,399	0	0	4,825,399	0.0
<b>BUDGET UNIT TOTAL:</b>		4,825,399	0	0	0	4,825,399	0.0

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: 5710000 Data Processing-Shared Systems

SCHEDULE 9  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

CLASSIFICATION  
FUNCTION: GENERAL  
ACTIVITY: Other General  
FUND: GENERAL

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Salaries/Benefits	0	0	-714,365	-714,365	-714,365
Services & Supplies	16,055,578	15,598,136	17,310,223	17,633,942	15,011,186
Intrafund Charges	177,945	178,903	377,600	384,200	384,200
<b>NET TOTAL</b>	<b>16,233,523</b>	<b>15,777,039</b>	<b>16,973,458</b>	<b>17,303,777</b>	<b>14,681,021</b>
Prior Yr Carryover Revenues	1,926,784 695,340	1,064,097 0	1,064,097 0	1,238,834 0	1,238,834 0
<b>NET COST</b>	<b>13,611,399</b>	<b>14,712,942</b>	<b>15,909,361</b>	<b>16,064,943</b>	<b>13,442,187</b>

### PROGRAM DESCRIPTION:

- This budget unit accounts for the cost of services provided by the Office of Communications and Information Technology and the Department of Finance to support the county's large, shared computer systems.
- The shared systems functional areas are as follows:
  - Law and Justice (Budget Unit 5716000). Costs associated with large shared systems in this unit include the Criminal Justice Information Systems (CJIS), the Jail Inmate Management System (JIMS), and the California Law Enforcement Telecommunications System (CLETS).
  - Payroll (Budget Unit 5717000). Costs associated with large shared systems in this unit include the payroll system for the elected officials, judges, and special districts.
  - Property Data Base (Budget Unit 5718000). Costs associated with large shared systems in this unit include the secured and unsecured tax system, the homeowner's exemption system, the computer assisted appraisal system and the property database.

- Administration (Budget Unit 5719000). Costs associated with large shared systems in this unit include the Comprehensive Online Management Personnel and Accounting System for Sacramento County (COMPASS), the Sacramento County Agenda and Record Processing Application (SCARPA) and the Spatial Data Base costs associated with the maintenance of public infrastructure environments that are shared by all departments.
- Department of Finance (Budget Unit 5721000). Costs associated with additional positions to support COMPASS.

### SIGNIFICANT DEVELOPMENTS DURING 2001-02:

- Unsecured Tax System work continued with the conversion of historical data.
- A comprehensive Information Strategy Plan (ISP) for an Integrated Justice Information System (IJIS) was developed.
- Developed countywide standard web site templates. Established web portal for Sacramento County.

**SIGNIFICANT CHANGES FOR 2002-03:**

- Upgrade of COMPASS in order to get the most recent financial software release (convert from 4.0b to 4.6c) for public sector development and enhancements is continuing.
- Phase one of the IJIS strategic plan will be implemented.
- Installing a web search engine that will enable visitors to the county web site to search all of the county’s web sites from a single location.

**BUDGET REDUCTIONS RECOMMENDED BY COUNTY EXECUTIVE:**

	Appropriations (+)	Reimbursement (-)	Revenues (+)	Net Cost	Positions (FTE)
Local/State	398,222	0	0	398,222	0.0
Utility Tax	216,615	0	0	216,615	0.0

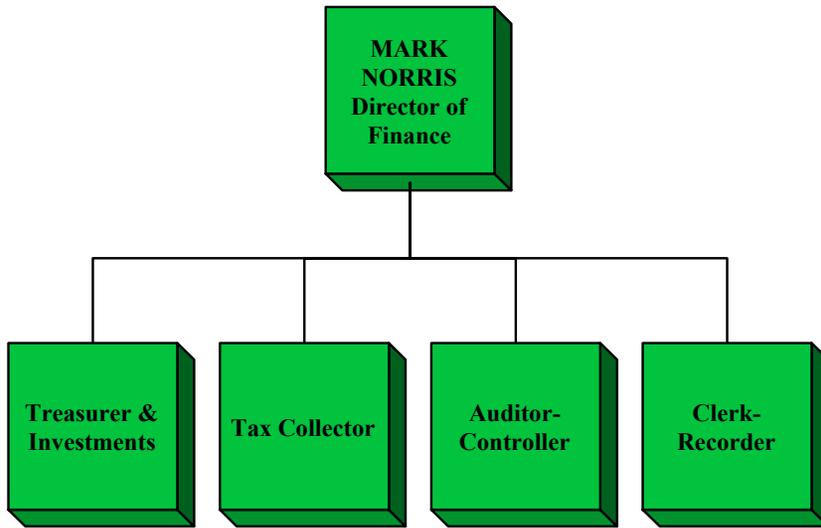
**BUDGET RESTORATIONS APPROVED BY BOARD OF SUPERVISORS DURING FINAL BUDGET HEARINGS:**

None

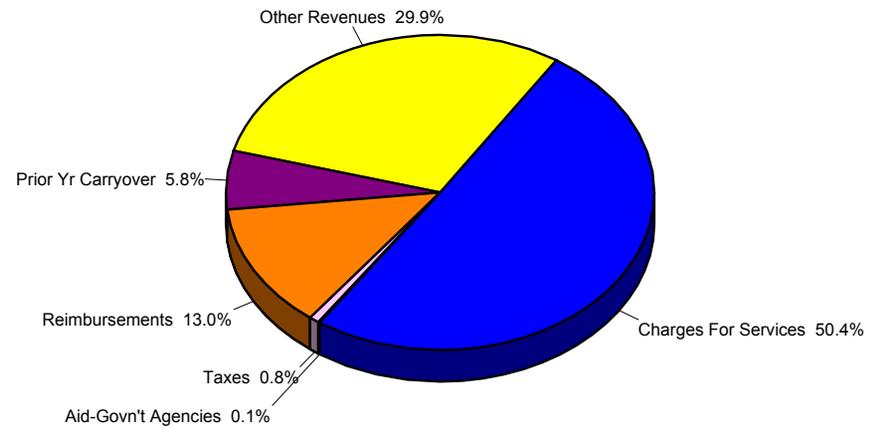
**2002-03 PROGRAM INFORMATION**

Program Number and Title	Program Description	Appropriations	Reimbursement	Revenues	Carryover	Net Allocation	Positions	
<b>5710000 DP-Shared Systems</b>								
<b>PROGRAM TYPE: MANDATED</b>								
<b>001</b>	<b>Law &amp; Justice Systems</b>							
	Law Enforcement (CJIS, JIMS and CLETS) Systems	4,562,834	0	0	92,431	<b>4,470,403</b>	0.0	
<b>002</b>	<b>Payroll Systems</b>							
	Special Districts Payroll	439,200	0	0	0	<b>439,200</b>	0.0	
<b>003</b>	<b>Property &amp; Tax Systems</b>							
	Secured & Unsecured Tax	1,215,350	0	0	0	<b>1,215,350</b>	0.0	
<b>004</b>	<b>COMPASS</b>							
	Human Resources, Materials Mgmt, Financial Reporting	6,689,636	0	0	615,827	<b>6,073,809</b>	0.0	
	<b>MANDATED</b>	<b>Subtotal</b>	12,907,020	0	0	708,258	<b>12,198,762</b>	0.0
<b>PROGRAM TYPE: DISCRETIONARY-GENERAL</b>								
<b>005</b>	<b>Other Shared Applications</b>							
	Countywide Shared Systems (Imaging, E-Govt. WEB, SCARPA)	1,774,001	0	0	530,576	<b>1,243,425</b>	0.0	
	<b>DISCRETIONARY-GENERAL</b>	<b>Subtotal</b>	1,774,001	0	0	530,576	<b>1,243,425</b>	0.0
<b>BUDGET UNIT TOTAL:</b>			14,681,021	0	0	1,238,834	<b>13,442,187</b>	0.0

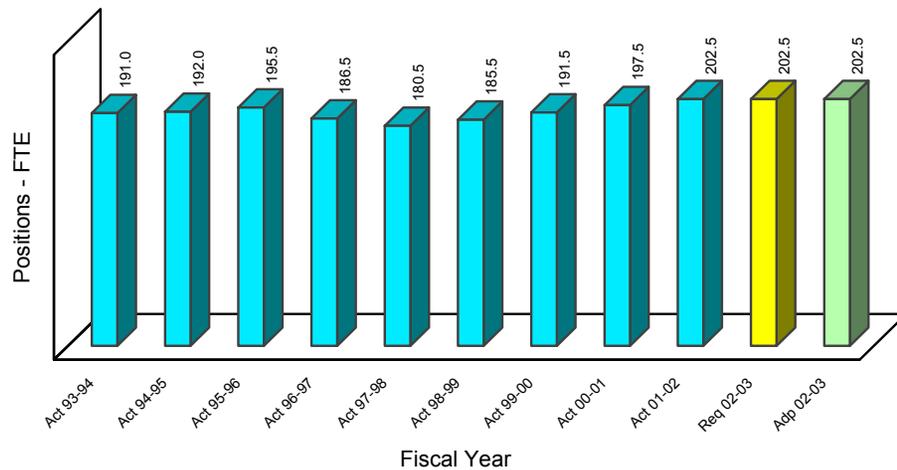
## Departmental Structure



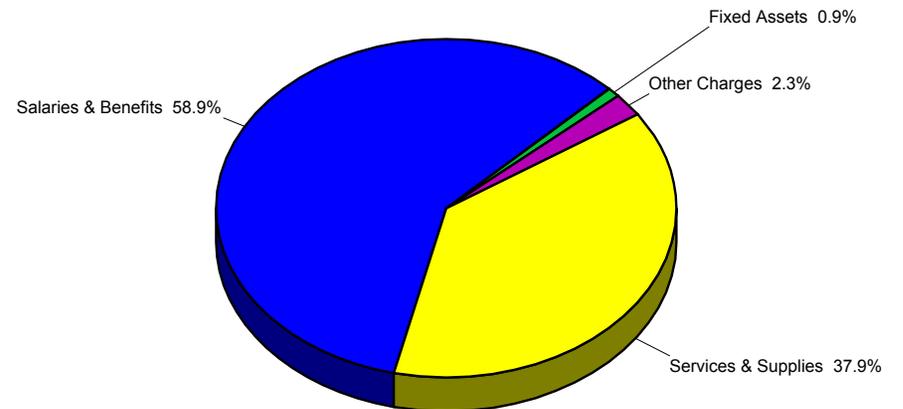
## Financing Sources



## Staffing Trend



## Financing Uses



COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: 3230000 Department Of Finance  
DEPARTMENT HEAD: MARK NORRIS

CLASSIFICATION  
FUNCTION: GENERAL  
ACTIVITY: Finance  
FUND: GENERAL

SCHEDULE 9  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Salaries/Benefits	10,074,177	11,152,975	12,257,934	12,693,009	12,693,009
Services & Supplies	6,511,002	6,558,546	7,565,638	7,745,471	7,692,363
Other Charges	323,179	486,119	470,321	485,314	485,314
Equipment	280,370	120,512	180,032	198,628	198,628
Intrafund Charges	406,841	476,879	471,582	462,690	462,690
<b>SUBTOTAL</b>	<b>17,595,569</b>	<b>18,795,031</b>	<b>20,945,507</b>	<b>21,585,112</b>	<b>21,532,004</b>
Interfund Reimb	-117,311	-137,326	-43,280	-150,250	-150,250
Intrafund Reimb	-2,273,935	-2,274,510	-2,511,585	-2,649,612	-2,649,612
<b>NET TOTAL</b>	<b>15,204,323</b>	<b>16,383,195</b>	<b>18,390,642</b>	<b>18,785,250</b>	<b>18,732,142</b>
Prior Yr Carryover	809,359	1,472,952	1,472,952	1,254,040	1,254,040
Revenues	14,257,523	14,803,393	15,482,078	17,510,012	17,482,816
<b>NET COST</b>	<b>137,441</b>	<b>106,850</b>	<b>1,435,612</b>	<b>21,198</b>	<b>-4,714</b>
Positions	197.5	202.5	197.5	202.5	202.5

**PROGRAM DESCRIPTION:**

The Department of Finance:

- Manages the county's treasury.
- Provides for the collection and investment of funds.
- Provides fiscal services and independently reports valid financial information to the general public, county departments and other government entities.
- Provides accurate and timely financial information to the County.
- Provides core-level support services to general taxpayers, county departments and other government agencies.

- Processes vendor payments for all county departments and special districts.
- Prepares the Comprehensive Annual Financial Report (CAFR).
- Maintains the Comprehensive Online Management Personnel and Accounting System for Sacramento County (COMPASS) that is the countywide financial system, automated general ledger.
- Prepares the countywide Indirect Cost Allocation Plan and departmental cost rate proposals.
- Processes property tax collection and business licenses.
- Issues and monitors fictitious business name statements.

- Serves as custodian of legal records.
- Files Statements of Economic Interest and Environmental Impact Statements.
- Recorder of real property documents for the County.
- Issues and registers marriage licenses, notaries public, vital statistics and other public documents.
- Manages the \$1.7 billion Pooled Investment Fund in compliance with the California Government Code, the Pooled Investment Policy and Investment Guidelines.
- Maintains the Pooled Investment Fund credit ratings and achieves a competitive yield for the Pooled Investment Fund with a performance target of 15 basis points below the State's Local Agency Investment Fund (LAIF).
- Annually completes and submits the June 30, year-end CAFR to the Government Finance Officers Association in order to receive the Government Finance Officers Association's Certificate of Achievement for Excellence in financial reporting.
- The specialized programs of the Department of Finance are organized within the following operational structure:
  - **Auditor-Controller** operations include the following programs: General Accounting Services; Accounting Reporting and Control; Systems Control and Reconciliations; Central Support Services; Payroll Services; Audit Services; Payment Services; Other Accounting Services; Central Accounting Systems; and Tax Accounting Services. Payroll Services and Tax Accounting currently report directly to the Director of Finance.
  - **County Clerk-Recorder** operations include the following programs: Clerk and Recording.
  - **Tax Collection and Licensing** operations include the following programs: Tax Collection and License.
  - **Treasury and Investments** operations include the following programs: Pooled Investments; Fiscal Agent Services; 1911 Act Bonds; and Reclamation Districts.

#### MISSION:

To comply with federal and state regulatory requirements and provide exemplary service to customers while maintaining the highest degree of respect, fairness, public trust and integrity.

#### GOALS:

- Improve year-end close process by working with operating departments and County Executive staff.

- Make the electronic Recorder's On-Line System Index (e-ROSI) available to title companies and the general public via the Internet.
- Make property tax and direct levy information accessible via the Internet with a link for payment by credit card.
- Make Fictitious Business Name information accessible via the Internet.
- Work closely with the Office of Communications and Information Technology (OCIT) and the Department of Human Assistance (DHA) to ensure that the County is prepared to implement electronic disbursement to all public assistance recipients.
- Develop the department's Intranet and Internet web site presence to comply with county policies and software upgrades specifically in the areas of accessibility and county branding efforts.
- Ensure the prompt processing and distribution of employee W-2 forms.

#### SIGNIFICANT DEVELOPMENTS DURING 2001-02:

- Developed plans to remodel County Clerk-Recorder Division, Auditor-Controller Division and the Administrative Services Division facilities while working closely with the Department of General Services.
- Developed and promoted internal security measures within the department's facilities.
- Worked with the Department of Personnel Services to enhance the county's ability to recruit and retain hard-to-recruit-for positions within the department, including the Accountant and Auditor classifications.
- Completed development of the unsecured tax system functionality and ensure the data currently located in the former proprietary tax system is successfully converted using internal information technology staff from the department.
- Completed software enhancement for the property Tax Accounting Unit's direct levy system to allow batch processing of special district direct levy reports.
- Invested proceeds from the sale of \$199.0 million in Tobacco Securitization Bonds for capital construction projects and endowment-funded programs.
- Continued to review Investment Accounting Systems to locate a vendor offering an effective accounting solution.
- Developed a standard master paying agent agreement with local school districts for bond issues where the districts have asked the Director of Finance to be the paying agent.
- Worked with the Human Resources Agency to increase the number of investment options available to deferred compensation participants. In

conjunction with this change, continued to develop an investment policy for the deferred compensation plan.

- Modified county’s cash flow by meeting with various county agencies, departments, school districts and other Pooled Investment Fund participants.
- Investigated the feasibility of establishing a satellite office for County Clerk-Recorder Division functions to overcome space limitations and provide improved service to customers.
- Worked with DHA and the State of California to finalize an electronic bank transfer (EBT) program for human assistance programs.
- Planned implementation of COMPASS upgrade for human resources and financial system modules.
- Installed enhanced software regarding the returned bill system for the Secured Tax program that allowed the department to track, research and promptly reissue misdirected tax bills.
- Completed apportionment processes for unsecured tax collections and the unsecured supplemental tax billing process while enhancing the property tax revenue allocation process.
- Ensured the prompt processing and distribution of employee W-2 forms.

**SIGNIFICANT CHANGES FOR 2002-03:**

- Comply with Health Insurance Portability and Accountability Act (HIPAA) of 1996 security and administrative requirements.
- Complete the COMPASS class study.
- Develop a periodic tracking mechanism for department revenues and recoveries using COMPASS.
- Conduct Administrative Services Officer internal department training for career development.
- Conduct quarterly brown-bag department-level supervisory training.
- Installation of updated marriage license issuance system.
- Identify additional funds of \$60.0 million that are not needed for cash flow purposes that may be invested in securities with maturity dates beyond one year (Core Portfolio).
- Develop an interface between Unsecured Tax System and the mainframe to allow updates on bill and judgment status.
- Implement imaging of nonjudicial clerk functions.
- Perform an analysis and implementation effort of an electronic recording system.
- Continue to work with Union Bank and Department of Human Assistance to provide low-cost paperless checking accounts to recipients who otherwise would not qualify for a checking account.

- Continue to enhance customer service to taxpayers via web-based information and updates.
- Continue to work with OCIT, operating departments, Union Bank and vendors to extend electronic and Internet payment options for our customers.
- Work with OCIT and financial vendors to provide a secure transmission environment for banking and investment portfolio file transfers.
- Continue to review investment accounting packages to assure that the County utilizes the most effective program for the cost expended.
- Look for an appropriate site for Remittance Processing to relocate them from the Clerk-Recorder facility.
- Continue to upgrade the direct levy PC system interface with the mainframe Property Tax System (PRODCOMP).
- Continue to work with OCIT on the refund update function in the Unsecured Property Tax System (PFH).
- Work with OCIT on the apportionment processes of the unsecured tax refund and to develop the File Transport Protocol (FTP) data file processes to eliminate key data entry processes.
- Continue to enhance unsecured tax system to meet the requirements of Tax and Licensing Division.
- Upgrade the Comprehensive Annual Financial Report (CAFR) system to comply with GASB-34 requirements.
- Upgrade our Information Technology (IT) infrastructure to comply with the County’s active directory service requirements and complete the department’s upgrade to Windows 2000 as part of this process.
- Revise department policies and procedures to include Internet and Intranet monitoring capabilities.
- Installation of SAPGUI version 6.0 in preparation of the COMPASS system upgrade scheduled for April 2003.
- Work with OCIT and special districts to implement direct deposit for special districts.
- Implement new vendor masterfile layout in COMPASS
- Work with departments and OCIT COMPASS team to develop procedures to clear COMPASS open-item managed accounts.

**BUDGET REDUCTIONS RECOMMENDED BY COUNTY EXECUTIVE:**

	Appropriations (+)	Reimbursement (-)	Revenues (+)	Net Cost	Positions (FTE)
Local/State	3,964	0	0	3,964	0.0
Utility Tax	1,475	0	0	1,475	0.0

**BUDGET RESTORATIONS APPROVED BY BOARD OF SUPERVISORS DURING FINAL BUDGET HEARINGS:**

None

PERFORMANCE MEASURES:

PERFORMANCE MEASURES	INDICATORS	Actual 2000	Target 2001	Actual 2001	Target 2002	
1. Vital public records are received and maintained	Percent of documents recorded per day (Percent of daily averages)	100% of 1,550	100% of 1,550	100% of 1,550	100% of 2,100	
	Percent of records indexed (Percent of daily averages)	100% of 6,542	100% of 6,542	100% of 6,542	100% of 8,775	
	Percent of images captured (Percent of daily averages)	100% of 5,344	100% of 5,344	100% of 5,344	100% of 9,200	
2. County obligations are paid (including vendors, employees, program recipients)	Number of warrants issued	924,405 <sup>1</sup>	1,200,000	2 million <sup>1</sup>	2.1 million	
	Number of customer complaints	--- --	TBD			
	Number of claims paid within 10 days after receipt by Auditor-Controller	348,814 <sup>2</sup>	575,000	577,500 <sup>2</sup>	600,000	
3. Entrusted public funds are safeguarded	Number of exceptions to investment policy	0	0	0	0	
	High credit rating	Pool rated AAA for credit; V-1 for volatility	Pool rated AAA for credit; V-1 for volatility	Pool rated AAA for credit; V-1 for volatility	Pool rated AAA for credit; S-1 for volatility	
	Unqualified audit opinion	Received	TBD	Received	TBD	
	Government Finance Officers Association Certificate of Achievement	Received	TBD	Received	TBD	
	Number of tax bills issued					
	> Secured	451,701	456,218	470,289	474,992	
	> Unsecured	54,277	47,322 <sup>3</sup>	43,790 <sup>3</sup>	43,800	
	> Redemption	32,122	32,883	32,883	27,123	
	Number of delinquent notices issued					
	> Secured <sup>4</sup>	72,993	73,723	78,510	79,063	
	> Unsecured	21,779	18,988	14,575	14,600	
	> Redemption	17,838	18,261	16,979	16,710	
	Dollars collected vs. amount billed including penalties					
	> Secured	98.93% of \$787,361,662	98.93% of \$839,821,102	98.10% of \$839,821,102	98.10% of \$866,269,801	
	> Unsecured	94.57% of \$37,187,414	94.57% of \$37,187,414	95.53% of \$37,187,414	95.53% of \$48,205,682	
> Redemption	40.88% of \$18,365,606	40.88% of \$14,302,854	50.68% of \$14,302,854	50.68% of \$41,002,656		

<sup>1</sup> Based on fiscal year from July 1, 2001 through June 30, 2002

<sup>2</sup> Based on fiscal year from July 1, 2001 through June 30, 2002

<sup>3</sup> Main roll decreased in 2001 by 18% due to additional Low Value Redemptions

<sup>4</sup> Includes penalties based upon Year-End Status Report

## 2002-03 PROGRAM INFORMATION

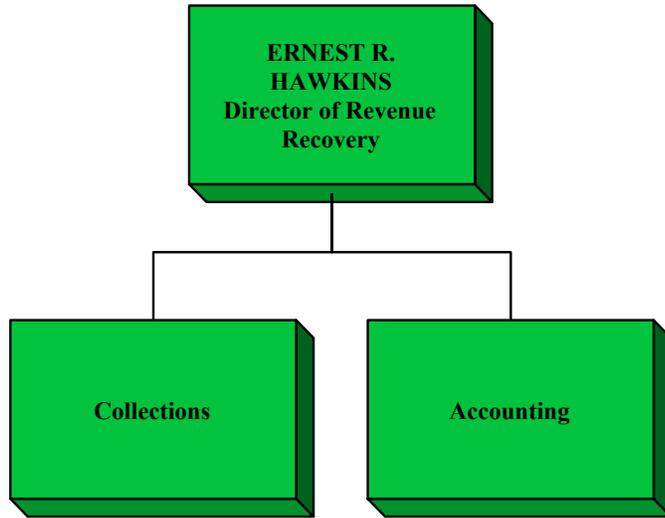
Program Number and Title	Program Description	Appropriations	Reimburse- ment	Revenues	Carryover	Net Allocation	Positions
<b>3230000 Department of Finance</b>							
<b>PROGRAM TYPE: MANDATED</b>							
<b>001-A Pool</b>	Provides investment services for Pooled Investment Fund	4,128,875	1,331,812	2,797,063	0	0	22.0
<b>003 1911 Act Bonds</b>	Provides acctng svcs & admin of delinquency assessment sales	35,246	0	35,246	0	0	1.0
<b>004-A Reclamation</b>	Provides billing, collection & paying agent services	41,315	0	41,315	0	0	1.0
<b>005-A Tax Collection</b>	Administration/collection of secured taxes	3,081,912	115,000	2,514,058	360,465	92,389	28.0
<b>006 License</b>	Administers Fictitious Business Names Ordinance	1,558,630	0	1,578,370	0	-19,740	12.0
<b>007-A Clerks</b>	Reg. process servers/photocopiers/notaries; issue marriage lic. & performs weddings	461,634	0	244,789	0	216,845	5.0
<b>008-A Recording</b>	Examine, index & microfilm recorded documents	4,427,188	67,400	3,971,981	0	387,807	42.0
<b>009-A General Accounting</b>	Provides general accounting services to all departments	302,588	0	197,588	105,000	0	3.0
<b>010 Accounting Reporting Control</b>	Audits and prepares financial statements	153,759	0	73,759	80,000	0	2.0
<b>011-A Systems Control &amp; Reconciliations</b>	Maintains effective accounting system	1,215,730	230,000	875,018	110,712	0	10.0
<b>012 Central Support Services</b>	Record retention & data input for all departments	428,368	0	298,368	130,000	0	7.0
<b>013 Payroll Services</b>	Payroll services for the County and for Special Districts	824,932	119,200	655,732	50,000	0	8.0
<b>014-A Audit Services</b>	Audit services for County and Special Districts	936,934	811,450	804,723	0	-679,239	9.0
<b>015-A Payment Services</b>	Verification of all documents processed for payment	1,139,968	0	851,484	288,484	0	15.0
<b>016 Other Accounting Services</b>	State funding allocation; COMPASS budgetary controls	524,872	0	475,454	60,211	-10,793	4.0

## 2002-03 PROGRAM INFORMATION

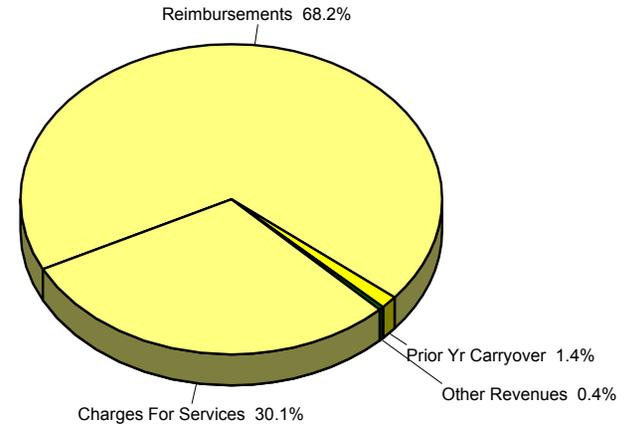
Program Number and Title	Program Description	Appropriations	Reimburse- ment	Revenues	Carryover	Net Allocation	Positions
<b>3230000 Department of Finance</b>							
<b>017-A</b>	<b>Tax Accounting</b>						
	Provides revenue collection data & budget support of taxing entities	827,510	125,000	632,597	69,168	745	9.0
	<b>MANDATED</b>	<b>Subtotal</b>				<b>-11,986</b>	178.0
		20,089,461	2,799,862	16,047,545	1,254,040		
<b>PROGRAM TYPE: DISCRETIONARY-GENERAL</b>							
<b>001-B</b>	<b>Pool</b>						
	Provides investment services for Pooled Investment Fund	64,326	0	64,326	0	0	1.0
<b>002</b>	<b>Fiscal Agent</b>						
	Provides trustee services for bond issues	526,286	0	526,286	0	0	4.0
<b>004-B</b>	<b>Reclamation</b>						
	Provides billing, collection & paying agent services	41,315	0	41,315	0	0	1.0
<b>005-B</b>	<b>Tax Collection</b>						
	Administration/collection of secured taxes	26,541	0	37,308	0	-10,767	1.0
<b>007-B</b>	<b>Clerks</b>						
	Reg. process servers/photocopiers/notaries; issue marriage lic. & performs weddings	85,706	0	85,706	0	0	2.0
<b>008-B</b>	<b>Recording</b>						
	Register, index & microfilm birth/death/marriage records	307,516	0	307,516	0	0	7.5
<b>009-B</b>	<b>General Accounting</b>						
	Provides general accounting services to all departments	58,590	0	58,590	0	0	1.0
<b>011-B</b>	<b>Systems Control &amp; Reconciliations</b>						
	OCIT support for the division/apportions pool fund interest/reconciles debt svc funds	88,894	0	88,894	0	0	2.0
<b>014-B</b>	<b>Audit Services</b>						
	Audit services for County and Special Districts	58,590	0	40,551	0	18,039	1.0
<b>015-B</b>	<b>Payment Services</b>						
	Verification of all documents processed for payment	137,961	0	137,961	0	0	3.0
<b>017-B</b>	<b>Tax Accounting</b>						
	Provides revenue collection data & budget support of taxing entities	46,818	0	46,818	0	0	1.0
	<b>DISCRETIONARY-GENERAL</b>	<b>Subtotal</b>				<b>7,272</b>	24.5
		1,442,543	0	1,435,271	0		

<b>BUDGET UNIT TOTAL:</b>	21,532,004	2,799,862	17,482,816	1,254,040	<b>-4,714</b>	202.5
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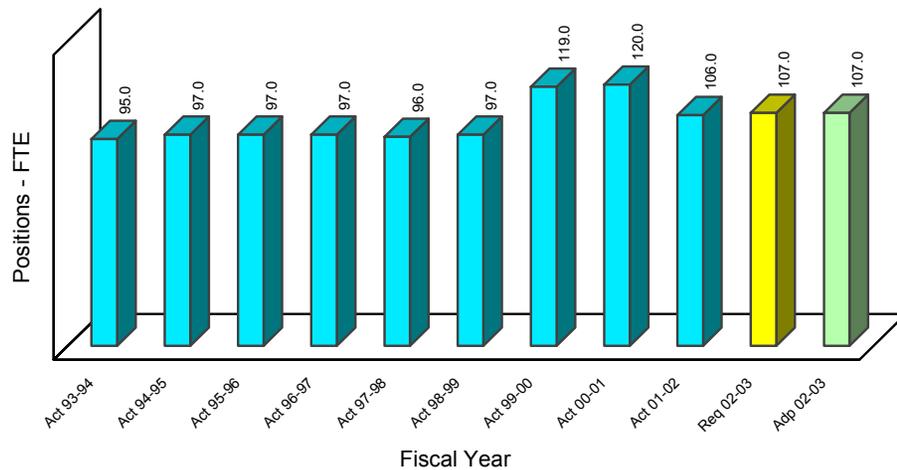
## Departmental Structure



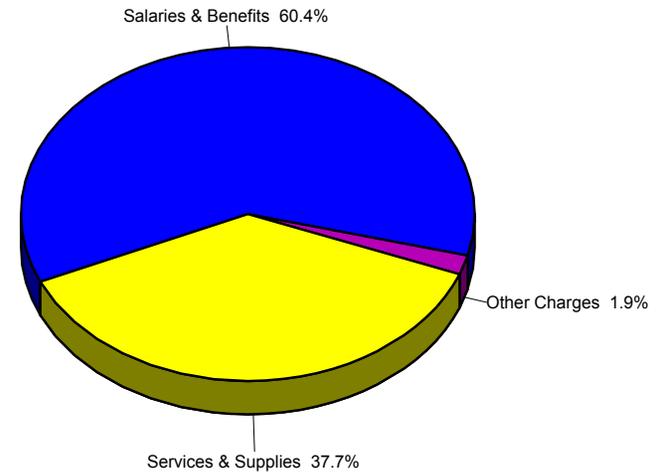
## Financing Sources



## Staffing Trend



## Financing Uses



COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: 6110000 Division Of Revenue Recovery  
DEPARTMENT HEAD: ERNEST R. HAWKINS

SCHEDULE 9  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

CLASSIFICATION  
FUNCTION: GENERAL  
ACTIVITY: Other General  
FUND: GENERAL

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Salaries/Benefits	4,725,691	4,917,228	5,422,049	5,751,428	5,707,994
Services & Supplies	2,639,445	2,669,649	2,431,624	3,524,596	2,466,327
Other Charges	375,770	410,136	418,523	175,857	175,857
Equipment	0	30,000	0	0	0
Intrafund Charges	467,739	476,368	475,272	1,096,598	1,096,598
<b>SUBTOTAL</b>	<b>8,208,645</b>	<b>8,503,381</b>	<b>8,747,468</b>	<b>10,548,479</b>	<b>9,446,776</b>
Intrafund Reimb	-5,800,626	-5,189,365	-6,639,501	-7,532,653	-6,442,775
<b>NET TOTAL</b>	<b>2,408,019</b>	<b>3,314,016</b>	<b>2,107,967</b>	<b>3,015,826</b>	<b>3,004,001</b>
Prior Yr Carryover	-18,101	36,100	36,100	127,839	127,839
Revenues	2,469,535	3,379,907	2,071,867	2,887,987	2,876,162
<b>NET COST</b>	<b>-43,415</b>	<b>-101,991</b>	<b>0</b>	<b>0</b>	<b>0</b>
Positions	120.0	106.0	107.0	107.0	107.0

**PROGRAM DESCRIPTION:**

The primary responsibility of the Division of Revenue Recovery is to collect both current and delinquent accounts receivable. To accomplish this, the department:

- Performs financial evaluations.
- Determines client's ability to pay, and adjusts certain types of charges.
- Establishes a payment schedule, when appropriate.
- Creates an account for each client.
- Sends out monthly bills.
- Initiates follow-up procedures if payments are not made.

**MISSION:**

To provide professional collection services in order to assist other county agencies achieve their program objectives by maximizing potential revenues at a lower cost than agencies may achieve through other efforts or through another collection service.

**GOALS:**

- Reduce the overall net cost of collections from 26 percent to 24.5 percent.
- Collect (paid in full or on current payment plan) or resolve (in automated collections or written off) more accounts within two years of referral to this Division than in prior fiscal years.

- Continue to assist departments with programs in order to reduce overall costs of recovering money or equipment on behalf of the County.
- Review and revise collection procedures for accounts less than five-years old to identify ways to minimize amounts written off and to maximize collections for customers. Route five-year old and older cases through automated processes as a last collection attempt prior to eliminating the case from the county financial records.

**SIGNIFICANT DEVELOPMENTS DURING 2001-02:**

- Established a Failure to Pay (FTP) warrants program, in conjunction with the Sheriffs’ Department to strengthen the Division’s ability to collect those types of warrants. Over 34,000 outstanding misdemeanor warrants, out of a total of 47,000 warrants, were cleared through payment, setting new court dates or by arrest, resulting in increased fine and restitution revenue collections to the General Fund of approximately \$2.0 million over the prior fiscal year. The Warrant program obtains about 2,000 new warrants each month.
- Formed a Staff Advisory Committee to identify ways to improve internal communication among staff at all levels and across all units.
- Reviewed alternatives to current collection software system in order to prepare for anticipated changes in support from current vendor.
- Automated the transfer of old backlogged cases (dating back to late 1980’s) to the Californian State Franchise Tax Board’s Court Ordered Debt (COD) Program, which is a last resort before cases are either returned to the Court or are written off the county’s books. The result of the automation was the collection of \$3.2 million in additional revenue over the prior fiscal year.
- Automated the transfer of 20,000 account receivables and billings of their court fines from Sacramento Superior Court. The additional workload was absorbed by existing staff. Monthly account referrals increased from 1,500 per month to 3,700 per month.
- Completed the following major automation projects:
  - Automation of other referred debts resulting in reduced processing costs through electronic data exchange, including State sponsored pilot project to develop a system to automate the Human Assistance collection referral regarding overpayments.
  - Implemented the use of the Responsible Party Module, which efficiently handles debts owed by more than one debtor, providing the ability to automate collection processing for co-debtors resulting in increased collections.
- Collected \$5.2 million more than budgeted due to improved and automated fines cost recovery processes as indicated above.

- Installed quality control and training development telephone equipment, which assisted supervisors to enhance collection staff’s skills, and aids in the resolution of customer complaints.

**SIGNIFICANT CHANGES FOR 2002-03:**

- Implementation, by April 2003, of a new statewide case management “pilot” system for administering the California’s Work Opportunity and Responsibilities to Kids (CalWORKs) program for the State Department of Human Assistance. A component of the case management system is automation of transferring “overpayments made to recipients” from the Department of Human Assistance (DHA) for collection by this Division. Automation is expected to reduce data entry costs and increase recovery of CalWORKs and Food Stamp “overpayments made to recipients” since it is expected that the number of collection referrals will increase.
- Continue to work on automating return to court process, to reduce costs, to meet the court’s judicial statutory requirements, and to handle the volume of old cases returned to the Court.
- Modify Employee Recognition Program to reflect a category regarding improvements in department performance factors based upon prior-year achievements.

**PERFORMANCE MEASURES:**

PERFORMANCE MEASURES	INDICATORS	Actual 2000	Target 2001	Actual 2001	Target 2002
1. Money is recovered so various entities receive/maintain funding	Total dollar amount collected	\$24,230,722	\$25, 524,792	\$25,159,031	\$25,952,332
	Total Costs	\$5,754,012	\$7,123,583	\$6,188,034	\$7,743,813
2. Collection accounts are brought to conclusion	Number of backlogs	-- -- --	TBD	21	1
	Average number of days for backlog	-- -- --	TBD	Estimate 1 year	Under 90 days
3. Citizens do not have to bear the burden of other’s debts	Total dollar amount of “Write Off”	\$6,714,741	\$7,273,614	\$3,811,571	\$4,707,549

SUPPLEMENTAL INFORMATION:

	Actual 2000-01 Collections	Actual 2001-02 Collections	Adopted Budget 2001-02	Proposed Budget 2002-03	Adopted Budget 2002-03
<b>GENERAL FUND COLLECTIONS - RETAINED BY D.R.R.:</b>					
Fines Cost Recovery	1,114,805	1,350,674	935,495	1,634,367	1,634,367
Restitution Administration Fees	312,779	306,312	344,770	331,225	259,708
Collection Administration Fees	56,201	61,348	56,435	55,255	51,525
Process Service Reimbursement	25,405	35,870	23,520	30,150	28,115
Interest	392,171	546,691	300,250	520,275	485,155
Bad Debt Recovery	10,166	3,711	5,000	2,325	
Work Project Fees	245,946	464,443	143,400	245,925	229,325
Miscellaneous	(7,085)	178,750	13,900	(18,250)	(17,020)
Reimbursement From Non General Fund Depts.	238,638	104,062	214,097	164,379	157,662
Trust Fund Transfers to Revenue	37,498	82,052	35,000	50,000	45,000
Prior Year Carryover	0	0	0	0	127,839
<b>Total Revenues Retained by D.R.R.:</b>	<b>2,426,524</b>	<b>3,133,914</b>	<b>2,071,867</b>	<b>3,015,826</b>	<b>3,004,001</b>

**MEMO ONLY:**

**REIMBURSEMENT OF COSTS FROM DEPARTMENTS:**

Courts - Non Trial Court Funding	2,496,416	2,585,893	2,970,348	2,901,065	2,901,065
Human Assistance	708,750	626,554	890,968	818,198	818,198
EMD - Environmental Health	24,848	5,049	12,725	2,577	2,577
EMD - Hazardous Materials Division	17,661	6,461	7,275	3,221	3,221
Health & Human Services - Mental Health	3,137	4,978	3,417	3,221	3,221
Health & Human Services - Private Pay	151,569	167,732	83,942	167,506	167,506
H. & H. S. - Child Protective Svc., Alcohol/Drug Ctr.	2,516	1,492	3,427	3,221	3,221
Health & Human Services - Medically Indigent	329,874	341,290	359,814	360,780	360,780
H. & H. S. - Amb. Svc., Medical Claims	1,077	974	500	644	644
Sheriff - Incarceration/Alarms/Booking Fees	411,629	270,657	367,584	354,982	354,982
T.T.C. - Unsecured Property Tax	9,539	14,409	9,595	569	569
T.T.C. - Business License / T.O.T.	3,886	2,031	1,371	569	569
Indigent Defense	87,581	63,045	89,097	96,638	96,638
Public Defender	163,780	94,254	181,620	143,024	143,024
Agricultural Commission - Wts. & Meas.	183	87	0	0	0
Coroner	1,182	0	0	0	0
Probation Department	610,798	467,992	754,658	708,031	708,031
Non-Department Revenue (Budget Unit 5701)	775,827	536,465	903,160	818,961	878,529
<b>Total Reimbursement</b>	<b>5,800,253</b>	<b>5,189,365</b>	<b>6,639,501</b>	<b>6,383,207</b>	<b>6,442,775</b>
<b>Total D.R.R. Revenues &amp; Reimbursements:</b>	<b>8,226,776</b>	<b>8,323,279</b>	<b>8,711,368</b>	<b>9,399,033</b>	<b>9,446,776</b>

**GENERAL FUND COLLECTIONS - TRANSFERRED TO OTHER DEPARTMENTS:**

Animal Control	0	0	1,500	0	0
Child Custody Investg. - Courts-NTCF (BU 5028)	61,527	37,335	48,900	22,405	22,405
Dissolution Filing Fees - Courts-NTCF (BU 5028)	9,681	6,561	2,500	3,675	3,675
Conservatorship Fees - Courts-NTCF (BU 5028)	290	216	250	100	100
Guardianship Fees - Courts-NTCF (BU 5028)	233	78	0	0	0
Expert Witness Fees - Courts-NTCF (BU 5028)	7,268	3,556	4,250	500	500
Misc. Filing Fees - Courts-NTCF (BU 5028)	360	557	250	250	250
Superior Court Sanctions	618	0	0	0	0
Fines Administrative Fees - Courts-NTCF (BU 5028)	283,795	286,022	333,080	300,320	300,320
Superior & Municipal Court Fines (Budget Unit 5701)	600,534	573,041	1,081,520	593,109	593,109
Superior & Municipal Court Fines (Budget Unit 5040)	330,500	312,935	353,110	323,766	323,766
Court Accounting Referrals (Budget Unit 5701)	365,417	780,781	243,785	1,058,875	1,058,875
Court Accounting Referrals (Budget Unit 5040)	196,249	419,323	130,925	568,675	568,675
Warrant Enforcement Project (Budget Unit 5701)	0	144,984	0	118,200	118,200
Warrant Enforcement Project (Budget Unit 5040)	0	77,865	0	63,480	63,480
General Assistance Recovery (Budget Unit 5701)	2,594,272	2,025,553	3,441,480	1,721,815	1,721,815
Mental Health - Health & Human Services	631	1,377	400	650	650
Miscellaneous - Health & Human Services	111,902	128,790	86,940	135,175	135,175
Medically Indigent - Medical Systems	799,982	693,229	800,525	702,135	702,135
Miscellaneous - Medical Systems	1,108	214	800	200	200
Environmental Mgt. - HazMat Fees	18,045	15,767	22,750	7,840	7,840
Environmental Mgt. - Health Inspect. Fees	39,996	9,131	25,250	3,500	3,500
Reimbursement / Public Defender	136,201	148,722	135,335	155,705	155,705
Reimbursement / Indigent Defense	103,466	161,912	99,960	169,830	169,830
Parks & Recreation Fees - Parks	0	80	0	100	100
Juvenile Care & Maint. - Probation	265,824	364,386	285,055	395,340	395,340
Supervision Fees - Probation	1,020,537	1,412,120	1,045,275	1,482,625	1,482,625
Presentence Report - Probation	145,931	212,568	155,610	223,160	223,160
Diversion Program - Probation	75,528	76,747	85,575	80,785	80,785
Record Sealing Fees - Probation	45	0	50	0	0
Incarceration Fees - Sheriff	211,995	351,874	238,650	360,955	360,955
Off-Duty Employt Fees - Sheriff	119	0	0	34,000	34,000
Booking Fees - Sheriff	532,614	686,964	604,890	807,750	807,750

SUPPLEMENTAL INFORMATION:

	Actual 2000-01 Collections	Actual 2001-02 Collections	Adopted Budget 2001-02	Proposed Budget 2002-03	Adopted Budget 2002-03
AFDC -Human Assistance	1,660,433	1,852,059	1,381,620	1,944,660	1,944,660
Food Stamps - Human Assistance	370,182	433,543	385,950	455,190	455,190
Other - Human Assistance	793,322	550,405	539,500	575,225	575,225
Miscellaneous - Other Departments	119,494	254,298	64,960	72,440	72,440
<b>Total Revenues Transferred to Other Departments:</b>	<b>10,857,648</b>	<b>12,022,993</b>	<b>11,600,645</b>	<b>12,382,435</b>	<b>12,382,435</b>

**OTHER FUND COLLECTIONS - TRANSFERRED TO OTHER DEPARTMENTS:**

Fines - Fish & Game Fund (002)	345	429	250	450	450
Damage to County Property - Road Fund (005)	24,211	156,654	15,000	89,500	89,500
Transient Occupancy Tax Fund (015)	1,432	1,536	0	0	0
Public Works Recovery Fund (021)	824,038	575	1,000	575	575
Consol. Utility Bill. - Public Works Fund (033)	50,855	43,187	75,500	45,350	45,350
Airports Enterprise Fund (041)	5,901	10,107	2,500	10,200	10,200
Refuse Enterprise Fund (051)	10,766	20,025	4,000	15,000	15,000
Parking Enterprise Fund (056)	666	1,885	400	500	500
Court Reporter / Jury Fees (Fund 073)	0	182	0	0	0
Court Accounting Referrals (Fund 073)	1,353,342	2,891,664	1,078,350	3,921,600	3,921,600
Court Referrals-Civil Assessments (Fund 073)	241,625	2,046	225,650	1,675	1,675
Warrant Enforcement Project (Fund 073)	0	536,957	0	437,760	437,760
Fines - D.A. Hazardous Waste (Fund 073)	189	731	450	795	795
Fines - Crime Lab (Fund 073)	34,389	33,500	31,740	35,095	35,095
Fines - Blood Alcohol Test (Fund 073)	142,564	134,016	216,800	137,040	137,040
Fines - AIDS Education Program (Fund 073)	11,723	9,050	12,100	9,480	9,480
Fines - Alcoholism Center (Fund 073)	135,390	127,314	203,625	130,180	130,180
Fines - Alcohol A.E. & P. Program (Fund 073)	112,271	108,128	176,430	110,565	110,565
Fines - Drug A.E. & P. Program (Fund 073)	82,462	78,687	83,600	82,420	82,420
Fines - V.C. 23649-Alcohol & Drug Problem	3,132	11,391	6,500	11,650	11,650
Fines - Crime Prevention Fund (073)	1,287	1,144	1,725	1,170	1,170
Fines - Fingerprint I.D. Fund (073)	68,347	64,059	104,275	65,505	65,505
Fines - Emergency Medical Fund (073)	274,375	256,565	375,000	262,350	262,350
F.T.A. Warrants - AB 2989 (Fund 073)	2,383	1,952	5,150	1,500	1,500
Court Automation Fund (073)	88,722	91,134	134,400	93,180	93,180
Unsecured Property Tax (Fund 085)	8,386	964	49,250	250	250
Fines - Court Construction Fund (092)	285,197	269,499	445,290	275,575	275,575
Fines - Jail Construction Fund (093)	342,830	323,922	520,800	331,225	331,225
<b>Total Other Funds Collections:</b>	<b>4,106,625</b>	<b>5,177,303</b>	<b>3,769,785</b>	<b>6,070,590</b>	<b>6,070,590</b>

**OTHER COLLECTIONS - TRANSFERRED TO OTHER JURISDICTIONS:**

Court Fines - Other Cities	257,722	306,460	499,900	314,475	314,475
Court Fines - State of California	1,960,573	1,844,333	3,050,360	1,886,195	1,886,195
Court Fines - U.C. Davis	64	10	0	25	25
Court Accounting Referrals	1,794,810	3,834,942	1,152,845	5,200,850	5,200,850
Warrant Enforcement Project	0	712,116	0	580,560	580,560
Collections - School Districts	135	133	185	125	125
<b>Total Other Collections:</b>	<b>4,013,304</b>	<b>6,697,994</b>	<b>4,703,290</b>	<b>7,982,230</b>	<b>7,982,230</b>

**RESTITUTION:**

Paid to Victims & State Fund	2,644,484	3,066,093	2,882,020	3,202,050	3,202,050
<b>TOTAL COLLECTIONS:</b>	<b>24,048,584</b>	<b>30,098,297</b>	<b>25,027,607</b>	<b>32,653,131</b>	<b>32,641,306</b>

2002-03 PROGRAM INFORMATION

Program Number and Title	Program Description	Appropriations	Reimburse- ment	Revenues	Carryover	Net Allocation	Positions
<b>6110000 Revenue Recovery</b>							
<b>PROGRAM TYPE: MANDATED</b>							
<b>001-A Revenue Recovery</b>							
	Centralized revenue collection and distribution	9,142,060	6,138,059	2,876,162	127,839	0	107.0
	<b>MANDATED</b>	<b>Subtotal</b>	9,142,060	6,138,059	2,876,162	127,839	0 107.0
<b>PROGRAM TYPE: DISCRETIONARY-GENERAL</b>							
<b>001-B Revenue Recovery</b>							
	Centralized revenue collection and distribution	245,148	245,148	0	0	0	0.0
	<b>DISCRETIONARY-GENERAL</b>	<b>Subtotal</b>	245,148	245,148	0	0	0 0.0
<b>BUDGET UNIT TOTAL:</b>		9,387,208	6,383,207	2,876,162	127,839	0	107.0

# FINANCING - TRANSFERS/REIMBURSEMENTS

5110000

COUNTY OF SACRAMENTO STATE OF CALIFORNIA County Budget Act (1985)		UNIT: 5110000 Financing-Transfers/Reimbursement			
SCHEDULE 9 BUDGET UNIT FINANCING USES DETAIL FISCAL YEAR: 2002-03		CLASSIFICATION FUNCTION: GENERAL ACTIVITY: Finance FUND: GENERAL			
Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Other Charges	0	0	0	293,000	293,000
Interfund Charges	2,114,625	7,507,141	8,095,642	0	0
<b>SUBTOTAL</b>	<b>2,114,625</b>	<b>7,507,141</b>	<b>8,095,642</b>	<b>293,000</b>	<b>293,000</b>
Interfund Reimb	0	0	0	-300,000	-300,000
<b>NET TOTAL</b>	<b>2,114,625</b>	<b>7,507,141</b>	<b>8,095,642</b>	<b>-7,000</b>	<b>-7,000</b>
Revenues	0	0	0	0	0
<b>NET COST</b>	<b>2,114,625</b>	<b>7,507,141</b>	<b>8,095,642</b>	<b>-7,000</b>	<b>-7,000</b>

**PROGRAM DESCRIPTION:**

- This budget unit accounts for transfers from the General Fund to other county funds.

**SIGNIFICANT DEVELOPMENTS DURING 2001-02:**

- Included in this budget unit is the transfer of carryover, reserves, and a General Fund contribution.

**2002-03 PROGRAM INFORMATION**

Program Number and Title	Program Description	Appropriations	Reimbursement	Revenues	Carryover	Net Allocation	Positions
<b>5110000 Financing-Transfers/Reimb</b>							
<b>PROGRAM TYPE: DISCRETIONARY-GENERAL</b>							
<b>001</b>	<i>Transfer</i>						
	Transfer to Economic Development Fund	293,000	300,000	0	0	-7,000	0.0
	<b>DISCRETIONARY-GENERAL</b>	<b>Subtotal</b>	293,000	300,000	0	0	-7,000 0.0
<b>BUDGET UNIT TOTAL:</b>		293,000	300,000	0	0	-7,000	0.0

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: Fixed Asset Revolving  
9277000

FUND: FIXED ASSET REVOLVING  
277A

SCHEDULE 16C  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Services & Supplies	15,362,764	7,780,893	17,000,000	17,000,000	17,000,000
Land	3,500,000	0	2,000,000	2,000,000	2,000,000
Improvements	2,825,716	755,480	0	0	0
Equipment	25,602,883	23,752,195	44,542,214	55,530,297	55,530,297
Interfund Charges	5,783,762	4,345,644	9,746,813	9,523,500	9,523,500
<b>Total Finance Uses</b>	<b>53,075,125</b>	<b>36,634,212</b>	<b>73,289,027</b>	<b>84,053,797</b>	<b>84,053,797</b>
<b>Means of Financing</b>					
Fund Balance	2,760	-275,222	-275,222	0	0
Other Revenues	53,005,587	36,912,928	73,564,249	84,053,797	84,053,797
<b>Total Financing</b>	<b>53,008,347</b>	<b>36,637,706</b>	<b>73,289,027</b>	<b>84,053,797</b>	<b>84,053,797</b>

**PROGRAM DESCRIPTION:**

- This budget unit provides for transfer of funds, as necessary, to the Fixed Asset Debt Service Fund (see Budget Unit 9278000) for payment of debt service and other costs of the program. Since completion of the drawdown of proceeds from borrowing, this budget unit has provided funds for continuing acquisition of fixed assets and will provide funds throughout the life of the program.

**SUPPLEMENTAL INFORMATION:**

- Interest earnings on the borrowed funds will be transferred from the Interagency Procurement Fund (see Budget Unit 9030000) to cover the costs associated with the debt service for Fiscal Year 2002-03. The appropriation within this budget unit provides a contingency amount to cover possible

upward fluctuations in the variable interest rate and for other costs of the Fixed Asset Borrowing program. During Fiscal Year 2002-03, large expenditures associated with various projects such as the x-ray equipment for Health and Human Services, case management system for Public Defender, automotive financing, and telecommunication financing are anticipated.

- Financing for the Fiscal Year 2002-03 appropriation is estimated to be \$84,053,797 provided from payments transferred from the Interagency Procurement Fund (see Budget Unit 9030000), and from funds repaid by departments/agencies that previously financed fixed asset acquisition through the Fixed Asset Financing Program.

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

FUND: INTERAGENCY PROCUREMENT  
030A

ACTIVITY: Interagency Procurement  
UNIT: 9030000

SCHEDULE 10  
OPERATIONS OF INTERNAL SERVICE FUND  
FISCAL YEAR: 2002-03

Operating Details	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Charges for Service	45,675,100	49,448,199	61,322,004	58,454,926	58,454,926
Total Operating Rev	45,675,100	49,448,199	61,322,004	58,454,926	58,454,926
Service & Supplies	330,054	325,145	406,000	406,000	406,000
Other Charges	56,005,586	39,914,244	76,289,026	87,053,797	87,053,797
Total Operating Exp	56,335,640	40,239,389	76,695,026	87,459,797	87,459,797
Interest Income	7,225,181	6,362,025	5,559,593	4,396,094	4,396,094
Other Revenues	0	12,122	0	0	0
Total Nonoperating Rev	7,225,181	6,374,147	5,559,593	4,396,094	4,396,094
Contingencies	0	0	8,041,784	8,829,393	8,829,393
Total Nonoperating Exp	0	0	8,041,784	8,829,393	8,829,393
Net Income (Loss)	-3,435,359	15,582,957	-17,855,213	-33,438,170	-33,438,170
Retained Earnings-July 1	21,290,572	17,855,213	17,855,213	33,438,170	33,438,170

**PROGRAM DESCRIPTION:**

- The Interagency Procurement Fund (030) was established with the adoption of the 1990-91 Final Budget to facilitate the use of the county's Fixed Asset Financing Program by various county departments and by other agencies as permitted by the financing documents. The drawdown of the original proceeds of the borrowing was completed as of April 28, 1994, per the bond covenant requirements. The activities of this internal service fund provide for the following:

- User agencies are authorized to charge the Fixed Asset Financing Program to acquire approved and budgeted fixed assets; encumbering of funds for future payment of related service charges.
- Collecting user charges from user agencies.
- Accounting for the annual life/debt service aspects of the acquired fixed assets, according to provisions of the financing documents of the county's Fixed Asset Financing Program.

- Making appropriate reimbursements/transfers to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents.
- Other acquisitions and activities as necessary to facilitate the Fixed Asset Financial program.

**SUPPLEMENTAL INFORMATION:**

- During Fiscal Year 2002-03, appropriate payments/transfers will be made from this fund to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents. In Fiscal Year 2002-03, \$3.0 million will be transferred to the General Fund (Budget Unit 5705701) from the Fixed Asset Financing Program's retained interest earnings to provide discretionary revenue, continuing an annual transfer to the General Fund initiated during Fiscal Year 1995-96.
- The activities of this fund are managed by the Office of Budget and Debt Management, and necessary support will be provided by staff elements within that department.

**Financing:**

Charges (lease payments and cash revolving purchases)	\$	58,454,926
Interest Income		4,396,094
Retained Earnings (Fund Balance)		33,438,170
<b>Total Financing</b>	<b>\$</b>	<b>96,289,190</b>

**Uses:**

Administrative Costs	\$	406,000
Other Charges:		
Interfund Transfer to General Fund		3,000,000
Transfer for Debt Service:		
Principal and Interest Costs		7,142,500
Debt Service Administrative Costs		381,000
Contingency for Variable Rate Interest		8,829,393
Specific Projects Identified for Fiscal Year 2002-03		46,530,297
Anticipated Fixed Asset Cash Purchases During Fiscal Year 2002-03		30,000,000
<b>Total Uses</b>	<b>\$</b>	<b>96,289,190</b>

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: Jail Debt Service  
2920000

FUND: JAIL DEBT SERVICE  
292A

SCHEDULE 16C  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Services & Supplies	52,074	51,304	677,818	493,904	493,904
Other Charges	4,861,123	4,907,123	4,907,123	4,956,748	4,956,748
Interfund Reimb	-4,511,123	-4,512,123	-4,962,123	-4,566,748	-4,566,748
<b>Total Finance Uses</b>	<b>402,074</b>	<b>446,304</b>	<b>622,818</b>	<b>883,904</b>	<b>883,904</b>
<b>Means of Financing</b>					
Fund Balance	144,276	352,818	352,818	433,904	433,904
Use Of Money/Prop	610,616	527,390	270,000	450,000	450,000
<b>Total Financing</b>	<b>754,892</b>	<b>880,208</b>	<b>622,818</b>	<b>883,904</b>	<b>883,904</b>

**PROGRAM DESCRIPTION:**

- This budget unit reflects the debt service requirements for payment of principal, interest, and various other costs related to the Certificates of Participation borrowing (originally \$62,900,000 in October 1984) for the partial financing of the construction of the Lorenzo E. Patino Hall of Justice (Main Jail).
- The original borrowing covenants required the County to appropriate principal and interest payments at the amount that would be due if the maximum interest rate allowed under the documents was effective (15 percent). On June 1, 1993, the County refinanced this borrowing and converted to a fixed-rate financing. The fixed-rate financing requires the County to appropriate only the scheduled principal and interest payments actually due each year.

**SUPPLEMENTAL INFORMATION:**

- Total requirement for this fiscal year is \$5,450,652 consisting of \$493,904 administrative costs, \$2,300,000 in principal payment and \$2,656,748 in interest payments. Financing is from interest earnings (\$450,000) from payments from various user departments (\$4,566,748), and available fund balance of \$433,904.

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

**UNIT: Mental Health Debt Service**  
9296000

**FUND: MENTAL HEALTH DEBT SERVICE**  
296A

SCHEDULE 16C  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Services & Supplies	19,569	17,189	452,345	655,505	655,505
Other Charges	458,401	443,287	590,974	610,000	610,000
Interfund Reimb	-650,247	-650,247	-650,247	-645,247	-645,247
<b>Total Finance Uses</b>	<b>-172,277</b>	<b>-189,771</b>	<b>393,072</b>	<b>620,258</b>	<b>620,258</b>
<b>Means of Financing</b>					
Fund Balance	170,680	378,072	378,072	605,258	605,258
Use Of Money/Prop	35,115	37,416	15,000	15,000	15,000
<b>Total Financing</b>	<b>205,795</b>	<b>415,488</b>	<b>393,072</b>	<b>620,258</b>	<b>620,258</b>

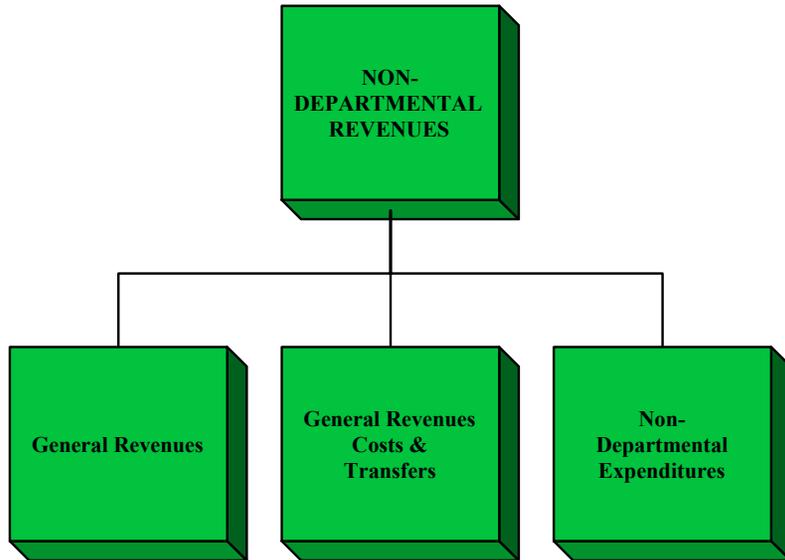
**PROGRAM DESCRIPTION:**

- This budget unit provides for debt service for the 1989 California Health Facilities Financing Authority borrowing (\$5.0 million) which partially financed the County Mental Health Center at 2150 Stockton Boulevard.

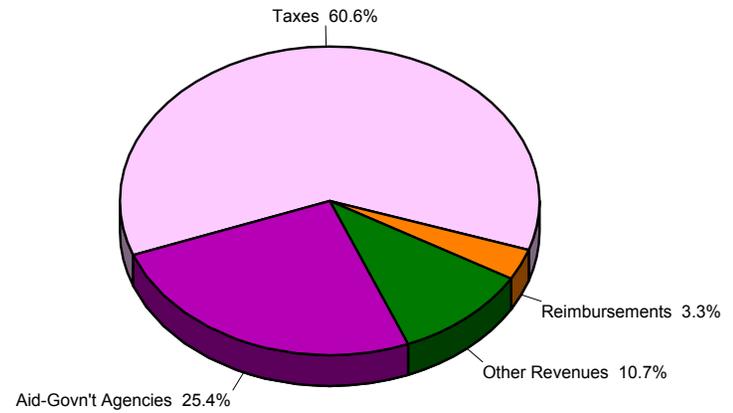
**SUPPLEMENTAL INFORMATION:**

- Total requirement for this fiscal year is \$1,265,505 consisting of \$655,505 administrative costs, \$415,000 in principal payment and \$195,000 in interest payments. Financing is from interest earnings (\$15,000) from payments from various user departments (\$645,247), and available fund balance of \$605,258.

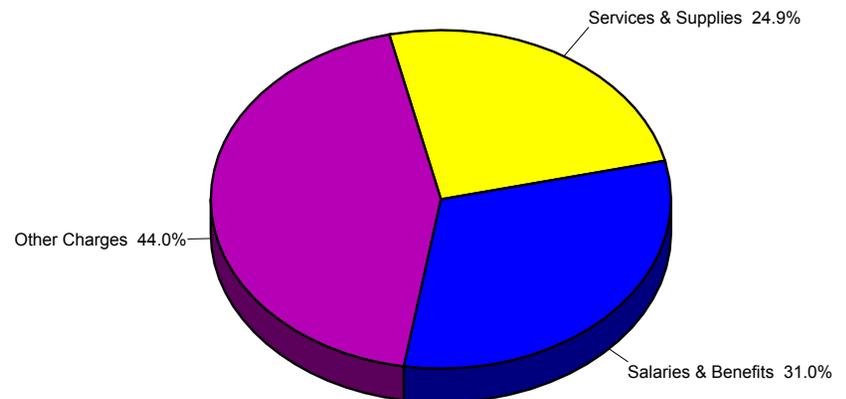
## Departmental Structure



## Financing Sources



## Financing Uses



COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: 5700000 Non-Departmental Revenues/General Fund

SCHEDULE 9  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

CLASSIFICATION  
FUNCTION: GENERAL  
ACTIVITY: Finance  
FUND: GENERAL

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Salaries/Benefits	0	0	-296,000	8,100,000	8,100,000
Services & Supplies	6,839,907	2,918,764	3,657,000	2,537,240	2,537,240
Other Charges	21,655,301	16,175,806	15,998,000	12,659,725	11,484,725
Interfund Charges	3,415,792	1,018,333	883,784	0	0
Intrafund Charges	3,202,161	3,636,647	4,420,000	3,967,755	3,967,755
<b>SUBTOTAL</b>	<b>35,113,161</b>	<b>23,749,550</b>	<b>24,662,784</b>	<b>27,264,720</b>	<b>26,089,720</b>
Interfund Reimb	-9,080,845	-8,160,228	-9,117,002	-14,187,940	-13,187,940
Intrafund Reimb	-72,346	-241,750	-40,000	-43,500	-43,500
<b>NET TOTAL</b>	<b>25,959,970</b>	<b>15,347,572</b>	<b>15,505,782</b>	<b>13,033,280</b>	<b>12,858,280</b>
Revenues	362,454,780	383,837,248	376,807,479	388,315,548	388,315,548
<b>NET COST</b>	<b>-336,494,810</b>	<b>-368,489,676</b>	<b>-361,301,697</b>	<b>-375,282,268</b>	<b>-375,457,268</b>

**PROGRAM DESCRIPTION:**

- The major general purpose revenues, such as property taxes, sales tax, vehicle license fees, and the utility tax, not linked to a specific program or activity, are accounted for in this budget unit. These revenues, along with General Fund balance and net reserve changes, are the sources of the net general purpose financing allocations to General Fund departments and the Courts.
- The financing sources include both revenues and transfers from other funds, which show in the budget as negative appropriations.
- The general purpose revenues come from differing geographic areas. The County's property taxes are derived from the entire county. Sales tax, utility tax, and franchise fees come from the Unincorporated Area only. Vehicle license fees are allocated to the County from a statewide pool on the basis of population and the assessed values of property, not on the basis of fees paid within the County.

- There are two categories of appropriations in the Non-Departmental Revenues budget unit:
  - The costs directly associated with the collection of general purpose financing such as interest expense and audits of revenue collection.
  - Countywide costs not attributable to any specific county department which fall, in turn, into the following categories and expenditures:
    - Mandated absolute costs such as economic incentives, the contribution to Sacramento Area Council of Governments (SACOG), and a legal settlement.
    - Mandated practical costs such as the employee transit subsidy, the countywide audit, and the development of a juvenile institution management system.
    - Discretionary costs such as memberships to statewide and national organizations and the Legislative Advocate.

**SIGNIFICANT DEVELOPMENTS DURING 2001-02:**

- The 2001-02 budget assumed healthy growth in general revenues and transfers from other funds of \$11.2 million. Actual growth was \$19.6 million, or \$8.4 million above the budgeted level.
- Overall property taxes and the Teeter Plan transfers exceeded estimates by \$6.0 million. The property tax estimates assumed 9 percent growth in secured taxes and 5 percent growth in unsecured taxes. At the time the estimates were prepared it appeared that the local real estate market was slowing and slight reductions in supplemental and property transfer taxes. Rather than the projected reductions, there was \$4.7 million growth in these sources.
- The budget assumed only 0.8 percent growth in sales tax due to a slowing local economy and the transfer of sales tax to the newly incorporated City of Elk Grove. Actual results were worse than anticipated with a 3.9 percent, or \$3.3 million reduction in revenue from prior-year levels.
- The assumed growth rate for vehicle license fees was 6 percent from prior-year levels. The actual growth was 9 percent, or \$2.1 million above the budgeted level.

**SIGNIFICANT CHANGES FOR 2002-03:**

- Despite the slowing local and statewide economy, overall strong growth of 4 percent, or \$16.6 million, is projected for general purpose revenues and fund transfers.
- Property taxes and Teeter Plan transfers are budgeted for \$11.0 million in growth. The secured roll growth of 10 percent is the highest in over a decade.
- Sales tax continues to be a problem area. There have been reductions from prior-year collections in five of the past six quarters. The annual growth assumption is 2.5 percent. Weak growth is forecast for the first half of the fiscal year, and it is assumed growth will accelerate in the second half of the fiscal year.
- The assumed growth rate for vehicle license fee revenue is 6 percent.
- The county’s utility user tax is subject to voter approval on the November 2002 ballot. On a full-year basis, the utility tax would generate approximately \$16.0 million. The budget includes only revenue billed before the November election. Should the tax be re-authorized by the county’s voters, the budget would be amended to include an additional \$9.0 million in revenue.

**BUDGET REDUCTIONS RECOMMENDED BY COUNTY EXECUTIVE:**

	Appropriations (+)	Reimbursement (-)	Revenues (+)	Net Cost	Positions (FTE)
Local/State	320,000	0	0	320,000	0.0
Utility Tax	119,000	0	0	119,000	0.0

**BUDGET RESTORATIONS APPROVED BY BOARD OF SUPERVISORS DURING FINAL BUDGET HEARINGS:**

None

2002-03 PROGRAM INFORMATION

Program Number and Title	Program Description	Appropriations	Reimburse- ment	Revenues	Carryover	Net Allocation	Positions
<b>5700000 Non-Dept Revenues/GF</b>							
<b>PROGRAM TYPE: MANDATED</b>							
<b>001</b>	<b>General Revenues</b>						
	General revenues & associated costs	14,442,755	13,187,940	388,315,548	0	-387,060,733	0.0
<b>002</b>	<b>Mandated Non-Department Costs</b>						
	Countywide audit	1,499,000	0	0	0	1,499,000	0.0
	<b>MANDATED</b>	<b>Subtotal</b>					
		15,941,755	13,187,940	388,315,548	0	-385,561,733	0.0
<b>PROGRAM TYPE: DISCRETIONARY-GENERAL</b>							
<b>003</b>	<b>Discretionary Non-Department</b>						
	Legislative Advocate, CSAC	10,443,965	43,500	0	0	10,400,465	0.0
	<b>DISCRETIONARY-GENERAL</b>	<b>Subtotal</b>					
		10,443,965	43,500	0	0	10,400,465	0.0
<b>PROGRAM TYPE: ALLOCATION REDUCTION</b>							
<b>006</b>	<b>Savings Budgeted</b>						
	Savings budgeted	-296,000	0	0	0	-296,000	0.0
	<b>ALLOCATION REDUCTION</b>	<b>Subtotal</b>					
		-296,000	0	0	0	-296,000	0.0
<b>BUDGET UNIT TOTAL:</b>		26,089,720	13,231,440	388,315,548	0	-375,457,268	0.0

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: Pension Obligation Bond-Interest Rate Stabilizatin  
9311000

FUND: PENSION BOND-INT RATE STABILIZATION  
311A

SCHEDULE 16C  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Total Finance Uses	0	0	0	0	0
Reserve Provision	877,077	1,064,076	1,064,076	507,959	507,959
Total Requirements	877,077	1,064,076	1,064,076	507,959	507,959
Means of Financing					
Fund Balance	66,993	206,228	206,228	-201,458	-201,458
Use Of Money/Prop	1,016,312	656,390	857,848	709,417	709,417
Total Financing	1,083,305	862,618	1,064,076	507,959	507,959

**PROGRAM DESCRIPTION:**

- The County of Sacramento Taxable Pension Funding Bonds Series 1995 were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1998. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) is variable-interest rate bonds. The variable-rate portion of the bonds was sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.
- This budget unit provides for interest earnings on the Pension Obligation Bond-Debt Service Fund (Budget Unit 9313000). In the Pension Obligation Bond Trust Indenture, the County has covenanted to use the proceeds from

interest earnings on the Debt Service Fund to purchase interest rate "cap" contracts on the variable-rate portion of the bonds, to make up the difference between the early set aside of funds in the Debt Service Fund and actual debt service, and/or to mitigate budgetary impact from high variable-rate interest rates by withdrawing funds from this fund and utilizing them for any lawful purpose of the County. At this time, it is expected that the interest rate earnings from the Debt Service Fund will accumulate in this fund until at least Fiscal Year 2002-03. At that time there will be 19 years remaining on the variable-rate portion of the bonds. The County's exposure to higher interest rate risk could easily exceed the projected balance of this fund at that time, but the balance of this fund would be available to offset the possibility of higher interest costs.

- On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134.0 million variable rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2001. The interest swap agreement financing was executed and closed on March 18, 1997.

**SUPPLEMENTAL INFORMATION:**

- Funding for this budget unit is provided through anticipated interest earnings on the Pension Obligation Bond-Debt Service Fund and available fund balance. For this fiscal year estimated interest earnings are \$709,417, and a negative fund balance of \$201,458. This funding will be placed in a Reserve for Interest Rate Mitigation in this fund. As of June 30, 2002, the available reserve balance was \$4,757,292.

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: Pension Obligation Bond-Debt Service  
9313000

FUND: PENSION OBLIGATION BOND-DEBT SERVICE  
313A

SCHEDULE 16C  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Services & Supplies	350,241	531,560	375,000	550,000	550,000
Other Charges	33,566,884	38,581,446	39,143,843	45,831,663	45,831,663
Interfund Reimb	-37,810,737	-39,518,843	-34,928,918	-41,223,084	-41,223,084
<b>Total Finance Uses</b>	<b>-3,893,612</b>	<b>-405,837</b>	<b>4,589,925</b>	<b>5,158,579</b>	<b>5,158,579</b>
<b>Means of Financing</b>					
Fund Balance	696,313	4,589,925	4,589,925	5,158,579	5,158,579
Other Revenues	0	162,818	0	0	0
<b>Total Financing</b>	<b>696,313</b>	<b>4,752,743</b>	<b>4,589,925</b>	<b>5,158,579</b>	<b>5,158,579</b>

**PROGRAM DESCRIPTION:**

- This budget unit provides for the appropriations for the annual debt service and related financial services costs, including costs of issuance, for the County of Sacramento Taxable Pension Funding Bonds Series 1995. The bonds were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1995. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) is variable-interest rate bonds. The variable-rate portion of the bonds was sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.
- On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134.0 million

variable rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2002 at 6.169 percent, below the first three years' level of 6.195 percent. The swap counterpart has opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.

- Debt service on the bonds began on August 15, 1995, and the County is required to deposit the anticipated annual debt service into this fund by July 31 of each fiscal year.

**SUPPLEMENTAL INFORMATION:**

- Total requirement for this fiscal year is \$46,381,663 consisting of \$550,000 for ongoing financial services costs (Letter of Credit fees, Trustee fees, rating agency fees), and \$45,831,663 in principal payment and interest payments. Financing is from payments from user departments (\$41,223,084), and available fund balance of \$5,158,579.

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: 5940000 Teeter Plan

SCHEDULE 9  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

CLASSIFICATION  
FUNCTION: DEBT SERVICE  
ACTIVITY: Retirement of Long-Term Debt  
FUND: TEETER PLAN

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Other Charges	13,877,290	15,063,910	15,879,312	17,484,725	17,484,725
Interfund Charges	5,956,110	3,930,000	5,578,013	6,276,620	6,276,620
Interfund Reimb	-615,792	-1,018,333	-883,784	-1,129,225	-1,129,225
<b>Total Finance Uses</b>	<b>19,217,608</b>	<b>17,975,577</b>	<b>20,573,541</b>	<b>22,632,120</b>	<b>22,632,120</b>
<b>Means of Financing</b>					
Fund Balance	2,495,174	2,507,987	2,507,987	7,417,824	7,417,824
Use Of Money/Prop	536	374	0	0	0
Other Revenues	19,229,884	22,885,041	18,065,554	15,214,296	15,214,296
<b>Total Financing</b>	<b>21,725,594</b>	<b>25,393,402</b>	<b>20,573,541</b>	<b>22,632,120</b>	<b>22,632,120</b>

**PROGRAM DESCRIPTION:**

- This budget unit comprises the Teeter Plan Debt Service Fund. The Teeter Plan of property tax apportionment (otherwise known as the Alternative Method of Tax Apportionment) was first implemented in Fiscal Year 1993-94 following the Board of Supervisors' formal adoption on June 29, 1993. Under the Teeter Plan, secured property taxes are distributed by the County to local taxing entities on an accrual basis. In addition, when the Teeter Plan was first implemented, local taxing entities received a one-time acceleration of prior years' delinquent secured property taxes from the County. The County is thereafter entitled to retain all penalties and interest charges on the delinquent secured property taxes.
- The first financing for the distribution of the "purchase" of the delinquencies in the County's redemption file as of June 30, 1993, was provided through a borrowing arrangement through the Treasurer's Pooled Fund administered by the Treasurer-Tax Collector. The terms of the note were approved by the Board of Supervisors on August 3, 1993. Subsequently, annual purchases of secured property tax delinquencies as of June 30<sup>th</sup> of each year were financed through the Treasurer's Pooled Fund in August of the same year. Following the purchase of the redemption file, actual collections from delinquent taxpayers are transferred into the debt service fund (when apportioned by the Auditor-Controller) for eventual transfer to the Treasurer's Pooled Fund according to the payment schedule set in each borrowing.

Interest earned on the debt service reserve will reduce the net borrowing costs owed by the County to the Treasurer's Pooled Fund.

- As actual collections are received from the delinquent taxpayers, the principal amount of the borrowing is reduced, and interest collected from delinquent taxpayers is used to pay interest on each borrowing. Also, the net penalty/interest revenue remaining after debt service interest costs is transferred to the General Fund (Budget Unit 5705701) by the close of the final accounting period each year.
- A separate "Tax Losses Reserve Fund" has been established in the General Fund pursuant to Section 4703 of the Revenue and Taxation Code. That reserve is a statutory prerequisite of the Teeter Plan and has no relationship to the borrowing through the Treasurer's Pooled Fund. In the event that a shortfall exists following the forced sale of a delinquent parcel(s), the Tax Losses Reserve Fund would be utilized to fund the shortfall and provide full apportionment of the taxes due.

**SUPPLEMENTAL INFORMATION:**

- The total Fiscal Year 2002-03 requirement for the Teeter Plan debt service is \$22,632,120, consisting of \$17,484,725 for principal and interest payments, \$6,276,620 for transfer to the General Fund, and interfund reimbursement of \$1,129,225 from the Reserve for Loan Buyout. Financing is from \$15,214,296 in anticipated collections from delinquent taxpayers, and \$7,417,824 from Fiscal Year 2001-02 year-end unreserved fund balance. Due to the fact that debt service requirement includes a quarterly/annual payment payable on or about August 1st after close of each fiscal year, it is anticipated that a fund balance will be rolled forward each year to fund the August 1<sup>st</sup> payment(s).

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: Tobacco Litigation Settlement-Capital Projects  
9284000

FUND: TOBACCO LITIGATION SETTLEMENT-CAPITAL  
284A

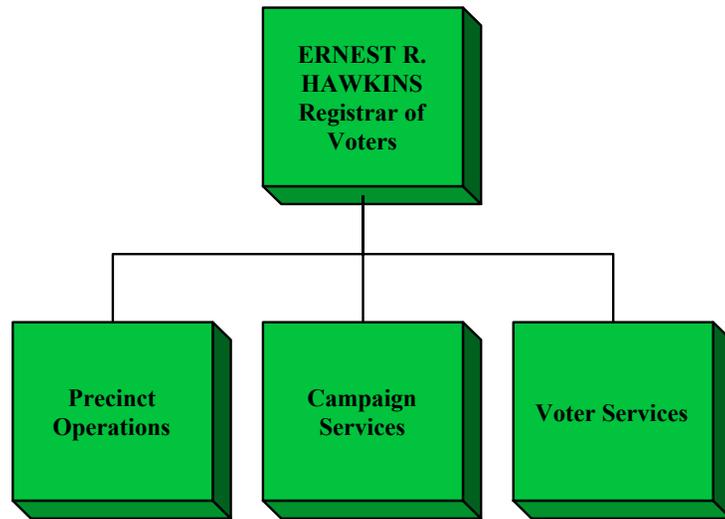
SCHEDULE 16C  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Other Charges	0	5,151,732	0	96,877,003	96,877,003
Total Finance Uses	0	5,151,732	0	96,877,003	96,877,003
Means of Financing					
Fund Balance	0	0	0	-5,151,732	-5,151,732
Other Financing	0	0	0	102,028,735	102,028,735
Total Financing	0	0	0	96,877,003	96,877,003

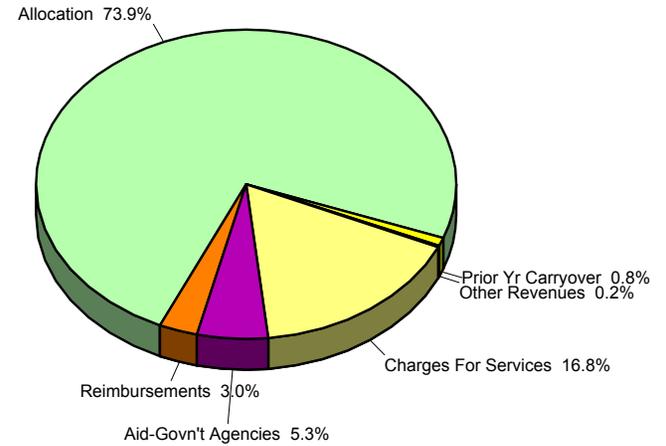
**PROGRAM DESCRIPTION:**

- This budget unit provides for the appropriations for the uses of the proceeds of the Tobacco Litigation Settlement Securitization Capital Projects. The bonds were executed and closed on August 23, 2002 through a negotiated bid process. The proceeds from the bond issue are being used to finance the construction of a Juvenile Court facility (\$40.0 million), Primary Care Clinic facility (\$30.5 million), Refuse Fleet Clean Air Conversion (\$15.0 million), Senior Nutrition Services Kitchen Facility (\$2.0 million), Clinic Pharmacy Automation System \$0.8 million), Animal Care Shelter (\$6.0 million), Carmichael/Rio Linda Branch Library (\$5.2 million) and any other authorized acquisitions, construction, and/or improvement projects to be substituted therefore (\$7.4 million). This budget unit was established for payment of all costs associated with these projects which include architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.

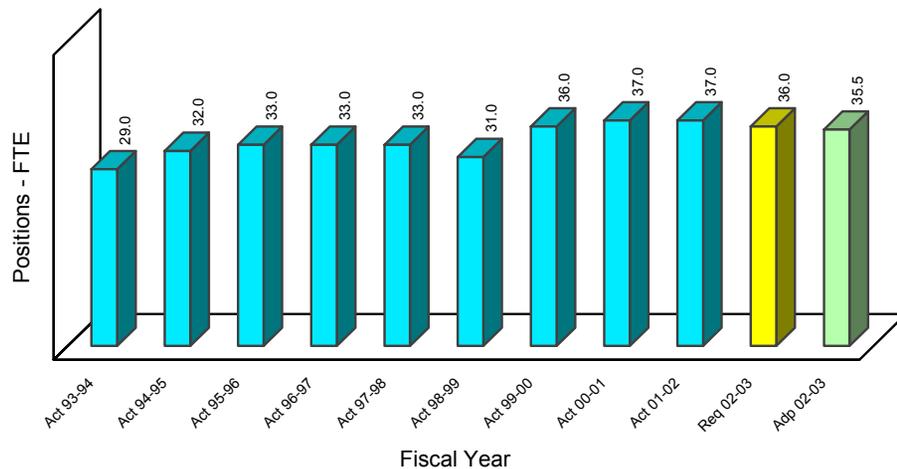
## Departmental Structure



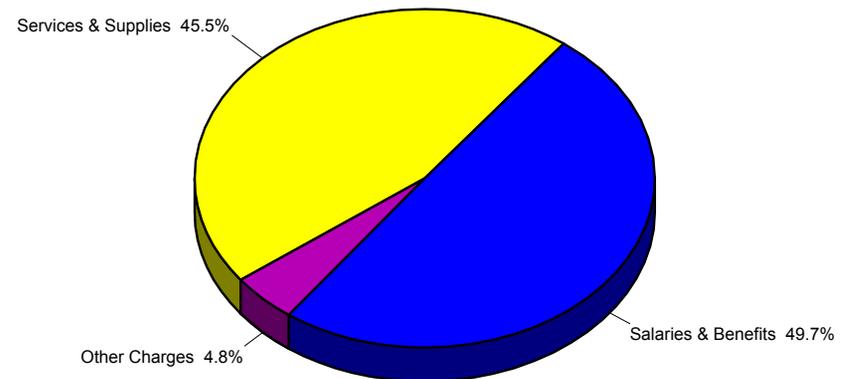
## Financing Sources



## Staffing Trend



## Financing Uses



COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)

UNIT: 4410000 Voter Registration And Elections  
DEPARTMENT HEAD: EARNEST R. HAWKINS

CLASSIFICATION  
FUNCTION: GENERAL  
ACTIVITY: Elections  
FUND: GENERAL

SCHEDULE 9  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: 2002-03

Financing Uses Classification	Actual 2000-01	Actual 2001-02	Adopted 2001-02	Requested 2002-03	Adopted 2002-03
Salaries/Benefits	2,536,948	2,571,114	2,733,144	3,088,777	2,927,552
Services & Supplies	2,181,906	2,328,717	2,386,579	2,790,381	2,671,418
Other Charges	124,767	283,030	376,461	283,030	283,030
Equipment	58,841	0	0	20,030,000	0
Intrafund Charges	659	1,475	4,645	4,811	4,811
<b>SUBTOTAL</b>	<b>4,903,121</b>	<b>5,184,336</b>	<b>5,500,829</b>	<b>26,196,999</b>	<b>5,886,811</b>
Intrafund Reimb	-197,125	-222,259	-241,431	-174,151	-174,151
<b>NET TOTAL</b>	<b>4,705,996</b>	<b>4,962,077</b>	<b>5,259,398</b>	<b>26,022,848</b>	<b>5,712,660</b>
Prior Yr Carryover	50,000	50,000	50,000	50,000	50,000
Revenues	1,882,446	988,386	561,000	16,389,200	1,311,000
<b>NET COST</b>	<b>2,773,550</b>	<b>3,923,691</b>	<b>4,648,398</b>	<b>9,583,648</b>	<b>4,351,660</b>
Positions	37.0	37.0	37.0	36.0	35.5

**PROGRAM DESCRIPTION:**

- Registers voters and maintains voter files.
- Receives and files candidate nomination papers.
- Receives and certifies citizen-initiated petitions.
- Administers campaign disclosure laws.
- Administers elections for federal, state, school and special districts, municipal and internal county employee elections.
- The Registrar of Voters oversees and manages the Division of Revenue Recovery.

**MISSION:**

- To provide the opportunity and the means for participation in the election process.
- Be effective, efficient and responsive to customer needs through continuous improvement.
- Achieve open communication through teamwork and a spirit of goodwill.
- Support educational and training opportunities to produce quality work.
- Ensure legal requirements are met and applied consistently.
- Work together to pursue and achieve excellence.

**GOALS:**

- Acquire new user-friendly voting system, which allows voters with visual disabilities to vote unassisted and notifies voters at a precinct of over or under votes.
- Relocate precinct officer training from a central location to facilities in local communities as a convenience to the precinct officers and to aid in recruitment of precinct officers.
- Expedite absentee voting process, reducing the time needed to respond to absentee ballot requests, while completing the task using less people and reducing work hours.

**SIGNIFICANT DEVELOPMENTS DURING 2001-02:**

- Completed the redrawing of Board of Supervisors district lines, and redrew precinct lines to conform with reapportioned Congressional, Legislative, Supervisorial and Local districts resulting from the 2000 Census data.
- Initiated Request for Proposal (RFP) for new voting system due to Secretary of State decertification of the PollStar and Votomatic voting systems.
- Reduced response time to absentee voter requests through equipment automation.
- Developed and implemented public information campaign to explain the new March Primary election rules including the new 15-day close of registration rule.
- Developed and implemented procedures to ensure the integrity of the absentee voting system in response to the new 15-day close of registration while absentee voting continues to be available starting 29 days prior to the election.
- Expanded Internet information specifically to assist military and other federal employee voters who declare permanent residence as Sacramento County but are residing out of the county area at the time of elections.
- Assisted 217 potential candidates of whom 179 filed candidacy documents and were on the Primary ballot, for the March 5, 2002, Primary Election.

**SIGNIFICANT CHANGES FOR 2002-03:**

- Complete RFP and procure a new voting system for the County.
- Obtain new office and warehouse space to adequately accommodate staff and house the new voting system.
- Revise existing Fee schedule to reflect recent legislative changes, which eliminates the ability to charge school districts for absentee voting procedures.

- Initiate an RFP to replace the absentee voting system due to Secretary of State decertification of the current system.
- Prepare for registration changes affecting new citizens and Election Day registration.
- Add Hispanic as a required language for all election-related materials and voting activities, which include bilingual sample ballots and staffing polling places with Hispanic speaking bilingual workers.

**BUDGET REDUCTIONS RECOMMENDED BY COUNTY EXECUTIVE:**

	Appropriations (+)	Reimbursement (-)	Revenues (+)	Net Cost	Positions (FTE)
Local/State	64,825	0	0	64,825	0.0
Utility Tax	24,114	0	0	24,114	0.5

**BUDGET RESTORATIONS APPROVED BY BOARD OF SUPERVISORS DURING FINAL BUDGET HEARINGS:**

None

**PERFORMANCE MEASURES:**

PERFORMANCE MEASURES	INDICATORS	Actual Nov. 2000	Target 2001	Actual 2001	Target 2002
1. Public has the opportunity and the means to elect representatives and/or change laws	Percent of polling places that are accessible to disabled	99.998% Nov. 2000	99.996% March 2002	100% March 2002	100% Nov. 2002
	Number of sites with registration forms This indicator has been removed; affidavits are now widely available on the Internet in addition to these sites	80	100	--	--
2. Public has confidence in election process	Accuracy rate of ballot counting by having a minimal percentage of counts that are different between computer count and hand recount in required manual recount of ballots from 1 percent of precincts	Accuracy Rate 99.998% Nov. 2000	Accuracy Rate 99.997% March 2002	Accuracy Rate 100% March 2002	Accuracy Rate 99.998% Nov. 2002
3. Access increased for physically challenged voters and caregiver providers to become permanent absentee voters via voter pamphlet and web site	Number of permanent absentee voters on file for an election  *Recent change in state election law allows all registered voters to apply for permanent absentee voter status	9,011 Nov. 2000	9,325 March 2002	9,638 March 2002	80,000 Nov. 2002

**2002-03 PROGRAM INFORMATION**

Program Number and Title	Program Description	Appropriations	Reimburse- ment	Revenues	Carryover	Net Allocation	Positions	
<b>4410000 Voter Reg &amp; Elections</b>								
<b>PROGRAM TYPE: MANDATED</b>								
<b>001</b>	<i>Elections (mandated)</i>							
	Mandated election tasks/activities	5,656,686	174,151	1,311,000	50,000	<b>4,121,535</b>	35.5	
	<b>MANDATED</b>	<b>Subtotal</b>	5,656,686	174,151	1,311,000	50,000	<b>4,121,535</b>	35.5
<b>PROGRAM TYPE: DISCRETIONARY-GENERAL</b>								
<b>002</b>	<i>Elections (discretionary)</i>							
	Discretionary election tasks/activities	230,125	0	0	0	<b>230,125</b>	0.0	
	<b>DISCRETIONARY-GENERAL</b>	<b>Subtotal</b>	230,125	0	0	0	<b>230,125</b>	0.0
<b>BUDGET UNIT TOTAL:</b>		5,886,811	174,151	1,311,000	50,000	<b>4,351,660</b>	35.5	