

CHIEF FINANCIAL OFFICER

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CHIEF FINANCIAL OFFICER

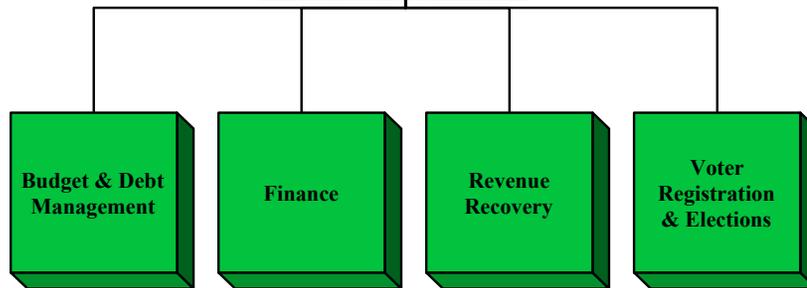
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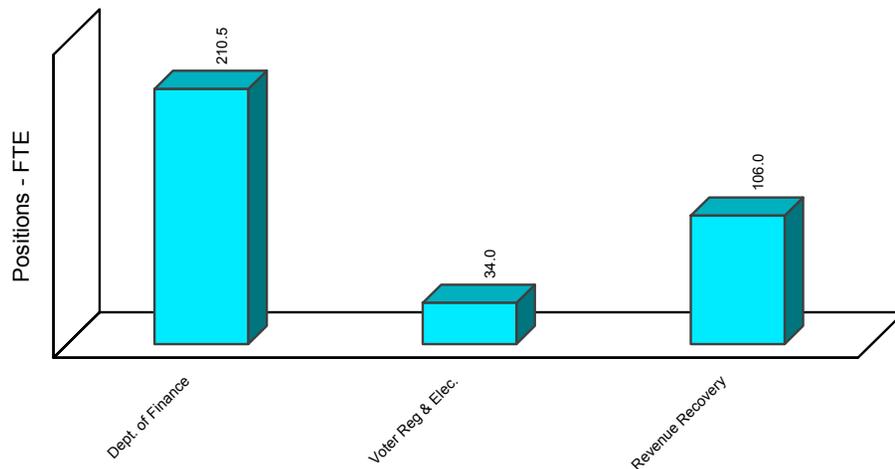
INTRODUCTION

Agency Structure

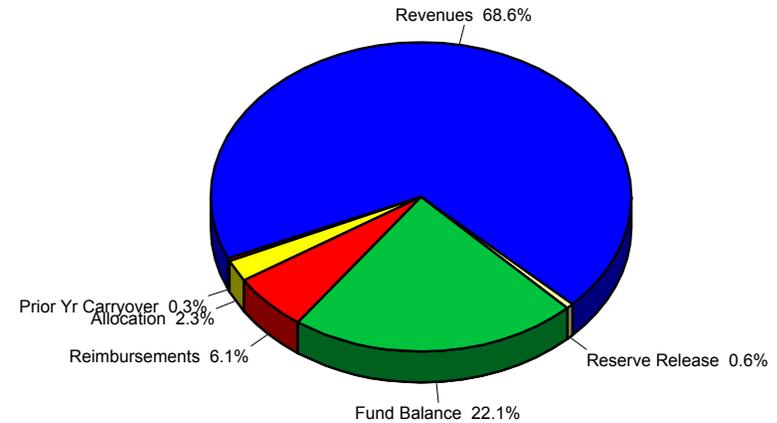
GEOFFREY B. DAVEY, Chief Financial Officer



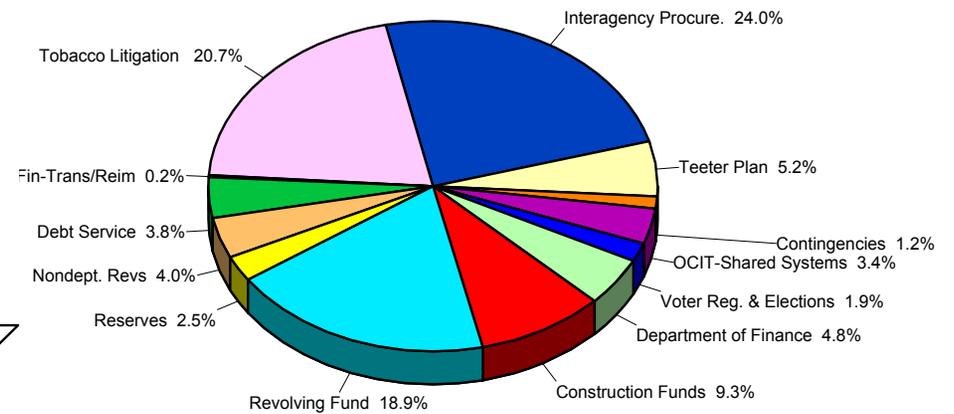
Staffing



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

Fund	Fund Center	Department	Appropriations	Financing	Net Cost	Positions
001A	3230000	Department of Finance	\$20,978,035	\$22,258,066	-\$1,280,031	210.5
001A	4410000	Voter Registration & Elections	8,118,892	355,681	7,763,211	34.0
001A	6110000	Department of Revenue Recovery	3,296,779	3,407,564	-110,785	106.0
001A	5980000	Contingencies	5,000,000	0	5,000,000	0.0
001A	5110000	Financing-Transfers/Reimbursement	859,400	0	859,400	0.0
001A	5700000	Non-Departmental Revenues	17,256,295	412,432,223	-395,175,928	0.0
001A	5710000	Data Processing-Shared Systems	14,910,475	740,622	14,169,853	0.0
001A	0001000	Reserves	11,033,812	1,350,000	9,683,812	0.0
GENERAL FUND TOTAL			\$81,453,688	\$440,544,156	-\$359,090,468	350.5
016A	5940000	Teeter Plan	\$22,612,934	\$22,612,934	\$0	0.0
030A	9030000	Interagency Procurement	104,208,110	104,208,110	0	0.0
277A	9277000	Fixed Asset Revolving Fund	82,112,520	82,112,520	0	0.0
278A	9278000	1990 Fixed Asset Debt Service	0	0	0	0.0
278A	9279000	Juvenile Courthouse Project-Construction	28,241,124	28,241,124	0	0.0
278A	9280000	Juvenile Courthouse Project-Debt Svc.	4,799,877	4,799,877	0	0.0
284A	9284000	Tobacco Litigation Settlement	89,865,322	89,865,322	0	0.0
287A	9287000	Capital Projects-Debt Service	453,786	453,786	0	0.0
288A	9288000	1997 Refunding Pub. Facilities Debt Svc.	1,964,785	1,964,785	0	0.0
292A	2920000	Jail Debt Service	3,222,727	3,222,727	0	0.0
296A	9296000	Mental Health Debt Service	839,886	839,886	0	0.0
296A	9297000	2003 Pub. Facilities Proj.-Construction	9,801,413	9,801,413	0	0.0
296A	9298000	2003 Pub. Facilities Proj.-Debt Service	1,832,261	1,832,261	0	0.0
308A	3080000	1997 Pub. Bldg. Facilities Debt Service	1,724,360	1,724,360	0	0.0
309A	9309000	1997 Pub. Bldg. Facilities-Construction	2,431,343	2,431,343	0	0.0
311A	9311000	Pension Obligation Rate Stabilization	5,104,249	5,104,249	0	0.0
313A	9313000	Pension Obligation Debt Service	1,813,549	1,813,549	0	0.0
GRAND TOTAL			\$442,481,934	\$801,572,402	-\$359,090,468	350.5

1990 FIXED ASSET DEBT SERVICE

9278000

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: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Services & Supplies	356,014	349,749	381,000	393,000	393,000
Other Charges	3,989,631	3,710,599	7,142,500	7,369,860	7,369,860
Interfund Reimb	-4,345,644	-4,060,348	-7,523,500	-7,762,860	-7,762,860
Total Finance Uses	1	0	0	0	0
Means of Financing					
Total Financing	0	0	0	0	0

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).

SIGNIFICANT DEVELOPMENTS DURING 2002-03:

- On October 8, 2002, by Resolution Number 2002-1289, the Board of Supervisors approved a resolution delegating authority to the Director of Finance to execute interest-rate swap on the 1990 Certificates of Participation (COP's). The swap transaction fixed the interest rate at 4.534 percent on the balance of \$89.5 million variable rate COP's, and will avoid future exposure to high interest rates (as high as 12.0 percent). The swap also generated a \$11.3 million one-time financing source for the General Fund. The swap counterpart can terminate the agreement anytime between January 1, 2007 through January 1, 2020. The interest swap agreement was executed and closed on October 9, 2002.

- The 1990 COP's were secured by the leasehold interest on the County's Administration Complex (700 H street and 827 7th Street) and Superior Court courthouse. In April 2003, the County became aware of the desire of the State of California to take control of the Courthouse as part of Trial Court Funding legislation (Senate Bill 1732) passed during 2002. To facilitate this desired transfer, on April 15, 2003, by Resolution 2003-0378, the Board of Supervisors approved the recommendation of utilizing the equity in the Main Jail to provide leasehold security for the 1990 COP's. The 1990 COP's letter of credit bank, swap counterpart and Trustee all agreed to the substitution of security.

SUPPLEMENTAL INFORMATION:

- For the 2003-04 Fiscal Year, the total requirement is \$7,762,860, consisting of \$393,000 in administrative costs, \$4,539,860 in interest payments, and \$2,830,000 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 - 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: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Services & Supplies	98	98	100	100	100
Other Charges	0	1,874,084	3,947,084	2,431,243	2,431,243
Total Finance Uses	98	1,874,182	3,947,184	2,431,343	2,431,343
Means of Financing					
Fund Balance	3,346,793	3,697,184	3,697,184	2,231,343	2,231,343
Use Of Money/Prop	350,490	408,341	250,000	200,000	200,000
Total Financing	3,697,283	4,105,525	3,947,184	2,431,343	2,431,343

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 2003-04:

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

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: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Services & Supplies	13,380	7,700	1,768,674	1,824,750	1,824,750
Other Charges	5,301,664	4,715,585	4,716,430	4,715,040	4,715,040
Interfund Reimb	-5,019,588	-4,816,430	-4,816,430	-4,815,430	-4,815,430
Total Finance Uses	295,456	-93,145	1,668,674	1,724,360	1,724,360
Means of Financing					
Fund Balance	1,528,597	1,618,674	1,618,674	1,674,360	1,674,360
Use Of Money/Prop	211,817	60,891	50,000	50,000	50,000
Charges for Service	0	75,366	0	0	0
Total Financing	1,740,414	1,754,931	1,668,674	1,724,360	1,724,360

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 \$6,539,790 consisting of \$1,824,750 administrative costs, \$2,480,000 in principal payment and \$2,235,040 in interest payments. Financing is from interest earnings (\$50,000), payments from various user departments (\$4,815,430), and available fund balance of \$1,674,360.

1997 REFUNDING PUBLIC FACILITIES - CONSTRUCTION

9289000

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: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Other Charges	1,244,176	2,654,787	4,949,267	0	0
Total Finance Uses	1,244,176	2,654,787	4,949,267	0	0
Means of Financing					
Fund Balance	5,476,331	4,788,767	4,788,767	0	0
Use Of Money/Prop	556,613	339,591	160,500	0	0
Total Financing	6,032,944	5,128,358	4,949,267	0	0

PROGRAM DESCRIPTION:

- This budget unit provided 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 were 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 included 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.

- Substituted project financed from a State of California Board of Corrections grant totaling \$2.3 million, with the available balance of the proceeds and capitalized interest monies as follows:
 - New Warren E. Thornton Youth Center expansion project.

FOR INFORMATION ONLY

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: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Services & Supplies	12,793	14,802	1,278,024	1,864,785	1,864,785
Other Charges	6,891,661	6,893,439	6,893,439	6,893,587	6,893,587
Interfund Reimb	-6,791,662	-6,793,440	-6,793,440	-6,793,587	-6,793,587
Total Finance Uses	112,792	114,801	1,378,023	1,964,785	1,964,785
Means of Financing					
Fund Balance	489,495	1,258,023	1,258,023	1,844,785	1,844,785
Use Of Money/Prop	881,320	701,562	120,000	120,000	120,000
Total Financing	1,370,815	1,959,585	1,378,023	1,964,785	1,964,785

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 \$8,758,372 consisting of \$1,864,785 administrative costs, \$1,820,000 in principal payment and \$5,073,587 in interest payments. Financing is from interest earnings (\$120,000), payments from various user departments (\$6,793,587), and available fund balance of \$1,844,785.

2003 PUBLIC FACILITIES PROJECTS - CONSTRUCTION

9297000

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

UNIT: 2003 Public Facilities Projects-Construction
9297000

FUND: 2003 PUBLIC FACILITIES PROJ-CONST
297A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Services & Supplies	0	285,013	0	0	0
Other Charges	0	3,122,926	0	9,981,413	9,801,413
Total Finance Uses	0	3,407,939	0	9,981,413	9,801,413
Means of Financing					
Fund Balance	0	0	0	9,801,413	9,801,413
Other Financing	0	13,209,352	0	0	0
Total Financing	0	13,209,352	0	9,801,413	9,801,413

PROGRAM DESCRIPTION:

- On May 7, 2003, the County refinanced the 1993 Main Detention Facility Certificates of Participation borrowing (due to a call-date on the existing Certificates of Participation) to reduce debt service payments due to significantly lower interest rates in the current market and to provide additional financing for the 2003 Public Facilities Projects.
- This budget unit provides for the appropriations for the uses of the proceeds of the County of Sacramento 2003 Public Facilities Projects Certificates of Participation issue which are being used to finance architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the following projects:
 - Expansion of the Warren E. Thornton Youth Center.
 - Completion of the acquisition of Mather Golf Course.
 - Expansion of the Boys Ranch.
 - Various other improvement projects in county facilities to accommodate the American Disabilities Act.

2003 PUBLIC FACILITIES PROJECTS - DEBT SERVICE

9298000

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

UNIT: 2003 Public Facilities Projects-Debt Service
9298000

FUND: 2003 PUBLIC FACILITIES PROJ-DEB SVC
298A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Services & Supplies	0	0	0	1,106,813	1,106,813
Other Charges	0	0	0	725,448	725,448
Total Finance Uses	0	0	0	1,832,261	1,832,261
Means of Financing					
Fund Balance	0	0	0	1,091,813	1,091,813
Use Of Money/Prop	0	0	0	740,448	740,448
Total Financing	0	0	0	1,832,261	1,832,261

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 2003 Public Facilities Projects Certificates of Participation. On April 15, 2003, the Board of Supervisors approved a financing plan for the County of Sacramento 2003 Public Facilities Projects Certificates of Participation
- The financing (\$15,000,000) was executed on May 7, 2003. At the time of sale, \$3,665,930 is to be deposited as a reserve within this 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.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$1,832,261 consisting of \$1,106,813 administrative costs, \$725,448 in interest payments. Financing is from interest earnings (\$740,448), and available fund balance of \$1,091,813.

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: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Services & Supplies	5,957	5,239	447,086	473,786	473,786
Other Charges	1,499,275	1,499,112	1,499,262	1,505,637	1,505,637
Interfund Reimb	-1,515,468	-1,519,253	-1,519,253	-1,525,637	-1,525,637
Total Finance Uses	-10,236	-14,902	427,095	453,786	453,786
Means of Financing					
Fund Balance	393,324	427,095	427,095	453,786	453,786
Use Of Money/Prop	23,535	11,788	0	0	0
Total Financing	416,859	438,883	427,095	453,786	453,786

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 \$1,979,423 consisting of \$473,786 administrative costs, \$830,000 in principal payment and \$675,637 in interest payments. Financing is from payments from various user departments (\$1,525,637), and available fund balance of \$453,786.

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: 2003-04		CLASSIFICATION FUNCTION: APPROPRIATION FOR CONTINGENCY ACTIVITY: Appropriation for Contingency FUND: GENERAL			
Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Contingencies	0	0	4,825,399	5,000,000	5,000,000
NET TOTAL	0	0	4,825,399	5,000,000	5,000,000
Revenues	0	0	0	0	0
NET COST	0	0	4,825,399	5,000,000	5,000,000

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 \$5,000,000.

2003-04 PROGRAM INFORMATION

Aggt Unit: 5980000 Contingencies

Agency: Chief Financial Officer

Program Number and Title	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehic
FUNDED	Program Type: DISCRETIONARY						
<i>Contingencies</i>	5,000,000	0	0	0	5,000,000	0.0	
Program Description:	General Fund Contingencies						
Countywide Priority:	4 General Government						
Agency Priority:	04 G Gov't Provide support to achieve protection of the County's treasury						
Anticipated Results:	Funding for unanticipated costs						
TOTAL:	5,000,000	0	0	0	5,000,000	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: 2003-04

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Other General
FUND: GENERAL

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Salaries/Benefits	0	0	-714,365	-714,365	-714,365
Services & Supplies	15,598,136	13,910,125	15,011,186	15,294,540	15,294,540
Intrafund Charges	178,903	355,300	384,200	330,300	330,300
NET TOTAL	15,777,039	14,265,425	14,681,021	14,910,475	14,910,475
Prior Yr Carryover Revenues	1,064,097 0	1,238,834 0	1,238,834 0	740,622 0	740,622 0
NET COST	14,712,942	13,026,591	13,442,187	14,169,853	14,169,853

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 (Fund Center 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). This area also includes the Integrated Justice Information System (IJIS) project.
 - Special District Payroll (Fund Center 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 (Fund Center 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 (Fund Center 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. This also includes maintenance of the County’s Web Presence and WEB Portal.
- Department of Finance (Fund Center 5721000). Costs associated with additional positions to support COMPASS and Special Districts.

SIGNIFICANT DEVELOPMENTS DURING 2002-03:

- Completed multiyear project to upgrade COMPASS to get the most recent financial software release (convert from 4.0b to 4.6c) for public sector development and enhancements.
- Phase one of the IJIS strategic plan was completed.

- Installation of a web search engine that will enable visitors to the county website to search all of the county's websites from a single location was completed.

SIGNIFICANT CHANGES FOR 2003-04:

- Implementation of the IJIS strategic plan continues.
- Perform feasibility study and develop an RFP for the replacement of the California Law Enforcement Telecommunications Systems (CLETS) switch as required by the Department of Justice.
- Implement the patches and program changes for COMPASS that are required by SAP, but were postponed during the upgrade.

2003-04 PROGRAM INFORMATION

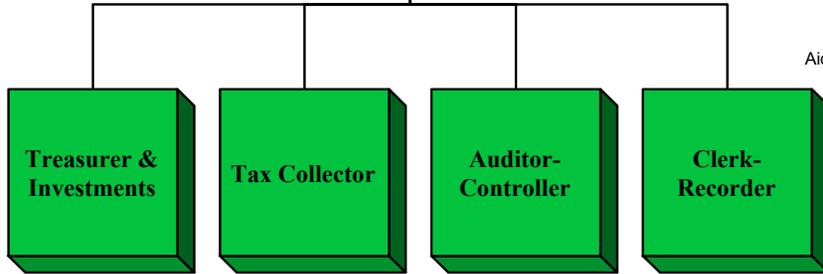
Budget Unit: 5710000 DP-Shared Systems Agency: Chief Financial Officer

Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	Law & Justice Systems	4,725,815	0	0	335,879	4,389,936	0.0	0
Program Description:		Funding for maintenance & enhancement of the Law Enforcement (CJIS, JIMS IJIS and CLETS) Systems						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Agency Priority:		01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations						
Anticipated Results:		Access to the Law Enforcement Systems by the Law & Justice Community is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.						
002	Payroll Systems	486,120	0	0	0	486,120	0.0	0
Program Description:		Funding for Special District Payroll which supports multiple departments and local entities						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Agency Priority:		02 G Gov't Provide support for the County, its officers, depts, agencies, and commissions which conform to Board established, countywide priorities						
Anticipated Results:		Access to the Special District Payroll Systems is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.						
003	Property & Tax Systems	1,280,410	0	0	0	1,280,410	0.0	0
Program Description:		Funding for the maintenance and enhancement of the Secured and Unsecured Tax Systems						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Agency Priority:		03 G Gov't Provide support to achieve maximum generation of revenues, maintenance of debt service and other financial obligations						
Anticipated Results:		Access to the Property Tax Systems is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.						
004	COMPASS	6,427,794	0	0	0	6,427,794	0.0	0
Program Description:		Human Resources, Materials Management, Financial Reporting and Budget Systems						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Agency Priority:		02 G Gov't Provide support for the County, its officers, depts, agencies, and commissions which conform to Board established, countywide priorities						
Anticipated Results:		Access to the Human Resources, Materials Management, Financial Reporting and Budget Systems by County departments is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.						
MANDATED Total:		12,920,139	0	0	335,879	12,584,260	0.0	0

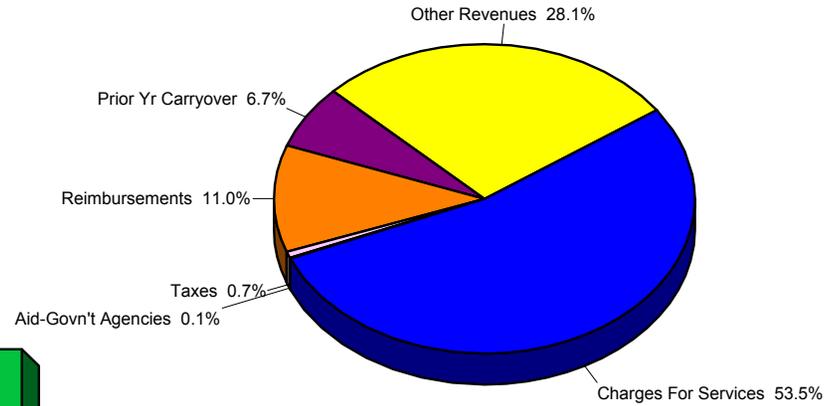
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
005	<i>Other Shared Applications</i>	1,990,336	0	0	404,743	1,585,593	0.0	0
Program Description:	Countywide Shared Systems (E-Govt. WEB, SCARPA, Shared Property Database [GIS])							
Countywide Priority:	4 General Government							
Agency Priority:	02 G Gov't Provide support for the County, its officers, depts, agencies, and commissions which conform to Board established, countywide priorities							
Anticipated Results:	Access to the various systems is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.							
DISCRETIONARY Total:		1,990,336	0	0	404,743	1,585,593	0.0	0
FUNDED Total		14,910,475	0	0	740,622	14,169,853	0.0	0

Departmental Structure

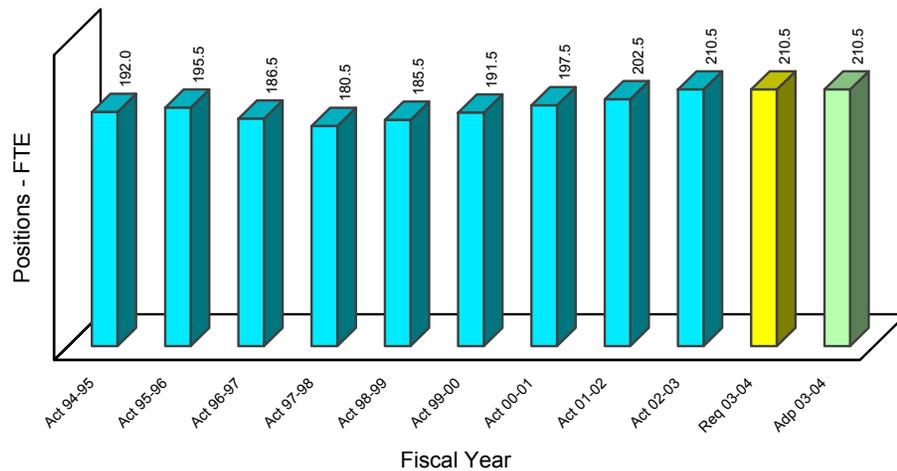
MARK NORRIS, Director of Finance



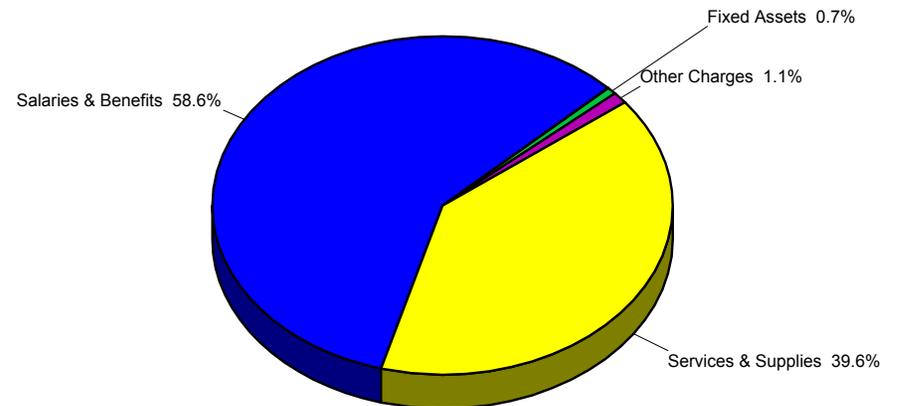
Financing Sources



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: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Salaries/Benefits	11,152,975	12,106,723	12,693,009	14,097,175	13,896,366
Services & Supplies	6,558,546	7,293,939	7,692,363	8,793,183	8,793,183
Other Charges	486,119	485,314	485,314	266,458	266,458
Equipment	120,512	79,322	198,628	167,838	167,838
Intrafund Charges	476,879	489,824	462,690	592,445	592,445
SUBTOTAL	18,795,031	20,455,122	21,532,004	23,917,099	23,716,290
Interfund Reimb	-137,326	-132,100	-150,250	-179,650	-164,650
Intrafund Reimb	-2,274,510	-2,702,928	-2,649,612	-2,573,605	-2,573,605
NET TOTAL	16,383,195	17,620,094	18,732,142	21,163,844	20,978,035
Prior Yr Carryover Revenues	1,472,952	1,254,040	1,254,040	1,682,664	1,682,664
	14,803,393	17,932,896	17,482,816	20,761,211	20,575,402
NET COST	106,850	-1,566,842	-4,714	-1,280,031	-1,280,031
Positions	202.5	210.5	202.5	210.5	210.5

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 \$1.9 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 2002-03:

- Complied with Health Insurance Portability and Accountability Act (HIPAA) of 1996 security and administrative requirements for privacy.
- Completed COMPASS class study.
- Developed a periodic tracking mechanism for department revenues and recoveries using COMPASS.
- Conducted Administrative Services Officer (ASO) position internal department training for career development.
- Conducted quarterly brown-bag department-level supervisory training.
- Installed updated marriage license issuance system.
- Identified additional funds of \$60.0 million that were not needed for cash flow purposes that may be invested in securities with maturity dates beyond one year (Core Portfolio).
- Developed an interface between Unsecured Tax System and the mainframe, which allows updates on bill and judgment status.
- Performed analysis of an implementation effort of an electronic recording system.
- Coordinated with Union Bank and DHA to provide low-cost paperless checking accounts to recipients who otherwise would not qualify for a checking account in order to provide direct deposit of assistance payments.
- Enhanced customer service to taxpayers via Web-based information and updates by implementing current-year property tax information with a link to pay by credit card via the Internet.
- Finalized work with OCIT, operating departments, Union Bank and vendors to extend electronic and Internet payment options for customers.

- Finalized work with OCIT and financial vendors to provide a secure transmission environment for banking and investment portfolio file transfers.
- Continued to review investment accounting packages to assure that the County utilizes the most effective program for the cost expended.
- Located appropriate site to relocate Remittance Processing from the Clerk-Recorder facility to the downtown Administration building.
- Finalized the upgrade to the direct levy PC system interface with the mainframe Property Tax System (PRODCOMP).
- Finalized work on the refund update function with OCIT in the Unsecured Property Tax System (PFH).
- Finalized 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.
- Finalized enhancement of unsecured tax system to meet the requirements of Tax and Licensing Division.
- Upgraded the Comprehensive Annual Financial Report (CAFR) system to comply with GASB-34 requirements.
- Upgraded department's Information Technology (IT) infrastructure to comply with the county's active directory service requirements and completed the department's upgrade to Windows 2000 as part of this process.
- Revised department policies and procedures to include Internet and Intranet monitoring capabilities.
- Installed SAPGUI version 6.0 in preparation of the COMPASS system upgrade, which was completed before April 2003.
- Finalized work with OCIT and special districts to implement direct deposit for special districts.
- Implemented new vendor masterfile layout in COMPASS.
- Finalized work with departments and OCIT COMPASS team, which developed procedures to clear COMPASS open-item managed accounts.
- Increased processing of recorded documents by 50 percent.
- Developed requirements for accessing Fictitious Business Names via the Internet.
- Continued to work with DHA and the State of California in planning and implementation of Electronic Bank Transfer (EBT) program for human assistance programs due to various changes in state requirements. Implementation date has been set for October 2003.

SIGNIFICANT CHANGES FOR 2003-04:

- Continue to analyze and develop implementation of imaging nonjudicial clerk functions.
- Ensure the department's Family Medical Leave Act reporting and tracking process is consistent with countywide practices.
- Develop a countywide approach to materials that are maintained in department personnel, medical and safety files, while ensuring retention periods are consistent with other county departments.
- Work directly with the County HIPAA Office to implement security rules in a timely manner and to ensure departmental compliance regarding employee privacy.
- Implement EBT program payment for human assistance programs to occur in October 2003.
- Issue a Request for Proposal (RFP) or Request for Information to contract directly with a vendor so that taxpayers may make payments via the Internet, in order to provide this service at a cost savings to the taxpayers.
- Consider implementing securities lending program to enhance investment portfolio yield.
- Develop an RFP with OCIT to acquire and install high-speed printers to print tax bills and special laser printers used to produce warrants.
- Implement COMPASS system availability controls with OCIT.
- Develop and implement a payroll process with OCIT and the Human Resources Agency for Airport Firefighter personnel working 24-hour schedules.
- Implement Online Fictitious Business Names program to be Internet accessible.
- Enhance Online Secured Property Tax Information program to include prior-year tax information and payoffs with link to credit card vendor.
- Revise the General Business License Ordinance and provide amendments to the Board for their action by working with Planning and Community Development Department and other related enforcement departments.
- Add additional function and privacy authentication accounts to the Auditor-Controller's image system for compliance with the 1996 HIPAA security and administrative requirements.
- Add enhancements to the CAFR system to increase the level of automation, efficiency and integration with other application tools used to produce the annual report.

PERFORMANCE MEASURES:

PERFORMANCE MEASURES	INDICATORS	Actual 2001	Target 2002	Actual 2002	Target 2003
1. Vital public records are received and maintained.	Percent of documents recorded per day (percent of daily averages)	100% of 1,550	100% of 2,100	100% of 2,736	100% of 3,000
	Percent of records indexed (percent of daily averages)	100% of 6,542	100% of 8,775	100% of 9,606	100% of 10,500
	Percent of images captured (percent of daily averages)	100% of 5,344	100% of 9,200	100% of 10,871	100% of 11,920
2. County obligations are paid (including vendors, employees, program recipients).	Number of warrants issued	2.0 million	2.1 million	1.6 million ¹	1.8 million
	Number of claims paid within 10 days after receipt by Auditor-Controller Division	577,500 ²	600,000	632,400 ³	695,000
3. Entrusted public funds are safeguarded.	Number of exceptions to investment policy	0	0	0	0
	High credit rating for investments	Pool rated AAA for credit; V-1 for volatility	Pool rated AAA for credit; S-1 for volatility	Pool rated AAA for credit; V-1 for volatility	Pool rated AAA for credit; V-1 for volatility
	CAFR unqualified audit opinion	Received	Received	Received	Receive
	CAFR Government Finance Officers Association Certificate of Achievement	Received	Received	Received	Receive
4. Legal obligations are collected/satisfied from the public.	Number of tax bills issued:				
	• Secured	470,289	474,992	482,122	486,943
	• Unsecured	43,790 ⁴	43,800	45,189	45,189
	• Redemption	32,883	27,123	27,123	23,187
	Number of delinquent notices issued				
	• Secured	78,510	79,063	75,646	72,757
	• Unsecured	14,575	14,600	12,389	10,530
	• Redemption	16,979	16,710	16,724	16,473
	Dollars collected vs. amount billed penalties ⁵				
	• Secured	98.10% of \$839,821,102	98.10% of \$866,269,801	98.20% of \$959,546,496	98.20% of \$1,062,860,867
• Unsecured	95.53% of \$37,187,414	95.53% of \$48,205,682	97.36% of \$52,906,281	97.36% of \$58,038,190	
• Redemption	50.68% of \$14,302,854	50.68% of \$41,002,656	57.56% of \$41,002,656	57.56% of \$35,830,920	

1. Based on Fiscal Year from July 1, 2002 through June 30, 2003

2. Based on Fiscal Year from July 1, 2001 through June 30, 2002

3. Based on Fiscal Year from July 1, 2002 through June 30, 2003

4. Main roll decreased in 2001 by 18% due to additional Low Value Redemptions

5. Includes penalties based upon Year-End Status Report

2003-04 PROGRAM INFORMATION

Budget Unit: 3230000 Department of Finance Agency: Chief Financial Officer

Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001-A	Pool	4,073,403	1,035,200	3,038,203	0	0	22.0	0
Program Description:	Provides investment services for Pooled Investment Fund							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	Treasury Pool maintains the accuracy of the \$8.0 billion annual revenue collections, deposits and accounts for Treasury participants; maintains legal management of \$1.9 billion investment funds with 99 percent accuracy, credit rating level of AA Af, volatility rating of S-1, 0 investment policy exception, and exceeds state Local Agency Investment Fund earnings by .015 percent.							
003	1911 Act Bonds	24,726	0	24,726	0	0	1.0	0
Program Description:	Provides acctng svcs & admin of delinquency assessment sales							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	1911 Bonds administers, collects assessments and pays bondholders; updates property owner lists; re-registers bonds; and pays registered and bearer bonds. This program ensures 100 percent accuracy.							
004-A	Reclamation	43,342	0	43,342	0	0	1.0	0
Program Description:	Provides billing, collection & paying agent services							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	Reclamation provides billing, collection, accounting, paying agent services and registers warrants for reclamation districts. The program collects and distributes \$1 million annually to 20 districts while ensuring 100 percent accuracy.							
005-A	Tax Collection	3,265,874	200,000	2,663,241	402,633	0	28.0	0
Program Description:	Administration/collection of secured taxes							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	Tax Collections maintains secured/supplemental/unsecured property taxes and User Utility Tax. The program has a collection rate of 98 percent for secured and 95 percent for unsecured taxes.							
007-A	Clerks	603,879	0	603,879	0	0	5.0	0
Program Description:	Reg. process servers/photocopiers/notaries; issue marriage lic. & performs weddings							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	The Clerk Program provides notary services; registers process servers, photocopiers; issues marriage licenses and performs weddings; and files Statements of Economic Interest. Marriage licenses, photocopiers and process servers are registered within 20 minutes. Confidential marriages are registered within 30 days.							

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
<i>008-A</i>	Recording	5,006,831	67,400	4,939,431	1,280,031	-1,280,031	42.0	0
Program Description:	Examine, index & microfilm recorded documents							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	A recording service that registers, indexes, images and mails, birth, death and marriage records. Counter documents are recorded the same day received and mailed the next work day. The index is available by noon the next work day. Recorded documents are prepared and mailed within three days or within 20 minutes in person.							
<i>009-A</i>	General Accounting	263,807	0	263,807	0	0	3.0	0
Program Description:	Provides general accounting services to all departments							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	An accounting system that maintains and ensures general acctng services to all County departments. The programs maintains countywide capital assets accounting, debt accounting within professional standards with 100 percent accuracy.							
<i>010</i>	Accounting Reporting Control	127,816	0	127,816	0	0	2.0	0
Program Description:	Audits and prepares financial statements							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	This program audits and prepares financial statements, maintains the ability of the department to prepare the County Annual Financial Report, Cost Plan, Annual Report of Financial Transactions and Senate Bill 90 mandated cost claims with 100 percent accuracy while meeting professional standards within timelines.							
<i>011-A</i>	Systems Control & Reconciliations	1,288,333	278,000	1,010,333	0	0	10.0	0
Program Description:	Maintains effective accounting system							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	This program ensures COMPASS financial transactions are properly maintained, develops, monitors and maintains internal controls while ensuring accounting for 1.8 million warrants issued annually. The program processes department and special district security requests while ensuring 100 percent accountability and 97 percent accuracy.							
<i>012</i>	Central Support Services	416,009	0	416,009	0	0	7.0	0
Program Description:	Record retention & data input for all departments							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	Central Support services ensures the mailing and distribution of countywide warrants and timesheets, as well as the distribution of COMPASS reports to special districts, while providing administrative support to the Auditor-Controller Division. Timesheets are distributed within one week, COMPASS reports within five working days, and daily documents are processed within one day of receipt.							

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
013	Payroll Services	808,284	120,048	688,236	0	0	8.0	0
Program Description:	Payroll services for the County and for Special Districts							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	A county-wide payroll system that produces warrants for County, special districts and retirees. Ensures that warrants are processed within the required deadlines with an accuracy rate of 97 percent, which include garnishments and preparation of third party vendor payments.							
014-A	Audit Services	882,224	580,334	301,890	0	0	9.0	0
Program Description:	Audit services for County and Special Districts							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	Performs and provides audit services on financial records, ensures compliance with mandated laws and regulations, reviews internal controls and special audits for County and special districts. Audits are conducted at a rate of 100 percent accuracy in order to meet professional standards.							
015-A	Payment Services	1,344,929	0	1,344,929	0	0	15.0	0
Program Description:	Verification of all documents processed for payment							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	A countywide payment service that reviews and pre-audits payment requests and provides special district COMPASS data entry, and images/verifies claims. Process payment requests within ten days of receipt while maintaining an imaging error rate of less than 1 percent.							
016	Other Accounting Services	517,504	0	517,504	0	0	4.0	0
Program Description:	State funding allocation; COMPASS budgetary controls							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Agency Priority:	02 G Gov't Provide support for the County, its officers, depts, agencies, and commissions which conform to Board established, countywide priorities							
Anticipated Results:	This service reviews rate proposals, distributes fines and provides budget and accounting services to 50 special districts and maintains 97 percent accuracy.							
017-A	Tax Accounting	1,053,549	432,273	621,276	0	0	9.0	0
Program Description:	Provides revenue collection data & budget support of taxing entities							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	A tax accounting system that administers revenue distribution, data and budget support for taxing entities, and maintains an accuracy rate of 97 percent.							
MANDATED Total:		19,720,510	2,713,255	16,604,622	1,682,664	-1,280,031	166.0	0

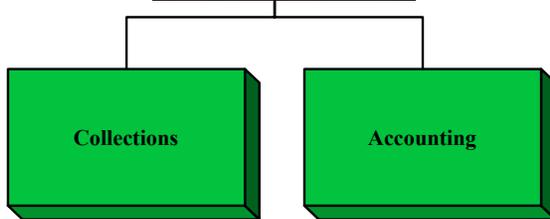
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: <u>SELF-SUPPORTING</u>						
002	<i>Fiscal Agent</i>	583,662	0	583,662	0	0	4.0	0
Program Description:	Provides trustee services for bond issues							
Countywide Priority:	4 General Government							
Agency Priority:	03 G Gov't Provide support to achieve maximum generation of revenues, maintenance of debt service and other financial obligations							
Anticipated Results:	Fiscal Agent provides investment, paying agent, portfolio accounting, periodic reporting and other services for debt financing. The program reports on 77 debt financings with a total fund exceeding \$1.8 billion while maintaining 97 percent accuracy.							
006	<i>License</i>	1,722,384	25,000	1,697,384	0	0	12.0	2
Program Description:	Administers Fictitious Business Names Ordinance							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	License is a system that monitors and processes business licenses, fictitious business name requests and ensures business information is available to the public. License ensures that requests are processed within five working days in accordance with state law with 100 percent accuracy.							
SELF-SUPPORTING Total:		2,306,046	25,000	2,281,046	0	0	16.0	2

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
<i>001-B</i>	Pool	78,876	0	78,876	0	0	1.0	0
Program Description:	Provides investment services for Pooled Investment Fund							
Countywide Priority:	4 General Government							
Agency Priority:	03 G Gov't Provide support to achieve maximum generation of revenues, maintenance of debt service and other financial obligations							
Anticipated Results:	Ensures the accuracy of the Treasury Pool annual revenue collections, deposits and accounts for Treasury participants. Ensures that the investment fund remains at the 99 percent accuracy level, credit rating level of AAA , volatility rating of V-1, 0 investment policy exception, and exceeds state Local Agency Investment Fund earnings by .015 percent.							
<i>004-B</i>	Reclamation	44,741	0	44,741	0	0	1.0	0
Program Description:	Provides billing, collection & paying agent services							
Countywide Priority:	4 General Government							
Agency Priority:	02 G Gov't Provide support for the County, its officers, depts, agencies, and commissions which conform to Board established, countywide priorities							
Anticipated Results:	Reclamation provides accounting, collection and billing services for 20 districts. The program collects and distributes nearly \$1 million annually. It provides necessary treasury services, and register warrants when a district does not have adequate assessments with 100 percent accuracy.							
<i>005-B</i>	Tax Collection	48,724	0	48,724	0	0	1.0	0
Program Description:	Administration/collection of secured taxes							
Countywide Priority:	4 General Government							
Agency Priority:	03 G Gov't Provide support to achieve maximum generation of revenues, maintenance of debt service and other financial obligations							
Anticipated Results:	This part of the program ensures that tax revenue collected from secured/supplemental/unsecured property and User Utility Tax maintains the department's ability to collect 98 percent secured and 95 percent of unsecured.							
<i>007-B</i>	Clerks	87,582	0	87,582	0	0	2.0	0
Program Description:	Reg. process servers/photocopiers/notaries; issue marriage lic. & performs weddings							
Countywide Priority:	4 General Government							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	This part of the Clerk program ensures customers receive services comensurate with the user fees that they pay. It also ensures that licenses are provides within 20 minutes to counter customers and within 30 days for confidential marriages.							
<i>008-B</i>	Recording	972,386	0	972,386	0	0	15.5	0
Program Description:	Register, index & microfilm birth/death/marriage records							
Countywide Priority:	4 General Government							
Agency Priority:	01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations							
Anticipated Results:	This part of the program maintains the ability to register, index, image and mail birth, death and marriage records. It ensures counter documents are recorded same day, mailed the next work day with an index available by noon the next work day. It also ensures documents are recorded and mailed within 3 days or produced within 20 mintues in person. Contract with SAMCC.							

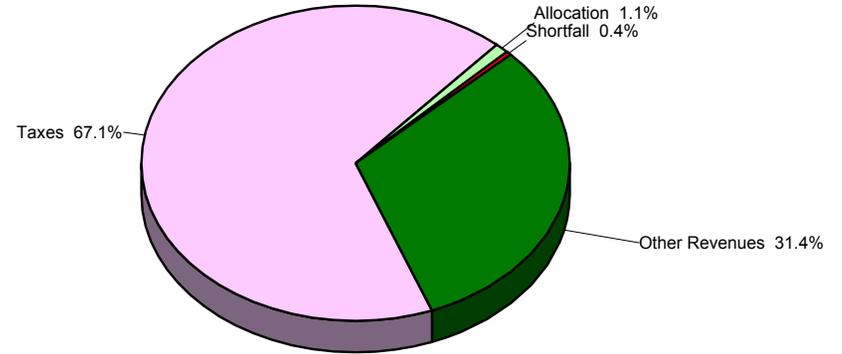
Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
009-B	General Accounting	84,794	0	84,794	0	0	1.0	0
Program Description: Provides general accounting services to all departments								
Countywide Priority: 4 General Government								
Agency Priority: 02 G Gov't Provide support for the County, its officers, depts, agencies, and commissions which conform to Board established, countywide priorities								
Anticipated Results: This part of the program ensures general accounting services are performed by all operating departments and ensures countywide capital assets are maintained within professional standards with 100 percent accuracy.								
011-B	Systems Control & Reconciliations	93,447	0	93,447	0	0	2.0	0
Program Description: OCIT support for the division/apportions pool fund interest/reconciles debt svc funds								
Countywide Priority: 4 General Government								
Agency Priority: 02 G Gov't Provide support for the County, its officers, depts, agencies, and commissions which conform to Board established, countywide priorities								
Anticipated Results: This part of the program ensures services for COMPASS financial transactions are maintained; develops, monitors & maintains internal controls; accounts for 1.8 million warrants; department and special district security requests are processed with 100 percent accountability and 97 percent accuracy.								
014-B	Audit Services	84,794	0	84,794	0	0	1.0	0
Program Description: Audit services for County and Special Districts								
Countywide Priority: 4 General Government								
Agency Priority: 03 G Gov't Provide support to achieve maximum generation of revenues, maintenance of debt service and other financial obligations								
Anticipated Results: An audit system that provides financial, compliance, mandated, internal control & special audits for County & special districts. Service provided for 69 audits with 100 percent accuracy meeting professional standards.								
015-B	Payment Services	143,547	0	143,547	0	0	3.0	0
Program Description: Verification of all documents processed for payment								
Countywide Priority: 4 General Government								
Agency Priority: 02 G Gov't Provide support for the County, its officers, depts, agencies, and commissions which conform to Board established, countywide priorities								
Anticipated Results: Ensures a countywide payment service that reviews and pre-audits payment requests and provides special district COMPASS data entry, and images/verifies claims. Guarantees that the payment requests are processed within 10 days of receipt while maintaining an imaging error rate of less than 1 percent.								
017-B	Tax Accounting	50,843	0	50,843	0	0	1.0	0
Program Description: Provides revenue collection data & budget support of taxing entities								
Countywide Priority: 4 General Government								
Agency Priority: 03 G Gov't Provide support to achieve maximum generation of revenues, maintenance of debt service and other financial obligations								
Anticipated Results: Ensures a tax accounting system that administers revenue distribution, data and budget support for taxing entities, and maintains an accuracy rate of 97 percent.								
DISCRETIONARY Total:		1,689,734	0	1,689,734	0	0	28.5	0
FUNDED Total		23,716,290	2,738,255	20,575,402	1,682,664	-1,280,031	210.5	2

Departmental Structure

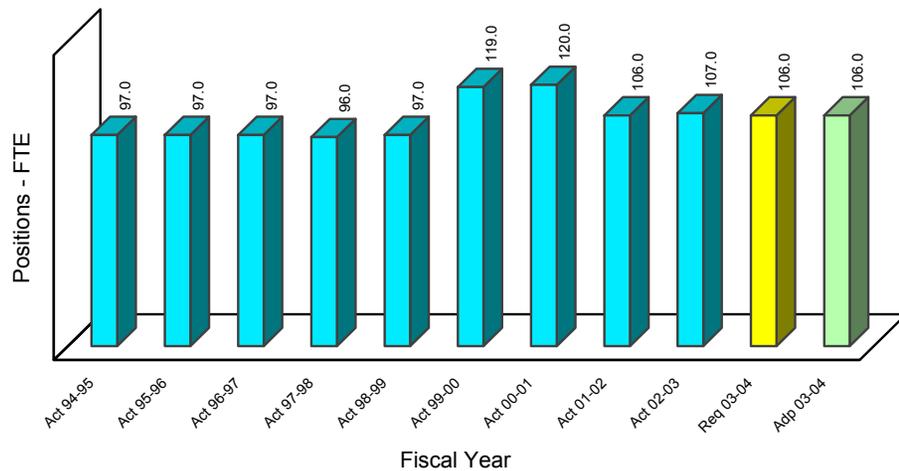
CONNIE AHMED, Interim Director



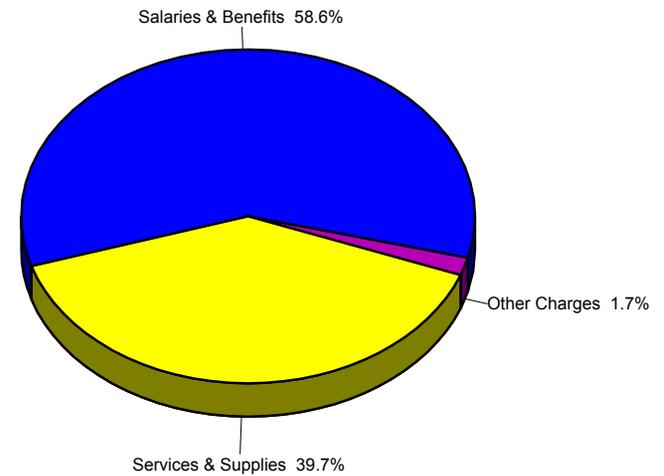
Financing Sources



Staffing Trend



Financing Uses



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

UNIT: 6110000 Department Of Revenue Recovery
DEPARTMENT HEAD: CONNIE AHMED

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2003-04

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Other General
FUND: GENERAL

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Salaries/Benefits	4,917,228	5,383,475	5,707,994	6,003,447	6,003,447
Services & Supplies	2,669,649	2,747,860	2,466,327	2,954,542	2,954,542
Other Charges	410,136	175,857	175,857	175,856	175,856
Equipment	30,000	0	0	0	0
Intrafund Charges	476,368	409,556	1,096,598	1,113,063	1,113,063
SUBTOTAL	8,503,381	8,716,748	9,446,776	10,246,908	10,246,908
Intrafund Reimb	-5,189,365	-5,347,478	-6,442,775	-6,950,129	-6,950,129
NET TOTAL	3,314,016	3,369,270	3,004,001	3,296,779	3,296,779
Prior Yr Carryover	36,100	127,839	127,839	110,785	110,785
Revenues	3,379,907	3,369,269	2,876,162	3,296,779	3,296,779
NET COST	-101,991	-127,838	0	-110,785	-110,785
Positions	106.0	107.0	107.0	106.0	106.0

PROGRAM DESCRIPTION:

The primary responsibility of the Department of Revenue Recovery (DRR) 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 26.0 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 Department 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 2002-03:

- Finalized 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.
- Collected \$2.09 million more than budgeted due to improved automation of fines cost recovery processes and due to the high level of cooperation by staff in implementing process and productivity improvements.
- Modified Employee Recognition Program to reflect a category regarding improvements in department performance factors based upon prior-year achievements.
- Reduced staffing by one position due to request by the Department of Human Assistance (DHA) to reduce their costs by writing-off certain old DHA accounts. DHA’s decision caused write-offs to be several million dollars higher than usual.

SIGNIFICANT CHANGES FOR 2003-04:

- Effective August 29, 2003, the Department of Revenue Recovery was created.
- Implementation, by June 2004, 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 DHA for collection by this Department. 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 with the Court to accelerate the processing and return of unpaid cases. In lieu of referring certain unpaid fines to the State Franchise Tax Board’s Court Ordered Debt (COD) Program for collections or issuing a warrant, the Court has contracted with a private collection agency to attempt collection of unpaid fines. Anticipate a reduction in DRR collections from the State Income Tax Intercept and Franchise Tax Board’s

COD Programs since cases normally referred to these DRR programs, the Court will refer to the private agency to collect.

- Evaluate funding alternatives to replace DRR’s collection system. A feasibility study and system requirements have been completed.
- Assist Planning and Community Development, Code Enforcement Section with streamlining their internal billing process.
- Continuation of the Planning and Community Development, Code Enforcement Section pilot project, which began in March 2003. Code Enforcement Section transferred accounts to DRR for billing, collections, and relief of Accountability processing. To date the pilot project has produced positive results.
- Implement recommendations by the Public Strategies Group (PSG) to improve DRR’s results by focusing on “best” receivables in order to accelerate collections, write-off nonperforming receivables to reduce associated expenditures of keeping the receivables on the system.
- Participate in countywide review of billing/collection functions to reduce county costs and improve results by sharing resources and/or consolidating tasks/functions.
- Expand Employee Recognition Program to recognize staff when specific performance targets are met.

PERFORMANCE MEASURES:

PERFORMANCE MEASURES	INDICATORS	Actual 2001	Target 2002	Actual 2002	Target 2003
1. Money is recovered so various entities receive/maintain funding	Total dollar amount collected	\$25.2 million	\$26.0 million	\$30.3 million	\$32.6 million
	Total Costs	\$6.1 million	\$7.7 million	\$5.3 million	\$6.0 million
	Percentage of cost to collections	24.2%	29.6%	17.5%	18.4%
2. Collection accounts are brought to conclusion	Percent of accounts resolved.	36.0%	40.0%	38.0%	40.0%
3. Citizens do not have to bear the burden of other’s debts	Total dollar amount of “Write Off”	\$3.8 million	\$4.7 million	\$7.0 million	\$6.5 million

SUPPLEMENTAL INFORMATION:

	Actual 2001-02 Collections	Adopted Budget 2002-03	Actual 2002-03 Collections	Proposed Budget 2003-04	Adopted Budget 2003-04
GENERAL FUND COLLECTIONS - RETAINED BY D.R.R.:					
Fines Cost Recovery	1,350,674	1,634,367	1,768,451	1,641,147	1,641,147
Restitution Administration Fees	306,312	259,708	315,785	347,500	347,500
Collection Administration Fees	61,348	51,525	64,327	67,500	67,500
Process Service Reimbursement	35,870	28,115	28,095	30,000	30,000
Interest	546,691	485,155	568,138	550,000	550,000
Bad Debt Recovery	3,711	2,325	3,012	2,500	2,500
Work Project Fees	0	229,325	407,971	408,500	408,500
Miscellaneous	178,750	(17,020)	94,300	1,500	12,201
Reimbursement From Non General Func	104,062	157,662	107,931	202,431	202,431
Trust Fund Transfers to Revenue	82,052	45,000	27,943	35,000	35,000
Prior Year Carryover	0	127,839	127,839	0	110,785
Total Revenues Retained by D.R.R.:	2,669,471	3,004,001	3,513,791	3,286,078	3,407,564

MEMO ONLY:

REIMBURSEMENT OF COSTS FROM DEPARTMENTS:

Courts - Non Trial Court Funding	2,585,893	2,901,065	3,051,997	3,725,718	3,725,718
Human Assistance	626,554	818,198	524,436	687,739	687,739
EMD - Environmental Health	5,049	2,577	1,767	1,965	1,965
EMD - Hazardous Materials Division	6,461	3,221	2,752	1,965	1,965
Health & Human Services - Mental Health	4,978	3,221	91	0	0
Health & Human Services - Private Pay	167,732	167,506	81,322	84,699	84,699
H. & H. S. - Child Protective Svc., Alcoh	1,492	3,221	2,689	1,694	1,694
Health & Human Services - Medically Inc	341,290	360,780	198,709	338,795	338,795
H. & H. S. - Amb. Svc., Medical Claims	974	644	125	0	0
Sheriff - Incarceration/Alarms/Booking F	270,657	354,982	316,404	284,109	284,109
T.T.C. - Unsecured Property Tax	14,409	569	37	100	100
T.T.C. - Business License / T.O.T.	2,031	569	2,547	1,965	1,965
Indigent Defense	63,045	96,638	75,760	88,808	88,808
Public Defender	94,254	143,024	37,500	64,379	64,379
Agricultural Commission - Wts. & Meas.	87	0	1,337	0	0
Probation Department	467,992	708,031	523,473	526,828	526,828
Non-Department Revenue (Budget Unit)	536,465	878,529	394,796	1,141,365	1,141,365
Total Reimbursement	5,189,365	6,442,775	5,215,743	6,950,129	6,950,129
Total D.R.R. Revenues & Reimbur:	7,858,836	9,446,776	8,729,534	10,236,207	10,357,693

GENERAL FUND COLLECTIONS - TRANSFERRED TO OTHER DEPARTMENTS:

Child Custody Investg - Courts-NTCF (E	37,335	22,405	17,647	10,000	10,000
Dissolution Filing Fees - Courts-NTCF (E	6,561	3,675	2,822	2,000	2,000
Conservatorship Fees - Courts-NTCF (B	216	100	381	100	100
Guardianship Fees - Courts-NTCF (BU	78	0	79	100	100
Expert Witness Fees - Courts-NTCF (BU	3,556	500	1,957	1,000	1,000
Misc. Filing Fees - Courts-NTCF (BU 50	557	250	444	300	300
Fines Administrative Fees - Courts-NTCF	286,022	300,320	303,769	320,250	320,250
Superior & Municipal Court Fines (Budge	573,041	593,109	522,358	536,575	536,575
Superior & Municipal Court Fines (Budge	312,935	323,766	285,240	293,275	293,275
Court Accounting Referrals (Budget Unit	780,781	1,058,875	1,052,877	1,105,219	1,105,219
Court Accounting Referrals (Budget Unit	419,323	568,675	565,454	593,564	593,564
Warrant Enforcement Project (Budget Ur	144,984	118,200	146,350	147,750	147,750
Warrant Enforcement Project (Budget Ur	77,865	63,480	78,598	79,350	79,350
General Assistance Recovery (Budget U	2,025,553	1,721,815	2,398,745	2,260,500	2,260,500
Mental Health - Health & Human Service	1,377	650	198	0	0
Miscellaneous - Health & Human Service	129,004	135,375	616,506	108,500	108,500
Medically Indigent - Medical Systems	693,229	702,135	101,764	680,000	680,000
Environmental Mgt. - HazMat Fees	15,767	7,840	9,887	4,250	4,250
Environmental Mgt. - Health Inspect. Fee	9,131	3,500	5,951	2,250	2,250
Reimbursement / Public Defender	148,722	155,705	86,176	92,000	92,000
Reimbursement / Indigent Defense	161,912	169,830	159,912	166,750	166,750
Parks & Recreation Fees - Parks	80	100	362	500	500
Juvenile Care & Maint. - Probation	364,386	395,340	446,849	472,110	472,110
Supervision Fees - Probation	1,412,120	1,482,625	1,676,843	1,700,000	1,700,000
Presentence Report - Probation	212,568	223,160	253,189	275,000	275,000

SUPPLEMENTAL INFORMATION:

	Actual 2001-02 Collections	Adopted Budget 2002-03	Actual 2002-03 Collections	Proposed Budget 2003-04	Adopted Budget 2003-04
Diversion Program - Probation	76,747	80,785	75,033	75,000	75,000
Proposition 36 Program Fees	0	0	0	3,000	3,000
Incarceration Fees - Sheriff	351,874	360,955	418,694	415,000	415,000
Off-Duty Employmt Fees - Sheriff	0	34,000	0	0	0
Booking Fees - Sheriff	686,964	807,750	727,441	705,000	705,000
AFDC -Human Assistance	1,852,059	1,944,660	2,261,688	2,275,650	2,275,650
Food Stamps - Human Assistance	433,543	455,190	512,032	500,000	500,000
Other - Human Assistance	550,405	575,225	456,172	473,850	473,850
Miscellaneous - Other Departments	254,298	72,440	81,215	70,200	70,200
Total Revenues Transferred to Other	12,022,993	12,382,435	13,266,633	13,419,044	13,419,044

OTHER FUND COLLECTIONS - TRANSFERRED TO OTHER DEPARTMENTS:

Fines - Fish & Game Fund (002)	429	450	228	275	275
Damage to County Property - Road Func	156,654	89,500	40,798	50,525	50,525
Transient Occupancy Tax Fund (015)	1,536	0	141,944	50,000	50,000
Public Works Recovery Fund (021)	575	575	14	5,000	5,000
Consol. Utility Bill. - Public Works Fund	43,187	45,350	127,077	155,250	155,250
Airports Enterprise Fund (041)	10,107	10,200	15,589	21,000	21,000
Refuse Enterprise Fund (051)	20,025	15,000	21,254	12,000	12,000
Parking Enterprise Fund (056)	1,885	500	3,668	2,000	2,000
Court Reporter / Jury Fees (Fund 073)	182	0	0	0	0
Court Accounting Referrals (Fund 073)	2,891,664	3,921,600	3,899,385	4,093,238	4,093,238
Court Referrals-Civil Assessments (Func	2,046	1,675	1,471	1,000	1,000
Warrant Enforcement Project (Fund 073)	536,957	437,760	542,014	547,200	547,200
Fines - D.A. Hazardous Waste (Fund 07	731	795	74	300	300
Fines - Crime Lab (Fund 073)	33,500	35,095	21,046	22,250	22,250
Fines - Blood Alcohol Test (Fund 073)	134,016	137,040	127,821	135,500	135,500
Fines - AIDS Education Program (Fund (9,050	9,480	5,944	6,400	6,400
Fines - Alcoholism Center (Fund 073)	127,314	130,180	121,519	125,750	125,750
Fines - Alcohol A.E. & P. Program (Fund	108,128	110,565	103,219	106,500	106,500
Fines - Drug A.E. & P. Program (Fund 0	78,687	82,420	47,305	50,000	50,000
Fines - V.C. 23649-Alcohol & Drug Prob	11,391	11,650	15,099	16,500	16,500
Fines - Crime Prevention Fund (073)	1,144	1,170	826	1,000	1,000
Fines - Fingerprint I.D. Fund (073)	64,059	65,505	59,044	61,500	61,500
Fines - Emergency Medical Fund (073)	256,565	262,350	237,140	245,500	245,500
F.T.A. Warrants - AB 2989 (Fund 073)	1,952	1,500	1,339	1,000	1,000
Court Automation Fund (073)	91,134	93,180	86,792	91,500	91,500
Unsecured Property Tax (Fund 085)	964	250	0	0	0
Fines - Court Construction Fund (092)	269,499	275,575	244,795	250,000	250,000
Fines - Jail Construction Fund (093)	323,922	331,225	297,767	310,000	310,000
Total Other Funds Collections:	5,177,303	6,070,590	6,163,371	6,361,188	6,361,188

OTHER COLLECTIONS - TRANSFERRED TO OTHER JURISDICTIONS:

Court Fines - Other Cities	306,460	314,475	271,399	278,300	278,300
Court Fines - State of California	1,844,333	1,886,195	1,571,044	1,907,050	1,907,050
Court Fines - U.C. Davis	10	25	24	0	0
Court Accounting Referrals	3,834,942	5,200,850	5,171,389	5,428,478	5,428,478
Warrant Enforcement Project	712,116	580,560	718,823	725,700	725,700
Collections - School Districts	133	125	45	0	0
Total Other Collections:	6,697,994	7,982,230	7,732,723	8,339,528	8,339,528

RESTITUTION:

Paid to Victims & State Fund	3,066,093	3,202,050	3,681,944	4,149,100	4,149,100
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TOTAL COLLECTIONS:

29,633,854	32,641,306	34,358,463	35,554,938	35,676,424
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2003-04 PROGRAM INFORMATION

Budget Unit: 6110000 Revenue Recovery

Agency: Chief Financial Officer

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001-A	Revenue Recovery	10,235,338	6,950,129	3,285,209	110,785	-110,785	106.0	1
Program Description: Centralized revenue collection and distribution								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Agency Priority: 01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations								
Anticipated Results: Maximum recovery of revenue, at or below market rates, in order to maintain funding for various entities, so citizens do not bear the burden of other's debts. Net cost to collection ratio under 20.0%, recovery rate over 40.0%, write-offs under 5.0%.								
MANDATED Total:		10,235,338	6,950,129	3,285,209	110,785	-110,785	106.0	1
FUNDED		Program Type: DISCRETIONARY						
001-B	Revenue Recovery	11,570	0	11,570	0	0	0.0	0
Program Description: Centralized revenue collection and distribution								
Countywide Priority: 4 General Government								
Agency Priority: 03 G Gov't Provide support to achieve maximum generation of revenues, maintenance of debt service and other financial obligations								
Anticipated Results: Maximum recovery of revenue, at or below market rates, in order to maintain funding for various entities, so citizens do not bear the burden of other's debts. Minor improvement in recovery of revenue for the county, cost ratio under 19.5% (as opposed to 20.0% for the mandated part of our program).								
DISCRETIONARY Total:		11,570	0	11,570	0	0	0.0	0
FUNDED Total		10,246,908	6,950,129	3,296,779	110,785	-110,785	106.0	1

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

UNIT: 5110000 Financing-Transfers/Reimbursement

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2003-04

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Other Charges	0	0	293,000	0	0
Interfund Charges	7,507,141	293,000	0	859,400	859,400
SUBTOTAL	7,507,141	293,000	293,000	859,400	859,400
Interfund Reimb	0	-300,000	-300,000	0	0
NET TOTAL	7,507,141	-7,000	-7,000	859,400	859,400
Revenues	0	0	0	0	0
NET COST	7,507,141	-7,000	-7,000	859,400	859,400

PROGRAM DESCRIPTION:

- This budget unit accounts for transfers from the General Fund to other county funds. For the 2003-04 Fiscal Year the transfers are to the Economic Development Fund (\$259,400) and the Parks Construction Fund (\$600,000)

SIGNIFICANT DEVELOPMENTS DURING 2002-03:

- In 2002-03 this budget unit included a transfer of \$293,000 to the Economic Development Fund for support of general economic development in the County.

SIGNIFICANT CHANGES FOR 2003-04:

- For 2003-04 this budget unit includes a transfer of \$259,400 for general economic development activities to the Economic Development Fund and a transfer of \$600,000 to the Parks Construction Fund to cover a portion of the costs of the acquisition of Mather Golf Course from the Federal Government. This transfer is financed by a \$600,000 release from the Mather Community Center Reserve in the General Fund.

2003-04 PROGRAM INFORMATION

Budget Unit: 5110000 Financing-Transfers/Reimb Agency: Chief Financial Officer

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
001	<i>Interfund Transfer</i>	259,400	0	0	0	259,400	0.0	0
Program Description: General Fund Support of Economic Development								
Countywide Priority: 3 Quality of Life								
Agency Priority: 02 G Gov't Provide support for the County, its officers, depts, agencies, and commissions which conform to Board established, countywide priorities								
Anticipated Results: The County will have business attraction & job creation program								
002	<i>Transfer of Mather Reserve</i>	600,000	0	0	0	600,000	0.0	0
Program Description: Transfer of Mather Community Center Reserve to Golf Fund								
Countywide Priority: 3 Quality of Life								
Agency Priority: 02 G Gov't Provide support for the County, its officers, depts, agencies, and commissions which conform to Board established, countywide priorities								
Anticipated Results: Partial funding of Mather Golf Course acquisition								
TOTAL:		859,400	0	0	0	859,400	0.0	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: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Services & Supplies	7,780,893	6,351,245	17,000,000	17,000,000	17,000,000
Land	0	0	2,000,000	5,000,000	5,000,000
Improvements	755,480	199,825	0	4,000,000	4,000,000
Equipment	23,752,195	21,516,445	55,530,297	46,349,660	46,349,660
Interfund Charges	4,345,644	5,545,749	9,523,500	9,762,860	9,762,860
Total Finance Uses	36,634,212	33,613,264	84,053,797	82,112,520	82,112,520
Means of Financing					
Fund Balance	-275,222	0	0	-2,624,721	-2,624,721
Other Revenues	36,912,928	31,306,937	84,053,797	84,737,241	84,737,241
Total Financing	36,637,706	31,306,937	84,053,797	82,112,520	82,112,520

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 2003-04.

- During Fiscal Year 2003-04, 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 equipment and furniture for the Primary Care Center are anticipated.
- Financing for the Fiscal Year 2003-04 appropriation is estimated to be \$82,112,520 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: 2003-04

Operating Details	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Charges for Service	49,448,199	45,155,441	58,454,926	51,847,352	51,847,352
Total Operating Rev	49,448,199	45,155,441	58,454,926	51,847,352	51,847,352
Service & Supplies	325,145	348,560	406,000	431,676	431,676
Other Charges	39,914,244	34,162,285	87,053,797	93,251,559	93,251,559
Total Operating Exp	40,239,389	34,510,845	87,459,797	93,683,235	93,683,235
Interest Income	6,362,025	4,545,041	4,396,094	3,732,950	3,732,950
Other Revenues	12,122	0	0	0	0
Total Nonoperating Rev	6,374,147	4,545,041	4,396,094	3,732,950	3,732,950
Contingencies	0	0	8,829,393	10,524,875	10,524,875
Total Nonoperating Exp	0	0	8,829,393	10,524,875	10,524,875
Net Income (Loss)	15,582,957	15,189,637	-33,438,170	-48,627,808	-48,627,808
Retained Earnings-July 1	17,855,213	33,438,170	33,438,170	48,627,808	48,627,808

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 2003-04, 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.
- 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)	\$	51,847,352
Interest Income		3,732,950
Retained Earnings (Fund Balance)		48,627,808

Total Financing	\$	104,208,110
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Uses:

Administrative Costs	\$	431,676
Other Charges:		
Transfer for Debt Service:		
Principal and Interest Costs		7,369,860
Debt Service Administrative Costs		393,000
Contingency for Fixed Asset Purchases		10,524,875
Specific Projects Identified for Fiscal Year 2003-04		55,488,699
Anticipated Fixed Asset Cash Purchases During Fiscal Year 2003-04		30,000,000

Total Uses	\$	104,208,110
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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: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Services & Supplies	51,304	1,092,775	493,904	500,000	500,000
Other Charges	4,907,123	7,093,873	4,956,748	2,722,727	2,722,727
Interfund Reimb	-4,512,123	-3,836,492	-4,566,748	0	0
Total Finance Uses	446,304	4,350,156	883,904	3,222,727	3,222,727
Means of Financing					
Fund Balance	352,818	433,904	433,904	3,222,727	3,222,727
Use Of Money/Prop	527,390	476,437	450,000	0	0
Other Financing	0	1,078,941	0	0	0
Total Financing	880,208	1,989,282	883,904	3,222,727	3,222,727

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.
- On May 7, 2003, the County refinanced the 1993 borrowing (due to a call-date on the existing Certificates of Participation) to reduce debt service payments due to significantly lower interest rates in the current market and to provide

additional financing for other projects:

- Expansion of the Warren E. Thornton Youth Center.
- Completion of the acquisition of Mather Golf Course.
- Expansion of the Boys Ranch.
- Various other improvement projects in county facilities to accommodate the American Disabilities Act.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$3,222,727 consisting of \$500,000 administrative costs, \$1,946,387 in interest payments and \$776,340 contribution to the 1997 Public Building Facilities Debt Service budget to finance the Sheriff Department's Rio Cosumnes Correctional Center debt service requirement for this fiscal year. Financing is from available fund balance of \$3,222,727.

JUVENILE COURTHOUSE PROJECT - CONSTRUCTION

9279000

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

UNIT: Juvenile Courthouse Project-Construction
9279000

FUND: JUVENILE COURTHOUSE
279A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Services & Supplies	0	675,199	0	0	0
Other Charges	0	3,053,010	0	28,241,124	28,241,124
Total Finance Uses	0	3,728,209	0	28,241,124	28,241,124
Means of Financing					
Fund Balance	0	0	0	28,241,124	28,241,124
Other Financing	0	31,969,334	0	0	0
Total Financing	0	31,969,334	0	28,241,124	28,241,124

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the uses of the proceeds of the County of Sacramento 2003 Juvenile Courthouse Certificates of Participation. The bonds were sold in June 2003. The proceeds from the bond issue are being used to finance construction of a Juvenile Courthouse facility at the Branch Center. This budget unit has been established for payment of all costs associated with this project which includes architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the project.

JUVENILE COURTHOUSE PROJECT - DEBT SERVICE

9280000

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

UNIT: Juvenile Courthouse Project-Debt Service
9280000

FUND: JUVENILE COURTHOUSE PROJECT-DEBT
280A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Services & Supplies	0	257,727	0	3,080,079	3,080,079
Other Charges	0	0	0	1,719,798	1,719,798
Total Finance Uses	0	257,727	0	4,799,877	4,799,877
Means of Financing					
Fund Balance	0	0	0	3,080,079	3,080,079
Use Of Money/Prop	0	64	0	1,719,798	1,719,798
Other Financing	0	5,554,618	0	0	0
Total Financing	0	5,554,682	0	4,799,877	4,799,877

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 2003 Juvenile Courthouse Project. On April 15, 2003, the Board of Supervisors approved a financing plan for the 2003 Juvenile Courthouse Project Certificates of Participation.
- The financing (\$32,178,972) is anticipated to be executed and to close on June 17, 2003. At the time of sale, \$2,034,250 is to be deposited as a reserve within this 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.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$4,799,877 consisting of \$3,080,079 administrative costs and \$1,719,798 in interest payments. Financing is from interest earnings (\$1,719,798), and available fund balance of \$3,080,079.

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: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Services & Supplies	17,189	16,380	655,505	484,886	484,886
Other Charges	443,287	423,060	610,000	355,000	355,000
Interfund Reimb	-650,247	-645,247	-645,247	0	0
Total Finance Uses	-189,771	-205,807	620,258	839,886	839,886
Means of Financing					
Fund Balance	378,072	605,258	605,258	839,886	839,886
Use Of Money/Prop	37,416	28,820	15,000	0	0
Total Financing	415,488	634,078	620,258	839,886	839,886

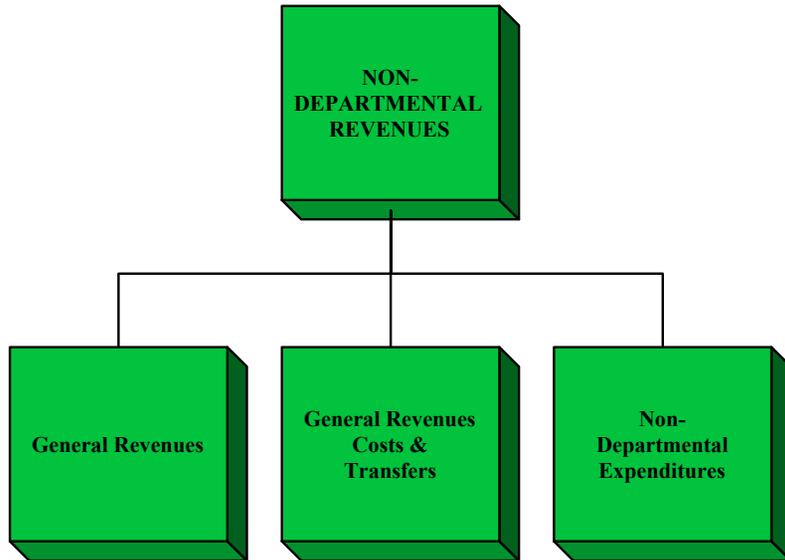
PROGRAM DESCRIPTION:

- 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.

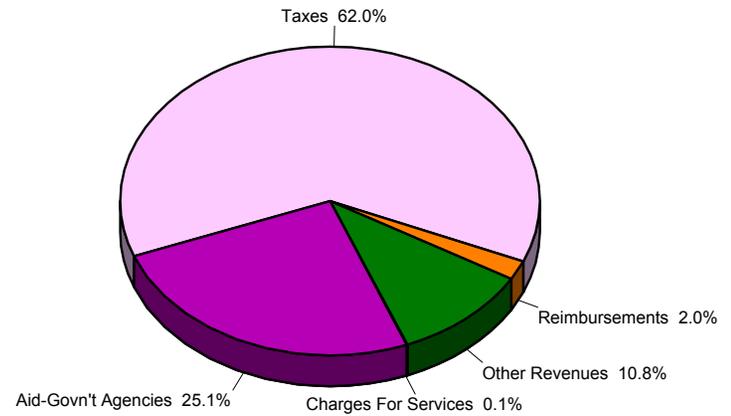
SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$839,886 consisting of \$484,886 administrative costs, \$205,000 in principal payment and \$150,000 in interest payments. Financing is from available fund balance of \$839,886. On November 23, 2003, the last principal payment will be processed related to this bond issue.

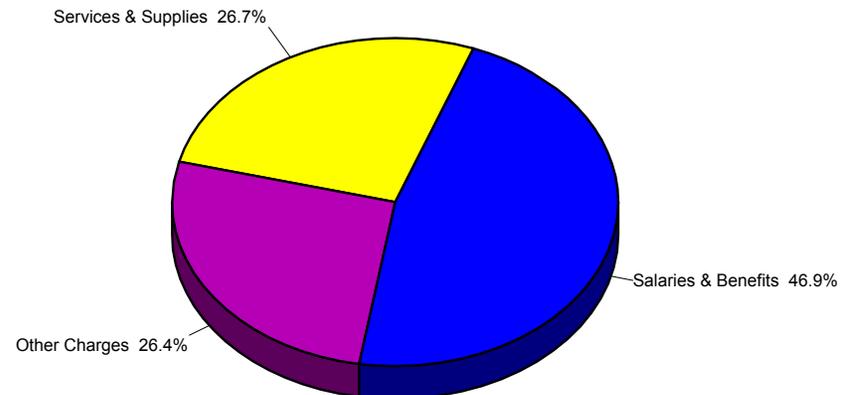
Departmental Structure



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: 2003-04

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Salaries/Benefits	0	0	8,100,000	8,976,443	12,128,443
Services & Supplies	2,918,764	2,793,233	2,537,240	2,706,579	2,706,579
Other Charges	16,175,806	10,705,260	11,484,725	6,817,318	6,817,318
Interfund Charges	1,018,333	0	0	0	0
Intrafund Charges	3,636,647	4,063,552	3,967,755	4,204,046	4,204,046
SUBTOTAL	23,749,550	17,562,045	26,089,720	22,704,386	25,856,386
Interfund Reimb	-8,160,228	-13,892,481	-13,187,940	-7,985,000	-8,600,091
Intrafund Reimb	-241,750	-43,500	-43,500	0	0
NET TOTAL	15,347,572	3,626,064	12,858,280	14,719,386	17,256,295
Revenues	383,837,248	420,877,068	388,315,548	407,600,714	412,432,223
NET COST	-368,489,676	-417,251,004	-375,457,268	-392,881,328	-395,175,928

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.
- Property taxes, sales tax, and vehicle license fees make up 75.0 percent of the total general purpose financing for the County.
- 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 2002-03:

- The 2002-03 budget assumed moderate growth in general revenues and transfers from other funds of \$4.5 million from prior-year actual levels. This relatively low growth was assumed due to the extensive use of one-time financing in 2001-02 and due to the Utility Tax Election (Measure G) in November 2002. The county's 2.5 percent utility user tax or about \$17.0 million per year would have expired had the voters of the County not approved the tax. After the election, budgeted revenue was increased by approximately \$9.0 million.
- Actual growth in general financing was \$37.1 million, or \$23.6 above the Adjusted Budget level. The major elements of this increase were:
 - \$9.0 million increase in utility tax due to the approval of Measure G.
 - \$11.4 million due to a one-time restructuring of the county's 1990 COP debt issue.
 - \$19.8 million increase in property taxes.
- Overall property taxes and the Teeter Plan transfers exceeded estimates by \$9.0 million, and prior-year levels by \$19.8 million. Roll growth for the year was over 10.0 percent. Supplemental Roll and Property Transfer Taxes were collected at record levels.
- Sales tax growth was only minimal after a \$3.3 million reduction (3.9 percent) in the prior year. The budget assumed only 3.6 percent growth. Actual results were worse than anticipated with growth of only 1.0 percent, or \$0.8 million reduction in revenue.
- The assumed growth rate for vehicle license fees was 6.0 percent from prior-year levels. The actual growth was 7.5 percent, or \$5.2 million above prior-year actual collections.
- There was an unbudgeted and one-time receipt of \$11.45 million due to the restructuring of long term debt.

SIGNIFICANT CHANGES FOR 2003-04:

- General revenue collections are anticipated to decline from prior-year levels due to the receipt of one-time revenue in Fiscal Year 2002-03 and the transfer of municipal revenues to the newly incorporated City of Rancho Cordova. Budget revenues and transfers-in from other funds are \$17.7 million higher than prior-year budgeted levels but are also \$18.6 million lower than prior-year actual levels.
- The estimated transfers of revenues to the new City of Rancho Cordova total \$14.5 million. This revenue loss is partially offset by revenue neutrality and transition cost reimbursement payments from the City back to the County of \$7.6 million for a next financing loss of \$6.9 million.

2003-04 PROGRAM INFORMATION

Budget Unit: 5700000 Non-Dept Revenues/GF Agency: Chief Financial Officer

Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	General Revenue	11,166,364	8,600,091	412,432,223	0	-409,865,950	0.0	0
Program Description:		General Revenues, transfers from other funds, & associated costs						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Agency Priority:		03 G Gov't Provide support to achieve maximum generation of revenues, maintenance of debt service and other financial obligations						
Anticipated Results:		County will have the source of net county cost & allocations to General Fund Budget Units						
002	Mandated Contributions	784,024	0	0	0	784,024	0.0	0
Program Description:		Funding for mandated contributions & contractual obligations						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Agency Priority:		01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations						
Anticipated Results:		Funding for annual audit, SACOG membership, transit subsidies & other obligations						
003	Central Labor	12,424,443	0	0	0	12,424,443	0.0	0
Program Description:		Funding for labor costs not included in department budgets						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Agency Priority:		01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations						
Anticipated Results:		Funding for labor costs not included in departmental budgets						
MANDATED Total:		24,374,831	8,600,091	412,432,223	0	-396,657,483	0.0	0
FUNDED		Program Type: DISCRETIONARY						
004	Discretionary	1,481,555	0	0	0	1,481,555	0.0	0
Program Description:		Central support of countywide operations						
Countywide Priority:		5 Prevention/Intervention Programs						
Agency Priority:		02 G Gov't Provide support for the County, its officers, depts, agencies, and commissions which conform to Board established, countywide priorities						
Anticipated Results:		Funding for support of countywide operations. Central labor costs, internet presense, commission support, legislative advocate						
DISCRETIONARY Total:		1,481,555	0	0	0	1,481,555	0.0	0
FUNDED Total		25,856,386	8,600,091	412,432,223	0	-395,175,928	0.0	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: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Other Charges	0	0	0	5,100,000	5,100,000
Total Finance Uses	0	0	0	5,100,000	5,100,000
Reserve Provision	1,064,076	507,959	507,959	4,249	4,249
Total Requirements	1,064,076	507,959	507,959	5,104,249	5,104,249
Means of Financing					
Fund Balance	206,228	-201,458	-201,458	-293,597	-293,597
Reserve Release	0	0	0	5,100,000	5,100,000
Use Of Money/Prop	656,390	415,820	709,417	297,846	297,846
Total Financing	862,618	214,362	507,959	5,104,249	5,104,249

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.
- On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the county is expected to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net cost to the transaction due to the additional debt service added-on beginning in Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate is 5.935 percent.

SUPPLEMENTAL INFORMATION:

- The funding for this budget unit is provided through anticipated interest earnings on the Pension Obligation Bond-Debt Service Fund and available fund balance. During Final Budget Hearings the Board approved releasing the covenanted reserve (\$5,100,000) requirement to maintain a stabilization fund as a result of the restructuring swap. For this fiscal year estimated interest earnings are \$297,846 and a negative fund balance of \$293,597. This funding will be placed in a Reserve for Interest Rate Mitigation in this fund.

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: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Services & Supplies	531,560	410,413	550,000	2,363,609	2,363,609
Other Charges	38,581,446	44,347,591	45,831,663	21,150,790	21,150,790
Interfund Reimb	-39,518,843	-41,223,084	-41,223,084	-21,700,850	-21,700,850
Total Finance Uses	-405,837	3,534,920	5,158,579	1,813,549	1,813,549
Means of Financing					
Fund Balance	4,589,925	5,158,579	5,158,579	1,813,549	1,813,549
Other Revenues	162,818	189,890	0	0	0
Total Financing	4,752,743	5,348,469	5,158,579	1,813,549	1,813,549

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.
- On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the county is expected to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net

cost to the transaction due to the additional debt service added-on beginning in Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate is 5.935 percent.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$23,514,399 consisting of \$2,363,609 for ongoing financial services costs (Letter of Credit fees, Trustee fees, rating agency fees), and \$21,150,790 in interest payments. Financing is from payments from user departments (\$21,700,850), and available fund balance of \$1,813,549.

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

UNIT: 5940000 Teeter Plan

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2003-04

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

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Other Charges	15,063,910	17,770,745	17,484,725	16,612,934	16,612,934
Interfund Charges	3,930,000	8,537,115	6,276,620	6,000,000	6,000,000
Interfund Reimb	-1,018,333	0	-1,129,225	0	0
Total Finance Uses	17,975,577	26,307,860	22,632,120	22,612,934	22,612,934
Means of Financing					
Fund Balance	2,507,987	7,417,824	7,417,824	3,352,292	3,352,292
Use Of Money/Prop	374	39,026	0	0	0
Other Revenues	22,885,041	21,074,078	15,214,296	19,260,642	19,260,642
Other Financing	0	1,129,225	0	0	0
Total Financing	25,393,402	29,660,153	22,632,120	22,612,934	22,612,934

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 30th 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 2003-04 requirement for the Teeter Plan debt service is \$22,612,934, consisting of \$16,612,934 for principal and interest payments, and \$6,000,000 for transfer to the General Fund. Financing is from \$19,260,642 in anticipated collections from delinquent taxpayers, and \$3,352,292 from Fiscal Year 2002-03 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 1st 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: 2003-04

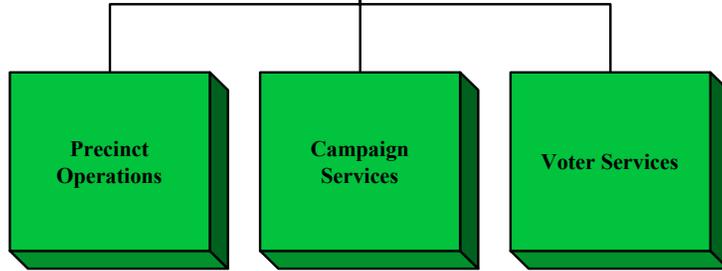
Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Other Charges	5,151,732	7,011,681	96,877,003	89,865,322	89,865,322
Total Finance Uses	5,151,732	7,011,681	96,877,003	89,865,322	89,865,322
Means of Financing					
Fund Balance	0	-5,151,732	-5,151,732	89,865,322	89,865,322
Other Financing	0	0	102,028,735	0	0
Total Financing	0	-5,151,732	96,877,003	89,865,322	89,865,322

PROGRAM DESCRIPTION:

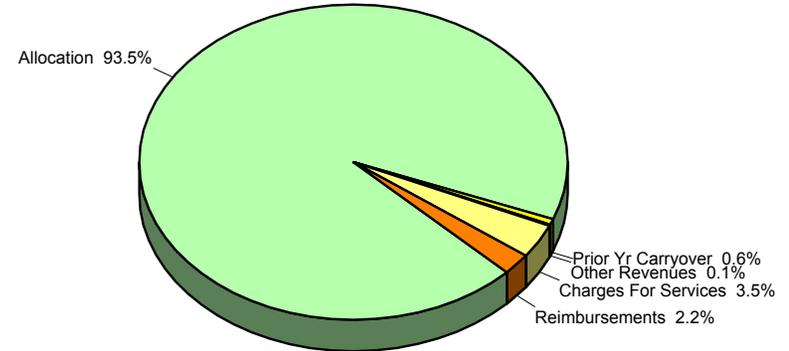
- This budget unit provides for the appropriations for the uses of the proceeds of the Tobacco Litigation Settlement Securitization Capital Projects. The bonds were executed and closed on August 23, 2002 through a negotiated bid process. The proceeds from the bond issue are being used to finance the 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

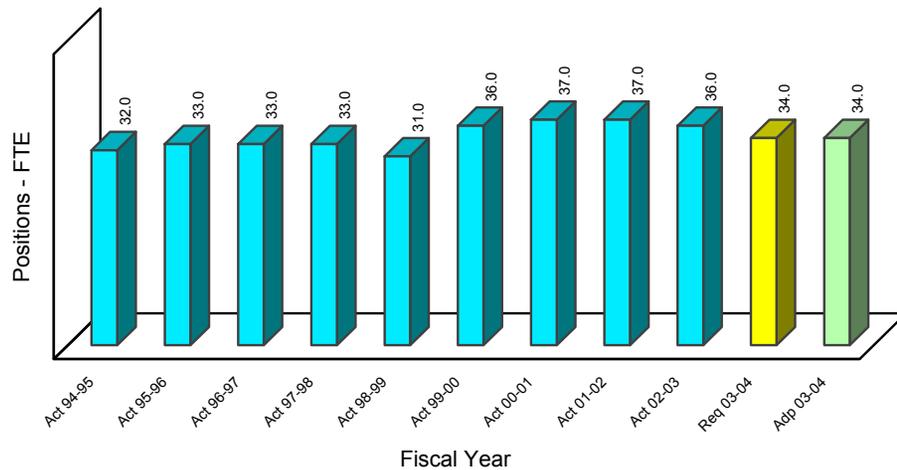
JILL LAVINE, Registrar of Voters



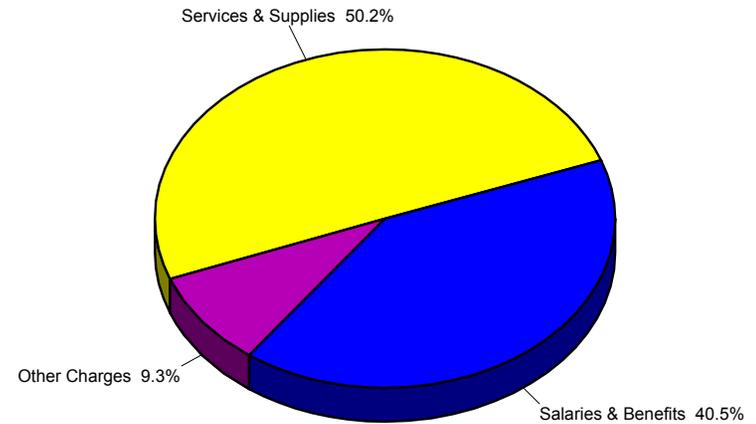
Financing Sources



Staffing Trend



Financing Uses



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

UNIT: 4410000 Voter Registration And Elections
DEPARTMENT HEAD: JILL LAVINE

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Elections
FUND: GENERAL

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2003-04

Financing Uses Classification	Actual 2001-02	Actual 2002-03	Adopted 2002-03	Requested 2003-04	Adopted 2003-04
Salaries/Benefits	2,571,114	2,674,306	2,927,552	3,396,646	3,363,751
Services & Supplies	2,328,717	2,268,689	2,671,418	4,964,290	4,164,290
Other Charges	283,030	286,562	283,030	772,000	772,000
Equipment	0	19,926	0	0	0
Intrafund Charges	1,475	1,161	4,811	4,769	4,769
SUBTOTAL	5,184,336	5,250,644	5,886,811	9,137,705	8,304,810
Intrafund Reimb	-222,259	-174,344	-174,151	-185,918	-185,918
NET TOTAL	4,962,077	5,076,300	5,712,660	8,951,787	8,118,892
Prior Yr Carryover	50,000	50,000	50,000	50,000	50,000
Revenues	988,386	973,671	1,311,000	305,681	305,681
NET COST	3,923,691	4,052,629	4,351,660	8,596,106	7,763,211
Positions	37.0	36.0	35.5	34.0	34.0

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.

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 2002-03:

- Initiated and canceled two RFP processes to procure a new voting system for the County. Board of Supervisors approved decision to modify current PollStar (punch card) system to an optical scan interim system for the March 2004 election.
- Obtained new leased office and warehouse space to adequately accommodate staff and house the new voting system.
- Initiated an RFP to replace the absentee voting system due to Secretary of State decertification of the current system.
- Prepared for registration changes affecting new citizens and Election Day registration.
- Added Spanish as a required language for all election-related materials and voting activities, which include bilingual sample ballots and staffing polling places with Spanish speaking bilingual workers due to 2000 Census data.

SIGNIFICANT CHANGES FOR 2003-04:

- Revise existing fee schedule to reflect recent legislative changes, which eliminates the ability to charge school districts for absentee voting procedures.
- Create process to establish Neighborhood Voting Centers to accommodate American Disabilities Act voters, increased number of voters, and provide adequate parking.
- Finalize conversion of PollStar voting system (decertified punch card system) to an optical scan interim voting system for the March 2004 Primary Election. The optical scan interim voting system will be used for voting at the polling place and for absentee voting.
- Issue a new revised RFP for a new county voting system to replace the optical scan interim voting system.

- Prepare state and federal funding applications to submit to Board of Supervisor for approval to acquire financing for new voting system.
- Relocate entire office to new leased facility and warehouse by end of October 2003.

PERFORMANCE MEASURES:

PERFORMANCE MEASURES	INDICATORS	Actual 2001	Target 2002	Actual 2002	Target 2003
1. Public has opportunity and means to elect representatives and/or change laws	Percent of polling places that are accessible to disabled.	March 2002 Election 100.0%	November 2002 Election 99.996%	November 2002 Election 100.0%	November 2002 Election 100.0%
	Number of sites with registration forms in both English and Spanish languages.	80	100	100	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 process which requires manual recount of ballots from 1.0 percent of precincts.	100.0% March 2002 Election	99.998% November 2002 Election	100.0% November 2002 Election	100.0% November 2003 Election
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 (law allows all registered voters to apply for permanent absentee voter status).	9,638 March 2002 Election	80,000 November 2002 Election	114,550 November 2002 Election	150,000 November 2003 Election

2003-04 PROGRAM INFORMATION

Budget Unit: 4410000 Voter Reg & Elections

Agency: Chief Financial Officer

Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	<i>Elections</i>	8,304,810	185,918	305,681	50,000	7,763,211	34.0	3
Program Description:		Voter Registration and Elections						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Agency Priority:		01 G Gov't Provide support to achieve compliance with federal, state and local laws and regulations						
Anticipated Results:		An election process that allows registered voters to elect representatives, change laws, and meet all legal requirements. 99.9% accurate ballot counts and accessible polling sites; increase number of absentee voters served by 12.5%.						
TOTAL:		8,304,810	185,918	305,681	50,000	7,763,211	34.0	3