

CHIEF FINANCIAL OFFICER

TABLE OF CONTENTS

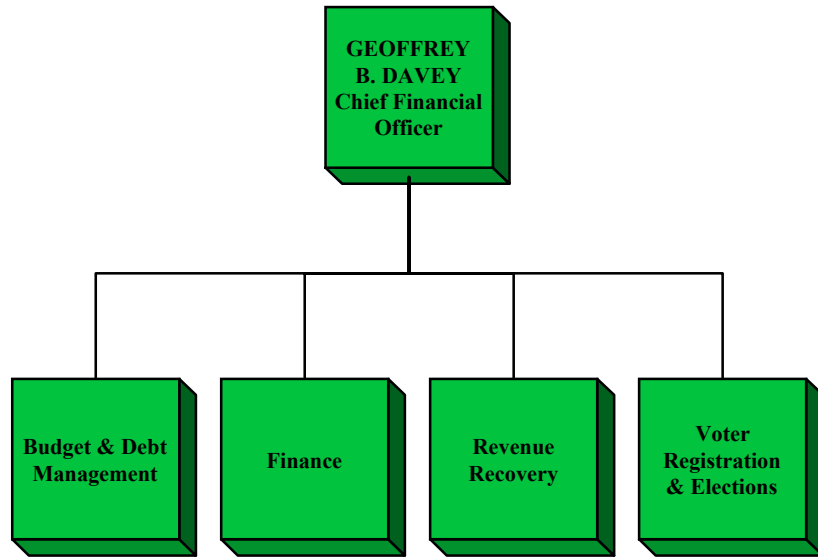
	<i>Budget Unit</i>	<i>Page</i>
Introduction.....		F-3
1990 Fixed Asset Debt Service.....	9278000	F-6
1997 Public Building Facilities - Debt Service.....	3080000	F-7
1997 Refunding Public Facilities - Construction.....	9289000	F-8
1997 Refunding Public Facilities - Debt Service.....	9288000	F-9
1997 Public Building Facilities - Construction.....	9309000	F-10
Capital Projects Debt Service	9287000	F-11
Contingencies.....	5980000	F-12
Data Processing - Shared Systems.....	5710000	F-13
Department of Finance.....	3230000	F-15
Division of Revenue Recovery	6110000	F-23
Financing - Transfers/Reimbursements	5110000	F-29
Fixed Asset - Revolving.....	9277000	F-30
Interagency Procurement	9030000	F-31
Jail Debt Service	2920000	F-33
Mental Health Debt Service.....	9296000	F-34
Non-Department Revenues.....	5700000	F-35
Pension Obligation Bond	9311000	F-41

CHIEF FINANCIAL OFFICER

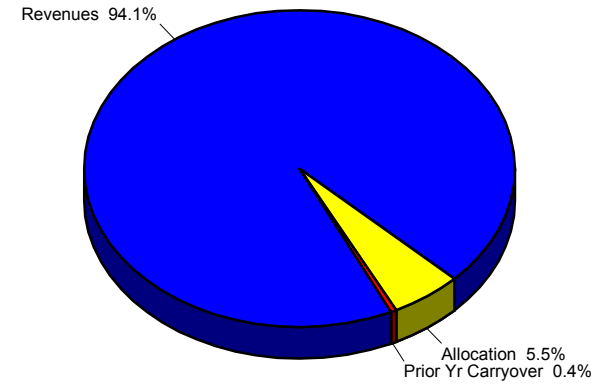
TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
Pension Obligation Debt Service	9313000	F-43
Teeter Plan	5940000	F-44
Voter Registration and Elections	4410000	F-47
Year 2000 Information Technology.....	5720000	F-52

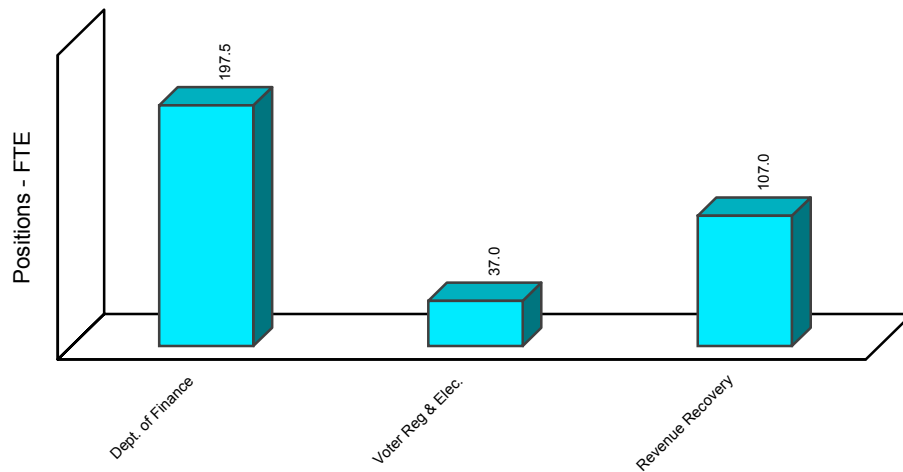
INTRODUCTION



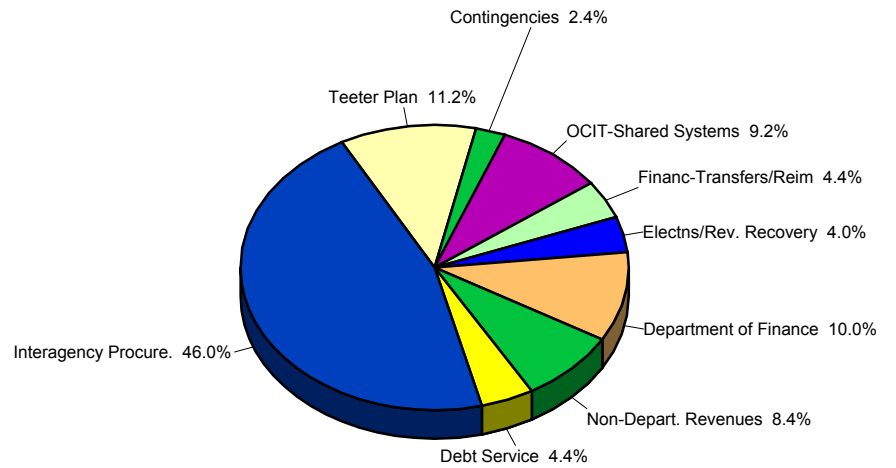
Financing Sources



Staffing



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 at that time, and also serves as the director of the Office of Budget & Debt Management. The CFO provides the following services/functions on behalf of Sacramento County:

- Develops the county's Recommended and Adopted Proposed and Final Budgets and modeling of multiyear budget outlook
- Monitors 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			Appropriations	Financing	Net Cost	Positions
Fund	Center	Department				
001A	3230000	Department of Finance	\$18,390,642	\$16,955,030	\$1,435,612	197.5
001A	4410000	Voter Registration & Elections	5,259,398	611,000	4,648,398	37.0
001A	6110000	Division of Revenue Recovery	2,107,967	2,107,967	0	107.0
001A	5980000	Contingencies	4,500,000	0	4,500,000	0.0
001A	5110000	Financing-Transfers/Reimbursement	8,095,642	0	8,095,642	0.0
001A	5700000	Non-Departmental Revenues	15,505,782	376,807,479	-361,301,697	0.0
001A	5710000	Data Processing-Shared Systems	16,973,458	1,064,097	15,909,361	0.0
001A	0001000	Reserves	887,089	2,719,955	-1,832,866	0.0
GENERAL FUND TOTAL			\$71,719,978	\$400,265,528	-\$328,545,550	341.5
016A	5940000	Teeter Plan	\$20,573,541	\$20,573,541	\$0	0.0
030A	9030000	Interagency Procurement	84,736,810	84,736,810	0	0.0
277A	9277000	Fixed Asset Revolving Fund	73,289,027	73,289,027	0	0.0
278A	9278000	1990 Fixed Asset Debt Service	0	0	0	0.0
287A	9287000	Capital Projects	393,324	393,324	0	0.0
288A	9288000	1997 Refunding Pub. Facilities Debt Svc.	609,495	609,495	0	0.0
289A	9289000	1997 Public Facilities-Construction	5,731,331	5,731,331	0	0.0
292A	2920000	Jail Debt Service	622,818	622,818	0	0.0
296A	9296000	Mental Health Debt Service	393,072	393,072	0	0.0
308A	3080000	1997 Pub. Bldg. Facilities Debt Svc.	1,578,597	1,578,597	0	0.0
309A	9309000	1997 Pub. Bldg. Facilities-Construction	3,596,793	3,596,793	0	0.0
311A	9311000	Pension Obligation Rate Stabilization	1,064,076	1,064,076	0	0.0
313A	9313000	Pension Obligation Debt Service	4,589,925	4,589,925	0	0.0
GRAND TOTAL			\$268,898,787	\$597,444,337	-\$328,545,550	341.5

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: 2001-02

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Services & Supplies	427,723	377,030	469,500	419,500	419,500
Other Charges	5,196,173	5,406,733	7,283,588	7,327,313	7,327,313
Interfund Reimb	-5,623,895	-5,783,762	-7,753,088	-7,746,813	-7,746,813
Total Finance Uses	1	1	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).

SUPPLEMENTAL INFORMATION:

- For the 2001-02 Fiscal Year, the total requirement is \$7,746,813, consisting of debt service administrative costs (\$419,500) which include Letter of Credit fees and remarketing fees, interest payments (\$4,852,313), and principal payment (\$2,475,000). The requirements will be financed by a reimbursement from the Fixed Asset Revolving Fund (see Budget Unit 9277000) of \$7,746,813.

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: 2001-02

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Services & Supplies	68,393	13,370	380,839	366,226	366,226
Other Charges	5,029,801	4,921,453	4,925,790	6,231,961	6,231,961
Interfund Reimb	-3,386,218	-4,345,790	-4,345,790	-4,115,198	-4,115,198
Intrafund Reimb	0	0	0	-904,392	-904,392
Total Finance Uses	1,711,976	589,033	960,839	1,578,597	1,578,597
Means of Financing					
Fund Balance	710,814	6,447	6,447	1,528,597	1,528,597
Use Of Money/Prop	-9,566	741,066	50,000	50,000	50,000
Charges for Service	904,392	829,026	904,392	0	0
Total Financing	1,605,640	1,576,539	960,839	1,578,597	1,578,597

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 \$6,598,187 consisting of \$366,226 administrative costs, \$2,460,000 in principal payment and \$3,771,961 in interest payments. Financing is from interest earnings (\$50,000), payments from various user departments (\$5,019,590), and available fund balance of \$1,528,597.

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: 2001-02

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Other Charges	2,873,686	0	4,921,418	5,731,331	5,731,331
Total Finance Uses	2,873,686	0	4,921,418	5,731,331	5,731,331
Means of Financing					
Fund Balance	6,913,529	4,666,418	4,666,418	5,476,331	5,476,331
Use Of Money/Prop	626,575	809,913	255,000	255,000	255,000
Total Financing	7,540,104	5,476,331	4,921,418	5,731,331	5,731,331

PROGRAM DESCRIPTION:

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

1997 REFUNDING PUBLIC FACILITIES - DEBT SERVICE

9288000

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

UNIT: 1997-Refunding Public Facilities Debt Service
9288000

FUND: 1997-PUBLIC FACILITIES DEBT SERVICE
288A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2001-02

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Services & Supplies	11,921	13,195	15,200	453,871	453,871
Other Charges	6,319,996	6,315,732	6,943,824	6,947,286	6,947,286
Interfund Reimb	-6,200,350	-6,513,824	-6,513,824	-6,791,662	-6,791,662
Total Finance Uses	131,567	-184,897	445,200	609,495	609,495
Means of Financing					
Fund Balance	43,684	35,411	35,411	489,495	489,495
Use Of Money/Prop	123,294	269,188	409,789	120,000	120,000
Total Financing	166,978	304,599	445,200	609,495	609,495

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 \$7,401,157 consisting of \$453,871 administrative costs, \$1,635,000 in principal payment and \$5,312,286 in interest payments. Financing is from interest earnings (\$120,000), payments from various user departments (\$6,791,662), and available fund balance of \$489,495.

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: 2001-02

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Services & Supplies	90	92	0	0	0
Other Charges	445,678	0	4,143,328	3,596,793	3,596,793
Total Finance Uses	445,768	92	4,143,328	3,596,793	3,596,793
Means of Financing					
Fund Balance	3,643,061	3,893,328	3,893,328	3,346,793	3,346,793
Use Of Money/Prop	696,035	-5,352	250,000	250,000	250,000
Total Financing	4,339,096	3,887,976	4,143,328	3,596,793	3,596,793

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 2001-02:

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

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

UNIT: Capital Projects-Debt Service
9287000

FUND: CAPITAL PROJECTS-DEBT SERVICE
287A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2001-02

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Services & Supplies	430,268	8,697	639,420	408,325	408,325
Other Charges	1,128,994	754,417	1,327,137	1,500,467	1,500,467
Interfund Reimb	-799,842	-424,479	-1,355,155	-1,515,468	-1,515,468
Cost of Goods Sold	8,900,000	0	0	0	0
Total Finance Uses	9,659,420	338,635	611,402	393,324	393,324
Means of Financing					
Fund Balance	69,260	611,402	611,402	393,324	393,324
Use Of Money/Prop	81,244	47,969	0	0	0
Other Revenues	0	29,530	0	0	0
Other Financing	9,275,648	0	0	0	0
Total Financing	9,426,152	688,901	611,402	393,324	393,324

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 \$1,908,792 consisting of \$408,325 administrative costs, \$760,000 in principal payment and \$740,467 in interest payments. Financing is from payments from various user departments (\$1,515,468), and available fund balance of \$393,324.

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: 2001-02		CLASSIFICATION FUNCTION: APPROPRIATION FOR CONTINGENCY ACTIVITY: Appropriation for Contingency FUND: GENERAL			
Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Contingencies	0	0	4,900,298	4,500,000	4,500,000
NET TOTAL	0	0	4,900,298	4,500,000	4,500,000
Revenues	0	0	0	0	0
NET COST	0	0	4,900,298	4,500,000	4,500,000

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 \$4,500,000.

2001-02 PROGRAM INFORMATION

Program Number and Title	Program Description	Appropriations	Reimbursement	Revenues	Carryover	Net Allocation	Positions
5980000 Contingencies							
PROGRAM TYPE: DISC-TRANSITION/CONTINGENCY							
001	Contingencies						
	General Fund Contingencies	4,500,000	0	0	0	4,500,000	0.0
	DISC-TRANSITION/CONTINGENCY	Subtotal	4,500,000	0	0	4,500,000	0.0
BUDGET UNIT TOTAL:		4,500,000	0	0	0	4,500,000	0.0

DATA PROCESSING - SHARED SYSTEMS

5710000

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: 2001-02

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Other General
FUND: GENERAL

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Salaries/Benefits	0	0	0	-714,365	-714,365
Services & Supplies	1,933	16,055,578	16,585,018	17,321,223	17,310,223
Equipment	56,237	0	0	0	0
Intrafund Charges	15,027,618	177,945	334,498	377,600	377,600
NET TOTAL	15,085,788	16,233,523	16,919,516	16,984,458	16,973,458
Prior Yr Carryover	17,286	1,926,784	1,926,784	1,064,097	1,064,097
Revenues	1,295,555	695,340	705,424	0	0
NET COST	13,772,947	13,611,399	14,287,308	15,920,361	15,909,361

PROGRAM DESCRIPTION:

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

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

SIGNIFICANT DEVELOPMENTS DURING 2000-01:

- Work on development of a new system to process Unsecured Tax bills continued this year. The billing process was implemented as well as payment processing. Current work continues on conversion of historical data.

- Implement and maintain a Public Exchange mailbox server to facilitate standard e-mail communication throughout the County. Maintain coordination between the public server and private departmental servers for address directory services and calendaring.
- Converted to new virus detection software to provide enhanced virus protection on countywide maintained servers and desktops.

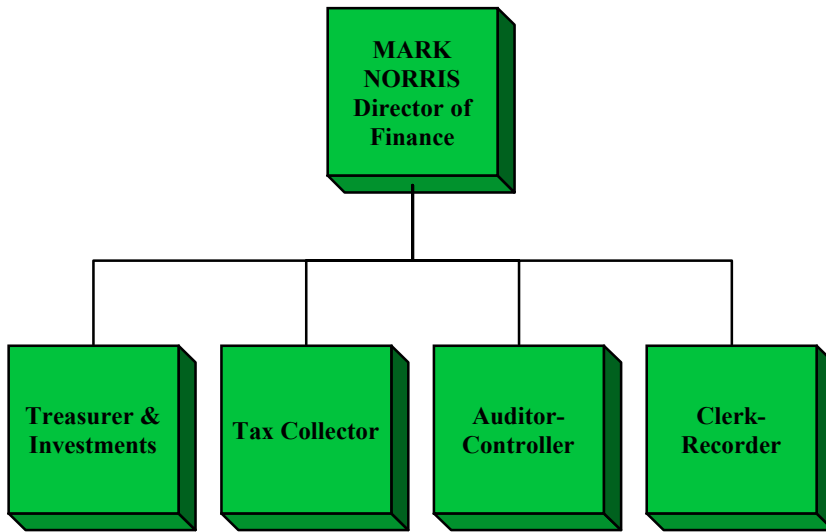
SIGNIFICANT CHANGES FOR 2001-02:

- Upgrade COMPASS in order to get the most recent financial software release (convert from 4.0b to 4.6c) for public sector development and enhancements.
- Support for the existing development of the Unsecured Tax application.

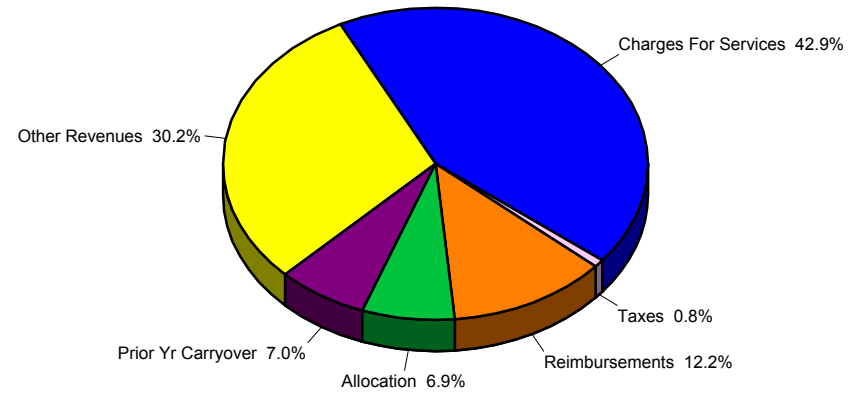
2001-02 PROGRAM INFORMATION

Program Number and Title	Program Description	Appropriations	Reimbursement	Revenues	Carryover	Net Allocation	Positions	
5710000 DP-Shared Systems								
PROGRAM TYPE: MANDATED (PRACTICAL)								
001	Law & Justice Systems Includes CJIS, JIMS and CLETS systems	3,760,957	0	0	105,401	3,655,556	0.0	
002	Payroll Systems Includes elected officials/judges/special districts payroll system	462,674	0	0	17,405	445,269	0.0	
003	Property & Tax Systems Includes secured/unsecured/PDB/CAAP systems	1,364,325	0	0	-37,655	1,401,980	0.0	
004	Fiscal/Management Systems Includes COMPASS & SCBDA systems	11,385,502	0	0	978,946	10,406,556	0.0	
	MANDATED (PRACTICAL)	Subtotal	16,973,458	0	0	1,064,097	15,909,361	0.0
BUDGET UNIT TOTAL:		16,973,458	0	0	1,064,097	15,909,361	0.0	

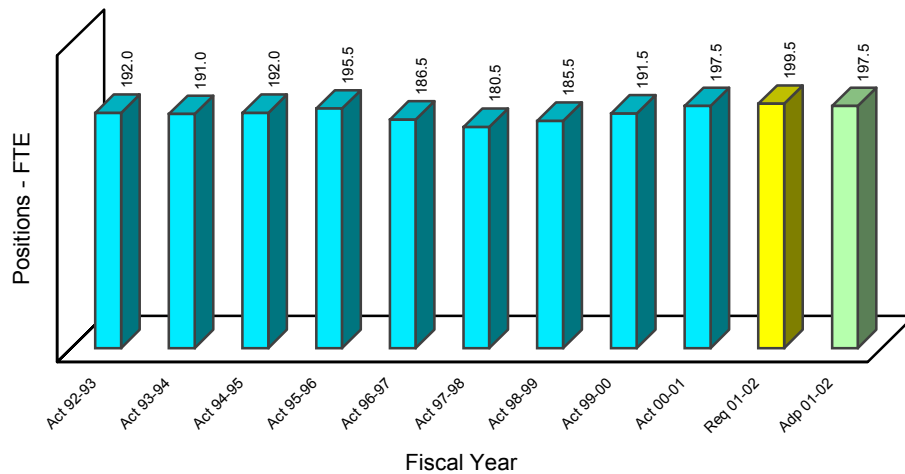
Departmental Structure



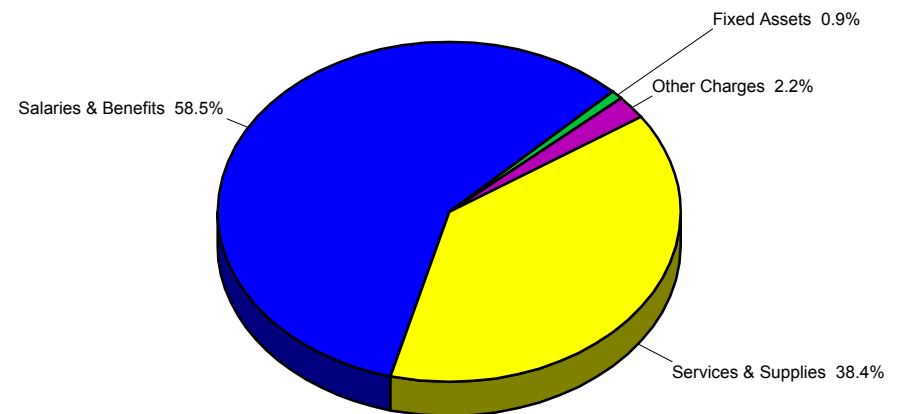
Financing Sources



Staffing Trend



Financing Uses



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

UNIT: 3230000 Department Of Finance
DEPARTMENT HEAD: MARK NORRIS

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2001-02

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Salaries/Benefits	9,846,703	10,074,177	11,169,078	12,365,816	12,257,934
Services & Supplies	5,177,753	6,511,002	7,602,880	7,565,638	7,565,638
Other Charges	196,416	323,179	308,191	470,321	470,321
Equipment	167,450	280,370	256,402	180,032	180,032
Intrafund Charges	2,251,844	406,841	442,519	471,582	471,582
SUBTOTAL	17,640,166	17,595,569	19,779,070	21,053,389	20,945,507
Interfund Reimb	-48,100	-117,311	-104,823	-43,280	-43,280
Intrafund Reimb	-2,387,912	-2,273,935	-2,284,749	-2,511,585	-2,511,585
NET TOTAL	15,204,154	15,204,323	17,389,498	18,498,524	18,390,642
Prior Yr Carryover	409,582	809,359	809,359	1,472,952	1,472,952
Revenues	14,188,278	14,257,523	14,994,374	15,520,781	15,482,078
NET COST	606,294	137,441	1,585,765	1,504,791	1,435,612
Positions	191.5	197.5	197.5	199.5	197.5

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 Sacramento 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 Sacramento County.
- Issues and registers marriage licenses, notaries public, vital statistics and other public documents.
- Manages the \$1.7 billion Pooled Investment Fund in compliance with the California Government Code the Pooled Investment Policy and Investment Guidelines.
- Maintains the Pooled Investment Fund credit ratings and achieves a competitive yield for the Pooled Investment Fund with a performance target of 15 basis points below the State's Local Agency Investment Fund (LAIF).
- Annually completes and submits the June 30, year-end CAFR to the Government Finance Officers Association in order to receive the Government Finance Officers Association's Certificate of Achievement for Excellence in financial reporting.
- The specialized programs of the Department of Finance are organized within the following operational structure:
 - **Auditor-Controller** operations include the following programs: General Accounting Services; Accounting Reporting and Control; Systems Control and Reconciliations; Central Support Services; Payroll Services; Audit Services; Document Verification 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 the notification process for reinvestment of redemption and reserve funds between the Treasury Division and the Investment Division.
- Develop and install software regarding return bill system for the Secured Tax program that will allow the department to track, research and promptly reissue misdirected tax bills.
- Ensure the prompt processing and distribution of employee W-2 forms.

SIGNIFICANT DEVELOPMENTS DURING 2000-01:

- Continued to finalize the installation of an unsecured property tax accounting system using internal information technology staff resources with the assistance of the staff from the Office of Communications & Information Technology.
- Purchased and installed four new micrographic readers for the County Clerk-Recorder Division.
- Purchased and installed new servers and jukeboxes for the County Clerk-Recorder Division based on conversion of the department's LAN system from "Token Ring" to "Ethernet."
- Upgraded the department's internal systems network based on increased network traffic that caused degradation of network performance and exposure to bandwidth limitations.
- Continued to serve as a test platform for COMPASS initiatives that enhanced the department's ability to provide customer service and reporting capabilities.
- Used COMPASS's reporting abilities to streamline and further develop management reports within the Human Resources and Financial systems modules.
- Continued to review Investment Accounting Systems to locate a vendor offering an effective accounting solution.
- Began the implementation of the department's comprehensive imaging system policy in all tax areas, thereby reducing paper handling and storage requirements and enhancing retrieval of data.

SIGNIFICANT CHANGES FOR 2001-02:

- Develop plans to remodel County Clerk-Recorder Division, Auditor-Controller Division and the Administrative Services Division facilities while working closely with the Department of General Services.
- Develop and promote internal security measures within the department's facilities.
- Work with the Department of Personnel Services to enhance the county's ability to recruit and retain hard-to-recruit-for positions within the department, including the Accountant and Auditor classifications.
- Develop and implement a department mentoring program to assist in employee development, retention and succession planning efforts.
- Complete development, by December 31, 2001, of the unsecured tax system functionality and ensure the data currently located in the former proprietary tax system is successfully converted using internal information technology staff from the department.
- Revise and use current technology to write a direct levy system to process requests from external agencies for the Tax Accounting program.
- Invest proceeds from the sale of \$199 million in Tobacco Securitization Bonds for capital construction projects and endowment funded programs.
- Continue to review Investment Accounting Systems to locate a vendor offering an effective accounting solution.
- Develop a standard master paying agent agreement with local school districts for bond issues where the districts have asked the Director of Finance to be the paying agent.
- Work with the Human Resources Agency to increase the number of investment options available to deferred compensation participants. In conjunction with this change, develop an investment policy for the deferred compensation plan.
- Modify county's cash flow by meeting with various county agencies, departments, school districts and other Pooled Investment Fund participants.
- Investigate the feasibility of establishing a satellite office for County Clerk-Recorder Division functions to overcome space limitations and provide improved service to customers.
- Work with the Department of Human Assistance and the State of California to finalize an electronic bank transfer (EBT) program for human assistance programs.
- Plan implementation of COMPASS upgrade for human resources and financial system modules.

PERFORMANCE MEASURES:

PERFORMANCE MEASURES	INDICATORS	2000	2001 Target
1. Vital public records are received and maintained	Percent of documents recorded per day (percent of daily averages)	100% of 1,550	100% of 1,550
	Percent of records indexed (percent of daily averages)	100% of 6,542	100% of 6,542
	Percent of images captured (percent of daily averages)	100% of 5,344	100% of 5,344
2. County obligations are paid (including vendors, employees, program recipients)	Number of warrants issued	924,405 ¹	1,200,000
	Number of customer complaints	-- -- --	TBD
	Number of claims paid within 10 days after receipt by Auditor-Controller	348,814 ²	575,000
3. Entrusted public funds are safeguarded	Number of exceptions to investment policy	0	0
	High credit rating	Pool rated AAA for credit; V-1 for volatility	Pool rated AAA for credit; V-1 for volatility
	Unqualified audit opinion	Received	TBD
	Government Finance Officers Association Certificate of Achievement	Received	TBD
	Number of tax bills issued		
	➤ Secured	451,701	456,218
	➤ Unsecured	54,277	47,322 ³
	➤ Redemption	32,122	32,883
	Number of delinquent notices issued		
	➤ Secured ⁴	72,993	73,723
	➤ Unsecured	21,779	18,988
	➤ Redemption	17,838	18,261
	Dollars collected vs. amount billed penalties		
➤ Secured	98.93% of \$787,361,662	98.93% of \$839,821,102	
➤ Unsecured	94.57% of \$37,187,414	94.57% of \$37,187,414	
➤ Redemption	40.88% of \$18,365,606	40.88% of \$14,302,854	

¹ Based on fiscal year from July 1, 2000 through March 20, 2001

² Based on fiscal year from July 1, 2000 through March 20, 2001

³ Main roll expected to decrease in 2001 by 18 percent due to additional Low Value exemptions

⁴ Includes delinquent bond notices. FY 2001-02 notices = as prior year notices/bills x FY 2001-02 bills.

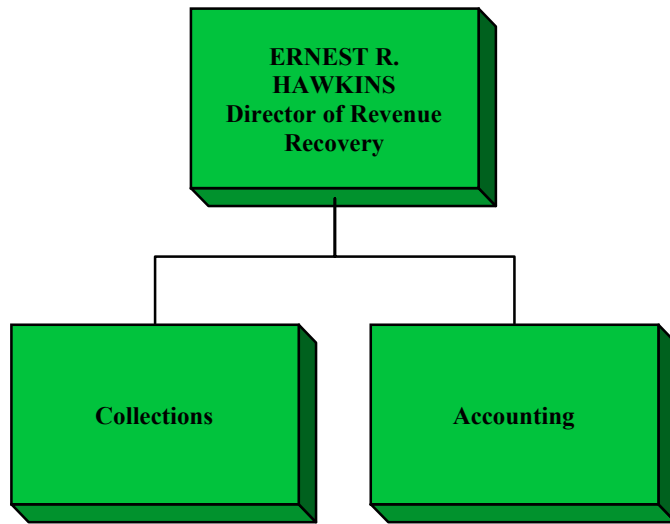
2001-02 PROGRAM INFORMATION

Program Number and Title	Program Description	Appropriations	Reimbursement	Revenues	Carryover	Net Allocation	Positions
3230000 Department of Finance							
PROGRAM TYPE:		MANDATED (PRACTICAL)					
001-A	<i>Pool</i>						
	Provides investment services for Pooled Investment Fund	4,106,690	1,296,390	2,810,300	0	0	22.0
003	<i>1911 Act Bonds</i>						
	Provides acctng svcs & admin of delinquency assessment sales	24,318	0	24,318	0	0	1.0
005-A	<i>Tax Collection</i>						
	Administration/collection of secured taxes	3,019,736	300,000	1,850,811	196,269	672,656	28.0
006	<i>License</i>						
	Administers Fictitious Business Names Ordinance	1,519,451	27,800	1,491,651	0	0	12.0
007-A	<i>Clerks</i>						
	Reg. process servers/photocopiers/notaries; issue marriage lic. & performs weddings	416,201	0	416,201	0	0	5.0
008-A	<i>Recording</i>						
	Examine, index & microfilm recorded documents	4,323,130	67,400	5,250,151	0	-994,421	42.0
009-A	<i>General Accounting</i>						
	Provides general accounting services to all departments	387,573	0	200,048	96,983	90,542	3.0
010	<i>Accounting Reporting Control</i>						
	Audits and prepares financial statements	152,990	0	0	22,169	130,821	2.0
011-A	<i>Systems Control & Reconciliations</i>						
	Maintains effective accounting system	1,160,170	145,000	258,563	212,360	544,247	10.0
012	<i>Central Support Services</i>						
	Record retention & data input for all departments	381,231	0	75,206	0	306,025	7.0
013	<i>Payroll Services</i>						
	Payroll services for the County and for Special Districts	805,449	103,400	425,895	166,971	109,183	8.0
014-A	<i>Audit Services</i>						
	Audit services for County and Special Districts	1,015,182	456,097	316,539	229,192	13,354	9.0
015-A	<i>Document Verification</i>						
	Verification of all documents processed for payment	1,119,053	0	521,040	374,340	223,673	15.0
016	<i>Other Accounting Services</i>						
	State funding allocation; COMPASS budgetary controls	434,638	5,000	452,778	0	-23,140	4.0
017-A	<i>Tax Accounting</i>						
	Provides revenue collection data & budget support of taxing entities	781,406	153,778	412,971	174,668	39,989	9.0
MANDATED (PRACTICAL)		Subtotal					
		19,647,218	2,554,865	14,506,472	1,472,952	1,112,929	177.0

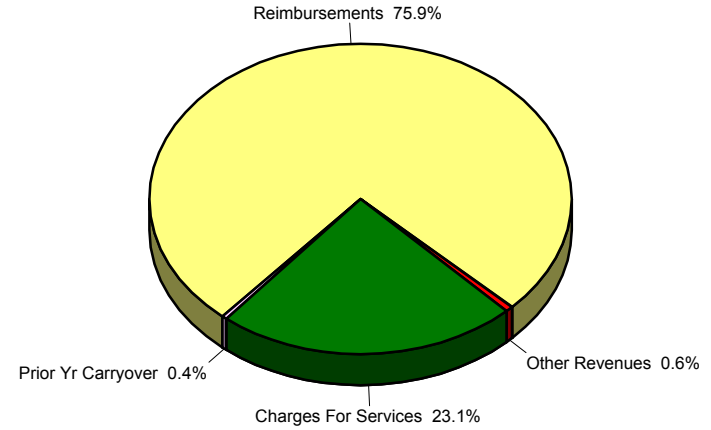
2001-02 PROGRAM INFORMATION

Program Number and Title	Program Description	Appropriations	Reimburse- ment	Revenues	Carryover	Net Allocation	Positions
3230000 Department of Finance							
PROGRAM TYPE: SELF-SUPPORTING							
002	Fiscal Agent Provides trustee services for bond issues	509,173	0	509,173	0	0	4.0
004	Reclamation Provides billing, collection & paying agent services	82,634	0	82,634	0	0	2.0
	SELF-SUPPORTING Subtotal	591,807	0	591,807	0	0	6.0
PROGRAM TYPE: DISCRETIONARY-GENERAL							
001-B	Pool Provides investment services for Pooled Investment Fund	66,491	0	66,491	0	0	1.0
005-B	Tax Collection Administration/collection of secured taxes	42,578	0	42,578	0	0	1.0
007-B	Clerks Reg. process servers/photocopiers/notaries; issue marriage lic. & performs weddings	42,578	0	42,578	0	0	1.0
008-B	Recording Register, index & microfilm birth/death/marriage records	149,023	0	149,023	0	0	3.5
009-B	General Accounting Provides general accounting services to all departments	62,880	0	0	0	62,880	1.0
011-B	Systems Control & Reconciliations OCIT support for the division/apportions pool fund interest/reconciles debt svc funds	86,457	0	0	0	86,457	2.0
014-B	Audit Services Audit services for County and Special Districts	74,934	0	40,551	0	34,383	1.0
015-B	Document Verification Verification of all documents processed for payment	138,963	0	0	0	138,963	3.0
017-B	Tax Accounting Provides revenue collection data & budget support of taxing entities	42,578	0	42,578	0	0	1.0
	DISCRETIONARY-GENERAL Subtotal	706,482	0	383,799	0	322,683	14.5
BUDGET UNIT TOTAL:		20,945,507	2,554,865	15,482,078	1,472,952	1,435,612	197.5

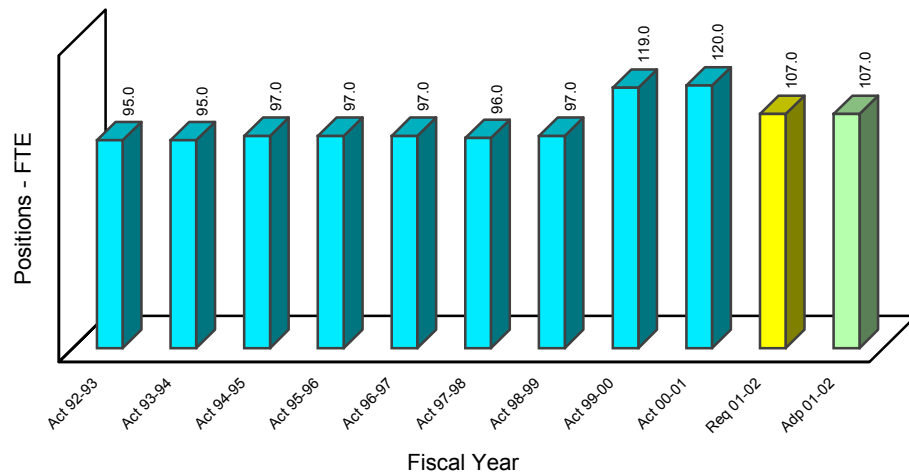
Departmental Structure



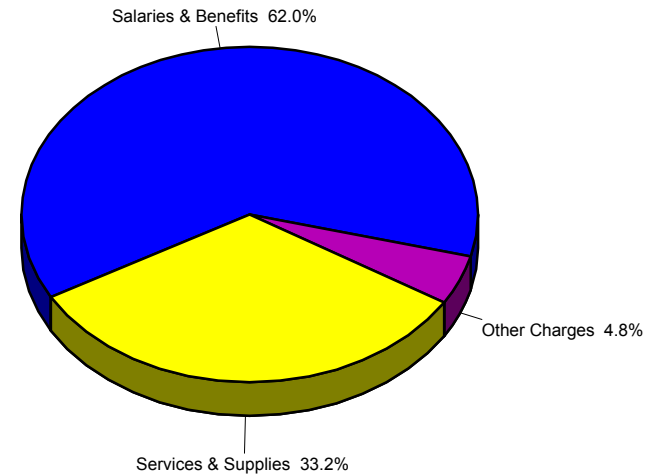
Financing Sources



Staffing Trend



Financing Uses



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

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

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2001-02

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Other General
 FUND: GENERAL

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Salaries/Benefits	4,475,699	4,725,691	5,788,090	5,422,049	5,422,049
Services & Supplies	1,855,539	2,639,445	2,882,026	2,521,624	2,431,624
Other Charges	282,074	375,770	418,468	418,523	418,523
Intrafund Charges	1,488,923	467,739	453,756	475,272	475,272
SUBTOTAL	8,102,235	8,208,645	9,542,340	8,837,468	8,747,468
Intrafund Reimb	-5,854,870	-5,800,626	-7,607,664	-6,729,501	-6,639,501
NET TOTAL	2,247,365	2,408,019	1,934,676	2,107,967	2,107,967
Prior Yr Carryover Revenues	321	-18,101	-18,101	36,100	36,100
	2,224,881	2,469,535	1,952,777	2,071,867	2,071,867
NET COST	22,163	-43,415	0	0	0
Positions	119.0	120.0	118.0	107.0	107.0

PROGRAM DESCRIPTION:

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

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

MISSION:

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

GOALS:

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

- Continue to assist departments with programs in order to reduce overall costs of recovering money or equipment on behalf of the County.
- Review and revise collection procedures for accounts less than 5 years old to identify ways to minimize amounts written off and to maximize collections for customers. Route 5-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 2000-01:

- Completed project to separate backlog collections from current collections, took action on 6,800 backlogged accounts and generated over \$300,000 in collections.
- Completed accounting/clerical phase of the departmentwide classification study.
- Formed a Suggestion Team to formally acknowledge and review all staff suggestions and make recommendations as to which suggestions should be implemented for office improvement.
- Reduced Information Technology (IT) costs through system automation. Completed implementation of the Document Management System in March 2001, resulting in improved productivity through reduced paper handling and reduced paper record storage costs.
- Collected \$412,133 more than budgeted due to improved estimated fines cost recovery process.
- Revised procedures for processing of General Assistance accounts due to lawsuit filed against the County. Additional research is necessary prior to issuing invoice.

SIGNIFICANT CHANGES FOR 2001-02:

- Establish a Failure to Pay (FTP) warrants program, in conjunction with the Sheriffs' Department to strengthen the Division's ability to collect those types of warrants, resulting in increased fine and restitution revenue collections.
- Reorganize tasks assigned to Collection and Customer Support Units to improve efficiency and effectiveness in handling backlog of old, uncollected accounts. Anticipate collecting on 90,000 backlogged accounts.
- Completion of the following major automation projects:
 - Automating return to court process, to reduce costs.
 - Automated skip-tracing process to locate debtors and integrate results into collection system.

- Automation of other referred debts resulting in reduced processing costs through electronic data exchange, including State sponsored pilot project to develop a system to automate the Human Assistance collection referral regarding overpayments.
- Implement use of Responsible Party Module, which efficiently handles debts owed by more than one debtor providing the ability to automate collection processing for co-debtors resulting in increased collections.
- Form a Staff Advisory Committee to identify ways to improve internal communication among staff at all levels and across all units.
- Review alternatives to current collection software system in order to prepare for anticipated changes in support from current vendor.

PERFORMANCE MEASURES:

PERFORMANCE MEASURES	INDICATORS	2000	2001 Target
1. Money is recovered so various entities receive/ maintain funding	Total dollar amount collected	\$24,701,161	\$25,170,871
	Total Costs	\$7,177,118	\$7,339,473
2. Collection accounts are brought to conclusion	Average length of collections process	-- -- --	TBD
	Percent of accounts resolved	-- -- --	TBD
	Number of backlogs	-- -- --	TBD
	Average Number of days for processing	-- -- --	TBD
3. Citizens don't have to bear the burden of other's debts	Total dollar amount of "Write Off"	\$5,743,241	\$4,707,549

SUPPLEMENTAL INFORMATION:

	Actual 1999-00 Collections	Final Budget 2000-01	Actual 2000-01 Collections	Proposed Budget 2001-02	Approved Budget 2001-02
GENERAL FUND COLLECTIONS - RETAINED BY D.R.R.:					
Fines Cost Recovery	530,941	650,000	1,114,805	935,495	935,495
Restitution Administration Fees	238,020	220,440	312,779	344,770	344,770
Collection Administration Fees	115,500	144,000	56,201	56,435	56,435
Process Service Reimbursement	40,137	38,500	25,405	23,520	23,520
Interest	371,355	310,000	392,171	300,250	300,250
Bad Debt Recovery	7,586	7,900	10,166	5,000	5,000
Work Project Fees	356,043	300,750	245,946	143,400	143,400
Miscellaneous	145,206	5,857	(7,085)	13,900	13,900
Reimbursement From Non General Fund Depts.	193,886	235,330	238,638	214,097	214,097
Trust Fund Transfers to Revenue	115,888	40,000	37,498	35,000	35,000
Total Revenues Retained by D.R.R.:	2,114,562	1,952,777	2,426,524	2,071,867	2,071,867

MEMO ONLY:

REIMBURSEMENT OF COSTS FROM DEPARTMENTS:

Courts - Non Trial Court Funding	2,461,030	3,249,144	2,496,416	2,970,348	2,970,348
Human Assistance	808,440	1,017,236	708,750	890,968	890,968
EMD - Environmental Health	8,636	8,607	24,848	12,725	12,725
EMD - Hazardous Materials Division	9,460	11,737	17,661	7,275	7,275
Health & Human Services - Mental Health	2,072	3,130	3,137	3,417	3,417
Health & Human Services - Private Pay	188,668	107,201	151,569	83,942	83,942
H. & H. S. - Child Protective Svc., Alcohol/Drug Ctr.	0	0	2,516	3,427	3,427
Medical Systems - Medically Indigent	320,299	438,194	329,874	359,814	359,814
Medical Systems - Amb. Svc., Medical Claims	717	1,565	1,077	500	500
Sheriff - Incarceration/Alarms /Booking Fees	520,176	392,027	411,629	367,584	367,584
T.T.C. - Unsecured Property Tax	6,062	7,825	9,539	9,595	9,595
T.T.C. - Business License / T.O.T.	6,608	15,650	3,886	1,371	1,371
Indigent Defense	62,470	86,074	87,581	89,097	89,097
Public Defender	117,742	177,625	163,780	181,620	181,620
Agricultural Commission - Wts. & Meas.	51	0	183	0	0
Animal Care & Regulation	9,477	0	0	0	0
Coroner	432	1,565	1,182	0	0
Department of General Services	0	0	0	0	0
Probation Department	558,311	892,038	610,798	754,658	754,658
Non-Department Revenue (Budget Unit 5701)	772,336	1,198,046	775,827	903,160	903,160
Total Reimbursement	5,852,986	7,607,664	5,800,253	6,639,501	6,639,501
Total D.R.R. Revenues & Reimbursements:	7,967,548	9,560,441	8,226,776	8,711,368	8,711,368

GENERAL FUND COLLECTIONS - TRANSFERRED TO OTHER DEPARTMENTS:

Animal Control	1,339	1,500	0	1,500	1,500
Business License - Returned Checks	151	0	0	0	0
Child Custody Investg. - Courts-NTCF (BU 5028)	82,061	50,500	61,527	48,900	48,900
Dissolution Filing Fees - Courts-NTCF (BU 5028)	17,262	7,000	9,681	2,500	2,500
Conservatorship Fees - Courts-NTCF (BU 5028)	662	0	290	250	250
Guardianship Fees - Courts-NTCF (BU 5028)	1,552	1,000	233	0	0
Expert Witness Fees - Courts-NTCF (BU 5028)	7,525	3,000	7,268	4,250	4,250
Misc. Filing Fees - Courts-NTCF (BU 5028)	1,402	2,200	360	250	250
Superior Court Sanctions	(134)	0	618	0	0
Fines Administrative Fees - Courts-NTCF (BU 5028)	324,212	333,080	283,795	333,080	333,080
Superior & Municipal Court Fines (Budget Unit 5701)	684,107	985,500	600,534	1,081,520	1,081,520
Superior & Municipal Court Fines (Budget Unit 5040)	377,972	321,750	330,050	353,110	353,110
Court Accounting Referrals (Budget Unit 5701)	212,950	222,118	365,417	243,785	243,785
Court Accounting Referrals (Budget Unit 5040)	114,366	119,290	196,249	130,925	130,925
General Assistance Recovery (Budget Unit 5701)	3,035,375	3,441,480	2,594,272	3,441,480	3,441,480
Mental Health - Health & Human Services	1,344	750	631	400	400
Miscellaneous - Health & Human Services	82,333	99,000	111,902	86,940	86,940
Medically Indigent - Medical Systems	727,602	966,525	799,982	800,525	800,525
Miscellaneous - Medical Systems	1,134	700	1,108	800	800
Environmental Mgt. - Haz/Mat Fees	33,896	25,350	18,045	22,750	22,750
Environmental Mgt. - Health Inspect. Fees	17,860	6,250	39,996	25,250	25,250
Reimbursement / Public Defender	127,877	28,250	136,201	135,335	135,335

SUPPLEMENTAL INFORMATION:

	Actual 1999-00 Collections	Final Budget 2000-01	Actual 2000-01 Collections	Proposed Budget 2001-02	Approved Budget 2001-02
Reimbursement / Indigent Defense	95,470	179,500	103,466	99,960	99,960
Parks & Recreation Fees - Parks	78	100	0	0	0
Juvenile Care & Maint. - Probation	257,768	279,090	265,824	285,055	285,055
Supervision Fees - Probation	976,114	1,031,100	1,020,537	1,045,275	1,045,275
Presentence Report - Probation	152,039	160,500	145,931	155,610	155,610
Diversion Program - Probation	81,275	73,775	75,528	85,575	85,575
Record Sealing Fees - Probation	9	0	45	50	50
Incarceration Fees - Sheriff	217,709	238,650	211,995	238,650	238,650
Burlar Alarm Fees - Sheriff	625	0	119	0	0
Booking Fees - Sheriff	646,911	535,500	532,614	604,890	604,890
AFDC - Human Assistance	1,338,565	1,153,475	1,660,433	1,381,620	1,381,620
Food Stamps - Human Assistance	428,590	451,710	370,182	385,950	385,950
Other - Human Assistance	589,661	539,500	793,322	539,500	539,500
Miscellaneous - Other Departments	114,338	64,960	119,494	64,960	64,960
Total Revenues Transferred to Other Departments:	10,751,999	11,323,103	10,857,648	11,600,645	11,600,645

OTHER FUND COLLECTIONS - TRANSFERRED TO OTHER DEPARTMENTS:

Fines - Fish & Game Fund (002)	183	175	345	250	250
Damage to County Property - Road Fund (005)	27,098	27,500	24,211	15,000	15,000
Transient Occupancy Tax Fund (015)	502,021	200,000	1,432	0	0
Sub-Standard Housing Fund (017)	220	0	0	0	0
Public Works Recovery Fund (021)	498	1,000	824,038	1,000	1,000
Consol. Utility Bill. - Public Works Fund (033)	84,240	75,000	50,655	75,500	75,500
Airports Enterprise Fund (041)	2,633	2,500	5,901	2,500	2,500
Refuse Enterprise Fund (051)	428,590	4,000	10,766	4,000	4,000
Parking Enterprise Fund (056)	318	400	666	400	400
Court Reporter / Jury Fees (Fund 073)	0	0	0	0	0
Court Accounting Referrals (Fund 073)	788,673	750,250	1,353,342	1,078,350	1,078,350
Court Referrals-Civil Assessments (Fund 073)	757,389	553,750	241,625	225,650	225,650
Fines - D.A. Hazardous Waste (Fund 073)	28	450	189	450	450
Fines - Crime Lab (Fund 073)	36,593	28,875	34,389	31,740	31,740
Fines - Blood Alcohol Test (Fund 073)	160,024	197,500	142,564	216,800	216,800
Fines - AIDS Education Program (Fund 073)	11,369	11,000	11,723	12,100	12,100
Fines - Alcoholism Center (Fund 073)	152,098	185,500	135,390	203,625	203,625
Fines - Alcohol A.E. & P. Program (Fund 073)	131,036	160,750	112,271	176,430	176,430
Fines - Drug A.E. & P. Program (Fund 073)	83,891	76,175	82,462	83,600	83,600
Fines - V.C. 23649-Alcohol & Drug Problem	0	0	3,132	6,500	6,500
Fines - Crime Prevention Fund (073)	1,589	1,725	1,287	1,725	1,725
Fines - Fingerprint I.D. Fund (073)	77,704	95,000	68,347	104,275	104,275
Fines - Emergency Medical Fund (073)	311,957	375,000	274,375	375,000	375,000
F.T.A. Warrants - AB 2989 (Fund 073)	3,091	5,150	2,383	5,150	5,150
Court Automation Fund (073)	102,725	122,500	88,722	134,400	134,400
Food Stamps (Fund 081)	0	0	0	0	0
Unsecured Property Tax (Fund 085)	65,793	49,250	8,386	49,250	49,250
Fines - Court Construction Fund (092)	324,132	405,750	285,197	445,290	445,290
Fines - Jail Construction Fund (093)	389,197	475,500	342,830	520,800	520,800
Total Other Funds Collections:	4,017,084	3,804,700	4,106,625	3,769,785	3,769,785

OTHER COLLECTIONS - TRANSFERRED TO OTHER JURISDICTIONS:

Court Fines - Other Cities	366,205	455,500	257,722	499,900	499,900
Court Fines - State of California	2,305,167	2,775,000	1,960,573	3,050,360	3,050,360
Court Fines - U.C. Davis	69	0	64	0	0
Court Accounting Referrals	1,045,944	1,050,500	1,794,810	1,152,845	1,152,845
Collections - School Districts	407	185	135	185	185
Ambulance Service - Galt Fire Department	0	0	0	0	0
Total Other Collections:	3,717,792	4,281,185	4,013,304	4,703,290	4,703,290

RESTITUTION:

Paid to Victims & State Fund	2,514,365	2,727,230	2,644,484	2,882,020	2,882,020
------------------------------	-----------	-----------	-----------	-----------	-----------

TOTAL COLLECTIONS:

23,115,803	24,088,995	24,048,584	25,027,607	25,027,607
-------------------	-------------------	-------------------	-------------------	-------------------

2001-02 PROGRAM INFORMATION

Program Number and Title	Program Description	Appropriations	Reimburse- ment	Revenues	Carryover	Net Allocation	Positions
611000 Revenue Recovery							
PROGRAM TYPE:		SELF-SUPPORTING					
001	<i>Revenue Recovery</i>						
	Centralized revenue collection and distribution	8,747,468	6,639,501	2,071,867	36,100	0	107.0
	SELF-SUPPORTING	<u>8,747,468</u>	<u>6,639,501</u>	<u>2,071,867</u>	<u>36,100</u>	<u>0</u>	<u>107.0</u>
BUDGET UNIT TOTAL:		8,747,468	6,639,501	2,071,867	36,100	0	107.0

FINANCING - TRANSFERS/REIMBURSEMENTS

5110000

COUNTY OF SACRAMENTO STATE OF CALIFORNIA County Budget Act (1985)		UNIT: 5110000 Financing-Transfers/Reimbursement			
SCHEDULE 9 BUDGET UNIT FINANCING USES DETAIL FISCAL YEAR: 2001-02		CLASSIFICATION FUNCTION: GENERAL ACTIVITY: Finance FUND: GENERAL			
Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Interfund Charges	830,613	2,114,625	2,012,625	9,095,642	8,095,642
NET TOTAL	830,613	2,114,625	2,012,625	9,095,642	8,095,642
Revenues	0	0	0	0	0
NET COST	830,613	2,114,625	2,012,625	9,095,642	8,095,642

PROGRAM DESCRIPTION:

- This budget unit accounts for transfers from the General Fund to other county funds. For Fiscal Year 2001-02, the transfer is to the new Economic Development Fund (020).

SIGNIFICANT DEVELOPMENTS DURING 2000-01:

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

2001-02 PROGRAM INFORMATION

Program Number and Title	Program Description	Appropriations	Reimbursement	Revenues	Carryover	Net Allocation	Positions
5110000 Financing-Transfers/Reimb							
PROGRAM TYPE: DISCRETIONARY-GENERAL							
001	<i>Transfer</i>						
	Transfer to Economic Development Fund	8,095,642	0	0	0	8,095,642	0.0
	DISCRETIONARY-GENERAL	Subtotal	8,095,642	0	0	8,095,642	0.0
BUDGET UNIT TOTAL:		8,095,642	0	0	0	8,095,642	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: 2001-02

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Services & Supplies	5,736,367	15,362,764	7,002,760	17,000,000	17,000,000
Land	0	3,500,000	0	2,000,000	2,000,000
Improvements	5,428	2,825,716	2,000,000	0	0
Equipment	24,512,011	25,602,883	52,446,235	44,542,214	44,542,214
Interfund Charges	5,623,895	5,783,762	9,753,088	9,746,813	9,746,813
Total Finance Uses	35,877,701	53,075,125	71,202,083	73,289,027	73,289,027
Means of Financing					
Fund Balance	4,569	2,760	2,760	-275,222	-275,222
Other Revenues	35,866,153	53,005,587	71,199,323	73,564,249	73,564,249
Total Financing	35,870,722	53,008,347	71,202,083	73,289,027	73,289,027

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 this year. The appropriation within this budget unit provides a contingency amount to cover possible

upward fluctuations in the variable interest rate and for other costs of the Fixed Asset Borrowing program. During Fiscal Year 2000-01, large expenditures associated with various projects such as the Refuse Rolling Stock program, Auto Financing program, Telecommunication Financing, and hardware/software upgrade for the Sacramento County's new financial system are anticipated.

- Financing for the Fiscal Year 2001-02 appropriation is estimated to be \$73,289,027 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: 2001-02

Operating Details	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Charges for Service	29,034,026	45,675,100	56,177,329	61,322,004	61,322,004
Total Operating Rev	29,034,026	45,675,100	56,177,329	61,322,004	61,322,004
Service & Supplies	310,231	330,054	379,010	406,000	406,000
Other Charges	38,866,153	56,005,586	74,199,323	76,289,026	76,289,026
Total Operating Exp	39,176,384	56,335,640	74,578,333	76,695,026	76,695,026
Interest Income	6,775,115	7,225,181	6,000,000	5,559,593	5,559,593
Other Revenues	-12,122	0	0	0	0
Total Nonoperating Rev	6,762,993	7,225,181	6,000,000	5,559,593	5,559,593
Contingencies	0	0	8,889,568	8,041,784	8,041,784
Total Nonoperating Exp	0	0	8,889,568	8,041,784	8,041,784
Net Income (Loss)	-3,379,365	-3,435,359	-21,290,572	-17,855,213	-17,855,213
Retained Earnings-July 1	24,669,937	21,290,572	21,290,572	17,855,213	17,855,213

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 2001-02, appropriate reimbursements/transfers will be made from this fund to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents. Additionally, \$3 million will be transferred to the General Fund (Budget Unit 5705701) from the Fixed Asset Financing Program's retained interest earnings to provide discretionary revenue, continuing an annual transfer to the General Fund initiated during Fiscal Year 1995-96.
- The activities of this fund are managed by the Office of Budget and Debt Management, and necessary support will be provided by staff elements within that department.

Financing:

Charges (lease payments and cash revolving purchases)	\$61,322,004
Interest Income	5,559,593
Retained Earnings (Fund Balance)	<u>17,855,213</u>
Total Financing	\$84,736,810

Uses:

Administrative Costs	\$ 406,000
Other Charges:	
Interfund Transfer to General Fund	3,000,000
Transfer for Debt Service:	
Principal and Interest Costs	7,327,313
Debt Service Administrative Costs	419,500
Contingency for Variable Rate Interest	8,041,784
Specific Projects Identified for Fiscal Year 2001-02	35,542,213
Anticipated Fixed Asset Cash Purchases During Fiscal Year 2001-02	<u>30,000,000</u>
Total Uses	\$84,736,810

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: 2001-02

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Services & Supplies	49,819	52,074	254,276	677,818	677,818
Other Charges	4,809,443	4,861,123	4,861,123	4,907,123	4,907,123
Interfund Reimb	-4,131,997	-4,511,123	-4,511,123	-4,962,123	-4,962,123
Total Finance Uses	727,265	402,074	604,276	622,818	622,818
Means of Financing					
Fund Balance	287,355	144,276	144,276	352,818	352,818
Use Of Money/Prop	584,186	610,616	460,000	270,000	270,000
Total Financing	871,541	754,892	604,276	622,818	622,818

PROGRAM DESCRIPTION:

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

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$5,584,941 consisting of \$677,818 administrative costs, \$2,125,000 in principal payment and \$2,782,123 in interest payments. Financing is from interest earnings (\$270,000) from payments from various user departments (\$4,962,123), and available fund balance of \$352,818.

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: 2001-02

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Services & Supplies	27,551	19,569	270,927	452,345	452,345
Other Charges	487,152	458,401	565,000	590,974	590,974
Interfund Reimb	-473,244	-650,247	-650,247	-650,247	-650,247
Total Finance Uses	41,459	-172,277	185,680	393,072	393,072
Means of Financing					
Fund Balance	182,003	170,680	170,680	378,072	378,072
Use Of Money/Prop	30,137	35,115	15,000	15,000	15,000
Total Financing	212,140	205,795	185,680	393,072	393,072

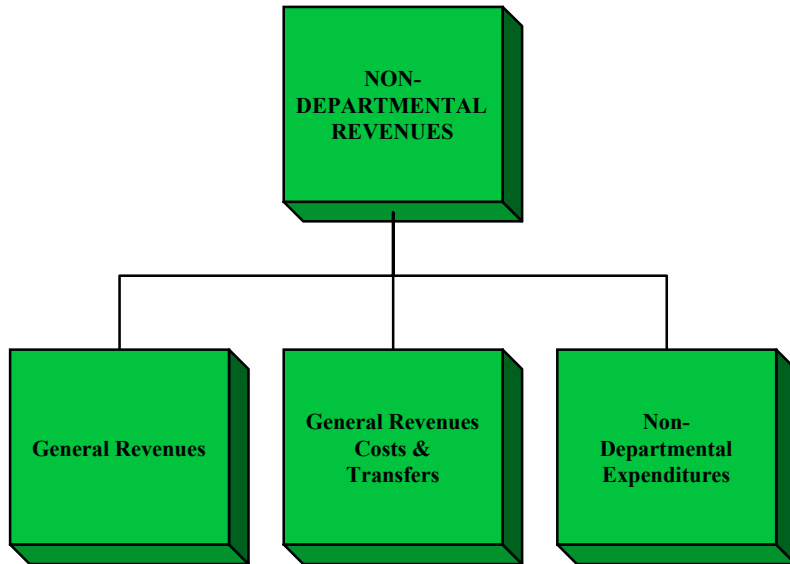
PROGRAM DESCRIPTION:

- This budget unit provides for debt service for the 1989 California Health Facilities Financing Authority borrowing (\$5 million) which partially financed the County Mental Health Center at 2150 Stockton Boulevard.

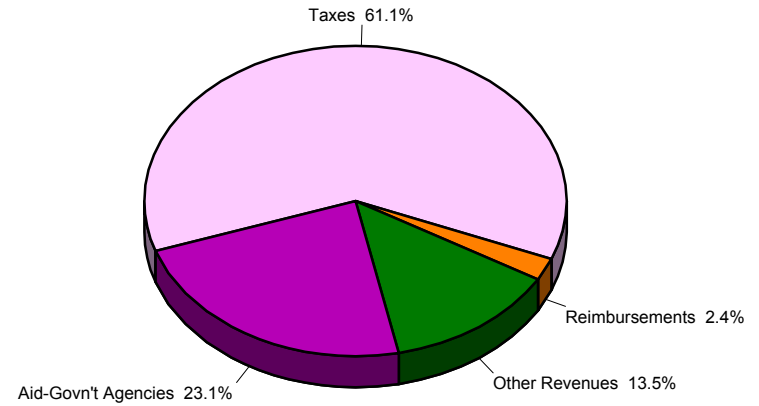
SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$1,043,319 consisting of \$452,345 administrative costs, \$420,000 in principal payment and \$170,974 in interest payments. Financing is from interest earnings (\$15,000) from payments from various user departments (\$650,247), and available fund balance of \$378,072.

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: 2001-02		CLASSIFICATION FUNCTION: GENERAL ACTIVITY: Finance FUND: GENERAL			
Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Salaries/Benefits	0	0	0	-296,000	-296,000
Services & Supplies	2,484,230	6,839,907	2,702,878	3,657,000	3,657,000
Other Charges	18,326,812	21,655,301	19,829,000	15,998,000	15,998,000
Interfund Charges	2,210,787	3,415,792	0	883,784	883,784
Intrafund Charges	3,607,083	3,202,161	3,801,000	4,420,000	4,420,000
SUBTOTAL	26,628,912	35,113,161	26,332,878	24,662,784	24,662,784
Interfund Reimb	-9,100,735	-9,080,845	-4,627,667	-9,117,002	-9,117,002
Intrafund Reimb	-41,524	-72,346	-16,000	-40,000	-40,000
NET TOTAL	17,486,653	25,959,970	21,689,211	15,505,782	15,505,782
Revenues	344,218,667	362,454,780	341,089,164	376,360,000	376,807,479
NET COST	-326,732,014	-336,494,810	-319,399,953	-360,854,218	-361,301,697

PROGRAM DESCRIPTION:

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

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

SIGNIFICANT DEVELOPMENTS DURING 2000-01:

- Budget assumed healthy growth in the major general revenue sources (property taxes, sales tax, and vehicle license fees). The general revenue actual collections were \$13.2 million above the budget estimates.
- Estimates for property taxes and the Teeter Plan transfer into the general fund were based on 8.25 percent growth in secured property values, 5 percent growth in unsecured property values, and no growth in the other miscellaneous property tax accounts. Actual property taxes and Teeter Plan transfers were \$7.8 million higher than the budget. The Teeter Plan transfers into the General Fund were \$4.5 million above estimates.
- Estimate for sale tax assumed 6 percent growth after a transfer of \$3.6 million to the new city of Elk Grove. Actual growth was approximately 10 percent above prior-year actuals after the transfer to Elk Grove. Actual revenue was \$3.5 million above the budget.
- Vehicle license fee estimate assumed 6.5 percent growth from prior-year actuals. The actual growth was 11 percent. Actual revenue was \$3.9 million above the budget.
- Budget was based on an assumption that any tobacco litigation settlement revenue was to be included in the tobacco bond sale and would not be directly received by the County. Delays in the sale of the bonds resulted in an unbudgeted \$8.2 million being received during the 2000-01 Fiscal Year.

SIGNIFICANT CHANGES FOR 2001-02:

- Final Budget includes significant growth in general revenues and other financing sources. The assumed overall increases are \$29.1 million from the prior-year budget and \$14.4 million from prior-year actuals.
- Property taxes and Teeter Plan transfers total \$145.4 million, \$4.6 million higher than the prior year actual levels. The estimates are based on 9 percent growth in secured property values, 5 percent growth in unsecured property values, and a \$2.2 million reduction in other accounts reflecting a slowing local real estate market.
- Sales tax estimate of \$84.6 million is \$0.7 million greater than the prior-year actual. The estimate is based on a 4 percent growth assumption after the transfer of \$1.4 million to the city of Elk Grove.
- Vehicle license fee estimate of \$78.9 million is \$5.3 million higher than prior-year actual collections. The assumed growth rate is 7 percent.

2001-02 PROGRAM INFORMATION

Program Number and Title	Program Description	Appropriations	Reimbursement	Revenues	Carryover	Net Allocation	Positions
5700000 Non-Dept Revenues/GF							
PROGRAM TYPE: MANDATED (ABSOLUTE)							
005	Mandated - Non-Departmental						
	Legal settlement, search & rescue	1,415,000	0	0	0	1,415,000	0.0
	MANDATED (ABSOLUTE)	Subtotal	1,415,000	0	0	1,415,000	0.0
PROGRAM TYPE: MANDATED (PRACTICAL)							
002	Mandated Non-Department Costs						
	Countywide audit, project 2000	678,000	0	0	0	678,000	0.0
	MANDATED (PRACTICAL)	Subtotal	678,000	0	0	678,000	0.0
PROGRAM TYPE: DISCRETIONARY-GENERAL							
003	Discretionary Non-Department						
	Legislative Advocate, CSAC	1,866,000	40,000	0	0	1,826,000	0.0
	DISCRETIONARY-GENERAL	Subtotal	1,866,000	40,000	0	1,826,000	0.0
PROGRAM TYPE: ALLOCATION REDUCTION/SAVINGS							
007	Savings Budgeted						
	Savings budgeted	-296,000	0	0	0	-296,000	0.0
	ALLOCATION REDUCTION/SAVING	Subtotal	-296,000	0	0	-296,000	0.0
PROGRAM TYPE: GENERAL FINANCING							
001	General Revenues						
	General revenues & associated costs	20,999,784	9,117,002	376,807,479	0	-364,924,697	0.0
	GENERAL FINANCING	Subtotal	20,999,784	9,117,002	376,807,479	0	-364,924,697
BUDGET UNIT TOTAL:		24,662,784	9,157,002	376,807,479	0	-361,301,697	0.0

2001-02 PROGRAM INFORMATION

Program Number and Title	Program Description	Appropriations	Reimburse- ment	Revenues	Carryover	Net Allocation	Positions
5705702 Non-Dept Revenues/GF							
PROGRAM TYPE:		GENERAL FINANCING					
004	General Fund Balance						
	General Fund Balance	0	0	0	25,990,605	-25,990,605	0.0
006	Reserves						
	Net reserve change - General	-1,832,866	0	0	0	-1,832,866	0.0
	GENERAL FINANCING	Subtotal					
		-1,832,866	0	0	25,990,605	-27,823,471	0.0
BUDGET UNIT TOTAL:		-1,832,866	0	0	25,990,605	-27,823,471	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: 2001-02

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Total Finance Uses	0	0	0	0	0
Reserve Provision	806,316	877,077	877,077	1,064,076	1,064,076
Total Requirements	806,316	877,077	877,077	1,064,076	1,064,076
Means of Financing					
Fund Balance	31,820	66,993	66,993	206,228	206,228
Use Of Money/Prop	841,489	1,016,312	810,084	857,848	857,848
Total Financing	873,309	1,083,305	877,077	1,064,076	1,064,076

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 2001-02. At that time there will be 20 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 million variable rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2001. The interest swap agreement financing was executed and closed on March 18, 1997.

SUPPLEMENTAL INFORMATION:

- Funding for this budget unit is provided through anticipated interest earnings on the Pension Obligation Bond-Debt Service Fund and available fund balance. For this fiscal year estimated interest earnings are \$857,848, and the available fund balance of \$206,228. This funding will be placed in a Reserve for Interest Rate Mitigation in this fund. As of June 30, 2001, the available reserve balance was \$4,162,957.

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: 2001-02

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Services & Supplies	281,272	350,241	1,327,575	375,000	375,000
Other Charges	35,487,153	33,566,884	37,179,475	39,143,843	39,143,843
Interfund Reimb	-35,934,363	-37,810,737	-37,810,737	-34,928,918	-34,928,918
Total Finance Uses	-165,938	-3,893,612	696,313	4,589,925	4,589,925
Means of Financing					
Fund Balance	240,762	696,313	696,313	4,589,925	4,589,925
Other Revenues	289,613	0	0	0	0
Total Financing	530,375	696,313	696,313	4,589,925	4,589,925

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 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 an option to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.

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

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$39,518,843 consisting of \$375,000 for ongoing financial services costs (Letter of Credit fees, Trustee fees, rating agency fees), and \$39,143,843 in principal payment and interest payments. Financing is from payments from user departments (\$34,928,918), and available fund balance of \$4,589,925.

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

UNIT: 5940000 Teeter Plan

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2001-02

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

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Other Charges	15,920,851	13,877,290	17,276,315	15,879,312	15,879,312
Interfund Charges	5,315,047	5,956,110	3,127,667	5,578,013	5,578,013
Interfund Reimb	-1,394,547	-615,792	-981,920	-883,784	-883,784
Total Finance Uses	19,841,351	19,217,608	19,422,062	20,573,541	20,573,541
Means of Financing					
Fund Balance	3,437,397	2,495,174	2,495,174	2,507,987	2,507,987
Use Of Money/Prop	-9,170	536	0	0	0
Other Revenues	18,908,299	19,229,884	16,926,888	18,065,554	18,065,554
Total Financing	22,336,526	21,725,594	19,422,062	20,573,541	20,573,541

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.

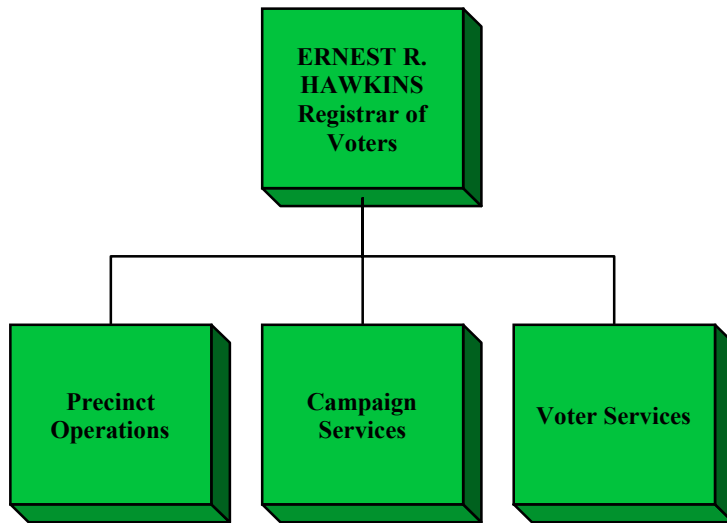
Interest earned on the debt service reserve will reduce the net borrowing costs owed by the County to the Treasurer's Pooled Fund.

- 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.

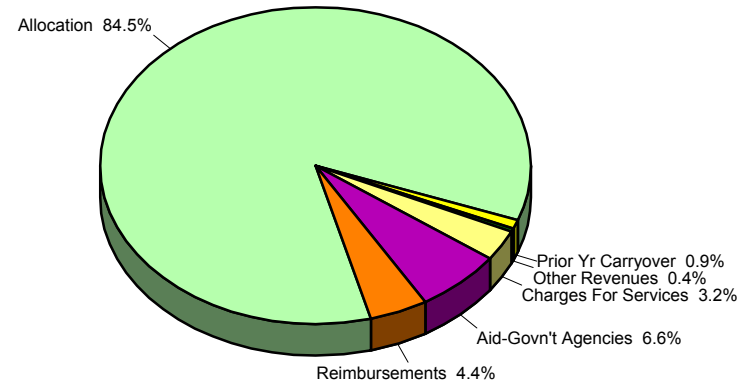
SUPPLEMENTAL INFORMATION:

- The total Fiscal Year 2001-02 requirement for the Teeter Plan debt service is \$21,457,325, consisting of \$15,879,312 for principal and interest payments, \$5,578,013 for transfer to the General Fund. Financing is from \$18,065,554 in anticipated collections from delinquent taxpayers, interfund reimbursement of \$883,784 from the Reserve for Loan Buyout, and \$2,507,987 in available 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).

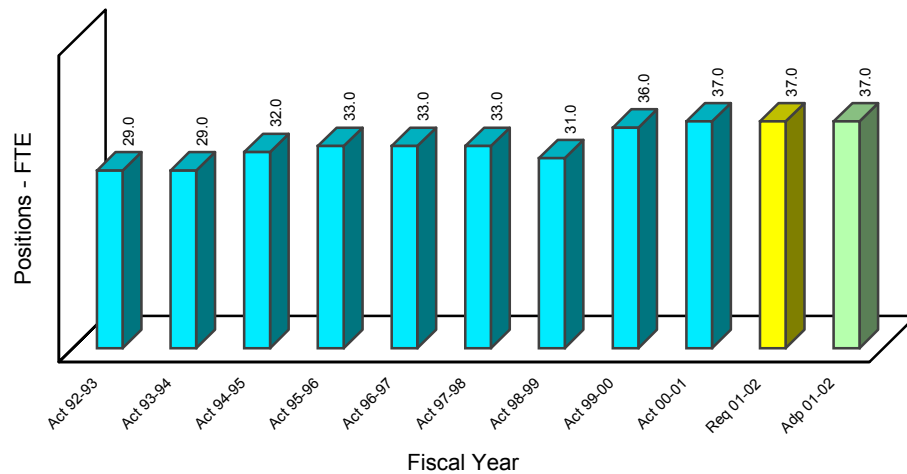
Departmental Structure



Financing Sources



Staffing Trend



Financing Uses



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

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

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Elections
FUND: GENERAL

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2001-02

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Salaries/Benefits	2,320,319	2,536,948	2,811,758	2,733,144	2,733,144
Services & Supplies	1,786,299	2,181,906	2,705,589	2,396,579	2,386,579
Other Charges	118,598	124,767	147,181	376,461	376,461
Equipment	0	58,841	0	0	0
Intrafund Charges	173,344	659	2,737	4,645	4,645
SUBTOTAL	4,398,560	4,903,121	5,667,265	5,510,829	5,500,829
Intrafund Reimb	-103,850	-197,125	-228,508	-241,431	-241,431
NET TOTAL	4,294,710	4,705,996	5,438,757	5,269,398	5,259,398
Prior Yr Carryover	50,000	50,000	50,000	50,000	50,000
Revenues	1,680,679	1,882,446	1,394,500	561,000	561,000
NET COST	2,564,031	2,773,550	3,994,257	4,658,398	4,648,398
Positions	36.0	37.0	37.0	37.0	37.0

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.
- The Registrar of Voters oversees and manages the Division of Revenue Recovery.

MISSION:

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

GOALS:

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

SIGNIFICANT DEVELOPMENTS DURING 2000-01:

- Issued 118,254 Absentee ballots in November, establishing a new record.
- Assisted over 310 candidates for local districts.
- Converted to a PC-Client Server based election management system.
- Successful implementation of off-site early voting for November General election.
- Tested a simulated Internet voting system during November General election in association with the Secretary of State with positive feedback from electorate relative to ease of use.
- Sorted absentee ballots to precinct level to be in compliance with new state law.
- Increased efforts to provide greater accessibility to polling places and voting opportunities for the physically challenged citizens by conducting a “Voter’s Needs” survey, in conjunction with the County’s Disability Compliance Office. Demonstrated new voting systems and held panel discussion.
- Delayed installation of the optical character recognition (OCR) scanning system expected in Fiscal Year 2000-01 due to anticipated changes in system requirements, anticipate completed in next fiscal year.
- Expanded the Division’s Web site to include more election-related forms and information while continuing to work with the County’s Disability Compliance Office to ensure accessibility of material.

SIGNIFICANT CHANGES FOR 2001-02:

- Assist with the redrawing of Board of Supervisors district lines, and redraw precinct lines to conform with reapportioned Congressional, Legislative, Supervisorial and local districts.
- Plan for new voting system due to Secretary of State decertification of the PollStar and Votomatic voting systems.

- Reduce response time to absentee voter requests through equipment automation.
- Develop and implement public information campaign to explain the new March Primary election rules including the new 15-day close of registration rule.
- Develop and implement procedures to ensure the integrity of the absentee voting system in response to the new 15-day close of registration while absentee voting continues to be available starting 29 days prior to the election.
- Expand Internet information specifically to assist military and other federal employee voters who declare permanent residence as Sacramento County but are residing out of the county area at the time of elections.

PERFORMANCE MEASURES:

PERFORMANCE MEASURES	INDICATORS	2000	Target/ 2001
1. Public has the opportunity and the means to elect representatives and/ or change laws	Percent of polling places that are accessible by all (including physically challenged)	99.995%	99.996%
	Number of sites with registration forms	50	100
2. Public has confidence in election process	Accuracy rate (ballot counting having a minimal percent of votes different between computer count and hand recount from 1 percent of precincts)	99.994%	99.997%
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	8,315	9,325

2001-02 PROGRAM INFORMATION

Program Number and Title	Program Description	Appropriations	Reimburse- ment	Revenues	Carryover	Net Allocation	Positions
4410000 Voter Reg & Elections							
PROGRAM TYPE:		MANDATED (PRACTICAL)					
001	<i>Elections (mandated)</i>						
	Mandated election tasks/activities	5,500,829	241,431	561,000	50,000	4,648,398	37.0
	MANDATED (PRACTICAL)	Subtotal				4,648,398	37.0
BUDGET UNIT TOTAL:		5,500,829	241,431	561,000	50,000	4,648,398	37.0

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

UNIT: 5720000 Year 2000 Information Technology

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2001-02

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Other General
FUND: YEAR 2000 INFORMATION

Financing Uses Classification	Actual 1999-00	Actual 2000-01	Adopted 2000-01	Requested 2001-02	Adopted 2001-02
Interfund Charges	143,004	0	0	0	0
Total Finance Uses	143,004	0	0	0	0
Means of Financing					
Fund Balance	143,004	0	0	0	0
Use Of Money/Prop	6,250	-169	0	0	0
Total Financing	149,254	-169	0	0	0

PROGRAM DESCRIPTION:

- On May 20, 1997, the Sacramento County Board of Supervisors approved the transfer of \$9 million in one-time General Fund average annual savings to this special revenue fund. The savings were utilized during Fiscal Years 1997-98 and 1998-99 to help finance the Year 2000 conversion-related software repair and the replacement costs of numerous County information technology systems.

FOR INFORMATION ONLY