

Finance-Other Changes



Finance-Other Summary

Finance-Other expenditures in the Revised Operational Plan are \$239.3 million for Fiscal Year 2002-03 and \$231.2 million for Fiscal Year 2003-04. This is an increase of \$0.6 million (0.2%) in Fiscal Year 2002-03 over the CAO Proposed Operational Plan, for a total proposed decrease of \$1.9 million (-0.8%) below the Fiscal Year 2001-02 Adopted Budget.

EXPENDITURES	Fiscal Year 2002-2003 Proposed Budget	Fiscal Year 2002-2003 Change	Fiscal Year 2002-2003 Revised Budget	Fiscal Year 2003-2004 Proposed Budget	Fiscal Year 2003-2004 Change	Fiscal Year 2003-2004 Revised Budget
Cash Borrowing Program	\$7,625,000	\$0	\$7,625,000	\$7,625,000	\$0	\$7,625,000
Community Enhancement	\$3,330,000	\$140,000	\$3,470,000	\$3,330,000	\$0	\$3,330,000
Community Projects	\$10,000,000	\$0	\$10,000,000	\$10,000,000	\$0	\$10,000,000
Contribution to County Library	\$2,400,000	\$0	\$2,400,000	\$2,400,000	\$0	\$2,400,000
Contingency Reserve General Fund	\$11,000,000	\$0	\$11,000,000	\$11,000,000	\$0	\$11,000,000
Contributions to Capital Outlay Funds	\$59,316,475	\$445,475	\$59,761,950	\$57,516,967	\$0	\$57,516,967
Countywide General Expense	\$45,163,399	\$0	\$45,163,399	\$30,105,399	\$0	\$30,105,399
Employee Benefits Fund (ISF)	\$27,882,905	\$0	\$27,882,905	\$29,386,068	\$0	\$29,386,068
Local Agency Formation Commission Administration	\$202,346	(\$2,652)	\$199,694	\$202,346	(\$2,652)	\$199,694
Public Liability Insurance (ISF)	\$10,311,954	\$0	\$10,311,954	\$10,311,954	\$0	\$10,311,954
Pension Obligation Bonds	\$61,452,504	\$0	\$61,452,504	\$69,275,130	\$0	\$69,275,130
TOTAL	\$238,684,583	\$582,823	\$239,267,406	\$231,152,864	(\$2,652)	\$231,150,212

Significant proposed changes for Fiscal Year 2002-03 include:

- \$0.1 million increase in Community Enhancement funding based on over-realized Transient Occupancy Tax (TOT) revenues from Fiscal Year 2000-01.
- \$0.4 million increase in General Purpose Revenue Contributions to the Capital Outlay Funds.



Finance-Other Changes

Cash Borrowing Program

No changes from the CAO Proposed Operational Plan.

Cash Borrowing Program	Fiscal Year 2002-2003 Proposed Budget	Fiscal Year 2002-2003 Change	Fiscal Year 2002-2003 Revised Budget	Fiscal Year 2003-2004 Proposed Budget	Fiscal Year 2003-2004 Change	Fiscal Year 2003-2004 Revised Budget
STAFFING BY PROGRAM						
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET BY PROGRAM						
Cash Borrowing Program	\$7,625,000	\$0	\$7,625,000	\$7,625,000	\$0	\$7,625,000
TOTAL	\$7,625,000	\$0	\$7,625,000	\$7,625,000	\$0	\$7,625,000
BUDGET BY CATEGORIES OF EXPENDITURE						
Other Charges	\$7,625,000	\$0	\$7,625,000	\$7,625,000	\$0	\$7,625,000
TOTAL	\$7,625,000	\$0	\$7,625,000	\$7,625,000	\$0	\$7,625,000
BUDGET BY CATEGORIES OF REVENUES						
General Revenue Allocation	\$7,625,000	\$0	\$7,625,000	\$7,625,000	\$0	\$7,625,000
TOTAL	\$7,625,000	\$0	\$7,625,000	\$7,625,000	\$0	\$7,625,000



Community Enhancement

Fiscal Year 2002-03

Proposes an increase of \$140,000 based on over-realized Transient Occupancy Tax (TOT) revenues from Fiscal Year 2000-01. These funds were being held in reserve against possible shortfall in the current year, Fiscal Year 2001-02. Based on actual information as of May, it appears that the current year budgeted revenue will be realized, which frees up the \$140,000 to be used on a one-time basis for Fiscal Year 2002-03.

Community Enhancement	Fiscal Year 2002-2003 Proposed Budget	Fiscal Year 2002-2003 Change	Fiscal Year 2002-2003 Revised Budget	Fiscal Year 2003-2004 Proposed Budget	Fiscal Year 2003-2004 Change	Fiscal Year 2003-2004 Revised Budget
STAFFING BY PROGRAM						
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET BY PROGRAM						
Community Enhancement	\$3,330,000	\$140,000	\$3,470,000	\$3,330,000	\$0	\$3,330,000
TOTAL	\$3,330,000	\$140,000	\$3,470,000	\$3,330,000	\$0	\$3,330,000
BUDGET BY CATEGORIES OF EXPENDITURE						
Other Charges	\$3,330,000	\$140,000	\$3,470,000	\$3,330,000	\$0	\$3,330,000
TOTAL	\$3,330,000	\$140,000	\$3,470,000	\$3,330,000	\$0	\$3,330,000
BUDGET BY CATEGORIES OF REVENUES						
Fund Balance	\$0	\$140,000	\$140,000	\$0	\$0	\$0
General Revenue Allocation	\$3,330,000	\$0	\$3,330,000	\$3,330,000	\$0	\$3,330,000
TOTAL	\$3,330,000	\$140,000	\$3,470,000	\$3,330,000	\$0	\$3,330,000



Community Projects

No changes from the CAO Proposed Operational Plan.

Community Projects	Fiscal Year 2002-2003 Proposed Budget	Fiscal Year 2002-2003 Change	Fiscal Year 2002-2003 Revised Budget	Fiscal Year 2003-2004 Proposed Budget	Fiscal Year 2003-2004 Change	Fiscal Year 2003-2004 Revised Budget
STAFFING BY PROGRAM						
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET BY PROGRAM						
Community Projects & Services	\$10,000,000	\$0	\$10,000,000	\$10,000,000	\$0	\$10,000,000
TOTAL	\$10,000,000	\$0	\$10,000,000	\$10,000,000	\$0	\$10,000,000
BUDGET BY CATEGORIES OF EXPENDITURE						
Other Charges	\$10,000,000	\$0	\$10,000,000	\$10,000,000	\$0	\$10,000,000
TOTAL	\$10,000,000	\$0	\$10,000,000	\$10,000,000	\$0	\$10,000,000
BUDGET BY CATEGORIES OF REVENUES						
Fund Balance	\$10,000,000	\$0	\$10,000,000	\$10,000,000	\$0	\$10,000,000
General Revenue Allocation	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$10,000,000	\$0	\$10,000,000	\$10,000,000	\$0	\$10,000,000



Contribution to County Library

No changes from the CAO Proposed Operational Plan.

Contribution to County Library	Fiscal Year 2002-2003 Proposed Budget	Fiscal Year 2002-2003 Change	Fiscal Year 2002-2003 Revised Budget	Fiscal Year 2003-2004 Proposed Budget	Fiscal Year 2003-2004 Change	Fiscal Year 2003-2004 Revised Budget
STAFFING BY PROGRAM						
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET BY PROGRAM						
Contribution to County Library Fund	\$2,400,000	\$0	\$2,400,000	\$2,400,000	\$0	\$2,400,000
TOTAL	\$2,400,000	\$0	\$2,400,000	\$2,400,000	\$0	\$2,400,000
BUDGET BY CATEGORIES OF EXPENDITURE						
Operating Transfers Out	\$2,400,000	\$0	\$2,400,000	\$2,400,000	\$0	\$2,400,000
TOTAL	\$2,400,000	\$0	\$2,400,000	\$2,400,000	\$0	\$2,400,000
BUDGET BY CATEGORIES OF REVENUES						
General Revenue Allocation	\$2,400,000	\$0	\$2,400,000	\$2,400,000	\$0	\$2,400,000
TOTAL	\$2,400,000	\$0	\$2,400,000	\$2,400,000	\$0	\$2,400,000



Contingency Reserve General Fund

No changes from the CAO Proposed Operational Plan.

Contingency Reserve General Fund	Fiscal Year 2002-2003 Proposed Budget	Fiscal Year 2002-2003 Change	Fiscal Year 2002-2003 Revised Budget	Fiscal Year 2003-2004 Proposed Budget	Fiscal Year 2003-2004 Change	Fiscal Year 2003-2004 Revised Budget
STAFFING BY PROGRAM						
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET BY PROGRAM						
Contingency Reserve General Fund	\$11,000,000	\$0	\$11,000,000	\$11,000,000	\$0	\$11,000,000
TOTAL	\$11,000,000	\$0	\$11,000,000	\$11,000,000	\$0	\$11,000,000
BUDGET BY CATEGORIES OF EXPENDITURE						
Reserves	\$11,000,000	\$0	\$11,000,000	\$11,000,000	\$0	\$11,000,000
TOTAL	\$11,000,000	\$0	\$11,000,000	\$11,000,000	\$0	\$11,000,000
BUDGET BY CATEGORIES OF REVENUES						
General Revenue Allocation	\$11,000,000	\$0	\$11,000,000	\$11,000,000	\$0	\$11,000,000
TOTAL	\$11,000,000	\$0	\$11,000,000	\$11,000,000	\$0	\$11,000,000



Contributions to Capital Outlay Fund

Proposes an increase of \$445,475 in General Purpose Revenue support for capital projects. \$400,000 of this increase was re-allocated from the Parks and Recreation Department. Projects are detailed in the Capital Program Changes section (see “Capital Outlay Fund” on page 90).

Contributions to Capital Outlay Funds	Fiscal Year 2002-2003 Proposed Budget	Fiscal Year 2002-2003 Change	Fiscal Year 2002-2003 Revised Budget	Fiscal Year 2003-2004 Proposed Budget	Fiscal Year 2003-2004 Change	Fiscal Year 2003-2004 Revised Budget
STAFFING BY PROGRAM						
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET BY PROGRAM						
Contributions to Capital Outlay Funds	\$59,316,475	\$445,475	\$59,761,950	\$57,516,967	\$0	\$57,516,967
TOTAL	\$59,316,475	\$445,475	\$59,761,950	\$57,516,967	\$0	\$57,516,967
BUDGET BY CATEGORIES OF EXPENDITURE						
Other Charges	\$6,900,000	\$0	\$6,900,000	\$6,900,000	\$0	\$6,900,000
Operating Transfers Out	\$52,416,475	\$445,475	\$52,861,950	\$50,616,967	\$0	\$50,616,967
TOTAL	\$59,316,475	\$445,475	\$59,761,950	\$57,516,967	\$0	\$57,516,967
BUDGET BY CATEGORIES OF REVENUES						
Fund Balance	\$0	\$45,475	\$45,475	\$0	\$0	\$0
General Revenue Allocation	\$59,316,475	\$400,000	\$59,716,475	\$57,516,967	\$0	\$57,516,967
TOTAL	\$59,316,475	\$445,475	\$59,761,950	\$57,516,967	\$0	\$57,516,967



Finance-Other Changes

Countywide General Expense

No changes from the CAO Proposed Operational Plan.

Countywide General Expense	Fiscal Year 2002-2003 Proposed Budget	Fiscal Year 2002-2003 Change	Fiscal Year 2002-2003 Revised Budget	Fiscal Year 2003-2004 Proposed Budget	Fiscal Year 2003-2004 Change	Fiscal Year 2003-2004 Revised Budget
STAFFING BY PROGRAM						
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET BY PROGRAM						
Countywide Expenses	\$45,163,399	\$0	\$45,163,399	\$30,105,399	\$0	\$30,105,399
TOTAL	\$45,163,399	\$0	\$45,163,399	\$30,105,399	\$0	\$30,105,399
BUDGET BY CATEGORIES OF EXPENDITURE						
Services & Supplies	\$24,227,269	\$0	\$24,227,269	\$10,227,269	\$0	\$10,227,269
Other Charges	\$14,309,130	\$0	\$14,309,130	\$18,309,130	\$0	\$18,309,130
Reserve/Designation Increase	\$5,100,000	\$0	\$5,100,000	\$0	\$0	\$0
Operating Transfers Out	\$1,527,000	\$0	\$1,527,000	\$1,569,000	\$0	\$1,569,000
TOTAL	\$45,163,399	\$0	\$45,163,399	\$30,105,399	\$0	\$30,105,399
BUDGET BY CATEGORIES OF REVENUES						
Miscellaneous Revenues	\$500,000	\$0	\$500,000	\$500,000	\$0	\$500,000
Fund Balance	\$5,100,000	\$0	\$5,100,000	\$0	\$0	\$0
General Revenue Allocation	\$39,563,399	\$0	\$39,563,399	\$29,605,399	\$0	\$29,605,399
TOTAL	\$45,163,399	\$0	\$45,163,399	\$30,105,399	\$0	\$30,105,399



Employee Benefits Fund (ISF)

No changes from the CAO Proposed Operational Plan.

Employee Benefits Fund (ISF)	Fiscal Year 2002-2003 Proposed Budget	Fiscal Year 2002-2003 Change	Fiscal Year 2002-2003 Revised Budget	Fiscal Year 2003-2004 Proposed Budget	Fiscal Year 2003-2004 Change	Fiscal Year 2003-2004 Revised Budget
STAFFING BY PROGRAM						
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET BY PROGRAM						
Employee Benefits ISF	\$27,882,905	\$0	\$27,882,905	\$29,386,068	\$0	\$29,386,068
TOTAL	\$27,882,905	\$0	\$27,882,905	\$29,386,068	\$0	\$29,386,068
BUDGET BY CATEGORIES OF EXPENDITURE						
Salaries & Employee Benefits	\$18,283,038	\$0	\$18,283,038	\$19,695,779	\$0	\$19,695,779
Other Charges	\$5,599,867	\$0	\$5,599,867	\$5,690,289	\$0	\$5,690,289
Reserve/Designation Increase	\$4,000,000	\$0	\$4,000,000	\$4,000,000	\$0	\$4,000,000
TOTAL	\$27,882,905	\$0	\$27,882,905	\$29,386,068	\$0	\$29,386,068
BUDGET BY CATEGORIES OF REVENUES						
Intergovernmental Revenues	\$1,386,686	\$0	\$1,386,686	\$1,386,686	\$0	\$1,386,686
Charges For Current Services	\$26,496,219	\$0	\$26,496,219	\$27,999,382	\$0	\$27,999,382
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
General Revenue Allocation	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$27,882,905	\$0	\$27,882,905	\$29,386,068	\$0	\$29,386,068



Local Agency Formation Commission Administration

Fiscal Years 2002-04

- Proposes a decrease of \$2,652 based on revised budget estimates from the LAFCO Commission.

Local Agency Formation Commission Administration	Fiscal Year 2002-2003 Proposed Budget	Fiscal Year 2002-2003 Change	Fiscal Year 2002-2003 Revised Budget	Fiscal Year 2003-2004 Proposed Budget	Fiscal Year 2003-2004 Change	Fiscal Year 2003-2004 Revised Budget
STAFFING BY PROGRAM						
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET BY PROGRAM						
Local Agency Formation Commission Admin	\$202,346	(\$2,652)	\$199,694	\$202,346	(\$2,652)	\$199,694
TOTAL	\$202,346	(\$2,652)	\$199,694	\$202,346	(\$2,652)	\$199,694
BUDGET BY CATEGORIES OF EXPENDITURE						
Other Charges	\$202,346	(\$2,652)	\$199,694	\$202,346	(\$2,652)	\$199,694
TOTAL	\$202,346	(\$2,652)	\$199,694	\$202,346	(\$2,652)	\$199,694
BUDGET BY CATEGORIES OF REVENUES						
General Revenue Allocation	\$202,346	(\$2,652)	\$199,694	\$202,346	(\$2,652)	\$199,694
TOTAL	\$202,346	(\$2,652)	\$199,694	\$202,346	(\$2,652)	\$199,694



Public Liability Insurance (ISF)

No changes from the CAO Proposed Operational Plan.

Public Liability Insurance (ISF)	Fiscal Year 2002-2003 Proposed Budget	Fiscal Year 2002-2003 Change	Fiscal Year 2002-2003 Revised Budget	Fiscal Year 2003-2004 Proposed Budget	Fiscal Year 2003-2004 Change	Fiscal Year 2003-2004 Revised Budget
STAFFING BY PROGRAM						
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET BY PROGRAM						
Tort Liability	\$9,511,954	\$0	\$9,511,954	\$9,511,954	\$0	\$9,511,954
Litigation Expense	\$800,000	\$0	\$800,000	\$800,000	\$0	\$800,000
TOTAL	\$10,311,954	\$0	\$10,311,954	\$10,311,954	\$0	\$10,311,954
BUDGET BY CATEGORIES OF EXPENDITURE						
Services & Supplies	\$1,500,000	\$0	\$1,500,000	\$1,500,000	\$0	\$1,500,000
Other Charges	\$8,811,954	\$0	\$8,811,954	\$8,811,954	\$0	\$8,811,954
Reserve/Designation Increase	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$10,311,954	\$0	\$10,311,954	\$10,311,954	\$0	\$10,311,954
BUDGET BY CATEGORIES OF REVENUES						
Intergovernmental Revenues	\$322,476	\$0	\$322,476	\$322,476	\$0	\$322,476
Charges For Current Services	\$9,989,478	\$0	\$9,989,478	\$9,989,478	\$0	\$9,989,478
General Revenue Allocation	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$10,311,954	\$0	\$10,311,954	\$10,311,954	\$0	\$10,311,954



Finance-Other Changes

Pension Obligation Bonds

No changes from the CAO Proposed Operational Plan.

Pension Obligation Bonds	Fiscal Year 2002-2003 Proposed Budget	Fiscal Year 2002-2003 Change	Fiscal Year 2002-2003 Revised Budget	Fiscal Year 2003-2004 Proposed Budget	Fiscal Year 2003-2004 Change	Fiscal Year 2003-2004 Revised Budget
STAFFING BY PROGRAM						
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET BY PROGRAM						
Pension Obligation Bonds Payments	\$61,452,504	\$0	\$61,452,504	\$69,275,130	\$0	\$69,275,130
TOTAL	\$61,452,504	\$0	\$61,452,504	\$69,275,130	\$0	\$69,275,130
BUDGET BY CATEGORIES OF EXPENDITURE						
Services & Supplies	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000
Other Charges	\$61,447,504	\$0	\$61,447,504	\$69,270,130	\$0	\$69,270,130
TOTAL	\$61,452,504	\$0	\$61,452,504	\$69,275,130	\$0	\$69,275,130
BUDGET BY CATEGORIES OF REVENUES						
Revenue From Use of Money & Property	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$4,515,760	\$0	\$4,515,760	\$4,741,600	\$0	\$4,741,600
Charges For Current Services	\$56,936,744	\$0	\$56,936,744	\$64,533,530	\$0	\$64,533,530
General Revenue Allocation	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$61,452,504	\$0	\$61,452,504	\$69,275,130	\$0	\$69,275,130