

PROGRAM VII: INS., RESERVES & MISCELLANEOUS

SUMMARY OF APPROPRIATIONS AND REVENUES

Agency	Agency Name	FY 2003 - 2004 Appropriations	FY 2003 - 2004 Revenue	FY 2003 - 2004 Net County Cost
004	Miscellaneous	164,229,778	162,959,019	1,270,759
056	Employee Benefits	7,411,168	4,386,810	3,024,358
099	Provision for Contingencies	5,000,000	0	5,000,000
100	General Fund	4,000,000	0	4,000,000
	GENERAL FUND TOTAL	180,640,946	167,345,829	13,295,117
13A	Litigation Reserve - Escrow Agent FTCL	187,186	187,186	0
145	Revenue Neutrality Fund	8,594,448	8,594,448	0
147	2003 Pension Obligation Bonds	800,000,000	800,000,000	0
14A	Option B Pool Participants Registered Warrants	968,764	968,764	0
14C	Class B-27 Registered Warrants	252,145	252,145	0
14F	Deferred Compensation Reimbursement (CEO)	7,417,669	7,417,669	0
14X	Tobacco Settlement	1,474,128	1,474,128	0
14Y	Indemnification Reserve	1,137,237	1,137,237	0
14Z	Litigation Reserve	3,401,800	3,401,800	0
15S	Designated Special Revenue	57,349,944	57,349,944	0
15Z	Plan of Adjustment Available Cash	4,820,494	4,820,494	0
289	Information & Technology Internal Service Fund	52,959,216	52,029,664	0
291	Unemployment Internal Service Fund	6,405,943	6,405,943	0
292	County Indemnity Health Internal Service Fund	69,675,437	69,675,437	0
293	Workers' Compensation Internal Service Fund	42,524,515	42,524,515	0
294	Property and Casualty Risk Internal Service Fund	34,930,364	34,930,364	0
295	Retiree Medical Internal Service Fund	50,976,748	50,976,748	0
296	Transportation Internal Service Fund	23,317,656	23,317,656	0
297	Reprographics Internal Service Fund	4,793,325	4,793,325	0
298	Self-Insured Benefits Internal Service Fund	7,219,023	7,219,023	0
	NON-GENERAL FUND TOTAL	1,178,406,042	1,178,406,042	0
	TOTAL INS., RESERVES & MISCELLANEOUS	1,359,046,988	1,345,751,871	13,295,117

004 - MISCELLANEOUS

Operational Summary

Description:

This budget unit is a compilation of miscellaneous General Fund activities that includes: Required contributions to the Orange County Employees Retirement System (OCERS), General Fund transfer to Internal Service Funds for purchase of new equipment exceeding accumulated depreciation, General Fund reserves related to the County's Strategic Financial Plan, General Fund retirement contribution reimbursement from County departments and County General overhead recovery from other funds (CWCAP).

At a Glance:	
Total FY 2002-2003 Actual Expenditure + Encumbrance:	109,588,221
Total Final FY 2003-2004 Budget:	164,229,778
Percent of County General Fund:	6.70%
Total Employees:	0.00

Budget Summary

Plan for Support of the County's Strategic Priorities:

The FY 2004-05 budget includes \$2.1 million to be transferred to Fund 15L - 800MHz Countywide Coordinated Communications System, for site construction/development. In addition, approximately \$445,000 will be transferred to Harbors, Beaches and Parks in accordance with the 2001 Strategic Financial Plan (Scenario 4).

Changes Included in the Base Budget:

A General Fund transfer out to Fund 113 - Building and Safety, has been included in the base budget. This \$4.6 million transfer will: restore \$1.9 million for basic operations; provide \$1.8 million in the form of an operating transfer to the Road Fund (115) for work previously performed on behalf of the Building and Safety Fund; restore \$0.7 million for up to ten limited-term positions to mitigate the existing backlog of inspections; and provide \$0.2 million for pending litigation.

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	52,064,180	122,027,083	119,308,381	162,959,019	43,650,638	36.59
Total Requirements	22,983,599	153,424,643	109,588,221	164,229,778	54,641,557	49.86
Net County Cost	(29,080,581)	31,397,560	(9,720,159)	1,270,759	10,990,918	-113.07

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Miscellaneous in the Appendix on page 437.



056 - EMPLOYEE BENEFITS

Operational Summary

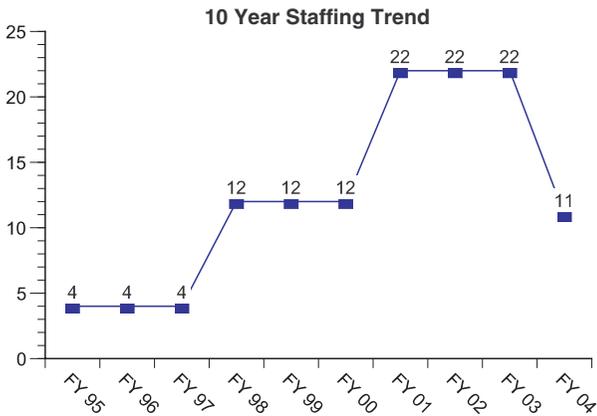
Description:

Employee Benefits administers a wide variety of self-funded benefits and group insurance plans for County employees and retirees.

Fiscal Year FY 2002-2003 Key Project Accomplishments:

- The implementation of the County of Orange Benefits Center has resulted in a reduction in Net County Cost, high quality customer service, state-of-the-art technologies, employees having direct access to their benefits information 24 hours a day, 7 days a week, and more efficient communication and processing of Employee Benefits.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Employee Benefits implemented the County of Orange Benefits Center on January 1, 2003. The Benefits Center allows employees and retirees to access their benefits information via the Web Site and/or Benefits Center's Toll-Free Resource Line resulting in streamlined administration and enrollment of the Employee Benefits functions. As a result, 10 positions will be deleted, 6 of which are currently filled. Human Resources will work with the 6 affected employees to assist them in filling vacant positions in other County departments.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	6,430,794
Total Final FY 2003-2004 Budget:	7,411,168
Percent of County General Fund:	0.30%
Total Employees:	11.00

Budget Summary

Plan for Support of the County's Strategic Priorities:

The Employee Benefits department supports Board of Supervisor adopted strategic priorities as they relate to the implementation and administration of employee benefits.

Changes Included in the Base Budget:

Employee Benefits implemented the County of Orange Benefits Center on January 1, 2003. The Benefits Center Web Site and Toll-Free Resource Line results in streamlined administration and enrollment of the Employee Benefits functions. As a result, 10 positions will be deleted, 6 of which are currently filled. The deleted positions will be transferred out to CEO/Information and Technology as limited term positions to support a pilot project for document imaging.

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Positions	-	21	21	11	(10)	-47.62
Total Revenues	2,964,751	3,793,916	4,203,636	4,386,810	183,174	4.36
Total Requirements	4,875,877	6,941,016	6,361,673	7,411,168	1,049,495	16.50
Net County Cost	1,911,126	3,147,100	2,158,037	3,024,358	866,321	40.14

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Employee Benefits in the Appendix on page 479.

099 - PROVISION FOR CONTINGENCIES

Operational Summary

Description:

Provide for unexpected expenditures that result from natural catastrophes, major economic downturn etc.

Strategic Goals:

- In FY 2003-2004, total provision for contingency will be \$23 million; \$5 million in appropriations and \$18 million held in reserve. See also Fund 100 Fund Level Transactions.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	0
Total Final FY 2003-2004 Budget:	5,000,000
Percent of County General Fund:	0.20%
Total Employees:	0.00

Budget Summary

Plan for Support of the County's Strategic Priorities:

Provide an appropriation reserve for unexpected expenditures, e.g., as a result of natural catastrophes.

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Requirements	0	5,000,000	0	5,000,000	5,000,000	0.00
Net County Cost	0	5,000,000	0	5,000,000	5,000,000	0.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Provision for Contingencies in the Appendix on page 512.



100 - GENERAL FUND

Operational Summary

Description:

Support the Activities of the General Fund.

Beginning in 1998-99 funds have been reserved for Strategic Priorities approved in the various Strategic Financial Plans. The reserve is increased when the Board of Supervisors allocates Fund Balance Available and decreased when the reserve is reduced, as planned, to fund implementation of strategic priorities.

The Strategic Priority reserve currently has a balance of \$90.0 million including \$4.0 million reserved during the FY 2003-04 budget process for a potential penalty assessment from the State of California associated with the Department of Child Support Services coordinated automation project.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	0
Total Final FY 2003-2004 Budget:	4,000,000
Percent of County General Fund:	0.16%
Total Employees:	0.00

Strategic Goals:

- Reserve a portion of the General Fund 100, Agency 100 year-end fund balance for use in subsequent years to fund the Net County Cost of strategic priorities identified in the various Strategic Financial Plans.

Fiscal Year FY 2002-2003 Key Project Accomplishments:

- Reserved \$1,000,000 for contingencies as per the 2002 Strategic Financial Plan.

Budget Summary

Plan for Support of the County's Strategic Priorities:

The Strategic Priority reserve will be drawn down as needed to provide general purpose funding for the construction and operation of the Strategic Priorities identified in Scenario 4 of the 2001 Strategic Financial Plan.

Approved Budget Augmentations and Related Performance Results:

Unit/Amount	Description	Performance Plan	Ref. Num.
FEDERAL AUTOMATION PENALTY FOR CHILD SUPPORT SERVICES	Orange County's share of the Federal Automation Penalty for FY 03-04 is estimated at \$4 million.	N/A	100-001
Amount:\$ 4,000,000			



Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	0	0	1,138,445	0	(1,138,445)	-100.00
Net County Cost	0	0	(1,138,445)	0	1,138,445	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: General Fund in the Appendix on page 513.



13A - LITIGATION RESERVE - ESCROW AGENT FTCl

Operational Summary

Description:

To pay future expenses, fees and other charges incurred by the Representative's Escrow Agent (under the County's Bankruptcy Plan of Adjustment), the Fiduciary Trust Company International, as required by court order for the distribution of bankruptcy related litigation proceeds.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	0
Total Final FY 2003-2004 Budget:	187,186
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	178,376	183,686	181,405	187,186	5,781	3.19
Total Requirements	190	183,686	225	187,186	186,961	83,245.65
Balance	178,186	0	181,180	0	(181,180)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Litigation Reserve - Escrow Agent FTCl in the Appendix on page 543.

145 - REVENUE NEUTRALITY FUND

Operational Summary

Description:

On June 29, 2001 the Auditor-Controller established Fund 252 - Revenue Neutrality Trust Fund to record payments from cities pursuant to existing and future incorporation agreements. On November 5, 2002, the Board of Supervisors directed the Auditor-Controller to: establish Fund 145 - Revenue Neutrality Fund; transfer the remaining cash balance

from Fund 252 to Fund 145; and to close Fund 252. The new fund was established to fulfill new GASB requirements regarding proper categorization of trust funds. This reserve serves as an endowment to the General Fund with interest credited annually in arrears.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	4,427
Total Final FY 2003-2004 Budget:	8,594,448
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	0	3,447,329	4,976,313	8,594,448	3,618,135	72.71
Total Requirements	0	3,447,329	4,427	8,594,448	8,590,021	194,016.02
Balance	0	0	4,971,885	0	(4,971,885)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Revenue Neutrality Fund in the Appendix on page 553.



147 - 2003 PENSION OBLIGATION BONDS

Operational Summary

Description:

Provide appropriations to use proceeds from a Pension Obligation Bond sale to pay the Orange County Employee Retirement System (OCERS), for all or a portion of the County's share of the Unfunded Accrued Actuarial Liability (UAAL). On May 7, 2003 the OCERS' actuary estimated that the UAAL existing on December 31, 2002 was \$978 million, of which the County's share is estimated to be \$734 million.

Strategic Goals:

- Pay Unfunded Accrued Actuarial Liability (UAAL) using bond proceeds.

Budget Summary

Changes Included in the Base Budget:

This budget is new in FY 2003-04.

Plan for Support of the County's Strategic Priorities:

Enter Agency Plan for Support of the County's Strategic Priorities here

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	0	0	0	800,000,000	800,000,000	0.00
Total Requirements	0	0	0	800,000,000	800,000,000	0.00
Net County Cost	0	0	0	0	0	0.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: 2003 Pension Obligation Bonds in the Appendix on page 555.

14A - OPTION B POOL PARTICIPANTS REGISTERED WARRANTS

Operational Summary

Description:

This fund records available revenues and payments to the Option "B" pool participants for registered warrants issued to them under the Option B pool participant agreement.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	1,008,049
Total Final FY 2003-2004 Budget:	968,764
Percent of County General Fund:	N/A
Total Employees:	0.00

OPTION B REGISTERED WARRANTS - This fund records available revenues and payments to the Option "B" pool participants for registered warrants issued under the Option "B" pool participant agreement.

Budget Summary

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	1,072,329	1,021,279	1,020,875	968,764	(52,111)	-5.10
Total Requirements	1,060,050	1,021,279	1,008,049	968,764	(39,285)	-3.90
Balance	12,279	0	12,826	0	(12,826)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Option B Pool Participants Registered Warrants in the Appendix on page 557.



14C - CLASS B-27 REGISTERED WARRANTS

Operational Summary

Description:

Certain tort claims which existed prior to the County's filing for Chapter 9 Bankruptcy Protection in December 1994 are classified as "B27 Claims". This fund records available revenues and payments for Class B27 claims as required under the County's Second Amended Modified Plan of Adjustment (Bankruptcy Recovery Plan).

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	0
Total Final FY 2003-2004 Budget:	252,145
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	2,085	202,155	2,123	252,145	250,022	11,778.78
Total Requirements	1	202,155	3	252,145	252,142	9,660,627.97
Balance	2,085	0	2,120	0	(2,120)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Class B-27 Registered Warrants in the Appendix on page 559.



14F - DEFERRED COMPENSATION REIMBURSEMENT (CEO)

Operational Summary

Description:

The Deferred Compensation Reimbursement Fund was established to make payments pursuant to the Fixed Fund Retirement contract with Nationwide Life Insurance Company.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	366,819
Total Final FY 2003-2004 Budget:	7,417,669
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	7,890,223	7,842,654	7,742,652	7,417,669	(324,983)	-4.20
Total Requirements	295,147	7,842,654	376,455	7,417,669	7,041,214	1,870.40
Balance	7,595,076	0	7,366,197	0	(7,366,197)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Deferred Compensation Reimbursement (CEO) in the Appendix on page 562.

14X - TOBACCO SETTLEMENT

Operational Summary

Description:

To budget for Board approved uses of the County's share of the national tobacco settlement received before July 1, 2001. On November 7, 2000, the voters of Orange County overwhelmingly approved Measure "H". Measure "H" approved an ordinance that restricts the use of Tobacco Settlement Revenue (TSR) received after July 1, 2001. (see Fund 13N)

The FY 2003-2004 budget for this fund reflects the carryover of unspent funds allocated by Board action on December 5, 2000. The Board allocated FY 2000-2001 TSR, \$28.4 million, as follows: 50% for health care initiatives including \$1.2 million for an ocean water quality monitoring lab and the

remaining 50% allocated as follows: \$5.4 million for the Phase III Theo Lacy Branch Jail expansion, \$1.3 million to reimburse the County General Fund for a 60 bed secured substance abuse rehabilitation pilot program at the Theo Lacy Branch Jail and \$7.5 million for debt reduction.

Still unspent is the allocation of \$1.2 million for a Water Quality Lab and approximately \$275,000 in Health Care Agency items.

When the carryover from FY 2002-2003, about \$1.5 million is expended, this fund will be closed out.

At a Glance:	
Total FY 2002-2003 Actual Expenditure + Encumbrance:	1,575,427
Total Final FY 2003-2004 Budget:	1,474,128
Percent of County General Fund:	N/A
Total Employees:	0.00

Strategic Goals:

- To use Tobacco Settlement Revenue (TSR) received in FY 2000-2001 to construct a Water Quality Lab in Upper Newport Bay and complete targeted health care initiatives.

Budget Summary

Plan for Support of the County's Strategic Priorities:

Use the remainder of the Tobacco Settlement Revenue received during FY 2000-2001 for the construction of the Water Quality Lab as well as other health priorities.

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	10,865,888	3,055,373	3,034,486	1,474,128	(1,560,358)	-51.42
Total Requirements	7,871,999	3,055,373	1,770,452	1,474,128	(296,324)	-16.74
Balance	2,993,889	0	1,264,034	0	(1,264,034)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Tobacco Settlement in the Appendix on page 574.

14Y - INDEMNIFICATION RESERVE

Operational Summary

Description:

To provide for indemnification of the Representative and others under the County's Second Amended Modified Plan of Adjustment (Bankruptcy Recovery Plan) as required by court order for the distribution of bankruptcy related litigation proceeds. If funds remain at the end of FY 2009-2010, balances will be distributed by the County in accordance with the Bankruptcy Recovery Plan.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	1,180
Total Final FY 2003-2004 Budget:	1,183,456
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	1,107,418	1,161,237	1,126,224	1,137,237	11,013	0.98
Total Requirements	1,180	1,161,237	1,394	1,137,237	1,135,843	81,454.52
Balance	1,106,237	0	1,124,829	0	(1,124,829)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Indemnification Reserve in the Appendix on page 575.



14Z - LITIGATION RESERVE

Operational Summary

Description:

To provide a reserve for potential litigation costs incurred by the Representative under the County's Bankruptcy Plan of Adjustment (Bankruptcy Recovery Plan) as required by court order for the distribution of bankruptcy related litigation proceeds. If funds remain at the end of FY 2009-2010, balances will be distributed by the County in accordance with the Bankruptcy Recovery Plan.

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	9,783,630	3,260,859	3,371,625	3,401,800	30,175	0.89
Total Requirements	6,624,022	3,260,859	4,342	3,401,800	3,397,458	78,243.14
Balance	3,159,609	0	3,367,283	0	(3,367,283)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Litigation Reserve in the Appendix on page 576.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	2,939
Total Final FY 2003-2004 Budget:	3,401,800
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

15S - DESIGNATED SPECIAL REVENUE

Operational Summary

Description:

To provide cash for intra/inter fund cashflow loans and to fund strategic priorities identified in the County's Strategic Financial Plan.

On May 12, 1998, the Board approved the strategy in the 1998 Strategic Financial Plan which programmed the use of cash in this fund to pay for one-time costs such as jail construction. When the cash in this fund is insufficient for cash-flow loans, another source (e.g., short term market borrowing) will be developed. As with any long-term plan, the Board could re-program the funding toward different uses should priorities change or if funding is needed to address other financial issues.

Available in the FY 2003-2004 budget are appropriations for projects to remedy deferred maintenance and Americans with Disabilities Act deficiencies, and a new regional animal care facility.

On February 26, 2002, the Board of Supervisors authorized a transfer of \$25,259,480 from this fund to 15C, for the construction of Theo Lacy Jail Expansion Building "b". Reimbursement from the Public Safety share of the Tobacco Settlement revenue over the next 5 years are programmed into the budget. For further information, see Fund 15C in Program V.

The 2003 Strategic Financial Plan approved by the Board of Supervisors includes a transfer of \$29.7 million from Fund 15S to the General Fund to support requirements identified in the Plan.

A portion of the appropriations for projects to remedy deferred maintenance and Americans with Disabilities Act deficiencies are carried over from FY 2002-2003. Recent increases in resources in the Public Facilities and Resources Department are expected to accelerate design and construction of these projects.

There is sufficient cash projected to be available in this fund during FY 2003-2004 to make necessary cashflow loans, however as a back up, the Auditor-Controller has identified additional sources for cashflow loans in FY 2003-2004.

At a Glance:	
Total FY 2002-2003 Actual Expenditure + Encumbrance:	7,809,587
Total Final FY 2003-2004 Budget:	57,349,944
Percent of County General Fund:	N/A
Total Employees:	0.00

Strategic Goals:

- Provide a source of funding for specific strategic priorities identified by the Board in the 1998 Strategic Financial Plan, confirmed in subsequent plan updates and committed to in annual County budgets.

Budget Summary

Plan for Support of the County's Strategic Priorities:

Money in this fund is programmed for use for strategic priorities as originally identified in the 1998 Strategic Financial Plan. The Board reviews the strategic priorities on an annual basis and may reallocate funding to meet current needs during the budget process.



Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	76,466,677	54,034,860	46,979,931	57,349,944	10,370,013	22.07
Total Requirements	29,486,746	54,034,860	8,409,587	57,349,944	48,940,357	581.96
Balance	46,979,931	0	38,570,344	0	(38,570,344)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Designated Special Revenue in the Appendix on page 591.

Highlights of Key Trends:

- FY 03/04 budget includes \$29.7 million transfer to the General Fund as identified in the Strategic Financial Plan.

15Z - PLAN OF ADJUSTMENT AVAILABLE CASH

Operational Summary

Description:

This fund records the use of the annual excess of diverted revenues needed to meet the debt service requirements of the 1996 Recovery Certificates of Participation (see Fund 100, Agency 016) and the annual obligation to issue County Warrants to Option B Pool Participants (see Fund 14A). The money in this fund is used to amortize bankruptcy related losses to County Administered Accounts in accordance with the Second Amended Modified Plan of Adjustment.

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	13,175,941	6,927,728	7,730,835	4,820,494	(2,910,341)	-37.65
Total Requirements	10,128,591	6,927,728	3,045,735	4,820,494	1,774,759	58.27
Balance	3,047,350	0	4,685,101	0	(4,685,101)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Plan of Adjustment Available Cash in the Appendix on page 594.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	3,045,000
Total Final FY 2003-2004 Budget:	4,820,494
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

289 - INFORMATION & TECHNOLOGY INTERNAL SERVICE FUND

Operational Summary

Description:

The mission of the Information and Technology (IT) Internal Service Fund is to provide leadership to develop the County's data, network and telecommunications infrastructures, IT Policy, and IT standards. CEO/Information and Technology also provides telecommunication and data services to County Agencies and Departments.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	42,416,570
Total Final FY 2003-2004 Budget:	52,959,216
Percent of County General Fund:	N/A
Total Employees:	32.00

Strategic Goals:

- The goals for CEO/Information and Technology for FY 2003-2004 are:
- Continually improve service to County technology customers through support of e-government services
- Provide oversight and manage the County data and telecommunications ACS outsourcing contract
- Implement and achieve budget and customer service focused improvements and measurable results
- Partner with the IT Steering Committee in terms of IT policy development, strategic planning, and developing IT standards

Fiscal Year FY 2002-2003 Key Project Accomplishments:

- Participated in the development and enhancement of Countywide and Departmental systems such as CAPS (County Accounting and Personnel System), ATS (Assessment Tax System), the HCA Enterprise System, and the Voters Registration voting system.
- Began implementation plan to increase revenues by vacating data center raised space so that it could be leased out and moving to less costly office space.
- Provided effective oversight and monitoring of out sourced data center contract.
- Promoted use of services such as online forms, automated work, wireless services and document imaging.

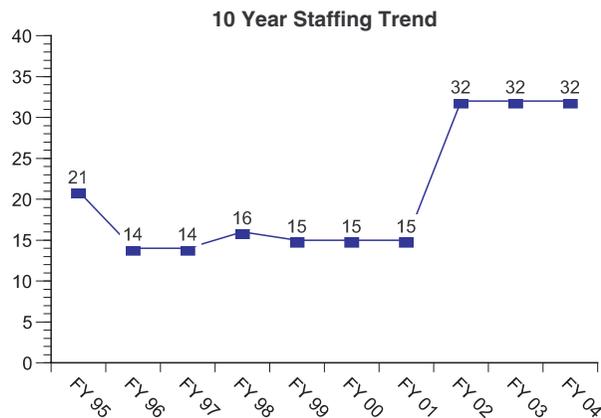
INFORMATION & TECHNOLOGY ISF - The Information and Technology Internal Service Fund is responsible for overseeing and coordinating efforts for the provision of an overall Countywide information technology infrastructure. The department is responsible for the County Telephone Sys-

tem (OCTNET), coordination of other voice services such as voice mail, as well as data services such as the operation of



the County Data Center, applications services and network services. The department directs and manages services which are provided through an information and technology contract with Affiliated Computer Services and their subcontractor, SBC Communications.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- The FY 2001-2002 staffing increase reflects the consolidation of the Data Systems Division and the Telephone ISF to form the Information and Technology ISF. No new positions were created. In Fiscal Year 2003-2004, staffing is expected to remain stable.

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Positions	-	32	32	32	0	0.00
Total Revenues	56,253,393	50,824,092	46,309,380	52,959,216	6,649,836	14.36
Total Requirements	54,987,608	49,027,454	42,416,570	52,959,216	10,542,646	24.86
Net County Cost	1,265,785	1,796,638	3,892,810	0	(3,892,810)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Information & Technology Internal Service Fund in the Appendix on page 613.

Highlights of Key Trends:

- Support of e-government services.

Budget Summary

Plan for Support of the County's Strategic Priorities:

Provide support for development, enhancement and improvement of CEO enterprise systems such as Advantage Human Resources System (AHRS), Virtual Job Application, Data Warehouse, BRASS (the County online budgeting system) the Online Purchasing System, Pictometry, remote access via terminal server, and other systems as appropriate.

Enhance and improve the Orange County Web portal and intranet, and improve customer service delivery.

Improve customer billing process.

Analyze cost effectiveness of mainframe versus server based applications.

Changes Included in the Base Budget:

The request for FY 2003-2004 includes increased revenue for lease of Data Center space which will be vacated when staff move to the Library Headquarters Building

The budget also reflects increased funding for building and equipment depreciation

- Support of Intranet and Internet access and applications.
- Evaluation of mainframe applications to analyze whether or not they should be server based applications.

291 - UNEMPLOYMENT INTERNAL SERVICE FUND

Operational Summary

Description:

The Unemployment Internal Service Fund (ISF) provides for self insurance of unemployment claims, administrative fees and related programs associated with the State mandated unemployment insurance program.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	1,429,052
Total Final FY 2003-2004 Budget:	6,405,943
Percent of County General Fund:	N/A
Total Employees:	0.00

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	7,569,973	7,321,238	7,156,142	6,405,943	(750,199)	-10.48
Total Requirements	1,957,661	4,740,108	1,452,802	6,405,943	4,953,141	340.94
Net County Cost	5,612,312	2,581,130	5,703,340	0	(5,703,340)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Unemployment Internal Service Fund in the Appendix on page 616.

Highlights of Key Trends:

- Mandated increases in weekly unemployment benefit amount, external labor market issues, and internal workforce reductions are resulting in higher unemployment costs.

292 - COUNTY INDEMNITY HEALTH INTERNAL SERVICE FUND

Operational Summary

Description:

The County Indemnity Health Internal Service Fund (ISF) provides for self insurance of health benefits and administrative fees associated with claims from employees, retirees, and their dependents enrolled in the Premier Preferred Choice, Premier Wellwise, and Premier Sharewell PPO health plans.

At a Glance:	
Total FY 2002-2003 Actual Expenditure + Encumbrance:	54,861,521
Total Final FY 2003-2004 Budget:	69,675,437
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Plan for Support of the County's Strategic Priorities:

Cooperate in meeting the overall mission of the County Executive Office.

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	52,323,275	55,736,952	56,156,216	69,675,437	13,519,221	24.07
Total Requirements	52,323,275	60,278,157	54,861,521	69,675,437	14,813,916	27.00
Net County Cost	0	(4,541,205)	1,294,695	0	(1,294,695)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: County Indemnity Health Internal Service Fund in the Appendix on page 617.

Highlights of Key Trends:

- Health plan costs for medical and hospital care and prescription drugs continue to rise significantly each year. These rising costs are reflected in increasing health plan rates for County health plans as well as other employers.



293 - WORKERS' COMPENSATION INTERNAL SERVICE FUND

Operational Summary

Description:

The Workers' Compensation Internal Service Fund is a division of the CEO/Office of Risk Management whose mission is to preserve and protect the human and capital assets of the County of Orange.

Strategic Goals:

- It is the goal of the self-insured Workers' Compensation Program to provide state-mandated benefits to injured County employees and to ensure that all state and federal requirements are met or exceeded. This program also integrates workers' compensation benefits with specific benefits within labor agreements.
- The Safety and Loss Prevention Program strives to provide a safe environment for both County employees and members of the public who visit County facilities and receive County services through its pro-active safety, loss prevention and anti-fraud programs. This strategy compliments current efforts to reduce the total cost of workers' compensation and liability claims.

Key Outcome Indicators:

Performance Measure	2002 Business Plan Results	2003 Business Plan Target	How are we doing?
RELATIVE COST OF SAFETY AND WORKERS' COMPENSATION PROGRAM What: Shows the total expenditures of this program as a percent of total county expenditures. Why: Provides a constant measure of program costs.	The overall cost of this statutory benefit program was less than 1% of total county expenditures (.92%).	Remain less than 1% of total county expenditures.	Safety and Workers' Compensation Program costs for FY 2001-2002 were just under 1% of total county expenditures.

Fiscal Year FY 2002-2003 Key Project Accomplishments:

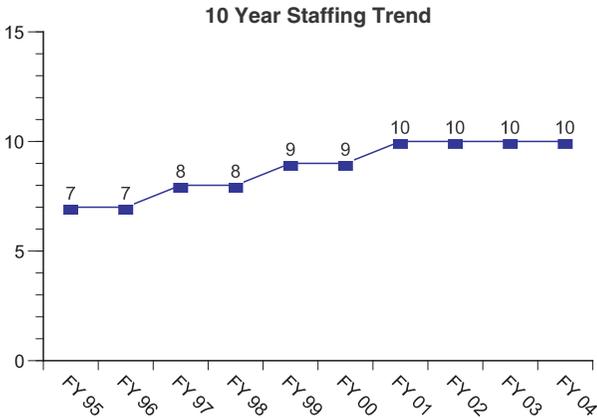
- Increased the use of technology through on-line access to the State's Employer's Report of Occupational Injury/Illness, on-line access to training registration, on-line forms and newsletter.
- Participated in state, county and private industry efforts to mitigate the increased costs of Workers' Compensation.
- Injury rate to employees was 7.6 per 100 employees. This is 23% less than the last reported statewide injury rate.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	35,589,045
Total Final FY 2003-2004 Budget:	42,524,515
Percent of County General Fund:	N/A
Total Employees:	10.00

WORKERS' COMPENSATION ISF - Workers' Compensation insurance and claim administration, Safety and Loss Prevention, and Anti-Fraud and Loss Prevention.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Overall expansion and increasing claims administration responsibilities of the program required program adjustments and increased technology to meet new challenges with level staffing.

Budget Summary

Plan for Support of the County's Strategic Priorities:

Support the overall mission of the County Executive Office and Strategic Financial Plan.

Changes Included in the Base Budget:

Increased cost of workers' compensation benefits due to legislated new rates.

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Positions	-	10	10	10	0	0.00
Total Revenues	29,776,351	35,827,911	35,593,227	42,524,515	6,931,288	19.47
Total Requirements	29,776,351	35,827,911	35,593,227	42,524,515	6,931,288	19.47
Net County Cost	0	0	0	0	0	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Workers' Compensation Internal Service Fund in the Appendix on page 618.

Highlights of Key Trends:

- Impact of legislative and regulatory changes has resulted in significantly increased costs which are projected to continue to rise over the next 5 years due to new benefit rates effective January 1, 2003.
- Medical cost inflation increased costs.



294 - PROPERTY AND CASUALTY RISK INTERNAL SERVICE FUND

Operational Summary

Description:

The Property & Casualty Risk Internal Service Fund is a division of the CEO/Office of Risk Management whose mission is to preserve and protect the human and capital assets of the County of Orange.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	12,874,646
Total Final FY 2003-2004 Budget:	34,930,364
Percent of County General Fund:	N/A
Total Employees:	12.00

Strategic Goals:

- It is the goal of the Property & Casualty Risk Internal Service Fund to reduce costs associated with property damage, personal injury, and litigation. This goal is achieved by acquiring commercial insurance, effective liability claims management, prudent administration of the self-insured Liability Program, and providing risk assessment and risk avoidance consultation services.

Key Outcome Indicators:

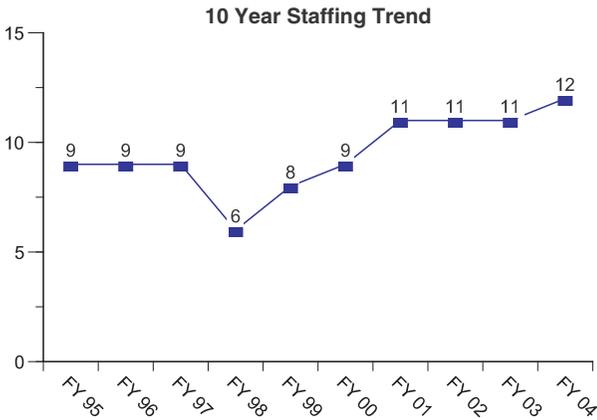
Performance Measure	2002 Business Plan Results	2003 Business Plan Target	How are we doing?
RELATIVE COST OF LIABILITY CLAIMS AND INSURANCE PROGRAM. What: Shows the total expenditures of this program as a percent of total county expenditures. Why: Provides a constant measure of program costs.	Cost of Liability Claims and Insurance Program was less than 1% of total county expenditures (.39%).	Remain less than 1% of total county expenditures.	Liability Claims and Insurance Program costs for FY 2001-2002 were .39% of total county expenditures, far less than the benchmark.

Fiscal Year FY 2002-2003 Key Project Accomplishments:

- Successfully placed commercial insurance in a challenging market.
- Increased individual consultations on contract structure, insurance requirements, and program design to reduce risk of loss.

PROPERTY & CASUALTY RISK ISF - The Property & Casualty Risk ISF administers and manages the County's Liability Claims Management Program, the Insurance and Financial Management Program, and the Americans with Disabilities Act (ADA II) Compliance Program.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Overall expansion in case complexity, shortened time frames for claim management and increasing responsibilities of the program required additional staff.

Budget Summary

Plan for Support of the County's Strategic Priorities:

Support the overall mission of the County Executive Office and Strategic Financial Plan.

Changes Included in the Base Budget:

Increased commercial insurance premium costs.

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Positions	-	12	12	12	0	0.00
Total Revenues	36,049,359	34,487,263	34,016,473	34,930,364	913,891	2.69
Total Requirements	12,641,275	34,466,112	12,873,175	34,930,364	22,057,189	171.34
Net County Cost	23,408,084	21,151	21,143,298	0	(21,143,298)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Property and Casualty Risk Internal Service Fund in the Appendix on page 621.

Highlights of Key Trends:

- FY 2003-2004 "requirements" have increased because retained earnings are being appropriated to present a balanced budget.
- Increasing complexity of liability claims.
- Continuing cost increases in commercial insurance coverage.
- Increased use of technology-online resources and forms for county users.



295 - RETIREE MEDICAL INTERNAL SERVICE FUND

Operational Summary

Description:

The Retiree Medical Internal Service fund (ISF) provides for retiree health insurance under the retiree medical insurance program.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	13,562,769
Total Final FY 2003-2004 Budget:	50,976,748
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Plan for Support of the County's Strategic Priorities:

Cooperate in meeting the overall mission of the County Executive Office.

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	41,141,645	46,608,428	47,443,587	50,976,748	3,533,161	7.45
Total Requirements	11,808,040	46,271,424	13,562,769	50,976,748	37,413,979	275.86
Net County Cost	29,333,605	337,004	33,880,818	0	(33,880,818)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Retiree Medical Internal Service Fund in the Appendix on page 624.

296 - TRANSPORTATION INTERNAL SERVICE FUND

Operational Summary

Description:

The mission of the Transportation ISF is to provide high quality vehicle maintenance and transportation services to user departments in a timely and cost efficient manner.

Strategic Goals:

- Support County agencies and operations by operating and maintaining the vehicle fleet.

Key Outcome Indicators:

Performance Measure	2002 Business Plan Results	2003 Business Plan Target	How are we doing?
PERFORMANCE INDICATOR FOR TISF: QUANTITATIVE SUPPORT TO COUNTY AGENCIES & OPERATIONS. What: Average percentage of time fleet vehicles is available for use by agencies and departments. Why: Indicates quantitative support to County agencies by operating & maintaining the vehicle fleet.	N/A	Study pending.	Study pending.
PERFORMANCE INDICATOR FOR TISF: EFFICIENCY OF SUPPORT TO COUNTY AGENCIES & OPERATIONS. What: Total annual cost of the light duty fleet divided by the total miles of light duty fleet use. Why: Indicates efficiency of support to County agencies by operating and maintaining the vehicle fleet.	N/A	Study pending.	Study pending.
PERFORMANCE INDICATOR FOR TISF: CUSTOMER SATISFACTION WITH SUPPORT TO COUNTY AGENCIES & OPERATIONS What: % of fleet users rating the quality of the vehicle fleet & service provided. Why: Indicates customer satisfaction with support to County agencies by operating the vehicle fleet.	N/A	Study under development.	Study under development.

Fiscal Year FY 2002-2003 Key Project Accomplishments:

- The TISF has kept up with the vehicle purchasing, repairing, and customizing vehicles and heavy equipment; managing a large fleet for County use without having to add any positions.
- The TISF successfully implemented its new fleet information management system.

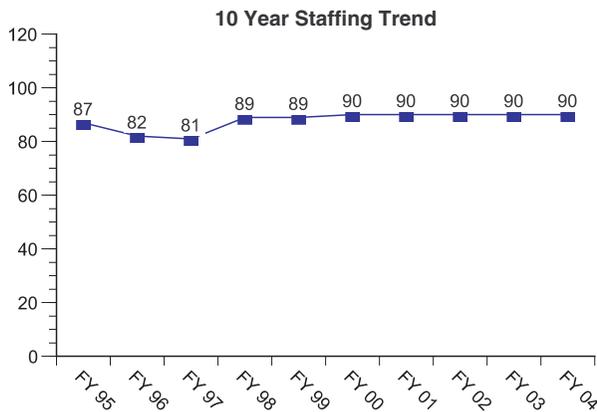


At a Glance:	
Total FY 2002-2003 Actual Expenditure + Encumbrance:	15,900,965
Total Final FY 2003-2004 Budget:	22,125,256
Percent of County General Fund:	N/A
Total Employees:	90.00

- The TISF implemented new actual cost basis billing system to bill actual cost of maintenance, parts, fuel, depreciation to user departments. Also, the pooled vehicle rate will be adjusted to better reflect the actual cost of owning and operating vehicles. New actual cost basis billing system allowed TISF to reduce the year-end deficit billing.

TRANSPORTATION ISF - Transportation ISF repairs and maintains county vehicles, operates pool vehicle fleet, operates body & paint shop, repairs motorized equipment, purchases new and replacement vehicles, and purchases automotive parts, supplies and contracted services.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- TISF staffing for FY 2003-04 remains constant at 90 positions. It is worth noting that for the years 1992 through 1997, the TISF position count does not include 12 warehouse support positions assigned to the TISF, which were formally added to TISF's staff in 1997. While the TISF received 12 warehouse positions in 1997, there was also a reduction of 4 mechanic staff, which resulted in a net increase of 8 positions that year.

Budget Summary

Plan for Support of the County's Strategic Priorities:

Not applicable.

Changes Included in the Base Budget:

The TISF decreased its base budget appropriations for equipment depreciation by \$500,000 compared to the prior fiscal year to reflect change in vehicle depreciation policy. Depreciation on new vehicles held for outfitting will be calculated from the date it assigned to users as against prior policy of calculating depreciation from the date of purchase.

In FY 2001-02, with implementation of GASB34, Contribution From Other Funds Account balance was split between Net Assets - Unrestricted and Net Asset - Invested in Capital. Adjustment will be made each year to balance the Net Asset - Invested in Capital to net book value of fixed assets.

In FY 02-03, The TISF estimated \$1,182,735 transfer to Net Assets - Invested in Capital Assets (A/C 9780) based on estimated changes in net assets.

In FY 03-04, The TISF budgeted \$1,192,400 transfer to Net Assets - Invested in Capital Assets (A/C 9780) based on budgeted changes in net assets and to balance the budget.

Approved Budget Augmentations and Related Performance Results:

Unit/Amount	Description	Performance Plan	Ref. Num.
ADD 5 VEHICLES FOR THE SHERIFF DEPARTMENT Amount:\$ 138,969	1-training; 4-contract cities; TISF will receive Op Transfer from Fund 100/060	Support projected increase in service levels	296-002
COST SAVINGS Amount:\$ (10,678)	Cost savings associated with conversion of contract positions to regular County positions.	Realize savings of \$10,678.	296-003



Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Positions	-	90	90	90	0	0.00
Total Revenues	31,281,021	24,392,054	22,520,951	23,317,656	796,705	3.54
Total Requirements	25,196,854	22,715,947	17,021,850	23,317,656	6,295,806	36.99
Net County Cost	6,084,167	1,676,107	5,499,101	0	(5,499,101)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Transportation Internal Service Fund in the Appendix on page 625.

Highlights of Key Trends:

- TISF final budget approved for FY 2003-04 includes \$22,125,256 total appropriations, which is \$591K (3%) less than the FY 2002-03 modified budget. The decrease is due to decrease in Salaries & Employee Benefits

\$291K (5%), decrease in Services & Supplies \$173K (2%), decrease in equipment \$610K (14%), increase in building improvements \$390,200 (112%), and decrease in depreciation & other miscellaneous \$500,000 (14%).



297 - REPROGRAPHICS INTERNAL SERVICE FUND

Operational Summary

Description:

Support County agencies and operations by providing printing and publishing services.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	3,813,176
Total Final FY 2003-2004 Budget:	4,630,519
Percent of County General Fund:	N/A
Total Employees:	27.00

Strategic Goals:

- Provide essential services within existing resources. Improve customer service through utilization of new technology, better training, effective project management and incorporation of best practices.

Key Outcome Indicators:

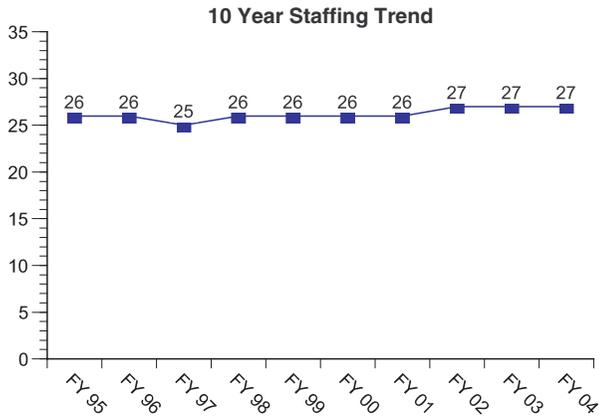
Performance Measure	2002 Business Plan Results	2003 Business Plan Target	How are we doing?
CUSTOMER SATISFACTION FOR REPRODUCTION SERVICES. What: Services for design & layout, printing, photocopying & bindery. Why: Meet the printing requirements of our customers in an efficient cost-effective, and timely manner.	Completed and delivered 98% of the jobs on time.	Complete and deliver 98% of printing requests on time.	On target, completing and meeting printing deadlines requested by our customers.

Fiscal Year FY 2002-2003 Key Project Accomplishments:

- Purchased Collator/Stitcher/Folder/Booklet Maker.
- Upgraded public address system.
- Upgraded security alarm system.
- Implemented on-line requisition for other government agencies.

Budget Summary

Ten Year Staffing Trend:



Approved Budget Augmentations and Related Performance Results:

Unit/Amount	Description	Performance Plan	Ref. Num.
COST SAVINGS	Cost savings associated with conversion of contract positions to regular County positions.	Realize savings of \$3,867.	297-001
Amount:\$ (3,867)			

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Positions	-	27	27	27	0	0.00
Total Revenues	4,933,806	4,996,871	4,608,281	4,793,325	185,044	4.02
Total Requirements	4,197,605	4,641,605	3,909,992	4,793,325	883,333	22.59
Net County Cost	736,201	355,266	698,289	0	(698,289)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Reprographics Internal Service Fund in the Appendix on page 628.



298 - SELF-INSURED BENEFITS INTERNAL SERVICE FUND

Operational Summary

Description:

The Self-Insured Benefits Internal Service Fund (ISF) provides for salary continuance, dental benefits, and administration of the Health Care and Dependent Care Reimbursement Accounts.

At a Glance:

Total FY 2002-2003 Actual Expenditure + Encumbrance:	2,552,743
Total Final FY 2003-2004 Budget:	7,219,023
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Plan for Support of the County's Strategic Priorities:

Cooperate in meeting the overall mission of the County Executive Office.

Final Budget and History:

Sources and Uses	FY 2001-2002 Actual Exp/Rev	FY 2002-2003 Budget As of 6/30/03	FY 2002-2003 Actual Exp/Rev ⁽¹⁾ At 6/30/03	FY 2003-2004 Final Budget	Change from FY 2002-2003 Actual	
					Amount	Percent
Total Revenues	6,464,122	6,755,621	6,806,315	7,219,023	412,708	6.06
Total Requirements	2,467,637	6,738,808	2,627,743	7,219,023	4,591,280	174.72
Net County Cost	3,996,485	16,813	4,178,573	0	(4,178,573)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2002-03 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Self-Insured Benefits Internal Service Fund in the Appendix on page 631.