

TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
INTRODUCTION		
Letter from Chair, Board of Supervisors		3
GFOA Distinguished Budget Presentation Award		5
Summary of 2004-05 Adopted Final Budget		8
Strategic Plan		21
Supplemental Fiscal Year 2004-05 Final Budget Recommendations		28
Recommended Fiscal Year 2004-05 Final Budget		35
2004-05 Recommended Proposed (Base) Budget		92
2003-04 Midyear Budget Report		171
GENERAL BUDGET INFORMATION		
Board of Supervisors and County Officials		A-3
Organization Chart		A-5
Sacramento County Budget Compliance With Appropriation Limit.....		A-7
The County Budget (Requirements) Functions Descriptions		A-8
The County Budget (Requirements)		A-9
Summary Tables for Pie Charts		A-11
The County Budget (Financing) Functions Descriptions		A-12
The County Budget (Financing)		A-13
Summary of Fund Balances		A-15
Relationship Between Funds-Budget Units-Departments		A-18
Description of County Funds		A-23
Description of Major County Revenue Sources and Trends.....		A-26
Sacramento County Financial, Economic & Demographic Overview		A-31
Budget Process and Timeline.....		A-55

TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
Example of a Budget Message		A-59
Glossary of Terms in Budget Document.....		A-61
Glossary of Acronyms		A-77
 SUMMARY SCHEDULES		
Summary of Positions		B-3
Summary of County Budget	Schedule 1	B-5
Analysis of Fund Balance Unreserved/Undesignated.....	Schedule 2	B-6
Detail of Provisions For Reserves/Designations.....	Schedule 3	B-7
Summary of Estimated Revenue, Other Financing.....	Schedule 4	B-9
Analysis of Financing Sources By Source By Fund	Schedule 5	B-10
Analysis of Current Property Taxes.....	Schedule 6	B-19
Summary of Financing Requirements by Functions/Fund	Schedule 7	B-20
Summary of County Financing Requirements.....	Schedule 8	B-21
Summary of Financing Uses (Budget/Function/Activity)	Schedule 8A	B-24
 SPECIAL REVENUE FUND DISTRICTS		
Summary of Special District Budget	Schedule 13	B-31
Analysis of Fund Balance Unreserved/Undesignated.....	Schedule 14	B-33
Detail of Provisions for Reserves/Designations.....	Schedule 15	B-35
Analysis of Current Property Taxes.....	Schedule 16A	B-37
Summary of Estimated Revenue.....	Schedule 16B	B-38
 PUBLIC SERVICE ENTERPRISE FUNDS		
Summary of Special District Budget	Schedule 13	B-47
Analysis of Fund Balance Unreserved/Undesignated.....	Schedule 14	B-48
Detail of Provisions for Reserves/Designations.....	Schedule 15	B-49

TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
Analysis of Current Property Taxes.....	Schedule 16A	B-51
Summary of Estimated Revenue.....	Schedule 16B	B-52
 SPECIAL REVENUE FUND DISTRICTS		
Summary of Special District Budget.....	Schedule 13	B-57
Analysis of Fund Balance.....	Schedule 14	B-61
Detail of Provisions.....	Schedule 15	B-63
Analysis of Current Property Taxes.....	Schedule 16A	B-65
Summary of Estimated Revenue.....	Schedule 16B	B-66
 SUMMARY OF POSITIONS		
Permanent Position Summary.....		C-3
Summary of Positions.....		C-5
Special Districts.....		C-41
 ELECTED OFFICIALS		
Introduction.....		D-3
Assessor.....	3610000	D-7
Board of Supervisors.....	4010000	D-13
District Attorney.....	5800000	D-21
Sheriff.....	7400000	D-39
 GENERAL GOVERNMENT/ADMINISTRATION		
Introduction.....		E-3
Airport Enterprise/Capital Outlay.....	3400000/3480000	E-7
Board of Retirement.....	7860000	E-23
Civil Service Commission.....	4210000	E-29
Contribution to LAFCo.....	5920000	E-35

TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
County Counsel.....	4810000	E-39
County Executive	5910000	E-47
County Executive Cabinet	5730000	E-55
Economic Development & Intergovernmental Affairs	3870000	E-63
Office of Communications & Information Technology	7600000	E-73
Office of Labor Relations	5970000	E-81
Regional Radio Communications System.....	7020000	E-87
 INTERNAL SERVICES AGENCY		
Introduction		F-5
1990 Fixed Asset Debt Service	9278000	F-10
1997 Public Building Facilities - Construction	9309000	F-11
1997 Public Building Facilities - Debt Service	3080000	F-12
1997 Refunding Public Facilities - Construction	9289000	F-13
1997 Refunding Public Facilities - Debt Service	9288000	F-14
2003 Public Facilities Projects - Construction	9297000	F-15
2003 Public Facilities Projects - Debt Service	9298000	F-16
2004 Pension Obligation Bond - Debt Service	9282000	F-17
Appropriation for Contingencies	5980000	F-19
Capital Construction	3100000	F-21
Capital Projects Debt Service	9287000	F-35
Data Processing - Shared Systems	5710000	F-36
Dental Insurance	3920000	F-40
Department of Finance	3230000	F-43
Department of Revenue Recovery	6110000	F-55
Employment Records and Training	6010000	F-61

TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
Employment Services and Risk Management	6030000	F-71
Financing - Transfers/Reimbursements	5110000	F-78
Fixed Asset - Revolving.....	9277000	F-80
General Services	7000000	F-81
Airport District.....	7007440	F-91
Bradshaw District	7007420	F-95
Downtown District.....	7007430	F-99
Energy Management	7007046	F-103
Fleet Services - Heavy Equipment	7007600	F-105
Fleet Services - Light Equipment	7007500	F-109
Office of the Director of General Services	7110000	F-113
Parking Enterprise	7990000	F-117
Purchasing Services	7007063	F-123
Real Estate	7007030	F-127
Security Services	7450000	F-131
Support Services	7700000	F-135
Interagency Procurement	9030000	F-139
Jail Debt Service	2920000	F-141
Juvenile Courthouse Project-Construction.....	9279000	F-142
Juvenile Courthouse Project-Debt Service	9280000	F-143
Liability/Property Insurance	3910000	F-144
Mental Health Debt Service	9296000	F-146
Non-Departmental Revenues/General Fund	5700000	F-147
Organizational Development	6040000	F-152
Pension Obligation Bond - Interest Rate Stabilization	9311000	F-153

TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
Pension Obligation Bond - Debt Service	9313000	F-155
Risk Management/Benefits	6020000	F-157
Special Projects	6090000	F-158
Teeter Plan	5940000	F-159
Tobacco Litigation Settlement-Capital Projects	9284000	F-161
Unemployment Insurance	3930000	F-162
Workers' Compensation Insurance	3900000	F-163
 COUNTYWIDE SERVICES AGENCY		
Introduction		G-3
Ag. Commissioner-Sealer of Weights & Measures	3210000	G-9
Care in Homes & Institutions.....	6760000	G-17
Child Support Services.....	5810000	G-21
Community Services	8600000	G-25
Conflict Criminal Defenders.....	5510000	G-37
Contribution To Human Rights & Fair Housing Commission	4660000	G-42
Contribution to Law Library	4522000	G-44
Cooperative Extension	3310000	G-47
Coroner	4610000	G-53
Correctional Health Services	7410000	G-59
Court - County Contribution	5040000	G-64
Court - Nontrial Court Operations	5020000	G-67
Court - Other Operations.....	5400000	G-74
Court Paid County Services	5050000	G-76
Court/Trial Court Funded.....	5200000	G-79
Criminal Justice Cabinet	5750000	G-83

TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
Dispute Resolution Program	5520000	G-86
Emergency Operations	7090000	G-89
Environmental Management	3350000	G-95
Environmental Management	6200000	G-100
First Five Sacramento Commission	7210000	G-101
Grand Jury	5660000	G-109
Health & Human Services.....	7200000	G-113
Health Care/Uninsured.....	8900000	G-145
Health Insurance Portability and Accountability Act	5740000	G-147
Health-Medical Treatment Payments.....	7270000	G-151
Human Assistance - Administration	8100000	G-155
Human Assistance - Aid Payments	8700000	G-169
In-Home Supportive Services Provider Payments.....	7250000	G-177
Juvenile Medical Services.....	7230000	G-179
Probation	6700000	G-183
Public Defender.....	6910000	G-201
Tobacco Litigation Settlement	7220000	G-206
Veteran’s Facility	2820000	G-209
Voter Registration and Elections	4410000	G-211
Wildlife Services	3260000	G-217
 MUNICIPAL SERVICES AGENCY		
Introduction.....		H-5
Animal Care and Regulation.....	3220000	H-19
Administration	2400000	H-29
Administrative Services.....	2700000	H-35

TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
Antelope Public Facilities Financing Plan.....	3070000	H-41
Architectural Services.....	2420000	H-43
Bradshaw Road/US 50 Financing District.....	3081000	H-48
Building Inspection.....	2150000	H-51
Building Inspection-Operations.....	2100000	H-57
Construction Management.....	2300000	H-63
Contribution to Paratransit.....	4650000	H-68
County Service Area No. 5.....	2540000	H-70
County Service Area No. 7.....	2856000	H-71
County Service Area No. 10.....	2857000	H-73
Development and Surveyor Services.....	2450000	H-75
East Elk Grove Public Facilities Financing Plan.....	1282848	H-80
Gold River Station No. 7 Landscape CFD.....	1370000	H-82
Laguna Community Facilities District.....	3090000	H-84
Laguna Creek Ranch/Elliott Ranch CFD No. 1.....	2870000	H-86
Laguna Stonelake CFD.....	1300000	H-88
Laguna Stonelake Development Fee.....	1301000	H-90
Mather Landscape Maintenance CFD.....	1320000	H-91
Mather Public Facilities Financing Plan.....	1360000	H-93
McClellan Park CFD No. 2004-1.....	1400000	H-94
Metro Air Park 2001 CFD No. 2000-1.....	1390000	H-95
Metro Air Park Service Tax.....	1420000	H-97
Park Meadows CFD.....	1310000	H-98
Sacramento County Landscape Maintenance CFD 2004-2.....	1410000	H-99
Vineyard Public Facilities Financing Plan.....	2840000	H-100

TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
County Library	6310000	H-103
Environmental Review and Assessment	5690000	H-109
Fish and Game Propagation	6460000	H-115
Golf	6470000	H-119
Natomas Fire District	2290000	H-124
Neighborhood Services	5760000	H-127
Park Construction.....	6570000	H-133
Planning and Community Development	6610000	H-137
Regional Parks, Recreation and Open Space	6400000	H-153
Carmichael Recreation and Park District	9337000	H-173
County Service Area No. 4B (Wilton-Cosumnes)	6491000	H-177
County Service Area No. 4C (Delta)	6492000	H-179
County Service Area No. 4D (Herald)	6493000	H-181
Del Norte Oaks Park District	3516494	H-183
Mission Oaks Maintenance/Improvement Assessment District	9336001	H-184
Mission Oaks Recreation and Park District	9336100	H-187
Sunrise Recreation and Park District	9338000	H-191
Transient-Occupancy Tax	4060000	H-195
Transportation	2600000	H-201
Citrus Heights Road Maintenance & Operations	2915000	H-208
County Service Area No. 1	2530000	H-211
Landscape Maintenance District.....	3300000	H-217
Roads	2900000	H-223
Roadways.....	2910000	H-231
Transportation-Sales Tax.....	2140000	H-239

TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
Waste Management and Recycling		
Citrus Heights Refuse Operations	2260000	H-245
Refuse Enterprise (Operations & Capital Outlay)	2200000/2250000	H-251
Solid Waste Authority	2240000	H-263
Water Quality	2550000	H-267
County Sanitation District - 2000 Revenue Bonds	3004200	H-278
County Sanitation District - Debt Service	9607000	H-279
County Sanitation District - Operations	3028000	H-280
County Sanitation District Operations-Capital Outlay	3030000	H-283
County Sanitation District No. 1	3005000	H-285
CSD No. 1 Rehabilitation/Capital Outlay	3004000	H-287
County Sanitation District No. 1 Trunk Improvements	3006000	H-289
Sacramento Regional CSD - 2000 Revenue Bonds	3004100	H-291
Sacramento Regional Wastewater Treatment Plant	2560000	H-293
Water Resources	2510000	H-297
North Vineyard Station Right-of-Way	2818000	H-302
SCWA Financing Authority	3056000	H-303
Stormwater Utility District	3220001	H-304
Water Agency - Zone 11A	2815000	H-306
Water Agency - Zone 11B	2816000	H-308
Water Agency - Zone 11C	2817000	H-310
Water Agency - Zone 12	3066000	H-312
Water Agency - Zone 13	3044000	H-313
Water Agency - Zone 40	3050000	H-315
Water Agency - Zone 41	3055000	H-317

TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
CAPITAL IMPROVEMENT PLAN, FIVE-YEAR (VOLUME III)		
Introduction.....		1
Overall Summary		3
AIRPORTS		
Sacramento County Airport System - Executive Summary		5
Sacramento County Airport System - Executive Airport		7
Sacramento County Airport System - Franklin Field		21
Sacramento County Airport System - Mather Airport		29
Sacramento County Airport System - Sacramento International Airport.....		53
COUNTY FACILITIES		
County Facilities Executive Summary		95
County Buildings & Capital Construction		97
Human Assistance		149
Libraries		161
Transportation		169
Waste Management & Recycling		235
Water Resources		287
REGIONAL PARKS, RECREATION & OPEN SPACE		
Parks Construction.....		315