

INTERNAL SERVICES AGENCY

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INTERNAL SERVICES AGENCY

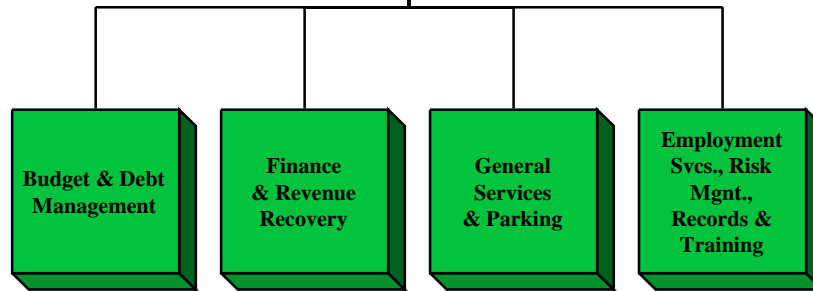
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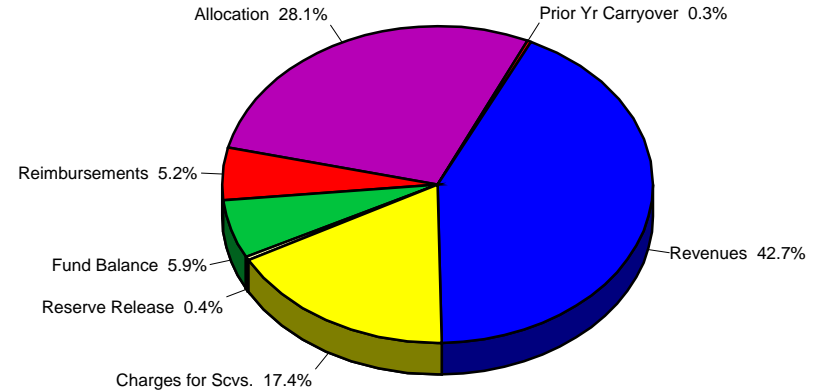
INTRODUCTION

Agency Structure

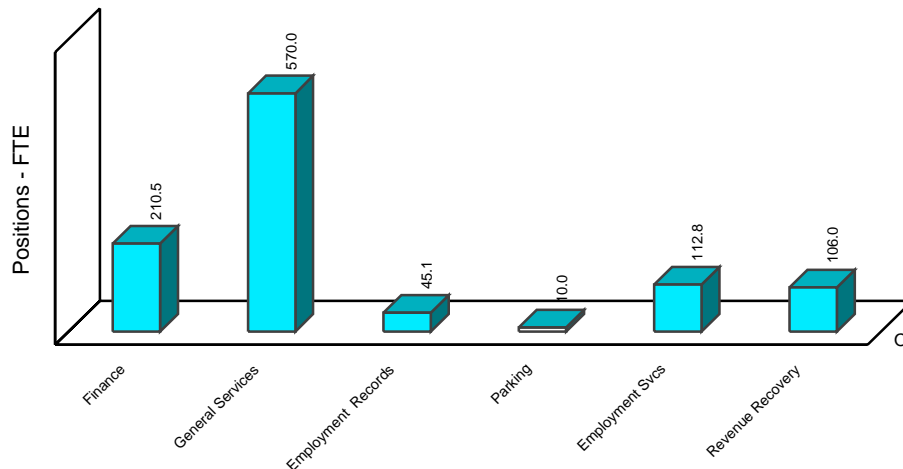
MARK NORRIS, Agency Administrator



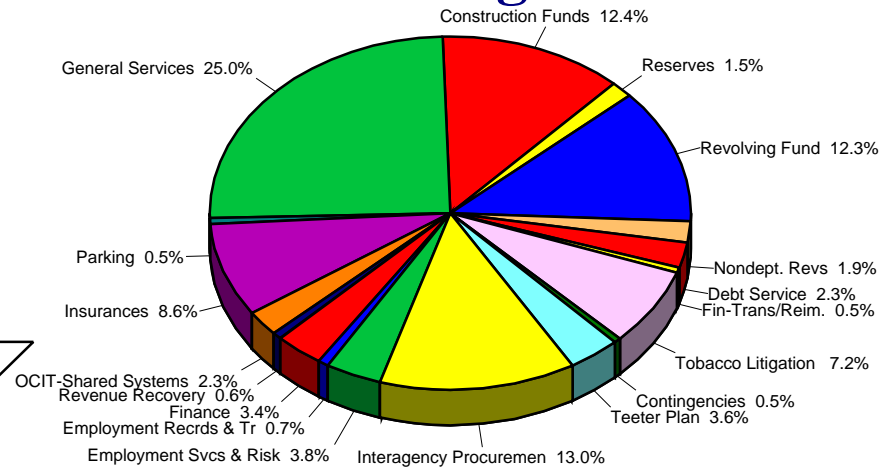
Financing Sources



Staffing



Financing Uses



As part of the County reorganization, effective March 25, 2004, the Internal Services Agency (ISA) was formed. Mark Norris, the ISA Administrator, provides budgetary, financial and management direction to the Agency. The Agency oversees the Finance, General Services, Human Resources, Personnel Services, and Revenue Recovery Departments. The Office of Budget and Debt Management is also integrated in the Agency. The Agency consists of budget units which are elements of the General Fund, Enterprise Fund, and Internal Services Funds (which are allocated costs) such as General Services and Insurance Programs. The Deferred Compensation Program, though budgeted in the General Fund, is self-funded through service fees charged to all participants. In addition, the Agency Administrator serves as the principal liaison with the elective office of the Assessor. The following departments/entities report directly to the Agency:

Finance: This Department's specialized programs are organized within the following Divisions: **Auditor-Controller:** This Division is comprised of the following programs: General Accounting Services; Accounting Reporting and Control; Systems Control and Reconciliations; Central Support Services; Payroll Services; Audit Services; Payment Services; Other Accounting Services; Central Accounting Systems; Tax Accounting Services. **County Clerk-Recorder:** This Division is comprised of the following programs: Serves as custodian of legal records; files Statements of Economic Interest and Environmental Impact Statements; records real property documents for the County; issues and registers marriage licenses, notaries public, vital statistics and other public documents. **Tax Collection and Licensing** is comprised of the following programs: processes property tax collection and business licenses; issues and monitors fictitious business name statements. **Treasury and Investments** is comprised of the following programs: Pooled Investments; Fiscal Agent Services; 1911 Act Bonds; Reclamation Districts.

General Services: Is comprised of the following programs: Administrative Services, Real Estate, Energy Management; Facilities Maintenance and Operations Districts; Security Services; Capital Construction Fund; Facility Planning and Management and Comprehensive Master Planning; Special Projects and Parking Enterprise; Purchasing Services; Fleet Services (Light and Heavy Equipment); and Support Services.

Employment Records and Training: Is comprised of the following programs: Disability Compliance; Equal Employment; Personnel/Payroll Training and Support; Personnel Records and Special Services; Training and Development; and Unemployment Insurance.

Office of Budget and Debt Management: Is comprised of the following programs: Develops the county's Recommended, Adopted Proposed, and Final Budgets; and modeling of multiyear budget outlook; monitors the county's

budget throughout the fiscal year and makes recommendations on midyear adjustments; manages the county's General Fund cash-flow; oversees issuance of county debt and debt-service for financing of cash-flow and capital facilities; 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.

Employment Services and Risk Management: Is comprised of the following programs: Deferred Compensation; Dental Insurance; Employee Benefits; Employee Health; Liability/Property Insurance; Safety Services; Selection & Classification Services; and Workers' Compensation Insurance.

Revenue Recovery: Primary responsibility 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; and initiates follow-up procedures if payments are not made.

Agency Fund Centers/Departments

Fund	Fund Center	Department	Requirements	Financing	Net Cost	Positions
001A	5980000	Contingencies	\$3,048,332	\$0	\$3,048,332	0.0
001A	5710000	Data Processing-Shared Systems	15,441,312	1,532,000	13,909,312	0.0
001A	3230000	Department of Finance	22,165,267	22,279,736	-114,469	210.5
001A	6110000	Department of Revenue Recovery	4,026,697	4,026,697	0	106.0
001A	5110000	Financing-Transfers/Reimbursement	3,290,006	0	3,290,006	0.0
001A	6010000	Employment Records and Training	4,798,680	2,671,513	2,127,167	45.1
001A	5700000	Non-Departmental Revenues	12,509,978	422,323,000	-409,813,022	0.0
001A	6030000	Employment Services and Risk Management	25,028,208	22,016,019	3,012,189	112.8
001A	0001000	Reserves	10,067,398	2,789,403	7,277,995	0.0
GENERAL FUND TOTAL			\$100,375,878	\$477,638,368	-\$377,262,490	474.4
General Services						
007A	3100000	Capital Construction	\$15,681,171	\$15,681,171	\$0	0.0
034A	2070000	Capital Outlay	15,378,000	1,409,500	13,968,500	0.0
035C	7110000	Office of the Director	766,587	766,587	0	32.0
035F	7007440	Building Maintenance & Operations-Airport	6,192,957	6,192,957	0	52.0
035F	7007420	Building Maintenance & Operations-Bradshaw	15,497,496	15,497,496	0	123.0
035F	7007430	Building Maintenance & Operations-Downtown	9,808,080	9,808,080	0	87.0
035F	7007046	Energy Management	8,201,101	8,201,101	0	1.0
035F	7450000	Security Services	2,484,327	2,484,327	0	35.0
035H	7007063	Purchasing Services	2,007,877	2,007,877	0	20.0
035J	7700000	Support Services	10,133,597	10,133,597	0	37.0
035K	7007030	Real Estate	51,493,684	51,493,684	0	30.0
035L	7007500	Light Fleet	21,330,709	21,330,709	0	41.0
035M	7007600	Heavy Equipment	20,842,013	20,842,013	0	112.0
056A	7990000	Parking Enterprise	3,554,739	3,554,739	0	10.0
SUBTOTAL			\$183,372,338	\$169,403,838	\$13,968,500	580.0

Agency Fund Centers/Departments

Fund	Fund Center	Department	Requirements	Financing	Net Cost	Positions
016A	5940000	Teeter Plan	\$23,622,497	\$23,622,497	\$0	0.0
030A	9030000	Interagency Procurement	85,484,171	48,232,443	37,251,728	0.0
037A	3910000	Liability/Property Insurance	20,558,589	14,374,071	6,184,518	0.0
038A	3920000	Dental Insurance	420,000	420,000	0	0.0
039A	3900000	Workers' Compensation Insurance	32,917,877	32,917,877	0	0.0
040A	3930000	Unemployment Insurance	2,338,437	2,338,437	0	0.0
277A	9277000	Fixed Asset Revolving Fund	80,665,700	80,665,700	0	0.0
278A	9278000	1990 Fixed Asset-Debt Service	0	0	0	0.0
279A	9279000	Juvenile Courthouse Project-Construction	14,077,032	14,077,032	0	0.0
280A	9280000	Juvenile Courthouse Project-Debt Service	3,246,929	3,246,929	0	0.0
282A	9282000	2004 Pension Obligation Bonds-Debt Service	531,888	531,888	0	0.0
284A	9284000	Tobacco Litigation Settlement	47,299,644	47,299,644	0	0.0
287A	9287000	Capital Projects-Debt Service	476,767	476,767	0	0.0
288A	9288000	1997 Refunding Pub. Facilities-Debt Service	5,015,634	5,015,634	0	0.0
289A	9289000	1997 Refunding Pub. Facilities-Construction	27,296	27,296	0	0.0
292A	2920000	Jail-Debt Service	251,845	251,845	0	0.0
296A	9296000	Mental Health-Debt Service	642,154	642,154	0	0.0
297A	9297000	2003 Public Facilities -Construction	4,204,709	4,204,709	0	0.0
298A	9298000	2003 Public Facilities Project-Debt Service	808,191	808,191	0	0.0
308A	3080000	1997 Pub. Bldg. Facilities-Debt Service	2,000,644	2,000,644	0	0.0
311A	9311000	Pension Obligation Rate Stabilization	0	0	0	0.0
313A	9313000	1995 Pension Obligation Bonds-Debt Service	2,028,789	2,028,789	0	0.0
GRAND TOTAL			\$610,367,009	\$930,224,753	-\$319,857,744	1,054.4

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: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Services & Supplies	349,749	336,860	393,000	393,000	393,000
Other Charges	3,710,599	6,935,137	7,369,860	7,422,700	7,422,700
Interfund Reimb	-4,060,348	-7,271,997	-7,762,860	-7,815,700	-7,815,700
Total Finance Uses	0	0	0	0	0
Means of Financing					
Total Financing	0	0	0	0	0

PROGRAM DESCRIPTION:

- This budget unit provides for debt service requirements for payment of principal, and interest, and other related costs to the 1990 Certificates of Participation borrowing (\$105,750,000) which establish the Fixed Asset (Acquisition) Revolving Fund (see Budget Unit 9277000).
- On October 8, 2002, by Resolution Number 2002-1289, the Board of Supervisors approved a resolution delegating authority to the Director of Finance to execute interest-rate swap on the 1990 Certificates of Participation (COP's). The swap transaction fixed the interest rate at 4.534 percent on the balance of \$89.5 million variable rate COP's, and will avoid future exposure to high interest rates (as high as 12.0 percent). The swap also generated a \$11.3 million one-time financing source for the General Fund. The swap counterparty may terminate the agreement anytime between January 1, 2007 through January 1, 2020. The interest swap agreement was executed and closed on October 9, 2002.

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

SUPPLEMENTAL INFORMATION:

- For the 2004-05 Fiscal Year, the total requirement is \$7,815,700, consisting of \$393,000 in administrative costs, \$4,392,700 in interest payments, and \$3,030,000 in principal payment. The requirements are financed by a reimbursement from the Fixed Asset Revolving Fund (see Budget Unit 9277000).

1997 PUBLIC BUILDING FACILITIES - CONSTRUCTION

9309000

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

UNIT: 1997-Public Bldg Facilites-Construction
9309000

FUND: 1997-PUBLIC FACILITIES-CONSTRUCTION
309A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Services & Supplies	98	98	100	0	0
Other Charges	1,874,084	2,422,173	2,431,243	0	0
Total Finance Uses	1,874,182	2,422,271	2,431,343	0	0
Means of Financing					
Fund Balance	3,697,184	2,231,343	2,231,343	-1,046	-1,046
Use Of Money/Prop	408,341	189,883	200,000	1,046	1,046
Total Financing	4,105,525	2,421,226	2,431,343	0	0

PROGRAM DESCRIPTION:

- This budget unit provided 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 were 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 was established for payment of all costs associated with these projects which included architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.

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: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Services & Supplies	7,700	7,138	1,824,750	2,100,644	2,100,644
Other Charges	4,715,585	4,714,600	4,715,040	4,717,240	4,717,240
Interfund Reimb	-4,816,430	-4,815,430	-4,815,430	-4,817,240	-4,817,240
Total Finance Uses	-93,145	-93,692	1,724,360	2,000,644	2,000,644
Means of Financing					
Fund Balance	1,618,674	1,674,360	1,674,360	2,000,644	2,000,644
Use Of Money/Prop	60,891	232,592	50,000	0	0
Charges for Service	75,366	0	0	0	0
Total Financing	1,754,931	1,906,952	1,724,360	2,000,644	2,000,644

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 \$6,817,884 consisting of \$2,100,644 administrative costs, \$2,600,000 in principal payment and \$2,117,240 in interest payments. Financing is from payments from various user departments (\$4,817,240), and available fund balance of \$2,000,644.

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: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Other Charges	2,654,787	0	0	27,296	27,296
Total Finance Uses	2,654,787	0	0	27,296	27,296
Means of Financing					
Fund Balance	4,788,767	0	0	2,329	2,329
Reserve Release	0	0	0	24,967	24,967
Use Of Money/Prop	339,591	7,429	0	0	0
Total Financing	5,128,358	7,429	0	27,296	27,296

PROGRAM DESCRIPTION:

- This budget unit provided for the appropriations for the uses of the proceeds of the County of Sacramento 1994 Public Facilities Project (Coroner/Crime Laboratory and Data Center) Certificates of Participation. The bonds were sold in October 1994 through a competitive bid process. The proceeds from the bond issue were used to finance the construction of a Coroner/Crime Laboratory facility, a Data Center facility, and any other authorized acquisitions, construction, and/or improvement projects to be substituted therefore. This budget unit was established for payment of all costs associated with these projects which included architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.
- On December 2, 1997, the Board of Supervisors approved the refinancing of the County of Sacramento, 1997 Public Facilities Project Certificates of Participation (Coroner/Crime Lab and Data Center). The refunding (\$88,360,000) was executed and closed on January 1, 1998.

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

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$27,296 reflecting the transfer of available fund balance (\$2,329) and reserve release (\$24,967) to the Non-Departmental Revenues/General Fund (Budget Unit 5700000) to close out this fund.

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: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Services & Supplies	14,802	10,049	1,864,785	2,489,474	2,489,474
Other Charges	6,893,439	6,893,586	6,893,587	9,401,660	9,401,660
Interfund Reimb	-6,793,440	-6,793,587	-6,793,587	-6,900,467	-6,900,467
Total Finance Uses	114,801	110,048	1,964,785	4,990,667	4,990,667
Reserve Provision	0	0	0	24,967	24,967
Total Requirements	114,801	110,048	1,964,785	5,015,634	5,015,634
Means of Financing					
Fund Balance	1,258,023	1,844,785	1,844,785	4,895,634	4,895,634
Use Of Money/Prop	701,562	682,226	120,000	120,000	120,000
Total Financing	1,959,585	2,527,011	1,964,785	5,015,634	5,015,634

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 reduced the annual debt service payment by \$575,000 annually. With this structure, the 1997 Refunding Certificates of Participation remained self-supporting to the call date of the 1994 Certificates (October 1, 2004). Through October 1, 2004, the County continued to pay debt service on the outstanding 1994

Certificates. On October 1, 2004, (the “crossover” date), the escrow supporting the refunding bonds was released and the proceeds were used to redeem the outstanding 1994 Certificates. After October 1, 2004, the 1994 Certificates were no longer outstanding, and the County began paying debt service on the Refunding Certificates.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$11,916,101 consisting of \$2,489,474 administrative costs, \$1,920,000 in principal payment, \$7,481,660 in interest payments, and a reserve provision of \$24,967. Financing is from interest earnings (\$120,000), payments from various user departments (\$6,900,467), and available fund balance of \$4,895,634.

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

UNIT: 2003 Public Facilities Projects-Construction
9297000

FUND: 2003 PUBLIC FACILITIES PROJ-CONST
297A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Services & Supplies	285,013	0	0	0	0
Other Charges	3,122,926	5,706,589	9,801,413	4,204,709	4,204,709
Total Finance Uses	3,407,939	5,706,589	9,801,413	4,204,709	4,204,709
Means of Financing					
Fund Balance	0	9,801,413	9,801,413	4,204,709	4,204,709
Use Of Money/Prop	0	109,885	0	0	0
Other Financing	13,209,352	0	0	0	0
Total Financing	13,209,352	9,911,298	9,801,413	4,204,709	4,204,709

PROGRAM DESCRIPTION:

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

2003 PUBLIC FACILITIES PROJECTS - DEBT SERVICE

9298000

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

UNIT: 2003 Public Facilities Projects-Debt Service
9298000

FUND: 2003 PUBLIC FACILITIES PROJ-DEB SVC
298A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Services & Supplies	0	0	1,106,813	502,362	502,362
Other Charges	0	0	725,448	960,108	960,108
Interfund Reimb	0	0	0	-654,279	-654,279
Total Finance Uses	0	0	1,832,261	808,191	808,191
Means of Financing					
Fund Balance	0	1,091,813	1,091,813	452,362	452,362
Use Of Money/Prop	0	0	740,448	355,829	355,829
Total Financing	0	1,091,813	1,832,261	808,191	808,191

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the County of Sacramento 2003 Public Facilities Projects Certificates of Participation. On April 15, 2003, the Board of Supervisors approved a financing plan for the County of Sacramento 2003 Public Facilities Projects Certificates of Participation
- The financing (\$15,000,000) was executed on May 7, 2003. At the time of sale, \$3,665,930 is to be deposited as a reserve within this Debt Service Fund. The terms of the agreement authorizing the sale of securities require that this reserve be retained to be used as the final annual lease payment.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$1,462,470 consisting of \$502,362 administrative costs, \$280,000 in principal payments, and \$680,108 in interest payments. Financing is from payments from various user departments (\$654,279), interest earnings (\$355,829), and available fund balance of \$452,362.

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

UNIT: 2004 Pension Obligation Bonds-Debt Service
9282000

FUND: 2004 PENSION OBLIGATION BOND-DEBT
282A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Services & Supplies	0	0	0	631,888	631,888
Interfund Reimb	0	0	0	-100,000	-100,000
Total Finance Uses	0	0	0	531,888	531,888
Means of Financing					
Other Financing	0	0	0	531,888	531,888
Total Financing	0	0	0	531,888	531,888

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual debt service and related financial services costs, including costs of issuance, for the County of Sacramento Taxable Pension Funding Bonds Series 1995. The bonds were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1995. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) is variable-interest rate bonds. The variable-rate portion of the bonds was sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.
- On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134.0 million

variable rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2002 at 6.169 percent, below the first three years' level of 6.195 percent. The swap counterparty has opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.

- Debt service on the bonds began on August 15, 1995, and the County is required to deposit the anticipated annual debt service into this fund by July 31 of each fiscal year.
- On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the County is expected to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net

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

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$24,379,579 consisting of \$1,200,000 for ongoing financial services costs (Letter of Credit fees, Trustee fees, rating agency fees), and \$23,179,579 in interest payments. Financing is from payments from user departments (\$22,350,790), and available fund balance of \$2,028,789.

APPROPRIATION FOR 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: 2004-05

CLASSIFICATION
FUNCTION: APPROPRIATION FOR CONTINGENCY
ACTIVITY: Appropriation for Contingency
FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Contingencies	0	0	5,000,000	5,000,000	3,048,332
NET TOTAL	0	0	5,000,000	5,000,000	3,048,332
Revenues	0	0	0	0	0
NET COST	0	0	5,000,000	5,000,000	3,048,332

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 15.0 percent of the appropriated operating expenses.
- Adopted Final Budget includes a contingency appropriation of \$3,048,332.

2004-05 PROGRAM INFORMATION

Budget Unit: 5980000 Contingencies Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
001	<i>Contingencies</i>	5,000,000	0	0	0	5,000,000	0.0	0
Program Description: General Fund Contingencies								
Countywide Priority: 4 General Government								
Anticipated Results: Funding for unanticipated costs								
DISCRETIONARY Total:		5,000,000	0	0	0	5,000,000	0.0	0
FUNDED Total		5,000,000	0	0	0	5,000,000	0.0	0
BOS APPROVED DURING FINAL HEARINGS		Program Type: DISCRETIONARY						
001	<i>Contingencies</i>	-1,951,668	0	0	0	-1,951,668	0.0	0
Program Description: General Fund Contingencies								
Countywide Priority: 4 General Government								
Anticipated Results: Less funding for unanticipated costs								
DISCRETIONARY Total:		-1,951,668	0	0	0	-1,951,668	0.0	0
BOS APPROVED DURING FINAL HEARINGS Total		-1,951,668	0	0	0	-1,951,668	0.0	0
Grand Total:		3,048,332	0	0	0	3,048,332	0.0	0

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

UNIT: CAPITAL CONSTRUCTION
3100000

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Plant Acquisition
FUND: CAPITAL CONSTRUCTION

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
SUMMARY OF APPROPRIATIONS					
FUND CENTER 3103100 CAPITAL CONSTRUCTION					
Services & Supplies	0	23,000	0	0	0
Other Charges	0	18,705	0	0	0
Interfund Charges	0	5,841	0	0	0
Subtotal	0	47,546	0	0	0
Interfund Reimbursement	-7,841	0	0	0	0
Net Total	-7,841	47,546	0	0	0
<hr/>					
FUND CENTER 3103101 BRADSHAW COMPLEX					
Services & Supplies	5,322,364	2,562,236	275,000	350,000	350,000
Improvements	1,069,900	603,024	0	200,000	350,000
Subtotal	6,392,264	3,165,260	275,000	550,000	700,000
Interfund Reimbursement	-1,176,970	-1,561,560	0	0	-200,000
Net Total	5,215,294	1,603,700	275,000	550,000	500,000
<hr/>					
FUND CENTER 3103102 ADMINISTRATION CENTER					
Services & Supplies	1,104,242	1,611,983	373,374	470,500	470,500
Improvements	459,186	1,685,402	150,000	600,000	1,352,000
Subtotal	1,563,428	3,297,385	523,374	1,070,500	1,822,500
Interfund Reimbursement	0	-131,994	0	0	-1,050,000
Net Total	1,563,428	3,165,391	523,374	1,070,500	772,500
<hr/>					
FUND CENTER 3103103 COURTHOUSE					
Services & Supplies	554,769	305,837	500,000	250,000	250,000
Improvements	760,547	1,323,817	500,000	750,000	750,000
Subtotal	1,315,316	1,629,654	1,000,000	1,000,000	1,000,000
Interfund Reimbursement	-37,368	0	0	0	0
Net Total	1,277,948	1,629,654	1,000,000	1,000,000	1,000,000

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

UNIT: CAPITAL CONSTRUCTION
 3100000

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Plant Acquisition
 FUND: CAPITAL CONSTRUCTION

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
FUND CENTER 3103104 NEW JUVENILE COURTHOUSE					
Services & Supplies	2,386,493	14,040,728	200,000	15,303,250	15,303,250
Other Charges	450	0	0	0	0
Improvements	554,942	110,364	0	200,000	200,000
Subtotal	2,941,884	14,151,092	200,000	15,503,250	15,503,250
Interfund Reimbursement	-3,053,010	-14,402,383	0	-15,503,250	-15,503,250
Net Total	-111,126	-251,291	200,000	0	0
FUND CENTER 3103105 CAROL MILLER JUSTICE CENTER					
Services & Supplies	22,337	3,076	29,000	30,000	30,000
Improvements	10,054	0	15,000	10,000	10,000
Subtotal	32,391	3,076	44,000	40,000	40,000
Interfund Reimbursement	37,368	0	0	0	0
Net Total	69,759	3,076	44,000	40,000	40,000
FUND CENTER 3103108 PRELIMINARY PLANNING					
Services & Supplies	2,402,321	2,321,252	1,515,134	1,394,737	1,039,103
Other Charges	56,388	85,320	30,000	33,500	388,500
Improvements	299,795	409,236	100,000	10,000	10,000
Interfund Charges	12,528	6,098	0	0	0
Subtotal	2,771,032	2,821,906	1,645,134	1,438,237	1,437,603
Interfund Reimbursement	-3,507,061	-114,791	0	0	0
Net Total	-736,029	2,707,115	1,645,134	1,438,237	1,437,603
FUND CENTER 3103109 901 G ST. BUILDING (OB#2)					
Services & Supplies	1,505	22,720	10,000	5,000	5,000
Improvements	7,069	40,469	10,000	10,000	10,000
Subtotal	8,574	63,189	20,000	15,000	15,000

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

UNIT: CAPITAL CONSTRUCTION
 3100000

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Plant Acquisition
 FUND: CAPITAL CONSTRUCTION

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
FUND CENTER 3103110 MAINTENANCE YARD					
Services & Supplies	4,824	2,664	5,500	4,500	4,500
Improvements	462	0	500	500	500
Subtotal	5,286	2,664	6,000	5,000	5,000
FUND CENTER 3103111 MISC ALTERATIONS & IMPROVEMENTS					
Services & Supplies	639,132	492,330	317,430	396,780	396,780
Other Charges	7,621	251	0	0	0
Improvements	348,121	342,704	200,000	290,000	290,000
Subtotal	994,874	835,285	517,430	686,780	686,780
FUND CENTER 3103112 BRADSHAW ADMINISTRATION BUILDING (OB #3)					
Services & Supplies	329,138	40,078	40,000	17,500	17,500
Improvements	508,605	247,588	40,000	82,500	82,500
Subtotal	837,743	287,666	80,000	100,000	100,000
FUND CENTER 3103113 CLERK-RECORDER BUILDING					
Services & Supplies	4,145	1,132	20,000	20,000	20,000
Improvements	105,932	3,676	5,000	5,000	155,000
Subtotal	110,077	4,808	25,000	25,000	175,000
Interfund Reimbursement	0	0	0	0	-150,000
Net Total	110,077	4,808	25,000	25,000	25,000
FUND CENTER 3103114 799 G STREET BUILDING					
Services & Supplies	96,127	69,443	30,000	70,500	70,500
Improvements	53,586	95,874	10,000	75,000	75,000
Subtotal	149,713	165,317	40,000	145,500	145,500

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

UNIT: CAPITAL CONSTRUCTION
 3100000

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Plant Acquisition
 FUND: CAPITAL CONSTRUCTION

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
FUND CENTER 3103124					
GENERAL SERVICES FACILITY					
Services & Supplies	313,015	11,307	30,000	10,000	10,000
Improvements	63,955	14,873	10,000	10,000	10,000
Equipment	18,161	0	0	0	0
Subtotal	395,132	26,180	40,000	20,000	20,000
FUND CENTER 3103125					
B.T. COLLINS					
JUVENILE CENTER					
Services & Supplies	3,208,592	3,685,537	2,432,011	2,222,000	2,222,000
Other Charges	450	0	0	0	0
Improvements	2,802,818	6,191,941	13,293,060	8,749,045	7,749,045
Subtotal	6,011,860	9,877,478	15,725,071	10,971,045	9,971,045
Interfund Reimbursement	-5,583,703	-7,149,503	-15,645,404	-9,471,045	-9,471,045
Net Total	428,157	2,727,975	79,667	1,500,000	500,000
FUND CENTER 3103126					
WARREN E. THORNTON					
YOUTH CENTER					
Services & Supplies	0	2,412	0	652,479	652,479
Improvements	0	0	0	2,347,521	2,347,521
Subtotal	0	2,412	0	3,000,000	3,000,000
FUND CENTER 3103127					
BOYS RANCH					
Services & Supplies	865,443	436,906	200,000	300,000	300,000
Improvements	2,496,110	898,370	300,000	700,000	1,712,935
Subtotal	3,361,552	1,335,276	500,000	1,000,000	2,012,935
Interfund Reimbursement	-3,122,926	-877,222	-500,000	0	-1,500,000
Net Total	238,626	458,054	0	1,000,000	512,935

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
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SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
FUND CENTER 3103128					
RCCC					
Services & Supplies	419,484	956,496	200,000	100,000	100,000
Improvements	439,559	795,566	100,000	75,000	75,000
Subtotal	859,043	1,752,062	300,000	175,000	175,000
FUND CENTER 3103130					
WORK RELEASE FACILITY					
Services & Supplies	60,475	6,206	5,000	5,000	5,000
Improvements	3,342	15,637	1,500	3,500	503,500
Subtotal	63,817	21,843	6,500	8,500	508,500
Interfund Reimbursement	0	0	0	0	-500,000
Net Total	63,817	21,843	6,500	8,500	8,500
FUND CENTER 3103131					
SHERIFF'S ADMIN BLDG					
Services & Supplies	6,581	1,564	25,000	25,000	25,000
Improvements	0	0	10,000	14,000	14,000
Subtotal	6,581	1,564	35,000	39,000	39,000
FUND CENTER 3103132					
LORENZO E. PATINO HALL OF JUSTICE					
Services & Supplies	356,936	404,641	260,000	391,000	391,000
Improvements	593,516	1,295,717	200,000	300,000	2,109,000
Subtotal	950,452	1,700,358	460,000	691,000	2,500,000
Interfund Reimbursement	0	0	0	0	-2,000,000
Net Total	950,452	1,700,358	460,000	691,000	500,000
FUND CENTER 3103133					
SHERIFF-NORTH AREA SUBSTATION					
Services & Supplies	2,567	557	8,000	8,000	8,000
Improvements	0	0	2,000	2,000	2,000
Subtotal	2,567	557	10,000	10,000	10,000

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

UNIT: CAPITAL CONSTRUCTION
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CLASSIFICATION

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FUND: CAPITAL CONSTRUCTION

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
FUND CENTER 3103134 SHERIFF-SOUTH AREA SUBSTATION					
Services & Supplies	4,042	78	8,000	8,000	8,000
Improvements	1,615	10,553	2,000	2,000	2,000
Subtotal	5,658	10,631	10,000	10,000	10,000
FUND CENTER 3103137 CORONER/CRIME LABORATORY					
Services & Supplies	295,816	352,197	50,000	150,000	100,000
Improvements	26,733	1,358,931	50,000	150,000	100,000
Subtotal	322,549	1,711,128	100,000	300,000	200,000
Interfund Reimbursement	0	-261,531	0	0	0
Net Total	322,549	1,449,597	100,000	300,000	200,000
FUND CENTER 3103160 SACRAMENTO MENTAL HEALTH FACILITY					
Services & Supplies	88,545	12,690	10,000	10,000	10,000
Improvements	241,076	77,181	10,000	10,000	610,000
Subtotal	329,621	89,871	20,000	20,000	620,000
Interfund Reimbursement	0	0	0	0	-600,000
Net Total	329,620	89,871	20,000	20,000	20,000
FUND CENTER 3103162 PRIMARY CARE CENTER					
Improvements	0	30,500,000	30,500,000	100,000	100,000
Subtotal	0	30,500,000	30,500,000	100,000	100,000
Interfund Reimbursement	0	-30,116,600	-30,500,000	0	0
Net Total	0	383,400	0	100,000	100,000

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

UNIT: CAPITAL CONSTRUCTION
 3100000

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Plant Acquisition
 FUND: CAPITAL CONSTRUCTION

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
FUND CENTER 3103170 LA SIERRA COMMUNITY CENTER					
Improvements	19,660	0	30,000	30,000	30,000
Subtotal	19,660	0	30,000	30,000	30,000
FUND CENTER 3103198 TRANSFER/REIMB-007A					
Interfund Charges	5,989,043	3,401,727	1,819,317	2,741,288	2,328,353
Subtotal	5,989,043	3,401,727	1,819,317	2,741,288	2,328,353
FUND CENTER 3103199 WATER QUALITY					
Improvements	159,549	31,820	0	0	0
Subtotal	159,549	31,820	0	0	0
FUND CENTER 3106382 LIBRARY MISC. PROJECT					
Services & Supplies	441,955	985,016	1,500,000	1,500,000	1,500,000
Other Charges	0	3,450	0	0	0
Improvements	204,249	180,499	6,000,000	1,500,000	1,500,000
Subtotal	646,204	1,168,965	7,500,000	3,000,000	3,000,000
Interfund Reimbursement	-264,413	-112,587	-5,200,000	-500,000	-500,000
Net Total	381,791	1,056,378	2,300,000	2,500,000	2,500,000
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,000,000	1,000,000	1,000,000
GRAND TOTAL COUNTY BUILDING CONSTRUCTION	19,529,946	23,378,549	10,586,422	18,220,805	15,681,171
TOTAL DEPARTMENTAL FINANCING	19,609,842	-20,458,742	10,586,422	18,220,805	15,681,171

PROGRAM DESCRIPTION:

The Facility Planning and Management Division of the Department of General Services manages the Capital Construction Fund (CCF) (Fund 007):

- Provides for major construction projects which are a part of the long-range Capital Improvement Program, as well as minor alterations, improvements, and major equipment replacement in countyowned facilities.
- As a result of the county's financial limitations and commitments to approved major projects now being planned and/or under construction, the recommendations for additional Capital Construction projects are limited to those which are required because of health, safety, security, or severe operational problems.

MISSION:

To provide proactive long-range facility management planning including meeting the space needs of county departments.

GOALS:

- Complete final phase of implementation of the Computer Assisted Facilities Management (CAFM) System, a comprehensive facility preventive maintenance program.
- Provide funding and management for approved major projects underway and construction projects required due to health, safety, security, or severe operational problems.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Installed an emergency generator at Boys Ranch facility.
- Completed several construction and remodel projects:
 - Modifications to the new Primary Care Center.
 - Remodeled the Main Jail kitchen.
 - Replaced the Juvenile Hall Gymnasium/Wing A roof.
 - Renovated the medical isolation units at Rio Cosumnes Correctional Center (RCCC).

SIGNIFICANT CHANGES FOR 2004-05:

- Begin construction of several projects.
 - Begin Phase one of the 90 bed Juvenile Hall expansion project.
 - Begin construction phase of the Carmichael Library.
 - Replace various roofs: Boys Ranch, Mental Health Treatment Center, Work Release, and Clerk-Recorder.
 - Replace emergency generator at RCCC.

- Replace touch screen/Programmable Logic Controller system in the Main Jail.
- Complete the Warren E. Thomson Youth Center (WETYC) 60-bed expansion project.
- Complete the Juvenile Courthouse facility.

ESIMATED FINANCING:

<u>Source</u>	<u>Amount</u>
Available Fund Balance of Appropriation	(\$21,826,825)
County Facility Use Allowance Charges	10,607,811
Interest Income	25,000
Grant Revenues-State Board of Corrections	3,278,688
Courthouse Temporary Construction Fund	2,000,000
Criminal Justice Facility Temporary Construction Fund	1,800,000
Miscellaneous Revenues-2003 Certificates Of Participation	16,402,269
Miscellaneous Revenue-Sale of Surplus Herman Miller	25,000
Miscellaneous Revenues-Revenue Leases	60,000
City of Sacramento rent for Bank of America Building	809,228
Library Construction/Sacramento Housing and Redevelopment Agency (SHRA) Grants	2,500,000
TOTAL	\$15,681,171

Included in the appropriations for existing facility budgets is an amount which provides for unanticipated miscellaneous projects that are required to solve health, safety, or severe operational problems. Experience has shown that throughout the year these small projects must be completed without the delay of processing through the normal budget cycle. By taking care of these emergency projects as the needs arise, unsafe and inefficient conditions are promptly corrected.

Funding levels are also included for contingencies. The funds for contingencies are used to fund large construction or design projects at the direction of the Board of Supervisors, or to fund large unexpected cost escalations or contractor claims on a project.

The recommended funding identified for Preliminary Planning includes an appropriation to complete implementation of the CAFM System. The first two phases of CAFM have been implemented. When implementation is complete, CAFM will allow integrated management of all County Capital Assets, through an interface with the county's enterprise system, COMPASS.

The projects included in the final budget are:

Fund Center 3103101-Bradshaw Complex -- \$500,000. This appropriation provides for construction of the Animal Care facility, roof repair at Oak Park Multi-service Center, and miscellaneous alterations at the Bradshaw Complex.

Fund Center 3103102-Administration Center -- \$772,500. This appropriation provides for renovating the lobby corridors with fire rated drywall, remodeling the 4th floor; replacing carpeting in various areas where it has become a hazard and miscellaneous alterations in the Administration Center.

Fund Center 3103103-Courthouse -- \$1,000,000. This appropriation provides for replacing carpeting in various areas where it has become a hazard; continued work to resolve jury overcrowding; reupholstering/repairing jury and public courtroom seating; various improvements to correct health, security, and safety issues; and miscellaneous alterations in the Courthouse.

Fund Center 3103104-New Juvenile Courthouse -- \$0. This appropriation provides for completing construction of the new Juvenile Courthouse. Although there is no net cost due to a reimbursement of \$15.5 million; the appropriation is \$15.5 million.

Fund Center 3103105-Carol Miller Justice Center -- \$40,000. This appropriation provides for various remodeling and miscellaneous improvements for this facility.

Fund Center 3103108-Preliminary Planning -- \$1,437,603. This appropriation provides for estimating the costs of projects necessary in all county facilities; the Comprehensive Master Plan; the design for the parking lot maintenance program; consultant costs for the long-term adult correctional feasibility study; administrative costs for the CCF; and miscellaneous planning efforts.

Fund Center 3103109-901 G Street Building (O.B.#2) -- \$15,000. This appropriation provides for miscellaneous alterations.

Fund Center 3103110-Maintenance Yard -- \$5,000. This appropriation provides for miscellaneous alterations and improvements.

Fund Center 3103111-Miscellaneous Alterations and Improvements -- \$686,780. This appropriation provides for the following projects:

<u>Requesting Department.</u>	<u>Project Description and Justification</u>	<u>Cost Estimate</u>
Municipal Services Agency	Survey and remedial work associated with asbestos in county facilities	\$150,000
Municipal Services Agency	Provide for ongoing testing of underground tanks under county ownership in accordance with State law	15,000
Municipal Services Agency	Provide for the cost associated with warranty inspections on new construction and remodel projects	20,000
Capital Construction & Facility Planning and Management	ADA pilot transition and self evaluation plan	200,000
Municipal Services Agency	Underground Service Alert	150,000
Capital Construction & Facility Planning and Management	Miscellaneous minor building and emergency projects	151,780
Total		\$686,780

Fund Center 3103112-Bradshaw Administration Building (O.B.#3) -- \$100,000. This appropriation provides for miscellaneous alterations and improvements to accommodate large staff relocations.

Fund Center 3103113-Clerk-Recorder Building -- \$25,000. This appropriation provides for reroofing and miscellaneous improvements for the Spink Building. Although the net cost is \$25,000 due to reimbursements of \$150,000.

Fund Center 3103114-799 G Street Office Building -- \$145,500. This appropriation provides for miscellaneous improvements.

Fund Center 3103124- General Services Facility -- \$20,000. This appropriation provides for miscellaneous alterations and improvements for safety purposes.

Fund Center 3103125-B.T. Collins Juvenile Center -- \$500,000. This appropriation provides for the commencement of the Juvenile Hall infrastructure/security project, and miscellaneous alterations to correct health and safety issues. Net cost is \$500,000 due to a reimbursement of \$9.4 million.

Fund Center 3103126-WETYC -- \$3,000,000. This appropriation provides for construction of the WETYC 60-bed expansion project and miscellaneous alterations and improvements.

Fund Center 3103127-Boys Ranch -- \$512,935. This appropriation provides for replacing several roofs at the Boys Ranch facility, planning adequate sewage capacity, and miscellaneous alterations and improvements. Net cost is \$512,935, due to reimbursements of \$1.5 million.

Fund Center 3103128-Rio Cosumnes Correctional Center -- \$175,000. This appropriation provides for renovation of the fire sprinkler and fire alarm systems, and miscellaneous alterations and improvements.

Fund Center 3103130-Work Release Facility -- \$8,500. This appropriation provides for roof replacement and miscellaneous repairs to the Work Release Facility. Although the net cost is \$8,500 due to reimbursements of \$500,000.

Fund Center 3103131-Sheriff's Administration Building -- \$39,000. This appropriation provides miscellaneous alterations to the Sheriff's Administration Building.

Fund Center 3103132-Lorenzo E. Patino Hall of Justice -- \$500,000. This appropriation provides for renovating the touch screen/Programmable Logic Controller System, and miscellaneous improvements to the facility. Net cost is \$500,000 due to reimbursements of \$2.0 million.

Fund Center 3103133-Sheriff North Area Substation -- \$10,000. This appropriation provides for miscellaneous improvements to the facility.

Fund Center 3103134-Sheriff South Area Substation -- \$10,000. This appropriation provides for miscellaneous alterations and improvements to the facility.

Fund Center 3103137-Coroner/Crime Laboratory -- \$200,000. This appropriation provides for continued modifications to improve the functionality of the facility and other miscellaneous improvements to the facility.

Fund Center 3103160-Sacramento Mental Health Facility -- \$20,000. This appropriation provides for reroofing and miscellaneous alterations and improvements to the facility. Net cost is \$20,000 due to reimbursements of \$600,000.

Fund Center 3103162-Primary Care Center -- \$100,000. This appropriation provides for miscellaneous alterations and improvements to the facility.

Fund Center 3103170-La Sierra Community Center -- \$30,000. This facility has been gifted to the Carmichael Recreation and Park District. This appropriation is for small, miscellaneous alterations. This is part of a multiyear agreement that is not to exceed \$150,000.

Fund Center 3103198-Financing-Transfers/Reimbursements -- \$2,328,353. This appropriation provides for contributions for the following debt service payments: the Carol Miller Justice Complex and other facilities; and the county's share of the tenant improvements for the Bank of America Building currently leased to the City of Sacramento.

Fund Center 3106382-Libraries-Miscellaneous Projects -- \$2,500,000. This appropriation provides for construction costs for the Carmichael and Rio Linda Libraries and other minor improvements to various branch libraries to correct health, safety, or severe operational issues.

Fund Center 3105982-Contingencies -- \$1,000,000. This appropriation provides funding for unanticipated construction needs.

FUND BALANCE CHANGES FOR 2004-05:

- The significant increase in available fund balance of \$18,410,026 from the prior year reflects liquidating contract encumbrances in the prior year. CCF ended Fiscal Year 2003-04 with a large negative fund balance (-\$21,826,825) due to multiyear construction contracts that encumbered CCF funds. However, the ending negative fund balance of Fiscal Year 2003-04 was significantly lower than the (\$40,236,851) of Fiscal Year 2002-03, an overall improvement of \$18,410,026. The negative fund balance was reduced as expenses were recorded and the associated encumbrances liquidated in the prior year.

2004-05 PROGRAM INFORMATION

Budget Unit: 3100000 Capital Construction Agency: Internal Services

Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	Capital Construction Fund	2,328,353	0	1,775,431	0	552,922	0.0	0
Program Description: Bond Payments								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Bond Payments for county-owned facilities								
002	Capital Construction Fund	1,791,500	0	1,800,000	0	-8,500	0.0	0
Program Description: Criminal Justice Trust Fund								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Construction and rehabilitation of criminal justice facilities								
003	Capital Construction Fund	1,000,000	0	1,000,000	0	0	0.0	0
Program Description: Courthouse Temporary Construction Fund								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Construction and rehabilitation of court facilities								
004	Capital Construction Fund	200,000	0	200,000	0	0	0.0	0
Program Description: Americans with Disabilities modifications								
Countywide Priority: 4 General Government								
Anticipated Results: ADA pilot transition and self evaluation plan								
005	Capital Construction Fund	3,008,500	2,500,000	754,500	0	-246,000	0.0	0
Program Description: Adult Institutions								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Rehabilitation of adult institutions								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
006	Capital Construction Fund	13,367,480	10,971,045	8,551,749	-5,399,586	-755,728	0.0	0
Program Description: Juvenile Insitutions								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Rehabilitation of juvenile institutions								
007	Capital Construction Fund	150,000	0	150,000	0	0	0.0	0
Program Description: Asbestos management program								
Countywide Priority: 4 General Government								
Anticipated Results: Assessment of asbestos hazards through the Asbestos management program								
008	Capital Construction Fund	15,000	0	15,000	0	0	0.0	0
Program Description: Underground fuel tank management program								
Countywide Priority: 4 General Government								
Anticipated Results: Testing of underground fuel tanks for leakage into soil								
009	Capital Construction Fund	1,210,603	0	509,148	0	701,455	0.0	0
Program Description: Health & safety related projects								
Countywide Priority: 4 General Government								
Anticipated Results: Construction to remediate miscellaneous health and safety related issues								
010	Capital Construction Fund	200,000	0	208,500	0	-8,500	0.0	0
Program Description: Coroner Crime Laboratory								
Countywide Priority: 4 General Government								
Anticipated Results: Construction and rehabilitation of the Coroner Crime Lab								
011	Capital Construction Fund	150,000	0	150,000	0	0	0.0	0
Program Description: Underground Service Alert								
Countywide Priority: 4 General Government								
Anticipated Results: Underground Service Alert service program								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
012	<i>Capital Construction Fund</i>	151,780	0	371,646	-239,217	19,351	0.0	1
Program Description: Unforeseen Health & Safety - Emergency Maintenance								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Emergency projects to remediate unforeseen health and safety issues								
013	<i>Capital Construction Fund</i>	477,000	0	832,000	0	-355,000	0.0	1
Program Description: Administration								
Countywide Priority: 4 General Government								
Anticipated Results: Administration of the Capital Construction Fund								
015	<i>Capital Construction Fund</i>	3,000,000	500,000	2,500,000	0	0	0.0	0
Program Description: Library Construction								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Library construction								
016	<i>Capital Construction Fund</i>	100,000	0	0	0	100,000	0.0	0
Program Description: Primary Care Center								
Countywide Priority: 1 Discretionary Law Enforcement								
Anticipated Results: Construction and rehabilitation of Primary Care Center								
017	<i>Capital Construction Fund</i>	15,503,250	15,503,250	16,188,022	-16,188,022	0	0.0	0
Program Description: Juvenile Courthouse Construction								
Countywide Priority: 1 Discretionary Law Enforcement								
Anticipated Results: Juvenile Courthouse construction								
MANDATED Total:		42,653,466	29,474,295	35,005,996	-21,826,825	0	0.0	2

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: SELF-SUPPORTING						
014	<i>Capital Construction Fund</i>	4,502,000	2,000,000	2,502,000	0	0	0.0	0
Program Description: General Maintenance								
Countywide Priority: 4 General Government								
Anticipated Results: General maintenance of County-owned buildings								
SELF-SUPPORTING Total:		4,502,000	2,000,000	2,502,000	0	0	0.0	0
FUNDED Total		47,155,466	31,474,295	37,507,996	-21,826,825	0	0.0	2
Grand Total:		47,155,466	31,474,295	37,507,996	-21,826,825	0	0.0	2

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: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Services & Supplies	5,239	52,408	473,786	496,767	496,767
Other Charges	1,499,112	1,505,628	1,505,637	1,499,717	1,499,717
Interfund Reimb	-1,519,253	-1,525,637	-1,525,637	-1,519,717	-1,519,717
Total Finance Uses	-14,902	32,399	453,786	476,767	476,767
Means of Financing					
Fund Balance	427,095	453,786	453,786	476,767	476,767
Use Of Money/Prop	11,788	55,380	0	0	0
Total Financing	438,883	509,166	453,786	476,767	476,767

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 \$1,996,484 consisting of \$496,767 administrative costs, \$860,000 in principal payment and \$639,717 in interest payments. Financing is from payments from various user departments (\$1,519,717), and available fund balance of \$476,767.

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: 2004-05

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Other General
FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Salaries/Benefits	0	0	-714,365	-714,365	-714,365
Services & Supplies	13,910,125	12,104,359	15,294,540	15,820,836	15,820,836
Other Charges	0	0	0	4,541	4,541
Equipment	0	26,598	0	0	0
Intrafund Charges	355,300	307,322	330,300	330,300	330,300
NET TOTAL	14,265,425	12,438,279	14,910,475	15,441,312	15,441,312
Prior Yr Carryover Revenues	1,238,834 0	740,622 0	740,622 0	1,532,000 0	1,532,000 0
NET COST	13,026,591	11,697,657	14,169,853	13,909,312	13,909,312

PROGRAM DESCRIPTION:

- This budget unit accounts for the cost of services provided by the Office of Communications and Information Technology (OCIT) and the Department of Finance to support countywide shared computer systems and applications.
- The shared systems functional areas are as follows:
 - Law and Justice. Costs associated with the Criminal Justice Information Systems (CJIS), the Jail Inmate Management System (JIMS), the California Law Enforcement Telecommunications System (CLETS), and the Integrated Justice Information System (IJIS).
 - Special District Payroll. Costs associated with the payroll system for the elected officials, judges, and special districts.
 - Property Data Base. Costs associated with the secured and unsecured tax system, the homeowner's exemption system, the computer assisted appraisal system and the property database.

- Administration. Costs associated with 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 for the maintenance of public infrastructure environments that are shared countywide. Includes support and enhancement of the county's Web presence and Web portal.
- Department of Finance. Costs associated with additional positions in the Auditor-Controller Division to support COMPASS and Special Districts.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Completed a Request For Proposal (RFP) and feasibility study for the replacement of the CLETS switch as required by the California Department of Justice.

- Implemented Live Streaming (audio and video) of Metro Cable Channel 14 on the county Internet and Intranet.
- Redesigned Internet portals and implemented community-focused websites.
- Implemented accessibility features for the disabled community throughout the county's Internet and Intranet portals including 'text only' versions for the Internet.
- Implemented IJIS data base.
- Developed an RFP for the replacement of the Special District Payroll Application.

SIGNIFICANT CHANGES FOR 2004-05:

- Continue implementation of the IJIS strategic plan.
- Replacement of the CLETS switch as required by the California Department of Justice.
- Implement the patches and program changes for COMPASS that are required by SAP, but delayed during the prior upgrade.
- Implement an external Special District Payroll system.
- Implement Search Engine on the Intranet Portal.
- Assist the Board of Supervisors in the implementation of a new Web-enabled agenda management system.
- Implement a system to archive and index audio and video of the Board of Supervisors meetings.
- Redesign property tax bill in conjunction with the Department of Finance, Tax Collection Division.

2004-05 PROGRAM INFORMATION

Budget Unit: 5710000 DP-Shared Systems

Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	Law & Justice Systems	6,263,645	0	0	1,062,080	5,201,565	0.0	0
Program Description:	Provides a central point for funding the maintenance and enhancement of the Law Enforcement (CJIS, JIMS IJIS and CLETS) Systems which are accessible to multiple law enforcement entities							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	Access to the Law Enforcement Systems by the Law & Justice Community is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.							
002	Payroll Systems	385,945	0	0	0	385,945	0.0	0
Program Description:	Provides a central point for funding of Special District Payroll which supports multiple departments and local entities							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	Access to the Special District Payroll Systems is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.							
003	Property & Tax Systems	1,332,540	0	0	0	1,332,540	0.0	0
Program Description:	Provides a central point for funding the maintenance and enhancement of the Secured and Unsecured Tax which are used by multiple county departments.							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	Access to the Property Tax Systems is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.							
004	COMPASS	6,789,678	0	0	0	6,789,678	0.0	0
Program Description:	Provides a central point for funding the maintenance and enhancement of the Human Resources, Materials Management, Financial Reporting and Budget Systems which are county wide system and used by virtually all county employees							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	Access to the Human Resources, Materials Management, Financial Reporting and Budget Systems by County departments is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.							
MANDATED Total:		14,771,808	0	0	1,062,080	13,709,728	0.0	0

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
005	<i>Other Shared Applications</i>	669,504	0	0	469,920	199,584	0.0	0
Program Description:		Provides a central point for funding the maintenance and enhancement of the Countywide Shared Systems (E-Govt. WEB, SCARPA, Shared Property Database [GIS])						
Countywide Priority:		4 General Government						
Anticipated Results:		Access to the various county intranet and internet websites are available 99.9% of the time (except for scheduled downtimes). Updates and changes are implemented by established deadline of requesting organization.						
DISCRETIONARY Total:		669,504	0	0	469,920	199,584	0.0	0
FUNDED Total		15,441,312	0	0	1,532,000	13,909,312	0.0	0
Grand Total:		15,441,312	0	0	1,532,000	13,909,312	0.0	0

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

FUND: DENTAL PLAN INSURANCE
038A

ACTIVITY: Dental Insurance
UNIT: 3920000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Charges for Service	13,316,612	13,011,364	13,626,119	13,916,069	420,000
Total Operating Rev	13,316,612	13,011,364	13,626,119	13,916,069	420,000
Service & Supplies	12,975,619	13,159,295	14,334,980	14,647,154	420,000
Other Charges	9,620	12,752	17,066	10,289	0
Total Operating Exp	12,985,239	13,172,047	14,352,046	14,657,443	420,000
Other Revenues	695,903	787,716	725,927	741,374	0
Total Nonoperating Rev	695,903	787,716	725,927	741,374	0
Net Income (Loss)	1,027,276	627,033	0	0	0

PROGRAM DESCRIPTION:

Effective January 1, 2004, the program moved from a self-funded program to a fully funded plan provided by a contract with a dental insurance carrier. The employee benefit is provided to all permanent county employees at county cost.

MISSION:

To provide dental benefits for eligible county employees and their dependents.

GOAL:

- Eliminate administration of the self-funding Dental Insurance Fund by the end of the fiscal year.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Revised the Dental Insurance program to a fully-funded plan provided by a dental insurance carrier.
- Increased per-patient calendar year maximum dental benefit to \$2,500 for in-network providers and \$2,000 for out-of-network providers, exclusive of any benefits paid under the orthodontia benefit.
- Increased orthodontia lifetime maximum benefit from \$1,000 to \$1,500 for eligible enrollees.

SIGNIFICANT CHANGES FOR 2004-05:

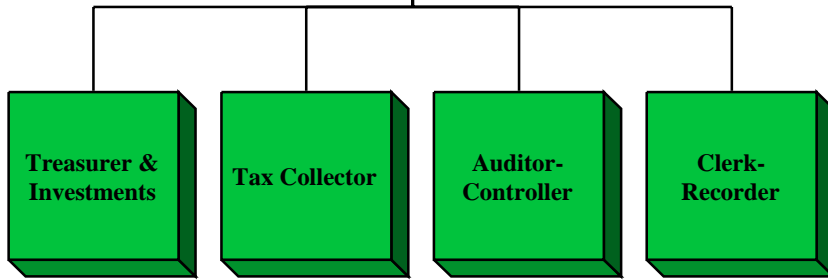
- Eliminate administration of the self-funding Dental Insurance Fund.

RETAINED EARNINGS CHANGES FOR 2004-05:

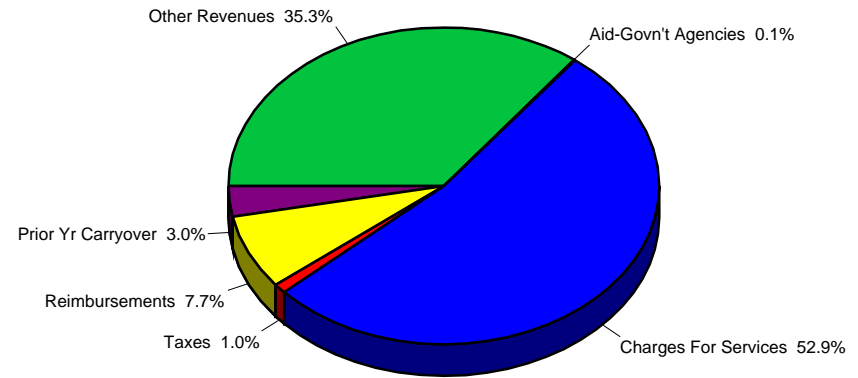
- After payment of closing and other administrative costs of the self-insured Dental Insurance program, the Dental Insurance Fund will be closed and any Retained Earnings in the Fund will be returned to the various county departments/budget units in proportion to their historical contributions. These rebates to departments/budget units will transpire midyear and will contribute minor savings to departments/budget units.

Departmental Structure

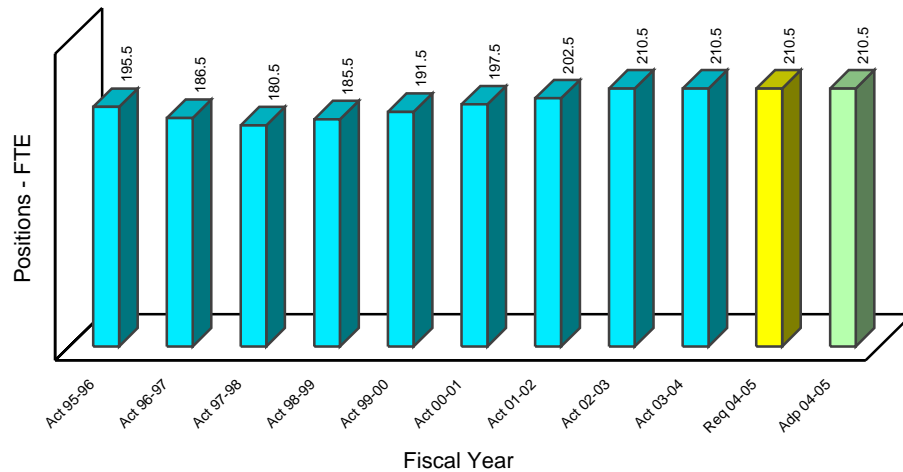
MARK NORRIS, Interim Director of Finance



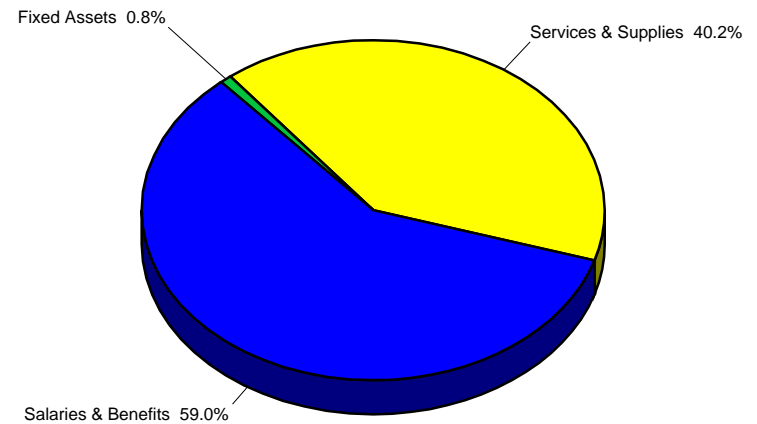
Financing Sources



Staffing Trend



Financing Uses



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

UNIT: 3230000 Department Of Finance
DEPARTMENT HEAD: MARK NORRIS

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Salaries/Benefits	12,106,723	13,221,725	13,896,366	14,424,857	14,165,147
Services & Supplies	7,293,939	7,090,732	8,793,183	8,545,985	8,554,070
Other Charges	485,314	266,458	266,458	0	0
Equipment	79,322	83,571	167,838	198,838	198,838
Intrafund Charges	489,824	546,351	592,445	1,101,231	1,099,083
SUBTOTAL	20,455,122	21,208,837	23,716,290	24,270,911	24,017,138
Interfund Reimb	-132,100	-217,258	-164,650	-151,600	-151,600
Intrafund Reimb	-2,702,928	-2,113,480	-2,573,605	-1,700,271	-1,700,271
NET TOTAL	17,620,094	18,878,099	20,978,035	22,419,040	22,165,267
Prior Yr Carryover Revenues	1,254,040	1,682,664	1,682,664	717,375	730,807
	17,932,896	19,296,702	20,575,402	21,701,665	21,548,929
NET COST	-1,566,842	-2,101,267	-1,280,031	0	-114,469
Positions	210.5	210.5	210.5	210.5	210.5

PROGRAM DESCRIPTION:

The Department of Finance:

- Manages the county's treasury.
- Provides for the collection and investment of funds.
- Provides fiscal services and independently reports valid financial information to the general public, county departments and other government entities.
- Provides accurate and timely financial information to the County.
- Provides core-level support services to general taxpayers, county departments and other government agencies.

- Processes vendor payments for all county departments and special districts.
- Prepares the Comprehensive Annual Financial Report (CAFR).
- Maintains the Comprehensive Online Management Personnel and Accounting System for Sacramento County (COMPASS) that is the countywide financial system, automated general ledger.
- Prepares the countywide Indirect Cost Allocation Plan and departmental cost rate proposals.
- Processes property tax collection and business licenses.
- Issues and monitors fictitious business name statements.

- Serves as custodian of legal records.
- Files Statements of Economic Interest and Environmental Impact Statements.
- Recorder of real property documents for the County.
- Issues and registers marriage licenses, notaries public, vital statistics and other public documents.
- Manages the \$1.9 billion Pooled Investment Fund in compliance with the California Government Code, the Pooled Investment Policy and Investment Guidelines.
- Maintains the Pooled Investment Fund credit ratings and achieves a competitive yield for the Pooled Investment Fund with a performance target of 15 basis points below the State's Local Agency Investment Fund (LAIF).
- Annually completes and submits the June 30, year-end CAFR to the Government Finance Officers Association (GFOA) in order to receive the GFOA's Certificate of Achievement for Excellence in financial reporting.
- The specialized programs of the Department of Finance are organized within the following operational structure:
 - **Auditor-Controller** operations include the following programs: General Accounting Services; Accounting Reporting and Control; Systems Control and Reconciliations; Central Support Services; Payroll Services; Audit Services; Payment Services; Other Accounting Services; Central Accounting Systems; and Tax Accounting Services. Payroll Services and Tax Accounting currently report directly to the Director of Finance.
 - **Clerk-Recorder** operations include the following programs: Clerk and Recording.
 - **Tax Collection and Licensing** operations include the following programs: Tax Collection and License.
 - **Treasury and Investments** operations include the following programs: Pooled Investments; Fiscal Agent Services; 1911 Act Bonds; and Reclamation Districts.

MISSION:

To comply with federal and state regulatory requirements and provide exemplary service to customers while maintaining the highest degree of respect, fairness, public trust and integrity.

GOALS:

- Improve year-end close process by working with operating departments and County Executive staff.

- Enhance the Web-based (e-Prop Tax) online property tax information application so citizens may print tax bill payment stubs and make electronic payments via the Internet.
- Develop a Web-based process for submitting Business Licenses and Fictitious Business Name filings online with link to pay electronically.
- Work with purchasing to finalize the outsourcing of special district payroll.
- Determine if it is cost effective to outsource the tax payment process.
- Develop electronic payment process for vendors.
- Work closely with the Office of Communications and Information Technology (OCIT) and Department of Human Assistance (DHA) to ensure the County is well prepared to implement electronic disbursement to all public assistance recipients.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Ensured the department's Family Medical Leave Act (FMLA) reporting and tracking process was consistent with countywide practices.
- Developed a countywide approach to materials that are maintained in department personnel, medical and safety files that ensured retention periods are consistent with other county departments.
- Worked directly with the countywide Office of Health Insurance Portability and Accountability Act (HIPAA) to ensure Privacy, Transaction and Code, and Security Rules were complied with in a timely manner.
- Worked with DHA to successfully implement Electronic Benefit Transfers (EBT) to CalWORKs beneficiaries, reducing by several thousand the monthly number of warrants issued and mailed.
- Issued a Request for Proposal (RFP) and received proposals to contract with a vendor to obtain taxpayer payments via the Internet at a cost saving to the taxpayers using this service.
- Initiated process to migrate electronic payments from Fed wire system to an Internet-based electronic funds transfer process to produce annual savings in bank fees.
- Worked with bank, school districts and DHA to proactively take action to prevent bank fraud from fraudulent checks or unauthorized electronic transfers from county funds.
- Continued implementing a securities lending program to enhance investment portfolio yield.
- Worked with OCIT and Employment Records and Training to implement 24-hour schedule for Airport firefighters.
- Implemented Online Fictitious Business Names (e-FBN) accessible over the Internet.

- Enhanced Online Secured Property Tax Information (e-Prop Tax) to include prior-year tax information and payoffs with link to credit card vendor.
- Added additional function and privacy authentication accounts to the Auditor-Controller's image system for compliance with HIPAA of 1996 security and administrative requirements.
- Continued to work with OCIT on an RFP to acquire high-speed Magnetic Ink Character Recognition (MICR) printers used to print tax bills and produce warrants.
- Added enhancements to CAFR system to increase the level of automation, efficiency and integration with other application tools used to produce the annual report.
- Updated department's Intranet site with new content and format to comply with county standards for accessibility and, "Inside.Saccounty.net branding".
- Instituted network design and server infrastructure improvements in conjunction with the third floor remodel project.
- Instituted electronic Lien Processing for the Clerk-Recorder's office.
- Completed the upgrade to the Clerk-Recorder's data entry system.
- Started implementation of electronic recording of state tax liens.
- Implemented Senate Bill 247 related to the privacy of birth and death records.
- Continued transfer of imaging of Auditor-Controller Division records by Clerk-Recorder Division.
- Worked with OCIT to implement year dependent master data.
- Worked with OCIT to clean up vendor files and delete other data.
- Developed multiple HR management reports used in conjunction with the running of payroll to reduce the number of issued off-cycle checks.
- Increased level of automation used in the preparation of the State Controllers Report.
- Completed warrants payable reconciliation project and established procedures for year-end reconciliations.
- Worked in conjunction with Employment Services and Risk Management Department, to revise the off-cycle request process to include both personnel actions and retirement; thereby, reducing possibility of errors in employees' final paychecks.
- Improve contract monitoring function of the Administrative Services Division.
- Upgrade department servers and desktop computers.
- Implement electronic recording of state tax liens and keying of index data from electronic image.
- Implement Business License Applications via the Internet to assist with the volume of previously exempt businesses.
- Complete the transfer of imaging of Auditor-Controller Division records by the Clerk-Recorder Division.
- Enhance software distribution tools to facilitate off hours updates and patches for department computers in order to comply with county's Countywide IT Systems Patch Currency Policy requirements.
- Develop Web-based application process for Business Licenses and Fictitious Business Name filings.
- Work with Environmental Management Department (EMD) and the Sheriff's Department to implement the Tobacco Retailers License ordinance.
- Redesign the annual secured tax bill to provide additional information and improve customer service.
- Enhance the Web-based e-Prop Tax application to print tax bill payment stubs from the Internet.
- Enhance the system in which tax payments are made directly to County by mortgage companies, Committee on Reciprocal Tax Accounting in California (CORTAC) process to accept property tax bill requests on compact disks (CDs) and provide current- and prior-year tax data on CDs.
- Work with Information Technology (IT) staff to automate tax refund process and improve tracking of processed rejects/reversals.
- Work with Department of Airports to utilize technology to implement electronic entry and payment processes at the Terminal A Parking Structure at the International Airport.
- Work with Department of Child Support Services to automate and accept electronic payments from the employers of non-custodial parents.
- Discontinue Pooled Investment Fund Rating and Monitoring Services.
- Continue to work with OCIT to acquire and use high-speed MICR printers to produce warrants and tax bills.
- Work with OCIT to implement COMPASS system availability controls.

SIGNIFICANT CHANGES FOR 2004-05:

- Ensure the department's leave and absence procedures are consistent with newly revised HR practices and policies.

STAFFING LEVEL CHANGES 2004-05:

- Reallocated the following positions: 1.0 Accounting Technician reallocated to 1.0 Accounting Technician (confidential); 1.0 Office Specialist 2 reallocated to 1.0 Microfilm Technician; 1.0 Administrative Services Officer 3 reallocated to 1.0 Senior Accounting Manager.

PERFORMANCE MEASURES:

PERFORMANCE MEASURES	INDICATORS	Actual 2002	Target 2003	Actual 2003-04	Target 2004-05
1. Vital public records are received and maintained.	Percent of documents recorded per day (percent of daily averages)	100.0% of 2,736	100.0% of 3,000	100.0% of 2,855	100.0% of 2,750
	Percent of records indexed (percent of daily averages)	100.0% of 9,606	100.0% of 10,500	100.0% of 11,461	100.0% of 10,500
	Percent of images captured (percent of daily averages)	100.0% of 10,871	100.0% of 11,920	100.0% of 14,727	100.0% of 12,000
2. County obligations are paid (including vendors, employees, program recipients).	Number of warrants issued	1.6 million	1.8 million	1.5 million	1.4 million
	Number of claims paid within 10 days after receipt by Auditor-Controller Division	632,400	695,000	521,186	525,000
3. Entrusted public funds are safeguarded.	Number of exceptions to investment policy	0	0	0	0
	Received GFOA unqualified audit opinion for CAFR	Yes	Yes	Yes	Yes
	Received GFOA Certificate of Achievement for CAFR	Yes	Yes	Yes	Yes
4. Legal obligations are collected/ satisfied from the public.	Number of tax bills issued				
	• Secured	482,122	486,943	513,325	517,183
	• Unsecured	45,189	45,189	44,304	45,299
	• Redemption	27,123	23,187	25,538	20,224
	Number of delinquent notices issued				
	• Secured	75,646	72,757	90,461	88,884
	• Unsecured	12,389	10,530	12,659	11,191
	• Redemption	16,724	16,473	11,337	8,978
	Amount collected vs. amount billed penalties				
	• Secured	98.20% of \$959,546,496	98.20% of \$1,062,860,867	97.54% of \$1,100,908,304	98.20% of \$1,214,347,092
	• Unsecured	97.36% of \$52,906,281	97.36% of \$58,038,190	98.30% of \$54,589,137	97.36% of \$57,503,804
	• Redemption	57.56% of \$41,002,656	57.56% of \$35,830,920	59.14% of \$41,116,397	57.56% of \$31,918,915

2004-05 PROGRAM INFORMATION

Budget Unit: 3230000 Department of Finance Agency: Internal Services

Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001-A	Pool	3,685,173	345,000	3,340,173	0	0	22.0	0
Program Description:		Provides investment services for Pooled Investment Fund						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Anticipated Results:		Treasury Pool maintains the accuracy of the \$8.0 billion annual revenue collections, deposits and accounts for Treasury participants; maintains legal management of \$1.9 billion investment funds with 99 percent accuracy, credit rating level of AAAf , volatility rating of S-1, 0 investment policy exception, and meets state Local Agency Investment Fund earnings.						
003	1911 Act Bonds	24,874	0	24,874	0	0	1.0	0
Program Description:		Provides acctng svcs & admin of delinquency assessment sales						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Anticipated Results:		1911 Bonds administers, collects assessments and pays bondholders; updates property owner lists; re-registers bonds; and pays registered and bearer bonds. This program ensures 100 percent accuracy.						
004-A	Reclamation	46,245	0	46,245	0	0	1.0	0
Program Description:		Provides billing, collection & paying agent services						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Anticipated Results:		Reclamation provides billing, collection, accounting, paying agent services and registers warrants for reclamation districts. The program collects and distributes \$1 million annually to 20 districts while ensuring 100 percent accuracy.						
005-A	Tax Collection	3,056,658	138,214	2,874,438	69,182	-25,176	28.0	0
Program Description:		Administration/collection of secured taxes						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Anticipated Results:		Tax Collections maintains secured/supplemental/unsecured property taxes and User Utility Tax. The program has a collection rate of 98 percent for secured and 95 percent for unsecured taxes.						
007-A	Clerks	635,946	0	635,946	0	0	5.0	0
Program Description:		Reg. process servers/photocopiers/notaries; issue marriage lic. & performs weddings						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Anticipated Results:		The Clerk Program provides notary services; registers process servers, photocopiers; issues marriage licenses and performs weddings; and files Statements of Economic Interest. Marriage licenses, photocopiers and process servers are registered within 20 minutes. Confidential marriages are registered within 30 days.						

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
<i>008-A</i>	Recording	5,436,988	67,400	5,458,881	0	-89,293	42.0	0
Program Description:	Examine, index & microfilm recorded documents							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	A recording service that registers, indexes, images and mails, birth, death and marriage records. Counter documents are recorded the same day received and mailed the next work day. The index is available by noon the next work day. Recorded documents are prepared and mailed within three days or within 20 minutes in person.							
<i>009-A</i>	General Accounting	274,933	0	131,772	143,161	0	3.0	0
Program Description:	Provides general accounting services to all departments							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	An accounting system that maintains and ensures general acctng services to all County departments. The programs maintains countywide capital assets accounting, debt accounting within professional standards with 100 percent accuracy.							
<i>010</i>	Accounting Reporting Control	142,517	0	151,134	-8,617	0	2.0	0
Program Description:	Audits and prepares financial statements							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	This program audits and prepares financial statements, maintains the ability of the department to prepare the County Annual Financial Report, Cost Plan, Annual Report of Financial Transactions and Senate Bill 90 mandated cost claims with 100 percent accuracy while meeting professional standards within timelines.							
<i>011-A</i>	Systems Control & Reconciliations	1,304,266	280,000	822,704	201,562	0	10.0	0
Program Description:	Maintains effective accounting system							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	This program ensures COMPASS financial transactions are properly maintained, develops, monitors and maintains internal controls while ensuring accounting for 1.4 million warrants issued annually. The program processes department and special district security requests while ensuring 100 percent accountability and 97 percent accuracy.							
<i>012</i>	Central Support Services	408,246	0	341,911	66,335	0	7.0	0
Program Description:	Record retention & data input for all departments							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	Central Support services ensures the mailing and distribution of countywide warrants and timesheets, as well as the distribution of COMPASS reports to special districts, while providing administrative support to the Auditor-Controller Division. Timesheets are distributed within one week, COMPASS reports within five working days, and daily documents are processed within one day of receipt.							
<i>013</i>	Payroll Services	699,430	110,000	528,009	61,421	0	8.0	0
Program Description:	Payroll services for the County and for Special Districts							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	A county-wide payroll system that produces warrants for County, special districts and retirees. Ensures that warrants are processed within the required deadlines with an accuracy rate of 97 percent, which include garnishments and preparation of third party vendor payments.							

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
<i>014-A</i>	<i>Audit Services</i>	919,287	528,260	364,030	26,997	0	9.0	0
Program Description:	Audit services for County and Special Districts							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	Performs and provides audit services on financial records, ensures compliance with mandated laws and regulations, reviews internal controls and special audits for County and special districts. Audits are conducted at a rate of 100 percent accuracy in order to meet professional standards.							
<i>015-A</i>	<i>Payment Services</i>	1,344,413	0	1,192,673	151,740	0	15.0	0
Program Description:	Verification of all documents processed for payment							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	A countywide payment service that reviews and pre-audits payment requests and provides special district COMPASS data entry, and images/verifies claims. Process payment requests within ten days of receipt while maintaining an imaging error rate of less than 1 percent.							
<i>016</i>	<i>Other Accounting Services</i>	549,724	0	530,698	19,026	0	4.0	0
Program Description:	State funding allocation; COMPASS budgetary controls							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	This service reviews rate proposals, distributes fines and provides budget and accounting services to 50 special districts and maintains 97 percent accuracy.							
<i>017-A</i>	<i>Tax Accounting</i>	967,052	357,997	609,055	0	0	9.0	0
Program Description:	Provides revenue collection data & budget support of taxing entities							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	A tax accounting system that administers revenue distribution, data and budget support for taxing entities, and maintains an accuracy rate of 97 percent.							
MANDATED Total:		19,495,752	1,826,871	17,052,543	730,807	-114,469	166.0	0

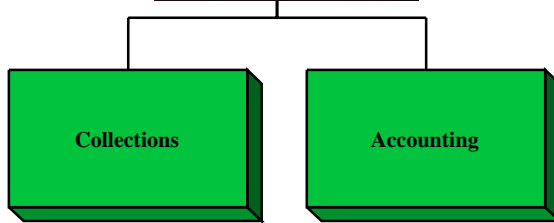
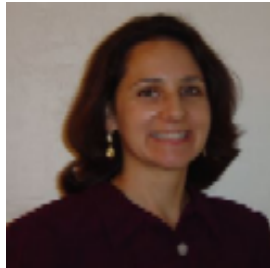
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: SELF-SUPPORTING						
002	<i>Fiscal Agent</i>	564,243	0	564,243	0	0	4.0	0
Program Description:		Provides trustee services for bond issues						
Countywide Priority:		4 General Government						
Anticipated Results:		Fiscal Agent provides investment, paying agent, portfolio accounting, periodic reporting and other services for debt financing. The program reports on 77 debt financings with a total fund exceeding \$1.8 billion while maintaining 97 percent accuracy.						
006	<i>License</i>	2,243,427	25,000	2,218,427	0	0	12.0	2
Program Description:		Administers Fictitious Business Names Ordinance						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Anticipated Results:		License is a system that monitors and processes business licenses, fictitious business name requests and ensures business information is available to the public. License ensures that requests are processed within five working days in accordance with state law with 100 percent accuracy.						
SELF-SUPPORTING Total:		2,807,670	25,000	2,782,670	0	0	16.0	2

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
<i>001-B</i>	Pool	80,758	0	80,758	0	0	1.0	0
Program Description:	Provides investment services for Pooled Investment Fund							
Countywide Priority:	4 General Government							
Anticipated Results:	Ensures the accuracy of the Treasury Pool annual revenue collections, deposits and accounts for Treasury participants. Ensures that the investment fund remains at the 99 percent accuracy level, credit rating level of AAAF, volatility rating of S-1, 0 investment policy exception, and exceeds state Local Agency Investment Fund earnings by .015 percent.							
<i>004-B</i>	Reclamation	46,537	0	46,537	0	0	1.0	0
Program Description:	Provides billing, collection & paying agent services							
Countywide Priority:	4 General Government							
Anticipated Results:	Reclamation provides accounting, collection and billing services for 20 districts. The program collects and distributes nearly \$1 million annually. It provides necessary treasury services, and register warrants when a district does not have adequate assessments with 100 percent accuracy.							
<i>005-B</i>	Tax Collection	48,723	0	48,723	0	0	1.0	0
Program Description:	Administration/collection of secured taxes							
Countywide Priority:	4 General Government							
Anticipated Results:	This part of the program ensures that tax revenue collected from secured/supplemental/unsecured property and User Utility Tax maintains the department's ability to collect 98 percent secured and 95 percent of unsecured.							
<i>007-B</i>	Clerks	107,096	0	107,096	0	0	2.0	0
Program Description:	Reg. process servers/photocopiers/notaries; issue marriage lic. & performs weddings							
Countywide Priority:	4 General Government							
Anticipated Results:	This part of the Clerk program ensures customers receive services commensurate with the user fees that they pay. It also ensures that licenses are provided within 20 minutes to counter customers and within 30 days for confidential marriages.							
<i>008-B</i>	Recording	931,739	0	931,739	0	0	15.5	0
Program Description:	Register, index & microfilm birth/death/marriage records							
Countywide Priority:	4 General Government							
Anticipated Results:	This part of the program maintains the ability to register, index, image and mail birth, death and marriage records. It ensures counter documents are recorded same day, mailed the next work day with an index available by noon the next work day. It also ensures documents are recorded and mailed within 3 days or produced within 20 minutes in person. Contract with SAMCC.							
<i>009-B</i>	General Accounting	86,456	0	86,456	0	0	1.0	0
Program Description:	Provides general accounting services to all departments							
Countywide Priority:	4 General Government							
Anticipated Results:	This part of the program ensures general accounting services are performed by all operating departments and ensures countywide capital assets are maintained within professional standards with 100 percent accuracy.							

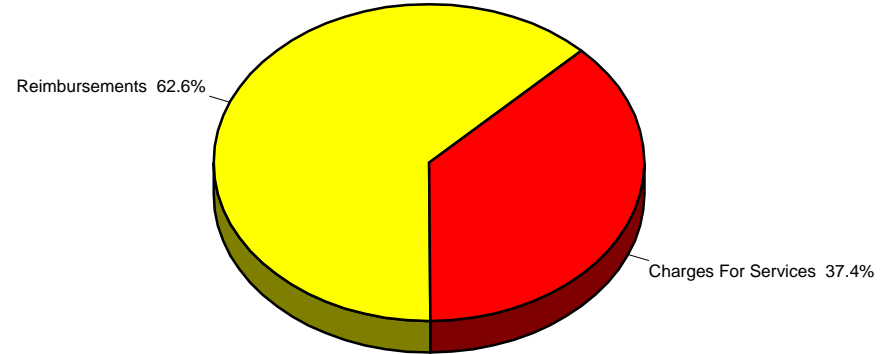
<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles	
FUNDED	Program Type: DISCRETIONARY							
<i>011-B Systems Control & Reconciliations</i>	99,775	0	99,775	0	0	2.0	0	
Program Description:	Ensures services for COMPASS financial transaction are maintained/apportions pool fund interest/reconciles debt svc funds							
Countywide Priority:	4 General Government							
Anticipated Results:	This part of the program ensures services for COMPASS financial transactions are maintained; develops, monitors & maintains internal controls; accounts for 1.4 million warrants; department and special district security requests are processed with 100 percent accountability and 97 percent accuracy.							
<i>014-B Audit Services</i>	97,406	0	97,406	0	0	1.0	0	
Program Description:	Audit services for County and Special Districts							
Countywide Priority:	4 General Government							
Anticipated Results:	An audit system that provides financial, compliance, mandated, internal control & special audits for County & special districts. Service provided for 69 audits with 100 percent accuracy meeting professional standards.							
<i>015-B Payment Services</i>	157,794	0	157,794	0	0	3.0	0	
Program Description:	Verification of all documents processed for payment							
Countywide Priority:	4 General Government							
Anticipated Results:	Ensures a countywide payment service that reviews and pre-audits payment requests and provides special district COMPASS data entry, and images/verifies claims. Guarantees that the payment requests are processed within 10 days of receipt while maintaining an imaging error rate of less than 1 percent.							
<i>017-B Tax Accounting</i>	57,432	0	57,432	0	0	1.0	0	
Program Description:	Provides revenue collection data & budget support of taxing entities							
Countywide Priority:	4 General Government							
Anticipated Results:	Ensures a tax accounting system that administers revenue distribution, data and budget support for taxing entities, and maintains an accuracy rate of 97 percent.							
DISCRETIONARY Total:		1,713,716	0	1,713,716	0	0	28.5	0
FUNDED Total		24,017,138	1,851,871	21,548,929	730,807	-114,469	210.5	2
Grand Total:		24,017,138	1,851,871	21,548,929	730,807	-114,469	210.5	2

Departmental Structure

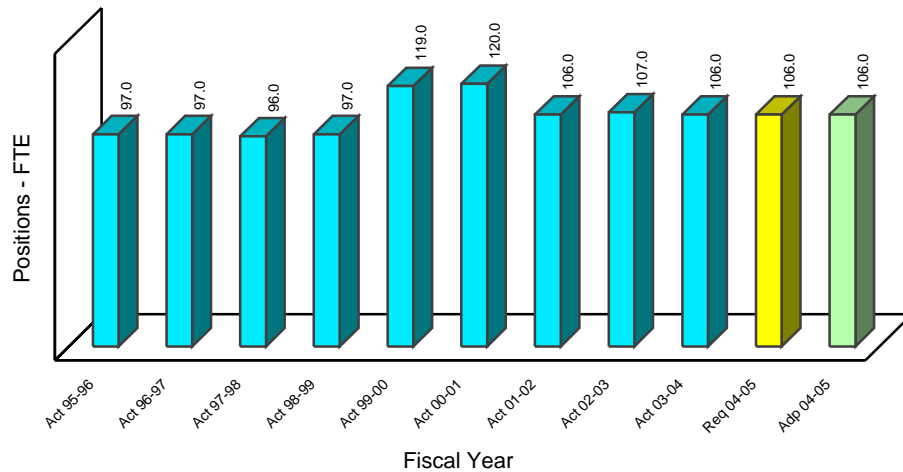
CONNIE AHMED, Interim Director



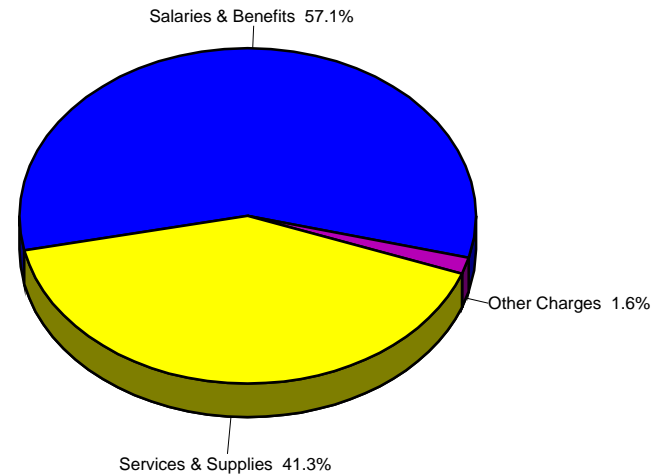
Financing Sources



Staffing Trend



Financing Uses



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

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

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Other General
FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Salaries/Benefits	5,383,475	5,650,472	6,003,447	6,320,978	6,206,061
Services & Supplies	2,747,860	2,898,518	2,954,542	3,524,731	3,524,731
Other Charges	175,857	175,856	175,856	175,857	175,857
Intrafund Charges	409,556	933,710	1,113,063	973,873	967,756
SUBTOTAL	8,716,748	9,658,556	10,246,908	10,995,439	10,874,405
Intrafund Reimb	-5,347,478	-5,341,146	-6,950,129	-6,847,708	-6,847,708
NET TOTAL	3,369,270	4,317,410	3,296,779	4,147,731	4,026,697
Prior Yr Carryover Revenues	127,839 3,369,269	110,785 4,333,974	110,785 3,296,779	-65,579 4,147,731	-65,579 4,092,276
NET COST	-127,838	-127,349	-110,785	65,579	0
Positions	107.0	106.0	106.0	106.0	106.0

PROGRAM DESCRIPTION:

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

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

MISSION:

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

GOALS:

- Reduce the overall net cost of collections from 26.0 percent to 24.5 percent.
- Collect (paid in full or on current payment plan) or resolve (in automated collections or written off) more accounts within two years of referral to this Department than in prior fiscal years.

- Continue to assist departments with programs in order to reduce overall costs of recovering money or equipment on behalf of the County.
- Review and revise collection procedures for accounts less than five-years old to identify ways to minimize amounts written off and to maximize collections for customers. Route five-year old and older cases through automated processes as a last collection attempt prior to eliminating the case from the county financial records.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Achieved record collections levels, \$3.0 million more than budgeted, as a result of restructuring the collector differential as a pay incentive for special assignments that generate higher collections and automation of the process to refer delinquent accounts to the State Franchise Tax Board’s Court Ordered Debt Program (COD).
- Achieved a record low cost-to-collection ratio of 13.0 percent, which is significant because most private collection agencies charge a 25.0 percent to 50.0 percent commission rate and the State Franchise Tax Board charges 15.0 percent for collection services.
- Court contracted with a private collection agency to attempt collection of certain unpaid fines, in lieu of using the state COD Program for collections or issuing a warrant. DRR returned \$23.0 million in old unpaid cases to the Court for referral to the private agency. Initial results show the private collection agency costs more than DRR and COD; therefore, the Court is extending the amount of time cases stay with DRR and the COD program before being returned to court for referral to the private agency. In addition, the Court is working with DRR to add a Civil Assessment penalty to delinquent fines while they are at DRR instead of waiting until they are referred to a private agency. The addition of a penalty should encourage defendants to voluntarily pay their fines as agreed, avoiding the added cost of collection follow-up.
- The Department of Health and Human Services (DHHS) suspended the referral of delinquent accounts to DRR pending completion of work for their new system. DRR normally receives over \$5.0 million a year in referrals. DHHS expects to resume manual referrals in December 2004 and automated referral of accounts to DRR in July 2005. Collections to DHHS are expected to increase when the referral levels increase.
- Revised the implementation date of a new statewide “pilot” system for administering the California’s Work Opportunity and Responsibilities to Kids (CalWORKs) program for the State from April 2003 to March 2005. Automation is expected to reduce data entry costs and increase recovery of CalWORKs and Food Stamp overpayments made to recipients.

- DRR was separated from Voter Registration and Elections and established as a separate department. Reallocation of positions to meet customer and operational requirements.

SIGNIFICANT CHANGES FOR 2004-05:

- Continue work towards replacing DRR’s system. Costs to maintain and enhance DRR’s obsolete system continue to rise. To attract potential funding partners, a basic billing module to be implemented in February 2005 to demonstrate how the new system will work.
- Assume Department of Planning and Community Development’s full billing and collection function for three Code Enforcement programs in October 2004. Code Enforcement expects to see a significant increase in vehicle abatement fee collections.
- Establish an automated process for other departments to take advantage of DRR’s automated skip-tracing sources in order to locate debtors and aid in collection efforts.
- Explore the possibility of the District Attorney’s Office using DRR’s system for their Bad Check Program.

PERFORMANCE MEASURES:

PERFORMANCE MEASURES	INDICATORS	Actual 2002	Target 2003	Actual 2003	Target 2004
1. Money is recovered at or below market rates	Total amount collected	\$30.3 million	\$32.6 million	\$30.3 million	\$32.6 million
	Total Costs	\$5.3 million	\$6.0 million	\$5.3 million	\$6.0 million
	Percentage of cost to collections	17.5%	18.4%	18.7%	19.9%
2. Collection accounts are brought to conclusion	Percent of accounts resolved.	38.0%	40.0%	38.0%	40.0%
3. Citizens do not have to bear the burden of other’s debts	Total amount of “Write Off”	\$7.0 million	\$6.5 million	\$7.0 million	\$6.5 million

SUPPLEMENTAL INFORMATION:

	Actual 2002-03 Collections	Adopted Budget 2003-04	Actual 2003-04 Collections	Proposed Budget 2004-05	Adopted Budget 2004-05
GENERAL FUND COLLECTIONS - RETAINED BY D.R.R.:					
Fines Cost Recovery	1,768,451	1,641,147	2,790,424	2,912,294	2,868,685
Restitution Administration Fees	315,785	347,500	309,427	318,675	318,675
Collection Administration Fees	64,327	67,500	70,353	71,900	71,900
Process Service Reimbursement	28,095	30,000	26,153	23,600	23,600
Interest	566,148	550,000	503,729	478,000	435,650
Bad Debt Recovery	3,012	2,500	2,603	2,350	2,350
Work Project Fees	407,971	408,500	297,765	141,050	141,050
Miscellaneous	78,084	12,201	101,735	50,075	25,000
Reimbursement From Non General Fund Depts.	109,453	202,431	195,474	190,366	190,366
Trust Fund Transfers to Revenue	27,943	35,000	36,310	25,000	15,000
Prior Year Carryover	127,839	110,785	110,785	(65,579)	(65,579)
Total Revenues Retained by D.R.R.:	3,497,108	3,407,564	4,444,759	4,147,731	4,026,697

MEMO ONLY:

REIMBURSEMENT OF COSTS FROM DEPARTMENTS:

Courts - Non Trial Court Funding	3,051,997	3,725,718	2,681,779	3,678,639	3,678,639
Human Assistance	524,436	687,739	449,452	568,484	568,484
EMD - Environmental Health	1,767	1,965	764	1,263	1,263
EMD - Hazardous Materials Division	2,752	1,965	1,221	1,264	1,264
Health & Human Services - Mental Health	91	0	70	0	0
Health & Human Services - Private Pay	81,322	84,699	16,878	28,424	28,424
H & H S-Child Protective Svc., Alcohol/Drug Ctr	2,689	1,694	3,013	5,053	5,053
Health & Human Services - Medically Indigent	198,709	338,795	89,677	138,963	138,963
H. & H. S. - Amb. Svc., Medical Claims	125	0	83	0	0
Sheriff - Incarceration/Alarms /Booking Fees	316,404	284,109	341,102	368,883	368,883
D.O.F.. - Unsecured Property Tax	37	100	0	0	0
D.O.F.. - Business License / T.O.T.	2,547	1,965	394	632	632
Indigent Defense	75,760	88,808	71,835	97,274	97,274
Public Defender	37,500	64,379	41,325	44,847	44,847
Planning and Community Development	0	0	2,482	3,158	3,158
Agricultural Commission - Wts. & Meas.	1,337	0	0	0	0
Department of Child Support Services	0	0	0	11,250	11,250
Probation Department	523,473	526,828	525,746	644,282	644,282
Non-Department Revenue (Budget Unit 5701)	394,796	1,141,365	402,032	1,255,293	1,255,293
Total Reimbursement	5,215,743	6,950,129	4,627,853	6,847,709	6,847,709
Total D.R.R. Revenues & Reimbursements	8,729,534	10,357,693	8,957,434	10,995,440	10,939,985

GENERAL FUND COLLECTIONS - TRANSFERRED TO OTHER DEPARTMENTS:

Business License - Returned Checks	0	0	125	0	0
Child Custody Investg. - Courts-NTCF (BU 5028)	17,647	10,000	7,310	3,750	3,750
Dissolution Filing Fees - Courts-NTCF (BU 5028)	2,822	2,000	1,391	500	500
Conservatorship Fees - Courts-NTCF (BU 5028)	381	100	0	0	0
Guardianship Fees - Courts-NTCF (BU 5028)	79	100	43	0	0
Expert Witness Fees - Courts-NTCF (BU 5028)	1,957	1,000	1,756	500	500
Misc. Filing Fees - Courts-NTCF (BU 5028)	444	300	527	250	250
Fines Administrative Fees - Courts-NTCF (BU 50)	303,769	320,250	354,427	371,500	371,500
Superior Court Fines (Budget Unit 5701)	522,358	536,575	452,329	452,075	452,075
Superior Court Fines (Budget Unit 5040)	285,240	293,275	246,902	246,775	246,775
Court Accounting Referrals (Budget Unit 5701)	1,052,877	1,105,219	1,448,613	1,571,321	1,571,321
Court Accounting Referrals (Budget Unit 5040)	565,454	593,564	777,986	843,887	843,887
Warrant Enforcement Project (Budget Unit 5701)	146,350	147,750	104,031	93,624	93,624
Warrant Enforcement Project (Budget Unit 5040)	78,598	79,350	55,871	50,281	50,281
General Assistance Recovery (Budget Unit 5701)	2,398,745	2,260,500	2,215,738	2,172,800	2,172,800
Mental Health - Health & Human Services	198	0	0	0	0
Miscellaneous - Health & Human Services	616,506	108,500	55,284	38,400	38,400
Medically Indigent - Medical Systems	101,764	680,000	529,345	473,590	473,590
Environmental Mgt. - HazMat Fees	9,887	4,250	35,375	2,300	2,300
Environmental Mgt. - Health Inspect. Fees	5,951	2,250	2,241	1,000	1,000

SUPPLEMENTAL INFORMATION:

	Actual 2002-03 Collections	Adopted Budget 2003-04	Actual 2003-04 Collections	Proposed Budget 2004-05	Adopted Budget 2004-05
Reimbursement / Public Defender	86,176	92,000	72,372	61,750	61,750
Reimbursement / Indigent Defense	159,912	166,750	181,405	177,225	177,225
Parks & Recreation Fees - Parks	362	500	756	500	500
Juvenile Care & Maint. - Probation	446,849	472,110	445,871	494,550	494,550
Supervision Fees - Probation	1,676,843	1,700,000	1,634,764	1,667,475	1,667,475
Presentence Report - Probation	253,189	275,000	250,658	255,670	255,670
Diversion Program - Probation	75,033	75,000	73,283	74,750	74,750
Proposition 36 Program Fees	0	3,000	4,262	6,600	6,600
Incarceration Fees - Sheriff	418,694	415,000	421,956	425,500	425,500
Booking Fees - Sheriff	727,441	705,000	809,527	847,750	847,750
AFDC - Human Assistance	2,261,688	2,275,650	2,054,545	2,101,100	2,101,100
Food Stamps - Human Assistance	512,032	550,000	564,263	575,550	575,550
Other - Human Assistance	456,172	473,850	403,581	391,480	391,480
Miscellaneous - Other Departments	81,215	70,200	92,339	110,375	110,375
Total Revenues Transferred to Other Depts:	13,266,633	13,419,044	13,299,238	13,512,828	13,512,828

OTHER FUND COLLECTIONS - TRANSFERRED TO OTHER DEPARTMENTS:

Fines - Fish & Game Fund (002)	228	275	534	600	600
Damage to County Property - Road Fund (005)	40,798	50,525	60,691	81,000	81,000
Transient Occupancy Tax Fund (015)	141,944	50,000	119,251	50,000	50,000
Public Works Recovery Fund (021)	14	5,000	389	25,100	25,100
Consol. Utility Bill. - Public Works Fund (033)	127,077	155,250	241,525	355,750	355,750
Airports Enterprise Fund (041)	15,589	21,000	11,519	6,500	6,500
Refuse Enterprise Fund (051)	21,254	12,000	42,182	6,500	6,500
Parking Enterprise Fund (056)	3,868	2,000	2,646	2,000	2,000
Court Accounting Referrals (Fund 073)	3,899,385	4,093,238	5,365,016	5,819,472	5,819,472
Court Referrals-Civil Assessments (Fund 073)	1,471	1,000	756	500	500
Warrant Enforcement Project (Fund 073)	542,014	547,200	385,285	346,742	346,742
Fines - D.A. Hazardous Waste (Fund 073)	74	300	1,210	1,200	1,200
Fines - Crime Lab (Fund 073)	21,046	22,250	18,253	19,700	19,700
Fines - Blood Alcohol Test (Fund 073)	127,821	135,500	18,253	119,500	119,500
Fines - AIDS Education Program (Fund 073)	5,944	6,400	6,808	7,500	7,500
Fines - Alcoholism Center (Fund 073)	121,519	125,750	111,443	113,675	113,675
Fines - Alcohol A.E. & P. Program (Fund 073)	103,219	106,500	91,604	83,500	83,500
Fines - Drug A.E. & P. Program (Fund 073)	47,305	50,000	41,550	37,500	37,500
Fines - V.C. 23649-Alcohol & Drug Problem	15,099	16,500	17,252	18,975	18,975
Fines - Crime Prevention Fund (073)	826	1,000	628	550	550
Fines - Fingerprint I.D. Fund (073)	59,044	61,500	52,120	52,000	52,000
Fines - Emergency Medical Fund (073)	237,140	245,500	209,574	208,750	208,750
F.T.A. Warrants - AB 2989 (Fund 073)	1,339	1,000	905	600	600
Court Automation Fund (073)	86,792	91,500	77,812	76,255	76,255
Fines - Court Construction Fund (092)	244,795	250,000	292,086	225,000	225,000
Fines - Jail Construction Fund (093)	297,767	310,000	262,365	236,250	236,250
Total Other Funds Collections:	6,163,371	6,361,188	7,431,659	7,895,119	7,895,119

OTHER COLLECTIONS - TRANSFERRED TO OTHER JURISDICTIONS:

Court Fines - Other Cities	271,399	278,300	273,314	290,300	290,300
Court Fines - State of California	1,571,044	1,907,050	1,616,958	2,081,800	2,081,800
Court Fines - U.C. Davis	24	0	3	0	0
Court Accounting Referrals	5,171,389	5,428,478	7,115,118	7,717,820	7,717,820
Warrant Enforcement Project	718,823	725,700	510,968	459,852	459,852
Collections - School Districts	45	0	4	0	0
Total Other Collections:	7,732,723	8,339,528	9,516,365	10,549,772	10,549,772

RESTITUTION:

Paid to Victims & State Fund	3,681,944	4,149,100	3,812,626	4,313,480	4,313,480
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TOTAL COLLECTIONS:

	34,358,463	35,676,424	38,389,468	40,418,931	40,363,476
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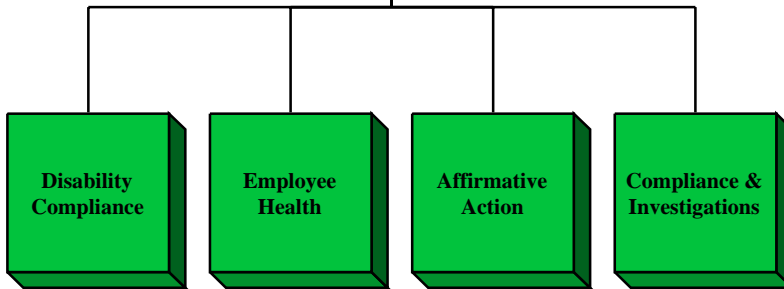
2004-05 PROGRAM INFORMATION

Budget Unit: 6110000 Revenue Recovery Agency: Internal Services

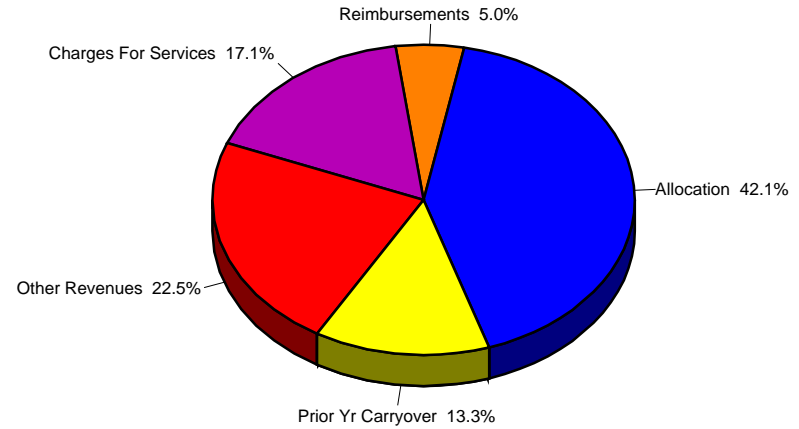
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001-A	Revenue Recovery	10,861,435	6,847,708	4,079,306	-65,579	0	106.0	0
Program Description:		Centralized revenue collection and distribution						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Anticipated Results:		Maximum recovery of revenue, at or below market rates, in order to maintain funding for various entities, so citizens do not bear the burden of other's debts. Net cost to collection ratio under 15.0%, recovery rate over 40.0%, write-offs under 5.0%.						
MANDATED Total:		10,861,435	6,847,708	4,079,306	-65,579	0	106.0	0
FUNDED		Program Type: DISCRETIONARY						
001-B	Revenue Recovery	12,970	0	12,970	0	0	0.0	0
Program Description:		Centralized revenue collection and distribution						
Countywide Priority:		4 General Government						
Anticipated Results:		Minor improvement in recovery of revenue for the County						
DISCRETIONARY Total:		12,970	0	12,970	0	0	0.0	0
FUNDED Total		10,874,405	6,847,708	4,092,276	-65,579	0	106.0	0
Grand Total:		10,874,405	6,847,708	4,092,276	-65,579	0	106.0	0

Departmental Structure

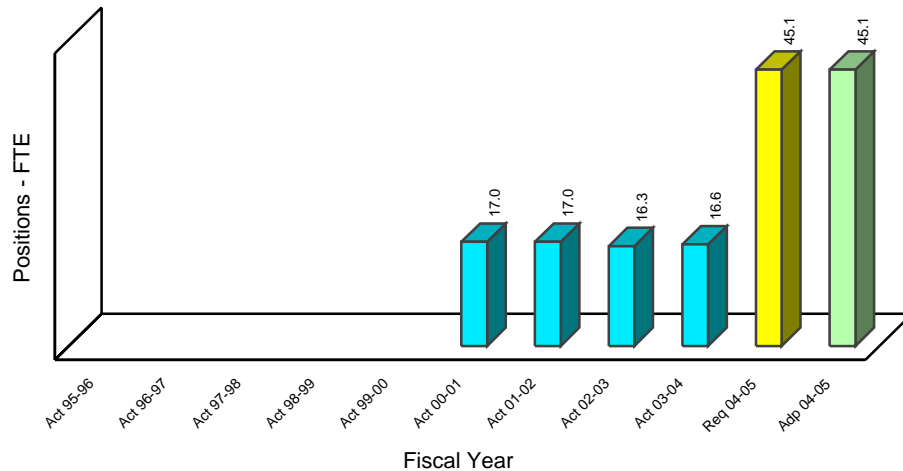
ANGELA M. SHERROD, Director



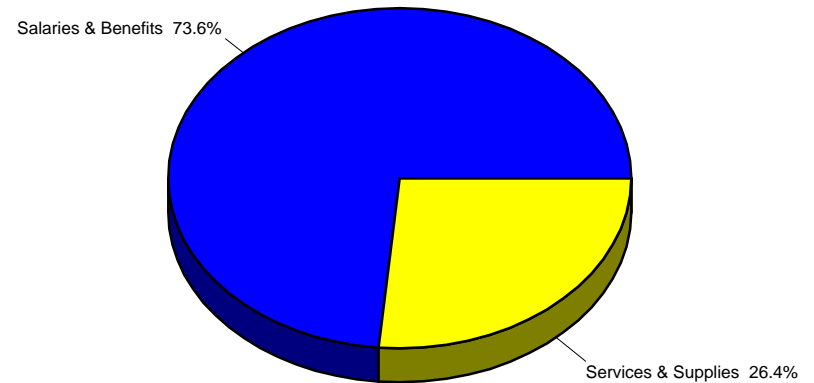
Financing Sources



Staffing Trend



Financing Uses



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

UNIT: 6010000 Employment Records & Training
 DEPARTMENT HEAD: ANGELA M. SHERROD

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2004-05

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Personnel
 FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Salaries/Benefits	1,435,390	1,457,513	1,552,096	3,791,496	3,719,216
Services & Supplies	277,179	228,710	464,425	849,025	849,025
Intrafund Charges	415,289	395,160	414,466	492,542	484,394
SUBTOTAL	2,127,858	2,081,383	2,430,987	5,133,063	5,052,635
Intrafund Reimb	-246,211	-236,465	-243,474	-257,205	-253,955
NET TOTAL	1,881,647	1,844,918	2,187,513	4,875,858	4,798,680
Prior Yr Carryover	-166,814	683,235	683,235	670,093	670,093
Revenues	2,493,355	2,054,797	2,187,513	2,029,620	2,001,420
NET COST	-444,894	-893,114	-683,235	2,176,145	2,127,167
Positions	16.3	16.6	16.3	45.1	45.1

PROGRAM DESCRIPTION:

This Department is responsible for providing centralized employee health, personnel/payroll processing, and employee training and development services; for coordinating countywide equal employment and disability compliance services; and for administering the Unemployment Insurance program. Department work activities include:

- Provide training and technical assistance to county agencies and departments and coordinating compliance with laws that prohibit discrimination against persons with disabilities; provide staff and administrative support to the County's Disability Advisory Committee and subcommittees.

- Provide pre-employment physical examinations for new county employees; provide consultation to the Sacramento County Employees Retirement System (SCERS) and the Workers' Compensation Fund; and monitor employee health and safety programs.
- Provide equal employment recruiting and monitoring; assist county agencies and departments in developing equal employment goals and timetables; provide staff assistance to the county's Equal Employment Opportunity Committee; advise county agencies and departments on Equal Employment policies; and represent the County and assist county agencies and departments in responding to state and federal Equal Employment Opportunity compliance agencies.

- Manage college education at the worksite (County Campus), skills-based training programs, and employee development services; provide support for the Customer Service and Quality movement in the County; and provide countywide and department-specific training services.
- Process personnel and payroll; process employees into and out of county service; and administer State Disability Insurance payroll integration.
- Administer the Unemployment Insurance program.

MISSION:

To promote and support a barrier-free, healthy, and safe working environment for the benefit of county employees and the community.

GOALS:

- Improve outreach to underrepresented groups.
- Improve career development opportunities for employees.
- Improve employee health services.
- Support county employees in efforts to improve work production by providing high quality skill-building training programs.
- Increase the number of relevant training and development opportunities available to county employees.
- Enhance retention of county employees through career enrichment programs.
- Provide timely and accurate central personnel services.
- Ensure compliance with federal, state, and local mandates governing the processing of compensation for county employees.
- Partner with business community to market employability of qualified professionals with disabilities to employers.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Completed accessibility transition plan for unincorporated area county streets and sidewalks in conjunction with the Municipal Services Agency-Department of Transportation.
- Began accessibility transition self-evaluation and plan for countyowned and leased facilities in conjunction with the Department of General Services.
- Obtained Board of Supervisors' approval of special-needs housing element as part of the county's General Plan.
- Developed tracking systems for tuberculosis surveillance testing, rabies, hepatitis vaccinations, and respiratory protection physicals.
- Completed verification of imaged countywide employee medical records.

- Expanded Career Enrichment workshops attended by more than 300 county employees.
- Updated the Career Enrichment Website to include assessments, career ladders, local resources, and links to Employment Services and Risk Management Department Website.
- Conducted countywide training courses that were attended by more than 5,300 county employees.
- Established ongoing Health Insurance Portability and Accountability Act (HIPAA) training program to meet legal requirements related to county employees who access medical records.
- Implemented new training programs on résumé writing and interviewing skills.
- Purchased and installed software to streamline collection and reporting of personnel and payroll data.
- Implemented phase one of a comprehensive training program for departmental personnel and payroll staff to standardize and improve human resources business processes.
- Coordinated with the Department of Finance to revise and improve the termination business process.

SIGNIFICANT CHANGES FOR 2004-05:

- Change the department's name from Human Resources Department to Employment Records and Training Department in order to more clearly identify the department's responsibilities.
- Continue to participate in the Web Content Managers group, the E-Government Steering Committee, and Web Accessibility Resource Group to enhance accessibility to countywide electronic information technology for people with disabilities.
- Continue working to partner with the business community, including the Sacramento Chamber of Commerce, to enhance job opportunities for people with disabilities through the use of tax incentives and other recruitment methods.
- Work with the Technology Review Group to make county business forms accessible and available online.
- Complete digital imaging of special district employees' medical information.
- Complete the development profile of employees' education and organizational levels to identify priorities for developing career path opportunities to assist employees in effectively managing their careers.
- Enhance and update the county's Career Enrichment program and Website.

- Revise New Employee Orientation for greater effectiveness and efficiency.
- Expand the catalogue of courses available to county employees.
- Create networks with other governmental agencies to maximize the impact of available training resources.
- Expand consulting services with county management to assure that training and development resources meet specified organizational needs.
- Develop and implement new training programs on county human resources administrative processes, including Family and Medical Leave Act (FMLA)/California Family Rights Act (CFRA).
- Establish a new representation unit in the personnel/payroll system for workers in the Department of Airports.
- Develop and implement a major program to accommodate a special 24-hour work schedule program for the Airports as approved by the Board of Supervisors.
- Develop and implement a portion of Employee Self-Service for a pilot group of volunteers.

STAFFING LEVEL CHANGES FOR 2004-05:

- Staffing level increase of 28.8 positions (173.5 percent) from the prior year reflects the midyear transfer of 22.0 positions from the Employment Services and Risk Management Department (formerly Personnel Services Department) and 6.5 positions from the former Organizational Development budget due to changes in the county’s organizational structure resulting from implementation of the Municipal Services Plan; deleted 0.5 Personnel Technician position and added 0.8 Senior Office Assistance-Confidential position.

PERFORMANCE MEASURES:

PERFORMANCE MEASURES	INDICATORS	Actual 2002	Target 2003	Actual 2003	Target 2004
1. Barrier-free, level playing field (practices and procedures are uniform and fair)	Percent of Equal Employment Office (EEO) complaints concluded within 30 days	80.0%	90.0%	80.0%	90.0%
	Percent of Department of Fair Housing, (EEOC) County discrimination complaints responded to with action by deadline time	95.0%	95.0%	95.0%	95.0%
2. Workforce and public policy reflects the community we serve	Percent overall female	(6,507) ¹ 99.0%	(6,563) 100.0%	(6,976) ² 102.0%	(6,563) 100.0%
	Percent overall minorities	(4,659) ¹ 86.0%	(5,425) 100.0%	(4,954) ² 88.0%	(5,654) 100.0%
3. Customer service meets or exceeds customer expectations	Measurement of key customer service areas				
	▪ Response to requests for assistance on EEO complaints	(71) 84.0%	(57) 64.0%	(71) 84.0%	(57) 64.0%
	▪ EEO/Diversity training ³	(467) 58.4%	(500) +7.0%	(467) 58.4%	(500) +7.0%
	▪ EEO Technical advice	(250) 91.0%	(265) +6.0%	(250) 91.0%	(265) +6.0%
4. County employees pursue skills training and professional development in a continuous learning environment	Number of employees using the County Education Reimbursement program	468	515	540	600
	Number of separate class titles available	--	--	42	45
	Number of employees completing the Advanced Clerical Certification program	--	--	22	30
	Number of supervisors completing the Introduction to County Supervision series	--	--	62	70
	Number of employees attending training courses through the Training & Development Office	5,427	4,573	5,332	5,000
	Number of employees attending New Employee Orientation	1,458	750	755	1,050
	Number of employees completing the Leadership series	--	--	95	100

1. Based on comparison of December 2002 workforce data with 2000 census data. Total workforce as of December 2002 (including Courts) was 12,007.
2. Based on comparison of December 2003 workforce data with 2000 census data. Total workforce as of December 2002 (excluding Courts) was 13,337.
3. Decrease due in part to reduced hiring activity.

2004-05 PROGRAM INFORMATION

Budget Unit: 6010000 Employment Records & Training Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	HR Department Director	261,281	253,955	7,326	0	0	2.0	0
Program Description: Administer the Human Resources Department								
Countywide Priority: 4 General Government								
Anticipated Results: Provide policy direction for and facilitation of services provided by Human Resources Department. Requests for services acknowledged within 1 business day.								
002	Disability Compliance	332,728	0	332,728	0	0	3.0	0
Program Description: Coordinate implementation of Americans with Disabilities Act								
Countywide Priority: 4 General Government								
Anticipated Results: Compliance with disability laws to ensure disabled citizens/employees access to County programs, services, & facilities. 98% accommodation requests responded to within 5 working days. County programs, services, facilities are accessible.								
003-A	Employee Health	735,159	0	735,159	0	0	4.6	0
Program Description: Provide pre-employment physicals, drug testing, immunizations								
Countywide Priority: 4 General Government								
Anticipated Results: Identify applicants/employees with medical conditions requiring modification of task assignments and/or correction of physical conditions. Complete physical within 5 days of request.								
004-A	Equal Employment	312,820	0	312,820	0	0	2.0	0
Program Description: Diversity & sexual harassment prevention training; investigate complaints								
Countywide Priority: 4 General Government								
Anticipated Results: Ensure County workforce receives updated diversity/sexual harassment training; new employees attend within 6 months of hire. Respond to all complaints/inquiries within three business days; complete all investigations within 60 days.								
005-A	Training & Development	90,746	0	0	90,746	0	0.8	0
Program Description: Diversity, sexual harassment, & safety training								
Countywide Priority: 4 General Government								
Anticipated Results: 100% of new hires attend mandatory diversity/sexual harassment training within 6 weeks of employment.								

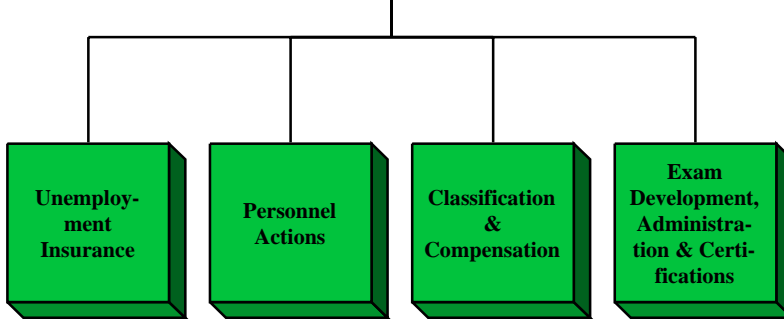
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
006	Personnel/Payroll Training & Support	1,249,755	0	0	347,608	902,147	12.5	0
Program Description: Implement personnel & payroll policies								
Countywide Priority: 4 General Government								
Anticipated Results: Compliance with federal, state and County labor laws, ordinances and agreements for employee compensation. 98% of employees compensated correctly each pay period.								
007	Personnel Records & Special Services	807,452	0	0	231,739	575,713	8.3	0
Program Description: Process personnel & payroll actions								
Countywide Priority: 4 General Government								
Anticipated Results: Compliance with federal, state and County labor laws, ordinances and agreements for SDI integration, donated leave, position control, salary resolutions and employee records. 98% of all activities in compliance each pay period.								
008	Unemployment Insurance Personnel	100,293	0	100,293	0	0	1.2	0
Program Description: Personnel portion of Unemployment Insurance Program								
Countywide Priority: 4 General Government								
Anticipated Results: Staffing for the Unemployment Insurance program. 98% of claims are valid (according to the Unemployment Insurance Code) and processed timely.								
MANDATED Total:		3,890,234	253,955	1,488,326	670,093	1,477,860	34.4	0

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
<i>003-B</i>	<i>Employee Health</i>	403,780	0	403,780	0	0	3.2	0
Program Description:	Pre-employment physicals; disability retirement reviews; fit-for-duty exams							
Countywide Priority:	4 General Government							
Anticipated Results:	Identify applicants/employees with medical conditions requiring modification of task assignments and/or correction of physical conditions. Complete physical within 5 days of request.							
<i>004-B</i>	<i>Equal Employment</i>	109,314	0	109,314	0	0	1.8	0
Program Description:	Recruitment outreach; special employment; other							
Countywide Priority:	4 General Government							
Anticipated Results:	Monitor/review selection process to ensure compliance with EEO laws and testing guidelines; provide tools, capability and access to empower employees to manage their careers.							
<i>005-B</i>	<i>Training & Development</i>	121,004	0	0	0	121,004	1.0	0
Program Description:	New employee orientation & skill-building training							
Countywide Priority:	4 General Government							
Anticipated Results:	Increase attendance by 5% for skill & career development courses. 100% of new hires attend new employee orientation within 1 month of hire.							
<i>005-C</i>	<i>Training & Development</i>	273,575	0	0	0	273,575	2.0	0
Program Description:	General supervision & leadership training							
Countywide Priority:	4 General Government							
Anticipated Results:	Provide supervisors with skill-building & leadership training. Increase overall attendance by 5%.							
<i>005-D</i>	<i>Training & Development</i>	120,648	0	0	0	120,648	1.6	0
Program Description:	Management, coordination, support, & tracking of training programs							
Countywide Priority:	4 General Government							
Anticipated Results:	Staff support for essential training, including tracking employees' attendance, preparing training materials & preparing training sites. 100% of requirements met.							
<i>005-E</i>	<i>Training & Development</i>	134,080	0	0	0	134,080	1.1	0
Program Description:	Management & leadership development programs							
Countywide Priority:	4 General Government							
Anticipated Results:	Provide 2 MDC events for up to 2,300 managers & a specialized leadership program for 200.							
DISCRETIONARY Total:		1,162,401	0	513,094	0	649,307	10.7	0

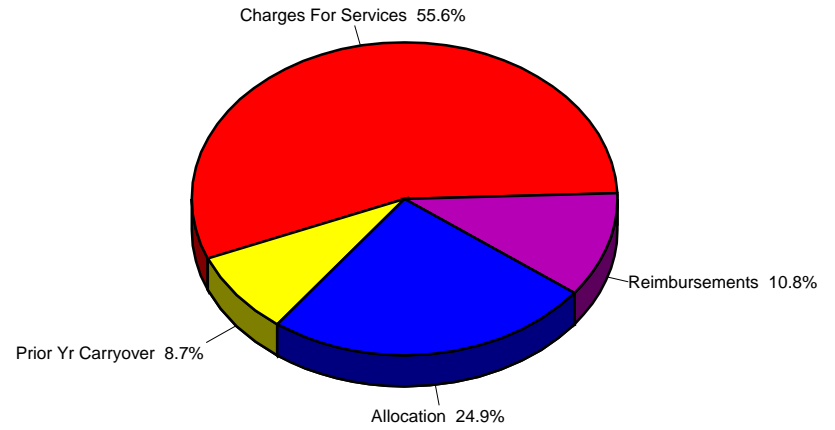
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED	Total	5,052,635	253,955	2,001,420	670,093	2,127,167	45.1	0
Grand Total:		5,052,635	253,955	2,001,420	670,093	2,127,167	45.1	0

Departmental Structure

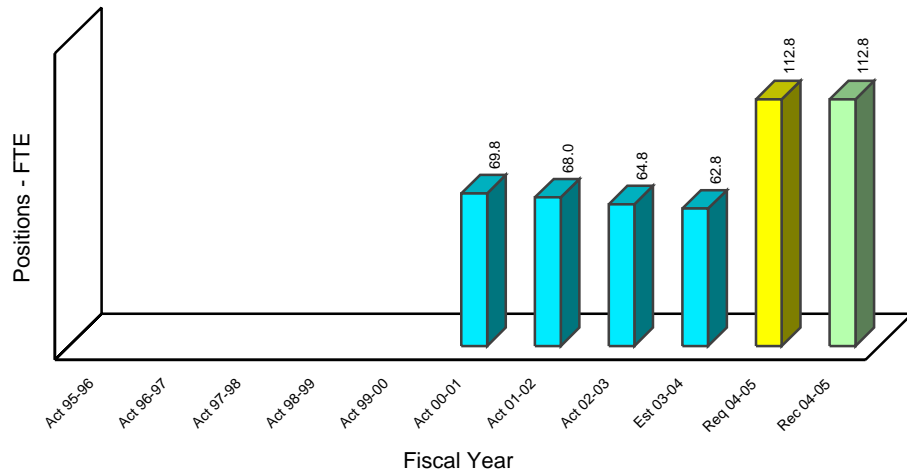
DAVID DEVINE, Director



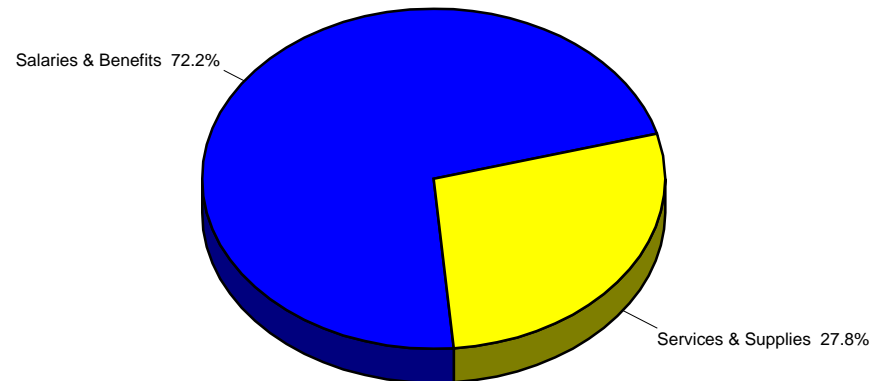
Financing Sources



Staffing Trend



Financing Uses



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

UNIT: 6030000 Employment Services & Risk Management
DEPARTMENT HEAD: DAVID DEVINE

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Personnel
FUND: GENERAL

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Salaries/Benefits	4,317,162	4,271,188	4,372,785	8,937,526	8,755,536
Services & Supplies	1,069,075	1,266,548	1,118,113	16,897,509	16,897,509
Other Charges	0	0	0	5,000	5,000
Intrafund Charges	836,051	745,361	812,249	702,099	701,735
SUBTOTAL	6,222,288	6,283,097	6,303,147	26,542,134	26,359,780
Interfund Reimb	0	0	0	-4,105	-4,058
Intrafund Reimb	-250,704	-117,746	-239,275	-1,335,486	-1,327,514
NET TOTAL	5,971,584	6,165,351	6,063,872	25,202,543	25,028,208
Prior Yr Carryover	125,637	622,487	622,487	1,087,824	1,087,824
Revenues	94,262	153,065	98,745	21,021,224	20,928,195
NET COST	5,751,685	5,389,799	5,342,640	3,093,495	3,012,189
Positions	64.8	62.8	61.8	112.8	112.8

PROGRAM DESCRIPTION:

This Department is responsible for providing central employee benefits, safety/risk management, and personnel services. The Department work activities include:

- Administering the County Classification Plan: developing county job classification specifications, collecting salary information, and recommending salaries for county classes.
- Designing job-related examinations for County classes; administering county civil service examinations; and certifying eligible candidates for employment.

- Managing contracts and administering employee benefits programs: employee and retiree health and dental plans; Consolidated Omnibus Reconciliation Act; Dependent Care Assistance Program; Medical Flexible Spending Account; Employee Assistance Program; Internal Revenue Service Section 125 Cafeteria Plan; Employee Group Life Insurance; and Deferred Compensation (Internal Revenue Code section 457).
- Administering the county's Deferred Compensation Program by providing information, education, and service to participating employees, as well as education and information to potential participants.

- Administering and coordinating the county's Safety/Accident Prevention and Industrial Hygiene programs.
- Coordinating voluntary programs: individual auto and homeowners' insurance; long-term care insurance; employee wellness program; and employee discount program.

MISSION:

To provide risk management services and employee benefit programs that protect the county's financial and human resources; and provide quality job classification, recruitment, and compensation services to departments and community in a timely, fair, and equitable manner.

GOALS:

- Administer Employee Benefits and Risk Management programs in response to countywide workforce changes.
- Continue to expand and improve the countywide Safety Program.
- Maintain an open, welcoming environment for current and prospective county employees.
- Integrate automated recruitment, application, and hiring procedures to streamline hiring process.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Implemented a new life insurance plan with expanded coverage up to \$500,000.
- Established a countywide Wellness Team and Intranet "Working on Wellness" Website.
- Revised Dental Insurance program to a fully-funded plan provided by a dental insurance carrier as part of this change; increased per-patient calendar year maximum dental benefit to \$2,500 for in-network providers and \$2,000 for out-of-network providers, exclusive of any benefits paid under the orthodontia benefit; increased orthodontia lifetime maximum benefit from \$1,000 to \$1,500 for eligible enrollees.
- Developed an innovative program of insurance and deductible financing that enabled county departments to compete for and be awarded city contracts.
- Participated with Municipal Services Agency to develop a committee to address the need to track and ensure that contractors provide insurance as required per their contract(s).
- Improved communication with county departments, enabling them to understand loss history and focus on reducing costs and injuries through claims reviews and training.

- Continued development of integrated process for reviewing and managing multidisability claims, completing modules for pregnancy disability leave and paid family leave.
- Installed a major upgrade to department's applicant tracking system resulting in more accurate and efficient exam processing, applicant tracking, and related activities.
- Installed an automated recruitment system which advertises recruitments to subscribing international jurisdictions and enables applicants to apply online.
- Developed and implemented software to streamline collection and reporting of personnel data.
- Merged the functions and programs of the former Department of Risk Management and Benefits into this budget unit.

SIGNIFICANT CHANGES FOR 2004-05:

- Change the department's name from Personnel Services Department to Employment Services and Risk Management Department in order to more clearly identify the department's responsibilities.
- Assume administration of the Retiree Dental Program from the Sacramento County Employees' Retirement System (SCERS).
- Eliminate the self-funding Dental Insurance Fund.
- Implement a Deferred Compensation Loan Program.
- Develop and implement insurance workshops for all departments covering the need for insurance requirements in contracts.
- Implement statutory and regulatory changes mandated by state and other applicable legislation.
- Continue development of an integrated leave policy and process, focusing on modules for parental leave, workers compensation, and sick leave.
- Continue process improvements to enhance quality claims handling and customer service through performance evaluations and ongoing training.
- Develop and implement a formalized classification study request process.
- Revise current clerical testing process to streamline and enhance testing instruments and increase cost effectiveness.
- Assess need for the establishment of a countywide human resources roundtable to explore trends and resolve challenges within the human resources community.

STAFFING LEVEL CHANGES FOR 2004-05:

- Staffing level increase of 51.0 positions (79.6 percent) from the prior year reflects the midyear transfer of 22.0 positions to the Employment Records

and Training Department (formerly Human Resources Department), 65.0 positions from the former Risk Management and Benefits Department, and 7.0 positions from the former Organizational Development budget due to changes in the county's organizational structure resulting from implementation of the Municipal Services Plan and the increase of adding 2.0 Principal Personnel Analyst positions partially offset by the deletion of 1.0 Personnel Specialist 2 position. Reallocated 1.0 Principal Personnel Analyst position to 1.0 Human Resources Manager 1 position.

PERFORMANCE MEASURES:

PERFORMANCE MEASURES	INDICATORS	Actual 2002	Target 2003	Actual 2003	Target 2004
1. Healthy, safe and productive work environment	Number of Workers' Compensation incidents & liability claims				
	Workers' Compensation	1,992	2,000	1,896	1,900
	Liability	870	1,000	1,114	1,000
	TOTAL	2,862	3,000	3,010	2,900
	Number of OSHA citations	1	10	0	10
	Amount of OSHA citations (fines)	\$6,750	\$25,000	\$0	\$25,000
2. Financial assets are well-managed	Average risk cost per employee	\$1,061	\$1,192	\$1,824	\$2,005
	Amount of claims incurred within accident year				
	Workers' Compensation	\$14,442,811	\$15,000,000	\$19,238,807	\$22,000,000
	Liability	4,452,524	5,000,000	7,443,721	7,000,000
	TOTAL	\$18,895,335	\$20,000,000	\$26,682,528	\$29,000,000
3. The personnel system meets expectations of fairness and consistency of treatment	Number of civil service testing and classification appeals	13	45	47	40
	Percent of benchmark salary ranges of nonbargaining unit classes within the prevailing rates of market data	94.0%	80.0%	57.0%	80.0%
4. Department vacancies are filled with qualified employees in a timely manner	Percentage of employees released on probation compared to the total number hired	8.0.0%	5.0.0%	4.2%	5.0%
	Average number of vacancies	1,610	1,000	1,335	1,000
	Percent of classes with vacant positions that have a current eligibility list	85.0%	90.0%	70.0%*	90.0%
	Number of job applicants	19,932	18,000	25,153	30,000
	Number of applicants meeting qualifications	15,282	15,000	20,678	25,000
5. Administer programs to help employees financially prepare for retirement	Number of deferred compensation training classes presented	--	--	46	46
	Number of employees actively participating in the deferred compensation plan	--	--	8,240	7,700
	Percentage of employees actively participating in the deferred compensation plan	--	--	61.0%	59.0%
6. Administer negotiated benefits programs valued by employees and retirees	Number of employees enrolled in medical plans	--	--	13,486	13,000
	Number of retirees enrolled in medical plans	--	--	4,026	4,500
	Flexible Spending Account total enrollment	--	--	565	750

*Eligibility list activities were curtailed due to budget reduction.

2004-05 PROGRAM INFORMATION

Budget Unit: 6030000 Employment Services & Risk Management		Agency: Internal Services							
Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles	
FUNDED		Program Type: MANDATED							
001	PS Department Director	248,588	148,722	99,866	0	0	2.0	0	
Program Description: Administer the Personnel Services Department									
Countywide Priority: 4 General Government									
Anticipated Results: Policy direction for and facilitation of services provided by Personnel Services. Requests for services acknowledged within 1 business day.									
002	Selection & Classification	4,100,013	0	0	1,087,824	3,012,189	39.8	0	
Program Description: Develop & administer fair & equitable exams; provide accurate certification lists									
Countywide Priority: 4 General Government									
Anticipated Results: Selection processes are conducted fairly, timely and professionally based upon merit principles, civil service rules and professional standards. 50% of hiring lists established within 115 days of project start.									
003	Administrative Services	707,955	500,784	207,171	0	0	7.0	0	
Program Description: Purchasing, payroll, fiscal, & MIS support									
Countywide Priority: 4 General Government									
Anticipated Results: Central support for Personnel Services and Human Resources Departments. Personnel/purchasing actions correct & timely; fiscal, facilities, & MIS actions correct, timely & appropriate.									
004	Benefits Administration	16,618,411	0	16,618,411	0	0	12.8	0	
Program Description: Administer multiple employee/retiree benefit programs									
Countywide Priority: 4 General Government									
Anticipated Results: Administer negotiated benefits programs that aid recruitment and retention of employees. Above average rating; annual employee surveys; no legal violations.									
005	Deferred Compensation	376,690	0	376,690	0	0	3.2	0	
Program Description: Administer employees' 457 plan (Deferred Compensation program)									
Countywide Priority: 4 General Government									
Anticipated Results: Effect the administration of a voluntary program that provides retirement, disability and death benefits for employees who choose to participate. Customer inquiries responded to within 2 business days.									

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: <u>MANDATED</u>						
006	<i>Safety Services</i>	970,918	682,066	288,852	0	0	6.3	2
Program Description: Promote accident/illness prevention; evaluate workplace								
Countywide Priority: 4 General Government								
Anticipated Results: A safe workplace for County employees; OSHA compliance; reduced County liability. 5% reduction in number of valid physical injury claims; 50% of OSHA inspections in compliance.								
008	<i>Liability Personnel</i>	620,495	0	620,495	0	0	7.7	0
Program Description: Personnel portion of Liability/Risk Management program								
Countywide Priority: 4 General Government								
Anticipated Results: Staffing for Liability/Risk Management program. 10% reduction in annual number of claims; 5% reduction in total annual claims costs.								
009	<i>Workers' Compensation Personnel</i>	2,716,710	0	2,716,710	0	0	34.0	0
Program Description: Personnel portion of Workers' Compensation program								
Countywide Priority: 4 General Government								
Anticipated Results: Staffing for Workers' Compensation program. 95% of claims processed accurately and timely.								
TOTAL:		26,359,780	1,331,572	20,928,195	1,087,824	3,012,189	112.8	2

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

UNIT: 5110000 Financing-Transfers/Reimbursement

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Interfund Charges	293,000	859,400	859,400	3,290,006	3,290,006
SUBTOTAL	293,000	859,400	859,400	3,290,006	3,290,006
Interfund Reimb	-300,000	0	0	0	0
NET TOTAL	-7,000	859,400	859,400	3,290,006	3,290,006
Revenues	0	0	0	0	0
NET COST	-7,000	859,400	859,400	3,290,006	3,290,006

PROGRAM DESCRIPTION:

- This budget unit accounts for transfers from the General Fund to other county funds.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Transferred \$259,400 for general economic development activities to the Economic Development Fund.
- Transferred \$600,000 to the Parks Construction Fund to partially finance the acquisition costs of the Mather Golf Course from the United States Department of Defense. Transfer reflects a Mather Community Center Reserve release in the General Fund (\$600,000).

SIGNIFICANT CHANGES FOR 2004-05:

- Transfer of \$3,290,006 to the new Environmental Management Department (EMD), Budget Unit 3350000 (Fund 10B). This transfer consists of EMD Reserves (\$1,271,146) and EMD carryover (\$2,018,860).

2004-05 PROGRAM INFORMATION

Budget Unit: 5110000 Financing-Transfers/Reimb Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: <u>DISCRETIONARY</u>						
002	<i>Transfer of EMD Reserve</i>	1,271,146	0	0	0	1,271,146	0.0	0
Program Description: Transfer of EMD Reserves to new EMD Fund								
Countywide Priority: 3 Quality of Life								
Anticipated Results: Transfer of restricted financing								
003	<i>Transfer of EMD Carryover</i>	2,018,860	0	0	0	2,018,860	0.0	0
Program Description: Transfer of EMD Carryover to new EMD Fund 010B								
Countywide Priority: 3 Quality of Life								
Anticipated Results: Transfer of carryover								
TOTAL:		3,290,006	0	0	0	3,290,006	0.0	0

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

UNIT: Fixed Asset Revolving
9277000

FUND: FIXED ASSET REVOLVING
277A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Services & Supplies	6,351,245	7,144,761	17,000,000	17,000,000	17,000,000
Land	0	0	5,000,000	2,000,000	2,000,000
Improvements	199,825	7,923	4,000,000	0	0
Equipment	21,516,445	14,214,098	46,349,660	49,850,000	43,850,000
Interfund Charges	5,545,749	8,965,551	9,762,860	11,815,700	17,815,700
Total Finance Uses	33,613,264	30,332,333	82,112,520	80,665,700	80,665,700
Means of Financing					
Fund Balance	0	-2,624,721	-2,624,721	0	-9,224
Other Revenues	31,306,937	32,723,355	84,737,241	80,665,700	80,674,924
Total Financing	31,306,937	30,098,634	82,112,520	80,665,700	80,665,700

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 the initial 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 all associated debt service costs.
- For Fiscal Year 2004-05, the following large expenditures are anticipated: new voting system for Voter Registration and Elections, crime laboratory

equipment for the District Attorney, electrical harmonizer and autos for General Services, and golf course equipment for the County Regional Parks, Recreation and Open Space Department.

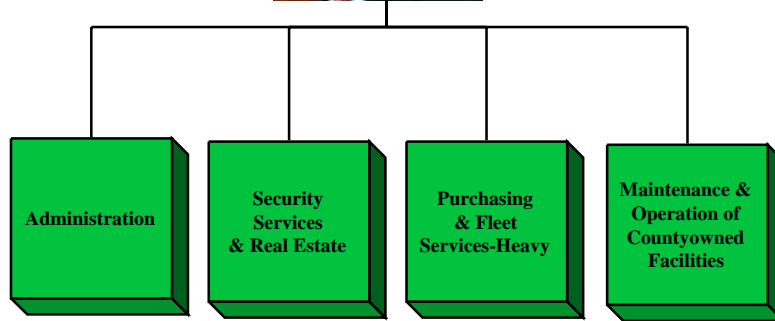
- Financing for the Fiscal Year 2004-05 appropriation is estimated to be \$80,665,700 provided from payments transferred from the Interagency Procurement Fund (see Budget Unit 9030000), and from reimbursements by departments/entities that previously financed their fixed asset acquisitions through the Fixed Asset Financing Program.

FUND BALANCE CHANGES FOR 2004-05:

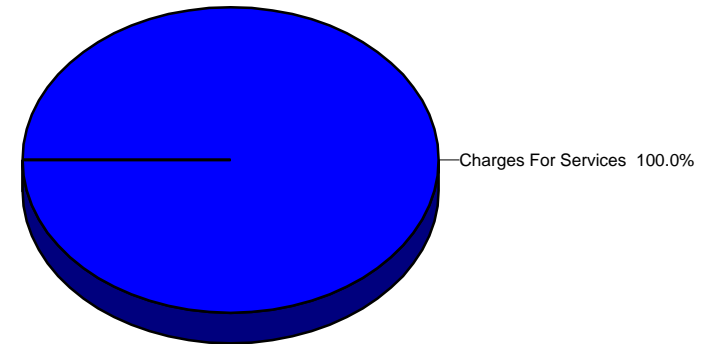
- The significant decrease of \$2,615,497 in the negative fund balance from the prior year is associated with the timing of processing the accounting transaction of transferring funds from the Interagency Procurement Fund (see Budget Unit 9030000) to this fund.

Departmental Structure

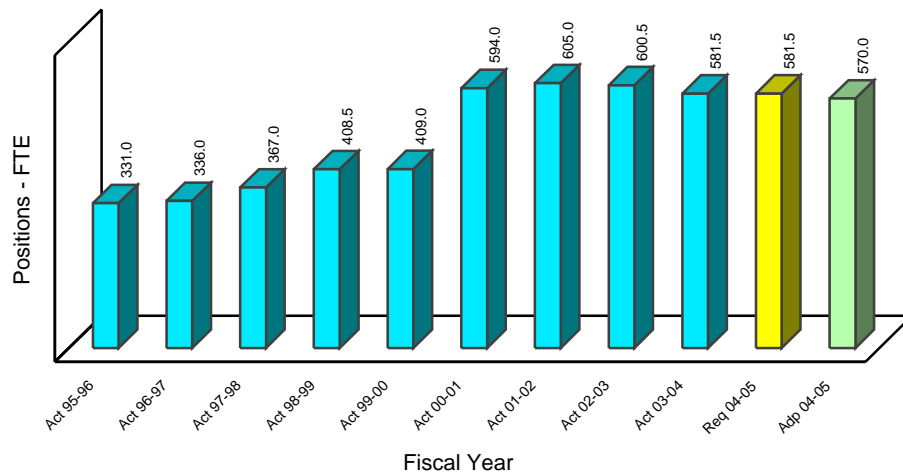
JOHN NEWTON, Director



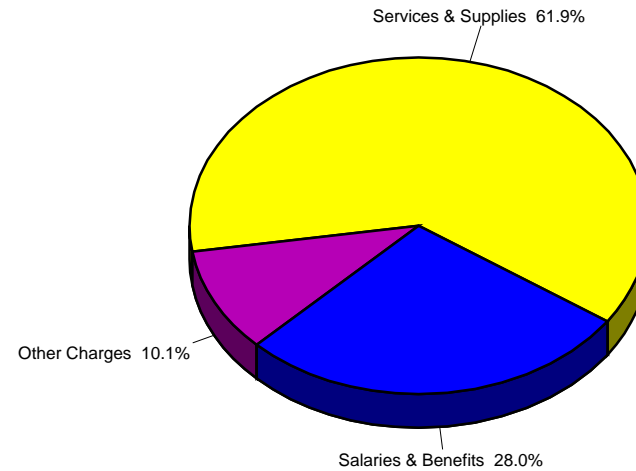
Financing Sources



Staffing Trend



Financing Uses



COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
County Budget Act (1985)
SCHEDULE 10 - OPERATIONS OF
INTERNAL SERVICE FUND
FISCAL YEAR: 2004-05

General Services (035A)
7000000/2070000

FUNCTION: GENERAL
ACTIVITY: Summary
FUND: INTERNAL SERVICES FUND

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
OPERATING INCOME					
Charges for Services	133,301,521	132,283,688	146,766,392	150,443,928	146,598,428
Other Income	1,073	922	0	0	0
Total	133,302,594	132,284,610	146,766,392	150,443,928	146,598,428
OPERATING EXPENSES					
Salaries/Benefits	37,374,916	38,910,645	41,517,572	43,102,469	41,597,524
Services & Supplies	74,674,749	75,187,425	82,968,746	85,924,732	86,240,594
Other Charges	3,833,600	2,330,391	3,051,299	3,124,124	2,772,121
Depreciation/Amort	10,792,939	9,980,443	10,461,930	10,508,793	10,508,793
Interfund Chgs/Reimb	-1,216,153	0	-1,272,269	0	0
Intrafund Chgs/Reimb	13,283	-587	0	0	0
Costs of Goods Sold	6,837,564	6,420,337	7,430,000	5,830,000	5,830,000
Total Operating Expenses	132,310,898	132,828,654	144,157,278	148,490,118	146,949,032
Net Op. Income(Loss)	991,696	-544,044	2,609,114	1,953,810	-350,604
NONOPERATING INCOME (EXPENSES)					
Interest Income	60	564	0	0	0
Interest Expense	-1,514,458	-1,611,956	-1,761,731	-1,483,911	-1,483,911
Debt Retirement	-537,253	-524,715	-719,445	-352,899	-248,485
Loss/Disposition-Asset	0	-47,092	0	0	0
Equipment	-46,866	-87,626	-127,938	-277,000	-77,000
Gain/Loss of Sale	1,232,429	649,481	0	0	0
Income - Other	2,246,050	6,579,657	0	160,000	2,160,000
Total Net Nonoperating Income (Loss)	1,379,962	4,958,313	-2,609,114	-1,953,810	350,604
NET INCOME (LOSS)	2,371,658	4,414,269	0	0	0
Memo Only:					
CAPITAL REPLACEMENT AND ACQUISITION					
Miscellaneous Revenues	-1,800,187	-1,667,861	-650,000	-837,500	-1,409,500
Other Equipment	3,589,944	1,697,021	2,222,000	3,506,000	4,078,000
Other Expenses	368,222	1,053,712	4,234	11,300,000	11,300,000
TOTAL	2,157,979	1,082,872	1,576,234	13,968,500	13,968,500
RESERVES AT YEAR END					
Reserve for Replacement	0	0	4,987,520	6,325,159	5,070,672
Positions	600.5	580.5	600.5	570.0	570.0

PROGRAM DESCRIPTION:

- The Board of Supervisors created the Department of General Services to provide many of the essential centralized services that county departments require ensuring that their daily operations can be accomplished and their missions achieved. Centralized provision of these services provides the framework for a quality driven organization, more accurate reporting of diverse activities, and maintains the clear identity and integrity of the separate funds that finance department activities.
- The Department is comprised of the following three groups:
 - **The Business Services Support Group:** Provides support services to county agencies and departments. The Contract and Purchasing Services Division provides centralized procurement services, coordinates the procurement card program, and prepares contracts and agreements for construction projects. The Fleet Services Division purchases, rents and maintains light and heavy equipment. The Light Equipment Section provides automotive equipment for all county departments. The Heavy Equipment Section maintains a fleet of construction equipment and other heavy vehicles for county organizations. The Support Services Division provides printing, U.S. mail, interoffice messenger, stores, document scanning, records management, warehousing and surplus property/recycling services.
 - **Facility and Property Services Group:** Comprised of eight divisions, provides facility planning and maintenance functions and coordinates construction activity with Municipal Services Agency (MSA), Architectural Services Division of the Department of County Engineering.
 - Real Estate Division leases facilities for county organizations, prepares appraisals, negotiates purchase of real estate, and manages the acquisition and disposal of countyowned property.
 - Energy Management Division implements a proactive program of energy efficiency and conservation from the initial planning stages through construction of all new facilities. The Energy Manager also prepares reports regarding energy conservation and savings and promotes the use of alternative energy.
 - The maintenance and operation of all countyowned facilities is organized into three geographic districts (Airports, Downtown and Bradshaw) to provide integrated services including minor remodeling and repair work. Services are provided by skilled carpenters, painters, plumbers, electricians, stationary engineers, building maintenance workers, and custodial staff.

- Security Services Division provides unarmed security presence for countyowned and some leased facilities. The Capital Construction Fund (CCF) provides financing for construction and remodeling of countyowned facilities.
- Facility Planning and Management Division manages this fund, serves as the planning hub for all facility decisions within the County, and administers the Computer Assisted Facility Management (CAFM) System.
- Parking and Special Projects Division provides parking services to the public, county employees, and other governmental agencies.
 - **Administrative Services Group:** Provides administrative support services to the Department. Services provided include accounting, budget and analysis, safety, human resources, training coordination, and information technology.

MISSION:

To provide quality Asset Management and Support Services ensuring the best value for our customers through empowered employees, innovative leadership and professionally delivered services.

GOALS:

- Participate in department program review conducted by an outside consultant to identify and implement operational efficiency improvements.
- Change department fund structure to more appropriately reflect departmental expenditure and revenue requirements.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Department transitioned from MSA to the Internal Services Agency.
- Transferred Contract Services Section to MSA.
- Closed Public Works Warehouse.
- Provided additional cost reductions to General Fund departments through implementation of program reductions which included the deletion of positions.

SIGNIFICANT CHANGES FOR 2004-05:

- Identify and plan implementation of operational efficiency improvements identified as a result of the department comprehensive program review.
- Department to determine and implement appropriate provision of human resources and information technology support services.

PERFORMANCE MEASURES:

Administrative Services Group

PERFORMANCE MEASURES	INDICATORS	Actual 2002	Target 2003	Actual 2003	Target 2004
1. General Services has the workforce to effectively carry out the mission of the department	Number and percentage of vacant positions	38.7 / 6.0%	33.7 / 5.0%	38.7 / 6.0% ¹	29.7 / 5.0%
2. General Services employees have a safe and healthy working environment (2003 Target lowered to a projected 10.0% reduction due to lower employee morale in budget reduction environment)	Incidence rate (number of occupational injuries and illnesses)	15.3	13.8	10.1	9.5
	Frequency rate (Number of lost-time incidences)	7.1	6.4	5.9	5.0
	Severity rate (number of lost work-days)	337.3	303.6	152.3	125.0
	Hazard control practices:				
	Number of Cal/OSHA inspections	0	0	2	0
Number of Cal/OSHA citations	0	0	0	0	
Amount of Cal/OSHA fines	\$0	\$0	\$0	\$0	

¹ Reflects 12.0 vacant positions associated with Training & Development assignments which was a vacancy rate reduction to 4.0%.

* OSHA Formula assumes that each employer has 100 employees working 2,000 hours per year(100 x 2,000 = 200,000)

Business Support Services Group – Purchasing Services

PERFORMANCE MEASURES	INDICATORS	Actual 2002	Target 2003	Actual 2003	Target 2004
3. Use of California Uniform Public Construction Cost Accounting Act (CUPCCAA) informal bidding program	Number of training sessions provided	3	3	1	1
	Number of attendees	40	35	5	10
	CUPCCAA projects:				
	➢ by purchase order	21	32	20	20
	➢ by informal bid	31	30	38	30
➢ by force account	33	25	14	25	

Facility and Property Services Group – Real Estate

PERFORMANCE MEASURES	INDICATORS	Actual 2002	Target 2003	Actual 2003	Target 2004
4. Support the missions of the customer/tenants (facility issues don't interfere with, but rather support the day to day business of customer/tenants)	Number of trouble calls received	25,777	32,500	37,774	50,000
	Number of trouble calls corrected	21,921	28,300 ¹	35,103	95.0%
	Number of trouble calls backlogged	3,856 ¹	4,200 ¹	2,671	2,500
	Percent of trouble calls status reports communicated to customer	85.0%	95.0% ¹	93.0%	95.0%
	Percent of trouble calls/work requests submitted via web vs. phone	--	--	15.0%	50.0%
5. Maximize effectiveness of infrastructure; minimize total cost of ownership of County-owned facilities (through an effective and comprehensive facility assessment program (for maintenance issues, as well as, Americans with Disabilities Act (ADA) compliance)	Maintenance Facility Assessments: Total square feet assessed and entered into central database	1,020,800 ²	1,000,000 ³	614,022	On hold pending available funding
	ADA compliance reassessment (square feet)	--	597,000	965,981	50,000 ²
	Number of preventive maintenance work orders generated	--	--	32,238	50,000 ³
	Number of preventive maintenance work orders completed	--	--	15,460	20,000
	Number/percent of preventive maintenance orders deferred due to lack of resources	--	--	13,199	25,000
				41.0%	50.0%
	Number/percent of preventive maintenance work orders terminated	--	--	947	1,500
				3.0%	3.0%
Number/percent of preventive maintenance work orders open	--	--	2,712	3,500	
			8.0%	7.0%	
Percent of preventive maintenance work orders completed	--	--	48.0%	40.0%	

- NOTE: Facility Assessment is the responsibility of Facility Planning & Management, but is carried out in partnership with the Maintenance and Operations Districts.
1. CAFM system implemented the Maintenance module in 2002. Requests and notifications of job status was Web enabled 2002. Additional phases of CAFM were implemented (Real Estate Leasing and Projects Modules). These figures were based on the best available data. As more meaningful and accurate data becomes available via the CAFM system, reported figures will change.
 2. Due to budget constraints, CCF projects, including facility assessments, continue to be severely restricted or on hold. Only ADA assessments are expected to continue for the next fiscal year depending on available financing.
 3. This is an expectation rather than a target and is a result of available resources (staffing and funding). Significant staff reductions hampered the ability to maintain facilities to a high standard.

FACILITY AND PROPERTY SERVICES GROUP – FACILITY PLANNING & MANAGEMENT

PERFORMANCE MEASURES	INDICATORS	Actual 2002	Target 2003	Actual 2003	Target 2004
6. Customer tenants have appropriate and adequate space	Approval date of the Downtown & Bradshaw Master Plan EIR by Board of Supervisors:	1/6/2002	--	On hold pending available funding for major projects	On hold pending available funding for major projects
	Approval date of the Comprehensive Master Plan by Board of Supervisors	--	2nd Qtr 2003 ¹		
	Identification of funding for facilities in Master Plan	Format complete for clearly identifying funding (updated CIP as well as internal worksheets)	Major projects identified in the CIP and Master plan secured funding	Major projects identified in the CIP and Master plan secured funding	Publish CIP with Final Budget. On hold pending available funding for major projects.
	Completion of facilities identified in the Master Plan (will vary by facility)	--	--	On hold pending available funding	On hold pending available funding
	Update Board of Supervisors twice per fiscal year (date)	06/2002	Postponed ¹	May 2004	Jan.-Mar. 2005
7. Customer tenants current space meets their operational needs (requests for alterations/improvements and new space are processed in a satisfactory manner)	Percent of approved requests to total Number of requests	70.0%	50.0% ²	29.0%	50.0%
	Number of annual capital projects funded (measured during budget process and again at year end)	50	15 ³	28 ⁴ 33 ⁵	30

¹ Due to severe budget constraints, and significant changes in major projects, the Comprehensive Master Plan has been placed on hold. The CIP is published as part of the annual Budget document.
² Due to budget constraints, lease approvals were severely restricted.
³ Due to budget constraints, CCF projects are severely restricted.
⁴ Number of CCF funded projects – A priority/emergency only due to funding restrictions.
⁵

Facility and Property Services Group – Parking/Special Projects

PERFORMANCE MEASURES	INDICATORS	Actual 2002	Target 2003	Actual 2003	Target 2004
8. Providing basic parking services	Number of County employees parking in County owned lots (downtown/other)	1,856/2,525	1,865/2,525	1,996/2,202	2,025/2,447
	Number of public spaces under division's control (downtown/other)	1,040/2,000	1,045/2,020	1,002/839	1,002/18,39
	Number of complaints about parking facilities	3	5	6+	3
	Budget dollars committed to facility improvements/repairs	\$485,033	\$475,000	\$500,000	\$550,000
9. Maintaining reasonable rates	Monthly rate as percent of rates in nearby private lots	22 – 65	22 – 5	39 – 60	22 - 65
	Additional annual average savings to monthly parking through tax deferred status	\$218	\$218	\$218	\$200
	Hourly rate as percent of rates in nearby private lots	25 – 75	25 – 75	50 – 100	25 - 50

¹ Includes providing parking for multiple agencies and taking part in City two-way street conversion.
² Savings benefit General Fund departments but not the division directly and are intangible for future years based on the requirement to address parking issues.

SUMMARY OF POSITIONS:

Internal Services Fund (035)

PROGRAM	Adopted 2003-04	June 30, 2004	Requested 2004-05	Adopted 2004-05
Airport District	50.0	52.0	52.0	52.0
Bradshaw District	125.0	123.0	123.0	123.0
Purchasing Services	27.5	26.5	20.0	20.0
Downtown District	87.0	87.0	87.0	87.0
Energy Management	1.0	1.0	1.0	1.0
Fleet Services - Heavy	111.0	112.0	112.0	112.0
Fleet Services - Light	46.0	41.0	41.0	41.0
Office of the Director	29.0	29.0	32.0	32.0
Real Estate	30.0	30.0	30.0	30.0
Security Services	51.0	35.0	35.0	35.0
Support Services	43.0	44.0	37.0	37.0
Total	600.5	580.5	570.0	570.0

SUPPLEMENTAL INFORMATION:

The following table details the capital outlay for additional and replacement heavy equipment and the additional light equipment recommended for Fiscal Year 2004-05.

SUMMARY OF CAPITAL OUTLAY (Fund 034)
Heavy Equipment

Class	Description	Approved Number	Approved Amount
Class 160	1½ Ton Utility Truck	2	\$220,000
Class 163	1½ Ton w/ Service Body	1	85,000
Class 165	1 ½ Ton w/ Dump/Hoist	9	855,000
Class 171	5-6yd 2-axle Dump	1	66,000
Class 175	Flatbed 10-Wheel	1	85,000
Class 190	Water Truck < 2000 gal	2	150,000
Class 191	Water Truck, 2-3000 gal	1	100,000
Class 210	Trailer, single axle	1	7,500
Class 212	Trailer, Rodder	3	24,000
Class 213	Trailer, Special (Fuel)	1	40,000
Class 218	Trailer, Tilt-type	1	25,000
Class 234	Trailer, Low Bed	2	42,500
Class 292	Step Van	2	176,000
Class 380	Shop Tow, Small	1	320,000
Class 397	Crane, 8-Ton Truck Mount	2	450,000
Class 399	Lube & Fuel Truck	1	185,000
Class 775	Pressure Vac Cleaner	2	460,000
Class 776	Press Vac Cleaner 3-axle	2	560,000
Class 892	Backhoe	1	77,000
Class 941	3-Axle Truck Tractor	1	150,000
ADOPTED TOTAL		37	\$4,078,000

ADDITIONAL VEHICLES

Class	Description	DEPARTMENT		
		Voter Registration & Elections	Water Quality	Class Total
Class 131	1/2 Ton Pick-up extd cab	0	4	4
Class 134	1 Ton Pick-up	0	2	2
Class 137	3/4 Ton Truck Special	0	1	1
Class 140	3/4 Ton Truck, 4 x 4	0	2	2
Class 142	Special Body	0	1	1
Class 150	Mini-van	0	3	3
Class 152	3/4 Ton Van	1	0	1
Class 154	Carryall	0	3	3
TOTAL		1	16	17
Purchase Cost		\$16,000	\$342,570	\$358,570
Annual Cost		6,648	194,056	200,704
TOTAL		\$22,648	\$536,626	\$559,274

ADDITIONAL VEHICLES

Additional vehicles are financed through the Fixed Asset Acquisition Program (Fund 030). Acquisition costs are recovered over the depreciated life of the vehicle through the vehicle use charge. Operating costs are also recovered through the vehicle use charge and vary with the vehicle class.

The table above details the requested additional vehicles for acquisition and reflects vehicle classes, and one-time acquisition and annual operating costs. This information is provided by the requesting department.

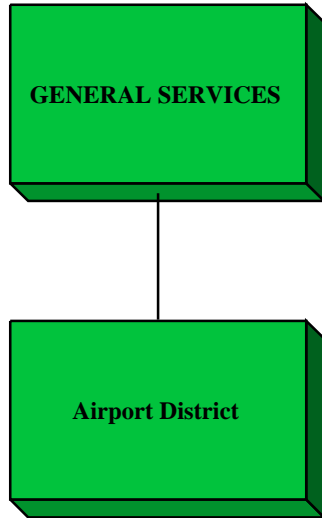
2004-05 PROGRAM INFORMATION

Budget Unit: 7000000 General Services		Agency: Internal Services							
Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles	
FUNDED		Program Type: SELF-SUPPORTING							
001-A	Dept. Administration	4,351,121	3,584,534	766,587	0	0	32.0	1	
Program Description: Plans, directs & controls activities for the dept.									
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations									
Anticipated Results: Transition from Public Works Agency to Department provision of human resources services. Provide administrative support to Department that is timely and appropriate for need. Requests will be answered, or receive an initial response within 24 hours.									
002-A	GS-Bradshaw District	15,967,531	470,035	15,497,496	0	0	123.0	66	
Program Description: Operates/maintains all county-owned buildings outside Downtwn area									
Countywide Priority: 4 General Government									
Anticipated Results: Provide quality facility management ensuring best value for our customer tenants. Customer satisfaction levels above average and 5% increase in completion of percentage of preventive maintenance tasks.									
002-B	GS-Downtown District	10,306,490	498,410	9,808,080	0	0	87.0	12	
Program Description: Operates/maintains all county-owned buildings inside Downtwn area									
Countywide Priority: 4 General Government									
Anticipated Results: Provide quality facility management ensuring best value for our customer tenants. Customer satisfaction levels above average and 5% increase in completion of percentage of preventive maintenance tasks.									
003	Security	3,365,402	881,075	2,484,327	0	0	35.0	2	
Program Description: Provides security services for county-owned buildings									
Countywide Priority: 4 General Government									
Anticipated Results: Provide for safety of county staff, the public, and the operations of county occupied facilities with quality security services. Customer satisfaction levels above average and appropriate presence and visibility of Security staff.									
004	Energy Management	8,536,726	335,625	8,201,101	0	0	1.0	0	
Program Description: Coordinates energy related issues									
Countywide Priority: 4 General Government									
Anticipated Results: Provide coordinated County activities to promote effective energy management and conservation to achieve a high level of energy efficiency in all county facilities. At least 5% annual reduction in energy consumption.									

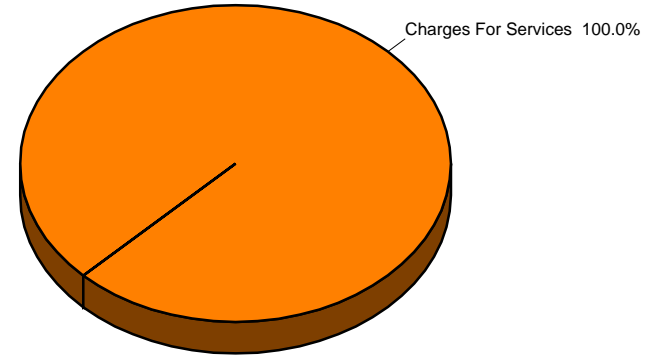
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: <u>SELF-SUPPORTING</u>						
005	GS-Airport District	6,192,957	0	6,192,957	0	0	52.0	34
Program Description: Provides trades & Stationary Engr services to Airport facilities								
Countywide Priority: 4 General Government								
Anticipated Results: Provide quality facility management ensuring best value for our customer tenants. Customer satisfaction levels above average and 5% increase in completion of percentage of preventive maintenance tasks.								
007	Central Purchasing	2,428,108	420,231	2,007,877	0	0	20.0	0
Program Description: Centralized purchasing services for county departments								
Countywide Priority: 4 General Government								
Anticipated Results: Provide centralized purchasing services to achieve best value and customer satisfaction. Customers increase their purchases of recycled content supplies by 20% in 2004.								
008	Support Services	11,534,689	1,401,092	10,133,597	0	0	37.0	7
Program Description: Printing/stores/mail/messenger/warehouse/surplus property								
Countywide Priority: 4 General Government								
Anticipated Results: Provide timely, cost efficient countywide services such as mail messenger, records management, printing and imaging, and surplus property management. Service activities result in satisfied customers.								
009-A	Real Estate	3,715,089	0	3,715,089	0	0	30.0	6
Program Description: Appraisal, acquisition, relocations & admin/fiscal support								
Countywide Priority: 4 General Government								
Anticipated Results: Provide real estate services that achieve customer satisfaction, are professional quality, timely and cost-effective. Customer satisfaction above average, transaction costs at or below market levels, staff costs at or below outside consultants.								
009-B	Real Estate-Lease Costs	48,143,395	364,800	47,778,595	0	0	0.0	0
Program Description: Reflects lease costs for those county depts in leased facilities								
Countywide Priority: 4 General Government								
Anticipated Results: Provide real estate services that achieve customer satisfaction, are professional quality, timely and cost-effective. Customer satisfaction above average, transaction costs at or below market levels, staff costs at or below outside consultants.								
010	Automotive Services	28,298,959	6,968,250	21,330,709	0	0	41.0	210
Program Description: Maintains county-owned automotive equipment								
Countywide Priority: 4 General Government								
Anticipated Results: Maintain acceptable maintenance and repairs of county owned light vehicles through effective cross leveling of staff. Service wait times will increase resulting from the deletion of five mechanic and service worker positions.								

<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED	Program Type: SELF-SUPPORTING						
011 <i>Heavy Fleet Services</i>	27,337,774	6,495,761	20,842,013	0	0	112.0	17
Program Description:	Operation & maintenance of the heavy equipment rental fleet						
Countywide Priority:	4 General Government						
Anticipated Results:	Provide quality and timely maintenance and repairs of heavy equipment. Achieve 100% staffing of heavy equipment mechanics.						
SELF-SUPPORTING Total:		170,178,241	21,419,813	148,758,428	0	0	570.0 355
FUNDED Total		170,178,241	21,419,813	148,758,428	0	0	570.0 355
Grand Total:		170,178,241	21,419,813	148,758,428	0	0	570.0 355

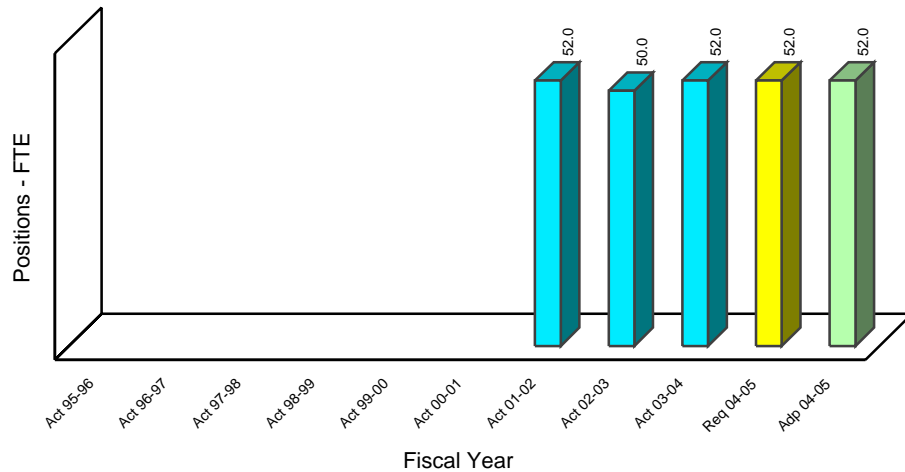
Departmental Structure



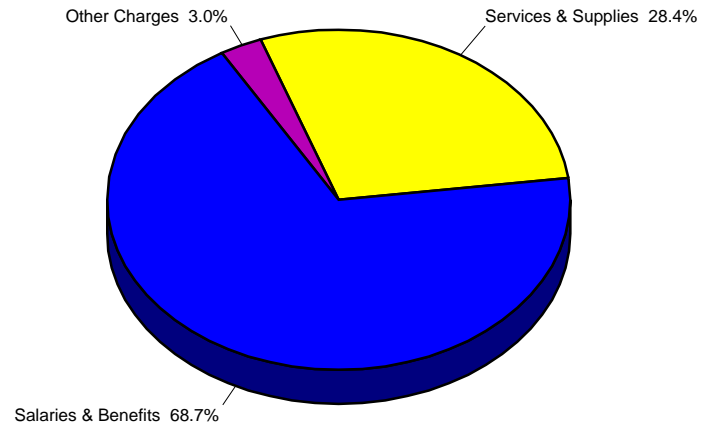
Financing Sources



Staffing Trend



Financing Uses



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

FUND: BUILDING MAINT AND OPERATIONS-GS
035F

ACTIVITY: Airport District
UNIT: 7007440

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Charges for Service	5,106,082	5,724,447	6,134,734	6,387,328	6,192,957
Total Operating Rev	5,106,082	5,724,447	6,134,734	6,387,328	6,192,957
Salaries/Benefits	3,577,682	3,892,443	4,067,113	4,401,588	4,251,598
Service & Supplies	840,975	794,269	1,150,508	965,547	962,087
Other Charges	248,596	173,867	207,009	213,198	183,311
Depreciation/Amort	0	0	327	343	343
Intrafund Chgs/Reimb	560,980	526,749	709,777	806,652	795,618
Total Operating Exp	5,228,233	5,387,328	6,134,734	6,387,328	6,192,957
Other Revenues	108	763	0	0	0
Total Nonoperating Rev	108	763	0	0	0
Net Income (Loss)	-122,043	337,882	0	0	0
Positions	50.0	52.0	50.0	52.0	52.0

PROGRAM DESCRIPTION:

General Services - Airport District:

- Maintains approximately 2,150,000 square feet of space and encompasses the following airport facilities throughout the County: Sacramento County International Airport, Executive Airport, Mather Commerce Center, and Franklin Field.
- Provides maintenance and operation needs of the Airports facilities including occasional minor remodeling and repair work.

MISSION:

To provide quality facility support services ensuring the best value for our customers through empowered employees, innovative leadership and professionally delivered services.

GOALS:

- Provide facility services at a level required to support the mission of the County Airport System.
- Utilize the Computer Aided Facilities Management System (CAFM) to determine appropriate service level and cost reductions to the County Airport System.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Provided support to various projects including:
 - Renovation of the terminal at Executive Airport.
 - Replacement of Closed Circuit Television with new technology.
 - Automotive vehicle identification system.
 - Terminal A lighting control replacement.
 - Executive Airport Airfield rehabilitation.
- Supported newly instituted Homeland Security requirements.
- Renovated and expanded greeting area of the International Arrivals Building.

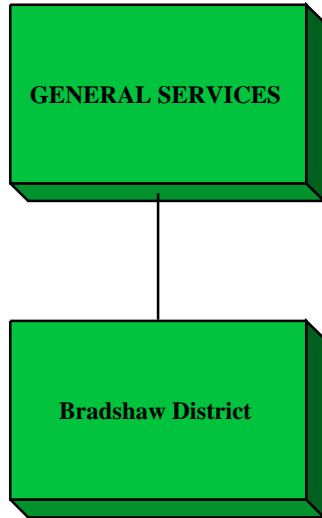
SIGNIFICANT CHANGES FOR 2004-05:

- Complete the parking garage at Sacramento International Airport, August 2004.
- Remodel the Air Rescue Fire Fighters facility.
- Install a new baggage belt system.

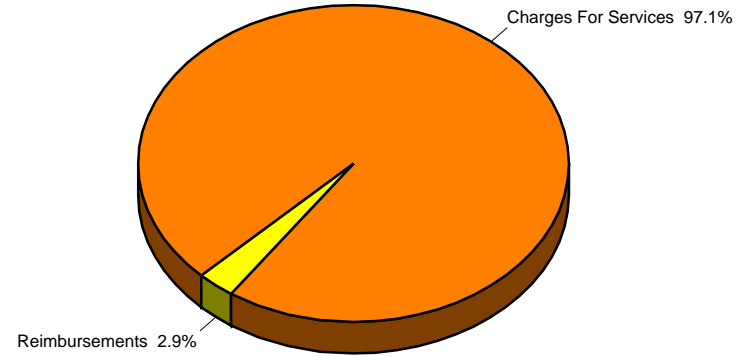
STAFFING LEVEL CHANGES 2004-05:

- Staffing level increase of 2.0 positions (4.0 percent) from the prior year reflects the midyear transfer of the following positions: 1.0 Account Clerk II and 1.0 Office Assistant from the Security Services Division.

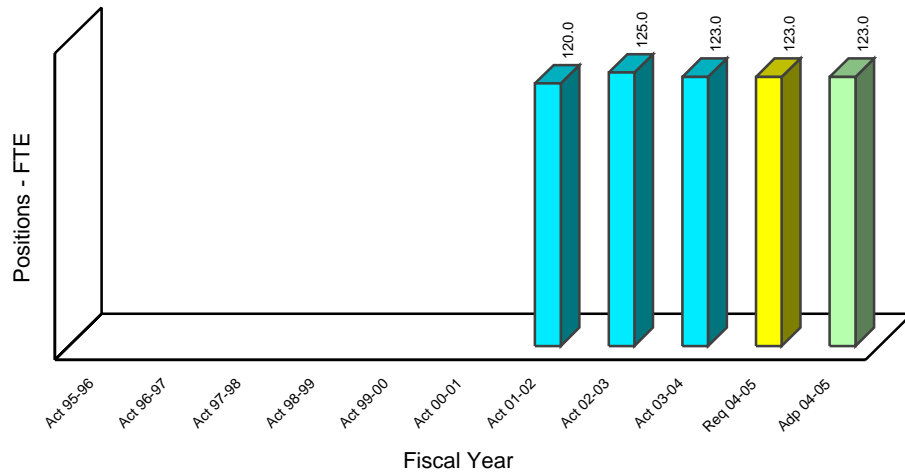
Departmental Structure



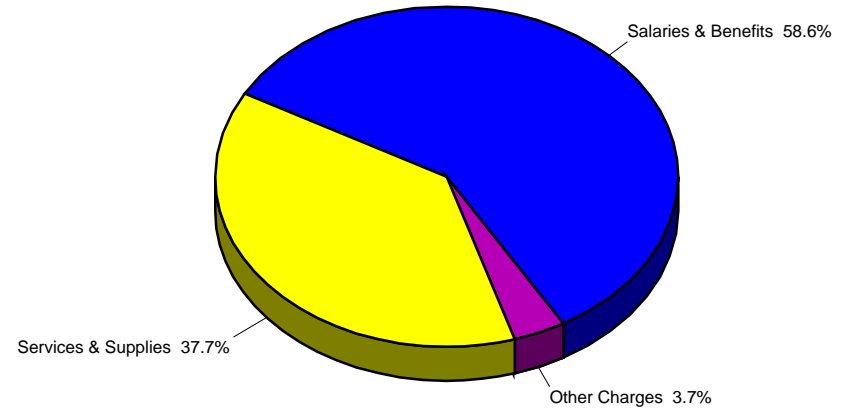
Financing Sources



Staffing Trend



Financing Uses



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

FUND: BUILDING MAINT AND OPERATIONS-GS
035F

ACTIVITY: Bradshaw District
UNIT: 7007420

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Use Of Money/Prop Charges for Service	56 12,079,309	151 13,742,306	0 14,232,813	0 15,507,582	0 15,497,496
Total Operating Rev	12,079,365	13,742,457	14,232,813	15,507,582	15,497,496
Salaries/Benefits	7,825,088	8,404,282	8,992,574	9,523,350	9,362,782
Service & Supplies	3,727,720	2,833,712	3,460,539	3,763,554	3,943,774
Other Charges	570,443	540,839	593,322	618,171	589,655
Depreciation/Amort	0	0	828	869	869
Intrafund Chgs/Reimb	978,424	1,009,470	1,185,550	1,601,638	1,600,416
Total Operating Exp	13,101,675	12,788,303	14,232,813	15,507,582	15,497,496
Other Revenues	1,720	330	0	0	0
Total Nonoperating Rev	1,720	330	0	0	0
Net Income (Loss)	-1,020,590	954,484	0	0	0
Positions	125.0	123.0	125.0	123.0	123.0

PROGRAM DESCRIPTION:

General Services - Bradshaw District:

- Maintains approximately 2,000,000 square feet of space covering all countyowned facilities throughout the County except the Downtown area and Airports.
- Provides for the total maintenance, operation and custodial needs of the facilities including any minor remodeling and repair work.

MISSION:

To provide quality facility support services ensuring the best value for our customers through empowered employees, innovative leadership and professionally delivered services.

GOALS:

- Provide facility services at a level required to support the mission of customer departments.

- Work with facility management customers to promote utilization of the online maintenance request within the Computer Aided Facility Management (CAFM) system.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- The Department of Health and Human Services' Primary Care Center facility opened October 2003 with many new systems and special maintenance requirements.
- Assigned Stationary engineers to directly report to the Primary Care Center, Mental Health Center, and Coroners Crime Lab facilities.
- Three new buildings came on-line at the Boys Ranch Facility and are fully operational including the New Visitors Center, the Technical/Training Building and a new dormitory.
- A new Storm Water Pollution Prevention Program and Permit was established at the North County Corporation Yard. This District is responsible for monitoring and management of the program.
- Implemented weekly custodial inspections by custodial supervisors.

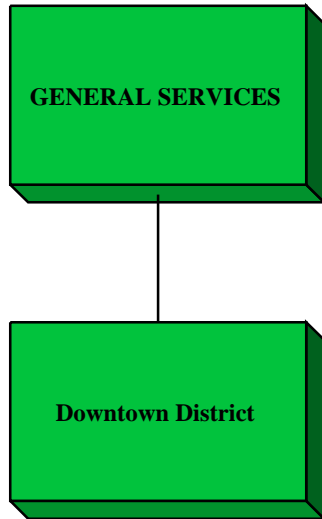
SIGNIFICANT CHANGES FOR 2004-05:

- New facilities coming online include the new Juvenile Courthouse and Visitors Center Complex and the expansion at the Warren E. Thornton Youth Center.
- Transition to increase use of contract custodial services for leased facilities through attrition of county custodians.

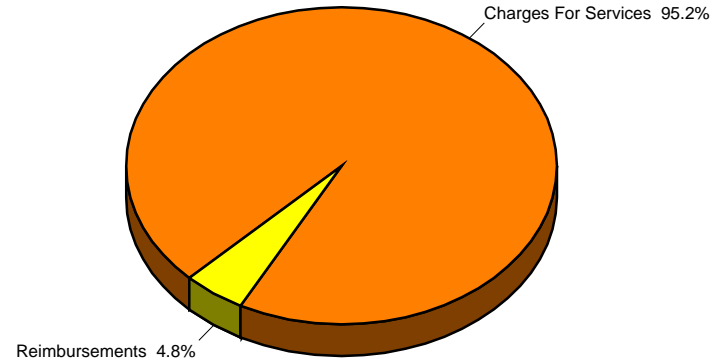
STAFFING LEVEL CHANGES 2004-05:

- Staffing level reduction of 2.0 (1.6 percent) from the prior year reflects the midyear deletion of the following positions: 1.0 Painter, 1.0 Stationary Engineer II, 1.0 Stationary Engineer I and 1.0 Electrician to achieve budget reductions which were partially offset by the transfer of the following positions: 1.0 Senior Office Assistant, 1.0 Office Assistant, and 1.0 Office Specialist II from the Security Services Division; and the transfer of 1.0 Custodian to the Downtown District.

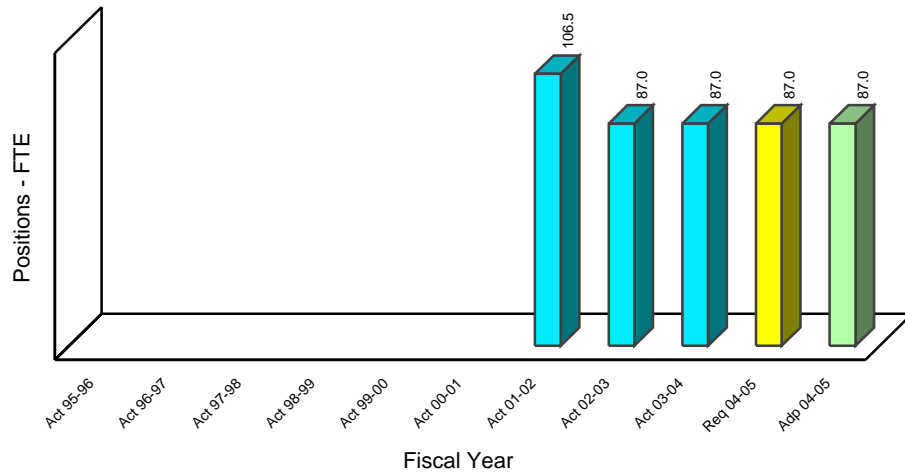
Departmental Structure



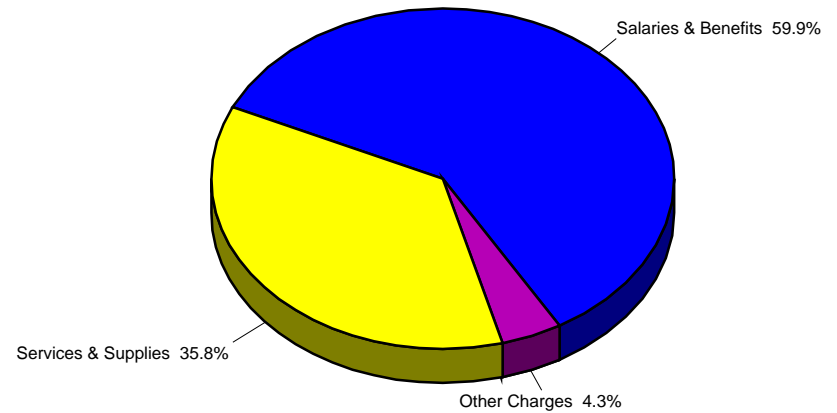
Financing Sources



Staffing Trend



Financing Uses



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

FUND: BUILDING MAINT AND OPERATIONS-GS
035F

ACTIVITY: Downtown District
UNIT: 7007430

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Use Of Money/Prop Charges for Service	668 8,629,072	771 8,613,005	0 10,023,409	0 9,819,113	0 9,808,080
Total Operating Rev	8,629,740	8,613,776	10,023,409	9,819,113	9,808,080
Salaries/Benefits	6,182,208	5,781,696	6,083,589	6,260,018	6,170,147
Service & Supplies	3,071,416	2,200,427	2,630,815	2,206,853	2,310,613
Other Charges	514,899	412,703	466,888	466,888	441,177
Depreciation/Amort	0	0	375	375	375
Intrafund Chgs/Reimb	532,405	570,759	841,742	884,979	885,768
Total Operating Exp	10,300,928	8,965,585	10,023,409	9,819,113	9,808,080
Other Revenues	1,775	813	0	0	0
Total Nonoperating Rev	1,775	813	0	0	0
Net Income (Loss)	-1,669,413	-350,996	0	0	0
Positions	87.0	87.0	87.0	87.0	87.0

PROGRAM DESCRIPTION:

General Services - Downtown District:

- Maintains approximately 2,200,000 square feet of space and includes countyowned facilities between the Sacramento River, American River, Business 80 and Broadway.
- Provides for the total maintenance, operation and custodial needs of the facilities including remodeling and repair work.

MISSION:

To provide quality facility support services ensuring the best value for our customers through empowered employees, innovative leadership and professionally delivered services.

GOALS:

- Provide facility services at a level required to support the mission of customer departments.

- Work with facility management customers to promote utilization of the online maintenance request within the Computer Aided Facility Management (CAFM) system.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Several Administration Center projects were completed:
 - Installed a replacement generator.
 - Remodeled several floors to accommodate new tenants.
 - Fire stops installed or updated between the third and sixth floors.
- Remodeled and updated Main Jail kitchen.
- Made extensive sidewalk repairs in the downtown area to correct uneven or broken walkways that posed a safety risk.

SIGNIFICANT CHANGES FOR 2004-05:

- Work closely with the Sacramento Regional Transit District during construction of a light rail station at the Administration Center.
- Continue measures to reduce costs, including deferred maintenance and reduced service levels.

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

FUND: BUILDING MAINT AND OPERATIONS-GS
035F

ACTIVITY: Energy Management
UNIT: 7007046

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Charges for Service	6,456,225	6,692,762	7,258,572	8,210,154	8,201,101
Total Operating Rev	6,456,225	6,692,762	7,258,572	8,210,154	8,201,101
Salaries/Benefits	115,246	122,497	118,909	123,474	120,877
Service & Supplies	6,481,960	6,914,052	7,385,598	8,317,393	8,320,448
Other Charges	6,901	12,376	13,479	13,479	13,503
Depreciation/Amort	0	0	0	47,006	47,006
Intrafund Chgs/Reimb	-271,980	-273,728	-259,414	-291,198	-300,733
Total Operating Exp	6,332,127	6,775,197	7,258,572	8,210,154	8,201,101
Interest Expense	0	6,253	0	0	0
Total Nonoperating Exp	0	6,253	0	0	0
Net Income (Loss)	124,098	-88,688	0	0	0
Positions	1.0	1.0	1.0	1.0	1.0

PROGRAM DESCRIPTION:

General Services - Energy Management Program:

- Coordinates energy related issues and provides technical assistance and expertise within county government.
- Actively seeks methods to reduce energy consumption for county owned facilities, vehicles, and equipment.
- Monitors and analyzes energy usage and energy savings resulting from conservation measures.

- Coordinates energy efficiency and alternative fuel issues such as methanol, compressed natural gas and use of electric vehicles.
- Develops an energy strategy that will provide low cost reliable power for the operation of county facilities.
- Closely monitors and represents the county's interest as opportunities to reduce energy costs become available.

- Coordinates the semi-annual Energy Management Program Status Report to the Board of Supervisors with the Municipal Services Agency, the Library Joint Powers Authority, the Sacramento County Airport System, and Regional Parks, Recreation and Open Space.

MISSION:

To significantly reduce energy usage whenever possible through the utilization of the latest cost-effective energy technology and by encouraging involvement of all county of Sacramento employees.

GOALS:

- Complete implementation of electronic payment for the Sacramento Municipal Utility District (SMUD) accounts.
- Continue development of electronic billing and electronic payment for Pacific Gas and Electric accounts.
- Implement a Leadership in Energy and Environmental Design ordinance for the County.

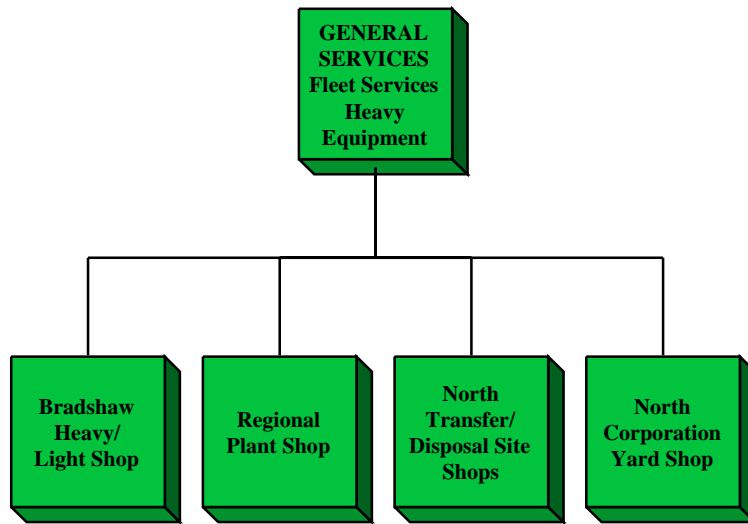
SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Implemented a year-round energy conservation program adopted by the Board of Supervisors which reduced energy costs by \$700,000.
- Hired a Central Plant feasibility consultant and initiated the study.

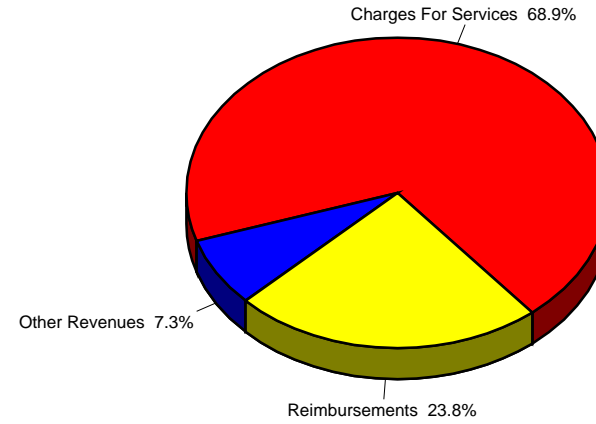
SIGNIFICANT CHANGES FOR 2004-05:

- Continue developing Energy Design Standards for county buildings and 'Green Building' processes for new construction.
- Natural Gas availability and prices are unpredictable and expected to increase, possibly significantly.

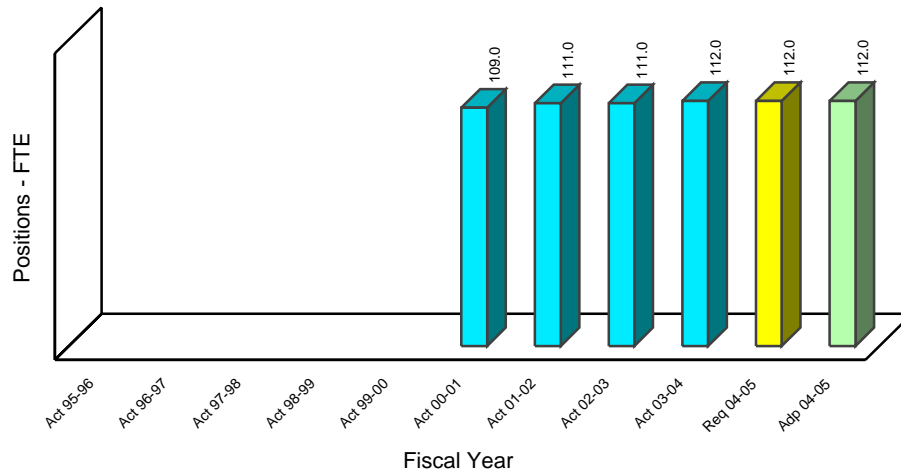
Departmental Structure



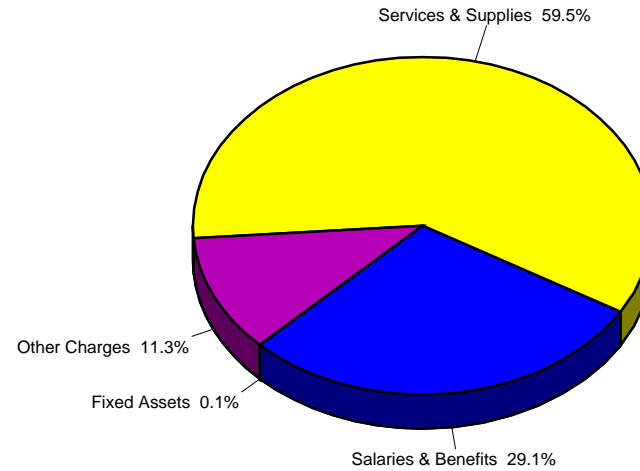
Financing Sources



Staffing Trend



Financing Uses



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

FUND: FLEET SERVICES HEAVY EQUIP
035M

ACTIVITY: Fleet Svc-Heavy Equipment
UNIT: 7007600

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Charges for Service	15,868,660	17,483,671	19,113,603	20,842,013	18,842,013
Total Operating Rev	15,868,660	17,483,671	19,113,603	20,842,013	18,842,013
Salaries/Benefits	7,036,224	7,335,529	7,486,186	8,081,630	7,950,633
Service & Supplies	9,320,929	9,843,674	9,482,268	9,749,470	10,099,414
Other Charges	669,513	508,593	572,107	596,050	570,130
Depreciation/Amort	2,380,704	2,426,752	2,436,836	2,417,136	2,417,136
Interfund Chgs/Reimb	-1,216,153	0	-1,272,269	0	0
Intrafund Chgs/Reimb	-73,941	-187,976	196,537	-332,273	-325,300
Total Operating Exp	18,117,276	19,926,572	18,901,665	20,512,013	20,712,013
Interest Income	60	564	0	0	0
Other Revenues	1,900,663	2,339,658	0	0	2,000,000
Total Nonoperating Rev	1,900,723	2,340,222	0	0	2,000,000
Interest Expense	12	0	0	0	0
Debt Retirement	0	110,000	110,000	110,000	110,000
Equipment	40,945	7,710	101,938	220,000	20,000
Total Nonoperating Exp	40,957	117,710	211,938	330,000	130,000
Net Income (Loss)	-388,850	-220,389	0	0	0
Positions	111.0	112.0	111.0	112.0	112.0

PROGRAM DESCRIPTION:

The Heavy Equipment Section of the Fleet Services Division administers the heavy equipment maintenance program. Under this program, the Division:

- Operates and maintains a rental fleet of construction equipment.
- Maintains and repairs heavy equipment vehicles for other county departments.
- Operates five repair facilities: the Bradshaw Shop, the North Area Recovery Station (NARS) shop, the Disposal Site Shop, the North County Corporation Yard Shop, and the Regional Wastewater Treatment Plant Shop.
- Maintains and operates a main parts supply room and warehouse at the Bradshaw location and smaller inventories at the other shops and garages for both light and heavy equipment.
- Operates the Bradshaw fueling station.
- Manages the Division, which includes both heavy and light equipment.
- Administers a Capital Outlay Fund for the purchase and replacement of heavy equipment.

MISSION:

To provide customers with quality and timely fleet services in the areas of preventive maintenance scheduling, service and repair of heavy equipment, fabrication services according to customer requirements, special projects related to equipment needs, and operation of heavy equipment rental fleet.

GOALS:

- Complete implementation of all upgrades to the Fleet Management System.
- Evaluate and increase the performance level on proper diagnosis and repair of heavy equipment.
- Continue the integration of low emission heavy equipment into the county fleet.
- Enhance and improve program support services and infrastructure.
- Provide proactive maintenance during nonworking hours to reduce the frequency of equipment failures.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Completed construction of the Liquefied Natural Gas Fuel Station at NARS.
- Continued the planning phase of the new Fleet Services Branch Center Maintenance Facility.

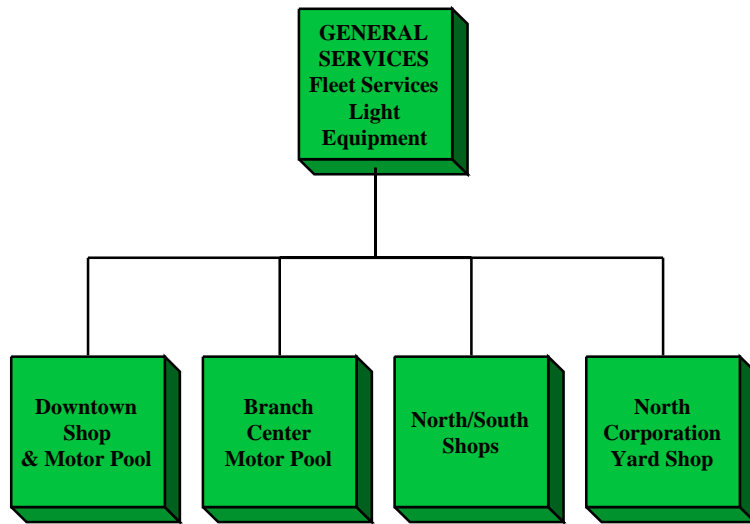
SIGNIFICANT CHANGES FOR 2004-05:

- Install a larger, more efficient server for the automated Fleet Management System to improve reliability and maintain customer service at high levels.
- Decrease heavy equipment as necessary to reduce overall maintenance and replacement costs.

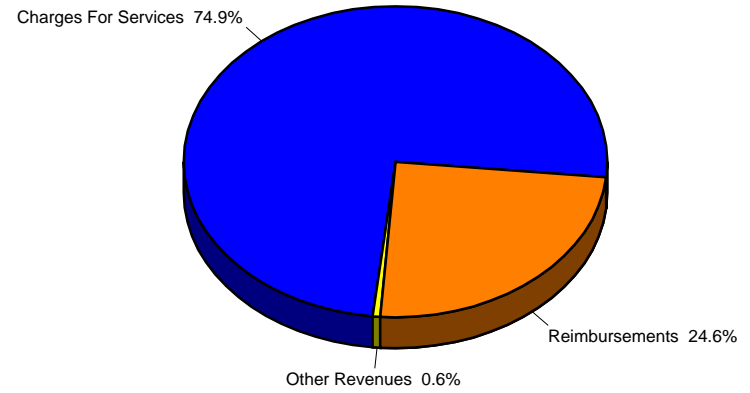
STAFFING LEVEL CHANGES 2004-05:

- Staffing level increase of 1.0 position (0.9 percent) from the prior year reflects the midyear addition of 1.0 Equipment Service Worker position.

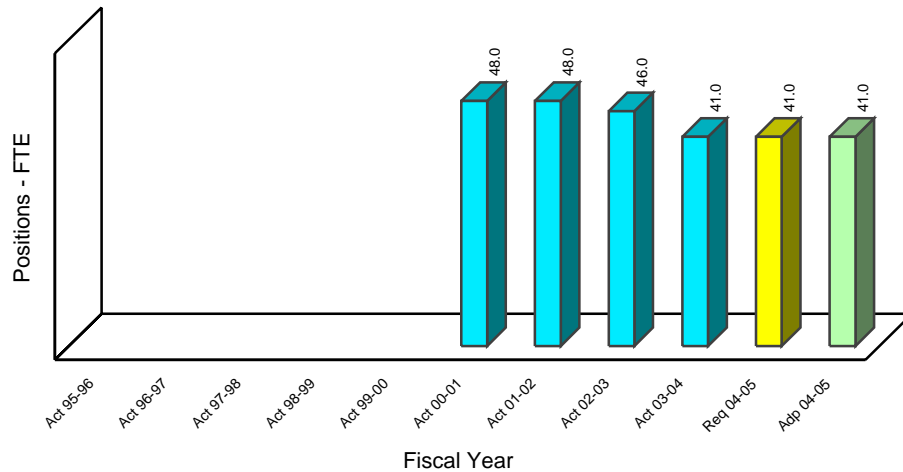
Departmental Structure



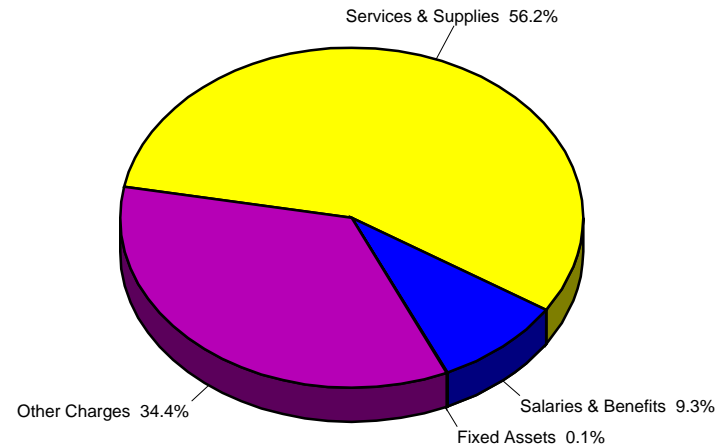
Financing Sources



Staffing Trend



Financing Uses



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

FUND: FLEET SERVICES LIGHT EQUIP
 035L

ACTIVITY: Fleet Svc-Light Equipment
 UNIT: 7007500

SCHEDULE 10
 OPERATIONS OF INTERNAL SERVICE FUND
 FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Use Of Money/Prop Charges for Service	329 23,666,560	0 16,286,392	0 20,655,687	0 21,170,709	0 21,170,709
Total Operating Rev	23,666,889	16,286,392	20,655,687	21,170,709	21,170,709
Salaries/Benefits	2,595,628	2,612,729	2,792,199	2,674,061	2,623,073
Service & Supplies	6,799,903	7,223,280	7,646,908	7,912,676	7,853,689
Other Charges	193,212	216,107	284,299	295,255	377,542
Depreciation/Amort	8,264,741	7,410,725	7,859,764	7,848,164	7,848,164
Intrafund Chgs/Reimb	349,913	733,721	254,786	1,064,642	1,092,330
Total Operating Exp	18,203,397	18,196,562	18,837,956	19,794,798	19,794,798
Gain/Sale/Property Other Revenues	1,278,160 306,515	649,381 4,199,914	0 0	0 160,000	0 160,000
Total Nonoperating Rev	1,584,675	4,849,295	0	160,000	160,000
Interest Expense	1,514,446	1,478,436	1,761,731	1,483,911	1,483,911
Debt Retirement	0	30,000	30,000	30,000	30,000
Loss/Disposition-Asset Equipment	45,846 0	43,629 0	0 26,000	0 22,000	0 22,000
Total Nonoperating Exp	1,560,292	1,552,065	1,817,731	1,535,911	1,535,911
Net Income (Loss)	5,487,875	1,387,060	0	0	0
Positions	46.0	41.0	46.0	41.0	41.0

PROGRAM DESCRIPTION:

The Light Equipment Section of the Fleet Services Division administers the light equipment program (automotive services). Under this program, the Division:

- Maintains all light automotive equipment required by county agencies and departments, except for the County Airport System.
- Develops specifications for and purchases all classes of automotive vehicles.
- Operates the Downtown, Bradshaw, North County Corporation Yard, and Sheriff's North, South Stations, and Rockingham automotive maintenance shop and service facilities.
- Operates the Downtown and Branch Center motor pools.
- Operates the Fuel Stations at the Downtown, North and South Garages.

MISSION:

To provide customers with quality and timely fleet services in the areas of preventive maintenance scheduling, service and repair of light equipment, fabrication services according to customer requirements, special projects related to equipment needs, and operation of rental fleet.

GOALS:

- Evaluate and increase the performance level on proper diagnosis and repair of vehicles in order to provide the best service at the lowest possible cost to all county departments.
- Enhance and improve program support services and infrastructure.
- Continue the implementation of upgrades to the Fleet Management System.
- Provide proactive maintenance during nonworking hours to reduce the frequency of equipment failures.
- Expand the integration of low emission vehicles into the county fleet.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- The South Central Garage became fully operational.
- Upgraded the North and South Garage Fuel Stations to meet environmental regulations.
- A \$4.0 million reduction was made to the fixed portion of the light vehicle use rate in order to rebate customers.
- Provided Website enhancements for online training assistance for equipment billing and improved customer service.
- Island control units were added to the North and South Central Fuel Stations to provide remote connectivity to the county's fuel inventory and billing system.

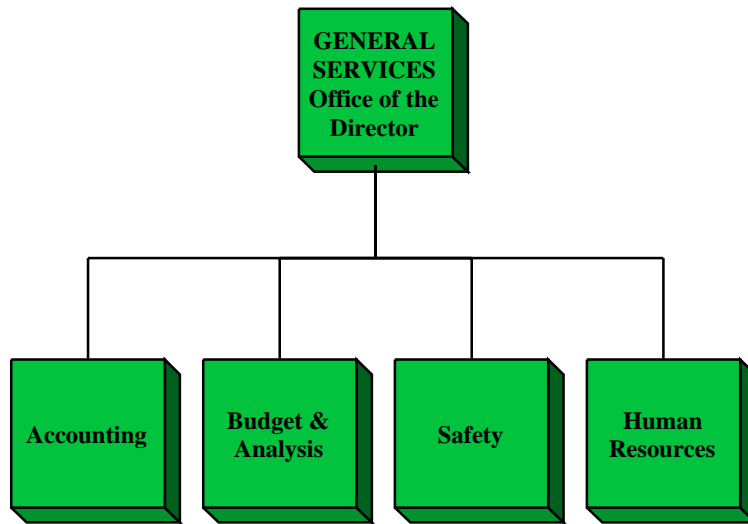
SIGNIFICANT CHANGES FOR 2004-05:

- Decrease Light fleet as necessary to reduce overall maintenance and replacement costs.
- Prioritize necessary safety maintenance and unscheduled repairs to ensure optimum usage of vehicles with minimal downtime.

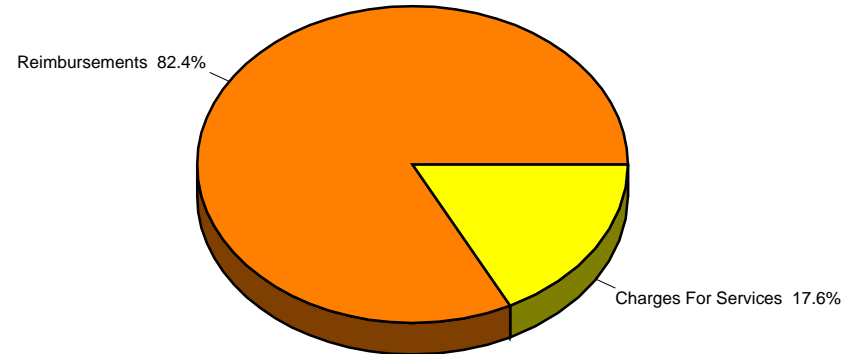
STAFFING LEVEL CHANGES 2004-05:

- Staffing level reduction of 5.0 positions (10.9 percent) from the prior year reflects the midyear deletion of the following positions: 3.0 Automotive Mechanics and 2.0 Automotive Service Workers to achieve budget reductions.

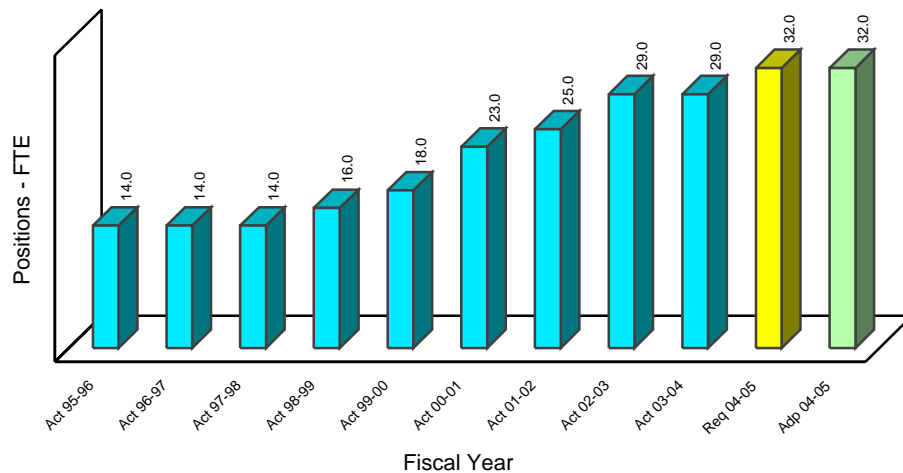
Departmental Structure



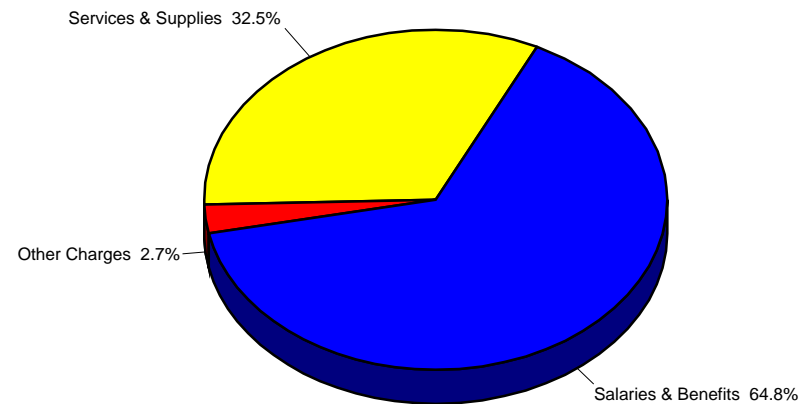
Financing Sources



Staffing Trend



Financing Uses



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

FUND: GENERAL SERVICES-OPERATIONS
035A

ACTIVITY: Office of the Director
UNIT: 7110000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Use Of Money/Prop Charges for Service	20 1,014,634	0 1,058,885	0 1,240,007	0 780,042	0 766,587
Total Operating Rev	1,014,654	1,058,885	1,240,007	780,042	766,587
Salaries/Benefits	2,167,962	2,375,255	2,487,797	2,742,600	2,820,524
Service & Supplies	313,586	375,720	320,603	1,013,926	1,158,735
Other Charges	-249,881	-110,412	260,759	260,759	26,919
Depreciation/Amort	28,145	22,261	30,000	30,000	30,000
Intrafund Chgs/Reimb	-1,308,384	-1,645,536	-1,917,637	-3,325,728	-3,328,076
Total Operating Exp	951,428	1,017,288	1,181,522	721,557	708,102
Other Revenues	3,354	321	0	0	0
Total Nonoperating Rev	3,354	321	0	0	0
Debt Retirement	58,560	58,560	58,485	58,485	58,485
Total Nonoperating Exp	58,560	58,560	58,485	58,485	58,485
Net Income (Loss)	8,020	-16,642	0	0	0
Positions	29.0	29.0	29.0	32.0	32.0

PROGRAM DESCRIPTION:

General Services - Office of the Director:

- Includes the Director of General Services and positions which assist in carrying out the responsibilities for planning, organizing, and directing the Department.

- Provides general administrative support, management consultation, financial control, personnel services, safety and environmental program oversight, departmental training, information technology and public information coordination.

MISSION:

To support the fiscal, personnel, safety, training, and information technology needs of the Department.

GOALS:

- Determine and transition to appropriate provider of both human resources and information technology services in conjunction with the Internal Services Agency development of standards for these services. These services are now provided by Municipal Services Agency.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Completed implementation of the Real Estate phase of the Computer Assisted Facilities Maintenance (CAFM) System.
- Transitioned the safety program from the Division to the department level.
- Completed a departmental financial review of the Facilities Maintenance and Operations Districts.

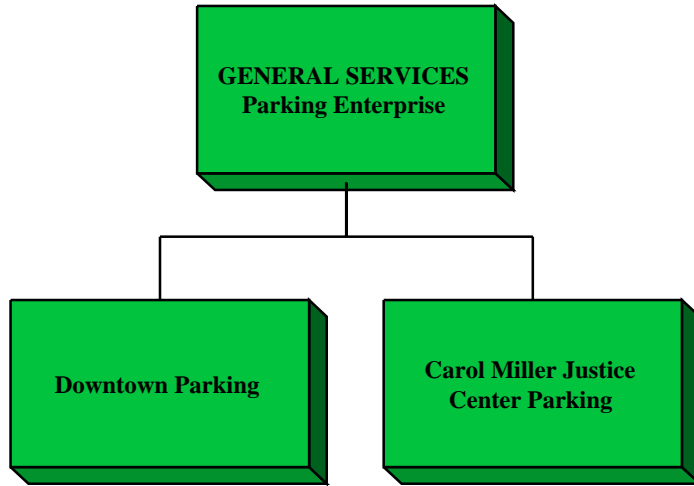
SIGNIFICANT CHANGES FOR 2004-05:

- Begin a departmental financial review of Support Services programs.
- Begin implementation of the Project Management portion of CAFM to be utilized by Architectural Services Division.
- Identify and obtain the resources needed to provide human resources and information technology services.
- Department will undergo an operational review by an outside consultant.

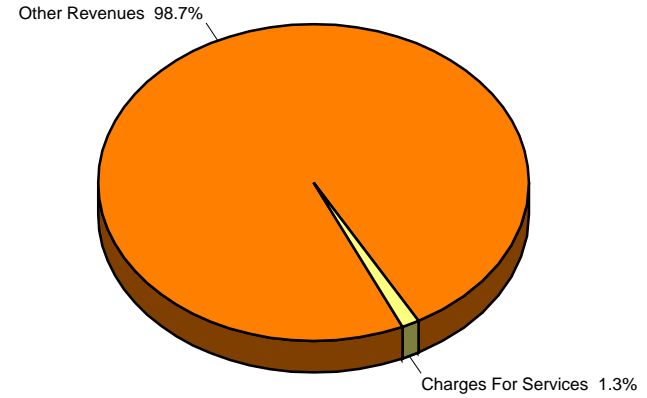
STAFFING LEVEL CHANGES 2004-05:

- Staffing level increase of 3.0 positions (10.4 percent) from the prior year reflects the midyear transfer of the following positions: 2.0 Stock Clerks from the Support Services Division and 1.0 Secretary from the Contract Services Division.

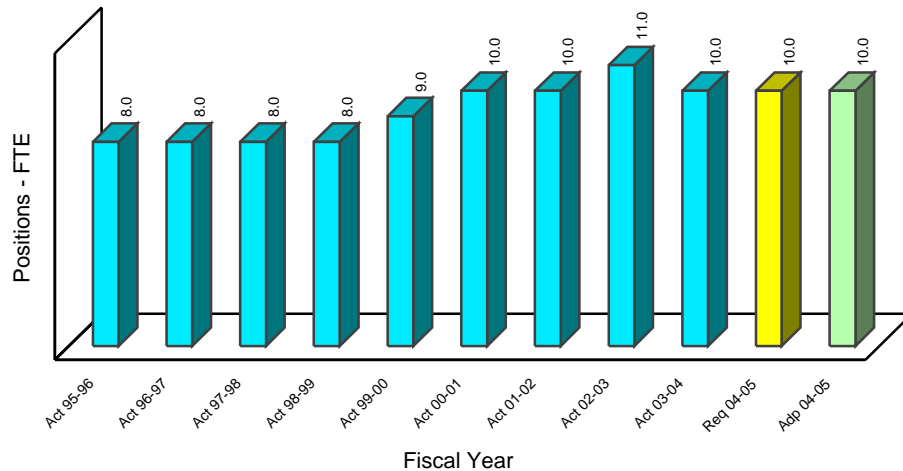
Departmental Structure



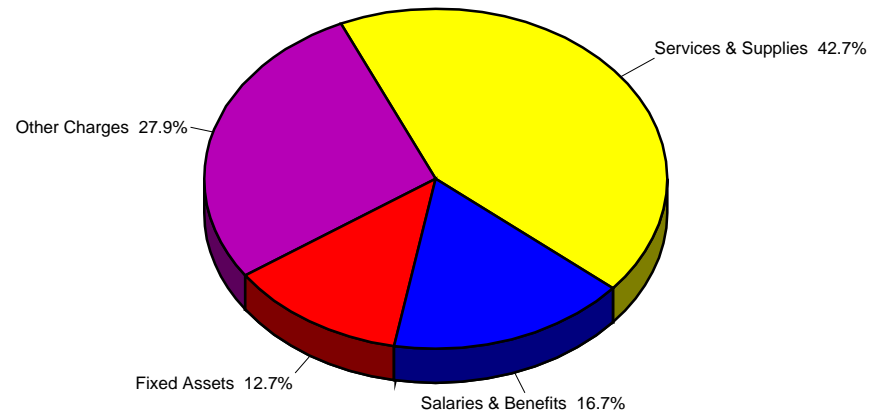
Financing Sources



Staffing Trend



Financing Uses



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

FUND: PARKING ENTERPRISE
056A

ACTIVITY: Parking Operations
UNIT: 7990000

SCHEDULE 11
OPERATIONS OF PUBLIC SERVICE ENTERPRISE FUND
FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Use Of Money/Prop Charges for Service	2,483,354 47,717	2,393,108 47,718	2,739,495 47,718	2,723,124 47,718	2,723,124 47,718
Total Operating Rev	2,531,071	2,440,826	2,787,213	2,770,842	2,770,842
Salaries/Benefits	527,254	524,305	567,922	602,849	593,540
Services & Supplies	1,049,392	1,328,051	1,241,988	1,945,820	1,518,083
Other Charges	732,371	702,420	978,503	1,006,070	993,116
Total Operating Exp	2,309,017	2,554,776	2,788,413	3,554,739	3,104,739
Other Revenues	565	63,952	1,200	783,897	783,897
Total Nonoperating Rev	565	63,952	1,200	783,897	783,897
Improvements	0	1,036	0	0	450,000
Total Nonoperating Exp	0	1,036	0	0	450,000
Net Income (Loss)	222,619	-51,034	0	0	0
Positions	11.0	10.0	11.0	10.0	10.0

PROGRAM DESCRIPTION:

General Services - Parking Enterprise:

- Provides parking services to the public, county employees, and a variety of governmental agencies located in the Downtown and Branch Center complexes, and Carol Miller Justice Center, through the operation of various lots at these locations.
- Operates bicycle storage and shower/locker facilities in the Downtown Complex and one bicycle storage unit in the Branch Center Complex.
- Enforces parking regulations on countyowned property.
- Reviews and processes citations and administrative reviews for the Sheriff's Department (including the Airport Detail), Sacramento County Airport System, General Services, Regional Parks, Recreation and Open Space, and Highway Patrol through a contract with the City of Sacramento.

MISSION:

To provide basic parking services while maintaining reasonable fees for services.

GOALS:

- Update parking rates to better reflect local market indicators.
- Develop short- and long-range plans to provide adequate parking spaces in the downtown and outlying parking areas.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Completed repair projects to the downtown Public Parking Garage:
 - Ensured the structural integrity of the west ramp.
 - Prevented further cracking to the facility's building walls.
 - Halted ceiling leaks in the basement office area.

SIGNIFICANT CHANGES FOR 2004-05:

- Make various repairs:
 - To upper level of the downtown Public Parking Garage to prevent water leakage into the bicycle cage and parking office area.
 - To seal exposed metal reinforcement bars on the upper level of the garage.
 - To the east ramp to ensure structural reliability.
- Complete installation of fresh air intake for the attendants' booths.
- Perform a structural integrity study on the downtown Public Parking Garage.
- Commence initial structural assessments of the downtown Employee Parking Garage.

- Negotiations with the State of California concerning the transfer of court related facilities may have a significant impact on the scope of responsibility for parking operations currently provided by the Parking Enterprise, specifically the parking lot associated with Carol Miller Justice Center.

STAFFING LEVEL CHANGES 2004-05:

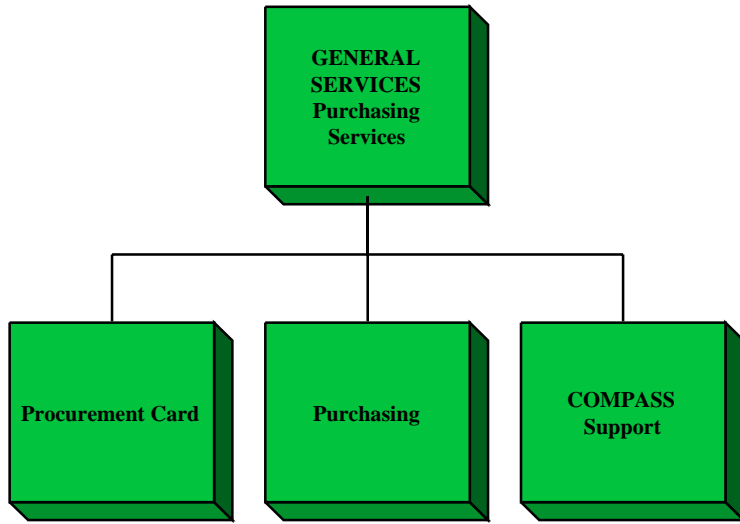
- Staffing level reduction of 1.0 position (9.1 percent) from the prior year reflects the midyear deletion of 1.0 Custodian position to achieve budget reductions.

2004-05 PROGRAM INFORMATION

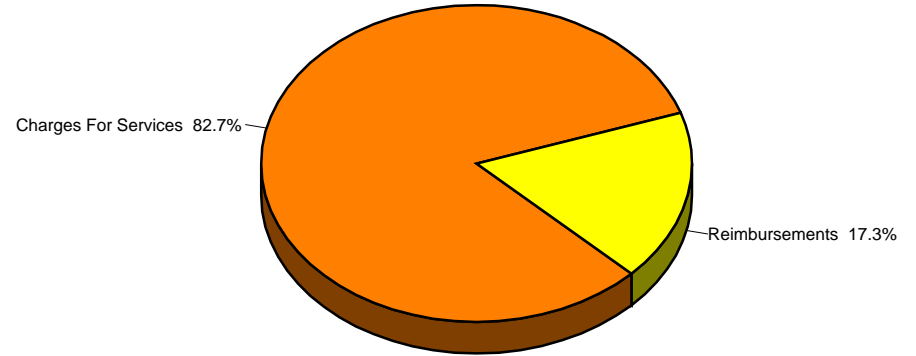
Budget Unit: 7990000 Gen Svcs-Parking Enterprise Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: <u>SELF-SUPPORTING</u>						
001	Parking Enterprise	3,554,739	0	3,554,739	0	0	10.0	1
Program Description: Provides parking services to public/county employees								
Countywide Priority: 4 General Government								
Anticipated Results: Provide basic parking services for employees and public at reasonable rates while meeting Enterprise Fund requirements such as debt obligations. Parking rates as % of rates in nearby lots between 22% - 70%.								
TOTAL:		3,554,739	0	3,554,739	0	0	10.0	1

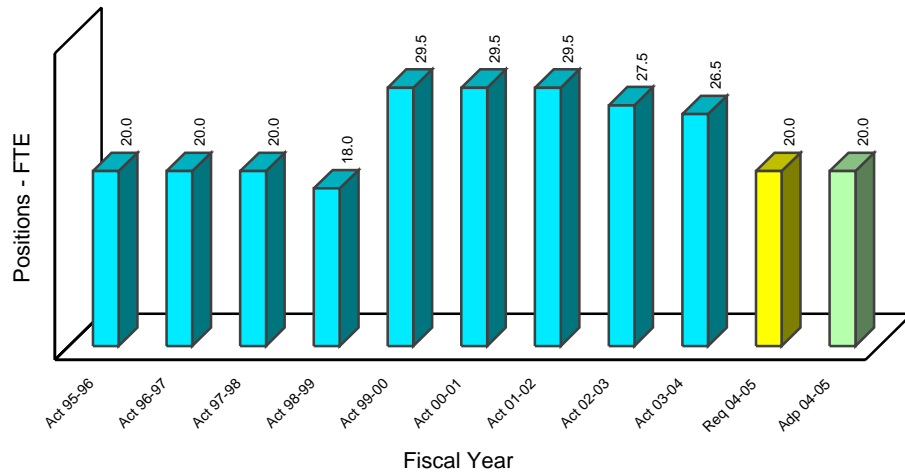
Departmental Structure



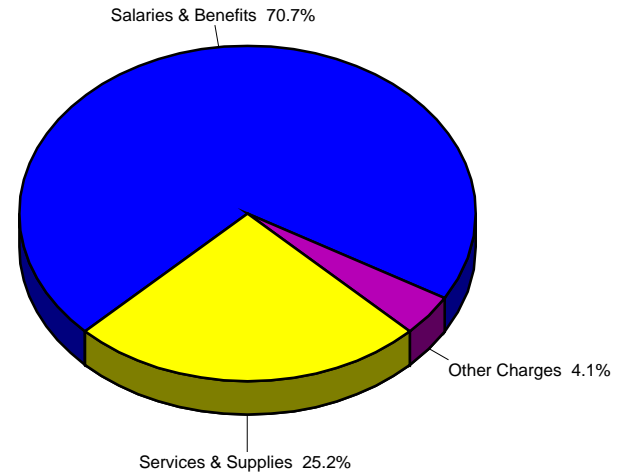
Financing Sources



Staffing Trend



Financing Uses



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

FUND: PURCHASING-GS
035H

ACTIVITY: Purchasing
UNIT: 7007063

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Charges for Service	2,728,283	2,948,091	3,017,365	3,113,039	2,007,877
Total Operating Rev	2,728,283	2,948,091	3,017,365	3,113,039	2,007,877
Salaries/Benefits	2,025,886	1,961,464	2,258,402	2,464,035	1,717,283
Service & Supplies	413,481	320,064	584,197	489,876	352,486
Other Charges	135,374	128,733	147,071	149,830	97,310
Depreciation/Amort	1,778	1,778	1,800	1,800	1,800
Intrafund Chgs/Reimb	-57,769	-178,842	-118,194	-96,916	-161,002
Total Operating Exp	2,518,750	2,233,197	2,873,276	3,008,625	2,007,877
Other Revenues	6,950	5,614	0	0	0
Total Nonoperating Rev	6,950	5,614	0	0	0
Debt Retirement	143,664	143,664	144,089	104,414	0
Total Nonoperating Exp	143,664	143,664	144,089	104,414	0
Net Income (Loss)	72,819	576,844	0	0	0
Positions	27.5	26.5	27.5	20.0	20.0

PROGRAM DESCRIPTION:

General Services - Purchasing Services Division:

- Provides centralized procurement services for county agencies, departments, and some special districts.
- Provides product research and evaluation, specification development, service and product usage requirements and histories, and issues purchase orders and contracts.
- Coordinates and monitors the county's Procurement Opportunity Program.
- Coordinates the county Procurement Card Program.

MISSION:

To assist customers in a professional and supportive manner while delivering dependable contract and purchasing services.

GOAL:

- Continue exploration and development of electronic procurement solutions to enhance procurement processes.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Transferred the Contract Services Section to the Municipal Services Agency (MSA).
- Participated in the closure of the MSA Warehouses.
- Completed the requirement definitions for electronic procurement.
- Revised material number groups in COMPASS.

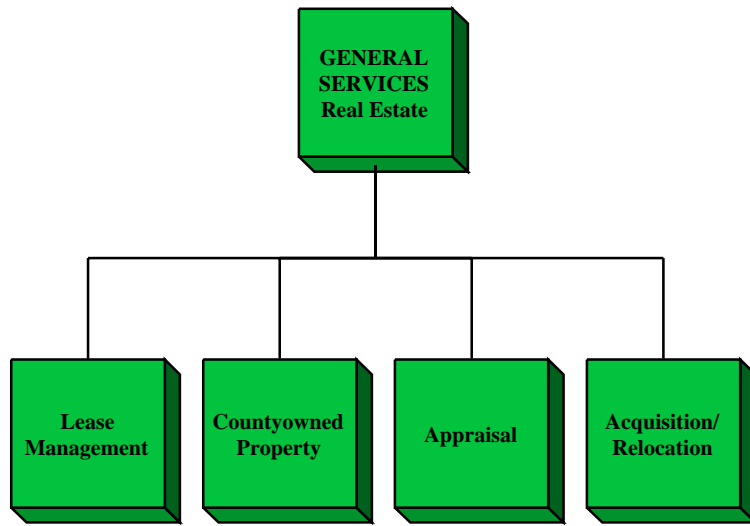
SIGNIFICANT CHANGES FOR 2004-05:

- Complete the business case for electronic procurement.
- Establish new contracts to replace the closed Public Works Warehouses.
- Participate in the planning and coordination of the 88th Annual California Association of Public Purchasing Officers Conference.
- Implement standardized request for bid/proposal documents.

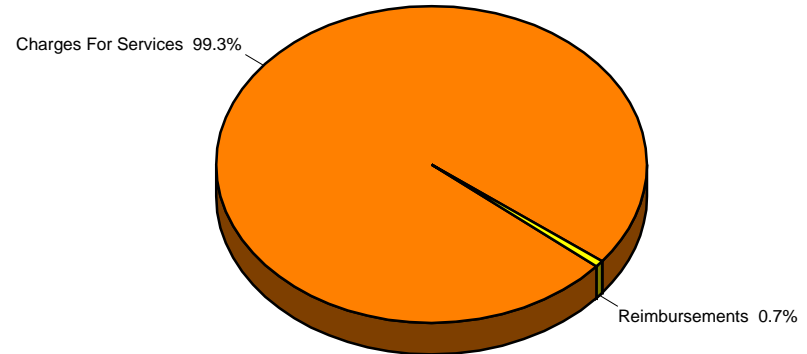
STAFFING LEVEL CHANGES 2004-05:

- Staffing level reduction of 7.5 positions (27.3 percent) from the prior year reflects the midyear transfer of the following positions: 3.0 Senior Contract Services Officers and 2.5 Associate Administrative Analysts to the Department of County Engineering, Accounting and Fiscal Services Section; and 1.0 Contract Services Manager I position to the Department of County Engineering Consolidated Utilities Billing and Service Section; and 1.0 Secretary to General Services Office of the Director.

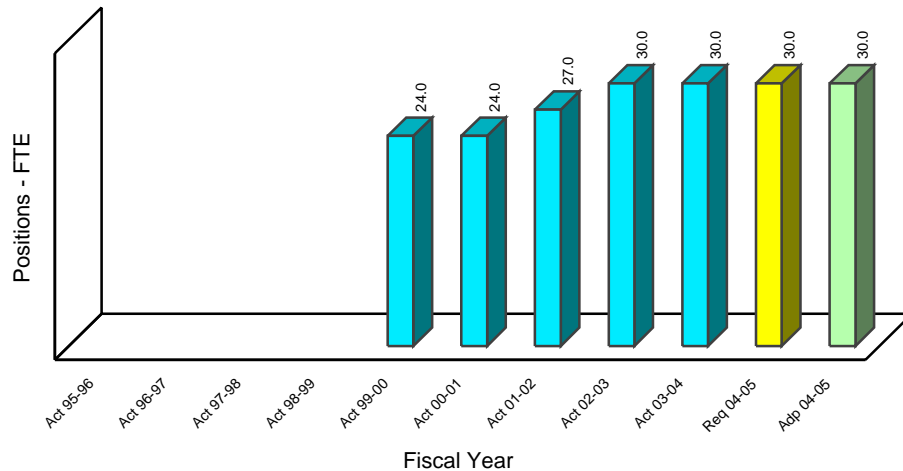
Departmental Structure



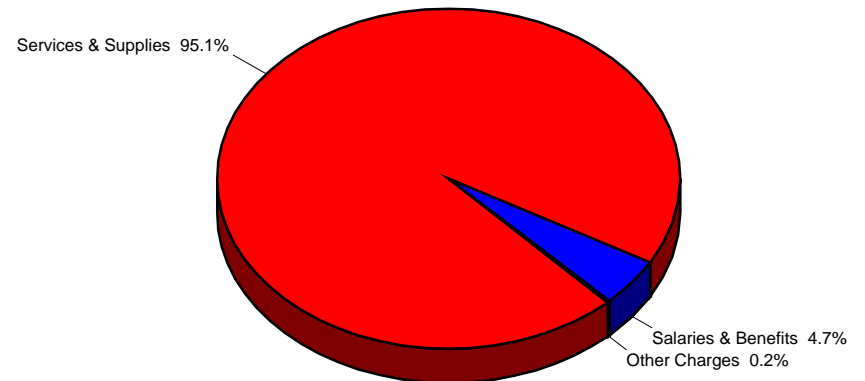
Financing Sources



Staffing Trend



Financing Uses



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

FUND: REAL ESTATE-GS
035K

ACTIVITY: Real Estate
UNIT: 7007030

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Charges for Service	43,134,153	45,966,855	50,196,361	51,493,684	51,493,684
Total Operating Rev	43,134,153	45,966,855	50,196,361	51,493,684	51,493,684
Salaries/Benefits	1,863,829	2,213,139	2,479,139	2,466,178	2,418,934
Service & Supplies	40,680,298	42,648,899	47,623,326	48,748,617	48,795,861
Other Charges	97,333	63,085	83,498	103,498	98,655
Intrafund Chgs/Reimb	-145,505	692	-72,133	175,391	180,234
Total Operating Exp	42,495,955	44,925,815	50,113,830	51,493,684	51,493,684
Other Revenues	15,063	1,519	0	0	0
Total Nonoperating Rev	15,063	1,519	0	0	0
Debt Retirement	82,632	82,632	82,531	0	0
Total Nonoperating Exp	82,632	82,632	82,531	0	0
Net Income (Loss)	570,629	959,927	0	0	0
Positions	30.0	30.0	30.0	30.0	30.0

PROGRAM DESCRIPTION:

General Services - Real Estate Division:

- Leases facilities for county departments and agencies.
- Negotiates the purchase of real estate required for projects.
- Prepares, reviews, and contracts for appraisals required for real estate acquisitions, and other transactions.

- Manages county owned vacant property, including revenue leases, and sells surplus real estate.
- Initiates telecommunication revenue leases.

MISSION:

To provide professional, timely and cost-effective real estate services to all departments of the County, other governmental entities, property owners, and the public.

GOALS:

- Improve customer satisfaction and communication through utilization of the recently implemented Computer Aided Facility Management (CAFM) system.
- Identify cost reduction opportunities in order to lower service costs to customers.
- Complete projects on schedule as required to ensure receipt of federal funds.

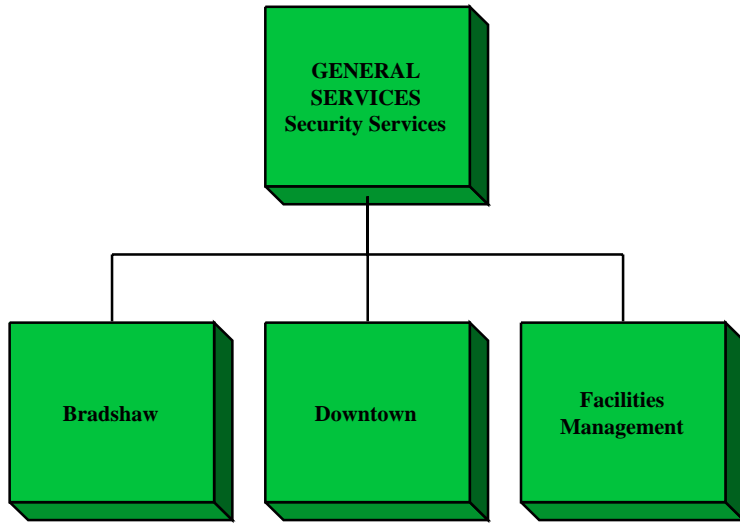
SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Experienced a reduction of requests for new leases, amendments, and tenant improvements due to client-departments' budget reductions.
- Involved in the acquisition of approximately 200 property rights required for the Sacramento Regional County Sanitation District Sewer Interceptor Program. Property rights for the Departments of Transportation, Water Resources, and Parks were also acquired.
- Finalized the Primary Care Center facility acquisition.
- Secured option to purchase 80 acres for a water treatment plant/corporation yard.

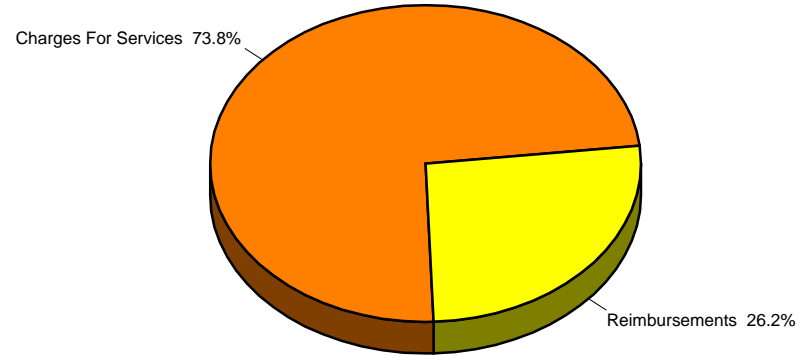
SIGNIFICANT CHANGES FOR 2004-05:

- Decrease the Lease Management Fee due to reduced leasing services costs by transferring 1.0 Real Estate Agent position to the acquisition program.
- Made improvements to the Allocated Cost Package preparation process to reflect more accurate lease allocations.
- CAFM system will improve the lease payments process and improve tracking of maintenance and tenant improvements requests. CAFM's Web-based maintenance requests will provide customers with a more convenient submission process.

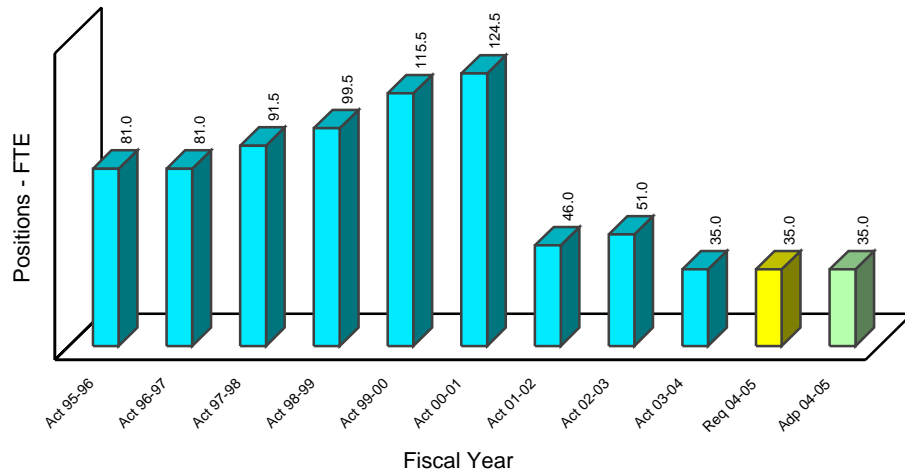
Departmental Structure



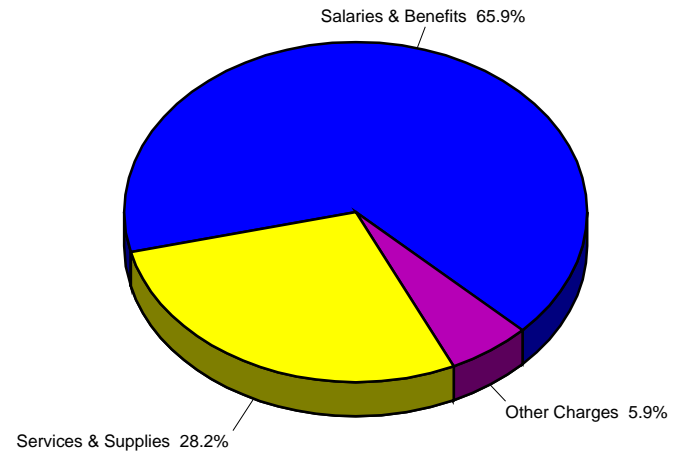
Financing Sources



Staffing Trend



Financing Uses



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

FUND: BUILDING MAINT AND OPERATIONS-GS
035F

ACTIVITY: Security Services
UNIT: 7450000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Charges for Service	1,639,469	2,425,834	2,308,649	2,609,236	2,484,327
Total Operating Rev	1,639,469	2,425,834	2,308,649	2,609,236	2,484,327
Salaries/Benefits	2,184,170	2,299,289	2,501,966	2,342,253	2,217,066
Service & Supplies	292,086	212,712	564,205	573,732	578,155
Other Charges	124,865	193,576	213,617	219,513	199,656
Intrafund Chgs/Reimb	-645,058	-622,910	-971,139	-526,262	-510,550
Total Operating Exp	1,956,063	2,082,667	2,308,649	2,609,236	2,484,327
Gain/Sale/Property	7	0	0	0	0
Other Revenues	1,575	225	0	0	0
Total Nonoperating Rev	1,582	225	0	0	0
Net Income (Loss)	-315,012	343,392	0	0	0
Positions	51.0	35.0	51.0	35.0	35.0

PROGRAM DESCRIPTION:

- The Security Services Division provides a nonintervention (observe and report) security program to certain countyowned and some leased facilities.
- Administrative Facilities Management is also included in this budget unit. This unit provides accounting support to the three facilities maintenance and operations districts.

MISSION:

To promote a safe and secure environment for valued customers and employees while incorporating the most cost-effective methods available.

GOALS:

- Provide security services at a level sufficient to support the mission of customer departments.
- Continue development of a county facilities category profile and baseline facility security measure specific to facility type.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Expanded monitoring capabilities through electronic access and alarm systems monitoring devices.

- Established partnerships for a cooperative implementation of C-Cure, an integrated access control and security management system.
- Training and development candidates successfully transitioned into building security attendant positions.

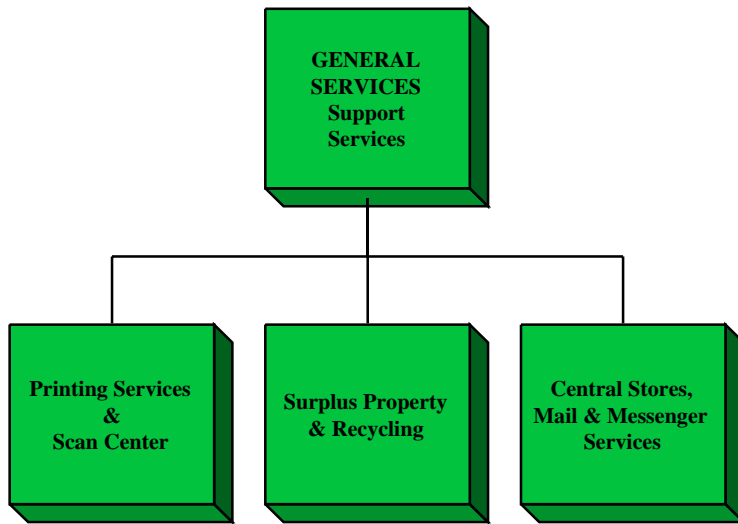
SIGNIFICANT CHANGES FOR 2004-05:

- Implement mandatory building security attendant refresher courses.
- Begin a classification structure for security services supervision.
- Complete building security attendant class study.

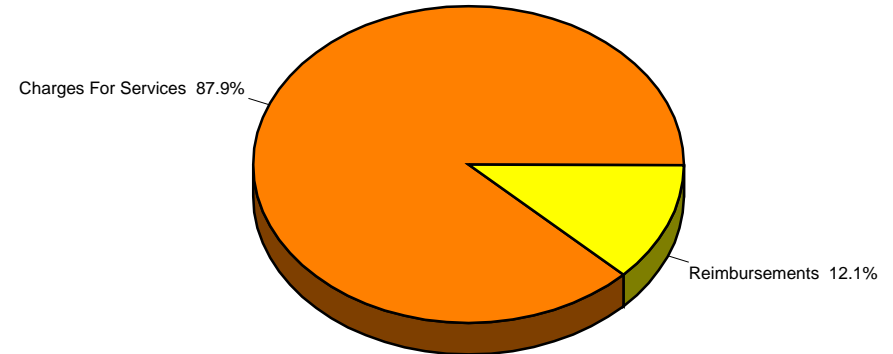
STAFFING LEVEL CHANGES 2004-05:

- Staffing level reduction of 16.0 positions (31.4 percent) from the prior year reflects the deletion of the following positions: 1.0 Senior Office Assistant, 1.0 Office Assistant, and 7.0 Custodians to achieve budget reductions. The staffing reduction is also a result of the transfer of the following positions: 1.0 Senior Office Assistant, 1.0 Office Assistant, and 1.0 Office Specialist to the Bradshaw District, 2.0 Office Assistants and 1.0 Office Specialist to the Downtown District, and 1.0 Account Clerk II and 1.0 Office Assistant to the Airport District. The deletions and transfers were partially offset by the addition of 1.0 Building Security Attendant.

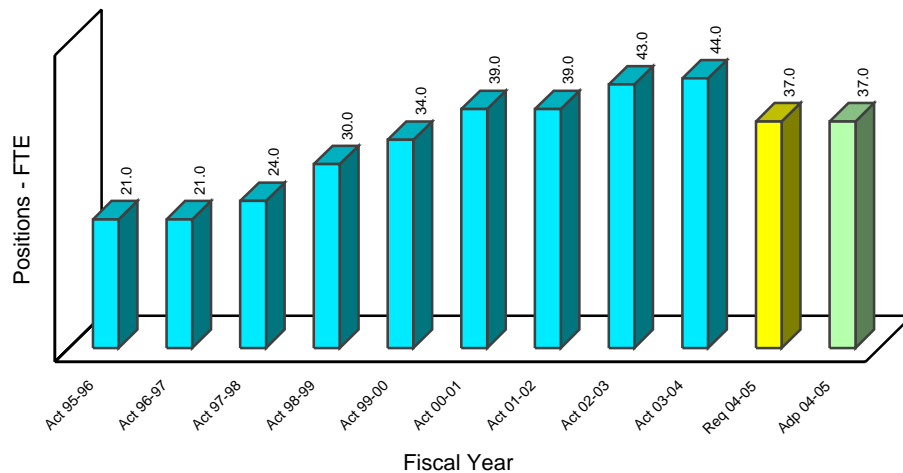
Departmental Structure



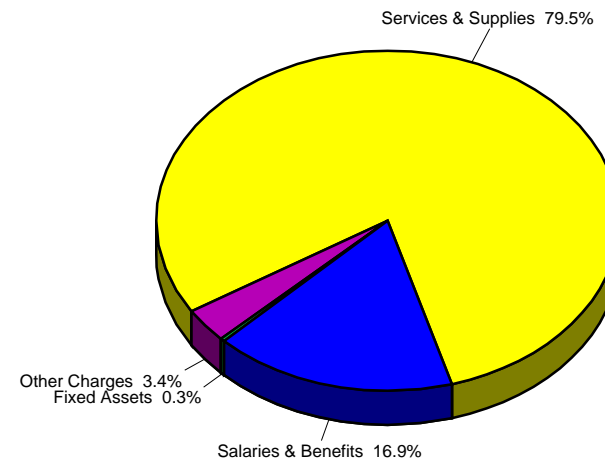
Financing Sources



Staffing Trend



Financing Uses



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

FUND: SUPPORT SERVICES-GS
035J

ACTIVITY: Support Services
UNIT: 7700000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Charges for Service	12,979,074	11,341,440	12,585,192	10,511,028	10,133,597
Total Operating Rev	12,979,074	11,341,440	12,585,192	10,511,028	10,133,597
Salaries/Benefits	1,800,993	1,912,322	2,249,698	2,023,282	1,944,607
Service & Supplies	2,732,395	1,820,616	2,119,779	2,183,088	1,865,332
Other Charges	1,522,345	190,924	209,250	187,483	174,263
Depreciation/Amort	117,571	118,927	132,000	163,100	163,100
Intrafund Chgs/Reimb	94,198	67,014	150,125	39,075	71,295
Cost of Goods Sold	6,837,564	6,420,337	7,430,000	5,830,000	5,830,000
Total Operating Exp	13,105,066	10,530,140	12,290,852	10,426,028	10,048,597
Gain/Sale/Property	108	100	0	0	0
Other Revenues	8,327	30,500	0	0	0
Total Nonoperating Rev	8,435	30,600	0	0	0
Interest Expense	0	127,267	0	0	0
Debt Retirement	252,397	99,859	294,340	50,000	50,000
Loss/Disposition-Asset	0	3,463	0	0	0
Equipment	5,921	79,916	0	35,000	35,000
Total Nonoperating Exp	258,318	310,505	294,340	85,000	85,000
Net Income (Loss)	-375,875	531,395	0	0	0
Positions	43.0	44.0	43.0	37.0	37.0

PROGRAM DESCRIPTION:

General Services - Support Services Division:

- Provides centralized high speed, black and white and full color printing services for county agencies and departments.
- Provides centralized U.S. mail, inter-office messenger, central stores and central records management and warehousing to county agencies and departments including items unique to the Municipal Services Agency (MSA).
- Provides redistribution and/or disposal of county assets through the Surplus Property Program.
- Administers the county internal recycling program.
- Operates the Document Scanning Center.

MISSION:

To provide valued, countywide support of centralized stores, mail, records, printing, scanning, warehousing and surplus property/recycling services satisfying customer expectations while maintaining excellent customer service.

GOALS:

- Enhance tracking of surplus property by updating and further automating the current process.
- Extend savings accrued via bulk purchases to Central Store's customers by offering a wider range of general use products.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Transferred county records stored at MSA Warehouse to the Central Records Warehouse.
- Closed the Public Works Warehouses.
- Interoffice mail delivery was decreased to reduce costs to customers.

SIGNIFICANT CHANGES FOR 2004-05:

- Internally redistribute Print Shop equipment to improve efficiency and space allocations.
- Finalize development of the Printing Job Order tracking program.

STAFFING LEVEL CHANGES 2004-05:

- Staffing level reduction of 6.0 positions (14.0 percent) from the prior year reflects the midyear transfer of the following positions: 1.0 Chief Storekeeper Range B, 1.0 Storekeeper II, 1.0 Accounting Technician, 1.0 Senior Office Assistant and 1.0 Stock Clerk to the Department of Water Quality; and 2.0 Stock Clerk positions to General Services Office of the

Director partially offset by the transfer of 1.0 Custodian position from the Bradshaw District.

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: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Charges for Service	45,155,441	37,120,174	51,847,352	44,994,489	44,994,489
Total Operating Rev	45,155,441	37,120,174	51,847,352	44,994,489	44,994,489
Service & Supplies	348,560	389,955	431,676	431,676	431,676
Other Charges	34,162,285	32,723,355	93,251,559	85,052,495	85,052,495
Total Operating Exp	34,510,845	33,113,310	93,683,235	85,484,171	85,484,171
Interest Income	4,545,041	3,020,908	3,732,950	3,237,954	3,237,954
Total Nonoperating Rev	4,545,041	3,020,908	3,732,950	3,237,954	3,237,954
Contingencies	0	0	10,524,875	0	0
Total Nonoperating Exp	0	0	10,524,875	0	0
Net Income (Loss)	15,189,637	7,027,772	-48,627,808	-37,251,728	-37,251,728
Retained Earnings-July 1	33,438,170	48,627,808	48,627,808	51,268,785	55,655,580

PROGRAM DESCRIPTION:

- The Interagency Procurement Fund was established with the adoption of the 1990-91 Final Budget to facilitate the use of the county's Fixed Asset Financing Program (FAFP) 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 fund provide for the following:

- User agencies are authorized to charge the FAFP to acquire budgeted fixed assets; and encumber 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 in accordance with the provisions of the financing documents.

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 FAFP.

SUPPLEMENTAL INFORMATION:

- During Fiscal Year 2004-05, appropriate payments/transfers will be made from this fund to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents.
- The activities of this fund are managed by the Office of Budget and Debt Management, and necessary support is provided by staff.

Financing:

Charges (lease payments and cash revolving purchases)	\$	44,994,489
Interest Income		3,237,954
Retained Earnings (Fund Balance)		<u>55,655,580</u>
Total Financing	\$	103,888,023

Uses:

Administrative Costs	\$	431,676
Other Charges:		
Transfer for Debt Service:		
Principal and Interest Costs		7,422,700
Debt Service Administrative Costs		393,000
Specific Projects Identified for Fiscal Year 2004-05		47,236,795
Anticipated Fixed Asset Cash Purchases During Fiscal Year 2004-05		<u>30,000,000</u>
Total Uses	\$	85,484,171

Unappropriated Additional Financing: \$ 18,403,852

RETAINED EARNINGS CHANGES FOR 2004-05:

- The significant increase in Retained Earnings of \$7,027,772 from the prior year is associated with a reduction in user agency charges and encumbrances to acquire fixed assets.

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: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Services & Supplies	1,092,775	33,307	500,000	351,845	351,845
Other Charges	7,093,873	1,946,387	2,722,727	3,459,738	3,459,738
Interfund Charges	0	1,178,118	0	0	0
Interfund Reimb	-3,836,492	-164,249	0	-3,559,738	-3,559,738
Total Finance Uses	4,350,156	2,993,563	3,222,727	251,845	251,845
Means of Financing					
Fund Balance	433,904	3,222,727	3,222,727	251,845	251,845
Use Of Money/Prop	476,437	22,682	0	0	0
Other Financing	1,078,941	0	0	0	0
Total Financing	1,989,282	3,245,409	3,222,727	251,845	251,845

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 (15.0 percent). On June 1, 1993, the County refinanced this borrowing and converted to a fixed-rate financing. The fixed-rate financing requires the County to appropriate only the scheduled principal and interest payments actually due each year.
- On May 7, 2003, the County refinanced the 1993 borrowing (due to a call-date on the existing Certificates of Participation) to reduce debt service payments

due to significantly lower interest rates in the current market and to provide additional financing for other projects:

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

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$3,811,583 consisting of \$351,845 administrative costs, \$1,635,000 in principle payment, and \$1,824,738 in interest payments. Financing is from payments from various user departments (\$3,559,738) and available fund balance of \$251,845.

JUVENILE COURTHOUSE PROJECT-CONSTRUCTION

9279000

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

UNIT: Juvenile Courthouse Project-Construction
9279000

FUND: JUVENILE COURTHOUSE
279A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Services & Supplies	675,199	0	0	0	0
Other Charges	3,053,010	14,402,383	28,241,124	14,077,032	14,077,032
Total Finance Uses	3,728,209	14,402,383	28,241,124	14,077,032	14,077,032
Means of Financing					
Fund Balance	0	28,241,124	28,241,124	14,077,032	14,077,032
Use Of Money/Prop	0	238,290	0	0	0
Other Financing	31,969,334	0	0	0	0
Total Financing	31,969,334	28,479,414	28,241,124	14,077,032	14,077,032

PROGRAM DESCRIPTION:

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

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

UNIT: Juvenile Courthouse Project-Debt Service
9280000

FUND: JUVENILE COURTHOUSE PROJECT-DEBT
280A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Services & Supplies	257,727	26,234	3,080,079	1,705,141	1,705,141
Other Charges	0	1,464,640	1,719,798	1,541,788	1,541,788
Total Finance Uses	257,727	1,490,874	4,799,877	3,246,929	3,246,929
Means of Financing					
Fund Balance	0	3,080,079	3,080,079	1,705,141	1,705,141
Use Of Money/Prop	64	115,873	1,719,798	1,541,788	1,541,788
Other Financing	5,554,618	0	0	0	0
Total Financing	5,554,682	3,195,952	4,799,877	3,246,929	3,246,929

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the County of Sacramento 2003 Juvenile Courthouse Project. On April 15, 2003, the Board of Supervisors approved a financing plan for the 2003 Juvenile Courthouse Project Certificates of Participation.
- The financing (\$32,178,972) was to be executed and closed on June 17, 2003. At the time of sale, \$2,034,250 was deposited as a reserve within this Debt Service Fund. The terms of the agreement authorizing the sale of securities require that this reserve be retained to be used as the final annual lease payment.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$3,246,929 consisting of \$1,705,141 administrative costs and \$1,541,788 in interest payments. Financing is from interest earnings (\$1,541,788), and available fund balance of \$1,705,141.

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

FUND: LIABILITY PROPERTY INSURANCE
037A

ACTIVITY: Liability/Property Insurance
UNIT: 3910000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Charges for Service	19,822,848	14,332,051	12,382,611	11,417,071	11,417,071
Total Operating Rev	19,822,848	14,332,051	12,382,611	11,417,071	11,417,071
Salaries/Benefits	0	1,584	0	0	0
Service & Supplies	12,496,354	16,332,323	18,786,036	20,523,280	20,498,960
Other Charges	35,059	171,410	196,575	60,942	59,629
Total Operating Exp	12,531,413	16,505,317	18,982,611	20,584,222	20,558,589
Interest Income	140,308	169,901	0	0	0
Other Revenues	117,732	1,317,264	2,600,000	2,957,000	2,957,000
Total Nonoperating Rev	258,040	1,487,165	2,600,000	2,957,000	2,957,000
Net Income (Loss)	7,549,475	-686,101	-4,000,000	-6,210,151	-6,184,518

PROGRAM DESCRIPTION:

The County is self-insured for liability/property insurance since 1973. Program costs are allocated to all county departments and organizations according to number of employees and claims experience. Although the program is self-insured, the County also purchases excess liability insurance to cover claims in excess of \$2.0 million.

MISSION:

To finance and adjust liability and property losses through insurance, self-insurance, and transfer of risk.

GOALS:

- Continue to expand this program's involvement with departments through workshops and quarterly claims review.
- Provide professional, thorough contract review for all departments.
- Administer claims fairly and courteously.
- Increase subrogation and insurance recoveries.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Developed an innovative program of insurance and deductible financing that enabled County departments to compete for and be awarded city contracts.

- Participated with Municipal Services to develop a committee to address the need to track and ensure that contractors are providing insurance as required per contract.
- Purchased and maintained insurance to reimburse the County for claims paid because of the flood at Cal Expo in August 2003.
- Placed updated insurance information and forms in all countyowned vehicles.
- Increased insurance and subrogation recoveries.

SIGNIFICANT CHANGES FOR 2004-05:

- Assist Municipal Services Agency in standardizing its internal process of reviewing and verifying contract insurance requirements.
- Develop and implement insurance workshops for all departments covering the need for insurance requirements in contracts.
- Monitor the insurance marketplace for new products that better protect the County and its customers.
- Increase subrogation efforts.

RETAINED EARNINGS CHANGES FOR 2004-05:

- The significant reduction in Retained Earnings of \$6,184,518 from the prior year is associated with the decision to use Retained Earnings to partially fund the Liability/Property Insurance program's 2004-05 operations, thereby reducing the program's 2004-05 charges to county agencies and departments.

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: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Services & Supplies	16,380	255	484,886	0	0
Other Charges	423,060	207,623	355,000	642,154	642,154
Interfund Reimb	-645,247	0	0	0	0
Total Finance Uses	-205,807	207,878	839,886	642,154	642,154
Means of Financing					
Fund Balance	605,258	839,886	839,886	642,154	642,154
Use Of Money/Prop	28,820	10,147	0	0	0
Total Financing	634,078	850,033	839,886	642,154	642,154

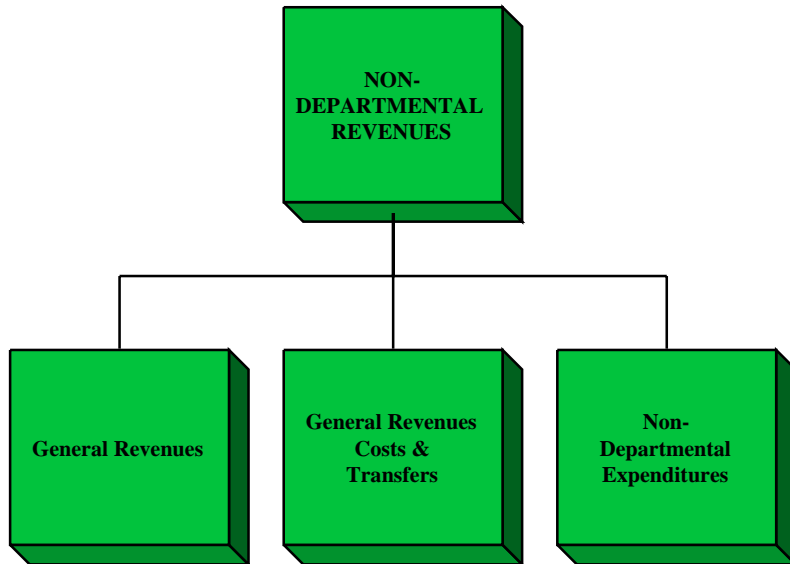
PROGRAM DESCRIPTION:

- This budget unit provided for debt service for the 1989 California Health Facilities Financing Authority borrowing (\$5.0 million) which partially financed the County Mental Health Center located at 2150 Stockton Boulevard.

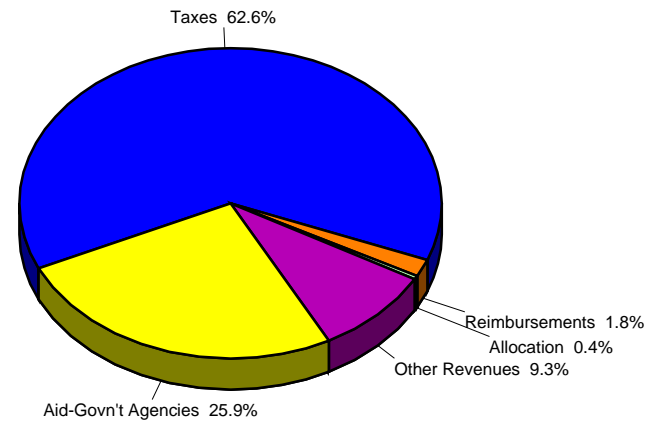
SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$642,154 reflecting the transfer of available fund balance (\$642,154) to the Non-Departmental Revenues/General Fund (Budget Unit 5700000) to close out this fund. The final debt service payment was processed in the prior fiscal year.

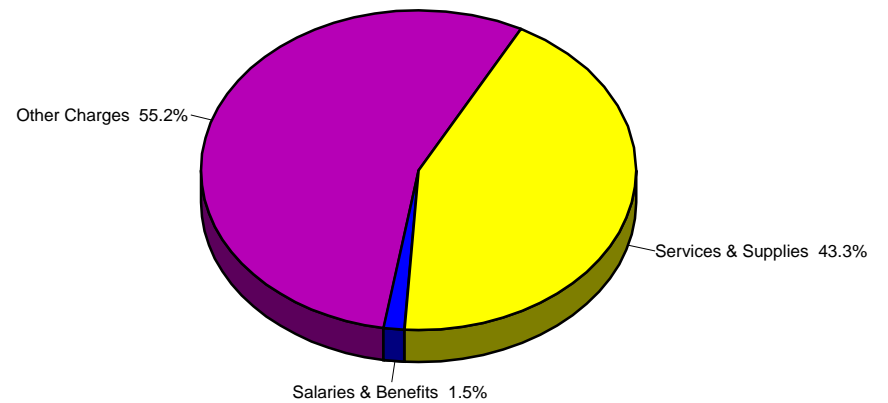
Departmental Structure



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: 2004-05

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Salaries/Benefits	0	0	12,128,443	2,338,000	2,338,000
Services & Supplies	2,793,233	2,250,417	2,706,579	3,113,691	3,113,691
Other Charges	10,705,260	6,538,312	6,817,318	11,587,000	11,587,000
Interfund Charges	0	0	0	250,000	250,000
Intrafund Charges	4,063,552	3,642,393	4,204,046	4,090,293	4,090,293
SUBTOTAL	17,562,045	12,431,122	25,856,386	21,378,984	21,378,984
Interfund Reimb	-13,892,481	-10,789,392	-8,600,091	-8,774,006	-8,774,006
Intrafund Reimb	-43,500	-43,500	0	-95,000	-95,000
NET TOTAL	3,626,064	1,598,230	17,256,295	12,509,978	12,509,978
Revenues	420,877,068	408,525,651	412,432,223	422,323,000	422,323,000
NET COST	-417,251,004	-406,927,421	-395,175,928	-409,813,022	-409,813,022

PROGRAM DESCRIPTION:

- The major general purpose revenues, such as property taxes, sales tax, vehicle license fees, and the utility tax, not linked to a specific program or activity, are accounted for in this budget unit. These revenues, along with General Fund balance and net reserve changes, are the sources of the net general purpose financing allocations to General Fund departments and the Courts.
- The financing sources include both revenues and transfers from other funds, which show in the budget as negative appropriations.
- Property taxes, sales tax, and vehicle license fees make up 75.0 percent of the total general purpose financing for the County.
- The general purpose revenues come from differing geographic areas. The county's property taxes are derived from the entire County. Sales tax, utility tax, and franchise fees come from the Unincorporated Area only. Vehicle license fees are allocated to the County from a statewide pool on the basis of population and the assessed values of property, not on the basis of fees paid within the County.

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

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- The budget assumed moderate growth in general revenues and transfers from other funds of \$8.6 million, which was \$5.3 million less than the prior-year actual levels. This decrease was due to a one-time contribution from the Tobacco Litigation Settlement and other one-time miscellaneous transfers received in the prior year.
- Actual net growth in general financing was \$9.3 million. Major elements associated with this increase were:
 - \$7.2 million increase in property, sales, and utility taxes.
 - \$1.5 million increase in fines, forfeit, and penalties revenues.
 - \$2.8 million increase in intergovernmental revenues.
 The increases were partially offset by the following decreases:
 - \$0.2 million decrease in franchise fees.
 - \$1.0 million decrease in interest income.
 - \$0.3 million decrease in service fees.
 - \$0.7 million decrease in miscellaneous revenues.
- Overall property taxes and the Teeter Plan transfers exceeded estimates by \$8.0 million, and prior year levels by \$15.3 million. Roll growth for the year was over 12.0 percent. Supplemental Roll and Property Transfer Taxes were collected at record levels.
- Sales taxes exceeded estimates by \$1.5 million but were \$3.0 million below prior year actual levels. This reduction was largely due to the transfer of sales taxes to the newly incorporated City of Rancho Cordova.
- Vehicle license fees were \$1.7 million above budgeted levels but \$18.0 million below prior year levels. This revenue loss was due to state budget action. The lack of backfill by the state represented a loss of \$13.5 million in Fiscal Year 2003-04 and \$1.5 million in Fiscal Year 2002-03.

SIGNIFICANT CHANGES FOR 2004-05:

- General revenue collections are anticipated to slightly increase from prior year levels. Budget revenues and transfers-in from other funds are \$34.8 million higher than prior year budgeted levels and \$23.3 million higher than prior year actual levels.
- Property tax-related and Teeter Plan revenues and transfers are estimated to increase by \$50.0 million due to the state's unequal "swap" of vehicle license fees (car-tax) revenues for property tax-related revenues. The amount of property tax-related revenues that the County will receive will be \$12.2 million less than the amount the State extracts from the car-tax revenues.

- Car tax revenues are being reduced by two-third's as a result of the state's unequal "swap" deal. Effective Fiscal Year 2004-05, counties and cities will only receive one-third of the car tax revenues that they previously received. The State is going to backfill a portion of the loss of car tax revenues with property tax revenues from schools. The net result is a \$12.2 million gap that is unfilled.
- The State enacted a provision commonly known as the "triple flip" that changes how sales tax revenues are distributed to schools and local governments in order to allow the State to sell "deficit bonds" to finance the State's multiyear accumulated deficit. Under the "triple flip," the following changes will occur:
 - First flip: Beginning July 1, 2004, the statewide base sales tax rate will remain at 7.25 percent. However, the local government portion of the statewide rate will decrease by 0.25 percent, and the state portion will increase by 0.25 percent.
 - Second flip: The County Auditor in each county will use property tax revenues from schools within the County to reimburse the County and cities within the County. Educational Revenue Augmentation Fund (ERAF) revenues will be set aside and placed in a Sales and Use Tax Compensation Fund. In January and May of each year, the State Director of Finance will instruct County Auditors to allocate revenues from the Sales and Use Tax Compensation Fund to the County and to the cities within the County.
 - Third flip: Since a portion of the county's ERAF revenues will be set aside to offset sales and use tax losses, schools will receive less revenue from county property taxes. The State will use state General Fund revenues to protect the minimum-funding guarantee of Proposition 98 for schools.

The County does not anticipate any sales tax revenue loss as a result of the "triple flip." For Fiscal Year 2004-05, a slight growth in sales tax revenues is projected. Taking into account the transfers to the newly incorporated City of Rancho Cordova, it is anticipated that Fiscal Year 2004-05 sales tax revenue levels will be at or somewhat higher than Fiscal Year 2003-04 levels.

- The county's utility user tax is expected to increase slightly. The increase will be offset by transfers to the City of Rancho Cordova. The budgeted utility user tax for Fiscal Year 2004-05 is \$15.0 million which reflects minimal growth over the prior-year actual levels.

2004-05 PROGRAM INFORMATION

Budget Unit: 5700000 Non-Dept Revenues/GF Agency: Internal Services

Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	General Revenue	16,637,293	8,664,006	422,323,000	0	-414,349,713	0.0	0
Program Description:		General Revenues, transfers from other funds, & associated costs						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Anticipated Results:		County will have the source of net county cost & allocations to General Fund Budget Units						
002	Mandated Contributions	804,640	0	0	0	804,640	0.0	0
Program Description:		Funding for mandated contributions & contractual obligations						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Anticipated Results:		Funding for annual audit, SACOG membership, transit subsidies & other obligations						
MANDATED Total:		17,441,933	8,664,006	422,323,000	0	-413,545,073	0.0	0
FUNDED		Program Type: DISCRETIONARY						
004	Discretionary	1,387,051	205,000	0	0	1,182,051	0.0	0
Program Description:		Central support of countywide operations						
Countywide Priority:		4 General Government						
Anticipated Results:		Funding for support of countywide operations. Central labor costs, internet presense, commission support, legislative advocate						
DISCRETIONARY Total:		1,387,051	205,000	0	0	1,182,051	0.0	0
FUNDED Total		18,828,984	8,869,006	422,323,000	0	-412,363,022	0.0	0

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

UNIT: 6040000 Organizational Development

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Personnel
FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Salaries/Benefits	882,910	882,301	1,064,815	0	0
Services & Supplies	820,080	706,568	1,833,653	0	0
Intrafund Charges	419,788	441,027	794,859	0	0
SUBTOTAL	2,122,778	2,029,896	3,693,327	0	0
Intrafund Reimb	-918,338	-898,205	-898,206	0	0
NET TOTAL	1,204,440	1,131,691	2,795,121	0	0
Prior Yr Carryover Revenues	485,950	618,317	618,317	0	0
	470,716	401,890	401,685	0	0
NET COST	247,774	111,484	1,775,119	0	0
Positions	15.0	14.5	15.0	0.0	0.0

PROGRAM DESCRIPTION:

- Effective July 1, 2004, this budget unit was deleted due to countywide reorganization. The functions were merged into the Employment Records and Training and Employment Services and Risk Management Departments (see Budget Units 6010000 and 6030000).

FOR INFORMATION ONLY

PENSION OBLIGATION BOND - INTEREST RATE STABILIZATION

9311000

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

UNIT: Pension Obligation Bond-Interest Rate Stabilization
9311000

FUND: PENSION BOND-INT RATE STABILIZATION
311A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Other Charges	0	5,100,000	5,100,000	0	0
Total Finance Uses	0	5,100,000	5,100,000	0	0
Reserve Provision	507,959	4,249	4,249	0	0
Total Requirements	507,959	5,104,249	5,104,249	0	0
Means of Financing					
Fund Balance	-201,458	-293,597	-293,597	-112,900	-112,900
Reserve Release	0	5,100,000	5,100,000	0	0
Use Of Money/Prop	415,820	184,946	297,846	112,900	112,900
Total Financing	214,362	4,991,349	5,104,249	0	0

PROGRAM DESCRIPTION:

- The County of Sacramento Taxable Pension Funding Bonds Series 1995 were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1998. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) is variable-interest rate bonds. The variable-rate portion of the bonds was sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.
- This budget unit provides for interest earnings on the Pension Obligation Bond-Debt Service Fund (Budget Unit 9313000). In the Pension Obligation Bond Trust Indenture, the County has covenanted to use the proceeds from

interest earnings on the Debt Service Fund to purchase interest rate "cap" contracts on the variable-rate portion of the bonds, to make up the difference between the early set aside of funds in the Debt Service Fund and actual debt service, and/or to mitigate budgetary impact from high variable-rate interest rates by withdrawing funds from this fund and utilizing them for any lawful purpose of the County. At this time, it is expected that the interest rate earnings from the Debt Service Fund will accumulate in this fund until at least Fiscal Year 2002-03. At that time there will be 19 years remaining on the variable-rate portion of the bonds. The County's exposure to higher interest rate risk could easily exceed the projected balance of this fund at that time, but the balance of this fund would be available to offset the possibility of higher interest costs.

- On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134.0 million variable rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2001. The interest swap agreement financing was executed and closed on March 18, 1997.
- On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the county is expected to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net cost to the transaction due to the additional debt service added-on beginning in Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate is 5.935 percent.

SUPPLEMENTAL INFORMATION:

- The funding for this budget unit is provided through anticipated interest earnings on the Pension Obligation Bond-Debt Service Fund and available fund balance. For this fiscal year estimated interest earnings are \$112,900 and a negative fund balance of \$112,900. This funding will be placed in a Reserve for Interest Rate Mitigation in this fund.

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

UNIT: Pension Obligation Bond-Debt Service
9313000

FUND: PENSION OBLIGATION BOND-DEBT SERVICE
313A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Services & Supplies	410,413	758,253	2,363,609	1,200,000	1,200,000
Other Charges	44,347,591	21,152,551	21,150,790	23,179,579	23,179,579
Interfund Reimb	-41,223,084	-21,576,790	-21,700,850	-22,350,790	-22,350,790
Total Finance Uses	3,534,920	334,014	1,813,549	2,028,789	2,028,789
Means of Financing					
Fund Balance	5,158,579	1,813,549	1,813,549	2,028,789	2,028,789
Other Revenues	189,890	78,795	0	0	0
Other Financing	0	470,459	0	0	0
Total Financing	5,348,469	2,362,803	1,813,549	2,028,789	2,028,789

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual debt service and related financial services costs, including costs of issuance, for the County of Sacramento Taxable Pension Funding Bonds Series 1995. The bonds were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1995. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) is variable-interest rate bonds. The variable-rate portion of the bonds was sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.
- On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134.0 million

variable rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2002 at 6.169 percent, below the first three years' level of 6.195 percent. The swap counterparty has opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.

- Debt service on the bonds began on August 15, 1995, and the County is required to deposit the anticipated annual debt service into this fund by July 31 of each fiscal year.
- On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the County is expected to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net

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

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$24,379,579 consisting of \$1,200,000 for ongoing financial services costs (Letter of Credit fees, Trustee fees, rating agency fees), and \$23,179,579 in interest payments. Financing is from payments from user departments (\$22,350,790), and available fund balance of \$2,028,789.

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

UNIT: 6020000 Benefits/Risk Mgt

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Personnel
FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Salaries/Benefits	4,680,268	4,917,520	5,196,056	0	0
Services & Supplies	1,316,764	1,493,341	1,819,138	0	0
Other Charges	0	0	5,000	0	0
Intrafund Charges	502,821	362,834	514,111	0	0
SUBTOTAL	6,499,853	6,773,695	7,534,305	0	0
Interfund Reimb	-4,246	-6,214	-4,129	0	0
Intrafund Reimb	-798,630	-754,382	-774,281	0	0
NET TOTAL	5,696,977	6,013,099	6,755,895	0	0
Prior Yr Carryover	-410,058	1,288,082	1,288,082	0	0
Revenues	6,687,613	6,431,469	6,755,895	0	0
NET COST	-580,578	-1,706,452	-1,288,082	0	0
Positions	67.0	65.0	67.0	0.0	0.0

PROGRAM DESCRIPTION:

- Effective July 1, 2004, this budget unit was deleted due to countywide reorganization. The functions were merged into the Employment Services and Risk Management Department (see Budget Unit 6030000).

FOR INFORMATION ONLY

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

UNIT: 6090000 Special Projects

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Personnel
FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Salaries/Benefits	0	156,159	156,160	0	0
NET TOTAL	0	156,159	156,160	0	0
Revenues	0	156,160	156,160	0	0
NET COST	0	-1	0	0	0
Positions	0.0	0.0	1.0	0.0	0.0

PROGRAM DESCRIPTION:

- Effective July 1, 2004, this budget unit was deleted due to countywide reorganization. The Special Projects Department was created to implement special or unique projects related to county personnel matters.

FOR INFORMATION ONLY

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

UNIT: 5940000 Teeter Plan

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

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

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Other Charges	17,770,745	16,574,477	16,612,934	17,911,592	17,911,592
Interfund Charges	8,537,115	8,438,026	6,000,000	5,710,905	5,710,905
Total Finance Uses	26,307,860	25,012,503	22,612,934	23,622,497	23,622,497
Means of Financing					
Fund Balance	7,417,824	3,352,292	3,352,292	3,399,019	3,399,019
Use Of Money/Prop	39,026	1,462	0	0	0
Other Revenues	21,074,078	24,918,314	19,260,642	20,223,478	20,223,478
Other Financing	1,129,225	139,455	0	0	0
Total Financing	29,660,153	28,411,523	22,612,934	23,622,497	23,622,497

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 2004-05 requirement for the Teeter Plan debt service is \$23,622,497, consisting of \$17,911,592 for principal and interest payments, and \$5,710,905 for transfer to the General Fund. Financing is from \$20,223,478 in anticipated collections from delinquent taxpayers, and \$3,399,019 from Fiscal Year 2003-04 year-end unreserved fund balance. Due to the fact that debt service requirement includes a quarterly and annual payment which is 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 finance the August 1st payments.

TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS

9284000

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

UNIT: Tobacco Litigation Settlement-Capital Projects
9284000

FUND: TOBACCO LITIGATION SETTLEMENT-CAPITAL
284A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2004-05

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Other Charges	7,011,681	35,137,095	89,865,322	47,299,644	47,299,644
Total Finance Uses	7,011,681	35,137,095	89,865,322	47,299,644	47,299,644
Means of Financing					
Fund Balance	-5,151,732	89,865,322	89,865,322	47,299,644	47,299,644
Use Of Money/Prop	0	864	0	0	0
Total Financing	-5,151,732	89,866,186	89,865,322	47,299,644	47,299,644

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the uses of the proceeds of the Tobacco Litigation Settlement Securitization Capital Projects. The bonds were executed and closed on August 23, 2002, through a negotiated bid process. The proceeds from the bond issue are being used to finance the construction of a Juvenile Court facility (\$46.3 million), Primary Care Clinic facility (\$30.5 million), Refuse Fleet Clean Air Conversion (\$15.0 million), Senior Nutrition Services Kitchen Facility (\$2.0 million), Clinic Pharmacy Automation System \$0.8 million), Animal Care Shelter (\$6.0 million), Carmichael/Rio Linda Branch Library (\$5.2 million) and any other authorized acquisitions, construction, and/or improvement projects to be substituted therefore (\$7.4 million). This budget unit was established for payment of all costs associated with these projects which include architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.

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

FUND: UNEMPLOYMENT INSURANCE
040A

ACTIVITY: Unemployment Insurance
UNIT: 3930000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Charges for Service	951,892	2,200,000	2,200,000	2,340,632	2,338,437
Total Operating Rev	951,892	2,200,000	2,200,000	2,340,632	2,338,437
Service & Supplies	1,372,233	1,354,137	2,314,542	2,326,628	2,324,692
Other Charges	6,175	16,404	15,483	14,004	13,745
Total Operating Exp	1,378,408	1,370,541	2,330,025	2,340,632	2,338,437
Net Income (Loss)	-426,516	829,459	-130,025	0	0

PROGRAM DESCRIPTION:

The Unemployment Insurance Program includes the costs of unemployment claims and program administration. The program is administered by the Employee Records and Training Department, which provides centralized, uniform administration of unemployment claims. Program costs are allocated to county departments based on the number of employees and claims experience.

MISSION:

To provide centralized, uniform administration of Unemployment Insurance claims.

GOALS:

- Ensure only eligible claimants receive Unemployment Insurance benefits.
- Work with departments to develop understanding of Unemployment Insurance benefits.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Worked with departments to develop understanding of methods of minimizing Unemployment Insurance costs.
- Developed an Unemployment Insurance guide for county departments.
- Implemented the Unemployment Insurance training component of the county's Supervisor Training program.

SIGNIFICANT CHANGES FOR 2004-05:

- Develop a system for streamlining the retention of Unemployment Insurance records.
- Transition to electronic storage of Unemployment Insurance records.

WORKERS' COMPENSATION INSURANCE

3900000

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

FUND: WORKERS COMPENSATION INSURANCE
039A

ACTIVITY: Workers' Compensation Insurance
UNIT: 3900000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Adopted 2004-05
Charges for Service	22,179,441	29,038,033	28,918,873	32,968,535	32,907,877
Total Operating Rev	22,179,441	29,038,033	28,918,873	32,968,535	32,907,877
Service & Supplies	24,703,102	26,450,798	28,634,312	32,567,072	32,512,217
Other Charges	184,672	328,443	439,561	411,463	405,660
Total Operating Exp	24,887,774	26,779,241	29,073,873	32,978,535	32,917,877
Other Revenues	184,825	397,033	155,000	10,000	10,000
Total Nonoperating Rev	184,825	397,033	155,000	10,000	10,000
Net Income (Loss)	-2,523,508	2,655,825	0	0	0

PROGRAM DESCRIPTION:

The County is self-insured for all Workers' Compensation claims. The costs of Workers' Compensation claims payments and administration are allocated to county departments.

MISSION:

To handle claims for injuries and illnesses which occur on the job in a expeditious manner while protecting the interests of the County through application of good risk management and financial practices.

GOALS:

- Provide Workers' Compensation benefits per legislative mandates, County ordinance, and applicable statutes.
- Assist injured employees in returning to work as soon as medically appropriate.
- Administer the Workers' Compensation program using good customer service practices, providing information to injured employees, and treating all parties with courtesy and respect.

SIGNIFICANT DEVELOPMENTS DURING 2003-04:

- Improved communication with county departments, enabling them to understand loss history and focus on reducing costs and injuries through claims reviews and training.
- Implemented statutory and regulatory changes mandated by state law.
- Continued development of integrated process for reviewing and managing multidisability claims, completing modules for pregnancy disability leave and paid family leave.
- Developed and implemented performance standards to enhance quality claims handling and customer service.
- Monitored ongoing legislative changes in Workers' Compensation.

SIGNIFICANT CHANGES FOR 2004-05:

- Implement statutory and regulatory changes mandated by state and other applicable legislation.
- Analyze and track further anticipated changes in Workers' Compensation law.
- Continue development of an integrated leave policy and process, focusing on modules for parental leave, workers compensation, and sick leave.
- Continue process improvements to enhance quality claims handling and customer service through performance evaluations and ongoing training.
- Implement new contracts to increase cost savings through dedicated vendors.
- Implement utilization review process.