

**MUNICIPAL SERVICES AGENCY**

**DEPARTMENT OF COUNTY ENGINEERING**

FUND CENTER	DESCRIPTION	ADOPTED FY 2004-05	RECOMMENDED FY 2005-06	NET CHANGE	REASON FOR CHANGE
2420000	Architectural Services Division	6,654,512	6,205,553	(448,959)	Net decrease is primarily due to the reduction of one position; reduced requests for overtime and extra help; reductions to engineering services, other professional services and purchasing services; and the payoff of an existing loan.
2150000	Building Inspection Division	17,598,317	16,515,658	(1,082,659)	Net decrease is primarily due to the elimination of cashiering services to the City of Rancho Cordova.
2100000	Building Inspection Division - Operations	12,618,337	0	(12,618,337)	Net decrease is due to the merging of Building Inspection Operations into the Construction Management Inspection Division.
2300000	Construction Management Inspection Division	20,624,662	35,928,752	15,304,090	Net increase is primarily due to the merging of Building Inspection Operations into the Construction Management Inspection Division and additional staffing to provide building inspection services to the City of Rancho Cordova.
2400000	Agency Administration	2,213,300	1,807,004	(406,296)	Net decrease is primarily due to larger reimbursements from Fund 33 departments. This decrease is partially offset by the addition of a Business Citizens Assistant Representative and approved COLA increases.
2700000	Administrative Services	15,700,960	16,300,476	599,516	Net increase is primarily due to approved salary enhancements, step increases, retirement and insurance; and fewer intrafund reimbursements.

FUND CENTER	DESCRIPTION	ADOPTED FY 2004-05	RECOMMENDED FY 2005-06	NET CHANGE	REASON FOR CHANGE
2450000	Development & Surveyor Services Division	8,474,442	9,672,901	1,198,459	Net increase is primarily due to costs associated with scheduled projects in the various infrastructure districts for engineering services, public works services, other professional services and systems development for assessment purposes.
3070000	Antelope PFFP	5,921,650	3,837,758	(2,083,892)	Net decrease is primarily due to fewer projects on the list of Board approved construction projects resulting in a decrease for services provided by the Department of Transportation.
3081000	Bradshaw/US 50	1,028,566	937,212	(91,354)	Net decrease is primarily due to reductions for public works services as a result of a smaller fund balance.
4650000	Contribution to Paratransit	66,600	66,600	0	No change.
2540000	County Service Area No. 5	27,984	0	(27,984)	LAFCO's approval of the annexation of Laguna West resulted in the transfer of this district to the City of Elk Grove. The remaining fund balance was transferred on July 1, 2004 and this fund will be closed effective June 30, 2005.
2856000	County Service Area No. 7	1,902	0	(1,902)	LAFCO's approval of the annexation of Laguna West resulted in the transfer of this district to the City of Elk Grove. The remaining fund balance was transferred on July 1, 2004 and this fund will be closed effective June 30, 2005.
2857000	County Service Area No. 10	70,244	90,396	20,152	Net increase is primarily due to the transportation shuttle services contract.
2840000	Vineyard PFFP	19,261,882	8,222,924	(11,038,958)	Net decrease is primarily due to fewer anticipated reimbursement agreements as a result of project timing.

FUND CENTER	DESCRIPTION	ADOPTED FY 2004-05	RECOMMENDED FY 2005-06	NET CHANGE	REASON FOR CHANGE
2870000	Laguna Creek Ranch/Elliott Ranch CFD No. 1	7,192,285	2,465,479	(4,726,806)	Net decrease is primarily due to construction contracts for the Laguna Boulevard Rail Road Crossing Landscaping project and fewer reimbursement agreements as a result of project timing.  Provision for reserves decreased \$1,290,504 due to a lower fund balance.
3090000	Laguna CFD	22,723,308	19,274,297	(3,449,011)	Net decrease is primarily due to lower construction costs and fewer reimbursement payments to developers. District is transitioning to administrative function.
1282848	East Elk Grove PFFP	47,437	0	(47,437)	LAFCO's approval of the annexation of Laguna West resulted in the transfer of this district to the City of Elk Grove. The remaining fund balance was transferred on July 1, 2004 and this fund will be closed effective June 30, 2005.
1310000	Park Meadows CFD	220,234	234,172	13,938	Net increase is primarily due to anticipated increased costs for new audit contract. District is transitioning to administrative function.
1300000	Laguna Stonelake CFD	763,961	449,669	(314,292)	Net decrease is primarily due to fewer reimbursement agreement payments as a result of completed construction projects.
1301000	Laguna Stonelake Developer Fees	4,391	0	(4,391)	LAFCO's approval of the annexation of Laguna West resulted in the transfer of this district to the City of Elk Grove. The remaining fund balance was transferred on July 1, 2004 and this fund will be closed effective June 30, 2005.
1320000	Mather Landscape Maintenance CFD	260,686	636,334	375,648	Net increase is primarily due to anticipated contract costs to complete the Mather Bike Trail project.

FUND CENTER	DESCRIPTION	ADOPTED FY 2004-05	RECOMMENDED FY 2005-06	NET CHANGE	REASON FOR CHANGE
1360000	Mather PFFP	4,245,200	2,386,307	(1,858,893)	Net decrease is primarily due to fewer reimbursement payments as a result of completed construction projects.
1370000	Gold River Station No. 7 Landscape CFD	58,004	54,980	(3,024)	Net decrease is primarily due to reductions in contracts.
1390000	Metro Air Park CFD 2000-1	56,582,053	39,533,390	(17,048,663)	Net decrease is primarily due to a reduction in reimbursement agreements related to work currently in progress for roadways, landscaping, detention water quality facilities and basins, pump stations, irrigation, and habitat conservation programs. The Department of Transportation will provide the labor and oversight on several anticipated projects. It is anticipated that this fund will be exhausted within three years.
1400000	McClellan Park CFD 2004-1	8,090,000	7,036,388	(1,053,612)	Net decrease is primarily due to a reduction in reimbursement agreements related to project timing and lower bond issuance costs.
1410000	Sacramento County LM CFD 2004-2	48,450	179,994	131,544	Net increase is primarily due to increased costs for agriculture, horticulture and public works services.
1420000	Metro Air Park Service Tax	378,750	747,900	369,150	Net increase is primarily due to other operating expenses for future water supply, signals, landscape and maintenance services.

**DEPARTMENT OF TRANSPORTATION**

FUND CENTER	DESCRIPTION	ADOPTED FY 2004-05	RECOMMENDED FY 2005-06	NET CHANGE	REASON FOR CHANGE
2600000	Transportation	47,476,999	48,812,106	1,335,107	The overall increase is primarily due to a net increase in salary and benefit costs of \$2.0 million for equity adjustments, COLAs, retirement and medical insurance costs. This increase is partially offset by reduced costs due to the closure of the Public Works Warehouse, Transportation vacating the North County Corp Yard facility and miscellaneous reductions in service and supply costs.
2900000	Road Fund	38,390,399	42,327,724	3,937,325	Road Fund activity is scheduled to increase due to a Transportation Efficiency Act 3 (TEA3) asphalt/concrete overlay project for \$4.2 million and a Franklin Bridge Streetscape project estimated at \$2.0 million. These increases are partially offset by the completion of the asphalt/concrete overlay projects for State Transportation Improvement Programs (STIP) VI and VII totaling \$3.1 million. Additionally, while labor costs have increased, contracts for engineering and consultant services have decreased.
2910000	Roadways Fund	12,917,250	11,475,854	(1,441,396)	A decrease is anticipated due to delays in construction (\$2.7 million) and reduced right-of-way costs (\$100,000) for the South Watt Avenue from Alderson Avenue to State Route 16 Project. These costs are partially offset by an accelerated construction schedule for the Calvine Road Project in the Vineyard Public Facilities Financing Plan (PFFP) and an increase in provision for reserves of \$993,095 due to District 2 revenue.
2140000	Transportation Sales Tax Fund	69,891,243	61,407,794	(8,483,449)	A decrease of \$8.7 million in construction service and supply costs are due to two Elkhorn Boulevard projects: Don Julio Boulevard to Diablo Road and Watt Avenue to Don Julio Boulevard. Additionally, a reduction of \$1.3 million is anticipated due to the construction schedule for the Folsom Boulevard Improvement Project. These costs are slightly offset by an increase in Road Fund maintenance.

FUND CENTER	DESCRIPTION	ADOPTED FY 2004-05	RECOMMENDED FY 2005-06	NET CHANGE	REASON FOR CHANGE
2915000	Citrus Heights Road Maintenance & Operations Fund	424	0	(424)	The decrease is due to the scheduled closure of this Fund. The City of Citrus Heights and the County entered into an agreement whereby the City pays for services once they are rendered. Payments are no longer made in advance of services received. As a result, the cost for said services are now included in Transportation's operating budget (Budget Unit 2600000).
2530000	County Service Area No. 1	4,274,787	4,083,213	(191,574)	This decrease is due to the election ballot contract for Public Outreach being completed. Additionally, contingency funds for election overruns were less than anticipated.
3300000	Landscape Maintenance District	923,826	1,055,043	131,217	New maintenance contracts and increased costs for water, electricity and labor contribute to the overall increase. Additionally, a transfer out of \$283,352 to the City of Rancho Cordova will occur upon the closure of Zone 5 in Fiscal Year 2005-06; these costs are partially offset by a reduction of \$249,834 in provisions for reserves due to the anticipated closure.

**DEPARTMENT OF WASTE MANAGEMENT AND RECYCLING**

FUND CENTER	DESCRIPTION	ADOPTED FY 2004-05	RECOMMENDED FY 2005-06	NET CHANGE	REASON FOR CHANGE
2200000	Refuse Enterprise - Operations	71,406,728	68,658,370	(2,748,358)	Net decrease is primarily due to the midyear expiration of the contract with the City of Citrus Heights to provide residential collection services.
2250000	Refuse Enterprise - Capital Outlay	5,162,004	577,568	(4,584,436)	Net decrease is primarily due to completion of the North Collections Fuel Dispenser project, deletion of the Elk Grove Bio Filter Project and near completion of conversion of truck fleet to clean air vehicles.
2260000	Citrus Heights - Refuse Services	5,184,410	3,618,857	(1,565,553)	Net decrease is primarily due to the midyear expiration of the contract with the City of Citrus Heights to provide residential collection services.

**DEPARTMENT OF WATER QUALITY**

FUND CENTER	DESCRIPTION	ADOPTED FY 2004-05	RECOMMENDED FY 2005-06	NET CHANGE	REASON FOR CHANGE
2550000	Water Quality	57,857,984	46,209,054	(11,648,930)	Net decrease is primarily due to the transfer of the drainage and potable water programs and 116.0 related positions to the Department of Water Resources; the transfer of the regional interceptor program and 45.0 related positions to the Wastewater Treatment Plant Division; and the midyear addition of 37.0 positions to support the various programs within the Collection Systems Division. These transfers and midyear additions are a direct result of a reorganization that allows the Department of Water Quality to better align and mirror the organizational structures of Sacramento Regional County Sanitation District and County Sanitation District 1.
2560000	Water Quality - Sacramento Regional Wastewater Treatment Plant (SRWTP)	30,778,853	43,994,484	13,215,631	Net increase is primarily due to the transfer of the regional interceptor program and 45.0 related positions from the Collection Systems Division; and the midyear addition of 14.0 positions needed to support the increased workload in the interceptor program and growth in plant operations resulting from more stringent state and federal regulations. The transfer is a direct result of a reorganization that allows the Department of Water Quality to better align and mirror the organizational structures of Sacramento Regional County Sanitation District and County Sanitation District 1. A significant result of the reorganization is that services and supplies previously budgeted in the operations fund (261A) for SRCSD are now included in this budget unit for the labor rate calculation.



**DEPARTMENT OF WATER RESOURCES**

FUND CENTER	DESCRIPTION	ADOPTED FY 2004-05	RECOMMENDED FY 2005-06	NET CHANGE	REASON FOR CHANGE
2510000	Water Resources (includes SAFCA)	16,370,406	29,720,719	13,350,313	The increase in this budget unit is due primarily to the addition of 154.0 positions associated with the transfer of the potable water and drainage maintenance functions from Water Quality to Water Resources. A portion of the increase is also due to increases in allocated costs.
3220001	Stormwater Utility	65,198,664	51,943,242	(13,255,422)	<p>There was a large reduction in other services due to the completion of channel maintenance work for Citrus Heights, a reduction in home elevation grant payments and the transfer of the drainage maintenance crews to Water Resources which resulted in a reduction in contributions to Water Quality for various services that are no longer required.</p> <p>There was also a change in accounting practices resulting in a reduction in revenues and an increase in Interfund reimbursements to more accurately reflect the property tax transfer from SCWA Zone 12 to the Stormwater Utility.</p>
2815000	Water Agency Zone 11A	26,852,583	22,132,611	(4,719,972)	The reduction in Zone 11A is due to an exceptionally high fund balance at the end of FY 2003-04 due to increased activity in this zone. Activity levels remain high, however revenues and expenditures are balancing out somewhat, resulting in a lower FY 2004-05 fund balance and a reduction in provisions for reserve.
2816000	Water Agency Zone 11B	1,543,344	1,675,875	132,531	Activity in Zone 11B remains light, resulting in few changes to the budget.
2817000	Water Agency Zone 11C	1,810,412	3,645,547	1,835,135	Activity in Zone 11C is increasing partially due to development plans for Metro Air Park. Developer credits and reimbursement payments are increasing as activity within the zone increases.

FUND CENTER	DESCRIPTION	ADOPTED FY 2004-05	RECOMMENDED FY 2005-06	NET CHANGE	REASON FOR CHANGE
3066000	Water Agency Zone 12	6,890,583	6,163,188	(727,395)	<p>The decrease in Zone 12 is due to more accurate property tax revenue estimates resulting in a lower fund balance for FY 2004-05.</p> <p>There was also a change in the accounting practices used to transfer property tax revenues from Zone 12 to the Stormwater Utility resulting in a decrease in contributions to other agencies and an increase in operating transfers out.</p>
3044000	Water Agency Zone 13	3,032,728	3,307,733	275,005	Variations in Zone 13 are due to project workloads. The fund has remained fairly constant over the years.
3050000	Water Agency Zone 40	96,134,856	65,855,707	(30,279,149)	There were a few projects within Zone 40 that did not proceed as planned. Others were multiyear projects with contracts budgeted in Fiscal Year 2004-05 that will be encumbered. Development, in general, did not increase as expected resulting in decreases in construction, engineering and public works services, as well as a reduction in reimbursement payments.
3055000	SCWA Zone 41	15,831,215	17,264,553	1,433,338	Zone 41 had increases in various accounts associated with the transfer of the potable water maintenance crews from Water Quality to Water Resources. There was also an increase in contributions to the City of Sacramento for water "wheeling" costs.
3056000	Water Agency Financing Authority	3,271,185	3,244,888	(26,297)	This decrease is primarily due to a reduction in fiscal agent fees.
3171000	North Vineyard Well Protection	0	78,036	78,036	<p>This budget was established in the middle of FY 2004-05.</p> <p>Services and supplies had a net increase of \$56,000 primarily due to an increase in public works services.</p>