

INTERNAL SERVICES AGENCY

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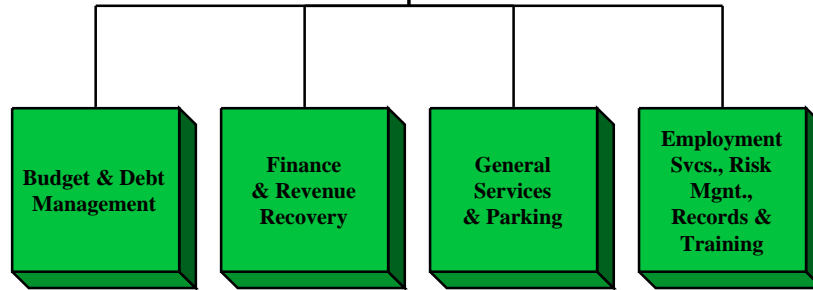
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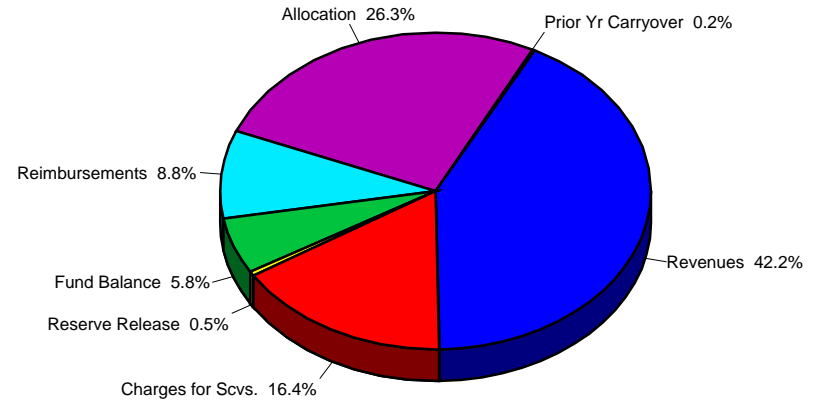
INTRODUCTION

Agency Structure

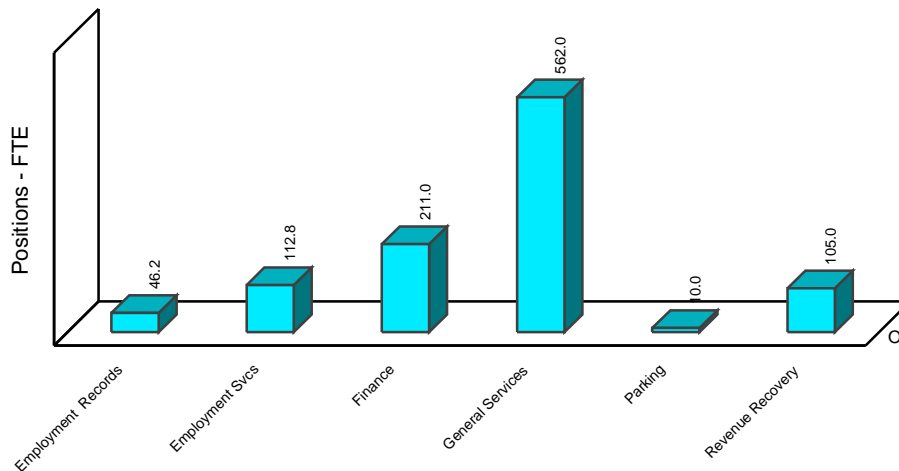
MARK NORRIS, Agency Administrator



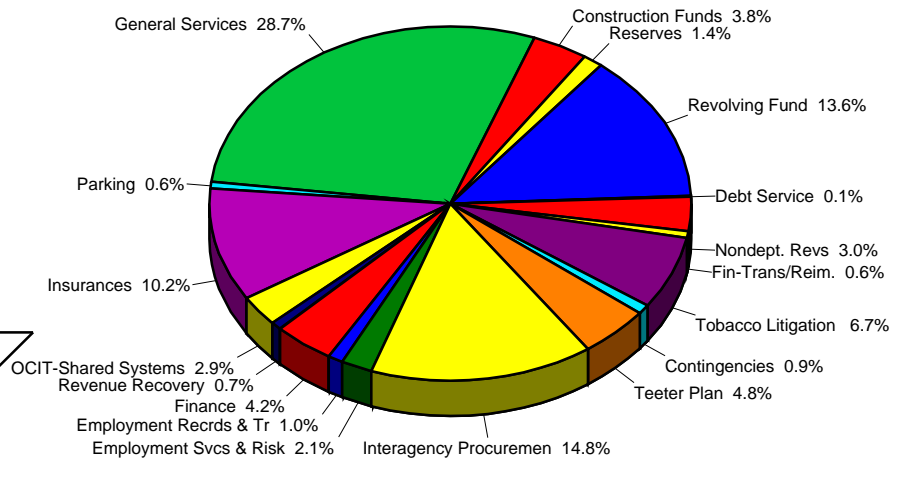
Financing Sources



Staffing



Financing Uses



Mark Norris, the Internal Services Agency (ISA) Administrator, provides budgetary, financial and management direction to the Agency. The Agency oversees the Employment Records and Training, Employment Services and Risk Management, Finance, General 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:

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.

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.

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.

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.

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	\$5,000,000	\$0	\$5,000,000	0.0
001A	5710000	Data Processing-Shared Systems	15,939,725	995,000	14,944,725	0.0
001A	3230000	Department of Finance	23,165,524	23,165,524	0	211.0
001A	6110000	Department of Revenue Recovery	4,088,137	4,088,137	0	105.0
001A	6010000	Employment Records and Training	5,769,511	2,460,495	3,309,016	46.2
001A	6030000	Employment Services and Risk Management	11,742,122	8,345,994	3,396,128	112.8
001A	5110000	Financing-Transfers/Reimbursement	481,520	0	481,520	0.0
001A	5770000	Non-Departmental Costs/General Fund	10,661,699	130,000	10,531,699	0.0
001A	5700000	Non-Departmental Revenues/General Fund	6,033,558	447,047,541	-441,013,983	0.0
001A	0001000	Reserves	7,570,003	6,629,492	940,511	0.0
GENERAL FUND TOTAL			\$90,451,799	\$492,862,183	-\$402,410,384	475.0
General Services						
007A	3100000	Capital Construction	\$20,987,756	\$20,987,756	\$0	0.0
034A	2070000	Capital Outlay	6,478,500	830,000	5,648,500	0.0
035C	7110000	Office of the Director	997,692	997,692	0	38.0
035F	7007440	Building Maintenance & Operations-Airport	5,616,808	5,616,808	0	45.0
035F	7007420	Building Maintenance & Operations-Bradshaw	16,157,569	16,157,569	0	122.0
035F	7007430	Building Maintenance & Operations-Downtown	10,354,163	10,354,163	0	80.0
035F	7007046	Energy Management	8,556,386	8,556,386	0	1.0
035F	7450000	Security Services	2,614,766	2,614,766	0	41.0
035H	7007063	Purchasing Services	2,197,299	2,197,299	0	20.0
035J	7700000	Support Services	10,925,555	10,925,555	0	36.0
035K	7007030	Real Estate	50,749,767	50,749,767	0	30.0
035L	7007500	Light Fleet	21,572,394	21,572,394	0	39.0
035M	7007600	Heavy Equipment	23,337,801	23,337,801	0	110.0
056A	7990000	Parking Enterprise	3,303,077	3,303,077	0	10.0
SUBTOTAL			\$183,849,533	\$178,201,033	\$5,648,500	572.0

Agency Fund Centers/Departments

Fund	Fund Center	Department	Requirements	Financing	Net Cost	Positions
016A	5940000	Teeter Plan	\$26,743,344	\$26,743,344	\$0	0.0
030A	9030000	Interagency Procurement	82,480,034	82,480,034	0	0.0
037A	3910000	Liability/Property Insurance	21,158,028	18,527,684	2,630,344	0.0
039A	3900000	Workers' Compensation Insurance	33,218,366	36,420,000	-3,201,634	0.0
040A	3930000	Unemployment Insurance	2,361,318	2,361,318	0	0.0
277A	9277000	Fixed Asset Revolving Fund	75,873,823	75,873,823	0	0.0
278A	9278000	1990 Fixed Asset-Debt Service	0	0	0	0.0
280A	9280000	Juvenile Courthouse Project-Debt Service	0	0	0	0.0
282A	9282000	2004 Pension Obligation Bonds-Debt Service	0	0	0	0.0
284A	9284000	Tobacco Litigation Settlement	37,299,644	37,299,644	0	0.0
287A	9287000	Capital Projects-Debt Service	0	0	0	0.0
288A	9288000	1997 Refunding Pub. Facilities-Debt Service	61,000	61,000	0	0.0
292A	2920000	Jail-Debt Service	251,845	251,845	0	0.0
298A	9298000	2003 Public Facilities Project-Debt Service	30,000	30,000	0	0.0
308A	3080000	1997 Pub. Bldg. Facilities-Debt Service	111,656	111,656	0	0.0
311A	9311000	Pension Obligation Rate Stabilization	0	0	0	0.0
313A	9313000	1995 Pension Obligation Bonds-Debt Service	0	0	0	0.0
GRAND TOTAL			\$553,890,390	\$951,223,564	-\$397,333,174	1,047.0

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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Services & Supplies	336,860	330,615	393,000	369,000	369,000
Other Charges	6,935,137	7,422,700	7,422,700	7,475,140	7,475,140
Interfund Reimb	-7,271,997	-7,753,315	-7,815,700	-7,844,140	-7,844,140
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.

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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Services & Supplies	98	0	0	0	0
Other Charges	2,422,173	351,749	0	0	0
Total Finance Uses	2,422,271	351,749	0	0	0
Means of Financing					
Fund Balance	2,231,343	-1,046	-1,046	0	0
Use Of Money/Prop	189,883	352,795	1,046	0	0
Total Financing	2,421,226	351,749	0	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.

FOR INFORMATION ONLY

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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Services & Supplies	7,138	2,100,644	2,100,644	100,000	100,000
Other Charges	4,714,600	4,717,240	4,717,240	4,725,490	4,725,490
Interfund Reimb	-4,815,430	-4,817,240	-4,817,240	-4,713,834	-4,713,834
Total Finance Uses	-93,692	2,000,644	2,000,644	111,656	111,656
Means of Financing					
Fund Balance	1,674,360	2,000,644	2,000,644	0	0
Use Of Money/Prop	232,592	0	0	111,656	111,656
Total Financing	1,906,952	2,000,644	2,000,644	111,656	111,656

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.

1997 REFUNDING PUBLIC FACILITIES - CONSTRUCTION

9289000

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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Other Charges	0	27,296	27,296	0	0
Total Finance Uses	0	27,296	27,296	0	0
Means of Financing					
Fund Balance	0	2,329	2,329	0	0
Reserve Release	0	27,296	24,967	0	0
Use Of Money/Prop	7,429	0	0	0	0
Total Financing	7,429	29,625	27,296	0	0

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.

FOR INFORMATION ONLY

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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Services & Supplies	10,049	2,489,474	2,489,474	70,000	70,000
Other Charges	6,893,586	9,401,660	9,401,660	6,319,850	6,319,850
Interfund Reimb	-6,793,587	-6,900,467	-6,900,467	-6,328,850	-6,328,850
Total Finance Uses	110,048	4,990,667	4,990,667	61,000	61,000
Reserve Provision	0	24,967	24,967	0	0
Total Requirements	110,048	5,015,634	5,015,634	61,000	61,000
Means of Financing					
Fund Balance	1,844,785	4,895,634	4,895,634	0	0
Use Of Money/Prop	682,226	120,000	120,000	61,000	61,000
Total Financing	2,527,011	5,015,634	5,015,634	61,000	61,000

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.

2003 PUBLIC FACILITIES PROJECTS - CONSTRUCTION

9297000

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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Other Charges	5,706,589	4,204,709	4,204,709	0	0
Total Finance Uses	5,706,589	4,204,709	4,204,709	0	0
Means of Financing					
Fund Balance	9,801,413	4,204,709	4,204,709	0	0
Use Of Money/Prop	109,885	0	0	0	0
Total Financing	9,911,298	4,204,709	4,204,709	0	0

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 provided for the appropriations for the uses of the proceeds of the County of Sacramento 2003 Public Facilities Projects Certificates of Participation issue which were 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.

FOR INFORMATION ONLY

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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Services & Supplies	0	176,533	502,362	80,000	80,000
Other Charges	0	960,108	960,108	959,508	959,508
Interfund Reimb	0	-654,279	-654,279	-1,009,508	-1,009,508
Total Finance Uses	0	482,362	808,191	30,000	30,000
Means of Financing					
Fund Balance	1,091,813	452,362	452,362	0	0
Use Of Money/Prop	0	30,000	355,829	30,000	30,000
Total Financing	1,091,813	482,362	808,191	30,000	30,000

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.

2004 PENSION OBLIGATION BOND - DEBT SERVICE

9282000

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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Services & Supplies	0	100,000	631,888	100,000	100,000
Interfund Reimb	0	-100,000	-100,000	-100,000	-100,000
Total Finance Uses	0	0	531,888	0	0
Means of Financing					
Other Financing	0	531,888	531,888	0	0
Total Financing	0	531,888	531,888	0	0

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 2004 approved by the Board of Supervisors on June 15, 2004, by Resolution Number 2004-0784. The bonds were sold in June 2004 and closed in July 2004. The proceeds from the bond issue were utilized to pay a portion of the estimated Unfunded Accrued Actuarial Liability (UAAL) as of July 1, 2004 owed by the County to the Sacramento County Employees' Retirement System (SCERS) as of July 1, 2004. The UAAL was incurred as a result of labor agreements which provided for enhanced retirement benefits for County employees and negative investment returns by the system during 2000-2003. The bonds were issued as Convertible Auction Rate Securities (CARSSM), Series 2004C-1 (\$324,582,426.50), 2004C-2 (\$39,147,165.75) and 2004C-3 (\$62,401,528). CARSSM are an innovative structure that combines the debt service deferral feature of Capital Appreciation Bonds (CABS) with the flexibility and low cost of Auction Rate Securities. The CARSSM pay no debt service until 2006, when they incrementally convert to conventional Auction Rate Securities. At each conversion date (July 10, 2006, 2009 and 2014) the County has

the ability to call and pay down any amount of the CARSSM. The County also has the ability to direct the remarketing agents to sell the converted CARSSM in any one of several interest rate modes, providing the County considerable flexibility in terms of future debt management.

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: 2005-06

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

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Contingencies	0	0	3,048,332	5,000,000	5,000,000
NET TOTAL	0	0	3,048,332	5,000,000	5,000,000
Revenues	0	0	0	0	0
NET COST	0	0	3,048,332	5,000,000	5,000,000

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 percent of the appropriated operating expenses.

2005-06 PROGRAM INFORMATION

Budget Unit: **5980000** **Appropriation for Contingency**

Agency: **Internal Services**

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
001	Contingencies	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								
TOTAL:		5,000,000	0	0	0	5,000,000	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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
SUMMARY OF APPROPRIATIONS					
FUND CENTER 3103100 CAPITAL CONSTRUCTION					
Services & Supplies	23,000	0	0	0	0
Other Charges	18,705	0	0	0	0
Interfund Charges	5,841	0	0	0	0
Subtotal	47,546	0	0	0	0
FUND CENTER 3103101 BRADSHAW COMPLEX					
Services & Supplies	2,562,236	308,423	350,000	200,000	200,000
Improvements	603,024	402,669	350,000	50,000	50,000
Subtotal	3,165,260	711,092	700,000	250,000	250,000
Interfund Reimbursement	-1,561,560	-200,000	-200,000	0	0
Net Total	1,603,700	511,092	500,000	250,000	250,000
FUND CENTER 3103102 ADMINISTRATION CENTER					
Services & Supplies	1,611,983	1,368,431	470,500	471,000	471,000
Improvements	1,685,402	2,251,244	1,352,000	700,000	700,000
Subtotal	3,297,385	3,619,675	1,822,500	1,171,000	1,171,000
Interfund Reimbursement	-131,994	-1,302,160	-1,050,000	0	0
Net Total	3,165,391	2,317,515	772,500	1,171,000	1,171,000
FUND CENTER 3103103 COURTHOUSE					
Services & Supplies	305,837	265,310	250,000	100,000	100,000
Improvements	1,323,817	248,825	750,000	282,000	282,000
Subtotal	1,629,654	514,134	1,000,000	382,000	382,000
Interfund Reimbursement	0	0	0	-182,000	-182,000
Net Total	1,629,654	514,134	1,000,000	200,000	200,000

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

UNIT: CAPITAL CONSTRUCTION
 310000

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

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
FUND CENTER 3103104					
NEW JUVENILE COURTHOUSE					
Services & Supplies	14,040,728	15,355,132	15,303,250	50,000	50,000
Improvements	110,364	85,656	200,000	0	0
Subtotal	14,151,092	15,440,788	15,503,250	50,000	50,000
Interfund Reimbursement	-14,402,383	-15,440,788	-15,503,250	-50,000	-50,000
Net Total	-251,291	0	0	0	0
FUND CENTER 3103105					
CAROL MILLER JUSTICE CENTER					
Services & Supplies	3,076	0	30,000	30,000	30,000
Improvements	0	0	10,000	10,000	10,000
Subtotal	3,076	0	40,000	40,000	40,000
FUND CENTER 3103108					
PRELIMINARY PLANNING					
Services & Supplies	2,321,252	2,048,778	1,039,103	1,460,469	1,460,469
Other Charges	85,320	107,805	388,500	94,257	94,257
Improvements	409,236	185,856	10,000	100,000	100,000
Interfund Charges	6,098	0	0	0	0
Subtotal	2,821,906	2,342,440	1,437,603	1,654,726	1,654,726
Interfund Reimbursement	-114,791	-201,161	0	0	0
Net Total	2,707,115	2,141,278	1,437,603	1,654,726	1,654,726
FUND CENTER 3103109					
901 G STREET BUILDING (OB #2)					
Services & Supplies	22,720	8,581	5,000	50,000	50,000
Improvements	40,469	69,298	10,000	150,000	150,000
Subtotal	63,189	77,879	15,000	200,000	200,000
Interfund Reimbursement	0	0	0	-200,000	-200,000
Net Total	63,189	77,879	15,000	0	0

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

UNIT: CAPITAL CONSTRUCTION
 310000

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

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
FUND CENTER 3103110 MAINTENANCE YARD					
Services & Supplies	2,664	11,784	4,500	10,000	10,000
Improvements	0	0	500	0	0
Subtotal	2,664	11,784	5,000	10,000	10,000
FUND CENTER 3103111 MISC ALTERATIONS & IMPROVEMENTS					
Services & Supplies	492,330	1,087,638	396,780	898,186	898,186
Other Charges	251	20,424	0	15,000	15,000
Improvements	342,704	37,714	290,000	30,000	30,000
Subtotal	835,285	1,145,776	686,780	943,186	943,186
FUND CENTER 3103112 BRADSHAW ADMINISTRATION BUILDING (OB #3)					
Services & Supplies	40,078	679,197	17,500	350,000	350,000
Improvements	247,588	5,203	82,500	1,800,000	1,800,000
Subtotal	287,666	684,400	100,000	2,150,000	2,150,000
Interfund Reimbursement	0	0	0	-2,125,000	-2,125,000
Net Total	287,666	684,400	100,000	25,000	25,000
FUND CENTER 3103113 CLERK-RECORDER BUILDING					
Services & Supplies	1,132	350,645	20,000	154,163	154,163
Improvements	3,676	200,838	155,000	249,108	249,108
Subtotal	4,808	551,483	175,000	403,271	403,271
Interfund Reimbursement	0	-490,888	-150,000	-353,271	-353,271
Net Total	4,808	60,595	25,000	50,000	50,000

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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
FUND CENTER 3103114					
799 G STREET BUILDING					
Services & Supplies	69,443	122,936	70,500	75,000	75,000
Improvements	95,874	0	75,000	225,000	225,000
Subtotal	165,317	122,936	145,500	300,000	300,000
FUND CENTER 3103124					
GENERAL SERVICES FACILITY					
Services & Supplies	11,307	147,421	10,000	27,000	27,000
Improvements	14,873	150,000	10,000	27,900	27,900
Subtotal	26,180	297,421	20,000	54,900	54,900
FUND CENTER 3103125					
B.T. COLLINS JUVENILE CENTER					
Services & Supplies	3,685,537	4,651,411	2,222,000	3,221,100	3,221,100
Improvements	6,191,941	5,013,335	7,749,045	25,800,000	25,800,000
Subtotal	9,877,478	9,664,746	9,971,045	29,021,100	29,021,100
Interfund Reimbursement	-7,149,503	-8,119,033	-9,471,045	-24,996,100	-24,996,100
Net Total	2,727,975	1,545,713	500,000	4,025,000	4,025,000
FUND CENTER 3103126					
WARREN E. THORNTON YOUTH CENTER					
Services & Supplies	2,412	1,729,022	652,479	250,000	250,000
Improvements	0	4,699,481	2,347,521	420,737	420,737
Subtotal	2,412	6,428,503	3,000,000	670,737	670,737
FUND CENTER 3103127					
BOYS RANCH					
Services & Supplies	436,906	420,032	300,000	550,000	550,000
Improvements	898,370	1,284,554	1,712,935	100,000	100,000
Subtotal	1,335,276	1,704,586	2,012,935	650,000	650,000
Interfund Reimbursement	-877,222	-928,889	-1,500,000	0	0
Net Total	458,054	775,697	512,935	650,000	650,000

COUNTY OF SACRAMENTO
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 FUND: CAPITAL CONSTRUCTION

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
FUND CENTER 3103128					
RCCC					
Services & Supplies	956,496	630,656	100,000	150,000	150,000
Improvements	795,566	1,472,262	75,000	450,000	450,000
Subtotal	1,752,062	2,102,918	175,000	600,000	600,000
FUND CENTER 3103130					
WORK RELEASE FACILITY					
Services & Supplies	6,206	172,225	5,000	5,000	5,000
Improvements	15,637	802,792	503,500	10,000	10,000
Subtotal	21,843	975,017	508,500	15,000	15,000
Interfund Reimbursement	0	-801,305	-500,000	0	0
Net Total	21,843	173,712	8,500	15,000	15,000
FUND CENTER 3103131					
SHERIFF'S ADMIN BUILDING					
Services & Supplies	1,564	5,776	25,000	10,000	10,000
Improvements	0	0	14,000	18,500	18,500
Subtotal	1,564	5,776	39,000	28,500	28,500
FUND CENTER 3103132					
LORENZO E. PATINO HALL OF JUSTICE					
Services & Supplies	404,641	1,201,333	391,000	2,000,000	2,000,000
Improvements	1,295,717	417,943	2,109,000	1,700,000	1,700,000
Subtotal	1,700,358	1,619,276	2,500,000	3,700,000	3,700,000
Interfund Reimbursement	0	-1,018,025	-2,000,000	-1,700,000	-1,700,000
Net Total	1,700,358	601,251	500,000	2,000,000	2,000,000
FUND CENTER 3103133					
SHERIFF-NORTH AREA SUBSTATION					
Services & Supplies	557	52,810	8,000	7,500	7,500
Improvements	0	50,000	2,000	10,000	10,000
Subtotal	557	102,810	10,000	17,500	17,500

COUNTY OF SACRAMENTO
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SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
FUND CENTER 3103134 SHERIFF-SOUTH AREA SUBSTATION					
Services & Supplies	78	0	8,000	8,000	8,000
Improvements	10,553	0	2,000	2,000	2,000
Subtotal	10,631	0	10,000	10,000	10,000
FUND CENTER 3103137 CORONER/CRIME LABORATORY					
Services & Supplies	352,197	328,139	100,000	180,000	180,000
Improvements	1,358,931	89,626	100,000	450,000	450,000
Subtotal	1,711,128	417,765	200,000	630,000	630,000
Interfund Reimbursement	-261,531	-555,717	0	0	0
Net Total	1,449,597	-137,952	200,000	630,000	630,000
FUND CENTER 3103160 SACRAMENTO MENTAL HEALTH FACILITY					
Services & Supplies	12,690	94,069	10,000	50,000	50,000
Improvements	77,181	804,415	610,000	50,000	50,000
Subtotal	89,871	898,484	620,000	100,000	100,000
Interfund Reimbursement	0	-868,378	-600,000	0	0
Net Total	89,871	30,106	20,000	100,000	100,000
FUND CENTER 3103162 PRIMARY CARE CENTER					
Improvements	30,500,000	0	100,000	50,000	50,000
Subtotal	30,500,000	0	100,000	50,000	50,000
Interfund Reimbursement	-30,116,600	0	0	0	0
Net Total	383,400	0	100,000	50,000	50,000

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

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 3100000

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 ACTIVITY: Plant Acquisition
 FUND: CAPITAL CONSTRUCTION

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
FUND CENTER 3103170 LA SIERRA COMMUNITY CENTER					
Improvements	0	0	30,000	0	0
Subtotal	0	0	30,000	0	0
FUND CENTER 3103198 TRANSFER/REIMB-007A					
Other Charges	0	19,238	0	1,379,008	1,379,008
Interfund Charges	3,401,727	2,328,353	2,328,353	3,088,199	3,088,199
Subtotal	3,401,727	2,347,591	2,328,353	4,467,207	4,467,207
FUND CENTER 3103199 WATER QUALITY					
Improvements	31,820	5,018	0	25,000	25,000
Subtotal	31,820	5,018	0	25,000	25,000
FUND CENTER 3106382 LIBRARY MISC PROJECT					
Services & Supplies	985,016	1,419,967	1,500,000	1,200,000	1,200,000
Other Charges	3,450	0			
Improvements	180,499	982,566	1,500,000	3,500,000	3,500,000
Subtotal	1,168,965	2,402,533	3,000,000	4,700,000	4,700,000
Interfund Reimbursement	-112,587	-390,377	-500,000	-2,700,000	-2,700,000
Net Total	1,056,378	2,012,155	2,500,000	2,000,000	2,000,000
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,000,000	1,000,000	1,000,000
GRAND TOTAL COUNTY BUILDING CONSTRUCTION	23,378,549	23,878,111	15,681,171	20,987,756	20,987,756
TOTAL DEPARTMENTAL FINANCING	-20,458,742	23,878,111	15,681,171	20,987,756	20,987,756

PROGRAM DESCRIPTION:

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

- This budget 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 cost effective or required because of health, safety, security, or severe operational problems.

SUPPLEMENTAL INFORMATION

The anticipated funding available within the Capital Construction Fund for Fiscal Year 2005-06 is \$20,987,756. The Recommended Fiscal Year 2005-06 Proposed Budget includes several high priority projects in the County’s Juvenile Justice facilities as well as projects at other County facilities.

The following is a summary of available financing and significant projects in this fund:

<u>Source</u>	<u>Amount</u>
Available Fund Balance of Appropriation	(\$583,707)
County Facility Use Allowance and Vacancy Factor Charges	11,817,807
Interest Income	20,000
Miscellaneous Revenues	60,000
Miscellaneous Revenues-Revenue Leases	62,000
Grant Revenues-State Board of Corrections	3,600,000
Courthouse Temporary Construction Fund Revenues	2,100,000
Criminal Justice Facility Temporary Construction Fund Revenues	1,800,000
City of Sacramento rent for Bank of America Building	111,656
Library Construction/SHRA Grants	2,000,000
	<u>\$20,987,756</u>

Included in the following recommended 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 done 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.

The recommended funding levels may change significantly if new revenue sources are identified. These new revenue sources may provide for the long needed construction of new facilities to serve Sacramento County. Additionally, the funding levels identified for small miscellaneous projects differ from the funding budgeted as contingencies. The funds set aside as contingencies historically have been 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.

Following is a partial list of significant projects included in the Capital Construction Fund budget:

- Continue major infrastructure renovation including a 90 bed expansion and control system at Juvenile Hall.
- Complete the renovation of the Touch Screen/Programmable Logic Controller system in the Lorenzo E. Patino Hall of Justice (Main Jail).
- Begin engineering and site selection for a central plant for the downtown complex.
- Complete the renovation of the lobby corridors at the Administration Center with fire rated drywall.
- Construct the new equipment shop for Fleet Services.
- Complete the remodel of the Carmichael Library.

The projects recommended for the proposed budget are:

Fund Center 3103101-Bradshaw Complex — \$250,000. This appropriation provides miscellaneous alterations at the Bradshaw Complex.

Fund Center 3103102-Administration Center — \$1,171,000. This appropriation provides for renovating the lobby corridors with fire rated drywall, construction of Americans with Disabilities Act (ADA) compliant restrooms; replacing carpeting in various areas where it has become a hazard and miscellaneous alterations in the Administration Center.

Fund Center 3103103-Courthouse — \$200,000. The actual appropriation is \$382,000, but due to reimbursements, the net budget is \$200,000. This appropriation provides for the construction of a wet holding cell and various improvements to correct health, security, and safety issues; and miscellaneous alterations in the Courthouse.

Fund Center 3103104-New Juvenile Courthouse — \$0. Actual appropriation is \$50,000 but due to reimbursements, the net budget is zero. This appropriation

provides for warranty and punch list items following the construction of the new Juvenile Courthouse.

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 — \$1,654,726. This appropriation provides for estimating the costs of projects necessary in all County facilities; the Comprehensive Master Plan; consultant costs for the long term adult correctional feasibility study; administrative costs for the Capital Construction Fund; and miscellaneous planning efforts.

Fund Center 3103109-901 G Street Building (OB #2) — \$0. Actual appropriation is \$200,000 but due to reimbursements, the net budget is zero. This appropriation provides for ADA modifications to the facility.

Fund Center 3103110-Maintenance Yard — \$10,000. This appropriation provides for miscellaneous alterations and improvements.

Fund Center 3103111-Miscellaneous Alterations and Improvements — \$943,186. This appropriation provides for the following projects:

Requestor	Project Description and Justification	Cost Estimate
Municipal Services Agency	Survey and remedial work associated with asbestos in County facilities	\$100,000
Municipal Services Agency	Provide for ongoing testing of underground tanks under County ownership in accordance with State law	50,000
Municipal Services Agency	Provide for the cost associated with warranty inspections on new construction and remodel projects	20,000
Real Estate	Real Estate provides services to CCF including wireless lease and services for miscellaneous vacant countyowned land.	140,300
Capital Construction & Facility Planning and Management	Vacant Space Allocation- CCF is charged for vacant County-owned space, but recovers the cost through the Facility Use Allocation	488,124
Capital Construction & Facility Planning and Management	Miscellaneous minor building and emergency projects	144,762
Recommended Total for Budget Unit 3103111		\$943,186

Fund Center 3103112-Bradshaw Administration Building (OB #3) — \$25,000. Actual appropriation is \$2,150,000 but due to reimbursements, the net budget is \$25,000. This appropriation provides for construction of the Fleet Services equipment shop and miscellaneous alterations and improvements.

Fund Center 3103113-Clerk-Recorder Building — \$50,000. Actual appropriation is \$403,271, but due to reimbursements, the net budget amount is \$50,000. This appropriation provides for remodeling the facility, and miscellaneous improvements for the Spink Building.

Fund Center 3103114-799 G Street Building — \$300,000. This appropriation provides for the repair/upgrade of the underground diesel storage tank and miscellaneous improvements.

Fund Center 3103124-General Services Facility — \$54,900. This appropriation provides for miscellaneous alterations and improvements for safety purposes.

Fund Center 3103125-B.T. Collins Juvenile Center — \$4,025,000. Actual appropriation is \$29,021,100 but reimbursements reduce the net budget to \$4,025,000. This appropriation provides for the commencement of the Juvenile Hall infrastructure/security project, and miscellaneous alterations to correct health and safety issues.

Fund Center 3103126-Warren E. Thornton Youth Center — \$670,737. This appropriation provides for outstanding items following the construction of the Warren E. Thornton 60 bed expansion project and miscellaneous alterations and improvements

Fund Center 3103127-Boys Ranch — \$650,000. This appropriation provides for a new water well, planning adequate sewage capacity, and miscellaneous alterations and improvements.

Fund Center 3103128-Rio Cosumnes Correctional Center (RCCC) — \$600,000. This appropriation provides for replacement of the intercom system and miscellaneous alterations and improvements.

Fund Center 3103130-Work Release Facility — \$15,000. This appropriation provides for miscellaneous repairs to the Work Release Facility.

Fund Center 3103131-Sheriff's Administration Building — \$28,500. This appropriation provides miscellaneous alterations to the Sheriff's Administration Building.

Fund Center 3103132-Lorenzo E. Patino Hall of Justice — \$2,000,000. Actual appropriation is \$3,700,000, but due to reimbursements, the net budget amount is \$2,000,000. This appropriation provides for renovating the touch screen/Programmable Logic Controller System, continuing the remodel of inmate showers, and miscellaneous improvements to the facility.

Fund Center 3103133-Sheriff's North Area Substation — \$17,500. This appropriation provides for miscellaneous improvements to the facility.

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

Fund Center 3103137-Coroner/Crime Laboratory — \$630,000. This appropriation provides for evidence area alteration and improvement and continued modifications to improve the functionality of the facility.

Fund Center 3103160-Sacramento Mental Health Facility — \$100,000. This appropriation provides for mold abatement in the basement of this facility and miscellaneous alterations and improvements to the facility.

Fund Center 3103162-Primary Care Center — \$50,000. This appropriation provides for miscellaneous alterations and improvements to the facility.

Fund Center 3103170-La Sierra Community Center — \$0. No funding is provided this fiscal year.

Fund Center 3103198-Financing-Transfers/Reimbursements — \$4,467,207. This appropriation provides for contributions for the following debt service payments: the new Juvenile Courthouse; Debt Service for Fixed Asset Acquisition Fund projects started in Fiscal Year 2004-05; and the County's share of the tenant improvements for the Bank of America Building currently leased to the City of Sacramento.

Fund Center 3103199-Water Quality — \$25,000. This appropriation provides for the replacement of the boiler in the mechanical room of the facility.

Fund Center 3106382-Libraries — \$2,000,000. Actual appropriation is \$4,700,000, but due to reimbursements, the net budget amount is \$2,000,000. 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.

2005-06 PROGRAM INFORMATION

Budget Unit: 3100000 Capital Construction Fund		Agency: Internal Services							
Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles	
FUNDED		Program Type: MANDATED							
001	<i>Capital Construction Fund</i>	4,467,207	0	3,948,041	0	519,166	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	<i>Capital Construction Fund</i>	15,000	0	15,000	0	0	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	<i>Capital Construction Fund</i>	422,000	182,000	840,664	0	-600,664	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	<i>Capital Construction Fund</i>	325,000	325,000	0	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	<i>Capital Construction Fund</i>	4,315,000	1,700,000	2,615,000	0	0	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	30,341,837	24,996,100	6,051,203	-583,707	-121,759	0.0	0
Program Description: Juvenile Institutions								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Rehabilitation of juvenile institutions								
007	Capital Construction Fund	100,000	0	150,000	0	-50,000	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	50,000	0	15,000	0	35,000	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	854,726	0	509,148	0	345,578	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	630,000	0	529,437	0	100,563	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	144,762	0	372,646	0	-227,884	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								

<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>	800,000	0	800,000	0	0	0.0	1
Program Description: Administration								
Countywide Priority: 4 General Government								
Anticipated Results: Administration of the Capital Construction Fund								
014	<i>Capital Construction Fund</i>	4,700,000	2,700,000	2,000,000	0	0	0.0	0
Program Description: Library Construction								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Library construction								
015	<i>Capital Construction Fund</i>	50,000	0	50,000	0	0	0.0	0
Program Description: Primary Care Center								
Countywide Priority: 1 Discretionary Law Enforcement								
Anticipated Results: Construction and rehabilitation of Primary Care Center								
016	<i>Capital Construction Fund</i>	50,000	50,000	0	0	0	0.0	0
Program Description: Juvenile Courthouse Construction								
Countywide Priority: 1 Discretionary Law Enforcement								
Anticipated Results: Juvenile Courthouse construction								
MANDATED Total:		47,265,532	29,953,100	17,896,139	-583,707	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						
013	<i>Capital Construction Fund</i>	6,028,595	2,353,271	3,675,324	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:		6,028,595	2,353,271	3,675,324	0	0	0.0	0
FUNDED Total		53,294,127	32,306,371	21,571,463	-583,707	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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Services & Supplies	52,408	26,175	496,767	19,000	19,000
Other Charges	1,505,628	1,499,616	1,499,717	1,502,428	1,502,428
Interfund Reimb	-1,525,637	-1,519,717	-1,519,717	-1,521,428	-1,521,428
Total Finance Uses	32,399	6,074	476,767	0	0
Means of Financing					
Fund Balance	453,786	0	476,767	0	0
Use Of Money/Prop	55,380	6,074	0	0	0
Total Financing	509,166	6,074	476,767	0	0

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.

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: 2005-06

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Other General
FUND: GENERAL

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Salaries/Benefits	0	0	-714,365	-714,365	-714,365
Services & Supplies	12,104,359	14,128,576	15,820,836	16,251,550	16,251,550
Other Charges	0	0	4,541	0	0
Equipment	26,598	65,604	0	0	0
Intrafund Charges	307,322	302,400	330,300	402,540	402,540
NET TOTAL	12,438,279	14,496,580	15,441,312	15,939,725	15,939,725
Prior Yr Carryover	740,622	1,532,000	1,532,000	995,000	995,000
Revenues	0	0	0	0	0
NET COST	11,697,657	12,964,580	13,909,312	14,944,725	14,944,725

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 Sacramento County Agenda and Record Processing Application (SCARPA) and its successor application (AgendaNet), the support and enhancement of the county's Web presence and Web portal, and the Spatial Data Base costs for the maintenance of public infrastructure environments that are shared countywide.
- COMPASS. Costs associated with the Comprehensive Online Management Personnel and Accounting System for Sacramento County (COMPASS) and the Sacramento County Budget Development Application (SCBDA).

2005-06 PROGRAM INFORMATION

Budget Unit: 5710000 Data Processing-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	5,535,270	0	0	59,961	5,475,309	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	350,000	0	0	0	350,000	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	1,235,025	0	0	55,017	1,180,008	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	6,338,802	0	0	0	6,338,802	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 is 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:		13,459,097	0	0	114,978	13,344,119	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>	2,480,628	0	0	880,022	1,600,606	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:		2,480,628	0	0	880,022	1,600,606	0.0	0
FUNDED Total		15,939,725	0	0	995,000	14,944,725	0.0	0

DENTAL INSURANCE

3920000

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: 2005-06

Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Charges for Service	13,011,364	2,065	420,000	0	0
Total Operating Rev	13,011,364	2,065	420,000	0	0
Service & Supplies	13,159,295	5,283	420,000	0	0
Other Charges	12,752	0	0	0	0
Total Operating Exp	13,172,047	5,283	420,000	0	0
Other Revenues	787,716	236,215	0	0	0
Total Nonoperating Rev	787,716	236,215	0	0	0
Net Income (Loss)	627,033	232,997	0	0	0

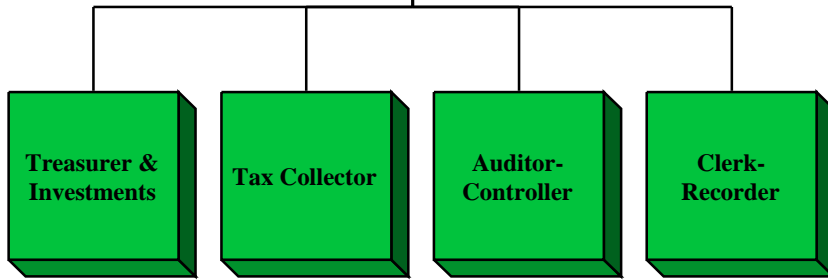
PROGRAM DESCRIPTION:

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 which is now reflected in the Employment Services and Risk Management Department (Budget Unit 6030000)

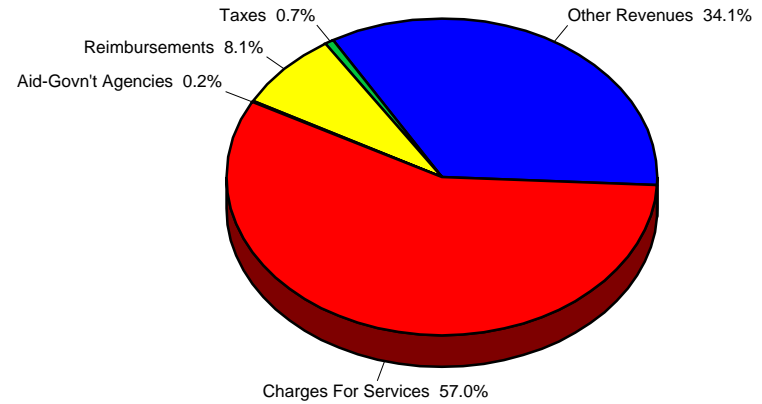
FOR INFORMATION ONLY

Departmental Structure

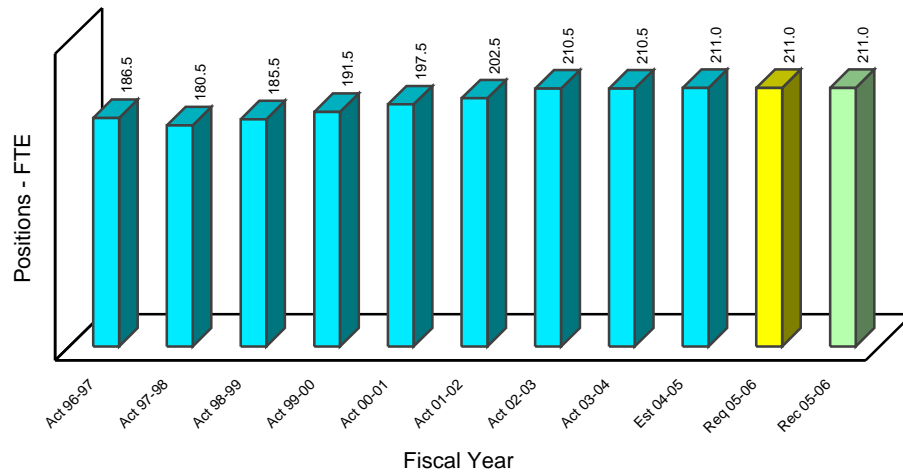
MARK NORRIS, Interim Director of Finance



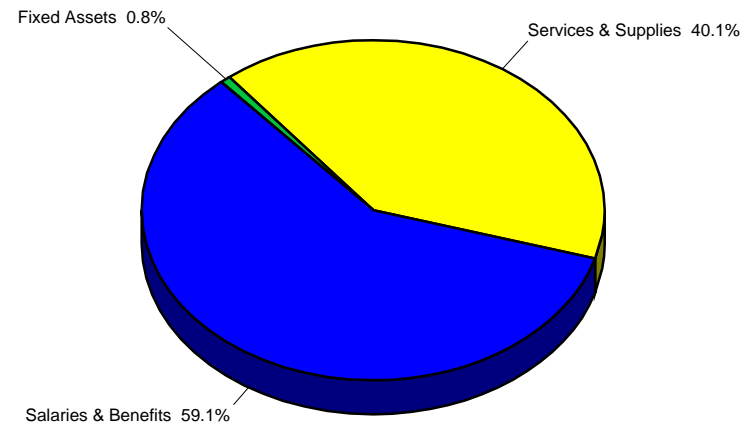
Financing Sources



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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Salaries/Benefits	13,221,725	13,388,324	14,165,147	14,901,861	14,901,861
Services & Supplies	7,090,732	8,397,772	8,554,070	8,815,846	8,815,846
Other Charges	266,458	0	0	0	0
Equipment	83,571	207,990	198,838	189,637	189,637
Interfund Charges	0	48,720	0	52,048	52,048
Intrafund Charges	546,351	1,150,376	1,099,083	1,243,629	1,243,629
SUBTOTAL	21,208,837	23,193,182	24,017,138	25,203,021	25,203,021
Interfund Reimb	-217,258	-125,400	-151,600	-190,875	-190,875
Intrafund Reimb	-2,113,480	-1,573,056	-1,700,271	-1,846,622	-1,846,622
NET TOTAL	18,878,099	21,494,726	22,165,267	23,165,524	23,165,524
Prior Yr Carryover Revenues	1,682,664	730,807	730,807	0	0
	19,296,702	20,777,351	21,548,929	23,165,524	23,165,524
NET COST	-2,101,267	-13,432	-114,469	0	0
Positions	210.5	211.0	210.5	211.0	211.0

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 \$2.5 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, at or above 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.

2005-06 PROGRAM INFORMATION

Budget Unit: 3230000 Department of Finance 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	<i>Pool</i>	3,698,986	220,300	3,478,686	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	<i>1911 Act Bonds</i>	25,946	0	25,946	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	<i>Reclamation</i>	48,679	0	48,679	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	<i>Tax Collection</i>	3,287,969	315,777	2,972,192	0	0	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	<i>Clerks</i>	615,454	0	615,454	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	5,843,401	27,000	5,816,401	0	0	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	274,064	0	274,064	0	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	151,106	0	151,106	0	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	1,374,450	469,640	904,810	0	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	421,436	0	421,436	0	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>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
013	Payroll Services	1,053,540	110,000	943,540	0	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.								
014-A	Audit Services	953,942	489,780	464,162	0	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.								
015-A	Payment Services	1,199,459	0	1,199,459	0	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.								
016	Other Accounting Services	580,798	0	580,798	0	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.								
017-A	Tax Accounting	979,404	380,000	599,404	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:		20,508,634	2,012,497	18,496,137	0	0	166.0	0

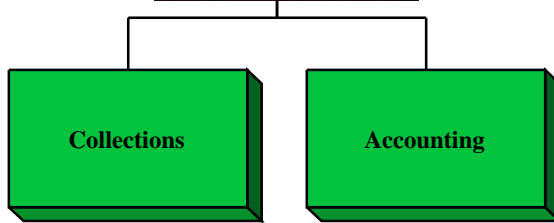
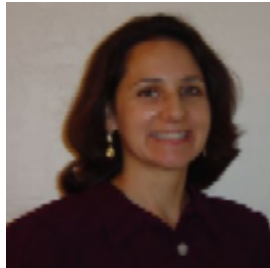
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: <u>SELF-SUPPORTING</u>						
002	<i>Fiscal Agent</i>	596,315	0	596,315	0	0	4.0	0
Program Description:		Provides trustee services for bond issues						
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>	2,376,545	25,000	2,351,545	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:		2,972,860	25,000	2,947,860	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	74,465	0	74,465	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	48,679	0	48,679	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	50,127	0	50,127	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	112,496	0	112,496	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	962,524	0	962,524	0	0	16.0	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.							

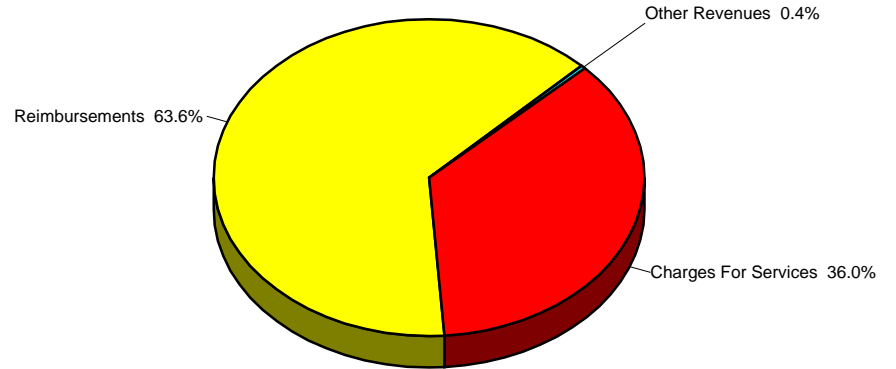
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
<i>009-B</i>	General Accounting	86,354	0	86,354	0	0	1.0	0
Program Description:	Provides general accounting services to all departments							
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>011-B</i>	Systems Control & Reconciliations	93,416	0	93,416	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</i>	Audit Services	86,354	0	86,354	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</i>	Payment Services	147,690	0	147,690	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</i>	Tax Accounting	59,422	0	59,422	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:		1,721,527	0	1,721,527	0	0	29.0	0
FUNDED Total		25,203,021	2,037,497	23,165,524	0	0	211.0	2

Departmental Structure

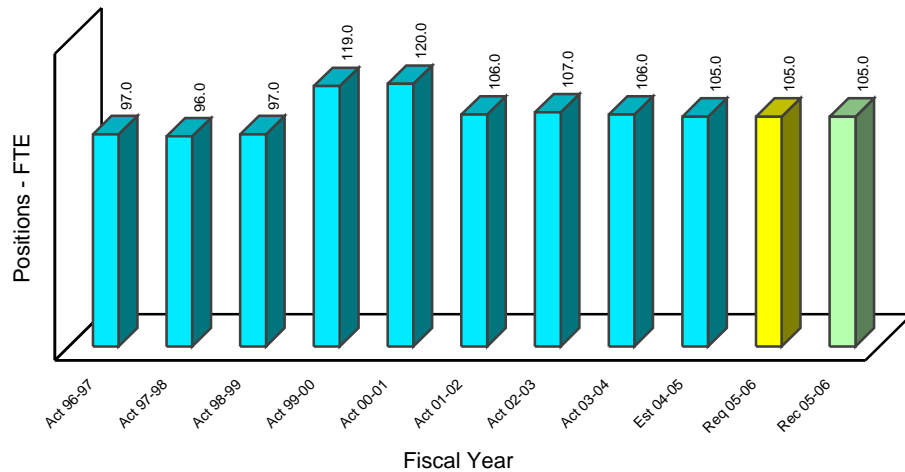
CONNIE AHMED, Director



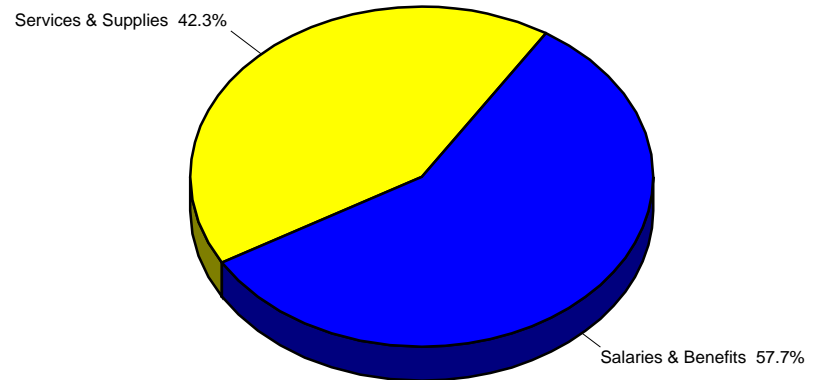
Financing Sources



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: 2005-06

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Other General
 FUND: GENERAL

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Salaries/Benefits	5,650,472	5,539,312	6,206,061	6,482,150	6,482,150
Services & Supplies	2,898,518	3,714,028	3,524,731	3,715,096	3,715,096
Other Charges	175,856	175,857	175,857	0	0
Intrafund Charges	933,710	823,996	967,756	1,030,922	1,030,922
SUBTOTAL	9,658,556	10,253,193	10,874,405	11,228,168	11,228,168
Interfund Reimb	0	-1,733	0	-1,336	-1,336
Intrafund Reimb	-5,341,146	-6,197,461	-6,847,708	-7,138,695	-7,138,695
NET TOTAL	4,317,410	4,053,999	4,026,697	4,088,137	4,088,137
Prior Yr Carryover Revenues	110,785	-65,579	-65,579	0	0
	4,333,974	4,119,578	4,092,276	4,088,137	4,088,137
NET COST	-127,349	0	0	0	0
Positions	106.0	105.0	106.0	105.0	105.0

PROGRAM DESCRIPTION:

The Department of Revenue Recovery (DRR) provides professional billing and collection services to maximize potential revenues for customer agencies at a cost lower than these agencies can achieve through their own efforts or through other collection services. Billing/collection tasks include:

- Establish and maintain debtor accounts.
- Send monthly statements and notices.
- Perform financial evaluations to determine ability to pay and set payment terms.
- Activate collection procedures when payments are not made.
- Enforce collections through legal actions such as lawsuits, wage garnishments, and liens.

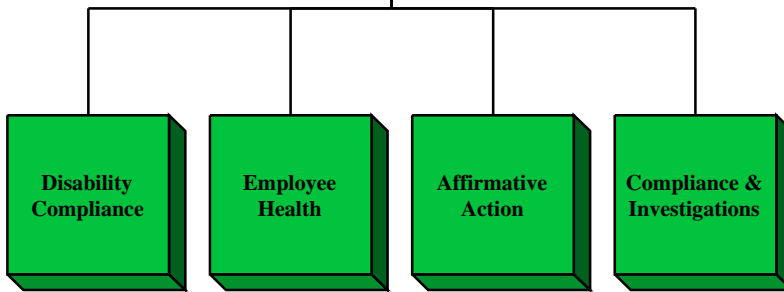
2005-06 PROGRAM INFORMATION

Budget Unit: 6110000 Revenue Recovery Agency: Internal Services

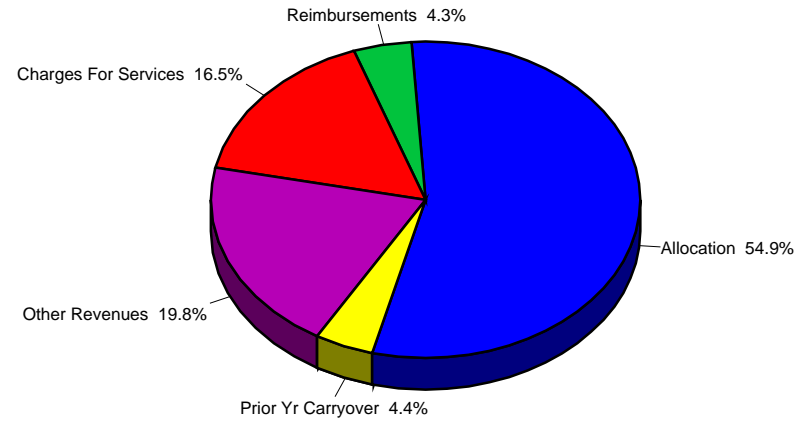
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001-A	Revenue Recovery	11,210,198	7,140,031	4,070,167	0	0	105.0	1
Program Description:	Centralized revenue collection and distribution							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	Maximum recovery of revenue, at or below private agency rates, in order to maintain funding for various entities, so citizens do not bear the burden of other's debts. Increase total collections by \$2 million (to \$43 million), net cost to collection ratio under 14.0%, recovery rate over 40.0%, write-offs under 5.0%.							
MANDATED Total:		11,210,198	7,140,031	4,070,167	0	0	105.0	1
FUNDED		Program Type: DISCRETIONARY						
001-B	Revenue Recovery	17,970	0	17,970	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. Increase collections \$500,000.							
DISCRETIONARY Total:		17,970	0	17,970	0	0	0.0	0
FUNDED Total		11,228,168	7,140,031	4,088,137	0	0	105.0	1

Departmental Structure

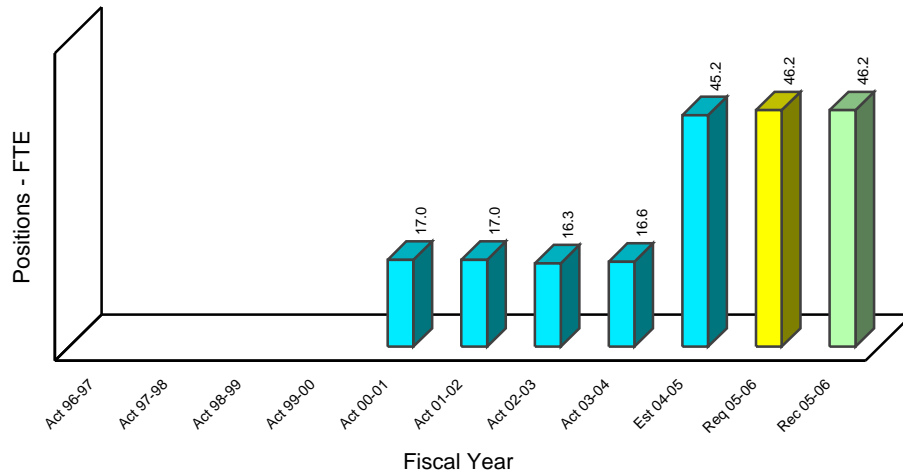
ANGELA M. SHERROD, Director



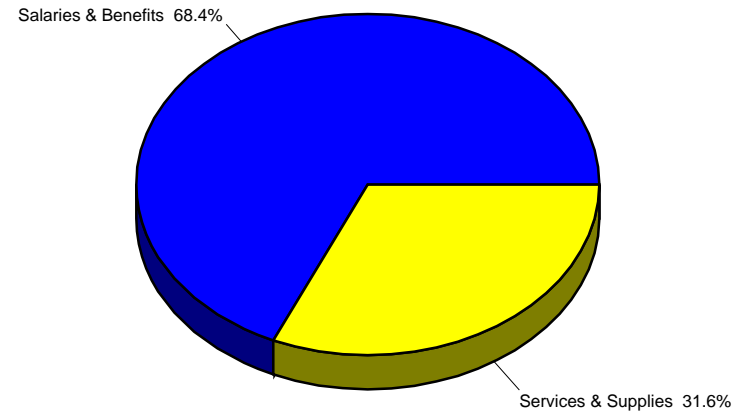
Financing Sources



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: 2005-06

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Personnel
FUND: GENERAL

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Salaries/Benefits	1,457,513	3,481,101	3,719,216	4,143,057	4,125,254
Services & Supplies	228,710	762,889	849,025	1,381,819	1,321,591
Intrafund Charges	395,160	514,595	484,394	582,370	582,370
SUBTOTAL	2,081,383	4,758,585	5,052,635	6,107,246	6,029,215
Intrafund Reimb	-236,465	-232,424	-253,955	-259,704	-259,704
NET TOTAL	1,844,918	4,526,161	4,798,680	5,847,542	5,769,511
Prior Yr Carryover Revenues	683,235	670,093	670,093	267,650	267,650
	2,054,797	1,853,531	2,001,420	2,192,845	2,192,845
NET COST	-893,114	2,002,537	2,127,167	3,387,047	3,309,016
Positions	16.6	45.2	45.1	46.2	46.2

PROGRAM DESCRIPTION:

The Employment Records and Training 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; 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.

2005-06 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	ERT Department Director	267,106	259,704	7,402	0	0	2.0	0
Program Description: Administer the Employment Records & Training Department								
Countywide Priority: 4 General Government								
Anticipated Results: Provide policy direction for and facilitation of services provided by Employment Records & Training Department. Requests for services acknowledged within one business day.								
002	Disability Compliance	362,527	0	362,527	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. Within five working days respond to 98% accommodation requests. County programs, services, facilities are accessible.								
003-A	Employee Health	786,184	0	786,184	0	0	4.5	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 five days of request.								
004-A	Equal Employment	353,438	0	353,438	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 six months of hire. Respond to all complaints/inquiries within three business days; complete all investigations within 60 days.								
005-A	Training & Development	102,282	0	0	9,913	92,369	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 six weeks of employment.								

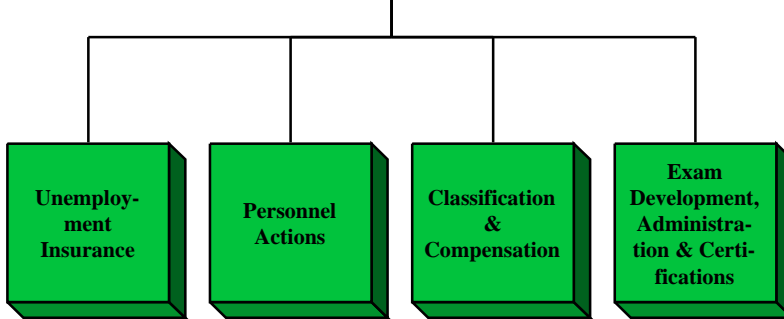
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
<i>006-A</i>	<i>Personnel/Payroll Training & Support</i>	1,396,765	0	0	154,890	1,241,875	12.5	0
Program Description:	Implement personnel & payroll policies							
Countywide Priority:	4 General Government							
Anticipated Results:	Compliance with federal, state and county labor laws, ordinances and agreements for employee compensation. Each pay period 98% of employees correctly compensated.							
<i>007-A</i>	<i>Personnel Records & Special Services</i>	869,554	0	0	102,847	766,707	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 State Disability Insurance integration, donated leave, position control, salary resolutions and employee records. Each pay period 98% of all activities in compliance.							
<i>008</i>	<i>Unemployment Insurance Personnel</i>	112,393	0	112,393	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. According to the Unemployment Insurance Code 98% of claims are valid and processed timely.							
MANDATED Total:		4,250,249	259,704	1,621,944	267,650	2,100,951	34.3	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>	409,838	0	409,838	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>	161,063	0	161,063	0	0	2.0	0
Program Description:	Recruitment outreach; special employment; other							
Countywide Priority:	4 General Government							
Anticipated Results:	Monitor/review selection process to ensure compliance with Equal Employment Opportunity (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>	139,566	0	0	0	139,566	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. Within 1 month of hire 100% of new hires attend new employee orientation.							
<i>005-C</i>	<i>Training & Development</i>	302,221	0	0	0	302,221	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>	119,644	0	0	0	119,644	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. Requirements met 100%.							

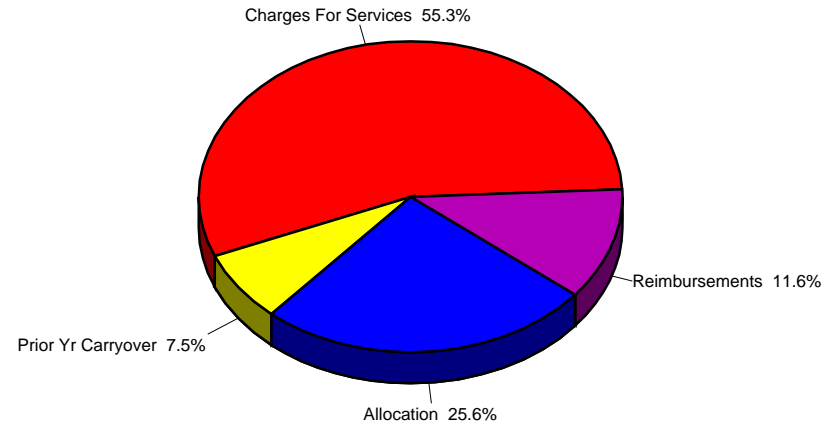
<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles	
FUNDED	Program Type: DISCRETIONARY							
<i>005-E Training & Development</i>	147,739	0	0	0	147,739	1.1	0	
Program Description:	Management & leadership development programs							
Countywide Priority:	4 General Government							
Anticipated Results:	Provide two Management Development Committee (MDC) events for up to 2,300 managers and a specialized leadership program for 200 managers.							
DISCRETIONARY Total:		1,280,071	0	570,901	0	709,170	10.9	0
FUNDED Total		5,530,320	259,704	2,192,845	267,650	2,810,121	45.2	0
CEO RECOMMENDED ADDITIONAL REQUESTS	Program Type: MANDATED							
<i>005-F Training & Development</i>	498,895	0	0	0	498,895	1.0	0	
Program Description:	Sexual harassment programs							
Countywide Priority:	4 General Government							
Anticipated Results:	Conduct Sexual Harassment training for managers and supervisors.							
MANDATED Total:		498,895	0	0	0	498,895	1.0	0
CEO RECOMMENDED ADDITIONAL REQUESTS Total		498,895	0	0	0	498,895	1.0	0
FUNDED GRAND TOTAL:		6,029,215	259,704	2,192,845	267,650	3,309,016	46.2	0

Departmental Structure

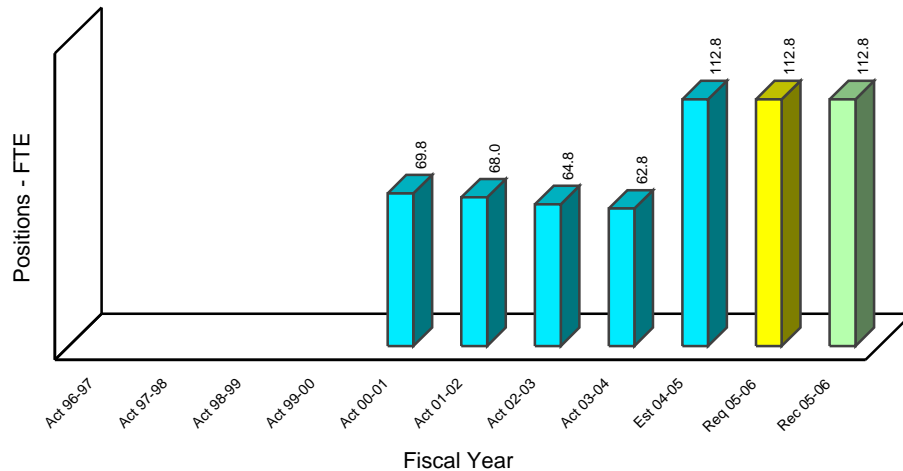
DAVID DEVINE, Director



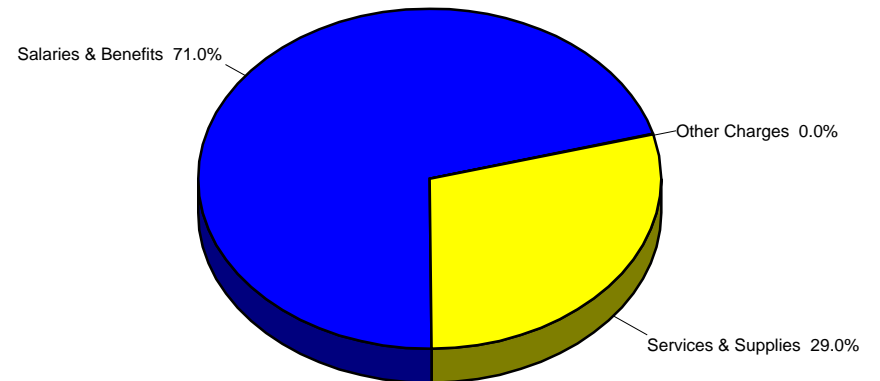
Financing Sources



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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Salaries/Benefits	4,271,188	8,140,440	8,755,536	9,421,453	9,421,453
Services & Supplies	1,266,548	2,491,757	16,897,509	3,111,340	3,111,340
Other Charges	0	0	5,000	5,000	5,000
Intrafund Charges	745,361	758,546	701,735	740,345	740,345
SUBTOTAL	6,283,097	11,390,743	26,359,780	13,278,138	13,278,138
Interfund Reimb	0	-18,554	-4,058	0	0
Intrafund Reimb	-117,746	-1,492,425	-1,327,514	-1,536,016	-1,536,016
NET TOTAL	6,165,351	9,879,764	25,028,208	11,742,122	11,742,122
Prior Yr Carryover	622,487	1,087,824	1,087,824	997,250	997,250
Revenues	153,065	6,678,664	20,928,195	7,348,744	7,348,744
NET COST	5,389,799	2,113,276	3,012,189	3,396,128	3,396,128
Positions	62.8	112.8	112.8	112.8	112.8

PROGRAM DESCRIPTION:

The Employment Services and Risk Management Department is responsible for providing central employment, classification, and compensation services, 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; Family Medical Leave Act; Omnibus Budget Reconciliation Act; Taxable Equity Financial Responsibility Act 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 the county's Workers' Compensation Insurance Program.
- Administering the county's Liability/Property Insurance Program.
- Administering the county's Safety/Accident Prevention and Industrial Hygiene programs.

2005-06 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	ESRM Department Director	259,691	155,364	104,327	0	0	2.0	0	
Program Description: Administer the Employment Services & Risk Management Department									
Countywide Priority: 4 General Government									
Anticipated Results: Policy direction for and facilitation of services provided by Employment Services & Risk Management. Requests for services acknowledged within 1 business day.									
002	Selection & Classification	4,393,378	0	0	997,250	3,396,128	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	885,109	626,977	258,132	0	0	7.0	0	
Program Description: Purchasing, payroll, fiscal, & MIS support									
Countywide Priority: 4 General Government									
Anticipated Results: Central support for ESRM and ERT Departments. Personnel/purchasing actions correct & timely; fiscal, facilities, & MIS actions correct, timely & appropriate.									
004	Benefits Administration	2,829,128	0	2,829,128	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	405,663	0	405,663	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	Safety Services	1,028,031	753,675	274,356	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.								
007	Liability Personnel	679,557	0	679,557	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.								
008	Workers' Compensation Personnel	2,797,581	0	2,797,581	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:		13,278,138	1,536,016	7,348,744	997,250	3,396,128	112.8	2

FINANCING - TRANSFERS/REIMBURSEMENTS

5110000

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

UNIT: 5110000 Financing-Transfers/Reimbursement

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2005-06

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Interfund Charges	859,400	3,290,006	3,290,006	481,520	481,520
NET TOTAL	859,400	3,290,006	3,290,006	481,520	481,520
Revenues	0	0	0	0	0
NET COST	859,400	3,290,006	3,290,006	481,520	481,520

PROGRAM DESCRIPTION:

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

2005-06 PROGRAM INFORMATION

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

Program Number and Title	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED	Program Type: DISCRETIONARY						
002 <i>Transfer to Economic Development Department</i>	481,520	0	0	0	481,520	0.0	0
Program Description:	General Fund support for Economic Development activities which cannot be included in the Mather and McClellan reuse projects.						
Countywide Priority:	3 Quality of Life						
Anticipated Results:	Transfer for Economic Development activities.						

TOTAL: 481,520 0 0 0 **481,520** 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: 2005-06

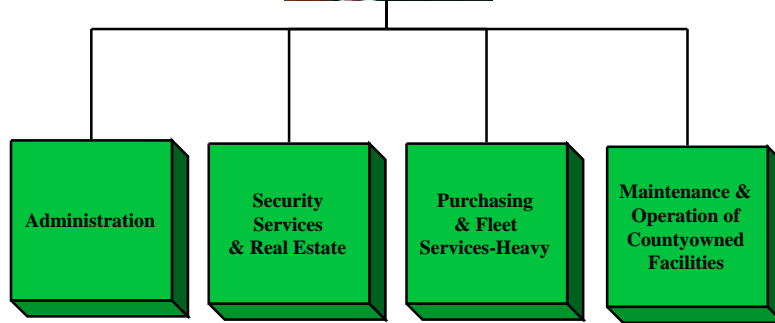
Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Services & Supplies	7,144,761	8,940,776	17,000,000	13,000,000	13,000,000
Land	0	0	2,000,000	2,000,000	2,000,000
Improvements	7,923	0	0	0	0
Equipment	14,214,098	21,000,000	43,850,000	45,029,683	45,029,683
Interfund Charges	8,965,551	18,253,315	17,815,700	15,844,140	15,844,140
Total Finance Uses	30,332,333	48,194,091	80,665,700	75,873,823	75,873,823
Means of Financing					
Fund Balance	-2,624,721	-9,224	-9,224	0	0
Other Revenues	32,723,355	48,203,315	80,674,924	75,873,823	75,873,823
Total Financing	30,098,634	48,194,091	80,665,700	75,873,823	75,873,823

PROGRAM DESCRIPTION:

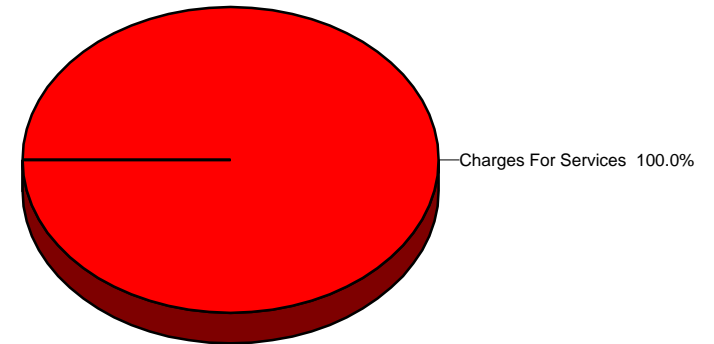
- This budget unit provides for transfer of funds, as necessary, to the Fixed Asset Debt Service Fund (see Budget Unit 9278000) for payment of debt service and other costs of the program. Since completion of the drawdown of proceeds from the initial borrowing, this budget unit has provided funds for continuing acquisition of fixed assets and will provide funds throughout the life of the program.

Departmental Structure

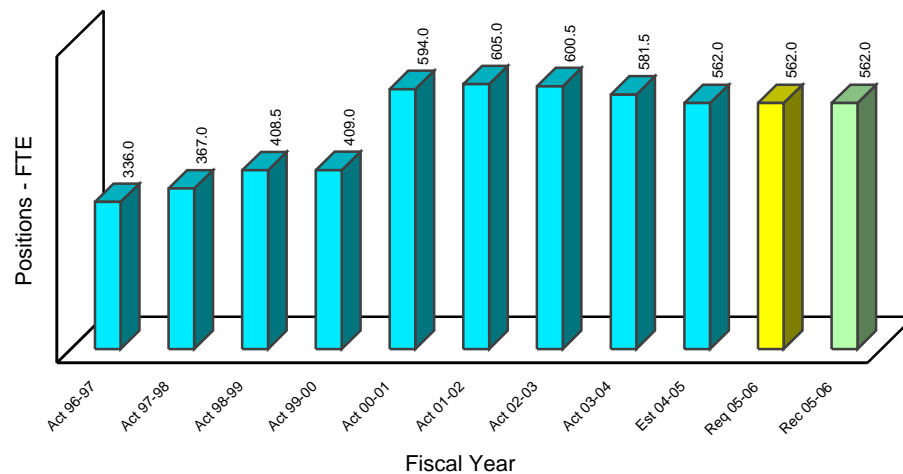
JOHN NEWTON, Director



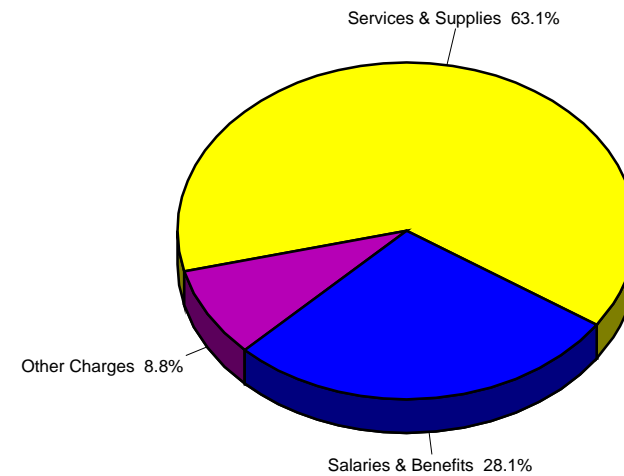
Financing Sources



Staffing Trend



Financing Uses



COUNTY OF SACRAMENTO
 STATE OF CALIFORNIA
 County Budget Act (1985)
 SCHEDULE 10 - OPERATIONS OF
 INTERNAL SERVICE FUND
 FISCAL YEAR: 2005-06

General Services (035A)
 7000000/2070000

FUNCTION: GENERAL
 ACTIVITY: Summary
 FUND: INTERNAL SERVICES FUND

Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
OPERATING INCOME					
Charges for Services	132,283,688	138,015,489	146,598,428	150,520,200	150,520,200
Other Income	922	73	0	0	0
TOTAL	132,284,610	138,015,562	146,598,428	150,520,200	150,520,200
OPERATING EXPENSES					
Salaries/Benefits	38,910,645	38,883,346	41,597,524	43,066,866	43,066,866
Services & Supplies	75,187,425	79,138,488	86,240,594	90,539,417	90,539,417
Other Charges	2,330,391	2,472,389	2,772,121	2,191,485	2,191,485
Depreciation/Amort	9,980,443	9,852,271	10,508,793	9,236,700	9,236,700
Intrafund Chgs/Reimb	-587	879,473	0	0	0
Costs of Goods Sold	6,420,337	5,461,527	5,830,000	6,050,000	6,050,000
Total Operating Expenses	132,828,654	136,687,494	146,949,032	151,084,468	151,084,468
Net Operating Income(Loss)	-544,044	1,328,068	-350,604	-564,268	-564,268
NONOPERATING INCOME (EXPENSE)					
Interest Income	564	0	0	0	0
Interest Expense	-1,611,956	-1,483,911	-1,483,911	-1,025,000	-1,025,000
Debt Retirement	-524,715	-187,006	-248,485	-672,432	-672,432
Loss/Disposition-Asset	-47,092	-90,391	0	0	0
Equipment	-87,626	-84,000	-77,000	-298,300	-298,300
Gain/Loss of Sale	649,481	503,842	0	0	0
Income - Other	6,579,657	2,445,163	2,160,000	2,560,000	2,560,000
Total Net Nonoperating Income (Loss)	4,958,313	1,103,697	350,604	564,268	564,268
NET INCOME (LOSS)	4,414,269	2,431,765	0	0	0
Memo Only:					
CAPITAL REPLACEMENT AND ACQUISITION					
Miscellaneous Revenues	-1,667,861	-820,122	-1,409,500	-830,000	-830,000
Other Equipment	1,697,021	1,214,266	4,078,000	1,978,500	1,978,500
Other Expenses	1,053,712	157,873	11,300,000	4,500,000	4,500,000
TOTAL	1,082,872	552,017	13,968,500	5,648,500	5,648,500
Positions	580.5	562.0	570.0	562.0	562.0

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 of General Services 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, inter-office messenger, stores, document scanning, records management, warehousing and surplus property/recycling services.
 - **Facility and Property Services Group:** Provides facility planning and maintenance functions and coordinates construction activity with the Architectural Services Division of the Department of County Engineering. The group is comprised of eight divisions:
 - 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 Regional) 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 an unarmed security presence for countyowned and some leased facilities.
- Facility Planning and Management Division manages the Capital Construction Fund which provides funding for construction and remodeling of countyowned facilities. This Division 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.

SUMMARY OF POSITIONS
Internal Services Fund

PROGRAM	Adopted 2004-05	June 30, 2005	Requested 2005-06	Recommended 2005-06
Airport District	52.0	45.0	45.0	45.0
Bradshaw District	123.0	122.0	122.0	122.0
Contract & Purchasing Services	20.0	20.0	20.0	20.0
Downtown District	86.0	80.0	80.0	80.0
Energy Management	1.0	1.0	1.0	1.0
Fleet Services - Heavy	110.0	110.0	110.0	110.0
Fleet Services - Light	41.0	39.0	39.0	39.0
Office of the Director	32.0	38.0	38.0	38.0
Real Estate	30.0	30.0	30.0	30.0
Security Services	35.0	41.0	41.0	41.0
Support Services	37.0	36.0	36.0	36.0
	567.0	562.0	562.0	562.0

ADDITIONAL VEHICLES

Class	Description	DEPARTMENT						
		Voter Reg. & Elec.	Bldg. Insp.	Corner	Sheriff	Water Qlty	Water Rsres	Class Total
110	Compact Sedan	1				2		3
122	Patrol Car				11			11
124	Undercover Car			1	6			7
131	½ Ton Truck					3	1	4
134	1 Ton Truck		12			1		13
135	¾ Ton Truck					1		1
137	¾ Ton Truck Spc						1	1
140	¾ Ton Truck 4x4				1	2		3
142	Spec. Body						1	1
152	¾ Ton Van					1		1
154	Carryall				3			3
TOTAL		1	12	1	21	10	3	48
Home Retention		0	12	1	10	2	1	26
Purchase Cost		15,000	192,000	24,000	536,000	185,000	101,000	1,053,000
Annual Cost		5,716	82,000	7,400	334,250	80,992	38,544	548,902
TOTAL		20,716	274,000	31,400	870,250	265,992	139,544	1,601,902

SUPPLEMENTAL INFORMATION:

The following tables detail the capital outlay for additional and replacement heavy equipment and the additional light equipment recommended for Fiscal Year 2005-06.

SUMMARY OF CAPITAL OUTLAY
Heavy Equipment

Class	Description	Recommended Number	Recommended Amount
165	1 ½ Ton Truck w/Dump/Hoist	1	80,000
171	5-6 yard 2-Axle Dump	2	138,000
181	¾ or 1 Ton Truck w/Spray Unit	1	90,000
191	Water Truck, 2-3000 gal	4	320,000
224	Trailer, Utility	4	57,000
234	Trailer, Low Bed	1	22,000
292	Step Van	2	292,500
366	Air Compressor 150-185cfm	1	18,000
394	Helicopter Refueler Truck	1	100,000
775	Pressure Vacuum Cleaner	1	252,000
776	Pressure Vacuum Cleaner 3-Axle	2	554,000
880	Skid Steer Loader w/trailer	1	55,000
Recommended Proposed Budget		21	\$1,978,500

Additional vehicles are financed through the Fixed Asset Acquisition Fund. The 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 additional vehicles requested for acquisition during Fiscal Year 2005-06. The table provides the vehicle classes, vehicles intended for home retention and the one-time acquisition and annual operating costs. This information is provided by department.

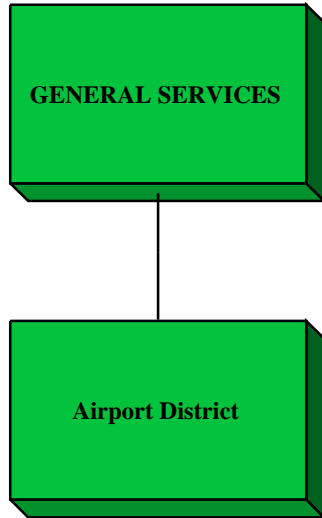
2005-06 PROGRAM INFORMATION

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	5,894,373	4,896,681	997,692	0	0	38.0	1
Program Description: Plans, directs & controls activities for the dept.								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Provide administrative support to the department. Begin department provision of desktop support for information technology services. Requests will be answered, or receive an initial response within 24 hours.								
002-A	GS-Bradshaw District	16,728,622	571,053	16,157,569	0	0	122.0	70
Program Description: Operates/maintains all County-owned buildings outside Dwntwn area								
Countywide Priority: 4 General Government								
Anticipated Results: Maintain County facilities. Complete 70% of critical preventive maintenance activities with lower staffing due to budget reductions. Implement pilot Service Level Agreements to establish service standards. Meet with each customer once every year.								
002-B	GS-Downtown District	10,831,647	477,484	10,354,163	0	0	80.0	12
Program Description: Operates/maintains all County-owned buildings inside Dwntwn area								
Countywide Priority: 4 General Government								
Anticipated Results: Maintain County facilities. Complete 70% of critical preventive maintenance activities with lower staffing due to budget reductions. Implement pilot Service Level Agreements to establish service standards. Meet with each customer once every year.								
003	Security	3,241,104	626,338	2,614,766	0	0	41.0	3
Program Description: Provides security services for County-owned buildings								
Countywide Priority: 4 General Government								
Anticipated Results: Provide for safety of County facilities and their occupants. Implement Service Level Agreements with customers establishing customer service standards. Meet annually with each customer.								
004	Energy Management	8,962,367	405,981	8,556,386	0	0	1.0	0
Program Description: Coordinates energy related issues								
Countywide Priority: 4 General Government								
Anticipated Results: Utilize energy in an efficient manner. Use Municipal Leases to implement ten projects improving energy efficiency. Municipal Leases will be repaid with energy savings achieved resulting in no cost increase.								

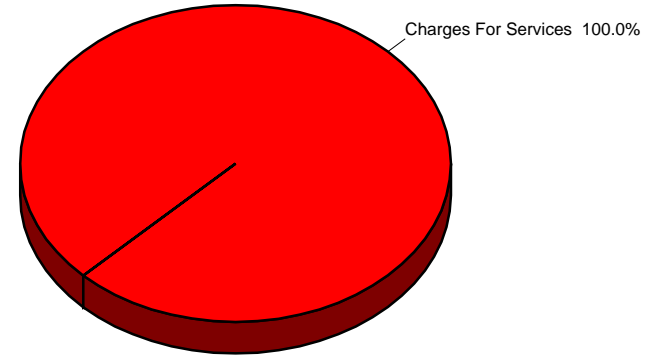
Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: SELF-SUPPORTING						
005	GS-Airport District	5,616,808	0	5,616,808	0	0	45.0	32
Program Description: Provides trades & Stationary Engr services to Airport facilities								
Countywide Priority: 4 General Government								
Anticipated Results: Maintain Airport facilities. Complete 70% of critical preventive maintenance activities with lower staffing due to budget reductions. Implement pilot Service Level Agreements to establish service standards. Meet with each customer once every year.								
007	Central Purchasing	2,552,023	354,724	2,197,299	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. Increase use of recycled content products by 10%.								
008	Support Services	12,326,400	1,400,845	10,925,555	0	0	36.0	7
Program Description: Printing/stores/mail/messenger/warehouse/surplus property								
Countywide Priority: 4 General Government								
Anticipated Results: Provide timely, cost efficient services such as mail messenger, records management, printing and imaging, and surplus property management. Service activities result in satisfied customers.								
009-A	Real Estate	3,740,970	0	3,740,970	0	0	30.0	6
Program Description: Appraisal, acquisition, relocations & admin/fiscal support								
Countywide Priority: 4 General Government								
Anticipated Results: Appraise, purchase, and sell real estate as needed for County business. Implement Service Level Agreements with customers establishing service standards. Meet with each customer once every year.								
009-B	Real Estate-Lease Costs	47,419,597	410,800	47,008,797	0	0	0.0	0
Program Description: Reflects lease costs for those county depts in leased facilities								
Countywide Priority: 4 General Government								
Anticipated Results: Appropriate leased facilities are available for County organizations. Implement Service Level Agreements with customers establishing service standards. Meet with each customer once every year.								
010	Automotive Services	28,548,719	6,976,325	21,572,394	0	0	39.0	210
Program Description: Maintains County-owned automotive equipment								
Countywide Priority: 4 General Government								
Anticipated Results: Maintain automobiles that are safe and available to use by County organizations. Provide acceptable maintenance and repairs of County-owned light vehicles with lower staffing due to budget reductions.								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: <u>SELF-SUPPORTING</u>						
<i>011</i>	<i>Heavy Fleet Services</i>	30,691,486	7,353,685	23,337,801	0	0	110.0	17
Program Description:	Operation & maintenance of the heavy equipment rental fleet							
Countywide Priority:	4 General Government							
Anticipated Results:	Maintain heavy equipment that is safe and available to use for County organizations. Expand development and implementation of service level agreements establishing customer service standards.							
TOTAL:		176,554,116	23,473,916	153,080,200	0	0	562.0	358

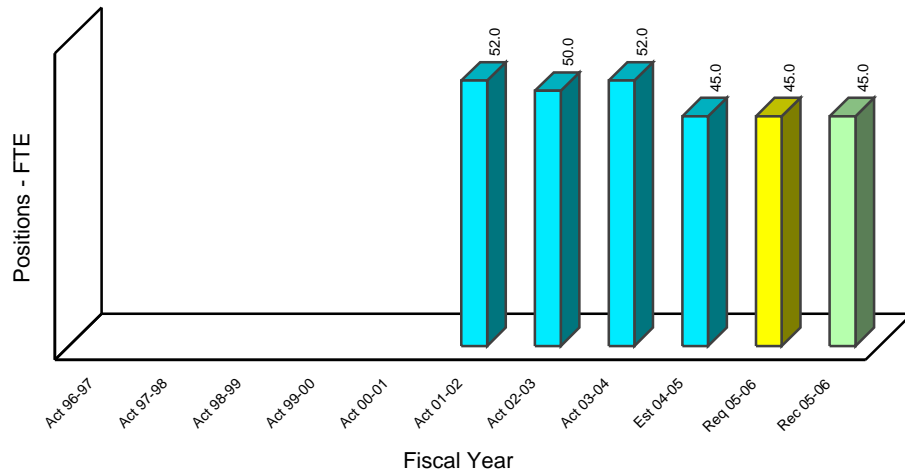
Departmental Structure



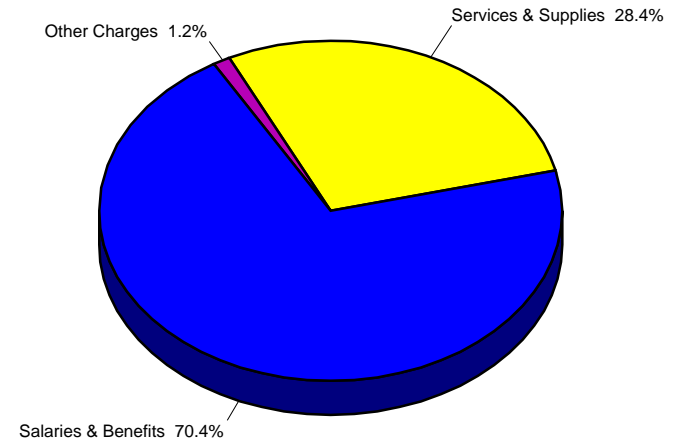
Financing Sources



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: 2005-06

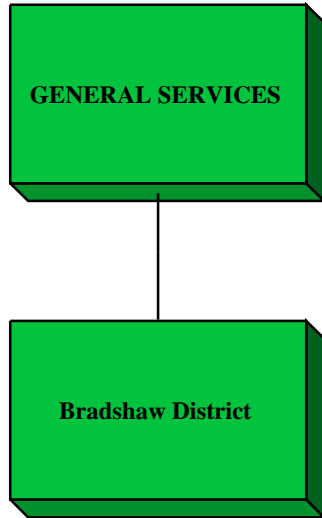
Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Charges for Service	5,724,447	5,706,012	6,192,957	5,616,808	5,616,808
Total Operating Rev	5,724,447	5,706,012	6,192,957	5,616,808	5,616,808
Salaries/Benefits	3,892,443	3,978,992	4,251,598	3,951,845	3,951,845
Service & Supplies	794,269	800,089	962,087	815,473	815,473
Other Charges	173,867	139,280	183,311	68,575	68,575
Depreciation/Amort	0	343	343	0	0
Intrafund Chgs/Reimb	526,749	787,308	795,618	780,915	780,915
Total Operating Exp	5,387,328	5,706,012	6,192,957	5,616,808	5,616,808
Other Revenues	763	0	0	0	0
Total Nonoperating Rev	763	0	0	0	0
Net Income (Loss)	337,882	0	0	0	0
Positions	52.0	45.0	52.0	45.0	45.0

PROGRAM DESCRIPTION:

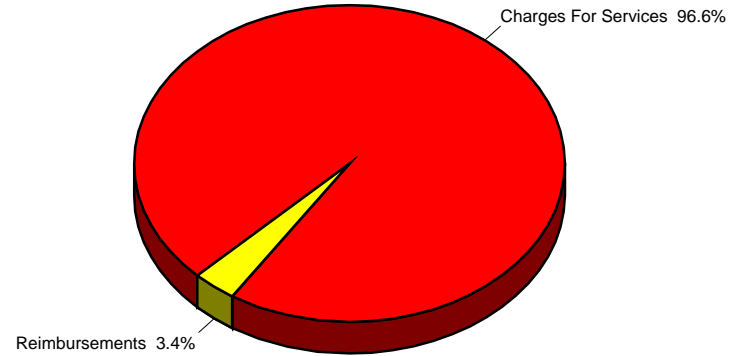
General Services – Airport District:

- 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.

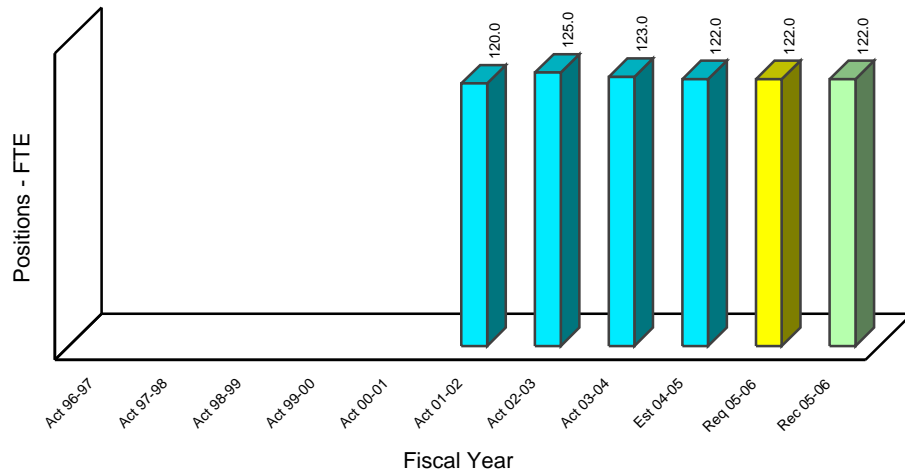
Departmental Structure



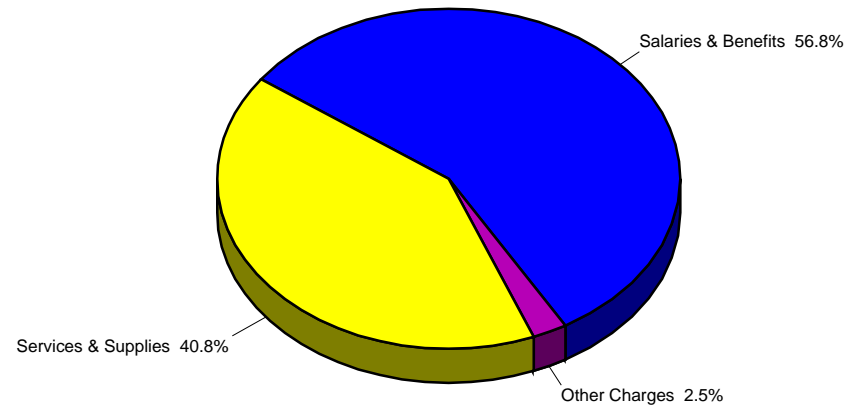
Financing Sources



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: 2005-06

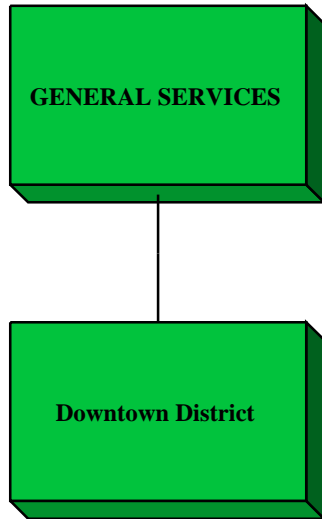
Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Use Of Money/Prop	151	0	0	0	0
Charges for Service	13,742,306	14,981,538	15,497,496	16,157,569	16,157,569
Total Operating Rev	13,742,457	14,981,538	15,497,496	16,157,569	16,157,569
Salaries/Benefits	8,404,282	9,186,332	9,362,782	9,497,311	9,497,311
Service & Supplies	2,833,712	3,604,604	3,943,774	4,320,010	4,320,010
Other Charges	540,839	589,655	589,655	410,850	410,850
Depreciation/Amort	0	869	869	0	0
Intrafund Chgs/Reimb	1,009,470	1,600,078	1,600,416	1,929,398	1,929,398
Total Operating Exp	12,788,303	14,981,538	15,497,496	16,157,569	16,157,569
Other Revenues	330	0	0	0	0
Total Nonoperating Rev	330	0	0	0	0
Net Income (Loss)	954,484	0	0	0	0
Positions	123.0	122.0	123.0	122.0	122.0

PROGRAM DESCRIPTION:

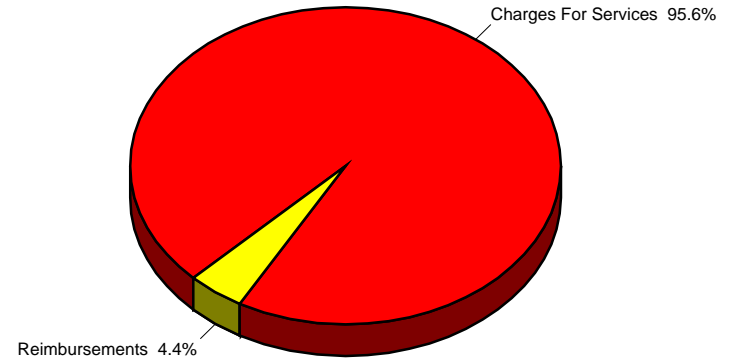
General Services – Bradshaw District:

- Maintains approximately 2,300,000 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.

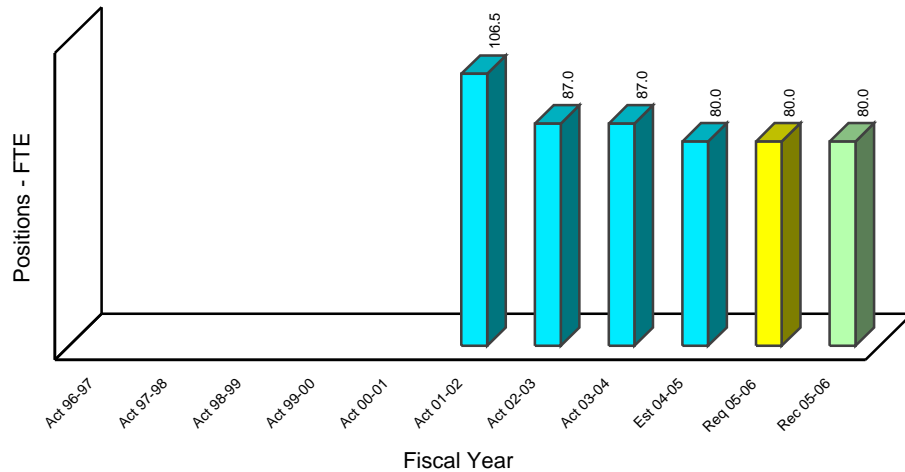
Departmental Structure



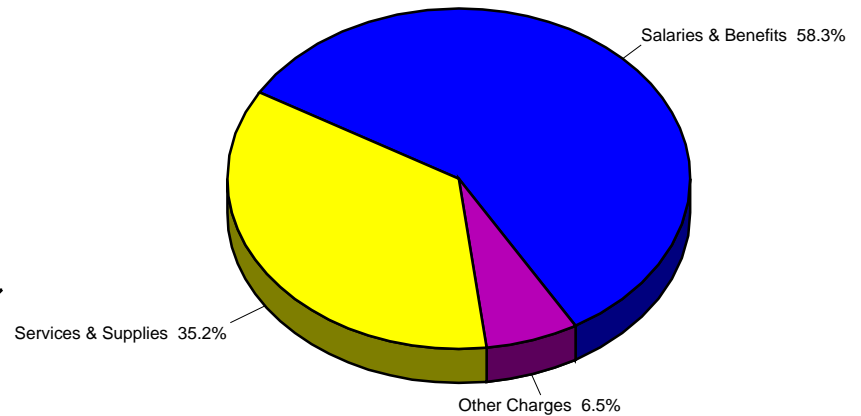
Financing Sources



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: 2005-06

Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Use Of Money/Prop Charges for Service	771 8,613,005	0 9,363,817	0 9,808,080	0 10,354,163	0 10,354,163
Total Operating Rev	8,613,776	9,363,817	9,808,080	10,354,163	10,354,163
Salaries/Benefits	5,781,696	5,822,067	6,170,147	6,312,324	6,312,324
Service & Supplies	2,200,427	2,525,373	2,310,613	2,331,627	2,331,627
Other Charges	412,703	202,479	441,177	269,226	269,226
Depreciation/Amort	0	0	375	0	0
Intrafund Chgs/Reimb	570,759	813,898	885,768	1,005,560	1,005,560
Total Operating Exp	8,965,585	9,363,817	9,808,080	9,918,737	9,918,737
Other Revenues	813	0	0	0	0
Total Nonoperating Rev	813	0	0	0	0
Debt Retirement	0	0	0	435,426	435,426
Total Nonoperating Exp	0	0	0	435,426	435,426
Net Income (Loss)	-350,996	0	0	0	0
Positions	87.0	80.0	87.0	80.0	80.0

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.

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: 2005-06

Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Charges for Service	6,692,762	7,507,408	8,201,101	8,556,386	8,556,386
Total Operating Rev	6,692,762	7,507,408	8,201,101	8,556,386	8,556,386
Salaries/Benefits	122,497	117,149	120,877	124,797	124,797
Service & Supplies	6,914,052	7,094,771	8,320,448	8,754,666	8,754,666
Other Charges	12,376	5,192	13,503	1,023	1,023
Depreciation/Amort	0	0	47,006	0	0
Intrafund Chgs/Reimb	-273,728	-300,569	-300,733	-371,106	-371,106
Total Operating Exp	6,775,197	6,916,543	8,201,101	8,509,380	8,509,380
Interest Expense	6,253	0	0	0	0
Debt Retirement	0	47,006	0	47,006	47,006
Total Nonoperating Exp	6,253	47,006	0	47,006	47,006
Net Income (Loss)	-88,688	543,859	0	0	0
Positions	1.0	1.0	1.0	1.0	1.0

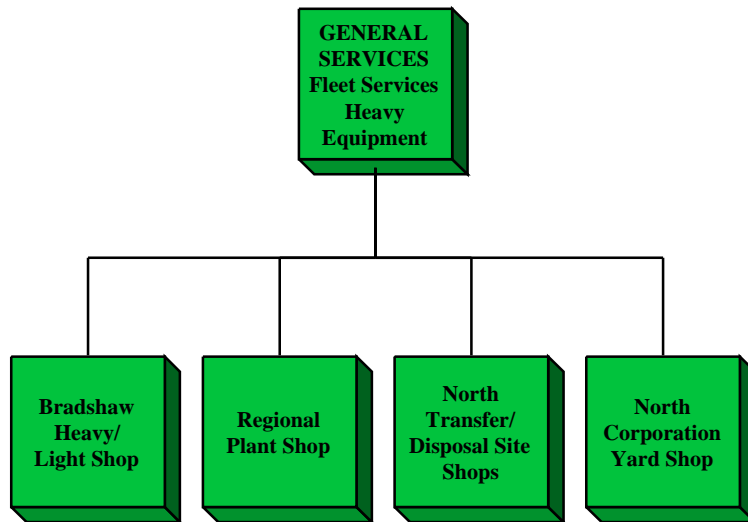
PROGRAM DESCRIPTION:

General Services - Energy Management Program:

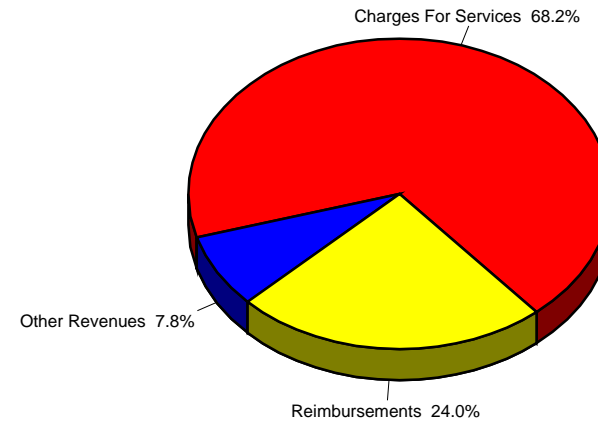
- Coordinates energy related issues and provides technical assistance and expertise within county government.
- Actively seeks methods to reduce energy consumption for county owned facilities, vehicles, and equipment.
- Monitors and analyzes energy usage and energy savings resulting from conservation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

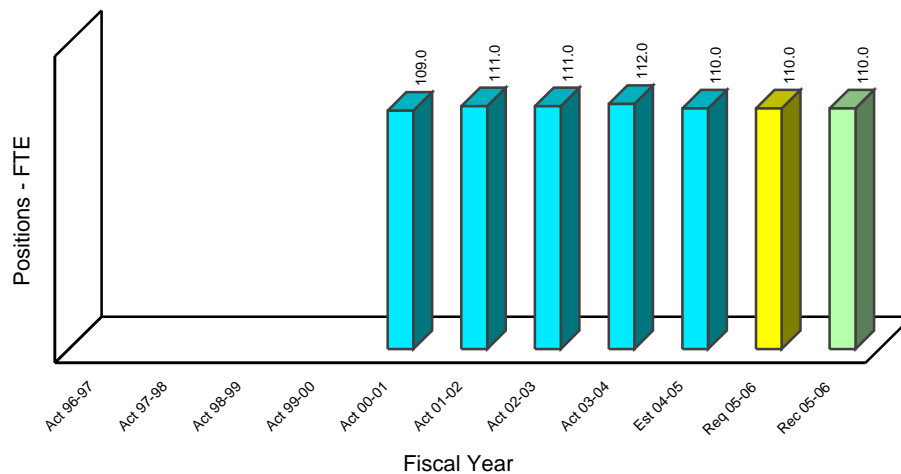
Departmental Structure



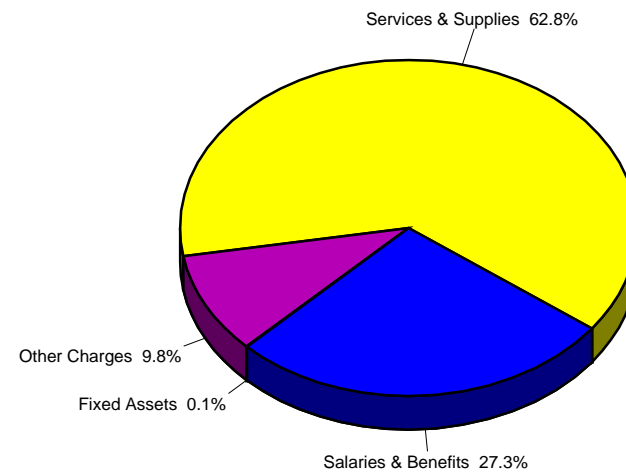
Financing Sources



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: 2005-06

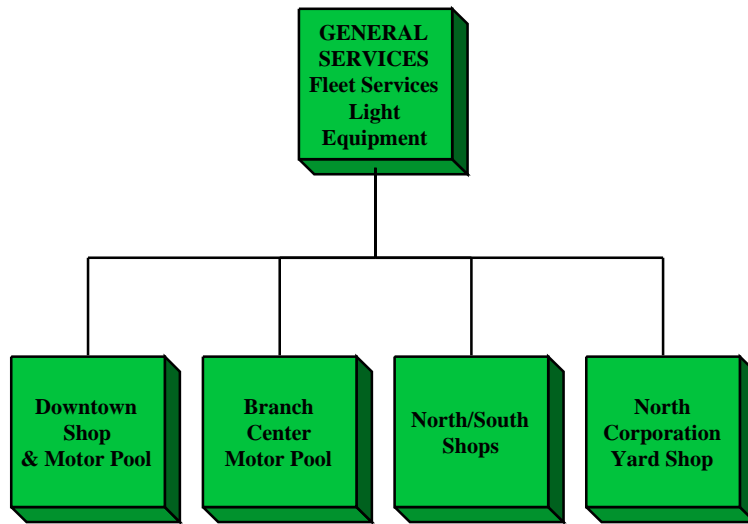
Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Charges for Service	17,483,671	19,008,100	18,842,013	20,937,801	20,937,801
Total Operating Rev	17,483,671	19,008,100	18,842,013	20,937,801	20,937,801
Salaries/Benefits	7,335,529	7,898,277	7,950,633	8,386,912	8,386,912
Service & Supplies	9,843,674	10,350,482	10,099,414	11,957,469	11,957,469
Other Charges	508,593	571,394	570,130	722,518	722,518
Depreciation/Amort	2,426,752	1,896,950	2,417,136	2,187,000	2,187,000
Intrafund Chgs/Reimb	-187,976	113,216	-325,300	-46,098	-46,098
Total Operating Exp	19,926,572	20,830,319	20,712,013	23,207,801	23,207,801
Interest Income	564	0	0	0	0
Other Revenues	2,339,658	2,200,000	2,000,000	2,400,000	2,400,000
Total Nonoperating Rev	2,340,222	2,200,000	2,000,000	2,400,000	2,400,000
Debt Retirement	110,000	110,000	110,000	110,000	110,000
Equipment	7,710	20,000	20,000	20,000	20,000
Total Nonoperating Exp	117,710	130,000	130,000	130,000	130,000
Net Income (Loss)	-220,389	247,781	0	0	0
Positions	112.0	110.0	112.0	110.0	110.0

PROGRAM DESCRIPTION:

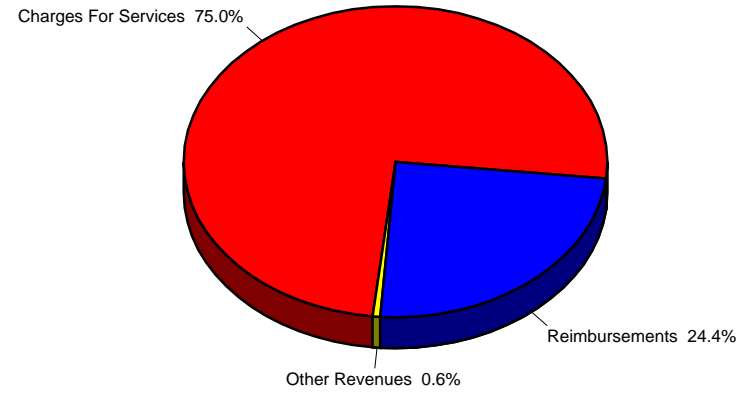
The Heavy Equipment Section of the Fleet Services Division administers the heavy equipment maintenance program. Under this program, the Division:

- 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.

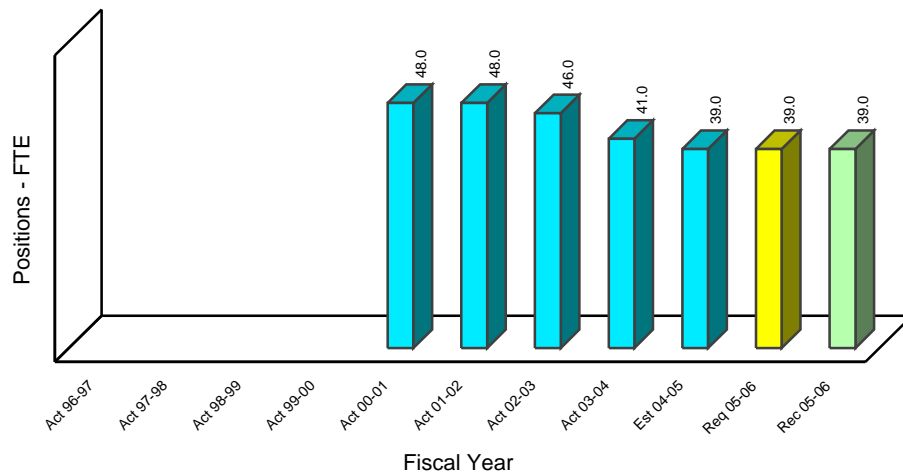
Departmental Structure



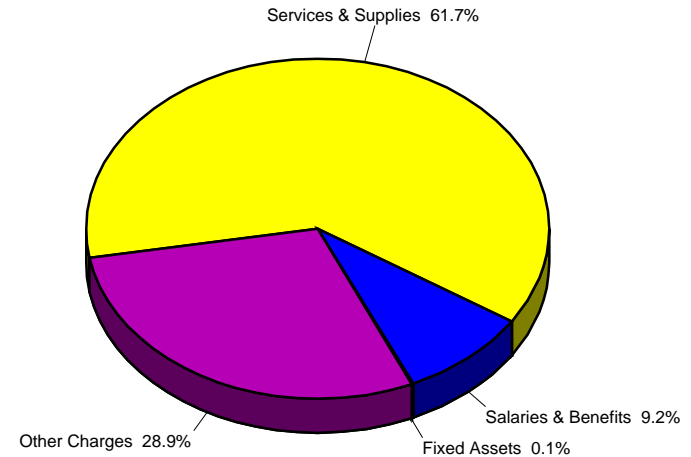
Financing Sources



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: 2005-06

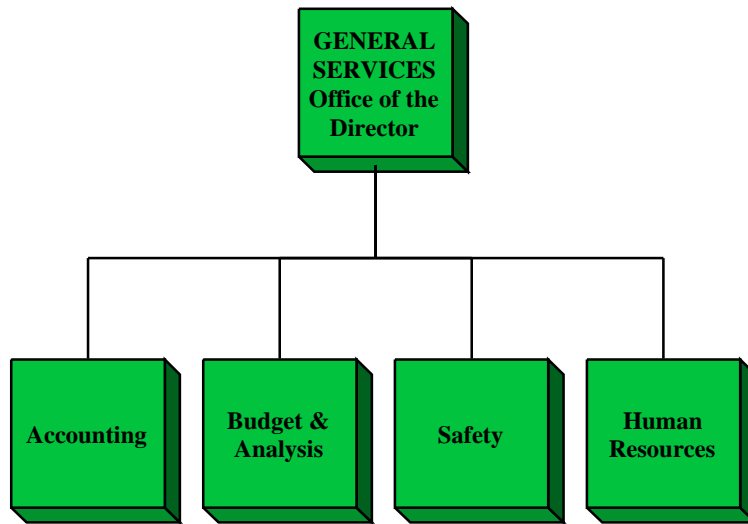
Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Charges for Service	16,286,392	20,684,754	21,170,709	21,412,394	21,412,394
Total Operating Rev	16,286,392	20,684,754	21,170,709	21,412,394	21,412,394
Salaries/Benefits	2,612,729	2,397,343	2,623,073	2,635,363	2,635,363
Service & Supplies	7,223,280	7,806,855	7,853,689	9,597,531	9,597,531
Other Charges	216,107	331,942	377,542	294,825	294,825
Depreciation/Amort	7,410,725	7,848,164	7,848,164	6,906,900	6,906,900
Intrafund Chgs/Reimb	733,721	476,252	1,092,330	1,054,475	1,054,475
Total Operating Exp	18,196,562	18,860,556	19,794,798	20,489,094	20,489,094
Gain/Sale/Property	649,381	503,842	0	0	0
Other Revenues	4,199,914	190,030	160,000	160,000	160,000
Total Nonoperating Rev	4,849,295	693,872	160,000	160,000	160,000
Interest Expense	1,478,436	1,483,911	1,483,911	1,025,000	1,025,000
Debt Retirement	30,000	30,000	30,000	30,000	30,000
Loss/Disposition-Asset	43,629	90,391	0	0	0
Equipment	0	22,000	22,000	28,300	28,300
Total Nonoperating Exp	1,552,065	1,626,302	1,535,911	1,083,300	1,083,300
Net Income (Loss)	1,387,060	891,768	0	0	0
Positions	41.0	39.0	41.0	39.0	39.0

PROGRAM DESCRIPTION:

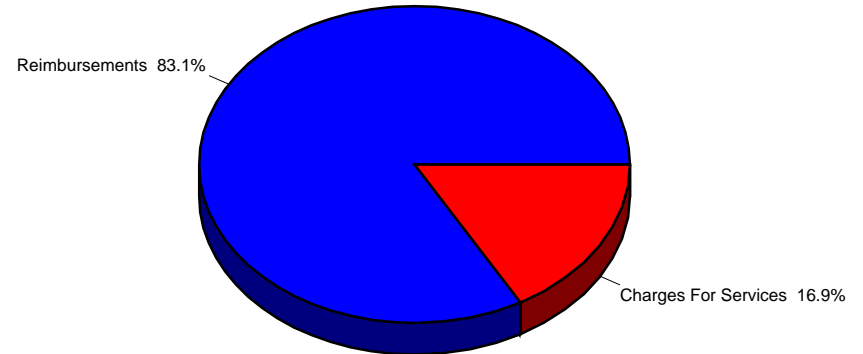
The Light Equipment Section of the Fleet Services Division administers the light equipment program (automotive services). Under this program, the Division:

- 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.

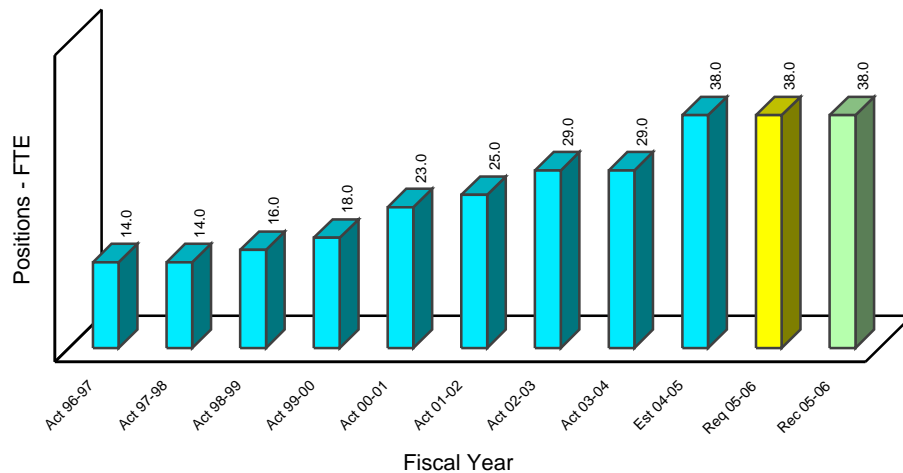
Departmental Structure



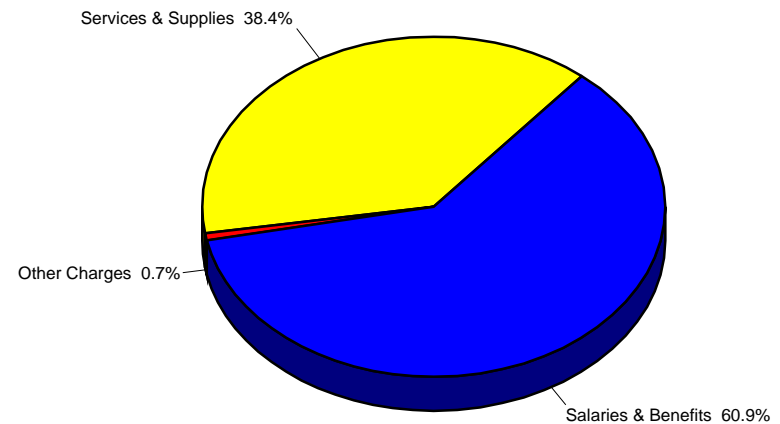
Financing Sources



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: 2005-06

Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Use Of Money/Prop	0	73	0	0	0
Charges for Service	1,058,885	678,325	766,587	997,692	997,692
Total Operating Rev	1,058,885	678,398	766,587	997,692	997,692
Salaries/Benefits	2,375,255	2,439,581	2,820,524	3,590,346	3,590,346
Service & Supplies	375,720	859,811	1,158,735	1,894,159	1,894,159
Other Charges	-110,412	14,788	26,919	38,559	38,559
Depreciation/Amort	22,261	0	30,000	0	0
Intrafund Chgs/Reimb	-1,645,536	-2,635,782	-3,328,076	-4,525,372	-4,525,372
Total Operating Exp	1,017,288	678,398	708,102	997,692	997,692
Other Revenues	321	0	0	0	0
Total Nonoperating Rev	321	0	0	0	0
Debt Retirement	58,560	0	58,485	0	0
Total Nonoperating Exp	58,560	0	58,485	0	0
Net Income (Loss)	-16,642	0	0	0	0
Positions	29.0	38.0	32.0	38.0	38.0

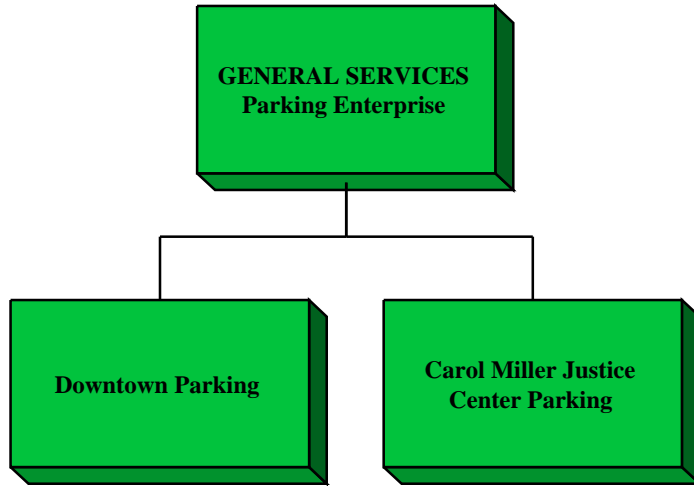
PROGRAM DESCRIPTION:

General Services - Office of the Director:

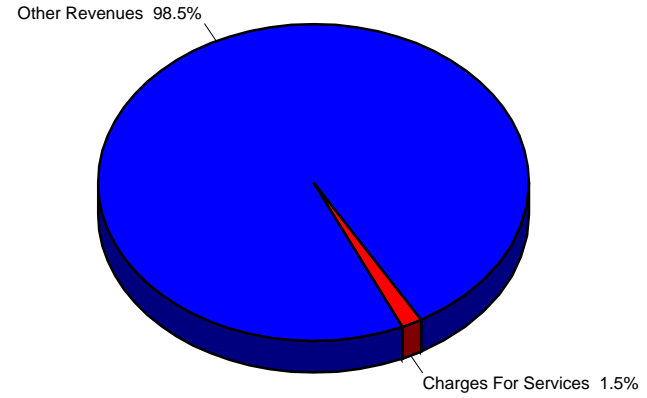
- Includes the Director of General Services and positions which assist in carrying out the responsibilities for planning, organizing, and directing the Department.

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

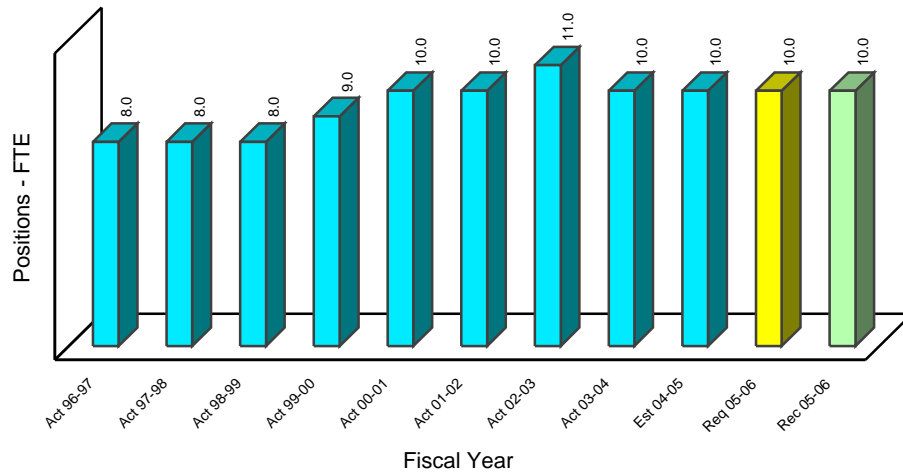
Departmental Structure



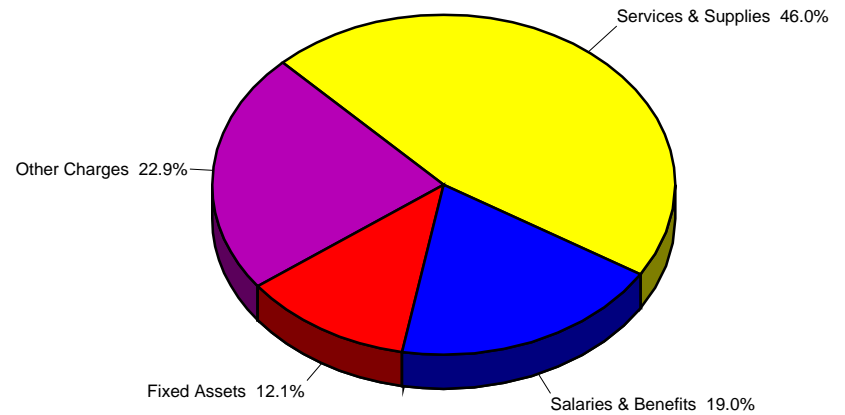
Financing Sources



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: 2005-06

Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Use Of Money/Prop Charges for Service	2,393,108 47,718	2,483,279 47,714	2,723,124 47,718	2,776,072 51,054	2,776,072 51,054
Total Operating Rev	2,440,826	2,530,993	2,770,842	2,827,126	2,827,126
Salaries/Benefits	524,305	466,688	593,540	628,261	628,261
Services & Supplies	1,328,051	1,467,712	1,518,083	1,519,330	1,519,330
Other Charges	702,420	695,263	993,116	755,486	755,486
Total Operating Exp	2,554,776	2,629,663	3,104,739	2,903,077	2,903,077
Other Revenues	63,952	448,670	783,897	475,951	475,951
Total Nonoperating Rev	63,952	448,670	783,897	475,951	475,951
Improvements	1,036	350,000	450,000	400,000	400,000
Total Nonoperating Exp	1,036	350,000	450,000	400,000	400,000
Net Income (Loss)	-51,034	0	0	0	0
Positions	10.0	10.0	10.0	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.

2005-06 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: SELF-SUPPORTING						
001	Parking Enterprise	3,303,077	0	3,303,077	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:		3,303,077	0	3,303,077	0	0	10.0	1

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: 2005-06

Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Charges for Service	2,948,091	2,068,157	2,007,877	2,197,299	2,197,299
Total Operating Rev	2,948,091	2,068,157	2,007,877	2,197,299	2,197,299
Salaries/Benefits	1,961,464	1,312,818	1,717,283	1,743,855	1,743,855
Service & Supplies	320,064	276,791	352,486	414,661	414,661
Other Charges	128,733	70,010	97,310	57,185	57,185
Depreciation/Amort	1,778	1,800	1,800	1,800	1,800
Intrafund Chgs/Reimb	-178,842	-165,361	-161,002	-20,202	-20,202
Total Operating Exp	2,233,197	1,496,058	2,007,877	2,197,299	2,197,299
Other Revenues	5,614	0	0	0	0
Total Nonoperating Rev	5,614	0	0	0	0
Debt Retirement	143,664	0	0	0	0
Total Nonoperating Exp	143,664	0	0	0	0
Net Income (Loss)	576,844	572,099	0	0	0
Positions	26.5	20.0	20.0	20.0	20.0

PROGRAM DESCRIPTION:

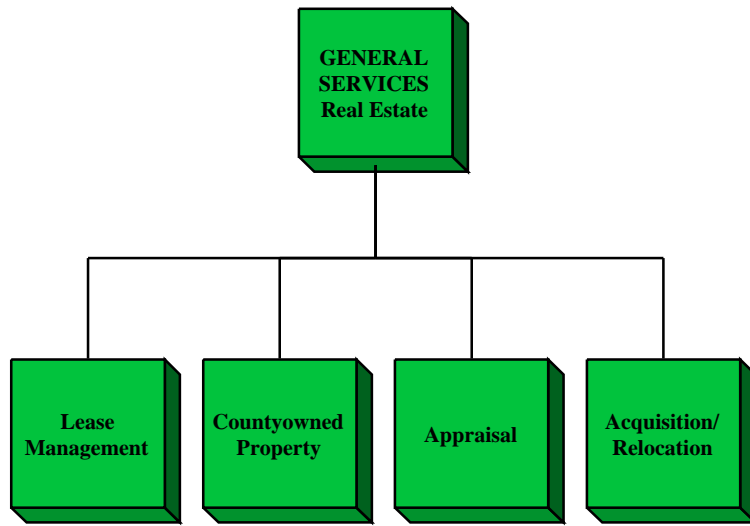
General Services - Purchasing Services Division:

- Provides centralized procurement services for county agencies, departments, and some special districts.
- Provides product research and evaluation, specification development, service

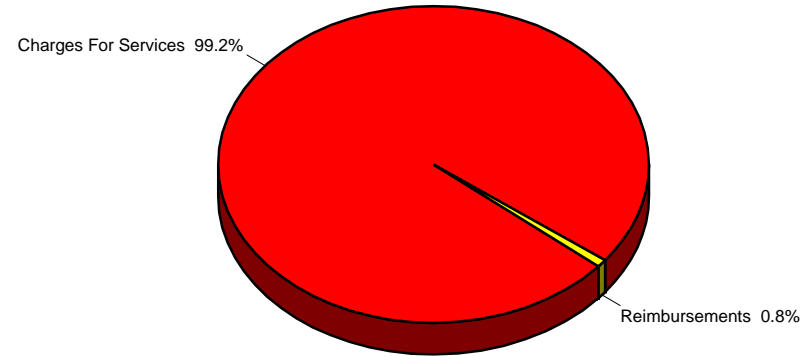
and product usage requirements and histories, and issues purchase orders and contracts.

- Coordinates and monitors the county's Procurement Opportunity Program.
- Coordinates the county Procurement Card Program.

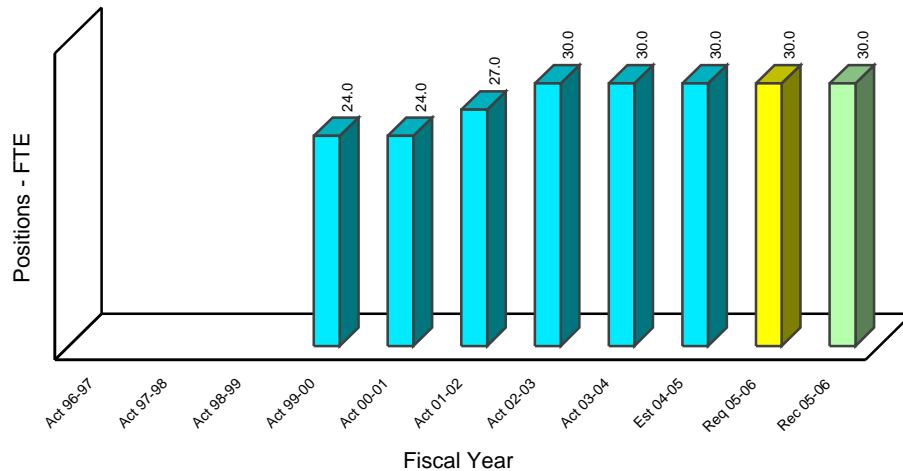
Departmental Structure



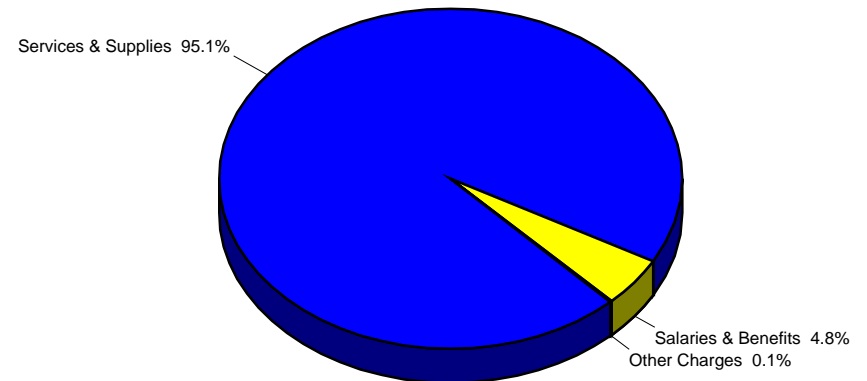
Financing Sources



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: 2005-06

Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Charges for Service	45,966,855	46,415,905	51,493,684	50,749,767	50,749,767
Total Operating Rev	45,966,855	46,415,905	51,493,684	50,749,767	50,749,767
Salaries/Benefits	2,213,139	2,148,105	2,418,934	2,454,739	2,454,739
Service & Supplies	42,648,899	43,910,990	48,795,861	48,015,185	48,015,185
Other Charges	63,085	275,053	98,655	53,959	53,959
Intrafund Chgs/Reimb	692	136,024	180,234	225,884	225,884
Total Operating Exp	44,925,815	46,470,172	51,493,684	50,749,767	50,749,767
Other Revenues	1,519	54,267	0	0	0
Total Nonoperating Rev	1,519	54,267	0	0	0
Debt Retirement	82,632	0	0	0	0
Total Nonoperating Exp	82,632	0	0	0	0
Net Income (Loss)	959,927	0	0	0	0
Positions	30.0	30.0	30.0	30.0	30.0

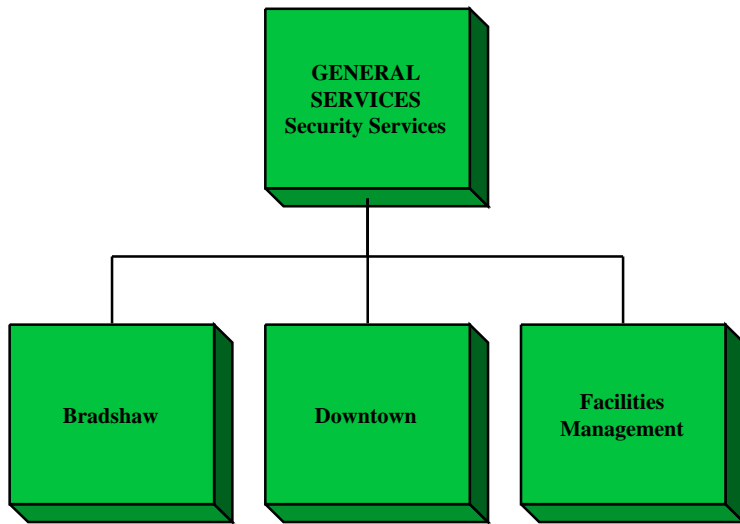
PROGRAM DESCRIPTION:

General Services - Real Estate Division:

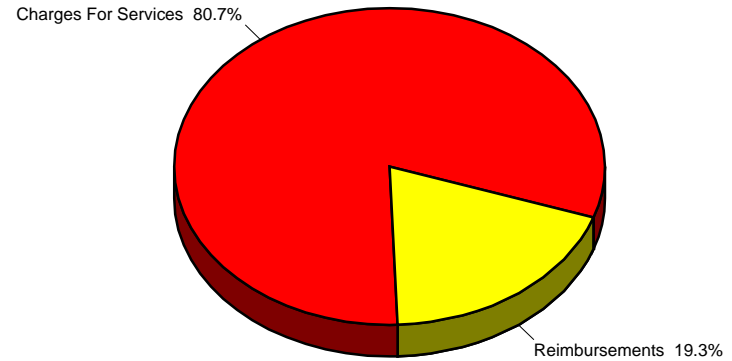
- Leases facilities for county departments and agencies.
- Negotiates the purchase of real estate required for projects.
- Prepares, reviews, and contracts for appraisals required for real estate acquisitions, and other transactions.

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

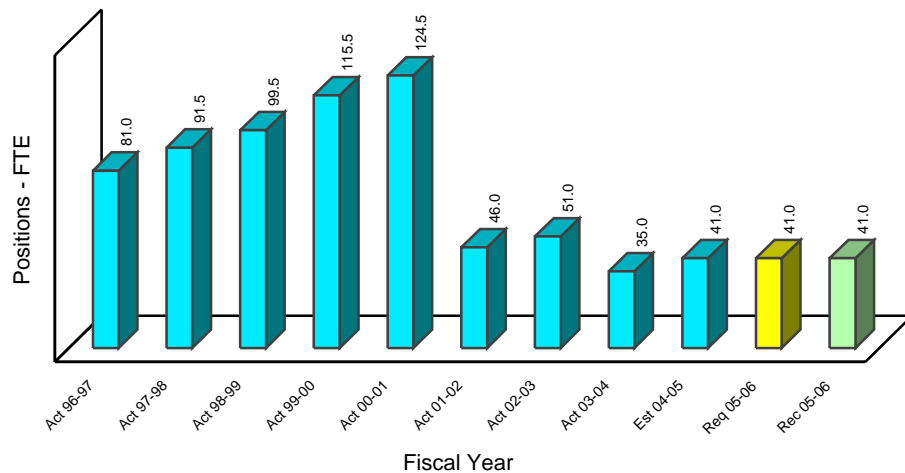
Departmental Structure



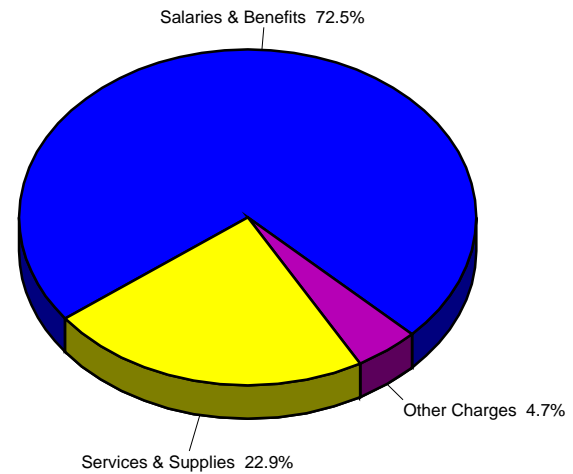
Financing Sources



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

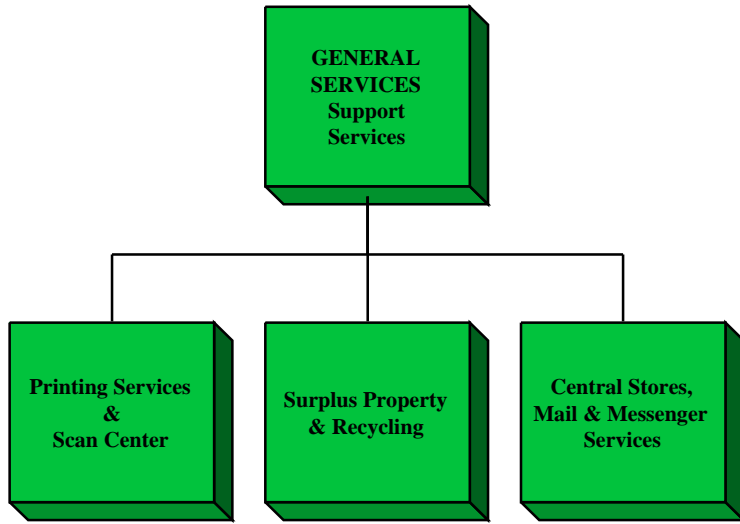
SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2005-06

Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Charges for Service	2,425,834	2,289,465	2,484,327	2,614,766	2,614,766
Total Operating Rev	2,425,834	2,289,465	2,484,327	2,614,766	2,614,766
Salaries/Benefits	2,299,289	2,023,287	2,217,066	2,348,240	2,348,240
Service & Supplies	212,712	349,405	578,155	380,114	380,114
Other Charges	193,576	193,840	199,656	151,575	151,575
Intrafund Chgs/Reimb	-622,910	-277,067	-510,550	-265,163	-265,163
Total Operating Exp	2,082,667	2,289,465	2,484,327	2,614,766	2,614,766
Other Revenues	225	0	0	0	0
Total Nonoperating Rev	225	0	0	0	0
Net Income (Loss)	343,392	0	0	0	0
Positions	35.0	41.0	35.0	41.0	41.0

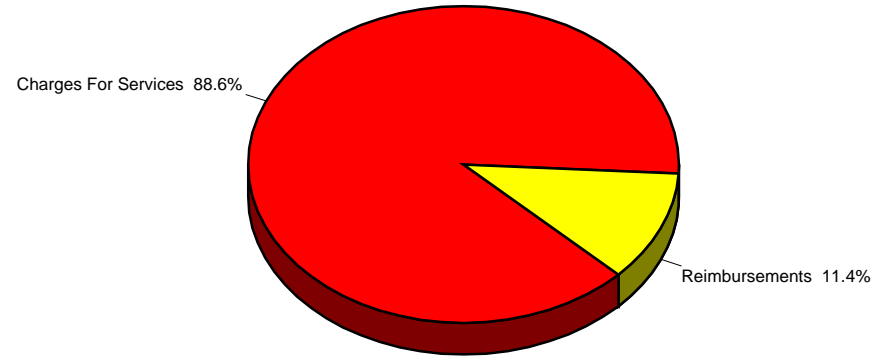
PROGRAM DESCRIPTION:

- 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.

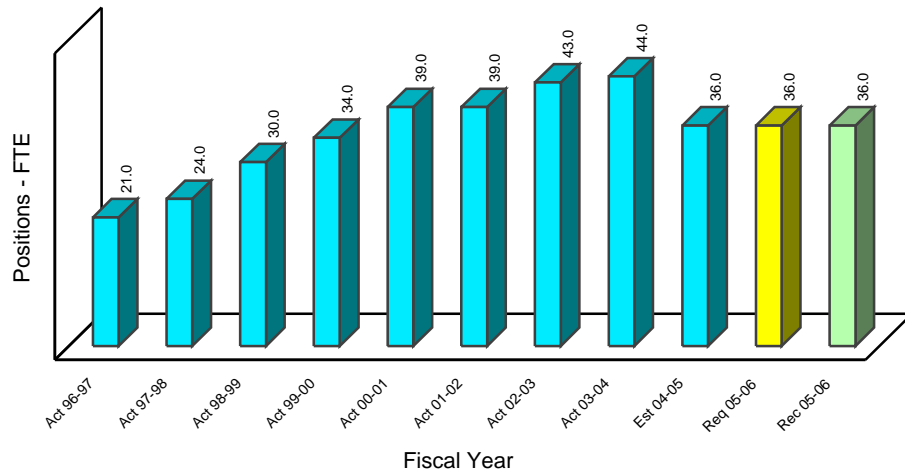
Departmental Structure



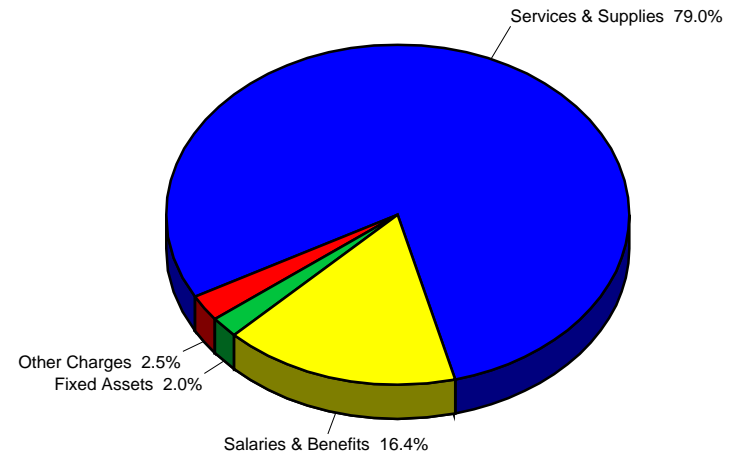
Financing Sources



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: 2005-06

Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Charges for Service	11,341,440	9,312,008	10,133,597	10,925,555	10,925,555
Total Operating Rev	11,341,440	9,312,008	10,133,597	10,925,555	10,925,555
Salaries/Benefits	1,912,322	1,559,395	1,944,607	2,021,134	2,021,134
Service & Supplies	1,820,616	1,559,317	1,865,332	2,058,522	2,058,522
Other Charges	190,924	78,756	174,263	123,190	123,190
Depreciation/Amort	118,927	104,145	163,100	141,000	141,000
Intrafund Chgs/Reimb	67,014	331,476	71,295	231,709	231,709
Cost of Goods Sold	6,420,337	5,461,527	5,830,000	6,050,000	6,050,000
Total Operating Exp	10,530,140	9,094,616	10,048,597	10,625,555	10,625,555
Gain/Sale/Property	100	0	0	0	0
Other Revenues	30,500	103	0	0	0
Total Nonoperating Rev	30,600	103	0	0	0
Interest Expense	127,267	0	0	0	0
Debt Retirement	99,859	0	50,000	50,000	50,000
Loss/Disposition-Asset	3,463	0	0	0	0
Equipment	79,916	42,000	35,000	250,000	250,000
Total Nonoperating Exp	310,505	42,000	85,000	300,000	300,000
Net Income (Loss)	531,395	175,495	0	0	0
Positions	44.0	36.0	37.0	36.0	36.0

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.

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: 2005-06

Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Charges for Service	37,120,174	34,230,697	44,994,489	34,679,092	34,679,092
Total Operating Rev	37,120,174	34,230,697	44,994,489	34,679,092	34,679,092
Service & Supplies	389,955	280,000	431,676	312,500	312,500
Other Charges	32,723,355	48,203,315	85,052,495	75,873,823	75,873,823
Total Operating Exp	33,113,310	48,483,315	85,484,171	76,186,323	76,186,323
Interest Income	3,020,908	3,694,000	3,237,954	2,703,980	2,703,980
Total Nonoperating Rev	3,020,908	3,694,000	3,237,954	2,703,980	2,703,980
Contingencies	0	0	0	6,293,711	6,293,711
Total Nonoperating Exp	0	0	0	6,293,711	6,293,711
Net Income (Loss)	7,027,772	-10,558,618	-37,251,728	-45,096,962	-45,096,962
Retained Earnings-July 1	48,627,808	55,655,580	55,655,580	45,096,962	45,096,962

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 to 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.

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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Services & Supplies	33,307	100,000	351,845	351,845	351,845
Other Charges	1,946,387	3,459,738	3,459,738	5,107,038	5,107,038
Interfund Charges	1,178,118	0	0	0	0
Interfund Reimb	-164,249	-3,559,738	-3,559,738	-5,207,038	-5,207,038
Total Finance Uses	2,993,563	0	251,845	251,845	251,845
Means of Financing					
Fund Balance	3,222,727	251,845	251,845	251,845	251,845
Use Of Money/Prop	22,682	0	0	0	0
Total Financing	3,245,409	251,845	251,845	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 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.
 - Completion of the acquisition of Mather Golf Course.
 - Expansion of the Boys Ranch.
 - Various other improvement projects in county facilities to accommodate the American Disabilities Act.

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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Other Charges	14,402,383	14,077,032	14,077,032	0	0
Total Finance Uses	14,402,383	14,077,032	14,077,032	0	0
Means of Financing					
Fund Balance	28,241,124	14,077,032	14,077,032	0	0
Use Of Money/Prop	238,290	80,263	0	0	0
Total Financing	28,479,414	14,157,295	14,077,032	0	0

PROGRAM DESCRIPTION:

- This budget unit provided 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 were used to finance construction of a Juvenile Courthouse facility at the Branch Center. This budget unit was established for payment of all costs associated with this project which included architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the project.

FOR INFORMATION ONLY

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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Services & Supplies	26,234	1,705,141	1,705,141	100,000	100,000
Other Charges	1,464,640	1,541,788	1,541,788	2,214,988	2,214,988
Interfund Reimb	0	0	0	-2,314,988	-2,314,988
Total Finance Uses	1,490,874	3,246,929	3,246,929	0	0
Means of Financing					
Fund Balance	3,080,079	1,705,141	1,705,141	0	0
Use Of Money/Prop	115,873	1,541,788	1,541,788	0	0
Total Financing	3,195,952	3,246,929	3,246,929	0	0

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 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.

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: 2005-06

Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Charges for Service	14,332,051	12,375,799	11,417,071	15,570,684	15,570,684
Total Operating Rev	14,332,051	12,375,799	11,417,071	15,570,684	15,570,684
Salaries/Benefits	1,584	0	0	0	0
Service & Supplies	16,332,323	16,193,167	20,498,960	21,087,825	21,087,825
Other Charges	171,410	59,629	59,629	70,203	70,203
Total Operating Exp	16,505,317	16,252,796	20,558,589	21,158,028	21,158,028
Interest Income	169,901	83,168	0	0	0
Other Revenues	1,317,264	236,055	2,957,000	2,957,000	2,957,000
Total Nonoperating Rev	1,487,165	319,223	2,957,000	2,957,000	2,957,000
Net Income (Loss)	-686,101	-3,557,774	-6,184,518	-2,630,344	-2,630,344

PROGRAM DESCRIPTION:

- The County is self-insured for liability/property insurance since 1973. Although the program is self-insured, the County also purchases excess liability insurance to cover claims in excess of \$2.0 million. The Liability/Property Insurance program is administered by the Employment Services and Risk Management Department which provides centralized, uniform administration of Liability/Property Insurance claims. Claims payments and administration costs are allocated to county 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: 2005-06

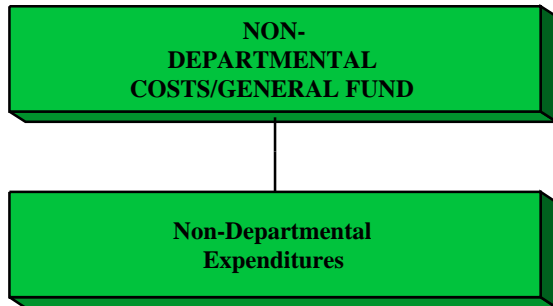
Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Services & Supplies	255	0	0	0	0
Other Charges	207,623	642,154	642,154	0	0
Total Finance Uses	207,878	642,154	642,154	0	0
Means of Financing					
Fund Balance	839,886	642,154	642,154	0	0
Use Of Money/Prop	10,147	0	0	0	0
Total Financing	850,033	642,154	642,154	0	0

PROGRAM DESCRIPTION:

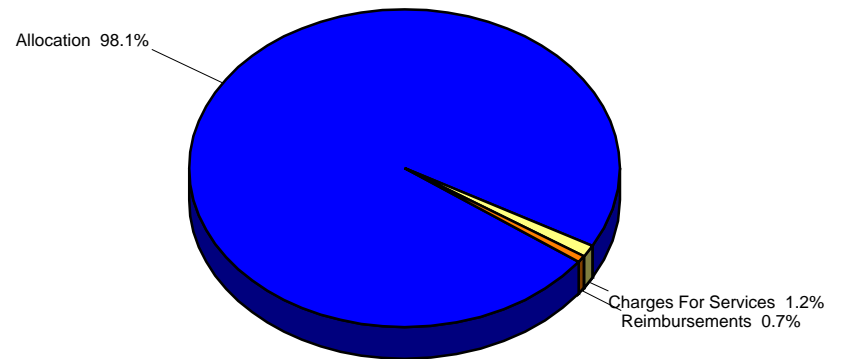
- This budget unit provided for debt service for the 1989 California Health Facilities Financing Authority borrowing (\$5.0 million) which partially financed the County Mental Health Center at 2150 Stockton Boulevard.

FOR INFORMATION ONLY

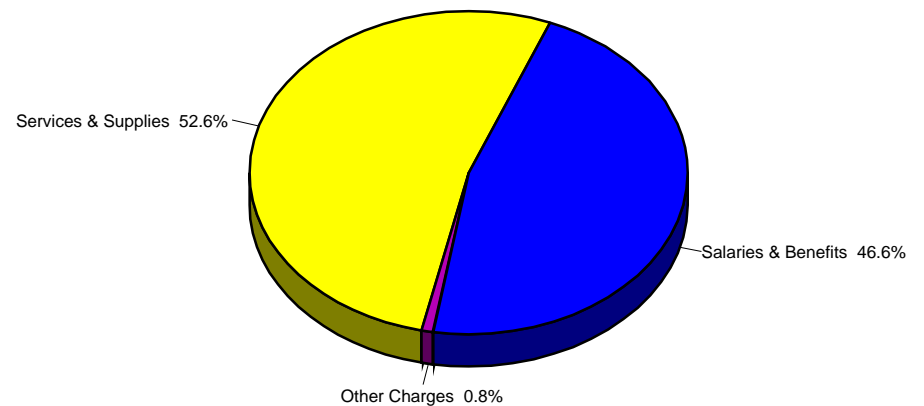
Departmental Structure



Financing Sources



Financing Uses



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

UNIT: 5770000 Non-Departmental Costs/General Fund

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2005-06

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Salaries/Benefits	0	0	0	5,000,000	5,000,000
Services & Supplies	0	0	0	4,933,319	4,933,319
Other Charges	0	0	0	90,000	90,000
Interfund Charges	0	0	0	630,000	630,000
Intrafund Charges	0	0	0	83,380	83,380
SUBTOTAL	0	0	0	10,736,699	10,736,699
Intrafund Reimb	0	0	0	-75,000	-75,000
NET TOTAL	0	0	0	10,661,699	10,661,699
Revenues	0	0	0	130,000	130,000
NET COST	0	0	0	10,531,699	10,531,699

PROGRAM DESCRIPTION:

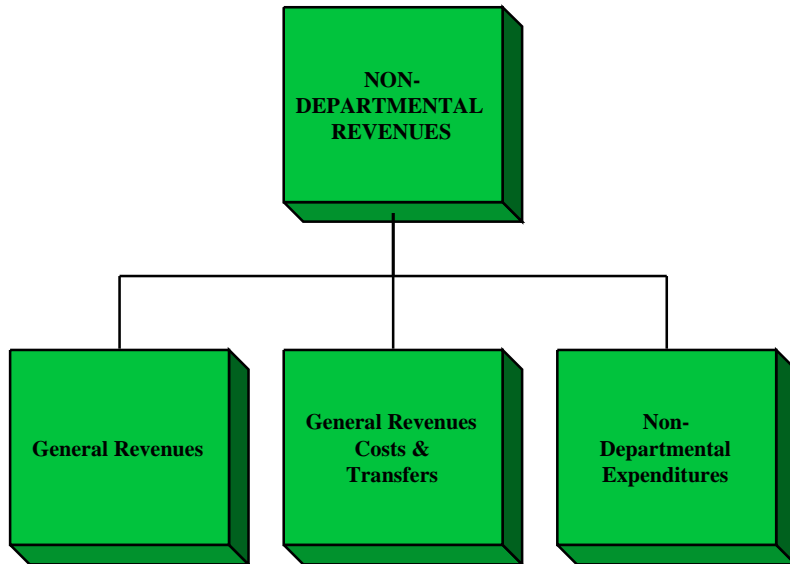
- There are two categories of appropriations in the Non-Departmental Costs/General Fund budget unit:
 - Costs associated with mandated contributions and contractual obligations including countywide annual financial audits, economic incentives, contribution to Sacramento Area Council of Governments (SACOG), and transit subsidies.
 - Costs associated with central support of countywide operations which include: central labor costs; Legislative Advocate; youth commission support; service awards; employee recognition; employee campaign; and memberships to statewide and national organizations.

2005-06 PROGRAM INFORMATION

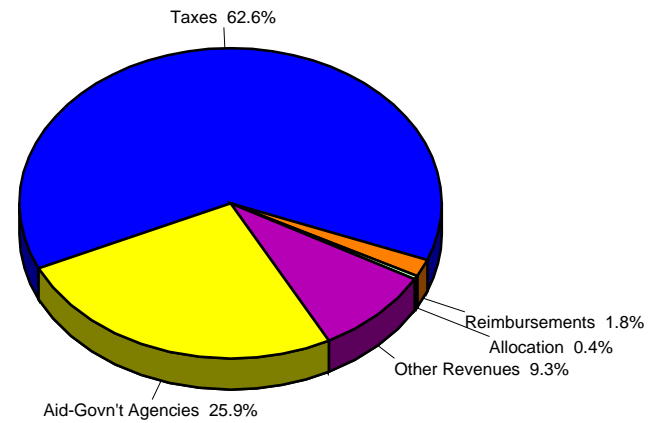
Budget Unit: 5770000 Non-Departmental Costs/General Fund Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	Mandated Contributions	881,180	0	0	0	881,180	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:		881,180	0	0	0	881,180	0.0	0
FUNDED		Program Type: DISCRETIONARY						
002	Discretionary	9,855,519	75,000	130,000	0	9,650,519	0.0	0
Program Description: Central support of countywide operations								
Countywide Priority: 4 General Government								
Anticipated Results: Funding for central labor costs, commission support, legislative advocate, county program reviews & other countywide operations.								
DISCRETIONARY Total:		9,855,519	75,000	130,000	0	9,650,519	0.0	0
FUNDED Total		10,736,699	75,000	130,000	0	10,531,699	0.0	0

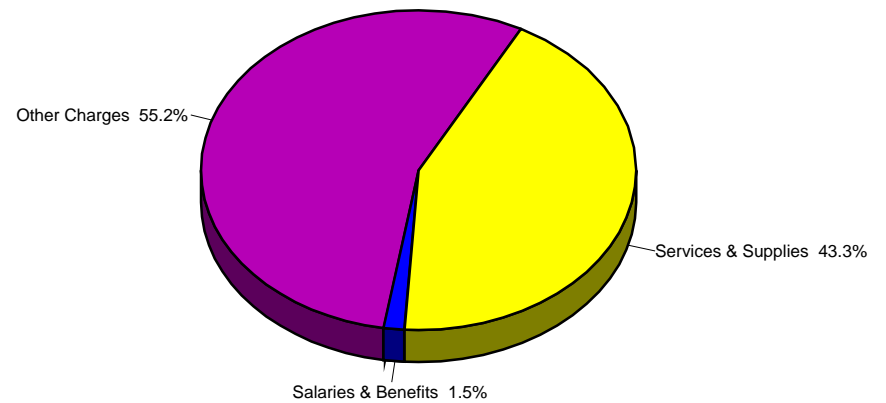
Departmental Structure



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: 2005-06

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Salaries/Benefits	0	2,338,000	2,338,000	0	0
Services & Supplies	2,250,417	3,432,488	3,113,691	185,000	185,000
Other Charges	6,538,312	11,476,833	11,587,000	11,397,000	11,397,000
Interfund Charges	0	250,000	250,000	0	0
Intrafund Charges	3,642,393	3,837,640	4,090,293	4,039,534	4,039,534
SUBTOTAL	12,431,122	21,334,961	21,378,984	15,621,534	15,621,534
Interfund Reimb	-10,789,392	-11,052,307	-8,774,006	-9,587,976	-9,587,976
Intrafund Reimb	-43,500	-95,000	-95,000	0	0
NET TOTAL	1,598,230	10,187,654	12,509,978	6,033,558	6,033,558
Revenues	408,525,651	431,086,468	422,323,000	447,047,541	447,047,541
NET COST	-406,927,421	-420,898,814	-409,813,022	-441,013,983	-441,013,983

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.

2005-06 PROGRAM INFORMATION

Budget Unit: 5700000 Non-Departmental Revenues/General Fund

Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	General Revenues	15,621,534	9,587,976	447,047,541	0	-441,013,983	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								
TOTAL:		15,621,534	9,587,976	447,047,541	0	-441,013,983	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: 2005-06

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Personnel
FUND: GENERAL

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Salaries/Benefits	882,301	0	0	0	0
Services & Supplies	706,568	0	0	0	0
Intrafund Charges	441,027	0	0	0	0
SUBTOTAL	2,029,896	0	0	0	0
Intrafund Reimb	-898,205	0	0	0	0
NET TOTAL	1,131,691	0	0	0	0
Prior Yr Carryover	618,317	0	0	0	0
Revenues	401,890	0	0	0	0
NET COST	111,484	0	0	0	0
Positions	14.5	0.0	0.0	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

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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Other Charges	5,100,000	0	0	0	0
Total Finance Uses	5,100,000	0	0	0	0
Reserve Provision	4,249	0	0	0	0
Total Requirements	5,104,249	0	0	0	0
Means of Financing					
Fund Balance	-293,597	-112,900	-112,900	0	0
Reserve Release	5,100,000	0	0	0	0
Use Of Money/Prop	184,946	112,900	112,900	0	0
Total Financing	4,991,349	0	0	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.

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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Services & Supplies	758,253	1,200,000	1,200,000	1,257,006	1,257,006
Other Charges	21,152,551	23,179,579	23,179,579	21,150,784	21,150,784
Interfund Reimb	-21,576,790	-22,350,790	-22,350,790	-22,407,790	-22,407,790
Total Finance Uses	334,014	2,028,789	2,028,789	0	0
Means of Financing					
Fund Balance	1,813,549	2,028,789	2,028,789	0	0
Other Revenues	78,795	0	0	0	0
Other Financing	470,459	0	0	0	0
Total Financing	2,362,803	2,028,789	2,028,789	0	0

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

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

UNIT: 6020000 Benefits/Risk Mgt

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2005-06

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Personnel
FUND: GENERAL

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Salaries/Benefits	4,917,520	0	0	0	0
Services & Supplies	1,493,341	0	0	0	0
Intrafund Charges	362,834	0	0	0	0
SUBTOTAL	6,773,695	0	0	0	0
Interfund Reimb	-6,214	0	0	0	0
Intrafund Reimb	-754,382	0	0	0	0
NET TOTAL	6,013,099	0	0	0	0
Prior Yr Carryover	1,288,082	0	0	0	0
Revenues	6,431,469	0	0	0	0
NET COST	-1,706,452	0	0	0	0
Positions	65.0	0.0	0.0	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

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Personnel
 FUND: GENERAL

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Salaries/Benefits	156,159	0	0	0	0
NET TOTAL	156,159	0	0	0	0
Revenues	156,160	0	0	0	0
NET COST	-1	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: 2005-06

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

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Other Charges	16,574,477	19,485,723	17,911,592	20,219,422	20,219,422
Interfund Charges	8,438,026	7,988,253	5,710,905	6,523,922	6,523,922
Total Finance Uses	25,012,503	27,473,976	23,622,497	26,743,344	26,743,344
Means of Financing					
Fund Balance	3,352,292	3,399,019	3,399,019	2,272,977	2,272,977
Use Of Money/Prop	1,462	0	0	0	0
Other Revenues	24,918,314	26,347,935	20,223,478	24,470,367	24,470,367
Other Financing	139,455	0	0	0	0
Total Financing	28,411,523	29,746,954	23,622,497	26,743,344	26,743,344

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.

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: 2005-06

Financing Uses Classification	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Other Charges	35,137,095	10,000,000	47,299,644	37,299,644	37,299,644
Total Finance Uses	35,137,095	10,000,000	47,299,644	37,299,644	37,299,644
Means of Financing					
Fund Balance	89,865,322	47,299,644	47,299,644	37,299,644	37,299,644
Use Of Money/Prop	864	0	0	0	0
Total Financing	89,866,186	47,299,644	47,299,644	37,299,644	37,299,644

- 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: 2005-06

Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Charges for Service	2,200,000	2,533,489	2,338,437	2,361,318	2,361,318
Total Operating Rev	2,200,000	2,533,489	2,338,437	2,361,318	2,361,318
Service & Supplies	1,354,137	1,488,856	2,324,692	2,335,111	2,335,111
Other Charges	16,404	13,745	13,745	26,207	26,207
Total Operating Exp	1,370,541	1,502,601	2,338,437	2,361,318	2,361,318
Net Income (Loss)	829,459	1,030,888	0	0	0

PROGRAM DESCRIPTION:

- Sacramento County is self-insured for all Unemployment Insurance claims. The Unemployment Insurance Program is administered by the Employment Records and Training Department, which provides centralized, uniform administration of Unemployment Insurance claims. The costs of Unemployment Insurance claims payments and administration are allocated to county departments.

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: 2005-06

Operating Details	Actual 2003-04	Estimated 2004-05	Adopted 2004-05	Requested 2005-06	Recommended 2005-06
Charges for Service	29,038,033	32,907,877	32,907,877	36,400,000	36,400,000
Total Operating Rev	29,038,033	32,907,877	32,907,877	36,400,000	36,400,000
Service & Supplies	26,450,798	25,285,254	32,512,217	32,330,860	32,330,860
Other Charges	328,443	405,660	405,660	887,506	887,506
Total Operating Exp	26,779,241	25,690,914	32,917,877	33,218,366	33,218,366
Other Revenues	397,033	32,974	10,000	20,000	20,000
Total Nonoperating Rev	397,033	32,974	10,000	20,000	20,000
Net Income (Loss)	2,655,825	7,249,937	0	3,201,634	3,201,634

PROGRAM DESCRIPTION:

- The County is self-insured for all Workers' Compensation claims. Although the program is self-insured, the County also purchases excess insurance to cover claims in excess of \$2.0 million. The Workers' Compensation Insurance Program is administered by the Employment Services and Risk Management Department, which provides centralized, uniform administration of Workers' Compensation Insurance claims. The costs of Workers' Compensation claims payments and administration are allocated to county departments.