

INTERNAL SERVICES AGENCY

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INTERNAL SERVICES AGENCY

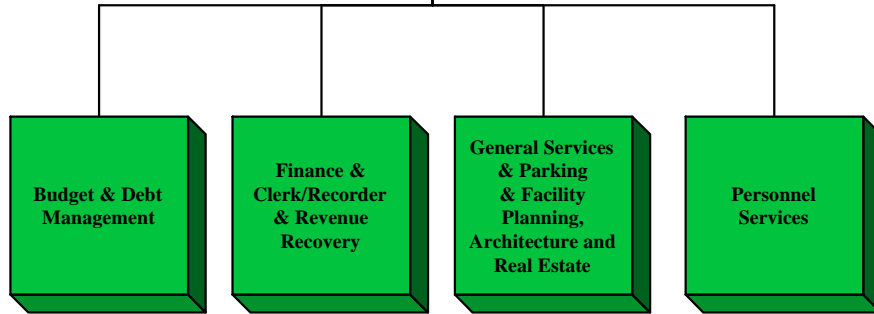
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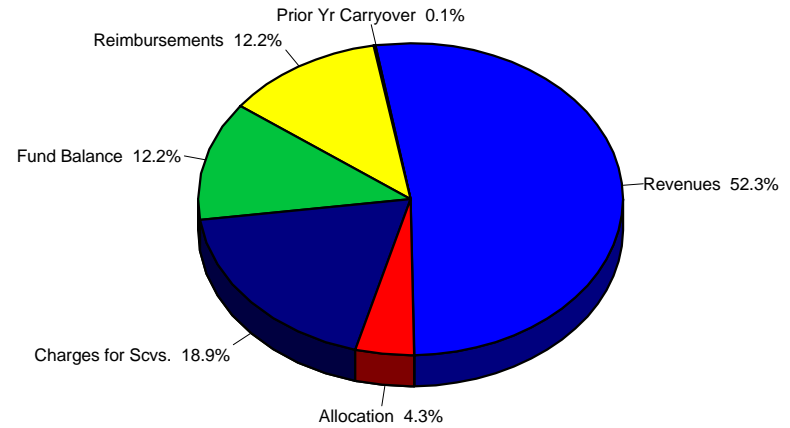
INTRODUCTION

Agency Structure

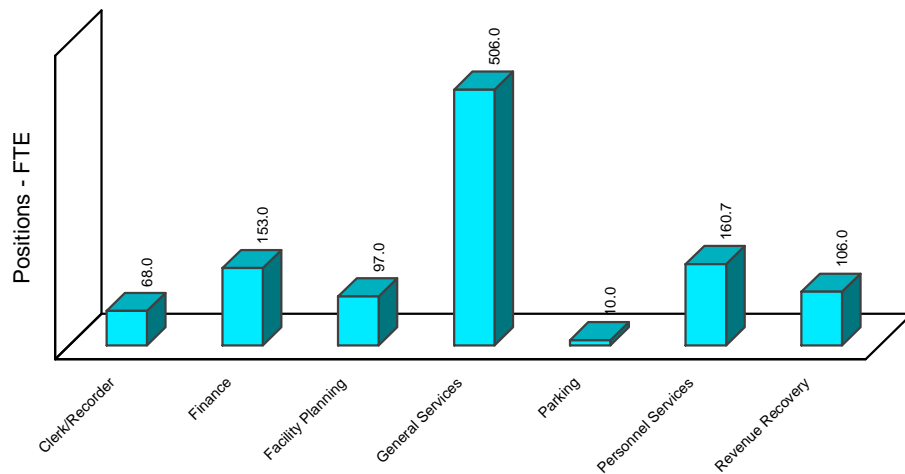
MARK NORRIS, Agency Administrator



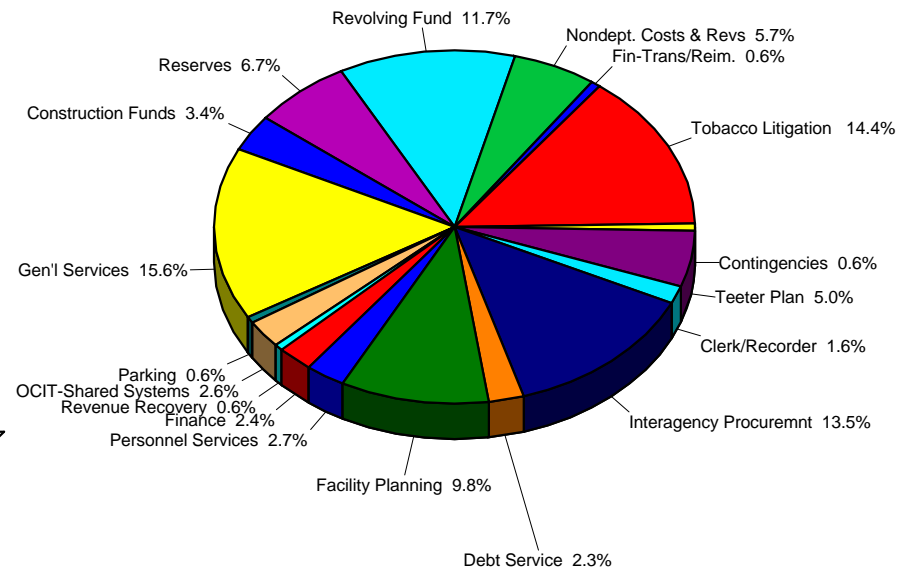
Financing Sources



Staffing



Financing Uses



Mark Norris, the Internal Services Agency (ISA) Administrator, provides budgetary, financial and management direction to the Agency. The Agency oversees the Clerk-Recorder, Facility Planning, Architecture and Real Estate, Finance, General Services, Personnel Services, and Revenue Recovery Departments. The Office of Budget and Debt Management is also integrated in the Agency. The Agency consists of budget units which are elements of the General Fund, Enterprise Fund, and Internal Services Funds which are allocated costs) such as General Services and the 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:

County Clerk/Recorder: 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.

Facility Planning, Architecture and Real Estate: Is comprised of the following programs: Capital Construction Fund; Comprehensive Master Planning; Energy Management; Facility Planning and Management, and Real Estate.

Finance: This Department's specialized programs are organized within the following Divisions: **Auditor-Controller** 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. **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; and 1911 Act Bonds; Reclamation Districts.

General Services: Is comprised of the following programs: Administrative Services, Contract and Purchasing Services; Fleet Services (Light and Heavy Equipment); Facilities Maintenance and Operations Districts; Parking Enterprise; and Security 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.

Personnel Services: Is comprised of the following programs: Deferred Compensation; Dental Insurance; Disability Compliance; Employee Benefits; Employee Health; Equal Employment; Liability/Property Insurance; Personnel Records; Personnel/Payroll Training and Support; Safety Services; Selection & Classification; Training and Development; Training; Unemployment Insurance; and Workers' Compensation.

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	\$4,296,612	\$0	\$4,296,612	0.0
001A	3240000	County Clerk/Recorder	10,845,627	10,845,627	0	68.0
001A	5710000	Data Processing-Shared Systems	17,377,861	436,494	16,941,367	0.0
001A	3230000	Department of Finance	16,363,387	16,363,387	0	153.0
001A	6110000	Department of Revenue Recovery	4,116,797	4,116,797	0	106.0
001A	5110000	Financing-Transfers/Reimbursement	4,208,166	0	4,208,166	0.0
001A	5770000	Non-Departmental Costs/General Fund	28,942,220	510,000	28,432,220	0.0
001A	5700000	Non-Departmental Revenues/General Fund	9,005,047	535,544,566	-526,539,519	0.0
001A	6050000	Personnel Services	18,225,549	11,681,708	6,543,841	160.7
001A	0001000	Reserves	56,959,244	13,040,122	43,919,122	0.0
GENERAL FUND TOTAL			\$170,340,510	\$592,538,701	-\$422,198,191	487.7
General Services						
007A	3100000	Capital Construction	\$22,796,439	\$22,796,439	\$0	0.0
034A	2070000	Capital Outlay	7,758,600	5,381,600	2,377,000	0.0
035C	7110000	Office of the Director	920,107	920,107	0	34.0
035F	7007440	Building Maintenance & Operations-Airport	5,849,708	5,849,708	0	45.0
035F	7007420	Building Maintenance & Operations-Bradshaw	15,297,238	15,297,238	0	111.0
035F	7007430	Building Maintenance & Operations-Downtown	10,298,227	10,298,227	0	78.0
035F	7450000	Security Services	2,768,258	2,768,258	0	38.0
035H	7007063	Contract and Purchasing Services	2,069,042	2,069,042	0	19.0
035J	7700000	Support Services	11,685,252	11,685,252	0	35.0
035L	7007500	Light Fleet	24,902,637	24,902,637	0	39.0
035M	7007600	Heavy Equipment	30,519,099	30,519,099	0	107.0
056A	7990000	Parking Enterprise	3,905,072	3,905,072	0	10.0
SUBTOTAL			\$138,769,679	\$136,392,679	\$2,377,000	516.0

Agency Fund Centers/Departments

Fund	Fund Center	Department	Requirements	Financing	Net Cost	Positions
016A	5940000	Teeter Plan	\$33,569,318	\$33,569,318	\$0	0.0
030A	9030000	Interagency Procurement	90,238,628	90,238,628	0	0.0
032A	7900000	Facility Planning, Architecture & Real Estate	65,651,210	65,651,210	0	97.0
037A	3910000	Liability/Property Insurance	19,469,367	19,269,982	199,385	0.0
039A	3900000	Workers' Compensation Insurance	38,445,137	38,445,137	0	0.0
040A	3930000	Unemployment Insurance	2,027,315	2,027,315	0	0.0
277A	9277000	Fixed Asset Revolving Fund	77,983,165	77,983,165	0	0.0
278A	9278000	1990 Fixed Asset-Debt Service	0	0	0	0.0
280A	9280000	Juvenile Courthouse Project-Debt Service	591,958	591,958	0	0.0
282A	9282000	2004 Pension Obligation Bonds-Debt Service	277,956	277,956	0	0.0
284A	9284000	Tobacco Litigation Settlement	96,544,008	96,544,008	0	0.0
287A	9287000	Capital Projects-Debt Service	528,688	528,688	0	0.0
288A	9288000	1997 Refunding Pub. Facilities-Debt Service	7,698,324	7,698,324	0	0.0
288A	9288000	1997 Refunding Pub. Facilities-Construction	4,925	4,925	0	0.0
292A	2920000	Jail-Debt Service	713,782	713,782	0	0.0
298A	9298000	2003 Public Facilities Project-Debt Service	356,636	356,636	0	0.0
305A	9305305	2006 Pub. Bldg. Facilities-Construction	9,750,915	9,750,915	0	0.0
306A	9306306	2006 Pub. Bldg. Facilities-Debt Service	270,554	270,554	0	0.0
308A	3080000	1997 Pub. Bldg. Facilities-Debt Service	1,622,034	1,622,034	0	0.0
309A	9309000	1997 Pub. Bldg. Facilities-Construction	4,578,702	4,578,702	0	0.0
311A	9311000	Pension Obligation Rate Stabilization	811,936	811,936	0	0.0
313A	9313000	1995 Pension Obligation Bonds-Debt Service	3,531,750	3,531,750	0	0.0
GRAND TOTAL			\$763,776,497	\$1,183,398,303	-\$419,621,806	1,100.7

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: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Services & Supplies	279,186	293,978	369,000	369,000	369,000
Other Charges	7,536,025	7,469,187	8,475,140	8,015,815	8,015,815
Interfund Reimb	-7,815,212	-7,763,164	-8,844,140	-8,384,815	-8,384,815
Total Finance Uses	-1	1	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 (COPs). The swap transaction fixed the interest rate at 4.534 percent on the balance of \$89.5 million variable rate COPs, and will avoid future exposure to high interest rates (as high as 12.0 percent). The swap also generated an \$11.3 million one-time financing source for the General Fund. The swap counterparty may terminate the agreement anytime between January 1, 2007 through January 1, 2020. The interest swap agreement was executed and closed on October 9, 2002.

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

SUPPLEMENTAL INFORMATION:

- For the 2006-07 Fiscal Year, the total requirement is \$8,384,815, consisting of \$369,000 in administrative costs, \$4,545,815 in interest payments, and \$3,470,000 in principal payment. The requirements are financed by a reimbursement from the Fixed Asset Revolving Fund (see Budget Unit 9277000).

1997 PUBLIC BUILDING FACILITIES - CONSTRUCTION

9309000

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

UNIT: 1997-Public Bldg Facilites-Construction
9309000

FUND: 1997-PUBLIC FACILITIES-CONSTRUCTION
309A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Other Charges	0	0	3,956,651	4,578,702	4,578,702
Interfund Charges	-3,601,546	-391,499	0	0	0
Total Finance Uses	-3,601,546	-391,499	3,956,651	4,578,702	4,578,702
Means of Financing					
Fund Balance	-1,046	3,956,651	3,956,651	4,578,702	4,578,702
Use Of Money/Prop	356,151	506,639	0	0	0
Total Financing	355,105	4,463,290	3,956,651	4,578,702	4,578,702

PROGRAM DESCRIPTION:

- This budget unit provides 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 are used to finance 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; and any other authorized acquisitions, construction, and/or improvement projects to be substituted. This budget unit was established for payment of all costs associated with these projects which included architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.

1997 PUBLIC BUILDING FACILITIES - DEBT SERVICE

3080000

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

UNIT: 1997-Public Facilities Debt Service
3080000

FUND: 1997-PUBLIC FACILITIES DEBT SERVICE
308A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Services & Supplies	10,170	7,195	1,598,449	1,632,034	1,632,034
Other Charges	4,716,912	4,723,894	4,725,490	3,525,745	3,525,745
Interfund Reimb	-4,146,716	-4,713,834	-4,713,834	-3,535,745	-3,535,745
Cost of Goods Sold	0	15,092,526	0	0	0
Total Finance Uses	580,366	15,109,781	1,610,105	1,622,034	1,622,034
Means of Financing					
Fund Balance	2,000,644	1,498,449	1,498,449	1,622,034	1,622,034
Use Of Money/Prop	78,171	-872,237	111,656	0	0
Other Financing	0	14,033,667	0	0	0
Total Financing	2,078,815	14,659,879	1,610,105	1,622,034	1,622,034

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the unrefunded portion (Carol Miller Justice Center facility) of the County of Sacramento 1997 Certificates of Participation (COPs) Public Building Facilities Project.
- On December 10, 1996, the Board of Supervisors approved a financing plan for the 1997 COPs Public Building Facilities Projects, 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 COPs (Carol Miller Justice Center facility).

The financing (\$58,020,000) was executed and closed on January 28, 1997. At the time of sale, \$5,214,116 was deposited as a reserve with Debt Service Fund. The terms of the agreement authorizing the sale of securities require that this reserve be retained to be used as the final annual lease payment. The debt service payments began on August 1, 1997.

- On March 7, 2006, the Board approved the 2006 COPs (Public Facilities Projects) financing to partially refund and defease approximately \$15,000,000 of the 1997 Public Facilities COPs in order to release the Bank of America Facility as security for those bonds. Since the Carol Miller Justice Center facility portion of the 1997 COPs was already refunded, it could not be part of the 2006 COP transaction.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$5,157,779 consisting of \$1,632,034 administrative costs, \$1,625,000 in principal payment and \$1,900,745 in interest payments. Financing is from payments from various user departments (\$3,535,745), and available fund balance of \$1,622,034.

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: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Other Charges	0	25,688	29,482	4,925	4,925
Total Finance Uses	0	25,688	29,482	4,925	4,925
Means of Financing					
Fund Balance	2,329	29,482	29,482	4,925	4,925
Reserve Release	24,967	0	0	0	0
Use Of Money/Prop	-2,476,486	1,131	0	0	0
Total Financing	-2,449,190	30,613	29,482	4,925	4,925

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

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

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$4,925 reflecting the transfer of available fund balance to close out this fund.

1997 REFUNDING PUBLIC FACILITIES - DEBT SERVICE

9288000

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

UNIT: 1997-Refunding Public Facilities Debt Service
9288000

FUND: 1997-PUBLIC FACILITIES DEBT SERVICE
288A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Services & Supplies	139,213	4,699	6,555,083	7,768,324	7,768,324
Other Charges	6,315,546	6,318,708	6,319,850	6,316,793	6,316,793
Interfund Reimb	-6,900,467	-6,328,848	-6,328,850	-6,386,793	-6,386,793
Total Finance Uses	-445,708	-5,441	6,546,083	7,698,324	7,698,324
Reserve Provision	24,967	0	0	0	0
Total Requirements	-420,741	-5,441	6,546,083	7,698,324	7,698,324
Means of Financing					
Fund Balance	4,895,634	6,485,083	6,485,083	7,698,324	7,698,324
Use Of Money/Prop	3,647,246	699,752	61,000	0	0
Other Revenues	135	508,047	0	0	0
Total Financing	8,543,015	7,692,882	6,546,083	7,698,324	7,698,324

PROGRAM DESCRIPTION:

- This budget unit reflects the debt service requirement for payment of principal, interest, and various other costs related to the 1997 Public Facilities Project Certificates of Participation for the construction of the Coroner/Crime Lab and Data Center (the 1994 Certificates).
- On December 2, 1997, the Board of Supervisors approved the refinancing of the County of Sacramento 1997 Public Facilities Project Certificates of Participation (Coroner/Crime Lab and Data Center). The refunding (\$88,360,000) was executed and closed on January 1, 1998.
- The refunding issue was structured as a crossover refunding which reduced the annual debt service payment by \$575,000 annually. With this structure, the 1997 Refunding Certificates of Participation remained self-supporting to the call date of the 1994 Certificates (October 1, 2004). Through October 1, 2004, the County continued to pay debt service on the outstanding 1994

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

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$14,085,117 consisting of \$7,768,324 administrative costs, \$2,275,000 in principal payment, and \$4,041,793 in interest payments. Financing is from payments from various user departments (\$6,386,793), and available fund balance of \$7,698,324.

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

UNIT: 2003 Public Facilities Projects-Construction
9297000

FUND: 2003 PUBLIC FACILITES PROJ-CONST
297A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Other Charges	4,552,208	0	0	0	0
Total Finance Uses	4,552,208	0	0	0	0
Means of Financing					
Fund Balance	4,204,709	-288,724	-288,724	0	0
Use Of Money/Prop	58,775	0	0	0	0
Other Financing	0	0	288,724	0	0
Total Financing	4,263,484	-288,724	0	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

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

UNIT: 2003 Public Facilities Projects-Debt Service
9298000

FUND: 2003 PUBLIC FACILITES PROJ-DEB SVC
298A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Services & Supplies	0	5,725	278,419	406,636	406,636
Other Charges	0	959,391	959,508	963,095	963,095
Interfund Reimb	0	-1,009,508	-1,009,508	-1,013,095	-1,013,095
Total Finance Uses	0	-44,392	228,419	356,636	356,636
Means of Financing					
Fund Balance	452,362	198,419	198,419	326,636	326,636
Use Of Money/Prop	0	96,461	30,000	30,000	30,000
Total Financing	452,362	294,880	228,419	356,636	356,636

PROGRAM DESCRIPTION:

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

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$1,369,731 consisting of \$406,636 administrative costs, \$295,000 in principal payments, and \$668,095 in interest payments. Financing is from payments from various user departments (\$1,013,095), interest earnings (\$30,000), and available fund balance of \$326,636.

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: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Services & Supplies	0	3,750	271,560	1,164,259	1,164,259
Other Charges	0	0	0	20,798,208	20,798,208
Interfund Reimb	0	-100,000	-100,000	-21,684,511	-21,684,511
Total Finance Uses	0	-96,250	171,560	277,956	277,956
Means of Financing					
Fund Balance	0	171,560	171,560	277,956	277,956
Use Of Money/Prop	0	10,176	0	0	0
Total Financing	0	181,736	171,560	277,956	277,956

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.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$21,962,467 consisting of \$1,164,259 for ongoing financial services costs (Letter of Credit fees, Trustee fees, rating agency fees) and \$20,798,208 in interest payments. Financing is from payments from departments (\$21,684,511), and available fund balance of \$277,956.

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

UNIT: 2006 Public Facilities Projects-Construction
9305305

FUND: 2006 PUBLIC FACILITIES PROJ-CONST
305A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Other Charges	0	0	0	9,750,915	9,750,915
Total Finance Uses	0	0	0	9,750,915	9,750,915
Means of Financing					
Fund Balance	0	0	0	9,750,915	9,750,915
Total Financing	0	0	0	9,750,915	9,750,915

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the uses of the proceeds of the County of Sacramento 2006 Certificates of Participation (COPs) Public Building Facilities Projects. It is anticipated that the bonds will be sold in May 2006. The proceeds from the bond issue will be used to finance construction of the Fleet Maintenance Facility (\$14,525,000), purchase of the Voter Registration and Elections/Sheriff Station House Facility (\$10,980,000) and a partial refunding (\$15,000,000) of the 1997 COPs (Purchase of Bank of America facility and construction of a 448-Bed Dormitory Jail facility at Rio Cosumnes Correctional Center) in order to release the Bank of America facility as security for that financing. This budget unit is 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.

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

UNIT: 2006 Public Facilities Projects-Debt Service
9306306

FUND: 2006 PUBLIC FACILITIES PROJ-DEB SVC
306A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Services & Supplies	0	0	0	290,554	290,554
Other Charges	0	0	0	2,703,363	2,703,363
Interfund Reimb	0	0	0	-2,723,363	-2,723,363
Total Finance Uses	0	0	0	270,554	270,554
Means of Financing					
Fund Balance	0	0	0	270,554	270,554
Total Financing	0	0	0	270,554	270,554

PROGRAM DESCRIPTION:

- This budget unit reflects the debt service requirement for payment of principal, interest, and various other costs related to the 2006 Public Facilities Project Certificates of Participation. It is anticipated that the bonds will be sold in May 2006. The proceeds from the bond issue will be used to finance construction of the Fleet Maintenance Facility (\$14,525,000), purchase of the Voter Registration and Elections/Sheriff Station House Facility (\$10,980,000) and a partial refunding (\$15,000,000) of the 1997 COPs (Purchase of Bank of America facility and construction of a 448-Bed Dormitory Jail facility at Rio Cosumnes Correctional Center) in order to release the Bank of America facility as security for that financing.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$2,993,917 consisting of \$290,554 administrative costs, \$1,195,000 in principal payment, and \$1,508,363 in interest payments. Financing is from various user departments (\$2,723,363), and available fund balance of \$270,554.

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: 2006-07

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

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Contingencies	0	0	3,951,152	5,000,000	4,296,612
NET TOTAL	0	0	3,951,152	5,000,000	4,296,612
Revenues	0	0	0	0	0
NET COST	0	0	3,951,152	5,000,000	4,296,612

PROGRAM DESCRIPTION:

- This budget unit provides for expenditure requirements that may be incurred during the year for which no specific appropriation has been made. The level of contingencies in each fund is established by law at a maximum of 15.0 percent of the appropriated operating expenses.
- Adopted Final Budget reflects a reduction of \$0.7 million from the County Executive recommendation due to the Board of Supervisors allocating \$0.7 million in additional appropriations to various countywide departments during Final Budget Hearings.

2006-07 PROGRAM INFORMATION

Budget Unit: 5980000 Appropriation for Contingency Agency: Internal Services

Program Number and Title		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
Strategic Objective: IS -- Internal Services								
Program Description: General Fund Contingencies								
Countywide Priority: 4 -- General Government								
Anticipated Results: Funding for unanticipated costs								
DISCRETIONARY Total:		5,000,000	0	0	0	5,000,000	0.0	0
FUNDED Total:		5,000,000	0	0	0	5,000,000	0.0	0
BOS APPROVED DURING FINAL BUDGET HEARINGS		Program Type: DISCRETIONARY						
AR 001	Contingencies	-703,388	0	0	0	-703,388	0.0	0
Strategic Objective: IS -- Internal Services								
Program Description: General Fund Contingencies								
Countywide Priority: 4 -- General Government								
Anticipated Results: Less funding for unanticipated costs								
DISCRETIONARY Total:		-703,388	0	0	0	-703,388	0.0	0
BOS APPROVED DURING FINAL BUDGET HEARINGS Total:		-703,388	0	0	0	-703,388	0.0	0
Funded Grand Total:		4,296,612	0	0	0	4,296,612	0.0	0

CAPITAL CONSTRUCTION

3100000

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

UNIT: 3100000 CAPITAL CONSTRUCTION
DEPARTMENT HEAD: CARL W. MOSHER
CLASSIFICATION

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

FUNCTION: GENERAL
ACTIVITY: Plant Acquisition
FUND: CAPITAL CONSTRUCTION

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
SUMMARY OF APPROPRIATIONS					
FUND CENTER 3103100 CAPITAL CONSTRUCTION					
Services & Supplies	16,565	-36,185	0	0	0
Other Charges	8,984	0	0	0	0
Subtotal	25,549	-36,185	0	0	0
FUND CENTER 3103101 BRADSHAW COMPLEX					
Services & Supplies	215,111	217,397	200,000	1,602,874	1,602,874
Improvements	245,869	64,765	50,000	4,300,000	4,300,000
Subtotal	460,980	282,162	250,000	5,902,874	5,902,874
Interfund Reimbursement	-90,124	-125	0	-5,200,000	-5,200,000
Net Total	370,856	282,037	250,000	702,874	702,874
FUND CENTER 3103102 ADMINISTRATION CENTER					
Services & Supplies	805,209	581,694	471,000	757,700	757,700
Improvements	968,648	1,048,802	700,000	500,000	500,000
Subtotal	1,773,857	1,630,496	1,171,000	1,257,700	1,257,700
Interfund Reimbursement	-1,071,057	-1,232,245	0	0	0
Net Total	702,800	398,251	1,171,000	1,257,700	1,257,700
FUND CENTER 3103103 COURTHOUSE					
Services & Supplies	255,272	87,957	100,000	100,000	100,000
Improvements	216,851	293,939	282,000	50,000	50,000
Subtotal	472,123	381,896	382,000	150,000	150,000
Interfund Reimbursement	0	-182,240	-182,000	0	0
Net Total	472,123	199,656	200,000	150,000	150,000

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

UNIT: 3100000 CAPITAL CONSTRUCTION
 DEPARTMENT HEAD: CARL W. MOSHER

CLASSIFICATION

FUNCTION: GENERAL

ACTIVITY: Plant Acquisition

FUND: CAPITAL CONSTRUCTION

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
FUND CENTER 3103104					
NEW JUVENILE COURTHOUSE					
Services & Supplies	13,167,807	1,366,542	50,000	50,000	50,000
Improvements	20,411	20,995	0	0	0
Subtotal	13,188,218	1,387,537	50,000	50,000	50,000
Interfund Reimbursement	-12,718,131	-1,667,278	-50,000	0	0
Net Total	470,087	-279,741	0	50,000	50,000
FUND CENTER 3103105					
CAROL MILLER JUSTICE CENTER					
Services & Supplies	7,006	23,259	30,000	0	0
Improvements	0	0	10,000	0	0
Subtotal	7,006	23,259	40,000	0	0
FUND CENTER 3103108					
PRELIMINARY PLANNING					
Services & Supplies	1,399,153	1,387,987	1,460,469	2,123,691	2,123,691
Other Charges	90,641	0	94,257	0	0
Improvements	103,143	753,197	100,000	0	0
Subtotal	1,592,937	2,141,184	1,654,726	2,123,691	2,123,691
Interfund Reimbursement	-157,284	-485,544	0	0	0
Net Total	1,435,653	1,655,640	1,654,726	2,123,691	2,123,691
FUND CENTER 3103109					
901 G STREET BUILDING (OB#2)					
Services & Supplies	8,901	9,242	50,000	50,000	50,000
Improvements	5,424	0	150,000	150,000	150,000
Subtotal	14,325	9,242	200,000	200,000	200,000
Interfund Reimbursement	-5,800	0	-200,000	-200,000	-200,000
Net Total	8,525	9,242	0	0	0

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

UNIT: 3100000 CAPITAL CONSTRUCTION
 DEPARTMENT HEAD: CARL W. MOSHER

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2006-07

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

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
FUND CENTER 3103110 MAINTENANCE YARD					
Services & Supplies	23,969	7,367	10,000	30,000	30,000
Improvements	0	0	0	60,000	60,000
Subtotal	23,969	7,367	10,000	90,000	90,000
FUND CENTER 3103111 MISC ALTERATIONS & IMPROVEMENTS					
Services & Supplies	985,963	1,017,023	898,186	1,043,399	1,043,399
Other Charges	14,074	3,051	15,000	1,800	1,800
Improvements	22,000	28,225	30,000	40,000	40,000
Subtotal	1,022,037	1,048,299	943,186	1,085,199	1,085,199
Interfund Reimbursement	0	-1,813	0	0	0
Net Total	1,022,037	1,046,486	943,186	1,085,199	1,085,199
FUND CENTER 3103112 BRADSHAW ADMINISTRATION BUILDING (OB #3)					
Services & Supplies	598,011	747,008	350,000	25,000	25,000
Improvements	5,424	2,241,381	1,800,000	25,000	25,000
Subtotal	603,435	2,988,389	2,150,000	50,000	50,000
Interfund Reimbursement	-1,351	-3,521,567	-2,125,000	0	0
Net Total	602,084	-533,178	25,000	50,000	50,000

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

UNIT: 3100000 CAPITAL CONSTRUCTION
 DEPARTMENT HEAD: CARL W. MOSHER

CLASSIFICATION

FUNCTION: GENERAL

ACTIVITY: Plant Acquisition

FUND: CAPITAL CONSTRUCTION

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
FUND CENTER 3103113					
CLERK-RECORDER BUILDING					
Services & Supplies	83,803	551,971	154,163	25,000	25,000
Improvements	122,053	364,751	249,108	25,000	25,000
Subtotal	205,856	916,722	403,271	50,000	50,000
Interfund Reimbursement	-145,562	-912,286	-353,271	0	0
Net Total	60,294	4,436	50,000	50,000	50,000
FUND CENTER 3103114					
799 G STREET BUILDING					
Services & Supplies	87,161	16,432	75,000	75,000	75,000
Improvements	0	0	225,000	75,000	75,000
Subtotal	87,161	16,432	300,000	150,000	150,000
FUND CENTER 3103124					
GENERAL SERVICES FACILITY					
Services & Supplies	51,957	192,429	27,000	75,000	75,000
Improvements	0	199,911	27,900	200,000	200,000
Subtotal	51,957	392,340	54,900	275,000	275,000
FUND CENTER 3103125					
B.T. COLLINS					
JUVENILE CENTER					
Services & Supplies	3,829,349	3,256,944	3,221,100	5,368,200	5,368,200
Improvements	1,423,809	18,572,781	25,800,000	29,300,000	29,300,000
Subtotal	5,253,158	21,829,725	29,021,100	34,668,200	34,668,200
Interfund Reimbursement	56,445	-18,736,661	-24,996,100	-34,668,200	-34,668,200
Net Total	5,309,603	3,093,064	4,025,000	0	0

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

UNIT: 3100000 CAPITAL CONSTRUCTION
 DEPARTMENT HEAD: CARL W. MOSHER

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

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
FUND CENTER 3103126					
WARREN E. THORNTON YOUTH CENTER					
Services & Supplies	1,327,143	595,442	250,000	140,500	140,500
Improvements	2,787,572	1,287,162	420,737	57,000	57,000
Subtotal	4,114,715	1,882,604	670,737	197,500	197,500
Interfund Reimbursement	-4,133,828	244,257	0	0	0
Net Total	-19,113	2,126,861	670,737	197,500	197,500
FUND CENTER 3103127					
BOYS RANCH					
Services & Supplies	260,902	246,406	550,000	245,300	245,300
Improvements	1,169,868	80,339	100,000	150,000	150,000
Subtotal	1,430,770	326,745	650,000	395,300	395,300
Interfund Reimbursement	-1,514,483	-104,974	0	0	0
Net Total	-83,713	221,771	650,000	395,300	395,300
FUND CENTER 3103128					
RCCC					
Services & Supplies	543,021	410,285	150,000	1,416,100	1,416,100
Improvements	854,379	251,962	2,750,000	3,380,000	3,380,000
Subtotal	1,397,400	662,247	2,900,000	4,796,100	4,796,100
FUND CENTER 3103130					
WORK RELEASE FACILITY					
Services & Supplies	77,601	4,449	5,000	5,000	5,000
Improvements	731,486	0	10,000	10,000	10,000
Subtotal	809,087	4,449	15,000	15,000	15,000
Interfund Reimbursement	-660,057	0	0	0	0
Net Total	149,030	4,449	15,000	15,000	15,000

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

UNIT: 3100000 CAPITAL CONSTRUCTION
 DEPARTMENT HEAD: CARL W. MOSHER

CLASSIFICATION

FUNCTION: GENERAL

ACTIVITY: Plant Acquisition

FUND: CAPITAL CONSTRUCTION

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
FUND CENTER 3103131 SHERIFF'S ADMIN BUILDING					
Services & Supplies	3,575	21,230	10,000	350,000	350,000
Improvements	0	0	18,500	650,000	650,000
Subtotal	3,575	21,230	28,500	1,000,000	1,000,000
FUND CENTER 3103132 LORENZO E. PATINO HALL OF JUSTICE					
Services & Supplies	525,030	2,031,360	2,000,000	1,018,500	1,018,500
Improvements	400,813	214,957	1,700,000	1,875,000	1,875,000
Subtotal	925,843	2,246,317	3,700,000	2,893,500	2,893,500
Interfund Reimbursement	-222,056	-1,784,786	-1,700,000	-300,000	-300,000
Net Total	703,787	461,531	2,000,000	2,593,500	2,593,500
FUND CENTER 3103133 SHERIFF-NORTH AREA SUBSTATION					
Services & Supplies	49,220	15,026	7,500	5,000	5,000
Improvements	0	120,134	10,000	10,000	10,000
Subtotal	49,220	135,160	17,500	15,000	15,000
FUND CENTER 3103134 SHERIFF-SOUTH AREA SUBSTATION					
Services & Supplies	0	8,690	8,000	1,500	1,500
Improvements	0	0	2,000	8,500	8,500
Subtotal	0	8,690	10,000	10,000	10,000

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

UNIT: 3100000 CAPITAL CONSTRUCTION
 DEPARTMENT HEAD: CARL W. MOSHER
 CLASSIFICATION

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2006-07

FUNCTION: GENERAL
 ACTIVITY: Plant Acquisition
 FUND: CAPITAL CONSTRUCTION

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
FUND CENTER 3103137					
CORONER/CRIME LABORATORY					
Services & Supplies	165,499	145,777	180,000	200,000	200,000
Improvements	921	192,603	450,000	175,000	175,000
Subtotal	166,420	338,380	630,000	375,000	375,000
Interfund Reimbursement	-752,537	0	0	0	0
Net Total	-586,117	338,380	630,000	375,000	375,000
FUND CENTER 3103160					
SACRAMENTO MENTAL HEALTH FACILITY					
Services & Supplies	52,007	37,570	50,000	15,000	15,000
Improvements	815,491	0	50,000	10,000	10,000
Subtotal	867,498	37,570	100,000	25,000	25,000
Interfund Reimbursement	-1,729,672	800,783	0	0	0
Net Total	-862,174	838,353	100,000	25,000	25,000
FUND CENTER 3103162					
PRIMARY CARE CENTER					
Services & Supplies	0	20,316	0	15,000	15,000
Improvements	0	0	50,000	10,000	10,000
Subtotal	0	20,316	50,000	25,000	25,000

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

UNIT: 3100000 CAPITAL CONSTRUCTION
 DEPARTMENT HEAD: CARL W. MOSHER

CLASSIFICATION

FUNCTION: GENERAL

ACTIVITY: Plant Acquisition

FUND: CAPITAL CONSTRUCTION

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
FUND CENTER 3103198					
TRANSFER/REIMB-007A					
Other Charges	181,571	423,718	1,379,008	1,394,218	1,394,218
Interfund Charges	2,326,607	3,088,199	3,088,199	4,920,357	4,920,357
Subtotal	2,508,178	3,511,917	4,467,207	6,314,575	6,314,575
Interfund Reimbursement	0	-630,822	0	0	0
Net Total	2,508,178	2,881,095	4,467,207	6,314,575	6,314,575
FUND CENTER 3103199					
WATER QUALITY					
Services & Supplies	7,011	14,242	0	25,000	25,000
Improvements	0	0	25,000	25,000	25,000
Subtotal	7,011	14,242	25,000	50,000	50,000
FUND CENTER 3106382					
LIBRARY MISC PROJECT					
Services & Supplies	599,443	640,997	1,200,000	600,000	600,000
Improvements	1,089,640	3,764,811	3,500,000	1,300,000	1,300,000
Subtotal	1,689,083	4,405,808	4,700,000	1,900,000	1,900,000
Interfund Reimbursement	-369,192	-4,392,602	-2,700,000	-1,900,000	-1,900,000
Net Total	1,319,891	13,206	2,000,000	0	0
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,000,000	1,000,000	1,000,000
GRAND TOTAL COUNTY BUILDING CONSTRUCTION	15,236,679	14,026,637	23,287,756	22,796,439	22,796,439
TOTAL DEPARTMENTAL FINANCING	-3,561,329	-9,591,424	23,287,756	22,796,439	22,796,439

PROGRAM DESCRIPTION:

The Facility Planning and Management Division of the Department of Facility Planning, Architecture and Real Estate manages the Capital Construction Fund (CCF):

- 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.

MISSION:

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

GOALS:

- Continue to provide funding and management for approved major construction projects underway and projects required due to health, safety, security, or severe operational problems.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Completed the following construction projects:
 - Warren E. Thornton 60-bed and gymnasium expansion.
 - Renovation of the lobby corridors at the Administration Center with fire rated drywall.
- Installed an emergency generator at the Morgan Alternative Center.
- Completed various Americans with Disability Act (ADA) barriers removal projects.
- Completed various mechanical upgrades to achieve energy savings.

SIGNIFICANT CHANGES FOR 2006-07:

- Complete several construction projects:
 - Fleet Services equipment shop.
 - Carmichael Library remodel.
 - Juvenile Center Wing “A” remodel.
- Begin construction of the new Animal Care Facility.
- Continue major infrastructure renovation including a 90-bed expansion and control system at Juvenile Hall.

- Construct new water well at the Boys Ranch facility.
- Begin design of the Rio Linda Library.

ESIMATED FINANCING:

<u>Source</u>	<u>Amount</u>
Available Fund Balance of Appropriation	-\$10,694,149
County Facility Use Allowance and Vacancy Factor Charges	12,737,771
Interest Income	55,000
Miscellaneous Revenues - Leases	48,000
Miscellaneous Revenues	14,489,817
Grant Revenues-State Constructions Standards Authority	360,000
Courthouse Temporary Construction Fund	2,100,000
Criminal Justice Facility Temporary Construction Fund	1,800,000
Rio Cosumnes Correction Center – Roger Bauman Facility	1,900,000
TOTAL	\$22,796,439

Included in the following 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 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.

The projects included in the Final Budget are:

Fund Center 3103101-Bradshaw Complex — \$702,874. Actual appropriation is \$5,902,874 but due to reimbursements, the net cost is \$702,874. This appropriation provides for construction of the new Animal Care Facility and energy saving projects along with ADA upgrades at the Bradshaw Complex.

Fund Center 3103102-Administration Center — \$1,257,700. This appropriation provides for construction of ADA compliant restrooms; upgrading the fire alarm system, replacing carpeting in various areas where it has become a hazard and miscellaneous alterations in the Administration Center.

Fund Center 3103103-Courthouse — \$150,000. This appropriation provides for various improvements to correct health, security, and safety issues; and miscellaneous alterations in the Courthouse.

Fund Center 3103104-New Juvenile Courthouse —\$50,000. This appropriation provides for warranty and punch list items following the construction of the new Juvenile Courthouse.

Fund Center 3103108-Preliminary Planning — \$2,123,691. 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 CCF; 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 cost is zero. This appropriation provides for ADA modifications to the facility.

Fund Center 3103110-Maintenance Yard — \$90,000. This appropriation provides for miscellaneous alterations and improvements.

Fund Center 3103111-Miscellaneous Alterations and Improvements — \$1,085,199. This appropriation provides for the following projects:

<u>Requestor</u>	<u>Project Description and Justification</u>	<u>Cost Estimate</u>
Municipal Services Agency (MSA)	Survey and remedial work associated with asbestos in county facilities	\$100,000
MSA	Provide for ongoing testing of underground tanks under county ownership in accordance with State law	50,000
MSA	Provide for the cost associated with warranty inspections on new construction and remodel projects	20,000

<u>Requestor</u>	<u>Project Description and Justification</u>	<u>Cost Estimate</u>
Real Estate	Real Estate services provided to CCF including wireless lease and services for miscellaneous vacant countyowned land	155,300
CCF & Facility Planning and Management (FPM)	Vacancy Factor Allocation- CCF is charged for vacant countyowned space, but recovers the cost through the Facility Use Allocation	416,040
CCF and FPM	Miscellaneous minor building and emergency projects	343,859
TOTAL		\$1,085,199

Fund Center 3103112-Bradshaw Administration Building (OB #3) — \$50,000. This appropriation provides for construction of the Fleet Services equipment shop and miscellaneous alterations and improvements.

Fund Center 3103113-Clerk/Recorder Building — \$50,000. This appropriation provides for miscellaneous improvements for the Spink Building.

Fund Center 3103114-799 G Street Building — \$150,000. This appropriation provides for the miscellaneous improvements to the Office of Communication and Information Technology building.

Fund Center 3103124-General Services Facility — \$275,000. This appropriation provides for Heating Ventilating and Air Conditioning upgrades and miscellaneous alterations and improvements for safety purposes.

Fund Center 3103125-B.T. Collins Juvenile Center — \$0. Actual appropriation is \$34,668,200 but reimbursements reduce the net cost to \$0. This appropriation provides for the continuation of the Juvenile Hall infrastructure/security project, and miscellaneous alterations to correct health and safety issues.

Fund Center 3103126-Warren E. Thornton Youth Center — \$197,500. 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 — \$395,300. 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) — \$4,796,100. This appropriation provides for costs related to reopening the Roger Bauman Facility 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 — \$1,000,000. This appropriation provides for connecting the Sheriff's Administration Building to the downtown central plant and miscellaneous alterations to the Sheriff's Administration Building.

Fund Center 3103132-Lorenzo E. Patino Hall of Justice — \$2,593,500. This appropriation provides for renovating the touch screen/Programmable Logic Controller System, replacing the fire alarm system, continuing the remodel of inmate showers, and miscellaneous improvements to the facility.

Fund Center 3103133-Sheriff's North Area Substation — \$15,000. 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 — \$375,000. 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 — \$25,000. 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 — \$25,000. This appropriation provides for miscellaneous alterations and improvements to the facility.

Fund Center 3103198-Financing-Transfers/Reimbursements — \$6,314,575. 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; Coroner Crime Lab (due to Tobacco Litigation Settlement Deallocation Funding requirements), and the County's share of the tenant improvements for the Bank of America Building.

Fund Center 3103199-Water Quality — \$50,000. This appropriation provides for the replacement of the boiler in the mechanical room of the facility.

Fund Center 3106382-Libraries — \$0. Actual appropriation is \$1,900,000, but due to reimbursements, the net cost amount is \$0. 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.

2006-07 PROGRAM INFORMATION

Budget Unit: 3100000 Capital Construction Fund Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: <u>MANDATED</u>						
001	<i>Capital Construction Fund</i>	6,314,575	0	6,314,575	0	0	0.0	0
Strategic Objective: IS -- Internal Services								
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>	1,025,000	0	1,025,000	0	0	0.0	0
Strategic Objective: IS -- Internal Services								
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>	150,000	0	150,000	0	0	0.0	0
Strategic Objective: IS -- Internal Services								
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>	450,000	200,000	250,000	0	0	0.0	0
Strategic Objective: IS -- Internal Services								
Program Description: Americans with Disabilities modifications								
Countywide Priority: 4 -- General Government								
Anticipated Results: ADA pilot transition and self evaluation plan								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
005	<i>Capital Construction Fund</i>	5,804,600	300,000	5,504,600	0	0	0.0	0
Strategic Objective: IS -- Internal Services Program Description: Adult Institutions Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations Anticipated Results: Rehabilitation of adult institutions								
006	<i>Capital Construction Fund</i>	35,261,000	34,668,200	11,286,949	-10,694,149	0	0.0	0
Strategic Objective: IS -- Internal Services Program Description: Juvenile Institutions Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations Anticipated Results: Rehabilitation of juvenile institutions								
007	<i>Capital Construction Fund</i>	100,000	0	100,000	0	0	0.0	0
Strategic Objective: IS -- Internal Services Program Description: Asbestos management program Countywide Priority: 4 -- General Government Anticipated Results: Assessment of asbestos hazards through the Asbestos management program								
008	<i>Capital Construction Fund</i>	50,000	0	50,000	0	0	0.0	0
Strategic Objective: IS -- Internal Services Program Description: Underground fuel tank management program Countywide Priority: 4 -- General Government Anticipated Results: Testing of underground fuel tanks for leakage into soil								
009	<i>Capital Construction Fund</i>	688,891	0	688,891	0	0	0.0	0
Strategic Objective: IS -- Internal Services Program Description: Health & safety related projects Countywide Priority: 4 -- General Government Anticipated Results: Construction to remediate miscellaneous health and safety related issues								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
010	Capital Construction Fund	375,000	0	375,000	0	0	0.0	0
Strategic Objective: IS -- Internal Services Program Description: Coroner Crime Laboratory Countywide Priority: 4 -- General Government Anticipated Results: Construction and rehabilitation of the Coroner Crime Lab								
011	Capital Construction Fund	349,075	0	349,075	0	0	0.0	1
Strategic Objective: IS -- Internal Services 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								
012	Capital Construction Fund	1,434,800	0	1,434,800	0	0	0.0	1
Strategic Objective: IS -- Internal Services Program Description: Administration Countywide Priority: 4 -- General Government Anticipated Results: Administration of the Capital Construction Fund								
014	Capital Construction Fund	1,900,000	1,900,000	0	0	0	0.0	0
Strategic Objective: IS -- Internal Services Program Description: Library Construction Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations Anticipated Results: Library construction								
015	Capital Construction Fund	25,000	0	25,000	0	0	0.0	0
Strategic Objective: IS -- Internal Services Program Description: Primary Care Center Countywide Priority: 1 -- Discretionary Law Enforcement Anticipated Results: Construction and rehabilitation of Primary Care Center								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
016	<i>Capital Construction Fund</i>	50,000	0	50,000	0	0	0.0	0
Strategic Objective: IS -- Internal Services Program Description: Juvenile Courthouse Construction Countywide Priority: 1 -- Discretionary Law Enforcement Anticipated Results: Juvenile Courthouse construction								
AR 003	<i>Capital Construction</i>	1,900,000	0	1,900,000	0	0	0.0	0
Strategic Objective: IS -- Internal Services Program Description: Roger Bauman Facility at Rio Cosumnes Correctional Center Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations Anticipated Results: Re-Open Roger Bauman Facility at Rio Cosumnes Correctional Center funded by a transfer from the Inmate Welfare Fund.								
MANDATED Total:		55,877,941	37,068,200	29,503,890	-10,694,149	0	0.0	2
FUNDED		Program Type: SELF-SUPPORTING						
013	<i>Capital Construction Fund</i>	9,186,698	5,200,000	3,986,698	0	0	0.0	0
Strategic Objective: IS -- Internal Services Program Description: General Maintenance Countywide Priority: 4 -- General Government Anticipated Results: General maintenance of County-owned buildings								
SELF-SUPPORTING Total:		9,186,698	5,200,000	3,986,698	0	0	0.0	0
FUNDED Total:		65,064,639	42,268,200	33,490,588	-10,694,149	0	0.0	2
Funded Grand Total:		65,064,639	42,268,200	33,490,588	-10,694,149	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: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Services & Supplies	22,539	7,073	507,760	548,688	548,688
Other Charges	1,499,616	1,501,279	1,502,428	1,495,590	1,495,590
Interfund Reimb	-1,519,717	-1,521,428	-1,521,428	-1,515,590	-1,515,590
Total Finance Uses	2,438	-13,076	488,760	528,688	528,688
Means of Financing					
Fund Balance	476,767	488,760	488,760	528,688	528,688
Use Of Money/Prop	14,430	26,852	0	0	0
Total Financing	491,197	515,612	488,760	528,688	528,688

PROGRAM DESCRIPTION:

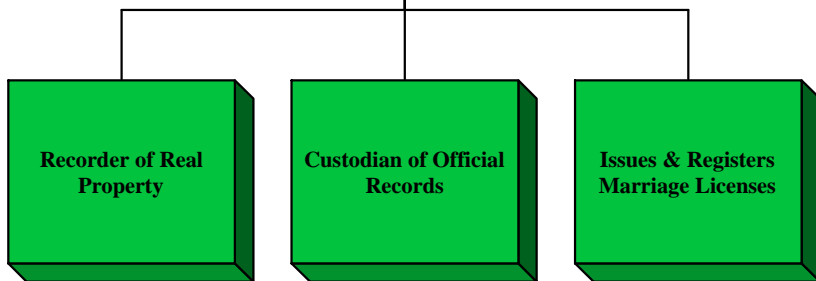
- This budget unit provides for the annual lease payments for the 1999 Refunding Certificates of Participation (Capital Projects). On November 23, 1999, the Board of Supervisors approved the refinancing of the Cherry Island Golf Course and the County Employees Parking Garage facilities. Although the financing for both facilities was consolidated into a single issue, the debt service related to each facility will be segregated so that the appropriate amounts will be charged to the operating funds/budgets of the departments that operate each facility. The refunding of \$15,960,000 was executed and closed on December 14, 1999, resulting in reduced annual debt service payments for the Parking Garage Project and additional financing of \$495,000 for several golf projects, hence no change in the Golf debt service level.

SUPPLEMENTAL INFORMATION:

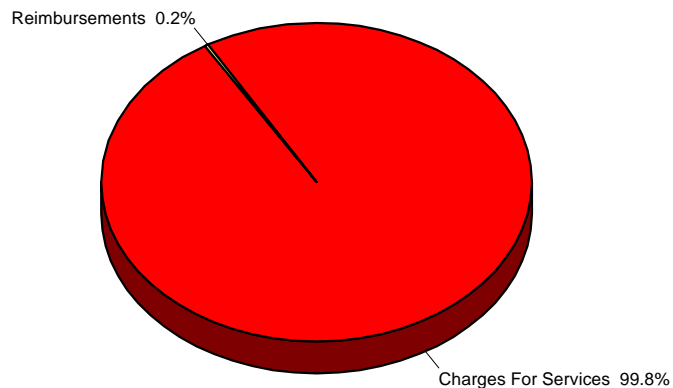
- Total requirement for this fiscal year is \$2,044,278 consisting of \$548,688 administrative costs, \$935,000 in principal payment and \$560,590 in interest payments. Financing is from payments from various user departments (\$1,515,590), and available fund balance of \$528,688.

Departmental Structure

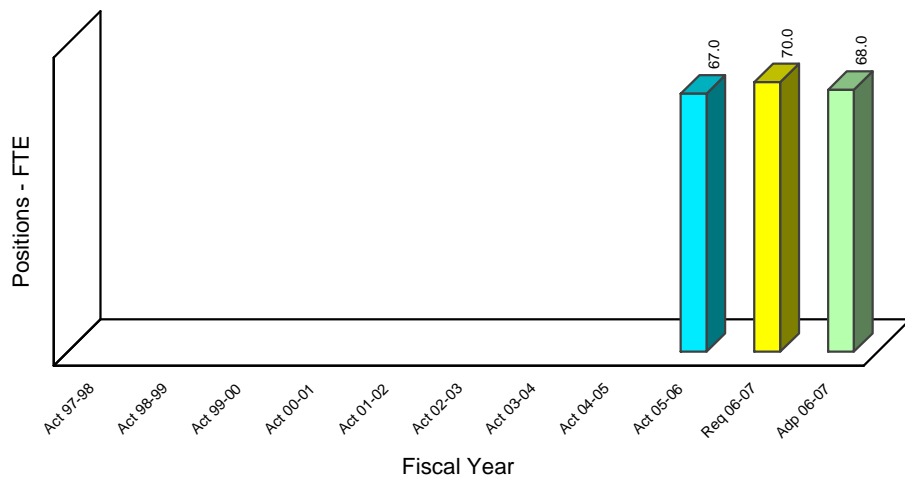
CRAIG A. KRAMER, Director



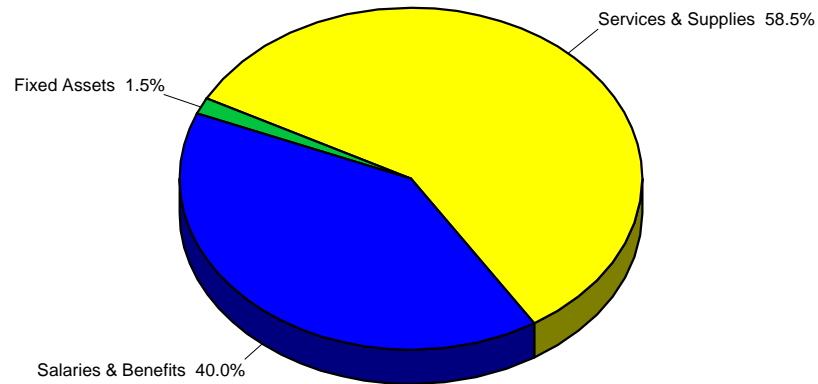
Financing Sources



Staffing Trend



Financing Uses



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

UNIT: 3240000 County Clerk/Recorder
DEPARTMENT HEAD: CRAIG A. KRAMER

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

CLASSIFICATION
FUNCTION: PUBLIC PROTECTION
ACTIVITY: Other Protection
FUND: GENERAL

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Salaries/Benefits	0	3,639,433	4,023,247	4,497,254	4,348,984
Services & Supplies	0	1,781,209	3,824,384	5,641,536	5,325,576
Equipment	0	455,292	168,138	168,138	168,138
Intrafund Charges	0	661,795	725,973	1,029,929	1,029,929
SUBTOTAL	0	6,537,729	8,741,742	11,336,857	10,872,627
Intrafund Reimb	0	780	-27,000	-27,000	-27,000
NET TOTAL	0	6,538,509	8,714,742	11,309,857	10,845,627
Prior Yr Carryover Revenues	0	0	0	-157,309	-157,309
	0	6,538,504	8,714,742	11,467,166	11,002,936
NET COST	0	5	0	0	0
Positions	0.0	67.0	67.0	70.0	68.0

PROGRAM DESCRIPTION:

The Department of County Clerk/Recorder:

- Serves as custodian of official records.
- Recorder of real property documents for the County.
- Issues and registers marriage licenses.
- Registers process servers, public notaries, professional photo copiers, unlawful detainer assistants, legal document assistants.
- Files and maintains oaths of office, environmental impact reports, and rosters of public agencies.
- Performs weddings.
- Issues certified copies of birth, death and marriage records.
- Collects funds for real estate fraud prevention fund, children’s trust fund, Deoxyribonucleic Acid (DNA) database, juvenile mediation trust, domestic violence trust.

- Acts as commissioner of civil marriage and appoints deputy commissioners of civil marriage.
- Authenticates notary public and health officer signatures.
- Files subdivision, parcel, assessor and assessment maps.

MISSION:

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

GOALS:

- Work with governmental agencies and related industries to improve processing of recordable documents.
- Document departmental human resources processes/procedures.

- Evaluate a server based marriage license system to utilize for multiple locations and ability for on-line marriage license applications.
- Evaluate Non-judicial Clerk systems.
- Implement project to convert historical official records and related indices.
- Implement Board approved adjustment of service fees.
- Enhance level of service provided to Sacramento County residents by providing services at community-based service centers.
- Continue coordination with the Office of Communications and Information Technology to replace Jukebox archival storage with Network Attached Storage (NAS) solution.
- Coordinate legislative amendment to allow electronic submission of Franchise Tax Board liens in light of County Counsel opinion
- Plan, develop, and coordinate implementation of Electronic Recording Delivery System in conjunction with State Attorney General's Office
- Support enactment of legislative proposal for records retention fee
- Commence process to update operational procedures manual

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Enhanced the Web-based e-ROSI online index of recorded documents to facilitate easier searches of official records making it more customer friendly.
- Participated in the design and implementation of a Performance Evaluation System. The system will allow supervisors and employees to track and evaluate performance, establish goals, access writing and coaching tools and help employees create their own development plans. The system is being piloted by the Agency.
- Commenced quarterly meetings with title companies to enhance communications and improve processing of recordable documents.
- Implemented a key-from-image process for indexing vital statistic records. The implementation of this system allows data entry operators to key from an image instead of microfilm and provides supervisor reports of key strokes and other statistical information. It also eliminates the need to produce duplicate microfilm rolls and maintain microfilm readers.
- Continued coordinating a process to electronically record state tax liens and key index data from electronic image. The implementation of e-liens will significantly reduce costs associated with recording Franchise Tax Board State tax liens for both the County and the State.
- Evaluated and purchased an Inbound Mail Tracking System to track registered and certified mail

- Implemented evening services hours for the issuance of certified copies of birth, death and marriage records

SIGNIFICANT CHANGES FOR 2006-07:

- Continue development of countywide Records Retention and Management Program (RRAMP). The Board of Supervisors charged the County Clerk/Recorder with oversight of a countywide records retention policy. The first step is to develop the records retention policy. A countywide survey has been distributed. A policy for records retention will be developed based on survey results and will be presented to the Board for approval.
- Complete conversion of the remaining records from microfilm to images and create automated index data. Records between 1850 to 1909 and 1965 to present have been converted. Converting the remaining records dating 1910 to 1964 will complete the project. Images of recorded documents will be converted for the period 1850-2000. Vital statistic records will be converted for the period 1850-1983.
- Implementation of an Inbound Mail Tracking System to track registered and certified mail.
- Continue the development of electronic recording for title companies and mortgage brokers.
- Finalize implementation of e-liens - the electronic recording of Franchise Tax Board liens. This first step into electronic recording will reduce costs and improve efficiencies associated with recording tax liens for both the County and the State.
- Implement an on-line marriage license application process to eliminate duplication of effort. Currently customers can fill out a license on the website then bring the information to the office where office staff must retype it. The on-line application will eliminate the need for staff to retype the information. In addition, kiosks will be available in the office for customers to input license information that can be retrieved by office staff thereby reducing the amount of time required to complete the application process and enhancing customer service.
- The Department added 1.0 Senior Information Technology Analyst position and 1.0 Information Technology Analyst 2 position in order to implement an Electronic Recording Delivery system. In order to utilize the positions most efficiently, they were transferred to the Department of Finance to be a part of a centralized function. The County Clerk/Recorder will reimburse the Department of Finance for the cost of the positions.
- The Department will establish services in the new Fair Oaks Orangevale Service Center. The service center is intended to provide one stop shopping

for county residents in conjunction with the Department of Neighborhood Services.

- Coordinate legislation to allow use of the records conversion fee for ongoing storage and restoration of county records under the supervision of the county recorder.

STAFFING LEVEL CHANGES 2006-07:

- Adopted Final Budget includes 1.0 additional position as follows: 1.0 Administrative Services Officer 1 position to provide supervision at the new Fair Oaks Orangevale Service Center. The added position reflects a 1.5 percent increase from prior year.
- Staffing level changes reflect the midyear reallocation of the following positions: Deleted 2.0 Senior Microfilm Technician positions, 3.0 Microfilm Technician positions and 1.0 Office Specialist 2 position to add 2.0 Senior Imaging Specialist positions and 4.0 Imaging Specialist positions; deleted 1.0 Accountant 2 positions and added 1.0 Executive Secretary position; deleted 1.0 Assistant County Recorder position and added 1.0 Assistant County Clerk/Recorder position; deleted 1.0 Administrative Services Officer 3 position and 1.0 Clerical Supervisor 1 position and added 1.0 Administrative Services Officer 2 position and 1.0 Clerical Supervisor 2 position.

PERFORMANCE MEASURES:

OUTPUTS/OUTCOMES	PERFORMANCE MEASURES	Actual 2004	Target 2005	Actual 2005	Target 2006
1. To ensure registrations and filing are processed and posted on date received in the office.	Percent of registrations and filings processed on date received.	100.0%	100.0%	100.0%	100.0%
2. To reduce the response time for requested information from 100.0 percent in three business days towards a goal of 5.0% in two business days.	Percent of on-line, mail-in and phone requests responded to in 3 business days.	100.0%	100.0%	100.0%	100.0%
	Percent of on-line, mail-in and phone requests responded to in 2 business day.	5.0%	5.0%	5.0%	5.0%
	Percent of walk-in customers that received information on day of visit to the office.	100.0%	100.0%	100.0%	100.0%
3. To improve constructive notice related to properties within the county by recording 100.0 percent of all documents on date received.	Percent of documents examined same day, when submitted for examination over the counter by 3:00 p.m.	100.0%	100.0%	100.0%	100.0%
	Percent of Certified and Registered Mail examined same day, when received in the office by 12:00 p.m.	100.0%	100.0%	100.0%	100.0%
	Percent of regular mail examined next business day.	100.0%	100.0%	100.0%	100.0%
	Percent of records indexed and available to the public by 12:00 p.m. next business day after recording.	100.0%	100.0%	100.0%	100.0%
	Percent of imaged records available to the public two business day after recording.	100.0%	100.0%	100.0%	100.0%
	Percent of original documents mailed to entity reflected on document within five business days.	100.0%	100.0%	100.0%	100.0%

2006-07 PROGRAM INFORMATION

Budget Unit: 3240000 County Clerk/Recorder Department Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles	
FUNDED		Program Type: MANDATED							
<i>007-A</i>	<i>Clerks</i>	750,470	0	750,470	0	0	5.0	0	
Strategic Objective:	LJ4 -- Law and Justice								
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>008-A</i>	<i>Recording</i>	7,675,912	27,000	7,806,221	-157,309	0	45.0	0	
Strategic Objective:	LJ4 -- Law and Justice								
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 within 5 work days. 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.								
MANDATED Total:		8,426,382	27,000	8,556,691	-157,309	0	50.0	0	

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
007-B	<i>Clerks</i>	50,787	0	50,787	0	0	1.0	0
Strategic Objective: LJ4 -- Law and Justice								
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.								
008-B	<i>Recording</i>	892,878	0	892,878	0	0	16.0	0
Strategic Objective: LJ4 -- Law and Justice								
Program Description: Examine, index & microfilm recorded documents								
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 within 5 work days 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.								
DISCRETIONARY Total:		943,665	0	943,665	0	0	17.0	0
FUNDED Total:		9,370,047	27,000	9,500,356	-157,309	0	67.0	0

<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles	
CEO RECOMMENDED ADDITIONAL REQUESTS		Program Type: SELF-SUPPORTING						
<i>AR 001 Svc Ctr</i>	402,580	0	402,580	0	0	1.0	0	
Strategic Objective: LJ4 -- Law and Justice Program Description: FO-Orangevale Svc Center Countywide Priority: 4 -- General Government Anticipated Results: Enhanced Customer Service								
<i>AR 002 Recording</i>	1,100,000	0	1,100,000	0	0	0.0	0	
Strategic Objective: LJ4 -- Law and Justice Program Description: Image Conversion Countywide Priority: 4 -- General Government Anticipated Results: Enhanced Customer Service								
SELF-SUPPORTING Total:		1,502,580	0	1,502,580	0	0	1.0	0
CEO RECOMMENDED ADDITIONAL REQUESTS Total:		1,502,580	0	1,502,580	0	0	1.0	0
<hr style="border-top: 1px dashed black;"/>								
Funded Grand Total:		10,872,627	27,000	11,002,936	-157,309	0	68.0	0

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: 2006-07

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Other General
FUND: GENERAL

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Salaries/Benefits	0	0	-714,365	-714,365	-714,365
Services & Supplies	13,238,280	14,559,436	16,358,322	17,451,318	17,451,318
Equipment	65,604	85,431	0	0	0
Intrafund Charges	258,641	320,889	402,540	640,908	640,908
NET TOTAL	13,562,525	14,965,756	16,046,497	17,377,861	17,377,861
Prior Yr Carryover Revenues	1,532,000	901,772	901,772	436,494	436,494
	0	0	0	0	0
NET COST	12,030,525	14,063,984	15,144,725	16,941,367	16,941,367

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 and E-Government. Costs associated with the Board of Supervisors agenda management application and video archiving of meetings, (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 Data Application (SCBDA).

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Continued implementation of the IJIS strategic plan with upgrading IJIS database server to a clustered server environment to ensure maximum availability to all county departments.

- Implemented Phase I of the CLETS switch replacement as required by the Department of Justice to meet standards for data encryption.
- Implemented required patches and program changes for COMPASS, which were delayed during the last upgrade.
- Implemented an Events Calendar Application to communicate countywide events.
- Completed redesign of employee Intranet Web site with added functionality and new Web-based applications.
- Assisted the Board of Supervisors with the implementation and enhancements of the AgendaNet application.
- Implemented a system to archive and index audio and video files of the Board of Supervisors meetings.
- Created an automated application to receive and track contribution pledges for the annual employee giving campaign.
- Redesigned property tax bill to be easier to read and understand.
- Implemented multimedia capabilities on the Internet and Intranet (hosting of audio and video files).
- Implemented GovDocs solution to allow county residents to subscribe to areas of interest on the county Internet Portal.

SIGNIFICANT CHANGES FOR 2006-07:

- Implement additional phases of the CLETS message switch replacement as requested by the steering committee.
- Initiate an E-Forms project to enable Web based completion and submission of departmental forms and documents.
- Complete redesign of county Internet Web Portal with added functionality and new Web-based applications.
- Implement Web Portal Content Management Application to manage countywide Web document content.
- Purchase and install replacement hardware in preparation of the next COMPASS software upgrade.
- Prepare for implementation of County 3-1-1 system to provide a centralized source for nonemergency government information, services and problem reporting for Sacramento County residents.

2006-07 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	5,539,770	0	0	12,858	5,526,912	0.0	0
<p>Strategic Objective: LJ2 -- Law and Justice</p> <p>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</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>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.</p>								
002	Payroll Systems	400,000	0	0	0	400,000	0.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides a central point for funding of Special District Payroll which supports multiple departments and local entities</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>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.</p>								
003	Property & Tax Systems	1,490,353	0	0	0	1,490,353	0.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>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.</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>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.</p>								
004	COMPASS	6,686,834	0	0	77,830	6,609,004	0.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>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</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>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.</p>								
MANDATED Total:		14,116,957	0	0	90,688	14,026,269	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>	2,908,904	0	0	345,806	2,563,098	0.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides a central point for funding the maintenance and enhancement of the Countywide Shared Systems (E-Govt. WEB, AgendaNet, Shared Property Database [GIS])</p> <p>Countywide Priority: 4 -- General Government</p> <p>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.</p>								
DISCRETIONARY Total:		2,908,904	0	0	345,806	2,563,098	0.0	0
FUNDED Total:		17,025,861	0	0	436,494	16,589,367	0.0	0
BOS APPROVED ADD'L REQUEST PROPOSED BUDGET		Program Type: DISCRETIONARY						
006	<i>311</i>	197,000	0	0	0	197,000	0.0	0
<p>Strategic Objective: C5 -- Sustainable and Livable Communities</p> <p>Program Description: 3-1-1 provides a centralized source for non-emergency government information, services and problem reporting for Sacramento County residents.</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: 3-1-1 will deliver a 24/7 website and customer service call center staffed by live operators with access to a database of information and services. The County will be able to consolidate its various call centers into one and maintain a single data source that contains both County and City information.</p>								
DISCRETIONARY Total:		197,000	0	0	0	197,000	0.0	0
BOS APPROVED ADD'L REQUEST PROPOSED BUDGET Total:		197,000	0	0	0	197,000	0.0	0

<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
CEO RECOMMENDED ADDITIONAL REQUESTS	Program Type: DISCRETIONARY						
<i>AR 007 Other Shared Applications-E-Forms</i>	155,000	0	0	0	155,000	0.0	0
Strategic Objective: IS -- Internal Services							
Program Description: Provides a central point for funding the maintenance and enhancement of the Countywide Shared Systems (E-Govt. WEB, AgendaNet, 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:	155,000	0	0	0	155,000	0.0	0
CEO RECOMMENDED ADDITIONAL REQUESTS Total:	155,000	0	0	0	155,000	0.0	0
<hr style="border-top: 1px dashed black;"/>							
Funded Grand Total:	17,377,861	0	0	436,494	16,941,367	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: 2006-07

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Charges for Service	478	387,355	0	0	0
Total Operating Rev	478	387,355	0	0	0
Service & Supplies	403,416	-24,895	0	0	0
Total Operating Exp	403,416	-24,895	0	0	0
Other Revenues	23,860	0	0	0	0
Total Nonoperating Rev	23,860	0	0	0	0
Net Income (Loss)	-379,078	412,250	0	0	0

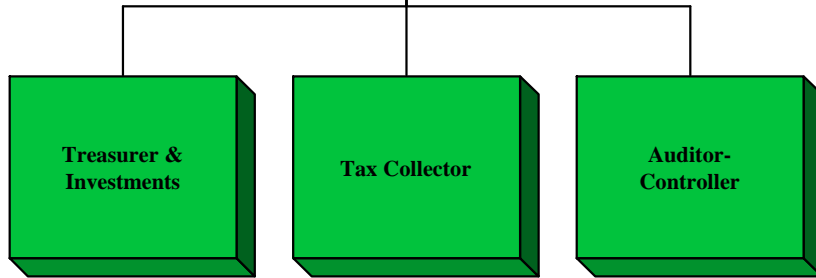
PROGRAM DESCRIPTION:

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)

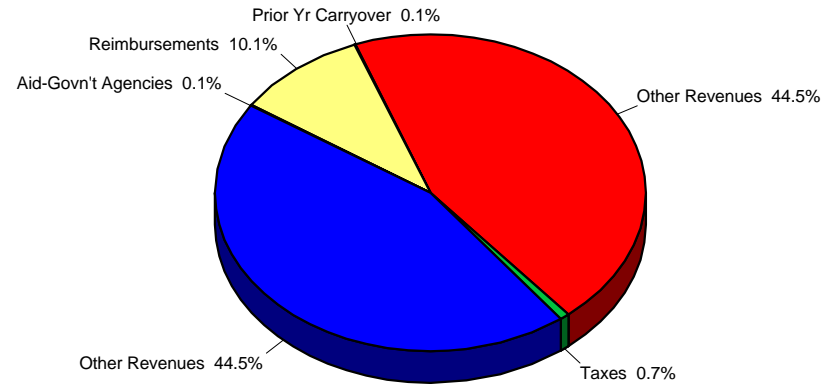
FOR INFORMATION ONLY

Departmental Structure

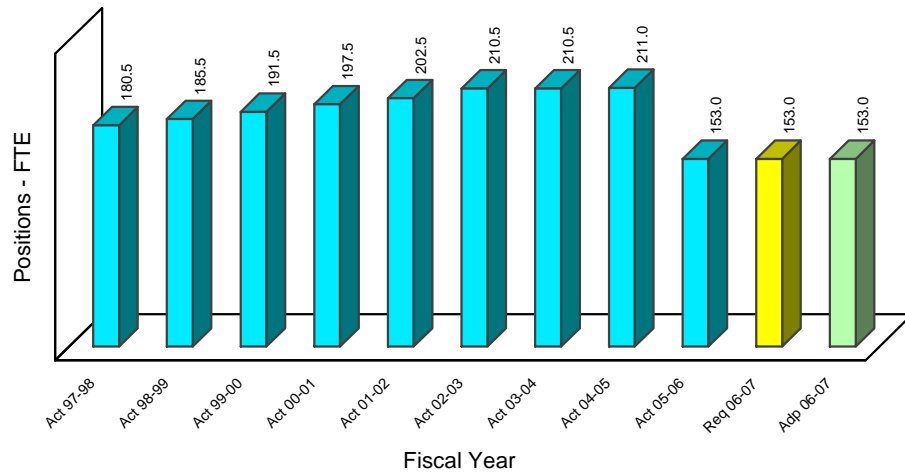
DAVE IRISH, Director of Finance



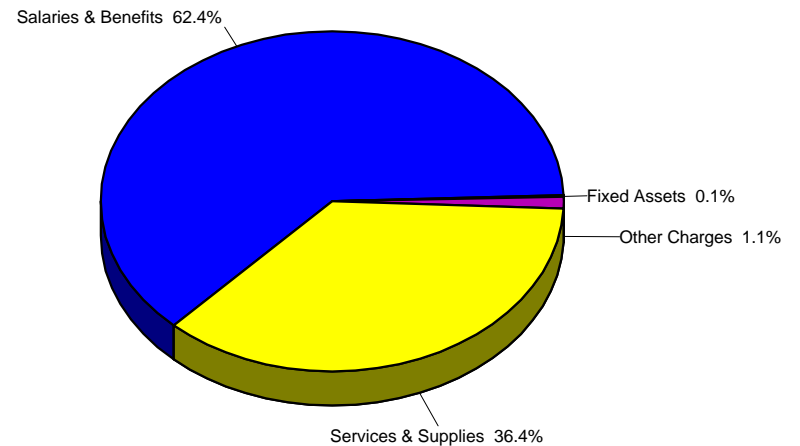
Financing Sources



Staffing Trend



Financing Uses



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

UNIT: 3230000 Department Of Finance
DEPARTMENT HEAD: DAVE IRISH

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Salaries/Benefits	13,310,363	10,090,532	11,613,564	11,950,599	11,950,599
Services & Supplies	6,831,709	4,522,278	5,974,542	5,531,278	5,531,278
Other Charges	0	0	0	202,000	202,000
Equipment	52,792	7,781	21,499	28,000	28,000
Interfund Charges	0	42,448	52,048	52,048	52,048
Intrafund Charges	1,061,300	1,050,261	1,169,927	1,374,371	1,374,371
SUBTOTAL	21,256,164	15,713,300	18,831,580	19,138,296	19,138,296
Interfund Reimb	-77,366	-63,288	-190,875	-153,920	-153,920
Intrafund Reimb	-1,566,540	-2,066,747	-2,399,337	-2,620,989	-2,620,989
NET TOTAL	19,612,258	13,583,265	16,241,368	16,363,387	16,363,387
Prior Yr Carryover	730,807	0	0	22,892	22,892
Revenues	18,910,923	13,558,533	16,241,368	16,340,495	16,340,495
NET COST	-29,472	24,732	0	0	0
Positions	211.0	153.0	151.0	153.0	153.0

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.

- Manages the \$2.9 billion Pooled Investment Fund in compliance with the California Government Code, the Pooled Investment Policy and Investment Guidelines.
- Maintains the Pooled Investment Fund credit ratings and achieves a competitive yield for the Pooled Investment Fund, 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 Certificate of Achievement for Excellence award 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.
 - **Tax Collection and Licensing** operations include the following programs: Tax Collection and License.
 - **Treasury and Investments** operations include the following programs: Pooled Investments; Fiscal Agent Services; 1911 Act Bonds; and Reclamation Districts.

MISSION:

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

GOALS:

- Develop a Web-based process for submitting Business License and Fictitious Business Name filings online with link to pay electronically.
- Develop tax bill installment payment e-mail reminder process for taxpayers.
- Redesign secured tax duplicate tax bill and develop online duplicate bill request process.
- Work closely with Department of Child Support Services on the transition of disbursement of child support payments to the Statewide Disbursement Unit.
- Work with Department of General Services-Purchasing Division and the Office of Communications and Information Technology (OCIT) on the development of e-procurement.

- Develop detailed annual evaluation reports on each core investment option in the county's Deferred Compensation 457 Plan (i.e. plan objective) criteria.
- Enhance coordination among departmental divisions to ensure timely notification of bond issuance and distribution of debt documents to minimize repetitive tasks for year-end reporting.
- Achieve a competitive yield for the Pooled Investment Fund which meets or exceeds the yield of the Local Agency Investment Fund (LAIF).

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Participated in the Agency-wide implementation of a Performance Evaluation System. The system will allow supervisors and employees to track and evaluate performance, establish goals, access writing and coaching tools and help employees create their own development plans.
- Participated in the development of an Agency Information Technology Strategic Plan. The plan is intended to complement the County's Information Technology plan by providing an agency specific view aimed at enhancing infrastructure, expanding electronic access to services and assuring resources are managed with agency business needs.
- Completed enhancements for the Tax Guarantee application for the Auditor-Controller's Property Tax Accounting Bureau. The enhancements will enable the department to identify outstanding tax guarantees by parcel numbers, document numbers or name, allow each tax guarantee to have multiple parcel numbers, identify outstanding balances and archive closed accounts as well as several other features.
- Several improvements were begun or completed that will enhance the way customers can access the services of the department including:
 - Implementation of a program to accept Business License Applications and Fictitious Business Name filings electronically via the Internet including a link to accept electronic payments.
 - On-going discussions with vendor and the State Franchise Tax Board to implement electronic recording of state tax liens.
 - Initiation of a plan for an e-mail reminder process to remind taxpayers of their property tax installment payment due date.
- Scheduled departmental audits of decentralized cash collections.
- Expanded E-Commerce activity to begin a "Shopping Cart" Pilot Program. The program will give county customers the opportunity to pay for several County services such as utilities, taxes and licenses at one website. It eliminates the need to re-enter payment information at several different websites.

- Executed a new banking agreement that will reduce fees, improve collection processes and improve existing services by processing payments electronically, and expanding deposit and check information and other banking services to more departments.
- Worked with OCIT, Municipal Services Agency and other finance units to automate the County Utility Billing (CUB) stub process to eliminate the paper process and send information electronically resulting in updating customer accounts in a timelier manner.

SIGNIFICANT CHANGES FOR 2006-07:

- Work with OCIT on a mainframe cost containment objective identified in the County IT Plan: evaluate the financial feasibility of operating the mainframe using current practices as applications leave this platform. Identify alternatives taking into consideration cost, risks and security.
- Complete a capacity management review of Department of Finance and County Clerk-Recorder servers with special focus on the Treasury's remittance processing system, and archival storage for the Department of Finance image systems and the County Clerk/Recorder's image systems.
- Continue to review investment strategies to enhance Pooled Investment Fund yield, while maintaining the investment objectives of safety, liquidity, and public trust.
- Redefine deposit criteria for the Community Reinvestment Act Program. The Program's "Linked Deposit" plan rewards participating banks for their involvement in enhancing the financial needs of the community by providing charitable donations and services throughout the County and banking services and credit needs to low and moderate income neighborhoods. The deposit criteria will be redefined to promote more community reinvestment activities in low and moderate income neighborhoods within the County.
- Work with departmental Management Information Services (MIS) Divisions to develop, test, and implement in-house enhancements to existing document imaging system to improve quality and availability of imaged documents.
- Enhance the Remittance Processing process by:
 - Purchasing new equipment to replace old equipment that has outrun its useful life. The new equipment will increase speed and efficiency.
 - Upgrading software to process payments more efficiently and transmit information electronically. In addition, the Check 21 program proposed by the Federal Reserve Bank to keep funds flowing when transportation is halted will require the ability to process images of

original checks electronically for payment reducing the need to transport the paper check.

- Enhance e-PropTax to include tax bill installment payment stub print process for taxpayers to print out and submit with their tax payment.
- Initiate the process for replacement of the twenty-three year old legacy mainframe tax and license systems. The process will begin with a feasibility study and cost benefit analysis.

STAFFING LEVEL CHANGES 2006-07:

- Staffing level changes of 2.0 positions (1.3 percent) from the prior year reflects the addition of 1.0 Senior Information Technology Analyst position and 1.0 Information Technology Analyst 2 position that were transferred from the County Clerk/Recorder and the reallocation of the following positions: Deleted 1.0 Office Assistant 2 and added 1.0 Account Clerk 2; deleted 1.0 Administrative Services Officer 3 position and added 1.0 Accounting Manager position.

PERFORMANCE MEASURES:

OUTPUTS/OUTCOMES	PERFORMANCE MEASURES	Actual 2004	Target 005	Actual 005	Target 2006
1. To provide a stable and compliant centralized accounting system to County agencies and departments in order to provide a tool for the County to maintain or improve its credit rating.	Maintain the high standards of the County's accounting system and annual financial report in order to assist the County with maintaining or improving S&P and Moody's credit ratings.	AA/A1	AA/A1	AA/A1	AA-/A1
2. To provide timely services for payment of county obligations to county agencies, departments, and special districts in order to ensure that disbursements of County and district funds are made in compliance with legal requirements and county policies and procedures.	Maintain or reduce average days to pre-audit and process correct and complete invoice and reimbursement submittals.	Pre-Baseline	--	Pre-Baseline	10.0
	Maintain or reduce the average cost to pre-audit and process invoice and reimbursement submittals relative to the previous calendar year average.	Pre-Baseline	--	Pre-Baseline	Pre-Baseline
3. To provide investment services to County entities and local agencies in order to ensure the safety of principal, provide adequate liquidity, maintain public trust and obtain the maximum rate of return for funds awaiting application for governmental purposes.	Earn an annual rate of return on the County Investment Pool that meets or exceeds the rate of return on the State of California Local Agency Investment Fund (LAIF).	+0.045% Pool: 1.577 LAIF: 1.532	•0.000%	+0.051% Pool: 2.307 LAIF: 2.256	•0.000%
4. To provide efficient investment and fiscal agent trustee services to County entities and other local agencies to minimize costs and provide optimal investment returns for County Investment Pool participants and debt issuers.	Maintain or reduce the basis points operating cost of the County Investment Pool relative to the previous year.	14.1	14.1	11.7	11.7
	Maintain or reduce the basis points operating cost of fiscal agent trustee funds relative to the previous year.	5.1	5.1	3.3	3.3
5. To efficiently collect all receipts deposited into the treasury for County entities and other local agencies in order to maximize interest earnings from the bank.	Maintain or reduce the average cost per \$1,000 receipted by the County treasury relative to the previous calendar year.	\$0.37	\$0.37	\$0.32	\$0.32
6. To bill and collect property taxes while providing quality customer service, in order to maximize General Fund revenue with accountability and minimize the overall tax burden by maintaining low delinquency rates.	To attain or exceed the statewide average in property tax collection rates for secured and unsecured property taxes by minimizing unpaid property taxes.	Secured: 98.4% Unsec: 97.2%	Secured: 97.0 Unsec: 93.4%	Secured: 98.5% Unsec: 94.8%	Secured: 98.1% Unsec: 94.1%

OUTPUTS/OUTCOMES	PERFORMANCE MEASURES	Actual 2004	Target 005	Actual 005	Target 2006
7. To provide efficient and effective departmental property tax administration services to state, and local agencies, title companies, mortgage companies and property owners within Sacramento County in order to minimize tax administration costs.	Review fees, costs and revenue sources to find ways to increase property tax administration recoveries and reduce the average net county cost per \$1,000 in property tax collections relative to the previous fiscal year average.	\$13.79	\$13.79	\$12.51	\$12.51
8. To provide quality business licensing services to current and potential business owners in order to assist in the continual business growth within Sacramento County.	Increase the number of licensed business within the Unincorporated Area of Sacramento County from the previous calendar year.	20,694 ⁽¹⁾	23,000	22,369	23,500

(1) 2004 license data as of early April, 2005. Earlier 2004 data not available.

2006-07 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>	3,691,457	385,567	3,305,890	0	0	23.0	0
Strategic Objective: IS -- Internal Services								
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 AA AF, volatility rating of S-1, 0 investment policy exception, and meets state Local Agency Investment Fund earnings.								
003	<i>1911 Act Bonds</i>	28,030	0	28,030	0	0	1.0	0
Strategic Objective: IS -- Internal Services								
Program Description: Provides actng 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>	61,529	13,425	48,104	0	0	1.0	0
Strategic Objective: IS -- Internal Services								
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>	3,270,567	504,864	2,765,703	0	0	31.0	0
Strategic Objective: IS -- Internal Services								
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.								

Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
009-A	General Accounting	241,616	14,517	227,099	0	0	3.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides general accounting services to all departments</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>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.</p>								
010	Accounting Reporting Control	171,378	6,312	165,066	0	0	2.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Audits and prepares financial statements</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>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.</p>								
011-A	Systems Control & Reconciliations	1,410,068	326,185	1,060,991	22,892	0	10.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Maintains effective accounting system</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>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.</p>								
012	Central Support Services	403,689	25,247	378,442	0	0	8.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Record retention & data input for all departments</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>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.</p>								
013	Payroll Services	1,065,946	203,650	862,296	0	0	8.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Payroll services for the County and for Special Districts</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>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.</p>								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
<i>014-A</i>	<i>Audit Services</i>	1,118,273	659,927	458,346	0	0	9.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Audit services for County and Special Districts</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>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.</p>								
<i>015-A</i>	<i>Payment Services</i>	1,574,353	110,456	1,463,897	0	0	15.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Verification of all documents processed for payment</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>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.</p>								
<i>016</i>	<i>Other Accounting Services</i>	674,342	31,559	642,783	0	0	4.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: State funding allocation; COMPASS budgetary controls</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>Anticipated Results: This service reviews rate proposals, distributes fines and provides budget and accounting services to 50 special districts and maintains 97 percent accuracy.</p>								
<i>017-A</i>	<i>Tax Accounting</i>	1,161,750	345,494	816,256	0	0	9.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides revenue collection data & budget support of taxing entities</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>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.</p>								
MANDATED Total:		14,872,998	2,627,203	12,222,903	22,892	0	124.0	0

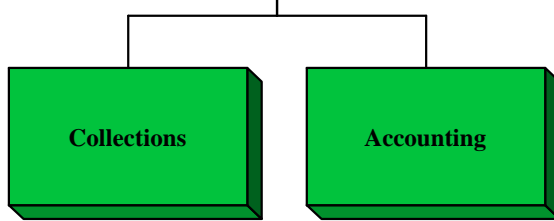
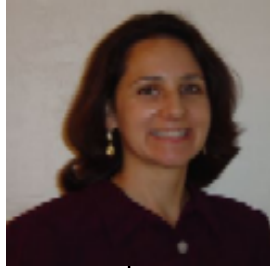
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: SELF-SUPPORTING						
002	<i>Fiscal Agent</i>	648,985	40,947	608,038	0	0	4.0	0
Strategic Objective: IS -- Internal Services								
Program Description: 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>	2,640,728	106,759	2,533,969	0	0	12.0	2
Strategic Objective: IS -- Internal Services								
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:		3,289,713	147,706	3,142,007	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>	<i>Pool</i>	83,512	0	83,512	0	0	1.0	0
Strategic Objective: IS -- Internal Services								
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>	<i>Reclamation</i>	48,104	0	48,104	0	0	1.0	0
Strategic Objective: IS -- Internal Services								
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>	<i>Tax Collection</i>	181,909	0	181,909	0	0	2.0	0
Strategic Objective: IS -- Internal Services								
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>009-B</i>	<i>General Accounting</i>	117,344	0	117,344	0	0	1.0	0
Strategic Objective: IS -- Internal Services								
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>	<i>Systems Control & Reconciliations</i>	124,700	0	124,700	0	0	2.0	0
Strategic Objective: IS -- Internal Services								
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.								

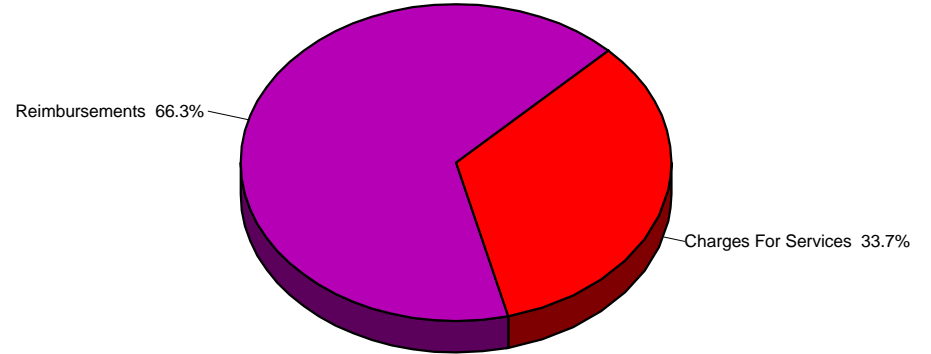
<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED	Program Type: DISCRETIONARY						
<i>014-B Audit Services</i>	117,344	0	117,344	0	0	1.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Audit services for County and Special Districts</p> <p>Countywide Priority: 4 -- General Government</p> <p>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.</p>							
<i>015-B Payment Services</i>	190,080	0	190,080	0	0	4.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Verification of all documents processed for payment</p> <p>Countywide Priority: 4 -- General Government</p> <p>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.</p>							
<i>017-B Tax Accounting</i>	112,592	0	112,592	0	0	1.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides revenue collection data & budget support of taxing entities</p> <p>Countywide Priority: 4 -- General Government</p> <p>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.</p>							
DISCRETIONARY Total:		975,585	0	975,585	0	13.0	0
FUNDED Total:		19,138,296	2,774,909	16,340,495	22,892	153.0	2
Funded Grand Total:		19,138,296	2,774,909	16,340,495	22,892	153.0	2

Departmental Structure

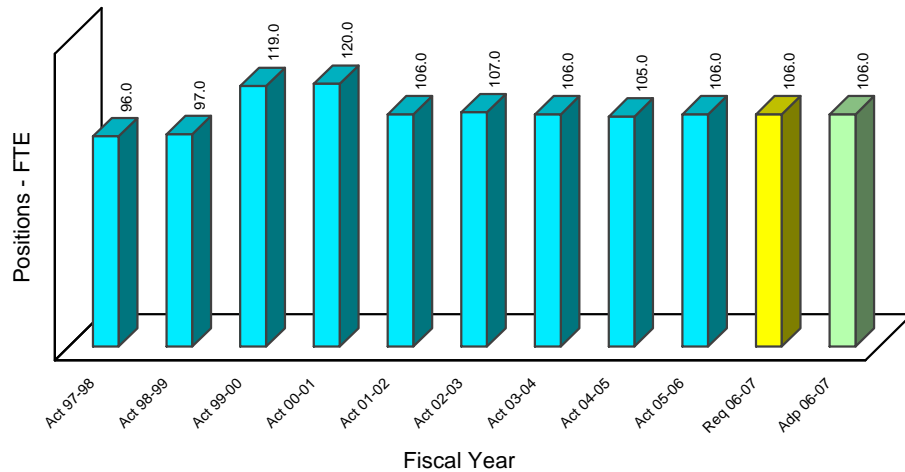
CONNIE AHMED, Director



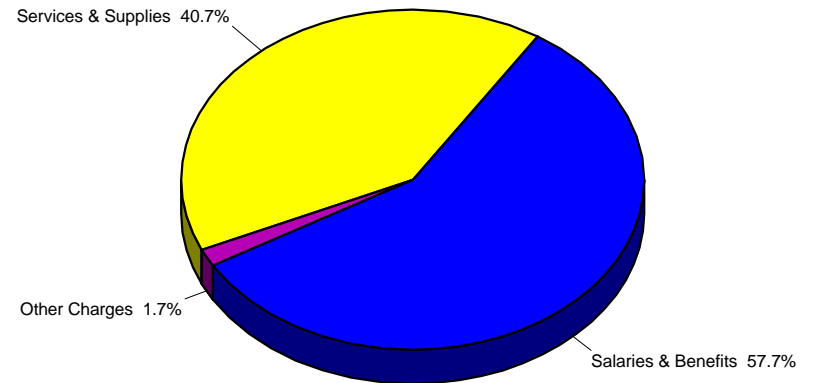
Financing Sources



Staffing Trend



Financing Uses



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

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

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Other General
FUND: GENERAL

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Salaries/Benefits	5,561,950	5,770,826	6,509,971	7,040,661	7,040,661
Services & Supplies	3,455,686	3,526,087	3,921,476	3,809,775	3,809,775
Other Charges	175,857	49,250	0	204,244	204,244
Intrafund Charges	825,402	948,381	1,032,874	1,154,258	1,154,258
SUBTOTAL	10,018,895	10,294,544	11,464,321	12,208,938	12,208,938
Interfund Reimb	-1,838	-9,430	-1,336	-2,409	-2,409
Intrafund Reimb	-5,369,463	-5,634,534	-7,138,695	-8,089,732	-8,089,732
NET TOTAL	4,647,594	4,650,580	4,324,290	4,116,797	4,116,797
Prior Yr Carryover Revenues	-65,579	206,380	206,380	0	0
	4,937,612	4,892,661	4,117,910	4,116,797	4,116,797
NET COST	-224,439	-448,461	0	0	0
Positions	105.0	106.0	105.0	106.0	106.0

PROGRAM DESCRIPTION:

The primary responsibility of the Department of Revenue Recovery (DRR) is to collect both current and delinquent accounts receivable in order to maximize the recovery of unpaid receivables. The recovery of revenue aids the programs receiving the funds to maintain public service levels and avoid service fee increases. By using cost-effective collection enforcement techniques, DRR also ensures that taxpayers are not required to bear the added burden of indebtedness that is the legal responsibility of a specific individual. To accomplish this, the department:

- Performs financial evaluations to identify income and assets.
- Determines client’s ability to pay, and adjusts certain types of charges in accordance with laws and regulations.
- Establishes a payment schedule, when appropriate, to aid citizens in repaying amounts owed.

- Creates an account for each debt and uses automated case management processes to monitor payment compliance and financial transactions.
- Sends out monthly bills and other delinquent notices as needed.
- Initiates follow-up procedures when payments are not made using all legal means to enforce collection.

MISSION:

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

GOALS:

- Increase net profitability for customer departments by 5.0 percent, from \$35.8 million to \$37.6 million.
- Reduce cost to collection ratio from 13.5 percent to 12.0 percent.
- Reduce uncollected amounts from 7.0 percent to 5.0 percent of the annual amount referred.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Revenue Recovery received Board of Supervisors approval to replace its obsolete computer collection system in May 2005. This project is a major undertaking scheduled for completion in August 2007. Implementation of the system will be phased in with an initial release in August 2007 and subsequent releases every 3-4 months until all enhancements are completed in spring 2008. The underlying architecture of the new system can be used by others inside and outside the county to reduce costs for other system projects. The Department is working with the Treasurer Tax Collector's office to evaluate the extent to which the new system can be shared since they plan to replace their tax collection system within the next couple of years. Sharing systems or system components can reduce overall system costs for the County.
- The increase in fuel costs and cooling of the real estate market had a significant impact on projected collections. Lower than expected collections from a number of sources impacted predominately aid recovery programs. Collections from the Franchise Tax Board's Personal Income Tax Intercept and Court Ordered Debt Programs generated \$1.5 million less than expected. Collections from lien payoffs were nearly \$1.0 million less than expected due to the cooling of the real estate market and subsequent reduction in property transactions. General Assistance Reimbursements to Social Security Insurance recipients was nearly \$500,000 less than expected due to California's Work Opportunity and Responsibilities to Kids (CalWORKs) Information Network (CalWin) system problems that interfered with the Department of Human Assistance's ability to send data files with reimbursement information to the federal government. Higher than normal collector vacancies resulted in delinquent collections of \$1.0 million less than expected. Collector vacancies have been filled and efforts to increase collections from other sources is in effect.
- The Department continues to be a cost effective collection resource for the county. With a 13.0 percent cost to collections ratio, several new customers are working to secure Revenue Recovery services. The

Department accepted the transfer of Code Enforcement's billing function with better than expected results. Collections to Code Enforcement increased from \$400,000 in Fiscal Year 2004-05 to over \$1.0 million in Fiscal Year 2005-06. In addition, Code Enforcement fee complaints from the public are resolved more quickly and consistently as a result of the Department's standard debt dispute resolution processes.

- Participated in the agency wide implementation of a Performance Evaluation System. The system will allow supervisors and employees to track and evaluate performance, establish goals, access writing and coaching tools and help employees create their own development plans.
- Participated in the development of an Agency Information Technology Strategic Plan. The plan is intended to complement the county's Information Technology (IT) plan by providing an agency specific view aimed at enhancing infrastructure, expanding electronic access to services and assuring resources are managed with agency business needs.

SIGNIFICANT CHANGES FOR 2006-07:

- DRRs focus is to balance the use of resources needed to meet budgeted collection estimates with the need to keep the new system project on schedule. Operational staff will have to devote a significant amount of time to the project to review design documents, test programs as they are developed, and work with IT staff to provide information with little or no notice. User acceptance testing is scheduled to begin in April 2007, which will involve training all staff in the use of the new system and testing daily work processes at the individual staff level. A plan to minimize the impact all this work will have on daily operations and collections is being developed.

STAFFING LEVEL CHANGES 2006-07:

- Staffing level changes of 1.0 position (1.0 percent) from the prior year reflect the midyear addition of 1.0 Senior Administrative Analyst B position to aid in implementing operational improvements to increase the net amount collected for customer departments.

SUPPLEMENTAL INFORMATION:

	Actual 2004-05 Collections	Adopted Budget 2005-06	Actual 2005-06 Collections	Proposed Budget 2006-07	Adopted Budget 2006-07
Fines - Crime Prevention Fund (073)	1,019	1,000	809	925	925
Fines - Fingerprint I.D. Fund (073)	60,603	59,265	41,364	51,040	51,040
Fines - Emergency Medical Fund (073)	243,818	238,350	166,436	205,420	205,420
F.T.A. Warrants - AB 2989 (Fund 073)	1,023	900	521	450	450
Court Automation Fund (073)	96,012	92,250	65,942	80,265	80,265
Fines - Court Construction Fund (092)	488,984	250,450	359,500	208,510	208,510
Fines - Jail Construction Fund (093)	306,005	298,500	208,366	253,215	253,215
Total Other Funds Collections:	8,992,397	8,729,558	8,568,651	8,903,181	8,903,181
OTHER COLLECTIONS - TRANSFERRED TO OTHER JURISDICTIONS:					
Court Fines - Other Cities	427,661	423,580	398,899	454,565	454,565
Court Fines - State of California	2,088,044	2,329,190	1,536,020	2,065,050	2,065,050
Court Fines - U.C. Davis	6	0	35	25	25
Court Accounting Referrals	8,833,558	8,974,502	8,809,070	9,428,275	9,428,275
Warrant Enforcement Project	321,209	184,255	287,257	217,928	217,928
Collections - School Districts	133	0	122	50	50
Total Other Collections:	11,670,611	11,911,527	11,031,402	12,165,893	12,165,893
RESTITUTION:					
Paid to Victims & State Fund	4,647,138	5,259,000	3,594,447	4,142,275	4,142,275
TOTAL COLLECTIONS:	44,663,011	45,800,920	41,454,268	43,771,040	43,771,040

2006-07 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
<div style="border: 1px solid black; padding: 2px;">FUNDED</div> Program Type: MANDATED							
001-A Revenue Recovery	12,190,968	8,092,141	4,098,827	0	0	106.0	1
Strategic Objective: IS -- Internal Services 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. Net cost to collection ratio under 15.0%, recovery rate over 40.0%, write-offs under 5.0%.							
MANDATED Total:	12,190,968	8,092,141	4,098,827	0	0	106.0	1
<div style="border: 1px solid black; padding: 2px;">FUNDED</div> Program Type: DISCRETIONARY							
001-B Revenue Recovery	17,970	0	17,970	0	0	0.0	0
Strategic Objective: IS -- Internal Services Program Description: Centralized revenue collection and distribution Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations Anticipated Results: Minor improvement in recovery of revenue for the County							
DISCRETIONARY Total:	17,970	0	17,970	0	0	0.0	0
FUNDED Total:	12,208,938	8,092,141	4,116,797	0	0	106.0	1

Funded Grand Total:	12,208,938	8,092,141	4,116,797	0	0	106.0	1

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

UNIT: 6010000 Employment Records & Training

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Personnel
FUND: GENERAL

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Salaries/Benefits	3,438,663	3,679,237	4,142,740	0	0
Services & Supplies	756,767	1,037,365	1,321,591	0	0
Intrafund Charges	510,931	559,151	583,200	0	0
SUBTOTAL	4,706,361	5,275,753	6,047,531	0	0
Intrafund Reimb	-242,057	-230,095	-259,704	0	0
NET TOTAL	4,464,304	5,045,658	5,787,827	0	0
Prior Yr Carryover	670,093	322,141	322,141	0	0
Revenues	1,855,944	2,034,164	2,199,491	0	0
NET COST	1,938,267	2,689,353	3,266,195	0	0
Positions	45.2	44.7	46.2	0.0	0.0

PROGRAM DESCRIPTION:

- Effective April 27, 2006, per an ordinance adopted by the Board of Supervisors, this Department was consolidated with the Department of Employment Services and Risk Management into the new Personnel Services Department (see Budget Unit 6050000).

FOR INFORMATION ONLY

EMPLOYMENT SERVICES AND RISK MANAGEMENT

6030000

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

UNIT: 6030000 Employment Services & Risk Management

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Personnel
FUND: GENERAL

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Salaries/Benefits	8,091,244	8,648,956	9,461,689	0	0
Services & Supplies	2,445,122	2,643,636	3,160,188	0	0
Other Charges	0	0	5,000	0	0
Intrafund Charges	656,026	687,181	742,421	0	0
SUBTOTAL	11,192,392	11,979,773	13,369,298	0	0
Interfund Reimb	-18,554	-18,673	0	0	0
Intrafund Reimb	-1,445,555	-1,633,454	-1,536,016	0	0
NET TOTAL	9,728,283	10,327,646	11,833,282	0	0
Prior Yr Carryover Revenues	1,087,824	1,050,843	1,050,843	0	0
	6,603,060	7,016,774	7,422,772	0	0
NET COST	2,037,399	2,260,029	3,359,667	0	0
Positions	112.8	113.0	112.8	0.0	0.0

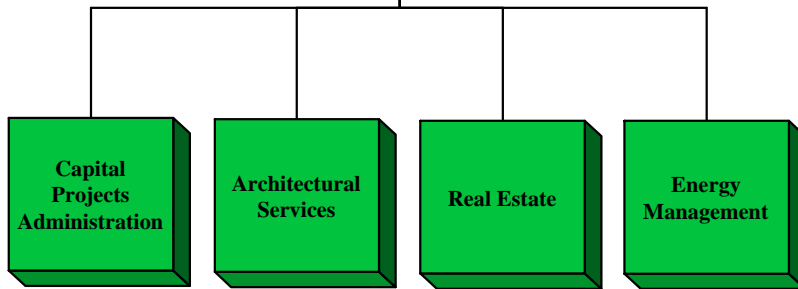
PROGRAM DESCRIPTION:

- Effective April 27, 2006, per an ordinance adopted by the Board of Supervisors, this Department was consolidated with the Department of Employment Records and Training into the new Personnel Services Department (see Budget Unit 6050000).

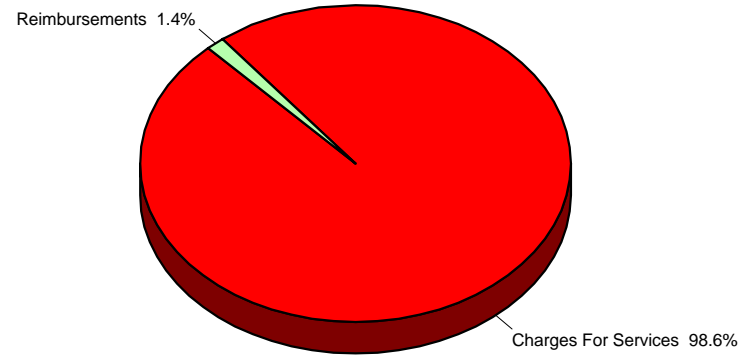
FOR INFORMATION ONLY

Departmental Structure

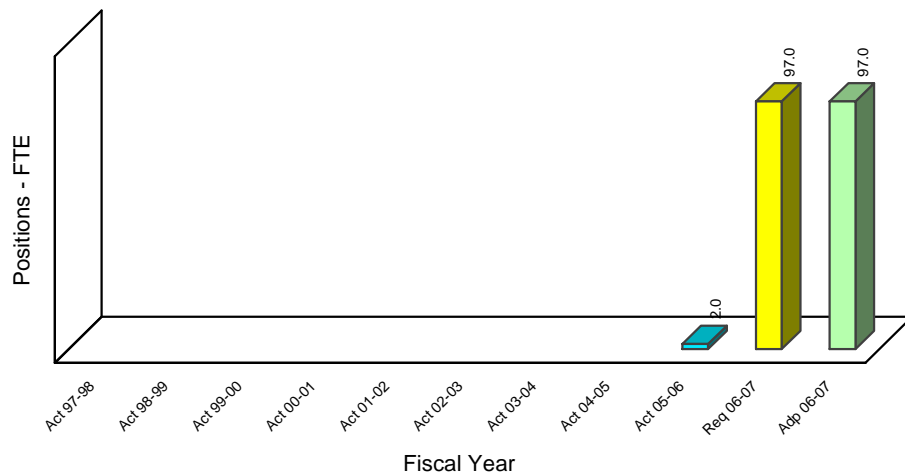
CARL W. MOSHER, Director



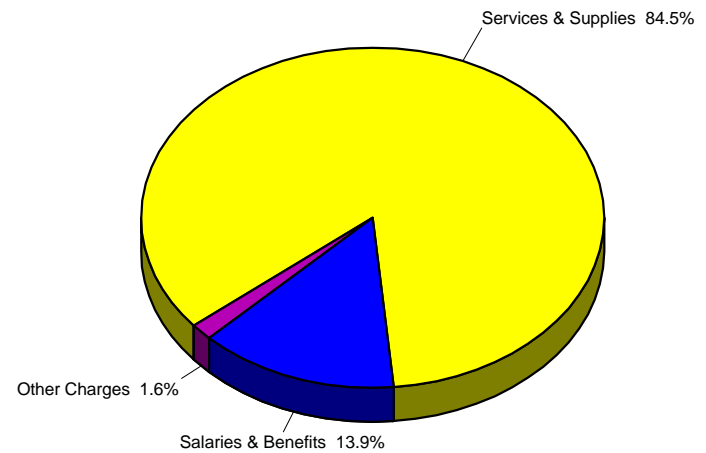
Financing Sources



Staffing Trend



Financing Uses



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

FUND: FACILITY PLANNING & MGMT
032A

ACTIVITY: Facility Planning, Architecture and Real Estate
UNIT: 7900000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2006-07

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Charges for Service	0	0	0	65,651,210	65,651,210
Total Operating Rev	0	0	0	65,651,210	65,651,210
Salaries/Benefits	0	0	0	9,252,075	9,252,075
Service & Supplies	0	0	0	55,327,358	55,327,358
Other Charges	0	0	0	853,145	853,145
Depreciation/Amort	0	0	0	218,632	218,632
Total Operating Exp	0	0	0	65,651,210	65,651,210
Net Income (Loss)	0	0	0	0	0
Positions	0.0	2.0	0.0	97.0	97.0

PROGRAM DESCRIPTION:

On March 14, 2006 the Board of Supervisors approved the establishment of a new department in the Internal Services Agency responsible for all phases of county facilities construction and real estate services. The purpose of the new Department of Facility Planning, Architecture and Real Estate is to manage the full spectrum of capital projects, from inception, through financing, design and construction.

The Department of Facility Planning, Architecture and Real Estate divisions include:

- **Administration:** Provides for the management and administration of the Department.

- **The Facility Planning and Management Division:** Provides for the administration of facility planning for countyowned and leased facilities. The division manages the Capital Construction Fund which provides funding for construction and remodeling of countyowned facilities. The division also includes the Energy Management Program which coordinates energy related issues, seeks ways to reduce energy usage and promote use of alternative fuels and analyzes energy savings resulting from conservation or other methods. Additionally, Computer Aided Facility Management and Master Planning (for countyowned facilities) are managed by the division.

- **The Architectural Services Division (ASD):** Provides services for County-owned and leased facilities. These services include: feasibility studies; facility programming; architectural design and programming; mechanical engineering; electrical engineering; civil engineering; space planning; interior design; modular furniture design and installation; environmental services; and the Job Order Contracting (JOC) Program.
- **Real Estate Division:** Negotiates the purchase of real estate property interests required for projects of the Municipal Services Agency, Department of Regional Parks, other county agencies, and special districts. The division also manages countyowned property, sells surplus real estate, and negotiates and manages leases in support of the county Facility Management Program.

MISSION:

- Facility Planning, Architecture, and Real Estate will provide high quality capital projects and real property services, from inception to completion, to County agencies and departments in support of their missions.

GOALS:

- To provide leased and countyowned facilities to county departments in order to maximize county and department resources by working in partnership with those departments in obtaining safe, functional, and sustainable facilities for the best value, in a timely manner, while complying with all regulatory requirements.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Created a new department to improve the delivery of capital and lease projects.
- The JOC Program provided a construction delivery method to accomplish repair, renovation and alteration projects with a single competitive bid. The total number of JOC projects completed or underway during Fiscal Year 2005-06 was 117 with a total dollar amount of \$16,882,634. Ten JOC contracts were awarded during this time.
- Completed the right of way acquisitions for the Sacramento Regional County Sanitation District of over 75 miles of sewer interceptor pipeline for the Lower Northwest Interceptor, the Bradshaw Interceptor and portions of the Upper Northwest Interceptor projects.

SIGNIFICANT CHANGES FOR 2006-07:

- Complete the lease re-engineering process to improve the on-time performance of new lease acquisitions.
- Architectural Services Division will assess and make recommendations to the Board of Supervisors on immediate and long range county space requirements, preliminary cost estimates and facility development and phasing plans for the downtown area. This initial planning and location study will be used to

measure the alignment of growth trends outlined in the county Downtown Master Plan.

- Initiate the property rights acquisitions of over 130 properties with over 40 full acquisitions and coordinating relocation benefits of residential tenants/owners for the Hazel Avenue Widening Project.

STAFFING LEVEL CHANGES:

- The Department of General Services transferred 43.0 positions; the Department of County Engineering transferred 53.0 positions to the new Department of Facility Planning, Architecture and Real Estate; and 1.0 Director position was created and approved by the Board of Supervisors for the new department.

PERFORMANCE MEASURES:

OUTPUTS/OUTCOMES	PERFORMANCE MEASURES	Actual 2004	Target 2005	Actual 2005	Target 2006
1. Lease acquisition projects will have an approved project schedule.	To improve the on-time performance of new lease acquisitions by establishing and delivering approved project schedules for 90.0 percent of lease acquisition projects from a current 0.0 percent, toward a goal of 100.0 percent, in order to accurately gauge our lease acquisition process and ultimately deliver 90.0 percent of these lease projects within the delivered approved project schedule.	0.0%	0.0%	0.0%	90.0%

2006-07 PROGRAM INFORMATION

Budget Unit: 7900000 Facility Planning, Architecture & Real Estate 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	Energy Management	9,775,162	0	9,775,162	0	0	1.0	0
Strategic Objective: IS -- Internal Services 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.								
002-A	Real Estate	4,141,754	0	4,141,754	0	0	32.0	6
Strategic Objective: IS -- Internal Services 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.								
002-B	Real Estate-Lease Costs	43,884,448	444,700	43,439,748	0	0	0.0	0
Strategic Objective: IS -- Internal Services 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.								
003	Architectural Services	6,794,895	2,200	6,792,695	0	0	53.0	9
Strategic Objective: IS -- Internal Services Program Description: Architectural & engineering design services for County construction, alterations & improvements Countywide Priority: 4 -- General Government Anticipated Results: Quality architectural and engineering services that translate community needs into functional, economical and aesthetically pleasing facilities with 70.0% of the projects coming within 15.0% of the overall average cost estimates.								

<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED	Program Type: SELF-SUPPORTING						
004 <i>Facility Planning and Management</i>	1,760,833	322,171	1,438,662	0	0	9.0	1
Strategic Objective: IS -- Internal Services							
Program Description: Facility planning for countyowned & leased facilities							
Countywide Priority: 5 -- Prevention/Intervention Programs							
Anticipated Results: Provide proactive long-range facility management planning							
005 <i>Administration</i>	252,756	189,567	63,189	0	0	2.0	0
Strategic Objective: IS -- Internal Services							
Program Description: Plans, directs & controls activities of the department							
Countywide Priority: 4 -- General Government							
Anticipated Results: Provide administratives support to the department							
SELF-SUPPORTING Total:	66,609,848	958,638	65,651,210	0	0	97.0	16
FUNDED Total:	66,609,848	958,638	65,651,210	0	0	97.0	16
Funded Grand Total:	66,609,848	958,638	65,651,210	0	0	97.0	16

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

UNIT: 5110000 Financing-Transfers/Reimbursement

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Interfund Charges	3,290,006	1,572,770	1,572,770	4,208,166	4,208,166
NET TOTAL	3,290,006	1,572,770	1,572,770	4,208,166	4,208,166
Revenues	0	0	0	0	0
NET COST	3,290,006	1,572,770	1,572,770	4,208,166	4,208,166

PROGRAM DESCRIPTION:

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

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Transferred \$1,172,770 to the Economic Development Fund for support of economic development activities including job attraction, retention, and expansion.
- Transferred \$400,000 to the Golf Fund as a loan for operational costs.

SIGNIFICANT CHANGES FOR 2006-07:

- Transfer of \$549,101 to the Economic Development Department for support of general economic development activities which cannot be included in the Mather and McClellan reuse projects.
- Transfer of \$1,308,750 to the Economic Development Fund to finance Economic Development Programs promoting job attraction, retention, and expansion.
- Transfer of \$2,350,315 to the Tobacco Litigation Settlement Fund to backfill the reallocation of deallocated revenues.

2006-07 PROGRAM INFORMATION

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

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
001	Transfer to Economic Development Department	549,101	0	0	0	549,101	0.0	0
Strategic Objective: EG2 -- Economic Growth								
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.								
002	Economic Development Fund	1,308,750	0	0	0	1,308,750	0.0	0
Strategic Objective: EG1 -- Economic Growth								
Program Description: Financing for Economic Development Programs								
Countywide Priority: 3 -- Quality of Life								
Anticipated Results: Job Attraction, Retention and Expansion								
003	Tobacco Litigation Settlement Fund	2,350,315	0	0	0	2,350,315	0.0	0
Strategic Objective: IS -- Internal Services								
Program Description: General Fund backfill of the reallocation of deallocated revenues								
Countywide Priority: 3 -- Quality of Life								
Anticipated Results: Transfer to backfill the reallocation of deallocated revenues.								
DISCRETIONARY Total:		4,208,166	0	0	0	4,208,166	0.0	0
FUNDED Total:		4,208,166	0	0	0	4,208,166	0.0	0
Funded Grand Total:		4,208,166	0	0	0	4,208,166	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: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Services & Supplies	3,691,889	4,290,802	12,463,647	12,000,000	12,000,000
Land	0	0	2,000,000	2,000,000	2,000,000
Improvements	0	10,365,560	0	0	0
Equipment	21,553,184	20,483,000	45,029,683	48,598,350	48,598,350
Interfund Charges	10,987,942	11,343,171	15,844,140	15,384,815	15,384,815
Total Finance Uses	36,233,015	46,482,533	75,337,470	77,983,165	77,983,165
Means of Financing					
Fund Balance	-9,224	-536,353	-536,353	0	0
Other Revenues	35,622,806	47,026,991	75,873,823	77,983,165	77,983,165
Total Financing	35,613,582	46,490,638	75,337,470	77,983,165	77,983,165

PROGRAM DESCRIPTION:

- This budget unit provides for transfer of funds, as necessary, to the 1990 Fixed Asset Debt Service Fund (see Budget Unit 9278000) for payment of debt service and other costs of the program. Since completion of the drawdown of proceeds from the initial borrowing, this budget unit has provided funds for continuing acquisition of fixed assets and will provide funds throughout the life of the program.

SUPPLEMENTAL INFORMATION:

- Interest earnings on the borrowed funds will be transferred from the Interagency Procurement Fund (see Budget Unit 9030000) to cover all associated debt service costs.
- For Fiscal Year 2006-07, the following large expenditures are anticipated: new voting system for Voter Registration and Elections; vehicles for General

Services; in-car cameras for Sheriff Department; and collection computer system for Department of Revenue Recovery.

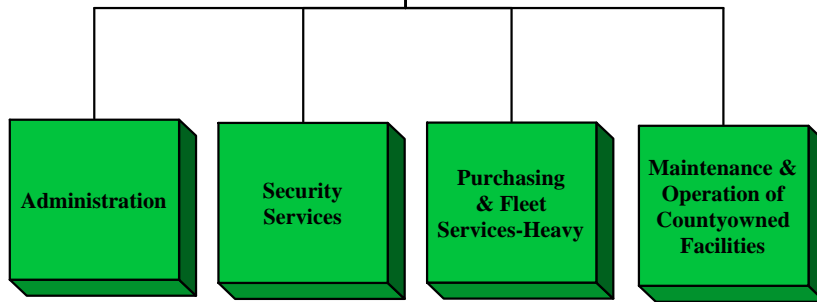
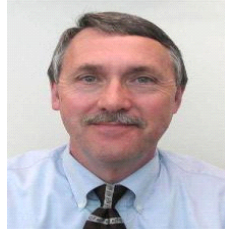
- Financing for the Fiscal Year 2006-07 appropriation is estimated to be \$77,983,165 provided from payments transferred from the Interagency Procurement Fund, and from reimbursements by departments/entities that previously financed their fixed asset acquisitions through the Fixed Asset Financing Program.

FUND BALANCE CHANGES FOR 2006-07:

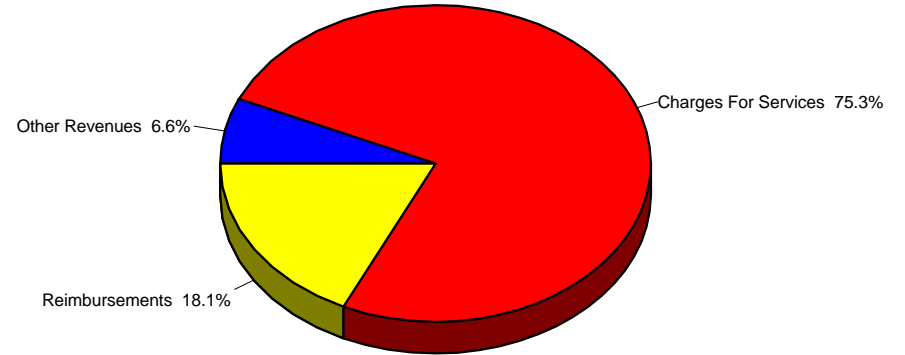
- The significant increase in the fund balance of \$536,353 from the prior year is associated with the timing of processing the accounting transaction of transferring funds from the Interagency Procurement Fund (see Budget Unit 9030000) to this fund.

Departmental Structure

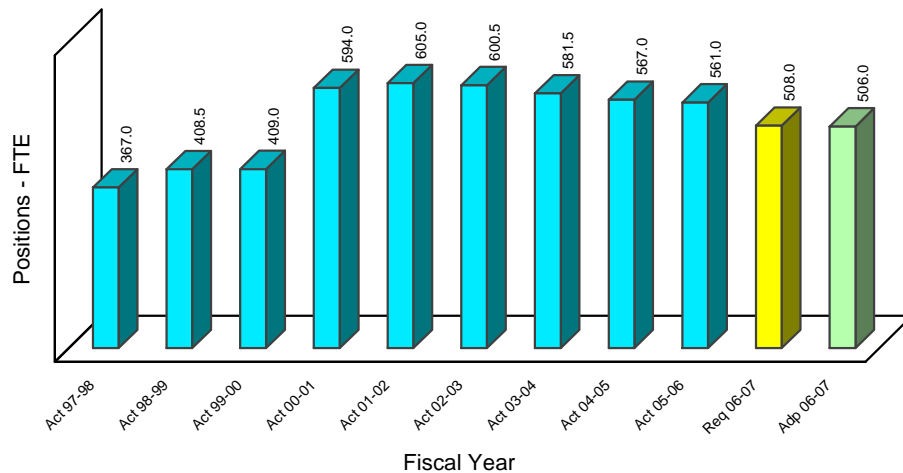
MICHAEL MORSE, Director



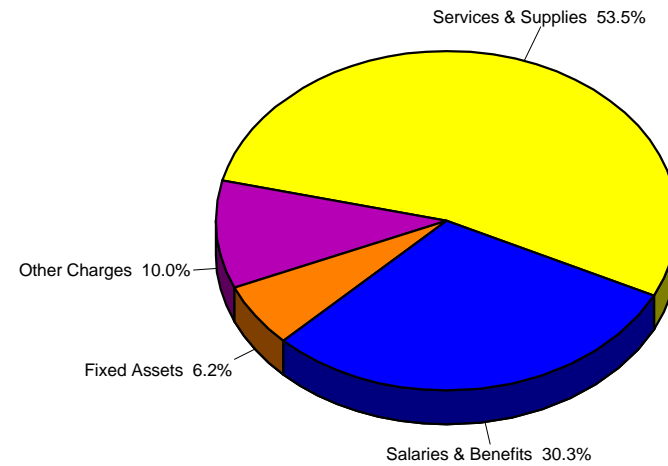
Financing Sources



Staffing Trend



Financing Uses



COUNTY OF SACRAMENTO
 STATE OF CALIFORNIA
 County Budget Act (1985)
 SCHEDULE 10
 OPERATIONS OF INTERNAL SERVICE FUND
 FISCAL YEAR: 2006-07

FUND: General Services
 035A
 ACTIVITY: Summary
 UNIT: 7000000/2070000

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
OPERATING INCOME					
Charges for Services	138,147,482	140,870,057	150,884,196	100,951,401	100,899,568
Other Income	863	913	0	0	0
TOTAL	138,148,345	140,870,970	150,884,196	100,951,401	100,899,568
OPERATING EXPENSES					
Salaries/Benefits	38,681,414	40,726,897	43,235,608	41,481,258	41,362,463
Services & Supplies	78,029,789	84,491,564	90,623,430	41,989,093	41,859,355
Other Charges	1,645,136	1,413,150	2,201,979	2,005,965	2,005,965
Depreciation/Amort	8,678,187	8,313,183	9,236,700	9,233,240	9,233,240
Interfund Chgs/Reimb	-84,689	0	0	0	0
Intrafund Chgs/Reimb	-4	299	0	0	0
Costs of Goods Sold	5,322,686	5,129,373	6,050,000	6,776,000	6,776,000
Total Operating Expenses	132,272,519	140,074,466	151,347,717	101,485,556	101,237,023
Net Operating Income(Loss)	5,875,826	796,504	-463,521	-534,155	-337,455
NONOPERATING INCOME (EXPENSES)					
Interest Income	195	796	0	0	0
Interest Expense	-1,312,214	-997,017	-1,025,000	-860,000	-860,000
Debt Retirement	-237,006	-526,483	-773,179	-1,518,545	-1,518,545
Loss/Disposition-Asset Equipment	-103,356	-56,869	0	-30,000	-30,000
	-53,152	-443,293	-298,300	-664,000	-664,000
Gain/Loss of Sale	738,996	279,372	0	0	0
Income - Other	3,575,739	4,008,210	2,560,000	3,606,700	3,410,000
Total Net Nonoperating Income (Loss)	2,609,202	2,264,716	463,521	534,155	337,455
NET INCOME (LOSS)	8,485,028	3,061,220	0	0	0
Memo Only:					
CAPITAL REPLACEMENT AND ACQUISITION					
Miscellaneous Revenues	-1,823,227	-1,299,428	-830,000	-5,381,600	-5,381,600
Other Equipment	1,783,925	5,482,630	2,328,500	4,228,600	4,228,600
Other Expenses	165,672	45,024	4,700,000	3,530,000	3,530,000
TOTAL	126,370	4,228,226	6,198,500	2,377,000	2,377,000
Positions	567.0	561.0	562.0	508.0	506.0

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. Centralizing 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 service groups:
 - **Administrative and Business Services:** Provides administrative services to the department and to the Department of Facility Planning, Architecture and Real Estate and support services to all county agencies and departments:
 - Administrative Services provided include accounting, budget and analysis, information technology, safety, training coordination, and environmental services.
 - The Contract and Purchasing Services Division provides centralized procurement services and coordinates the procurement card program.
 - The Support Services Division provides printing, U.S. mail, inter-office messenger, stores, document scanning, records management, warehousing and surplus property/recycling services.
 - **Facility Services:** Provides facility maintenance and security functions to county agencies and departments.
 - Three regional maintenance districts, Airport, Bradshaw, and Downtown, provide for the total maintenance and operation needs of all county-owned facilities 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 provides an unarmed, observe and report security presence for county-owned and some leased facilities.
 - **Fleet Services:** The Fleet Services Division purchases, rents and maintains light and heavy equipment and manages the Parking Enterprise.
 - 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 Parking Enterprise provides parking services to the public, county employees, and other governmental agencies.

MISSION:

To provide high quality internal support services that facilitates the operation of other county agencies and departments in their efforts to provide services to the community.

GOALS:

- To provide efficient and timely operational support to county agencies and departments to ensure safe, functional facilities and equipment.
- To provide prompt and efficient logistical support to county agencies and departments to enable customers to perform their missions.
- To provide effective communications of General Services policies to county agencies and departments to ensure customer knowledge of available services and delivery methods.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Selected a new Director for the department.
- Restructured the department's service groups.
- Transferred the Energy Management, Real Estate, and the Facility Planning and Management Divisions to the new Department of Facility Planning, Architecture and Real Estate.
- Established a formal Customer Relationship Program which included quarterly Town Hall meetings and a monthly, on-line newsletter.

SIGNIFICANT CHANGES FOR 2006-07:

- Develop department service performance standards and implement Service Level Agreements with customers that clearly describe levels of service and associated costs.
- Develop and distribute customer satisfaction surveys as part of the formal Customer Relationship Program and Performance Measures initiative.

PERFORMANCE MEASURES:

OUTPUTS/OUTCOMES	PERFORMANCE MEASURES	Actual 2004	Target 005	Actual 005	Target 2006
1. 3.0 percent increase in customer satisfaction with operational support.	To improve overall customer satisfaction with General Services operational support by 3.0 percent from a 63.0 percent positive response of "good" or excellent toward a target of 70.0 percent.	--	--	63.0%	64.9%
2. 5.0 percent increase in customer satisfaction with logistical support.	To improve overall customer satisfaction with General Services logistical support by 5.0 percent, from a 41.0 percent positive response of "good" or "excellent" toward a target of 70.0 percent.	--	--	41.0%	43.0%
3. Establish baseline rating of customer satisfaction with communications.	To establish a baseline rating for customer satisfaction with General Services communication of policies in the delivery of services toward a 70.0 percent positive response.	--	--	--	--

SUMMARY OF POSITIONS:

PROGRAM	Internal Services Fund (035)			
	Adopted 2005-06	June 30, 2006	Requested 2006-07	Adopted 2006-07
Airport District	45.0	45.0	45.0	45.0
Bradshaw District	122.0	125.0	113.0	111.0
Contract & Purchasing Services	20.0	20.0	19.0	19.0
Downtown District	80.0	79.0	78.0	78.0
Energy Management	1.0	1.0	0.0	0.0
Fleet Services - Heavy	110.0	107.0	107.0	107.0
Fleet Services - Light	39.0	39.0	39.0	39.0
Office of the Director	38.0	40.0	34.0	34.0
Real Estate	30.0	32.0	0.0	0.0
Security Services	41.0	38.0	38.0	38.0
Support Services	36.0	35.0	35.0	35.0
TOTAL	562.0	561.0	508.0	506.0

SUPPLEMENTAL INFORMATION:

The following tables detail the capital outlay for additional and replacement heavy equipment and the additional light equipment recommended for Fiscal Year 2006-07.

SUMMARY OF CAPITAL OUTLAY
Heavy Equipment

Class	Class Description	Approved Number	Approved Amount
160	1 ½ Ton Utility	2	\$370,000
164	1 ½ Ton Service Truck	3	360,000
165	1 ½ Ton Truck w/Dump/Hoist	2	220,000
167	3 Ton Truck w/Dump/Hoist	1	90,000
170	¾ Cu Yard Two-axle Dump	2	180,000
181	¾ or 1 Ton Truck w/Spray Unit	1	150,000
184	2/3 Ton Line Striper	3	675,000
191	Water Truck, 2-3000 gal	4	320,000
211	Pressure Cleaner Trailer	2	15,600
213	Trailer Other	3	54,000
221	Trailer 4-wheel	1	51,000
224	Trailer, Utility	1	20,000
234	Trailer, Low Bed	4	120,000
292	Step Van	1	250,000
314	Brush Chipper	1	40,000
384	10,000 lb Forklift	1	48,000
392	1 Ton Truck w/Aerial Lift	1	95,000
395	Truck-Aerial Device	4	500,000
474	Slope Mower	3	330,000
484	Asphalt Paver	1	75,000
778	Sweeper, 3 Cu Yd	1	180,000
880	Skid Steer Loader w/trailer	1	85,000
Total		43	\$4,228,600

ADDITIONAL VEHICLES

Class	Description	AGENCY			Class Total
		Countywide Services Agency	Municipal Services Agency	Other*	
102	Mini-car	1	0	0	1
110	Compact Sedan	1	8	1	10
122	Patrol Car	0	0	11	11
124	Undercover Car	1	0	14	15
131	½ Ton Truck	0	5	0	5
134	1 Ton Truck	0	14	0	14
135	¾ Ton Truck	0	1	1	2
137	¾ Ton Truck Special	0	2	0	2
140	¾ Ton Truck 4x4	0	2	1	3
142	Special Body	0	2	0	2
150	Mini-van	0	0	1	1
151	½ Ton Van	0	1	0	1
152	¾ Ton Van	0	1	0	1
154	Carryall	0	0	3	3
TOTAL		3	36	32	71
Purchase Cost		\$61,000	\$705,000	\$783,000	\$1,549,000
Annual Cost		20,716	290,138	404,778	715,632
TOTAL		\$81,716	\$995,138	\$1,187,778	\$2,264,632

*Includes 8 vehicles for the Probation Department.

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 and reflects the vehicle classes, and the one-time acquisition and annual operating costs. This information is provided by the requesting agency.

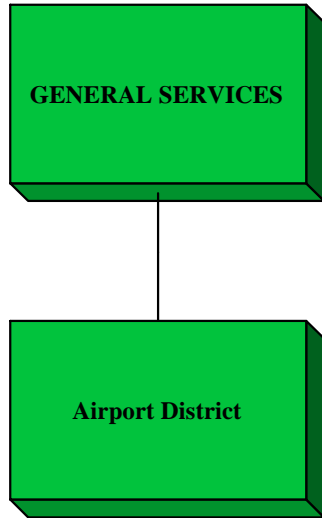
2006-07 PROGRAM INFORMATION

Budget Unit: 7000000 General Services		Agency: Internal Services						
Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: SELF-SUPPORTING						
001-A	Dept. Administration	4,715,474	3,942,894	772,580	0	0	33.0	2
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Plans, directs & controls activities for the dept.</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>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.</p>								
002-A	GS-Bradshaw District	16,174,164	876,926	15,297,238	0	0	111.0	60
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Operates/maintains all County-owned buildings outside Dwntwn area</p> <p>Countywide Priority: 4 -- General Government</p> <p>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.</p>								
002-B	GS-Downtown District	11,124,026	825,799	10,298,227	0	0	78.0	11
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Operates/maintains all County-owned buildings inside Dwntwn area</p> <p>Countywide Priority: 4 -- General Government</p> <p>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.</p>								
003	Security	3,404,212	635,954	2,768,258	0	0	38.0	3
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides security services for County-owned buildings</p> <p>Countywide Priority: 4 -- General Government</p> <p>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.</p>								
005	GS-Airport District	5,849,708	0	5,849,708	0	0	45.0	32
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides trades & Stationary Engr services to Airport facilities</p> <p>Countywide Priority: 4 -- General Government</p> <p>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.</p>								

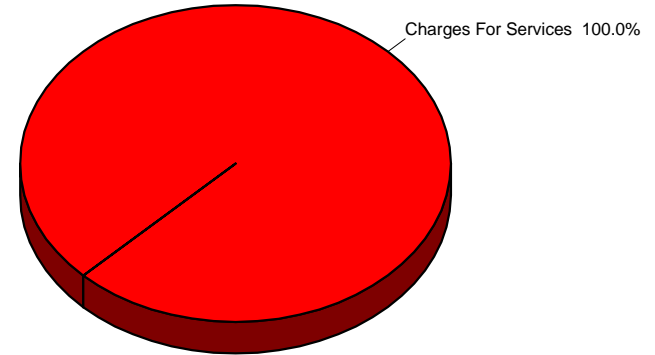
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: SELF-SUPPORTING						
007	Central Purchasing	2,465,199	396,157	2,069,042	0	0	19.0	0
	Strategic Objective: IS -- Internal Services							
	Program Description: 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	13,109,467	1,424,215	11,685,252	0	0	35.0	7
	Strategic Objective: IS -- Internal Services							
	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.							
010	Light Fleet Services	33,782,293	8,879,656	24,902,637	0	0	39.0	210
	Strategic Objective: IS -- Internal Services							
	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.							
011	Heavy Fleet Services	37,773,087	7,253,988	30,519,099	0	0	107.0	17
	Strategic Objective: IS -- Internal Services							
	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.							
SELF-SUPPORTING Total:		128,397,630	24,235,589	104,162,041	0	0	505.0	342
FUNDED Total:		128,397,630	24,235,589	104,162,041	0	0	505.0	342

<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
CEO RECOMMENDED ADDITIONAL REQUESTS	Program Type: SELF-SUPPORTING						
<i>AR 001 Special Projects - HR Mgr 2</i>	147,527	0	147,527	0	0	1.0	0
Strategic Objective: IS -- Internal Services							
Program Description: Human Resources Manager 2 assigned to the CEO for Performance Measures and special projects.							
Countywide Priority: 4 -- General Government							
Anticipated Results: This position will ensure that the County's Strategic Objectives are implemented and performance measures and targets are achieved.							
SELF-SUPPORTING Total:	147,527	0	147,527	0	0	1.0	0
CEO RECOMMENDED ADDITIONAL REQUESTS Total:	147,527	0	147,527	0	0	1.0	0
Funded Grand Total:	128,545,157	24,235,589	104,309,568	0	0	506.0	342

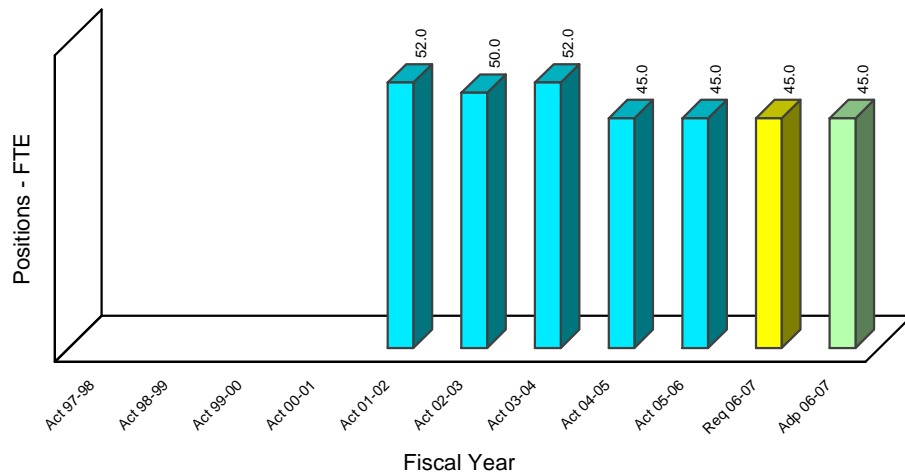
Departmental Structure



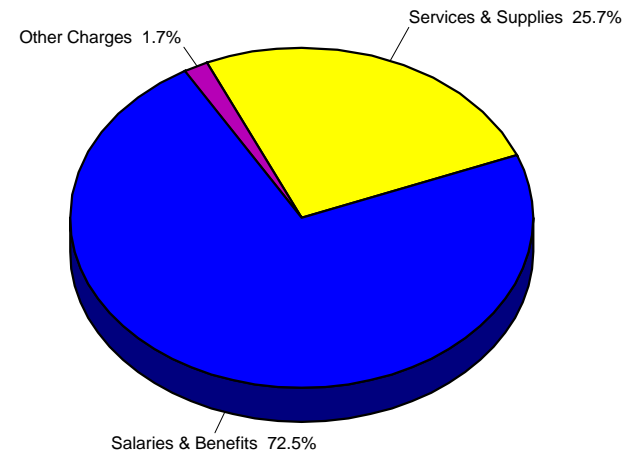
Financing Sources



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: 2006-07

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Charges for Service	5,516,730	5,320,120	5,632,662	5,849,708	5,849,708
Total Operating Rev	5,516,730	5,320,120	5,632,662	5,849,708	5,849,708
Salaries/Benefits	3,889,761	3,713,225	3,967,699	4,243,770	4,243,770
Service & Supplies	681,910	686,141	815,473	954,904	954,904
Other Charges	76,538	67,857	68,575	102,069	102,069
Intrafund Chgs/Reimb	630,382	560,485	780,915	548,965	548,965
Total Operating Exp	5,278,591	5,027,708	5,632,662	5,849,708	5,849,708
Other Revenues	930	480	0	0	0
Total Nonoperating Rev	930	480	0	0	0
Net Income (Loss)	239,069	292,892	0	0	0
Positions	45.0	45.0	45.0	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, repair and operation needs of the Airports facilities including occasional minor remodeling work.

MISSION:

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

GOALS:

- To enable our customers to perform their mission in a well maintained and comfortable facility.

- To improve overall customer satisfaction by increasing the level of preventative maintenance service.

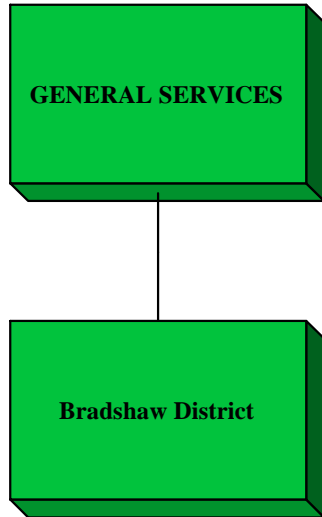
SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Returned the division's focus to the primary mission of preventative maintenance and corrective maintenance rather than project work.
- Installed two 1.4 million gallon tanks and a booster pump station as a result of the switch from well water to city water as the Airport's potable water source.
- Installed a 700 ton cooling tower for Terminal B Chillers to comply with new environmental laws.

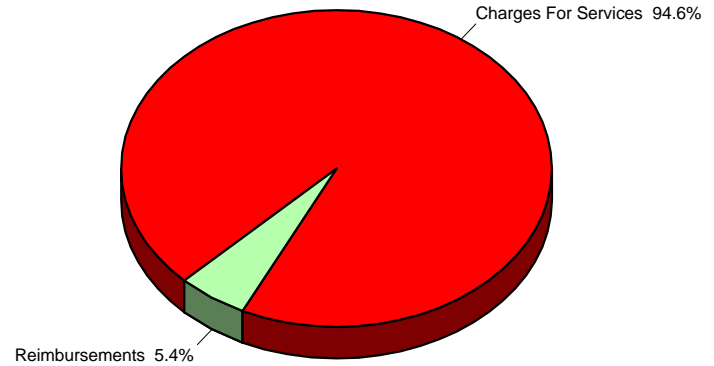
SIGNIFICANT CHANGES FOR 2006-07:

- Establish Service Level Agreements with:
 - County Sanitation District-1 to maintain sewage ejection pumps at the International Airport.
 - Department of Water Resources to maintain the new domestic water reservoir station at the International Airport.

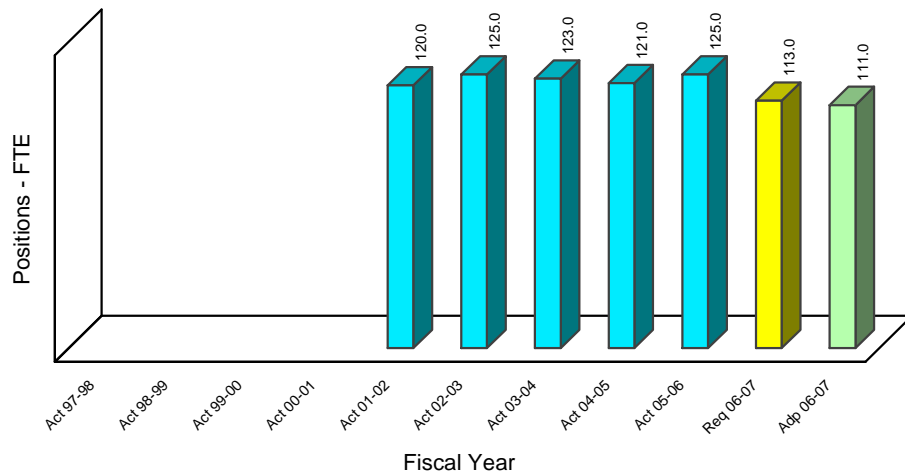
Departmental Structure



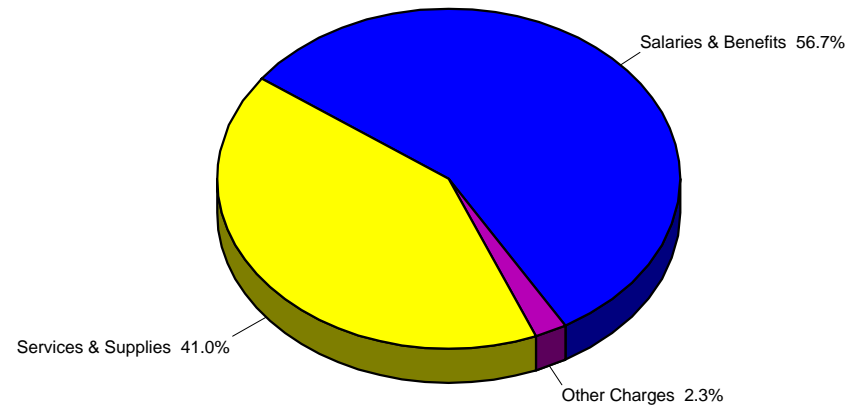
Financing Sources



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: 2006-07

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Use Of Money/Prop	101	57	0	0	0
Charges for Service	14,557,592	14,887,880	16,195,221	15,349,071	15,297,238
Total Operating Rev	14,557,693	14,887,937	16,195,221	15,349,071	15,297,238
Salaries/Benefits	8,846,995	9,170,333	9,534,963	9,273,363	9,169,697
Service & Supplies	2,790,652	3,473,323	4,320,010	4,271,337	4,207,432
Other Charges	292,213	301,017	410,850	370,660	370,660
Depreciation/Amort	0	114	0	1,380	1,380
Intrafund Chgs/Reimb	1,386,629	1,531,888	1,929,398	1,548,069	1,548,069
Total Operating Exp	13,316,489	14,476,675	16,195,221	15,464,809	15,297,238
Other Revenues	82	1,082	0	115,738	0
Total Nonoperating Rev	82	1,082	0	115,738	0
Equipment	0	6,826	0	0	0
Total Nonoperating Exp	0	6,826	0	0	0
Net Income (Loss)	1,241,286	405,518	0	0	0
Positions	121.0	125.0	122.0	113.0	111.0

PROGRAM DESCRIPTION:

General Services - Bradshaw District:

- Maintains approximately 2,400,000 square feet of space covering all countyowned facilities throughout the county except the downtown area and Airports.
- Provides for the total maintenance, operation and custodial needs of the facilities including any minor remodeling and repair work.

MISSION:

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

GOAL:

- To enable our customers to perform their mission in a well maintained and comfortable facility.
- To improve overall customer satisfaction by increasing the level of preventative maintenance service.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- The division assumed maintenance responsibilities for the following facilities:
 - Juvenile Courthouse Facility and Visitors Center Complex.
 - Warren E. Thornton Youth Center expansion (Phase II).
 - Florin School Facility.
 - Voters Registration/Sheriff Facility.
 - Rio Cosumnes Correctional Center (RCCC) - Roger Bauman Facility (RBF) reopened east wing (approximately 25.0 percent).

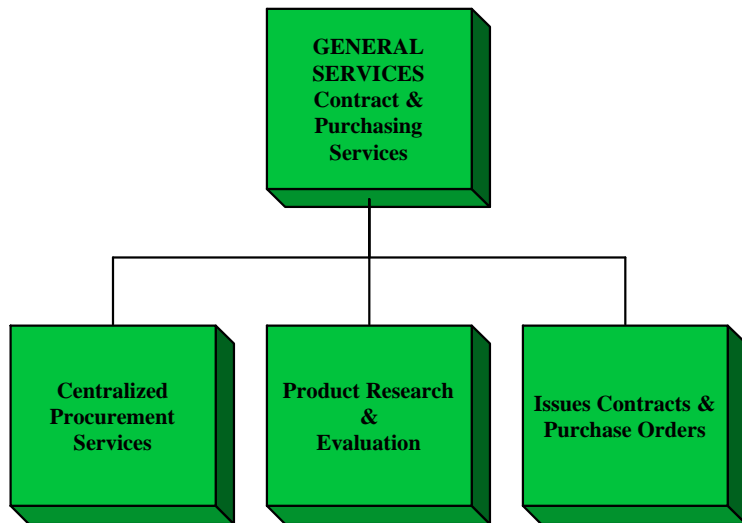
SIGNIFICANT CHANGES FOR 2006-07:

- Implement an enhanced Recycling Program.
- Begin a Stationary Engineer Apprenticeship Program at the RCCC.
- Transition the Storm Water Pollution Prevention Program to the department's Safety Unit.
- Assume maintenance responsibilities for the remaining 75.0 percent of the RCCC-RBF.

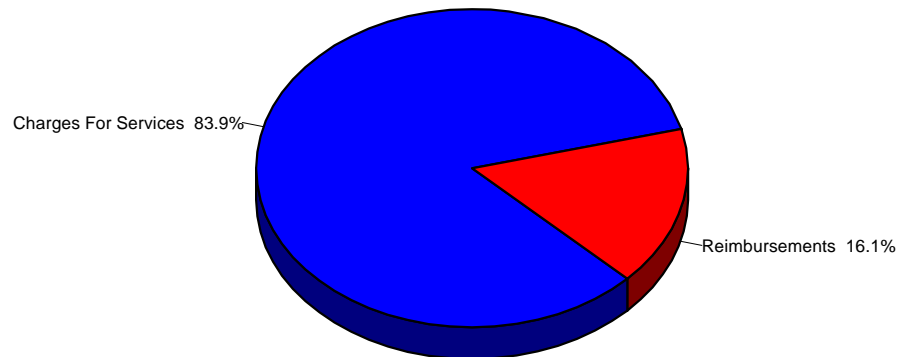
STAFFING LEVEL CHANGES 2006-07:

- Staffing level decrease of 11.0 positions (9.0 percent) from the prior year reflects the midyear transfer of the following positions: 5.0 Electricians positions, 7.0 Painter positions, and 2.0 Carpenters positions to the Department of Water Quality. Other internal transfers included: 1.0 Electrician position, 2.0 Stationary Engineer I positions, and 1.0 Building Maintenance Worker position from Security Services and 1.0 Custodian position to the Downtown District.

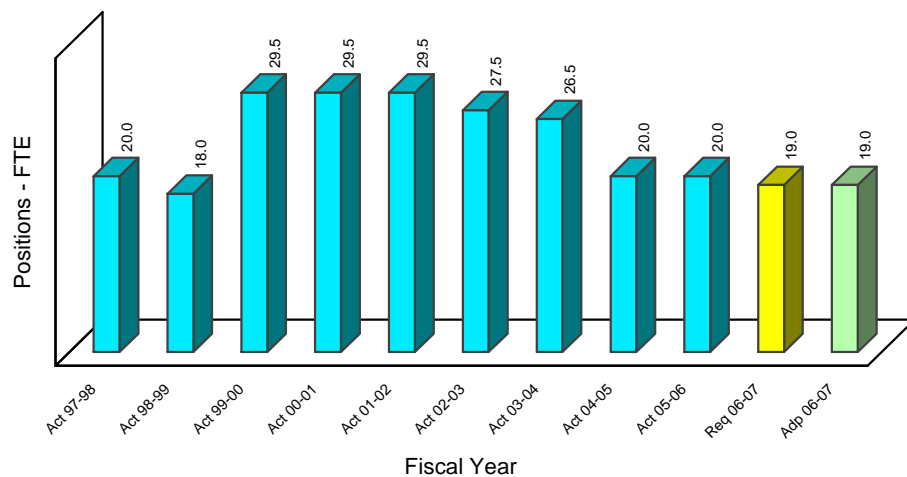
Departmental Structure



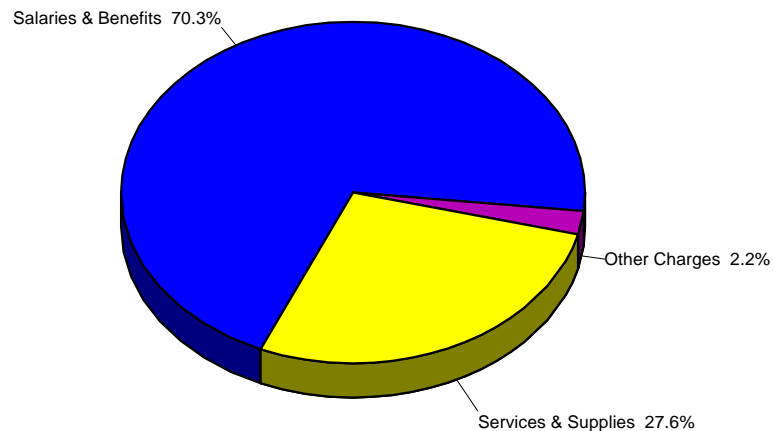
Financing Sources



Staffing Trend



Financing Uses



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

FUND: CONTRACT & PURCHASING SVCS-GS
035H

ACTIVITY: Purchasing
UNIT: 7007063

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2006-07

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Charges for Service	2,077,097	2,283,775	2,204,738	2,069,042	2,069,042
Total Operating Rev	2,077,097	2,283,775	2,204,738	2,069,042	2,069,042
Salaries/Benefits	1,412,403	1,646,440	1,751,294	1,731,857	1,731,857
Service & Supplies	271,282	205,625	414,661	465,525	465,525
Other Charges	49,548	30,227	57,185	53,612	53,612
Depreciation/Amort	1,778	0	1,800	0	0
Intrafund Chgs/Reimb	-184,566	-67,785	-20,202	-181,952	-181,952
Total Operating Exp	1,550,445	1,814,507	2,204,738	2,069,042	2,069,042
Other Revenues	5,263	5,089	0	0	0
Total Nonoperating Rev	5,263	5,089	0	0	0
Net Income (Loss)	531,915	474,357	0	0	0
Positions	20.0	20.0	20.0	19.0	19.0

PROGRAM DESCRIPTION:

General Services - Contract and 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.

MISSION:

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

GOALS:

- Improve procurement effectiveness and service delivery to county users.
- Enhance procurement processes by creating an electronic procurement solution.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Selected new division leadership.
- Completed the business case for electronic procurement.
- Developed and implemented an improved business outreach program.
- Transitioned purchasing functions to the Sacramento Regional County Sanitation District staff.
- Conducted a division level Customer Satisfaction Survey.

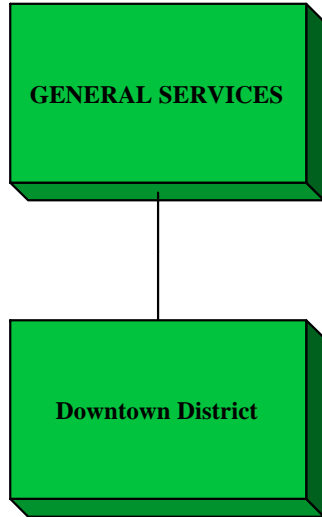
SIGNIFICANT CHANGES FOR 2006-07:

- Participate in the planning, development and execution of the 92nd Annual California Association of Public Purchasing Officers (CAPPO) Conference.
- Begin implementation of electronic procurement solution.
- Implement process changes based on feedback from the Customer Satisfaction Survey and Annual CAPPO Conference.
- Develop and implement the Contract Management Web Portal.
- Facilitate a series of vendor outreach events.

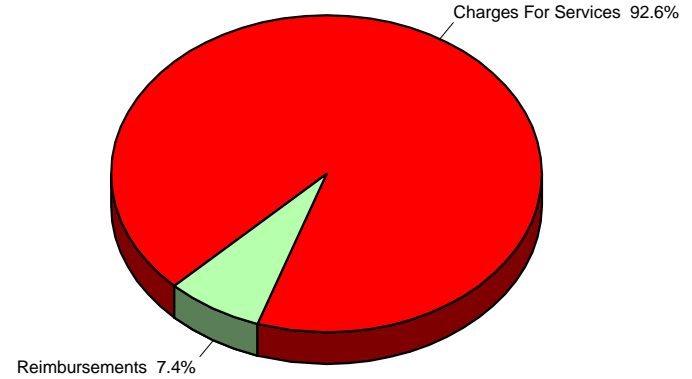
STAFFING LEVEL CHANGES 2006-07:

- Staffing level decrease of 1.0 position (5.0 percent) from the prior year reflects the transfer of 1.0 Senior Contract Services Officer position to the Department of Water Quality, Sacramento Regional County Sanitation District.

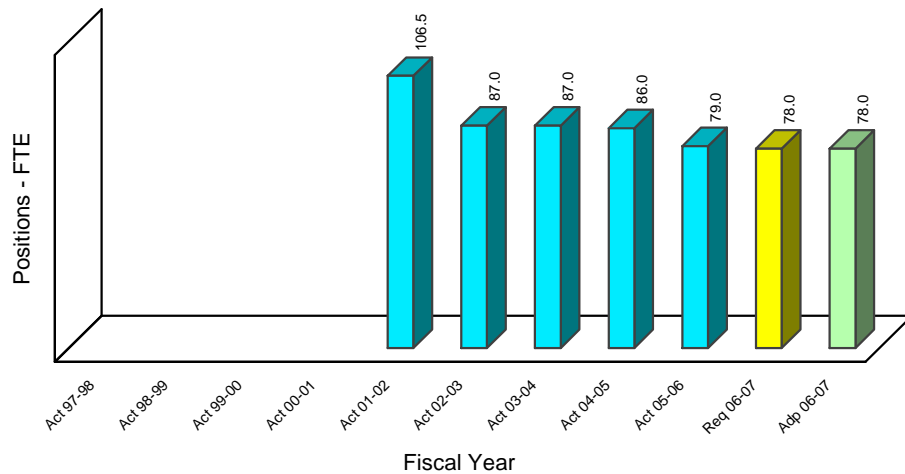
Departmental Structure



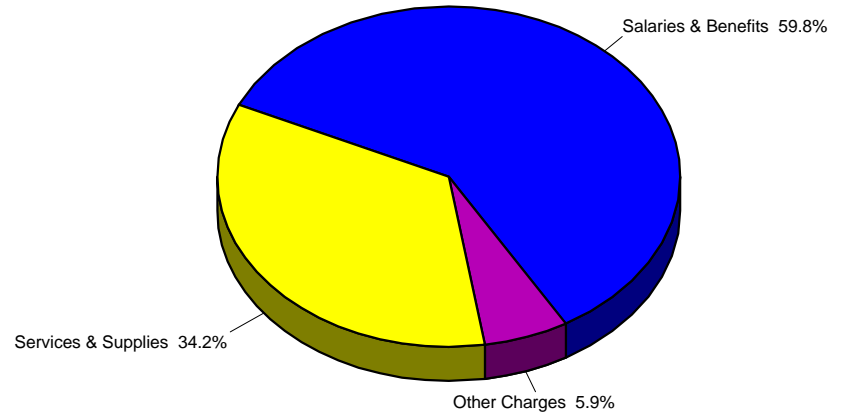
Financing Sources



Staffing Trend



Financing Uses



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

FUND: BUILDING MAINT AND OPERATIONS-GS
035F

ACTIVITY: Downtown District
UNIT: 7007430

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2006-07

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Use Of Money/Prop Charges for Service	689 9,647,591	856 10,307,601	0 10,378,547	0 10,298,227	0 10,298,227
Total Operating Rev	9,648,280	10,308,457	10,378,547	10,298,227	10,298,227
Salaries/Benefits	5,834,827	6,293,285	6,336,708	6,655,547	6,655,547
Service & Supplies	2,368,853	2,109,231	2,331,627	2,605,194	2,554,361
Other Charges	145,890	112,005	269,226	255,472	255,472
Depreciation/Amort	0	145	0	0	0
Intrafund Chgs/Reimb	600,585	636,682	1,005,560	428,552	428,552
Total Operating Exp	8,950,155	9,151,348	9,943,121	9,944,765	9,893,932
Other Revenues	99,552	2,839	0	50,833	0
Total Nonoperating Rev	99,552	2,839	0	50,833	0
Debt Retirement	0	435,426	435,426	404,295	404,295
Equipment	0	8,686	0	0	0
Total Nonoperating Exp	0	444,112	435,426	404,295	404,295
Net Income (Loss)	797,677	715,836	0	0	0
Positions	86.0	79.0	80.0	78.0	78.0

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 minor remodeling and repair work.

MISSION:

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

GOALS:

- To enable our customers to perform their mission in a well maintained and comfortable facility.
- To improve overall customer satisfaction by increasing the level of preventative maintenance service.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Completed a lighting retrofit and relamping project in the Administration Center.
- Implemented a pilot single point of contact customer service model in the Main Jail.

SIGNIFICANT CHANGES FOR 2006-07:

- Implement a rotating five-year relamping plan.
- Define Service Level Agreement criteria for facilities served by the division.

STAFFING LEVEL CHANGES 2006-07:

- Staffing level decrease of 2.0 positions (2.5 percent) from the prior year reflects the midyear transfer out of 4.0 custodian positions to the Office of the Director offset by the transfer in of 1.0 Stationary Engineer II position and 1.0 Custodian position from the Bradshaw District.

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: 2006-07

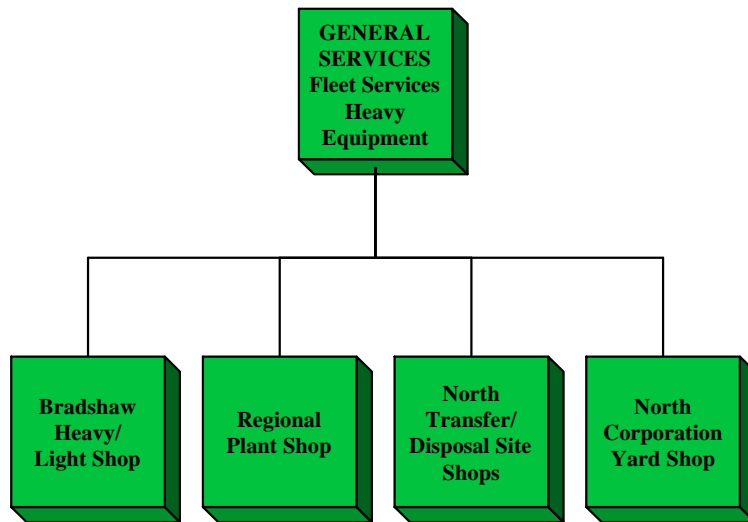
Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Charges for Service	7,561,467	8,351,975	8,556,938	0	0
Total Operating Rev	7,561,467	8,351,975	8,556,938	0	0
Salaries/Benefits	123,930	95,829	125,349	0	0
Service & Supplies	7,077,026	8,600,400	8,653,919	0	0
Other Charges	1,458	818	1,023	0	0
Intrafund Chgs/Reimb	-303,286	-379,862	-371,106	0	0
Total Operating Exp	6,899,128	8,317,185	8,409,185	0	0
Other Revenues	0	52,833	0	0	0
Other Financing	0	282,896	0	0	0
Total Nonoperating Rev	0	335,729	0	0	0
Interest Expense	0	8,716	0	0	0
Debt Retirement	47,006	41,057	147,753	0	0
Total Nonoperating Exp	47,006	49,773	147,753	0	0
Net Income (Loss)	615,333	320,746	0	0	0
Positions	1.0	1.0	1.0	0.0	0.0

PROGRAM DESCRIPTION:

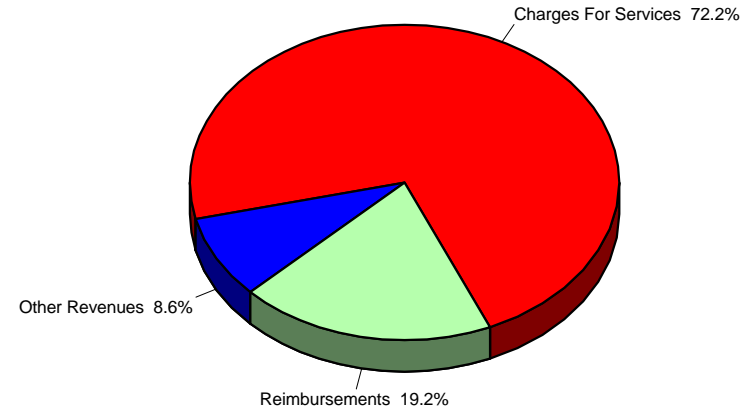
The Energy Management Division has been transferred to the new Department of Facility Planning, Architecture and Real Estate (Budget Unit 7900000).

FOR INFORMATION ONLY

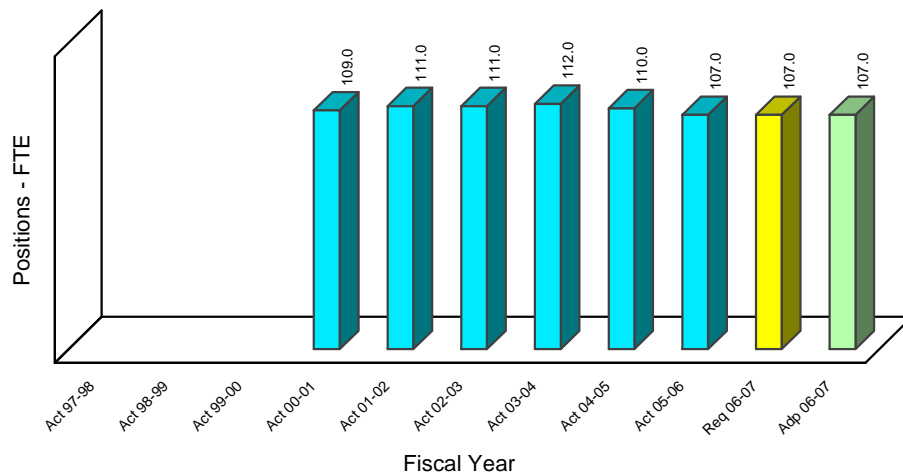
Departmental Structure



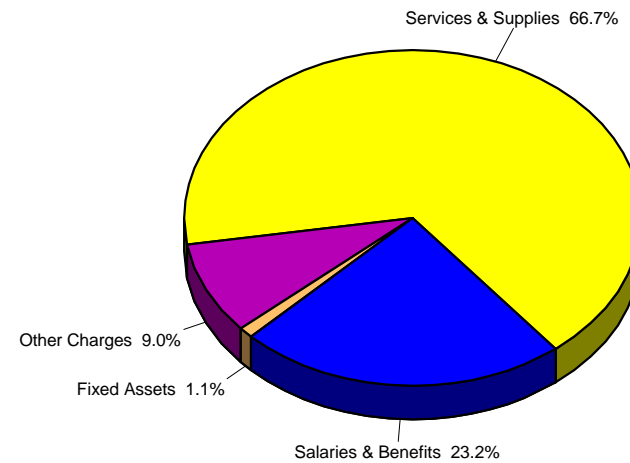
Financing Sources



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: 2006-07

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Charges for Service	18,230,236	18,836,116	21,170,130	27,269,099	27,269,099
Total Operating Rev	18,230,236	18,836,116	21,170,130	27,269,099	27,269,099
Salaries/Benefits	7,594,009	8,093,677	8,419,241	8,776,533	8,776,533
Service & Supplies	9,957,720	11,541,153	12,157,469	17,100,490	17,100,490
Other Charges	532,088	474,546	722,518	559,236	559,236
Depreciation/Amort	1,882,577	1,967,364	2,187,000	2,096,200	2,096,200
Intrafund Chgs/Reimb	200,914	354,764	-46,098	843,390	843,390
Total Operating Exp	20,167,308	22,431,504	23,440,130	29,375,849	29,375,849
Interest Income	195	796	0	0	0
Other Revenues	2,955,536	3,345,129	2,400,000	3,250,000	3,250,000
Total Nonoperating Rev	2,955,731	3,345,925	2,400,000	3,250,000	3,250,000
Debt Retirement	110,000	0	110,000	729,250	729,250
Equipment	0	0	20,000	414,000	414,000
Total Nonoperating Exp	110,000	0	130,000	1,143,250	1,143,250
Net Income (Loss)	908,659	-249,463	0	0	0
Positions	110.0	107.0	110.0	107.0	107.0

PROGRAM DESCRIPTION:

General Services - Heavy Equipment Section of the Fleet Services 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 Transfer Station 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 and Liquid Natural Gas station.
- Manages the division, which includes both heavy and light equipment.
- Administers a Capital Outlay Fund for the purchase and/or replacement of heavy equipment.

MISSION:

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

GOALS:

- Complete necessary upgrades for the M4 Fleet Management System.
- Increase training to improve efficiency of proper diagnosis and repair of vehicles and equipment.
- Maintain division safety record.
- Continue to monitor and initiate performance measurements to better utilize resources.
- Continue the integration of low emission vehicles into the county fleet.
- Accelerate the retrofit of emission control devices on current heavy equipment.
- Provide increased preventive maintenance during nonworking hours to reduce the frequency of equipment failures.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Began construction phase of the new Fleet Maintenance Facility.
- Attempted to achieve and maintain full staffing levels in order to continue to serve customers in the most efficient and cost-effective manner.
- Accelerated the integration of low emission vehicles into county fleet.

SIGNIFICANT CHANGES FOR 2006-07:

- Install a larger, more efficient server for the M4 Fleet Management System to improve reliability and maintain customer service at high levels.
- Move into the new Fleet Maintenance Facility and begin operations there.

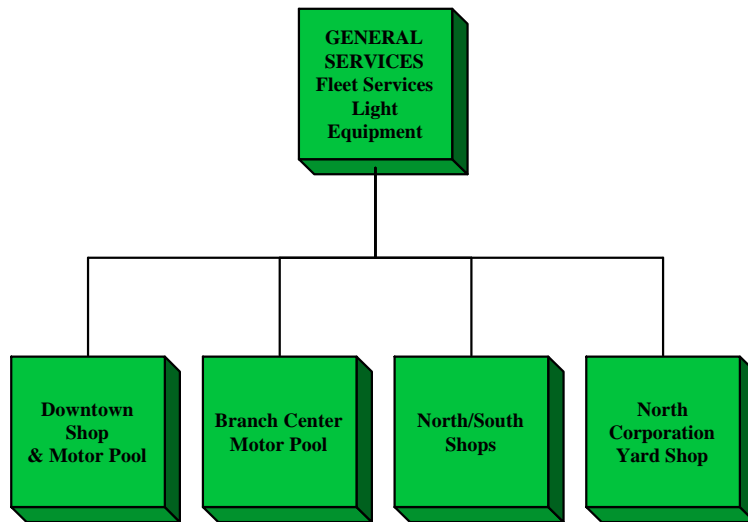
2006-07 CAPITAL IMPROVEMENT PLAN (CIP) OPERATING IMPACT

The adopted budget includes one capital project anticipated to be completed this fiscal year reflecting a total operating impact of \$619,250. For more detailed information regarding operating impacts by project, please refer to the Volume III, the Five-Year Capital Improvement Plan.

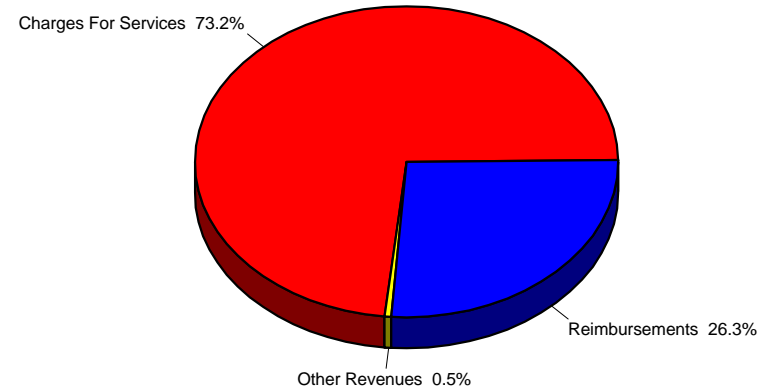
STAFFING LEVEL CHANGES 2006-07:

- Staffing level reduction of 3.0 positions (2.7 percent) from the prior year reflects the deletion of 1.0 Stock Clerk position, 1.0 Storekeeper I position, and 1.0 Office Assistant Level II position to achieve budget reductions.

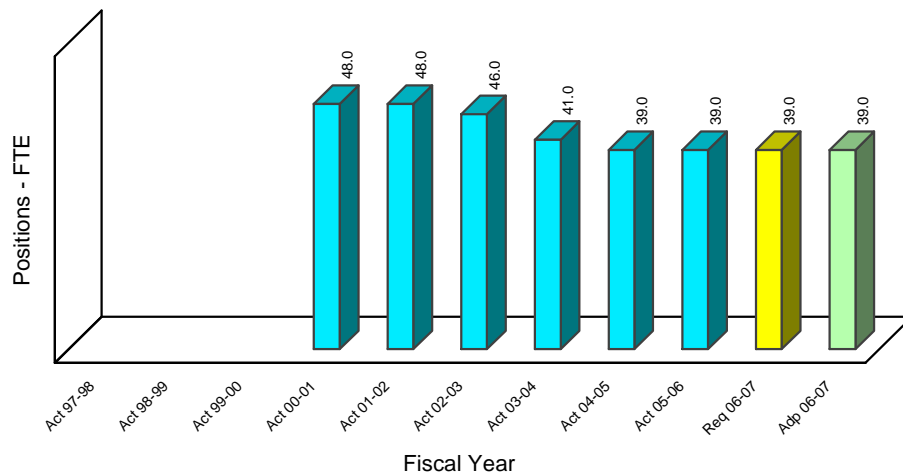
Departmental Structure



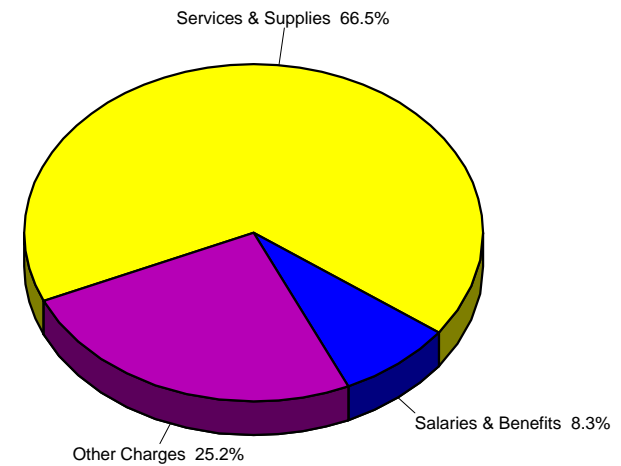
Financing Sources



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: 2006-07

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Charges for Service	20,899,217	20,249,317	21,422,726	24,742,637	24,742,637
Total Operating Rev	20,899,217	20,249,317	21,422,726	24,742,637	24,742,637
Salaries/Benefits	2,493,080	2,508,088	2,645,695	2,813,542	2,813,542
Service & Supplies	8,148,438	9,838,142	9,597,531	13,128,604	13,128,604
Other Charges	263,933	235,325	294,825	289,197	289,197
Depreciation/Amort	6,690,613	6,263,375	6,906,900	6,991,660	6,991,660
Intrafund Chgs/Reimb	591,138	608,000	1,054,475	454,634	454,634
Total Operating Exp	18,187,202	19,452,930	20,499,426	23,677,637	23,677,637
Gain/Sale/Property	738,991	279,365	0	0	0
Other Revenues	209,637	232,189	160,000	160,000	160,000
Total Nonoperating Rev	948,628	511,554	160,000	160,000	160,000
Interest Expense	1,312,214	988,301	1,025,000	860,000	860,000
Debt Retirement	30,000	0	30,000	335,000	335,000
Loss/Disposition-Asset	103,356	47,980	0	30,000	30,000
Equipment	13,251	25,629	28,300	0	0
Total Nonoperating Exp	1,458,821	1,061,910	1,083,300	1,225,000	1,225,000
Net Income (Loss)	2,201,822	246,031	0	0	0
Positions	39.0	39.0	39.0	39.0	39.0

PROGRAM DESCRIPTION:

General Services - Light Equipment Section of the Fleet Services Division:

- Maintains all light automotive equipment required by county agencies and departments, except for the Sacramento County Airport System.
- Develops specifications for and purchases all classes of automotive vehicles.
- Operates the Downtown, Bradshaw, North 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, North Central, South Central, and South Garages.

MISSION:

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

GOALS:

- Evaluate and increase performance measurement techniques in order to improve customer service.
- Continue upgrades and enhancements to the M4 Fleet Management System.
- Improve preventive maintenance standards to reduce the frequency of equipment failures.
- Expand the integration of low emission and hybrid vehicles into the county fleet.
- Maintain division safety record.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Continued to actively integrate reduced emission vehicles into the fleet whenever feasible.

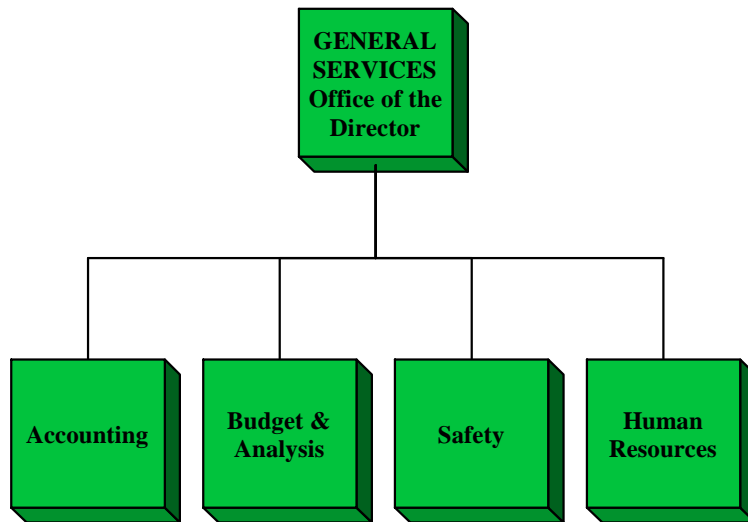
SIGNIFICANT CHANGES FOR 2006-07:

- Complete the move into the new Bradshaw Fleet Maintenance Facility.
- Prioritize necessary safety maintenance and unscheduled repairs to ensure optimum usage of vehicles with minimal downtime.

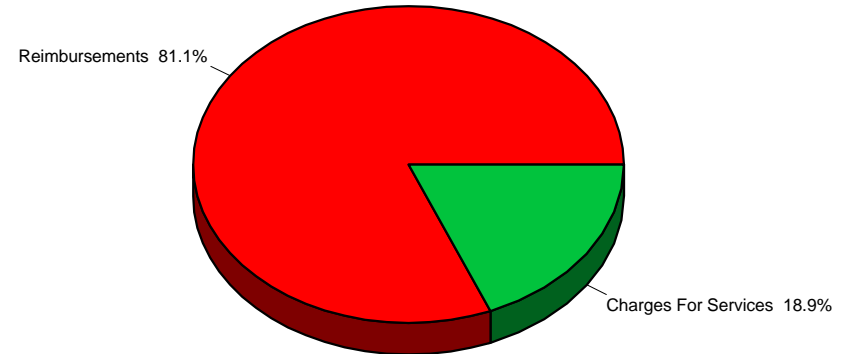
2006-07 CAPITAL IMPROVEMENT PLAN (CIP) OPERATING IMPACT

- The adopted budget includes one capital project anticipated to be completed this fiscal year reflecting a total operating impact of \$305,000. For more detailed information regarding operating impacts by project, please refer to the Volume III, the Five-Year Capital Improvement Plan.

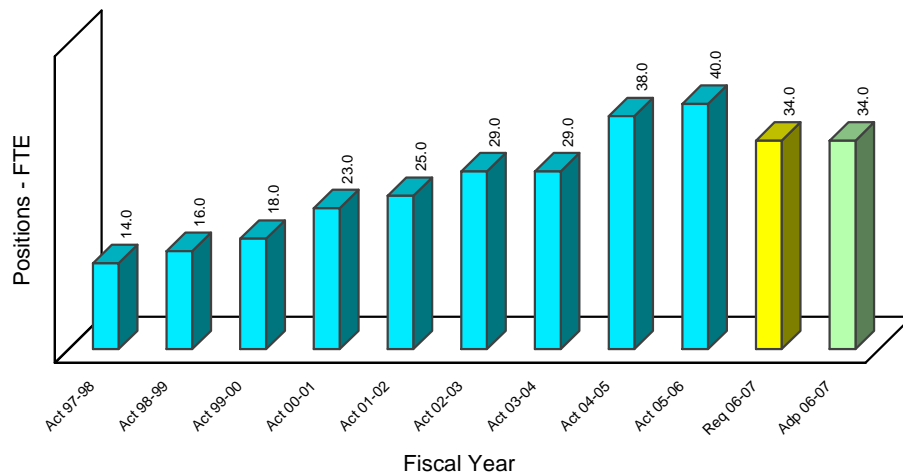
Departmental Structure



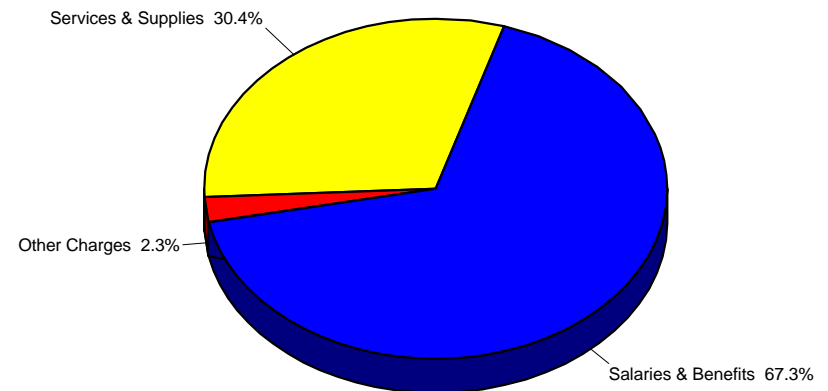
Financing Sources



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: 2006-07

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Use Of Money/Prop Charges for Service	73 629,443	0 883,755	0 1,011,228	0 920,107	0 920,107
Total Operating Rev	629,516	883,755	1,011,228	920,107	920,107
Salaries/Benefits	2,667,567	3,088,633	3,604,795	3,272,140	3,272,140
Service & Supplies	888,534	1,179,619	1,882,752	1,248,436	1,248,436
Other Charges	17,253	-11,511	49,053	111,060	111,060
Interfund Chgs/Reimb	-84,689	0	0	0	0
Intrafund Chgs/Reimb	-2,997,781	-3,364,517	-4,525,372	-3,711,529	-3,711,529
Total Operating Exp	490,884	892,224	1,011,228	920,107	920,107
Gain/Sale/Property	5	0	0	0	0
Other Revenues	0	140	0	0	0
Other Financing	141,145	0	0	0	0
Total Nonoperating Rev	141,150	140	0	0	0
Net Income (Loss)	279,782	-8,329	0	0	0
Positions	38.0	40.0	38.0	34.0	34.0

PROGRAM DESCRIPTION:

General Services - Office of the Director:

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

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

MISSION:

To support the fiscal, personnel, safety, environmental, and information technology needs of the department and of the Department of Facility Planning, Architecture and Real Estate.

GOALS:

- To provide effective and timely administrative support services to General Services and Facility Planning, Architecture and Real Estate staff in order for the divisions to achieve their goals.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Transitioned to departmental provision of Information Technology services.
- Provided administrative support services to the new Department of Facility Planning, Architecture and Real Estate.
- Implemented the Performance Enhancement Program to track and evaluate employee performance.

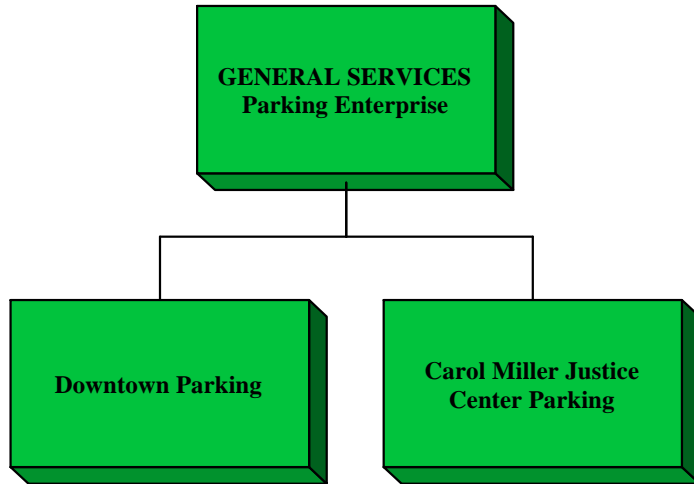
SIGNIFICANT CHANGES FOR 2006-07:

- Expand and enhance the department's on-line presence.
- Update and publish the "Guide To Services".
- Develop and implement Performance Measures at all division levels.

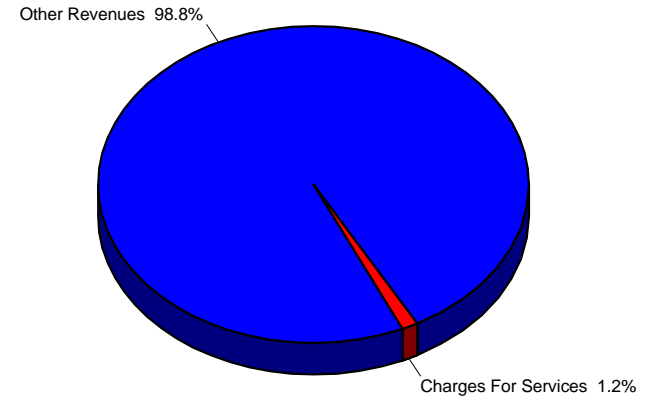
STAFFING LEVEL CHANGES 2006-07:

- Staffing level decrease of 4.0 positions (10.5 percent) from the prior year reflects the transfer of the following positions to the new Department of Facility Planning, Architecture and Real Estate (FPARE): 2.0 Senior Administrative Analysts, 1.0 Building Project Coordinator II, 1.0 Building Project Coordinator I, 1.0 Administrative Services Officer II, 1.0 Facilities Manager, 1.0 Office Specialist II, 1.0 Principal Engineer/Architect, 1.0 Executive Secretary, and 1.0 Stationary Engineer II. Midyear internal transfers included 4.0 Custodians from the Downtown District and 1.0 Stock Clerk from Support Services. Finally, 1.0 Human Resources Manager II was added to be assigned to the County Executive's Office for management of the county's Strategic Objectives and Performance Measures Program.

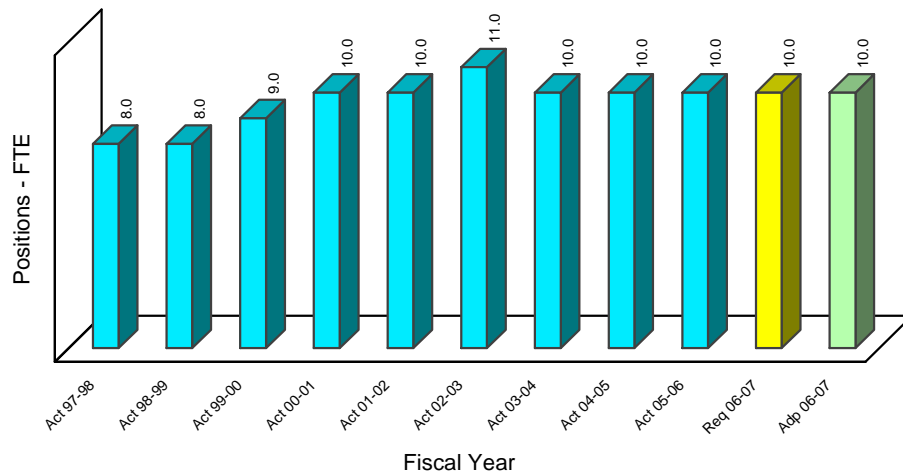
Departmental Structure



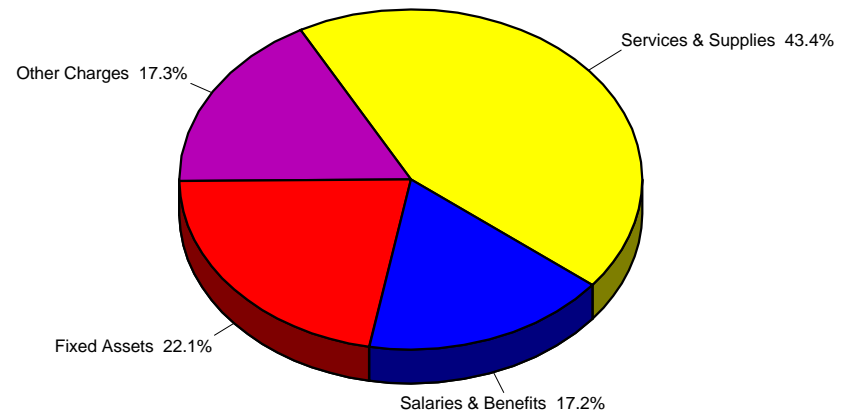
Financing Sources



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: 2006-07

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Use Of Money/Prop Charges for Service	2,529,287 47,718	2,817,348 56,847	2,958,172 51,054	2,404,967 47,712	2,404,967 47,712
Total Operating Rev	2,577,005	2,874,195	3,009,226	2,452,679	2,452,679
Salaries/Benefits	486,788	581,823	630,767	670,832	670,832
Services & Supplies	1,486,001	1,309,056	1,914,416	1,695,889	1,695,889
Other Charges	683,086	604,122	755,670	676,905	676,905
Total Operating Exp	2,655,875	2,495,001	3,300,853	3,043,626	3,043,626
Other Revenues	14,933	3,384	1,191,357	1,452,393	1,452,393
Total Nonoperating Rev	14,933	3,384	1,191,357	1,452,393	1,452,393
Improvements	144,365	57,565	1,200,000	861,446	861,446
Total Nonoperating Exp	144,365	57,565	1,200,000	861,446	861,446
Net Income (Loss)	-208,302	325,013	-300,270	0	0
Positions	10.0	10.0	10.0	10.0	10.0

PROGRAM DESCRIPTION:

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 the 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, and Highway Patrol through a contract with the City of Sacramento.

MISSION:

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

GOALS:

- Develop short and long range plans for provision of adequate parking spaces in the downtown and outlying areas.
- Keep parking areas clean and safe for our patrons.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Increased public parking rates.
- Implemented electronic fee processing to allow patrons to use credit cards for payment.
- Provided additional parking space by utilizing an otherwise unused, vacant parking lot in the downtown area.

SIGNIFICANT CHANGES FOR 2006-07:

- Increase public parking rates by \$10 per month as part of a three-year implementation plan.
- Accomplish the facility repairs recommended by the Structural Integrity Study, resulting in the fortification of the parking structure.
- Replace the disabled ramp from the Public Parking Lot to the Administration Center and improve disabled parking spaces to meet Americans with Disabilities Act accommodations.
- Commence initial structural assessments of the Employee Parking Garage.
- Improve parking layouts, complete with new signage and lot restriping, to take place at several county parking locations.

2006-07 PROGRAM INFORMATION

Budget Unit: 7990000 Gen Svcs-Parking Enterprise

Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: <u>SELF-SUPPORTING</u>						
001	<i>Parking Enterprise</i>	3,905,072	0	3,905,072	0	0	10.0	1
Strategic Objective: IS -- Internal Services								
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 percent of rates in nearby lots between 22% - 70%.								
SELF-SUPPORTING Total:		3,905,072	0	3,905,072	0	0	10.0	1
FUNDED Total:		3,905,072	0	3,905,072	0	0	10.0	1
Funded Grand Total:		3,905,072	0	3,905,072	0	0	10.0	1

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: 2006-07

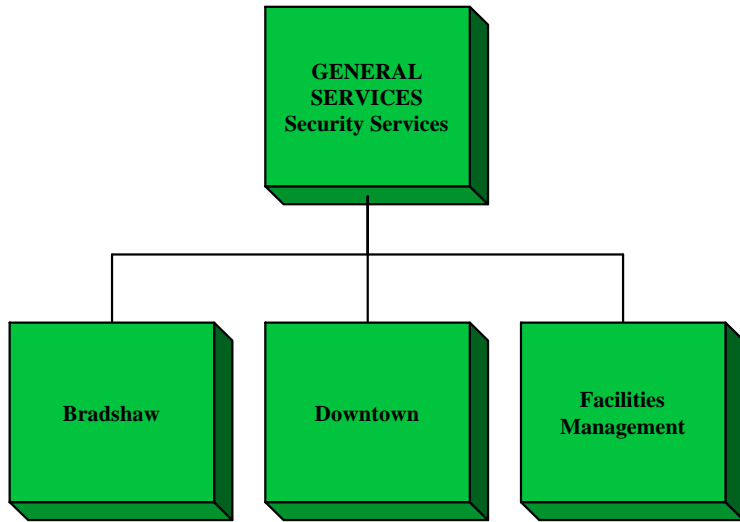
Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Charges for Service	47,206,464	48,227,643	50,760,247	0	0
Total Operating Rev	47,206,464	48,227,643	50,760,247	0	0
Salaries/Benefits	2,069,002	2,188,644	2,465,219	0	0
Service & Supplies	44,229,900	45,377,080	48,015,185	0	0
Other Charges	71,058	41,944	53,959	0	0
Intrafund Chgs/Reimb	149,399	104,677	225,884	0	0
Total Operating Exp	46,519,359	47,712,345	50,760,247	0	0
Other Revenues	54,438	10,209	0	0	0
Total Nonoperating Rev	54,438	10,209	0	0	0
Net Income (Loss)	741,543	525,507	0	0	0
Positions	30.0	32.0	30.0	0.0	0.0

PROGRAM DESCRIPTION:

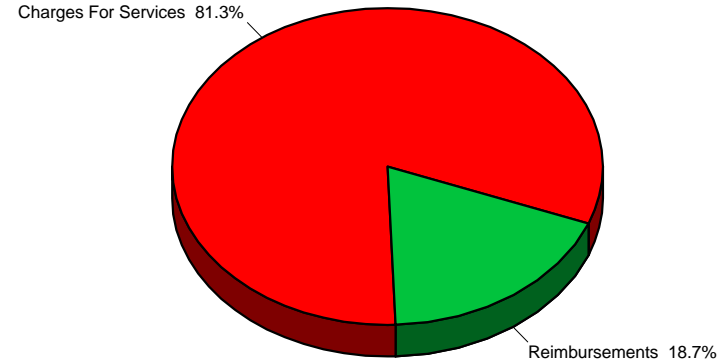
The Real Estate Division has been transferred to the new Department of Facility Planning, Architecture and Real Estate (Budget Unit 7900000).

FOR INFORMATION ONLY

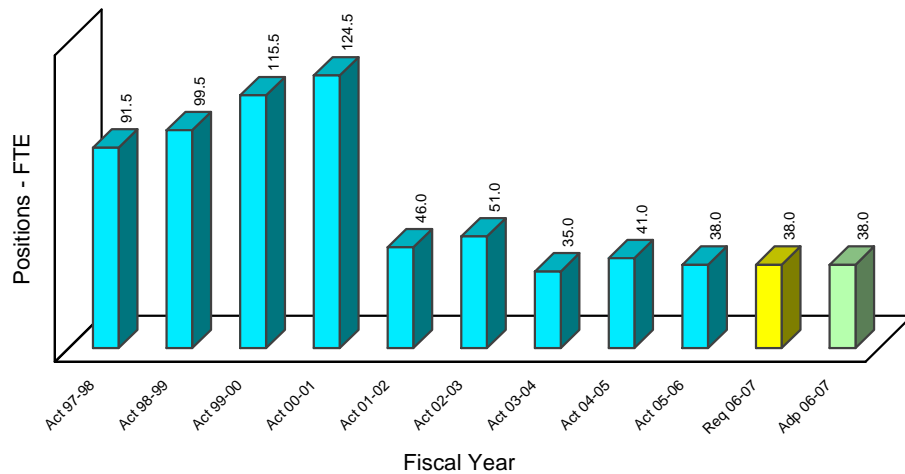
Departmental Structure



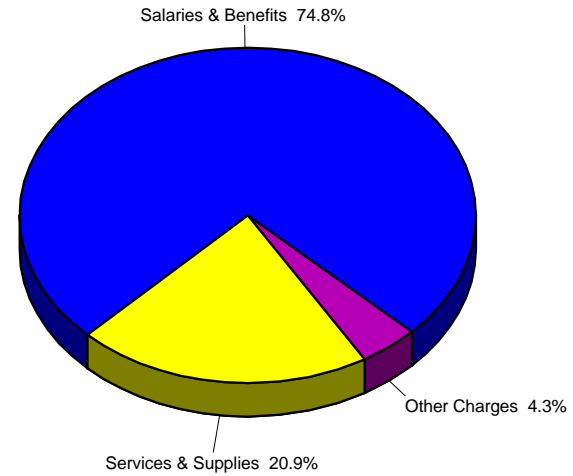
Financing Sources



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: 2006-07

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Charges for Service	2,694,910	2,706,169	2,622,371	2,768,258	2,768,258
Total Operating Rev	2,694,910	2,706,169	2,622,371	2,768,258	2,768,258
Salaries/Benefits	2,125,153	2,242,817	2,355,845	2,547,121	2,547,121
Service & Supplies	213,132	169,040	380,114	334,045	334,045
Other Charges	129,670	91,917	151,575	146,523	146,523
Intrafund Chgs/Reimb	-220,748	-134,917	-265,163	-259,431	-259,431
Total Operating Exp	2,247,207	2,368,857	2,622,371	2,768,258	2,768,258
Other Revenues	171	1,881	0	0	0
Total Nonoperating Rev	171	1,881	0	0	0
Net Income (Loss)	447,874	339,193	0	0	0
Positions	41.0	38.0	41.0	38.0	38.0

PROGRAM DESCRIPTION:

General Services – Security Division:

- The Security Services Division provides unarmed security services to certain countyowned facilities.
- Administrative Facilities Management is also included in this budget unit. This unit provides accounting support to the three facilities maintenance and operations districts.

MISSION:

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

GOALS:

- Expand the electronic Guard Tour System by 20.0 percent of existing facility patrol.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Implemented the first electronic Guard Tour System using the North County Corporation Yard as a pilot.
- Expanded patrol in the Bradshaw District in response to growth and increased traffic and negative incidents.
- Developed and implemented a short term, one-time Service Level Agreement package.

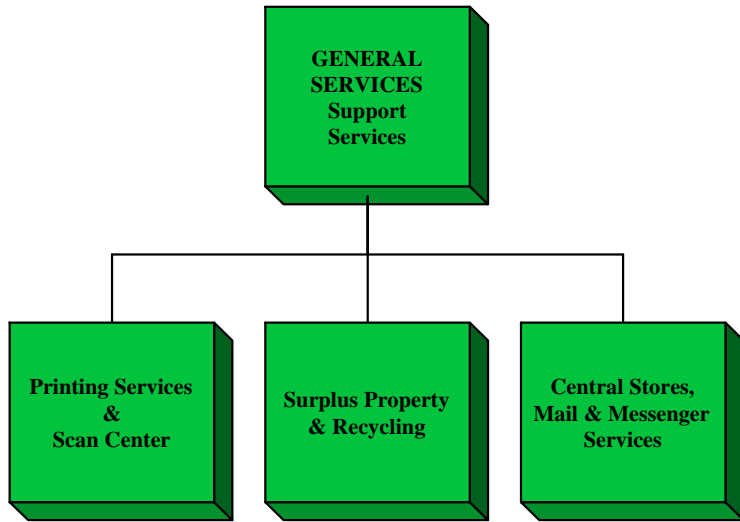
SIGNIFICANT CHANGES FOR 2006-07:

- Increase coverage in the Administration Center to accommodate after hours facility use.
- Develop a Building Security Attendant Supervisor exam.
- Implement a long term assignment Customer Service Survey process.

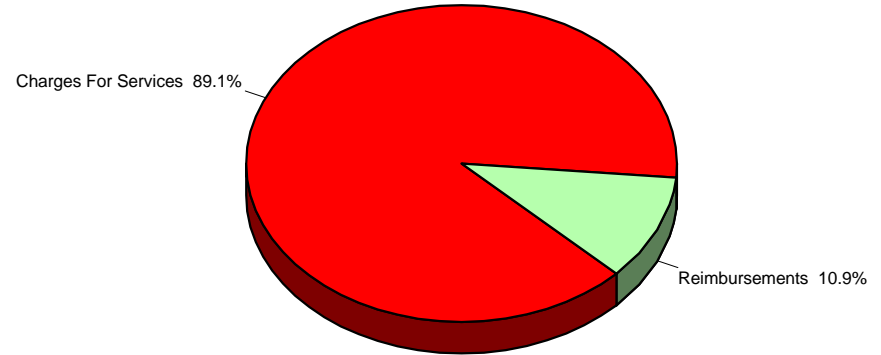
STAFFING LEVEL CHANGES 2006-07:

- Staffing level decrease of 3.0 positions (7.3 percent) from the prior year reflects the midyear transfer of the following positions: 1.0 Electrician, 2.0 Stationary Engineers, and 1.0 Building Maintenance Worker to the Bradshaw District offset by the addition of 1.0 Building Security Attendant Supervisor.

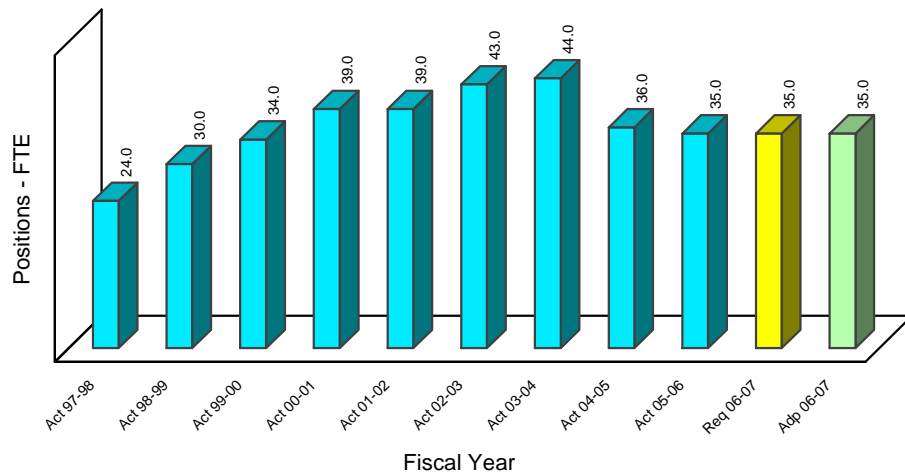
Departmental Structure



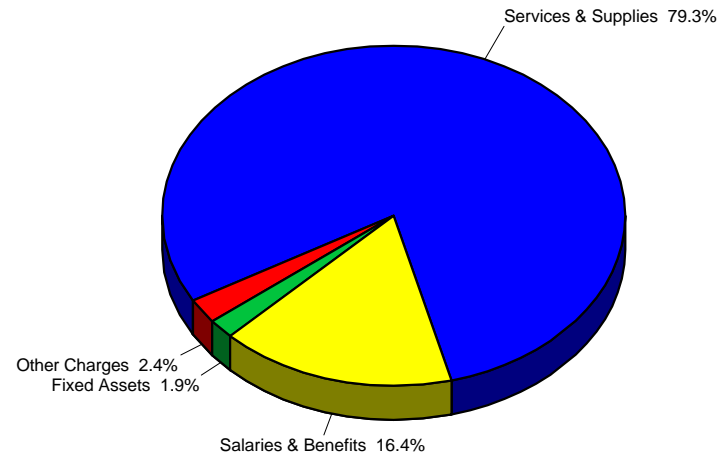
Financing Sources



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: 2006-07

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Charges for Service	9,126,735	8,815,706	10,929,388	11,685,252	11,685,252
Total Operating Rev	9,126,735	8,815,706	10,929,388	11,685,252	11,685,252
Salaries/Benefits	1,624,687	1,685,926	2,028,800	2,167,385	2,152,256
Service & Supplies	1,402,342	1,311,810	2,054,689	1,880,558	1,865,558
Other Charges	65,487	69,005	123,190	118,136	118,136
Depreciation/Amort	103,219	82,185	141,000	144,000	144,000
Intrafund Chgs/Reimb	147,330	150,884	231,709	329,302	329,302
Cost of Goods Sold	5,322,686	5,129,373	6,050,000	6,776,000	6,776,000
Total Operating Exp	8,665,751	8,429,183	10,629,388	11,415,381	11,385,252
Gain/Sale/Property	0	7	0	0	0
Other Revenues	108,985	73,443	0	30,129	0
Total Nonoperating Rev	108,985	73,450	0	30,129	0
Debt Retirement	50,000	50,000	50,000	50,000	50,000
Loss/Disposition-Asset	0	8,889	0	0	0
Equipment	39,901	402,152	250,000	250,000	250,000
Total Nonoperating Exp	89,901	461,041	300,000	300,000	300,000
Net Income (Loss)	480,068	-1,068	0	0	0
Positions	36.0	35.0	36.0	35.0	35.0

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.
- Provides redistribution and/or disposal of county assets through the Surplus Property Program.
- Administers the county internal recycling program.
- Operates the Document Scanning Center.

MISSION:

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

GOALS:

- Complete the Equipment Movement Report software application and image past Equipment Movement Reports to give Countywide Asset Managers easy access to historically pertinent Equipment Movement Reports.
- Enable customers to review status of print jobs via the Intranet.
- Educate customers regarding U.S. Postal mail addressing regulations and benefit from lower postage costs.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Purchased new printing and scanning equipment allowing for improved processing speed and reliability.
- Acquired new, more efficient and safer office space for the Surplus Property Unit.
- Redesigned the Goethe Print Shop to correct space deficiencies.

SIGNIFICANT CHANGES FOR 2006-07:

- Implement an expanded recycle program in countyowned facilities.
- Expand the main Print Shop permitting a safer, more efficient work area.
- Implement an enhanced Surplus Property Call Manager System.

STAFFING LEVEL CHANGES 2006-07:

- Staffing level decrease of 1.0 position (2.7 percent) from the prior year reflects the midyear transfer of 1.0 Stock Clerk position to the Office of the Director.

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: 2006-07

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Charges for Service	31,119,942	37,941,539	34,679,092	36,996,904	36,996,904
Total Operating Rev	31,119,942	37,941,539	34,679,092	36,996,904	36,996,904
Service & Supplies	287,992	191,355	312,500	260,000	260,000
Other Charges	35,638,805	47,026,991	76,873,823	84,752,068	84,752,068
Total Operating Exp	35,926,797	47,218,346	77,186,323	85,012,068	85,012,068
Interest Income	4,494,056	4,372,072	2,703,980	2,796,655	2,796,655
Other Revenues	3	7,022	0	0	0
Total Nonoperating Rev	4,494,059	4,379,094	2,703,980	2,796,655	2,796,655
Contingencies	0	0	15,539,532	5,226,560	5,226,560
Total Nonoperating Exp	0	0	15,539,532	5,226,560	5,226,560
Net Income (Loss)	-312,796	-4,897,713	-55,342,783	-50,445,069	-50,445,069
Retained Earnings-July 1	55,655,580	55,342,783	55,342,783	50,445,069	50,445,069

PROGRAM DESCRIPTION:

- The Interagency Procurement Fund was established with the adoption of the 1990-91 Final Budget to facilitate the use of the county's Fixed Asset Financing Program (FAFP) by various county departments and by other agencies as permitted by the financing documents. The drawdown of the original proceeds of the borrowing was completed as of April 28, 1994, per the bond covenant requirements. The activities of this fund provide for the

following: User agencies are authorized to charge the FAFP to acquire budgeted fixed assets; and encumber funds for future payment of related service charges.

- Collecting user charges from user agencies.
- Accounting for the annual life/debt service aspects of the acquired fixed assets in accordance with the provisions of the financing documents.

- Making appropriate reimbursements/transfers to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents.
- Other acquisitions and activities as necessary to facilitate the FAFP.

SUPPLEMENTAL INFORMATION:

- During Fiscal Year 2006-07, appropriate payments/transfers will be made from this fund to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents.
- The activities of this fund are managed by the Office of Budget and Debt Management, and necessary support is provided by staff.

Financing:

Charges (lease payments and cash revolving purchases)	\$ 36,996,904
Interest Income	2,796,655
Retained Earnings (Fund Balance)	<u>50,445,069</u>
Total Financing	\$ 90,238,628

Uses:

Administrative Costs	\$ 260,000
Other Charges:	
Transfer for Debt Service:	
Principal and Interest Costs	8,015,815
Debt Service Administrative Costs	369,000
Specific Projects Identified for Fiscal Year 2006-07	46,367,253
Contingency	5,226,560
Anticipated Fixed Asset Cash Purchases During Fiscal Year 2006-07	<u>30,000,000</u>
Total Uses	\$ 90,238,628

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: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Services & Supplies	-13,649	3,096	533,116	813,782	813,782
Other Charges	3,459,738	5,106,731	5,107,038	5,154,464	5,154,464
Interfund Reimb	-3,559,738	-5,207,038	-5,207,038	-5,254,464	-5,254,464
Total Finance Uses	-113,649	-97,211	433,116	713,782	713,782
Means of Financing					
Fund Balance	251,845	433,116	433,116	713,782	713,782
Use Of Money/Prop	67,620	183,455	0	0	0
Total Financing	319,465	616,571	433,116	713,782	713,782

PROGRAM DESCRIPTION:

- This budget unit reflects the debt service requirements for payment of principal, interest, and various other costs related to the Certificates of Participation borrowing (originally \$62,900,000 in October 1984) for the partial financing of the construction of the Lorenzo E. Patino Hall of Justice (Main Jail).
- The original borrowing covenants required the County to appropriate principal and interest payments at the amount that would be due if the maximum interest rate allowed under the documents was effective (15.0 percent). On June 1, 1993, the County refinanced this borrowing and converted to a fixed-rate financing. The fixed-rate financing requires the County to appropriate only the scheduled principal and interest payments actually due each year.
- On May 7, 2003, the County refinanced the 1993 borrowing (due to a call-date on the existing Certificates of Participation) to reduce debt service payments

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

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

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$5,968,246 consisting of \$813,782 administrative costs, \$3,470,000 in principle payment, and \$1,684,464 in interest payments. Financing is from payments from various user departments (\$5,254,464) and available fund balance of \$713,782.

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: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Other Charges	14,076,982	0	104,156	0	0
Total Finance Uses	14,076,982	0	104,156	0	0
Means of Financing					
Fund Balance	14,077,032	104,156	104,156	0	0
Use Of Money/Prop	104,107	0	0	0	0
Total Financing	14,181,139	104,156	104,156	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 includes 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: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Services & Supplies	13,099	7,093	361,330	691,958	691,958
Other Charges	1,541,436	2,326,039	2,214,988	2,216,238	2,216,238
Interfund Reimb	0	-2,314,988	-2,314,988	-2,316,238	-2,316,238
Total Finance Uses	1,554,535	18,144	261,330	591,958	591,958
Means of Financing					
Fund Balance	1,705,141	261,330	261,330	591,958	591,958
Use Of Money/Prop	110,724	244,615	0	0	0
Total Financing	1,815,865	505,945	261,330	591,958	591,958

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.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$2,908,196 consisting of \$691,958 administrative costs, \$695,000 in principal payment, and \$1,521,238 in interest payments. Financing is from payments from the Courts (\$2,316,238), and available fund balance of \$591,958.

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: 2006-07

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Charges for Service	13,082,504	16,139,381	15,570,684	17,122,982	17,122,982
Total Operating Rev	13,082,504	16,139,381	15,570,684	17,122,982	17,122,982
Service & Supplies	14,872,404	18,459,697	21,087,825	19,232,792	19,232,792
Other Charges	59,599	70,203	70,203	236,575	236,575
Total Operating Exp	14,932,003	18,529,900	21,158,028	19,469,367	19,469,367
Interest Income	275,625	435,860	0	0	0
Other Revenues	777,404	1,328,191	2,957,000	2,147,000	2,147,000
Total Nonoperating Rev	1,053,029	1,764,051	2,957,000	2,147,000	2,147,000
Net Income (Loss)	-796,470	-626,468	-2,630,344	-199,385	-199,385

PROGRAM DESCRIPTION:

Sacramento County has been self-insured for liability and workers' compensation insurance since 1973. The costs of the programs are allocated to all County departments and organizations according to the number of employees and claims experience. Although the liability and workers' compensation programs are self-insured, the County also purchases excess liability and workers' compensation insurance to cover claims above a self-insured retention of \$2.0 million. Sacramento County also utilizes pooled and group insurance purchasing programs for certain coverage including property, boiler and machinery, aircraft, airport operations and pollution liability.

MISSION:

The mission of the Liability/Property Insurance program is to effectively manage risk and the impact of liability and property losses through the use of self-insurance, excess insurance, specialized insurance policies, contractual risk transfer and the effective and timely handling of claims.

GOALS:

- Continue to expand the Liability/Property Insurance program's involvement with departments through risk and insurance workshops and quarterly/annual claims reviews.
- Provide professional, timely and thorough contract reviews for all departments.

- Administer claims in a fair, timely and effective manner.
- Increase subrogation and insurance recoveries.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Conducted training workshops for the Municipal Services Agency to help standardize its internal process for reviewing and verifying contract insurance requirements. Training sessions involved contracts staff, engineering and support personnel.

SIGNIFICANT CHANGES FOR 2006-07:

- Develop an informative brochure for county departments providing an overview of the operations and role of the Liability Office.
- Develop a more detailed and functional Liability Office Web site.
- Develop a more in-depth risk, insurance and claims workshop training program suitable for individual county departments that want a more comprehensive understanding of these issues.

RETAINED EARNINGS CHANGES FOR 2006-07:

- The reduction in Retained Earnings of \$199,385 is associated with the decision to use Retained Earnings to partially fund the Liability/Property Insurance program's 2006-07 operations; thereby, reducing the program's charges to county agencies and departments.

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

UNIT: Mental Health Debt Service
9296000

FUND: MENTAL HEALTH DEBT SERVICE
296A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

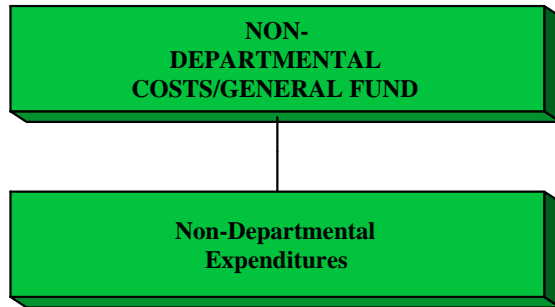
Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Other Charges	642,154	6,925	6,925	0	0
Total Finance Uses	642,154	6,925	6,925	0	0
Means of Financing					
Fund Balance	642,154	6,925	6,925	0	0
Use Of Money/Prop	6,925	0	0	0	0
Total Financing	649,079	6,925	6,925	0	0

PROGRAM DESCRIPTION:

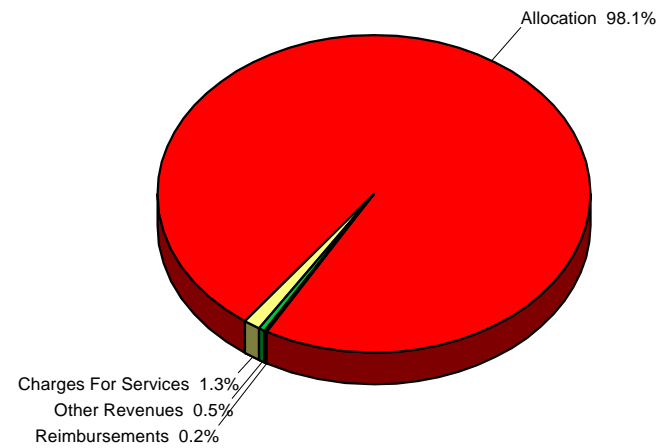
- This budget unit provided for debt service for the 1989 California Health Facilities Financing Authority borrowing (\$5.0 million) which partially financed the County Mental Health Center at 2150 Stockton Boulevard.

FOR INFORMATION ONLY

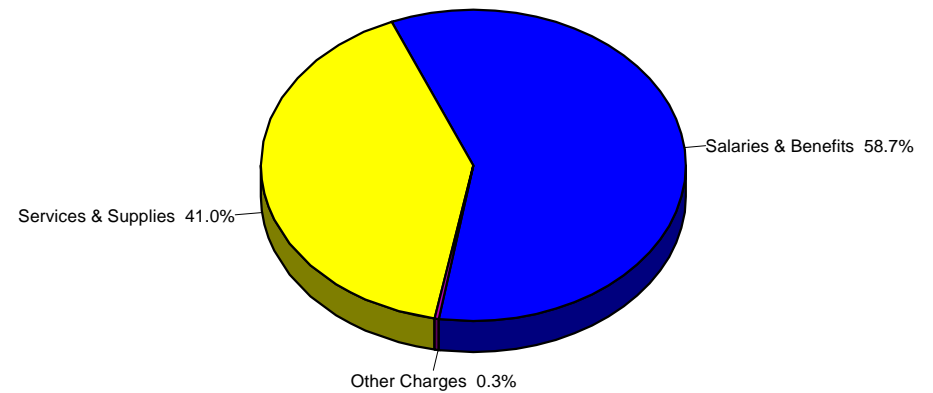
Departmental Structure



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: 2006-07

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Salaries/Benefits	0	6,500	8,000,000	17,010,458	17,010,458
Services & Supplies	0	4,601,761	5,344,449	6,934,619	6,934,619
Other Charges	0	120,112	90,000	95,000	95,000
Interfund Charges	0	734,293	1,068,040	501,385	501,385
Intrafund Charges	0	169,462	99,700	5,067,066	4,450,758
SUBTOTAL	0	5,632,128	14,602,189	29,608,528	28,992,220
Interfund Reimb	0	-4,588	0	0	0
Intrafund Reimb	0	-50,000	-75,000	-50,000	-50,000
NET TOTAL	0	5,577,540	14,527,189	29,558,528	28,942,220
Revenues	0	171,077	789,170	510,000	510,000
NET COST	0	5,406,463	13,738,019	29,048,528	28,432,220

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.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Effective July 1, 2005, this budget unit was created to account for costs associated with projects that have a countywide impact. These costs were moved from the Non-Departmental Revenues/General Fund budget unit (see Budget Unit 5700000 for prior-year's information).
- Approximately \$2.1 million in centrally budgeted appropriations were transferred to 20.0 General Fund departments to help fund terminal pay costs associated with the retirement of 195.0 county employees.
- The countywide overhead audits for Administrative Services, Information Technology, and Human Resource were completed by the consultants Government Finance Officers Association (GFOA)/Public Strategies Group

(PSG) and Pamela Hurt Associates. Results of the consultants' reports and recommendations were presented to the Board on March 7, 2006.

- The Board adopted six Strategic Issues and 22 Strategic Objectives to form the foundation of a Strategic Plan and Performance Management System. Departments are working on developing measures of success and plans for achieving outcome targets.

SIGNIFICANT CHANGES FOR 2006-07:

- Central labor costs consisting of retirement terminal pay and labor increases are budgeted at \$17.0 million.
- New countywide projects include annexations for police services, Strategic Objectives and Performance Measures training for managers, Leadership Academy, Labor Management Philosophy training, Natomas Joint Vision project, Quality of Life initiative, and potential transfer to Sheriff Department for cost overrun associated with the returning deputies from the contract cities.

APPROVED BY BOARD OF SUPERVISORS DURING FINAL BUDGET HEARINGS:

- The Board of Supervisors approved appropriation release of \$616,308 to the Sheriff Department to partially fund Information Technology (IT) improvements within the Sheriff Department. This reduces the centrally budgeted potential transfer to the Sheriff Department for cost overrun associated with the returning deputies from approximately \$5.0 million to \$4.3 million.

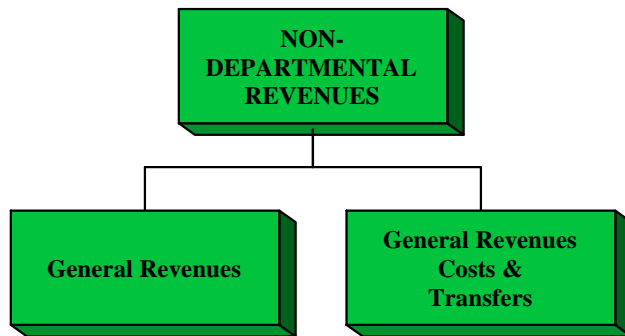
2006-07 PROGRAM INFORMATION

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

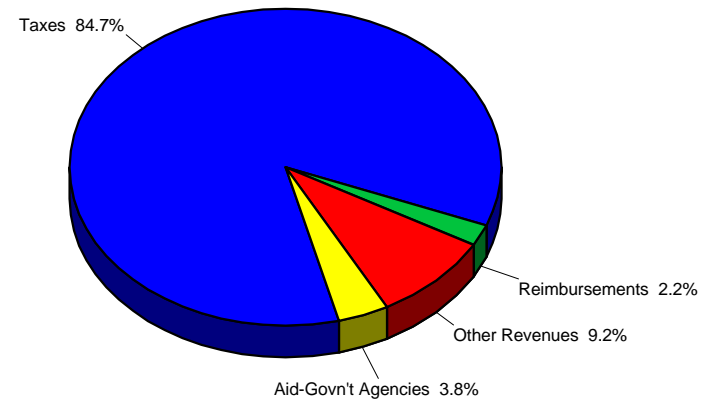
Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	Mandated Contributions	904,000	0	0	0	904,000	0.0	0
Strategic Objective: IS -- Internal Services								
Program Description: Funding for 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:		904,000	0	0	0	904,000	0.0	0
FUNDED		Program Type: DISCRETIONARY						
002	Discretionary	23,738,662	50,000	510,000	0	23,178,662	0.0	0
Strategic Objective: IS -- Internal Services								
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:		23,738,662	50,000	510,000	0	23,178,662	0.0	0
FUNDED Total:		24,642,662	50,000	510,000	0	24,082,662	0.0	0

<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
CEO RECOMMENDED ADDITIONAL REQUESTS		Program Type: MANDATED					
<i>AR 001 Potential Transfer to Sheriff Dept</i>	4,965,866	0	0	0	4,965,866	0.0	0
Strategic Objective: LJ4 -- Law and Justice							
Program Description: Centrally budget potential transfer to the Sheriff Department.							
Countywide Priority: 1 -- Discretionary Law Enforcement							
Anticipated Results: Funds will be transferred to the Sheriff Department if needed for cost overrun associated with the returning deputies from the contract cities.							
MANDATED Total:		4,965,866	0	0	0	4,965,866	0.0 0
CEO RECOMMENDED ADDITIONAL REQUESTS Total:		4,965,866	0	0	0	4,965,866	0.0 0
BOS APPROVED DURING FINAL BUDGET HEARINGS		Program Type: DISCRETIONARY					
<i>AR 001 Transfer to Sheriff Dept for IT improvements</i>	-616,308	0	0	0	-616,308	0.0	0
Strategic Objective: LJ4 -- Law and Justice							
Program Description: Centrally budget potential transfer to the Sheriff Department.							
Countywide Priority: 1 -- Discretionary Law Enforcement							
Anticipated Results: Release appropriation to Sheriff Department to partially fund IT improvements.							
DISCRETIONARY Total:		-616,308	0	0	0	-616,308	0.0 0
BOS APPROVED DURING FINAL BUDGET HEARINGS Total:		-616,308	0	0	0	-616,308	0.0 0
Funded Grand Total:		28,992,220	50,000	510,000	0	28,432,220	0.0 0

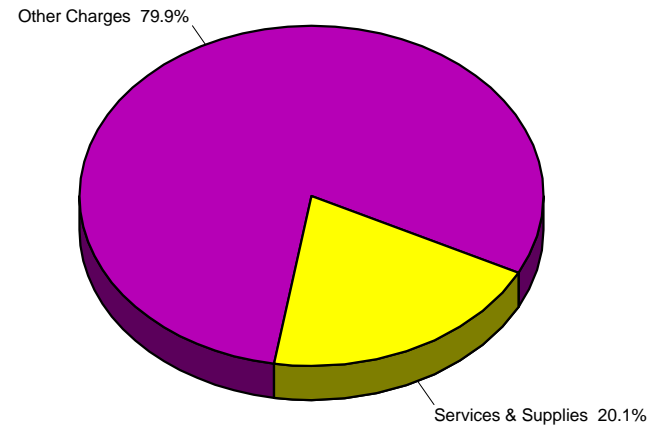
Departmental Structure



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: 2006-07

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Services & Supplies	2,729,405	644,170	185,000	236,000	236,000
Other Charges	12,075,302	15,560,691	15,609,840	16,842,230	16,842,230
Interfund Charges	514,071	0	0	0	0
Intrafund Charges	3,404,476	3,517,185	4,039,534	4,011,931	4,011,931
SUBTOTAL	18,723,254	19,722,046	19,834,374	21,090,161	21,090,161
Interfund Reimb	-11,057,276	-19,084,197	-9,688,709	-12,085,114	-12,085,114
Intrafund Reimb	-55,200	0	0	0	0
NET TOTAL	7,610,778	637,849	10,145,665	9,005,047	9,005,047
Revenues	447,494,783	543,526,006	486,028,045	535,544,566	535,544,566
NET COST	-439,884,005	-542,888,157	-475,882,380	-526,539,519	-526,539,519

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.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- General revenue collections exceeded budgeted levels and prior-year actual levels. Overall revenues and transfers-in from other funds were \$66.9 million higher than budgeted levels and \$104.0 million higher than prior-year actual levels.
- Property tax-related and Teeter Plan revenues and transfers exceeded estimated levels by \$31.1 million. Roll growth for the year was over 15.0 percent.
- Property Tax In Lieu of Vehicle License Fees were \$23.2 million above budgeted levels due primarily to the one-time “true-up” payment for the prior year.
- The State repaid the County for the Vehicle License Fee “gap” loan of \$26.9 million. The loan was repaid one year earlier than anticipated.

- Sales and Use Tax revenues and In Lieu Local Sales and Use Tax revenues were \$1.0 million below estimated levels but \$0.3 million above prior-year actual levels.
- The county’s Utility User Tax revenues increased slightly. Actual levels exceeded budgeted levels by \$0.8 million.

SIGNIFICANT CHANGES FOR 2006-07:

- Property tax-related and Teeter Plan revenues and transfers are estimated to increase by \$14.7 million from prior-year actual levels. Educational Revenue Augmentation Fund (ERAF) III shift will end since it is effective for only two years, Fiscal Years 2004-05 and 2005-06.
- Property Tax In Lieu of Vehicle License Fees are estimated to be \$9.2 million above prior-year actual levels, a 15.1 percent increase after factoring out the “true up” payment portion.

- Sales and Use Tax revenues and In Lieu Local Sales and Use Tax revenues associated with the state’s “Triple Flip” are estimated to increase by 2.0 percent from prior year actual levels. The total budgeted is \$80.7 million.
- The county’s Utility User Tax is budgeted at \$14.0 million. This represents a reduction of \$0.8 million from prior-year actual levels. This reduction is due primarily to trends that are adversely impacting telephone-related and cable-related tax revenues. There has been an increasing shift from home-based telephone usage to non-taxable cellular telephone usage and a shift from cable to non-taxable satellite broadcasters.
- The county’s Cable Television Franchise Fee revenues are budgeted at \$2.4 million, a 4.7 percent decrease from prior-year actuals due to the shift from cable to satellite.

2006-07 PROGRAM INFORMATION

Budget Unit: 5700000		Non-Departmental Revenues/General Fund		Agency: Internal Services					
Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles	
FUNDED		Program Type: MANDATED							
001	General Revenues	21,090,161	12,085,114	535,544,566	0	-526,539,519	0.0	0	
Strategic Objective: IS -- Internal Services									
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									
MANDATED Total:		21,090,161	12,085,114	535,544,566	0	-526,539,519	0.0	0	
FUNDED Total:		21,090,161	12,085,114	535,544,566	0	-526,539,519	0.0	0	
Funded Grand Total:		21,090,161	12,085,114	535,544,566	0	-526,539,519	0.0	0	

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

UNIT: 6040000 Organizational Development

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Personnel
 FUND: GENERAL

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Salaries/Benefits	-2	0	0	0	0
Intrafund Charges	-13,486	0	0	0	0
NET TOTAL	-13,488	0	0	0	0
Revenues	0	0	0	0	0
NET COST	-13,488	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: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Total Finance Uses	0	0	0	0	0
Reserve Provision	0	158,444	158,444	811,936	811,936
Total Requirements	0	158,444	158,444	811,936	811,936
Means of Financing					
Fund Balance	-112,900	158,444	158,444	529,149	529,149
Use Of Money/Prop	271,344	529,149	0	282,787	282,787
Total Financing	158,444	687,593	158,444	811,936	811,936

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. The County's exposure to higher interest rate risk could easily exceed the projected balance of this fund, but the balance of this fund would be available to offset the possibility of higher interest costs.

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

SUPPLEMENTAL INFORMATION:

- The funding for this budget unit is provided through anticipated interest earnings on the Pension Obligation Bond-Debt Service Fund and available fund balance. For this fiscal year estimated interest earnings are \$282,787 and fund balance is \$529,149. This funding will be placed in a Reserve for Interest Rate Mitigation in this fund.

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

UNIT: Pension Obligation Bond-Debt Service
9313000

FUND: PENSION OBLIGATION BOND-DEBT SERVICE
313A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Services & Supplies	612,728	442,591	4,028,680	4,788,756	4,788,756
Other Charges	20,995,177	21,205,123	21,150,784	31,660,784	31,660,784
Interfund Reimb	-22,350,790	-22,407,790	-22,407,790	-32,917,790	-32,917,790
Total Finance Uses	-742,885	-760,076	2,771,674	3,531,750	3,531,750
Means of Financing					
Fund Balance	2,028,789	2,771,674	2,771,674	3,531,750	3,531,750
Total Financing	2,028,789	2,771,674	2,771,674	3,531,750	3,531,750

PROGRAM DESCRIPTION:

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

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

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

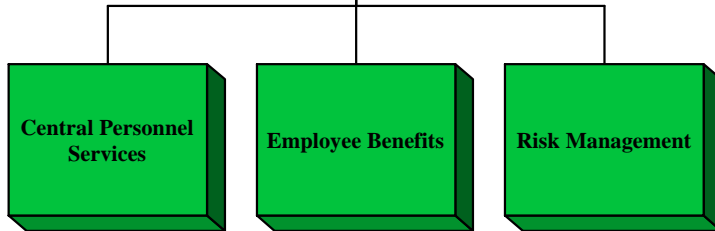
cost to the transaction due to the additional debt service added-on beginning in Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate is 5.935 percent.

SUPPLEMENTAL INFORMATION:

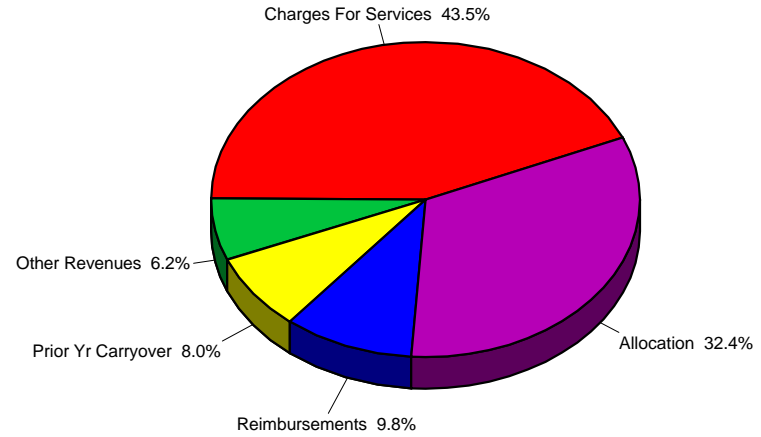
- Total requirement for this fiscal year is \$36,449,540 consisting of \$4,788,756 for ongoing financial services costs (Letter of Credit fees, Trustee fees, rating agency fees), \$9,757,904 in Principal Payments and \$21,902,880 in interest payments. Financing is from payments from departments (\$32,917,790), and available fund balance of \$3,531,750.

Departmental Structure

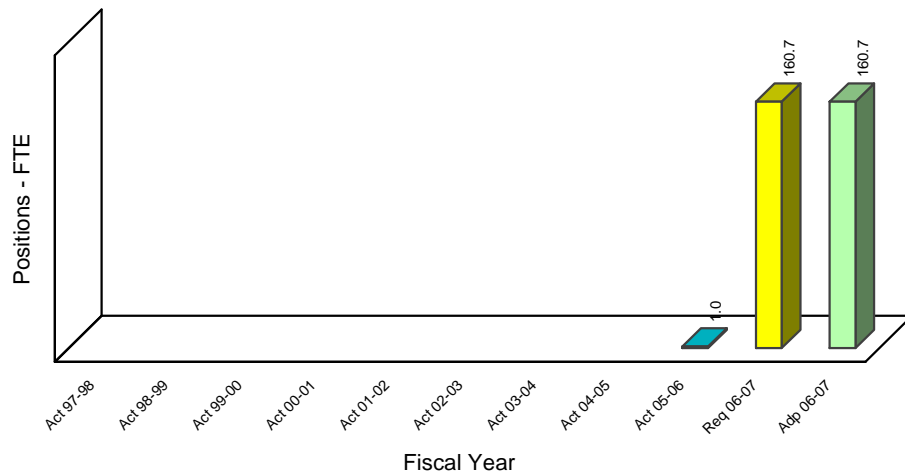
DAVID DEVINE, Director



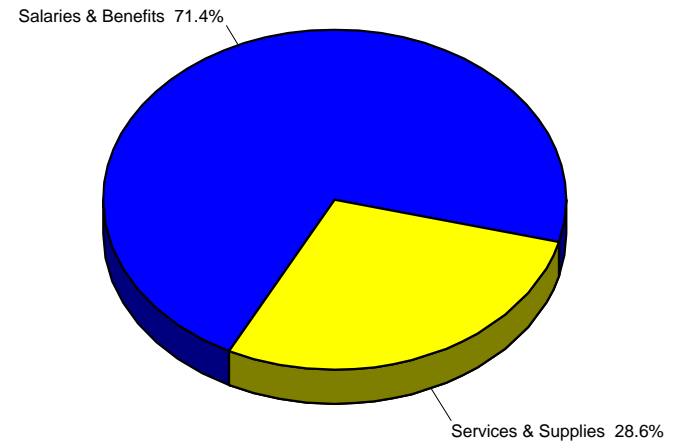
Financing Sources



Staffing Trend



Financing Uses



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

UNIT: 6050000 Personnel Services
DEPARTMENT HEAD: DAVID DEVINE

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Personnel
FUND: GENERAL

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Salaries/Benefits	0	0	0	14,436,596	14,436,596
Services & Supplies	0	0	0	4,467,098	4,467,098
Other Charges	0	0	0	5,000	5,000
Intrafund Charges	0	0	0	1,304,244	1,304,244
SUBTOTAL	0	0	0	20,212,938	20,212,938
Intrafund Reimb	0	0	0	-1,987,389	-1,987,389
NET TOTAL	0	0	0	18,225,549	18,225,549
Prior Yr Carryover	0	0	0	1,622,758	1,622,758
Revenues	0	0	0	10,058,950	10,058,950
NET COST	0	0	0	6,543,841	6,543,841
Positions	0.0	1.0	0.0	160.7	160.7

PROGRAM DESCRIPTION:

Effective April 27, 2006, per an ordinance adopted by the Board of Supervisors, the Department of Employment Services and Risk Management was consolidated with the Department of Employment Records and Training to create the new Department of Personnel Services.

The Department of Personnel Services is responsible for providing central personnel, employee benefits, and risk management services. The work activities of the Department 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.

- Providing preemployment physical examinations for new county employees; providing consultation to the Employee Retirement Fund and the Workers' Compensation Fund; and monitoring employee health and safety programs.
- Managing contracts and administering employee benefits programs: employee and retiree health and dental plans; Consolidated Omnibus Reconciliation Act; Dependent Care Assistance Program; Employee Assistance Program; Internal Revenue Service Section 125 Cafeteria Plan;
- Employee Life Insurance; Family Medical Leave Act; Taxable Equity Financial Responsibility Act; and Deferred Compensation (Internal Revenue Code Section 457).

- Managing college education at the worksite (County Campus), skills-based training programs, and employee development services; providing support for the Customer Service and Quality movement in the County; and providing countywide and department-specific training services.
- Processing personnel and payroll transactions, including the processing of employees into and out of county service, processing and screening of payrolls, and administering State Disability Insurance payroll integration.
- Providing training and technical assistance to county agencies and departments and coordinating compliance with laws that prohibit discrimination against persons with disabilities; providing staff and administrative support to the county's Disability Advisory Committee and subcommittees.
- Providing Equal Employment recruiting and monitoring; providing staff assistance to the county's Equal Employment Opportunity Committee; advising county agencies and departments on Equal Employment policies; and representing the County and assisting county agencies and departments in responding to state and federal Equal Employment Opportunity compliance agencies.
- Administering the Unemployment Insurance program; Liability/Property Insurance program; county's Safety/Accident Prevention and Industrial Hygiene programs; and county's Workers' Compensation Insurance program.

MISSION:

The Department of Personnel Services provides quality personnel services to County departments and the community in a fair, timely, and equitable manner, and provides risk management services and employee benefits programs that protect the County's financial and human resources

GOALS:

- Maintain an open, welcoming environment for current and prospective county employees.
- Integrate automated recruitment, application, and hiring procedures to streamline the hiring process.
- Improve outreach to ensure diversity in the workplace.
- Improve career development opportunities for county employees.
- Provide accurate and timely central personnel services.
- Administer employee benefits and risk management programs in response to countywide workforce changes.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Participated in the Agency-wide implementation of a Performance Evaluation System. The system will allow supervisors and employees to track and evaluate performance, establish goals, access writing and coaching tools and help employees create their own development plans.
- Participated in the development of an Agency Information Technology Strategic Plan. The plan is intended to complement the county's Information Technology plan by providing an agency specific view aimed at enhancing infrastructure, expanding electronic access to services and assuring resources are managed with agency business needs.
- Began Americans with Disabilities Act/Fair Employment and Housing Act (ADA/FEHA) training for all county department and division coordinators, as well as Joint Powers Agency coordinators where county employees work, in the application of the county's Reasonable Accommodation Program.
- Began a countywide self-evaluation program to assess access to all county programs by persons with disabilities.
- Improved, developed and implemented training programs to meet the sexual harassment prevention training requirements including:
 - Training of over 6,000 employees as required by new state legislation (Assembly Bill [AB] 1825).
 - Development of an internal and external Customer Service training program which trained over 600 employees.
 - Continued developing train the trainer programs for additional investigator and sexual harassment/diversity training to address ongoing trainer attrition.
- In order to standardize the termination process and improve county department's ability to accurately process terminations through the Personnel/Payroll system, nine training sessions were offered to countywide departments.
- Piloted a new system that will eventually enable all county employees to enter their timecard information and view their payroll records online.
- Established a process to allow departments to hire a replacement position when a key employee leaves employment, to allow for adequate training and turnover.
- Completed the transition of County of Sacramento Superior Court employees to their own system which included:
 - Creating 10 new representation units and benefit groupings for Superior Courts.

- Developing 12 Court benefit groups to coordinate with the 12 Court representation units.
- Transitioning 840.0 employees to the Court's Personnel/Payroll system.
- Transitioning Superior Court participants in the County of Sacramento 457 Plan into the Court Plan.
- Transitioning Court employees out of the county Employee Benefits Programs.
- Processed over 53,133 employment applications that resulted in creating or refreshing 924 employment eligibility list.
- As part of the Human Resource audit the Department developed and implemented core customer service values to enhance service delivery to our customer and began benchmarking the way other counties provide human resource services.

SIGNIFICANT CHANGES FOR 2006-07:

- Complete the countywide self-evaluation program regarding access to all county programs by persons with disabilities and begin a 5-year transition plan to bring all county facilities and programs into ADA compliance.
- Assist in the development of a template for mass hiring of Probation Department employees to meet the deadline of opening the new juvenile hall.
- Provide off-hour pre-employment physical examinations to meet mass hiring demands.
- Conduct surveys of other counties' Equal Employment Opportunity (EEO) programs to determine "best practices" in processes and procedures for Sacramento County's EEO program.
- Develop and implement new training programs in the following areas:
 - Conflict of interest and ethics training as required by State AB 1234. It is expected approximately 800 elected officials and members of the county's legislative bodies will be trained.
 - Labor Relations training for approximately 2,500 supervisors and managers.
 - A countywide leadership academy to initially train approximately 40 managers as part of succession planning efforts.
 - A countywide customer service training academy.
 - Time sheet entry and pay stub view (Employee Self-Service).
 - COMPASS HR Service Package/Legal Change Package,

- Department-level training for several of the existing Comprehensive Online Management Personnel and Accounting System for Sacramento County (COMPASS) modules (e.g. Time Management, Organizational Management, Personnel Management).
- In conjunction with the Office of Communications and Information Technology (OCIT), conduct assessment of COMPASS upgrade functionality and development of implementation plan.
- Implement processes/procedures to improve the efficiency in processing Salary Resolution Amendments and position control information.
- Monitor the federal Pension Protection Act of 2006 for regulatory changes that may affect the County of Sacramento 457 and Benefits Plans.
- Offer a new premium Retiree Dental Plan and add additional dependent eligibility for Retiree Dental.
- Significantly expand the Safety Office's County Intranet Web page to provide more information and resources to county employees and management.
- Establish training for employee's professional development including:
 - Medical Professional/Basic Life Support training for employees who are required to maintain those credentials as a matter of profession and employment.
 - Professional Safety Institute to provide for professional development training for all county Safety professionals.
- Enhance clerical testing process for certain classifications to schedule and in some cases take examinations online. The self-service exam scheduling program will reduce the need for county staff to schedule and administer exams thereby reducing county costs.
- The Department of Personnel Services will be presenting recommendations to the Board of Supervisors in January for reorganizing the way human resource services are provided. The report is the result of a year long study including benchmarking of other counties human resource services.

STAFFING LEVEL CHANGES FOR 2006-07:

- The 159.7 positions transferred to the newly created department are as follows: 1.0 Account Clerk 2; 2.0 Account Clerk 3; 1.0 Accounting Manager; 3.0 Administrative Services Manager 1; 3.0 Administrative Services Manager 2; 1.0 Administrative Services Manager 3; 1.0 Chief of Disability Compliance; 1.0 Clerical Supervisor 2 conf; 1.0 County Benefits Manager; 1.0 Director of Personnel Services; 3.0 Employee Insurance Benefits Analyst; 1.0 Equal Employment Opportunity Officer; 2.0 Executive Secretary; 1.0 Human Resources Manager 1; 2.0 Information Technology Analyst 2; 1.0 Information Technology Manager; 1.0

Information Technology Technician 2; 3.0 Liability/Property Insurance Analyst 2; 1.0 Liability/Property Insurance Supervisor; 9.0 Office Assistant 2 conf; 6.0 Office Specialist 2 conf; 8.5 Personnel Analyst; 2.0 Personnel Services Manager; 21.5 Personnel Specialist 2; 2.0 Personnel Systems Manager A Limited Term; 2.0 Personnel System Manager B; 15.0 Personnel Technician; 1.7 Physician 3; 1.0 Principle Human Resources Analyst; 1.0 Risk & Loss Control Division Manager; 2.0 Registered Nurse 2; 1.0 Safety Officer; 2.0 Safety Specialist; 1.0 Safety Technician; 2.0 Senior Accountant conf; 7.0 Senior Office Assistant conf; 4.0 Senior Office Specialist conf; 12.0 Senior Personnel Analyst; 2.0 Senior Personnel Specialist; 1.0 Senior Physician Management; 1.0 Senior Safety Specialist; 1.0 Senior Training and Development Specialist; 1.0 Supervisor Personnel Specialist; 2.0 Training and Development Manager; 1.0 Training and Development Specialist 2; 2.0 Vocational Rehabilitation Counselor; 3.0 Workers Compensation Assistant; 12.0 Worker's Compensation Examiner; 1.0 Worker's Compensation Manager; 3.0 Worker's Compensation Supervisor.

- Adopted Final Budget includes 1.0 additional Employee Insurance Benefits Analyst position.

PERFORMANCE MEASURES:

Employment Office					
OUTPUTS/OUTCOMES	PERFORMANCE MEASURES	Actual 2004	Target 2005	Actual 2005	Target 2006
The Department of Personnel Services will ensure that the personnel system meets expectations of fairness and consistency of treatment.	Number of civil service testing and classification appeals.	28	25	49	25
	Percent of benchmark salary ranges of non-bargaining unit classes within the prevailing rates of market data.	53.0%	80.0%	60.0%	80.0%
The Department of Personnel Services will ensure that vacant county positions may be filled with qualified employees in a timely manner.	Percentage of employees released on probation compared to the total number hired.	3.6%	5.0%	5.9%	5.0%
	Average number of vacancies.	1,556	1,000	2,075	1,000
	Percent of classes with vacant positions that have a current eligibility list.	82.0% ^A	90.0%	64.0%	90.0%
	Number of job applicants.	34,995	40,000	49,275	55,000
	Number of applicants meeting qualifications.	23,015	30,000	31,875	35,000

Employee Health					
OUTPUTS/OUTCOMES	PERFORMANCE MEASURES	Actual 2004	Target 2005	Actual 2005	Target 2006
The Department of Personnel Services will ensure the safety, health, and wellness of County employees.	Number of pre-employment physical examinations performed.	--	--	1,761	1,800
	Number of respiratory protection physical examinations performed.	--	--	315	350
	Number of driver's license medical certificate examinations performed.	--	--	453	500
	Number of PPD tests performed	--	--	2,167	2,500
	Number of Hepatitis B vaccinations administered	--	--	80	50
The Department of Personnel Services will ensure timely Employee Health service delivery	Average number of work days between appointment request and appointment	--	--	4.2	4.0
	Average number of work days between examination and communication of results	--	--	4.8	4.0
Employee Benefits					
OUTPUTS/OUTCOMES	PERFORMANCE MEASURES	Actual 2004	Target 2005	Actual 2005	Target 2006
The Department of Personnel Services will administer negotiated benefits programs that are valued by employees and retirees.	Number of employees enrolled in medical plans.	13,112	12,800	13,402	12,600
	Number of retirees enrolled in medical plans.	4,549	4,650	4,700	4,900
	Flexible Spending Account total enrollment.	684	650	611	641
Deferred Compensation					
OUTPUTS/OUTCOMES	PERFORMANCE MEASURES	Actual 2004	Target 2005	Actual 2005	Target 2006
The Department of Personnel Services will administer programs that help employees prepare financially for retirement.	Number of deferred compensation training classes presented.	51	50	82	82
	Number of employees actively participating in the deferred compensation plan.	7,188	7,500	7,300	7,150
	Percentage of employees actively participating in the deferred compensation plan.	55.0%	58.0%	54.0%	56.0%

Leadership & Organizational Development					
OUTPUTS/OUTCOMES	PERFORMANCE MEASURES	Actual 2004	Target 2005	Actual 2005	Target 2006
The Department of Personnel Services will provide County employees the opportunity to pursue skills training and professional development in a continuous learning environment.	Number of separate class titles available (includes Supervisory Program I and anticipated Supervisory II – does not include Leadership Academy – courses are not taken separately).	52	38	33 ^B	44 ^B
	Number of employees completing the Advanced Clerical Certification program.	37	46	Spring only – 26	0
	Number of supervisors completing the County Supervision series.	61	70	68	70
	Number of employees attending training courses through the Leadership & Organizational Development Office.	4,554	5,100	5,965 ^C	5,400 ^D
	Number of supervisors and managers completing mandated AB1825 training.	--	3,000	5181	900
	Number of employees attending New Employee Orientation.	1,044	1,500	1522	1500
	Number of employees completing the Leadership series.	117	50	Course work only – series discontinued - 47	0
	Number of employees completing the Leadership Academy.	--	--	--	30
	Number of employees completing the Labor Management Philosophy Program.	--	--	--	2500

Personnel Actions					
OUTPUTS/OUTCOMES	PERFORMANCE MEASURES	Actual 2004	Target 2005	Actual 2005	Target 2006
The Department of Personnel Services will expand the use and functionality of the Human Resources Information System (HRIS).	Percent of all employees utilizing Employee Self Service (ESS) time entry and pay stub viewing to be trained in use and operation.	--	--	--	90.0%
	Number of HRIS training courses developed and implemented to Department staff.	--	--	--	2
	Test and validate HRIS upgrade enhancements scheduled for implementation.	--	--	--	100.0% of number of enhancements identified.
The Department of Personnel Services will administer the Unemployment Insurance program in a fair, equitable, and prudent manner.	Amount of claims disputed by County receiving a favorable determination from EDD.	--	--	--	75.0%
Disability Compliance					
OUTPUTS/OUTCOMES	PERFORMANCE MEASURES	Actual 2004	Target 2005	Actual 2005	Target 2006
The Department of Personnel Services will ensure that all county employees with disabilities who are qualified receive a reasonable accommodation to enable them to continue to participate in the county's workforce.	Number of qualified employees certified by the Disability Compliance Office	48 (78.0%)	100.0%	71 (89.0%)	100.0%
	Number of employees requesting a reasonable accommodation.	61 (100.0%)	100.0%	80 (100.0%)	100.0%

Equal Employment Opportunity					
OUTPUTS/ OUTCOMES	PERFORMANCE MEASURES	Actual 2004	Target 2005	Actual 2005	Target 2006
The Department of Personnel Services will administer programs that ensure County employment practices and procedures are uniform and fair.	Percent of Equal Employment Office (EEO) complaints concluded within 30 days.	80.0%	90.0%	80.0%	90.0%
	Percent of EEOC and Department of Fair Housing discrimination complaints responded to with action by deadline time.	95.0%	95.0%	95.0%	95.0%
The Department of Personnel Services will administer programs that monitor whether the county workforce reflects the community we serve.	Percent overall female.	(6,412) 98.0%	(6,489) 101.0%	(6,632) 100.0%	(6,632) 100.0%
	Percent overall minorities.	(5,654) 100.0%	(5,654) 100.0%	(5,001) 131.0%	(5,001) 131.0%
Risk Management / Safety / Workers' Compensation					
OUTPUTS/ OUTCOMES	PERFORMANCE MEASURES	Actual 2004	Target 2005	Actual 2005	Target 2006
The Department of Personnel Services will administer programs that promote a healthy, safe and productive work environment for County employees.	Number of Workers' Compensation incidents & liability claims.				
	Workers' Compensation Liability	2,248 <u>1,064</u>	2,000 <u>1,100</u>	1,982 <u>1,002</u>	1,900 <u>1,100</u>
	TOTAL	3,312	3,100	2,984	3,000
	Number of OSHA citations.	0	<10	0	<10
	Amount of OSHA citations (fines).	\$0	<\$25,000	\$0	<\$25,000
The Department of Personnel Services will ensure that the County's financial assets are well-managed.	Average risk cost per employee.	\$1,690	<\$1,920	\$1,635	<\$1,843
	Amount of claims incurred within accident year.				
	Workers' Compensation Liability	\$16,593,634 <u>\$8,491,612</u>	\$20,000,000 <u><\$8,500,000</u>	\$18,282,101 <u>\$5,232,818</u>	\$18,000,000 <u><\$8,500,000</u>
TOTAL	\$25,085,246	<\$28,500,000	\$23,514,919	<\$26,500,000	

Notes:

- A. Eligibility list activities were curtailed due to the budget reduction process.
- B. Excludes AB1825.
- C. Includes HIPAA (provided administrative assistance in 2005).
- D. Excludes HIPAA (HIPAA Office administers entire program).

2006-07 PROGRAM INFORMATION

Budget Unit: 6050000 Personnel Services		Agency: Internal Services						
Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	PSD Administration	1,291,577	1,123,844	167,733	0	0	11.0	0
Strategic Objective: IS -- Internal Services								
Program Description: Administer the Personnel Services Department								
Countywide Priority: 4 -- General Government								
Anticipated Results: Policy direction for and facilitation of services provided by Personnel Services. Requests for services acknowledged within 1 business day.								
002	Employment Office	4,651,557	0	0	1,223,347	3,428,210	40.0	0
Strategic Objective: IS -- Internal Services								
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-A	Employee Health	807,905	0	807,905	0	0	4.5	0
Strategic Objective: IS -- Internal Services								
Program Description: Provide pre-employment physicals, drug testing, immunizations								
Countywide Priority: 4 -- General Government								
Anticipated Results: Identify applicants/employees with medical conditions requiring modification of task assignments and/or correction of physical conditions. Complete physical within 5 days of request.								
004	Benefits Administration	2,815,834	0	2,815,834	0	0	11.8	0
Strategic Objective: IS -- Internal Services								
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.								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
005	Deferred Compensation	430,392	0	430,392	0	0	3.2	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Administer employees' 457 plan (Deferred Compensation program)</p> <p>Countywide Priority: 4 -- General Government</p> <p>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.</p>								
006-A	Training & Development	114,165	0	0	15,977	98,188	0.7	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Diversity, sexual harassment, & safety training</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: 100% of new hires attend mandatory diversity/sexual harassment training within 6 weeks of employment.</p>								
006-F	Training & Development	542,282	0	0	71,894	470,388	3.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Sexual harassment programs</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: Conduct sexual harassment training for managers and supervisors.</p>								
007	Personnel Actions	2,337,944	0	249,959	311,540	1,776,445	22.8	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Process personnel & payroll actions</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: Compliance with federal, state and County labor laws, ordinances and agreements for SDI integration, donated leave, position control, salary resolutions and employee records. 98% of all activities in compliance each pay period.</p>								
008	Unemployment Insurance Personnel	110,142	0	110,142	0	0	1.2	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Personnel portion of Unemployment Insurance Program</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: Staffing for the Unemployment Insurance program. 98% of claims are valid (according to the Unemployment Insurance Code) and processed timely.</p>								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
009	Liability Personnel	729,703	0	729,703	0	0	7.7	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Personnel portion of Liability/Risk Management program</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: Staffing for Liability/Risk Management program. 10% reduction in annual number of claims; 5% reduction in total annual claims costs.</p>								
010	Disability Compliance	401,277	0	401,277	0	0	3.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Coordinate implementation of Americans with Disabilities Act</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: Compliance with disability laws to ensure disabled citizens/employees access to County programs, services, & facilities. 98% accommodation requests responded to within 5 working days. County programs, services, facilities are accessible.</p>								
011-A	Equal Employment	409,423	0	409,423	0	0	2.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Diversity & sexual harassment prevention training; investigate complaints</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: Ensure County workforce receives updated diversity/sexual harassment training; new employees attend within 6 months of hire. Respond to all complaints/inquiries within three business days; complete all investigations within 60 days.</p>								
012	Safety Services	1,123,319	863,545	259,774	0	0	6.3	2
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Promote accident/illness prevention; evaluate workplace</p> <p>Countywide Priority: 4 -- General Government</p> <p>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.</p>								
013	Workers' Compensation Personnel	2,996,772	0	2,996,772	0	0	34.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Personnel portion of Workers' Compensation program</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: Staffing for Workers' Compensation program. 95% of claims processed accurately and timely.</p>								
MANDATED Total:		18,762,292	1,987,389	9,378,914	1,622,758	5,773,231	151.2	2

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
<i>003-B</i>	Employee Health	415,701	0	415,701	0	0	3.2	0
Strategic Objective:	IS -- Internal Services							
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>006-B</i>	Training & Development	156,976	0	0	0	156,976	0.9	0
Strategic Objective:	IS -- Internal Services							
Program Description:	New employee orientation & skill-building training							
Countywide Priority:	4 -- General Government							
Anticipated Results:	Increase attendance by 5% for skill & career development courses. 100% of new hires attend new employee orientation within 1 month of hire.							
<i>006-C</i>	Training & Development	328,223	0	0	0	328,223	1.8	0
Strategic Objective:	IS -- Internal Services							
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>006-D</i>	Training & Development	128,435	0	0	0	128,435	0.7	0
Strategic Objective:	IS -- Internal Services							
Program Description:	Management, coordination, support, & tracking of training programs							
Countywide Priority:	4 -- General Government							
Anticipated Results:	Staff support for essential training, including tracking employees' attendance, preparing training materials & preparing training sites. 100% of requirements met.							
<i>006-E</i>	Training & Development	156,976	0	0	0	156,976	0.9	0
Strategic Objective:	IS -- Internal Services							
Program Description:	Management & leadership development programs							
Countywide Priority:	4 -- General Government							
Anticipated Results:	Provide 2 MDC events for up to 2,300 managers & a specialized leadership program for 200.							

Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
011-B	<i>Equal Employment</i>	178,294	0	178,294	0	0	1.0	0
Strategic Objective: IS -- Internal Services Program Description: Recruitment outreach; special employment; other Countywide Priority: 4 -- General Government Anticipated Results: Monitor/review selection process to ensure compliance with EEO laws and testing guidelines; provide tools, capability and access to empower employees to manage their careers.								
DISCRETIONARY Total:		1,364,605	0	593,995	0	770,610	8.5	0
FUNDED Total:		20,126,897	1,987,389	9,972,909	1,622,758	6,543,841	159.7	2
CEO RECOMMENDED ADDITIONAL REQUESTS		Program Type: MANDATED						
AR 004	<i>Benefits Administration</i>	86,041	0	86,041	0	0	1.0	0
Strategic Objective: IS -- Internal Services 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.								
MANDATED Total:		86,041	0	86,041	0	0	1.0	0
CEO RECOMMENDED ADDITIONAL REQUESTS Total:		86,041	0	86,041	0	0	1.0	0
Funded Grand Total:		20,212,938	1,987,389	10,058,950	1,622,758	6,543,841	160.7	2

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

UNIT: 6020000 Benefits/Risk Mgt

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2006-07

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Personnel
 FUND: GENERAL

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Salaries/Benefits	1	0	0	0	0
Services & Supplies	-115	0	0	0	0
NET TOTAL	-114	0	0	0	0
Revenues	0	0	0	0	0
NET COST	-114	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: 5940000 Teeter Plan

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

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

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Other Charges	19,148,453	16,356,385	23,042,957	22,816,404	22,816,404
Interfund Charges	7,988,251	16,419,797	7,024,308	10,752,914	10,752,914
Total Finance Uses	27,136,704	32,776,182	30,067,265	33,569,318	33,569,318
Means of Financing					
Fund Balance	3,399,019	5,203,163	5,203,163	3,131,742	3,131,742
Use Of Money/Prop	2,905	14,414	0	0	0
Other Revenues	28,937,945	30,690,348	24,864,102	30,437,576	30,437,576
Total Financing	32,339,869	35,907,925	30,067,265	33,569,318	33,569,318

PROGRAM DESCRIPTION:

- This budget unit comprises the Teeter Plan Debt Service Fund. The Teeter Plan of property tax apportionment (otherwise known as the Alternative Method of Tax Apportionment) was first implemented in Fiscal Year 1993-94 following the Board of Supervisors' formal adoption on June 29, 1993. Under the Teeter Plan, secured property taxes are distributed by the County to local taxing entities on an accrual basis. In addition, when the Teeter Plan was first implemented, local taxing entities received a one-time acceleration of prior years' delinquent secured property taxes from the County. The County is thereafter entitled to retain all penalties and interest charges on the delinquent secured property taxes.
- The first financing for the distribution of the "purchase" of the delinquencies in the County's redemption file as of June 30, 1993, was provided through a borrowing arrangement through the Treasurer's Pooled Fund administered by the Treasurer-Tax Collector. The terms of the note were approved by the

Board of Supervisors on August 3, 1993. Subsequently, annual purchases of secured property tax delinquencies as of June 30th of each year were financed through the Treasurer's Pooled Fund in August of the same year. Following the purchase of the redemption file, actual collections from delinquent taxpayers are transferred into the debt service fund (when apportioned by the Auditor-Controller) for eventual transfer to the Treasurer's Pooled Fund according to the payment schedule set in each borrowing.

- Interest earned on the debt service reserve will reduce the net borrowing costs owed by the County to the Treasurer's Pooled Fund.
- As actual collections are received from the delinquent taxpayers, the principal amount of the borrowing is reduced, and interest collected from delinquent taxpayers is used to pay interest on each borrowing. Also, the net penalty/interest revenue remaining after debt service interest costs is transferred to the General Fund (Budget Unit 5705701) by the close of the final accounting period each year.

- A separate "Tax Losses Reserve Fund" has been established in the General Fund pursuant to Section 4703 of the Revenue and Taxation Code. That reserve is a statutory prerequisite of the Teeter Plan and has no relationship to the borrowing through the Treasurer's Pooled Fund. In the event that a shortfall exists following the forced sale of a delinquent parcel(s), the Tax Losses Reserve Fund would be utilized to fund the shortfall and provide full apportionment of the taxes due.

SUPPLEMENTAL INFORMATION:

- The total Fiscal Year 2006-07 requirement for the Teeter Plan debt service is \$33,569,318, consisting of \$22,816,404 for principal and interest payments, and \$10,752,914 for transfer to the General Fund. Financing is from \$30,437,576 in anticipated collections from delinquent taxpayers, and \$3,131,742 from Fiscal Year 2005-06 year-end unreserved fund balance. Due to the fact that the debt service requirement includes a quarterly and annual payment which is payable on or about August 1st (after close of each fiscal year), it is anticipated that a fund balance will be rolled forward each year to finance the August 1st payments.

FUND BALANCE CHANGES FOR 2006-07:

- The significant decrease in available fund balance of \$2,071,421 from the prior year is associated with a higher transfer to General Fund at fiscal year-end. The fund balance will be used to finance Fiscal Year 2006-07 debt service payments.

TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS

9284000

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

UNIT: Tobacco Litigation Settlement-Capital Projects
9284000

FUND: TOBACCO LITIGATION SETTLEMENT-CAPITAL
284A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2006-07

Financing Uses Classification	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Other Charges	12,094,450	25,616,646	59,394,076	96,544,008	96,544,008
Total Finance Uses	12,094,450	25,616,646	59,394,076	96,544,008	96,544,008
Means of Financing					
Fund Balance	47,299,644	59,394,076	59,394,076	96,544,008	96,544,008
Use Of Money/Prop	18	3,009,965	0	0	0
Total Financing	47,299,662	62,404,041	59,394,076	96,544,008	96,544,008

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the uses of the proceeds of the 2001 and 2005 Tobacco Litigation Settlement Securitization Capital Projects.

The 2001 Bonds were executed and closed on August 23, 2001, 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).

The 2005 Bonds were executed and closed on December 6, 2005 through a negotiated bid process. The proceeds from the bond issue are being used to finance the construction of a Juvenile Justice Center Juvenile Hall Expansion facility Phases II and III (\$40.0 million), Juvenile Justice Center Wing-A (Maintenance) (\$4.0 million), Bikeway Project Sunset Avenue/Main Avenue

(\$1.024 million), Carmichael Library (\$2.8 million), Park Repairs (\$2.0 million), Pavement Repairs (\$1.3 million), Unincorporated Area Sidewalk/Gutter/Curbs Repairs (\$11.797 million), Main Jail Fire Alarm (\$0.304 million) 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 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: 2006-07

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Charges for Service	2,340,632	2,361,318	2,361,318	2,027,315	2,027,315
Total Operating Rev	2,340,632	2,361,318	2,361,318	2,027,315	2,027,315
Service & Supplies	1,397,675	1,199,482	2,335,111	2,009,967	2,009,967
Other Charges	13,721	14,535	26,207	17,348	17,348
Total Operating Exp	1,411,396	1,214,017	2,361,318	2,027,315	2,027,315
Net Income (Loss)	929,236	1,147,301	0	0	0

PROGRAM DESCRIPTION:

Sacramento County is self-insured for all Unemployment Insurance claims. The Unemployment Insurance program is administered by the Department of Personnel Services, which provides centralized, uniform administration of Unemployment Insurance claims. The cost of Unemployment Insurance claims payments and administration are allocated to county departments.

MISSION:

The mission of the Unemployment Insurance program is to provide centralized, uniform administration of Unemployment Insurance claims.

GOALS:

- Manage the county costs and liability associated with the filing of Unemployment Insurance claims.
- Ensure that only eligible claimants receive Unemployment Insurance benefits.

- Work with departments to develop understanding of Unemployment Insurance benefits to assist in proper claim management.

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

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

SIGNIFICANT CHANGES FOR 2006-07:

- Develop an Unemployment Insurance guide for county departments.
- Transition to electronic storage of Unemployment Insurance records.

WORKERS' COMPENSATION INSURANCE

3900000

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

FUND: WORKERS COMPENSATION INSURANCE
039A

ACTIVITY: Workers' Compensation Insurance
UNIT: 3900000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2006-07

Operating Details	Actual 2004-05	Actual 2005-06	Adopted 2005-06	Requested 2006-07	Adopted 2006-07
Charges for Service	33,313,295	37,019,222	36,400,000	38,425,137	38,425,137
Total Operating Rev	33,313,295	37,019,222	36,400,000	38,425,137	38,425,137
Service & Supplies	20,505,390	22,306,701	32,330,860	32,816,204	32,816,204
Other Charges	405,644	887,506	887,506	339,017	339,017
Total Operating Exp	20,911,034	23,194,207	33,218,366	33,155,221	33,155,221
Aid-Gov'n't Agencies	0	48,005	0	0	0
Other Revenues	356,017	716,959	20,000	20,000	20,000
Total Nonoperating Rev	356,017	764,964	20,000	20,000	20,000
Reserve Provision	0	0	0	5,289,916	5,289,916
Total Nonoperating Exp	0	0	0	5,289,916	5,289,916
Net Income (Loss)	12,758,278	14,589,979	3,201,634	0	0

PROGRAM DESCRIPTION:

Sacramento County is self-insured for all Workers' Compensation Insurance claims. The Workers' Compensation Insurance program is administered by the Department of Personnel Services, which provides centralized, uniform administration of Workers' Compensation Insurance claims. The costs of Workers' Compensation Insurance claims payments and administration are allocated to county departments.

MISSION:

The mission of the Workers' Compensation Office is to handle claims for injuries and illnesses which occur on the job in a expeditious manner while protecting the interests of the County through application of good risk management and financial practices.

GOALS:

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

SIGNIFICANT DEVELOPMENTS DURING 2005-06:

- Developed internal programs for medical utilization review and electronic reporting to the State.
- Completed integrated process for reviewing and managing multidisability claims, completing modules for Worker's Compensation and general leaves.

SIGNIFICANT CHANGES FOR 2006-07:

- Continue development of an integrated leave policy and process focusing on modules for nondisability leave and State Disability Insurance.
- Continue process improvements to enhance quality claims handling and customer service through performance evaluations and training.

RETAINED EARNINGS CHANGES FOR 2006-07:

- Retained Earnings is anticipated to increase by \$5,289,916 in order to begin increasing the Workers' Compensation reserve to a level recommended by the annual actuarial study.