

INTERNAL SERVICES AGENCY

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INTERNAL SERVICE FUNDS

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ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 9278000

1990 Fixed Asset Debt Service

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Services & Supplies	393,000	393,000	0
Other Charges	7,422,700	7,422,700	0
Interfund Reimb	-7,815,700	-7,815,700	0
Total Finance Uses	0	0	0
Means of Financing			
Total Financing	0	0	0

- Net county cost has not changed.

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

UNIT: 1990 Fixed Asset Debt Service
 9278000

FUND: 1990 FIXED ASSET DEBT SERVICE
 278A

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 9309000

1997-Public Bldg Facilites-Construction

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Total Finance Uses	0	0	0
Means of Financing			
Fund Balance	0	-1,046	-1,046
Use Of Money/Prop	0	1,046	1,046
Total Financing	0	0	0

- Available Fund Balance--\$1,046 Reduction.
- Interest Income--\$1,046 Increase.

Description of Significant Changes

- The reduction in the available fund balance is totally offset by an increase in interest earnings.

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

UNIT: 1997-Public Bldg Facilites-Construction
 9309000

FUND: 1997-PUBLIC FACILITIES-CONSTRUCTION
 309A

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 3080000

1997-Public Facilities Debt Service

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Services & Supplies	1,850,250	2,100,644	250,394
Other Charges	4,717,240	4,717,240	0
Interfund Reimb	-4,817,240	-4,817,240	0
Total Finance Uses	1,750,250	2,000,644	250,394
Means of Financing			
Fund Balance	1,750,250	2,000,644	250,394
Total Financing	1,750,250	2,000,644	250,394

- Available Fund Balance--\$250,394 Increase.
- Finance Uses--\$250,394 Increase.

Description of Significant Changes

- The increase in the available fund balance will provide for the annual debt service and associated financial services.

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

UNIT: 1997-Public Facilities Debt Service
 3080000

FUND: 1997-PUBLIC FACILITIES DEBT SERVICE
 308A

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 9289000

1997-Public Facilities-Construction

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Other Charges	0	27,296	27,296
Total Finance Uses	0	27,296	27,296
Means of Financing			
Fund Balance	0	2,329	2,329
Reserve Release	0	24,967	24,967
Total Financing	0	27,296	27,296

- Available Fund Balance--\$27,296 Increase.
- Finance Uses--\$27,296 Increase.

Description of Significant Changes

- The increase in the available fund balance will provide for associated financial services.

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

UNIT: 1997-Public Facilities-Construction
 9289000

FUND: 1997-PUBLIC FACILITIES-CONSTRUCTION
 289A

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 9288000

1997-Refunding Public Facilities Debt Service

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Services & Supplies	2,489,474	2,489,474	0
Other Charges	6,891,647	9,401,660	2,510,013
Interfund Reimb	-6,900,467	-6,900,467	0
Total Finance Uses	2,480,654	4,990,667	2,510,013
Reserve Provision	0	24,967	24,967
Total Requirements	2,480,654	5,015,634	2,534,980
Means of Financing			
Fund Balance	2,360,654	4,895,634	2,534,980
Use Of Money/Prop	120,000	120,000	0
Total Financing	2,480,654	5,015,634	2,534,980

- Available Fund Balance--\$2,534,980 Increase.
- Finance Uses--\$2,534,980 Increase.

Description of Significant Changes

- The increase in the available fund balance will provide for the annual debt service and associated financial services.

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

UNIT: 1997-Refunding Public Facilities Debt Service
 9288000

FUND: 1997-PUBLIC FACILITIES DEBT SERVICE
 288A

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 9297000

2003 Public Facilities Projects-Construction

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Other Charges	4,444,822	4,204,709	-240,113
Total Finance Uses	4,444,822	4,204,709	-240,113
Means of Financing			
Fund Balance	4,444,822	4,204,709	-240,113
Total Financing	4,444,822	4,204,709	-240,113

- Available Fund Balance--\$240,113 Reduction.
- Finance Uses--\$240,113 Reduction.

Description of Significant Changes

- This reflects a \$240,113 reduction in the available fund balance and finance uses associated with construction projects.

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

UNIT: 2003 Public Facilities Projects-Construction
 9297000

FUND: 2003 PUBLIC FACILITIES PROJ-CONST
 297A

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 9298000

2003 Public Facilities Projects-Debt Service

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Services & Supplies	50,000	502,362	452,362
Other Charges	960,108	960,108	0
Interfund Reimb	-654,279	-654,279	0
Total Finance Uses	355,829	808,191	452,362
Means of Financing			
Fund Balance	0	452,362	452,362
Use Of Money/Prop	355,829	355,829	0
Total Financing	355,829	808,191	452,362

- Available Fund Balance--\$452,362 Increase.
- Finance Uses--\$452,362 Increase.

Description of Significant Changes

- The increase in the available fund balance will provide for the annual debt service and associated financial services.

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

UNIT: 2003 Public Facilities Projects-Debt Service
 9298000

FUND: 2003 PUBLIC FACILITIES PROJ-DEB SVC
 298A

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 9282000

2004 Pension Obligation Bonds-Debt Service

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Services & Supplies	0	631,888	631,888
Interfund Reimb	0	-100,000	-100,000
Total Finance Uses	0	531,888	531,888
Means of Financing			
Other Financing	0	531,888	531,888
Total Financing	0	531,888	531,888

- Other Financing--\$531,888 Increase.
- Finance Uses--\$531,888 Increase.

Description of Significant Changes

- The increase in other financing will provide for the annual associated financial services costs.

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

UNIT: 2004 Pension Obligation Bonds-Debt Service
 9282000

FUND: 2004 PENSION OBLIGATION BOND-DEBT
 282A

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

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

APPROPRIATION FOR CONTINGENCIES

5980000

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 5980000

Appropriation For Contingency

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Contingencies	4,375,000	5,000,000	625,000
NET TOTAL	4,375,000	5,000,000	625,000
Revenues	0	0	0
NET COST	4,375,000	5,000,000	625,000

- The allocation (net county cost) has increased by \$625,000:
 - Expenditures have increased by \$625,000.

Description of Significant Changes

- Expenditures have increased \$625,000 to fund unanticipated costs.

2004-05 PROGRAM INFORMATION

Budget Unit: 5980000

Contingencies

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
Program Description:	General Fund Contingencies						
Countywide Priority:	4 General Government						
Anticipated Results:	Funding for unanticipated costs						

TOTAL: 5,000,000 0 0 0 5,000,000 0.0 0

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

UNIT: 5980000 Appropriation For Contingency

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

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 3100000

Capital Construction

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Services & Supplies	23,694,246	23,288,612	-405,634
Other Charges	33,500	388,500	355,000
Improvements	16,226,066	20,150,001	3,923,935
Interfund Charges	2,741,288	2,328,353	-412,935
Interfund Reimb	-25,474,295	-31,474,295	-6,000,000
Contingencies	1,000,000	1,000,000	0
Total Finance Uses	18,220,805	15,681,171	-2,539,634
Means of Financing			
Fund Balance	-18,660,982	-21,826,825	-3,165,843
Fines/Forfeitures/Penalties	3,800,000	3,800,000	0
Use Of Money/Prop	25,000	25,000	0
Aid-Gov'n't Agencies	5,152,479	5,778,688	626,209
Charges for Service	809,228	809,228	0
Other Revenues	27,095,080	27,095,080	0
Total Financing	18,220,805	15,681,171	-2,539,634

- The allocation has not changed:
 - Expenditures have decreased by \$2,539,634.
 - Fund Balance has decreased by \$2,539,634.

Description of Significant Changes

- Expenditures decreased \$2,539,634 to account for the revised fund balance that reflects reduced funding available to finance Capital Construction projects.
- Fund balance has decreased \$2,539,634 to reflect year-end actual balances. The decrease was due to increased construction activity and additional expenses posted at year end.

2004-05 PROGRAM INFORMATION

Budget Unit: 3100000 Capital Construction

Agency: Internal Services

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

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

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

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

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

UNIT: CAPITAL CONSTRUCTION
 3100000

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

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

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

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

UNIT: CAPITAL CONSTRUCTION
 3100000

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

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

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

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

UNIT: CAPITAL CONSTRUCTION
 3100000

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

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

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

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

UNIT: CAPITAL CONSTRUCTION
 310000

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

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

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
FUND CENTER 3103124					
GENERAL SERVICES FACILITY					
Services & Supplies	313,015	11,307	30,000	10,000	10,000
Improvements	63,955	14,873	10,000	10,000	10,000
Equipment	18,161	0			
Subtotal	395,132	26,180	40,000	20,000	20,000
FUND CENTER 3103125					
B.T. COLLINS					
JUVENILE CENTER					
Services & Supplies	3,208,592	3,685,537	2,432,011	2,222,000	2,222,000
Other Charges	450	0	0	0	0
Improvements	2,802,818	6,191,941	13,293,060	8,749,045	7,749,045
Subtotal	6,011,860	9,877,478	15,725,071	10,971,045	9,971,045
Interfund Reimbursement	-5,583,703	-7,149,503	-15,645,404	-9,471,045	-9,471,045
Net Total	428,157	2,727,975	79,667	1,500,000	500,000
FUND CENTER 3103126					
WARREN E THORNTON					
YOUTH CENTER					
Services & Supplies	0	2,412	0	652,479	652,479
Improvements	0	0	0	2,347,521	2,347,521
Subtotal	0	2,412	0	3,000,000	3,000,000
FUND CENTER 3103127					
BOYS RANCH					
Services & Supplies	865,443	436,906	200,000	300,000	300,000
Improvements	2,496,110	898,370	300,000	700,000	1,712,935
Subtotal	3,361,552	1,335,276	500,000	1,000,000	2,012,935
Interfund Reimbursement	-3,122,926	-877,222	-500,000	0	-1,500,000
Net Total	238,626	458,054	0	1,000,000	512,935
FUND CENTER 3103128					
RCCC					
Services & Supplies	419,484	956,496	200,000	100,000	100,000
Improvements	439,559	795,566	100,000	75,000	75,000
Subtotal	859,043	1,752,062	300,000	175,000	175,000

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

UNIT: CAPITAL CONSTRUCTION
 3100000

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

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

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
FUND CENTER 3103130					
WORK RELEASE FACILITY					
Services & Supplies	60,475	6,206	5,000	5,000	5,000
Improvements	3,342	15,637	1,500	3,500	503,500
Subtotal	63,817	21,843	6,500	8,500	508,500
Interfund Reimbursement	0	0	0	0	-500,000
Net Total	63,817	21,843	6,500	8,500	8,500
FUND CENTER 3103131					
SHERIFF'S ADMIN BLDG					
Services & Supplies	6,581	1,564	25,000	25,000	25,000
Improvements	0	0	10,000	14,000	14,000
Subtotal	6,581	1,564	35,000	39,000	39,000
FUND CENTER 3103132					
LORENZO E. PATINO HALL OF JUSTICE					
Services & Supplies	356,936	404,641	260,000	391,000	391,000
Improvements	593,516	1,295,717	200,000	300,000	2,109,000
Subtotal	950,452	1,700,358	460,000	691,000	2,500,000
Interfund Reimbursement	0	0	0	0	-2,000,000
Net Total	950,452	1,700,358	460,000	691,000	500,000
FUND CENTER 3103133					
SHERIFF-NORTH AREA SUBSTATION					
Services & Supplies	2,567	557	8,000	8,000	8,000
Improvements	0	0	2,000	2,000	2,000
Subtotal	2,567	557	10,000	10,000	10,000
FUND CENTER 3103134					
SHERIFF-SOUTH AREA SUBSTATION					
Services & Supplies	4,042	78	8,000	8,000	8,000
Improvements	1,615	10,553	2,000	2,000	2,000
Subtotal	5,658	10,631	10,000	10,000	10,000

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

UNIT: CAPITAL CONSTRUCTION
 3100000

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

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

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
FUND CENTER 3103137 CORONER/CRIME LABORATORY					
Services & Supplies	295,816	352,197	50,000	150,000	100,000
Improvements	26,733	1,358,931	50,000	150,000	100,000
Subtotal	322,549	1,711,128	100,000	300,000	200,000
Interfund Reimbursement	0	-261,531	0	0	0
Net Total	322,549	1,449,597	100,000	300,000	200,000
FUND CENTER 3103160 SACRAMENTO MENTAL HEALTH FACILITY					
Services & Supplies	88,545	12,690	10,000	10,000	10,000
Improvements	241,076	77,181	10,000	10,000	610,000
Subtotal	329,621	89,871	20,000	20,000	620,000
Interfund Reimbursement	0	0	0	0	-600,000
Net Total	329,620	89,871	20,000	20,000	20,000
FUND CENTER 3103162 PRIMARY CARE CENTER					
Improvements	0	30,500,000	30,500,000	100,000	100,000
Subtotal	0	30,500,000	30,500,000	100,000	100,000
Interfund Reimbursement	0	-30,116,600	-30,500,000	0	0
Net Total	0	383,400	0	100,000	100,000
FUND CENTER 3103170 LA SIERRA COMMUNITY CENTER					
Improvements	19,660	0	30,000	30,000	30,000
Subtotal	19,660	0	30,000	30,000	30,000
FUND CENTER 3103198 TRANSFER/REIMB-007A					
Interfund Charges	5,989,043	3,401,727	1,819,317	2,741,288	2,328,353
Subtotal	5,989,043	3,401,727	1,819,317	2,741,288	2,328,353

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

UNIT: CAPITAL CONSTRUCTION
 3100000

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

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 9287000

Capital Projects-Debt Service

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Services & Supplies	485,853	496,767	10,914
Other Charges	1,499,717	1,499,717	0
Interfund Reimb	-1,519,717	-1,519,717	0
Total Finance Uses	465,853	476,767	10,914
Means of Financing			
Fund Balance	465,853	476,767	10,914
Total Financing	465,853	476,767	10,914

- Available Fund Balance--\$10,914 Increase.
- Finance Uses--\$10,914 Increase.

Description of Significant Changes

- The increase in the available fund balance will provide for the annual debt service and associated financial services.

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

UNIT: Capital Projects-Debt Service
 9287000

FUND: CAPITAL PROJECTS-DEBT SERVICE
 287A

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 5710000

Data Processing-Shared Systems

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Salaries/Benefits	-714,365	-714,365	0
Services & Supplies	15,820,836	15,820,836	0
Other Charges	4,541	4,541	0
Intrafund Charges	330,300	330,300	0
NET TOTAL	15,441,312	15,441,312	0
Prior Yr Carryover	1,505,000	1,532,000	27,000
Revenues	0	0	0
NET COST	13,936,312	13,909,312	-27,000

- The allocation (net county cost) has decreased by \$27,000:
 - Carryover has increased by \$27,000.

Description of Significant Changes

- Carryover has increased by \$27,000 due to savings in systems maintenance costs.

2004-05 PROGRAM INFORMATION

Budget Unit: 5710000 DP-Shared Systems Agency: Internal Services

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

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

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

UNIT: 5710000 Data Processing-Shared Systems

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Other General
 FUND: GENERAL

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 3920000

Dental Insurance

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	13,916,069	420,000	-13,496,069
Total Operating Rev	13,916,069	420,000	-13,496,069
Service & Supplies	14,647,154	420,000	-14,227,154
Other Charges	10,289	0	-10,289
Total Operating Exp	14,657,443	420,000	-14,237,443
Other Revenues	741,374	0	-741,374
Total Nonoperating Rev	741,374	0	-741,374
Net Income (Loss)	0	0	0

- The net allocation has not changed.
 - Expenditures have decreased by \$14,237,443.
 - Revenues have decreased by \$14,237,443.

Description of Significant Changes

- Both expenditures and revenues were decreased by \$14,237,443 primarily as a result of changing the Dental Insurance plan from self-insured to a fully-insured program through a private insurance carrier. Under the self-insured program, all money collected from county departments was deposited into an Internal Services Fund (ISF) where it was set aside to pay dental claims. By moving to a fully-insured program, the ISF is no longer necessary.

- A small reduction was realized as a result of the net reduction in retirement cost and retiree subsidy adjustments.

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

FUND: DENTAL PLAN INSURANCE
 038A

ACTIVITY: Dental Insurance
 UNIT: 3920000

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 3230000

Department Of Finance

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Salaries/Benefits	14,424,857	14,165,147	-259,710
Services & Supplies	8,545,985	8,554,070	8,085
Equipment	198,838	198,838	0
Intrafund Charges	1,101,231	1,099,083	-2,148
SUBTOTAL	24,270,911	24,017,138	-253,773
Interfund Reimb	-151,600	-151,600	0
Intrafund Reimb	-1,700,271	-1,700,271	0
NET TOTAL	22,419,040	22,165,267	-253,773
Prior Yr Carryover	717,375	730,807	13,432
Revenues	21,701,665	21,548,929	-152,736
NET COST	0	-114,469	-114,469
Positions	210.5	210.5	0.0

- The allocation (net county cost) has decreased by \$114,469:
 - Expenditures have decreased by \$253,773.
 - Revenues have decreased by \$152,736.
 - Carryover has increased by \$13,432

Description of Significant Changes

- An expenditure decrease of \$317,279 reflects retirement cost adjustments due to recently issued Pension Obligation Bonds.
- An expenditure increase of \$57,569 reflects cost adjustments due to retiree medical subsidy.

- An expenditure increase of \$18,085 reflects costs for a new tax accounting project (\$8,085) and legal costs associated with the Unsecured Tax Program (\$10,000).
- An expenditure decrease of \$12,148 resulted from a reallocation of overhead charges for the Internal Services Agency following the agency restructuring in April 2004.
- Revenues have decreased \$253,773 as a result of the expenditure changes.
- Revenues have increased \$101,037 to recognize revenue related to encumbrances that were rolled-forward from the previous fiscal year.
- Carryover has increased by \$13,432 due to unanticipated prior-year savings in various other expenditure accounts.

2004-05 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						
<i>001-A</i>	<i>Pool</i>	3,685,173	345,000	3,340,173	0	0	22.0	0
Program Description:	Provides investment services for Pooled Investment Fund							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	Treasury Pool maintains the accuracy of the \$8.0 billion annual revenue collections, deposits and accounts for Treasury participants; maintains legal management of \$1.9 billion investment funds with 99 percent accuracy, credit rating level of AAAf, volatility rating of S-1, 0 investment policy exception, and meets state Local Agency Investment Fund earnings.							
<i>003</i>	<i>1911 Act Bonds</i>	24,874	0	24,874	0	0	1.0	0
Program Description:	Provides acctng svcs & admin of delinquency assessment sales							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	1911 Bonds administers, collects assessments and pays bondholders; updates property owner lists; re-registers bonds; and pays registered and bearer bonds. This program ensures 100 percent accuracy.							
<i>004-A</i>	<i>Reclamation</i>	46,245	0	46,245	0	0	1.0	0
Program Description:	Provides billing, collection & paying agent services							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	Reclamation provides billing, collection, accounting, paying agent services and registers warrants for reclamation districts. The program collects and distributes \$1 million annually to 20 districts while ensuring 100 percent accuracy.							
<i>005-A</i>	<i>Tax Collection</i>	3,056,658	138,214	2,874,438	69,182	-25,176	28.0	0
Program Description:	Administration/collection of secured taxes							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	Tax Collections maintains secured/supplemental/unsecured property taxes and User Utility Tax. The program has a collection rate of 98 percent for secured and 95 percent for unsecured taxes.							
<i>007-A</i>	<i>Clerks</i>	635,946	0	635,946	0	0	5.0	0
Program Description:	Reg. process servers/photocopiers/notaries; issue marriage lic. & performs weddings							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	The Clerk Program provides notary services; registers process servers, photocopiers; issues marriage licenses and performs weddings; and files Statements of Economic Interest. Marriage licenses, photocopiers and process servers are registered within 20 minutes. Confidential marriages are registered within 30 days.							

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

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

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

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

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

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

UNIT: 3230000 Department Of Finance
 DEPARTMENT HEAD: MARK NORRIS

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Finance
 FUND: GENERAL

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 6110000

Department Of Revenue Recovery

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Salaries/Benefits	6,320,978	6,206,061	-114,917
Services & Supplies	3,524,731	3,524,731	0
Other Charges	175,857	175,857	0
Intrafund Charges	973,873	967,756	-6,117
SUBTOTAL	10,995,439	10,874,405	-121,034
Intrafund Reimb	-6,847,708	-6,847,708	0
NET TOTAL	4,147,731	4,026,697	-121,034
Prior Yr Carryover	0	-65,579	-65,579
Revenues	4,147,731	4,092,276	-55,455
NET COST	0	0	0
Positions	106.0	106.0	0.0

- Net county cost has not changed.
 - Expenditures have decreased by \$121,034.
 - Revenues have decreased by \$55,455.
 - Carryover has decreased by \$65,579.

Description of Significant Changes

- An expenditure decrease of \$143,907 reflects retirement cost adjustments due to recently issued Pension Obligation Bonds.
- An expenditure increase of \$28,990 reflects cost adjustments due to retiree medical subsidy.

- An expenditure decrease of \$6,117 resulted from a reallocation of overhead charges for the Internal Services Agency following the countywide restructuring in March 2004.
- Revenues have decreased \$121,304 due to the expenditure changes.
- Revenues have increased \$65,579 to recognize revenue related to encumbrances that were rolled-forward from the prior fiscal year.
- Carryover has decreased by \$65,579 due rolled-forward encumbrances.

2004-05 PROGRAM INFORMATION

Budget Unit: 6110000 Revenue Recovery

Agency: Internal Services

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

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: 2004-05

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 6010000

Employee Actions, Support & Training

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Salaries/Benefits	3,791,496	3,719,216	-72,280
Services & Supplies	849,025	849,025	0
Intrafund Charges	492,542	484,394	-8,148
SUBTOTAL	5,133,063	5,052,635	-80,428
Intrafund Reimb	-257,205	-253,955	3,250
NET TOTAL	4,875,858	4,798,680	-77,178
Prior Yr Carryover Revenues	668,642	670,093	1,451
	2,029,620	2,001,420	-28,200
NET COST	2,177,596	2,127,167	-50,429
Positions	45.1	45.1	0.0

- The allocation (net county cost) has decreased by \$50,429.
 - Expenditures have decreased by \$77,178.
 - Revenue has decreased by \$28,200.
 - Carryover has increased by \$1,451.

Description of Significant Changes

- An expenditure decrease of \$84,726 reflects retirement cost adjustments due to recently issued Pension Obligation Bonds.
- An expenditure increase of \$12,446 reflects cost adjustments due to retiree medical subsidy.

- An expenditure decrease of \$2,556 resulted from a reallocation of overhead charges for the Internal Services Agency following the countywide restructuring in March 2004.
- An expenditure decrease of \$2,456 and a revenue reduction of \$27,358 reflect a reduction in reimbursements and revenues resulting from the reduced retirement cost.
- An expenditure increase of \$114 and revenue decrease of \$842 is the result of the reallocation of department overhead as a result of the changes addressed above.
- Carryover increased by \$1,451 due to prior-year savings in various services and supplies accounts.

2004-05 PROGRAM INFORMATION

Budget Unit: 6010000 Employee Actions, Support & Training 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	HR Department Director	261,281	253,955	7,326	0	0	2.0	0
Program Description: Administer the Human Resources Department								
Countywide Priority: 4 General Government								
Anticipated Results: Provide policy direction for and facilitation of services provided by Human Resources Department. Requests for services acknowledged within 1 business day.								
002	Disability Compliance	332,728	0	332,728	0	0	3.0	0
Program Description: Coordinate implementation of Americans with Disabilities Act								
Countywide Priority: 4 General Government								
Anticipated Results: Compliance with disability laws to ensure disabled citizens/employees access to County programs, services, & facilities. 98% accommodation requests responded to within 5 working days. County programs, services, facilities are accessible.								
003-A	Employee Health	735,159	0	735,159	0	0	4.6	0
Program Description: Provide pre-employment physicals, drug testing, immunizations								
Countywide Priority: 4 General Government								
Anticipated Results: Identify applicants/employees with medical conditions requiring modification of task assignments and/or correction of physical conditions. Complete physical within 5 days of request.								
004-A	Equal Employment	312,820	0	312,820	0	0	2.0	0
Program Description: Diversity & sexual harassment prevention training; investigate complaints								
Countywide Priority: 4 General Government								
Anticipated Results: Ensure County workforce receives updated diversity/sexual harassment training; new employees attend within 6 months of hire. Respond to all complaints/inquiries within three business days; complete all investigations within 60 days.								
005-A	Training & Development	90,746	0	0	90,746	0	0.8	0
Program Description: Diversity, sexual harassment, & safety training								
Countywide Priority: 4 General Government								
Anticipated Results: 100% of new hires attend mandatory diversity/sexual harassment training within 6 weeks of employment.								

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

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

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

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

UNIT: 6010000 Employee Actions, Support & Training
 DEPARTMENT HEAD: ANGELA M. SHERROD

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

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Personnel
 FUND: GENERAL

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 5110000

Financing-Transfers/Reimbursement

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Interfund Charges	1,271,146	3,290,006	2,018,860
NET TOTAL	1,271,146	3,290,006	2,018,860
Revenues	0	0	0
NET COST	1,271,146	3,290,006	2,018,860

- The allocation (net county cost) has increased by \$2,018,860:
 - Expenditures have increased by \$2,018,860.

Description of Significant Changes

- Expenditures have increased by \$2,018,860 due to the transfer of Environmental Management Department (EMD) carryover to the new EMD Fund (010B).

2004-05 PROGRAM INFORMATION

Budget Unit: 5110000		Financing-Transfers/Reimb		Agency: Internal Services					
Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles	
FUNDED		Program Type: DISCRETIONARY							
002	<i>Transfer of EMD Reserve</i>	1,271,146	0	0	0	1,271,146	0.0	0	
Program Description: Transfer of EMD Reserves to new EMD Fund									
Countywide Priority: 3 Quality of Life									
Anticipated Results: Transfer of restricted financing									
003	<i>Transfer of EMD Carryover</i>	2,018,860	0	0	0	2,018,860	0.0	0	
Program Description: Transfer of EMD Carryover to new EMD Fund 010B									
Countywide Priority: 3 Quality of Life									
Anticipated Results: Transfer of carryover									
TOTAL:		3,290,006	0	0	0	3,290,006	0.0	0	

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

UNIT: 5110000 Financing-Transfers/Reimbursement

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Finance
 FUND: GENERAL

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 9277000

Fixed Asset Revolving

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Services & Supplies	17,000,000	17,000,000	0
Land	2,000,000	2,000,000	0
Equipment	49,850,000	43,850,000	-6,000,000
Interfund Charges	11,815,700	17,815,700	6,000,000
Total Finance Uses	80,665,700	80,665,700	0
Means of Financing			
Fund Balance	0	-9,224	-9,224
Other Revenues	80,665,700	80,674,924	9,224
Total Financing	80,665,700	80,665,700	0

- Net cost has not changed.
 - Revenues have increased by \$9,224.
 - Fund Balance has decreased by \$9,224.

Description of Significant Changes

- The increase in revenues totally offsets the decrease in fund balance.

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

UNIT: Fixed Asset Revolvng
 9277000

FUND: FIXED ASSET REVOLVING
 277A

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 7000000/2070000

General Services-Summary

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed to Final Rec. Budget 2004-05
Charges for Services	150,108,328	146,598,428	-3,509,900
Total Operating Rev	150,108,328	146,598,428	-3,509,900
Salaries/Benefits	43,102,469	41,597,524	-1,504,945
Services & Supplies	85,589,132	86,240,594	651,462
Other Charges	3,124,124	2,772,121	-352,003
Depreciation/Amort	10,508,793	10,508,793	0
Cost of Goods Sold	5,830,000	5,830,000	0
Total Operating Exp	148,154,518	146,949,032	-1,205,486
Other Revenues	160,000	2,160,000	2,000,000
Total Nonoperating Rev	160,000	2,160,000	2,000,000
Interest Expense	1,483,911	1,483,911	0
Debt Retirement	352,899	248,485	-104,414
Equipment	277,000	77,000	-200,000
Total Nonoperating Exp	2,113,810	1,809,396	-304,414
Net Income (Loss)	0	0	0
MEMO Only:			
Equipment Acquisition			
Other Expenses	11,300,000	11,300,000	0
Other Equipment	3,506,000	4,078,000	572,000
Other Revenue	-837,500	-1,409,500	-572,000
Structures	0	0	0
Total	13,968,500	13,968,500	0
Positions	581.5	570.0	-11.5

The Department of General Services Final Budget includes adjustments to reflect modified retirement costs and reductions in agency overhead allocations. In addition, adjustments are included due to the transfer of the Contract Services Section to the Municipal Services Agency. Expenditures have decreased by \$1,509,900 due to the following:

- An expenditure decrease of \$1,504,945 in salaries and benefits is primarily due to the following:
 - Adjustments to retirement costs due to recently issued Pension Obligation Bonds.
 - Transfer of the Contract Services Section to the Municipal Services Agency.
- An expenditure increase of \$651,462 in services and supplies is chiefly due to the following division adjustments:
 - The Bradshaw and Downtown Districts increased by \$283,980 to reflect pass-through appropriation for direct expense supply accounts for customer work requests.
 - The Heavy Equipment Division increased by \$349,944 primarily due to reclassifying appropriations for equipment purchases.
- An expenditure decrease of \$352,003 in other charges is primarily due to reductions in agency overhead.
- Revenues have decreased by \$1,509,900 to reflect decreased expenditures.

Capital Outlay

- The allocation has not changed:
 - Expenditures have increased by \$572,000.
 - Revenues have increased by \$572,000.

Description of Significant Changes

- Expenditures have increased \$572,000 to reflect capital outlay required for additional heavy equipment requested by the Department of Water Quality.
- Revenues have increased \$572,000 to reflect appropriate recovery for the additional equipment requests.

2004-05 PROGRAM INFORMATION

Budget Unit: 7000000 General Services

Agency: Internal Services

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

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

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

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

Internal Services Agency/General Services
 7000000/2070000

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

FUNCTION: General

Operating Details	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Charges for Services	133,301,521	132,283,688	146,766,392	150,443,928	146,598,428
Other Income	1,073	922	0	0	0
Total Operating Rev	133,302,594	132,284,610	146,766,392	150,443,928	146,598,428
Salaries/Benefits	37,374,916	38,910,645	41,517,572	43,102,469	41,597,524
Services & Supplies	74,674,749	75,187,425	82,968,746	85,924,732	86,240,594
Other Charges	3,833,600	2,330,391	3,051,299	3,124,124	2,772,121
Depreciation/Amort	10,792,939	9,980,443	10,461,930	10,508,793	10,508,793
Interfund Chgs/Reimb	-1,216,153	0	-1,272,269	0	0
Intrafund Chgs/Reimb	13,283	-587	0	0	0
Costs of Goods Sold	6,837,564	6,420,337	7,430,000	5,830,000	5,830,000
Total Operating Expenses	132,310,898	132,828,654	144,157,278	148,490,118	146,949,032
Net Operating Income (Loss)	991,696	-544,044	2,609,114	1,953,810	-350,604
Interest Income	60	564	0	0	0
Interest Expense	-1,514,458	-1,611,956	-1,761,731	-1,483,911	-1,483,911
Debt Retirement	-537,253	-524,715	-719,445	-352,899	-248,485
Loss/Disposition-Asset	0	-47,092	0	0	0
Equipment	-46,866	-87,626	-127,938	-277,000	-77,000
Gain/Loss of Sale	1,232,429	649,481	0	0	0
Income - Other	2,246,050	6,579,657	0	160,000	2,160,000
Total Nonoperating Rev (Loss)	1,379,962	4,958,313	-2,609,114	-1,953,810	350,604
Net Income(Loss)	2,371,658	4,414,269	0	0	0
Memo Only:					
Miscellaneous Revenues	-1,800,187	-1,667,861	-650,000	-837,500	-1,409,500
Other Equipment	3,589,944	1,697,021	2,222,000	3,506,000	4,078,000
Other Expenses	368,222	1,053,712	4,234	11,300,000	11,300,000
Total Capital Replacement/Acquisitic	2,157,979	1,082,872	1,576,234	13,968,500	13,968,500
Reserves at Year-End					
Reserve for Replacement				6,325,159	6,325,159
Positions	600.5	0.0	600.5	581.5	570.0

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 7007440

General Services-Airport District

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	6,387,328	6,192,957	-194,371
Total Operating Rev	6,387,328	6,192,957	-194,371
Salaries/Benefits	4,401,588	4,251,598	-149,990
Service & Supplies	965,547	962,087	-3,460
Other Charges	213,198	183,311	-29,887
Depreciation/Amort	343	343	0
Intrafund Chgs/Reimb	806,652	795,618	-11,034
Total Operating Exp	6,387,328	6,192,957	-194,371
Net Income (Loss)	0	0	0
Positions	52.0	52.0	0.0

- The allocation has not changed:
 - Expenditures have decreased by \$194,371.
 - Revenues have decreased by \$194,371.

Description of Significant Changes

- An expenditure decrease of \$149,990 in Salaries and Benefits is due to the following:
 - An expenditure decrease of \$130,756 reflects retirement cost adjustments due to recently issued Pension Obligation Bonds.
 - An expenditure increase of \$14,801 reflects cost adjustments due to retiree medical subsidy.
 - Salary savings due to a planned partial year vacancy.

- An expenditure decrease of \$3,460 in Services and Supplies is due to a reduction in Automotive Maintenance Services offset by an increase in COMPASS allocations.
- An expenditure decrease of \$29,887 in Other Charges is due to estimated decreases in agency overhead allocations.
- An expenditure decrease of \$11,034 in Intrafund Charges/Reimbursements reflects the recalculation of anticipated mileage for Light Fleet rental vehicles which is offset by minor adjustments to division and department overhead allocations.
- Revenues have decreased by \$194,371 to reflect decreased budget expenditures.

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

FUND: BUILDING MAINT AND OPERATIONS-GS
 035F

ACTIVITY: Airport District
 UNIT: 7007440

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 7007420

General Services-Bradshaw District

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	15,507,582	15,497,496	-10,086
Total Operating Rev	15,507,582	15,497,496	-10,086
Salaries/Benefits	9,523,350	9,362,782	-160,568
Service & Supplies	3,763,554	3,943,774	180,220
Other Charges	618,171	589,655	-28,516
Depreciation/Amort	869	869	0
Intrafund Chgs/Reimb	1,601,638	1,600,416	-1,222
Total Operating Exp	15,507,582	15,497,496	-10,086
Net Income (Loss)	0	0	0
Positions	123.0	123.0	0.0

- The allocation has not changed:
 - Expenditures have decreased by \$10,086.
 - Revenues have decreased by \$10,086.

Description of Significant Changes

- An expenditure decrease of \$194,841 reflects the retirement cost adjustments due to recently issued Pension Obligation Bonds.
- An expenditure increase of \$34,293 reflects cost adjustments due to retiree medical subsidy.
- An expenditure increase of \$180,220 in Service and Supplies is primarily due to an increase in pass-through appropriation for direct expense supply accounts for customer work requests.

- An expenditure decrease of \$28,516 in Other Charges reflects a reduction in agency overhead allocations.
- An expenditure decrease of \$1,222 in Intrafund Charges/Reimbursements is due to an internal adjustment for facility use revenue recovery offset by minor adjustments to department and division overhead allocations.
- Revenues have decreased \$10,086 to reflect decreased expenditures.

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

FUND: BUILDING MAINT AND OPERATIONS-GS
 035F

ACTIVITY: Bradshaw District
 UNIT: 7007420

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 7007063

General Services-Purchasing/Contracts

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	3,113,039	2,007,877	-1,105,162
Total Operating Rev	3,113,039	2,007,877	-1,105,162
Salaries/Benefits	2,464,035	1,717,283	-746,752
Service & Supplies	489,876	352,486	-137,390
Other Charges	149,830	97,310	-52,520
Depreciation/Amort	1,800	1,800	0
Intrafund Chgs/Reimb	-96,916	-161,002	-64,086
Total Operating Exp	3,008,625	2,007,877	-1,000,748
Debt Retirement	104,414	0	-104,414
Total Nonoperating Exp	104,414	0	-104,414
Net Income (Loss)	0	0	0
Positions	27.5	20.0	-7.5

- The allocation has not changed:
 - Expenditures have decreased by \$1,105,162.
 - Revenues have decreased by \$1,105,162.

Description of Significant Changes

- An expenditure decrease of \$41,482 reflects retirement cost adjustments due to recently issued Pension obligation Bonds.

- An expenditure increase of \$5,693 reflects cost adjustments due to retiree medical subsidy.
- Expenditures have decreased \$1,105,162 primarily due to the transfer of the Contract Services Section to the Municipal Services Agency (MSA).
- Revenues have decreased \$1,105,162 to reflect the transfer of the Contract Services Section to the MSA.

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

FUND: PURCHASING-GS
035H

ACTIVITY: Purchasing
UNIT: 7007063

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 7007430

General Services-Downtown District

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	9,819,113	9,808,080	-11,033
Total Operating Rev	9,819,113	9,808,080	-11,033
Salaries/Benefits	6,260,018	6,170,147	-89,871
Service & Supplies	2,206,853	2,310,613	103,760
Other Charges	466,888	441,177	-25,711
Depreciation/Amort	375	375	0
Intrafund Chgs/Reimb	884,979	885,768	789
Total Operating Exp	9,819,113	9,808,080	-11,033
Net Income (Loss)	0	0	0
Positions	87.0	87.0	0.0

- The allocation has not changed:
 - Expenditures have decreased by \$11,033.
 - Revenues have decreased by \$11,033.

Description of Significant Changes

- An expenditure decrease of \$130,954 reflects retirement cost adjustments due to recently issued Pension Obligation Bonds.
- An expenditure increase of \$24,762 reflects cost adjustments due to retiree medical subsidy.

- An expenditure increase of \$103,760 in Service and Supplies is primarily due to an increase in pass-through appropriation for direct expense supply accounts for customer work requests.
- An expenditure decrease of \$25,711 in Other Charges reflects a reduction in agency overhead allocations.
- An expenditure increase of \$789 in Intrafund Charges/Reimbursements is due to adjustments to department and division overhead allocations offset by an internal adjustment for Facility Use revenue recovery.
- Revenues have decreased \$11,033 to reflect decreased expenditures.

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

FUND: BUILDING MAINT AND OPERATIONS-GS
 035F

ACTIVITY: Downtown District
 UNIT: 7007430

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 7007046

General Services-Energy Management

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	8,210,154	8,201,101	-9,053
Total Operating Rev	8,210,154	8,201,101	-9,053
Salaries/Benefits	123,474	120,877	-2,597
Service & Supplies	8,317,393	8,320,448	3,055
Other Charges	13,479	13,503	24
Depreciation/Amort	47,006	47,006	0
Intrafund Chgs/Reimb	-291,198	-300,733	-9,535
Total Operating Exp	8,210,154	8,201,101	-9,053
Net Income (Loss)	0	0	0
Positions	1.0	1.0	0.0

- The allocation has not changed:
 - Expenditures have decreased by \$9,053.
 - Revenues have decreased by \$9,053.

Description of Significant Changes

- An expenditure decrease of \$2,882 reflects retirement cost adjustments due to recently issued Pension Obligation Bonds.
- An expenditure increase of \$285 reflects cost adjustments due to retiree medical subsidy.
- An expenditure increase of \$3,055 in Services and Supplies is primarily due to increased COMPASS allocated costs.

- An expenditure increase of \$24 in Other Charges is due to a correction to the Countywide Cost Allocation appropriation offset by reductions in agency overhead allocations.
- An expenditure decrease of \$9,535 in Intrafund Charges/Reimbursements reflects an internal adjustment for facility use revenue recovery.
- Revenues have decreased by \$9,053 to reflect decreased expenditures.

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

FUND: BUILDING MAINT AND OPERATIONS-GS
 035F

ACTIVITY: Energy Management
 UNIT: 7007046

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 7007600

Fleet Services-Heavy Equip

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	20,842,013	18,842,013	-2,000,000
Total Operating Rev	20,842,013	18,842,013	-2,000,000
Salaries/Benefits	8,081,630	7,950,633	-130,997
Service & Supplies	9,749,470	10,099,414	349,944
Other Charges	596,050	570,130	-25,920
Depreciation/Amort	2,417,136	2,417,136	0
Intrafund Chgs/Reimb	-332,273	-325,300	6,973
Total Operating Exp	20,512,013	20,712,013	200,000
Other Revenues	0	2,000,000	2,000,000
Total Nonoperating Rev	0	2,000,000	2,000,000
Debt Retirement	110,000	110,000	0
Equipment	220,000	20,000	-200,000
Total Nonoperating Exp	330,000	130,000	-200,000
Net Income (Loss)	0	0	0
Positions	112.0	112.0	0.0

- Net county cost has not changed.

Description of Significant Changes

- An expenditure decrease of \$165,320 reflects retirement cost adjustments due to recently issued Pension Obligation Bonds.
- An expenditure increase of \$31,877 reflects cost adjustments due to retiree medical subsidy.
- Total Operating Expense increased \$200,000 as a result of reclassifying appropriations for equipment purchases. The adjustment decreased Total Nonoperating Expense by \$200,000. The adjustment did not change net county cost.
- Total Operating Revenue decreased \$2,000,000 as a result of reclassifying revenue appropriations. The adjustment increased Total Nonoperating Revenue by \$2,000,000. The adjustment did not change net county cost.

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

FUND: FLEET SERVICES HEAVY EQUIP
035M

ACTIVITY: Fleet Svc-Heavy Equipment
UNIT: 7007600

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 7007500

Fleet Services-Light Equip

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	21,170,709	21,170,709	0
Total Operating Rev	21,170,709	21,170,709	0
Salaries/Benefits	2,674,061	2,623,073	-50,988
Service & Supplies	7,912,676	7,853,689	-58,987
Other Charges	295,255	377,542	82,287
Depreciation/Amort	7,848,164	7,848,164	0
Intrafund Chgs/Reimb	1,064,642	1,092,330	27,688
Total Operating Exp	19,794,798	19,794,798	0
Other Revenues	160,000	160,000	0
Total Nonoperating Rev	160,000	160,000	0
Interest Expense	1,483,911	1,483,911	0
Debt Retirement	30,000	30,000	0
Equipment	22,000	22,000	0
Total Nonoperating Exp	1,535,911	1,535,911	0
Net Income (Loss)	0	0	0
Positions	41.0	41.0	0.0

- Net county cost has not changed.

Description of Significant Changes

- An expenditure decrease of \$62,656 reflects retirement cost adjustments due to recently issued Pension Obligation Bonds.

- An expenditure increase of \$11,668 reflects cost adjustments due to retiree medical subsidy.

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

FUND: FLEET SERVICES LIGHT EQUIP
035L

ACTIVITY: Fleet Svc-Light Equipment
UNIT: 7007500

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 7110000

General Services-Office Of The Director

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	780,042	766,587	-13,455
Total Operating Rev	780,042	766,587	-13,455
Salaries/Benefits	2,742,600	2,820,524	77,924
Service & Supplies	1,013,926	1,158,735	144,809
Other Charges	260,759	26,919	-233,840
Depreciation/Amort	30,000	30,000	0
Intrafund Chgs/Reimb	-3,325,728	-3,328,076	-2,348
Total Operating Exp	721,557	708,102	-13,455
Debt Retirement	58,485	58,485	0
Total Nonoperating Exp	58,485	58,485	0
Net Income (Loss)	0	0	0
Positions	29.0	32.0	3.0

- The allocation has not changed:
 - Expenditures have decreased by \$13,455.
 - Revenues have decreased by \$13,455.

Description of Significant Changes

- Expenditures for Salaries and Benefits have increased \$77,924 due to the following:
 - Transfer-in of 2.0 positions due to the closure of the North County Corporation Yard warehouses.

- Transfer-in of 1.0 position due to the transition of the Contract Services Section to the Municipal Services Agency (MSA).
- An expenditure decrease of \$60,618 reflects retirement cost adjustments due to recently issued Pension Obligation Bonds.
- An expenditure increase of \$9,255 reflects cost adjustments due to retiree medical subsidy.

- Expenditures for Services and Supplies have increased by \$144,809 primarily due to the following:
 - Transfer of an information technology contract as a result of the department's transition from MSA to the Internal Services Agency.
 - Recently acquired estimates for software license maintenance.
 - Allocated cost shifts due to the transfer of the Contract Services Section to MSA.
- An expenditure decrease of \$233,840 in Other Charges reflects mitigation efforts to offset expense increases that resulted from the agency reorganization and the transfer of the Contract Services Section to MSA.
- An expenditure decrease of \$2,348 in Intrafund Charges/ Reimbursements reflects an adjustment to department overhead allocations offset by an increase to the leased facility allocation due to the relocation of the Contract Services Section.
- Revenues have decreased \$13,455 to reflect decreased expenditures.

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

FUND: GENERAL SERVICES-OPERATIONS
 035A

ACTIVITY: Office of the Director
 UNIT: 7110000

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 7990000

Parking Enterprise

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	2,570,842	2,700,842	130,000
Total Operating Rev	2,570,842	2,700,842	130,000
Salaries/Benefits	602,849	593,540	-9,309
Service & Supplies	1,945,820	1,518,083	-427,737
Other Charges	147,070	134,116	-12,954
Depreciation/Amort	534,000	534,000	0
Total Operating Exp	3,229,739	2,779,739	-450,000
Interest Income	200,000	70,000	-130,000
Other Revenues	783,897	783,897	0
Total Nonoperating Rev	983,897	853,897	-130,000
Interest Expense	325,000	325,000	0
Improvements	0	450,000	450,000
Total Nonoperating Exp	325,000	775,000	450,000
Net Income (Loss)	0	0	0
Positions	10.0	10.0	0.0

- Net county cost has not changed.

Description of Significant Changes

- An expenditure decrease of \$12,317 reflects retirement cost adjustments due to recently issued Pension Obligation Bonds.

- An expenditure increase of \$3,008 reflects cost adjustments due to retiree medical subsidy.
- Total Operating Expense decreased \$450,000 as a result of reclassifying appropriations for fixed asset projects. The adjustment increased Total

Nonoperating Expense by \$450,000. The adjustment did not change net county cost.

- Total Operating Revenue increased \$130,000 as a result of a correction to Interest Income. The correction decreased Total Nonoperating Revenue by \$130,000. The adjustment did not change net county cost.

2004-05 PROGRAM INFORMATION

Budget Unit: 7990000 Gen Svcs-Parking Enterprise

Agency: Internal Services

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

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

FUND: PARKING ENTERPRISE
 056A

ACTIVITY: Parking Operations
 UNIT: 7990000

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 7007030

General Services-Real Estate

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	51,493,684	51,493,684	0
Total Operating Rev	51,493,684	51,493,684	0
Salaries/Benefits	2,466,178	2,418,934	-47,244
Service & Supplies	48,748,617	48,795,861	47,244
Other Charges	103,498	98,655	-4,843
Intrafund Chgs/Reimb	175,391	180,234	4,843
Total Operating Exp	51,493,684	51,493,684	0
Net Income (Loss)	0	0	0
Positions	30.0	30.0	0.0

- Net county cost has not changed.

Description of Significant Changes

- An expenditure decrease of \$55,782 reflects retirement cost adjustments due to recently issued Pension Obligation Bonds.
- An expenditure increase of \$8,539 reflects cost adjustments due to retiree medical subsidy.

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

FUND: REAL ESTATE-GS
035K

ACTIVITY: Real Estate
UNIT: 7007030

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 7450000

General Services-Security Services

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	2,609,236	2,484,327	-124,909
Total Operating Rev	2,609,236	2,484,327	-124,909
Salaries/Benefits	2,342,253	2,217,066	-125,187
Service & Supplies	573,732	578,155	4,423
Other Charges	219,513	199,656	-19,857
Intrafund Chgs/Reimb	-526,262	-510,550	15,712
Total Operating Exp	2,609,236	2,484,327	-124,909
Net Income (Loss)	0	0	0
Positions	35.0	35.0	0.0

- The allocation has not changed:
 - Expenditures have decreased by \$124,909.
 - Revenues have decreased by \$124,909.

Description of Significant Changes

- An expenditure decrease of \$125,187 in Salary and Benefits is due to the following:
 - An expenditure decrease of \$47,507 reflects retirement cost adjustments due to recently issued Pension Obligation Bonds.
 - An expenditure increase of \$32,871 reflects cost adjustments due to retiree medical subsidy.
 - Extra help costs decreased as a result of discontinuing security services for the District Attorney.
- An expenditure increase of \$4,423 in Service and Supplies is primarily due to an increase in allocated COMPASS costs and increased safety training costs.
- An expenditure decrease of \$19,857 in Other Charges reflects a reduction in agency overhead allocations.
- An expenditure increase of \$15,712 in Intrafund Charges/Reimbursements is due to adjustments to division and department overhead allocations, an internal adjustment for Facility Use revenue recovery, offset by a reduction to contract services costs due to the transfer of the Contract Services Section.
- Revenues have decreased \$124,909 to reflect decreased expenditures.

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

FUND: BUILDING MAINT AND OPERATIONS-GS
 035F

ACTIVITY: Security Services
 UNIT: 7450000

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 7700000

General Services-Support Services

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	10,175,428	10,133,597	-41,831
Total Operating Rev	10,175,428	10,133,597	-41,831
Salaries/Benefits	2,023,282	1,944,607	-78,675
Service & Supplies	1,847,488	1,865,332	17,844
Other Charges	187,483	174,263	-13,220
Depreciation/Amort	163,100	163,100	0
Intrafund Chgs/Reimb	39,075	71,295	32,220
Cost of Goods Sold	5,830,000	5,830,000	0
Total Operating Exp	10,090,428	10,048,597	-41,831
Debt Retirement	50,000	50,000	0
Equipment	35,000	35,000	0
Total Nonoperating Exp	85,000	85,000	0
Net Income (Loss)	0	0	0
Positions	44.0	37.0	-7.0

- The allocation has not changed:
 - Expenditures have decreased by \$41,831.
 - Revenues have decreased by \$41,831.

Description of Significant Changes

- An expenditure decrease of \$78,675 in Salaries and Benefits reflects retirement adjustments due to the recently issued Pension Obligation Bonds (\$57,481) and elimination of funding for a training and development position that will be deleted once the incumbent qualifies for placement in the new classification.
- An expenditure increase of \$11,247 reflects cost adjustments due to retiree medical subsidy.
- An expenditure increase of \$17,844 in Service and Supplies is primarily due to an increase in COMPASS costs and increased Facility Use allocations as a result of a safety review where current space allotments were determined to be inadequate.
- An expenditure decrease of \$13,220 in Other Charges reflects a reduction in agency overhead allocations.
- An expenditure increase of \$32,220 in Intrafund Charges/ Reimbursements is due to the increase in facility use allocations as a result of a safety review, adjustments to department and division overhead allocations, and internal adjustments for revenue collection due the transfer of the Contract Services Section to the Municipal Services Agency.
- Revenues have decreased \$41,831 to reflect decreased expenditures.

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

FUND: SUPPORT SERVICES-GS
035J

ACTIVITY: Support Services
UNIT: 7700000

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 9030000

Interagency Procurement

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	44,994,489	44,994,489	0
Total Operating Rev	44,994,489	44,994,489	0
Service & Supplies	431,676	431,676	0
Other Charges	80,665,700	85,052,495	4,386,795
Total Operating Exp	81,097,376	85,484,171	4,386,795
Interest Income	3,237,954	3,237,954	0
Total Nonoperating Rev	3,237,954	3,237,954	0
Net Income (Loss)	-32,864,933	-37,251,728	-4,386,795
Retained Earnings-July 1	51,268,785	55,655,580	4,386,795

- Retained Earnings has increased by \$4,386,795.
- Finance Uses has increased by \$4,386,795.

Description of Significant Changes

- The increase in retained earnings will provide for continuing acquisition of fixed assets.

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

FUND: INTERAGENCY PROCUREMENT
030A

ACTIVITY: Interagency Procurement
UNIT: 9030000

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 2920000

Jail Debt Service

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Services & Supplies	1,340,452	351,845	-988,607
Other Charges	3,459,738	3,459,738	0
Interfund Reimb	-3,559,738	-3,559,738	0
Total Finance Uses	1,240,452	251,845	-988,607
Means of Financing			
Fund Balance	1,240,452	251,845	-988,607
Total Financing	1,240,452	251,845	-988,607

- Available Fund Balance--\$988,607 Reduction.
- Finance Uses--\$988,607 Reduction.

Description of Significant Changes

- This reflects a \$988,607 reduction in the available fund balance and finance uses.

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

UNIT: Jail Debt Service
 2920000

FUND: JAIL DEBT SERVICE
 292A

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 9279000

Juvenile Courthouse Project-Construction

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Other Charges	18,396,392	14,077,032	-4,319,360
Total Finance Uses	18,396,392	14,077,032	-4,319,360
Means of Financing			
Fund Balance	18,396,392	14,077,032	-4,319,360
Total Financing	18,396,392	14,077,032	-4,319,360

- Available Fund Balance--\$4,319,360 Reduction.
- Finance Uses-\$4,319,360 Reduction.

Description of Significant Changes

- This reflects a \$4,319,360 reduction in the available fund balance and finance uses associated with construction projects.

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

UNIT: Juvenile Courthouse Project-Construction
 9279000

FUND: JUVENILE COURTHOUSE
 279A

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 9280000

Juvenile Courthouse Project-Debt Service

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Services & Supplies	3,030,079	1,705,141	-1,324,938
Other Charges	1,541,788	1,541,788	0
Total Finance Uses	4,571,867	3,246,929	-1,324,938
Means of Financing			
Fund Balance	3,030,079	1,705,141	-1,324,938
Use Of Money/Prop	1,541,788	1,541,788	0
Total Financing	4,571,867	3,246,929	-1,324,938

- Available Fund Balance--\$1,324,938 Reduction.
- Finance Uses--\$1,324,938 Reduction.

Description of Significant Changes

- The reduction in the available fund balance will provide for the annual debt service and associated financial services.

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

UNIT: Juvenile Courthouse Project-Debt Service
 9280000

FUND: JUVENILE COURTHOUSE PROJECT-DEBT
 280A

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 3910000

Liability Property Insurance

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	11,417,071	11,417,071	0
Total Operating Rev	11,417,071	11,417,071	0
Service & Supplies	20,523,280	20,498,960	-24,320
Other Charges	60,942	59,629	-1,313
Total Operating Exp	20,584,222	20,558,589	-25,633
Other Revenues	2,957,000	2,957,000	0
Total Nonoperating Rev	2,957,000	2,957,000	0
Net Income (Loss)	-6,210,151	-6,184,518	25,633

- The allocation (net cost) has decreased by \$25,633:
 - Expenditures have decreased by \$25,633

Description of Significant Changes

- An expenditure decrease of \$25,633 reflects the net change resulting from reduction in retirement cost adjustments due to recently issued Pension Obligation Bonds, partially offset by increased retiree medical subsidy cost adjustments.
- No adjustment was made to revenues since Proposed Budget assumed using Liability Insurance retained earnings for \$6.1 million of the Fiscal Year 2004-05 cost. The net reduction from the retirement cost and retiree medical subsidy adjustments will reduce the amount needed from Reserves.

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

FUND: LIABILITY PROPERTY INSURANCE
 037A

ACTIVITY: Liability/Property Insurance
 UNIT: 3910000

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 9296000

Mental Health Debt Service

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Other Charges	0	642,154	642,154
Total Finance Uses	0	642,154	642,154
Means of Financing			
Fund Balance	0	642,154	642,154
Total Financing	0	642,154	642,154

- Available Fund Balance--\$642,154 Increase.
- Finance Uses--\$642,154 Increase.

Description of Significant Changes

- The available fund balance will be transferred to Non-Departmental Revenues/General Fund (Budget Unit 5700000). The final debt service payment was made in the prior fiscal year.

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

UNIT: Mental Health Debt Service
 9296000

FUND: MENTAL HEALTH DEBT SERVICE
 296A

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 5700000

Non-Departmental Revenues/General Fund

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Salaries/Benefits	-1,100,000	2,338,000	3,438,000
Services & Supplies	1,318,018	3,113,691	1,795,673
Other Charges	7,431,000	11,587,000	4,156,000
Interfund Charges	0	250,000	250,000
Intrafund Charges	4,508,147	4,090,293	-417,854
SUBTOTAL	12,157,165	21,378,984	9,221,819
Interfund Reimb	-7,902,687	-8,774,006	-871,319
Intrafund Reimb	0	-95,000	-95,000
NET TOTAL	4,254,478	12,509,978	8,255,500
Revenues	426,535,000	422,323,000	-4,212,000
NET COST	-422,280,522	-409,813,022	12,467,500

- The allocation (net county cost) has increased by \$12,552,500:
 - Expenditures have increased by \$8,340,500
 - Revenues have decreased by \$4,212,000.

Description of Significant Changes

- Expenditures increased by \$8,340,500 due to funding for support of countywide operations, TRANS interest expense, and increases in various centralized special countywide projects.
- Revenues decreased \$4,212,000. This reflects a reduction associated with the State's Swap of Vehicle License Fees for Property Taxes (\$12,200,000) which is partially offset by increases in Fines and Penalty Revenues (\$1,700,000), Interest Income (\$2,991,000), and various miscellaneous other revenues (\$3,297,000).

2004-05 PROGRAM INFORMATION

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

Program Number and Title	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED	Program Type: MANDATED						
001 <i>General Revenue</i>	16,637,293	8,664,006	422,323,000	0	-414,349,713	0.0	0
Program Description: General Revenues, transfers from other funds, & associated costs							
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results: County will have the source of net county cost & allocations to General Fund Budget Units							
002 <i>Mandated Contributions</i>	804,640	0	0	0	804,640	0.0	0
Program Description: Funding for mandated contributions & contractual obligations							
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results: Funding for annual audit, SACOG membership, transit subsidies & other obligations							
MANDATED Total:							
	17,441,933	8,664,006	422,323,000	0	-413,545,073	0.0	0
FUNDED	Program Type: DISCRETIONARY						
004 <i>Discretionary</i>	3,937,051	205,000	0	0	3,732,051	0.0	0
Program Description: Central support of countywide operations							
Countywide Priority: 4 General Government							
Anticipated Results: Funding for support of countywide operations. Central labor costs, internet presense, commission support, legislative advocate							
DISCRETIONARY Total:							
	3,937,051	205,000	0	0	3,732,051	0.0	0
FUNDED Total							
	21,378,984	8,869,006	422,323,000	0	-409,813,022	0.0	0
Grand Total:							
	21,378,984	8,869,006	422,323,000	0	-409,813,022	0.0	0

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

UNIT: 5700000 Non-Departmental Revenues/General Fund

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

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Finance
 FUND: GENERAL

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 9311000

Pension Obligation Bond-Interest Rate Stabilization

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Total Finance Uses	0	0	0
Reserve Provision	3,612	0	-3,612
Total Requirements	3,612	0	-3,612
Means of Financing			
Fund Balance	0	-112,900	-112,900
Use Of Money/Prop	3,612	112,900	109,288
Total Financing	3,612	0	-3,612

- Available Fund Balance--\$112,900 Reduction.
- Interest Income--\$109,288 Increase.

Description of Significant Changes

- The reduction in the available fund balance is offset by increases in interest earnings.

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

UNIT: Pension Obligation Bond-Interest Rate Stabilizin
 9311000

FUND: PENSION BOND-INT RATE STABILIZATION
 311A

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 9313000

Pension Obligation Bond-Debt Service

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Services & Supplies	1,200,000	1,200,000	0
Other Charges	21,150,790	23,179,579	2,028,789
Interfund Reimb	-22,350,790	-22,350,790	0
Total Finance Uses	0	2,028,789	2,028,789
Means of Financing			
Fund Balance	0	2,028,789	2,028,789
Total Financing	0	2,028,789	2,028,789

- Available Fund Balance--\$2,028,789 Increase.
- Finance Uses--\$2,028,789 Increase.

Description of Significant Changes

- The increase in the available fund balance will provide for the annual debt service and associated financial services.

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

UNIT: Pension Obligation Bond-Debt Service
 9313000

FUND: PENSION OBLIGATION BOND-DEBT SERVICE
 313A

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 6030000

Personnel Services & Risk Management

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Salaries/Benefits	8,950,170	8,755,536	-194,634
Services & Supplies	2,749,701	16,897,509	14,147,808
Other Charges	5,000	5,000	0
Intrafund Charges	702,475	701,735	-740
SUBTOTAL	12,407,346	26,359,780	13,952,434
Interfund Reimb	-4,105	-4,058	47
Intrafund Reimb	-1,336,105	-1,327,514	8,591
NET TOTAL	11,067,136	25,028,208	13,961,072
Prior Yr Carryover	1,084,272	1,087,824	3,552
Revenues	6,896,119	20,940,830	14,044,711
NET COST	3,086,745	2,999,554	-87,191
Positions	112.8	112.8	0.0

- The allocation (net county cost) has decreased by \$74,556:
 - Expenditures have increased by \$13,961,072.
 - Revenue has increased by \$14,032,076.
 - Carryover has increased by \$3,552.

Description of Significant Changes

- An expenditure decrease of \$213,329 reflects retirement cost adjustments due to recently issued Pension Obligation Bonds.
- An expenditure increase of \$31,339 reflects cost adjustments due to retiree medical subsidy.

- An expenditure decrease of \$3,415 resulted from a reallocation of overhead charges for the Internal Services Agency following the countywide restructuring in March 2004.
- Both appropriations and revenue were increased by \$14,108,323 as a result of changing the Dental Insurance plan from self-insured to a fully-insured program through a dental insurance carrier. Under the self-insured program, all money collected from county departments was deposited into an Internal Services Fund where it was set aside to pay dental claims. By moving to a fully-insured program, the Internal Services Fund is no longer necessary.

- An expenditure increase of \$7,972 and a revenue reduction of \$93,029 reflect a reduction in reimbursements and revenue resulting from the reduced retirement cost.
- An expenditure increase of \$30,182 and a revenue increase of \$16,782 is the result of the reallocation of department overhead as a result of the changes addressed above.
- Carryover increased by \$3,552.

2004-05 PROGRAM INFORMATION

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

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

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

UNIT: 6030000 Personnel Services & Risk Management

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

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Personnel
 FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Actual 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Salaries/Benefits	4,317,162	4,271,188	4,372,785	8,950,170	8,755,536
Services & Supplies	1,069,075	1,266,548	1,118,113	2,749,701	16,897,509
Other Charges	0	0	0	5,000	5,000
Intrafund Charges	836,051	745,361	812,249	702,475	701,735
SUBTOTAL	6,222,288	6,283,097	6,303,147	12,407,346	26,359,780
Interfund Reimb	0	0	0	-4,105	-4,058
Intrafund Reimb	-250,704	-117,746	-239,275	-1,336,105	-1,327,514
NET TOTAL	5,971,584	6,165,351	6,063,872	11,067,136	25,028,208
Prior Yr Carryover	125,637	622,487	622,487	1,087,824	1,087,824
Revenues	94,262	153,065	98,745	6,896,119	20,928,195
NET COST	5,751,685	5,389,799	5,342,640	3,083,193	3,012,189
Positions	64.8	62.8	61.8	112.8	112.8

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 5940000

Teeter Plan

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Other Charges	17,911,592	17,911,592	0
Interfund Charges	4,839,586	5,710,905	871,319
Total Finance Uses	22,751,178	23,622,497	871,319
Means of Financing			
Fund Balance	3,352,292	3,399,019	46,727
Other Revenues	19,398,886	20,223,478	824,592
Total Financing	22,751,178	23,622,497	871,319

- Appropriation has increased by \$871,319.
- Revenues have increased by \$824,592.
- Fund Balance has increased by \$46,727.

Description of Significant Changes

- The increases in fund balance and revenue will augment the transfer to the General Fund.

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

UNIT: 5940000 Teeter Plan

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

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 9284000

Tobacco Litigation Settlement-Capital Projects

Financing Uses Classification	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Other Charges	56,465,002	47,299,644	-9,165,358
Total Finance Uses	56,465,002	47,299,644	-9,165,358
Means of Financing			
Fund Balance	56,465,002	47,299,644	-9,165,358
Total Financing	56,465,002	47,299,644	-9,165,358

- Available Fund Balance--\$9,165,358 Reduction.
- Finance Uses--\$9,165,358 Reduction.

Description of Significant Changes

- This reflects a \$9,165,358 reduction in the available fund balance and finance uses associated with construction projects.

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

UNIT: Tobacco Litigation Settlement-Capital Projects
 9284000

FUND: TOBACCO LITIGATION SETTLEMENT-CAPITAL
 284A

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 3930000

Unemployment Insurance

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	2,340,632	2,338,437	-2,195
Total Operating Rev	2,340,632	2,338,437	-2,195
Service & Supplies	2,326,628	2,324,692	-1,936
Other Charges	14,004	13,745	-259
Total Operating Exp	2,340,632	2,338,437	-2,195
Net Income (Loss)	0	0	0

- The net allocation has not changed:
 - Expenditures have decreased by \$2,195.
 - Revenue has decreased by \$2,195.

Description of Significant Changes

- An expenditure decrease of \$2,195 reflects the net change resulting from reduction in retirement cost adjustments due to recently issued Pension Obligation Bonds partially offset by increased retiree medical subsidy cost adjustments.
- A revenue decrease of \$2,195 is the result of the adjustments addressed above.

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

FUND: UNEMPLOYMENT INSURANCE
 040A

ACTIVITY: Unemployment Insurance
 UNIT: 3930000

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

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

ADJUSTMENTS TO ADOPTED PROPOSED 2004-05 BUDGET

Budget Unit: 3900000

Workers Compensation Insurance

Operating Details	Adopted Proposed Budget 2004-05	Recommended Final Budget 2004-05	Proposed To Final Rec. Budget 2004-05
Charges for Service	32,968,535	32,907,877	-60,658
Total Operating Rev	32,968,535	32,907,877	-60,658
Service & Supplies	32,567,072	32,512,217	-54,855
Other Charges	411,463	405,660	-5,803
Total Operating Exp	32,978,535	32,917,877	-60,658
Other Revenues	10,000	10,000	0
Total Nonoperating Rev	10,000	10,000	0
Net Income (Loss)	0	0	0

- The allocation (net cost) has not changed:
 - Expenditures have decreased by \$60,658.
 - Revenues have decreased by \$60,658.

Description of Significant Changes

- An expenditure decrease of \$60,658 reflects the net change resulting from reduction in retirement cost adjustments due to recently issued Pension Obligation Bonds which are partially offset by increased retiree medical subsidy cost adjustments.
- A revenue decrease of \$60,658 is the result of the adjustments addressed above.

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

FUND: WORKERS COMPENSATION INSURANCE
 039A

ACTIVITY: Workers' Compensation Insurance
 UNIT: 3900000

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

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