

**COUNTY OF SACRAMENTO
CALIFORNIA**

For the Agenda of:
September 5, 2007
9:30 A.M.

To: Board of Supervisors

From: County Executive

Subject: Recommended Fiscal Year 2007-08 Final Budget

Contact: Geoffrey B. Davey, Chief Financial Officer, 874-5803
Linda Foster-Hall, County Budget Officer, 874-2453

RECOMMENDATIONS:

1. Approve the attached Schedules changing the Fiscal Year 2007-08 Adopted Proposed Budget and constituting approval of the Final Budget for Fiscal Year 2007-08.
2. Conduct a Transient-Occupancy Tax (TOT) Fund Hearing on Thursday, September 6, 2007, in order to determine appropriate discretionary grants (Attachment I).
3. Approve the attached request from the Department of Revenue Recovery (DRR) for relief of accountability (Attachment VII).
4. Direct the Department of Finance to prepare the Fiscal Year 2007-08 Budget Resolutions for Board consideration on Tuesday, September 25, 2007.

BACKGROUND:

The Board of Supervisors adopted the Fiscal Year 2007-08 Proposed Budget on May 16, 2007. The Adopted Proposed Budget completely funded the increases in departmental labor costs associated with the recently negotiated labor agreements. However, due to greater growth in costs against lower revenue growth (generally in programs funded by state and federal revenues), there was an “unfunded” requested base amount in a number of departments totaling \$33.0 million in the General Fund. In order to eliminate this shortfall, the Office of Budget and Debt Management (OBDM) developed a plan in collaboration with the County Executive’s Cabinet that was presented to the Board and adopted at the Proposed Budget Hearings. With the implementation of the “11 Point Plan” and other changes, the County Executive’s Recommended Final Budget has eliminated the \$33.0 million shortfall in the General Fund without major reductions. (\$19.7 million in cost offsets are directly related to the implementation of the 11 Point Plan and \$13.3 million for other one-time and on-going sources.

During the Final Budget Hearings, the County Executive presents the Board with:

- Actual financial results from the previous fiscal year
- Anticipated impacts from the enacted state budget

- Revised base-budget requirements
- Updated revenue estimates for the new fiscal year
- Recommended additional funding based upon available net financing

Unlike the past two years, the outlook for Fiscal Year 2007-08 is that revenue growth has slowed substantially. This is predominately the result of the slowing housing sector affecting the growth in both property and sales taxes. The impacts of the housing market on state and local governments throughout the country raise concerns over longer-term financial implications. It is not known when the housing market and those sectors of the economy that are fueled by that market will rebound. **Therefore, continued extreme restraint must be exercised in considering additional fund requests to avoid exacerbating future anticipated deficits.**

DISCUSSION:

I. STATE BUDGET UPDATE

When this letter was drafted, the legislature had just returned from their summer recess and was continuing budget deliberations. Assuming that a State Budget is passed before the start of County Budget Hearing process, OBDM will present the impacts of the State Budget in the opening remarks. Additionally, by that time the Agency Administrators and staff will have had an opportunity to review the final budget legislation for any actions that may have an impact on the county's operations.

II. GENERAL FUND FISCAL YEAR 2006-07 YEAR-END RESULTS

After the Fiscal Year 2006-07 financial books closed, the unaudited year-end results indicate that actual total General Fund balance/carryover is \$74.53 million, an increase of \$2.25 million over the year-end estimate included in the Fiscal Year 2007-08 Adopted Proposed Budget. As expected, this represents a significant reduction from the prior year. Of fund balance improvements, \$1.4 million are improvements in DRR and the Health Medical Treatment Payments account. The remainder (\$857,657) was a one-time net improvement in general purpose financing (see Attachment IIA). All of the one-time general purpose financing will be used to offset General Fund expenditures.

The majority of departments/budget units had improvements to year-end carryover over estimated projections. However, there were several departments/budget units that had results worse than originally anticipated. Departments which experienced decreased carryovers compared to their estimates have made adjustments to their spending plans to balance their budgets.

These departments/budget units with decreased carryover include the following:

BUDGET UNIT	DEPARTMENT	AMOUNT
4210000	Civil Service Commission	\$ 6,133
3260000	Wildlife Services	2,479
5050000	Court Paid County Services	6,049,817
5520000	Dispute Resolution	32,926
7230000	Juvenile Medical Services	318,127

Attachment II-B reflects the Fiscal Year 2006-07 year-end results for General Fund departments/budget units. In prior years, the change in departmental carryover between what was estimated in the Adopted Proposed Budget and the actual year-end carryover has been reserved for departmental use in the next fiscal year. However, the Fiscal Year 2007-08 Adopted Proposed Budget already assumed that there would be an additional \$8.0 million in departmental carryover beyond amounts estimated by departments. If the year-end departmental carryover had been more than \$8.0 million then a recommendation would have been made to establish a carryover reserve for each department/budget unit to be utilized in Fiscal Year 2008-09.

III. SUMMARY OF NET COST ADJUSTMENTS IN THE GENERAL FUND TO THE ADOPTED PROPOSED BUDGET FOR THE RECOMMENDED FINAL BUDGET CAUSED BY CERTAIN LOCAL FUNDING ISSUES

Historically, there are various adjustments in the net cost of the General Fund after the adoption of the Proposed Budget. These adjustments are generally the result of departmental changes associated with fully-funded program augmentations or grants, unavoidable cost increases in existing base programs, changes in state allocations and/or carryover. In recent years there has been some capacity after these adjustments to fund program enhancements. This year, any betterment associated with these adjustments (\$19.7 million resulting from the implementation of the “11 Point Plan”) was used to offset the \$33.0 million shortfall that was identified in the Adopted Proposed Budget. (See Attachment III for details).

IV. RESULTS OF THE 11 POINT PLAN

At the Proposed Budget Hearings, OBDM presented a plan to eliminate the anticipated shortfall in the General Fund base budget. The “11 Point Plan” has been very useful resolving the issues that were reported to the Board in May. **At this time, the shortfall in the base budget has been fully funded without reductions to county programs.** The following is a summary of the activities that have taken place and the reductions identified by this plan:

Point 1. Consider temporarily unfunding most remaining vacancies in the General Fund.

The County Executive’s Recommended Final Budget includes a plan to reduce funding for the positions that were vacant as of June 30, 2007. Vacant positions as of this date were fully analyzed to determine the reason for the vacancy. Generally, vacant positions in the following categories did not have their funding reduced:

- Positions that have no General Fund allocation.
- Positions that are filled with registry or contract employees.
- Positions filled in the first pay period of Fiscal Year 2007-08.

All other vacant positions were funded by the following formula, resulting in a \$5.9 million reduction in net county costs:

- For those positions vacant 0 to 6 months - 3 months funding was removed from the budget.

- For those positions vacant 6 month to 1 year – 6 months funding was removed from the budget.
- For those positions vacant over 1 year and beyond – all funding was removed from the budget.
 - Ø These positions will also be reflected as “Unfunded” on the Annual Salary Resolution. OBDM is currently working to finalize a process to track these positions that will be consistent with current law and policies of the Board.

Point 2. Examine budgeting for Health Insurance Costs due to multiyear discrepancy in budgeted vs. actual costs for Health Insurance premiums.

The current budgeted medical cost is calculated using the average per-employee-cost methodology. The basis for this calculation is not the actual amount that the county pays for each individual’s health care benefits. Rather, it is an average of the employee’s labor representation unit health insurance premiums. This calculation method also assumes that every employee will make health plan choices based purely on economics, choosing the plan that is least expensive for their family.

The methodology above was validated by comparing calculations based on actual employee costs. When the validation method and the original calculations were compared, there was no appreciable difference in the amount calculated for the county’s contribution for health insurance premiums. Therefore, it can be concluded that there is no error in the calculation of health insurance premiums and that the discrepancy has more to do with vacant positions.

Point 3. Work with departments to examine all opportunities to proceed with fee increases including but not limited to General Fund (prior to Final Budget Hearings).

Shortly after the Fiscal Year 2007-08 Proposed Budget was adopted, OBDM developed a process for all departments to report specific data regarding current fee structures. The original concept was to look at all fees from all departments, with the initial focus on General Fund fees. Fees that had not been updated for some time would be recalculated by department staff, reviewed by the Department of Finance and then presented to the Board for approval prior to Final Budget Hearings. The review process and the database would then be used on an ongoing basis to establish a routine review process, at least bi-annually, to assess the impact of costs and program changes on fee structures.

However, based on the number of fees and the amount of analysis required to bring a comprehensive report back to the Board, the original time lines were overly optimistic. As a result, each agency has identified a plan that will ensure that their fees are reviewed in a timely manor and will be brought back to the Board for approval between now and March 2008.

Point 4. Consider postponing capital projects and/or new leases.

Immediately after the adoption of the Fiscal Year 2007-08 Proposed Budget, the County Executive and staff had various meetings to consider postponing some major capital facilities and leases. These discussions were also brought before the Board with respect to the Sheriff's Communication Center and the Northwest Station House, the new Animal Care Facility and the Youth Detention Facility expansion. The Board concluded that these projects were critical to the County's mission and approved the funding for these projects.

OBDM will continue to have discussions with departments regarding the need for and financing of new and expanded lease and countyowned facilities; however, there does not seem to be a methodology to stop projects already in the development phase.

Point 5. Consider placing a freeze on new vehicle purchases (other than replacements).

Rather than placing a blanket freeze on the purchase of all new vehicles, Agency Administrators and their staff have been reviewing all requests for additional vehicles on their own merit. If an additional vehicle is necessary for the mission of the department then a determination will be made whether a new vehicle is needed or if an existing vehicle can be redeployed for this use. There will be continued focus on only purchasing additional vehicles when there is a clear business purpose.

Point 6. Examine opportunities for sale of county assets to generate one-time revenues (i.e. remnant parcels).

County Real Estate has reviewed over 300 properties for potential county surplus real estate. The majority of countyowned parcels were acquired by three methods:

- 1) **For public infrastructure projects such as roads** - The majority of the parcels that exist outside of the road right-of-way are small remnant, non-economic parcels.
- 2) **Dedication** - In the past, developers were allowed to dedicate by subdivision map parcels that were of no benefit to them. The majority of these are small strips of land five to ten feet wide, which are encumbered with a utility easement or a Public Utility easement.
- 3) **Tax default sale** - In the past, the County would accept tax default properties if no one submitted bids to buy. Again, these are typically small, non-economic parcels. Most properties went tax default because they had no value to the owner.

However, they have identified the following four sites of value:

- | | |
|---------------------------|--|
| 1. B of A Building | 730 I Street, Sacramento – 1.18 acres |
| 2. Elk Grove Blvd parcels | 8812 Elk Grove Blvd, Elk Grove – 11.55 acres |
| 3. St. Joseph's Lot | 7th & G Street, Sacramento – 2.5 acres |
| 4. Community Drive | Community Drive & Sylvan Road – 0.35 acres |

The site at 8812 Elk Grove Boulevard is currently leased to the Cosumnes Community Services District. County Real Estate has obtained an appraisal for the Elk Grove Parcels and will begin negotiations later this month with the District. The Fiscal Year 2007-08 Recommended Budget anticipates that this property will be sold to the District and the revenue will be used to offset the \$33.0 million shortfall in the General Fund base budget.

Point 7. Examine retained earnings within Internal Services Funds (ISF) for potential one-time rate reductions to reduce Fiscal Year 2007-08 internal charges.

The ISF are an accounting device used to accumulate and allocate costs internally among the county's various functions. These funds are used to account for its liability/property self-insurance, telecommunications and information technology support, worker's compensation self-insurance, self-insurance for dental and unemployment claims, regional communications, special services provided by Public Works and centralized services provided by the Departments of General Services and Facilities Planning, Architecture and Real Estate.

Included in the County Executive's Recommended Final Budget are rate reductions totaling \$2.0 million that will affect the retained earnings of both the Department of General Services and the Office of Communications and Information Technology. The self insurance funds (Liability/Property and Worker's Compensation claims) as of June 30, 2006, have long-term claim liabilities that are far greater than their current assets. In Fiscal Year 2005-06 the County increased rates for these funds to bring retained earnings up to a confidence level of 80.0 percent as recommended by the annual actuarial study. **Therefore, at this time a reduction to the retained earnings in the insurance funds is not recommended.** Public Works and Regional Communications funds do not significantly impact the General Fund. Therefore, reductions in these retained earnings are also not recommended.

Point 8. Examine fund balances within debt service funds for potential one-time reductions to reduce Fiscal Year 2007-08 net debt service charges.

The County has issued a number of Certificates of Participation (COPs) over the years to finance the construction of county facilities. The funding required to pay the annual debt service payments for those facilities is collected from the departments using the financed facilities, based on the amount of square-footage each occupies. Debt service payments and the administrative costs required for the debt issues are then paid from the debt service funds. The balances and cash flow of the county's debt service funds were examined to determine if the amount being collected from departments exceeded the minimum required to pay both the annual principal and interest on the debt, as well as the annual administrative costs. Results of this examination revealed that over the past several years the actual expenditures have been less than estimated financial services costs and that interest earnings have accumulated in some of the funds that can be used to pay debt service.

One time reductions in funding requirements have been identified in the amount of \$14,300,000 that can be used to partially offset the debt service payments allocated to

departments. The County Executive Office is recommending that this offset amount be split evenly over Fiscal Years 2007-08 and 2008-09. For Fiscal Year 2007-08, this reduces the amount required from departments by \$7,150,000, from approximately \$19,600,000 to \$12,450,000. Of this amount, the General Fund reduction is \$4,272,266.

Five of the COPs issued require that the County maintain a debt service reserve fund. The interest earned on these debt service reserve funds can be used to offset principal and interest payments on the outstanding debt. Therefore, the amount required from the departments occupying those financed facilities will be reduced on an ongoing basis by \$742,000 (\$538,783 reduction to General Fund departments).

Point 9. Analyze all sources (i.e. Trust Funds) for potential revenue to offset General Fund programs.

OBDM has been working with departments that have trust funds to determine if the balances in those funds can be used to offset program costs in the General Fund. The initial focus has been to locate funds that can be used on an ongoing basis. It has been discovered that many of the trust funds have been established as requirements of grants. Most state and federal grants require that funds flow into a separate fund. Once qualified expenditures are made for that specific program, revenue is transferred by the General Fund.

This same process is required for all the Realignment Trust Funds. Currently, the Social Services and Health Realignment Trust Funds do not carry balances. All funds accrued in these accounts are transferred into the General Fund to offset qualifying expenditures. The exception is the Mental Health Realignment Trust Fund. The Mental Health Realignment Trust Fund currently has a balance of \$9.9 million. In May 2005, the Board adopted a plan to spend down this trust fund balance over five years on additional contracts for the Regional Support Teams. It is anticipated that this balance will be drawn down by June 2011.

However, the law provides for the ability of a county to “reallocate money among accounts in the Local Health and Welfare Trust Fund, not to exceed 10.0 percent of the amount deposited in the account from which the funds are reallocated for that fiscal year”. In order to make this transfer, the law requires that the Board hold a scheduled public hearing to document the reallocation of the Realignment revenue. At this hearing, the Board must also make a finding that the reallocation is the “most cost effective use of available resources to maximize client outcome.” This would be used only in the most difficult of situations, and we would consider this a loan against the trust fund.

As indicated above, the initial focus of OBDM was to look for trust fund resources that could be used on an ongoing basis to reduce the dependence of programs on the General Fund. DRR has identified funding through the Victim Witness Assistance Trust Fund that can be transferred to the District Attorney on an ongoing basis to partially offset the cost of this program (\$374,511).

Point 10. Direct departments to prepare \$25.0 million in potential program/service reduction options, with the intent for the County Executive to propose \$15.0 million in actual program/service reductions at Final Budget (if necessary).

OBDM developed targeted amounts for each agency and the elected officials based on the General Fund programs other than those identified as mandated services. The Agency Administrators then determined the amount of reduction for each of their departments. Once the reductions were submitted by the departments, agency staff reviewed the proposed reductions and identified a priority order if the reductions were needed.

OBDM also reviewed the proposed reductions with the Agency Administrators and staff. In some cases there were reductions that were proposed that made good business sense. In these cases, OBDM worked with the agencies to include these reductions (\$951,521) in the County Executive's Recommended Final Budget. These reductions are an equal mix of reduced appropriations (\$469,593) and increased reimbursements/revenue (\$481,928). Other than these changes, no other reductions were required to eliminate the shortfall identified in the base budget.

Point 11. Continue to work with our local legislative delegation for resumption of State cost-of-doing-business increases for categorically-funded programs.

At the Proposed Budget Hearings, OBDM reported to the Board that the increased cost to the County of Sacramento as a result of the State not funding the cost of providing state mandated services for health and human assistance related programs was \$47.5 million for Fiscal Year 2005-06. There had been some hope that between the Governor's May revised budget and early "placeholder" language adopted by both houses of the state legislature that restoration of the process of budgeting for these programs at "current reasonable costs" would occur. However, language on this issue did not make it out of conference committee and is not anticipated to be included in the Fiscal Year 2007-08 State Budget. The Urban Counties Caucus is establishing a task force to continue crafting a solution to this issue.

V. RECOMMENDED ADDITIONAL REQUESTS IN GENERAL FUND

Pursuant to a process established by the County Executive, departments submitted a total amount of General Fund additional requests that exceeded \$65.6 million, including \$39.4 million from the Sheriff's Department. Because the difficult budget circumstances are forecast to recur in Fiscal Year 2008-09, and in order not to expand the anticipated deficit, the County Executive is recommending only those program enhancements that do not add a net cost in the General Fund for Fiscal Year 2007-08.

Attachment IV-A details the additional General Fund requests received from departments with net cost/cost mitigation. Attachment IV-B details the recommended General Fund additional requests with full revenue offsets.

The following is a summary of the County Executive’s recommended additional General Fund requests, summarized by Budget Priority Area, that have a net cost/cost offset, or are totally offset by additional (categorical) revenues:

RECOMMENDED ADDITIONAL GENERAL FUND ITEMS WITH NET COSTS AND/OR COMPLETE COST MITIGATION

PRIORITY ZERO – MANDATES		
BUDGET UNIT/ DEPARTMENT	DESCRIPTION	GENERAL FUND NET AMOUNT
3610000 Assessor	Additional 1 vehicle for Real Property Appraisal.	0
	PRIORITY ZERO TOTAL	\$ 0

PRIORITY 1 - DISCRETIONARY LAW ENFORCEMENT		
BUDGET UNIT/ DEPARTMENT	DESCRIPTION	GENERAL FUND GROSS AMOUNT
5800000 District Attorney	Reallocate 2.0 Principal Attorneys to 2.0 Assistant Chief Deputy Attorneys.	\$ 12,610
	Reallocate existing extra help funding to add 2.0 positions to provide trial support services.	0
	Reallocate existing extra help funding to add 2.0 positions to provide scanning services.	0
	Additional 1 vehicle for Parole Advocate Program grant	0
	Additional 4 vehicles for Investigations Unit for Process Serving	32,390
7400000 Sheriff	Additional 4.0 recruitment allowance positions for Rancho Cordova Police Department	0
	Additional 25.0 unfunded Deputy Sheriff (recruitment allowance) positions for Field Services	0
	PRIORITY 1 TOTAL	\$ 45,000

PRIORITY 5 – PREVENTION/INTERVENTION PROGRAMS		
BUDGET UNIT/ DEPARTMENT	DESCRIPTION	GENERAL FUND GROSS AMOUNT
5750000 Criminal Justice Cabinet	Additional 1.0 position to provide leadership for Criminal Justice Cabinet.	0

AGENCY SPECIFIC EXPENDITURE OFFSETS/REVENUE SHIFTS		\$ (45,000)
	GRAND TOTAL	\$ 0

RECOMMENDED ADDITIONAL GENERAL FUND ITEMS WITH FULL REVENUE OFFSETS

PRIORITY ZERO – MANDATES		
BUDGET UNIT/ DEPARTMENT	DESCRIPTION	GENERAL FUND
		GROSS ONGOING
3210000 Ag Commission /Sealer of Wts & Measures	Additional 0.3 position to fulfill all elements of Federal/State eradication work plans for the Asian Longhorn Beetle and Japanese Dodder.	\$ 30,000
	Additional 0.2 position to monitor and inspect incoming shipments that pose risk of introducing harmful pests into California.	20,000
	Additional 0.5 position to regulate the use of pesticides.	53,000
	Additional 1.0 position to inspect additional 2,000 commercial weighing & measuring devices annually.	103,000
5810000 Child Support Services	Provide Health Incentive Rollover funds and matching Federal funds used to pay for early intervention pilot projects.	376,223
	Provide additional support in converting to new Child Support Enforcement system by February 2008.	244,202
7410000 Correctional Health Services	Additional federal jail daily rate funding to support additional nursing registry costs.	492,000
7200000 Health and Human Services	Additional 5.0 positions for South City Health Center funded with contributions from Kaiser.	442,001
	Additional dental health education and preventive services.	62,499
	Additional 3.0 positions for Children’s Mental Health to meet mandated requirements.	261,431
	Increased AB360 funding for Adult Mental Health.	290,363
PRIORITY ZERO TOTAL		\$ 2,374,719

PRIORITY 1 - DISCRETIONARY LAW ENFORCEMENT		
BUDGET UNIT/ DEPARTMENT	DESCRIPTION	GENERAL FUND
		GROSS ONGOING
5800000 District Attorney	Additional 1.0 position dedicated to DNA analyses.	\$ 144,103
	Additional 2.0 positions to support the Parole Violation Program.	255,335

7400000 Sheriff	Additional 1.0 position for Main Jail Records	97,495
	Additional 5.0 positions and vehicles for Community Service Centers and Station Houses.	668,602
	Additional 9.0 positions for Field Services to provide two person patrol units.	951,131
	PRIORITY 1 TOTAL	\$ 2,116,666

PRIORITY 3 – SUSTAINABLE AND LIVABLE COMMUNITIES		
BUDGET UNIT/ DEPARTMENT	DESCRIPTION	GENERAL FUND
		NET ONGOING
6400000 Regional Parks	Additional 1.0 position in Leisure Services to assist with group picnic services.	\$ 54,781
	PRIORITY 3 TOTAL	\$ 54,781

PRIORITY 4 - GENERAL GOVERNMENT		
BUDGET UNIT/ DEPARTMENT	DESCRIPTION	GENERAL FUND
		NET ONGOING
3240000 County Clerk/ Recorder	Additional Service Center information technology support.	\$ 27,910
	PRIORITY 4 TOTAL	\$ 27,910

PRIORITY 5 - PREVENTION/INTERVENTION PROGRAMS		
BUDGET UNIT/ DEPARTMENT	DESCRIPTION	GENERAL FUND
		NET ONGOING
4410000 Voter Registration & Elections	Additional improvements for Voting System.	\$ 1,950,000
	Additional 1,000 Roster Books	1,847,609
	PRIORITY 5 TOTAL	\$ 3,797,609
SELF-FUNDED GRAND TOTAL		\$8,371,685

Attachment IV-D details the additional requests received from both General Fund and Non-General Fund departments for 2007-08 Final Budget that are not recommended.

VI. RECOMMENDED INCREASES/DECREASES TO GENERAL FUND RESERVES

OBDM normally recommends that any additional carryover for General Fund departments generated between Proposed and Final Budget Hearings be added to our General Fund reserves as a financing source for the next fiscal year. This budget policy was established by the Board in February 2003, and has been followed for the past four fiscal years. However, this year, in order to balance the proposed budget, an additional \$8.0 million of departmental carryover was already budgeted in the Adopted Proposed Budget. At this time, it was acknowledged that if the departments saved more than the \$8.0 million, an additional carryover reserve would be established. However, once the Fiscal Year 2006-07 year-end balances were known, departments increased their carryover by an aggregate of \$5.19 million. Therefore, there will be no earmarking of carryover for departments to use as a funding offset for Fiscal Year 2008-09.

The exceptions to this recommendation are the additional carryover for the Department of Revenue Recovery, which will be reserving carryover to fund a new collection system (\$517,602) and Health – Medical Treatment Payment account which had an unused General Fund allocation (\$878,356) from a reserve release that the Board approved in June 5, 2007. The Board action for the Medical Treatment Payment reserve release also indicated that if there was any residual in this account that it be returned to Reserves – Assistance Payments.

Teeter Reserve

At the end of Fiscal Year 2006-07, the secured and unsecured property tax delinquencies were higher than anticipated. As a result, pursuant to statutory requirements, the Teeter Tax Loss Reserve was increased by \$6,832,647 to \$16,250,778 for Fiscal Year 2007-08. The Tax Loss Reserve is a statutory prerequisite of the Teeter Plan and has no relationship to the borrowing through the Treasurer's Pooled Fund. This increase is partially offset by the release of reserves established in Fiscal Year 2006-07 for the Sacramento Area Flood Control Agency (SAFCA).

This reserve was established as part of the transaction between SAFCA and the County to purchase \$5.0 million in SAFCA Bond Anticipation Notes (BANs) from the County's Pooled Investment Fund. In June 2007, SAFCA issued their long-term financing and has repaid the BANs. Therefore, the reserve that was established can be released.

SUMMARY OF FISCAL YEAR 2007-08 RECOMMENDED FINAL BUDGET

The following table summarizes the 2007-08 Recommended Final Budget for the General Fund:

<u>2007-08 Recommended Final General Fund Budget</u>							
(Amounts Expressed In Millions)							
	Appro-	Estimated	Net	Carry-		2007-08	2006-07
	priations	Revenues	Cost	Over	Allocation	Percent of	Percent of
						Allocation	Allocation
ELECTED OFFICIALS							
Assessor	\$ 17.18	\$ 7.99	\$ 9.19	\$ 4.94	\$ 4.25	0.70%	1.29%
Board of Supervisors	4.78	0.67	4.11	0.41	3.70	0.61%	0.53%
District Attorney	68.83	24.48	44.35	4.47	39.88	6.61%	5.86%
Sheriff	337.66	164.25	173.41	0.79	172.62	28.63%	24.47%
Correctional Health Services	41.55	20.80	20.75	1.73	19.02	3.15%	2.75%
SUBTOTAL	\$ 470.00	\$ 218.19	\$ 251.81	\$ 12.34	\$ 239.47	39.72%	34.95%
COUNTYWIDE SERVICES							
Child Support Services	\$ 34.19	\$ 34.06	\$ 0.13	\$ 0.00	\$ 0.13	0.02%	0.03%
Health and Human Services	495.64	449.74	45.90	4.27	41.63	6.90%	4.90%
Health Treatment Account	43.48	20.53	22.95	0.00	22.95	3.81%	3.05%
Human Assistance-Admin.	271.78	234.66	37.12	2.76	34.36	5.70%	4.62%
Human Assistance-Payments	390.24	347.65	42.59	0.00	42.59	7.06%	6.66%
IHSS Provider Payments	62.78	49.53	13.25	0.00	13.25	2.20%	1.05%
Probation	122.47	53.79	68.68	8.18	60.50	10.03%	8.20%
Public Defender	26.54	0.83	25.71	0.85	24.86	4.12%	3.54%
Other	124.89	53.43	71.46	-1.99	73.45	12.18%	11.70%
SUBTOTAL	\$ 1,572.01	\$ 1,244.22	\$ 327.79	\$ 14.07	\$ 313.72	52.03%	43.76%
GENERAL GOVERNMENT/CF/OO	\$ 12.30	\$ 10.22	\$ 2.08	\$ 2.44	\$ -0.36	-0.06%	2.27%
INTERNAL SERVICES	85.62	41.18	44.44	2.45	41.99	6.96%	8.84%
MUNICIPAL SERVICES	40.96	22.03	18.93	4.23	14.70	2.44%	2.56%
CONTINGENCIES	5.00	0.00	5.00	0.00	5.00	0.83%	0.78%
RESERVE CHANGES	-11.57	0.00	-11.57	0.00	-11.57	-1.92%	6.84%
TOTAL	\$2,174.32	\$1,535.84	\$ 638.48	\$ 35.53	\$ 602.95	100.0%	100.0%

Note: Numbers may not add due to rounding.

The total requirement for departmental appropriations and the recommended reserve increases are just over \$2.17 billion. Approximately 91.8 percent of total appropriations (spending) are for departments of elected officials and for countywide services programs. All other programs, the contingency, and the reserve increases amount to 8.2 percent of the total appropriations. Most of

the general government and human resources programs provide at least some support to the elected department heads and countywide services programs.

The financing for the expenditures and reserves may be summarized:

(Amounts Expressed in Millions)

Departmental Revenues	\$1,535.84	70.64 percent
Carryover	35.53	1.63 percent
General Purpose Financing	602.95	27.73 percent
Total Financing	\$2,174.32	100.00 percent

Over 70.6 percent of the financing comes from departmental revenues which are predominately from state and federal sources. Carryover of \$35.53 million represents 1.6 percent of total financing and is being made available for departmental use.

The general purpose financing is not dedicated to any specific program or function. The general purpose financing makes up 27.7 percent of overall financing in the General Fund and consists of non-departmental general revenues (such as property tax, sales tax, vehicle license fees, utility tax, etc.), transfers in from other funds, and reserve changes. Certain expenditures, such as interest expense on the annual cash-flow borrowing and tax collection fees, are netted against the financing sources.

VII. RECOMMENDED GROWTH REQUESTS IN NON-GENERAL FUND BUDGET UNITS

In the Non-General Fund departments we are recommending a limited amount of additional funding requests, all of which are funded through categorical (enterprise) sources. Attachment IV-C summarizes the recommended Non-General Fund additional requests. Following is a summary of the recommended Non-General Fund additional requests:

RECOMMENDED ADDITIONAL NON-GENERAL FUND ITEMS

PRIORITY ZERO – MANDATES		
BUDGET UNIT/ DEPARTMENT	DESCRIPTION	GROSS AMOUNTS
3400000 Airport Enterprise	Additional 1.0 position to assist in environmental efforts and increased funding for environmental services	\$12,752,441
3480000 Airport – Capital Outlay	Additional infrastructure projects to accommodate future growth of the Airport System.	\$4,346,000
3350000 Environmental Management	Additional 4.0 positions for regulatory oversight and enforcement of State and Local health codes.	\$408,313
	Additional funding for enforcement of storage and or management of hazardous materials.	\$10,500
PRIORITY ZERO TOTAL		\$ 17,517,254

PRIORITY 4 – GENERAL GOVERNMENT		
BUDGET UNIT/ DEPARTMENT	DESCRIPTION	GROSS AMOUNTS
2700000 MSA Administrative Services	Purchase and install ArcGis Server software and related hardware to support customer programs.	\$ 70,010
7000000 General Services – Bradshaw District	Additional 2.0 positions to service mechanical equipment for Juvenile Hall Expansion facility.	283,148
	Additional 2.0 positions to maintain the Voter Registration and Elections/Sheriff building and Juvenile Hall Expansion area.	235,697
	Additional 1.0 position to support the two divisions of the Department of Water Resources.	113,304
	PRIORITY 4 TOTAL	\$ 702,159
	NON-GENERAL FUND GRAND TOTAL	\$ 18,219,413

Attachment IV-D details the additional requests received from both General Fund and Non-General Fund departments for 2007-08 Final Budget that are not recommended.

VIII. TRANSIENT-OCCUPANCY TAX (TOT) FUND -- ALLOCATIONS TO COMMUNITY AND CIVIC PROGRAMS

The total available financing for Fiscal Year 2007-08 is \$10,835,968, an increase of \$29,163 from the Adopted Proposed Budget. This increase is due to an increase in year-end fund balance of \$29,163, primarily the result of an accounting error that failed to encumber funds for year-end rollover. Actual tax collections for Fiscal Year 2006-07 were \$123,065 higher than estimated in the Proposed Budget and 3.0 percent higher than Fiscal Year 2005-06 collections. New hotels and trends in recent occupancy levels and room rates lead to expectations of increased tax collections. As a result, tax revenue projections for Fiscal Year 2007-08 have been increased by \$200,000, reflecting 1.0 percent anticipated growth over Fiscal Year 2006-07 year-end actual. If the Board approves status quo funding, including mandated expenditures and set asides totaling \$3,267,273, the total allocated funds will be \$10,376,354 leaving \$459,614 for the Board to allocate or reserve, as desired. Attachment I reflects the prior-year level of funding commitments and all known requests for TOT funding.

IX. FISCAL YEAR 2006-07 YEAR-END RESULTS FOR OTHER FUNDS

- **Community Services Fund**

Community Services (Budget Unit 8600000) (Fund 012) fund balance was \$153,905 greater than estimated for the Adopted Proposed Budget which resulted in a \$153,905 reduction in General Fund transfers to this budget unit.

- **Economic Development and Intergovernmental Affairs Fund**

The year-end fund balance increased by \$5,138,146, due to a combination of greater overall revenues (approximately \$2,300,000) and less expenditures (approximately \$2,800,000) than anticipated in Fiscal Year 2006-07.

The increase in revenues is mainly due to unanticipated sewer grant revenues (\$4,700,000) and unanticipated interest earnings (\$600,000) primarily from Mather Airfield and McClellan Business Park. This was offset by lower revenues than anticipated for McClellan Business Park (\$1,800,000), reduced electricity resale activities (\$800,000), delayed revenues from Community Development Block Grant (CDBG) (\$200,000) and \$200,000 in funding for the Business Environmental Resource Center (BERC). The CDBG and BERC revenues are budgeted to be received during Fiscal Year 2007-08.

The decrease in expenditures, adjusted for encumbrances, of approximately \$2,800,000 is mainly due to various expenses, anticipated in Fiscal Year 2006-07, but now budgeted to be expended in Fiscal Year 2007-08. Fiscal Year 2007-08 appropriations have increased accordingly to account for the increased fund balance.

- **Tobacco Litigation Settlement Fund**

On November 15, 2005, the Board approved refinancing the 2001 Tobacco Litigation Settlement Bond, to reduce the county debt service on prior bonds. Under the original deallocation schedule, the County was able to fund county-operated programs in the Tobacco Litigation Settlement endowment program. Based on the current deallocation schedule, only new and expanded programs by tax-exempt qualified nonprofit organizations other than the County itself, or qualified capital projects, can be funded with the original 2001 Bonds.

To mitigate the problem caused by ending the funding generated from the original Bonds, the Board approved passing normal capital/maintenance costs through the Tobacco Litigation Settlement Fund (Fund 008A) to “free-up” other county funds for the programs originally funded by the Tobacco Litigation Settlement revenues endowment program.

During Fiscal Year 2006-07, all necessary transactions to complete the capital/maintenance pass through were not appropriated. Therefore, in Fiscal Year 2007-08 an additional reserve release (\$2,350,315) is being recommended beyond the normal anticipated release of \$3,587,360 to fund the \$5,937,675 capital/maintenance pass through for Fiscal Years 2006-07 and 2007-08, plus \$960,878 to correct the Fiscal Year 2005-06 proceeds posting. This total additional appropriation is offset by the increase in fund balance of \$118,013, which was due to higher than anticipated interest income. The new reserve balance is \$40,807,011.

- **Teeter Fund**

The Teeter Plan of Tax Apportionment fund balance was \$9,156,420 higher than anticipated. The significant increase in available fund balance is due to higher than anticipated delinquent tax

collection at year end. The fund balance will be used to finance Fiscal Year 2007-08 debt service payments.

- **Golf Fund**

Fund balance decreased by \$186,078 due to lower than anticipated revenues. An appropriation decrease of \$9,725 reflects a reduction in cost as part of the 11 Point Plan and by a reduction in budgeted cost-of-living adjustments. In addition, a one-time reimbursement of debt service reserves of \$172,225 allows the opportunity to increase the repayment of a \$400,000 General Fund loan from \$100,000 to \$272,225, leaving a balance of \$127,775 to be repaid during Fiscal Year 2008-09. A revenue increase of \$119,033 reflects increases in Aerojet land lease and new cell tower lease, recovery for point of sale system purchase and increased recovery for Aerojet.

- **Insurance Funds**

The County utilizes three separate funds to accumulate charges and payments for Workers' Compensation Insurance, Liability/Property Insurance, and Unemployment Insurance. The County is basically self-insured for Workers' Compensation Insurance and Liability/Property Insurance. However, the County does purchase additional coverage above the self-insured retention levels. All three insurance funds are financed through a combination of charges to county departments and retained earnings.

Charges to county departments for all three insurance funds are determined on the basis of each department's claims experiences and exposure. The County has several higher risk services, particularly in the provision of municipal services to the Unincorporated Area. The following table reflects adopted budget charges for the 2006-07 Fiscal Year and recommended charges for the 2007-08 Fiscal Year:

Insurance Funds Charges

	Adopted 2006-07	Recommended 2007-08	Variance
Workers' Compensation	\$38,445,137	\$38,579,869	\$134,732
Liability/Property	19,469,367	19,178,656	-290,711
Unemployment	2,027,315	2,029,068	1,753
TOTAL	\$59,941,819	\$59,787,593	\$-154,226

X. FISCAL YEAR 2006-07 YEAR-END RESULTS FOR CAPITAL CONSTRUCTION FUND

The Capital Construction Fund (CCF) typically budgets projects based on anticipated expenditures. Often the design, engineering and construction are not completed within the fiscal year in which a project is authorized, or, on occasion, the succeeding fiscal year. Those encumbered funds have a significant effect on the fund balance. When a large project is financed, CCF typically provides the financing for the expense and receives reimbursement for those expenses. Since the revenue is received in arrears, the revenue is not listed as a balancing entry for the encumbrance. This may have the effect of creating a large negative fund balance.

Prior to Fiscal Year 2002-03, construction contract encumbrances were liquidated at year-end and then re-appropriated, which resulted in a fund balance unaffected by multiyear construction contracts. That practice was changed in Fiscal Year 2002-03 and from this point on, multiyear construction contracts have been encumbered for the entire amount of the contract, negatively impacting year-end fund balances. In Fiscal Year 2006-07, the negative fund balance was expected to continue due to the award of additional multiyear construction projects -- the Juvenile Hall 120-Bed Expansion and the new Animal Care Facility. However, the projects were awarded after the close of the fiscal year and CCF also received \$3.7 million in advance for two Energy Lease funded projects scheduled to begin in Fiscal Year 2007-08, resulting in a shift to a positive fund balance of \$8,046,670 at year-end.

The Recommended Final Budget has been adjusted to account for the increased fund balance. It is anticipated that CCF will return to a negative fund balance at the end of the Fiscal Year 2007-08 due to the anticipated award of an additional multiyear project, Phase III of the Juvenile Hall Expansion and Modification project, late summer of 2007.

XI. FISCAL YEAR 2006-07 YEAR-END RESULTS FOR MUNICIPAL SERVICES AGENCY (MSA) GOVERNMENTAL/ENTERPRISE FUNDS

MSA adjustments to the Recommended Final Budget generally reflect changes resulting from the Fiscal Year 2006-07 available Fund Balance at year-end. Overall, there is a net increase in appropriations of \$78.7 million with total appropriations exceeding \$1.1 billion.

County Roads, Roadways, and Transportation Sales Tax increased by \$27.5 million. These funds involve a construction program that is adopted as a long-range plan (five to seven years) and are managed through a series of approved annual expenditure plans. Due to the multiple-year demands of the projects, the annual budget represents the portion of the five to seven year construction plan that can reasonably be accomplished in the current fiscal year. Actual project expenditures generally differ from the budget due to many factors affecting project life cycles, i.e., environmental issues, public discussion, legal opinions, right-of-way acquisitions, availability of consultants and contractors, and weather. Consequently, adjustments are almost entirely due to the necessity of rebudgeting for work that was planned, but could not be accomplished, in Fiscal Year 2006-07.

Water Agency and Stormwater Utility District funds have increased by \$22.1 million primarily due to a data entry error resulting in the omission of \$20.0 million in interest expense in the Water Agency Enterprise. The remaining increase is due to increased costs for labor and electricity as well as shifting timelines for multiyear projects.

Special District budgets administered by the Infrastructure Finance Section have increased \$8.6 million. The majority of this increase can be attributed to activities in the Mather Public Facilities Financing Plan (PFFP), the Metro Air Park Community Facilities District (CFD), McClellan CFD 2004-1 and the Antelope PFFP.

An increase of \$8.9 million in the Refuse Enterprise is primarily due to the establishment of a designated reserve and transfer of Solid Waste Authority contributions, and the midyear net

addition of 7.0 positions, along with anticipated garbage can replacements and increased Consolidated Utility Billing, labor contract and fuel costs.

Water Quality's County Sanitation District 1 and Regional County Sanitation District budgets increased a total of \$8.5 million due to changes in staffing levels, group insurance, social security and retirement costs along with various labor negotiated premium and incentive pay benefits, the total magnitude of which was not known at the time of the proposed budget.

Miscellaneous changes in the remaining MSA funds include changes in labor rates, service agreements and equipment needs.

The changes between the Proposed and Final Budget Hearings for MSA in the Governmental and Enterprise funds are summarized in Attachment V.

XII. FISCAL YEAR 2006-07 YEAR-END RESULTS FOR AIRPORTS ENTERPRISE

• Sacramento County Airport System

Ending working capital for Fiscal Year 2006-07 is up \$23,932,484 over Fiscal Year 2005-06 due to higher than anticipated interest earnings and capital expenditures coming in lower than budgeted. In Fiscal Year 2007-08, increased appropriations of \$7,775,742 will fund infrastructure projects to accommodate future growth of the Airport System, as well as projects that will extend the useful life of airport facilities plus additional operating expenses. The remaining \$16.1 million will be used to fund additional infrastructure projects in future years. Changes to the budget will be funded with the carryover from Fiscal Year 2006-07 and retained earnings. Additional information on final budget requests is as follows:

- Increase of \$64,534 to salaries and benefits due to the addition of 1.0 Sr. Airport Economic Development Specialist.
- Increase of \$77,452 to standby pay and associated payroll costs needed to ensure 24/7 coverage for hazardous materials and wildlife management activities.
- Additional \$45,000 for radios in shuttle busses to improve communication and customer service.
- Additional \$143,455 for various budget adjustments to services and supplies.
- Additional \$1,454,301 for new projects.
- Additional \$860,000 for professional services.
- Re-budgeting of \$3,860,000 for projects originally budgeted in Fiscal Year 2006-07 but not completed.
- Additional \$1,116,000 for increases to projects continuing from Fiscal Year 2006-07.
- Additional \$140,000 for five replacement vehicles for General Services staff working for the Airport System.
- Additional \$15,000 for DC converter for gate 32.

XIII. FISCAL YEAR 2006-07 YEAR-END RESULTS FOR SPECIAL DISTRICTS

All district budgets as submitted are balanced. Following is a brief summary of year-end results for the county's special districts (see Attachment VI):

- **CSA 4B**

Fund balance increased by \$23,850 due to higher than anticipated revenues. An appropriation increase of \$34,811 reflects increased costs for the purchase of an irrigation pump and construction fees for a new parking lot. The reserve provision decreased by \$10,961 due to the increased expenditures.

- **CSA 4C**

Fund balance increased by \$16,325 due to higher than anticipated revenues. An appropriation increase of \$16,325 reflects increased costs for pesticides and fertilizers, ground maintenance supplies and the purchase of a new Heating, Ventilation and Air Conditioning system.

- **CSA 4D**

Fund balance increased by \$13,754 due to higher than anticipated revenues. An appropriation increase of \$13,754 reflects increased costs for pesticides and fertilizers and park landscape and grounds maintenance.

- **Del Norte Oaks Park Maintenance District**

Fund balance increased by \$824 due to higher than anticipated property tax revenues. An appropriation increase reflects increased costs for pesticides and fertilizers.

- **Fish and Game Propagation**

Fund balance decreased by \$380 due to lower than anticipated revenues. The reserve release increased \$380 due to the lower fund balance.

- **Carmichael Recreation and Park District**

Fund balance increased by \$517,777 due to lower than anticipated expenditures. An appropriation increase of \$1,553,330 reflects increases in salaries and benefits due to cost-of-living adjustments and additional seasonal staffing, increased consulting, maintenance and other miscellaneous services and supplies, capital improvement accounts for projects at various district sites, and equipment replacement. Revenues increased by \$1,035,463 due to increased building rental, leases and concession income, increased state grants, in-lieu taxes and other miscellaneous revenues. The reserve provision decreased by \$90 due to other expenditure increases.

- **Mission Oaks Recreation and Park District**

Fund balance increased by \$520,933 due to lower than anticipated expenditures and higher revenues. An appropriation increase of \$761,722 reflects salary adjustments and extra help staffing for Building Bridges program, increases in insurance liability, service contract for park patrol, audit charges and assessment fees, as well as maintenance and improvement projects and equipment purchases. Revenues increased by \$225,000 due to increased interest income, state grant funding for Building Bridges program, recreation service charges and leased property use charges. The reserve release increased by \$15,789 due to the increased expenditures.

- **Mission Oaks Maintenance/Improvement District**

Fund balance decreased by \$1,477,891 due to the encumbrance of \$2.0 million for the multi-year Swanston Park Community Center project, offset by less than anticipated expenditures. An appropriation decrease of \$1,770,520 reflects the encumbered funding for the Swanston Park project and increases in various maintenance and improvement projects. Revenues have increased by \$76,018 due to increases in interest income, in-lieu fees and revenue for park asphalt projects. The reserve provision increased by \$368,647 due to increased available financing.

- **Sunrise Recreation and Park District**

Fund balance decreased by \$29,806 due to lower than anticipated revenues. An appropriation increase of \$925,944 reflects increases in salaries for staffing a new after school program, increased costs for engineering services and recreational supplies, and assessment costs for district owned parcels. The transfer of funding from the Antelope Assessment District for the Antelope Community Park project has been removed from this budget unit as well as the corresponding appropriation. The funding and appropriation has been budgeted in the Antelope Assessment District for Fiscal Year 2007-08. Revenues have increased by \$955,750 due to a grant for a neighborhood park, increased park development fees and in-lieu assessment fees.

- **Antelope Assessment District**

Fund balance decreased by \$5,517,372 primarily due to the sale of COPs for the Antelope Community Park project being delayed until Fiscal Year 2007-08. An appropriation increase of \$1,393,168 reflects an increase in debt service costs and construction expenses for the Antelope Community Park project, offset by a reduction in the operating transfer out account (originally planned to be transferred to the Sunrise Recreation and Park District budget). Revenues increased by \$6,910,540 due to the sale of COPs for Antelope Community Park.

- **Natomas Fire District**

Fund balance increased by \$1,167,822 due to a year-end invoice and contract payment to the City of Sacramento which was not paid in Fiscal Year 2006-07. This amount will be rebudgeted and paid in Fiscal Year 2007-08. Although actual revenues for 2006-07 came in \$118,222 higher than budgeted, projections for Fiscal Year 2007-08 for Secured Property Tax remain at \$1,350,000 due to the current state of the residential real estate market and the implications of Proposition 8.

XIV. STRATEGIC PLAN

In an ongoing effort to align the budget priorities with the Board strategic objectives, OBDM has expanded the budget program database to include the strategic objectives that the Board adopted on April 18, 2006. The entire county budget, including the enterprise and internal service funds, are now tracked and will be reported to the Board by the six major strategic issues. Last year only the General Fund was presented to the Board in this detail. In the future this table will also reflect the changes from year to year in the net cost and positions allocated to the strategic issues.

2007-08 Recommended Final Budget					
(Amounts Expressed In Millions)					
	Appro-	Estimated	Net	Percent	
	priations	Financing	Cost	Net Cost	Positions
Strategic Issues					
Strong and Health Families	\$1,098.38	\$ 976.02	\$122.36	13.25%	5,046.8
Law and Justice	859.61	478.81	380.80	41.24	4,099.4
Transportation	1,006.33	462.58	543.75	58.89	772.0
Public Health and Safety	855.58	530.99	324.59	35.15	2,042.0
Sustainable and Livable Communities	289.35	272.88	16.47	1.78	416.2
Economic Growth	45.00	40.46	4.54	0.49	73.1
Other	22.84	2.54	20.30	2.20	48.6
Internal Services (includes Capital Funds)	880.02	1369.52	(489.49)	(53.00)	1,952.4
GRAND TOTAL	\$5,057.11	\$4,133.80	\$923.32	100.00%	14,450.5

XV. DEPARTMENT OF REVENUE RECOVERY REQUEST FOR RELIEF OF ACCOUNTABILITY

DRR collects unpaid debts owed to the county for a variety of departments. Monies collected by DRR are held in trust accounts until they are disbursed to the appropriate entity to which the funds belong. DRR recently discovered accounting errors that occurred almost ten years ago (and older) that have resulted in an out of balance condition in the trust accounts. DRR has implemented more reliable reconciliation procedures to prevent future accounting errors.

The effect of these errors is that the Department of Human Assistance (DHA) and all of DRR's other customer entities, including the General Fund, were credited with more revenue that was used to offset their expenditures. If this revenue had not been available, the General Fund would have been used to offset expenses by a similar amount. Therefore, in order to correct the disbursement errors within the Trust Funds administrated by DRR, there will potentially be a one-time reduction of up to \$1.7 million in the revenues distributed to the General Fund during Fiscal Year 2007-08. If DRR is able to increase revenue collections over budgeted amounts, the \$1.7 million could be potentially reduced. Until the exact amount is identified, no change in collections or disbursements to the General Fund is recommended at this time. (Attachment VII)

XVI. ADOPTION OF BUDGET RESOLUTIONS

Following the conclusion of the Final Budget Hearings, we recommend that the Board direct the Department of Finance to prepare the annual budget resolutions for adoption on September 25, 2007. We must adopt our Fiscal Year 2007-08 budget resolutions at that time in order to meet the legal deadline for budget adoption (October 2, 2007).

XVII. SCHEDULE FOR FINAL BUDGET HEARINGS

Following is the schedule for the Final Budget Hearings:

September 5, Wednesday 9:30 a.m.	<u>Overview, New Requests and Disagreed Items</u>
September 6, Thursday 9:30 a.m.	<u>Five-Year Capital Improvement Plan</u>
September 6, Thursday 2:00 p.m.	<u>Transient-Occupancy Tax</u>
September 13, Thursday 9:30 a.m.	<u>Reports Back and Final Deliberations</u>
September 14, Friday, 9:30 a.m.	<u>Continue Final Deliberations (if necessary)</u>

Respectfully submitted,

TERRY SCHUTTEN
County Executive

LFH: js

cc: County Counsel; Agency Administrators; Department Heads; County Executive Analysts;
Department Administrative and Fiscal Staff

Attachments

- I. Transient-Occupancy Tax Fund Allocation Summary
- II-A. Fund Balance Analysis, Year-End Results For General Fund Departments
- II-B. Changes In Carryover Between Proposed And Final Recommended, Carryover Reserve For Certain General Fund Budget Units
- III. Summary of Net Cost Adjustments In The General Fund To The Adopted Proposed Budget For The Recommended Final Budget Caused By Approved State Budget And Certain Local Funding Issues
- IV-A. Summary of CEO Recommended General Fund Additional Requests For 2007-08 Final Budget With Net Cost/Cost Mitigation
- IV-B. Summary of CEO Recommended General Fund Additional Requests For 2007-08 Final Budget With Full Revenue Offsets
- IV-C. Summary of CEO Recommended Non-General Fund Additional Requests For 2007-08 Final Budget
- IV-D. Summary of CEO Not Recommended Additional Requests Received From Departments For Fiscal Year 2007-08
- V. Municipal Services Agency's Governmental/Enterprise Funds Financing Changes
- VI. Special Districts Budget Summaries
- VII. Department of Revenue Recovery Request for Relief of Accountability
- VIII. Final Budget Schedules (Binders)

ATTACHMENT I

TRANSIENT-OCCUPANCY TAX FUND - RECOMMENDED FINAL 2007-08 BUDGET

	Adopted Final 2006-07	Recommended Final 2007-08
Revenue		
Fund Balance	498,270	628,695
Tax Collections	6,700,000	6,900,000
Interest Income	100,000	40,000
Reserve Release Independence Field Loan	400,000	0
Pass Throughs		
Raley Field Bond Financing	2,388,696	2,388,696
Sacramento Regional Arts Facilities	528,577	528,577
Independence Field	162,274	0
City of Sacramento - Cultural Arts Awards	350,000	350,000
Total Revenue	11,127,817	10,835,968
Expenditures		
Mandatory Allocation		
Sacramento Theatre Company/Music Circus debt service	66,000	66,000
Pass Throughs		
Raley Field Bond Financing	2,388,696	2,388,696
Sacramento Regional Arts Facilities	528,577	528,577
City of Sacramento - Cultural Arts Awards	350,000	350,000
Independence Field	162,274	0
Reserve Release Independence Field Loan	400,000	0
Total Pass Throughs & Bond Financing	3,895,547	3,333,273
Discretionary Expenditures		
Administrative Costs		
Economic Development Administration	40,000	40,000
Dept. of Finance - Hotel Audits	10,560	10,560
Dept. of Finance - Contract Audits	10,560	10,560
Dept. of Finance - Revenue Estimates/Monitoring	25,000	25,000
Interest Expense (Independence Field Loan)	15,000	0
Subtotal Discretionary Expenditures	101,120	86,120
Other General Fund		
Board of Supervisors - Neighborhood Programs	300,000	300,000
Re-appropriation of BOS Neighborhood Funds	0	235,343
Transfer to General Fund	1,332,200	3,832,200
Subtotal Other General Fund	1,632,200	4,367,543
Sports, Tourism, Arts, Quality of Life		
Crocker Art Museum	2,500,000	0
Stanford Settlement	50,000	0
Sacramento Tree Foundation	70,200	70,200
California Youth Soccer Association (Cherry Isl)	45,000	45,000
Sacramento Convention and Visitor's Bureau	704,975	704,975
Sacramento Sports Commission	214,750	214,750
American River Parkway Foundation	54,000	54,000
Archives & Museum Collection Center	200,000	200,000
Sacramento Museum of History, Science & Tech	277,022	277,022
Subtotal Sports, Tourism, Arts, Quality of Life	4,115,947	1,565,947
Sacramento Metropolitan Arts Commission		
Operations	265,610	265,610
Cultural Arts Awards	350,000	350,000
Neighborhood Arts/Arts in Schools Programs	99,121	99,121
Regranting/Arts Stabilization	158,740	158,740
Subtotal Sacramento Metropolitan Arts Commission	873,471	873,471
Reserves and Contingencies		
Raley Field Reserve Build-up	300,000	150,000
Midyear Allocation		
Sacramento Youth Symphony	10,000	0
Total Allocation	10,928,285	10,376,354
2007-08 Unallocated Funds	199,532	459,614

Fund Balance Analysis 2006-07

BU	Department	Adj. Budget 2006-07 Appropriation	Actual Expenditures 2006-07	Encumbrances 2007-08	Under/ (Over) Appropriations	Adj. Budget 2006-07 Revenues	Actual Revenues 2006-07	Over/ (Under) Est. Revenues	2006-07 Final Carryover			
									2006-07 Budget Unit Savings	Department Savings	General Fund Savings	Restricted Savings
5110000	Financing-Transf/Reimb	4,208,166	3,758,166	0	450,000	0	0	0	450,000	0	450,000	0
7250000	IHSS Provider Payments	57,582,107	57,577,818	0	4,289	48,375,749	53,338,355	4,962,606	4,966,895	0	4,966,895	0
7270000	Health-Medical Treatment Pmt	42,204,519	41,816,291	0	388,228	20,018,294	20,508,422	490,128	878,356	0	0	878,356
8700000	Human Assist-Aid Payment	392,987,804	357,054,467	0	35,933,337	350,238,903	321,555,426	(28,683,477)	7,249,860	0	7,249,860	0
5980000	Contingency	508,787	0	0	508,787	0	0	0	508,787	0	508,787	0
5770000	Non-Departmental Costs/GF	15,406,338	9,480,716	311,555	5,614,067	510,000	139,404	(370,596)	5,243,471	0	5,243,471	0
5700000	Non-Departmental Rev/GF	9,164,911	8,566,185	34,448	564,278	535,544,566	547,554,305	12,009,739	12,574,017	0	12,574,017	0
5700000	Reserve Increases	51,365,959	51,365,959	0	0	0	0	0	0	0	0	0
5700000	Reserve Cancellations	0	0	0	0	13,040,122	13,040,122	0	0	0	0	0
5700000	Fund Balance	0	3,719	0	(3,719)	140,718,398	140,718,398	0	(3,719)	0	(3,719)	0
5700000	Fund Balance-Enc.	0	0	0	0	17,952,413	17,952,413	0	0	0	0	0
	SUBTOTAL-GENERAL FINANCING	573,428,591	529,623,321	346,003	43,459,267	1,126,398,445	1,114,806,845	(11,591,600)	31,867,667	0	30,989,311	878,356
	GRAND TOTAL	2,259,663,919	2,065,307,316	14,747,535	179,609,069	2,259,663,919	2,154,587,077	(105,076,842)	74,532,227	35,513,976	37,622,293	1,395,958

Changes in Carryover Between Proposed And Final Recommended

B. U.	Department	Dept Carryover Final 2006-07	Dept Prop Bud Carryover 2007-08	Department Carryover Change	2007-08 Dept Usage	One-Time Additional Allocation	2007-08 Carryover Reserve
3610000	ASSESSOR	4,943,766	1,423,574	3,520,192	3,520,192	0	0
4010000	BOARD OF SUPERVISORS	406,892	259,748	147,144	147,144	0	0
5800000	DISTRICT ATTORNEY	4,467,981	3,413,464	1,054,517	1,054,517	0	0
7400000	SHERIFF	785,333	0	785,333	785,333	0	0
7410000	CORRECTIONAL HEALTH SERVICES	1,726,463	1,465,115	261,348	261,348	0	0
	Subtotal - ELECTED OFFICIAL	12,330,435	6,561,901	5,768,534	5,768,534	0	0
4210000	CIVIL SERVICE COMMISSION	614	6,747	(6,133)	(6,133)	0	0
4660000	HUMAN RIGHTS/FAIR HOUSING	0	0	0	0	0	0
4810000	COUNTY COUNSEL	773,406	209,943	563,463	563,463	0	0
5730000	COUNTY EXECUTIVE CABINET	1,988	0	1,988	1,988	0	0
5750000	CRIMINAL JUSTICE CABINET	206,609	206,609	0	0	0	0
5910000	COUNTY EXECUTIVE	907,854	579,531	328,323	328,323	0	0
5920000	CONTRIBUTION TO LAFCO	0	0	0	0	0	0
5970000	LABOR RELATIONS	8,573	451	8,122	8,122	0	0
7090000	EMERGENCY OPERATIONS	538,739	87,012	451,727	451,727	0	0
	Subtotal - GENERAL GOVERNMENT	2,437,783	1,090,293	1,347,490	1,347,490	0	0
3230000	DEPARTMENT OF FINANCE	0	0	0	0	0	0
3240000	COUNTY CLERK/RECORDER	0	0	0	0	0	0
5710000	DATA PROCESSING-SHARED SYSTEMS	669,064	669,064	0	0	0	0
6050000	PERSONNEL SERVICES	1,230,393	1,148,951	81,442	81,442	0	0
6110000	DEPT OF REVENUE RECOVERY	555,208	555,208	0	0	0	0
	Subtotal - INTERNAL SERVICES	2,454,665	2,373,223	81,442	81,442	0	0
2820000	VETERAN'S FACILITY	3,632	0	3,632	3,632	0	0
3210000	AG COMM-SEALER OF WTS & MEAS	440,471	407,715	32,756	32,756	0	0
3260000	WILDLIFE SERVICES	501	2,980	(2,479)	(2,479)	0	0
3310000	COOPERATIVE EXTENSION	4,370	100	4,270	4,270	0	0
4410000	VOTER REGISTRATION/ ELECTIONS	50,000	50,000	0	0	0	0
4522000	CONTRIBUTION TO THE LAW LIBRARY	3,510	1,935	1,575	1,575	0	0
4610000	CORONER	129,396	100,000	29,396	29,396	0	0
5020000	COURT / NON-TRIAL COURT FUNDING	932,760	775,975	156,785	156,785	0	0
5040000	COURT / COUNTY CONTRIBUTION	144,032	144,015	17	17	0	0
5050000	CT PAID COUNTY SERVICES	(6,049,817)	0	(6,049,817)	(6,049,817)	0	0
5510000	CONFLICT CRIMINAL DEFENDERS	258,141	59,871	198,270	198,270	0	0
5520000	DISPUTE RESOLUTION PROGRAM	(32,926)	0	(32,926)	(32,926)	0	0
5660000	GRAND JURY	227,181	227,181	0	0	0	0
5740000	DEPARTMENT OF COMPLIANCE	142,999	0	142,999	142,999	0	0
5810000	CHILD SUPPORT SERVICES	0	0	0	0	0	0
6700000	PROBATION	8,177,482	7,638,822	538,660	538,660	0	0
6760000	CARE IN HOMES AND INST	2,052,938	1,857,459	195,479	195,479	0	0
6910000	PUBLIC DEFENDER	846,788	779,510	67,278	67,278	0	0
7200000	HEALTH AND HUMAN SERVICES	4,265,605	3,374,620	890,985	890,985	0	0
7230000	JUVENILE MEDICAL SERVICES	(298,198)	19,929	(318,127)	(318,127)	0	0
8100000	HUMAN ASSISTANCE-ADMIN	2,758,884	2,590,618	168,266	168,266	0	0
	Subtotal - COUNTYWIDE SERVICES	14,057,749	18,030,730	(3,972,981)	(3,972,981)	0	0
3220000	ANIMAL CARE AND REGULATION	748,097	229,911	518,186	518,186	0	0
4650000	CONTRIBUTION TO PARATRANSIT	0	0	0	0	0	0
5690000	ENVIRONMENTAL REVIEW	128,696	36,266	92,430	92,430	0	0
5760000	NEIGHBORHOOD SERVICES	934,261	747,082	187,179	187,179	0	0
6400000	REGIONAL PARKS	1,413,027	652,084	760,943	760,943	0	0
6610000	PLANNING	1,009,265	597,752	411,513	411,513	0	0
	Subtotal - MUNICIPAL SERVICES	4,233,346	2,263,095	1,970,251	1,970,251	0	0
	Additional DEPARTMENT CARRYOVER	0	8,000,000	(8,000,000)	(8,000,000)	0	0
	SUBTOTAL-ALL DEPARTMENTS	35,513,978	38,319,242	(2,805,264)	(2,805,264)	0	0
	FUND BALANCE:						
	Non-Departmental Revenues Carryover	12,574,017	5,635,420	6,938,597	6,938,597	0	0
	Non-Departmental Costs Carryover	5,243,471	9,099,558	(3,856,087)	(3,856,087)	0	0
	Financing/Transfers-Reimb	450,000	0	450,000	450,000	0	0
	County Executive	316,775	0	316,775	316,775	0	0
	Voter Reg Carryover	4,688,038	1,536,616	3,151,422	3,151,422	0	0
	Public Defender	108,627	78,298	30,329	30,329	0	0
	DHA-Assist Pmt Carryover	7,249,860	4,662,219	2,587,641	2,587,641	0	0
	IHSS Provider Payments	4,966,895	1,137,559	3,829,336	3,829,336	0	0
	Child Support Services	164,000	164,000	0	0	0	0
	Health-Medical Treatment Payments	878,356	225,542	652,814	652,814	0	0
	Data Processing-Shared Systems	1,108,287	669,064	439,223	439,223	0	0
	Revenue Recovery	517,602	0	517,602	517,602	0	0
	Grand Jury	247,255	242,307	4,948	4,948	0	0
	Contingency	508,787	508,787	0	0	0	0
	Additional General Fund Carryover/Rounding	(3,721)	10,000,000	(10,003,721)	(10,003,721)	0	0
	SUBTOTAL - GENERAL FINANCING	39,018,249	33,959,370	5,058,879	5,058,879	0	0
	GRAND TOTAL - GENERAL FUND	74,532,227	72,278,612	2,253,615	2,253,615	0	0

INCREASED NET COST ADJUSTMENTS

(Amounts Expressed In Millions)

BUDGET UNIT/ DEPARTMENT	DESCRIPTION	NET AMOUNT
4610000 Coroner	Additional salary expense for forensic pathologists.	\$ 0.19
5040000 Court – County Contribution	Additional General Fund contribution for audit exception for Court’s 50/50 Maintenance of Effort agreement.	0.15
5700000 Non-Departmental Revenues	Reduction in anticipated sales tax collections.	1.50
	Reduction in anticipated Proposition 172 collections.	1.50
5770000 Non-Departmental Costs	No funds were budgeted in Fiscal Year 2007-08 Adopted Proposed Budget for Central Labor and Terminal Pay accounts budgeted centrally.	4.06
6050000 Personnel Services	Additional funding for Office Technical Class Study.	0.80
	Additional allocation to facilitate reorganization of new department.	0.50
6610000 Planning & Community Development	Increase funding for General Plan Update.	0.50
7230000 Juvenile Medical Services	Increase in General Fund allocation to offset negative carryover from Fiscal Year 2006-07.	0.30
General Fund - Reserves	Increased Reserves for new collection system for DRR and Assistance Payments.	1.40
	TOTAL	\$10.90

DECREASED NET COST FACTORS

(Amounts Expressed In Millions)

BUDGET UNIT/ DEPARTMENT	DESCRIPTION	NET AMOUNT
4410000 Voter Registration/Elections	Reduction in funding requirements do to the final payment to the Fixed Asset Acquisition fund being made in Fiscal Year 2006-07 vs. Fiscal Year 2007-08.	0.55
	Change in the method of printing election ballots.	0.30
4610000 Coroner	Additional fee revenue.	0.15
5050000 Court Paid County Services	Additional reimbursement from the Courts to offset costs for county services provided in Fiscal Year 2006-07.	6.05
5110000 Financing-Transfers /Reimbursements	One-time reduction in transfers to Economic Development equal to prior transferred funds that have not been appropriated for specific projects.	0.49
5700000 Non-Departmental Revenues	One-time reduction in debt service payments for General Fund departments.	\$4.27
	One-time revenue from the potential sale of the Elk Grove Boulevard parcels.	4.00
5700000 Non-Departmental Revenues	Net improvement in the Teeter Plan collections.	3.735
	Increase in Utility Tax collections.	0.50
	Miscellaneous Fund Balance from Fiscal Year 2006-07.	2.25
	One-time life insurance rebate to General Fund.	0.57
5710000 Data Processing- Shared Systems	Additional cost recovery from DRR for Sheriff's Warrant Program.	0.30
	Reduction in rates charged for General Fund supported projects.	0.49
5800000 District Attorney	Reduction in rates charged for General Fund supported projects.	0.49
	Additional collections in the Non-Sufficient Fund Program from transfer of collections responsibility to DRR.	0.27
6400000 Regional Parks	Additional revenue from Victim & Witness Assistance Trust Fund to offset current General Fund allocation.	0.37
	Additional revenue from fee schedule and labor rate updates.	0.37
6610000 Planning	Additional collections in the Non-Sufficient Fund Program from transfer of collections responsibility to DRR.	0.27
6700000 Probation	Additional revenue from Victim & Witness Assistance Trust Fund to offset current General Fund allocation.	0.37
6700000 & 5110000 Probation & Financing-Transfers /Reimbursements	Additional funding for Juvenile Justice Crime Prevention Act for the Neighborhood Alternative Center.	0.15
7110000 Department of General Services	Additional offset of debt service requirements for the Boys Ranch, Warren E. Thorton Center and the Bank of America Building with Tobacco Litigation deallocated funds.	1.22
	Reduction in rates to all General Fund Departments.	1.00
7200000 Health & Human Services	Net increase in Realignment revenue to offset existing Public Health and Social Service programs.	1.02

ATTACHMENT III

BUDGET UNIT/ DEPARTMENT	DESCRIPTION	NET AMOUNT
7400000 Sheriff	Rebudget grant revenue and other revenues not included in Fiscal Year 2007-08 Adopted Proposed Budget.	0.50
7600000 Office of Communications and Information Technology	Reduction in Retained Earnings.	0.50
	Reduction in internal service rates.	0.50
General Fund - Reserves	Decrease in General Fund Reserves for Sacramento Area Flood Control Agency and Golf Fund.	5.27
All General Fund Departments	Changes in Retiree Health Savings and cost-of-living adjustment calculations for Fiscal Year 2007-08.	0.81
	Ongoing reduction in debt service payments resulting from use of interest earnings to offset requirements from departments.	0.54
	Reduction in salary expense due to unfunding vacant positions.	5.88
	Various small changes in appropriations and revenue in numerous departments.	1.64
	TOTAL	\$43.90

SUMMARY OF CEO RECOMMENDED GENERAL FUND ADDITIONAL REQUESTS
WITH NET COST/COST MITIGATION
FOR 2007-08 FINAL BUDGET

Budget Unit Title	Agency Title	Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Countywide Priority: 0 <u>Mandated Countywide/Municipal or Financial Obligations</u>								
3610000 Assessor	<i>Elected Officials</i>	0	0	0	0	0	0.0	1
Countywide Priority: 0 Total:		0	0	0	0	0	0.0	1
Countywide Priority: 1 <u>Discretionary Law Enforcement</u>								
5800000 District Attorney	<i>Elected Officials</i>	45,000	0	0	0	45,000	4.0	6
7400000 Sheriff	<i>Elected Officials</i>	0	0	0	0	0	0.0	0
Countywide Priority: 1 Total:		45,000	0	0	0	45,000	4.0	6
Countywide Priority: 5 <u>Prevention/Intervention Programs</u>								
5750000 Criminal Justice Cabinet	<i>General Government/Admin.</i>	0	0	0	0	0	1.0	0
Countywide Priority: 5 Total:		0	0	0	0	0	1.0	0
GRAND TOTAL:		45,000	0	0	0	45,000	5.0	7

GENERAL FUND - CEO RECOMMENDED ADDITIONAL REQUESTS
WITH NET COST/COST MITIGATION
FOR 2007-08 FINAL BUDGET

Appropriations Reimbursements Revenues Carryover Net Cost FTE Vehicles

Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations

Budget Unit Title: 3610000 Assessor	Agency: Elected Officials
Program No. and Title: AR 001A Real Property	0 0 0 0 0 0.0 1
Strategic Objectives: IS -- Internal Services	
Program Description: Appraisal of Real Property	
Funding Type: Self Funded Program Type: Mandated	
Anticipated Results: Additional 110 vehicle. Will increase field work as a result of time saved by eliminating the process and time involved in checking out and returning a daily county rental vehicle. Costs are offset by reducing Account 20203900 - Employee Transportation	

Budget Unit Total:	0 0 0 0 0 0.0 1
<hr style="border-top: 1px dashed black;"/>	
Countywide Priority: 0 Total:	0 0 0 0 0 0.0 1

Countywide Priority: 1 Discretionary Law Enforcement

Budget Unit Title: 5800000 District Attorney		Agency: Elected Officials							
Program No. and Title:	AR 1 Administration	12,610	0	0	0	0	12,610	0.0	0
Strategic Objectives:	LJ -- Law and Justice								
ProgramDescription:	Reallocate two Principal Attorneys to two Assistant Chief Deputy District Attorneys using reallocated Extra Help; includes 10% differential for one due to additional duties.								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	Greater community outreach and increased participation at the local, state and federal levels of government; enhanced participation for affecting legislative change; assist with the efforts of reducing criminal activities.								
Program No. and Title:	AR 54 Information Technology - Trial Support Services	0	0	0	0	0	0	2.0	0
Strategic Objectives:	LJ -- Law and Justice								
ProgramDescription:	Two Information Technology Technicians (Lv 2) to provide trial support services								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	Eliminate the need for overtime, temporary staff, and shift of IT personnel from HELP desk responsibilities; knowledgeable staff familiar with DA IT requirements, processes and procedures; and 20% increase in productivity. Funding from re-allocated extra help.								
Program No. and Title:	AR 54 Information Technology - Scanning	0	0	0	0	0	0	2.0	0
Strategic Objectives:	LJ -- Law and Justice								
ProgramDescription:	Two Office Assistants (Lv 2) to provide scanning services								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	Cases occupying space will be stored electronically resulting in much needed office space and reduced storage costs; and, the discovery process will become electronic thereby providing greater efficiency, time and cost savings. This unit will support the DA's Electronic Document and Disaster Recovery strategies. Funding from reallocated extra help.								
Program No. and Title:	AR 19 Victim/Witness Assistance	0	0	0	0	0	0	0.0	1
Strategic Objectives:	LJ -- Law and Justice								
ProgramDescription:	One new Class 110 vehicle for the Victim Advocate in the Parole Advocacy Program								
Funding Type:	One Time	Program Type:	Mandated						
Anticipated Results:	Annually provide services to 150 victims, physical accompaniment to 60 victims, and meetings with prosecution 20 times. Grant funding in Base.								

			Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 5800000 District Attorney			<i>Agency: Elected Officials</i>						
Program No. and Title:	AR 34	Investigations	32,390	0	0	0	32,390	0.0	5
Strategic Objectives:	LJ	-- Law and Justice							
ProgramDescription:	Four new Class 110 vehicles and one new Class 124 vehicle to support the Investigations Unit								
Funding Type:	One Time	Program Type:	Mandated						
Anticipated Results:	Net gain of 1.5 hours for each Process Server serving subpoenas; pool vehicle allowing staff to meet repair requirements on assigned vehicles while still having the use of an emergency equipped vehicle to continue field assignments without interruption. Funding from Re-allocated Extra Help.								
Budget Unit Total:			45,000	0	0	0	45,000	4.0	6
Budget Unit Title: 7400000 Sheriff			<i>Agency: Elected Officials</i>						
Program No. and Title:	AR 2	Rancho Cordova Police Department	0	0	0	0	0	0.0	0
Strategic Objectives:	LJ	-- Law and Justice							
ProgramDescription:	Add 4 CSS II (Recruitment Allowance) positions								
Funding Type:	Ongoing	Program Type:	Self-Supporting						
Anticipated Results:	Adding these positions will allow RCPD to provide more neighborhood oriented services to new neighborhoods. Funding will be available from managed vacancies within this unit.								
Program No. and Title:	AR 5	Field Services	0	0	0	0	0	0.0	0
Strategic Objectives:	LJ	-- Law and Justice							
ProgramDescription:	25 Unfunded Deputy Sheriff(RA) positions								
Funding Type:	Ongoing	Program Type:	Discretionary						
Anticipated Results:	Additional positions needed for operational effectiveness by providing two person patrol units.								
Budget Unit Total:			0	0	0	0	0	0.0	0
Countywide Priority: 1 Total:			45,000	0	0	0	45,000	4.0	6

Countywide Priority: 5 Prevention/Intervention Programs

Budget Unit Title: 5750000 Criminal Justice Cabinet		Agency: General Government/Admin.							
Program No. and Title:	AR 1 Criminal Justice Cabinet	0	0	0	0	0	1.0	0	
Strategic Objectives:	LJ -- Law and Justice								
Program Description:	Provide leadership for the criminal justice system								
Funding Type:	Self Funded	Program Type:		Discretionary					
Anticipated Results:	Establishes cohesive criminal justice system policies based on research and evaluation								
Budget Unit Total:		0	0	0	0	0	1.0	0	
Countywide Priority: 5 Total:		0	0	0	0	0	1.0	0	
GENERAL FUND TOTAL:		45,000	0	0	0	45,000	5.0	7	

SUMMARY OF CEO RECOMMENDED GENERAL FUND ADDITIONAL REQUESTS
WITH FULL REVENUE OFFSETS
FOR 2007-08 FINAL BUDGET

Budget Unit Title	Agency Title	Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Countywide Priority: 0 <u>Mandated Countywide/Municipal or Financial Obligations</u>								
3210000	Ag Comm/Sealer of Wts & Mea	Countywide Services	206,000	0	206,000	0	0	2.0 2
5810000	Child Support Services	Countywide Services	620,425	0	620,425	0	0	0.0 0
7410000	Correctional Health Services	Elected Officials	492,000	0	492,000	0	0	0.0 0
7200000	Health and Human Services	Countywide Services	1,056,294	0	1,056,294	0	0	8.0 0
Countywide Priority: 0		Total:	2,374,719	0	2,374,719	0	0	10.0 2
Countywide Priority: 1 <u>Discretionary Law Enforcement</u>								
5800000	District Attorney	Elected Officials	399,438	0	399,438	0	0	3.0 0
7400000	Sheriff	Elected Officials	1,717,228	0	1,717,228	0	0	15.0 5
Countywide Priority: 1		Total:	2,116,666	0	2,116,666	0	0	18.0 5
Countywide Priority: 3 <u>Quality of Life</u>								
6400000	Regional Parks	Municipal Services	54,781	0	54,781	0	0	1.0 0
Countywide Priority: 3		Total:	54,781	0	54,781	0	0	1.0 0
Countywide Priority: 4 <u>General Government</u>								
3240000	County Clerk/Recorder	Internal Services	27,910	0	27,910	0	0	0.0 0
Countywide Priority: 4		Total:	27,910	0	27,910	0	0	0.0 0

Budget Unit Title	Agency Title	Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Countywide Priority: 5 <u>Prevention/Intervention Programs</u>								
4410000 Voter Registration & Elections	<i>Countywide Services</i>	3,797,609	0	3,797,609	0	0	0.0	0
Countywide Priority: 5 Total:		3,797,609	0	3,797,609	0	0	0.0	0
GRAND TOTAL:		8,371,685	0	8,371,685	0	0	29.0	7

**GENERAL FUND - CEO RECOMMENDED ADDITIONAL REQUESTS
WITH FULL REVENUE OFFSETS
FOR 2007-08 FINAL BUDGET**

Appropriations Reimbursements Revenues Carryover Net Cost FTE Vehicles

Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations

Budget Unit Title:	3210000 Ag Comm/Sealer of Wts & Mea	Agency:	Countywide Services						
Program No. and Title:	AR 2-B Pest Eradication	30,000	0	30,000	0	0	0.3	1	
Strategic Objectives:	C1 -- Sustainable and Livable Communities								
ProgramDescription:	Eradicate small infestations of exotic pests.								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	Fulfill all elements of Federal / State eradication work plans: Asian Longhorn Beetle Eradication: Japanese Dodder Eradication								
Program No. and Title:	AR 4 Pest Exclusion	20,000	0	20,000	0	0	0.2	0	
Strategic Objectives:	EG2 -- Economic Growth								
ProgramDescription:	Monitor and inspect incoming shipments which pose a risk of introducing harmful pests into California. Seize and destroy shipments infested.								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	Monitor and inspect shipments of 2100 commodity units 50 sites, concentrating on ALB, LBAM, at high risk facilities Speciality Markets.								
Program No. and Title:	AR 5 Pesticide Use Enforcement	53,000	0	53,000	0	0	0.5	0	
Strategic Objectives:	HS2 -- Public Health and Safety								
ProgramDescription:	Regulate the use of pesticides, to protect the public health, workers using pesticides, the environment.								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	Conduct compliance inspections on 2170 pesticide safety/use items, resolve 40 noncompliance items.								
Program No. and Title:	AR 6 Weights & Measures	103,000	0	103,000	0	0	1.0	1	
Strategic Objectives:	LJ4 -- Law and Justice								
ProgramDescription:	Measuring accuracy of commercial weighing & measuring devices.								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	Inspection of an additional 2000 devices requiring an annual inspecton.								
Budget Unit Total:		206,000	0	206,000	0	0	2.0	2	

		Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 5810000 Child Support Services		<i>Agency: Countywide Services</i>						
Program No. and Title:	AR 1 Child Support	244,202	0	244,202	0	0	0.0	0
Strategic Objectives:	F4 -- Strong and Healthy Families							
ProgramDescription:	Child Support & Collection Services							
Funding Type:	One Time	Program Type:		Mandated				
Anticipated Results:	Authorizing appropriation for one time California Child Support Automation System (CCSAS) revenues will support our efforts in converting to the new Child Support Enforcement system in February 2008. These revenues are not eligible for matching Federal Financial Participation revenues.							
Program No. and Title:	AR 1 Child Support	376,223	0	376,223	0	0	0.0	0
Strategic Objectives:	F4 -- Strong and Healthy Families							
ProgramDescription:	Child Support & Collection Services							
Funding Type:	One Time	Program Type:		Mandated				
Anticipated Results:	Authorizing appropriation for one time Health Incentive Rollover funds and matching Federal Financial Participation revenues will pay for staffing costs for two early intervention pilot projects to help the Department increase collections in current child support.							
Budget Unit Total:		620,425	0	620,425	0	0	0.0	0
Budget Unit Title: 7410000 Correctional Health Services		<i>Agency: Elected Officials</i>						
Program No. and Title:	AR 3 Jail Medical Adult	492,000	0	492,000	0	0	0.0	0
Strategic Objectives:	LJ -- Law and Justice							
ProgramDescription:	Provide Medical Care for Adult Inmates							
Funding Type:	Ongoing	Program Type:		Mandated				
Anticipated Results:	Additional federal jail daily rate funding for nursing registry costs.							
Budget Unit Total:		492,000	0	492,000	0	0	0.0	0

			Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 7200000 Health and Human Services			<i>Agency: Countywide Services</i>						
Program No. and Title:	AR1	Primary Health Services-Clinics Branch/South City Health Center	442,001	0	442,001	0	0	5.0	0
Strategic Objectives:	F1	-- Strong and Healthy Families							
ProgramDescription:	South City Health Center is a Sacramento County Medical Clinic which provides primary health care; including, but not limited to immunizations, family planning / STD treatment, and chronic disease management. Patients must meet eligibility requirements with DHA to utilize the clinic services.								
Funding Type:	Self Funded		Program Type: Mandated						
Anticipated Results:	With the additional clinian team due to funds from Kaiser, South City Health Center (SCHC) will provide additional primary care outpatient services. This area of South Sacramento has the highest density of CMISP clients in the county and a very high prevalence of diabetes. With the transfer of a dietitian to SCHC and the addition of a clinician team will enable Clinic Services to focus on chronic disease management as well as provide urgent and primary care services to the mandated CMISP population. By promoting disease self management especially in the area of diabetes, our patients will gain the skills and have access to preventive care.								
Program No. and Title:	AR10	Public Health California Children's Dental Disease Prevention Program	62,499	0	62,499	0	0	0.0	0
Strategic Objectives:	HS3	-- Public Health and Safety							
ProgramDescription:	Health Education - Dental Education								
Funding Type:	Self Funded		Program Type: Mandated						
Anticipated Results:	Better dental health and dental hygiene habists for additional 2,856 children due to education and preventative services provided to students and parents.								
Program No. and Title:	AR2	Mental Health Services/Children's Mental Health	261,431	0	261,431	0	0	3.0	0
Strategic Objectives:	C2	-- Sustainable and Livable Communities							
ProgramDescription:	Children's Case Management Services								
Funding Type:	Self Funded		Program Type: Mandated						
Anticipated Results:	Increase current staffing levels to allow program to meet mandated requirements by reducing caseload size. Increase staffing to manage the administration of a Memorandum of Understanding (MOU) between DHHS and Sacramento County Office of Education (SCOE).								
Program No. and Title:	AR3	Adult Mental Health	290,363	0	290,363	0	0	0.0	0
Strategic Objectives:	F2	-- Strong and Healthy Families							
ProgramDescription:	Mandated reimbursement increase by AB 360 of 6.5%								
Funding Type:	Ongoing		Program Type: Mandated						
Anticipated Results:	Continuation of Existing Svc. Level								
Budget Unit Total:			1,056,294	0	1,056,294	0	0	8.0	0
Countywide Priority: 0 Total:			2,374,719	0	2,374,719	0	0	10.0	2

Countywide Priority: 1 Discretionary Law Enforcement

Budget Unit Title: 5800000 District Attorney		Agency: Elected Officials							
Program No. and Title:	AR 14 Laboratory of Forensic Services	144,103	0	144,103	0	0	1.0	0	
Strategic Objectives:	LJ -- Law and Justice								
ProgramDescription:	Crimininalist to support Proposition 69								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	Dedicated DNA analyst to address increasing caseloads requiring contact/touch DNA analyses.								
Program No. and Title:	AR 33 Parole Violation	255,335	0	255,335	0	0	2.0	0	
Strategic Objectives:	LJ -- Law and Justice								
ProgramDescription:	Attorney and Paralegal to support the Parole Violation Program								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	Appear at Parole Revocation hearings to represent state and victim interests.								
Budget Unit Total:		399,438	0	399,438	0	0	3.0	0	

		Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 7400000 Sheriff		<i>Agency: Elected Officials</i>						
Program No. and Title:	AR 1 Correctional Services	97,495	0	97,495	0	0	1.0	0
Strategic Objectives:	LJ -- Law and Justice							
ProgramDescription:	Add Sheriff's Record Officer I to Main Jail and Extra Help funding for 7412 Backfill							
Funding Type:	Self Funded	Program Type:		Self-Supporting				
Anticipated Results:	Provide required data to DOJ in a timely manner							
Program No. and Title:	AR 3 Field Services	668,602	0	668,602	0	0	5.0	5
Strategic Objectives:	LJ -- Law and Justice							
ProgramDescription:	Three Deputy Sheriff and two Sheriff Sergeant; Vehicles: 154, 124 and two 122							
Funding Type:	Ongoing	Program Type:		Discretionary				
Anticipated Results:	Two POP Officers and one Sheriff Sergeant are needed to meet the needs of the Community Service Centers and Station Houses. One additional Sheriff Sergeant is needed to provided supervision in the South Bureau.							
Program No. and Title:	AR 4 Field Services	951,131	0	951,131	0	0	9.0	0
Strategic Objectives:	LJ -- Law and Justice							
ProgramDescription:	Nine Deputy Sheriff positions							
Funding Type:	Ongoing	Program Type:		Discretionary				
Anticipated Results:	Additional positions needed for operational effectiveness by providing two person patrol units.							
Budget Unit Total:		1,717,228	0	1,717,228	0	0	15.0	5
Countywide Priority: 1 Total:		2,116,666	0	2,116,666	0	0	18.0	5

Countywide Priority: 3 Quality of Life

Budget Unit Title: 6400000 Regional Parks	<i>Agency: Municipal Services</i>							
Program No. and Title: AR 015A Leisure Services Recreation Specialist	54,781	0	54,781	0	0	1.0	0	
Strategic Objectives: C -- Sustainable and Livable Communities								
ProgramDescription: Add Recreation Specialist, Limited Term, to assist with Group Picnic Services and special events								
Funding Type: Self Funded	Program Type: Discretionary							
Anticipated Results: Increase quantity & quality of recreation programs, increase program revenues, fewer operational problems at large-scale events, increased support to non-profit support groups, increased interaction in County Service Areas.								
Budget Unit Total:		54,781	0	54,781	0	0	1.0	0

Countywide Priority: 3 Total:		54,781	0	54,781	0	0	1.0	0

Countywide Priority: 4 General Government

Budget Unit Title: 3240000 County Clerk/Recorder	<i>Agency: Internal Services</i>							
Program No. and Title: AR 001 Svc Ctr	27,910	0	27,910	0	0	0.0	0	
Strategic Objectives: LJ -- Law and Justice								
ProgramDescription: Service Center Information Tech Support								
Funding Type: Ongoing	Program Type: Self-Supporting							
Anticipated Results: Enhanced Customer Service in Community Service Centers. The Informational Technician ensures systems equipment and applications function properly.								
Budget Unit Total:		27,910	0	27,910	0	0	0.0	0

Countywide Priority: 4 Total:		27,910	0	27,910	0	0	0.0	0

Countywide Priority: 5 Prevention/Intervention Programs

Budget Unit Title: 4410000 Voter Registration & Elections		<i>Agency: Countywide Services</i>					
Program No. and Title: AR 1 ELECTIONS		1,950,000	0	1,950,000	0	0	0.0 0
Strategic Objectives: C -- Sustainable and Livable Communities							
ProgramDescription: Improve, Upgrade, Preventative Maintenance for Voting System							
Funding Type: One Time				Program Type: Self-Supporting			
Anticipated Results: Voting System performs accurately during our three scheduled elections							
<hr/>							
Program No. and Title: AR 1 ELECTIONS		1,847,609	0	1,847,609	0	0	0.0 0
Strategic Objectives: C -- Sustainable and Livable Communities							
ProgramDescription: 1,000 Roster Books							
Funding Type: One Time				Program Type: Self-Supporting			
Anticipated Results: Faster Final Election Results							
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Budget Unit Total:		3,797,609	0	3,797,609	0	0	0.0 0
<hr style="border-top: 1px dashed black;"/>							
Countywide Priority: 5	Total:	3,797,609	0	3,797,609	0	0	0.0 0
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GENERAL FUND TOTAL:		8,371,685	0	8,371,685	0	0	29.0 7

**SUMMARY OF CEO RECOMMENDED NON-GENERAL FUND ADDITIONAL REQUESTS
FOR 2007-08 FINAL BUDGET**

Budget Unit Title	Agency Title	Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Countywide Priority: 0 <u>Mandated Countywide/Municipal or Financial Obligations</u>								
3400000 Airport Enterprise	General Government/Admin.	12,752,441	0	0	0	12,752,441	1.0	0
3480000 Airport-Capital Outlay	General Government/Admin.	4,346,000	0	0	0	4,346,000	0.0	0
3350000 Environmental Management	Countywide Services	418,813	0	418,813	0	0	4.0	0
Countywide Priority: 0 Total:		17,517,254	0	418,813	0	17,098,441	5.0	0
Countywide Priority: 4 <u>General Government</u>								
2700000 Administrative Services	Municipal Services	70,010	70,010	0	0	0	0.0	0
7000000 General Services	Internal Services	632,149	0	632,149	0	0	5.0	5
Countywide Priority: 4 Total:		702,159	70,010	632,149	0	0	5.0	5
GRAND TOTAL:		18,219,413	70,010	1,050,962	0	17,098,441	10.0	5

**NON-GENERAL FUND - CEO RECOMMENDED ADDITIONAL REQUESTS
FOR 2007-08 FINAL BUDGET**

Appropriations Reimbursements Revenues Carryover Net Cost FTE Vehicles

Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations

Budget Unit Title: 3400000 Airport Enterprise	<i>Agency:</i> <i>General Government/Admin.</i>
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Program No. and Title: AR 1 Sacramento International Airport	12,752,441	0	0	0	12,752,441	1.0	0
Strategic Objective: T1 -- Transportation							
ProgramDescription: To fund the addition of 1.0 FTE Sr. Airport Economic Development Specialist to assist with environmental efforts as well increased funding for environmental services.							
Funding Type: Self Funded	Program Type: Mandated						
Anticipated Results: An airport system that is safe, secure, and customer oriented, providing a positive travel experience for passengers.							

Budget Unit Total:	12,752,441	0	0	0	12,752,441	1.0	0
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Budget Unit Title: 3480000 Airport-Capital Outlay	<i>Agency:</i> <i>General Government/Admin.</i>
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Program No. and Title: AR 4 Capital Improvement Program	4,346,000	0	0	0	4,346,000	0.0	0
Strategic Objective: T1 -- Transportation							
ProgramDescription: To fund additional infrastructure projects needed to accommodate future growth of the Airport system and repairs to existing airport facilities.							
Funding Type: Self Funded	Program Type: Mandated						
Anticipated Results: An airport system that meets the needs of the Sacramento Region. Success will be reflected in additional businesses beginning operations at the airports.							

Budget Unit Total:	4,346,000	0	0	0	4,346,000	0.0	0
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Budget Unit Title: 3350000 **Environmental Management** *Agency: Countywide Services*

Program No. and Title: AR 001 Environmental Health 408,313 0 408,313 0 0 4.0 0
Strategic Objective: HS3 -- Public Health and Safety
ProgramDescription: Regulatory oversight and enforcement of State and Local health codes related to: 1) Food handling and preparation at retail food facilities and swimming pool safety, 2) Operation and safety of public swimming pools, 3) Prevention of Childhood Lead Poisoning, 4) Institutions, 5) Sales of Tobacco Products to Minors/Tobacco Retailers, and 6) Proper discharge of stormwater at food facilities.
Funding Type: Self Funded **Program Type:** Mandated
Anticipated Results: Through education, inspection, and enforcement of the regulated businesses, an increased level of public/environmental health protection is provided. The number of major violations that could cause foodborne illness at retail food facilities will be reduced from 40% to 10%. Over 2000 public swimming pools are inspected annually to ensure bathers are protected from disease transmission, drowning, or electrocution.

Program No. and Title: AR 2 Hazardous Materials 10,500 0 10,500 0 0 0.0 0
Strategic Objective: HS2 -- Public Health and Safety
ProgramDescription: Regulatory responsibility for the enforcement of Federal, State and Local Health and Safety codes and associated regulations related to storage and/or management of hazardous materials; transportation, processing of disposal of solid waste; and generation of hazardous waste.
Funding Type: Self Funded **Program Type:** Mandated
Anticipated Results: Increased public health and safety by reducing or eliminating improper storage and handling of hazardous materials and solid waste. Over the past two years, we have achieved a reduction of 25% in the numbers of violations per inspection. It is expected that this trend will continue in FY 07-08.

Budget Unit Total: 418,813 0 418,813 0 0 4.0 0

Countywide Priority: 0 **Total:** 17,517,254 0 418,813 0 17,098,441 5.0 0

Countywide Priority: 4 General Government

Budget Unit Title: 2700000 Administrative Services		<i>Agency: Municipal Services</i>						
Program No. and Title:	AR 001 Upgrade to ArcGIS Server	70,010	70,010	0	0	0	0.0	0
Strategic Objective:	IS -- Internal Services							
Program Description:	Purchase and install ArcGIS Server software and related hardware to support customer programs							
Funding Type:	Self Funded	Program Type: Discretionary						
Anticipated Results:	New customer maintenance management systems (CMMS) require ArcGIS Server environment. Allows users of CMMS products to integrate business processes. Measurements: October 2007 -Deployment of Maximo CMMS at Water Resources. Spring 2008 - Deployment of Maximo CMMS at Water Quality.							
Budget Unit Total:		70,010	70,010	0	0	0	0.0	0

	Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
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Budget Unit Title: 7000000 General Services	<i>Agency: Internal Services</i>						
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Program No. and Title: AR-001 GS - Bradshaw District 283,148 0 283,148 0 0 2.0 2
Strategic Objective: IS -- Internal Services
ProgramDescription: 2.0 Stationary Engineer positions for mechanical equipment maintenance of the Juvenile Hall Expansion facility.
Funding Type: Self Funded **Program Type:** Self-Supporting
Anticipated Results: The 2.0 positions and two 3/4 ton trucks (vehicle class 137) are needed to meet the additional requirements of maintaining the mechanical equipment of the approximately 60,000 sq. ft. of additional area added to the Juvenile Hall facility. These costs were included in the FY 07-08 Allocated Cost Package.

Program No. and Title: AR-002 GS - Bradshaw District 235,697 0 235,697 0 0 2.0 2
Strategic Objective: IS -- Internal Services
ProgramDescription: 1.0 Electrician and 1.0 Plumber to provide preventative maintenance and repairs at the Voter Registration & Elections/Sheriff office building and the Juvenile Hall Expansion area.
Funding Type: Self Funded **Program Type:** Self-Supporting
Anticipated Results: The 2.0 positions including one van (vehicle class 153) and one truck (vehicle class 134) are needed to meet the additional requirements of maintaining the plumbing and electrical equipment of the Juvenile Hall expansion, and the office building occupied by the Department of Voter Registration & Elections and the Sheriff Department. These costs were included in the FY 07-08 Allocated Cost Package.

Program No. and Title: AR-003 GS - Bradshaw District 113,304 0 113,304 0 0 1.0 1
Strategic Objective: IS -- Internal Services
ProgramDescription: 1.0 Electrician position to support two divisions of the Department of Water Resources.
Funding Type: Self Funded **Program Type:** Self-Supporting
Anticipated Results: The position and one van (vehicle class 153) will support the Storm Drain Division and Clean Water Division in the Department of Water Resources (DWR). The position will provide electrical support for water wells and drainage stations. The will be fully funded by DWR.

Budget Unit Total: 632,149 0 632,149 0 0 5.0 5

Countywide Priority: 4 Total: 702,159 70,010 632,149 0 0 5.0 5

NON-GENERAL FUND TOTAL:	18,219,413	70,010	1,050,962	0	17,098,441	10.0	5
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SUMMARY OF CEO NOT RECOMMENDED ADDITIONAL REQUESTS
RECEIVED FROM DEPARTMENTS
FOR 2007-08 FINAL BUDGET

Budget Unit Title	Agency Title	Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Countywide Priority: 0 <u>Mandated Countywide/Municipal or Financial Obligations</u>								
4010000	Board of Supervisors	<i>Elected Officials</i>	12,650	0	0	0	12,650	0.0 0
5810000	Child Support Services	<i>Countywide Services</i>	1,261,040	0	832,286	0	428,754	0.0 0
7410000	Correctional Health Services	<i>Elected Officials</i>	322,985	0	0	0	322,985	1.0 0
5020000	Court - Nontrial Court Operations	<i>Countywide Services</i>	31,522	0	0	0	31,522	0.3 0
7090000	Emergency Operations	<i>Elected Officials</i>	1,107,300	0	767,650	0	339,650	0.0 0
7200000	Health and Human Services	<i>Countywide Services</i>	6,356,791	0	3,046,940	0	3,309,851	68.0 1
6700000	Probation	<i>Countywide Services</i>	2,525,748	0	311,932	0	2,213,816	18.0 2
6910000	Public Defender	<i>Countywide Services</i>	554,022	0	0	0	554,022	7.0 0
7400000	Sheriff	<i>Elected Officials</i>	21,679,012	0	0	0	21,679,012	160.0 0
Countywide Priority: 0		Total:	33,851,070	0	4,958,808	0	28,892,262	254.3 3
Countywide Priority: 1 <u>Discretionary Law Enforcement</u>								
5800000	District Attorney	<i>Elected Officials</i>	412,473	0	0	0	412,473	4.0 0
6400000	Regional Parks	<i>Municipal Services</i>	106,103	0	0	0	106,103	1.0 1
7400000	Sheriff	<i>Elected Officials</i>	16,047,190	0	0	0	16,047,190	20.0 0
Countywide Priority: 1		Total:	16,565,766	0	0	0	16,565,766	25.0 1

Budget Unit Title	Agency Title	Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Countywide Priority: 3 <u>Quality of Life</u>								
5760000 Neighborhood Services	<i>Municipal Services</i>	180,000	120,000	0	0	60,000	0.0	0
6400000 Regional Parks	<i>Municipal Services</i>	491,760	-166,396	0	0	658,156	2.0	2
3260000 Wildlife Services	<i>Countywide Services</i>	20,000	0	6,000	0	14,000	0.0	0
Countywide Priority: 3 Total:		691,760	-46,396	6,000	0	732,156	2.0	2
Countywide Priority: 4 <u>General Government</u>								
4010000 Board of Supervisors	<i>Elected Officials</i>	9,500	0	0	0	9,500	0.0	0
7600000 Communications & Information Technology	<i>General Government/Admin.</i>	1,756,776	0	1,756,776	0	0	8.0	0
2470000 Consolidated Utilities Billing Services	<i>Municipal Services</i>	547,200	0	0	0	547,200	5.0	0
5710000 Data Processing-Shared Systems	<i>Internal Services</i>	1,283,443	0	0	0	1,283,443	0.0	0
6050000 Personnel Services	<i>Internal Services</i>	609,205	0	0	0	609,205	6.0	0
Countywide Priority: 4 Total:		4,206,124	0	1,756,776	0	2,449,348	19.0	0
Countywide Priority: 5 <u>Prevention/Intervention Programs</u>								
7200000 Health and Human Services	<i>Countywide Services</i>	3,926,636	0	2,611,684	0	1,314,952	2.0	0
8100000 Human Assistance - Administration	<i>Countywide Services</i>	231,312	0	0	0	231,312	2.0	0
Countywide Priority: 5 Total:		4,157,948	0	2,611,684	0	1,546,264	4.0	0
GRAND TOTAL:		59,472,668	-46,396	9,333,268	0	50,185,796	304.3	6

**NON-GENERAL FUND - CEO NOT RECOMMENDED ADDITIONAL REQUESTS
FOR 2007-08 FINAL BUDGET**

Appropriations Reimbursements Revenues Carryover Net Cost FTE Vehicles

Countywide Priority: 4 General Government

Budget Unit Title: 7600000 Communications & Information Technology		Agency: General Government/Admin.					
Program No. and Title: AR 001 COMPASS		1,051,776	0	1,051,776	0	0	8.0 0
Strategic Objective: IS -- Internal Services							
ProgramDescription: Eight (8) additional positions to adequately manage and support the Human Resources, Financial and Materials Management application (COMPASS)							
Funding Type: Self Funded		Program Type: Self-Supporting					
Anticipated Results: 8 additional staff to implement Phase I of the COMPASS consolidated committee report. Output measures from phase I include • Improved training for time entry and reporting • Implementation of contractual or legal changes within mandated timeframes • reduce back log of pending fixes and enhancements as identified by customers • planning for new functionalities such as business warehouse, employee self service, workflow and e-procurement							
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Program No. and Title: AR 002 Application Support 3-1-1		705,000	0	705,000	0	0	0.0 0
Strategic Objective: IS -- Internal Services							
ProgramDescription: Software and hardware implementation and project management for the 3-1-1 program							
Funding Type: Self Funded		Program Type: Self-Supporting					
Anticipated Results: Successfully implement a single point of contact 3-1-1 service for the constituents of Sacramento County. 3-1-1 will deliver a 24/7 website and customer service call center staffed by live operators with access to a database of information and services to answer constituent questions and accept non-emergency reporting.							
<hr/>							
Budget Unit Total:		1,756,776	0	1,756,776	0	0	8.0 0

Budget Unit Title: 2470000 **Consolidated Utilities Billing Services** *Agency: Municipal Services*

Program No. and Title: AR 2 311 Program 547,200 0 0 0 547,200 5.0 0
Strategic Objective: IS -- Internal Services
Program Description: Provides single point of contact for County constituents
Funding Type: Ongoing **Program Type:** Discretionary
Anticipated Results: Provide single point of contact for constituents uncertain which department can resolve a community issue. Calls can be redirected to departments for better response.

Budget Unit Total: 547,200 0 0 0 547,200 5.0 0

Countywide Priority: 4 Total: 2,303,976 0 1,756,776 0 547,200 13.0 0

NON-GENERAL FUND TOTAL: 2,303,976 0 1,756,776 0 547,200 13.0 0

**GENERAL FUND - CEO NOT RECOMMENDED ADDITIONAL REQUESTS
FOR 2007-08 FINAL BUDGET**

Appropriations Reimbursements Revenues Carryover Net Cost FTE Vehicles

Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations

Budget Unit Title:	4010000 Board of Supervisors	<i>Agency: Elected Officials</i>
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Program No. and Title:	AR-001 Board of Supervisors	5,825	0	0	0	5,825	0.0	0	
Strategic Objective:	O -- Other								
ProgramDescription:	Provides funding for educational/training classes and travel expenses								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	This request will provide funding needed for staff educational/training classes, employee mileage reimbursement, increased postage expenses.								

Program No. and Title:	AR-002 Board of Supervisors	6,825	0	0	0	6,825	0.0	0	
Strategic Objective:	O -- Other								
ProgramDescription:	Provides one-time funding for a conference table and portable IT equipment								
Funding Type:	One Time	Program Type:	Mandated						
Anticipated Results:	This request will provide one-time funding needed for a conference table and portable IT equipment.								

Budget Unit Total: 12,650 0 0 0 **12,650** 0.0 0

Budget Unit Title:	5810000 Child Support Services	<i>Agency: Countywide Services</i>
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Program No. and Title:	AR 1 Child Support	1,261,040	0	832,286	0	428,754	0.0	0	
Strategic Objective:	F4 -- Strong and Healthy Families								
ProgramDescription:	Child Support & Collection Services								
Funding Type:	One Time	Program Type:	Mandated						
Anticipated Results:	If the County funds \$428,754 of our \$1,261,040 deficit, the Department will be able to apply for matching FFP funds in the amount of \$832,286, which, combined with rolled over revenues and matching FFP funds will allow DCSS to reach our targeted goals to support.								

Budget Unit Total: 1,261,040 0 832,286 0 **428,754** 0.0 0

	Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
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Budget Unit Title: 7410000 Correctional Health Services	<i>Agency: Elected Officials</i>						
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Program No. and Title: AR 1 Jail Medical Adult 58,206 0 0 0 58,206 1.0 0
Strategic Objective: LJ -- Law and Justice
ProgramDescription: Provides Medical Care for Adult Inmates
Funding Type: Ongoing **Program Type:** Mandated
Anticipated Results: Addition of a Clerical Supervisor I will aid in successful implementation of an electronic medical records system at the RCCC facility. Supervision and oversight of the Medical Records process will improve resulting in more accurate and timely medical records being provided to CHS medical staff.

Program No. and Title: AR 2 Jail Psychiatric Services 264,779 0 0 0 264,779 0.0 0
Strategic Objective: LJ -- Law and Justice
ProgramDescription: Provides Psychiatric Care to Adult Inmates
Funding Type: Ongoing **Program Type:** Mandated
Anticipated Results: An additional Clinical Nurse II from UCD will help the Jail Psychiatric Services Program continue to meet the increasing demand for mental health services at the Sacramento County Main Jail and the Rio Cosumnes Correctional Center and continue to meet mandated requirements for inmate care.

Budget Unit Total: 322,985 0 0 0 322,985 1.0 0

Budget Unit Title: 5020000 Court - Nontrial Court Operations	<i>Agency: Countywide Services</i>						
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Program No. and Title: AR 3B Enhanced Collections 31,522 0 0 0 31,522 0.3 0
Strategic Objective: O -- Other
ProgramDescription: Court staff supporting collections
Funding Type: Ongoing **Program Type:** Mandated
Anticipated Results: Transfer of delinquent account information to DRR will be expedited and accurate revenue postings will be ensured

Budget Unit Total: 31,522 0 0 0 31,522 0.3 0

Budget Unit Title: 7090000 Emergency Operations		<i>Agency: Elected Officials</i>							
Program No. and Title: AR 1 Emerg. Ops.		100,000	0	0	0	100,000	0.0	0	
Strategic Objective: HS -- Public Health and Safety									
ProgramDescription: Develop Sacramento County's Emergency Operations Plan and coordinate the plan with the County's emergency response organization and other local, state and federal agencies.									
Funding Type: Ongoing	Program Type: Mandated								
Anticipated Results: A functional EOC, Multi-hazard Emergency Operations Plan, and supporting communications. Planning, basic SEMS/NIMS training and exercise program to ensure the readiness of the County's emergency response organization. Operational Area coordination.									
Program No. and Title: AR 2 Emerg. Ops.		379,300	0	189,650	0	189,650	0.0	0	
Strategic Objective: HS -- Public Health and Safety									
ProgramDescription: Develop Sacramento County's Emergency Operations Plan and coordinate the plan with the County's emergency response organization and other local, state and federal agencies.									
Funding Type: One Time	Program Type: Mandated								
Anticipated Results: A functional EOC, Multi-hazard Emergency Operations Plan, and supporting communications. Planning, basic SEMS/NIMS training and exercise program to ensure the readiness of the County's emergency response organization. Operational Area coordination.									
Program No. and Title: AR 3 Emerg. Ops.		628,000	0	578,000	0	50,000	0.0	0	
Strategic Objective: HS -- Public Health and Safety									
ProgramDescription: Develop Sacramento County's Emergency Operations Plan and coordinate the plan with the County's emergency response organization and other local, state and federal agencies.									
Funding Type: One Time	Program Type: Mandated								
Anticipated Results: A functional EOC, Multi-hazard Emergency Operations Plan, and supporting communications. Planning, basic SEMS/NIMS training and exercise program to ensure the readiness of the County's emergency response organization. Operational Area coordination.									
Budget Unit Total:		1,107,300	0	767,650	0	339,650	0.0	0	

Budget Unit Title: 7200000 Health and Human Services		Agency: <i>Countywide Services</i>						
Program No. and Title:	AR10 Senior & Adult Services - APS	106,910	0	98,892	0	8,018	1.0	0
Strategic Objective:	F1 -- Strong and Healthy Families							
ProgramDescription:	Investigates abuse of dependent and elderly adults.							
Funding Type:	Ongoing	Program Type:		Mandated				
Anticipated Results:	One Public Health Nurse position to improve the APS program's ability to provide crisis response to high-risk elderly and disabled adults.							
Program No. and Title:	AR11 Child Protective Services	730,506	0	338,005	0	392,501	8.0	0
Strategic Objective:	F3 -- Strong and Healthy Families							
ProgramDescription:	Permanent Placement							
Funding Type:	Ongoing	Program Type:		Mandated				
Anticipated Results:	Add 1.0 HSSMD, 6.0 HSSWMD's and 1.0 OA2 for 1 PP unit to significantly cut the amount of overtime the Division is currently experiencing. In addition, social workers would have improved capacity to meet regulatory mandates and provide services that are effective in achieving the desired outcomes related to safety and permanency for children in out of home care.							
Program No. and Title:	AR12 Public Health -Immunization Assistance	18,715	0	0	0	18,715	0.0	0
Strategic Objective:	HS3 -- Public Health and Safety							
ProgramDescription:	Enhance the number of influenza immunization clinics in the community and in schools, based on requests from the community.							
Funding Type:	Ongoing	Program Type:		Mandated				
Anticipated Results:	Five additional clinics for adults will be held in Sacramento County and flu clinics will also be held in 12 schools.							
Program No. and Title:	AR14 Senior & Adult Services - IHSS	104,673	0	52,337	0	52,336	1.0	0
Strategic Objective:	F1 -- Strong and Healthy Families							
ProgramDescription:	Provides in-home care to dependent and elderly adults.							
Funding Type:	Ongoing	Program Type:		Mandated				
Anticipated Results:	ASO II position will be responsible for coordinating data for the division to ensure that all reporting and data requirements are met, as well as acting as the liaison for IT related projects and training.							
Program No. and Title:	AR16 Senior & Adult Services - IHSS	78,500	0	39,250	0	39,250	0.0	1
Strategic Objective:	F1 -- Strong and Healthy Families							
ProgramDescription:	Provides in-home care to dependent and elderly adults.							
Funding Type:	Ongoing	Program Type:		Mandated				
Anticipated Results:	One-time purchase of a van to safely and effectively transport disabled clients.							

Budget Unit Title: 7200000 Health and Human Services		Agency: <i>Countywide Services</i>						
Program No. and Title:	AR17 Public Health Division/Disease Control & Epidemiology/Maternal Child & Adolescent Morbidity	111,064	0	0	0	111,064	1.0	0
Strategic Objective:	HS3 -- Public Health and Safety							
ProgramDescription:	1.0 EPI to address health disparities in Sacramento County, especially working with the MCAH program							
Funding Type:	Ongoing	Program Type: Mandated						
Anticipated Results:	Maintenance of an Ongoing Maternal and Child Health Surveillance System-Perinatal Periods of Risk Approach • Improved Maternal and Child Health surveillance and data program support for MCH, Black Infant Health, Nurse Family Partnership, Child Death Review Team and Fetal Infant Mortality Review Team. • Reduction in the number of child deaths for children aged 0-18 years. • Reduction in the child death rate. • Reduction in the overall and African American infant mortality rate. • Reduction in % of infants born premature. • Reduction in % of VLBW infants. • Reduction in % of LBW infants. • Reduction in % of SIDS cases. • Reduction in Chlamydia rate among teenage girls. • Reduction in Gonorrhea rate among teenage girls.							
Program No. and Title:	AR18 Public Health/Nurse Field Services	300,000	0	0	0	300,000	0.0	0
Strategic Objective:	HS3 -- Public Health and Safety							
ProgramDescription:	Purchase of Nurse Case Management system.							
Funding Type:	Ongoing	Program Type: Mandated						
Anticipated Results:	The accurate documentation of cases will allow a better analysis of outcomes and other data. This will allow for more efficient design of programs and strategic planning. In addition, it should help with billing and decrease staff time spent on documentation. Currently all documents are hand written.							
Program No. and Title:	AR19 Senior & Adult Services - IHSS	228,546	0	114,274	0	114,272	2.0	0
Strategic Objective:	F1 -- Strong and Healthy Families							
ProgramDescription:	Provides in-home care to dependent and elderly adults.							
Funding Type:	Ongoing	Program Type: Mandated						
Anticipated Results:	Two program support positions to ensure that the program can maximize the state allocation to keep the County share to the lowest possible ratio							
Program No. and Title:	AR20 Child Protective Services	156,386	0	72,360	0	84,026	2.0	0
Strategic Objective:	F3 -- Strong and Healthy Families							
ProgramDescription:	Division Administration							
Funding Type:	Ongoing	Program Type: Mandated						
Anticipated Results:	Add 1.0 ASO1 and 1.0 Stock Clerk for CPS Warehouse. The ASO1 will provide the appropriate level of supervision, expenditure review and oversight for the multi-faceted operation, and keep costs at a minimum. The Stock Clerk will reduce the temporary positions needed to meet service demands, reduce the employee to stock clerk ratio and allow us to maintain adequate mail runs with required staff breaks and lunch periods for our clerks.							

Budget Unit Title: 7200000 Health and Human Services		Agency: Countywide Services							
Program No. and Title:	AR5 Child Protective Services	733,391	0	339,340	0	394,051	8.0	0	
Strategic Objective:	F3 -- Strong and Healthy Families								
ProgramDescription:	Family Maintenance								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	Add 1.0 HSSMD, 6.0 HSSWMD's and 1.0 FSW2 for 1 FM unit to reduce overtime, to meet caseworker caseloads and provide better customer service to serve families with children at high risk of entering the foster care system, to offer effective voluntary intervention services to meet our state and federal outcomes.								
Program No. and Title:	AR6 Child Protective Services	1,529,254	0	707,586	0	821,668	17.0	0	
Strategic Objective:	F3 -- Strong and Healthy Families								
ProgramDescription:	Emergency Response								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	Add 2.0 HSSMD's, 12.0 HSSWMD's and 2.0 OA2's for 2 ER units and 1 FSW Sup to cut overtime, provide better customer service, increase response time compliance, and improve the agency's ability to provide continuous child protection to Sacramento County.								
Program No. and Title:	AR7 Senior & Adult Svcs - IHSS	1,402,471	0	883,956	0	518,515	19.0	0	
Strategic Objective:	F1 -- Strong and Healthy Families								
ProgramDescription:	Provides in-home care to dependent and elderly adults.								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	Social Work Unit- Addition of 19 requested positions will enable the program to meet the State's requirements for timely intakes and annual re-assessments.								
Program No. and Title:	AR8 Senior & Adult Svcs - IHSS	125,869	0	62,935	0	62,934	1.0	0	
Strategic Objective:	F1 -- Strong and Healthy Families								
ProgramDescription:	Provides in-home care to dependent and elderly adults.								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	Supervising Public Health Nurse to bring the supervising ratio to an accepted standard ratio.								

Budget Unit Title: 7200000 Health and Human Services		<i>Agency: Countywide Services</i>						
Program No. and Title:	AR9 Child Protective Services	730,506	0	338,005	0	392,501	8.0	0
Strategic Objective:	F3 -- Strong and Healthy Families							
Program Description:	Family Reunification							
Funding Type:	Ongoing	Program Type:		Mandated				
Anticipated Results:	Add 1.0 HSSMD, 6.0 HSSWMD's and 1.0 OA2 for 1 FR unit to reduce overtime, provide better customer service, and improve the agency's ability to provide continuous child protection to Sacramento County. This request is based upon the need to maintain the highest level of effectiveness and will further the safety of this community's child population.							
Budget Unit Total:		6,356,791	0	3,046,940	0	3,309,851	68.0	1

		Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 6700000 Probation		<i>Agency: Countywide Services</i>						
Program No. and Title:	AR 006-A Adult Court Investigations	230,950	0	0	0	230,950	2.0	0
Strategic Objective:	LJ1 -- Law and Justice							
ProgramDescription:	Conducts presentence investigations on adult offenders							
Funding Type:	Ongoing	Program Type:		Mandated				
Anticipated Results:	Provide immediate relief to the Division's daily operations. Would allow the Division to meet filing mandates with the Courts. Reduce workload ratios and meet mandated requirements in regards to sex offender legislation							
Program No. and Title:	AR 007-A Juvenile Field Supervision	297,574	0	85,340	0	212,234	2.0	1
Strategic Objective:	LJ1 -- Law and Justice							
ProgramDescription:	Provides monitoring & supervision of juvenile offenders							
Funding Type:	Ongoing	Program Type:		Mandated				
Anticipated Results:	Allows for continued compliance with the current CSA Suitability Plan; enhanced protection from litigation; maintaining a high degree of offender accountability and public safety; promotes staff and detainee safety; reduces programming and housing disruptions during CP III construction.							
Program No. and Title:	AR 008-A Juvenile Intake & Investigations	610,479	0	226,592	0	383,887	5.0	0
Strategic Objective:	LJ2 -- Law and Justice							
ProgramDescription:	Proces court referrals and prepares court reports							
Funding Type:	Ongoing	Program Type:		Mandated				
Anticipated Results:	Maintain appropriate levels of the juvenile population within the YDF; conduct risk assessments; avoid future claims of unsuitability.							
Program No. and Title:	AR 011-A Juvenile Hall	888,538	0	0	0	888,538	6.0	0
Strategic Objective:	LJ1 -- Law and Justice							
ProgramDescription:	Provide secure detention for minors							
Funding Type:	Ongoing	Program Type:		Mandated				
Anticipated Results:	Enable department to achieve and preserve staffing levels required to adequately address daily operations; assist in removing the department from undue exposure to liability and costly litigation.							

		Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 6700000 Probation		<i>Agency: Countywide Services</i>						
Program No. and Title:	AR 021-A Unallocated Positions	169,032	0	0	0	169,032	1.0	0
Strategic Objective:	LJ4 -- Law and Justice							
ProgramDescription:	Personnel allocated to various programs							
Funding Type:	Ongoing	Program Type:	Mandated					
Anticipated Results:	Enable Department to fully research and implement proven audit and compliance programs;ensures a standardized disciplinary process; lessens the Department's exposure to future litigation							
Program No. and Title:	AR 021-A Unallocated Positions	179,175	0	0	0	179,175	2.0	1
Strategic Objective:	LJ4 -- Law and Justice							
ProgramDescription:	Personnel allocated to various programs							
Funding Type:	Ongoing	Program Type:	Mandated					
Anticipated Results:	Improve workloads and service delivery by reassigning facility related job duties to the appropriate class. by clerical personnel, therefore, working them out-of-class.							
Program No. and Title:	AR 021-A Unallocated Positions	150,000	0	0	0	150,000	0.0	0
Strategic Objective:	LJ4 -- Law and Justice							
ProgramDescription:	Personnel allocated to various programs							
Funding Type:	One Time	Program Type:	Mandated					
Anticipated Results:	Provide support in the long-term development of an EBP aligned Research, Analysis and Grants Division. Assist in developing the division in a way to maximize the return on our investment.							
Budget Unit Total:		2,525,748	0	311,932	0	2,213,816	18.0	2

		Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 6910000 Public Defender		<i>Agency: Countywide Services</i>						
Program No. and Title:	AR 001A Indigent Defense	306,672	0	0	0	306,672	3.0	0
Strategic Objective:	LJ2 -- Law and Justice							
ProgramDescription:	Provide quality legal representation for indigent defendants							
Funding Type:	Ongoing	Program Type:		Mandated				
Anticipated Results:	This request will provide the necessary staffing to support the appointment and placement of a new Sacramento County Superior Court Judge and courtroom. This staffing will allow for the competent representation of defendants in that courtroom.							
Program No. and Title:	AR 001B Indigent Defense	186,391	0	0	0	186,391	3.0	0
Strategic Objective:	LJ2 -- Law and Justice							
ProgramDescription:	Provide quality legal representation for indigent defendants							
Funding Type:	Ongoing	Program Type:		Mandated				
Anticipated Results:	This request will provide specially trained personnel that provide necessary support to our attorneys in a cost effective/efficient manner. Staff will convert, view, summarize, transcribe, analyze, present, store and reuse the multimedia discovery.							
Program No. and Title:	AR 001C Indigent Defense	60,959	0	0	0	60,959	1.0	0
Strategic Objective:	LJ2 -- Law and Justice							
ProgramDescription:	Provide quality legal representation for indigent defendants							
Funding Type:	Ongoing	Program Type:		Mandated				
Anticipated Results:	This position will manage and coordinate the hiring of Legal Research Assistants & Clinical Interns, maintain the Attorney Seniority List & County Directory, and prepare and distribute the department Personnel Notification, as well as other duties.							
Budget Unit Total:		554,022	0	0	0	554,022	7.0	0

		Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles	
Budget Unit Title: 7400000 Sheriff		<i>Agency: Elected Officials</i>							
Program No. and Title:	AR 10 Correctional Services	15,194,847	0	0	0	15,194,847	113.0	0	
Strategic Objective:	LJ -- Law and Justice								
ProgramDescription:	Add 97 Deputy Sheriff positions and 16 Sheriff Sergeant positions in the jails								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	Increased security at the jails will result in fewer assaults on staff and inmates.								
Program No. and Title:	AR 9 Field Services	6,484,165	0	0	0	6,484,165	47.0	0	
Strategic Objective:	LJ -- Law and Justice								
ProgramDescription:	41 Deputy Sheriff & 6 Sergeant positions								
Funding Type:	Ongoing	Program Type:	Discretionary						
Anticipated Results:	Provide two-man patrol units reducing reponse time to priority calls for service and provide enhanced measure of safety for the officers.								
Budget Unit Total:		21,679,012	0	0	0	21,679,012	160.0	0	
Countywide Priority: 0		Total:	33,851,070	0	4,958,808	0	28,892,262	254.3	3

Countywide Priority: 1 Discretionary Law Enforcement

Budget Unit Title: 5800000 District Attorney		Agency: Elected Officials						
Program No. and Title:	AR 14 Laboratory of Forensic Services	78,891	0	0	0	78,891	1.0	0
Strategic Objective:	LJ -- Law and Justice							
ProgramDescription:	Forensic Lab Technician for the Integrated Ballistics Identification System (IBIS) Program							
Funding Type:	Ongoing	Program Type:	Mandated					
Anticipated Results:	Provide law enforcement agencies with a work force dedicated to entering firearms-related evidence into the IBIS/NIBIN system within five days or less after receipt; and provide timely investigative leads to gang-related shooting incidents and accelerate or direct police investigations.							
Program No. and Title:	AR 23 Proposition 36	255,335	0	0	0	255,335	2.0	0
Strategic Objective:	LJ -- Law and Justice							
ProgramDescription:	Attorney and Paralegal to support Proposition 36							
Funding Type:	Ongoing	Program Type:	Mandated					
Anticipated Results:	Provide staffing to address the doubling of caseloads since 2000.							
Program No. and Title:	AR 44 Community Prosecution	78,247	0	0	0	78,247	1.0	0
Strategic Objective:	LJ -- Law and Justice							
ProgramDescription:	Paralegal to support Community Prosecution Unit							
Funding Type:	Ongoing	Program Type:	Mandated					
Anticipated Results:	More coordinated effort for attendance at public meetings; help ensure adequate representation of the District Attorney's Office throughout the diverse communities of the County; better inform communities of the problems in their communities; and provide resources to assist community prosecutors with the efforts at reducing criminal activities.							
Budget Unit Total:		412,473	0	0	0	412,473	4.0	0

Budget Unit Title: 6400000 Regional Parks		Agency: <i>Municipal Services</i>						
Program No. and Title:	AR 001F Dry Creek Parkway Ranger Patrol	106,103	0	0	0	106,103	1.0	1
Strategic Objective:	LJ -- Law and Justice							
Program Description:	Pk Rngr patrol of North area of County Regional Parks system, incl law enfrcmt; response to & reporting accidents & incidents.							
Funding Type:	Ongoing	Program Type:	Discretionary					
Anticipated Results:	2,000 hours of Ranger patrol in the North area of the County Regional Park system. Visibility of Park Rangers while on patrol pre-empts the escalation of minor user conflicts and crime incidents into major disturbances and criminal activities.							
Budget Unit Total:		106,103	0	0	0	106,103	1.0	1

			Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 7400000 Sheriff			<i>Agency: Elected Officials</i>						
Program No. and Title:	AR 11	Investigative Services	569,067	0	0	0	569,067	6.0	0
Strategic Objective:	LJ	-- Law and Justice							
ProgramDescription:	One Sheriff Records Officer II and five Sheriff's Records Officer I Positions								
Funding Type:	Ongoing	Program Type:	Discretionary						
Anticipated Results:	Property processed and disposed of in a timely manner; inventory accurately maintained, and audit conducted								
Program No. and Title:	AR 12	Departmental Services	3,723,191	0	0	0	3,723,191	0.0	0
Strategic Objective:	LJ	-- Law and Justice							
ProgramDescription:	Funding for Overtime and Extrahelp								
Funding Type:	Ongoing	Program Type:	Discretionary						
Anticipated Results:	Provide adequate funding to match increased costs due to COLA and equity increases								
Program No. and Title:	AR 13	Management & Human Resources Division	1,600,000	0	0	0	1,600,000	0.0	0
Strategic Objective:	LJ	-- Law and Justice							
ProgramDescription:	Additional funds for annual maintenance and licensing agreements								
Funding Type:	Ongoing	Program Type:	Discretionary						
Anticipated Results:	Provide adequate funding for previously unfunded Information Technology licenses and maintenance to ensure operation of mission critical applications and communications								
Program No. and Title:	AR 14	Management & Human Resources Division	1,000,000	0	0	0	1,000,000	0.0	0
Strategic Objective:	LJ	-- Law and Justice							
ProgramDescription:	Additional funds for cyclical equipment replacement								
Funding Type:	Ongoing	Program Type:	Discretionary						
Anticipated Results:	Equipment would be replaced on an established cycle								
Program No. and Title:	AR 15	Management & Human Resources Division	1,585,679	0	0	0	1,585,679	14.0	0
Strategic Objective:	LJ	-- Law and Justice							
ProgramDescription:	Add 2 IT Managers, 1 Sr. Telecomm Analyst, 2 Sr. IT Analysts, 9 IT Analysts								
Funding Type:	Ongoing	Program Type:	Discretionary						
Anticipated Results:	Provide appropriate management, supervisor, and staff levels to support technology needs.								

Budget Unit Title: 7400000 Sheriff	<i>Agency: Elected Officials</i>						
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Program No. and Title: AR 16 Field Services	122,286	0	0	0	122,286	0.0	0
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Strategic Objective: LJ -- Law and Justice

ProgramDescription: Additional funding for increased helicopter fuel costs

Funding Type: Ongoing **Program Type:** Discretionary

Anticipated Results: Provide adequate funding for increases in aviation fuels to maintain current flight time and schedules

Program No. and Title: AR 6 Sheriff's Department	3,827,117	0	0	0	3,827,117	0.0	0
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Strategic Objective: LJ -- Law and Justice

ProgramDescription: Average Annual Savings

Funding Type: Ongoing **Program Type:** Discretionary

Anticipated Results: Eliminate the Average Annual Savings for sworn staff and retain \$1,138,651 for non-sworn staff

Program No. and Title: AR 8 Management & Human Resources Division	3,239,600	0	0	0	3,239,600	0.0	0
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Strategic Objective: LJ -- Law and Justice

ProgramDescription: Funding for existing 50 Deputy Sheriff Trainee (Recruitment Allowance - RA) positions

Funding Type: Ongoing **Program Type:** Discretionary

Anticipated Results: Funding for the training academies will free up positions to corrections and field services that had been held vacant to pay for the RA positions

Program No. and Title: AR 7 Management & Human Resources Division	380,250	0	0	0	380,250	0.0	0
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Strategic Objective: LJ -- Law and Justice

ProgramDescription: Additional Funding in account 20227200 - Radio Maintenance

Funding Type: One Time **Program Type:** Discretionary

Anticipated Results: Radio communication will function as intended so that deputies will be able to summon help if necessary and carry on normal business

Budget Unit Total:	16,047,190	0	0	0	16,047,190	20.0	0
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Countywide Priority: 1 Total:	16,565,766	0	0	0	16,565,766	25.0	1
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Countywide Priority: 3 Quality of Life

Budget Unit Title: 5760000 Neighborhood Services		Agency: <i>Municipal Services</i>						
Program No. and Title:	AR 002 Arden Arcade/Carmichael Community Service Team	90,000	60,000	0	0	30,000	0.0	0
Strategic Objective:	C5 -- Sustainable and Livable Communities							
ProgramDescription:	Establishment of a Community Service Center in Arden Arcade/Carmichael.							
Funding Type:	Ongoing	Program Type:		Discretionary				
Anticipated Results:	Creation of this service center will provide substantial savings in time and parking charges for community residents, and create operational efficiencies by co-locating staff from various departments and agencies.							
Program No. and Title:	AR 003 South Area Community Service Team	90,000	60,000	0	0	30,000	0.0	0
Strategic Objective:	C5 -- Sustainable and Livable Communities							
ProgramDescription:	Establishment of a Community Service Center in South Sacramento.							
Funding Type:	Ongoing	Program Type:		Discretionary				
Anticipated Results:	Creation of this service center will provide substantial savings in time and parking charges for community residents, and create operational efficiencies by co-locating staff from various departments and agencies.							
Budget Unit Total:		180,000	120,000	0	0	60,000	0.0	0

Budget Unit Title: 6400000 Regional Parks		Agency: <i>Municipal Services</i>						
Program No. and Title:	AR 001A Regional Parks Support Crew	135,900	0	0	0	135,900	1.0	1
Strategic Objective:	C -- Sustainable and Livable Communities							
ProgramDescription:	Regional Parks maintenance support crew to perform light construction, operate equipment, repair picnic tables, benches, drinking fountains, paint facilities, clean up vandalism, repair post and cable, gate repair & other non-routine maintenance							
Funding Type:	Ongoing	Program Type:		Discretionary				
Anticipated Results:	Timely completion of major maintenance projects; existing park maintenance staff would not be pulled away from the daily maintenance assignments, resulting in better maintained park facilities							
Program No. and Title:	AR 008B Dry Creek Parkway Maintenance	105,360	0	0	0	105,360	1.0	1
Strategic Objective:	C -- Sustainable and Livable Communities							
ProgramDescription:	Park Maintenance Worker I position to meet the growing needs of the Gibson Ranch, Dry Creek Parkway and Elkhorn Boating Facility.							
Funding Type:	Ongoing	Program Type:		Discretionary				
Anticipated Results:	Completion of needed maintenance in the Dry Creek Parkway, including firebreaks, trail maintenance, and clean up of illegal dumping. Additionally, this position will maintain the newly renovated Elkhorn Boating Facility							
Program No. and Title:	AR 010B Mather Regional Park Maintenance	0	-166,396	0	0	166,396	0.0	0
Strategic Objective:	C -- Sustainable and Livable Communities							
ProgramDescription:	This funding request will replace Department of Economic Development contribution (\$166,396) to Parks for maintenance of Mather Regional Park							
Funding Type:	Ongoing	Program Type:		Discretionary				
Anticipated Results:	Restoration of funding will enable Economic Development to use proceeds from the Mather EDC properties to support the economic redevelopment & long-term job generation efforts, planning, marketing, & the developing/reuse of the Mather EDC properties							
Program No. and Title:	AR 001J Cherry Island Soccer Complex Irrigation Renovation	23,500	0	0	0	23,500	0.0	0
Strategic Objective:	C -- Sustainable and Livable Communities							
ProgramDescription:	Renovate the current irrigation system to provide adequate levels of water to Cherry Island Golf Course and Soccer Complex							
Funding Type:	One Time	Program Type:		Discretionary				
Anticipated Results:	Renovated irrigation system will allow for irrigation at night and during off-peak utility periods which will save operational costs; minimize costly irrigation repairs.							

Budget Unit Title: 6400000 Regional Parks		Agency: <i>Municipal Services</i>						
Program No. and Title:	AR 008A Gibson Ranch Regional Park Kubota Tractor	42,000	0	0	0	42,000	0.0	0
Strategic Objective:	C -- Sustainable and Livable Communities							
ProgramDescription:	Purchase a 2007 Kubota Tractor Grand L-40 Series L5240HST with 9' backhoe attachment Model # BH90							
Funding Type:	One Time	Program Type: Discretionary						
Anticipated Results:	Replacing the older tractors with a new tractor will increase staff productivity in completing maintenance tasks. The tractor is versatile to help with fertilizing, irrigation repairs, spreading dirt, and trail repairs.							
Program No. and Title:	AR 008A Gibson Ranch Regional Park Brush Hog	13,000	0	0	0	13,000	0.0	0
Strategic Objective:	C -- Sustainable and Livable Communities							
ProgramDescription:	Purchase a Bush Hog Tri-deck Finishing mower Model TD-1500							
Funding Type:	One Time	Program Type: Discretionary						
Anticipated Results:	With this new tri-deck mower replacement, staff will be able to develop a mowing program that allows us to mow quickly without impacting the park users. This will also free up staff to work on deferred maintenance projects							
Program No. and Title:	AR 008A Master Plan for Gibson Ranch Regional Park	65,000	0	0	0	65,000	0.0	0
Strategic Objective:	C -- Sustainable and Livable Communities							
ProgramDescription:	An update of the 1974 Gibson Ranch Master Plan is needed as a result of changing adjacent land uses, conversion from agriculture to developed residential and retail.							
Funding Type:	One Time	Program Type: Discretionary						
Anticipated Results:	Updated Master Plan will provide direction for connectivity to new trails in the Elverta Specific Plan area and Placer County's new system of trails, parks and open space.							
Program No. and Title:	AR 008A Gibson Ranch Facility Repair	65,000	0	0	0	65,000	0.0	0
Strategic Objective:	C -- Sustainable and Livable Communities							
ProgramDescription:	One-time costs to repair Gibson Ranch facilities used by concessionaire and Effie Yeaw Nature Center interpretive programs							
Funding Type:	One Time	Program Type: Discretionary						
Anticipated Results:	Update electrical system; replace lighting w/ energy saving ballasts; repair dry rot; fix termite damage & repair Hay Barn doors; repair cabin doors, windows, drywall & siding; rodent/pest control; close off animal access to the Ranch House							

Budget Unit Title: 6400000 Regional Parks		<i>Agency: Municipal Services</i>						
Program No. and Title:	AR 010B Mather Regional Park Kubota Tractor	32,000	0	0	0	32,000	0.0	0
Strategic Objective:	C -- Sustainable and Livable Communities							
ProgramDescription:	Purchase a 2007 Kubota Loader/Landscape Series L39 Tractor with 79" flail Mower model GML-795H							
Funding Type:	One Time	Program Type: Discretionary						
Anticipated Results:	A new tractor will increase staff productivity in completing maintenance tasks. The tractor is versatile to help with mowing, fertilizing, irrigation repairs, spreading dirt, and trail repairs							
Program No. and Title:	AR 015A Leisure Services On-Line Reservations	10,000	0	0	0	10,000	0.0	0
Strategic Objective:	C -- Sustainable and Livable Communities							
ProgramDescription:	Convert Group Picnic Services computer system to on-line capabilities							
Funding Type:	One Time	Program Type: Discretionary						
Anticipated Results:	Upgraded on-line reservation system will include reservations, availability, park location maps, park site maps and amenities and upcoming events - information and reservations available to customers 24 hours a day, Picnic staff time will be re-directed to providing better picnic services such as catering, picnic games, equipment rental and entertainment.							
Budget Unit Total:		491,760	-166,396	0	0	658,156	2.0	2

Budget Unit Title: 3260000 Wildlife Services		<i>Agency: Countywide Services</i>						
Program No. and Title:	AR 1 Wildlife Services	20,000	0	6,000	0	14,000	0.0	0
Strategic Objective:	HS -- Public Health and Safety							
ProgramDescription:	Control of non-domestic animals posing a risk to public health & safety, or damaging property.							
Funding Type:	Ongoing	Program Type: Discretionary						
Anticipated Results:	Program funding will provide resolution in 100 cases of non-domestic animals posing a risk to public health & safety or damaging property within Sacramento County.							
Budget Unit Total:		20,000	0	6,000	0	14,000	0.0	0

Countywide Priority:	3	Total:	691,760	-46,396	6,000	0	732,156	2.0	2
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Countywide Priority: 4 General Government

Budget Unit Title: 4010000 Board of Supervisors		Agency: Elected Officials						
Program No. and Title:	AR-003 Clerk of the Board	9,500	0	0	0	9,500	0.0	0
Strategic Objective:	O -- Other							
ProgramDescription:	Provides funding for tuition reimbursement, employee training and transportation costs							
Funding Type:	Ongoing	Program Type: Discretionary						
Anticipated Results:	This request will provide funding for employee tuition reimbursement, travel costs for AgendaNet technical training, increased transportation costs incurred by employees attending the community council meetings.							
Budget Unit Total:		9,500	0	0	0	9,500	0.0	0
Budget Unit Title: 5710000 Data Processing-Shared Systems		Agency: Internal Services						
Program No. and Title:	AR001 COMPASS	736,243	0	0	0	736,243	0.0	0
Strategic Objective:	IS -- Internal Services							
ProgramDescription:	Increased charges from OCIT due to the proposed addition of 8 positions within OCIT required to adequately support and enhance the COMPASS financial/human resource system per County requirements. In accordance with existing budget policy, Shared Systems							
Funding Type:	Ongoing	Program Type: Discretionary						
Anticipated Results:	Implement Phase I of the COMPASS consolidated committee report. Output measures from phase I include • Improved training for time entry and reporting • Implementation of contractual or legal changes within mandated timeframes • reduce back log of pending fixes and enhancements as identified by customers • planning for new functionalities such as business warehouse, employee self service, workflow and e-procurement							
Program No. and Title:	AR002 3-1-1	547,200	0	0	0	547,200	0.0	0
Strategic Objective:	C5 -- Sustainable and Livable Communities							
ProgramDescription:	Increased charges from CUBS to implement a 3-1-1 customer service call center. Includes 5 positions with CUBS and software, hardware implementation and project management within OCIT							
Funding Type:	Ongoing	Program Type: Discretionary						
Anticipated Results:	Establish a 3-1-1 program to deliver a 24/7 website and customer service call center staffed by live operators with access to a database of information and services.							
Budget Unit Total:		1,283,443	0	0	0	1,283,443	0.0	0

			Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 6050000 Personnel Services			<i>Agency: Internal Services</i>						
Program No. and Title:	AR 1	DPS Administration	174,362	0	0	0	174,362	2.0	0
Strategic Objective:	IS	-- Internal Services							
ProgramDescription:	Administer the Department of Personnel Services								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	Provide IT systems support and services to DPS staff, business partners, and customers								
Program No. and Title:	AR 2	Equal Employment Opportunity	109,905	0	0	0	109,905	1.0	0
Strategic Objective:	IS	-- Internal Services							
ProgramDescription:	Diversity & sexual harassment prevention training; investigate complaints								
Funding Type:	Ongoing	Program Type:	Mandated						
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.								
Program No. and Title:	AR 3	Employment Office	201,555	0	0	0	201,555	2.0	0
Strategic Objective:	IS	-- Internal Services							
ProgramDescription:	Develop & administer fair & equitable exams; provide accurate certification lists								
Funding Type:	Ongoing	Program Type:	Mandated						
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.								
Program No. and Title:	AR 4	Justice Team	123,383	0	0	0	123,383	1.0	0
Strategic Objective:	IS	-- Internal Services							
ProgramDescription:	Provide human resources services to County departments served by the Justice Team								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	Provide human resources services to County departments served by the Justice Team								
Budget Unit Total:			609,205	0	0	0	609,205	6.0	0
Countywide Priority: 4 Total:			1,902,148	0	0	0	1,902,148	6.0	0

Countywide Priority: 5 Prevention/Intervention Programs

Budget Unit Title: 7200000 Health and Human Services		Agency: Countywide Services							
Program No. and Title:	AR13 Health Officer/Healthy Communities Sacramento/Chronic Disease Prevention	241,049	0	0	0	241,049	2.0	0	
Strategic Objective:	HS3 -- Public Health and Safety								
ProgramDescription:	1.0 HPC & 1 EPI for basic program infrastructure to address Obesity prevention and other Chronic Diseases. This team will support a variety of efforts, including data collection and analysis and staffing for the Childhood Obesity Prevention Coalition.								
Funding Type:	Ongoing	Program Type: Discretionary							
Anticipated Results:	Development of an annual Childhood Obesity profile for Sacramento County. • Development of an injury surveillance system. • Finding additional data sources for chronic disease data to augment surveillance activities. • Improved chronic disease surveillance and data program support for health education unit and the childhood obesity task force. • Production of an annual chronic disease and injury report and support for the Childhood Obesity Prevention Coalition.								
Program No. and Title:	AR15 Children's Mental Health/Adult Mental Health	3,381,607	0	2,611,684	0	769,923	0.0	0	
Strategic Objective:	F2 -- Strong and Healthy Families								
ProgramDescription:	Provider Maintenance of Svc.								
Funding Type:	Ongoing	Program Type: Discretionary							
Anticipated Results:	Continuation of Existing Svc. Level								
Program No. and Title:	AR21 Public Health/Nurse Field Services/SIDS Ed & Prevention	200,000	0	0	0	200,000	0.0	0	
Strategic Objective:	HS3 -- Public Health and Safety								
ProgramDescription:	Contract with Child Abuse Prevention Council (CAPC) to augment the efforts of the department's SIDS awareness program								
Funding Type:	Ongoing	Program Type: Discretionary							
Anticipated Results:	• From July 1 2006 to May 7 2007 there have been fourteen (14) potential SIDS or sleep-related deaths reported in Sacramento County. The average in previous years has been 18 per 12 months. With a number of deaths this small it will be difficult to know if the public awareness of this problem has an impact. Trends can be studied over three to five year periods. • Increase public awareness to prevent SIDS and infant sleep-related deaths.								
Program No. and Title:	AR4 Mental Health Treatment Center	103,980	0	0	0	103,980	0.0	0	
Strategic Objective:	F2 -- Strong and Healthy Families								
ProgramDescription:	Parking lot expansion								
Funding Type:	One Time	Program Type: Discretionary							
Anticipated Results:	Sufficient parking for staff and visitors								

			Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 7200000 Health and Human Services			<i>Agency: Countywide Services</i>						
Budget Unit Total:			3,926,636	0	2,611,684	0	1,314,952	2.0	0
Budget Unit Title: 8100000 Human Assistance - Administration			<i>Agency: Countywide Services</i>						
Program No. and Title:	AR 10	Truancy Centers	231,312	0	0	0	231,312	2.0	0
Strategic Objective:	F1	-- Strong and Healthy Families							
ProgramDescription:	Program components include identification and follow-up on habitual truants, arranging for transportation to school and conducting parent conferences at the Truancy Center to explain the importance of regular school attendance. Staff will also verify CalWORKs eligibility or make referrals to DHA or other community-based organizations as appropriate for assessment and intervention.								
Funding Type:	Ongoing	Program Type:	Discretionary						
Anticipated Results:	Anticipated results include increased school attendance, increased number of youth who graduate from high school, reinforcement of parental responsibilities and increased welfare-to-work participation rates for those parents who are CalWORKs recipients.								
Budget Unit Total:			231,312	0	0	0	231,312	2.0	0
Countywide Priority: 5 Total:			4,157,948	0	2,611,684	0	1,546,264	4.0	0
GENERAL FUND TOTAL:			57,168,692	-46,396	7,576,492	0	49,638,596	291.3	6

MSA GOVERNMENTAL/ENTERPRISE FUNDS FINANCING CHANGES

Fund Center	Description	Available Financing				Financing Requirements		
		Fund Balance	Reserve Release	Financing Sources	Total Financing	Financing Uses	Provision for Reserves	Total Appropriation
1182880	Florin Road Capital Project	424,689	0	2,500	427,189	427,189	0	427,189
	Changes Since May Hearings	354,661	0	0	354,661	354,661	0	354,661
1182881	Fulton Avenue Capital Project	82,256	0	2,500	84,756	84,756	0	84,756
	Changes Since May Hearings	11,430	0	0	11,430	11,430	0	11,430
1300000	Laguna Stonelake CFD - Bond	108,119	0	130,000	238,119	238,119	0	238,119
	Changes Since May Hearings	-2,780	0	0	-2,780	-2,780	0	-2,780
1310000	Park Meadows CFD - Bond	200,682	0	57,567	258,249	258,249	0	258,249
	Changes Since May Hearings	1,302	0	-4,245	-2,943	-2,943	0	-2,943
1320001	Mather Landscape Maintenance	546,786	0	147,707	694,493	694,493	0	694,493
	Changes Since May Hearings	319,880	0	7,707	327,587	327,587	0	327,587
1360000	Mather PFFP	2,861,684	0	525,000	3,386,684	3,386,684	0	3,386,684
	Changes Since May Hearings	1,006,259	0	0	1,006,259	1,006,259	0	1,006,259
1370000	Gold River Station #7 Landscape CFD	30,514	0	33,000	63,514	63,514	0	63,514
	Changes Since May Hearings	8,941	0	2,000	10,941	10,941	0	10,941
1390000	Metro Air Park CFD	21,273,086	0	300,000	21,573,086	21,573,086	0	21,573,086
	Changes Since May Hearings	4,914,731	0	0	4,914,731	4,914,731	0	4,914,731
1400000	McClellan CFD	6,118,404	0	140,000	6,258,404	6,258,404	0	6,258,404
	Changes Since May Hearings	1,577,127	0	0	1,577,127	1,577,127	0	1,577,127
1410000	Sacramento County Land Maintenance CFD	136,729	0	410,000	546,729	546,729	0	546,729
	Changes Since May Hearings	20,387	0	77,500	97,887	97,887	0	97,887
1420000	Metro Air Park Service Tax	1,461,623	0	738,961	2,200,584	2,200,584	0	2,200,584
	Changes Since May Hearings	43,185	0	0	43,185	43,185	0	43,185
1430000	North Vineyard Station Specific Plan	0	0	1,292,216	1,292,216	1,292,216	0	1,292,216
	Changes Since May Hearings	0	0	0	0	0	0	0
1440000	North Vineyard Station Specific Plan CFD	0	0	12,150,000	12,150,000	12,150,000	0	12,150,000
	Changes Since May Hearings	0	0	0	0	0	0	0
2140000	Transportation Sales Tax	341,400	0	80,360,367	80,701,767	80,701,767	0	80,701,767
	Changes Since May Hearings	3,512,264	0	3,891,115	7,403,379	7,403,379	0	7,403,379
2150000	Building Inspection Division	-2,811,862	1,458,691	16,468,102	15,114,931	15,114,931	0	15,114,931
	Changes Since May Hearings	-1,026,660	1,458,691	1,540,499	1,972,530	1,972,530	0	1,972,530
2200000	Refuse Enterprise Operations	4,334,844	7,685,912	69,249,176	81,269,932	78,928,701	2,341,231	81,269,932
	Changes Since May Hearings	2,649,050	4,814,355	-350,000	7,113,405	5,490,674	1,622,731	7,113,405
2250000	Refuse Enterprise Capital Outlay	25,702,870	0	1,227,000	26,929,870	23,148,782	3,781,088	26,929,870
	Changes Since May Hearings	1,848,531	0	0	1,848,531	4,105,173	-2,256,642	1,848,531
2300000	Construction Management Inspection Division	0	0	36,768,712	36,768,712	36,768,712	0	36,768,712
	Changes Since May Hearings	0	0	1,290,663	1,290,663	1,290,663	0	1,290,663
2450000	Development & Surveyor Services	0	0	13,912,260	13,912,260	13,912,260	0	13,912,260
	Changes Since May Hearings	0	0	38,657	38,657	38,657	0	38,657
2470000	Cosolidated Utility Billing Services	0	0	11,380,758	11,380,758	11,380,758	0	11,380,758
	Changes Since May Hearings	0	0	385,054	385,054	385,054	0	385,054
2510000	Water Resources Division	0	0	38,058,277	38,058,277	38,058,277	0	38,058,277
	Changes Since May Hearings	0	0	371,223	371,223	371,223	0	371,223
2530000	County Service Area No. 1							
	Zone 1 - Sacramento Unincorporated	-73,439	0	3,127,817	3,054,378	3,054,378	0	3,054,378
	Zone 2 - City of Rancho Cordova	17,120	0	272,000	289,120	289,120	0	289,120

MSA GOVERNMENTAL/ENTERPRISE FUNDS FINANCING CHANGES

Fund Center	Description	Available Financing				Financing Requirements		
		Fund Balance	Reserve Release	Financing Sources	Total Financing	Financing Uses	Provision for Reserves	Total Appropriation
	Zone 3 - City of Citrus Heights	1,214	0	0	1,214	1,214	0	1,214
	Zone 4 - City of Elk Grove	5,269	0	94,731	100,000	100,000	0	100,000
	Changes Since May Hearings (B.U. level)	-100,052	0	219,093	119,041	119,041	0	119,041
2600000	Transportation Division	0	0	55,397,454	55,397,454	55,397,454	0	55,397,454
	Changes Since May Hearings	0	0	-1,127,845	-1,127,845	-1,127,845	0	-1,127,845
2700000	Administrative Services Division	0	0	15,267,401	15,267,401	15,267,401	0	15,267,401
	Changes Since May Hearings	0	0	144,133	144,133	144,133	0	144,133
2814000	Beach Stone Lake Flood Mitigation	83,193	0	97,255	180,448	109,860	70,588	180,448
	Changes Since May Hearings	55,732	0	0	55,732	4,812	50,920	55,732
2815000	Sacramento Cnty Water Agency Zone 11A	7,678,417	0	16,598,531	24,276,948	13,535,379	10,741,569	24,276,948
	Changes Since May Hearings	418,437	0	0	418,437	149,785	268,652	418,437
2816000	Sacramento Cnty Water Agency Zone 11B	1,888,409	0	1,355,772	3,244,181	1,139,703	2,104,478	3,244,181
	Changes Since May Hearings	753,757	0	0	753,757	19,513	734,244	753,757
2817000	Sacramento Cnty Water Agency Zone 11C	818,646	0	1,074,252	1,892,898	1,066,078	826,820	1,892,898
	Changes Since May Hearings	-1,159,028	0	0	-1,159,028	11,270	-1,170,298	-1,159,028
2818000	No Vineyard Station Right of Way	16,814	0	691,164	707,978	707,978	0	707,978
	Changes Since May Hearings	-574,062	0	574,062	0	0	0	0
2840000	Vineyard PFFP	6,067,848	0	1,635,000	7,702,848	7,702,848	0	7,702,848
	Changes Since May Hearings	-647,481	0	0	-647,481	-647,481	0	-647,481
2857000	County Service Area No. 10	579,513	0	470,175	1,049,688	1,049,688	0	1,049,688
	Changes Since May Hearings	59,375	0	125,125	184,500	184,500	0	184,500
2870000	Laguna Creek Ranch/Elliott Ranch	4,070,707	0	489,449	4,560,156	4,560,156	0	4,560,156
	Changes Since May Hearings	-332,860	0	0	-332,860	-332,860	0	-332,860
2900000	Road Fund	11,233,955	0	63,336,056	74,570,011	74,570,011	0	74,570,011
	Changes Since May Hearings	9,680,789	0	8,154,187	17,834,976	17,834,976	0	17,834,976
2910000	Roadway Developer Fees							
	District 1	318,776	0	1,050,000	1,368,776	1,252,652	116,124	1,368,776
	District 2	445,010	0	860,000	1,305,010	51,762	1,253,248	1,305,010
	District 3	6,476,993	0	1,130,000	7,606,993	6,954,303	652,690	7,606,993
	District 4	1,417,330	23,042	3,000,000	4,440,372	4,440,372	0	4,440,372
	District 7	164,512	0	180,000	344,512	85,101	259,411	344,512
	Fee District Administration	50,785	0	171,802	222,587	222,587	0	222,587
	Changes Since May Hearings (B.U. level)	2,270,017	-271,425	237,357	2,235,949	3,116,698	-880,749	2,235,949
3005000	Water Quality CSD 1 Division	0	0	31,018,539	31,018,539	31,018,539	0	31,018,539
	Changes Since May Hearings	0	0	3,058,373	3,058,373	3,058,373	0	3,058,373
3028000	Water Quality SRCSD Division	0	0	46,989,328	46,989,328	46,989,328	0	46,989,328
	Changes Since May Hearings	0	0	5,427,145	5,427,145	5,427,145	0	5,427,145
3044000	Sacramento Cnty Water Agency Zone 13	654,928	0	2,355,589	3,010,517	2,629,246	381,271	3,010,517
	Changes Since May Hearings	280,709	0	0	280,709	104,600	176,109	280,709
3050000	Sacramento Cnty Water Agency Zone 40	0	0	63,737,190	63,737,190	366,479,171	0	366,479,171
	Changes Since May Hearings	0	0	0	0	20,909,022	0	20,909,022
3055000	SCWA Zone 41 General Operations	0	0	24,810,040	24,810,040	30,133,384	0	30,133,384
	Changes Since May Hearings	0	0	0	0	1,518,735	0	1,518,735
3057000	SCWA Zone 50	0	0	3,475,200	3,475,200	3,475,002	0	3,475,002
	Changes Since May Hearings	0	0	0	0	0	0	0

MSA GOVERNMENTAL/ENTERPRISE FUNDS FINANCING CHANGES

Fund Center	Description	Available Financing				Financing Requirements		
		Fund Balance	Reserve Release	Financing Sources	Total Financing	Financing Uses	Provision for Reserves	Total Appropriation
3066000	Sacramento Cnty Water Agency Zone 12	288,426	0	7,183,718	7,472,144	7,472,144	0	7,472,144
	Changes Since May Hearings	262,142	0	0	262,142	262,142	0	262,142
3070000	Antelope Public Facilities Financing Plan	4,428,754	0	2,197,252	6,626,006	6,626,006	0	6,626,006
	Changes Since May Hearings	1,287,716	0	0	1,287,716	1,287,716	0	1,287,716
3081000	Bradshaw Rd/US 50 Corridor Integ Finan Dist	317,853	0	5,000	322,853	322,853	0	322,853
	Changes Since May Hearings	21,734	0	0	21,734	21,734	0	21,734
3090000	Laguna Community Facilities District	5,888,779	0	100,000	5,988,779	5,988,779	0	5,988,779
	Changes Since May Hearings	125,936	0	0	125,936	125,936	0	125,936
3171010	SCWA No. Vineyard Well Protection	-53,138	0	185,000	131,862	31,625	100,237	131,862
	Changes Since May Hearings	77,967	0	0	77,967	10,000	67,967	77,967
3220001	Stormwater Utility	10,867,502	25,978,743	25,364,274	62,210,519	32,970,719	29,239,800	62,210,519
	Changes Since May Hearings	124,408	-1,915,182	750,000	-1,040,774	-1,980,321	939,547	-1,040,774
3300000	Landscape Maintenance Districts							
	Zone 4	139,692	163,101	530,000	832,793	832,793	0	832,793
	Zone 5	345	0	0	345	345	0	345
	Changes Since May Hearings (B.U. level)	-20,933	-13,815	0	-34,748	-34,748	0	-34,748

Special District Budget Summaries

	Appropriations			Revenues			Fund Balance		
	Adopted 2006/07	Recom'd 2007/08	Variance	Adopted 2006/07	Recom'd 2007/08	Variance	Adopted 2006/07	Recom'd 2007/08	Variance
CSAs									
4B (Wilton-Cosumnes)	92,971	113,755	20,784	7,544	6,840	(704)	85,427	106,915	21,488
4C (Delta)	112,015	123,314	11,299	81,960	76,108	(5,852)	30,055	47,206	17,151
4D (Herald)	12,289	25,959	13,670	13,108	12,320	(788)	(819)	13,639	14,458
Park Districts									
Mission Oaks	3,157,737	4,104,117	946,380	2,487,302	3,054,783	567,481	670,435	1,049,334	378,899
Carmichael	4,871,459	5,783,277	911,818	4,087,800	4,747,963	660,163	783,659	1,035,314	251,655
Sunrise	20,760,095	14,498,619	(6,261,476)	18,246,520	12,599,320	(5,647,200)	2,513,575	1,899,299	(614,276)
Other Districts									
Del Norte Oaks Park Maintenance	3,174	6,229	3,055	2,548	5,323	2,775	626	906	280
Mission Oaks Maintenance & Improvement	2,349,500	1,988,631	(360,869)	2,216,630	3,304,506	1,087,876	132,870	(1,315,875)	(1,448,745)
Natomas Fire	1,915,662	2,748,622	832,960	1,915,662	2,748,622	832,960	296,587	1,167,822	871,235

CSA 4B– This district’s fund balance is \$21,488 higher than last year’s due to increased revenues and reduced program expenditures in 2006/07.

CSA 4C– This district’s fund balance is \$17,151 higher than last year’s due to increased revenues and reduced program expenditures in 2006/07.

CSA 4D– This district’s fund balance is \$14,458 higher than last year’s due to increased revenues.

Sunrise Park District – This district’s fund balance is \$614,276 less than last year’s due to less spending variance from budget. District appropriations are \$6,261,476 less than last year’s due to the transfer of project costs for the Antelope Community Park project to the Antelope Assessment District budget. Revenues are \$5,647,200 less than last year’s also due to the transfer of revenues to the Antelope Assessment District budget.

Mission Oaks Park District – This district’s fund balance is \$378,899 higher than last year’s due to increased revenues. District appropriations are \$946,380 higher than last year’s due to various improvement projects.

Mission Oaks Maintenance and Improvement District – This district’s fund balance is \$1,448,745 lower than last year’s due to the encumbrance of \$2 million for the Swanston Community Center project and additional revenues. District revenues increased by \$1,087,876 due to increased park in-lieu fees, cell tower revenue and state park grant funds.

Carmichael Park District – This district’s fund balance is \$251,655 higher than last year’s due to reduced program expenditures in 2006/07. District appropriations are \$911,818 higher than last year’s due to various improvement projects.

Natomas Fire District – This district’s fund balance is \$871,235 higher than last year’s actual due to a year-end invoice and contract payment to the City of Sacramento which was not paid in Fiscal Year 2006-07. This amount will be rebudgeted and paid in Fiscal Year 2007-08.

COUNTY OF SACRAMENTO
CALIFORNIA

For the Agenda of:
September 5, 2007
9:30 A.M.

To: Board of Supervisors
From: Department of Revenue Recovery
Subject: Relief of Accountability – Reconciliation Adjustments
Contact: Walter Matye, Senior Accounting Manager 876-9258

Overview

The Department of Revenue Recovery (DRR) discovered accounting errors, the bulk of which occurred over 10 years ago, and implemented more reliable reconciliation procedures to prevent future accounting errors.

Recommendation

That the Board approves Relief of Accountability for over disbursements as a result of accounting errors that occurred over 10 years ago.

Measures/Evaluation

Accurate Trust Account Reconciliations.

Fiscal Impact

This request will have a potential \$1,698,048.47 one time reduction in revenue to the General Fund.

BACKGROUND:

DRR collects unpaid debts owed to the county for a variety of departments. Monies collected by DRR are held in trust accounts until they are disbursed to the appropriate entity to which the funds belong. DRR Trust accounts should always have a credit balance since DRR is not to disburse more funds than received. DRR discovered accounting errors that occurred almost 10 years ago (and older), some of which DRR staff corrected or attempted to correct in later years. Other errors were either not identified at the time or if they were identified, it appears that staff did not know how to correct the errors and apparently continued to carry the erroneous amounts forward each year. Relief of Accountability (ROA) is needed to recognize the accounting errors which resulted in over disbursements of revenue to county departments and in turn, overstatement of revenue to the General Fund. The Department of Finance (DOF) reviewed DRR's request for ROA, conducted an audit of DRR's request, and recommends ROA for the over disbursements. Attached is the audit report and DOF recommendation.

DISCUSSION:

After researching available accounting records, and analyzing past and current reconciliation procedures, DRR staff discovered weaknesses in some of the past accounting and reconciliation procedures leading to errors in the distribution of funds collected to a revenue account, which in turn caused an overstatement of revenue for the General Fund in past years that must now be corrected. The bulk of the errors occurred in 1997 when DRR converted from its old Office of Revenue Reimbursements (ORR) system to its current Columbia Accounts Receivable System (CARS) collection system and again in 1998 when DRR converted from the County's old financial system (SCARS) to the current system (COMPASS). Procedures, system, and reporting enhancements have been made to the current reconciliation procedures to ensure accurate reconciliation of all trust accounts and easier, earlier identification and correction of human errors in posting transactions to the CARS system. In addition, the lessons learned from researching and correcting these errors will help DRR develop a truly accurate conversion process when converting to the new system in summer 2008.

The following is a brief description of the Trust Accounts and examples of errors identified:

- Receipts Trust – the main account used to post the bulk of the funds collected and the account from which most disbursements of funds collected for customer departments are made. Over \$35 million a year passes through this account. Funds posted to this account are later disbursed to customer departments and other Trust Accounts. Two reports were inaccurate after systems conversions. Funds to be disbursed to others were included in report calculations as funds to be credited as revenue. It appears the reports were fixed, but no adjustments were made to correct the incorrect reporting and subsequent processing of transactions that occurred before the report was corrected. In addition to the reporting errors, a Journal Voucher transferring funds from DHA into a DRR Trust Account was processed in reverse causing funds to be transferred out of the DRR account into the DHA account in error. Welfare and Institution Code 10604.5 prevents the recovery of the funds from DHA because the errors occurred beyond the 18 month statute of limitation for claiming payment from the state.
- Supplemental Security Income (SSI) Trust – the account where SSI interim payment checks from the federal government are posted pending processing. DRR determines the amount of General Assistance repayment to be deducted from the SSI interim check and disburses that amount to the General Fund (5701). Any remaining SSI funds are disbursed to the appropriate SSI recipient(s). The reporting errors and incorrect Journal Voucher entry that affected the Receipts Trust above also affected this trust account causing over disbursement to DHA.
- Restitution Disbursement Trust – used to hold funds collected from defendants pending disbursement to victims of crime. Generally, Restitution Disbursements are not issued until after 30 days of receipt of payment to allow enough time for bounced checks or other payment reversals to be processed. Each month the net amount to be disbursed is transferred from the Receipts Trust to the Restitution Disbursement Trust account. Over disbursements to victims sometimes occur when a check bounces or other payment type is reversed after the disbursement to the victim has already been processed despite the 30 day hold on the payment. Various conditions also caused some over disbursements, for

example when payments were transferred incorrectly between debtor accounts or a court reduction in the original restitution amount ordered created a “credit balance” after funds were already disbursed.

FINANCIAL ANALYSIS:

The following chart summarizes the amounts needed to restore the Trust Accounts balances to the proper amounts:

Receipts Trust	\$ 1,553,163.02
SSI Trust	57,150.63
Restitution Trust	87,734.82
Total needed	\$ 1,698,048.47

- The balance of the Receipts Trust is understated by \$1,553,163.02. This is the net amount of errors caused by incorrect reporting, journal voucher errors, and other miscellaneous errors that have been made over the 20 years that DRR has been in existence. Since the bulk of the funds were disbursed to a revenue account, the errors caused an overstatement of revenue in past years that must now be corrected.
- The balance of the SSI Trust is understated by \$57,150.63. This is the net amount of errors caused by incorrect reporting and journal vouchers and other miscellaneous errors that have accumulated over the years.
- The balance of the Restitution Trust is understated by \$87,735 as a result of various processing errors that have occurred over the years.

The effect of these over disbursements is that DHA and all of DRR’s other customer entities, including the General Fund, were credited with revenue that was used to offset their expenditures. If this revenue had not been available, the General Fund would have been used to offset expenses by a similar amount. Therefore, in order to correct the disbursement errors within the Trust Funds administrated by DRR, there will potentially be a one-time reduction of up to \$1.7 million in the revenues distributed to the General Fund. If DRR is able to increase revenue collections over budgeted amounts, the \$1.7 million could be potentially reduced.

Respectfully submitted,

APPROVED:

CONNIE AHMED, Director
Revenue Recovery

TERRY SCHUTTEN
County Executive

By: _____
MARK NORRIS, Administrator
Internal Services Agency

COUNTY OF SACRAMENTO

Inter-Department Correspondence

Date: June 21, 2007

To: Dave Irish
Director of Finance

From: Connie Ahmed
Director of Revenue Recovery

Subject: REQUEST FOR RELIEF OF ACCOUNTABILITY:
Division of Revenue Recovery's Trust Accounts Reconciliation Adjustments

Recommendation That you submit to the Board of Supervisors for approval, the request for relief of accountability from the Department of Revenue Recovery (DRR) to bring COMPASS Trust Accounts into Balance with DRR's Collection System (CARS).

Background DRR collects unpaid debts owed to the county for a variety of departments. Monies collected by DRR are held in trust accounts until they are disbursed to the appropriate entity to which the funds belong. DRR discovered accounting errors that occurred almost 10 years ago (and older) that has resulted in an out of balance condition in the trust accounts. DRR has implemented more reliable reconciliation procedures to prevent future accounting errors.

Discussion After researching available accounting records, and analyzing past and current reconciliation procedures, DRR staff discovered weaknesses in some of the past accounting and reconciliation procedures leading to errors in the distribution of funds collected. It appears the bulk of the errors occurred in 1997 when DRR converted from its old ORR system to its current CARS collection system and again in 1998 when DRR converted from the County's old financial system (SCARS) to the current system (COMPASS). Procedures, system, and reporting enhancements have been made to the current reconciliation procedures to ensure accurate reconciliation of all trust accounts and easier, earlier identification and correction of human errors in posting transactions to the CARS system.

Conclusion It is requested that this relief of accountability be approved in order to restore the Trust Accounts to their correct balance.

Respectfully submitted,

Connie Ahmed
Director of Revenue Recovery

**COUNTY OF SACRAMENTO
INTERNAL SERVICES AGENCY
DEPARTMENT OF FINANCE
AUDITOR-CONTROLLER**

Inter-Departmental Correspondence

August 9, 2007

To: Connie Ahmed
Director of Revenue Recovery

From: Dave Irish
Director of Finance

Subject: **RELIEF OF ACCOUNTABILITY FOR DEPARTMENT OF REVENUE RECOVERY (DRR) TRUST ACCOUNTS IN THE AMOUNT OF \$1,698,048.47 IN ACCORDANCE WITH BOARD APPROVED POLICY**

On June 27, 2007, we were informed by the Department of Revenue Recovery (DRR) that the loss of trust account amounts listed below had occurred due to reconciliation, journal vouch posting, and disbursement accounting errors during DRR's conversion from ORR to CARS and its conversion from SCARS to COMPASS. The losses cover the period between fiscal years 1997 and 1998. The losses were discovered by DRR personnel while attempting to reconcile trust account balances between COMPASS and CARS. This loss is summarized as follows:

<u>Type</u>	<u>Fiscal Year</u>	<u>Amount</u>	<u>Total</u>
Receipts Trust	1997/1998	\$1,553,163.02	\$1,553,163.02
SSI Trust	1997/1998	57,150.63	57,150.63
Restitution Trust	1997/1998	87,734.82	87,734.82
			<u>\$1,698,048.47</u>

Our examination was limited to reviewing written reports and interviewing department personnel and does not constitute an audit.

DRR can provide support for roughly \$900,000 of the \$1,700,000 requested for relief. The \$900,000 is for SSI Trust overpayment refunds (Supporting documentation in CARS).

\$1,100,000 of the requested amount doesn't have supporting documentation. Of the remaining \$1,100,000 requested for relief, DRR suspects \$450,000 is due to transaction coding errors from DRR's software conversion from ORR to CARS in fiscal year 1997. \$200,000 is the form of journal vouchers identified as Department of Human Assistance (DHA) disbursement errors. The remaining \$150,000 is unidentified amounts from their SSI and Restitution Trust Accounts.

DRR believes these amounts were cumulative errors that occurred for approximately 20 years before the conversion to CARS.

The following is a summary of the requested relief amount by trust account:

Receipts Trust

- \$900,000 – Excessive refund payments (Supporting documentation available)
- \$450,000 – Journal voucher errors caused by software conversion and excessive refund payments (Source record retention period has expired and previous source system accounting programs are no longer available for review)
- \$200,000 – Disbursement errors (Source record retention period has expired and previous source system accounting programs are no longer available for review)

SSI Trust

- \$60,000 – Unidentified requested relief amount (Source record retention period has expired and previous source system accounting programs are no longer available for review)

Restitution Trust

- \$90,000 – Unidentified requested relief amount (Source record retention period has expired and previous source system accounting programs are no longer available for review)

In the absence of any fraud or gross negligence, we recommend that relief of accountability be granted.