

INTRODUCTION

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LETTER FROM CHAIR, BOARD OF SUPERVISORS



**CHAIRMAN
BOARD OF SUPERVISORS
COUNTY OF SACRAMENTO**
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DON NOTTOLI
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October 31, 2007

TO THE RESIDENTS OF SACRAMENTO COUNTY:

The Sacramento County Board of Supervisors is proud to present to you the County's 2007-08 Adopted Final Budget. The County Budget is the financial and operating plan for the provision of services to you by the County and by the special districts governed by the Board of Supervisors. For 2007-08 the County Budget also includes a Five-Year Capital Improvement Plan which will guide the development of County facilities including an airport terminal, roads and buildings.

The County Budget was developed through an open and public process. The Board heard a budget forecast, adopted resource allocation obligations and priorities, and made early, tentative resource allocations in January. Budget hearings were then held in May and September.

Unlike the past two years, the outlook for Fiscal Year 2007-08 reflects much slower revenue growth. This is predominately the result of the slowing housing sector affecting the growth in both property and sales tax revenues. While it was not necessary to make program reductions to balance the Fiscal Year 2007-08 budget, the slower growth in revenues meant there was limited new resources to expand programs/services to county residents. Therefore, the Board was strategic in using these limited resources to expand critical programs for the District Attorney, Sheriff, the Office of Emergency Operations, the Departments of Health and Human Services, Human Assistance, Probation, Public Defender, and Regional Parks.

The public availability of the budget documents, both printed and Internet versions, coupled with the open and public budget process assures the rights of interested and involved county residents to participate in budget decision making and to examine the operations of our County government.

Should you desire further information regarding the Fiscal Year 2007-08 County Budget or the county's budget process, please contact your Supervisor (874-5411) or the Office of the County Executive (874-5833).

Sincerely,

A handwritten signature in cursive script that reads "Don Nottoli".

DON NOTTOLI
Chairman, Board of Supervisors
Supervisor, District Five

COUNTY VISION, MISSION AND VALUES

VISION

A vision is a compelling conceptual image of the desired future.

This statement describes “what we want to be” in the twenty-first century.

Our Vision is for Sacramento County to be:

- The most livable community with the highest quality public service

MISSION

Our mission statement defines why our organization exists.

It describes what we want to do for the community.

Our Mission for Sacramento County is to:

- Improve quality of life in the community
- Promote individual responsibility and achievement
- Protect one another and the environment we share
- Provide innovative and cooperative quality customer service
- Recognize and seize opportunities for improvement
- Stimulate economic growth and regional cooperation

VALUES

These values are the basic principles and beliefs for the County of Sacramento.

They govern the way we make and carry out our decisions.

Our Values for Sacramento County are:

- Trust
- Dignity and respect for the individual
- Customer service
- Partnership
- Empowerment
- Continuous improvement
- Personal and professional growth
- Respect for cultural and ethnic diversity

GFOA DISTINGUISHED BUDGET PRESENTATION ACKNOWLEDGEMENTS

**THE GOVERNMENT FINANCE OFFICERS ASSOCIATION
DISTINGUISHED BUDGET PRESENTATION AWARD
FOR THE
COUNTY OF SACRAMENTO**

FOR FISCAL YEAR 2006-07

ACKNOWLEDGEMENTS

**Prepared by the
County of Sacramento
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Special Recognition For Support Services

**Danny Ernst, Printing Services Supervisor
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GFOA DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Sacramento
California**

For the Fiscal Year Beginning

July 1, 2006

Handwritten signature of the President of GFOA.

President

Handwritten signature of the Executive Director of GFOA.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **County of Sacramento, California** for its annual budget for the fiscal year beginning July 1, 2006. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

SUMMARY OF 2007-08 ADOPTED FINAL BUDGET

The Introduction is a brief summary of Sacramento County's Annual Budget as adopted by the Board of Supervisors after legally required public hearings held in September 2007. The Introduction provides the reader with a guide to the contents of the larger document by summarizing information in the following sections:

- I. Budget Document Content
- II. Summary of the Adopted Final Budget
 - Additions by the Board of Supervisors to County Executive's Recommended Fiscal Year 2007-08 Final Budget
 - The General Fund, Programs, Financing, and Fund Balance Changes
 - Other Funds Subject to Appropriation (Other Governmental Funds)
- III. Five-Year Capital Improvement Plan
- IV. Strategic Plan
- V. County Executive's Recommended Fiscal Year 2007-08 Final Budget

I. Budget Document Content

The County's annual budget document includes fiscal and operational information on county operations and those special districts and enterprises governed by the Board of Supervisors. It consists of several general sections including:

- The Introduction summarizes the Adopted Final Budget and presents the County Executive's Recommended Final Budget. The Recommended Proposed Budget report and the Midyear Budget Update may be viewed or downloaded at the following county Web site:
<http://www.budget.sacounty.net/index.htm>
- General budget information including a summary of the budget policies/process; the basis of budgeting; information about the County, major funds, major revenue trends, a summary of authorized staffing levels, and summaries of appropriations and financing. (See section "A-General Budget Information" pages A-1 through A-74.)
- State-determined Program Areas and Revenue Summary Schedules (tables) listing the financing and requirements for county funds, and appropriations in governmental funds. (See section "B-Summary Schedules" pages B-1 through B-65.)
- Summary of Positions giving the authorized staffing levels by budget unit. (See section "C-Summary of Positions" pages C-1 through C-39.)
- Detailed information (the budget messages) on the various budget units making up the overall county budget. This information is organized into

the following five sections that reflect the organizational structure of the County (see page A-3 for Organizational Chart).

- Elected Officials (Pages D-1 through D-51)
- General Government/Administration (Pages E-1 through E-97)
- Internal Services Agency (Pages F-1 through F-179)
- Countywide Services Agency (Pages G-1 through G-168)
- Municipal Services Agency (Pages H-1 through H-268)
- The Five-Year Capital Improvement Plan (CIP) is also included as part of the budget document (see Volume III). Annually, the Board of Supervisors holds a separate hearing on the Five-Year Capital Improvement Plan during the annual budget hearings.

The County Budget Act of 1986 mandates that all California counties make available a budget document containing the summary schedules, the Summary of Positions, and the budget unit level schedules. All other information included in the budget documents is at the County's option.

II. Summary of the Adopted Final Budget

Additions by the Board of Supervisors to County Executive's Recommended Fiscal Year 2007-08 Final Budget

Final Budget Hearings were held in September 2007. As part of these hearings the Board of Supervisors approved the County Executive's Recommended Final Budget (see Page 19). As part of these hearings, the Board of Supervisors also approved the receipt of additional state revenues which were allocated after the County's final hearing document was published. This additional funding, plus the use of some funding set aside for contingencies, allowed the Board of Supervisors to augment the County Executive's recommendations for the following critical areas:

- District Attorney's support staff for community prosecution unit; and the Integrated Ballistics Identification Program.
- Sheriff's staffing to support 2-deputy patrol units and permanent relief of the department's "Average Annual Savings" requirement.
- Board of Supervisors support for educational/training classes; travel expense; and Information Technology equipment.
- Additional funding for ongoing expenses for the County's Emergency Operations Plan.
- Establish a Violation of Probation Court pilot program with additional staff for the District Attorney, Probation and the Public Defender.
- Health and Human Services staff to meet the state's requirements for timely intakes and annual assessments.

- Health and Human Services additional staffing to augment the Emergency Response unit and Adult Protective Services.
- Additional staffing for the Truancy Program.
- Additional Probation staff for Adult Court Investigations and Juvenile Hall.
- Funding for 2.0 existing Park Ranger positions.
- Funding for curb, gutter and sidewalk improvements in the Unincorporated Area.

The General Fund, Programs, Financing, and Fund Balance Changes

The General Fund is the largest county fund and supports the majority of county services. Roughly two-thirds of county employees work in General Fund programs. The County provides both countywide and municipal services from the General Fund. As a California county, Sacramento County provides countywide human services, and law and justice services. The human services include human assistance aid, foster care, public health, mental health, and protective services. The countywide law and justice services include prosecution, adult and juvenile detention (jails), coroner services, and legal defense.

Sacramento County is atypical in California in that there is a large, populous, urban Unincorporated Area. The residents of the Unincorporated Area receive municipal services from the County and many special districts. Sacramento County provides local police protection from the Sheriff Department and many public works services from the Municipal Services Agency. The County is also responsible for land use regulation and planning services for the Unincorporated Area. Sheriffs and planning services are included in the General Fund.

The following table summarizes the Fiscal Year 2007-08 Adopted Final Budget for the General Fund:

2007-08 Adopted Final General Fund Budget

(Amounts Expressed In Millions)

	Appro-	Estimated	Net	Carry-		2007-08	2006-07
	priations	Revenues	Cost	Over	Allocation	Percent of	Percent of
						Allocation	Allocation
<u>ELECTED OFFICIALS</u>							
Assessor	\$ 17.18	\$ 7.99	\$ 9.19	\$ 4.94	\$ 4.25	0.68%	1.29%
Board of Supervisors	4.78	0.67	4.11	0.41	3.70	0.59%	0.53%
District Attorney	69.06	24.51	44.55	4.47	40.08	6.40%	5.86%
Sheriff	340.22	166.17	174.05	0.79	173.26	27.65%	24.47%
Correctional Health Services	41.55	20.81	20.74	1.73	19.01	3.03%	2.75%
SUBTOTAL	\$ 472.79	\$ 220.15	\$252.64	\$ 12.34	\$ 240.31	38.35%	34.95%
<u>COUNTYWIDE SERVICES</u>							
Child Support Services	\$ 34.19	\$ 34.06	\$ 0.13	\$ 0.00	\$ 0.13	0.02%	0.03%
Health and Human Services	498.31	451.99	46.32	4.27	42.06	6.71%	4.90%
Health Treatment Account	43.48	20.53	22.95	0.00	22.95	3.66%	3.05%
Human Assistance-Admin.	271.89	234.66	37.23	2.76	34.47	5.50%	4.62%
Human Assistance-Payments	390.24	347.65	42.59	0.00	42.59	6.80%	6.66%
IHSS Provider Payments	62.78	49.53	13.25	0.00	13.25	2.11%	1.05%
Probation	123.27	53.79	69.48	8.18	61.30	9.78%	8.20%
Public Defender	26.62	0.83	25.79	0.85	24.94	3.98%	3.54%
Other	124.58	53.42	71.16	-2.15	73.30	11.71%	11.70%
SUBTOTAL	\$1,575.36	\$ 1,246.46	\$328.90	\$ 13.91	\$ 314.99	50.27%	43.76%
<u>GENERAL GOVERNMENT/CF/OO</u>							
	\$ 13.38	\$ 11.23	\$ 2.15	\$ 2.44	\$ -0.29	-0.04%	2.27%
<u>INTERNAL SERVICES</u>							
	85.28	41.09	44.19	2.60	41.59	6.64%	8.84%
<u>MUNICIPAL SERVICES</u>							
	41.06	22.04	19.02	4.23	14.79	2.36%	2.56%
<u>CONTINGENCIES</u>							
	3.13	0.00	3.13	0.00	3.13	0.50%	0.78%
<u>RESERVE INCREASES</u>							
	12.01	0.00	12.01	0.00	12.01	1.92%	6.84%
TOTAL	\$2,203.01	\$1,540.97	\$ 662.04	\$ 35.51	\$ 626.53	100.0%	100.0%

Note: Numbers may not add due to rounding.

The overall authorized spending for departmental programs and the contingency is approximately \$2.203 billion. The bulk of the costs are in the human services, and law and justice program areas with expenditures in all other areas being less than 11.38 percent of the total spending.

Another view of the General Fund is by type of requirements rather than the programmatic requirements illustrated above. The chart on page 18 reflects the Final Adopted Budget by “Appropriation Type”.

Salaries and employee benefits make up approximately 43.6 percent of requirements. The welfare aid payments make up approximately 16.3 percent. Debt service makes up only 0.6 percent of the total.

Overall Financing

As Sacramento County’s General Fund budget is conceptualized, financing for a General Fund program may come from three sources:

FINANCING SOURCE	Amount (Expressed in Millions)
Departmental Revenue	\$1,540.97
Departmental Carryover	35.51
General Purpose Financing	626.53
TOTAL	\$2,203.01

Departmental revenues make up 69.95 percent of the total financing and are those revenues restricted to funding a single program or narrow range of programs. In the State of California, counties are formally political subdivisions of the state, and most of these restricted departmental revenues come from the state and federal governments (most of the federal revenue channels through the State).

The department carryover is that portion of the fund balance, which is, by Board of Supervisors’ policy, allocated directly back to certain General Fund budget units. This policy was established in 1992 to provide an incentive for departments to take actions to maximize fund balance and minimize budget funding gaps in lean budget years.

General Purpose Financing

The general purpose financing are those local revenues and state subventions which are not necessarily linked to a particular service or a narrow range of services. Transfers from other funds, a portion of the fund balance, reserve changes, and expenses associated with the collection of revenues are also included. In theory, the general purpose financing may be applied to any county

service or function, but the reality of the County’s fiscal position is that the bulk of general purpose financing is used to cover the County’s costs of mandated General Fund programs. Less than one-third of the general purpose financing is available to the Board of Supervisors for allocation to discretionary General Fund programs.

The following table summarizes general purpose financing for the 2006-07 Adopted Final Budget and Actuals and 2007-08 Adopted Final Budget estimates:

General Purpose Financing
(Amounts Expressed in Millions)

FINANCING SOURCE	Adopted Final Budget 2006-07	Actuals 2006-07	Adopted Final Budget 2007-08
Property Taxes	\$380.67	\$382.72	\$404.83
Sales Tax	80.71	81.57	83.10
Utility Tax	14.0	15.80	14.5
Fines	16.7	14.67	14.27
Revenue Neutrality & Transition	17.30	17.62	17.70
Funds Transfers & Cost Plan	4.15	4.15	4.71
Other Revenues & Costs	22.01	31.01	24.82
Subtotal	\$535.54	\$547.55	\$563.93
Fund Balance Non-Departmental	\$106.22	\$106.22	\$39.02
Reserve Release	13.04	13.04	23.58
Subtotal	\$119.26	\$119.26	\$62.60
TOTAL	\$654.80	666.81\$	\$626.53

The major revenue assumptions are included in a table in the General Budget Information section of this budget document (see page A-20 through A23). In general, property tax is strong. The Assessor’s Roll closes on January 1st each year, so fiscal year current tax revenue growth reflects activity in the local real estate market in the prior calendar year. Sales tax revenues are expected to increase slightly from the prior fiscal year. There is minimal growth anticipated for utility tax revenues.

Recent Changes in Fund Balance of General Fund

The following table reflects the beginning total fund balance (both Departmental carryover and Non-Departmental fund balance) of each fiscal year since Fiscal Year 1999-00 and the change in available fund balance from the prior-year fiscal year:

Fiscal Year	Fund Balance	Variance
1999-00	\$57,680,098	
2000-01	70,670,476	\$12,990,378
2001-02	57,459,180	(13,211,296)
2002-03	42,333,377	(15,125,803)
2003-04	62,865,576	20,532,199
2004-05	67,952,967	5,087,391
2005-06	102,560,476	34,607,509
2006-07	140,718,398	38,157,922
2007-08	74,532,227	(66,186,171)

The beginning fund balance for Fiscal Year 2006-07 exceeded budgeted estimates by \$55.7 million largely because of the continued strong local real estate market (Property Tax collections exceeded budget estimates by \$55.7 million). Because collections were so much higher than anticipated, the County took the opportunity to increase general reserves by \$57.0 million. In Fiscal Year 2007-08 the beginning fund balance declined because Property Tax collections were more in line with budgeted estimates.

At the start of the Fiscal Year 2000-01, the apparent increase in fund balance was due to the unbudgeted receipt of Tobacco Litigation Settlement payments of \$16.3 million which were not expended during the fiscal year. Without this unanticipated revenue, fund balance would have declined by several million. There were significant declines in fund balance from Fiscal Years 2001-02 to 2002-03. The reduction in fund balance at the start of Fiscal Year 2002-03, reflected unbudgeted increases in the local share of human assistance aid payments, and under-collection of both local sales tax and sales tax from statewide pools. The sales tax from statewide pools is allocated to certain public safety and human service programs. In Fiscal Year 2003-04 the fund balance turned around as a result of significant savings by departments.

Fund balance for Fiscal Year 2004-05 reflected the unanticipated increase in property tax revenues associated with the strong local real estate market. Fund balance for Fiscal Years 2005-06 and 2006-07 increased considerably mainly due to the historic increase in property tax revenues associated with the strong local real estate market and departmental savings from the prior year. The actual growth in major revenues such as sales tax and vehicle license fees also met budgetary expectations.

Other Funds Subject to Appropriation (Other Governmental Funds)

The overall financing and requirement for the Other Governmental Funds, or those other funds subject to appropriation is found in Schedule 1 – Summary of County Budget, (see page B-5) in the Summary Schedules portion of this document (see pages B-5 through B-65). An analysis of fund balances is reflected in Schedule 2 – Analysis of Fund Balance Unreserved/Undesignated (see page B-6). Reserve change detail is reflected in Schedule 3- Detail of Provisions for Reserves/Designations (see pages B-7 and B-8). All other Summary Schedules are reflected in Section B – Summary Schedules. Following is a brief description of the Other Governmental Funds, the major financing sources, and the 2007-08 requirement and financing.

Fish and Game Fund -- \$50,000 - Financing for this fund comes from fish and game fines. The funds are used for education programs.

Health Care for the Uninsured Fund -- \$1,136,000 - Funding came from Tobacco Litigation Settlement Revenue received before the securitization of this revenue stream. The projected use of this fund is to provide seed funding for the extension of health benefits to that portion of the population currently uninsured.

Park Construction Fund -- \$9,685,792 - Funding comes from grants, donations, state bond sales, and contributions from the County Transient-Occupancy Tax Fund. Parks acquisition, development, and rehabilitation projects are financed from this fund.

Capital Construction Fund -- \$26,820,193 - Financing comes from a use allocations charge to the departments occupying county-owned facilities, debt financing, and grants. The acquisition, construction, and major maintenance of county facilities are financed from this fund.

Tobacco Litigation Settlement Fund -- \$9,401,703 - Financing for this fund comes from the proceeds of the tobacco revenue bond sale

(securitization). On November 15, 2005, the Board of Supervisors approved refinancing the 2001 Tobacco Litigation Settlement Bonds to reduce the County debt service on those bonds. Under the original deallocation schedule, the County had between \$4.7 million to \$8.3 million per year to fund county-operated programs with some of the funds in the TLS 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. The Board of Supervisors approves allocations to community based organizations on a competitive basis and on a three-year funding cycle.

First Five Sacramento Commission Fund -- \$41,775,997 - Funding comes from the State of California under the terms of a voter-approved statewide initiative. The funding is restricted to services to youths and may not be used for basic county operations. Allocations are approved by a Commission consisting of elected officials and appointed members.

Teeter Plan Fund -- \$67,506,166 - The County utilizes the Teeter Plan of property tax distribution. All secured tax delinquencies are advanced to those public agencies in the County which receive property taxes. The County borrows the funds to advance the delinquent taxes from the Treasury Pool in an annual five-year note. The borrowed funds are repaid with delinquent tax principal, redemption charges, and interest (18.0 percent per year). Any interest and redemption charges in excess of debt service accrues to the General Fund. The debt issues, the debt service, delinquent taxes, redemption charges, interest, and transfers to and from the General Fund are made from this fund.

Economic Development Fund \$35,763,080 - County economic development activities are financed from this fund. Major projects include the conversion of two former air force bases from military to mixed private and public use. Funding comes from the sale of land and facilities, grants, and a contribution from the General Fund. Changes in fund balance depend on the timing of capital projects. Often the actual sale of assets and the construction or renovation of facilities differs from the budget plan.

Road Fund \$86,367,022 - Gas tax and restricted state road funding accrue to this fund. Street and road acquisition, construction, and maintenance are financed from this fund. The purpose of this fund is to segregate the gas tax revenue.

Environmental Management Fund \$18,067,440 – Environmental Management provides countywide regulatory services that protect public health and the environment. There is no General Fund financing. The primary source of financing for this fund comes from fees and contracts associated with the various regulatory activities of the Environmental Health, Hazardous Materials, and Water Protection Divisions. These regulatory programs apply to an inventory of approximately 10,000 commercial enterprises and nearly all governmental entities. Major activities include inspection of restaurants and other retail food facilities, regulation of underground storage tanks, ensuring compliant stormwater management practices, and overseeing remediation of contaminated properties.

Library General Fund \$26,925,257 - The primary source of financing for this fund comes from a dedicated share of property taxes collected in the Unincorporated Area and the cities of Sacramento, Elk Grove, Citrus Heights, Galt, Rancho Cordova, and Isleton. Library services are provided by a joint City of Sacramento – Sacramento County Joint Powers Authority with a separate Authority Board. Funding allocated to this fund is transferred to the Library Authority for services and materials.

Community Services Fund \$24,062,253 - Housing and homeless programs are financed from this fund. Major funding sources include redevelopment project allocations, grants, state allocations, and transfers from the General Fund. The purpose of this fund is to segregate the restricted housing revenues.

Transient-Occupancy Tax Fund \$10,835,968 - The County's hotel tax accrues to this fund, and this revenue is general purpose financing and may be expended on any county activity. The Board of Supervisors holds special hearings to allocate financing from this fund to community organizations, facilities and programs jointly funded with the City of Sacramento, and county departments.

Golf Fund \$8,791,413 - The operations and maintenance of three county golf courses is financed from this fund. Major financing sources include user fees and concession charges.

Building Inspection Fund \$15,114,931 - Primary financing comes from building inspection charges. The County is responsible for building inspection in the Unincorporated Area.

Roadways Fund \$15,288,250 - This fund is used to segregate development impact and special assessment revenue dedicated to street and road acquisition, construction, and maintenance.

Transportation – Sales Tax Fund \$80,701,767 - In Sacramento County the voters have approved a ½ cent increase in the sales tax to be dedicated to transportation capital projects and operations. Revenue is shared by the County, cities, and the Regional Transit System (bus and train service). This fund is used to segregate the County’s share of the special sales tax revenue.

Rural Transit Fund- \$2,438,584 - Transit services to the rural areas of the Unincorporated Area of the County are financed from this fund. Currently there are two program areas that receive funding: Galt Transit Area and East County Transit Area.

III. Five-Year Capital Improvement Plan (Volume III)

The 2007-08 Final Adopted Budget includes a Five-Year Capital Improvement Plan (CIP) for Sacramento County (please see Volume III). The CIP lists both the approved and proposed capital improvements to be acquired or constructed through Fiscal Year 2011-12. The approved and proposed capital projects are broken into three major categories: Airports, County Facilities, and Regional Parks. The funding needs may be summarized.

CATEGORY	Prior-Years and Five-Year Costs
Airports	\$1,273,607,170
County Facilities	965,815,702
Regional Parks	11,235,723
Total	\$2,250,658,595

Funding has not been obtained for all the projects, particularly those in the later years of the five-year plan. Following the Five-Year CIP will result in additional operating and debt service expenditures in the present and future years. The levels of new expenditures will depend upon factors such as the timing of the facility development, operating offsets from current facilities, and interest rates. All operating and debt service costs relating to the budget year are included in the budget.

NEW FACILITIES PLANNED IN THE FIVE-YEAR CIP AND ASSOCIATED OPERATING COSTS

Airports

The Five-Year CIP estimated cost is \$1.2 billion. The largest single project in the CIP is the Sacramento International Airport Terminal Development Program, Phase IV (Landside Terminal Building, Airside Concourse and Automated People Mover) with an estimated cost of approximately \$626.9 million reflected in Fiscal Years 2007-08 through 2008-09. The CIP will be funded by a combination of sources: Retained Earnings, Passenger Facility Charges (PFC), and various forms of revenue bonds. (See Final Budget 2007-08, Volume III, pages 3 through 91 for more detailed information regarding specific Airport System projects.)

County Facilities

The Fiscal Year 2007-08 Five-Year CIP has identified 62 projects at an estimated capital cost of \$248.6 million. A substantial portion of that amount is expected to be spent in the next two years for major juvenile justice projects. The following brief descriptions highlight several projects that demonstrate the magnitude and range of construction undertaken by the County. (See Final Budget 2007-08, Volume III, pages 93 through 168 for more detailed information regarding specific county projects.)

- **Juvenile Hall – Expansion and Modification** -- This project will increase capacity of Juvenile Hall, improve the safety of day-to-day operations of the facility, and provide some expansion space. Bids received on this project grossly exceeded the project budget due to several market developments that affected the bidding climate. The project was broken into four construction phases to allow sequential funding. Phase I is complete, adding 90 new beds to the facility. Phase II is under construction and the other two phases will go out to bid in the summer of 2008. The estimate includes construction of all four phases. **Estimated Total Cost: \$107,352,507**
- **Juvenile Hall – Construct Four 30-Bed Housing Units** -- Juvenile Hall does not have the required bed capacity for operational safety, despite the 90 beds added in the above project. Four new 30-bed housing units are being constructed to meet current and projected needs. **Estimated Total Cost: \$20,000,000**
- **New Downtown Central Plant** -- The Downtown District heating and cooling plant presently resides in the Administration Center. The plant chillers are in very confined quarters and are too small for existing and future needs. The plant contains a refrigerant that is no longer

manufactured, cannot be increased in capacity due to the building's physical constraints, and has many other problems that make it impractical to increase capacity and update equipment. **Estimated Total Cost: \$13,001,428**

Human Assistance Facilities

Because of the unique nature of federal and state funding for facilities that support social services for clients, it is advantageous to lease, rather than own, those facilities. As a result, new leases for the Department of Human Assistance (DHA) are included in the Capital Improvement Plan if the monthly lease cost exceeds \$50,000. Projects proposed to be completed in the Fiscal Year 2007-08 Capital Budget include an "Operating Budget Impact" statement. Currently there are four new projects slated for development for the following activities:

- **Elk Grove Bureau** -- The department is exploring replacing the Elk Grove and the Bowling Green facilities with a new common facility that would serve both communities. A facility of approximately 54,000 square feet would be required. Occupancy is expected by early 2011. The annual lease of the combined facility is estimated to be approximately \$1.4 million. **Estimated Total Cost: \$3,096,200**
- **Galt Bureau** -- A project is underway to secure a new, larger leased facility for the Galt Bureau Office. The facility will be approximately 27,000 square feet and is expected to be available in the third quarter of Fiscal Year 2008-09. The Galt facility will be a full-service building providing services to Galt and the Delta communities. Lease costs are initially estimated at approximately \$1.2 million per year. **Estimated Total Cost: \$5,512,094**
- **Investigations Division** -- Approximately 35,000 square feet will be required to adequately house this program. This Division has a confidential address and the selected site will allow the program to be located in an area where its anonymity will be maintained. Annual lease costs of approximately \$950,000 for this facility would begin in the winter of Fiscal Year 2008-09. **Estimated Total Cost: \$4,600,000**
- **Research Bureau** -- DHA is planning to replace the current Research Bureau Office facility. The new facility will be approximately 60,000 square feet. The building will provide the full-range of public assistance and employment services to the residents of Del Paso Heights. The building should be available in the third quarter of Fiscal Year 2009-10. Lease costs are expected to be in excess of \$3.2 million per year. **Estimated Total Cost: \$9,755,700**

(See Final Budget 2007-08, Volume III, pages 169 through 175 for more detailed information regarding specific Human Assistance projects.)

Libraries

Sacramento County is a partner in the Sacramento Public Library Authority that provides library services and operates libraries in the County. The County is responsible for planning, constructing, and financing library facilities within the County's jurisdiction. Impact fees levied on new developments provide a portion of financing available for library construction. (See Final Budget 2007-08, Volume III, pages 177 through 184 for more detailed information regarding specific Library projects.)

- **Rio Linda Library – New Library** -- This facility will serve the educational and recreational needs of the Rio Linda community. **Estimated Total Cost: \$2,226,667.**

Transportation

The Five-Year CIP estimated cost of \$564.7 million is based on the Fiscal Years 2007-14 Transportation Improvement Plan, as adopted by the Board of Supervisors. This CIP includes only the capital improvement projects that are currently being implemented by Sacramento County Department of Transportation (SACDOT). Maintenance and operations activities carried out by SACDOT, including major contracts for pavement rehabilitation and sidewalk/curb/gutter replacement, are not included in the CIP. These programs and activities are set forth in the annual Maintenance and Operations Program. Some of the projects included in the Transportation CIP will result in impacts to the Department's Operation and Maintenance Programs and budget. (See Final Budget 2007-08, Volume III, pages 185 through 259 for more detailed information regarding specific SACDOT projects.)

Waste Management & Recycling

The Department of Waste Management and Recycling (DWMR) Five-Year Capital Improvement Plan (CIP) is dominated by capital projects at the Kiefer Landfill (KLF) including new liner construction, entrance improvement, partial final cover construction, additional landfill gas collection system components, additional remediation of contaminated groundwater, wetland mitigation, bufferland planning, and site improvements. The estimated capital costs for projects identified in the Five-Year CIP is \$91.9 million. Most of the KLF projects are required for ongoing landfill operations and are prescribed by various state regulations and permit conditions. The CIP also includes improvements and repairs to the North Area Recovery Station (NARS), minor repairs to the South Container and Transfer Site (SCATS), replacement of fully

depreciated equipment for solid waste and recycling operations, and a very small amount of new equipment for improved operation efficiencies resulting in net cost savings. All DWMR capital projects are funded through the Solid Waste Enterprise Fund without any contributions from the County General Fund. (See Final Budget 2007-08, Volume III, pages 261 through 301 for more detailed information regarding specific DWMR projects.)

Water Resources

The Department of Water Resources constructs large-scale countywide drainage improvement projects intended to mitigate or prevent flood damage in developed areas. The estimated capital costs for projects identified in the Five-Year CIP is \$23.6 million. Projects are intended to minimize flooding during large storm events through upgrading existing portions of the drainage system, adding new facilities to the existing system and by ensuring the reliability of existing drainage facilities through back-up facilities. There are currently 26 projects identified in the Fiscal Year 2007-08 CIP that are planned or underway by Water Resources. (See Final Budget 2007-08, Volume III, pages 303 through 333 for more detailed information regarding specific Water Resources projects.)

Regional Parks

The Department of Regional Parks (Parks) CIP consists of projects that have been identified to meet Parks' mission to acquire, protect, interpret and enhance park, recreation, historic and open space resources as a means of improving the quality of life for all. The Five-Year CIP estimated cost is \$11.2 million. (See Final Budget 2007-08, Volume III, pages 335 through 359 for more detailed information regarding specific Regional Park projects.)

IV. Strategic Plan

In April 2006, the Board of Supervisors approved the County's Strategic Issues and Objectives which are the foundation for the County's Strategic Plan and Performance Management System.

ECONOMIC GROWTH

Strategic Objectives:

1. Promote employment and self-sufficiency through the job market.
2. Achieve continual business growth in the Unincorporated Area, particularly among businesses that generate tax revenue for the County.
3. Achieve a high degree of recipient and user satisfaction with the quality, timeliness of response, and coordination of county economic development and employment services.

LAW AND JUSTICE

Strategic Objectives:

1. Foster a safe community.
2. Ensure a fair and just criminal justice system.
3. Maximize diversion of first and early offenders.
4. Provide quality services to the public.

TRANSPORTATION

Strategic Objectives:

1. Bolster safe and efficient movement of people and goods.
2. Achieve a high degree of public satisfaction with the quality, timeliness of response, and coordination of transportation services.

PUBLIC HEALTH AND SAFETY

Strategic Objectives:

1. Minimize injury and property loss caused by emergencies and natural disasters.
2. Keep citizens safe from environmental hazards.
3. Keep residents healthy and free from preventable disease.
4. Achieve a high degree of public and user satisfaction with the quality, timeliness of response, and coordination of county health and safety services.

HEALTHY FAMILIES

Strategic Objectives:

1. Ensure that needy families and senior citizens have adequate food, shelter, and health care.
2. Minimize the impact of substance abuse and mental illness on families.
3. Protect families from violence.
4. Achieve a high degree of public and user satisfaction with the quality, timeliness of response, and coordination of county services.

SUSTAINABLE AND LIVABLE COMMUNITIES**Strategic Objectives:**

1. Develop and sustain livable and attractive neighborhoods.
2. Minimize the impact of substance abuse and mental illness on communities.
3. Promote opportunities for civic involvement.
4. Foster community identity.
5. Achieve a high degree of public satisfaction with the quality, timeliness of response, and coordination of county services to neighborhoods.

During the past year the County has identified quantifiable community outcomes by using these Strategic Priorities to measure our overall success. Departments have identified their programmatic contributions to these community outcomes and have developed measurable indicators to track their success. The results of this work will be published in October 2007 when the County issues its first community “report card”. The “report card” outlines our progress in reaching the goals of the County’s Strategic Plan and identified those areas that need improvement. (Once the Sacramento County 2006-07 Report Card is published it will be available at www.ceo.saccounty.net.)

The goal for Fiscal Year 2008-09 is to develop a work plan that links Strategic Objectives, Performance Measures and strategies to further meet the needs and expectations of the community.

LINKING STRATEGIC OBJECTIVES TO RESOURCE ALLOCATIONS

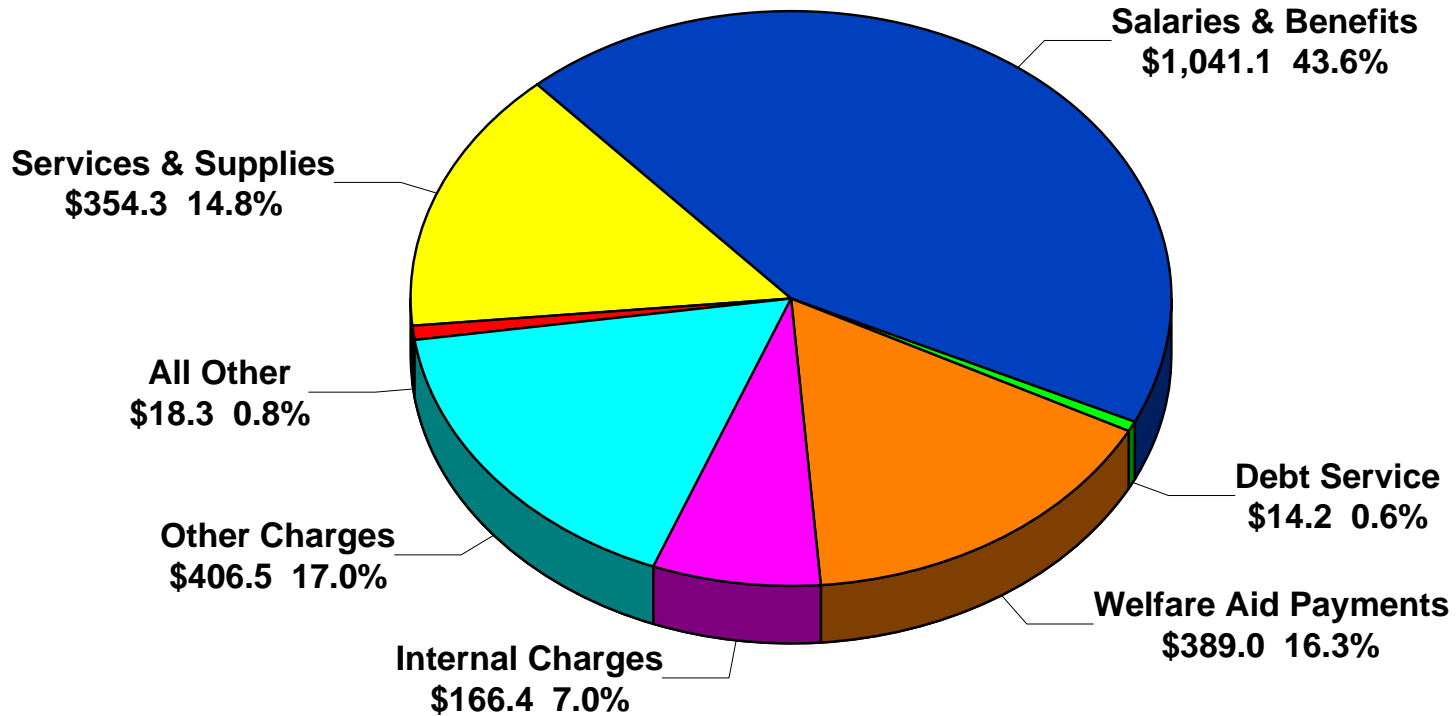
In an ongoing effort to align the budget priorities with the Board of Supervisors strategic objectives, the Office of Budget and Debt Management has expanded the existing budget program database to include the strategic objectives that the Board of Supervisors adopted on April 18, 2006. In Fiscal Year 2006-07 only the General Fund was presented to the Board of Supervisors in this format. As part of the Fiscal Year 2007-08 budget process all departments and functions, including the enterprise and internal service funds, are now tracked by strategic objectives and will be reported to the Board of Supervisors by the six major strategic issues. 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.

<u>2007-08 Adopted Final Budget</u>					
(Amounts Expressed In Millions)					
	Appro-	Estimated		Percent	
	priations	Financing	Net Cost	Net Cost	Positions
Strategic Issues					
Strong and Health Families	\$1,101.17	\$ 978.27	\$122.90	13.31%	5,082.8
Law and Justice	863.38	480.76	382.61	41.44	4,147.4
Transportation	1,018.12	474.38	543.75	58.89	772.0
Public Health and Safety	856.65	531.99	324.66	35.16	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)	877.52	1369.43	(491.91)	(53.00)	1,952.4
GRAND TOTAL	\$5,074.03	\$4,150.71	\$923.32	100.00%	14,534.5

GENERAL FUND

APPROPRIATION TYPES

(Amounts Expressed In Millions)



**COUNTY EXECUTIVE'S
RECOMMENDED FINAL
BUDGET LETTER**

**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:

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- 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

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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:

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- 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.
 - 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 manner and will be brought back to the Board for approval between now and March 2008.

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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 |

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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

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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 again 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).

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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.

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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

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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

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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.

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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.

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SUMMARY OF FISCAL YEAR 2007-08 RECOMMENDED FINAL BUDGET

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

2007-08 Recommended Final General Fund Budget							
(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

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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

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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.

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- **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.

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• **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.

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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

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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.

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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.

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• **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

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\$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					
<i>(Amounts Expressed In Millions)</i>					
	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	1,369.52	(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

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

Respectfully submitted,

TERRY SCHUTTEN
County Executive

LFH: js

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

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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
	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	1,728,463	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	9,089,558	(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	0	164,000	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

ATTACHMENT III**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
	Additional cost recovery from DRR for Sheriff's Warrant Program.	0.30
5710000 Data Processing- Shared Systems	Reduction in rates charged for General Fund supported projects.	0.49
5800000 District Attorney	Additional collections in the Non-Sufficient Fund Program from transfer of collections responsibility to DRR.	0.27
	Additional revenue from Victim & Witness Assistance Trust Fund to offset current General Fund allocation.	0.37
6400000 Regional Parks	Additional revenue from fee schedule and labor rate updates.	0.37
6610000 Planning	Net reduction from changes in internal processes and additional reimbursement for Infill Coordinator.	0.24
6700000 Probation	Additional funding for Juvenile Justice Crime Prevention Act for the Neighborhood Alternative Center.	0.15
6700000 & 5110000 Probation & Financing-Transfers /Reimbursements	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
7110000 Department of General Services	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
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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
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Countywide Priority: 0 Total:	0	0	0	0	0	0.0	1
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GENERAL FUND - CEO RECOMMENDED ADDITIONAL REQUESTS
WITH NET COST/COST MITIGATION
FOR 2007-08 FINAL BUDGET

	Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
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Countywide Priority: 1 Discretionary Law Enforcement

Budget Unit Title: 5800000 District Attorney	<i>Agency: Elected Officials</i>						
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Program No. and Title: AR 1 Administration 12,610 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** 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** 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 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.

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

	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
<hr style="border-top: 1px dashed black;"/>							
Countywide Priority: 1	Total:	45,000	0	0	45,000	4.0	6

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: 5 <u>Prevention/Intervention Programs</u>								
Budget Unit Title: 5750000 Criminal Justice Cabinet		Agency: <i>General Government/Admin.</i>						
Program No. and Title:	AR 1 Criminal Justice Cabinet	0	0	0	0	0	1.0	0
Strategic Objectives:	LJ -- Law and Justice							
ProgramDescription:	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>Sustainable and Livable Communities</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

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: 5 <u>Prevention/Intervention Programs</u>								
4410000 Voter Registration & Elections	Countywide Services	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	

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

		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

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

			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								

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

		Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 7200000 Health and Human Services		<i>Agency: Countywide Services</i>						
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

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: 1 <u>Discretionary Law Enforcement</u>																							
Budget Unit Title: 5800000 District Attorney													<i>Agency: Elected Officials</i>										
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:	Criminologist 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				

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

	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
<hr style="border-top: 1px dashed black;"/>								
Countywide Priority: 1	Total:	2,116,666	0	2,116,666	0	0	18.0	5

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: 3 Sustainable and Livable Communities

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

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

	Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
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Countywide Priority: 5 Prevention/Intervention Programs

Budget Unit Title: 4410000 Voter Registration & Elections	Agency: <i>Countywide Services</i>
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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							

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							

Budget Unit Total:	3,797,609	0	3,797,609	0	0	0.0	0
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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
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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> General Government/Admin.
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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 ariented, providing a positive travel experience for passengers.

Budget Unit Total: 12,752,441 0 0 0 **12,752,441** 1.0 0

Budget Unit Title: 3480000 Airport-Capital Outlay	<i>Agency:</i> General Government/Admin.
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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

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

		Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 3350000 Environmental Management		<i>Agency: Countywide Services</i>						
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

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

Appropriations Reimbursements Revenues Carryover Net Cost FTE Vehicles

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							
ProgramDescription:	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

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

			Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 7000000 General Services			<i>Agency: Internal Services</i>						
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

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>General Government/Admin.</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

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: 3 <u>Sustainable and Livable Communities</u>								
5760000 Neighborhood Services	Municipal Services	180,000	120,000	0	0	60,000	0.0	0
6400000 Regional Parks	Municipal Services	491,760	-166,396	0	0	658,156	2.0	2
3260000 Wildlife Services	Countywide Services	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	Elected Officials	9,500	0	0	0	9,500	0.0	0
7600000 Communications & Information Technology	General Government/Admin.	1,756,776	0	1,756,776	0	0	8.0	0
2470000 Consolidated Utilities Billing Services	Municipal Services	547,200	0	0	0	547,200	5.0	0
5710000 Data Processing-Shared Systems	Internal Services	1,283,443	0	0	0	1,283,443	0.0	0
6050000 Personnel Services	Internal Services	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	Countywide Services	3,926,636	0	2,611,684	0	1,314,952	2.0	0
8100000 Human Assistance - Administration	Countywide Services	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		<i>Agency: General Government/Admin.</i>						
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							
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.							
Budget Unit Total:		1,756,776	0	1,756,776	0	0	8.0	0

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

			Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 2470000 Consolidated Utilities Billing Services			<i>Agency: Municipal Services</i>						
Program No. and Title:	AR 2	311 Program	547,200	0	0	0	547,200	5.0	0
Strategic Objective:	IS	-- Internal Services							
ProgramDescription:	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:</i> Elected Officials
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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:</i> Countywide Services
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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

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

			Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 7410000 Correctional Health Services			<i>Agency: Elected Officials</i>						
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 Psyciatric Services			264,779	0	0	0	264,779	0.0	0
Strategic Objective:	LJ	-- Law and Justice							
ProgramDescription:	Provides Psyciatric Care to Adult Inmates								
Funding Type:	Ongoing	Program Type:	Mandated						
Anticipated Results:	An additional Clinical Nurse II form UCD will help the Jail Psyciatric 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>						
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

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

			Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 7090000 Emergency Operations			<i>Agency: General Government/Admin.</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

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

		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:	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.							

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

			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:	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.								
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								

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

		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:	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.							
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.							

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

		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:	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.							
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							
ProgramDescription:	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

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

		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.							

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

		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

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

		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

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

		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

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

Appropriations Reimbursements Revenues Carryover Net Cost FTE Vehicles

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	

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

		Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 6400000 Regional Parks		<i>Agency: 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							
ProgramDescription:	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

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

			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								

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

			Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 7400000 Sheriff			<i>Agency: Elected Officials</i>						
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.								
Program No. and Title:	AR 16	Field Services	122,286	0	0	0	122,286	0.0	0
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
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
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								

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

		Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 7400000 Sheriff		<i>Agency: Elected Officials</i>						
Program No. and Title:	AR 7 Management & Human Resources Division	380,250	0	0	0	380,250	0.0	0
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
Countywide Priority: 1 Total:		16,565,766	0	0	0	16,565,766	25.0	1

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

Appropriations Reimbursements Revenues Carryover Net Cost FTE Vehicles

Countywide Priority: 3 Sustainable and Livable Communities

Budget Unit Title: 5760000 Neighborhood Services		Agency: Municipal Services							
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	

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

		Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 6400000 Regional Parks		<i>Agency: 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.							

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

		Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 6400000 Regional Parks		<i>Agency: 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							

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

		Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles	
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

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: 4010000 Board of Supervisors		<i>Agency: Elected Officials</i>						
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

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

		Appropriations	Reimbursements	Revenues	Carryover	Net Cost	FTE	Vehicles
Budget Unit Title: 5710000 Data Processing-Shared Systems		<i>Agency: Internal Services</i>						
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

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

			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

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

Appropriations Reimbursements Revenues Carryover Net Cost FTE Vehicles

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.								

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

	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: 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							
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	Recom'd	Variance	Adopted	Recom'd	Variance	Adopted	Recom'd	Variance
	2006/07	2007/08		2006/07	2007/08		2006/07	2007/08	
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.

ATTACHMENT VII
**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.

Relief of Accountability – Reconciliation Adjustments
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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

Relief of Accountability – Reconciliation Adjustments
Page 3

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	<u>87,734.82</u>
			<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.

BOARD LETTER ATTACHMENT VIII

FINAL BUDGET SCHEDULES
INTENTIONALLY EXCLUDED
FROM THIS SECTION

(SECTION B – SUMMARY OF SCHEDULED)