

# GENERAL BUDGET INFORMATION


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# BOARD OF SUPERVISORS



## THE BOARD OF SUPERVISORS




**DISTRICT 1**  
Roger Dickinson



**DISTRICT 2**  
Jimmie Yee



**DISTRICT 3**  
Susan Peters



**DISTRICT 4**  
Roberta  
MacGlashan



**DISTRICT 5**  
Don Nottoli



**County Executive**  
Terry Schutten



**County Counsel**  
Robert A. Ryan, Jr.



**Chief Operations Officer**  
Navdeep S. Gill



**Clerk of the Board**  
Cindi Lee

# ORGANIZATION CHART

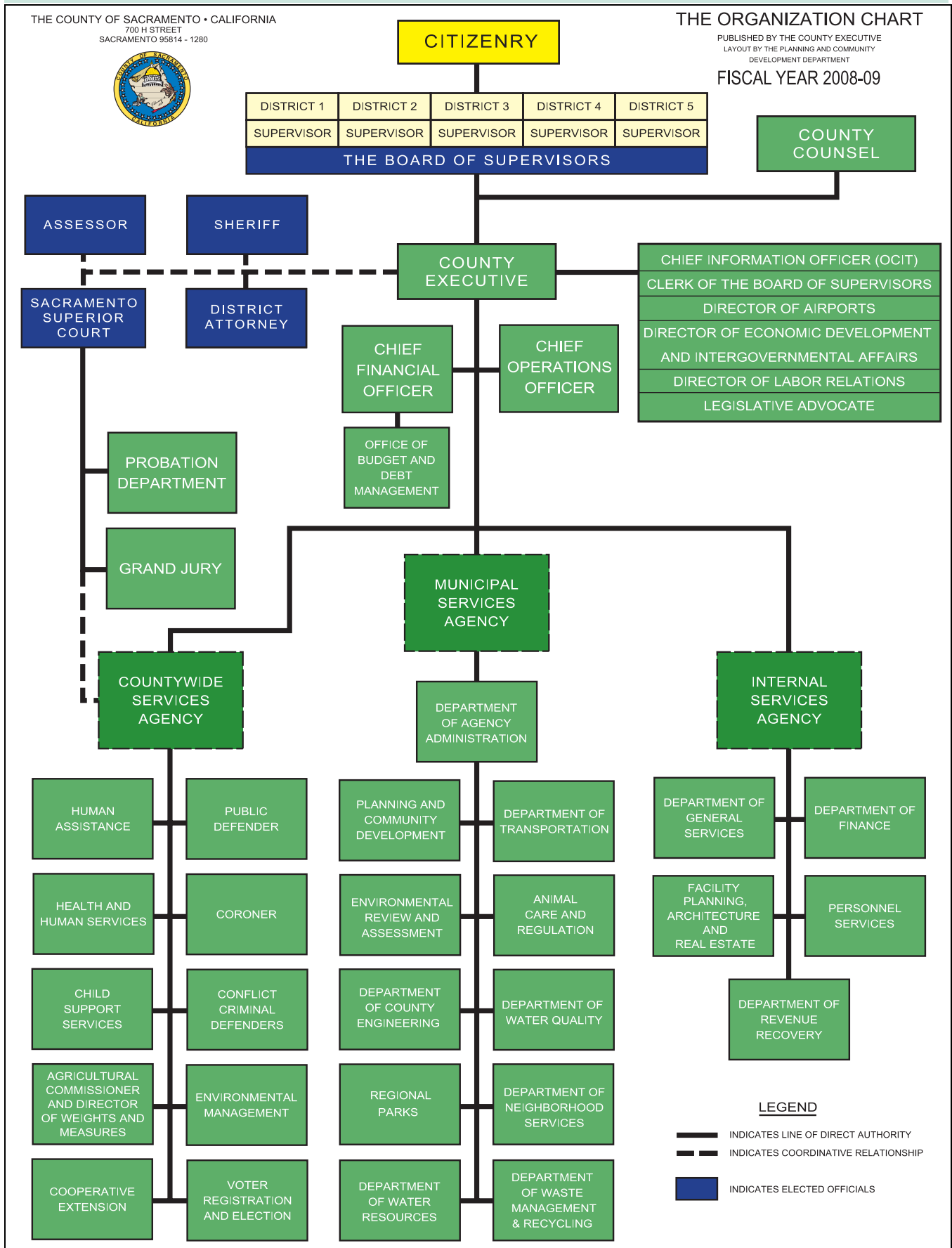
THE COUNTY OF SACRAMENTO • CALIFORNIA  
700 H STREET  
SACRAMENTO 95814 - 1280



## THE ORGANIZATION CHART

PUBLISHED BY THE COUNTY EXECUTIVE  
LAYOUT BY THE PLANNING AND COMMUNITY  
DEVELOPMENT DEPARTMENT

FISCAL YEAR 2008-09



### LEGEND

- INDICATES LINE OF DIRECT AUTHORITY
- INDICATES COORDINATIVE RELATIONSHIP
- INDICATES ELECTED OFFICIALS

# SAC COUNTY BUDGET COMPLIANCE WITH APP LIMITS

In 1979, California voters passed Proposition 4 which imposed constitutional limits on certain kinds of appropriations made from tax revenues (Article XIII B). Proposition 4 established a limit on the growth of certain appropriations based on changes in population and cost of living. In 1990, voters passed Proposition 111, which changed some of the provisions of Article XIII B.

Sacramento County's appropriation limit is established as required by Article XIII B of the State Constitution. The table below sets forth the appropriation limit and the appropriations subject to limitation.

With the adoption of the final budget, the Board of Supervisors also approves publication of the annual appropriation limit set by Article XIII B of the State Constitution. The appropriation limit is formally established by the Board of Supervisors.

SACRAMENTO COUNTY APPROPRIATION LIMIT			
	Appropriation Limit	Appropriations Subject to Limitation	Amount Under Limit
2002-03	1,159,989,349	284,296,690	875,692,659
2003-04	1,214,674,553	280,174,790	934,499,763
2004-05	1,314,858,092	317,934,325	996,923,767
2005-06	1,437,719,589	393,718,756	1,044,000,833
2006-07	1,524,247,420	397,063,468	1,127,183,952
2007-08 (Budget)	1,630,295,501	408,540,330	1,221,755,171

# THE COUNTY BUDGET (REQ) FUNCTIONS DESCRIPTIONS

## HEALTH & SANITATION:

- **Health**--Environmental Management, Health and Human Services, First 5 Sacramento Commission, Juvenile Medical Services, In-Home Support Services Provider Payments, Medical Treatment Payments, Correctional Health Services, Health Care/Uninsured, Office of Compliance.

## GENERAL GOVERNMENT:

- **Legislative and Administrative**--Board of Supervisors and Clerk of the Board, County Executive, County Executive Cabinet.
- **Finance**--Assessor, Department of Finance (Auditor-Controller, Treasurer-Tax Collector, Clerk-Recorder), Tobacco Litigation Settlement, Non-Departmental Revenues-General Fund, Non-Departmental Cost-General Fund.
- **Counsel**--County Counsel.
- **Personnel**--Civil Service Commission, Office of Labor Relations, Personnel Services.
- **Elections**--Voter Registration and Elections.
- **Property Management**--Veteran's Facility.
- **Plant Acquisition**--Capital Construction Buildings and Libraries--budget units accounting for acquisition of land, structures, and improvements, Park Construction.
- **Promotion**--Economic Development and Intergovernmental Affairs, Financing Transfers/Reimbursements-General Fund, Neighborhood Services.
- **Other General**--Data Processing, Revenue Recovery.

## PUBLIC ASSISTANCE:

- **Human Assistance-Administration**--Social Services Department, Adoptions, Food Stamps, Veterans Service Officer.
- **Human Assistance**--Aid programs.
- **Other Assistance**--Children Support Services, Community Services.

## DEBT SERVICE, RESERVES, CONTINGENCIES:

- **Debt Service**--Teeter Plan (retirement of long-term debt, interest on long-term debt, and interest on notes and warrants).

## ROADS:

- **Public Ways and Facilities**--Sacramento County Roads, Roadways, Transportation-Sales Tax, Road Construction and Maintenance, Street Lighting (if part of road construction).

## THE COUNTY BUDGET (REQ) FUNCTIONS DESCRIPTIONS

### LIBRARY, CULTURAL & RECREATIONAL:

- **Library**--County Library Operation.
- **Cultural Services**--Transient-Occupancy Tax.
- **Recreation Facilities**--Regional Parks, Propagation-Fish and Game.

### PUBLIC PROTECTION:

- **Judicial**--Contribution to Law Library, Court/Non-Trial Court Funding, Court/County Contribution, Conflict Criminal Defenders, Sacramento Grand Jury, Court Paid County Services, Criminal Justice Cabinet, Public Defender, District Attorney.
- **Police Protection**--Sheriff's Department.
- **Detention and Correction**--Care In Homes and Institutions-Juvenile Court Wards, Sheriff-Detention and Correction, Probation.
- **Protective Inspection**--Agricultural Commissioner and Sealer of Weights and Measures, Building Inspection.
- **Other Protection**--Animal Care and Regulation, Wildlife Services, Contribution to Human Rights/Fair Housing, Coroner, Dispute Resolution Program, Data Processing-Law and Justice, Contribution to Local Agency Formation Commission, Environmental Review and Assessment, Planning and Community Development, Planning Commission, Emergency Services, County Clerk/Recorder.

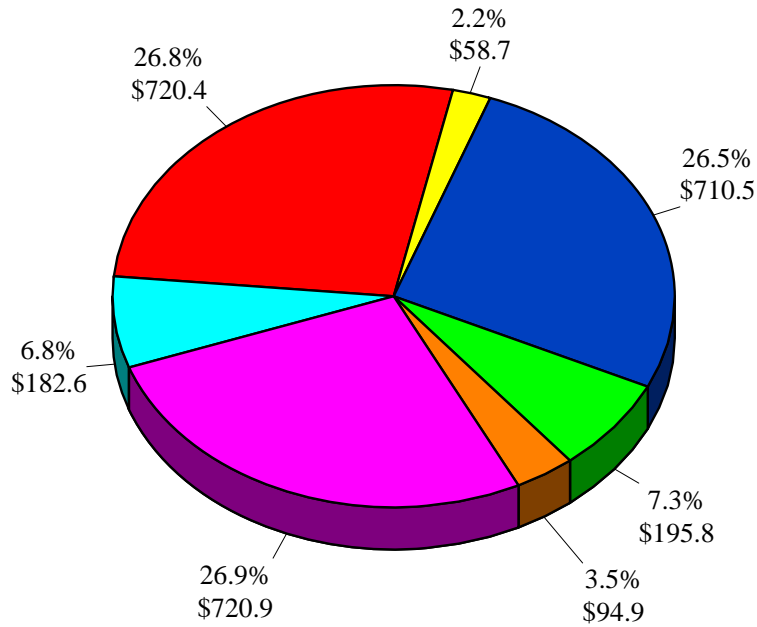
# THE COUNTY BUDGET (REQUIREMENTS)

## THE COUNTY BUDGET

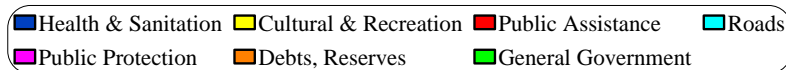
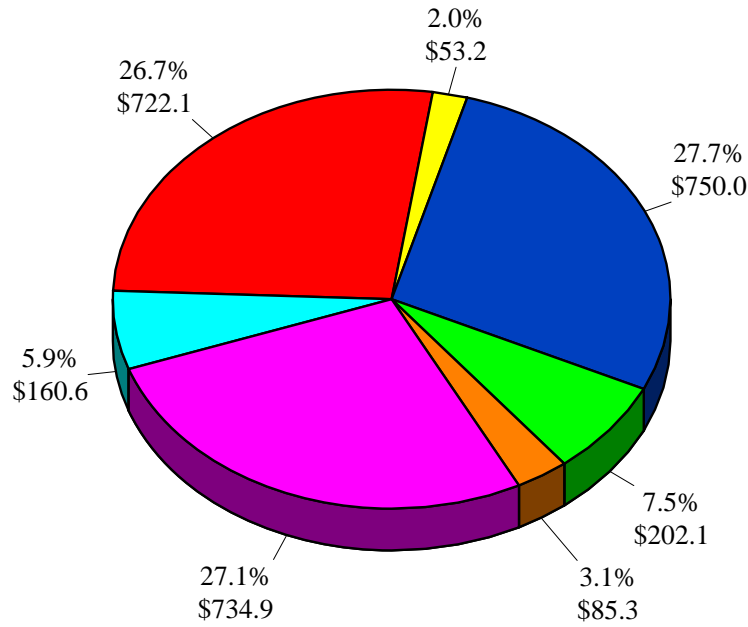
### REQUIREMENTS

(Pie Chart Amounts Expressed In Millions)

2007-08 BUDGET TOTAL..... \$2,683,741,294



2008-09 BUDGET TOTAL..... \$2,708,214,578



# SUMMARY TABLES FOR THE PIE CHARTS

<u>REQUIREMENTS</u>				
	<u>Fiscal Year</u> <u>2007-08</u>		<u>Fiscal Year</u> <u>2008-09</u>	
General Government	\$ 195,777,173	7.3%	\$ 202,147,271	7.5%
Public Protection	720,870,456	26.9%	734,929,377	27.1%
Roads	182,580,750	6.8%	160,616,088	5.9%
Health & Sanitation	710,501,843	26.5%	750,025,389	27.7%
Public Assistance	720,375,406	26.8%	722,054,462	26.7%
Library, Cultural & Recreational	58,696,666	2.2%	53,150,434	2.0%
Debts, Reserves, Contingencies	94,939,000	3.5%	85,291,557	3.1%
<b>GRAND TOTAL</b>	<b>\$ 2,683,741,294</b>	<b>100.0%</b>	<b>\$ 2,708,214,578</b>	<b>100.0%</b>

<u>FINANCING</u>				
	<u>Fiscal Year</u> <u>2007-08</u>		<u>Fiscal Year</u> <u>2008-09</u>	
Property Taxes	\$ 256,821,537	9.6%	\$ 258,784,008	9.6%
Other Taxes	286,837,077	10.7%	312,971,168	11.6%
Aid-Other Government Agencies-State	929,271,297	34.6%	906,093,022	33.5%
Aid-Other Government Agencies-Federal	613,854,447	22.9%	652,632,505	24.1%
Other Revenues	403,211,974	15.0%	463,712,991	17.1%
Year-End Balance, Reserve Release	193,744,962	7.2%	114,020,884	4.2%
<b>GRAND TOTAL</b>	<b>\$ 2,683,741,294</b>	<b>100.0%</b>	<b>\$ 2,708,214,578</b>	<b>100.0%</b>



# THE CO BUDGET (FINANCING) FUNCTIONS DESCRIPTIONS

## AID FROM OTHER AGENCIES-FEDERAL:

- **Federal**--Welfare Administration, Children Services Administration, Children Assistance Administration, other Welfare programs, other health programs, Planning and Construction, other miscellaneous programs.

## OTHER TAXES:

- **Other Than Current Property**--Property Taxes Secured Delinquent, Property Tax Supplemental Delinquent, Property Tax Prior-Unsecured, Property Taxes, Penalty/Costs-Property Taxes, Sales Use Tax, One-Half Sales Tax, Transient-Occupancy Tax, Property Tax Transfer, Property Tax In Lieu of Vehicle License Fee, In Lieu Local Sales and Use Tax.

## AID FROM OTHER AGENCIES-STATE:

- **State**--Cigarette Tax Unincorporated Area, Highway User Tax, Homeowner's Property Tax Relief, Motor Vehicle In-Lieu Tax, Welfare, Welfare Administration, CALWIN, COPS, VHL Mental Health, Agriculture, Construction, Public Safety, Veterans Affairs, Trial Court, Health Administration, Services Program, Children's Assistance, other Welfare programs, other health programs, Realignment, Redevelopment pass through, revenue neutral payments, other miscellaneous programs.

## PROPERTY TAXES:

- **Current Property**--Secured Property Taxes, Unsecured Property Taxes, Current Supplemental Property Taxes, Property Tax Unitary.

## YEAR-END BALANCE:

- **Prior-Year Carryover**

## OTHER REVENUES:

- **Current Charges for Services**--Special Assessments, Civil Filings Fees, Vital Statistic Fees, Adoption Fees, Candidate Filing Fees, Civil Process Service Fees, Civil/Small Claims Filing Fees, Estate/Public Administration Fees, Recording Fees, Electricity Services Charges, Natural Gas Services Charges, Assessing/Collecting Fees, Auditing/Accounting Fees, Court/Legal Fees, Court Reporter Fees, Election Service Charges, Planning Service Charges, Planning/Engineering-Plan Check and Inspection Fees, Jail Booking Fees, Recreation Service Charges, Copying Charges, Building Maintenance Service Charges, Park/Grounds Maintenance Service Charges, Road Maintenance Service Charges, Crippled Children Treatment Charges, Medical Care-Indigent and Private Patient Charges, Medical Health Private Patient Charges, Alcoholism Services-Client Fees, Medical Care-Other, Institutional Care—Adult-Juvenile-State Institution Prisoners Charges, Work Furlough Charges, Data Processing Services, Auditor-Controller Services, Public Works Services, Leased Property Use Charges, Education/Training Charges, Cemetery Services, Humane Service, Law Enforcement Services, Milk Inspection Services, Service Fees/Charges-Other.
- **Licenses and Permits**--Animal Licenses, Business Licenses, Special Business Licenses, Fictitious Business Licenses, Roadway Development/Building Permits, Building Permits-Residential and Commercial, Encroachment Permits, Zoning Permits, Cable TV Franchise Fee, Franchise Fee, Road Permits, Licenses/Permits-Other, Bingo License Fee.

## THE CO BUDGET (FINANCING) FUNCTIONS DESCRIPTIONS

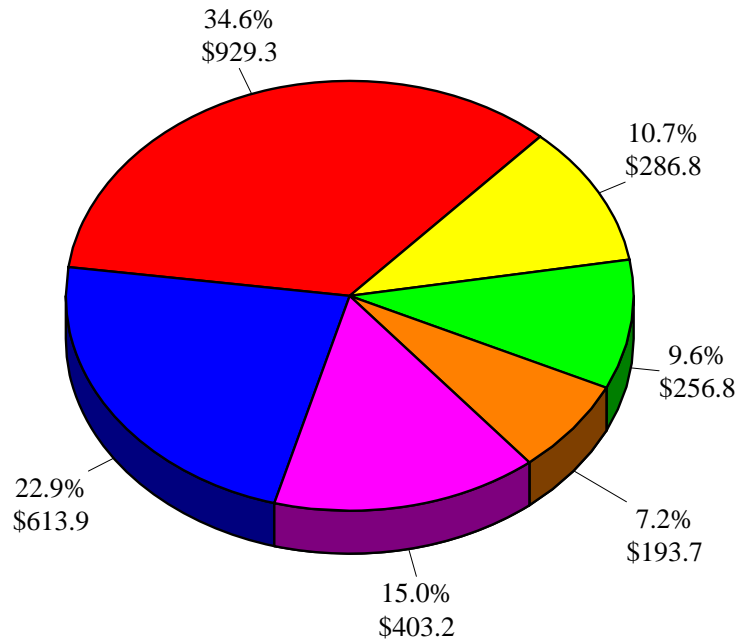
- **Fines, Forfeitures, and Penalties**--Vehicle Code Fines, Other Court Fines, Forfeitures/ Penalties, Civil Penalties, Federal Asset Forfeitures, State Asset Forfeitures.
- **Use of Money and Property**---Interest Income, Contributions, Building Rental-Other, Agricultural Leases-Other, Aviation Ground Leases, Ground Leases-Other, Food Service Concessions, Fuel Flowage Fees, Recreational Concession, Other Vending Devices.
- **Miscellaneous Revenues**--Countywide Cost Plan, Sales-Other, Cash Overages, Bad Debt Recovery, Aid Payment Recoveries, TRANS (Short Term Anticipation Notes) Reimbursement, Donations and Contributions, Electricity Resales, Insurance Proceeds, Revenue-Other, Assessment Fees, Child Support Recoveries, In-Kind Revenues, Prior-Year Revenues.
- **Other Financing Revenues**--Sale of Real Property, Proceeds from Asset Sales-Other, Gain on Sale of Fixed Asset, Debt Issue Financing, Vending Card Revenue, Medical Fee Collections.

# THE COUNTY BUDGET (FINANCING)

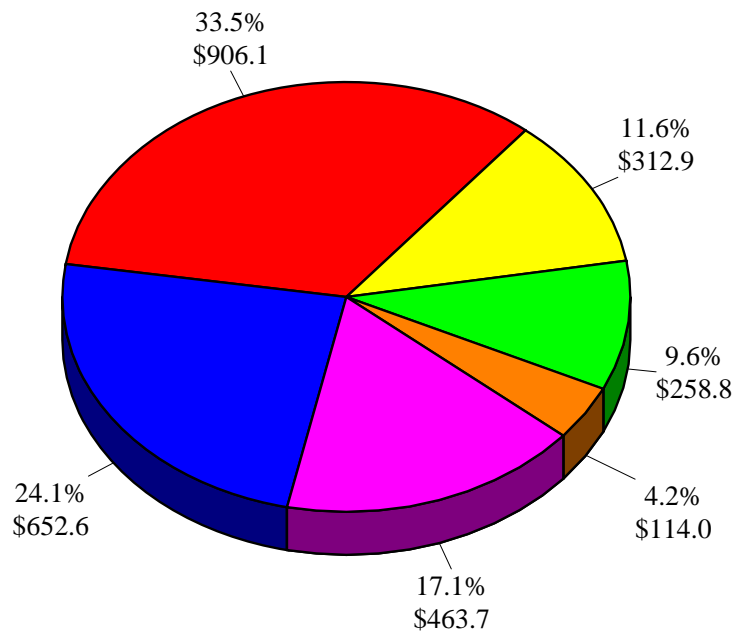
## THE COUNTY BUDGET FINANCING

(Pie Chart Amounts Expressed In Millions)

2007-08 BUDGET TOTAL..... \$2,683,741,294



2008-09 BUDGET TOTAL..... \$2,708,214,578



■ Property Taxes 
 ■ Other Taxes 
 ■ Aid-State 
 ■ Aid-Federal 
 ■ Other Revenues 
 ■ Fund Bal, Reserve Rel

# RELATIONSHIP BETWEEN FUNDS-BUDGET UNITS-DEPTS

Fund	Fund Name	Budget Unit	Department
001A	GENERAL FUND	3210000	AG COMMISSIONER-SEALER OF WEIGHTS & MEASURES
001A	GENERAL FUND	3220000	ANIMAL CARE AND REGULATION
001A	GENERAL FUND	5980000	APPROPRIATION FOR CONTINGENCY
001A	GENERAL FUND	3610000	ASSESSOR
001A	GENERAL FUND	4010000	BOARD OF SUPERVISORS
001A	GENERAL FUND	6760000	CARE IN HOMES AND INSTITUTIONS
001A	GENERAL FUND	5810000	CHILD SUPPORT SERVICES
001A	GENERAL FUND	4210000	CIVIL SERVICE COMMISSION
001A	GENERAL FUND	5510000	CONFLICT CRIMINAL DEFENDERS
001A	GENERAL FUND	4660000	CONTRIBUTION TO HUMAN RIGHTS/FAIR HOUSING
001A	GENERAL FUND	5920000	CONTRIBUTION TO LAFCO
001A	GENERAL FUND	4650000	CONTRIBUTION TO PARATRANSIT
001A	GENERAL FUND	4522000	CONTRIBUTION TO THE LAW LIBRARY
001A	GENERAL FUND	3310000	COOPERATIVE EXTENSION
001A	GENERAL FUND	4610000	CORONER
001A	GENERAL FUND	7410000	CORRECTIONAL HEALTH SERVICES
001A	GENERAL FUND	3240000	COUNTY CLERK/RECORDER
001A	GENERAL FUND	4810000	COUNTY COUNSEL
001A	GENERAL FUND	5910000	COUNTY EXECUTIVE
001A	GENERAL FUND	5730000	COUNTY EXECUTIVE CABINET
001A	GENERAL FUND	5040000	COURT / COUNTY CONTRIBUTION
001A	GENERAL FUND	5020000	COURT / NON-TRIAL COURT FUNDING
001A	GENERAL FUND	5050000	COURT PAID COUNTY SERVICES
001A	GENERAL FUND	5750000	CRIMINAL JUSTICE CABINET
001A	GENERAL FUND	5710000	DATA PROCESSING-SHARED SYSTEMS
001A	GENERAL FUND	3230000	DEPARTMENT OF FINANCE
001A	GENERAL FUND	6110000	DEPARTMENT OF REVENUE RECOVERY
001A	GENERAL FUND	5520000	DISPUTE RESOLUTION PROGRAM
001A	GENERAL FUND	5800000	DISTRICT ATTORNEY
001A	GENERAL FUND	7090000	EMERGENCY OPERATIONS
001A	GENERAL FUND	5690000	ENVIRONMENTAL REVIEW AND ASSESSMENT
001A	GENERAL FUND	5110000	FINANCING-TRANSFERS/REIMBURSEMENTS
001A	GENERAL FUND	5660000	GRAND JURY
001A	GENERAL FUND	7200000	HEALTH AND HUMAN SERVICES
001A	GENERAL FUND	7270000	HEALTH-MEDICAL TREATMENT PAYMENTS
001A	GENERAL FUND	8100000	HUMAN ASSISTANCE-ADMINISTRATION
001A	GENERAL FUND	8700000	HUMAN ASSISTANCE-AID PAYMENTS
001A	GENERAL FUND	7250000	IN-HOME SUPPORT SERVICES (IHSS) PROVIDER PAYMENTS
001A	GENERAL FUND	7230000	JUVENILE MEDICAL SERVICES
001A	GENERAL FUND	5970000	LABOR RELATIONS
001A	GENERAL FUND	5760000	NEIGHBORHOOD SERVICES
001A	GENERAL FUND	5770000	NON-DEPARTMENTAL COSTS/GENERAL FUND
001A	GENERAL FUND	5700000	NON-DEPARTMENTAL REVENUES/GENERAL FUND
001A	GENERAL FUND	5740000	OFFICE OF COMPLIANCE
001A	GENERAL FUND	6050000	PERSONNEL SERVICES
001A	GENERAL FUND	6610000	PLANNING AND COMMUNITY DEVELOPMENT
001A	GENERAL FUND	6700000	PROBATION
001A	GENERAL FUND	6910000	PUBLIC DEFENDER
001A	GENERAL FUND	6400000	REGIONAL PARKS
001A	GENERAL FUND	7400000	SHERIFF
001A	GENERAL FUND	2820000	VETERAN'S FACILITY
001A	GENERAL FUND	4410000	VOTER REGISTRATION AND ELECTIONS
001A	GENERAL FUND	3260000	WILDLIFE SERVICES
001A	GENERAL FUND	0000001	GENERAL FUND
002A	FISH AND GAME	6460000	FISH AND GAME PROPAGATION
004A	HEALTH CARE/UNINSURED	8900000	HEALTH CARE / UNINSURED
005A	ROAD	2900000	ROADS
006A	PARKS CONSTRUCTION	6570000	PARK CONSTRUCTION
007A	CAPITAL CONSTRUCTION	3100000	CAPITAL CONSTRUCTION
008A	TOBACCO LITIGATION SETTLEMENT	7220000	TOBACCO LITIGATION SETTLEMENT
010B	ENVIRONMENTAL MANAGEMENT	3350000	ENVIRONMENTAL MANAGEMENT
011A	LIBRARY	6310000	COUNTY LIBRARY
012A	COMMUNITY SERVICES	8600000	COMMUNITY SERVICES
013A	FIRST 5 SACRAMENTO COMMISSION	7210000	FIRST 5 SACRAMENTO COMMISSION
015A	TRANSIENT OCCUPANCY	4060000	TRANSIENT-OCCUPANCY TAX
016A	TEETER PLAN	5940000	TEETER PLAN
018A	GOLF	6470000	GOLF
020A	ECONOMIC DEVELOPMENT	3870000	ECONOMIC DEVELOPMENT & INTERGOVERNMENTAL AFFAIRS
021A	BUILDING INSPECTION	2150000	BUILDING INSPECTION
025A	ROADWAYS	2910000	ROADWAYS
026A	TRANSPORTATION-SALES TAX	2140000	TRANSPORTATION-SALES TAX
030A	INTERAGENCY PROCUREMENT	9030000	INTERAGENCY PROCUREMENT
031A	OFFICE OF COMMUNICATION AND INFORMATION TECHNOLOGY	7600000	OFFICE OF COMMUNICATION AND INFORMATION TECHNOLOGY
032A	FACILITY PLANNING & MANAGEMENT	7900000	FACILITY PLANNING, ARCHITECTURE & REAL ESTATE
033A	PUBLIC WORKS-OPERATIONS	2700000	MUNICIPAL SERVICES (MS)-ADMINISTRATIVE SERVICES
033A	PUBLIC WORKS-OPERATIONS	2300000	MS-CONSTRUCTION MANAGEMENT

## RELATIONSHIP BETWEEN FUNDS-BUDGET UNITS-DEPTS

Fund	Fund Name	Budget Unit	Department
033A	PUBLIC WORKS-OPERATIONS	2450000	MS-DEVELOPMENT & SURVEYOR SERVICES
033A	PUBLIC WORKS-OPERATIONS	2470000	CONSOLIDATED UTILITIES BILLING SERVICES
033A	PUBLIC WORKS-OPERATIONS	2600000	MS-TRANSPORTATION
033A	PUBLIC WORKS-OPERATIONS	2510000	MS-WATER RESOURCES
034A	GENERAL SERVICES-CAPITAL OUTLAY	2070000	GENERAL SERVICES (GS)-CAPITAL OUTLAY
035C	ADMINISTRATIVE SERVICES-GS	7110000	GENERAL SERVICES-OFFICE OF THE DIRECTOR
035F	BUILDING MAINTENANCE AND OPERATIONS-GS	7007440	GENERAL SERVICES-AIRPORT DISTRICT
035F	BUILDING MAINTENANCE AND OPERATIONS-GS	7007420	GENERAL SERVICES-BRADSHAW DISTRICT
035F	BUILDING MAINTENANCE AND OPERATIONS-GS	7007430	GENERAL SERVICES-DOWNTOWN DISTRICT
035F	BUILDING MAINTENANCE AND OPERATIONS-GS	7450000	GENERAL SERVICES-SECURITY SERVICES
035H	CONTRACT & PURCHASING SERVICES-GS	7007063	GENERAL SERVICES-PURCHASING
035J	GENERAL SERVICES-SUPPORT SERVICES	7700000	GENERAL SERVICES-SUPPORT SERVICES
035L	GENERAL SERVICES-LIGHT EQUIPMENT	7007500	GENERAL SERVICES-LIGHT EQUIP
035M	FLEET SERVICES HEAVY EQUIP	7007600	GENERAL SERVICES-HEAVY EQUIP
037A	LIABILITY PROPERTY INSURANCE	3910000	LIABILITY PROPERTY INSURANCE
039A	WORKERS COMPENSATION INSURANCE	3900000	WORKERS COMPENSATION INSURANCE
040A	UNEMPLOYMENT INSURANCE	3930000	UNEMPLOYMENT INSURANCE
041A-045A	AIRPORT MAINTENANCE	3400000	AIRPORT SYSTEM
043A	AIRPORT CAPITAL IMPROVEMENT	3480000	AIRPORT-CAPITAL OUTLAY
051A	SOLID WASTE OPS	2200000	REFUSE
052A	SOLID WASTE CAPITAL	2250000	REFUSE CAPITAL OUTLAY
056A	PARKING ENTERPRISE	7990000	PARKING ENTERPRISE
059A	REGIONAL RADIO COMMUNICATIONS SYSTEM	7020000	REGIONAL RADIO COMMUNICATIONS SYSTEM
060A	BOARD OF RETIREMENT	7860000	BOARD OF RETIREMENT
068A	PUBLIC WORKS TRANSIT PROGRAM	2930000	RURAL TRANSIT
101A	ANTELOPE PUBLIC FACILITIES FINANCING	3070000	ANTELOPE PUBLIC FACILITIES FINANCING PLAN (PFFP)
105A	LAGUNA CREEK/ELLIOTT RANCH CFD	2870000	LAGUNA CREEK/ELLIOTT RANCH COMMUNITY FAC DISTRICT (CFD) NO. 1
107A	LAGUNA COMMUNITY FACILITY DISTRICT	3090000	LAGUNA COMMUNITY FACILITY DISTRICT
108A	VINEYARD PFFP - ROADWAYS	2840000	ELK GROVE/WEST VINEYARD PFFP-ROADWAY
115A	BRADSHAW/US 50 FINANCING DISTRICT	3081000	BRADSHAW/US 50 FINANCING DISTRICT
118A	FLORIN ROAD CAPITAL PROJECT	1182880	FLORIN ROAD CAPITAL PROJECT
118B	FULTON AVENUE CAPITAL PROJECT	1182881	FULTON AVENUE CAPITAL PROJECT
130A	LAGUNA STONELAKE CFD-BOND PROCEEDS	1300000	LAGUNA STONELAKE CFD
131A	PARK MEADOWS CFD-BOND PROCEEDS	1310000	PARK MEADOWS CFD-BOND PROCEEDS
132A	MATHER LANDSCAPE MAINTENANCE CFD	1320000	MATHER LANDSCAPE MAINTENANCE CFD
136A	MATHER PFFP	1360000	MATHER PFFP
137A	GOLD RIVER STATION #7 LANDSCAPE CFD	1370000	GOLD RIVER STATION #7
139A	METRO AIR PARK CFD 2000-1	1390000	METRO AIR PARK
140A	MCCLELLAN CFD 2004-1	1400000	MCCLELLAN PARK CFD
141A	SACRAMENTO CO LANDSCAPE MAINTENANCE	1410000	SACRAMENTO COUNTY LANDSCAPE MAINTENANCE
142A	METRO AIR PARK SERVICE TAX	1420000	METRO AIR PARK SERVICE TAX
143A	NVSSP-ROADWAY	1430000	NORTH VINEYARD STATION SPECIFIC PLAN (NVSSP)
144A	NVSSP CFD 2005-2-ADMIN	1440000	NORTH VINEYARD STATION SPECIFIC PLAN CFD
229A	NATOMAS FIRE DISTRICT	2290000	NATOMAS FIRE DISTRICT
253A	CSA NO. 1	2530000	COUNTY SERVICE AREA (CSA) NO. 1
257A	CSA NO. 10	2857000	CSA NO. 10
261A	REGIONAL SANITATION DISTRICT	3028000	REGIONAL SANITATION DISTRICT
267A	COUNTY SANITATION DISTRICT NO. 1	3005000	COUNTY SANITATION DISTRICT NO. 1
277A	FIXED ASSET REVOLVING	9277000	FIXED ASSET REVOLVING
278A	1990 FIXED ASSET DEBT SERVICE	9278000	1990 FIXED ASSET DEBT SERVICE
280A	JUVENILE COURTHOUSE PROJECT-DEBT SERVICE	9280000	JUVENILE COURTHOUSE-DEBT SERVICE
282A	2004 PENSION OBLIGATION BOND-DEBT SERVICE	9282000	2004 PENSION OBLIGATION BONDS
284A	TOBACCO LITIGATION SETTLEMENT-CAPITAL	9284000	TOBACCO LITIGATION SETTLEMENT
287A	CAPITAL PROJECTS-DEBT SERVICE	9287000	CAPITAL PROJECTS-DEBT SERVICE
288A	1997-PUBLIC FACILITIES DEBT SERVICE	9288000	1997-PUBLIC FACILITIES DEBT SERVICE
292A	JAIL DEBT SERVICE	2920000	JAIL DEBT SERVICE
298A	2003 PUBLIC FACILITIES PROJ-DEBT SERVICE	9298000	2003 PUBLIC FACILITIES-DEBT SERVICE
303A	2007 PUBLIC FACILITIES PROJ-CONSTRUCTION	9303303	2007 PUBLIC FACILITIES PROJ-CONSTRUCTION
304A	2007 PUBLIC FACILITIES PROJ-DEBT SERVICE	9304304	2007 PUBLIC FACILITIES PROJ-DEBT SVC
305A	2006 PUBLIC FACILITIES PROJ-CONSTRUCTION	9305305	2006 PUBLIC FACILITIES-CONSTRUCTION
306A	2006 PUBLIC FACILITIES PROJ-DEBT SERVICE	9306306	2006 PUBLIC FACILITIES-DEBT SERVICE
308A	1997-PUBLIC FACILITIES DEBT SERVICE	3080000	1997-PUBLIC FACILITIES-DEBT SERVICE
309A	1997-PUBLIC FACILITIES-CONSTRUCTION	9309000	1997-PUBLIC FACILITIES-CONSTRUCTION
311A	PENSION BOND-INTEREST RATE STABILIZATION	9311000	PENSION OBLIGATION BOND-INTEREST RATE STABILIZATION
313A	PENSION OBLIGATION BOND-DEBT SERVICE	9313000	PENSION OBLIGATION BOND-DEBT SERVICE
314A	BEACH STONE LAKES FLOOD MITIGATION	2814000	BEACH STONE LAKES FLOOD MITIGATION
315A	WATER AGENCY-ZONE 11A	2815000	WATER AGENCY-ZONE 11A
315B	WATER AGENCY-ZONE 11B	2816000	WATER AGENCY-ZONE 11B
315C	WATER AGENCY-ZONE 11C	2817000	WATER AGENCY-ZONE 11C
316A	NORTH VINEYARD STATION RIGHT OF WAY	2818000	NORTH VINEYARD STATION
317A	NORTH VINEYARD WELL PROTECTION	3171000	NORTH VINEYARD WELL PROTECTION
318A	WATER AGENCY-ZONE 13	3044000	WATER AGENCY-ZONE 13
319A	WATER AGENCY-ZONE 12	3066000	WATER AGENCY-ZONE 12
320A	WATER AGENCY-ZONE 40	3050000	WATER AGENCY-ZONE 40
320B	WATER AGENCY-ZONE 41 GENERAL OPERATIONS	3055000	WATER AGENCY-ZONE 41
320G	SCWA FINANCING AUTHORITY	3056000	SACRAMENTO COUNTY WATER AGENCY (SCWA)- FINANCING AUTHORITY
320H	SCWA ZONE 50	3057000	SACRAMENTO COUNTY WATER AGENCY-ZONE 50

## RELATIONSHIP BETWEEN FUNDS-BUDGET UNITS-DEPTS

<b>Fund</b>	<b>Fund Name</b>	<b>Budget Unit</b>	<b>Department</b>
322A	STORMWATER UTILITY DISTRICT	3220001	STORM WATER UTILITY
330A	SACRAMENTO CO LANDSCAPE MAINTENANCE	3300000	LANDSCAPE MAINTENANCE DISTRICT
336A	MISSION OAKS PARK DISTRICT	9336100	MISSION OAKS RECREATION AND PARK DISTRICT
336B	MISSION OAKS MAINTENANCE & IMPROVEMENT ASSESSMENT DISTRICT	9336001	MISSION OAKS MAINTENANCE/IMPROVEMENT DISTRICT
337A	CARMICHAEL PARK DISTRICT	9337000	CARMICHAEL RECREATION AND PARK DISTRICT
338A	SUNRISE PARK DISTRICT	9338000	SUNRISE RECREATION AND PARK DISTRICT
338B	ANTELOPE ASSESSMENT	9338001	ANTELOPE ASSESSMENT
351A	DEL NORTE OAKS PARK DISTRICT	3516494	DEL NORTE OAKS PARK DISTRICT
560A	COUNTY SERVICE AREA 4B	6491000	CSA NO.4B-(WILTON-COSUMNES)
561A	COUNTY SERVICE AREA 4C	6492000	CSA NO.4C-(DELTA)
562A	COUNTY SERVICE AREA 4D	6493000	CSA NO.4D-(HERALD)
563A	COUNTY PARKS CFD 2006-1	6494000	COUNTY PARKS CFD 2006-1

# DESCRIPTION OF COUNTY FUNDS

## GENERAL FUND 001:

- The principal fund of the County, and is used to account for all activities of the County not included in other specified funds. It also accounts for most general government activities.

## SPECIAL REVENUE FUNDS:

- **Fish and Game Propagation Fund 002** - Accounts for activities related to fish and game, including education.
- **Health Care/Uninsured Fund 004** - Accounts for addressing health care problems of the uninsured county residents.
- **Road Fund 005** - Accounts for Sacramento County road activities in the unincorporated area, including design, construction, and maintenance of roads, traffic signals, other right-of-way, safety-related road improvement projects, and the Radar/Speed Control program.
- **Tobacco Litigation Settlement Fund 008** - Accounts for the Tobacco Litigation Settlement revenues for programs related to health, youth and tobacco prevention.
- **Environmental Management Fund 010** - Accounts for revenues and expenditures for public health and environmental regulatory services of water, food, and hazardous materials.
- **Library Fund 011** - Accounts for the County's share of revenue and operating transfer to Library Joint Powers Authority (JPA).
- **Community Services Fund 012** - Accounts for several programs related to children, to retired and senior citizens, the elderly, independent living, senior nutrition services, homeless, and homeless employment services.
- **First 5 Sacramento Commission Fund 013** - Accounts for funds received from State of California from Proposition 10.
- **Transient-Occupancy Tax Fund 015** - Accounts for the revenues generated from a transient-occupancy tax of twelve percent of the rent charged at hotels, motels, and similar structures for short-term lodging. Expenditures from this fund are for artistic, musical, cultural, civic, and other activities, which enhance the image of the community.
- **Golf Fund 018** - Includes the costs of operating, maintaining and improving the county's three golf courses. The major sources of funding are greens fees and concession payments. There is nor General Fund subsidy and fully reimburses the General Fund for overhead and support services.
- **Economic Development Fund 020** - Accounts for assistance to employers and to help attract and retain jobs in the county and region. The Department also engages in more general economic development and job creation programs.
- **Building Inspection Fund 021** - Accounts for building inspection and code enforcement services to the unincorporated area of the County.
- **Roadways Fund 025** - Accounts for public road improvements with several geographical districts in response to land use development decisions.
- **Transportation Sales Tax Fund 026** - Accounts for the public road improvements in the unincorporated area of the County, which are funded from the Measure A Transportation Sales Tax.

## DESCRIPTION OF COUNTY FUNDS

- **Public Facilities Fixed Asset Financing Program Fund 030** - Accounts for a comprehensive approach to providing for and financing public facilities and major infrastructure assets within the County.
- **Natomas Fire District Fund 229** - Accounts for fire protection services to approximately 40 square miles of the unincorporated area in the northwestern portion of the County.
- **Lighting Maintenance District (County Service Area No. 1) Fund 253** - Formed to provide all street and highway safety lighting services in the unincorporated area of the County.
- **Water Agencies Funds 315, 316, 317** - Various zones created to provide specialized services within specific geographic areas.
- **Stormwater Utility Fund 322** - Accounts for revenues and expenditures relating to collection and discharge of stormwater runoff in the region.
- **Park Districts and Park Service Areas Funds 351, 560, 561, and 562** - Accounts for the operation of three Board of Supervisors-governed park districts, and for administrative and program assistance provided by the Department of Parks and Recreation to four County service areas.
- **Other** - Accounts for miscellaneous Special Revenue Funds of the County.

### DEBT SERVICE FUNDS:

- **Teeter Plan Fund 016** - Services the debt associated with the County purchases of delinquent recurrent property taxes receivables under the Alternative Method of Tax Apportionment, the "Teeter Plan."
- **Fixed Asset Financing Program Fund 278** - Services all debt associated with the acquisition of fixed assets for the Public Facilities Financing Corporation.
- **2003 Juvenile Courthouse Project Fund 280** - Services the 2003 Juvenile Courthouse Certificates of Participation.
- **1999 Refunding (Capital Projects) Fund 287** - Refunding of the Parking Facility and Cherry Island Golf Course Certificates of Participation.
- **Main Jail Fund 292** - Services the Main Jail Certificates of Participation.
- **2003 Public Facilities Projects Fund 298** - Services the 2003 Public Facilities Projects Certificates of Participation (expansion of the Warren E. Thornton Youth Center, expansion of the Boys Ranch and improvement to various county facilities to accommodate Americans with Disabilities Act).
- **2006 Public Facilities Projects Fund 306** - Services the 2006 Public Facilities Projects Certificates of Participation (construction of a new Fleet Maintenance Facility; purchase of the Voter Registration and Elections/Sheriff Station House Facility; partial refunding of the 1997 Public Building Certificates of Participation [purchase of the Bank of American building and construction of a 448-Bed Dormitory at Rio Cosumnes Correctional Center]).
- **1997 Public Building Facilities Fund 308** - Services all debt associated with the 1997 borrowing which financed an additional dormitory-style jail at the Rio Cosumnes Correctional Center, and acquisition of the Bank of America building (currently leased to the City of Sacramento) in downtown Sacramento.



## DESCRIPTION OF COUNTY FUNDS

- **1997 Public Facilities Debt Service 288** - Reflects the debt service requirement for payment of principal, interest, and various other costs related to the 1997 Public Facilities Project Certificates of Participation for the construction of the Coroner/Crime Lab and Data Center (the 1994 Certificates).
- **Pension Obligation Bonds Funds 282, 311 and 313** - Services the debt related to Pension Bonds issued to pay off the unfunded pension liability the county owed to the Sacramento County Employee Retirement System.
- **2007 Public Facilities Project-Debt Service 303 and 304** - This budget unit provides for the appropriations for the uses of the proceeds of the County of Sacramento 2007 Certificates of Participation (COPs) Animal Care Facility/Youth Detention Facilities-120 Bed Expansion projects.

### CAPITAL PROJECTS FUNDS:

- **Park Construction Fund 006** - Accounts for the acquisition, development and improvement of county park properties.
- **Capital Construction Fund 007** - Accounts for general capital outlay expenditures of the County.
- **Improvement Bond Act of 1911** - Accounts for construction activity in various special assessment districts where monies have been received under the 1911 Improvement Bond Act from special assessment district property owners.
- **Improvement Bond Act of 1915** - Accounts for construction activity in various special assessment districts where monies have been received from special assessment district property owners under the 1915 Improvement Bond Act.
- **Community Fee Districts** - Established by property owners to account for construction of public projects financed by various developer fees and other miscellaneous revenues.
- **Laguna Creek Ranch/Elliott Ranch Community Facilities District Number One Fund 105** - Accounts for construction activity in the Laguna Creek Ranch/Elliott Ranch Community Facilities District.
- **Laguna Community Facilities District Fund 107** - Accounts for construction activity in the Laguna Community Facilities District.
- **Metro Air Park Community Facilities District Fund 139** - Accounts for construction activity in the Metro Air Park Community Facilities District.
- **Tobacco Litigation Settlement Fund 284** - Accounts for construction projects from the Tobacco Securitization proceeds including the Juvenile Hall Expansion project and the Primary Care Clinic Facility.
- **2006 Public Facilities Projects Fund 305** - Accounts for construction projects from the 2006 Public Facilities Projects Certificates of Participation (construction of a new Fleet Maintenance Facility; purchase of the Voter Registration and Elections/Sheriff Station House Facility; partial refunding of the 1997 Public Building Certificates of Participation [purchase of the Bank of American building and construction of a 448-Bed Dormitory at Rio Cosumnes Correctional Center]).

## DESCRIPTION OF COUNTY FUNDS

- **1997 Public Building Facilities Fund 309** - Accounts for construction of an additional dormitory-style jail at the Rio Cosumnes Correctional Center, acquisition of the Bank of America building (leased to the City of Sacramento) in downtown Sacramento and various other approved construction projects.

### ENTERPRISE FUNDS:

- **Airport System Funds 041, 042, 043, 044, 045** - Accounts for the facilities of the Airport Department, including the Metro, Executive, and Franklin Airports, and Mather Airfield.
- **Regional Sanitation District Funds 261** - Accounts for the operations of the Regional Sanitation Utility System.
- **Refuse Funds 051 and 052** - Accounts for the costs of the refuse collection business, including the refuse disposal site and transfer stations.
- **Parking Fund 056** - Accounts for all downtown-parking facilities, which generate revenues from user fees from both the public and county employees.
- **Rural Transit Fund 068** - Accounts for operations of the South County Transit program.
- **Sanitation District Number One Fund 267** - Accounts for the operations of the Sanitation District Number One utility system.
- **Other** - Accounts for the Sacramento County Water Maintenance District.

### GOVERNMENTAL FUNDS:

- **Governmental Funds** record expenditures for compensated absences as they are taken by employees. Each year's budget includes a provision for the estimated expenditure for the current year. A year-end accrual for compensated absences has not been made in the Governmental Funds as of June 30, 2000, because the County does not believe any of the available year-end resources will be required to fund the year-end compensated absences liability. Accordingly, this liability is recorded in the General Long-Term Obligations Account Group.

### INTERNAL SERVICE FUNDS:

- **Office of Communications and Information Technology Fund 031** - Accounts for central telecommunication and data processing support to county departments.
- **Public Works Fund 033** - Accounts for special services provided by the Department of Public Works to other County departments and special districts. These services include Water Resources; Special District Formation; Water Quality; Highways and Bridges; Real Estate; Surveyor, Information and Permits; Technical Services and Construction Equipment.
- **General Services Fund 034 and 035** - Created to centralize many of the activities providing services to County departments. These activities include Automobile Fleet Operations; Purchasing; Printing; Mail; Central Stores; Surplus Property Disposal; and Building Maintenance & Operations.
- **Liability/Property Self-Insurance Fund 037** - Accounts for the county's program of self-insurance for liability/property perils.

## DESCRIPTION OF COUNTY FUNDS

- **Workers' Compensation Self-Insurance Fund 039** - Accounts for the county's self-insurance of all workers' compensation claims.
- **Unemployment Self-Insurance Fund 040** - Accounts for the county's self-insurance of all unemployment claims
- **Regional Communications Fund 059** - Accounts for the operations of the County's emergency communications function.
- **Board of Retirement Fund 060** - Accounts for activities related to the management of the Sacramento County Employees' Retirement System.

### PROPRIETARY FUNDS:

- **Proprietary Funds** - Accrue a liability for unused compensated absences earned through year-end. An expense is recognized for the increase in liability from the prior year.

### TRUST AND AGENCY FUNDS:

#### • TRUST FUNDS

- **Investment Trust Fund** - Accounts for assets held for external investment pool participants.
- **Expendable Trusts:**
  - **Inmates' Welfare** - Accounts for profits from the jails' commissaries, which are used solely for the benefit of the inmates.
  - **Jail Industry** - Accounts for operations of the County's "inmate industry" program.
  - **Law Library** - Accounts for an apportionment of civil case filing fees received solely for maintenance of the County's Law Library.
  - **Local Improvement Pre-Assessment District** - Accounts for funds collected from developers/property owners for preliminary work prior to issuing special assessment debt to finance infrastructure projects.

#### • AGENCY FUNDS

- **Law Enforcement** - Accounts for law enforcement revenues collected pending disbursement, reimbursement, or apportionment to the appropriate County law enforcement department or other local police agency.
- **Federal Program Transfer** - Accounts for receipts for governmental programs administered by the County. Funds are held by the County in the Agency Fund until earned by the appropriate department, at which time they are transferred.
- **Unapportioned Tax Collection** - Accounts for property taxes received but not yet apportioned by the County.
- **Public Safety** - Accounts for receipts from the ½ percent sales tax approved by voters for law enforcement functions. These receipts are held pending apportionment to the appropriate county law enforcement department or local police agency.

## DESCRIPTION OF COUNTY FUNDS

- **Pooled Treasury Income** - Accounts for interest earned and received by the County Treasury and allocated to appropriate funds.
- **Other** - Accounts for other agency funds where the County holds money in a custodial capacity.

# EXAMPLE OF A BUDGET MESSAGE

## EXAMPLE OF A BUDGET MESSAGE

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
COUNTY BUDGET ACT (1985)

① UNIT: 3610000 ASSESSOR  
DEPARTMENT HEAD: KENNETH STIEGER  
CLASSIFICATION  
FUNCTION: GENERAL  
ACTIVITY: Finance  
FUND: GENERAL

SCHEDULE 9  
BUDGET UNIT FINANCING USES DETAIL  
FISCAL YEAR: xxxx-xx

② Financing Uses Classification	③ Actual xxxx-xx	Estimated / Actual xxxx-xx	④ Adopted xxxx-xx	⑤ Requested xxxx-xx	Recommended / Adopted ⑥ xxxx-xx
Salaries/Benefits	8,528,566	9,307,485	9,814,215	9,639,719	9,639,719
Services & Supplies	1,566,386	1,802,726	1,765,075	2,276,321	2,276,321
Other Charges	169,931	176,000	228,914	186,843	186,843
Equipment	13,601	5,000	10,000	214,290	214,290
Intrafund Charges	814,871	713,562	665,672	673,362	673,362
SUBTOTAL	11,093,355	12,004,773	12,483,876	12,990,535	12,990,535
Intrafund Reimb	-1,883,205	-2,029,473	-2,027,205	-2,130,947	-2,130,947
NET TOTAL	9,210,150	9,975,300	10,456,671	10,859,588	10,859,588
Prior Yr Carryover Revenues	21,777 5,312,151	403,117 5,609,821	403,117 5,575,625	525,881 5,879,350	525,881 5,879,350
NET COST	3,876,222	3,962,362	4,477,929	4,454,357	4,454,357
⑦ Positions	153.0	156.0	156.0	156.0	156.0

### PROGRAM DESCRIPTION:

- Real Property:
  - Assessment: The discovery, valuation, and enrollment of all taxable real property.
  - Assessment Appeals: Reviewing the assessment, contacting the property owner, preparing a stipulation or rebuttal, and defending the Assessor's opinion of value at Assessment Appeal Board Hearings.
  - Proposition 8 Reassessment: This program includes both computerized and manual reassessments, as required by the California Constitution, to recognize reductions in a property's market value below its base year value and subsequent increases in the property's market value until it equals or exceeds the factored base year value.
- Personal Property:
  - Assessment: All activities related to the valuation of business property, aircraft, and other miscellaneous taxable personal property.
  - Audit: This subprogram includes all activities required in auditing businesses operating in Sacramento County at the location of their financial records, which in many cases are located out of Sacramento County and California.
- Property Tax Exemption: The processing of all homeowner, church, and other types of tax exemptions.

## EXAMPLE OF A BUDGET MESSAGE

### AN EXPLANATION OF BUDGET MESSAGE ELEMENTS

The following explanations refer to the previous pages. Definitions of unfamiliar terms may be found in the Glossary.

1. UNIT:

Budget unit name and number.

2. FINANCING USES CLASSIFICATION:

Major categories of expenditures as classified by law. These categories are defined by the State Controller.

3. ACTUAL:

Amounts actually expended or received.

4. ADOPTED:

Amounts adopted by the Board of Supervisors.

5. REQUESTED:

Amounts requested by the department.

6. RECOMMENDED/ADOPTED:

Amounts recommended by the County Executive.

7. POSITIONS:

Total number of permanent positions the department is authorized to fill and for which funding is available.