

INTERNAL SERVICES AGENCY

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INTERNAL SERVICES AGENCY

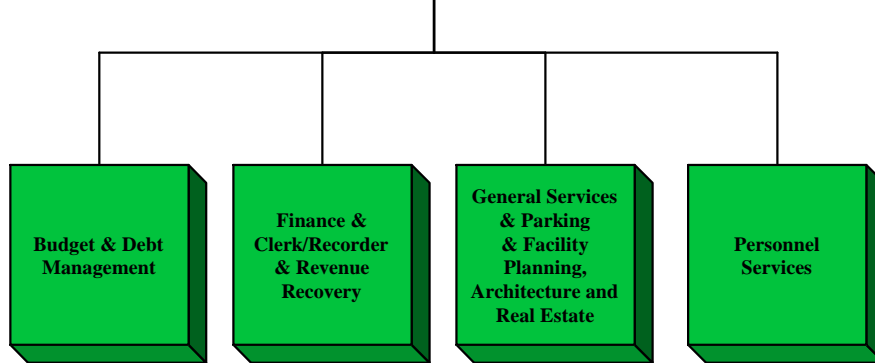
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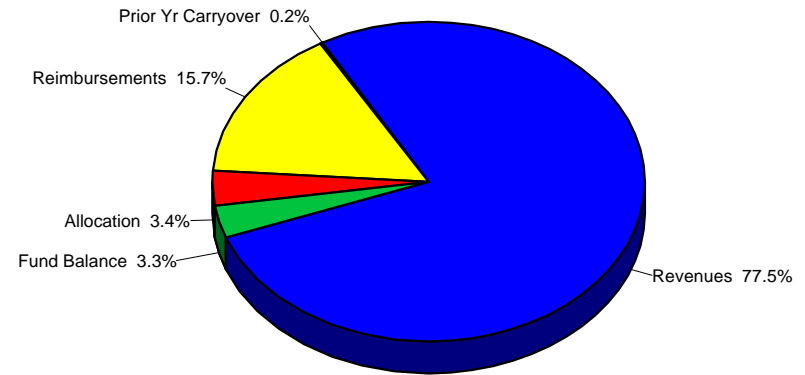
INTRODUCTION

Agency Structure

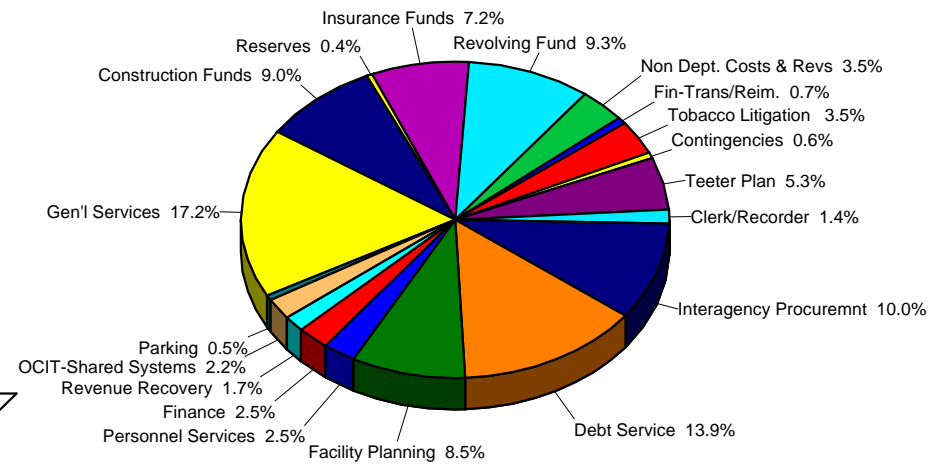
MARK NORRIS, Agency Administrator



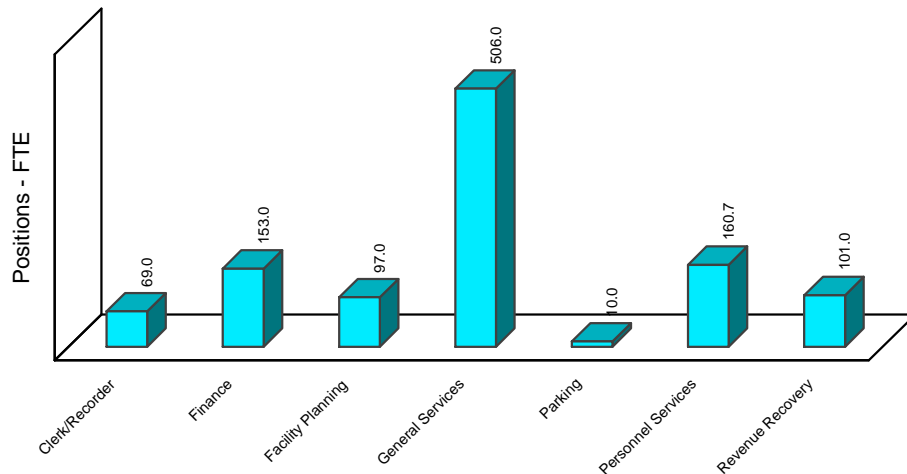
Financing Sources



Financing Uses



Staffing



Mark Norris, the Internal Services Agency (ISA) Administrator, provides budgetary, financial and management direction to the Agency. The Agency oversees the Clerk-Recorder, Facility Planning, Architecture and Real Estate, Finance, General Services, Personnel Services, and Revenue Recovery Departments. The Office of Budget and Debt Management is also integrated in the Agency. The Agency consists of budget units which are elements of the General Fund, Enterprise Fund, and Internal Services Funds which are allocated costs such as General Services and the Insurance Programs. The Deferred Compensation Program, though budgeted in the General Fund, is self-funded through service fees charged to all participants. In addition, the Agency Administrator serves as the principal liaison with the elective office of the Assessor. The following departments/entities report directly to the Agency:

County Clerk/Recorder: Is comprised of the following programs: Serves as custodian of legal records; files Statements of Economic Interest and Environmental Impact Statements; records real property documents for the County; issues and registers marriage licenses, notaries public, vital statistics and other public documents.

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

Finance: This Department's specialized programs are organized within the following Divisions: **Auditor-Controller** is comprised of the following programs: General Accounting Services; Accounting Reporting and Control; Systems Control and Reconciliations; Central Support Services; Payroll Services; Audit Services; Payment Services; Other Accounting Services; Central Accounting Systems; Tax Accounting Services. **Tax Collection and Licensing** is comprised of the following programs: processes property tax collection and business licenses; issues and monitors fictitious business name statements.

Treasury and Investments is comprised of the following programs: Pooled Investments; Fiscal Agent Services; and 1911 Act Bonds; Reclamation Districts.

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

Office of Budget and Debt Management: Is comprised of the following programs: Develops the county's Recommended, Adopted Proposed, and Final Budgets; and modeling of multiyear budget outlook; monitors the county's budget throughout the fiscal year and makes recommendations on midyear adjustments; manages the county's General Fund cash-flow; oversees issuance of county debt and debt service for financing of cash-flow and capital facilities; manages the county's Fixed Asset Acquisition Fund for internal financing of

equipment lease purchases and certain capital facilities projects; reviews agenda items for fiscal impacts and makes related recommendations to the County Executive and County Executive Cabinet.

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

Revenue Recovery: Primary responsibility is to collect both current and delinquent accounts receivable. To accomplish this, the department: Performs financial evaluations; determines client's ability to pay, and adjusts certain types of charges; establishes a payment schedule, when appropriate; creates an account for each client; sends out monthly bills; and initiates follow-up procedures if payments are not made.

Agency Fund Centers/Departments

Fund	Fund Center	Department	Requirements	Financing	Net Cost	Positions
001A	5980000	Contingencies	\$5,000,000	\$0	\$5,000,000	0.0
001A	3240000	County Clerk/Recorder	11,173,815	11,173,815	0	69.0
001A	5710000	Data Processing-Shared Systems	18,214,682	669,064	17,545,618	0.0
001A	3230000	Department of Finance	17,452,078	16,514,515	937,563	153.0
001A	6110000	Department of Revenue Recovery	5,886,036	5,886,036	0	101.0
001A	5110000	Financing-Transfers/Reimbursement	5,634,177	0	5,634,177	0.0
001A	5770000	Non-Departmental Costs/General Fund	7,663,282	510,000	7,153,282	0.0
001A	5700000	Non-Departmental Revenues/General Fund	8,497,760	560,113,420	-551,615,660	0.0
001A	6050000	Personnel Services	18,978,620	11,447,787	7,530,833	160.7
001A	0001000	Reserves	3,566,742	17,538,234	-13,971,492	0.0
GENERAL FUND TOTAL			\$102,067,192	\$623,852,871	-\$521,785,679	483.7
General Services						
007A	3100000	Capital Construction	\$21,223,506	\$21,223,506	\$0	0.0
034A	2070000	Capital Outlay	5,555,000	1,100,000	4,455,000	0.0
035C	7110000	Office of the Director	1,094,840	1,094,840	0	32.0
035F	7007440	Building Maintenance & Operations-Airport	6,138,158	6,138,158	0	45.0
035F	7007420	Building Maintenance & Operations-Bradshaw	16,237,677	16,237,677	0	114.0
035F	7007430	Building Maintenance & Operations-Downtown	10,949,570	10,949,570	0	79.0
035F	7450000	Security Services	2,938,224	2,938,224	0	36.0
035H	7007063	Contract and Purchasing Services	2,130,087	2,130,087	0	19.0
035J	7700000	Support Services	12,411,808	12,411,808	0	35.0
035L	7007500	Light Fleet	25,399,920	25,399,920	0	39.0
035M	7007600	Heavy Equipment	34,550,995	34,550,995	0	107.0
056A	7990000	Parking Enterprise	4,287,454	4,287,454	0	10.0
SUBTOTAL			\$142,917,239	\$138,462,239	\$4,455,000	516.0

Agency Fund Centers/Departments

Fund	Fund Center	Department	Requirements	Financing	Net Cost	Positions
016A	5940000	Teeter Plan	\$43,562,569	\$43,562,569	\$0	0.0
030A	9030000	Interagency Procurement	81,921,548	81,921,548	0	0.0
032A	7900000	Facility Planning, Architecture & Real Estate	69,026,654	69,026,654	0	97.0
037A	3910000	Liability/Property Insurance	19,178,656	19,178,656	0	0.0
039A	3900000	Workers' Compensation Insurance	38,579,882	38,579,882	0	0.0
040A	3930000	Unemployment Insurance	2,029,068	2,029,068	0	0.0
277A	9277000	Fixed Asset Revolving Fund	77,134,067	77,134,067	0	0.0
278A	9278000	1990 Fixed Asset-Debt Service	0	0	0	0.0
280A	9280000	Juvenile Courthouse Project-Debt Service	715,010	715,010	0	0.0
282A	9282000	2004 Pension Obligation Bonds-Debt Service	253,225	253,225	0	0.0
284A	9284000	Tobacco Litigation Settlement	29,068,200	29,068,200	0	0.0
287A	9287000	Capital Projects-Debt Service	552,660	552,660	0	0.0
288A	9288000	1997 Refunding Pub. Facilities-Debt Service	7,929,567	7,929,567	0	0.0
292A	2920000	Jail-Debt Service	878,189	878,189	0	0.0
298A	9298000	2003 Public Facilities Project-Debt Service	382,902	382,902	0	0.0
305A	9305305	2006 Pub. Bldg. Facilities-Construction	375,161	375,161	0	0.0
306A	9306306	2006 Pub. Bldg. Facilities-Debt Service	515,406	515,406	0	0.0
308A	3080000	1997 Pub. Bldg. Facilities-Debt Service	1,659,633	1,659,633	0	0.0
309A	9309000	1997 Pub. Bldg. Facilities-Construction	1,280,652	1,280,652	0	0.0
311A	9311000	Pension Obligation Rate Stabilization	250,000	250,000	0	0.0
313A	9313000	1995 Pension Obligation Bonds-Debt Service	4,338,756	4,338,756	0	0.0
GRAND TOTAL			\$624,616,236	\$1,141,946,915	-\$517,330,679	1,096.7

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

UNIT: 1990 Fixed Asset Debt Service
9278000

FUND: 1990 FIXED ASSET DEBT SERVICE
278A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Services & Supplies	293,978	276,418	369,000	341,000	341,000
Other Charges	7,469,187	7,380,250	8,015,815	7,946,750	7,946,750
Interfund Reimb	-7,763,164	-7,656,668	-8,384,815	-8,287,750	-8,287,750
Total Finance Uses	1	0	0	0	0
Means of Financing					
Total Financing	0	0	0	0	0

PROGRAM DESCRIPTION:

- This budget unit provides for debt service requirements for payment of principal, and interest, and other related costs to the 1990 Certificates of Participation borrowing (\$105,750,000) which establish the Fixed Asset (Acquisition) Revolving Fund (see Budget Unit 9277000).
- On October 8, 2002, by Resolution Number 2002-1289, the Board of Supervisors approved a resolution delegating authority to the Director of Finance to execute interest-rate swap on the 1990 Certificates of Participation (COP's). The swap transaction fixed the interest rate at 4.534 percent on the balance of \$89.5 million variable rate COP's, and will avoid future exposure to high interest rates (as high as 12.0 percent). The swap also generated an \$11.3 million one-time financing source for the General Fund. The swap counterparty may terminate the agreement anytime between January 1, 2007 through January 1, 2020. The interest swap agreement was executed and closed on October 9, 2002.
- The 1990 COP's were secured by the leasehold interest on the County's Administration Complex (700 H Street and 827 7th Street) and Superior Court courthouse. In April 2003, the County became aware of the desire of the State of California to take control of the Courthouse as part of Trial Court Funding legislation (Senate Bill 1732) passed during 2002. To facilitate this desired transfer, on April 15, 2003, by Resolution 2003-0378, the Board of Supervisors approved the recommendation of utilizing the equity in the Main Jail to provide leasehold security for the 1990 COP's. The 1990 COP's letter of credit bank, swap counterparty and Trustee all agreed to the substitution of security.

1997 PUBLIC BUILDING FACILITIES - CONSTRUCTION

9309000

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

UNIT: 1997-Public Bldg Facilites-Construction
9309000

FUND: 1997-PUBLIC FACILITIES-CONSTRUCTION
309A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Other Charges	0	3,500,000	4,578,702	1,280,652	1,280,652
Interfund Charges	-391,499	0	0	0	0
Total Finance Uses	-391,499	3,500,000	4,578,702	1,280,652	1,280,652
Means of Financing					
Fund Balance	3,956,651	4,578,702	4,578,702	1,280,652	1,280,652
Use Of Money/Prop	506,639	201,950	0	0	0
Total Financing	4,463,290	4,780,652	4,578,702	1,280,652	1,280,652

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the uses of the proceeds of the County of Sacramento 1997 Public Building Facilities Project Certificates of Participation. The bonds were sold in January 1997. The proceeds from the bond issue are used to finance construction of the 448-bed dormitory-style jail at the Rio Cosumnes Correctional Center; purchase of the Bank of America building and associated tenant improvements; and any other authorized acquisitions, construction, and/or improvement projects to be substituted. This budget unit was established for payment of all costs associated with these projects which included architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.

1997 PUBLIC BUILDING FACILITIES - DEBT SERVICE

3080000

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

UNIT: 1997-Public Facilities Debt Service
3080000

FUND: 1997-PUBLIC FACILITIES DEBT SERVICE
308A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Services & Supplies	7,195	10,000	1,632,034	1,659,633	1,659,633
Other Charges	4,723,894	3,051,288	3,525,745	3,040,733	3,040,733
Interfund Reimb	-4,713,834	-3,044,163	-3,535,745	-3,040,733	-3,040,733
Cost of Goods Sold	15,092,526	0	0	0	0
Total Finance Uses	15,109,781	17,125	1,622,034	1,659,633	1,659,633
Means of Financing					
Fund Balance	1,498,449	1,622,034	1,622,034	1,659,633	1,659,633
Use Of Money/Prop	-872,237	54,724	0	0	0
Other Financing	14,033,667	0	0	0	0
Total Financing	14,659,879	1,676,758	1,622,034	1,659,633	1,659,633

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the unrefunded portion (Carol Miller Justice Center facility) of the County of Sacramento 1997 Certificates of Participation (COPs) Public Building Facilities Project.
- On December 10, 1996, the Board of Supervisors approved a financing plan for the 1997 COPs Public Building Facilities Projects, which included the following projects:
 - Construction of the 448-bed dormitory-style jail at the Rio Cosumnes Correctional Center.
 - Purchase of the Bank of America building and associated tenant improvements.
 - Refunding of the 1988 CSAC II and 1990 Public Facilities Project COPs (Carol Miller Justice Center facility).

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

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

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

UNIT: 1997-Public Facilities-Construction
9289000

FUND: 1997-PUBLIC FACILITIES-CONSTRUCTION
289A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Other Charges	25,688	0	4,925	0	0
Total Finance Uses	25,688	0	4,925	0	0
Means of Financing					
Fund Balance	29,482	0	4,925	0	0
Use Of Money/Prop	1,131	0	0	0	0
Total Financing	30,613	0	4,925	0	0

PROGRAM DESCRIPTION:

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

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

FOR INFORMATION ONLY

1997 REFUNDING PUBLIC FACILITIES - DEBT SERVICE

9288000

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

UNIT: 1997-Refunding Public Facilities Debt Service
9288000

FUND: 1997-PUBLIC FACILITIES DEBT SERVICE
288A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Services & Supplies	4,699	10,000	7,768,324	7,929,567	7,929,567
Other Charges	6,318,708	6,316,793	6,316,793	6,387,056	6,387,056
Interfund Reimb	-6,328,848	-6,325,793	-6,386,793	-6,387,056	-6,387,056
Total Finance Uses	-5,441	1,000	7,698,324	7,929,567	7,929,567
Means of Financing					
Fund Balance	6,485,083	7,698,324	7,698,324	7,929,567	7,929,567
Use Of Money/Prop	699,752	232,243	0	0	0
Other Revenues	508,047	0	0	0	0
Total Financing	7,692,882	7,930,567	7,698,324	7,929,567	7,929,567

PROGRAM DESCRIPTION:

- This budget unit reflects the debt service requirement for payment of principal, interest, and various other costs related to the 1997 Public Facilities Project Certificates of Participation for the construction of the Coroner/Crime Lab and Data Center (the 1994 Certificates).
- On December 2, 1997, the Board of Supervisors approved the refinancing of the County of Sacramento 1997 Public Facilities Project Certificates of Participation (Coroner/Crime Lab and Data Center). The refunding (\$88,360,000) was executed and closed on January 1, 1998.

- The refunding issue was structured as a crossover refunding which reduced the annual debt service payment by \$575,000 annually. With this structure, the 1997 Refunding Certificates of Participation remained self-supporting to the call date of the 1994 Certificates (October 1, 2004). Through October 1, 2004, the County continued to pay debt service on the outstanding 1994 Certificates. On October 1, 2004, (the "crossover" date), the escrow supporting the refunding bonds was released and the proceeds were used to redeem the outstanding 1994 Certificates. After October 1, 2004, the 1994 Certificates were no longer outstanding, and the County began paying debt service on the Refunding Certificates.

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

UNIT: 2003 Public Facilities Projects-Construction
9297000

FUND: 2003 PUBLIC FACILITIES PROJ-CONST
297A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Total Finance Uses	0	0	0	0	0
Means of Financing					
Fund Balance	-288,724	0	0	0	0
Total Financing	-288,724	0	0	0	0

PROGRAM DESCRIPTION:

- On May 7, 2003, the County refinanced the 1993 Main Detention Facility Certificates of Participation borrowing (due to a call-date on the existing Certificates of Participation) to reduce debt service payments due to significantly lower interest rates in the current market and to provide additional financing for the 2003 Public Facilities Projects.
- This budget unit provided for the appropriations for the uses of the proceeds of the County of Sacramento 2003 Public Facilities Projects Certificates of Participation issue which were used to finance architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the following projects:
 - Expansion of the Warren E. Thornton Youth Center.
 - Completion of the acquisition of Mather Golf Course.
 - Expansion of the Boys Ranch.
 - Various other improvement projects in county facilities to accommodate the Americans with Disabilities Act.

FOR INFORMATION ONLY

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

UNIT: 2003 Public Facilities Projects-Debt Service
9298000

FUND: 2003 PUBLIC FACILITES PROJ-DEB SVC
298A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Services & Supplies	5,725	10,000	406,636	382,902	382,902
Other Charges	959,391	963,095	963,095	1,005,720	1,005,720
Interfund Reimb	-1,009,508	-1,013,095	-1,013,095	-1,005,720	-1,005,720
Total Finance Uses	-44,392	-40,000	356,636	382,902	382,902
Means of Financing					
Fund Balance	198,419	326,636	326,636	382,902	382,902
Use Of Money/Prop	96,461	16,266	30,000	0	0
Total Financing	294,880	342,902	356,636	382,902	382,902

PROGRAM DESCRIPTION:

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

2004 PENSION OBLIGATION BOND - DEBT SERVICE

9282000

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

UNIT: 2004 Pension Obligation Bonds-Debt Service
9282000

FUND: 2004 PENSION OBLIGATION BOND-DEBT
282A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Services & Supplies	3,750	1,100,000	1,164,259	1,200,000	1,200,000
Other Charges	0	20,798,208	20,798,208	20,759,869	20,759,869
Interfund Reimb	-100,000	-21,684,511	-21,684,511	-21,706,644	-21,706,644
Total Finance Uses	-96,250	213,697	277,956	253,225	253,225
Means of Financing					
Fund Balance	171,560	277,956	277,956	253,225	253,225
Use Of Money/Prop	10,176	188,966	0	0	0
Total Financing	181,736	466,922	277,956	253,225	253,225

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual debt service and related financial services costs, including costs of issuance, for the County of Sacramento Taxable Pension Funding Bonds Series 2004 approved by the Board of Supervisors on June 15, 2004, by Resolution Number 2004-0784. The bonds were sold in June 2004 and closed in July 2004. The proceeds from the bond issue were utilized to pay a portion of the estimated Unfunded Accrued Actuarial Liability (UAAL) as of July 1, 2004 owed by the County to the Sacramento County Employees' Retirement System (SCERS) as of July 1, 2004. The UAAL was incurred as a result of labor agreements which provided for enhanced retirement benefits for County employees and negative investment returns by the system during 2000-2003. The bonds were issued as Convertible Auction Rate Securities (CARSSM), Series 2004C-1 (\$324,582,426.50), 2004C-2 (\$39,147,165.75) and 2004C-3 (\$62,401,528). CARSSM are an innovative structure that combines the debt service deferral feature of Capital Appreciation Bonds (CABS) with the flexibility and low cost of Auction Rate Securities. The CARSSM pay no debt

service until 2006, when they incrementally convert to conventional Auction Rate Securities. At each conversion date (July 10, 2006, 2009 and 2014) the County has the ability to call and pay down any amount of the CARSSM. The County also has the ability to direct the remarketing agents to sell the converted CARSSM in any one of several interest rate modes, providing the County considerable flexibility in terms of future debt management.

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

UNIT: 2006 Public Facilities Projects-Construction
9305305

FUND: 2006 PUBLIC FACILITIES PROJ-CONST
305A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Other Charges	0	9,375,915	9,750,915	375,161	375,161
Total Finance Uses	0	9,375,915	9,750,915	375,161	375,161
Means of Financing					
Fund Balance	0	9,750,915	9,750,915	375,161	375,161
Use Of Money/Prop	0	161	0	0	0
Total Financing	0	9,751,076	9,750,915	375,161	375,161

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the uses of the proceeds of the County of Sacramento 2006 Certificates of Participation (COPs) Public Building Facilities Projects. The bonds were sold on May 11, 2006. The proceeds from the bond issue will be used to finance construction of the Fleet Maintenance Facility (\$14,525,000), purchase of the Voter Registration and Elections/Sheriff Station House Facility (\$10,980,000) and a partial refunding (\$15,000,000) of the 1997 COPs (Purchase of Bank of America facility and construction of a 448-Bed Dormitory Jail facility at Rio Cosumnes Correctional Center) in order to release the Bank of America facility as security for that financing. This budget unit is established for payment of all costs associated with these projects which included architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.

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

UNIT: 2006 Public Facilities Projects-Debt Service
9306306

FUND: 2006 PUBLIC FACILITIES PROJ-DEB SVC
306A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Services & Supplies	0	50,000	290,554	515,406	515,406
Other Charges	0	2,461,125	2,703,363	3,221,724	3,221,724
Interfund Reimb	0	-2,723,363	-2,723,363	-3,221,724	-3,221,724
Total Finance Uses	0	-212,238	270,554	515,406	515,406
Means of Financing					
Fund Balance	0	270,554	270,554	515,406	515,406
Use Of Money/Prop	0	32,614	0	0	0
Total Financing	0	303,168	270,554	515,406	515,406

PROGRAM DESCRIPTION:

- This budget unit reflects the debt service requirement for payment of principal, interest, and various other costs related to the 2006 Public Facilities Project Certificates of Participation. The bonds were sold on May 11, 2006. The proceeds from the bond issue will be used to finance construction of the Fleet Maintenance Facility (\$14,525,000), purchase of the Voter Registration and Elections/Sheriff Station House Facility (\$10,980,000) and a partial refunding (\$15,000,000) of the 1997 COPs (Purchase of Bank of America facility and construction of a 448-Bed Dormitory Jail facility at Rio Cosumnes Correctional Center) in order to release the Bank of America facility as security for that financing.

APPROPRIATION FOR CONTINGENCY

5980000

COUNTY OF SACRAMENTO STATE OF CALIFORNIA County Budget Act (1985)		UNIT: 5980000 Appropriation For Contingency			
SCHEDULE 9 BUDGET UNIT FINANCING USES DETAIL FISCAL YEAR: 2007-08		CLASSIFICATION FUNCTION: APPROPRIATION FOR CONTINGENCY ACTIVITY: Appropriation for Contingency FUND: GENERAL			
Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Contingencies	0	0	4,296,612	5,000,000	5,000,000
NET TOTAL	0	0	4,296,612	5,000,000	5,000,000
Revenues	0	0	0	0	0
NET COST	0	0	4,296,612	5,000,000	5,000,000

PROGRAM DESCRIPTION:

- This budget unit provides for expenditure requirements that may be incurred during the year for which no specific appropriation has been made. The level

of contingencies in each fund is established by law at a maximum of 15.0 percent of the appropriated operating expenses.

2007-08 PROGRAM INFORMATION

Budget Unit: 5980000		Appropriation for Contingency		Agency: Internal Services			
<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED	Program Type: DISCRETIONARY						
001 Contingencies	5,000,000	0	0	0	5,000,000	0.0	0
Strategic Objective:	IS -- Internal Services						
Program Description:	General Fund Contingencies						
Countywide Priority:	4 -- General Government						
Anticipated Results:	Funding for unanticipated costs						
DISCRETIONARY Total:	5,000,000	0	0	0	5,000,000	0.0	0
FUNDED Total:	5,000,000	0	0	0	5,000,000	0.0	0

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

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

CLASSIFICATION

FUNCTION: GENERAL

ACTIVITY: Plant Acquisition

FUND: CAPITAL CONSTRUCTION

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
SUMMARY OF APPROPRIATIONS					
FUND CENTER 3103100 CAPITAL CONSTRUCTION					
Services & Supplies	-36,185	0	0	0	0
Subtotal	-36,185	0	0	0	0
FUND CENTER 3103101 BRADSHAW COMPLEX					
Services & Supplies	217,397	1,589,327	1,602,874	4,900,000	4,900,000
Improvements	64,765	24,987	4,300,000	13,100,000	13,100,000
Subtotal	282,162	1,614,314	5,902,874	18,000,000	18,000,000
Interfund Reimbursement	-125	-674,283	-5,200,000	-17,000,000	-17,000,000
Net Total	282,037	940,031	702,874	1,000,000	1,000,000
FUND CENTER 3103102 ADMINISTRATION CENTER					
Services & Supplies	581,694	545,510	757,700	819,200	819,200
Improvements	1,048,802	937,459	500,000	700,000	700,000
Subtotal	1,630,496	1,482,969	1,257,700	1,519,200	1,519,200
Interfund Reimbursement	-1,232,245	-83,792	0	0	0
Net Total	398,251	1,399,177	1,257,700	1,519,200	1,519,200
FUND CENTER 3103103 COURTHOUSE					
Services & Supplies	87,957	82,009	100,000	100,000	100,000
Improvements	293,939	131,418	50,000	50,000	50,000
Subtotal	381,896	213,427	150,000	150,000	150,000
Interfund Reimbursement	-182,240	0	0	0	0
Net Total	199,656	213,427	150,000	150,000	150,000

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

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

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2007-08

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

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
FUND CENTER 3103104 NEW JUVENILE COURTHOUSE					
Services & Supplies	1,366,542	437,235	50,000	50,000	50,000
Improvements	20,995	27,158	0	0	0
Subtotal	1,387,537	464,393	50,000	50,000	50,000
Interfund Reimbursement	-1,667,278	0	0	0	0
Net Total	-279,741	464,393	50,000	50,000	50,000
FUND CENTER 3103105 CAROL MILLER JUSTICE CENTER					
Services & Supplies	23,259	3,200	0	0	0
Subtotal	23,259	3,200	0	0	0
FUND CENTER 3103108 PRELIMINARY PLANNING					
Services & Supplies	1,387,987	2,643,798	2,123,691	1,393,891	1,393,891
Improvements	753,197	0	0	0	0
Subtotal	2,141,184	2,643,798	2,123,691	1,393,891	1,393,891
Interfund Reimbursement	-485,544	-41,862	0	0	0
Net Total	1,655,640	2,601,936	2,123,691	1,393,891	1,393,891
FUND CENTER 3103109 901 G STREET BUILDING (OB#2)					
Services & Supplies	9,242	119,214	50,000	50,000	50,000
Improvements	0	506,260	150,000	50,000	50,000
Subtotal	9,242	625,474	200,000	100,000	100,000
Interfund Reimbursement	0	0	-200,000	0	0
Net Total	9,242	625,474	0	100,000	100,000

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

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

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

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
FUND CENTER 3103110 MAINTENANCE YARD					
Services & Supplies	7,367	166,505	30,000	50,000	50,000
Improvements	0	0	60,000	50,000	50,000
Subtotal	7,367	166,505	90,000	100,000	100,000
FUND CENTER 3103111 MISC ALTERATIONS & IMPROVEMENTS					
Services & Supplies	1,017,023	1,063,279	1,043,399	1,102,414	1,102,414
Other Charges	3,051	5,598	1,800	5,500	5,500
Improvements	28,225	5,760	40,000	40,000	40,000
Subtotal	1,048,299	1,074,637	1,085,199	1,147,914	1,147,914
Interfund Reimbursement	-1,813	-12,153	0	0	0
Net Total	1,046,486	1,062,484	1,085,199	1,147,914	1,147,914
FUND CENTER 3103112 BRADSHAW ADMINISTRATION BUILDING (OB #3)					
Services & Supplies	747,008	1,301,310	25,000	75,000	75,000
Improvements	2,241,381	7,453,926	25,000	200,000	200,000
Subtotal	2,988,389	8,755,236	50,000	275,000	275,000
Interfund Reimbursement	-3,521,567	-8,703,138	0	0	0
Net Total	-533,178	52,098	50,000	275,000	275,000
FUND CENTER 3103113 CLERK-RECORDER BUILDING					
Services & Supplies	551,971	133,558	25,000	25,000	25,000
Improvements	364,751	24,200	25,000	25,000	25,000
Subtotal	916,722	157,758	50,000	50,000	50,000
Interfund Reimbursement	-912,286	-97,767	0	0	0
Net Total	4,436	59,991	50,000	50,000	50,000

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

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

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

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

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
FUND CENTER 3103114 799 G STREET BUILDING					
Services & Supplies	16,432	133,558	75,000	500,000	500,000
Improvements	0	24,200	75,000	700,000	700,000
Subtotal	16,432	157,758	150,000	1,200,000	1,200,000
Interfund Reimbursement	0	-100,197	0	0	0
Net Total	16,432	57,561	150,000	1,200,000	1,200,000
FUND CENTER 3103124 GENERAL SERVICES FACILITY					
Services & Supplies	192,429	136,241	75,000	75,000	75,000
Improvements	199,911	377,968	200,000	100,000	100,000
Subtotal	392,340	514,209	275,000	175,000	175,000
FUND CENTER 3103125 B.T. COLLINS JUVENILE CENTER					
Services & Supplies	3,256,944	7,090,023	5,368,200	5,755,438	5,755,438
Improvements	18,572,781	13,004,431	29,300,000	29,900,000	29,900,000
Subtotal	21,829,725	20,094,454	34,668,200	35,655,438	35,655,438
Interfund Reimbursement	-18,736,661	-19,270,036	-34,668,200	-34,668,200	-34,668,200
Net Total	3,093,064	824,418	0	987,238	987,238
FUND CENTER 3103126 WARREN E. THORNTON YOUTH CENTER					
Services & Supplies	595,442	114,189	140,500	140,000	140,000
Improvements	1,287,162	1,034,513	57,000	60,000	60,000
Subtotal	1,882,604	1,148,702	197,500	200,000	200,000
Interfund Reimbursement	244,257	-982,055	0	0	0
Net Total	2,126,861	166,647	197,500	200,000	200,000

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

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

CLASSIFICATION

FUNCTION: GENERAL

ACTIVITY: Plant Acquisition

FUND: CAPITAL CONSTRUCTION

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
FUND CENTER 3103127					
BOYS RANCH					
Services & Supplies	246,406	632,352	245,300	300,000	300,000
Improvements	80,339	42,337	150,000	100,000	100,000
Subtotal	326,745	674,689	395,300	400,000	400,000
Interfund Reimbursement	-104,974	0	0	0	0
Net Total	221,771	674,689	395,300	400,000	400,000
FUND CENTER 3103128					
RCCC					
Services & Supplies	410,285	920,615	1,416,100	1,000,000	1,000,000
Improvements	251,962	2,166,406	3,380,000	1,000,000	1,000,000
Subtotal	662,247	3,087,021	4,796,100	2,000,000	2,000,000
Interfund Reimbursement	0	-2,061,570	0	0	0
Net Total	662,247	1,025,451	4,796,100	2,000,000	2,000,000
FUND CENTER 3103130					
WORK RELEASE FACILITY					
Services & Supplies	4,449	24,827	5,000	25,000	25,000
Improvements	0	0	10,000	10,000	10,000
Subtotal	4,449	24,827	15,000	35,000	35,000
Interfund Reimbursement	0	0	0	0	0
Net Total	4,449	24,827	15,000	35,000	35,000
FUND CENTER 3103131					
SHERIFF'S ADMIN BUILDING					
Services & Supplies	21,230	167,917	350,000	200,000	200,000
Improvements	0	0	650,000	300,000	300,000
Subtotal	21,230	167,917	1,000,000	500,000	500,000

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

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

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

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
FUND CENTER 3103132					
LORENZO E. PATINO HALL OF JUSTICE					
Services & Supplies	2,031,360	849,740	1,018,500	925,000	925,000
Improvements	214,957	1,865,143	1,875,000	1,000,000	1,000,000
Subtotal	2,246,317	2,714,883	2,893,500	1,925,000	1,925,000
Interfund Reimbursement	-1,784,786	-179,664	-300,000	0	0
Net Total	461,531	2,535,219	2,593,500	1,925,000	1,925,000
FUND CENTER 3103133					
SHERIFF-NORTH AREA SUBSTATION					
Services & Supplies	15,026	30,111	5,000	5,000	5,000
Improvements	120,134	229,752	10,000	10,000	10,000
Subtotal	135,160	259,863	15,000	15,000	15,000
FUND CENTER 3103134					
SHERIFF-SOUTH AREA SUBSTATION					
Services & Supplies	8,690	105,271	1,500	1,500	1,500
Improvements	0	0	8,500	8,500	8,500
Subtotal	8,690	105,271	10,000	10,000	10,000
FUND CENTER 3103137					
CORONER/CRIME LABORATORY					
Services & Supplies	145,777	121,539	200,000	150,000	150,000
Improvements	192,603	299,389	175,000	150,000	150,000
Subtotal	338,380	420,928	375,000	300,000	300,000

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

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

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

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
FUND CENTER 3103160 SACRAMENTO MENTAL HEALTH FACILITY					
Services & Supplies	37,570	101,215	15,000	15,000	15,000
Improvements	0	0	10,000	0	0
Subtotal	37,570	101,215	25,000	15,000	15,000
Interfund Reimbursement	800,783	0	0	0	0
Net Total	838,353	101,215	25,000	15,000	15,000
FUND CENTER 3103162 PRIMARY CARE CENTER					
Services & Supplies	20,316	28,976	15,000	15,000	15,000
Improvements	0	0	10,000	10,000	10,000
Subtotal	20,316	28,976	25,000	25,000	25,000
FUND CENTER 3103198 TRANSFER/REIMB-007A					
Other Charges	423,718	2,525,939	1,394,218	1,785,573	1,785,573
Interfund Charges	3,088,199	3,788,636	4,920,357	4,814,690	4,814,690
Subtotal	3,511,917	6,314,575	6,314,575	6,600,263	6,600,263
Interfund Reimbursement	-630,822	0	0	0	0
Net Total	2,881,095	6,314,575	6,314,575	6,600,263	6,600,263
FUND CENTER 3103199 WATER QUALITY					
Services & Supplies	14,242	34,876	25,000	25,000	25,000
Improvements	0	0	25,000	25,000	25,000
Subtotal	14,242	34,876	50,000	50,000	50,000

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

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

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

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
FUND CENTER 3106382					
LIBRARY MISC PROJECT					
Services & Supplies	640,997	1,143,820	600,000	500,000	500,000
Improvements	3,764,811	627,710	1,300,000	1,000,000	1,000,000
Subtotal	4,405,808	1,771,530	1,900,000	1,500,000	1,500,000
Interfund Reimbursement	-4,392,602	-1,746,468	-1,900,000	-1,500,000	-1,500,000
Net Total	13,206	25,062	0	0	0

APPROPRIATIONS FOR CONTINGENCIES	0	0	1,000,000	1,000,000	1,000,000

GRAND TOTAL COUNTY BUILDING CONSTRUCTION	14,026,637	20,870,420	22,796,439	21,223,506	21,223,506

TOTAL DEPARTMENTAL FINANCING	-9,591,424	20,870,420	22,796,439	21,223,506	21,223,506

PROGRAM DESCRIPTION:

The Facility Planning and Management Division of the Department of Facility Planning, Architecture, and Real Estate manages the Capital Construction Fund (Fund 007A).

- This budget provides for major construction projects which are a part of the long-range Capital Improvement Program, as well as minor alterations, improvements, and major equipment replacement in county-owned facilities.
- As a result of the county's financial limitations and commitments to approved major projects now being planned and/or under construction, the recommendations for additional Capital Construction projects are limited to those which are cost-effective or required because of health, safety, security, or severe operational problems.

SUPPLEMENTAL INFORMATION:

The anticipated funding available within the Capital Construction Fund for Fiscal Year 2007-08 is \$21,223,506. The Recommended Fiscal Year 2007-08 Proposed Budget includes several high priority projects in the County's Juvenile Justice facilities as well as projects at other county facilities.

The following is a summary of available financing and significant projects in this fund:

<u>Source</u>	<u>Amount</u>
Available Fund Balance of Appropriation	\$(9,451,554)
County Facility Use Allowance and Vacancy Factor	13,663,501
Interest Income	125,000
Miscellaneous Revenues - Revenue Leases	48,000
Miscellaneous Revenues	11,801,869
Americans with Disabilities Act (ADA) Certificate Of Participation Funds	1,136,690
Courthouse Temporary Construction Fund Revenues	2,100,000
Criminal Justice Facility Temporary Construction Fund Revenues	1,800,000
	<hr/>
	\$21,223,506

Included in the following recommended appropriations for existing facility budgets is an amount which provides for unanticipated miscellaneous projects that are required to solve health, safety, or severe operational problems. Experience has shown that throughout the year these small projects must be done without the delay of processing through the normal budget cycle. By taking care of these emergency projects as the needs arise, unsafe and inefficient conditions are promptly corrected.

The recommended funding levels may change significantly if new revenue sources are identified. These new revenue sources may provide for the long needed construction of new facilities to serve Sacramento County. Additionally, the funding levels identified for small miscellaneous projects differ from the funding budgeted as contingencies. The funds set aside as contingencies historically have been used to fund large construction or design projects at the direction of the Board of Supervisors or to fund large unexpected cost escalations or contractor claims on a project.

Following is a partial list of significant projects included in the Capital Construction Fund budget:

- Begin construction for the new Animal Care facility.
- Continue major infrastructure renovation at Juvenile Hall including constructing two 30 bed units and shell construction of two additional 30 bed units.
- Connect the Sheriff's Administration building to the downtown central plant.
- Begin construction of the Rio Linda Library.
- Remodel Wing "A" of the Juvenile Center.
- Replace the fire alarm system at the Main Jail.

The projects recommended for the proposed budget are:

Fund Center 3103101-Bradshaw Complex — \$1,000,000. Actual appropriation is \$18,000,000 but due to reimbursements, the net budget is \$1,000,000. This appropriation provides for construction of the new Animal Care Facility and energy saving projects along with ADA upgrades at the Bradshaw Complex.

Fund Center 3103102-Administration Center — \$1,519,200. This appropriation provides for ADA upgrade construction; central plant modifications, upgrading the fire alarm system, replacing carpeting in various areas where it has become a hazard and miscellaneous alterations in the Administration Center.

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

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

Fund Center 3103105-Carol Miller Justice Center — \$0. It is anticipated that this facility will be transferred to the State in Fiscal Year 2007-08.

Fund Center 3103108-Preliminary Planning — \$1,393,891. This appropriation provides for estimating the costs of projects necessary in all County facilities; the Comprehensive Master Plan; consultant costs for the long-term adult correctional feasibility study; administrative costs for the Capital Construction Fund; and miscellaneous planning efforts.

Fund Center 3103109-901 G Street Building (OB #2) — \$100,000. This appropriation provides for miscellaneous alterations and improvements.

Fund Center 3103110-Maintenance Yard — \$100,000. This appropriation provides for miscellaneous alterations and improvements.

Fund Center 3103111-Miscellaneous Alterations and Improvements — \$1,147,914. This appropriation provides for the following projects:

Requestor	Project Description and Justification	Cost Estimate
Facility Planning, Architecture, & Real Estate	Survey and remedial work associated with asbestos in county facilities.	\$100,000
Municipal Services Agency	Provide for ongoing testing of underground tanks under county ownership in accordance with State law.	50,000
Municipal Services Agency	Provide for the cost associated with warranty inspections on new construction and remodel projects.	20,000
Real Estate	Real Estate provides services to CCF including wireless lease and services for miscellaneous vacant county-owned land.	120,000
Capital Construction & Facility Planning and Management	Vacant Space Allocation-CCF is charged for vacant County-owned space, but recovers the cost through the Facility Use Allocation.	511,936

Capital Construction & Facility Planning and Management	Miscellaneous minor building and emergency projects.	345,978
	Recommended Total for Budget Unit 3103111	\$1,147,914

Fund Center 3103112-Bradshaw Administration Building (OB #3) — \$275,000. This appropriation provides for miscellaneous alterations and improvements.

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

Fund Center 3103114-799 G Street Building — \$1,200,000. This appropriation provides for the Chilled and Hot Water systems upgrade, an upgrade to the underground diesel storage tank, and miscellaneous improvements to the Office of Communication and Information Technology building.

Fund Center 3103124-General Services Facility — \$175,000. This appropriation provides for Heating Ventilating and Air Conditioning (HVAC) upgrades and miscellaneous alterations and improvements for safety purposes.

Fund Center 3103125-B.T. Collins Juvenile Center — \$987,238. Actual appropriation is \$35,655,438 but reimbursements reduce the net budget to \$987,238. This appropriation provides for the continuation of the Juvenile Hall infrastructure project, and miscellaneous alterations to correct health and safety issues.

Fund Center 3103126-Warren E. Thornton Youth Center — \$200,000. This appropriation provides for outstanding items following the construction of the Warren E. Thornton 60 bed expansion project and miscellaneous alterations and improvements.

Fund Center 3103127-Boys Ranch — \$400,000. This appropriation provides for a new water well, planning adequate sewage capacity, and miscellaneous alterations and improvements.

Fund Center 3103128-Rio Cosumnes Correctional Center (RCCC) — \$2,000,000. This appropriation provides for upgrading the filtration system and well pump, replacing the emergency generator, and miscellaneous alterations and improvements.

Fund Center 3103130-Work Release Facility — \$35,000. This appropriation provides for miscellaneous repairs to the Work Release Facility.

Fund Center 3103131-Sheriff's Administration Building — \$500,000. This appropriation provides for connecting the Sheriff's Administration Building to the

downtown central plant and miscellaneous alterations to the Sheriff's Administration Building.

Fund Center 3103132-Lorenzo E. Patino Hall of Justice — \$1,925,000. This appropriation provides for replacing the fire alarm system, continuing the remodel of inmate showers, and miscellaneous improvements to the facility.

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

Fund Center 3103134-Sheriff's South Area Substation — \$10,000. This appropriation provides for miscellaneous alterations and improvements to the facility.

Fund Center 3103137-Coroner/Crime Laboratory — \$300,000. This appropriation provides for evidence area alteration and improvement and continued modifications to improve the functionality of the facility.

Fund Center 3103160-Sacramento Mental Health Facility — \$15,000. This appropriation provides for mold abatement in the basement of this facility and miscellaneous alterations and improvements to the facility.

Fund Center 3103162-Primary Care Center — \$25,000. This appropriation provides for miscellaneous alterations and improvements to the facility.

Fund Center 3103198-Financing-Transfers/Reimbursements — \$6,600,263. This appropriation provides for contributions for the following debt service payments: the new Juvenile Courthouse; Debt Service for Fixed Asset Acquisition Fund projects started in Fiscal Year 2004-05; Coroner Crime Lab (due to Tobacco Litigation Settlement Deallocated Funds requirements), and the County's share of the tenant improvements for the Bank of America Building.

Fund Center 3103199-Water Quality — \$50,000. This appropriation provides for miscellaneous alterations and improvements to the facility.

Fund Center 3106382-Libraries — \$0. Actual appropriation is \$1,500,000, but due to reimbursements, the net budget amount is \$0. This appropriation provides for partial construction costs for the Rio Linda Library and other minor improvements to various branch libraries to correct health, safety, or severe operational issues.

Fund Center 3105982-Contingencies — \$1,000,000. This appropriation provides funding for unanticipated construction needs.

2007-08 PROGRAM INFORMATION

Budget Unit: 3100000 Capital Construction Fund

Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	<i>Capital Construction Fund</i>	6,600,263	0	6,600,263	0	0	0.0	0
Strategic Objective: IS -- Internal Services								
Program Description: Bond Payments								
Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Bond Payments for County-owned facilities								
002	<i>Capital Construction Fund</i>	525,000	0	525,000	0	0	0.0	0
Strategic Objective: IS -- Internal Services								
Program Description: Criminal Justice Trust Fund								
Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Construction and rehabilitation of criminal justice facilities								
003	<i>Capital Construction Fund</i>	200,000	0	200,000	0	0	0.0	0
Strategic Objective: IS -- Internal Services								
Program Description: Courthouse Temporary Construction Fund								
Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Construction and rehabilitation of court facilities								
004	<i>Capital Construction Fund</i>	1,136,690	0	1,136,690	0	0	0.0	0
Strategic Objective: IS -- Internal Services								
Program Description: Americans with Disabilities modifications								
Countywide Priority: 4 -- General Government								
Anticipated Results: ADA pilot transition and self evaluation plan								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
005	Capital Construction Fund	3,960,000	0	3,960,000	0	0	0.0	0
	Strategic Objective: IS -- Internal Services							
	Program Description: Adult Institutions							
	Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations							
	Anticipated Results: Rehabilitation of adult institutions							
006	Capital Construction Fund	36,255,438	34,668,200	11,038,792	-9,451,554	0	0.0	0
	Strategic Objective: IS -- Internal Services							
	Program Description: Juvenile Institutions							
	Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations							
	Anticipated Results: Rehabilitation of juvenile institutions							
007	Capital Construction Fund	100,000	0	100,000	0	0	0.0	0
	Strategic Objective: IS -- Internal Services							
	Program Description: Asbestos management program							
	Countywide Priority: 4 -- General Government							
	Anticipated Results: Assessment of asbestos hazards through the Asbestos management program							
008	Capital Construction Fund	50,000	0	50,000	0	0	0.0	0
	Strategic Objective: IS -- Internal Services							
	Program Description: Underground fuel tank management program							
	Countywide Priority: 4 -- General Government							
	Anticipated Results: Testing of underground fuel tanks for leakage into soil							
009	Capital Construction Fund	545,891	0	545,891	0	0	0.0	0
	Strategic Objective: IS -- Internal Services							
	Program Description: Health & safety related projects							
	Countywide Priority: 4 -- General Government							
	Anticipated Results: Construction to remediate miscellaneous health and safety related issues							

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
010	Capital Construction Fund	300,000	0	300,000	0	0	0.0	0
	Strategic Objective: IS -- Internal Services							
	Program Description: Coroner Crime Laboratory							
	Countywide Priority: 4 -- General Government							
	Anticipated Results: Construction and rehabilitation of the Coroner Crime Lab							
011	Capital Construction Fund	345,978	0	345,978	0	0	0.0	0
	Strategic Objective: IS -- Internal Services							
	Program Description: Unforeseen Health & Safety - Emergency Maintenance							
	Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations							
	Anticipated Results: Emergency projects to remediate unforeseen health and safety issues							
012	Capital Construction Fund	800,000	0	800,000	0	0	0.0	1
	Strategic Objective: IS -- Internal Services							
	Program Description: Administration							
	Countywide Priority: 4 -- General Government							
	Anticipated Results: Administration of the Capital Construction Fund							
014	Capital Construction Fund	1,500,000	1,500,000	0	0	0	0.0	0
	Strategic Objective: IS -- Internal Services							
	Program Description: Library Construction							
	Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations							
	Anticipated Results: Library construction							
015	Capital Construction Fund	25,000	0	25,000	0	0	0.0	0
	Strategic Objective: IS -- Internal Services							
	Program Description: Primary Care Center							
	Countywide Priority: 1 -- Discretionary Law Enforcement							
	Anticipated Results: Construction and rehabilitation of Primary Care Center							

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
016	<i>Capital Construction Fund</i>	50,000	0	50,000	0	0	0.0	0
Strategic Objective: IS -- Internal Services Program Description: Juvenile Courthouse Construction Countywide Priority: 1 -- Discretionary Law Enforcement Anticipated Results: Juvenile Courthouse construction								
017	<i>Capital Construction Fund</i>	17,000,000	17,000,000	0	0	0	0.0	0
Strategic Objective: IS -- Internal Services Program Description: Animal Care Facility Countywide Priority: 4 -- General Government Anticipated Results: Construction of the new Animal Care Facility								
MANDATED Total:		69,394,260	53,168,200	25,677,614	-9,451,554	0	0.0	1
FUNDED		Program Type: SELF-SUPPORTING						
013	<i>Capital Construction Fund</i>	4,997,446	0	4,997,446	0	0	0.0	0
Strategic Objective: IS -- Internal Services Program Description: General Maintenance Countywide Priority: 4 -- General Government Anticipated Results: General maintenance of County-owned buildings								
SELF-SUPPORTING Total:		4,997,446	0	4,997,446	0	0	0.0	0
FUNDED Total:		74,391,706	53,168,200	30,675,060	-9,451,554	0	0.0	1
Funded Grand Total:		74,391,706	53,168,200	30,675,060	-9,451,554	0	0.0	1

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

UNIT: Capital Projects-Debt Service
9287000

FUND: CAPITAL PROJECTS-DEBT SERVICE
287A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

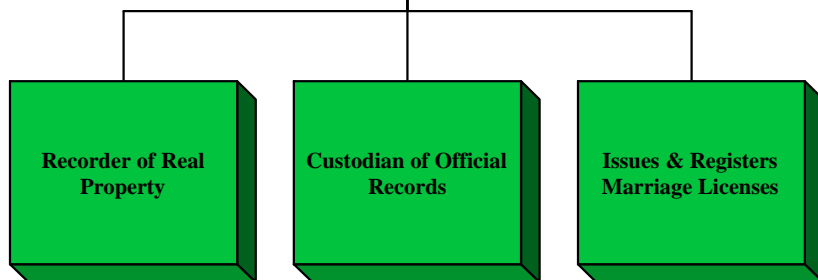
Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Services & Supplies	7,073	10,000	548,688	552,660	552,660
Other Charges	1,501,279	1,494,971	1,495,590	1,510,501	1,510,501
Interfund Reimb	-1,521,428	-1,515,590	-1,515,590	-1,510,501	-1,510,501
Total Finance Uses	-13,076	-10,619	528,688	552,660	552,660
Means of Financing					
Fund Balance	488,760	528,688	528,688	552,660	552,660
Use Of Money/Prop	26,852	13,353	0	0	0
Total Financing	515,612	542,041	528,688	552,660	552,660

PROGRAM DESCRIPTION:

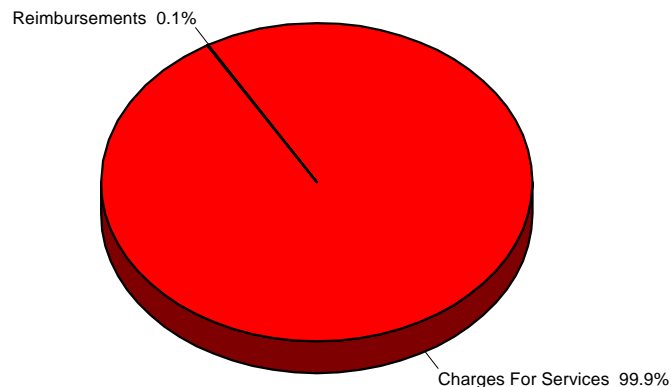
- This budget unit provides for the annual lease payments for the 1999 Refunding Certificates of Participation (Capital Projects). On November 23, 1999, the Board of Supervisors approved the refinancing of the Cherry Island Golf Course and the County Employees Parking Garage facilities. Although the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

Departmental Structure

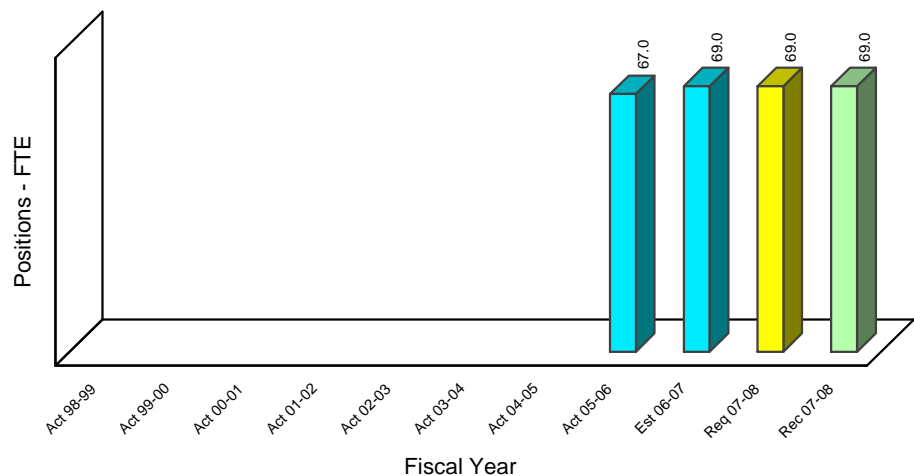
CRAIG A. KRAMER, Director



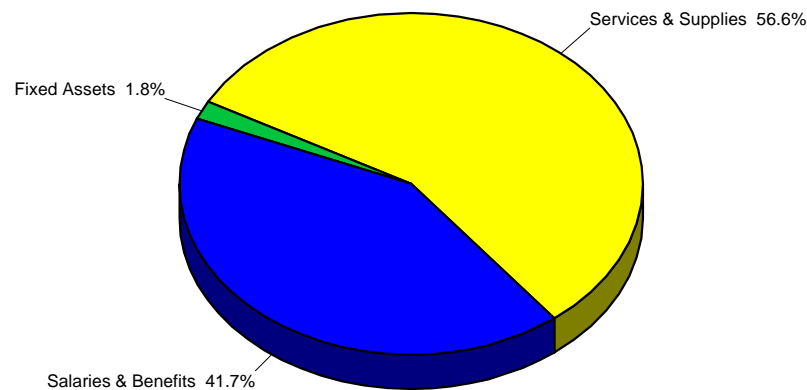
Financing Sources



Staffing Trend



Financing Uses



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

UNIT: 3240000 County Clerk/Recorder
DEPARTMENT HEAD: CRAIG A. KRAMER
CLASSIFICATION
FUNCTION: PUBLIC PROTECTION
ACTIVITY: Other Protection
FUND: GENERAL

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Salaries/Benefits	3,639,433	3,671,004	4,348,984	4,659,517	4,659,517
Services & Supplies	1,781,209	4,280,701	5,325,576	5,368,059	5,368,059
Equipment	455,292	105,000	168,138	199,157	199,157
Intrafund Charges	661,795	686,839	1,029,929	955,582	955,582
SUBTOTAL	6,537,729	8,743,544	10,872,627	11,182,315	11,182,315
Intrafund Reimb	780	-9,953	-27,000	-8,500	-8,500
NET TOTAL	6,538,509	8,733,591	10,845,627	11,173,815	11,173,815
Prior Yr Carryover Revenues	0	-157,309	-157,309	0	0
	6,538,504	8,756,660	11,002,936	11,173,815	11,173,815
NET COST	5	134,240	0	0	0
Positions	67.0	69.0	68.0	69.0	69.0

PROGRAM DESCRIPTION:

The Department of County Clerk/Recorder:

- Serves as custodian of official records.
- Recorder of real property documents for the County.
- Issues and registers marriage licenses.
- Registers process servers, public notaries, professional photo copiers, unlawful detainer assistants, legal document assistants.
- Files and maintains oaths of office, environmental impact reports, and rosters of public agencies.
- Performs weddings.
- Issues certified copies of birth, death and marriage records.

- Collects funds for real estate fraud prevention fund, children's trust fund, Deoxyribonucleic Acid (DNA) database, juvenile mediation trust, domestic violence trust.
- Acts as commissioner of civil marriage and appoints deputy commissioners of civil marriage.
- Authenticates notary public and health officer signatures.
- Files subdivision, parcel, assessor and assessment maps.

2007-08 PROGRAM INFORMATION

Budget Unit: 3240000 County Clerk/Recorder Department		Agency: Internal Services						
Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001-A	<i>Clerk</i>	831,731	0	831,731	0	0	5.0	0
<p>Strategic Objective: LJ -- Law and Justice</p> <p>Program Description: The Clerk Program provides notary services; registers process servers; photocopiers; issues marriage licenses and performs weddings and files Statements of Economic Interest.</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>Anticipated Results: Marriage licenses, photocopiers and process servers are registered within 20 minutes. Confidential marriages are registered within 30 days.</p>								
002	<i>Recorder</i>	10,184,238	8,500	10,175,738	0	0	63.0	0
<p>Strategic Objective: LJ -- Law and Justice</p> <p>Program Description: The Recorder program maintains the ability to register, index, image and mail, birth , death and marriage records.</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: It ensures counter documents are recorded same day and mailed within 5 workdays with an index available by noon the next work day. It also ensures documents are recorded and mailed within 3 days or produced within 20 minutes in person.</p>								
MANDATED Total:		11,015,969	8,500	11,007,469	0	0	68.0	0
FUNDED		Program Type: DISCRETIONARY						
001-B	<i>Clerk</i>	166,346	0	166,346	0	0	1.0	0
<p>Strategic Objective: LJ -- Law and Justice</p> <p>Program Description: This part of the Clerk program ensures customers receive services commensurate with the user fees that they pay.</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: Licenses are provided within 20 minutes to counter customers and within 30 days for confidential marriages</p>								
DISCRETIONARY Total:		166,346	0	166,346	0	0	1.0	0
FUNDED Total:		11,182,315	8,500	11,173,815	0	0	69.0	0
Funded Grand Total:		11,182,315	8,500	11,173,815	0	0	69.0	0

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

UNIT: 5710000 Data Processing-Shared Systems

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Other General
FUND: GENERAL

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Salaries/Benefits	0	0	-714,365	0	0
Services & Supplies	14,559,436	17,075,840	17,451,318	17,561,059	17,561,059
Equipment	85,431	0	0	0	0
Intrafund Charges	320,889	554,821	640,908	653,623	653,623
NET TOTAL	14,965,756	17,630,661	17,377,861	18,214,682	18,214,682
Prior Yr Carryover Revenues	901,772	436,494	436,494	669,064	669,064
	0	0	0	0	0
NET COST	14,063,984	17,194,167	16,941,367	17,545,618	17,545,618

PROGRAM DESCRIPTION:

- This budget unit accounts for the cost of services provided by the Office of Communications and Information Technology (OCIT) and the Department of Finance to support countywide shared computer systems and applications.
- The shared systems functional areas are as follows:
 - Law and Justice. Costs associated with the Criminal Justice Information Systems (CJIS), the Jail Inmate Management System (JIMS), the California Law Enforcement Telecommunications System (CLETS), and the Integrated Justice Information System (IJIS).
 - Special District Payroll. Costs associated with the secured and unsecured tax system, the homeowner's exemption system, the computer assisted appraisal system and the property database and Clerk Recorder Tax Data Entry.
 - Property Tax Systems. Costs associated with the secured and unsecured tax system, the homeowner's exemption system, the computer assisted appraisal system and the property database.

- Administration. Costs associated with the Sacramento County Agenda Management Application (AgendaNet), the support and enhancement of the county's Web presence and Web portal, and the Spatial Data Base costs for the maintenance of public infrastructure environments that are shared countywide and the General Fund Share of the Geographic Information System (GIS) support and maintenance.
- COMPASS. Costs associated with the Comprehensive Online Management Personnel and Accounting System for Sacramento County (COMPASS) and the Sacramento County Budget Data Application (SCBDA).
- Project management for the proposed 3-1-1 System.

2007-08 PROGRAM INFORMATION

Budget Unit: 5710000 Data Processing-Shared Systems Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles	
FUNDED		Program Type: MANDATED							
001	Law & Justice Systems	5,985,869	0	0	0	5,985,869	0.0	0	
<p>Strategic Objective: LJ2-- Law and Justice</p> <p>Program Description: Provides a central point for funding the maintenance and enhancement of the Law Enforcement (CJIS, JIMS IJIS and CLETS) Systems which are accessible to multiple law enforcement entities</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>Anticipated Results: Access to the Law Enforcement Systems by the Law & Justice Community is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.</p>									
002	Payroll Systems	402,940	0	0	0	402,940	0.0	0	
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides a central point for funding of Special District Payroll which supports multiple departments and local entities</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>Anticipated Results: Access to the Special District Payroll Systems is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.</p>									
003	Property & Tax Systems	1,729,908	0	0	0	1,729,908	0.0	0	
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides a central point for funding the maintenance and enhancement of the Secured and Unsecured Tax which are used by multiple county departments.</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>Anticipated Results: Access to the Property Tax Systems is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.</p>									
004	COMPASS	6,961,045	0	0	0	6,961,045	0.0	0	
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides a central point for funding the maintenance and enhancement of the Human Resources, Materials Management, Financial Reporting and Budget Systems which is are county wide system and used by virtually all county employees</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>Anticipated Results: Access to the Human Resources, Materials Management, Financial Reporting and Budget Systems by County departments is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.</p>									
MANDATED Total:		15,079,762	0	0	0	15,079,762	0.0	0	

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
005	<i>Other Shared Applications</i>	2,891,120	0	0	669,064	2,222,056	0.0	0
	Strategic Objective:	IS -- Internal Services						
	Program Description:	Provides a central point for funding the maintenance and enhancement of the Countywide Shared Systems (E-Govt. WEB, AgendaNet, Shared Property Database [GIS])						
	Countywide Priority:	4 -- General Government						
	Anticipated Results:	Access to the various county intranet and internet websites are available 99.9% of the time (except for scheduled downtimes). Updates and changes are implemented by established deadline of requesting organization.						
006	<i>311</i>	243,800	0	0	0	243,800	0.0	0
	Strategic Objective:	C5 -- Sustainable and Livable Communities						
	Program Description:	3-1-1 provides a centralized source for non-emergency government information, services and problem reporting for Sacramento County residents.						
	Countywide Priority:	4 -- General Government						
	Anticipated Results:	3-1-1 will deliver a 24/7 website and customer service call center staffed by live operators with access to a database of information and services. The County will be able to consolidate its various call centers into one and maintain a single data source that contains both County and City information.						
DISCRETIONARY Total:		3,134,920	0	0	669,064	2,465,856	0.0	0
FUNDED Total:		18,214,682	0	0	669,064	17,545,618	0.0	0
Funded Grand Total:		18,214,682	0	0	669,064	17,545,618	0.0	0

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

FUND: DENTAL PLAN INSURANCE
 038A

ACTIVITY: Dental Insurance
 UNIT: 3920000

SCHEDULE 10
 OPERATIONS OF INTERNAL SERVICE FUND
 FISCAL YEAR: 2007-08

Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Charges for Service	387,355	0	0	0	0
Total Operating Rev	387,355	0	0	0	0
Service & Supplies	-24,895	0	0	0	0
Total Operating Exp	-24,895	0	0	0	0
Net Income (Loss)	412,250	0	0	0	0

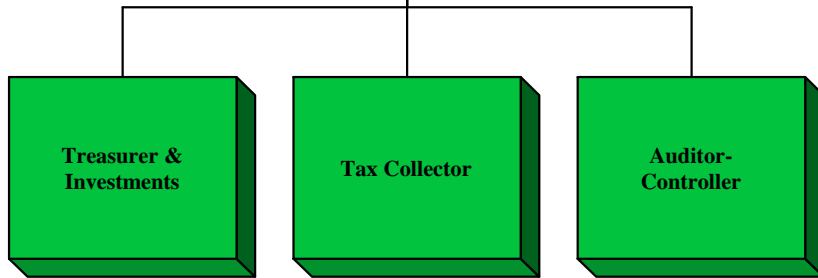
PROGRAM DESCRIPTION:

- Effective January 1, 2004, the program moved from a self-funded program to a fully funded plan provided by a contract with a dental insurance carrier. The employee benefit is provided to all permanent county employees at county cost which is now reflected in the Employment Services and Risk Management Department (Budget Unit 6030000)

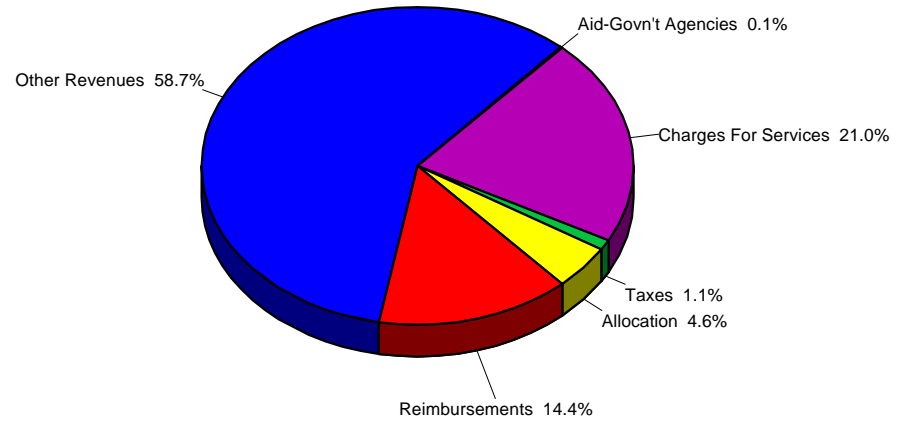
FOR INFORMATION ONLY

Departmental Structure

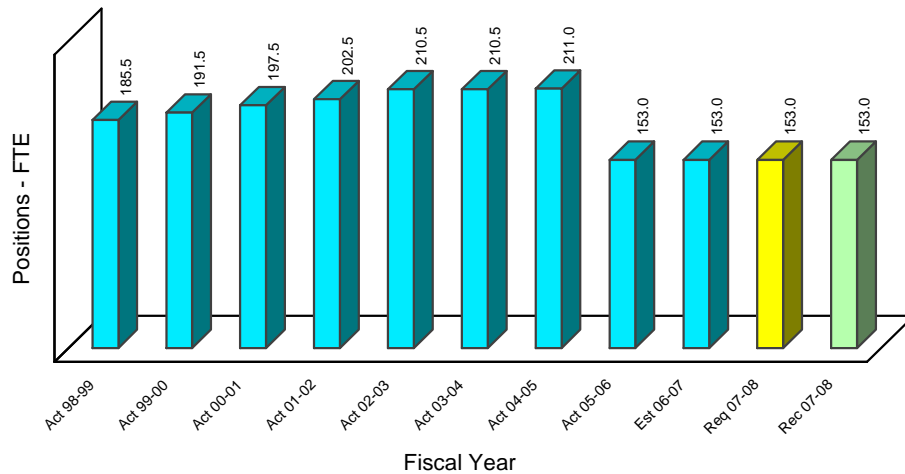
DAVE IRISH, Director of Finance



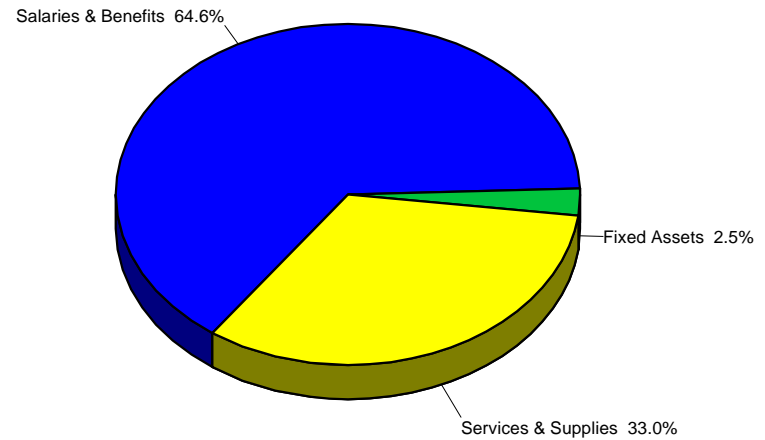
Financing Sources



Staffing Trend



Financing Uses



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

UNIT: 3230000 Department Of Finance
DEPARTMENT HEAD: DAVE IRISH

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Salaries/Benefits	10,090,532	11,367,662	11,950,599	13,169,570	13,169,570
Services & Supplies	4,522,278	5,308,683	5,531,278	5,263,230	5,263,230
Other Charges	0	385,239	202,000	0	0
Equipment	7,781	21,500	28,000	500,000	500,000
Interfund Charges	42,448	52,048	52,048	53,400	53,400
Intrafund Charges	1,050,261	1,175,735	1,374,371	1,404,823	1,404,823
SUBTOTAL	15,713,300	18,310,867	19,138,296	20,391,023	20,391,023
Interfund Reimb	-63,288	-206,050	-153,920	-136,600	-136,600
Intrafund Reimb	-2,066,747	-2,060,746	-2,620,989	-2,802,345	-2,802,345
NET TOTAL	13,583,265	16,044,071	16,363,387	17,452,078	17,452,078
Prior Yr Carryover	0	22,892	22,892	0	0
Revenues	13,558,533	16,021,001	16,340,495	16,514,515	16,514,515
NET COST	24,732	178	0	937,563	937,563
Positions	153.0	153.0	153.0	153.0	153.0

PROGRAM DESCRIPTION:

The Department of Finance:

- Manages the county's treasury.
- Provides for the collection and investment of funds.
- Provides fiscal services and independently reports valid financial information to the general public, county departments and other government entities.
- Provides accurate and timely financial information to the County.
- Provides core-level support services to general taxpayers, county departments and other government agencies.

- Processes vendor payments for all county departments and special districts.
- Prepares the Comprehensive Annual Financial Report (CAFR).
- Maintains the Comprehensive Online Management Personnel and Accounting System for Sacramento County (COMPASS) that is the countywide financial system, automated general ledger.
- Prepares the countywide Indirect Cost Allocation Plan and departmental cost rate proposals.
- Processes property tax collection and business licenses.
- Issues and monitors fictitious business name statements.

- Manages the \$3.0 billion Pooled Investment Fund in compliance with the California Government Code, the Pooled Investment Policy and Investment Guidelines.
- Maintains the Pooled Investment Fund credit ratings and achieves a competitive yield for the Pooled Investment Fund, at or above the State's Local Agency Investment Fund (LAIF).
- Annually completes and submits the June 30, year-end CAFR to the Government Finance Officers Association (GFOA) in order to receive the GFOA Certificate of Achievement for Excellence award in financial reporting.
- The specialized programs of the Department of Finance are organized within the following operational structure:
 - **Auditor-Controller** operations include the following programs: General Accounting Services; Accounting Reporting and Control; Systems Control and Reconciliations; Central Support Services; Payroll Services; Audit Services; Payment Services; Other Accounting Services; Central Accounting Systems; and Tax Accounting Services.
 - **Tax Collection and Licensing** operations include the following programs: Tax Collection and License.
 - **Treasury and Investments** operations include the following programs: Pooled Investments; Fiscal Agent Services; 1911 Act Bonds; and Reclamation Districts.

2007-08 PROGRAM INFORMATION

Budget Unit: 3230000 Department of Finance

Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
<i>001-A</i>	Pool	4,027,135	319,608	3,707,527	0	0	23.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides investment services for Pooled Investment Fund</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>Anticipated Results: Treasury Pool maintains the accuracy of the \$8.0 billion annual revenue collections, deposits and accounts for Treasury participants; maintains legal management of \$1.9 billion investment funds with 99 percent accuracy, credit rating level of AAAf , volatility rating of S-1, 0 investment policy exception, and meets state Local Agency Investment Fund earnings.</p>								
<i>003</i>	1911 Act Bonds	28,815	0	28,815	0	0	1.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides acctng svcs & admin of delinquency assessment sales</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>Anticipated Results: 1911 Bonds administers, collects assessments and pays bondholders; updates property owner lists; re-registers bonds; and pays registered and bearer bonds. This program ensures 100 percent accuracy.</p>								
<i>004-A</i>	Reclamation	63,962	12,090	51,872	0	0	1.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides billing, collection & paying agent services</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>Anticipated Results: Reclamation provides billing, collection, accounting, paying agent services and registers warrants for reclamation districts. The program collects and distributes \$1 million annually to 20 districts while ensuring 100 percent accuracy.</p>								
<i>005-A</i>	Tax Collection	3,733,616	760,370	2,973,246	0	0	31.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Administration/collection of secured taxes</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>Anticipated Results: Tax Collections maintains secured/supplemental/unsecured property taxes and User Utility Tax. The program has a collection rate of 98 percent for secured and 95 percent for unsecured taxes.</p>								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
<i>009-A</i>	General Accounting	272,717	13,073	259,644	0	0	3.0	0
	<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides general accounting services to all departments</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>Anticipated Results: An accounting system that maintains and ensures general acctng services to all County departments. The programs maintains countywide capital assets accounting, debt accounting within professional standards with 100 percent accuracy.</p>							
<i>010</i>	Accounting Reporting Control	180,817	5,684	175,133	0	0	2.0	0
	<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Audits and prepares financial statements</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>Anticipated Results: This program audits and prepares financial statements, maintains the ability of the department to prepare the County Annual Financial Report, Cost Plan, Annual Report of Financial Transactions and Senate Bill 90 mandated cost claims with 100 percent accuracy while meeting professional standards within timelines.</p>							
<i>011-A</i>	Systems Control & Reconciliations	1,466,013	303,706	1,162,307	0	0	10.0	0
	<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Maintains effective accounting system</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>Anticipated Results: This program ensures COMPASS financial transactions are properly maintained, develops, monitors and maintains internal controls while ensuring accounting for 1.4 million warrants issued annually. The program processes department and special district security requests while ensuring 100 percent accountability and 97 percent accuracy.</p>							
<i>012</i>	Central Support Services	405,986	22,736	383,250	0	0	8.0	0
	<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Record retention & data input for all departments</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>Anticipated Results: Central Support services ensures the mailing and distribution of countywide warrants and timesheets, as well as the distribution of COMPASS reports to special districts, while providing administrative support to the Auditor-Controller Division. Timesheets are distributed within one week, COMPASS reports within five working days, and daily documents are processed within one day of receipt.</p>							
<i>013</i>	Payroll Services	1,021,636	195,472	826,164	0	0	8.0	0
	<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Payroll services for the County and for Special Districts</p> <p>Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations</p> <p>Anticipated Results: A county-wide payroll system that produces warrants for County, special districts and retirees. Ensures that warrants are processed within the required deadlines with an accuracy rate of 97 percent, which include garnishments and preparation of third party vendor payments.</p>							

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
<i>014-A</i>	<i>Audit Services</i>	1,219,390	665,856	553,534	0	0	9.0	0
Strategic Objective:	IS -- Internal Services							
Program Description:	Audit services for County and Special Districts							
Countywide Priority:	0 -- Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	Performs and provides audit services on financial records, ensures compliance with mandated laws and regulations, reviews internal controls and special audits for County and special districts. Audits are conducted at a rate of 100 percent accuracy in order to meet professional standards.							
<i>015-A</i>	<i>Payment Services</i>	1,707,171	102,312	1,604,859	0	0	15.0	0
Strategic Objective:	IS -- Internal Services							
Program Description:	Verification of all documents processed for payment							
Countywide Priority:	0 -- Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	A countywide payment service that reviews and pre-audits payment requests and provides special district COMPASS data entry, and images/verifies claims. Process payment requests within ten days of receipt while maintaining an imaging error rate of less than 1 percent.							
<i>016</i>	<i>Other Accounting Services</i>	688,066	53,420	618,496	0	16,150	4.0	0
Strategic Objective:	IS -- Internal Services							
Program Description:	State funding allocation; COMPASS budgetary controls							
Countywide Priority:	0 -- Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	This service reviews rate proposals, distributes fines and provides budget and accounting services to 50 special districts and maintains 97 percent accuracy.							
<i>017-A</i>	<i>Tax Accounting</i>	1,211,892	336,930	874,962	0	0	9.0	0
Strategic Objective:	IS -- Internal Services							
Program Description:	Provides revenue collection data & budget support of taxing entities							
Countywide Priority:	0 -- Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	A tax accounting system that administers revenue distribution, data and budget support for taxing entities, and maintains an accuracy rate of 97 percent.							
MANDATED Total:		16,027,216	2,791,257	13,219,809	0	16,150	124.0	0

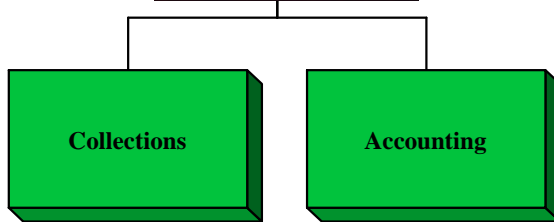
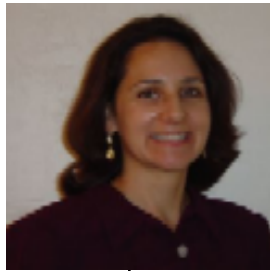
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: SELF-SUPPORTING						
002	<i>Fiscal Agent</i>	644,837	36,874	607,963	0	0	4.0	0
	Strategic Objective:	IS -- Internal Services						
	Program Description:	Provides trustee services for bond issues						
	Countywide Priority:	4 -- General Government						
	Anticipated Results:	Fiscal Agent provides investment, paying agent, portfolio accounting, periodic reporting and other services for debt financing. The program reports on 77 debt financings with a total fund exceeding \$1.8 billion while maintaining 97 percent accuracy.						
006	<i>License</i>	2,797,557	110,814	2,686,743	0	0	12.0	2
	Strategic Objective:	IS -- Internal Services						
	Program Description:	Administers Fictitious Business Names Ordinance						
	Countywide Priority:	0 -- Mandated Countywide/Municipal or Financial Obligations						
	Anticipated Results:	License is a system that monitors and processes business licenses, fictitious business name requests and ensures business information is available to the public. License ensures that requests are processed within five working days in accordance with state law with 100 percent accuracy.						
SELF-SUPPORTING Total:		3,442,394	147,688	3,294,706	0	0	16.0	2

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
<i>001-B</i>	<i>Pool</i>	81,597	0	0	0	81,597	1.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides investment services for Pooled Investment Fund</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: Ensures the accuracy of the Treasury Pool annual revenue collections, deposits and accounts for Treasury participants. Ensures that the investment fund remains at the 99 percent accuracy level, credit rating level of AAAF , volatility rating of S-1, 0 investment policy exception, and exceeds state Local Agency Investment Fund earnings by .015 percent.</p>								
<i>004-B</i>	<i>Reclamation</i>	41,950	0	0	0	41,950	1.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides billing, collection & paying agent services</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: Reclamation provides accounting, collection and billing services for 20 districts. The program collects and distributes nearly \$1 million annually. It provides necessary treasury services, and register warrants when a district does not have adequate assessments with 100 percent accuracy.</p>								
<i>005-B</i>	<i>Tax Collection</i>	172,225	0	0	0	172,225	2.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Administration/collection of secured taxes</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: This part of the program ensures that tax revenue collected from secured/supplemental/unsecured property and User Utility Tax maintains the department's ability to collect 98 percent secured and 95 percent of unsecured.</p>								
<i>009-B</i>	<i>General Accounting</i>	109,264	0	0	0	109,264	1.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides general accounting services to all departments</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: This part of the program ensures general accounting services are performed by all operating departments and ensures countywide capital assets are maintained within professional standards with 100 percent accuracy.</p>								
<i>011-B</i>	<i>Systems Control & Reconciliations</i>	115,995	0	0	0	115,995	2.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Ensures services for COMPASS financial transaction are maintained/apportions pool fund interest/reconciles debt svc funds</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: This part of the program ensures services for COMPASS financial transactions are maintained; develops, monitors & maintains internal controls; accounts for 1.4 million warrants; department and special district security requests are processed with 100 percent accountability and 97 percent accuracy.</p>								

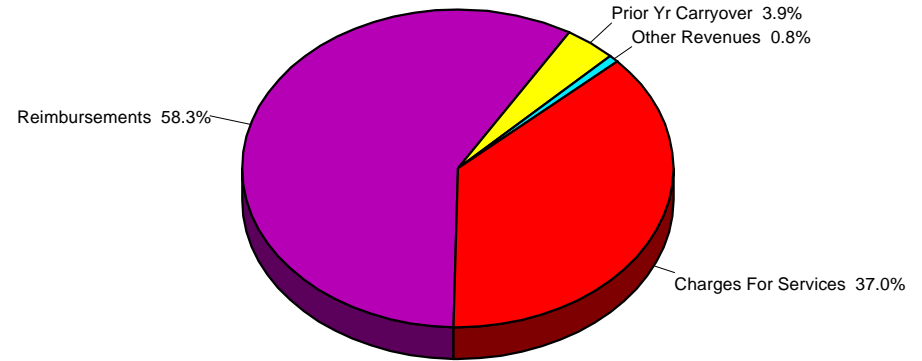
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
014-B	<i>Audit Services</i>	109,264	0	0	0	109,264	1.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Audit services for County and Special Districts</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: An audit system that provides financial, compliance, mandated, internal control & special audits for County & special districts. Service provided for 69 audits with 100 percent accuracy meeting professional standards.</p>								
015-B	<i>Payment Services</i>	190,494	0	0	0	190,494	4.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Verification of all documents processed for payment</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: Ensures a countywide payment service that reviews and pre-audits payment requests and provides special district COMPASS data entry, and images/verifies claims. Guarantees that the payment requests are processed within 10 days of receipt while maintaining an imaging error rate of less than 1 percent.</p>								
017-B	<i>Tax Accounting</i>	100,624	0	0	0	100,624	1.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Provides revenue collection data & budget support of taxing entities</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: Ensures a tax accounting system that administers revenue distribution, data and budget support for taxing entities, and maintains an accuracy rate of 97 percent.</p>								
DISCRETIONARY Total:		921,413	0	0	0	921,413	13.0	0
FUNDED Total:		20,391,023	2,938,945	16,514,515	0	937,563	153.0	2
Funded Grand Total:		20,391,023	2,938,945	16,514,515	0	937,563	153.0	2

Departmental Structure

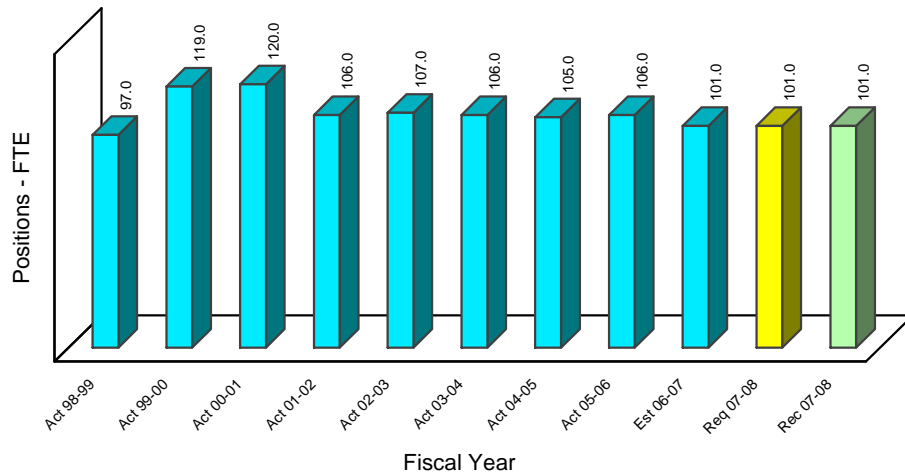
CONNIE AHMED, Director



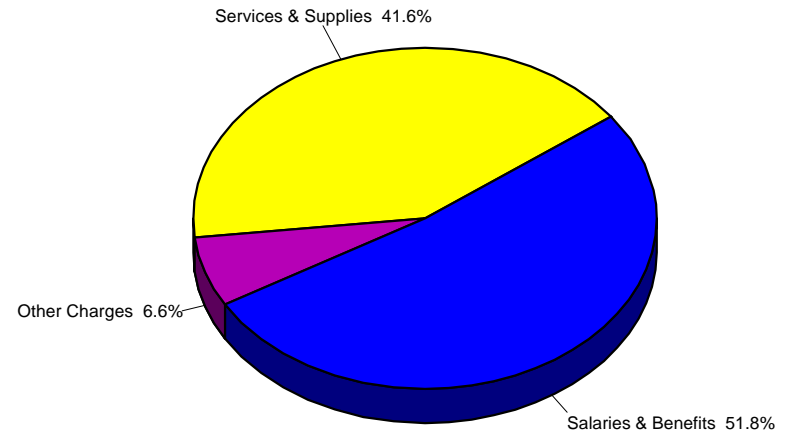
Financing Sources



Staffing Trend



Financing Uses



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

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

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2007-08

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Other General
 FUND: GENERAL

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Salaries/Benefits	5,770,826	6,533,605	7,040,661	7,299,701	7,299,701
Services & Supplies	3,526,087	4,487,373	3,809,775	4,594,144	4,594,144
Other Charges	49,250	204,244	204,244	933,341	933,341
Intrafund Charges	948,381	999,213	1,154,258	1,273,574	1,273,574
SUBTOTAL	10,294,544	12,224,435	12,208,938	14,100,760	14,100,760
Interfund Reimb	-9,430	-4,676	-2,409	-4,676	-4,676
Intrafund Reimb	-5,634,534	-7,442,944	-8,089,732	-8,210,048	-8,210,048
NET TOTAL	4,650,580	4,776,815	4,116,797	5,886,036	5,886,036
Prior Yr Carryover Revenues	206,380	0	0	555,208	555,208
	4,892,661	5,276,815	4,116,797	5,330,828	5,330,828
NET COST	-448,461	-500,000	0	0	0
Positions	106.0	101.0	106.0	101.0	101.0

PROGRAM DESCRIPTION:

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

- Performs financial evaluations to identify income and assets.

- Determines client's ability to pay, and adjusts certain types of charges in accordance with laws and regulations.
- Establishes a payment schedule, when appropriate, to aid citizens in repaying amounts owed.
- Creates an account for each debt and uses automated case management processes to monitor payment compliance and financial transactions.
- Sends out monthly bills and other delinquent notices as needed.
- Initiates follow-up procedures when payments are not made using all legal means to enforce collection.

2007-08 PROGRAM INFORMATION

Budget Unit: 6110000 Revenue Recovery

Agency: Internal Services

Program Number and Title	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED					
001-A Revenue Recovery	14,082,790	8,214,724	5,312,858	555,208	0	101.0	1
Strategic Objective: IS -- Internal Services Program Description: Centralized revenue collection and distribution Countywide Priority: 4 -- General Government Anticipated Results: Maximum recovery of revenue, at or below private agency rates, in order to maintain funding for various entities, so citizens do not bear the burden of other's debts. Net cost to collection ratio under 15.0%, recovery rate over 40.0%, write-offs under 5.0%.							
MANDATED Total:		14,082,790	8,214,724	5,312,858	555,208	0	101.0 1
FUNDED		Program Type: DISCRETIONARY					
001-B Revenue Recovery	17,970	0	17,970	0	0	0.0	0
Strategic Objective: IS -- Internal Services Program Description: Centralized revenue collection and distribution Countywide Priority: 4 -- General Government Anticipated Results: Minor improvement in recovery of revenue for the County.							
DISCRETIONARY Total:		17,970	0	17,970	0	0.0	0
FUNDED Total:		14,100,760	8,214,724	5,330,828	555,208	0	101.0 1
Funded Grand Total:		14,100,760	8,214,724	5,330,828	555,208	0	101.0 1

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

UNIT: 6010000 Employment Records & Training

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2007-08

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Personnel
 FUND: GENERAL

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Salaries/Benefits	3,679,237	0	0	0	0
Services & Supplies	1,037,365	0	0	0	0
Intrafund Charges	559,151	0	0	0	0
SUBTOTAL	5,275,753	0	0	0	0
Intrafund Reimb	-230,095	0	0	0	0
NET TOTAL	5,045,658	0	0	0	0
Prior Yr Carryover	322,141	0	0	0	0
Revenues	2,034,164	0	0	0	0
NET COST	2,689,353	0	0	0	0
Positions	44.7	0.0	0.0	0.0	0.0

PROGRAM DESCRIPTION:

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

FOR INFORMATION ONLY

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

UNIT: 6030000 Employment Services & Risk Management

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Personnel
FUND: GENERAL

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Salaries/Benefits	8,648,956	0	0	0	0
Services & Supplies	2,643,636	0	0	0	0
Intrafund Charges	687,181	0	0	0	0
SUBTOTAL	11,979,773	0	0	0	0
Interfund Reimb	-18,673	0	0	0	0
Intrafund Reimb	-1,633,454	0	0	0	0
NET TOTAL	10,327,646	0	0	0	0
Prior Yr Carryover	1,050,843	0	0	0	0
Revenues	7,016,774	0	0	0	0
NET COST	2,260,029	0	0	0	0
Positions	113.0	0.0	0.0	0.0	0.0

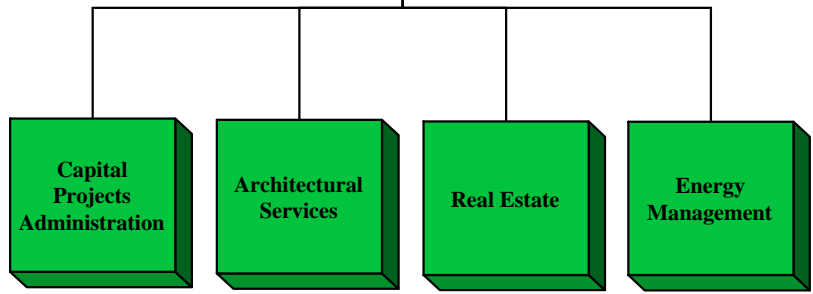
PROGRAM DESCRIPTION:

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

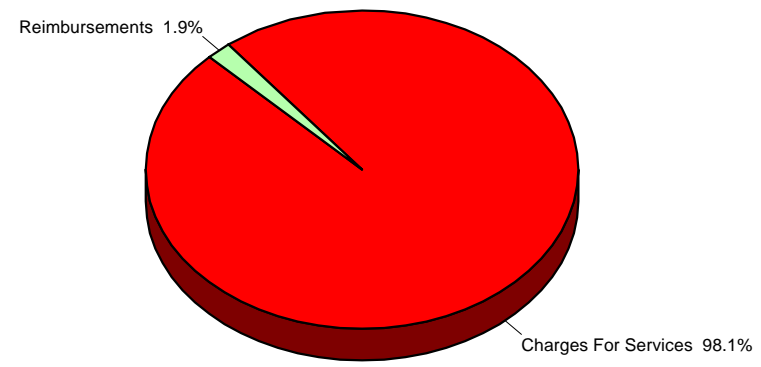
FOR INFORMATION ONLY

Departmental Structure

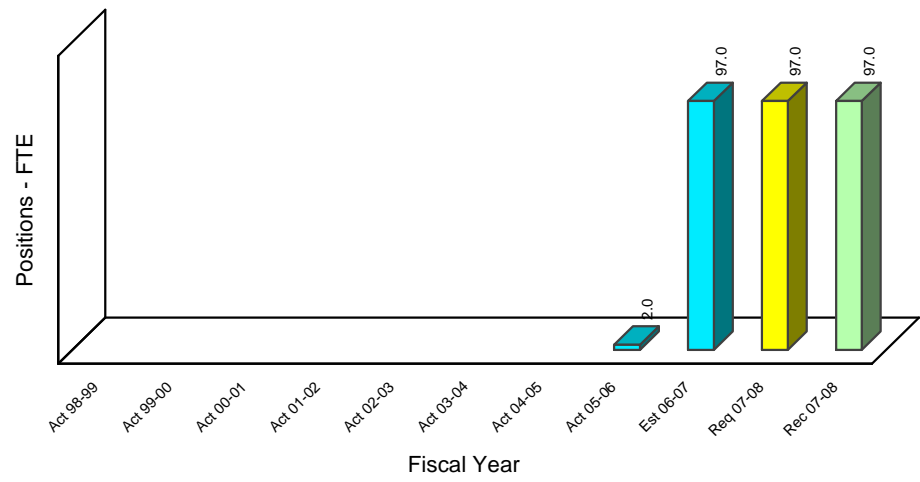
CARL W. MOSHER, Director



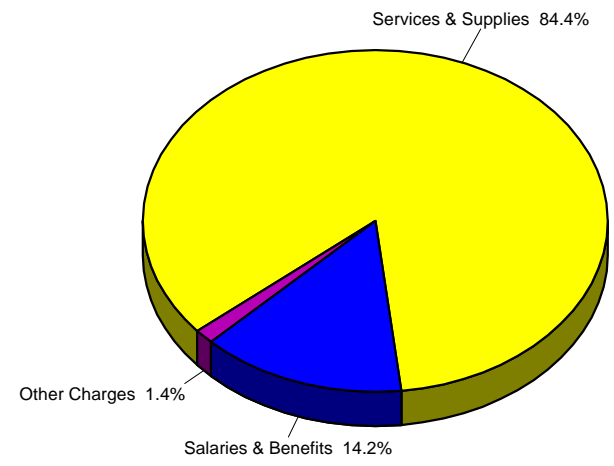
Financing Sources



Staffing Trend



Financing Uses



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

FUND: FACILITY PLANNING & MGMT
032A

ACTIVITY: Property Management
UNIT: 7900000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Charges for Service	0	64,391,831	65,651,210	69,026,654	69,026,654
Total Operating Rev	0	64,391,831	65,651,210	69,026,654	69,026,654
Salaries/Benefits	0	8,401,230	9,252,075	10,005,358	10,005,358
Service & Supplies	0	54,781,357	55,327,358	58,013,892	58,013,892
Other Charges	0	838,059	853,145	897,157	897,157
Depreciation/Amort	0	8,500	218,632	9,500	9,500
Intrafund Chgs/Reimb	0	-156,591	0	0	0
Total Operating Exp	0	63,872,555	65,651,210	68,925,907	68,925,907
Interest Expense	0	5,272	0	12,751	12,751
Debt Retirement	0	210,132	0	87,996	87,996
Total Nonoperating Exp	0	215,404	0	100,747	100,747
Net Income (Loss)	0	303,872	0	0	0
Positions	2.0	97.0	97.0	97.0	97.0

PROGRAM DESCRIPTION:

The Board of Supervisors created the Department of Facility Planning, Architecture, and Real Estate to manage the full spectrum of capital projects, from inception, through financing, design and construction. Combining these services under a single department provides the structure for improved project delivery, coordination, and teamwork along with effective use of county resources.

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

- **Administration:** Provides for the management and administration of the Department.
- **Architectural Services Division (ASD):** Provides services for countyowned and leased facilities. These services include: feasibility studies; facility programming; architectural design and programming; mechanical engineering; electrical engineering; civil engineering; space planning; interior design; modular furniture design and installation; environmental services; and the Job Order Contracting (JOC) Program.

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

- Additionally, Computer Aided Facility Management and Master Planning (for countyowned facilities) are managed by the division.
- **Real Estate Division:** Negotiates the purchase of real estate property interests required for projects of the Municipal Services Agency, Department of Regional Parks, other county agencies, and special districts. The division also manages countyowned property, sells surplus real estate, provides property management services, and negotiates and manages leases in support of the County Facility Management Program.

2007-08 PROGRAM INFORMATION

Budget Unit: 7900000 Facility Planning, Architecture & Real Estate		Agency: Internal Services							
Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles	
FUNDED		Program Type: SELF-SUPPORTING							
001	Energy Management	9,780,787	0	9,780,787	0	0	1.0	0	
Strategic Objective: IS -- Internal Services									
Program Description: Coordinates energy related issues									
Countywide Priority: 4 -- General Government									
Anticipated Results: Utilize energy in an efficient manner. Use Municipal Leases to implement ten projects improving energy efficiency. Municipal Leases will be repaid with energy savings achieved resulting in no cost increase.									
002-A	Real Estate	4,619,770	0	4,619,770	0	0	32.0	6	
Strategic Objective: IS -- Internal Services									
Program Description: Appraisal, acquisition, relocations & admin/fiscal support									
Countywide Priority: 4 -- General Government									
Anticipated Results: Appraise, purchase, and sell real estate as needed for County business. Implement Service Level Agreements with customers establishing service standards. Meet with each customer once every year.									
002-B	Real Estate-Lease Costs	46,605,500	478,400	46,127,100	0	0	0.0	0	
Strategic Objective: IS -- Internal Services									
Program Description: Reflects lease costs for those county depts in leased facilities									
Countywide Priority: 4 -- General Government									
Anticipated Results: Appropriate leased facilities are available for County organizations. Implement Service Level Agreements with customers establishing service standards. Meet with each customer once every year.									
003	Architectural Services	7,210,395	258,000	6,952,395	0	0	53.0	9	
Strategic Objective: IS -- Internal Services									
Program Description: Architectural & engineering design services for County construction, alterations & improvements									
Countywide Priority: 4 -- General Government									
Anticipated Results: Quality architectural and engineering services that translate community needs into functional, economical and aesthetically pleasing facilities with 70.0% of the projects coming within 15.0% of the overall average cost estimates.									

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: SELF-SUPPORTING						
004	Facility Planning and Management	1,831,081	368,931	1,462,150	0	0	9.0	1
	Strategic Objective: IS -- Internal Services							
	Program Description: Facility planning for countyowned & leased facilities							
	Countywide Priority: 5 -- Prevention/Intervention Programs							
	Anticipated Results: Provide proactive long-range facility management planning							
005	Administration	337,806	253,354	84,452	0	0	2.0	0
	Strategic Objective: IS -- Internal Services							
	Program Description: Plans, directs & controls activities of the department							
	Countywide Priority: 4 -- General Government							
	Anticipated Results: Provide administratives support to the department							
SELF-SUPPORTING Total:		70,385,339	1,358,685	69,026,654	0	0	97.0	16
FUNDED Total:		70,385,339	1,358,685	69,026,654	0	0	97.0	16
Funded Grand Total:		70,385,339	1,358,685	69,026,654	0	0	97.0	16

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

UNIT: 5110000 Financing-Transfers/Reimbursement

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2007-08

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Finance
 FUND: GENERAL

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Interfund Charges	1,572,770	4,208,166	4,208,166	5,634,177	5,634,177
NET TOTAL	1,572,770	4,208,166	4,208,166	5,634,177	5,634,177
Revenues	0	0	0	0	0
NET COST	1,572,770	4,208,166	4,208,166	5,634,177	5,634,177

PROGRAM DESCRIPTION:

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

2007-08 PROGRAM INFORMATION

Budget Unit: 5110000		Financing-Transfers/Reimbursements		Agency: Internal Services					
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles	
FUNDED		Program Type: DISCRETIONARY							
001	<i>Transfer to Economic Development Department</i>	546,817	0	0	0	546,817	0.0	0	
	Strategic Objective: EG2- Economic Growth								
	Program Description: General Fund support for Economic Development activities which cannot be included in the Mather and McClellan reuse projects.								
	Countywide Priority: 3 -- Quality of Life								
	Anticipated Results: Transfer for Economic Development activities.								
002	<i>Economic Development Fund</i>	1,500,000	0	0	0	1,500,000	0.0	0	
	Strategic Objective: EG1- Economic Growth								
	Program Description: Financing for Economic Development Programs								
	Countywide Priority: 3 -- Quality of Life								
	Anticipated Results: Job Attraction, Retention and Expansion								
003	<i>Tobacco Litigation Settlement Fund</i>	3,587,360	0	0	0	3,587,360	0.0	0	
	Strategic Objective: IS -- Internal Services								
	Program Description: General Fund backfill of the reallocation of deallocated revenues								
	Countywide Priority: 3 -- Quality of Life								
	Anticipated Results: Transfer to backfill the reallocation of deallocated revenues.								
DISCRETIONARY Total:		5,634,177	0	0	0	5,634,177	0.0	0	
FUNDED Total:		5,634,177	0	0	0	5,634,177	0.0	0	
Funded Grand Total:		5,634,177	0	0	0	5,634,177	0.0	0	

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

UNIT: Fixed Asset Revolving
9277000

FUND: FIXED ASSET REVOLVING
277A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

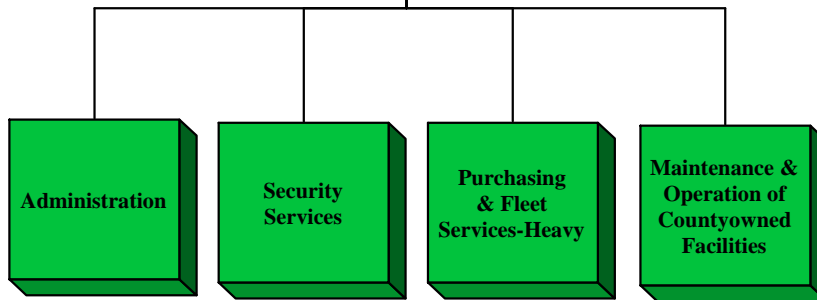
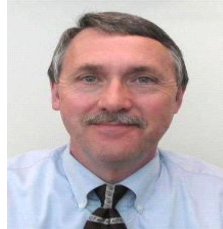
Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Services & Supplies	4,290,802	10,330,000	12,000,000	15,000,000	15,000,000
Land	0	0	2,000,000	2,000,000	2,000,000
Improvements	10,365,560	0	0	0	0
Equipment	20,483,000	32,000,000	48,598,350	44,846,317	44,846,317
Interfund Charges	11,343,171	7,656,668	15,384,815	15,287,750	15,287,750
Total Finance Uses	46,482,533	49,986,668	77,983,165	77,134,067	77,134,067
Means of Financing					
Fund Balance	-536,353	0	0	0	0
Other Revenues	47,026,991	49,986,668	77,983,165	77,134,067	77,134,067
Total Financing	46,490,638	49,986,668	77,983,165	77,134,067	77,134,067

PROGRAM DESCRIPTION:

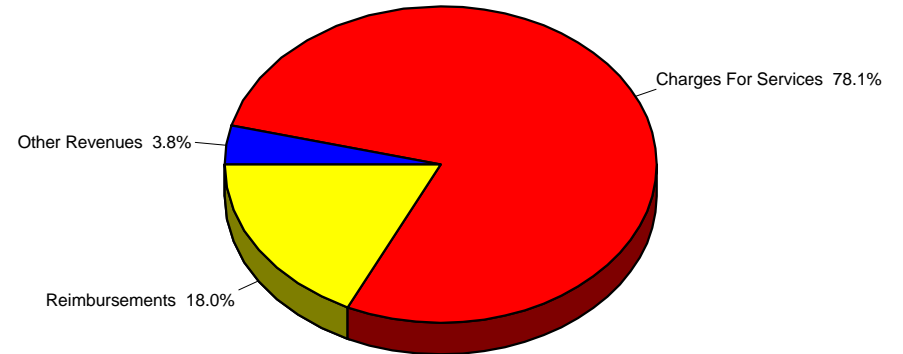
- This budget unit provides for transfer of funds, as necessary, to the Fixed Asset Debt Service Fund (see Budget Unit 9278000) for payment of debt service and other costs of the program. Since completion of the drawdown of proceeds from the initial borrowing, this budget unit has provided funds for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

Departmental Structure

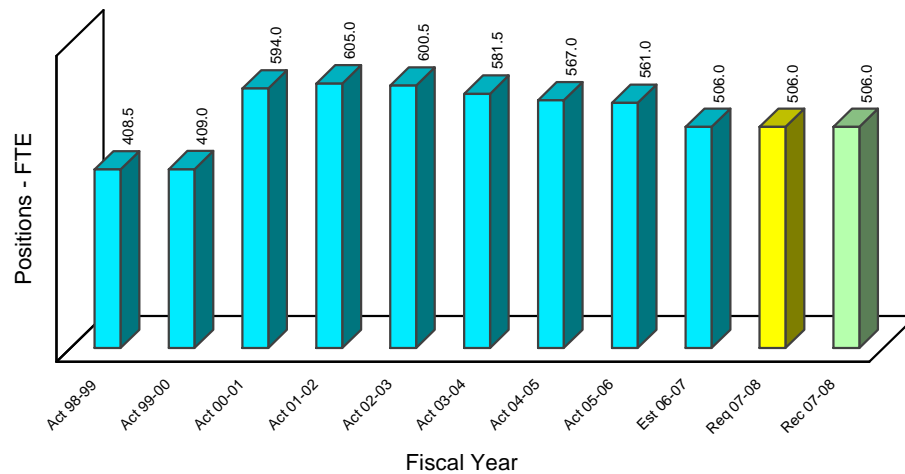
MICHAEL MORSE, Director



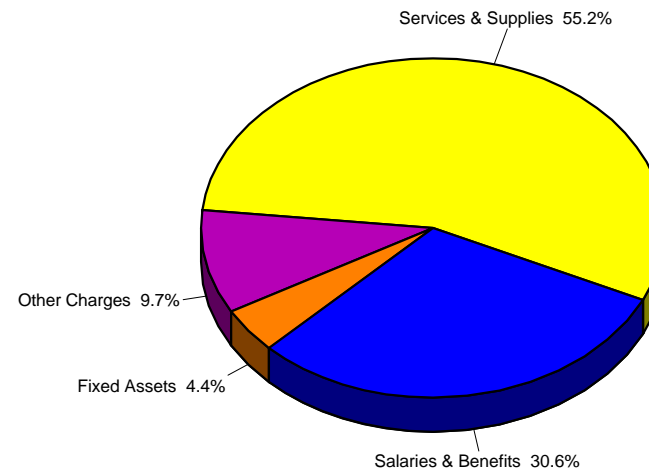
Financing Sources



Staffing Trend



Financing Uses



COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
County Budget Act (1985)
SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

FUND: General Services
035A

ACTIVITY: Summary
UNIT: 7000000/2070000

Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
OPERATING INCOME					
Charges for Services	140,870,057	88,709,633	100,899,568	107,657,664	107,657,664
Other Income	913	251	0	0	0
TOTAL	140,870,970	88,709,884	100,899,568	107,657,664	107,657,664
OPERATING EXPENSES					
Salaries/Benefits	40,726,897	37,152,269	41,362,463	43,570,345	43,570,345
Services & Supplies	84,491,564	36,655,254	41,859,355	46,451,325	46,451,325
Other Charges	1,413,150	1,567,948	2,005,965	1,604,656	1,604,656
Depreciation/Amort	8,313,183	9,143,259	9,233,240	9,494,100	9,494,100
Interfund Chgs/Reimb	0	0	0	0	0
Intrafund Chgs/Reimb	299	-984,014	0	0	0
Costs of Goods Sold	5,129,373	5,355,248	6,776,000	7,282,934	7,282,934
Total Operating Expenses	140,074,466	88,889,964	101,237,023	108,403,360	108,403,360
Net Operating Income(Loss)	796,504	-180,080	-337,455	-745,696	-745,696
NONOPERATING INCOME (EXPENSES)					
Aid-Govt Agencies	0	6,672	0	0	0
Interest Income	796	0	0	0	0
Interest Expense	-997,017	-860,000	-860,000	-978,000	-978,000
Debt Retirement	-526,483	-1,213,547	-1,518,545	-1,685,919	-1,685,919
Loss/Disposition-Asset	-56,869	-26,400	-30,000	-30,000	-30,000
Equipment	-443,293	-514,500	-664,000	-754,000	-754,000
Gain/Loss of Sale	279,372	0	0	0	0
Income - Other	4,008,210	3,566,623	3,410,000	4,193,615	4,193,615
Total Net Nonoperating Income (Loss)	2,264,716	958,848	337,455	745,696	745,696
NET INCOME (LOSS)	3,061,220	778,768	0	0	0
Memo Only:					
CAPITAL REPLACEMENT AND ACQUISITION					
Miscellaneous Revenues	-1,299,428	-1,700,700	-5,381,600	-1,100,000	-1,100,000
Other Equipment	5,482,630	1,400,000	4,228,600	5,525,000	5,525,000
Other Expenses	45,024	70,000	3,530,000	30,000	30,000
TOTAL	4,228,226	-230,700	2,377,000	4,455,000	4,455,000
Positions	561.0	506.0	506.0	506.0	506.0

PROGRAM DESCRIPTION:

- The Board of Supervisors created the Department of General Services to provide many of the essential centralized services that county departments require ensuring that their daily operations can be accomplished and their missions achieved. Centralizing these services provides the framework for a quality driven organization, more accurate reporting of diverse activities, and maintains the clear identity and integrity of the separate funds that finance department activities.
- The Department of General Services is comprised of the following three service groups:
 - **Administrative and Business Services:** Provides administrative services to the department and to the Department of Facility Planning, Architecture and Real Estate and support services to all county agencies and departments:
 - Administrative Services provided include accounting, budget and analysis, information technology, safety, training coordination, and environmental services.
 - The Contract and Purchasing Services Division provides centralized procurement services and coordinates the procurement card program.
 - The Support Services Division provides printing, U.S. mail, inter-office messenger, stores, document scanning, records management, warehousing and surplus property/recycling services.
 - **Facility Services:** Provides facility maintenance and security functions to county agencies and departments.
 - Three regional maintenance districts, Airport, Bradshaw, and Downtown, provide for the total maintenance and operation needs of all county-owned facilities including minor remodeling and repair work. Services are provided by skilled carpenters, painters, plumbers, electricians, stationary engineers, building maintenance workers, and custodial staff.
 - Security Services provides an unarmed, observe and report security presence for county-owned and some leased facilities.
 - **Fleet Services:** The Fleet Services Division purchases, rents and maintains light and heavy equipment and manages the Parking Enterprise.
 - The Light Equipment Section provides automotive equipment for all county departments.
 - The Heavy Equipment Section maintains a fleet of construction equipment and other heavy vehicles for county organizations.
 - The Parking Enterprise provides parking services to the public, county employees, and other governmental agencies.

SUMMARY OF POSITIONS
Internal Services Fund

PROGRAM	Adopted 2006-07	June 30, 2007	Requested 2007-08	Recommended 2007-08
Airport District	45.0	45.0	45.0	45.0
Bradshaw District	111.0	114.0	114.0	114.0
Contract & Purchasing Services	19.0	19.0	19.0	19.0
Downtown District	78.0	79.0	79.0	79.0
Fleet Services - Heavy	107.0	107.0	107.0	107.0
Fleet Services - Light	39.0	39.0	39.0	39.0
Office of the Director	34.0	32.0	32.0	32.0
Security Services	38.0	36.0	36.0	36.0
Support Services	35.0	35.0	35.0	35.0
	506.0	506.0	506.0	506.0

The Department of General Services Summary of Positions reflects no change in total positions between requested and recommended Fiscal Year 2007-08 and adopted Fiscal Year 2006-07.

SUPPLEMENTAL INFORMATION:

The following tables detail the capital outlay for additional and replacement heavy equipment and the additional light equipment recommended for Fiscal Year 2007-08.

**SUMMARY OF CAPITAL OUTLAY
HEAVY EQUIPMENT**

Class	Description	Recommended Number	Recommended Amount
158	Bus, 20-40 Passenger	3	\$375,000
161	Stencil/Sign Wash Truck	3	450,000
165	1 ½ Ton w/Dump/Hoist	1	150,000
167	3 Ton w/Dump/Hoist/Flatbed	1	150,000
173	¾ yard w/Emulsion Tank	5	675,000
176	8 - 10 cu yard 3-axle	5	500,000
186	Truck, Refrigerated	1	110,000
196	Distributor, over 2,000 gal	1	220,000
215	Trailer, Tank Testing	1	18,000
218	Trailer, Tilt-type	1	30,000
223	Trailer, Liquid Testing	1	25,000
234	Trailer, Low-bed	1	32,000
292	Step-Van	5	600,000
293	CCTV Van	5	1,125,000
315	Leaf Loader	1	40,000
345	Rodder, Sewer Cleaning	2	250,000
366	Compressor, 150 - 185 CFM	5	150,000
384	Forklift, 10,000 lb	1	30,000
474	Mower (head only)	1	25,000
775	Pressure Cleaner Vac, 2-axle	1	250,000
886	Hydraulic Excavator	2	200,000
891	Excavator, 129 hp	1	120,000
	Recommended Proposed Budget	48	\$5,525,000

ADDITIONAL VEHICLES

Class	Description	DEPARTMENT		Class Total
		Assessor's Office	Sheriff	
110	Compact Sedan	1	0	1
124	Undercover Car	0	1	1
TOTAL		1	1	2
Home Retention		0	0	0
Purchase Cost		\$25,000	\$25,000	\$50,000
Annual Cost		6,291	10,154	16,445
TOTAL		\$31,291	\$35,154	\$66,445

ADDITIONAL VEHICLES:

Additional vehicles are financed through the Fixed Asset Acquisition Fund. The acquisition costs are recovered over the depreciated life of the vehicle through the vehicle use charge. Operating costs are also recovered through the vehicle use charge and vary with the vehicle class.

The table above details the additional vehicles requested for acquisition during Fiscal Year 2007-08. The table provides the vehicle classes, vehicles intended for home retention and the one-time acquisition and annual operating costs. This information is provided by department.

2007-08 PROGRAM INFORMATION

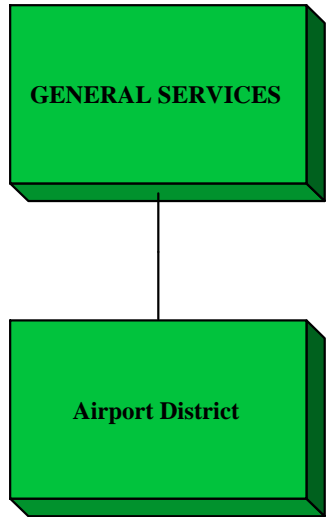
Budget Unit: 7000000 General Services		Agency: Internal Services						
Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: <u>SELF-SUPPORTING</u>						
001-A	Dept. Administration	4,724,300	3,777,653	946,647	0	0	31.0	1
Strategic Objective: IS -- Internal Services Program Description: Plans, directs & controls activities for the dept. Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations Anticipated Results: Provide administrative support to the department. Begin department provision of desktop support for information technology services. Requests will be answered, or receive an initial response within 24 hours.								
001-B	Special Projects - HR Mgr 2	148,193	0	148,193	0	0	1.0	0
Strategic Objective: IS -- Internal Services Program Description: Human Resources Manager 2 assigned to the CEO for Performance Measures and special projects. Countywide Priority: 4 -- General Government Anticipated Results: This position will ensure that the County's Strategic Objectives are implemented and performance measures and targets are achieved.								
002-A	GS-Bradshaw District	16,955,556	717,879	16,237,677	0	0	114.0	60
Strategic Objective: IS -- Internal Services Program Description: Operates/maintains all County-owned buildings outside Dwntwn area Countywide Priority: 4 -- General Government Anticipated Results: Maintain County facilities. Complete 70% of critical preventive maintenance activities with lower staffing due to budget reductions. Implement pilot Service Level Agreements to establish service standards. Meet with each customer once every year.								
002-B	GS-Downtown District	11,481,676	532,106	10,949,570	0	0	79.0	11
Strategic Objective: IS -- Internal Services Program Description: Operates/maintains all County-owned buildings inside Dwntwn area Countywide Priority: 4 -- General Government Anticipated Results: Maintain County facilities. Complete 70% of critical preventive maintenance activities with lower staffing due to budget reductions. Implement pilot Service Level Agreements to establish service standards. Meet with each customer once every year.								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: SELF-SUPPORTING						
003	<i>Security</i>	3,479,768	541,544	2,938,224	0	0	36.0	3
	Strategic Objective: IS -- Internal Services Program Description: Provides security services for County-owned buildings Countywide Priority: 4 -- General Government Anticipated Results: Provide for safety of County facilities and their occupants. Implement Service Level Agreements with customers establishing customer service standards. Meet annually with each customer.							
005	<i>GS-Airport District</i>	6,138,158	0	6,138,158	0	0	45.0	32
	Strategic Objective: IS -- Internal Services Program Description: Provides trades & Stationary Engr services to Airport facilities Countywide Priority: 4 -- General Government Anticipated Results: Maintain Airport facilities. Complete 70% of critical preventive maintenance activities with lower staffing due to budget reductions. Implement pilot Service Level Agreements to establish service standards. Meet with each customer once every year.							
007	<i>Central Purchasing</i>	2,521,321	391,234	2,130,087	0	0	19.0	1
	Strategic Objective: IS -- Internal Services Program Description: Centralized purchasing services for county departments Countywide Priority: 4 -- General Government Anticipated Results: Provide centralized purchasing services to achieve best value and customer satisfaction. Increase use of recycled content products by 10%.							
008	<i>Support Services</i>	14,015,727	1,603,919	12,411,808	0	0	35.0	7
	Strategic Objective: IS -- Internal Services Program Description: Printing/stores/mail/messenger/warehouse/surplus property Countywide Priority: 4 -- General Government Anticipated Results: Provide timely, cost efficient services such as mail messenger, records management, printing and imaging, and surplus property management. Service activities result in satisfied customers.							
010	<i>Light Fleet Services</i>	35,735,985	10,336,065	25,399,920	0	0	39.0	210
	Strategic Objective: IS -- Internal Services Program Description: Maintains County-owned automotive equipment Countywide Priority: 4 -- General Government Anticipated Results: Maintain automobiles that are safe and available to use by County organizations. Provide acceptable maintenance and repairs of County-owned light vehicles with lower staffing due to budget reductions.							

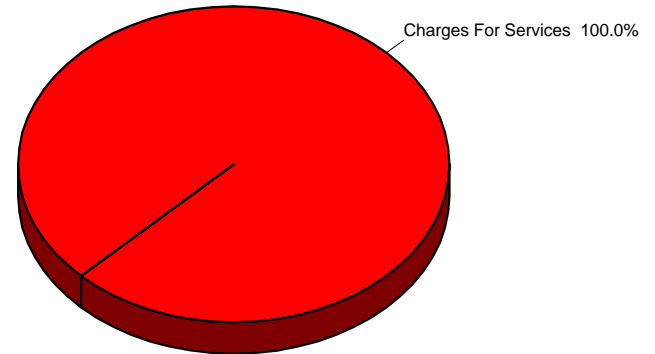
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: SELF-SUPPORTING						
011	Heavy Fleet Services	41,507,775	6,956,780	34,550,995	0	0	107.0	17
Strategic Objective: IS -- Internal Services								
Program Description: Operation & maintenance of the heavy equipment rental fleet								
Countywide Priority: 4 -- General Government								
Anticipated Results: Maintain heavy equipment that is safe and available to use for County organizations. Expand development and implementation of service level agreements establishing customer service standards.								
SELF-SUPPORTING Total:		136,708,459	24,857,180	111,851,279	0	0	506.0	342
FUNDED Total:		136,708,459	24,857,180	111,851,279	0	0	506.0	342
Funded Grand Total:		136,708,459	24,857,180	111,851,279	0	0	506.0	342

Budget Unit: 2070000		General Services - Capital Outlay		Agency: Internal Services				
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: SELF-SUPPORTING						
001	Capital Outlay	5,555,000	0	1,100,000	0	4,455,000	0.0	0
Strategic Objective: IS -- Internal Services								
Program Description: Acquisition & replacement of capital assets.								
Countywide Priority: 4 -- General Government								
Anticipated Results: Provides for the acquisition and replacement of capital assets.								
SELF-SUPPORTING Total:		5,555,000	0	1,100,000	0	4,455,000	0.0	0
FUNDED Total:		5,555,000	0	1,100,000	0	4,455,000	0.0	0
Funded Grand Total:		5,555,000	0	1,100,000	0	4,455,000	0.0	0

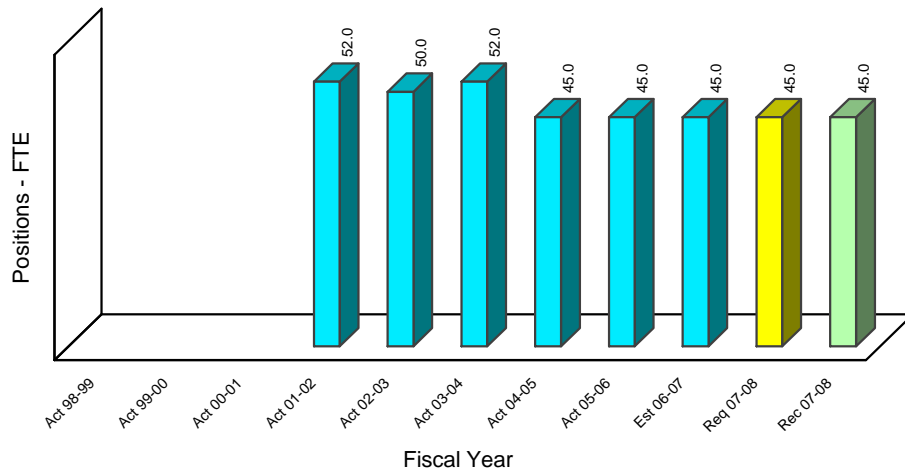
Departmental Structure



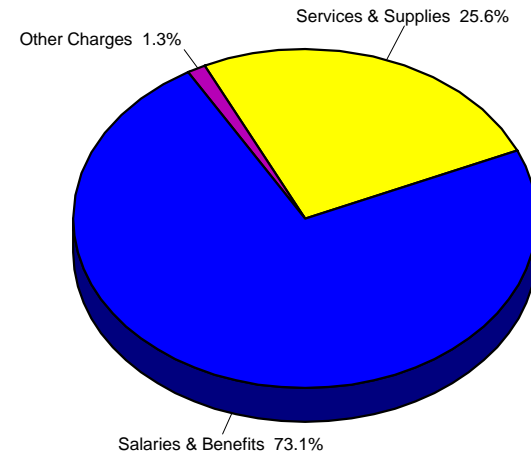
Financing Sources



Staffing Trend



Financing Uses



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

FUND: BUILDING MAINT AND OPERATIONS-GS
035F

ACTIVITY: Airport District
UNIT: 7007440

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

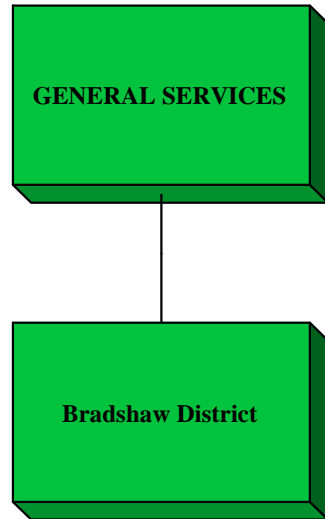
Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Charges for Service	5,320,120	4,781,204	5,849,708	6,138,158	6,138,158
Total Operating Rev	5,320,120	4,781,204	5,849,708	6,138,158	6,138,158
Salaries/Benefits	3,713,225	3,623,766	4,243,770	4,489,338	4,489,338
Service & Supplies	686,141	960,491	954,904	1,083,941	1,083,941
Other Charges	67,857	102,069	102,069	79,839	79,839
Intrafund Chgs/Reimb	560,485	522,159	548,965	485,040	485,040
Total Operating Exp	5,027,708	5,208,485	5,849,708	6,138,158	6,138,158
Other Revenues	480	0	0	0	0
Total Nonoperating Rev	480	0	0	0	0
Net Income (Loss)	292,892	-427,281	0	0	0
Positions	45.0	45.0	45.0	45.0	45.0

PROGRAM DESCRIPTION:

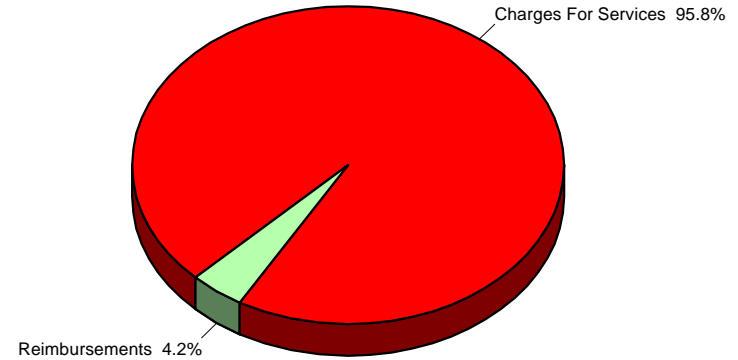
General Services – Airport District:

- Maintains approximately 2,150,000 square feet of space and encompasses the following airport facilities throughout the County: Sacramento County International Airport, Executive Airport, Mather Commerce Center, and Franklin Field.
- Provides maintenance and operation needs of the Airports facilities including occasional minor remodeling and repair work.

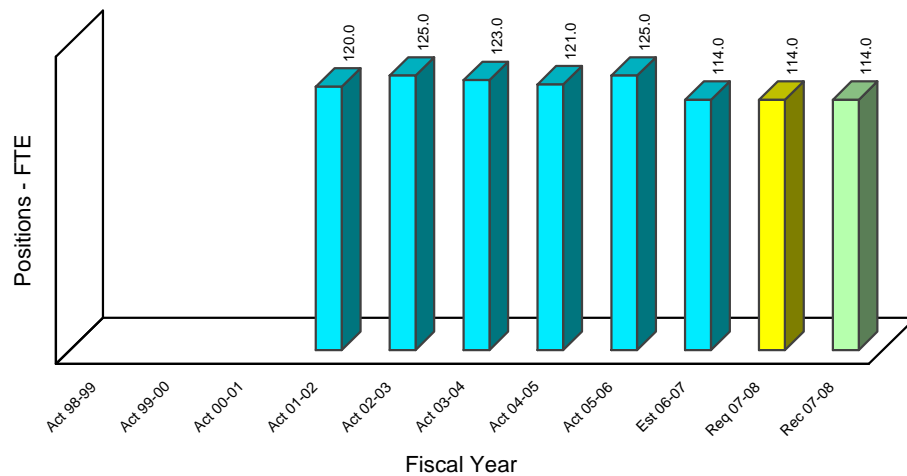
Departmental Structure



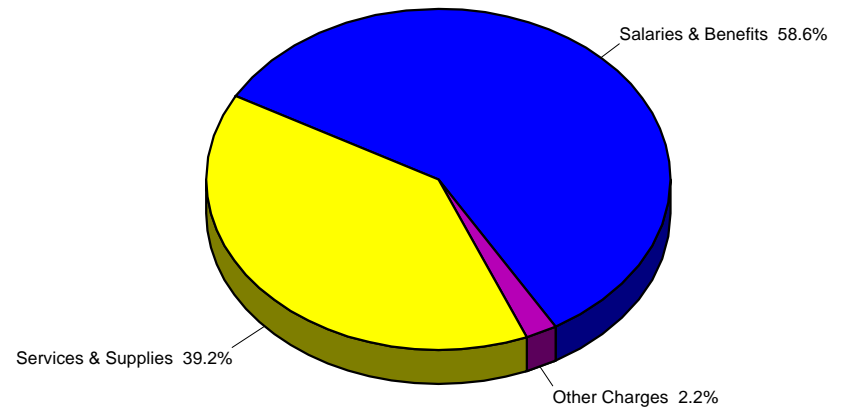
Financing Sources



Staffing Trend



Financing Uses



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

FUND: BUILDING MAINT AND OPERATIONS-GS
035F

ACTIVITY: Bradshaw District
UNIT: 7007420

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

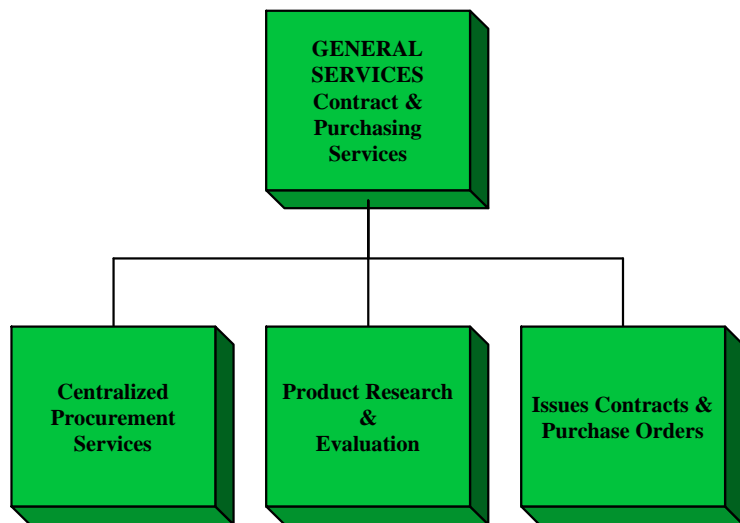
Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Use Of Money/Prop Charges for Service	57 14,887,880	39 14,319,672	0 15,297,238	0 16,237,677	0 16,237,677
Total Operating Rev	14,887,937	14,319,711	15,297,238	16,237,677	16,237,677
Salaries/Benefits	9,170,333	8,328,357	9,169,697	9,941,249	9,941,249
Service & Supplies	3,473,323	4,116,190	4,207,432	4,342,153	4,342,153
Other Charges	301,017	323,529	370,660	374,556	374,556
Depreciation/Amort	114	1,365	1,380	1,400	1,400
Intrafund Chgs/Reimb	1,531,888	1,320,788	1,548,069	1,578,319	1,578,319
Total Operating Exp	14,476,675	14,090,229	15,297,238	16,237,677	16,237,677
Aid-Gov'n't Agencies	0	6,672	0	0	0
Other Revenues	1,082	51	0	0	0
Total Nonoperating Rev	1,082	6,723	0	0	0
Equipment	6,826	0	0	0	0
Total Nonoperating Exp	6,826	0	0	0	0
Net Income (Loss)	405,518	236,205	0	0	0
Positions	125.0	114.0	111.0	114.0	114.0

PROGRAM DESCRIPTION:

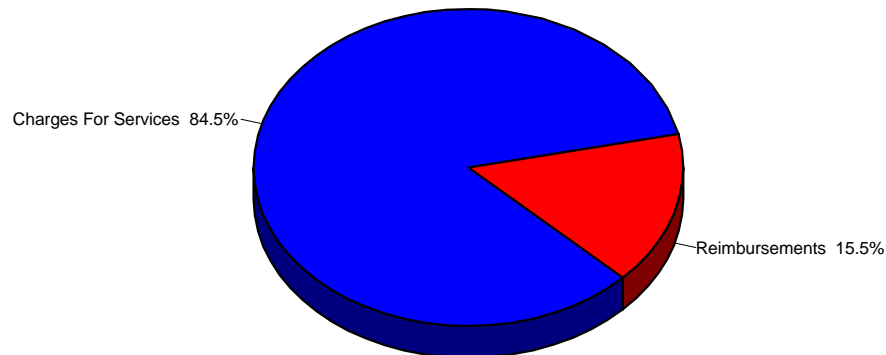
General Services - Bradshaw District:

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

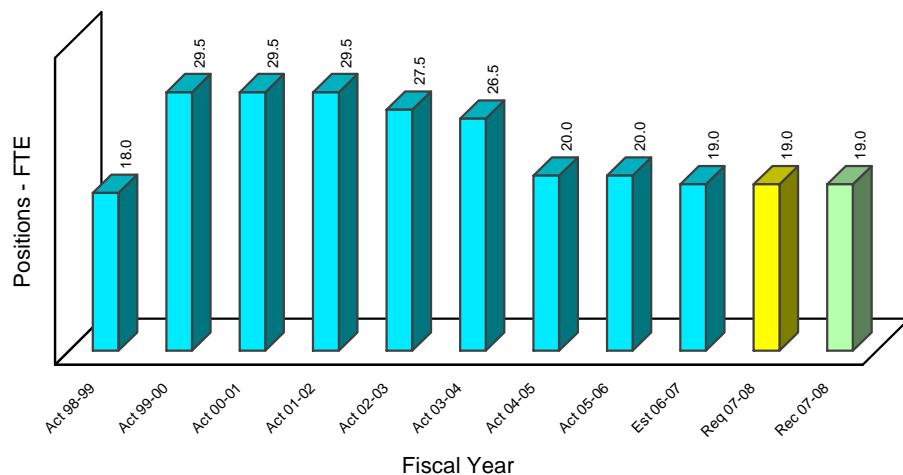
Departmental Structure



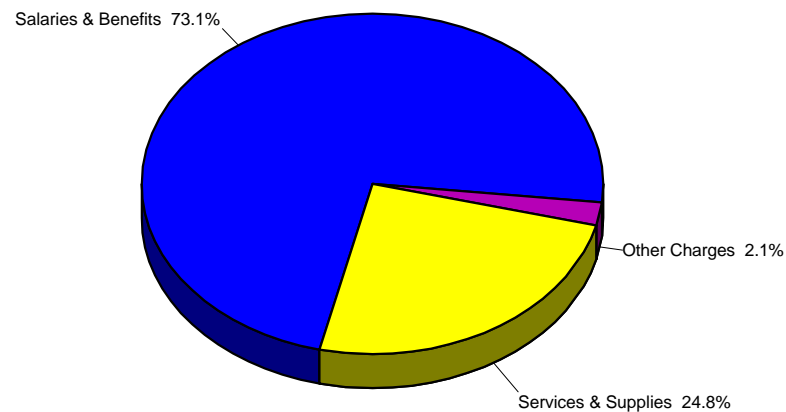
Financing Sources



Staffing Trend



Financing Uses



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

FUND: CONTRACT & PURCHASING SVCS-GS
035H

ACTIVITY: Purchasing
UNIT: 7007063

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

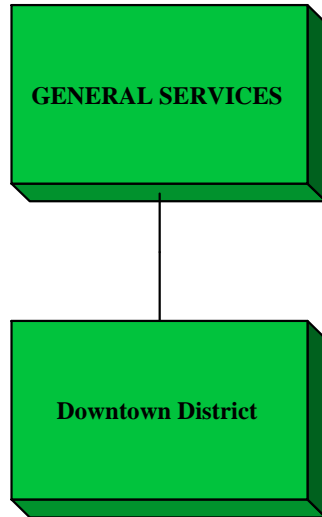
Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Charges for Service	2,283,775	2,167,042	2,069,042	2,130,087	2,130,087
Total Operating Rev	2,283,775	2,167,042	2,069,042	2,130,087	2,130,087
Salaries/Benefits	1,646,440	1,576,063	1,731,857	1,842,815	1,842,815
Service & Supplies	205,625	268,294	465,525	385,678	385,678
Other Charges	30,227	43,096	53,612	53,688	53,688
Intrafund Chgs/Reimb	-67,785	-184,730	-181,952	-152,094	-152,094
Total Operating Exp	1,814,507	1,702,723	2,069,042	2,130,087	2,130,087
Other Revenues	5,089	0	0	0	0
Total Nonoperating Rev	5,089	0	0	0	0
Net Income (Loss)	474,357	464,319	0	0	0
Positions	20.0	19.0	19.0	19.0	19.0

PROGRAM DESCRIPTION:

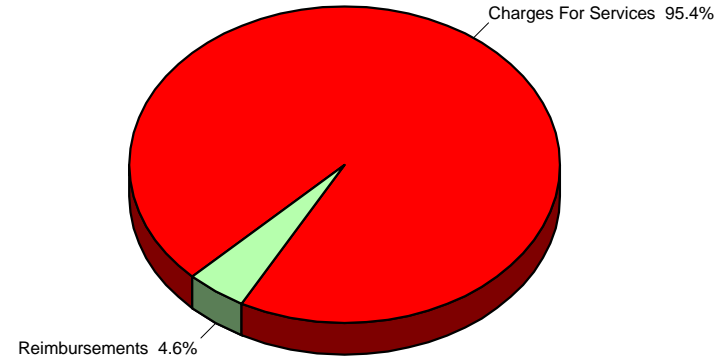
General Services - Contract and Purchasing Services Division:

- Provides centralized procurement services for county agencies, departments, and some special districts.
- Provides product research and evaluation, specification development, service and product usage requirements and histories, and issues purchase orders and contracts.
- Coordinates and monitors the county's Procurement Opportunity Program.
- Coordinates the county Procurement Card Program.

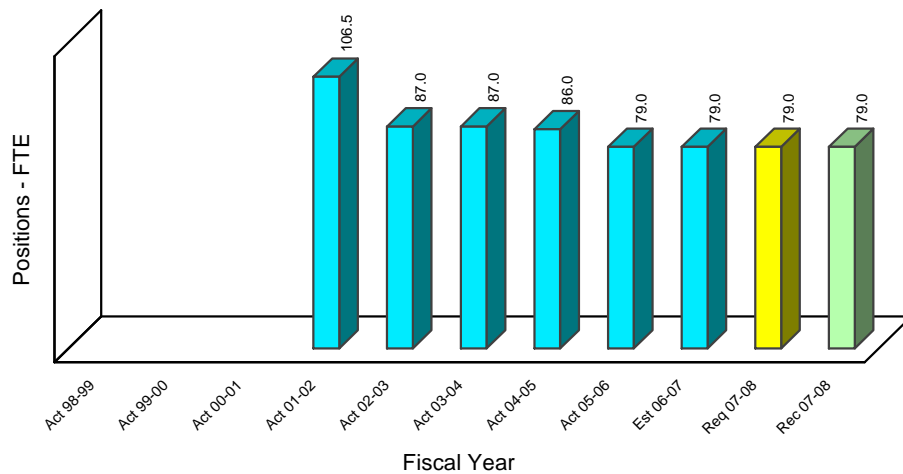
Departmental Structure



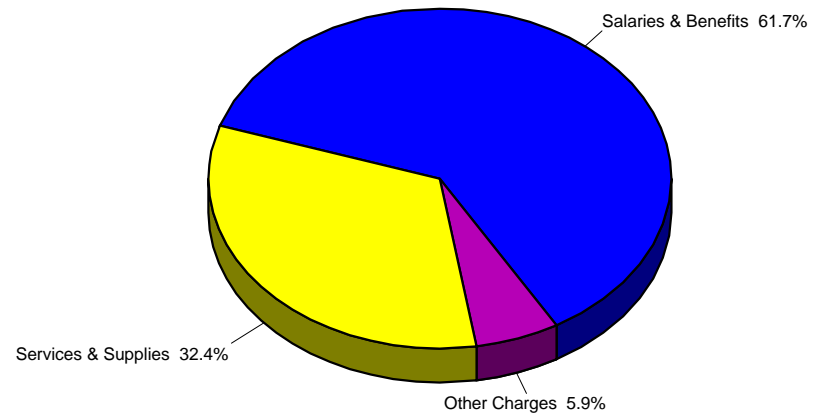
Financing Sources



Staffing Trend



Financing Uses



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

FUND: BUILDING MAINT AND OPERATIONS-GS
035F

ACTIVITY: Downtown District
UNIT: 7007430

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Use Of Money/Prop Charges for Service	856 10,307,601	212 10,317,939	0 10,298,227	0 10,949,570	0 10,949,570
Total Operating Rev	10,308,457	10,318,151	10,298,227	10,949,570	10,949,570
Salaries/Benefits	6,293,285	6,310,871	6,655,547	7,085,744	7,085,744
Service & Supplies	2,109,231	2,671,933	2,554,361	2,603,329	2,603,329
Other Charges	112,005	178,500	255,472	256,479	256,479
Depreciation/Amort	145	1,737	0	0	0
Intrafund Chgs/Reimb	636,682	336,145	428,552	584,881	584,881
Total Operating Exp	9,151,348	9,499,186	9,893,932	10,530,433	10,530,433
Other Revenues	2,839	17,334	0	0	0
Total Nonoperating Rev	2,839	17,334	0	0	0
Debt Retirement	435,426	404,297	404,295	419,137	419,137
Equipment	8,686	0	0	0	0
Total Nonoperating Exp	444,112	404,297	404,295	419,137	419,137
Net Income (Loss)	715,836	432,002	0	0	0
Positions	79.0	79.0	78.0	79.0	79.0

PROGRAM DESCRIPTION:

General Services - Downtown District:

- Maintains approximately 2,200,000 square feet of space and includes countyowned facilities between the Sacramento River, American River, Business 80 and Broadway.
- Provides for the total maintenance, operation and custodial needs of the facilities including remodeling and repair work.

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

FUND: BUILDING MAINT AND OPERATIONS-GS
035F

ACTIVITY: Energy Management
UNIT: 7007046

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

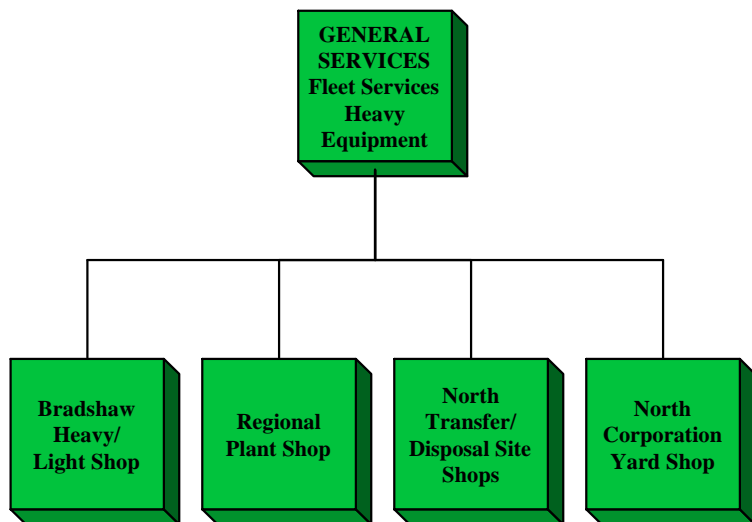
Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Charges for Service	8,351,975	0	0	0	0
Total Operating Rev	8,351,975	0	0	0	0
Salaries/Benefits	95,829	0	0	0	0
Service & Supplies	8,600,400	0	0	0	0
Other Charges	818	0	0	0	0
Intrafund Chgs/Reimb	-379,862	0	0	0	0
Total Operating Exp	8,317,185	0	0	0	0
Other Revenues	52,833	0	0	0	0
Other Financing	282,896	0	0	0	0
Total Nonoperating Rev	335,729	0	0	0	0
Interest Expense	8,716	0	0	0	0
Debt Retirement	41,057	0	0	0	0
Total Nonoperating Exp	49,773	0	0	0	0
Net Income (Loss)	320,746	0	0	0	0
Positions	1.0	0.0	0.0	0.0	0.0

PROGRAM DESCRIPTION:

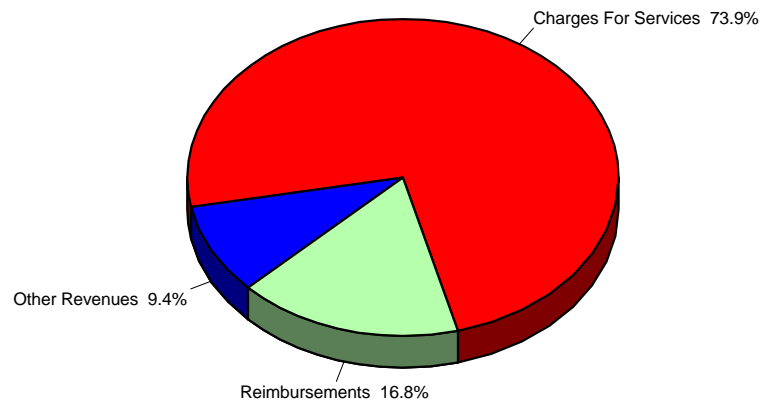
The Energy Management Division has been transferred to the new Department of Facility Planning, Architecture and Real Estate (Budget Unit 7900000).

FOR INFORMATION ONLY

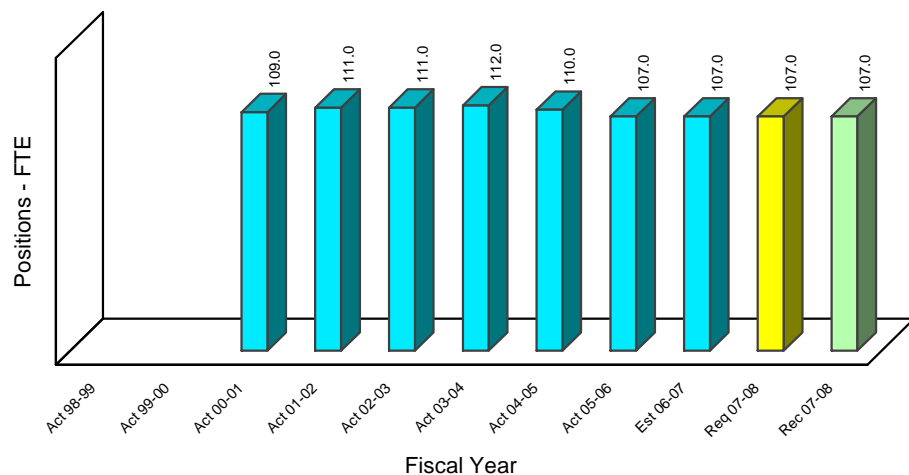
Departmental Structure



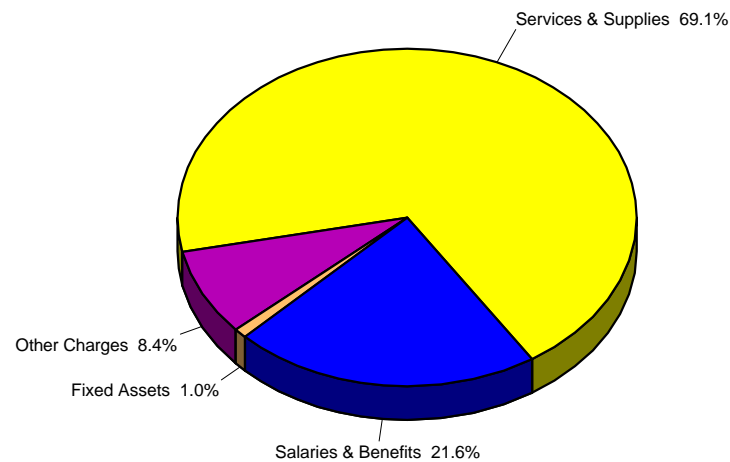
Financing Sources



Staffing Trend



Financing Uses



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

FUND: FLEET SERVICES HEAVY EQUIP
035M

ACTIVITY: Fleet Svc-Heavy Equipment
UNIT: 7007600

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

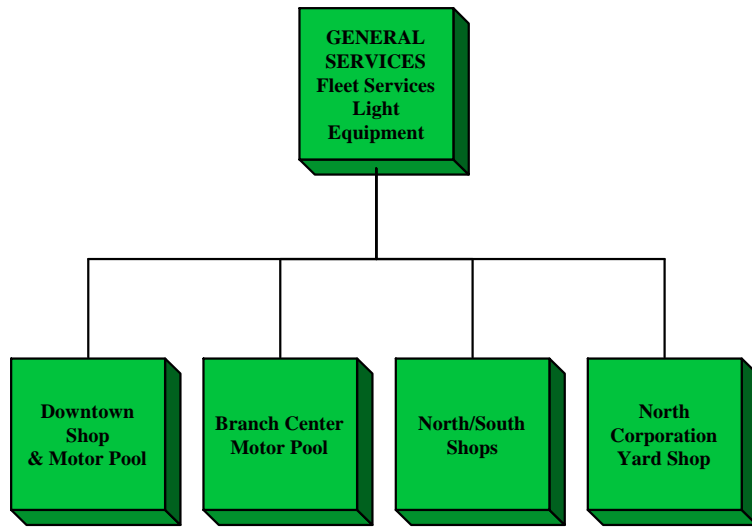
Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Charges for Service	18,836,116	23,205,000	27,269,099	30,667,380	30,667,380
Total Operating Rev	18,836,116	23,205,000	27,269,099	30,667,380	30,667,380
Salaries/Benefits	8,093,677	8,008,522	8,776,533	8,957,290	8,957,290
Service & Supplies	11,541,153	14,682,670	17,100,490	20,675,676	20,675,676
Other Charges	474,546	442,236	559,236	278,387	278,387
Depreciation/Amort	1,967,364	2,096,200	2,096,200	2,361,300	2,361,300
Intrafund Chgs/Reimb	354,764	58,449	843,390	1,039,442	1,039,442
Total Operating Exp	22,431,504	25,288,077	29,375,849	33,312,095	33,312,095
Interest Income	796	0	0	0	0
Other Revenues	3,345,129	3,403,200	3,250,000	3,883,615	3,883,615
Total Nonoperating Rev	3,345,925	3,403,200	3,250,000	3,883,615	3,883,615
Debt Retirement	0	729,250	729,250	838,900	838,900
Equipment	0	414,500	414,000	400,000	400,000
Total Nonoperating Exp	0	1,143,750	1,143,250	1,238,900	1,238,900
Net Income (Loss)	-249,463	176,373	0	0	0
Positions	107.0	107.0	107.0	107.0	107.0

PROGRAM DESCRIPTION:

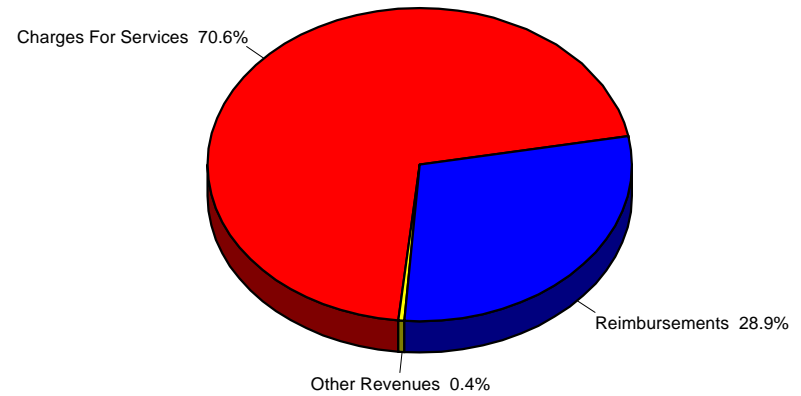
General Services - Heavy Equipment Section of the Fleet Services Division:

- Operates and maintains a rental fleet of construction equipment.
- Maintains and repairs heavy equipment vehicles for other county departments.
- Operates five repair facilities: the Bradshaw Shop, the North Area Recovery Station Shop, the Disposal Site Shop, the North County Corporation Yard Shop, and the Regional Wastewater Treatment Plant Shop.
- Maintains and operates a main parts supply room and warehouse at the Bradshaw location and smaller inventories at the other shops and garages for both light and heavy equipment.
- Operates the Bradshaw fueling station and Liquid Natural Gas station.
- Manages the division, which includes both heavy and light equipment.
- Administers a Capital Outlay Fund for the purchase and replacement of heavy equipment.

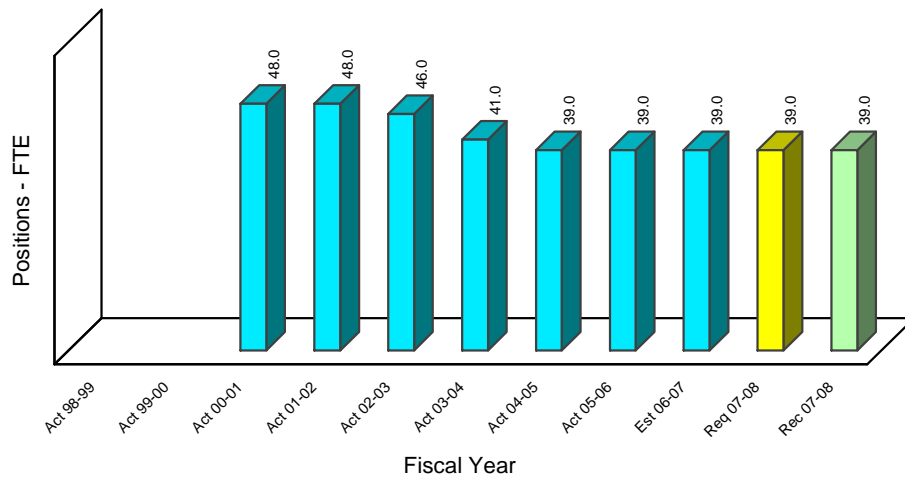
Departmental Structure



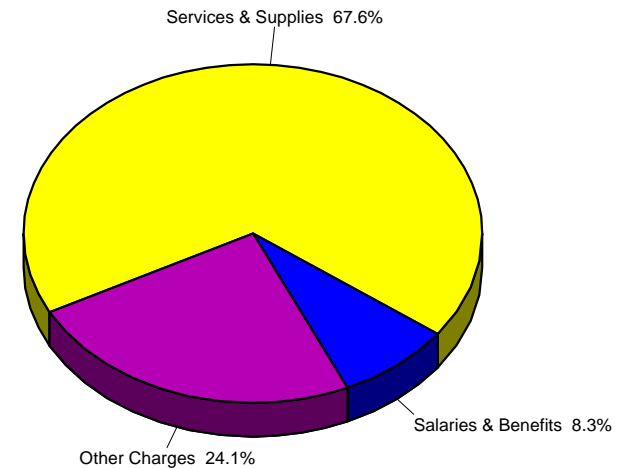
Financing Sources



Staffing Trend



Financing Uses



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

FUND: FLEET SERVICES LIGHT EQUIP
035L

ACTIVITY: Fleet Svc-Light Equipment
UNIT: 7007500

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

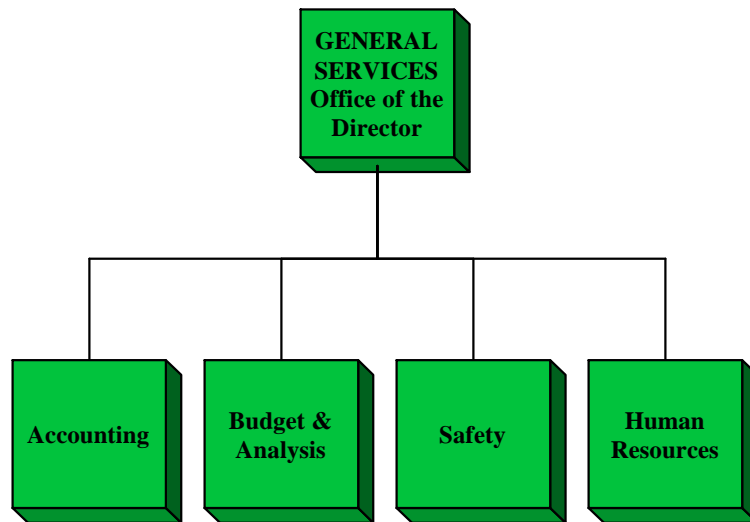
Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Charges for Service	20,249,317	21,200,270	24,742,637	25,239,920	25,239,920
Total Operating Rev	20,249,317	21,200,270	24,742,637	25,239,920	25,239,920
Salaries/Benefits	2,508,088	2,672,283	2,813,542	2,962,800	2,962,800
Service & Supplies	9,838,142	11,024,378	13,128,604	13,922,328	13,922,328
Other Charges	235,325	249,079	289,197	189,194	189,194
Depreciation/Amort	6,263,375	6,909,660	6,991,660	7,016,000	7,016,000
Intrafund Chgs/Reimb	608,000	-470,198	454,634	-106,902	-106,902
Total Operating Exp	19,452,930	20,385,202	23,677,637	23,983,420	23,983,420
Gain/Sale/Property	279,365	0	0	0	0
Other Revenues	232,189	145,000	160,000	160,000	160,000
Total Nonoperating Rev	511,554	145,000	160,000	160,000	160,000
Interest Expense	988,301	860,000	860,000	978,000	978,000
Debt Retirement	0	30,000	335,000	394,500	394,500
Loss/Disposition-Asset	47,980	26,400	30,000	30,000	30,000
Equipment	25,629	0	0	14,000	14,000
Total Nonoperating Exp	1,061,910	916,400	1,225,000	1,416,500	1,416,500
Net Income (Loss)	246,031	43,668	0	0	0
Positions	39.0	39.0	39.0	39.0	39.0

PROGRAM DESCRIPTION:

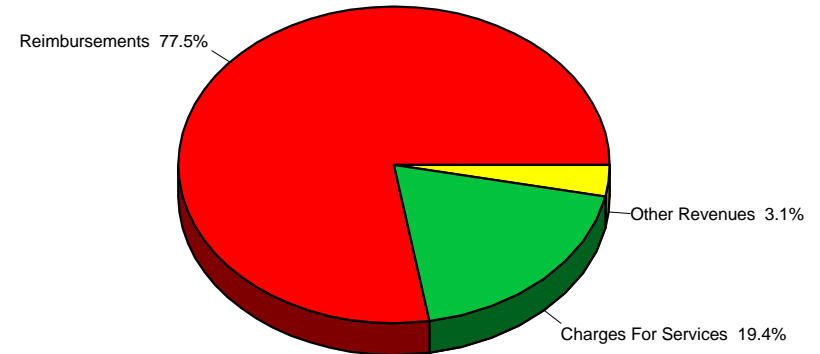
General Services - Light Equipment Section of the Fleet Services Division:

- Maintains all light automotive equipment required by county agencies and departments, except for the Sacramento County Airport System.
- Develops specifications for and purchases all classes of automotive vehicles.
- Operates the Downtown, Bradshaw, North County Corporation Yard, and Sheriff's North, South Stations, and Rockingham automotive maintenance shop and service facilities.
- Operates the Downtown and Branch Center motor pools.
- Operates the Fuel Stations at the Downtown, North, North Central, South and South Central Garages.

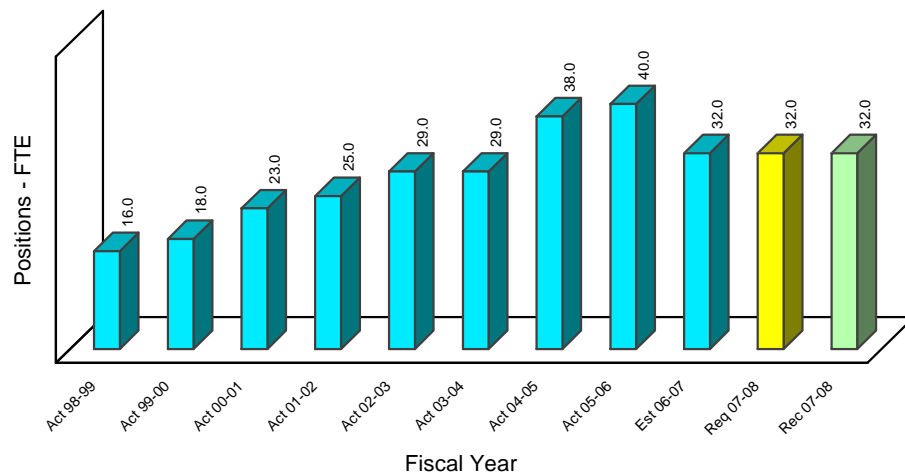
Departmental Structure



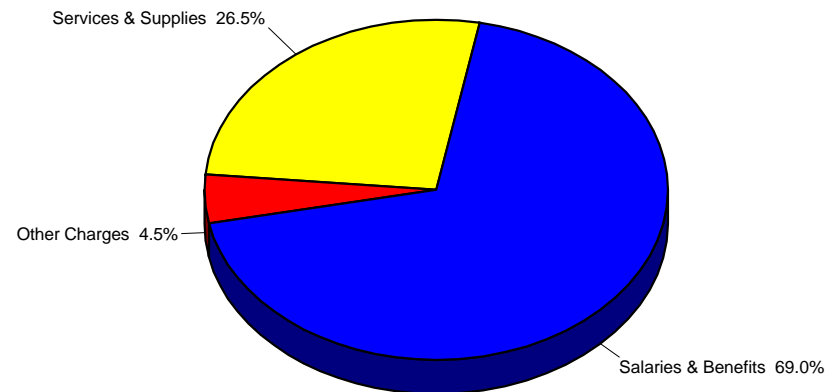
Financing Sources



Staffing Trend



Financing Uses



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

FUND: GENERAL SERVICES-OPERATIONS
035A

ACTIVITY: Office of the Director
UNIT: 7110000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

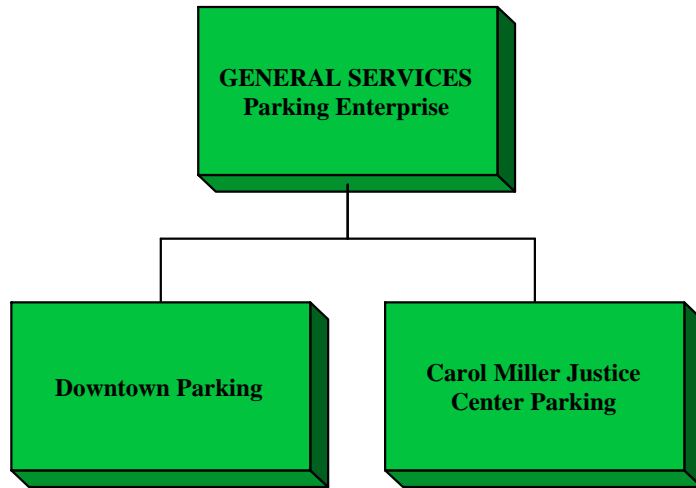
Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Charges for Service	883,755	935,448	920,107	944,840	944,840
Total Operating Rev	883,755	935,448	920,107	944,840	944,840
Salaries/Benefits	3,088,633	2,619,473	3,272,140	3,363,211	3,363,211
Service & Supplies	1,179,619	958,881	1,248,436	1,029,297	1,029,297
Other Charges	-11,511	40,969	111,060	217,015	217,015
Intrafund Chgs/Reimb	-3,364,517	-2,683,821	-3,711,529	-3,514,683	-3,514,683
Total Operating Exp	892,224	935,502	920,107	1,094,840	1,094,840
Other Revenues	140	54	0	150,000	150,000
Total Nonoperating Rev	140	54	0	150,000	150,000
Net Income (Loss)	-8,329	0	0	0	0
Positions	40.0	32.0	34.0	32.0	32.0

PROGRAM DESCRIPTION:

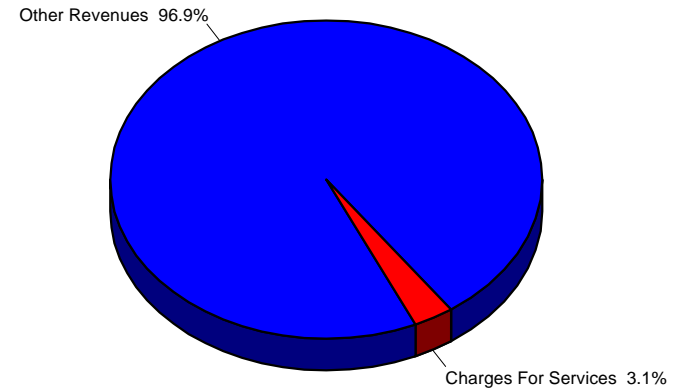
General Services - Office of the Director:

- Includes the Director of General Services and those positions which assist in carrying out the responsibilities for planning, organizing, and directing the Department.
- Provides general administrative support, management consultation, financial control, personnel services, safety and environmental program oversight, departmental training, information technology and public information coordination.

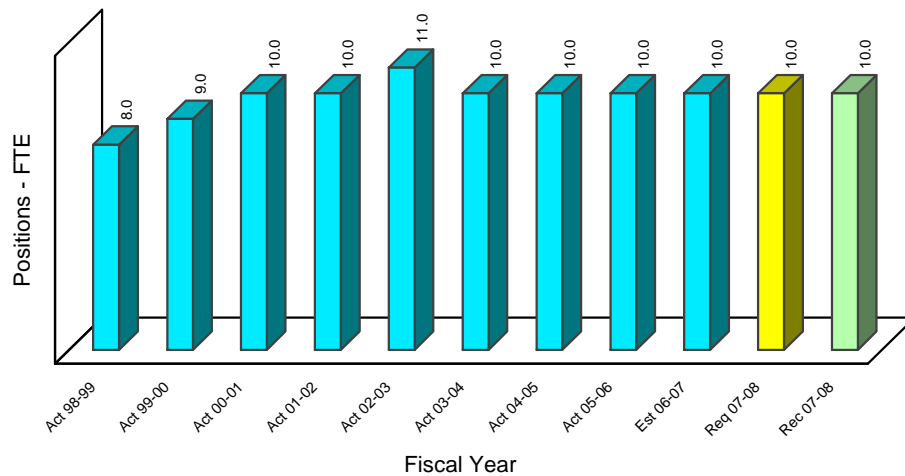
Departmental Structure



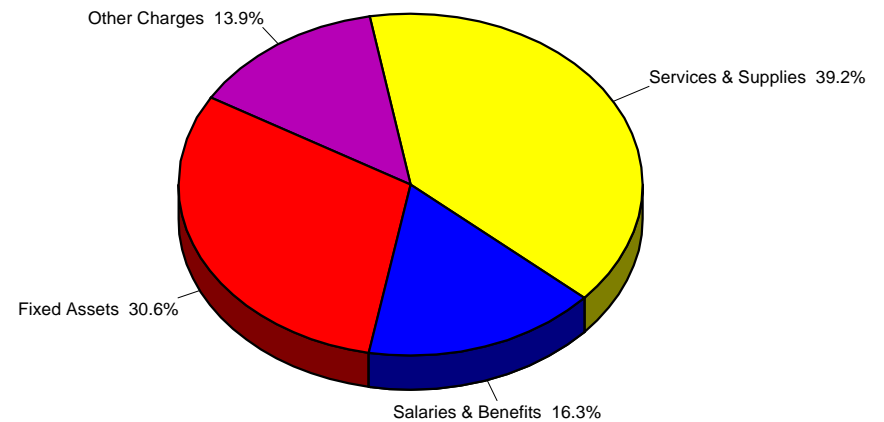
Financing Sources



Staffing Trend



Financing Uses



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

FUND: PARKING ENTERPRISE
056A

ACTIVITY: Parking Operations
UNIT: 7990000

SCHEDULE 11
OPERATIONS OF PUBLIC SERVICE ENTERPRISE FUND
FISCAL YEAR: 2007-08

Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Use Of Money/Prop Charges for Service	2,817,348 56,847	2,570,453 125,180	2,404,967 47,712	2,509,734 132,216	2,509,734 132,216
Total Operating Rev	2,874,195	2,695,633	2,452,679	2,641,950	2,641,950
Salaries/Benefits	581,823	592,391	670,832	697,609	697,609
Services & Supplies	1,309,056	1,580,143	1,695,889	1,681,585	1,681,585
Other Charges	604,122	604,847	676,905	594,743	594,743
Total Operating Exp	2,495,001	2,777,381	3,043,626	2,973,937	2,973,937
Other Revenues	3,384	634,748	1,452,393	1,645,504	1,645,504
Total Nonoperating Rev	3,384	634,748	1,452,393	1,645,504	1,645,504
Improvements	57,565	553,000	861,446	1,291,792	1,291,792
Equipment	0	0	0	21,725	21,725
Total Nonoperating Exp	57,565	553,000	861,446	1,313,517	1,313,517
Net Income (Loss)	325,013	0	0	0	0
Positions	10.0	10.0	10.0	10.0	10.0

PROGRAM DESCRIPTION:

General Services - Parking Enterprise:

- Provides parking services to the public, county employees, and a variety of governmental agencies located in the Downtown and Branch Center complexes, and the Carol Miller Justice Center, through the operation of various lots at these locations.
- Operates bicycle storage and shower/locker facilities in the Downtown Complex and two bicycle storage units in the Branch Center Complex.

- Enforces parking regulations on countyowned property.
- Reviews and processes citations and administrative reviews for the Sheriff's Department (including the Airport Detail); Sacramento County Airport System; General Services; Regional Parks, Recreation and Open Space; and Highway Patrol through a contract with the City of Sacramento.

2007-08 PROGRAM INFORMATION

Budget Unit: 7990000 Gen Svcs-Parking Enterprise Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: SELF-SUPPORTING						
001	<i>Parking Enterprise</i>	4,287,454	0	4,287,454	0	0	10.0	1
Strategic Objective: IS -- Internal Services								
Program Description: Provides parking services to public/county employees								
Countywide Priority: 4 -- General Government								
Anticipated Results: Provide basic parking services for employees and public at reasonable rates while meeting Enterprise Fund requirements such as debt obligations. Parking rates as percent of rates in nearby lots between 22% - 70%.								
SELF-SUPPORTING Total:		4,287,454	0	4,287,454	0	0	10.0	1
FUNDED Total:		4,287,454	0	4,287,454	0	0	10.0	1
Funded Grand Total:		4,287,454	0	4,287,454	0	0	10.0	1

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

FUND: REAL ESTATE-GS
035K

ACTIVITY: Real Estate
UNIT: 7007030

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

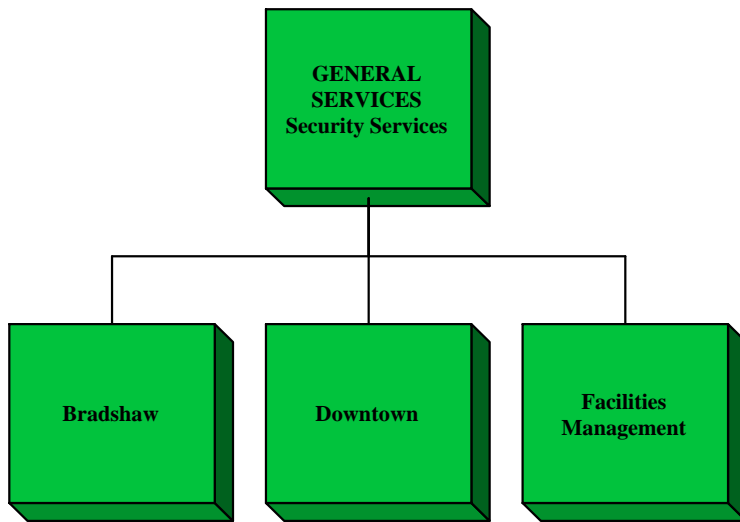
Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Charges for Service	48,227,643	0	0	0	0
Total Operating Rev	48,227,643	0	0	0	0
Salaries/Benefits	2,188,644	0	0	0	0
Service & Supplies	45,377,080	0	0	0	0
Other Charges	41,944	0	0	0	0
Intrafund Chgs/Reimb	104,677	0	0	0	0
Total Operating Exp	47,712,345	0	0	0	0
Other Revenues	10,209	0	0	0	0
Total Nonoperating Rev	10,209	0	0	0	0
Net Income (Loss)	525,507	0	0	0	0
Positions	32.0	0.0	0.0	0.0	0.0

PROGRAM DESCRIPTION:

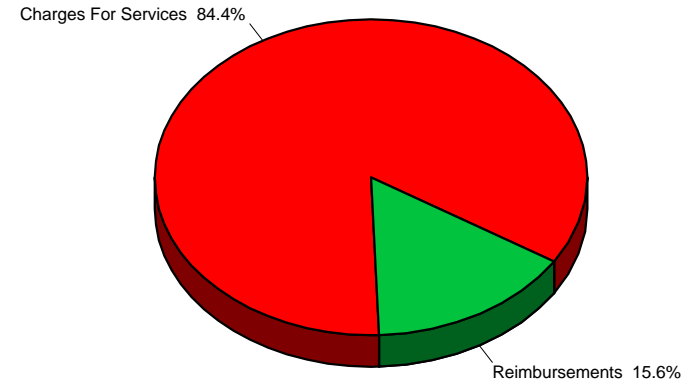
The Real Estate Division has been transferred to the new Department of Facility Planning, Architecture and Real Estate (Budget Unit 7900000).

FOR INFORMATION ONLY

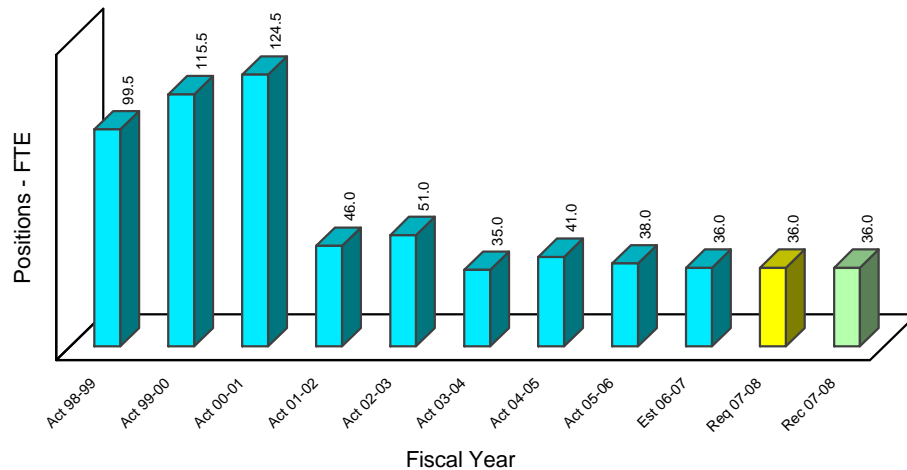
Departmental Structure



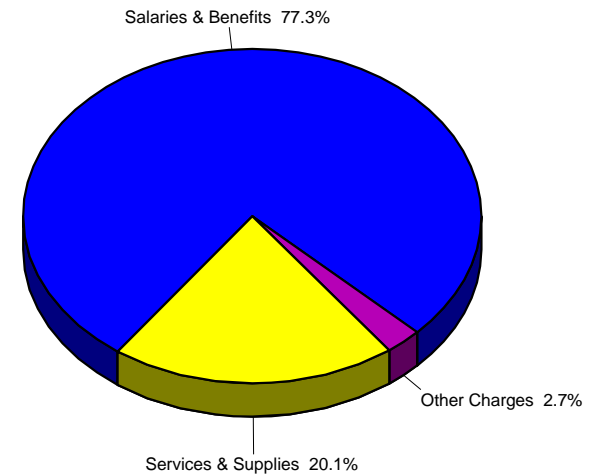
Financing Sources



Staffing Trend



Financing Uses



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

FUND: BUILDING MAINT AND OPERATIONS-GS
035F

ACTIVITY: Security Services
UNIT: 7450000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

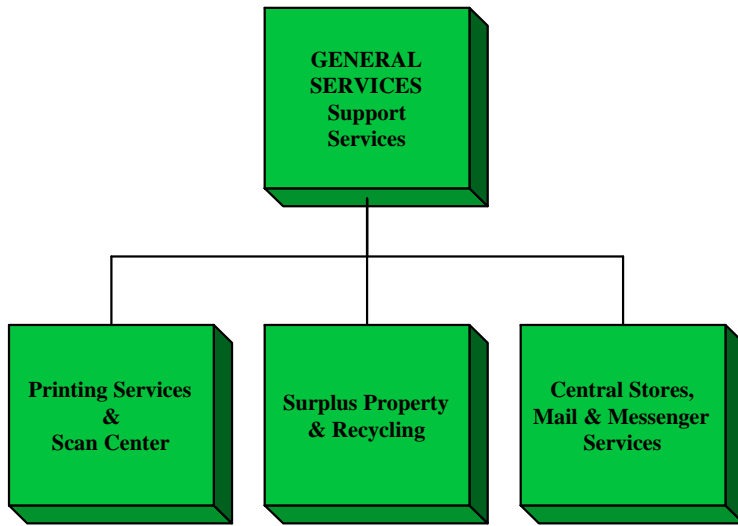
Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Charges for Service	2,706,169	2,748,689	2,768,258	2,938,224	2,938,224
Total Operating Rev	2,706,169	2,748,689	2,768,258	2,938,224	2,938,224
Salaries/Benefits	2,242,817	2,322,154	2,547,121	2,688,718	2,688,718
Service & Supplies	169,040	338,227	334,045	348,791	348,791
Other Charges	91,917	81,560	146,523	92,400	92,400
Intrafund Chgs/Reimb	-134,917	-210,786	-259,431	-191,685	-191,685
Total Operating Exp	2,368,857	2,531,155	2,768,258	2,938,224	2,938,224
Other Revenues	1,881	984	0	0	0
Total Nonoperating Rev	1,881	984	0	0	0
Net Income (Loss)	339,193	218,518	0	0	0
Positions	38.0	36.0	38.0	36.0	36.0

PROGRAM DESCRIPTION:

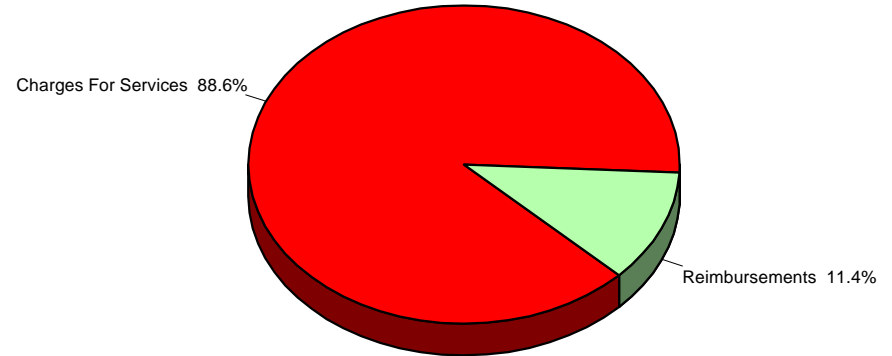
General Services – Security Division:

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

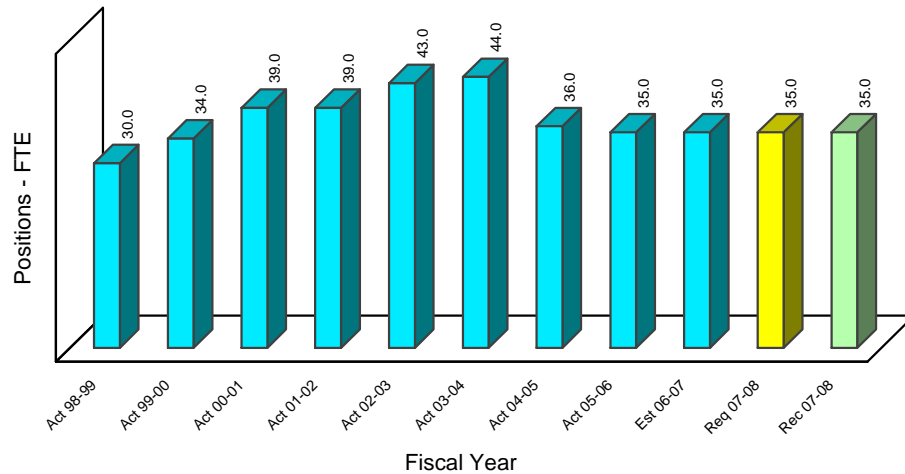
Departmental Structure



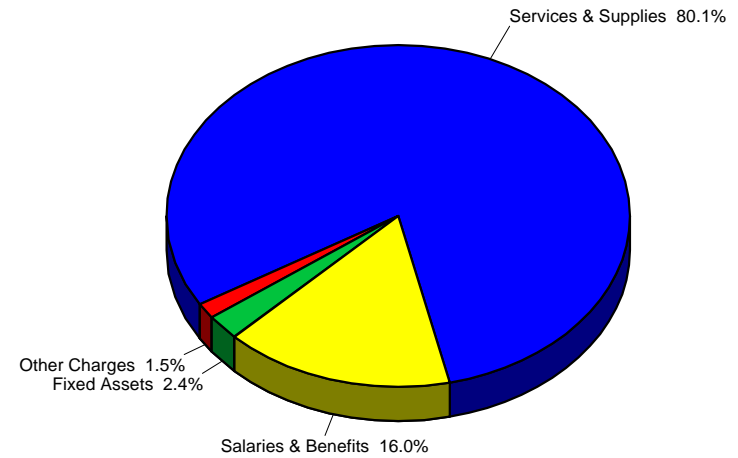
Financing Sources



Staffing Trend



Financing Uses



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

FUND: SUPPORT SERVICES-GS
035J

ACTIVITY: Support Services
UNIT: 7700000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Charges for Service	8,815,706	9,034,369	11,685,252	12,411,808	12,411,808
Total Operating Rev	8,815,706	9,034,369	11,685,252	12,411,808	12,411,808
Salaries/Benefits	1,685,926	1,690,780	2,152,256	2,239,180	2,239,180
Service & Supplies	1,311,810	1,634,190	1,865,558	2,060,132	2,060,132
Other Charges	69,005	106,910	118,136	63,098	63,098
Depreciation/Amort	82,185	134,297	144,000	115,400	115,400
Intrafund Chgs/Reimb	150,884	327,980	329,302	277,682	277,682
Cost of Goods Sold	5,129,373	5,355,248	6,776,000	7,282,934	7,282,934
Total Operating Exp	8,429,183	9,249,405	11,385,252	12,038,426	12,038,426
Gain/Sale/Property	7	0	0	0	0
Other Revenues	73,443	0	0	0	0
Total Nonoperating Rev	73,450	0	0	0	0
Debt Retirement	50,000	50,000	50,000	33,382	33,382
Loss/Disposition-Asset	8,889	0	0	0	0
Equipment	402,152	100,000	250,000	340,000	340,000
Total Nonoperating Exp	461,041	150,000	300,000	373,382	373,382
Net Income (Loss)	-1,068	-365,036	0	0	0
Positions	35.0	35.0	35.0	35.0	35.0

PROGRAM DESCRIPTION:

General Services - Support Services Division:

- Provides centralized high speed, black and white and full color printing services for county agencies and departments.
- Provides centralized U.S. mail, inter-office messenger, central stores and central records management and warehousing to county agencies and departments.

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

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

FUND: INTERAGENCY PROCUREMENT
030A

ACTIVITY: Interagency Procurement
UNIT: 9030000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Charges for Service	37,941,539	36,525,853	36,996,904	39,558,077	39,558,077
Total Operating Rev	37,941,539	36,525,853	36,996,904	39,558,077	39,558,077
Service & Supplies	191,355	210,000	260,000	260,000	260,000
Other Charges	47,026,991	49,986,668	84,752,068	77,134,067	77,134,067
Total Operating Exp	47,218,346	50,196,668	85,012,068	77,394,067	77,394,067
Interest Income	4,372,072	2,606,045	2,796,655	2,983,172	2,983,172
Other Revenues	7,022	0	0	0	0
Total Nonoperating Rev	4,379,094	2,606,045	2,796,655	2,983,172	2,983,172
Contingencies	0	0	5,226,560	4,527,481	4,527,481
Total Nonoperating Exp	0	0	5,226,560	4,527,481	4,527,481
Net Income (Loss)	-4,897,713	-11,064,770	-50,445,069	-39,380,299	-39,380,299
Retained Earnings-July 1	55,342,783	50,445,069	50,445,069	39,380,299	39,380,299

PROGRAM DESCRIPTION:

- The Interagency Procurement Fund was established with the adoption of the 1990-91 Final Budget to facilitate the use of the county's Fixed Asset Financing Program (FAFP) by various county departments and by other agencies as permitted by the financing documents. The drawdown of the original proceeds of the borrowing was completed as of April 28, 1994, per the bond covenant requirements. The activities of this fund provide for the following:
 - User agencies are authorized to charge the FAFP to acquire budgeted fixed assets; and encumber funds for future payment of related service charges.
 - Collecting user charges from user agencies.
 - Accounting for the annual life/debt service aspects of the acquired fixed assets in accordance with the provisions of the financing documents.
 - Making appropriate reimbursements/transfers to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents.
 - Other acquisitions and activities as necessary to facilitate the FAFP.

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

UNIT: Jail Debt Service
2920000

FUND: JAIL DEBT SERVICE
292A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Services & Supplies	3,096	10,000	813,782	978,189	978,189
Other Charges	5,106,731	5,154,484	5,154,464	5,209,664	5,209,664
Interfund Reimb	-5,207,038	-5,254,464	-5,254,464	-5,309,664	-5,309,664
Total Finance Uses	-97,211	-89,980	713,782	878,189	878,189
Means of Financing					
Fund Balance	433,116	713,782	713,782	878,189	878,189
Use Of Money/Prop	183,455	74,427	0	0	0
Total Financing	616,571	788,209	713,782	878,189	878,189

PROGRAM DESCRIPTION:

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

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

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

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

UNIT: Juvenile Courthouse Project-Construction
9279000

FUND: JUVENILE COURTHOUSE
279A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Total Finance Uses	0	0	0	0	0
Means of Financing					
Fund Balance	104,156	0	0	0	0
Total Financing	104,156	0	0	0	0

PROGRAM DESCRIPTION:

- This budget unit provided for the appropriations for the uses of the proceeds of the County of Sacramento 2003 Juvenile Courthouse Certificates of Participation. The bonds were sold in June 2003. The proceeds from the bond issue were used to finance construction of a Juvenile Courthouse facility at the Branch Center. This budget unit was established for payment of all costs associated with this project which includes architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the project.

FOR INFORMATION ONLY

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

UNIT: Juvenile Courthouse Project-Debt Service
9280000

FUND: JUVENILE COURTHOUSE PROJECT-DEBT
280A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Services & Supplies	7,093	10,000	691,958	715,010	715,010
Other Charges	2,326,039	2,216,238	2,216,238	2,312,238	2,312,238
Interfund Reimb	-2,314,988	-2,316,238	-2,316,238	-2,312,238	-2,312,238
Total Finance Uses	18,144	-90,000	591,958	715,010	715,010
Means of Financing					
Fund Balance	261,330	591,958	591,958	715,010	715,010
Use Of Money/Prop	244,615	33,052	0	0	0
Total Financing	505,945	625,010	591,958	715,010	715,010

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the County of Sacramento 2003 Juvenile Courthouse Project. On April 15, 2003, the Board of Supervisors approved a financing plan for the 2003 Juvenile Courthouse Project Certificates of Participation.
- The financing (\$32,178,972) was executed and closed on June 17, 2003. At the time of sale, \$2,034,250 was deposited as a reserve within this Debt Service Fund. The terms of the agreement authorizing the sale of securities require that this reserve be retained to be used as the final annual lease payment.

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

FUND: LIABILITY PROPERTY INSURANCE
037A

ACTIVITY: Liability/Property Insurance
UNIT: 3910000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Charges for Service	16,139,381	18,144,505	17,122,982	18,070,880	18,070,880
Total Operating Rev	16,139,381	18,144,505	17,122,982	18,070,880	18,070,880
Service & Supplies	18,459,697	14,315,016	19,232,792	18,902,494	18,902,494
Other Charges	70,203	236,575	236,575	276,162	276,162
Total Operating Exp	18,529,900	14,551,591	19,469,367	19,178,656	19,178,656
Interest Income	435,860	177,359	0	0	0
Other Revenues	1,328,191	81,387	2,147,000	1,107,776	1,107,776
Total Nonoperating Rev	1,764,051	258,746	2,147,000	1,107,776	1,107,776
Net Income (Loss)	-626,468	3,851,660	-199,385	0	0

PROGRAM DESCRIPTION:

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

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

UNIT: Mental Health Debt Service
 9296000

FUND: MENTAL HEALTH DEBT SERVICE
 296A

SCHEDULE 16C
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2007-08

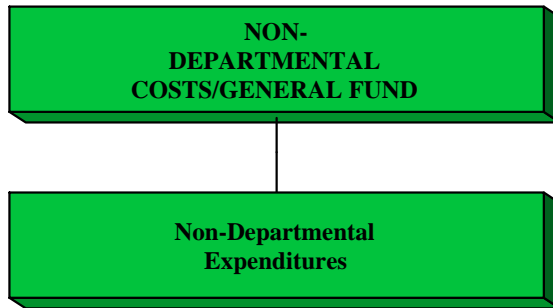
Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Other Charges	6,925	0	0	0	0
Total Finance Uses	6,925	0	0	0	0
Means of Financing					
Fund Balance	6,925	0	0	0	0
Total Financing	6,925	0	0	0	0

PROGRAM DESCRIPTION:

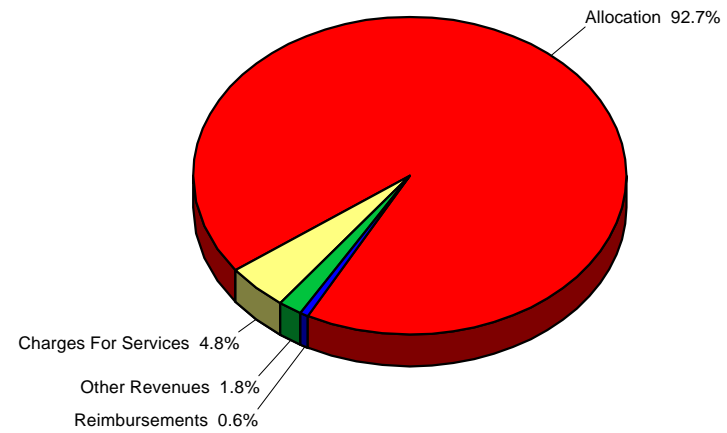
- This budget unit provided for debt service for the 1989 California Health Facilities Financing Authority borrowing (\$5.0 million) which partially financed the County Mental Health Center at 2150 Stockton Boulevard.

FOR INFORMATION ONLY

Departmental Structure



Financing Sources



Financing Uses



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

UNIT: 5770000 Non-Departmental Costs/General Fund

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Salaries/Benefits	6,500	4,077,173	17,010,458	0	0
Services & Supplies	4,601,761	6,184,619	6,934,619	7,119,809	7,119,809
Other Charges	120,112	95,000	95,000	95,000	95,000
Interfund Charges	734,293	501,385	501,385	408,473	408,473
Intrafund Charges	169,462	101,200	4,450,758	90,000	90,000
SUBTOTAL	5,632,128	10,959,377	28,992,220	7,713,282	7,713,282
Interfund Reimb	-4,588	0	0	0	0
Intrafund Reimb	-50,000	-50,000	-50,000	-50,000	-50,000
NET TOTAL	5,577,540	10,909,377	28,942,220	7,663,282	7,663,282
Revenues	171,077	510,000	510,000	510,000	510,000
NET COST	5,406,463	10,399,377	28,432,220	7,153,282	7,153,282

PROGRAM DESCRIPTION:

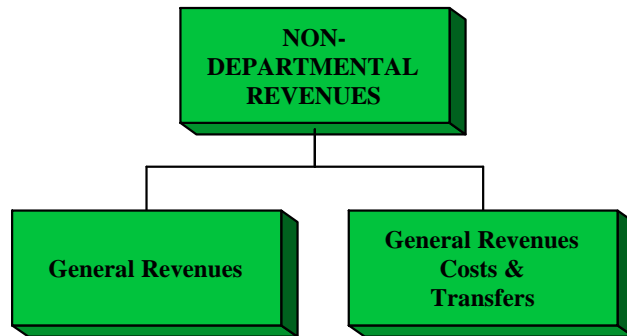
- There are two categories of appropriations in the Non-Departmental Costs/General Fund budget unit:
 - Costs associated with mandated contributions and contractual obligations including countywide annual financial audits, economic incentives, contribution to Sacramento Area Council of Governments (SACOG), and transit subsidies.
 - Costs associated with central support of countywide operations which include: central labor costs; Legislative Advocate; youth commission support; service awards; employee recognition; employee campaign; and memberships to statewide and national organizations.

2007-08 PROGRAM INFORMATION

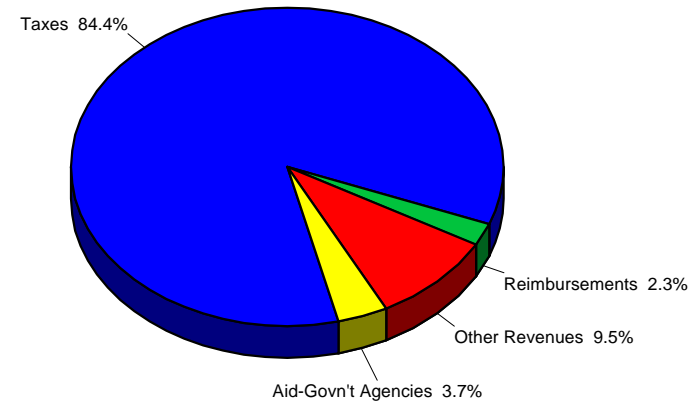
Budget Unit: 5770000 Non-Departmental Costs/General Fund Agency: Internal Services

Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	Mandated Contributions	1,006,500	0	0	0	1,006,500	0.0	0
Strategic Objective: IS -- Internal Services								
Program Description: Funding for mandated contributions & contractual obligations								
Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Funding for annual audit, SACOG membership, transit subsidies & other obligations								
MANDATED Total:		1,006,500	0	0	0	1,006,500	0.0	0
FUNDED		Program Type: DISCRETIONARY						
002	Discretionary	6,706,782	50,000	510,000	0	6,146,782	0.0	0
Strategic Objective: IS -- Internal Services								
Program Description: Central support of countywide operations								
Countywide Priority: 4 -- General Government								
Anticipated Results: Funding for central labor costs, commission support, legislative advocate, county program reviews & other countywide operations.								
DISCRETIONARY Total:		6,706,782	50,000	510,000	0	6,146,782	0.0	0
FUNDED Total:		7,713,282	50,000	510,000	0	7,153,282	0.0	0
Funded Grand Total:		7,713,282	50,000	510,000	0	7,153,282	0.0	0

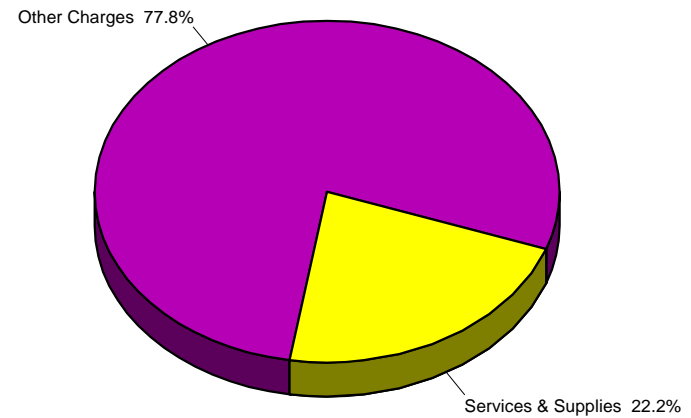
Departmental Structure



Financing Sources



Financing Uses



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

UNIT: 5700000 Non-Departmental Revenues/General Fund

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Services & Supplies	644,170	395,864	236,000	236,000	236,000
Other Charges	15,560,691	16,842,230	16,842,230	16,842,230	16,842,230
Intrafund Charges	3,517,185	4,011,931	4,011,931	4,562,551	4,562,551
SUBTOTAL	19,722,046	21,250,025	21,090,161	21,640,781	21,640,781
Interfund Reimb	-19,084,197	-11,442,269	-12,085,114	-13,143,021	-13,143,021
NET TOTAL	637,849	9,807,756	9,005,047	8,497,760	8,497,760
Revenues	543,526,006	541,822,831	535,544,566	560,113,420	560,113,420
NET COST	-542,888,157	-532,015,075	-526,539,519	-551,615,660	-551,615,660

PROGRAM DESCRIPTION:

- The major general purpose revenues, such as property taxes, sales tax, vehicle license fees, and the utility tax, not linked to a specific program or activity, are accounted for in this budget unit. These revenues, along with General Fund balance and net reserve changes, are the sources of the net general purpose financing allocations to General Fund departments and the Courts.
- The financing sources include both revenues and transfers from other funds, which show in the budget as negative appropriations.
- Property taxes, sales tax, and vehicle license fees make up 75.0 percent of the total general purpose financing for the County.
- The general purpose revenues come from differing geographic areas. The county's property taxes are derived from the entire County. Sales tax, utility tax, and franchise fees come from the Unincorporated Area only. Vehicle license fees are allocated to the County from a statewide pool on the basis of population and the assessed values of property, not on the basis of fees paid within the County.

2007-08 PROGRAM INFORMATION

Budget Unit: 5700000 Non-Departmental Revenues/General Fund Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	<i>General Revenues</i>	21,640,781	13,143,021	560,113,420	0	-551,615,660	0.0	0
Strategic Objective: IS -- Internal Services								
Program Description: General Revenues, transfers from other funds, & associated costs								
Countywide Priority: 0 -- Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: County will have the source of net county cost & allocations to General Fund Budget Units								
MANDATED Total:		21,640,781	13,143,021	560,113,420	0	-551,615,660	0.0	0
FUNDED Total:		21,640,781	13,143,021	560,113,420	0	-551,615,660	0.0	0
Funded Grand Total:		21,640,781	13,143,021	560,113,420	0	-551,615,660	0.0	0

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

UNIT: Pension Obligation Bond-Interest Rate Stabilization
9311000

FUND: PENSION BOND-INT RATE STABILIZATION
311A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Total Finance Uses	0	0	0	0	0
Reserve Provision	158,444	811,936	811,936	250,000	250,000
Total Requirements	158,444	811,936	811,936	250,000	250,000
Means of Financing					
Fund Balance	158,444	529,149	529,149	0	0
Use Of Money/Prop	529,149	282,787	282,787	250,000	250,000
Total Financing	687,593	811,936	811,936	250,000	250,000

PROGRAM DESCRIPTION:

- The County of Sacramento Taxable Pension Funding Bonds Series 1995 were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1998. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) is variable-interest rate bonds. The variable-rate portion of the bonds was sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.
- This budget unit provides for interest earnings on the Pension Obligation Bond-Debt Service Fund (Budget Unit 9313000). In the Pension Obligation Bond Trust Indenture, the County has covenanted to use the proceeds from

interest earnings on the Debt Service Fund to purchase interest rate "cap" contracts on the variable-rate portion of the bonds, to make up the difference between the early set aside of funds in the Debt Service Fund and actual debt service, and/or to mitigate budgetary impact from high variable-rate interest rates by withdrawing funds from this fund and utilizing them for any lawful purpose of the County. At this time, it is expected that the interest rate earnings from the Debt Service Fund will accumulate in this fund. The County's exposure to higher interest rate risk could easily exceed the projected balance of this fund, but the balance of this fund would be available to offset the possibility of higher interest costs.

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

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

UNIT: Pension Obligation Bond-Debt Service
9313000

FUND: PENSION OBLIGATION BOND-DEBT SERVICE
313A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Services & Supplies	442,591	450,000	4,788,756	5,220,562	5,220,562
Other Charges	21,205,123	31,660,784	31,660,784	42,540,984	42,540,984
Interfund Reimb	-22,407,790	-32,917,790	-32,917,790	-43,422,790	-43,422,790
Total Finance Uses	-760,076	-807,006	3,531,750	4,338,756	4,338,756
Means of Financing					
Fund Balance	2,771,674	3,531,750	3,531,750	4,338,756	4,338,756
Total Financing	2,771,674	3,531,750	3,531,750	4,338,756	4,338,756

PROGRAM DESCRIPTION:

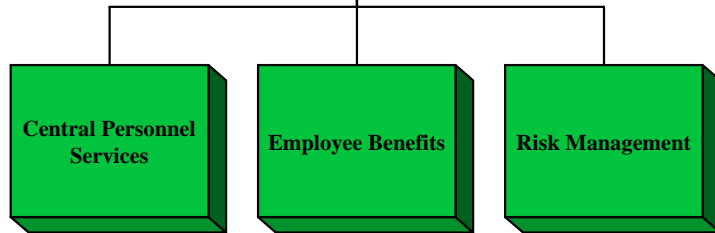
- This budget unit provides for the appropriations for the annual debt service and related financial services costs, including costs of issuance, for the County of Sacramento Taxable Pension Funding Bonds Series 1995. The bonds were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1995. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) is variable-interest rate bonds. The variable-rate portion of the bonds was sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.
- On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134.0 million variable rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2002 at 6.169 percent, below the first three years' level of 6.195 percent. The swap counterparty has opted to extend the swap

through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.

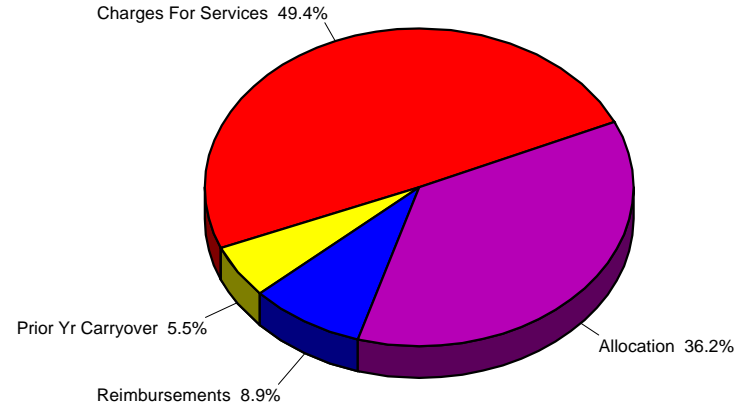
- Debt service on the bonds began on August 15, 1995, and the County is required to deposit the anticipated annual debt service into this fund by July 31 of each fiscal year.
- On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the County is expected to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net cost to the transaction due to the additional debt service added-on beginning in Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate is 5.935 percent.

Departmental Structure

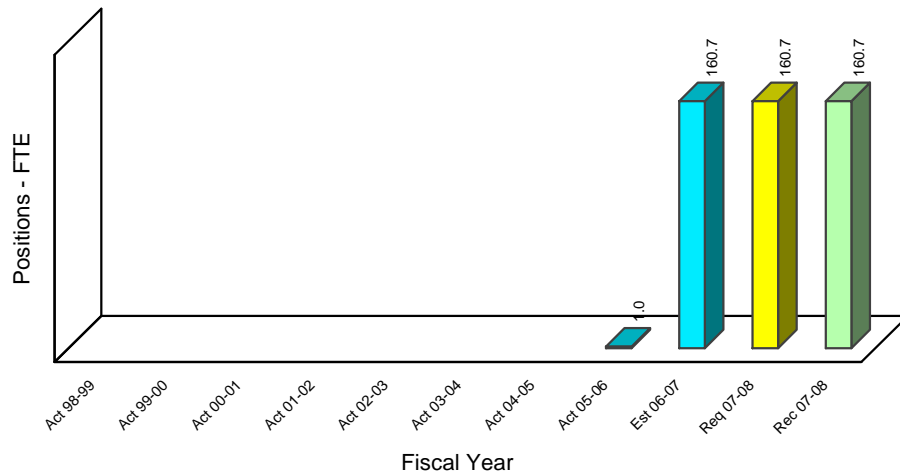
DAVID DEVINE, Director



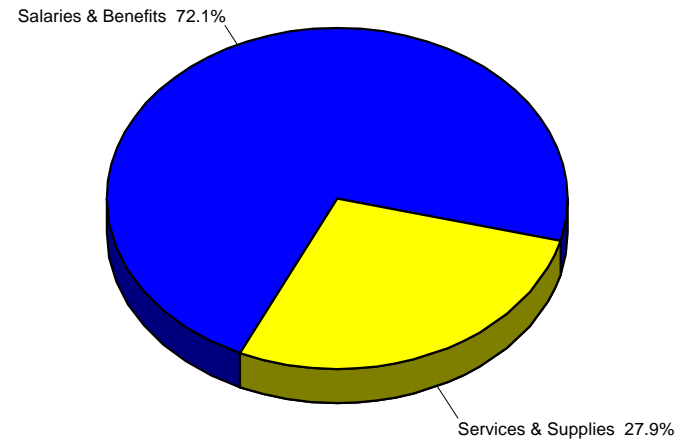
Financing Sources



Staffing Trend



Financing Uses



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

UNIT: 6050000 Personnel Services
DEPARTMENT HEAD: DAVID DEVINE
CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Personnel
FUND: GENERAL

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Salaries/Benefits	0	13,831,404	14,436,596	15,005,008	15,005,008
Services & Supplies	0	3,992,346	4,467,098	4,511,694	4,511,694
Other Charges	0	0	5,000	5,000	5,000
Intrafund Charges	0	1,286,555	1,304,244	1,305,254	1,305,254
SUBTOTAL	0	19,110,305	20,212,938	20,826,956	20,826,956
Interfund Reimb	0	-19,285	0	0	0
Intrafund Reimb	0	-1,987,389	-1,987,389	-1,848,336	-1,848,336
NET TOTAL	0	17,103,631	18,225,549	18,978,620	18,978,620
Prior Yr Carryover	0	1,622,758	1,622,758	1,148,951	1,148,951
Revenues	0	9,910,685	10,058,950	10,298,836	10,298,836
NET COST	0	5,570,188	6,543,841	7,530,833	7,530,833
Positions	1.0	160.7	160.7	160.7	160.7

PROGRAM DESCRIPTION:

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

- Administering the County Classification Plan, developing county job classification specifications, collecting salary information, and recommending salaries for county classes.
- Designing job-related examinations for county classes, administering county civil service examinations, and certifying eligible candidates for employment.
- Providing preemployment physical examinations for new county employees; providing consultation to the Employee Retirement Fund and the Workers' Compensation Fund; and monitoring employee health and safety programs.

- Managing contracts and administering employee benefits programs: employee and retiree health and dental plans; Consolidated Omnibus Reconciliation Act; Dependent Care Assistance Program; Employee Assistance Program; Internal Revenue Service Section 125 Cafeteria Plan; Employee Life Insurance; Family Medical Leave Act; Taxable Equity Financial Responsibility Act; and Deferred Compensation (Internal Revenue Code Section 457).
- Managing college education at the worksite (County Campus), skills-based training programs, and employee development services; providing support for the Customer Service and Quality movement in the County; and providing countywide and department-specific training services.

- Processing personnel and payroll transactions, including the processing of employees into and out of county service, processing and screening of payrolls, and administering State Disability Insurance payroll integration.
- Providing training and technical assistance to county agencies and departments and coordinating compliance with laws that prohibit discrimination against persons with disabilities; providing staff and administrative support to the county's Disability Advisory Committee and subcommittees.
- Providing Equal Employment recruiting and monitoring; providing staff assistance to the county's Equal Employment Opportunity Committee; advising county agencies and departments on Equal Employment policies; and representing the County and assisting county agencies and departments in responding to state and federal Equal Employment Opportunity compliance agencies.
- Administering the Unemployment Insurance program; Liability/Property Insurance program; county's Safety/Accident Prevention and Industrial Hygiene programs; and county's Workers' Compensation Insurance program.

2007-08 PROGRAM INFORMATION

Budget Unit: 6050000 Personnel Services

Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	DPS Administration	1,543,640	1,095,284	448,356	0	0	11.0	0
	Strategic Objective:	IS -- Internal Services						
	Program Description:	Administer the Department of Personnel Services						
	Countywide Priority:	4 -- General Government						
	Anticipated Results:	Policy direction for and facilitation of services provided by Personnel Services. Requests for services acknowledged within 1 business day.						
002	Employment Office	4,616,588	0	0	739,765	3,876,823	39.0	0
	Strategic Objective:	IS -- Internal Services						
	Program Description:	Develop & administer fair & equitable exams; provide accurate certification lists						
	Countywide Priority:	4 -- General Government						
	Anticipated Results:	Selection processes are conducted fairly, timely and professionally based upon merit principles, civil service rules and professional standards. 50% of hiring lists established within 115 days of project start.						
003-A	Employee Health	809,291	0	809,291	0	0	4.5	0
	Strategic Objective:	IS -- Internal Services						
	Program Description:	Provide pre-employment physicals, drug testing, immunizations						
	Countywide Priority:	4 -- General Government						
	Anticipated Results:	Identify applicants/employees with medical conditions requiring modification of task assignments and/or correction of physical conditions. Complete physical within 5 days of request.						
004	Employee Benefits	3,073,269	0	3,073,269	0	0	13.8	0
	Strategic Objective:	IS -- Internal Services						
	Program Description:	Administer multiple employee/retiree benefit programs						
	Countywide Priority:	4 -- General Government						
	Anticipated Results:	Administer negotiated benefits programs that aid recruitment and retention of employees. Above average rating; annual employee surveys; no legal violations.						

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
005	<i>Deferred Compensation</i>	436,988	0	436,988	0	0	3.2	0
	Strategic Objective: IS -- Internal Services							
	Program Description: Administer employees' 457 plan (Deferred Compensation program)							
	Countywide Priority: 4 -- General Government							
	Anticipated Results: Effect the administration of a voluntary program that provides retirement, disability and death benefits for employees who choose to participate. Customer inquiries responded to within 2 business days.							
006-E	<i>Leadership & Organizational Development</i>	314,938	0	0	17,049	297,889	1.0	0
	Strategic Objective: IS -- Internal Services							
	Program Description: AB 1825 training							
	Countywide Priority: 4 -- General Government							
	Anticipated Results: Conduct mandatory sexual harassment training for 5,500 supervisors and managers to comply with state law.							
006-F	<i>Leadership & Organizational Development</i>	14,167	0	0	3,410	10,757	0.2	0
	Strategic Objective: IS -- Internal Services							
	Program Description: AB 1234 training							
	Countywide Priority: 4 -- General Government							
	Anticipated Results: Conduct 2 to 3 mandatory ethics training sessions for all new elected officials and members of the County's legislative bodies to comply with state law.							
007	<i>Personnel Actions</i>	2,633,640	0	0	388,727	2,244,913	22.8	0
	Strategic Objective: IS -- Internal Services							
	Program Description: Process personnel & payroll actions							
	Countywide Priority: 4 -- General Government							
	Anticipated Results: Compliance with federal, state and County labor laws, ordinances and agreements for SDI integration, donated leave, position control, salary resolutions and employee records. 98% of all activities in compliance each pay period.							
008	<i>Unemployment Insurance Personnel</i>	123,867	0	123,867	0	0	1.2	0
	Strategic Objective: IS -- Internal Services							
	Program Description: Personnel portion of Unemployment Insurance Program							
	Countywide Priority: 4 -- General Government							
	Anticipated Results: Staffing for the Unemployment Insurance program. 98% of claims are valid (according to the Unemployment Insurance Code) and processed timely.							

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
009	Liability Personnel	755,211	0	755,211	0	0	7.7	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Personnel portion of Liability/Property Insurance program</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: Staffing for Liability/Property Insurance program. 10% reduction in annual number of claims; 5% reduction in total annual claims costs.</p>								
010	Disability Compliance	406,386	0	406,386	0	0	3.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Coordinate implementation of Americans with Disabilities Act</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: Compliance with disability laws to ensure disabled citizens/employees access to County programs, services, & facilities. 98% accommodation requests responded to within 5 working days. County programs, services, facilities are accessible.</p>								
011-A	Equal Employment	335,666	0	335,666	0	0	2.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Diversity & sexual harassment prevention training; investigate complaints</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: Ensure County workforce receives updated diversity/sexual harassment training; new employees attend within 6 months of hire. Respond to all complaints/inquiries within three business days; complete all investigations within 60 days.</p>								
012	County Safety Office	995,043	753,052	241,991	0	0	6.3	2
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Promote accident/illness prevention; evaluate workplace</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: A safe workplace for County employees; OSHA compliance; reduced County liability. 5% reduction in number of valid physical injury claims; 50% of OSHA inspections in compliance.</p>								
013	Workers' Compensation Personnel	3,067,190	0	3,067,190	0	0	34.0	0
<p>Strategic Objective: IS -- Internal Services</p> <p>Program Description: Personnel portion of Workers' Compensation program</p> <p>Countywide Priority: 4 -- General Government</p> <p>Anticipated Results: Staffing for Workers' Compensation program. 95% of claims processed accurately and timely.</p>								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
<i>003-B</i>	<i>Employee Health</i>	444,183	0	444,183	0	0	3.2	0
Strategic Objective: IS -- Internal Services								
Program Description: Pre-employment physicals; disability retirement reviews; fit-for-duty exams								
Countywide Priority: 4 -- General Government								
Anticipated Results: Identify applicants/employees with medical conditions requiring modification of task assignments and/or correction of physical conditions. Complete physical within 5 days of request.								
<i>006-A</i>	<i>Leadership & Organizational Development</i>	119,472	0	0	0	119,472	1.0	0
Strategic Objective: IS -- Internal Services								
Program Description: New employees' program								
Countywide Priority: 4 -- General Government								
Anticipated Results: 100% of new employees attend orientation within first month of employment. Orientation will acquaint new employees with the County & provide customer service training to prepare employees for their service.								
<i>006-B</i>	<i>Leadership & Organizational Development</i>	236,680	0	0	0	236,680	1.5	0
Strategic Objective: IS -- Internal Services								
Program Description: Employee development training								
Countywide Priority: 4 -- General Government								
Anticipated Results: Develop & provide training to support employee development in communication, writing skills, budget, contracts, etc. These new skills will support employees in providing better service & satisfaction to customers.								
<i>006-C</i>	<i>Leadership & Organizational Development</i>	132,482	0	0	0	132,482	1.3	0
Strategic Objective: IS -- Internal Services								
Program Description: Introduction to supervision								
Countywide Priority: 4 -- General Government								
Anticipated Results: Provide up to 200 new supervisors with skill-building training needed to become effective supervisors.								
<i>006-D</i>	<i>Leadership & Organizational Development</i>	58,511	0	0	0	58,511	0.5	0
Strategic Objective: IS -- Internal Services								
Program Description: Sexual harassment/diversity/FMLA								
Countywide Priority: 4 -- General Government								
Anticipated Results: Conduct required training to provide employees with information on County policies and state & federal laws. Trained staff will understand consequences of & will prevent misconduct.								

<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED	Program Type: DISCRETIONARY						
<i>006-G Leadership & Organizational Development</i>	134,852	0	0	0	134,852	0.8	0
Strategic Objective:	IS -- Internal Services						
Program Description:	Customer service academy						
Countywide Priority:	4 -- General Government						
Anticipated Results:	Provide training to equip employees with customer service skills needed to provide customers with excellent service, increasing satisfaction and reducing complaints.						
<i>006-H Leadership & Organizational Development</i>	319,131	0	0	0	319,131	1.2	0
Strategic Objective:	IS -- Internal Services						
Program Description:	Staff development, support, and coordination						
Countywide Priority:	4 -- General Government						
Anticipated Results:	Staff support for essential training, including tracking employees' attendance, preparing training materials & preparing training sites. 100% of requirements met.						
<i>006-I Leadership & Organizational Development</i>	73,822	0	0	0	73,822	0.3	0
Strategic Objective:	IS -- Internal Services						
Program Description:	Management/leadership development						
Countywide Priority:	4 -- General Government						
Anticipated Results:	Provide 2 to 3 management/leadership events for up to 1,200 employees. Events will provide managers with new skills to lead their employees more effectively.						
<i>006-J Leadership & Organizational Development</i>	22,641	0	0	0	22,641	0.2	0
Strategic Objective:	IS -- Internal Services						
Program Description:	Wellness program						
Countywide Priority:	4 -- General Government						
Anticipated Results:	Provide employees effective ways to reduce stress and maintain their health/well-being, thereby reducing costs associated with illness and loss of productivity.						
<i>006-K Leadership & Organizational Development</i>	2,860	0	0	0	2,860	0.0	0
Strategic Objective:	IS -- Internal Services						
Program Description:	Volunteer recognition program						
Countywide Priority:	4 -- General Government						
Anticipated Results:	Annually recognize all volunteers who provide their time, which would otherwise cost the County hundreds of thousands of dollars in salaries/positions.						

<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED	Program Type: DISCRETIONARY						
<i>011-B Equal Employment</i>	156,438	0	156,438	0	0	1.0	0
Strategic Objective: IS -- Internal Services							
Program Description: Recruitment outreach; special employment; other							
Countywide Priority: 4 -- General Government							
Anticipated Results: Monitor/review selection process to ensure compliance with EEO laws and testing guidelines; provide tools, capability and access to empower employees to manage their careers.							
DISCRETIONARY Total:	1,701,072	0	600,621	0	1,100,451	11.0	0
FUNDED Total:	20,826,956	1,848,336	10,298,836	1,148,951	7,530,833	160.7	2
Funded Grand Total:	20,826,956	1,848,336	10,298,836	1,148,951	7,530,833	160.7	2

COUNTY OF SACRAMENTO STATE OF CALIFORNIA County Budget Act (1985)		UNIT: 5940000 Teeter Plan			
SCHEDULE 9 BUDGET UNIT FINANCING USES DETAIL FISCAL YEAR: 2007-08		CLASSIFICATION FUNCTION: DEBT SERVICE ACTIVITY: Retirement of Long-Term Debt FUND: TEETER PLAN			
Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Other Charges	16,356,385	33,394,964	22,816,404	34,251,748	34,251,748
Interfund Charges	16,419,797	10,110,069	10,752,914	9,310,821	9,310,821
Total Finance Uses	32,776,182	43,505,033	33,569,318	43,562,569	43,562,569
Means of Financing					
Fund Balance	5,203,163	3,131,742	3,131,742	3,522,615	3,522,615
Use Of Money/Prop	14,414	0	0	0	0
Other Revenues	30,690,348	43,895,906	30,437,576	40,039,954	40,039,954
Total Financing	35,907,925	47,027,648	33,569,318	43,562,569	43,562,569

PROGRAM DESCRIPTION:

- This budget unit comprises the Teeter Plan Debt Service Fund. The Teeter Plan of property tax apportionment (otherwise known as the Alternative Method of Tax Apportionment) was first implemented in Fiscal Year 1993-94 following the Board of Supervisors' formal adoption on June 29, 1993. Under the Teeter Plan, secured property taxes are distributed by the County to local taxing entities on an accrual basis. In addition, when the Teeter Plan was first implemented, local taxing entities received a one-time acceleration of prior years' delinquent secured property taxes from the County. The County is thereafter entitled to retain all penalties and interest charges on the delinquent secured property taxes.
- The first financing for the distribution of the "purchase" of the delinquencies in the County's redemption file as of June 30, 1993, was provided through a borrowing arrangement through the Treasurer's Pooled Fund administered by the Treasurer-Tax Collector. The terms of the note were approved by the Board of Supervisors on August 3, 1993. Subsequently, annual purchases of secured property tax delinquencies as of June 30th of each year were financed through the Treasurer's Pooled Fund in August of the same year. Following the purchase of the redemption file, actual collections from delinquent

- taxpayers are transferred into the debt service fund (when apportioned by the Auditor-Controller) for eventual transfer to the Treasurer's Pooled Fund according to the payment schedule set in each borrowing.
- Interest earned on the debt service reserve will reduce the net borrowing costs owed by the County to the Treasurer's Pooled Fund.
- As actual collections are received from the delinquent taxpayers, the principal amount of the borrowing is reduced, and interest collected from delinquent taxpayers is used to pay interest on each borrowing. Also, the net penalty/interest revenue remaining after debt service interest costs is transferred to the General Fund (Budget Unit 5705701) by the close of the final accounting period each year.
- A separate "Tax Losses Reserve Fund" has been established in the General Fund pursuant to Section 4703 of the Revenue and Taxation Code. That reserve is a statutory prerequisite of the Teeter Plan and has no relationship to the borrowing through the Treasurer's Pooled Fund. In the event that a shortfall exists following the forced sale of a delinquent parcel(s), the Tax Losses Reserve Fund would be utilized to fund the shortfall and provide full apportionment of the taxes due.

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

UNIT: Tobacco Litigation Settlement-Capital Projects
9284000

FUND: TOBACCO LITIGATION SETTLEMENT-CAPITAL
284A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2007-08

Financing Uses Classification	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Other Charges	25,616,646	69,485,914	96,544,008	29,068,200	29,068,200
Total Finance Uses	25,616,646	69,485,914	96,544,008	29,068,200	29,068,200
Means of Financing					
Fund Balance	59,394,076	96,544,008	96,544,008	29,068,200	29,068,200
Use Of Money/Prop	3,009,965	2,010,106	0	0	0
Total Financing	62,404,041	98,554,114	96,544,008	29,068,200	29,068,200

PROGRAM DESCRIPTION:

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

The 2001 Bonds were executed and closed on August 23, 2001, through a negotiated bid process. The proceeds from the bond issue are being used to finance the construction of a Juvenile Court facility (\$46.3 million), Primary Care Clinic facility (\$30.5 million), Refuse Fleet Clean Air Conversion (\$15.0 million), Senior Nutrition Services Kitchen Facility (\$2.0 million), Clinic Pharmacy Automation System \$0.8 million), Animal Care Shelter (\$6.0 million), Carmichael/Rio Linda Branch Library (\$5.2 million) and any other authorized acquisitions, construction, and/or improvement projects to be substituted therefore (\$7.4 million).

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

(\$1.024 million), Carmichael Library (\$2.8 million), Park Repairs (\$2.0 million), Pavement Repairs (\$1.3 million), Unincorporated Area Sidewalk/Gutter/Curbs Repairs (\$11.797 million), Main Jail Fire Alarm (\$0.304 million) and any other authorized acquisitions, construction, and/or improvement projects to be substituted therefore.

This budget unit was established for payment of all costs associated with these projects which include architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.

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

FUND: UNEMPLOYMENT INSURANCE
040A

ACTIVITY: Unemployment Insurance
UNIT: 3930000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Charges for Service	2,361,318	2,027,315	2,027,315	2,029,068	2,029,068
Total Operating Rev	2,361,318	2,027,315	2,027,315	2,029,068	2,029,068
Service & Supplies	1,199,482	1,180,066	2,009,967	2,012,340	2,012,340
Other Charges	14,535	17,348	17,348	16,728	16,728
Total Operating Exp	1,214,017	1,197,414	2,027,315	2,029,068	2,029,068
Net Income (Loss)	1,147,301	829,901	0	0	0

PROGRAM DESCRIPTION:

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

WORKERS' COMPENSATION INSURANCE

3900000

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

FUND: WORKERS COMPENSATION INSURANCE
039A

ACTIVITY: Workers' Compensation Insurance
UNIT: 3900000

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2007-08

Operating Details	Actual 2005-06	Estimated 2006-07	Adopted 2006-07	Requested 2007-08	Recommended 2007-08
Charges for Service	37,019,222	38,582,775	38,425,137	38,579,882	38,579,882
Total Operating Rev	37,019,222	38,582,775	38,425,137	38,579,882	38,579,882
Service & Supplies	22,306,701	21,543,675	32,816,204	32,892,415	32,892,415
Other Charges	887,506	339,017	339,017	466,385	466,385
Total Operating Exp	23,194,207	21,882,692	33,155,221	33,358,800	33,358,800
Aid-Gov'n't Agencies	48,005	22,579	0	0	0
Other Revenues	716,959	197,874	20,000	0	0
Total Nonoperating Rev	764,964	220,453	20,000	0	0
Reserve Provision	0	5,289,916	5,289,916	5,221,082	5,221,082
Total Nonoperating Exp	0	5,289,916	5,289,916	5,221,082	5,221,082
Net Income (Loss)	14,589,979	11,630,620	0	0	0

PROGRAM DESCRIPTION:

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