

# INTERNAL SERVICES AGENCY

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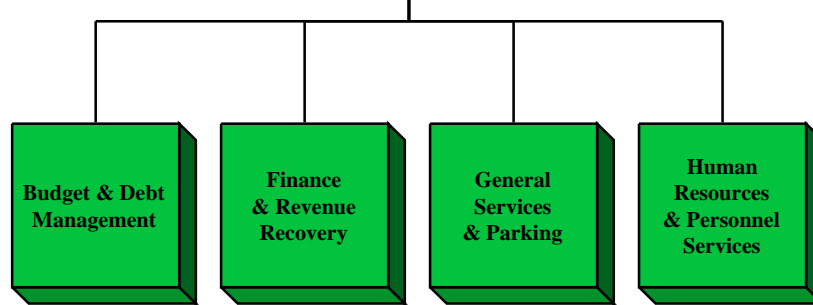
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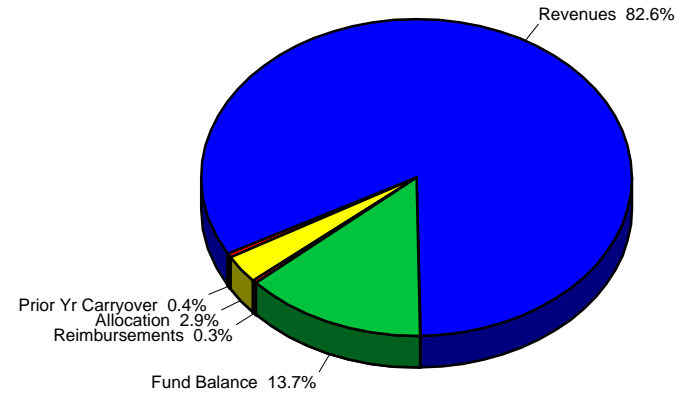
# INTRODUCTION

## Agency Structure

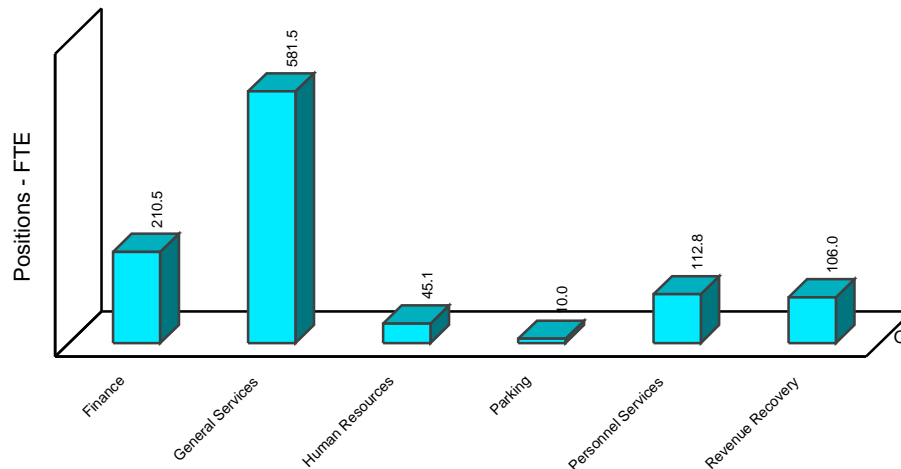
MARK NORRIS, Acting Agency Administrator



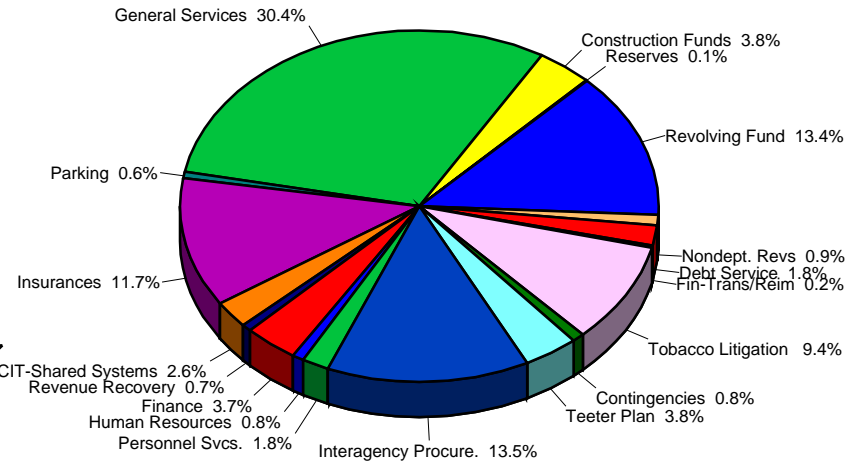
## Financing Sources



## Staffing



## Financing Uses



As part of the County reorganization, effective March 25, 2004, the Internal Services Agency (ISA) was formed. Mark Norris, the Acting ISA Administrator, provides budgetary, financial and management direction to the Agency. The Agency oversees the Finance, General Services, Human Resources, 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 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:

**Finance:** This Department's specialized programs are organized within the following Divisions: **Auditor-Controller:** This Division 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. **County Clerk-Recorder:** This Division 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. **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; 1911 Act Bonds; Reclamation Districts.

**General Services:** This Department is comprised of the following programs: Administrative Services, Real Estate, Energy Management; Facilities Maintenance and Operations Districts; Security Services; Capital Construction Fund; Facility Planning and Management and Comprehensive Master Planning; Special Projects and Parking Enterprise; Contract and Purchasing Services; Fleet Services (Light and Heavy Equipment); and Support Services.

**Human Resources:** This Department is comprised of the following programs: Disability Compliance; Equal Employment; Personnel/Payroll Training and Support; Personnel Records and Special Services; Training and Development; and Unemployment Insurance.

**Office of Budget and Debt Management:** This Office 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:** This Department is comprised of the following programs: Deferred Compensation; Dental Insurance; Employee Benefits; Employee Health; Liability/Property Insurance; Safety Services; Selection & Classification Services; and Workers' Compensation Insurance.

**Revenue Recovery:** This Department's 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

<b>Fund</b>	<b>Fund Center</b>	<b>Department</b>	<b>Appropriations</b>	<b>Financing</b>	<b>Net Cost</b>	<b>Positions</b>
001A	5980000	Contingencies	\$5,000,000	\$0	\$5,000,000	0.0
001A	5710000	Data Processing-Shared Systems	15,441,312	1,505,000	13,936,312	0.0
001A	3230000	Department of Finance	22,419,040	22,419,040	0	210.5
001A	6110000	Department of Revenue Recovery	4,147,731	4,147,731	0	106.0
001A	5110000	Financing-Transfers/Reimbursement	1,271,146	0	1,271,146	0.0
001A	6010000	Human Resources	4,875,858	2,698,262	2,177,596	45.1
001A	5700000	Non-Departmental Revenues	5,554,478	422,889,000	-417,334,522	0.0
001A	6030000	Personnel Services	11,067,136	7,980,391	3,086,745	112.8
001A	0001000	Reserves	500,000	1,983,646	-1,483,646	0.0
<b>GENERAL FUND TOTAL</b>			<b>\$70,276,701</b>	<b>\$463,623,070</b>	<b>-\$393,346,369</b>	<b>474.4</b>
<b>General Services</b>						
007A	3100000	Capital Construction	\$18,220,805	\$18,220,805	\$0	0.0
034A	2070000	Capital Outlay	14,806,000	837,500	13,968,500	0.0
035C	7110000	Office of the Director	780,042	780,042	0	29.0
035F	7007440	Building Maintenance & Operations-Airport	6,387,328	6,387,328	0	52.0
035F	7007420	Building Maintenance & Operations-Bradshaw	15,507,582	15,507,582	0	123.0
035F	7007430	Building Maintenance & Operations-Downtown	9,819,113	9,819,113	0	87.0
035F	7007046	Energy Management	8,210,154	8,210,154	0	1.0
035F	7450000	Security Services	2,609,236	2,609,236	0	35.0
035H	7007063	Contract/Purchasing Services	3,113,039	3,113,039	0	27.5
035J	7700000	Support Services	10,175,428	10,175,428	0	44.0
035K	7007030	Real Estate	51,493,684	51,493,684	0	30.0
035L	7007500	Light Fleet	21,330,709	21,330,709	0	41.0
035M	7007600	Heavy Equipment	20,842,013	20,842,013	0	112.0
056A	7990000	Parking Enterprise	3,554,739	3,554,739	0	10.0
<b>SUBTOTAL</b>			<b>\$186,849,872</b>	<b>\$172,881,372</b>	<b>\$13,968,500</b>	<b>591.5</b>

Agency Fund Centers/Departments

<b>Fund</b>	<b>Fund Center</b>	<b>Department</b>	<b>Appropriations</b>	<b>Financing</b>	<b>Net Cost</b>	<b>Positions</b>
016A	5940000	Teeter Plan	\$22,751,178	\$22,751,178	\$0	0.0
030A	9030000	Interagency Procurement	81,097,376	99,501,228	-18,403,852	0.0
037A	3910000	Liability/Property Insurance	20,584,222	14,374,071	6,210,151	0.0
038A	3920000	Dental Insurance	14,657,443	14,657,443	0	0.0
039A	3900000	Workers' Compensation Insurance	32,978,535	32,978,535	0	0.0
040A	3930000	Unemployment Insurance	2,340,632	2,340,632	0	0.0
277A	9277000	Fixed Asset Revolving Fund	80,665,700	80,665,700	0	0.0
278A	9278000	1990 Fixed Asset Debt Service	0	0	0	0.0
278A	9279000	Juvenile Courthouse Project-Construction	18,396,392	18,396,392	0	0.0
278A	9280000	Juvenile Courthouse Project-Debt Service	4,571,867	4,571,867	0	0.0
284A	9284000	Tobacco Litigation Settlement	56,465,002	56,465,002	0	0.0
287A	9287000	Capital Projects-Debt Service	465,853	465,853	0	0.0
288A	9288000	1997 Refunding Pub. Facilities Debt Service	2,480,654	2,480,654	0	0.0
292A	2920000	Jail Debt Service	1,240,452	1,240,452	0	0.0
296A	9297000	2003 Public Facilities Project-Construction	4,444,822	4,444,822	0	0.0
296A	9298000	2003 Public Facilities Project-Debt Service	355,829	355,829	0	0.0
308A	3080000	1997 Pub. Bldg. Facilities Debt Service	1,750,250	1,750,250	0	0.0
311A	9311000	Pension Obligation Rate Stabilization	3,612	3,612	0	0.0
313A	9313000	Pension Obligation Debt Service	0	0	0	0.0
<b>GRAND TOTAL</b>			<b>\$602,376,392</b>	<b>\$993,947,962</b>	<b>-\$391,571,570</b>	<b>1,065.9</b>

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

UNIT: 1990 Fixed Asset Debt Service  
9278000

FUND: 1990 FIXED ASSET DEBT SERVICE  
278A

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

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Services & Supplies	349,749	354,722	393,000	393,000	393,000
Other Charges	3,710,599	7,369,860	7,369,860	7,422,700	7,422,700
Interfund Reimb	-4,060,348	-7,724,582	-7,762,860	-7,815,700	-7,815,700
<b>Total Finance Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Means of Financing</b>					
<b>Total Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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).



# 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: 2004-05

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

**PROGRAM DESCRIPTION:**

- This budget unit provided 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 were used to finance construction of the 448-bed dormitory-style jail at the Rio Cosumnes Correctional Center and purchase of the Bank of America building and associated tenant improvements. 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.

**FOR INFORMATION ONLY**

# 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: 2004-05

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Services & Supplies	7,700	24,500	1,824,750	1,850,250	1,850,250
Other Charges	4,715,585	4,715,040	4,715,040	4,717,240	4,717,240
Interfund Reimb	-4,816,430	-4,815,430	-4,815,430	-4,817,240	-4,817,240
<b>Total Finance Uses</b>	<b>-93,145</b>	<b>-75,890</b>	<b>1,724,360</b>	<b>1,750,250</b>	<b>1,750,250</b>
<b>Means of Financing</b>					
Fund Balance	1,618,674	1,674,360	1,674,360	1,750,250	1,750,250
Use Of Money/Prop	60,891	0	50,000	0	0
Charges for Service	75,366	0	0	0	0
<b>Total Financing</b>	<b>1,754,931</b>	<b>1,674,360</b>	<b>1,724,360</b>	<b>1,750,250</b>	<b>1,750,250</b>

**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 1997 Public Building Facilities Project. On December 10, 1996, the Board of Supervisors approved a financing plan for the 1997 Public Building Facilities Project Certificates of Participation, 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 Certificates of Participation.
- 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.

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

UNIT: 1997-Public Facilities-Construction  
9289000

FUND: 1997-PUBLIC FACILITIES-CONSTRUCTION  
289A

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

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Other Charges	2,654,787	0	0	0	0
Total Finance Uses	2,654,787	0	0	0	0
<b>Means of Financing</b>					
Fund Balance	4,788,767	0	0	0	0
Use Of Money/Prop	339,591	0	0	0	0
Total Financing	5,128,358	0	0	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 Correction grant totaling \$2.3 million, with the available balance of the proceeds as 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: 2004-05

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Services & Supplies	14,802	12,300	1,864,785	2,489,474	2,489,474
Other Charges	6,893,439	6,893,439	6,893,587	6,891,647	6,891,647
Interfund Reimb	-6,793,440	-6,793,440	-6,793,587	-6,900,467	-6,900,467
<b>Total Finance Uses</b>	<b>114,801</b>	<b>112,299</b>	<b>1,964,785</b>	<b>2,480,654</b>	<b>2,480,654</b>
<b>Means of Financing</b>					
Fund Balance	1,258,023	1,844,785	1,844,785	2,360,654	2,360,654
Use Of Money/Prop	701,562	0	120,000	120,000	120,000
<b>Total Financing</b>	<b>1,959,585</b>	<b>1,844,785</b>	<b>1,964,785</b>	<b>2,480,654</b>	<b>2,480,654</b>

**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 reduces the annual debt service payment by \$575,000 annually. With this structure, the 1997 Refunding Certificates of Participation will remain self-supporting to the call date of the 1994 Certificates (October 1, 2004). Through October 1, 2004, the County continues to pay debt service on the outstanding 1994

Certificates. On October 1, 2004, (the “crossover” date), the escrow supporting the refunding bonds is released and the proceeds are used to redeem the outstanding 1994 Certificates. After October 1, 2004, the 1994 Certificates are no longer outstanding, and the County begins 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: 2004-05

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Services & Supplies	285,013	0	0	0	0
Other Charges	3,122,926	5,436,439	9,801,413	4,444,822	4,444,822
<b>Total Finance Uses</b>	<b>3,407,939</b>	<b>5,436,439</b>	<b>9,801,413</b>	<b>4,444,822</b>	<b>4,444,822</b>
<b>Means of Financing</b>					
Fund Balance	0	9,801,413	9,801,413	4,444,822	4,444,822
Use Of Money/Prop	0	79,848	0	0	0
Other Financing	13,209,352	0	0	0	0
<b>Total Financing</b>	<b>13,209,352</b>	<b>9,881,261</b>	<b>9,801,413</b>	<b>4,444,822</b>	<b>4,444,822</b>

**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 provides for the appropriations for the uses of the proceeds of the County of Sacramento 2003 Public Facilities Projects Certificates of Participation issue which are being 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 American Disabilities Act.

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

UNIT: 2003 Public Facilities Projects-Debt Service  
9298000

FUND: 2003 PUBLIC FACILITIES PROJ-DEB SVC  
298A

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

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Services & Supplies	0	1,091,813	1,106,813	50,000	50,000
Other Charges	0	725,448	725,448	960,108	960,108
Interfund Reimb	0	0	0	-654,279	-654,279
<b>Total Finance Uses</b>	<b>0</b>	<b>1,817,261</b>	<b>1,832,261</b>	<b>355,829</b>	<b>355,829</b>
<b>Means of Financing</b>					
Fund Balance	0	1,091,813	1,091,813	0	0
Use Of Money/Prop	0	725,448	740,448	355,829	355,829
<b>Total Financing</b>	<b>0</b>	<b>1,817,261</b>	<b>1,832,261</b>	<b>355,829</b>	<b>355,829</b>

**PROGRAM DESCRIPTION:**

- This budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve 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 (\$15,230,000) was executed on May 7, 2003. At the time of sale, \$966,780 was deposited in the debt service 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.

# APPROPRIATION FOR CONTINGENCIES

**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: 2004-05

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

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

**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 percent of the appropriated operating expenses.

**2004-05 PROGRAM INFORMATION**

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

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

UNIT: CAPITAL CONSTRUCTION  
3100000

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

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

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
<b>SUMMARY OF APPROPRIATIONS</b>					
<b>FUND CENTER 3103100 CAPITAL CONSTRUCTION</b>					
Interfund Reimbursement	-7,841	0	0	0	0
Net Total	-7,841	0	0	0	0
<b>FUND CENTER 3103101 BRADSHAW COMPLEX</b>					
Services & Supplies	5,322,364	2,618,019	275,000	350,000	350,000
Improvements	1,069,900	466,185	0	200,000	200,000
Subtotal	6,392,264	3,084,204	275,000	550,000	550,000
Interfund Reimbursement	-1,176,970	-1,726,060	0	0	0
Net Total	5,215,294	1,358,144	275,000	550,000	550,000
<b>FUND CENTER 3103102 ADMINISTRATION CENTER</b>					
Services & Supplies	1,104,242	1,283,804	373,374	470,500	470,500
Improvements	459,186	1,513,789	150,000	600,000	600,000
Subtotal	1,563,428	2,797,593	523,374	1,070,500	1,070,500
Interfund Reimbursement	0	-226,275	0	0	0
Net Total	1,563,428	2,571,317	523,374	1,070,500	1,070,500
<b>FUND CENTER 3103103 COURTHOUSE</b>					
Services & Supplies	554,769	179,522	500,000	250,000	250,000
Improvements	760,547	762,921	500,000	750,000	750,000
Subtotal	1,315,317	942,443	1,000,000	1,000,000	1,000,000
Interfund Reimbursement	-37,368	0	0	0	0
Net Total	1,277,949	942,443	1,000,000	1,000,000	1,000,000
<b>FUND CENTER 3103104 NEW JUVENILE COURTHOUSE</b>					
Services & Supplies	2,386,493	13,257,461	200,000	15,303,250	15,303,250
Other Charges	450	0	0	0	0
Improvements	554,942	200,098	0	200,000	200,000
Subtotal	2,941,884	13,457,560	200,000	15,503,250	15,503,250
Interfund Reimbursement	-3,053,010	-13,427,429	0	-15,503,250	-15,503,250
Net Total	-111,126	30,130	200,000	0	0



COUNTY OF SACRAMENTO  
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FUND: CAPITAL CONSTRUCTION

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

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
<b>FUND CENTER 3103105</b>					
<b>CAROL MILLER JUSTICE CENTER</b>					
Services & Supplies	22,337	17,500	29,000	30,000	30,000
Improvements	10,054	2,328	15,000	10,000	10,000
Subtotal	32,391	19,828	44,000	40,000	40,000
Interfund Reimbursement	37,368	0	0	0	0
Net Total	69,759	19,828	44,000	40,000	40,000
<b>FUND CENTER 3103108</b>					
<b>PRELIMINARY PLANNING</b>					
Services & Supplies	2,402,321	1,598,203	1,515,134	1,394,737	1,394,737
Other Charges	56,388	33,324	30,000	33,500	33,500
Improvements	299,795	9,353	100,000	10,000	10,000
Interfund Charges	12,528	0	0	0	0
Subtotal	2,771,032	1,640,880	1,645,134	1,438,237	1,438,237
Interfund Reimbursement	-3,507,061	-82,970	0	0	0
Net Total	-736,029	1,557,910	1,645,134	1,438,237	1,438,237
<b>FUND CENTER 3103109</b>					
<b>901 G ST. BLDG (OB#2)</b>					
Services & Supplies	1,505	3,429	10,000	5,000	5,000
Improvements	7,069	0	10,000	10,000	10,000
Subtotal	8,574	3,429	20,000	15,000	15,000
<b>FUND CENTER 3103110</b>					
<b>MAINTENANCE YARD</b>					
Services & Supplies	4,823	1,000	5,500	4,500	4,500
Improvements	462	0	500	500	500
Subtotal	5,286	1,000	6,000	5,000	5,000
<b>FUND CENTER 3103111</b>					
<b>MISC ALTERATIONS &amp; IMPROVEMENTS</b>					
Services & Supplies	639,132	357,730	317,430	396,780	396,780
Other Charges	7,621	-612	0	0	0
Improvements	348,121	375,000	200,000	290,000	290,000
Subtotal	994,874	732,118	517,430	686,780	686,780
<b>FUND CENTER 3103112</b>					
<b>BRADSHAW ADMINISTRATION BLDG. (OB #3)</b>					
Services & Supplies	329,138	16,982	40,000	17,500	17,500
Improvements	508,605	260,000	40,000	82,500	82,500
Subtotal	837,743	276,982	80,000	100,000	100,000

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
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UNIT: CAPITAL CONSTRUCTION  
3100000

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

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

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
<b>FUND CENTER 3103113</b>					
<b>CLERK-RECORDER BUILDING</b>					
Services & Supplies	4,145	2,809	20,000	20,000	20,000
Improvements	105,932	0	5,000	5,000	5,000
Subtotal	110,077	2,809	25,000	25,000	25,000
<b>FUND CENTER 3103114</b>					
<b>8TH &amp; G STREET BUILDING</b>					
Services & Supplies	96,127	78,049	30,000	70,500	70,500
Improvements	53,586	100,000	10,000	75,000	75,000
Subtotal	149,713	178,049	40,000	145,500	145,500
<b>FUND CENTER 3103124</b>					
<b>GENERAL SERVICES FACILITY</b>					
Services & Supplies	313,015	0	30,000	10,000	10,000
Improvements	63,955	0	10,000	10,000	10,000
Equipment	18,161	0	0	0	0
Subtotal	395,132	0	40,000	20,000	20,000
<b>FUND CENTER 3103125</b>					
<b>B.T. COLLINS JUVENILE CENTER</b>					
Services & Supplies	3,208,592	1,978,966	2,432,011	2,222,000	2,222,000
Other Charges	450	0	0	0	0
Improvements	2,802,818	7,890,236	13,293,060	8,749,045	8,749,045
Subtotal	6,011,860	9,869,202	15,725,072	10,971,045	10,971,045
Interfund Reimbursement	-5,583,702	-6,168,475	-15,645,404	-9,471,045	-9,471,045
Net Total	428,157	3,700,727	79,667	1,500,000	1,500,000
<b>FUND CENTER 3103126</b>					
<b>WARREN E THORNTON YOUTH CENTER</b>					
Services & Supplies	0	0	0	652,479	652,479
Improvements	0	0	0	2,347,521	2,347,521
Subtotal	0	0	0	3,000,000	3,000,000
<b>FUND CENTER 3103127</b>					
<b>BOYS RANCH</b>					
Services & Supplies	865,443	348,074	200,000	300,000	300,000
Improvements	2,496,110	904,859	300,000	700,000	700,000
Subtotal	3,361,553	1,252,933	500,000	1,000,000	1,000,000
Interfund Reimbursement	-3,122,926	-877,222	-500,000	0	0
Net Total	238,626	375,711	0	1,000,000	1,000,000

COUNTY OF SACRAMENTO  
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CLASSIFICATION  
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ACTIVITY: Plant Acquisition  
FUND: CAPITAL CONSTRUCTION

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

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
<b>FUND CENTER 3103128</b>					
<b>RCCC</b>					
Services & Supplies	419,484	712,076	200,000	500,000	500,000
Improvements	439,559	377,338	100,000	300,000	300,000
Subtotal	859,043	1,089,414	300,000	800,000	800,000
<b>FUND CENTER 3103130</b>					
<b>WORK RELEASE FACILITY</b>					
Services & Supplies	60,475	13,678	5,000	5,000	5,000
Improvements	3,342	20,000	1,500	3,500	3,500
Subtotal	63,817	33,678	6,500	8,500	8,500
<b>FUND CENTER 3103131</b>					
<b>SHERIFF'S ADMIN BLDG</b>					
Services & Supplies	6,581	4,542	25,000	25,000	25,000
Improvements	0	0	10,000	14,000	14,000
Subtotal	6,581	4,542	35,000	39,000	39,000
<b>FUND CENTER 3103132</b>					
<b>LORENZO E. PATINO HALL OF JUSTICE</b>					
Services & Supplies	356,936	435,024	260,000	391,000	391,000
Improvements	593,516	1,196,406	200,000	300,000	300,000
Subtotal	950,452	1,631,430	460,000	691,000	691,000
<b>FUND CENTER 3103133</b>					
<b>SHERIFF-NORTH AREA SUBSTATION</b>					
Services & Supplies	2,567	100	8,000	8,000	8,000
Improvements	0	0	2,000	2,000	2,000
Subtotal	2,567	100	10,000	10,000	10,000
<b>FUND CENTER 3103134</b>					
<b>SHERIFF-SOUTH AREA SUBSTATION</b>					
Services & Supplies	4,042	300	8,000	8,000	8,000
Improvements	1,615	1,000	2,000	2,000	2,000
Subtotal	5,658	1,300	10,000	10,000	10,000
<b>FUND CENTER 3103137</b>					
<b>CORONER/CRIME LABORATORY</b>					
Services & Supplies	295,816	293,874	50,000	150,000	150,000
Improvements	26,733	1,300,143	50,000	150,000	150,000
Subtotal	322,549	1,594,017	100,000	300,000	300,000

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
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FUND: CAPITAL CONSTRUCTION

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

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
<b>FUND CENTER 3103160 SACRAMENTO MENTAL HEALTH FACILITY</b>					
Services & Supplies	88,545	13,413	10,000	10,000	10,000
Improvements	241,076	7,718	10,000	10,000	10,000
Subtotal	329,620	21,131	20,000	20,000	20,000
<b>FUND CENTER 3103162 PRIMARY CARE CENTER</b>					
Improvements	0	30,500,000	30,500,000	100,000	100,000
Subtotal	0	30,500,000	30,500,000	100,000	100,000
Interfund Reimbursement	0	-30,000,000	-30,500,000	0	0
Net Total	0	500,000	0	100,000	100,000
<b>FUND CENTER 3103170 LA SIERRA COMMUNITY CENTER</b>					
Improvements	19,660	0	30,000	30,000	30,000
Subtotal	19,660	0	30,000	30,000	30,000
<b>FUND CENTER 3103198 TRANSFER/REIMB-007A</b>					
Interfund Charges	5,989,043	2,460,487	1,819,317	2,116,288	2,116,288
Subtotal	5,989,043	2,460,487	1,819,317	2,116,288	2,116,288
<b>FUND CENTER 3103199 WATER QUALITY</b>					
Improvements	159,549	0	0	0	0
Subtotal	159,549	0	0	0	0
<b>FUND CENTER 3106382 LIBRARY MISC PROJECT</b>					
Services & Supplies	441,955	950,233	1,500,000	1,500,000	1,500,000
Other Charges	0	5,914			
Improvements	204,249	183,621	6,000,000	1,500,000	1,500,000
Subtotal	646,204	1,139,768	7,500,000	3,000,000	3,000,000
Interfund Reimbursement	-264,413	-224,196	-5,200,000	-500,000	-500,000
Net Total	381,791	915,572	2,300,000	2,500,000	2,500,000
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,000,000	1,000,000	1,000,000
GRAND TOTAL COUNTY BUILDING CONSTRUCTION	19,529,946	20,002,269	10,586,422	18,220,805	18,220,805
TOTAL DEPARTMENTAL FINANCING	19,609,842	20,002,269	10,586,422	18,220,805	18,220,805

**PROGRAM DESCRIPTION:**

The Facility Planning and Management Division of the Department of General Services manages the Capital Construction Fund:

- 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 countyowned 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 2004-05 is \$18,220,805. The Recommended Fiscal Year 2004-05 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:

Source	Amount
Deficit Fund Balance*	(\$18,660,982)
County Facility Use Allowance Charges	10,607,811
Interest Income	25,000
Miscellaneous Revenues	16,487,269
Grant Revenues-State Board of Corrections	2,652,479
Courthouse Temporary Construction Fund Revenues	2,000,000
Criminal Justice Facility Temporary Construction Fund Revenues	1,800,000
City of Sacramento rent for Bank of America Building	809,228
Library Construction/SHRA Grants	2,500,000
	<b>\$18,220,805</b>

\* The Capital Construction Fund (CCF) typically budget projects based on anticipated expenditures. Often the design and engineering is not completed within a single fiscal year after the project is authorized. If large construction projects are awarded late in the fiscal year, the contracts encumber funds in CCF. Those encumbered funds have a significant effect on the fund balance. When a large project is financed, CCF typically provides the financing for the expense and receives reimbursement for those expenses. Since the revenue is received in arrears, the revenue is not listed as a balancing entry for the encumbrance. This will have the effect of creating a large negative fund balance.

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:

- Construct the Animal Care Facility
- Complete the new Juvenile Court Facility
- Construct major infrastructure renovation including a 90 bed expansion and control system at Juvenile Hall
- Construct an additional 60 beds and expand the gymnasium at Warren E. Thornton Youth Center
- Reroof several building at the Boys Ranch Facility
- Reroof the Mental Health Treatment Center, Sheriff’s Work Release Facility, and the Clerk Recorders Office
- Renovate the Touch Screen/Programmable Logic Controllor system in the Lorenzo E. Patino Hall of Justice (Main Jail)
- Conduct feasibility study for a central plant for the downtown complex
- Replace the emergency generator at the 700 H Street Administration building

**The projects recommended for the proposed budget are:**

**Fund Center 3103101-Bradshaw Complex** -- \$550,000. This appropriation provides for construction of the Animal Care facility and additional minor modifications; continuing the Roof Maintenance Program; and miscellaneous alterations at the Bradshaw Complex.

**Fund Center 3103102-Administration Center** -- \$1,070,500. This appropriation provides for continued remodeling of various areas for more functional use of space in the Administration Building; replacing carpeting in various areas where it has become a tripping hazard; continued boiler/chiller repair and renovation; and miscellaneous alterations in the Administration Center.

**Fund Center 3103103-Courthouse** -- \$1,000,000. This appropriation provides for replacing carpeting in various areas where it has become a tripping hazard; continued work to resolve jury overcrowding; reupholstering/repairing jury and public courtroom seating; various improvements to correct health, security, and safety issues; and miscellaneous alterations in the Courthouse.

**Fund Center 3103104-New Juvenile Courthouse** -- \$0. Actual appropriation is \$15,503,250, but due to reimbursements, the net budget is zero. This appropriation provides for completing construction of the new Juvenile Courthouse.

**Fund Center 3103105-Carol Miller Justice Center** -- \$40,000. This appropriation provides for various remodeling and miscellaneous improvements for this facility.

**Fund Center 3103108-Preliminary Planning** -- \$1,438,237. This appropriation provides for estimating the costs of projects necessary in all county facilities; the Comprehensive Master Plan; the design for the parking lot maintenance program; consultant costs for the long-term adult correctional feasibility study; administrative costs for the Capital Construction Fund; and miscellaneous planning efforts.

**Fund Center 3103109-8<sup>th</sup> & G Street Building (O.B. #2)** -- \$15,000. This appropriation provides for miscellaneous alterations.

**Fund Center 3103110-Maintenance Yard** -- \$5,000. This appropriation provides for miscellaneous alterations and improvements.

**Fund Center 3103111-Miscellaneous Alterations and Improvements** -- \$686,780. This appropriation provides for the following projects:

<u>Requesting Department</u>	<u>Project Description and Justification</u>	<u>Cost Estimate</u>
Municipal Services	Survey and remedial work associated with asbestos in county facilities	\$150,000
Municipal Services	Provide for ongoing testing of underground tanks under County ownership in accordance with State law	15,000
Municipal Services	Provide for the cost associated with warranty inspections on new construction and remodel projects	20,000
Capital Construction & Facility Planning and Management	ADA pilot transition and self evaluation plan	200,000
Municipal Services	Underground Service Alert	150,000
Capital Construction & Facility Planning and Management	Miscellaneous minor building and emergency projects	151,780
	<b>Recommended Total for Budget Unit 3111</b>	<b>\$686,780</b>

**Fund Center 3103112-Bradshaw Administration Building (O.B. #3)** -- \$100,000. This appropriation provides for miscellaneous alterations and improvements to accommodate large staff relocations.

**Fund Center 3103113-Clerk-Recorder Building** -- \$25,000. This appropriation provides for miscellaneous improvements for the Spink Building.

**Fund Center 3103114-799 G Street Office Building** -- \$145,500. This appropriation provides for miscellaneous improvements.

**Fund Center 3103124- General Services Facility** -- \$20,000. This appropriation provides for miscellaneous alterations and improvements for safety purposes.

**Fund Center 3103125-B. T. Collins Juvenile Center** -- \$1,500,000. Actual appropriation is \$10,971,045 but reimbursements reduce this to \$1,500,000. This appropriation provides for the commencement of the Juvenile Hall infrastructure/security project, and miscellaneous alterations to correct health and safety issues.

**Fund Center 3103126-Warren E. Thornton Youth Center** -- \$3,000,000. This appropriation provides for construction of the Warren E. Thornton 60 bed expansion project and miscellaneous alterations and improvements.

**Fund Center 3103127-Boys Ranch** -- \$1,000,000. This appropriation provides for planning adequate sewage capacity; roof repairs, and miscellaneous alterations and improvements.

**Fund Center 3103128-Rio Cosumnes Correctional Center (RCCC)** -- \$800,000. This appropriation provides for renovation of the fire sprinkler and fire alarm systems, and miscellaneous alterations and improvements.

**Fund Center 3103130-Work Release Facility** -- \$8,500. This appropriation provides for roof repair and miscellaneous repairs to the Work Release Facility.

**Fund Center 3103131-Sheriff's Administration Building** -- \$39,000. This appropriation provides for miscellaneous alterations to the Sheriff's Administration Building.

**Fund Center 3103132-Lorenzo E. Patino Hall of Justice** -- \$691,000. This appropriation provides for renovating the touch screen/Programmable Logic Controller System, and miscellaneous improvements to the facility.

**Fund Center 3103133-Sheriff's North Area Substation** -- \$10,000. 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 continued modifications to improve the functionality of the facility and other miscellaneous improvements to the facility.

**Fund Center 3103160-Sacramento Mental Health Facility** -- \$20,000. This appropriation provides for miscellaneous alterations and improvements to the facility.

**Fund Center 3103162-Primary Care Center** -- \$100,000. This appropriation provides for miscellaneous alterations and improvements to this facility.

**Fund Center 3103170-La Sierra Community Center** -- \$30,000. This facility has been gifted to the Carmichael Recreation and Park District. This appropriation is for small, miscellaneous alterations. This is part of multiyear agreement that is not to exceed \$150,000.

**Fund Center 3103198-Financing-Transfers/Reimbursements** -- \$2,116,288. This appropriation provides for contributions for the following debt service payments: the Carol Miller Justice Complex and other facilities; and the County's share of the tenant improvements for the Bank of America Building currently leased to the City of Sacramento.

**Fund Center 3106382-Libraries** -- \$2,500,000. This appropriation provides for construction costs for the Carmichael and Rio Linda Libraries 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.

2004-05 PROGRAM INFORMATION

Budget Unit: 3100000 Capital Construction Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>MANDATED</b>						
001	<i>Capital Construction Fund</i>	2,116,288	0	1,809,228	0	<b>307,060</b>	0.0	0
<b>Program Description:</b> Bond Payments								
<b>Countywide Priority:</b> 0 Mandated Countywide/Municipal or Financial Obligations								
<b>Anticipated Results:</b> Bond Payments for county-owned facilities								
002	<i>Capital Construction Fund</i>	808,500	0	1,800,000	0	<b>-991,500</b>	0.0	0
<b>Program Description:</b> Criminal Justice Trust Fund								
<b>Countywide Priority:</b> 0 Mandated Countywide/Municipal or Financial Obligations								
<b>Anticipated Results:</b> Construction and rehabilitation of criminal justice facilities								
003	<i>Capital Construction Fund</i>	1,040,000	0	1,000,000	0	<b>40,000</b>	0.0	0
<b>Program Description:</b> Courthouse Temporary Construction Fund								
<b>Countywide Priority:</b> 0 Mandated Countywide/Municipal or Financial Obligations								
<b>Anticipated Results:</b> Construction and rehabilitation of court facilities								
004	<i>Capital Construction Fund</i>	200,000	0	200,000	0	<b>0</b>	0.0	0
<b>Program Description:</b> Americans with Disabilities modifications								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> ADA pilot transition and self evaluation plan								
005	<i>Capital Construction Fund</i>	1,491,000	0	1,379,500	0	<b>111,500</b>	0.0	0
<b>Program Description:</b> Adult Institutions								
<b>Countywide Priority:</b> 0 Mandated Countywide/Municipal or Financial Obligations								
<b>Anticipated Results:</b> Rehabilitation of adult institutions								



<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>MANDATED</b>						
006	<b>Capital Construction Fund</b>	14,971,045	9,471,046	7,733,742	-2,233,743	0	0.0	0
<b>Program Description:</b> Juvenile Insitutions								
<b>Countywide Priority:</b> 0 Mandated Countywide/Municipal or Financial Obligations								
<b>Anticipated Results:</b> Rehabilitation of juvenile institutions								
007	<b>Capital Construction Fund</b>	150,000	0	150,000	0	0	0.0	0
<b>Program Description:</b> Asbestos management program								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Assessment of asbestos hazards through the Asbestos management program								
008	<b>Capital Construction Fund</b>	15,000	0	15,000	0	0	0.0	0
<b>Program Description:</b> Underground fuel tank management program								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Testing of underground fuel tanks for leakage into soil								
009	<b>Capital Construction Fund</b>	831,237	0	509,148	0	<b>322,089</b>	0.0	0
<b>Program Description:</b> Health & safety related projects								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Construction to remediate miscellaneous health and safety related issues								
010	<b>Capital Construction Fund</b>	300,000	0	208,500	0	<b>91,500</b>	0.0	0
<b>Program Description:</b> Coroner Crime Laboratory								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Construction and rehabilitation of the Coroner Crime Lab								
011	<b>Capital Construction Fund</b>	150,000	0	150,000	0	0	0.0	0
<b>Program Description:</b> Underground Service Alert								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Underground Service Alert service program								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles	
<b>FUNDED</b>		Program Type: <b>MANDATED</b>							
012	<b>Capital Construction Fund</b>	151,780	0	371,646	-239,217	<b>19,351</b>	0.0	1	
<b>Program Description:</b> Unforeseen Health & Safety - Emergency Maintenance									
<b>Countywide Priority:</b> 0 Mandated Countywide/Municipal or Financial Obligations									
<b>Anticipated Results:</b> Emergency projects to remediate unforeseen health and safety issues									
013	<b>Capital Construction Fund</b>	582,000	0	582,000	0	<b>0</b>	0.0	1	
<b>Program Description:</b> Administration									
<b>Countywide Priority:</b> 4 General Government									
<b>Anticipated Results:</b> Administration of the Capital Construction Fund									
015	<b>Capital Construction Fund</b>	3,000,000	500,000	2,500,000	0	<b>0</b>	0.0	0	
<b>Program Description:</b> Library Construction									
<b>Countywide Priority:</b> 0 Mandated Countywide/Municipal or Financial Obligations									
<b>Anticipated Results:</b> Library construction									
016	<b>Capital Construction Fund</b>	100,000	0	0	0	<b>100,000</b>	0.0	0	
<b>Program Description:</b> Primary Care Center									
<b>Countywide Priority:</b> 1 Discretionary Law Enforcement									
<b>Anticipated Results:</b> Construction and rehabilitation of Primary Care Center									
017	<b>Capital Construction Fund</b>	15,503,250	15,503,250	16,188,022	-16,188,022	<b>0</b>	0.0	0	
<b>Program Description:</b> Juvenile Courthouse Construction									
<b>Countywide Priority:</b> 1 Discretionary Law Enforcement									
<b>Anticipated Results:</b> Juvenile Courthouse construction									
<b>MANDATED Total:</b>		41,410,100	25,474,296	34,596,786	-18,660,982	<b>0</b>	0.0	2	

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>SELF-SUPPORTING</b>						
014	<i>Capital Construction Fund</i>	2,285,000	0	2,285,000	0	0	0.0	0
<b>Program Description:</b> General Maintenance								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> General maintenance of County-owned buildings								
<b>SELF-SUPPORTING Total:</b>		2,285,000	0	2,285,000	0	0	0.0	0
<b>FUNDED Total</b>		43,695,100	25,474,296	36,881,786	-18,660,982	0	0.0	2
<b>Grand Total:</b>		43,695,100	25,474,296	36,881,786	-18,660,982	0	0.0	2

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

UNIT: Capital Projects-Debt Service  
9287000

FUND: CAPITAL PROJECTS-DEBT SERVICE  
287A

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

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Services & Supplies	5,239	60,300	473,786	485,853	485,853
Other Charges	1,499,112	1,505,627	1,505,637	1,499,717	1,499,717
Interfund Reimb	-1,519,253	-1,525,637	-1,525,637	-1,519,717	-1,519,717
<b>Total Finance Uses</b>	<b>-14,902</b>	<b>40,290</b>	<b>453,786</b>	<b>465,853</b>	<b>465,853</b>
<b>Means of Financing</b>					
Fund Balance	427,095	453,786	453,786	465,853	465,853
Use Of Money/Prop	11,788	52,357	0	0	0
<b>Total Financing</b>	<b>438,883</b>	<b>506,143</b>	<b>453,786</b>	<b>465,853</b>	<b>465,853</b>

**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.

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: 2004-05

CLASSIFICATION  
FUNCTION: GENERAL  
ACTIVITY: Other General  
FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Salaries/Benefits	0	0	-714,365	-714,365	-714,365
Services & Supplies	13,910,125	12,176,032	15,294,540	15,820,836	15,820,836
Other Charges	0	9,212	0	4,541	4,541
Intrafund Charges	355,300	330,300	330,300	330,300	330,300
<b>NET TOTAL</b>	<b>14,265,425</b>	<b>12,515,544</b>	<b>14,910,475</b>	<b>15,441,312</b>	<b>15,441,312</b>
Prior Yr Carryover Revenues	1,238,834	740,622	740,622	1,505,000	1,505,000
	0	0	0	0	0
<b>NET COST</b>	<b>13,026,591</b>	<b>11,774,922</b>	<b>14,169,853</b>	<b>13,936,312</b>	<b>13,936,312</b>

**PROGRAM DESCRIPTION:**

- This budget unit accounts for the cost of services provided by the Office of Communications and Information Technology and the Department of Finance to support the county’s large, shared computer systems.
- The shared systems functional areas are as follows:
  - Law and Justice (Budget Unit 5716000). Costs associated with large shared systems in this unit include the Criminal Justice Information Systems (CJIS), the Jail Inmate Management System (JIMS), and the California Law Enforcement Telecommunications System (CLETS). This area also includes the Integrated Justice Information System (IJIS) project.
  - Special District Payroll (Budget Unit 5717000). Costs associated with large shared systems in this unit include the payroll system for the elected officials, judges, and special districts.
  - Property Data Base (Budget Unit 5718000). Costs associated with large shared systems in this unit include the secured and unsecured tax system, the homeowner’s exemption system, the computer assisted appraisal system and the property database.

- Administration (Budget Unit 5719000). Costs associated with large shared systems in this unit include the Comprehensive Online Management Personnel and Accounting System for Sacramento County (COMPASS), the Sacramento County Agenda and Record Processing Application (SCARPA) and the Spatial Data Base costs associated with the maintenance of public infrastructure environments that are shared by all departments. This also includes maintenance of the County’s Web Presence and WEB Portal.
- Department of Finance (Budget Unit 5721000). Costs associated with additional positions to support COMPASS and Special Districts.

2004-05 PROGRAM INFORMATION

Budget Unit: 5710000 DP-Shared Systems

Agency: Internal Services

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

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>DISCRETIONARY</b>						
005	<i>Other Shared Applications</i>	669,504	0	0	442,920	<b>226,584</b>	0.0	0
<b>Program Description:</b>		Provides a central point for funding the maintenance and enhancement of the Countywide Shared Systems (E-Govt. WEB, SCARPA, Shared Property Database [GIS])						
<b>Countywide Priority:</b>		4 General Government						
<b>Anticipated Results:</b>		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.						
<b>DISCRETIONARY Total:</b>		669,504	0	0	442,920	<b>226,584</b>	0.0	0
<b>FUNDED Total</b>		15,441,312	0	0	1,505,000	<b>13,936,312</b>	0.0	0
<b>Grand Total:</b>		15,441,312	0	0	1,505,000	<b>13,936,312</b>	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: 2004-05

Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Charges for Service	13,316,612	13,626,119	13,626,119	13,916,069	13,916,069
Total Operating Rev	13,316,612	13,626,119	13,626,119	13,916,069	13,916,069
Service & Supplies	12,975,619	13,690,422	14,334,980	14,647,154	14,647,154
Other Charges	9,620	12,731	17,066	10,289	10,289
Total Operating Exp	12,985,239	13,703,153	14,352,046	14,657,443	14,657,443
Other Revenues	695,903	725,927	725,927	741,374	741,374
Total Nonoperating Rev	695,903	725,927	725,927	741,374	741,374
Net Income (Loss)	1,027,276	648,893	0	0	0

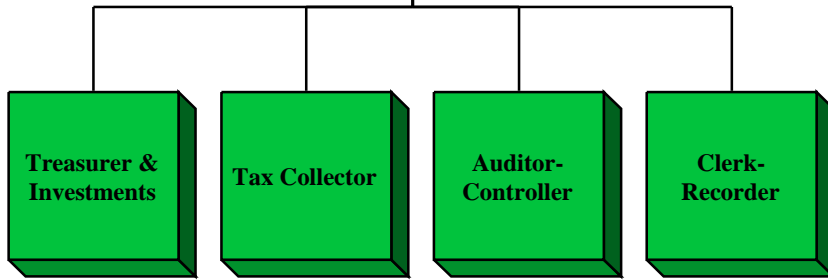
**PROGRAM DESCRIPTION:**

- Sacramento County initiated a program of total self-funding for employee dental insurance coverage in 1975. Starting in January 2004, the County purchased a policy to provide dental coverage to all permanent county employees at county cost.

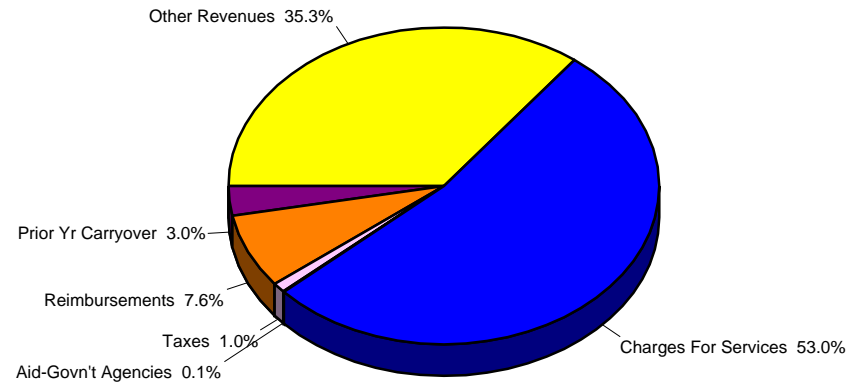


## Departmental Structure

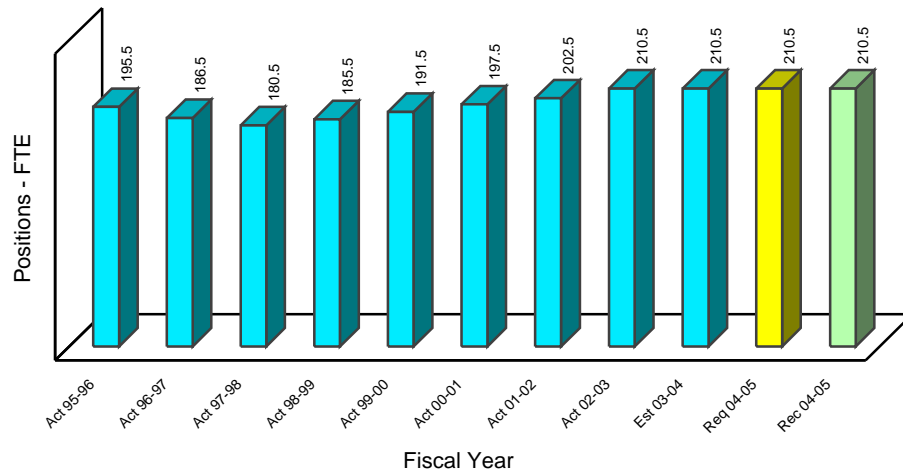
MARK NORRIS, Director of Finance



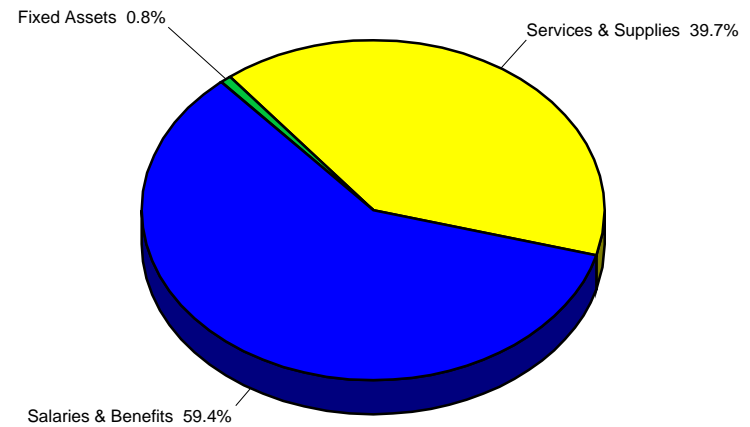
## Financing Sources



## Staffing Trend



## Financing Uses



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

UNIT: 3230000 Department Of Finance  
DEPARTMENT HEAD: MARK NORRIS  
CLASSIFICATION  
FUNCTION: GENERAL  
ACTIVITY: Finance  
FUND: GENERAL

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

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Salaries/Benefits	12,106,723	12,733,453	13,896,366	14,424,857	14,424,857
Services & Supplies	7,293,939	8,104,568	8,793,183	8,545,985	8,545,985
Other Charges	485,314	266,459	266,458	0	0
Equipment	79,322	167,838	167,838	198,838	198,838
Intrafund Charges	489,824	694,252	592,445	1,101,231	1,101,231
<b>SUBTOTAL</b>	<b>20,455,122</b>	<b>21,966,570</b>	<b>23,716,290</b>	<b>24,270,911</b>	<b>24,270,911</b>
Interfund Reimb	-132,100	-192,560	-164,650	-151,600	-151,600
Intrafund Reimb	-2,702,928	-2,160,494	-2,573,605	-1,700,271	-1,700,271
<b>NET TOTAL</b>	<b>17,620,094</b>	<b>19,613,516</b>	<b>20,978,035</b>	<b>22,419,040</b>	<b>22,419,040</b>
Prior Yr Carryover Revenues	1,254,040	1,682,664	1,682,664	717,375	717,375
	17,932,896	19,917,642	20,575,402	21,701,665	21,701,665
<b>NET COST</b>	<b>-1,566,842</b>	<b>-1,986,790</b>	<b>-1,280,031</b>	<b>0</b>	<b>0</b>
Positions	210.5	210.5	210.5	210.5	210.5

**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.

- 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.
- Manages the \$2.0 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 with a performance target that meets the state's Local Agency Investment Fund (LAIF).
- Annually completes and submits the June 30 year-end CAFR to the Government Finance Officers Association in order to receive the Government Finance Officers Association's Certificate of Achievement for Excellence 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. Payroll Services and Tax Accounting currently report directly to the Director of Finance.
  - **County Clerk-Recorder** operations include the following programs: Clerk and Recording.
  - **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.

2004-05 PROGRAM INFORMATION

Budget Unit: 3230000 Department of Finance Agency: Internal Services

Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>MANDATED</b>						
001-A	<b>Pool</b>	3,704,445	345,000	3,359,445	0	0	22.0	0
<b>Program Description:</b>	Provides investment services for Pooled Investment Fund							
<b>Countywide Priority:</b>	0 Mandated Countywide/Municipal or Financial Obligations							
<b>Anticipated Results:</b>	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 AA Af, volatility rating of S-1, 0 investment policy exception, and meets state Local Agency Investment Fund earnings.							
003	<b>1911 Act Bonds</b>	25,492	0	25,492	0	0	1.0	0
<b>Program Description:</b>	Provides acctng svcs & admin of delinquency assessment sales							
<b>Countywide Priority:</b>	0 Mandated Countywide/Municipal or Financial Obligations							
<b>Anticipated Results:</b>	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.							
004-A	<b>Reclamation</b>	46,537	0	46,537	0	0	1.0	0
<b>Program Description:</b>	Provides billing, collection & paying agent services							
<b>Countywide Priority:</b>	0 Mandated Countywide/Municipal or Financial Obligations							
<b>Anticipated Results:</b>	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.							
005-A	<b>Tax Collection</b>	3,084,627	138,214	2,890,663	55,750	0	28.0	0
<b>Program Description:</b>	Administration/collection of secured taxes							
<b>Countywide Priority:</b>	0 Mandated Countywide/Municipal or Financial Obligations							
<b>Anticipated Results:</b>	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.							
007-A	<b>Clerks</b>	644,848	0	644,848	0	0	5.0	0
<b>Program Description:</b>	Reg. process servers/photocopiers/notaries; issue marriage lic. & performs weddings							
<b>Countywide Priority:</b>	0 Mandated Countywide/Municipal or Financial Obligations							
<b>Anticipated Results:</b>	The Clerk Program provides notary services; registers process servers, photocopiers; issues marriage licenses and performs weddings; and files Statements of Economic Interest. Marriage licenses, photocopiers and process servers are registered within 20 minutes. Confidential marriages are registered within 30 days.							

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>MANDATED</b>						
<i>008-A</i>	<b>Recording</b>	5,516,046	67,400	5,448,646			42.0	0
<b>Program Description:</b>	Examine, index & microfilm recorded documents							
<b>Countywide Priority:</b>	0 Mandated Countywide/Municipal or Financial Obligations							
<b>Anticipated Results:</b>	A recording service that registers, indexes, images and mails, birth, death and marriage records. Counter documents are recorded the same day received and mailed the next work day. The index is available by noon the next work day. Recorded documents are prepared and mailed within three days or within 20 minutes in person.							
<i>009-A</i>	<b>General Accounting</b>	279,815	0	136,654	143,161	0	3.0	0
<b>Program Description:</b>	Provides general accounting services to all departments							
<b>Countywide Priority:</b>	0 Mandated Countywide/Municipal or Financial Obligations							
<b>Anticipated Results:</b>	An accounting system that maintains and ensures general acctng services to all County departments. The programs maintains countywide capital assets accounting, debt accounting within professional standards with 100 percent accuracy.							
<i>010</i>	<b>Accounting Reporting Control</b>	144,144	0	152,761	-8,617	0	2.0	0
<b>Program Description:</b>	Audits and prepares financial statements							
<b>Countywide Priority:</b>	0 Mandated Countywide/Municipal or Financial Obligations							
<b>Anticipated Results:</b>	This program audits and prepares financial statements, maintains the ability of the department to prepare the County Annual Financial Report, Cost Plan, Annual Report of Financial Transactions and Senate Bill 90 mandated cost claims with 100 percent accuracy while meeting professional standards within timelines.							
<i>011-A</i>	<b>Systems Control &amp; Reconciliations</b>	1,322,166	280,000	840,604	201,562	0	10.0	0
<b>Program Description:</b>	Maintains effective accounting system							
<b>Countywide Priority:</b>	0 Mandated Countywide/Municipal or Financial Obligations							
<b>Anticipated Results:</b>	This program ensures COMPASS financial transactions are properly maintained, develops, monitors and maintains internal controls while ensuring accounting for 1.4 million warrants issued annually. The program processes department and special district security requests while ensuring 100 percent accountability and 97 percent accuracy.							
<i>012</i>	<b>Central Support Services</b>	416,383	0	350,048	66,335	0	7.0	0
<b>Program Description:</b>	Record retention & data input for all departments							
<b>Countywide Priority:</b>	0 Mandated Countywide/Municipal or Financial Obligations							
<b>Anticipated Results:</b>	Central Support services ensures the mailing and distribution of countywide warrants and timesheets, as well as the distribution of COMPASS reports to special districts, while providing administrative support to the Auditor-Controller Division. Timesheets are distributed within one week, COMPASS reports within five working days, and daily documents are processed within one day of receipt.							
<i>013</i>	<b>Payroll Services</b>	712,449	110,000	541,028	61,421	0	8.0	0
<b>Program Description:</b>	Payroll services for the County and for Special Districts							
<b>Countywide Priority:</b>	0 Mandated Countywide/Municipal or Financial Obligations							
<b>Anticipated Results:</b>	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 accurarcy rate of 97 percent, which include garnishments and preparation of third party vendor payments.							

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>MANDATED</b>						
<i>014-A</i>	<i>Audit Services</i>	933,933	528,260	378,676	26,997	0	9.0	0
<b>Program Description:</b>	Audit services for County and Special Districts							
<b>Countywide Priority:</b>	0 Mandated Countywide/Municipal or Financial Obligations							
<b>Anticipated Results:</b>	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>	1,372,079	0	1,220,339	151,740	0	15.0	0
<b>Program Description:</b>	Verification of all documents processed for payment							
<b>Countywide Priority:</b>	0 Mandated Countywide/Municipal or Financial Obligations							
<b>Anticipated Results:</b>	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>	557,860	0	538,834	19,026	0	4.0	0
<b>Program Description:</b>	State funding allocation; COMPASS budgetary controls							
<b>Countywide Priority:</b>	0 Mandated Countywide/Municipal or Financial Obligations							
<b>Anticipated Results:</b>	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>	970,359	357,997	612,362	0	0	9.0	0
<b>Program Description:</b>	Provides revenue collection data & budget support of taxing entities							
<b>Countywide Priority:</b>	0 Mandated Countywide/Municipal or Financial Obligations							
<b>Anticipated Results:</b>	A tax accounting system that administers revenue distribution, data and budget support for taxing entities, and maintains an accuracy rate of 97 percent.							
<b>MANDATED Total:</b>		19,731,183	1,826,871	17,186,937	717,375	0	166.0	0

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>SELF-SUPPORTING</b>						
002	<i>Fiscal Agent</i>	566,722	0	566,722	0	0	4.0	0
<b>Program Description:</b>		Provides trustee services for bond issues						
<b>Countywide Priority:</b>		4 General Government						
<b>Anticipated Results:</b>		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>	2,259,290	25,000	2,234,290	0	0	12.0	2
<b>Program Description:</b>		Administers Fictitious Business Names Ordinance						
<b>Countywide Priority:</b>		0 Mandated Countywide/Municipal or Financial Obligations						
<b>Anticipated Results:</b>		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.						
<b>SELF-SUPPORTING Total:</b>		2,826,012	25,000	2,801,012	0	0	16.0	2

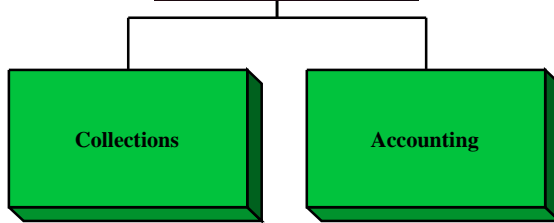
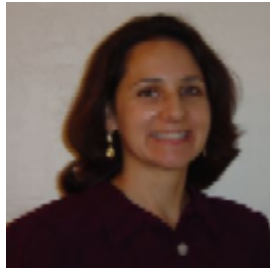
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>DISCRETIONARY</b>						
<i>001-B</i>	<b>Pool</b>	80,758	0	80,758	0	0	1.0	0
<b>Program Description:</b>		Provides investment services for Pooled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



<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>DISCRETIONARY</b>						
<i>011-B</i>	<i>Systems Control &amp; Reconciliations</i>	99,775	0	99,775	0	0	2.0	0
<b>Program Description:</b>	Ensures services for COMPASS financial transaction are maintained/apportions pool fund interest/reconciles debt svc funds							
<b>Countywide Priority:</b>	4 General Government							
<b>Anticipated Results:</b>	This part of the program ensures services for COMPASS financial transactions are maintained; develops, monitors & maintains internal controls; accounts for 1.4 million warrants; department and special district security requests are processed with 100 percent accountability and 97 percent accuracy.							
<i>014-B</i>	<i>Audit Services</i>	97,406	0	97,406	0	0	1.0	0
<b>Program Description:</b>	Audit services for County and Special Districts							
<b>Countywide Priority:</b>	4 General Government							
<b>Anticipated Results:</b>	An audit system that provides financial, compliance, mandated, internal control & special audits for County & special districts. Service provided for 69 audits with 100 percent accuracy meeting professional standards.							
<i>015-B</i>	<i>Payment Services</i>	157,794		157,794	0		3.0	0
<b>Program Description:</b>	Verification of all documents processed for payment							
<b>Countywide Priority:</b>	4 General Government							
<b>Anticipated Results:</b>	Ensures a countywide payment service that reviews and pre-audits payment requests and provides special district COMPASS data entry, and images/verifies claims. Guarantees that the payment requests are processed within 10 days of receipt while maintaining an imaging error rate of less than 1 percent.							
<i>017-B</i>	<i>Tax Accounting</i>	57,432	0	57,432	0	0	1.0	0
<b>Program Description:</b>	Provides revenue collection data & budget support of taxing entities							
<b>Countywide Priority:</b>	4 General Government							
<b>Anticipated Results:</b>	Ensures a tax accounting system that administers revenue distribution, data and budget support for taxing entities, and maintains an accuracy rate of 97 percent.							
<b>DISCRETIONARY Total:</b>		1,713,716	0	1,713,716	0	0	28.5	0
<b>FUNDED Total</b>		24,270,911	1,851,871	21,701,665	717,375	0	210.5	2

## Departmental Structure

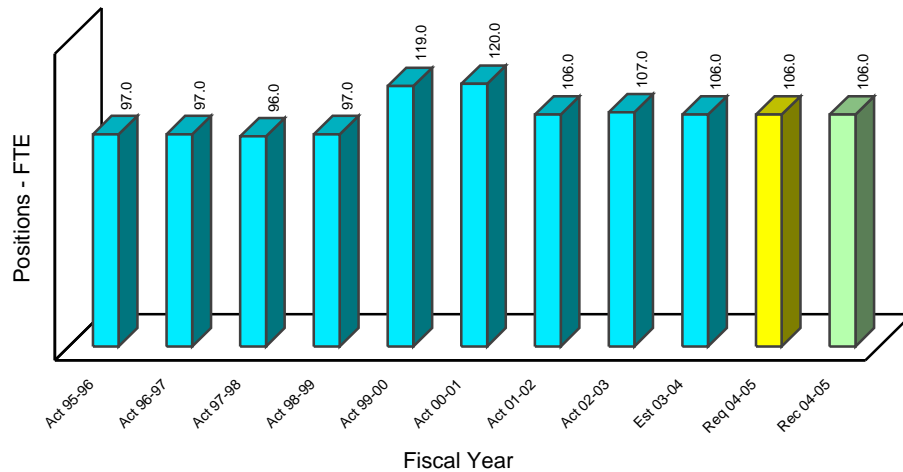
CONNIE AHMED, Interim Director



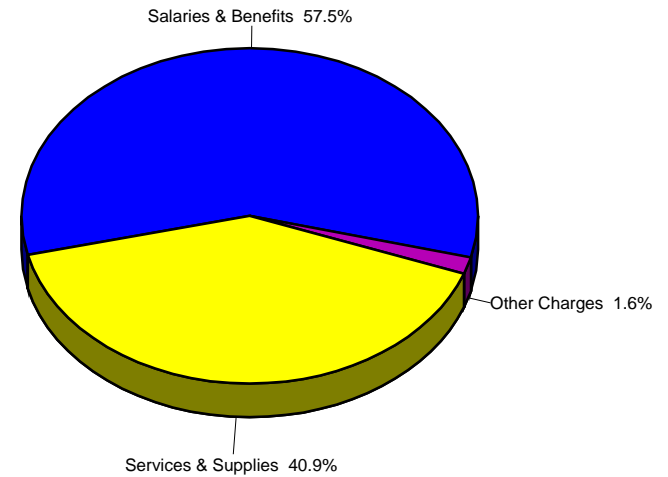
## Financing Sources



## Staffing Trend



## Financing Uses



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

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

CLASSIFICATION  
 FUNCTION: GENERAL  
 ACTIVITY: Other General  
 FUND: GENERAL

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

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Salaries/Benefits	5,383,475	5,563,757	6,003,447	6,320,978	6,320,978
Services & Supplies	2,747,860	3,079,225	2,954,542	3,524,731	3,524,731
Other Charges	175,857	175,857	175,856	175,857	175,857
Intrafund Charges	409,556	904,838	1,113,063	973,873	973,873
<b>SUBTOTAL</b>	<b>8,716,748</b>	<b>9,723,677</b>	<b>10,246,908</b>	<b>10,995,439</b>	<b>10,995,439</b>
Intrafund Reimb	-5,347,478	-5,738,772	-6,950,129	-6,847,708	-6,847,708
<b>NET TOTAL</b>	<b>3,369,270</b>	<b>3,984,905</b>	<b>3,296,779</b>	<b>4,147,731</b>	<b>4,147,731</b>
Prior Yr Carryover Revenues	127,839	110,785	110,785	0	0
	3,369,269	3,984,905	3,296,779	4,147,731	4,147,731
<b>NET COST</b>	<b>-127,838</b>	<b>-110,785</b>	<b>-110,785</b>	<b>0</b>	<b>0</b>
Positions	107.0	106.0	106.0	106.0	106.0

**PROGRAM DESCRIPTION:**

The primary responsibility of the Department of Revenue Recovery (DRR) 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.
- Initiates follow-up procedures if payments are not made.

2004-05 PROGRAM INFORMATION

Budget Unit: 6110000 Revenue Recovery

Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>MANDATED</b>						
001-A	Revenue Recovery	10,982,469	6,847,708	4,134,761	0	0	106.0	0
<b>Program Description:</b>		Centralized revenue collection and distribution						
<b>Countywide Priority:</b>		0 Mandated Countywide/Municipal or Financial Obligations						
<b>Anticipated Results:</b>		Maximum recovery of revenue, at or below market rates, in order to maintain funding for various entities, so citizens do not bear the burden of other's debts. Net cost to collection ratio under 15.0%, recovery rate over 40.0%, write-offs under 5.0%.						
<b>MANDATED Total:</b>		10,982,469	6,847,708	4,134,761	0	0	106.0	0
<b>FUNDED</b>		Program Type: <b>DISCRETIONARY</b>						
001-B	Revenue Recovery	12,970	0	12,970	0	0	0.0	0
<b>Program Description:</b>		Centralized revenue collection and distribution						
<b>Countywide Priority:</b>		4 General Government						
<b>Anticipated Results:</b>		Minor improvement in recovery of revenue for the County						
<b>DISCRETIONARY Total:</b>		12,970	0	12,970	0	0	0.0	0
<b>FUNDED Total</b>		10,995,439	6,847,708	4,147,731	0	0	106.0	0
<b>Grand Total:</b>		10,995,439	6,847,708	4,147,731	0	0	106.0	0

# FINANCING - TRANSFERS/REIMBURSEMENTS

5110000

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

UNIT: 5110000 Financing-Transfers/Reimbursement

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

CLASSIFICATION  
FUNCTION: GENERAL  
ACTIVITY: Finance  
FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Interfund Charges	293,000	859,400	859,400	1,271,146	1,271,146
SUBTOTAL	293,000	859,400	859,400	1,271,146	1,271,146
Interfund Reimb	-300,000	0	0	0	0
NET TOTAL	-7,000	859,400	859,400	1,271,146	1,271,146
Revenues	0	0	0	0	0
NET COST	-7,000	859,400	859,400	1,271,146	1,271,146

**PROGRAM DESCRIPTION:**

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

**2004-05 PROGRAM INFORMATION**

Budget Unit: 5110000 Financing-Transfers/Reimb Agency: Internal Services

Program Number and Title	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>	Program Type: <b>DISCRETIONARY</b>						
002 <i>Transfer of EMD Reserve</i>	1,271,146	0	0	0	1,271,146	0.0	0
<b>Program Description:</b>	Transfer of EMD Reserves to new EMD Fund						
<b>Countywide Priority:</b>	3 Quality of Life						
<b>Anticipated Results:</b>	Transfer of restricted financing						

**TOTAL:** 1,271,146 0 0 0 1,271,146 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: 2004-05

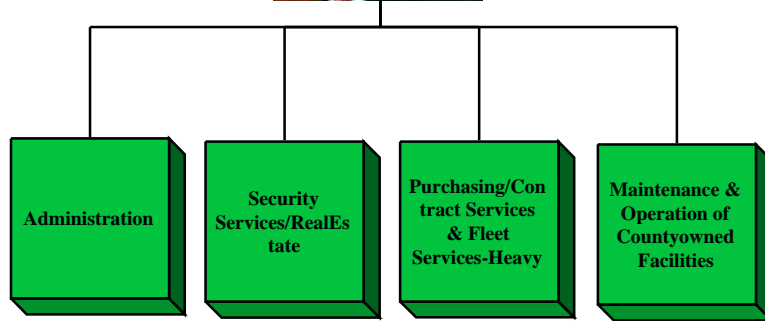
Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Services & Supplies	6,351,245	8,950,000	17,000,000	17,000,000	17,000,000
Land	0	0	5,000,000	2,000,000	2,000,000
Improvements	199,825	0	4,000,000	0	0
Equipment	21,516,445	20,000,000	46,349,660	49,850,000	49,850,000
Interfund Charges	5,545,749	8,724,582	9,762,860	11,815,700	11,815,700
<b>Total Finance Uses</b>	<b>33,613,264</b>	<b>37,674,582</b>	<b>82,112,520</b>	<b>80,665,700</b>	<b>80,665,700</b>
<b>Means of Financing</b>					
Fund Balance	0	-2,624,721	-2,624,721	0	0
Other Revenues	31,306,937	40,299,303	84,737,241	80,665,700	80,665,700
<b>Total Financing</b>	<b>31,306,937</b>	<b>37,674,582</b>	<b>82,112,520</b>	<b>80,665,700</b>	<b>80,665,700</b>

**PROGRAM DESCRIPTION:**

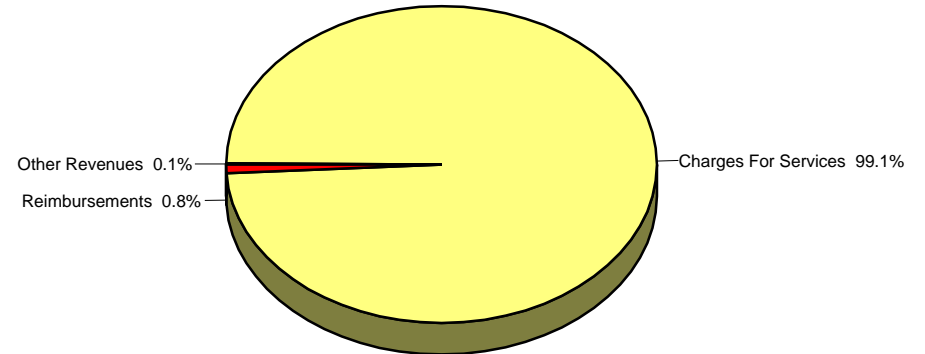
- This budget unit provides for transfer of funds, as necessary, to the Fixed Asset Debt Service Fund (see Budget Unit 9278000) for payment of debt service and other costs of the program. Since completion of the drawdown of proceeds from borrowing, this budget unit has provided funds for continuing acquisition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

## Departmental Structure

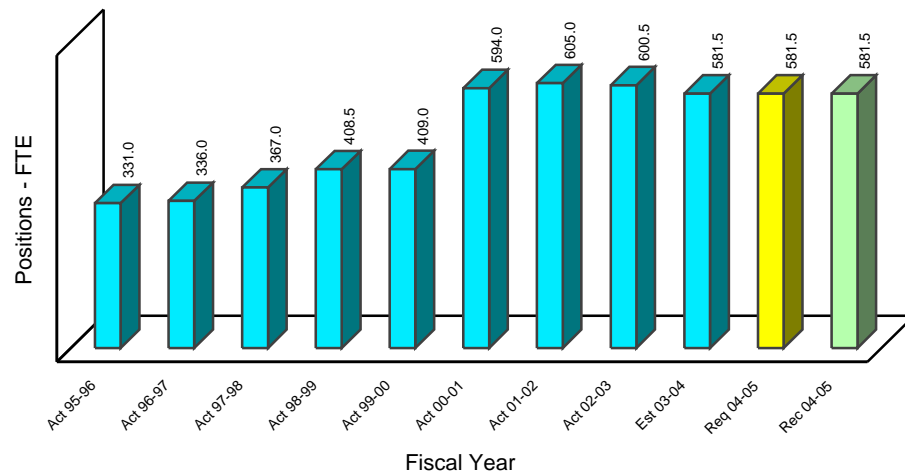
JOHN NEWTON, Director



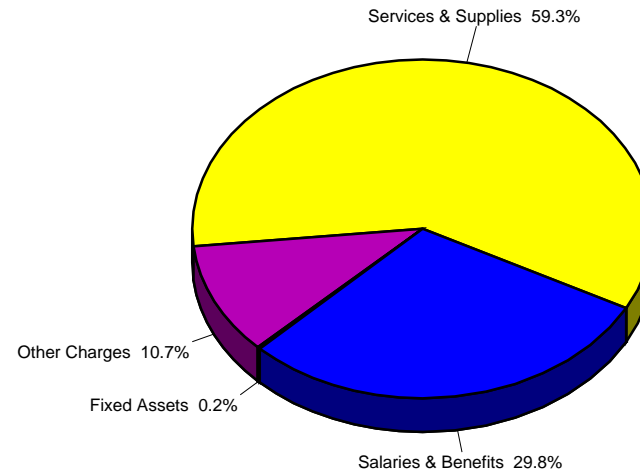
## Financing Sources



## Staffing Trend



## Financing Uses



COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
County Budget Act (1985)  
SCHEDULE 10 - OPERATIONS OF  
INTERNAL SERVICE FUND  
FISCAL YEAR 2004-05

Internal Services Agency/General Services  
7000000/2070000

FUNCTION: General

Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
<b>OPERATING INCOME</b>					
Charges for Services	133,301,521	133,813,605	146,766,392	150,443,928	150,108,328
Other Income	1,073	0	0	0	0
<b>TOTAL</b>	<b>133,302,594</b>	<b>133,813,605</b>	<b>146,766,392</b>	<b>150,443,928</b>	<b>150,108,328</b>
<b>OPERATING EXPENSES</b>					
Salaries/Benefits	37,374,916	38,402,292	41,517,572	43,102,469	43,102,469
Services & Supplies	74,674,749	80,565,668	82,968,746	85,924,732	85,589,132
Other Charges	3,833,600	2,992,496	3,051,299	3,124,124	3,124,124
Depreciation/Amort	10,792,939	10,465,859	10,461,930	10,508,793	10,508,793
Interfund Chgs/Reimb	-1,216,153	0	-1,272,269	0	0
Intrafund Chgs/Reimb	13,283	-543,155	0	0	0
Costs of Goods Sold	6,837,564	6,414,527	7,430,000	5,830,000	5,830,000
<b>Total Oper. Expenses</b>	<b>132,310,898</b>	<b>138,297,687</b>	<b>144,157,278</b>	<b>148,490,118</b>	<b>148,154,518</b>
<b>Net Op. Income(Loss)</b>	<b>991,696</b>	<b>-4,484,082</b>	<b>2,609,114</b>	<b>1,953,810</b>	<b>1,953,810</b>
<b>NONOPERATING INCOME (EXPENSES)</b>					
Interest Income	60	0	0	0	0
Interest Expense	-1,514,458	-1,888,998	-1,761,731	-1,483,911	-1,483,911
Debt Retirement	-537,253	-525,068	-719,445	-352,899	-352,899
Loss/Disposition-Asset	0	-5,937	0	0	0
Equipment	-46,866	-94,916	-127,938	-277,000	-277,000
Gain/Loss of Sale	1,232,429	100	0	0	0
Income - Other	2,246,050	6,361,213	0	160,000	160,000
<b>Total Net Nonoper. Income (Loss)</b>	<b>1,379,962</b>	<b>3,846,394</b>	<b>-2,609,114</b>	<b>-1,953,810</b>	<b>-1,953,810</b>
<b>NET INCOME (LOSS)</b>	<b>2,371,658</b>	<b>-637,688</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Memo Only:</b>					
<b>CAPITAL REPLACEMENT AND ACQUISITION</b>					
Miscellaneous Revenues	-1,800,187	-675,961	-650,000	-837,500	-837,500
Other Equipment	3,589,944	1,842,264	2,222,000	3,506,000	3,506,000
Other Expenses	368,222	1,416,980	4,234	11,300,000	11,300,000
<b>TOTAL</b>	<b>2,157,979</b>	<b>2,583,283</b>	<b>1,576,234</b>	<b>13,968,500</b>	<b>13,968,500</b>
<b>Positions</b>	<b>600.5</b>	<b>581.5</b>	<b>600.5</b>	<b>581.5</b>	<b>581.5</b>



**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. Centralized provision of 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 groups:
  - **The Business Services Support Group:** Provides support services to county agencies and departments. The Contract and Purchasing Services Division provides centralized procurement services, coordinates the procurement card program, and prepares contracts and agreements for construction projects. The Fleet Services Division purchases, rents and maintains light and heavy equipment. 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 Support Services Division provides printing, U.S. mail, inter-office messenger, stores, document scanning, records management, warehousing and surplus property/recycling services.
  - **Facility and Property Services Group:** Provides facility planning and maintenance functions and coordinates construction activity with the Architectural Services Division of the Department of County Engineering. The group is comprised of eight divisions:
    - Real Estate Division leases facilities for county organizations, prepares appraisals, negotiates purchase of real estate, and manages the acquisition and disposal of countyowned property.
    - Energy Management Division implements a proactive program of energy efficiency and conservation from the initial planning stages through construction of all new facilities. The Energy Manager also prepares reports regarding energy conservation and savings and promotes the use of alternative energy.
    - The maintenance and operation of all countyowned facilities is organized into three geographic districts (Airports, Downtown and Bradshaw Regional) to provide integrated services 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 Division provides an unarmed security presence for countyowned and some leased facilities.
- Facility Planning and Management Division manages the Capital Construction Fund which provides funding for construction and remodeling of countyowned facilities. This Division serves as the planning hub for all facility decisions within the County, and administers the Computer Assisted Facility Management (CAFM) System.
- Parking and Special Projects Division provides parking services to the public, county employees, and other governmental agencies.
  - **Administrative Services Group:** Provides administrative support services to the Department. Services provided include accounting, budget and analysis, safety, human resources, training coordination, and information technology.

**FISCAL YEAR 2003-04 MIDYEAR CHANGES:**

The above Summary of Positions reflects a decrease of 19.0 positions from prior fiscal year. This net change is the result of 21.0 deleted positions and 2.0 added positions as described below.

The Department deleted 12.0 vacant positions of various classifications midyear to achieve budget reductions to assist the General Fund. Furthermore, as a result of the impending transfer of the Sacramento County Court System to the State of California, 6.0 custodian positions were also deleted. The incumbents applied for and were accepted in training and development assignments. Additional 3.0 vacant custodian positions were deleted to avoid impacting the General Fund also as a result of the Court's transfer.

The Department added 2.0 positions midyear. A Chief of Accounting and Fiscal Services position was added as well as one Building Security Attendant position.

## SUMMARY OF POSITIONS

## Internal Services Fund

PROGRAM	Adopted 2003-04	June 30, 2004	Requested 2004-05	Recommended 2004-05
Airport District	50.0	50.0	52.0	52.0
Bradshaw District	125.0	120.0	123.0	123.0
Contract & Purchasing Services	27.5	27.5	27.5	27.5
Downtown District	87.0	84.0	87.0	87.0
Energy Management	1.0	1.0	1.0	1.0
Fleet Services - Heavy	111.0	112.0	112.0	112.0
Fleet Services - Light	46.0	41.0	41.0	41.0
Office of the Director	29.0	29.0	29.0	29.0
Real Estate	30.0	30.0	30.0	30.0
Security Services	51.0	43.0	35.0	35.0
Support Services	43.0	44.0	44.0	44.0
	<b>600.5</b>	<b>581.5</b>	<b>581.5</b>	<b>581.5</b>

## SUPPLEMENTAL INFORMATION:

The following tables detail the recommended capital outlay for additional and replacement heavy equipment and the additional light equipment.

## SUMMARY OF CAPITAL OUTLAY

## Heavy Equipment

	Description	Recommended Number	Recommended Amount
160	1½ Ton Utility Truck	2	\$220,000
163	1½ Ton w/ Service Body	1	85,000
165	1 ½ Ton w/ Dump/Hoist	5	475,000
175	Flatbed 10-Wheel	1	85,000
190	Water Truck < 2000 gal	2	150,000
191	Water Truck, 2-3000 gal	1	100,000
213	Trailer , Special (Fuel)	1	40,000
218	Trailer, Tilt-type	1	25,000
234	Trailer, Low Bed	1	25,000
292	Step Van	2	176,000
380	Shop Tow, Small	1	320,000
397	Crane , 8-ton Truck Mount	2	450,000
399	Lube & Fuel Truck	1	185,000
775	Pressure Vacuum Cleaner	2	460,000
776	Pressure Vacuum Cleaner 3-axle	2	560,000
941	3-Axle Truck Tractor	1	150,000
	<b>Recommended Proposed Budget Total</b>	<b>26</b>	<b>\$3,506,000</b>

## ADDITIONAL VEHICLES

## Fiscal Year 2004-05

DEPARTMENT				
Class	Description	Voter Registration & Elections	Water Quality	Class Total
Class 131	1/2 Ton Pick-up extd cab		4	4
Class 134	1 Ton Pick-up		2	2
Class 137	3/4 Ton Truck Special		1	1
Class 140	3/4 Ton Truck, 4 x 4		2	2
Class 142	Special Body		1	1
Class 150	Mini-van		3	3
Class 152	3/4 Ton Van	1		1
	<b>Total</b>	<b>1</b>	<b>13</b>	<b>14</b>
Purchase Cost		\$16,000	\$342,570	\$358,570
Annual Cost		6,648	194,056	200,704
	<b>Total Cost</b>	<b>\$22,648</b>	<b>\$536,626</b>	<b>\$559,274</b>

## 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 2004-05. 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.

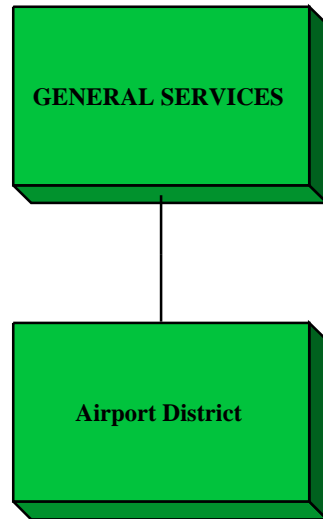
2004-05 PROGRAM INFORMATION

Budget Unit: 7000000 General Services		Agency: Internal Services						
Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>SELF-SUPPORTING</b>						
001-A	<b>Dept. Administration</b>	4,319,555	3,539,513	780,042	0	0	29.0	1
<b>Program Description:</b> Plans, directs & controls activities for the dept.								
<b>Countywide Priority:</b> 0 Mandated Countywide/Municipal or Financial Obligations								
<b>Anticipated Results:</b> Transition from Public Works Agency to Department provision of human resources services. Provide administrative support to Department that is timely and appropriate for need. Requests will be answered, or receive an initial response within 24 hours.								
001-B	<b>Contract Mgt Svcs</b>	1,123,199	58,648	1,064,551	0	0	7.5	1
<b>Program Description:</b> Contract services for various county customers								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Provide the Municipal Services Agency with timely, quality contracting services with respect to construction contracts and construction-related agreement production. Completion of requested agreement documents within customers' needed timeframes.								
002-A	<b>GS-Bradshaw District</b>	15,967,531	459,949	15,507,582	0	0	123.0	66
<b>Program Description:</b> Operates/maintains all county-owned buildings outside Downtwn area								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Provide quality facility management ensuring best value for our customer tenants. Customer satisfaction levels above average and 5% increase in completion of percentage of preventive maintenance tasks.								
002-B	<b>GS-Downtown District</b>	10,306,490	487,377	9,819,113	0	0	87.0	12
<b>Program Description:</b> Operates/maintains all county-owned buildings inside Downtwn area								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Provide quality facility management ensuring best value for our customer tenants. Customer satisfaction levels above average and 5% increase in completion of percentage of preventive maintenance tasks.								
003	<b>Security</b>	3,520,595	911,359	2,609,236	0	0	35.0	2
<b>Program Description:</b> Provides security services for county-owned buildings								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Provide for safety of county staff, the public, and the operations of county occupied facilities with quality security services. Customer satisfaction levels above average and appropriate presence and visibility of Security staff.								

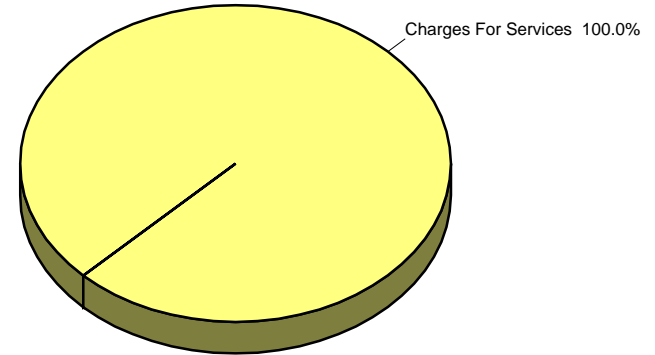
Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>SELF-SUPPORTING</b>						
004	<b>Energy Management</b>	8,536,726	326,572	8,210,154	0	0	1.0	0
<p><b>Program Description:</b> Coordinates energy related issues</p> <p><b>Countywide Priority:</b> 4 General Government</p> <p><b>Anticipated Results:</b> Provide coordinated County activities to promote effective energy management and conservation to achieve a high level of energy efficiency in all county facilities. At least 5% annual reduction in energy consumption.</p>								
005	<b>GS-Airport District</b>	6,387,328	0	6,387,328	0	0	52.0	34
<p><b>Program Description:</b> Provides trades &amp; Stationary Engr services to Airport facilities</p> <p><b>Countywide Priority:</b> 4 General Government</p> <p><b>Anticipated Results:</b> Provide quality facility management ensuring best value for our customer tenants. Customer satisfaction levels above average and 5% increase in completion of percentage of preventive maintenance tasks.</p>								
007	<b>Central Purchasing</b>	2,529,795	481,307	2,048,488	0	0	20.0	0
<p><b>Program Description:</b> Centralized purchasing services for county departments</p> <p><b>Countywide Priority:</b> 4 General Government</p> <p><b>Anticipated Results:</b> Provide centralized purchasing services to achieve best value and customer satisfaction. Customers increase their purchases of recycled content supplies by 20% in 2004.</p>								
008	<b>Support Services</b>	11,584,672	1,409,244	10,175,428	0	0	44.0	7
<p><b>Program Description:</b> Printing/stores/mail/messenger/warehouse/surplus property</p> <p><b>Countywide Priority:</b> 4 General Government</p> <p><b>Anticipated Results:</b> Provide timely, cost efficient countywide services such as mail messenger, records management, printing and imaging, and surplus property management. Service activities result in satisfied customers.</p>								
009-A	<b>Real Estate</b>	3,715,089	0	3,715,089	0	0	30.0	6
<p><b>Program Description:</b> Appraisal, acquisition, relocations &amp; admin/fiscal support</p> <p><b>Countywide Priority:</b> 4 General Government</p> <p><b>Anticipated Results:</b> Provide real estate services that achieve customer satisfaction, are professional quality, timely and cost-effective. Customer satisfaction above average, transaction costs at or below market levels, staff costs at or below outside consultants.</p>								

Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>SELF-SUPPORTING</b>						
009-B	<b>Real Estate-Lease Costs</b>	48,143,395	364,800	47,778,595	0	0	0.0	0
<b>Program Description:</b> Reflects lease costs for those county depts in leased facilities								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Provide real estate services that achieve customer satisfaction, are professional quality, timely and cost-effective. Customer satisfaction above average, transaction costs at or below market levels, staff costs at or below outside consultants.								
010	<b>Automotive Services</b>	28,298,959	6,968,250	21,330,709	0	0	41.0	210
<b>Program Description:</b> Maintains county-owned automotive equipment								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Maintain acceptable maintenance and repairs of county owned light vehicles through effective cross leveling of staff. Service wait times will increase resulting from the deletion of five mechanic and service worker positions.								
011	<b>Heavy Fleet Services</b>	27,337,774	6,495,761	20,842,013	0	0	112.0	17
<b>Program Description:</b> Operation & maintenance of the heavy equipment rental fleet								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Provide quality and timely maintenance and repairs of heavy equipment. Achieve 100% staffing of heavy equipment mechanics.								
<b>TOTAL:</b>		171,771,108	21,502,780	150,268,328	0	0	581.5	356

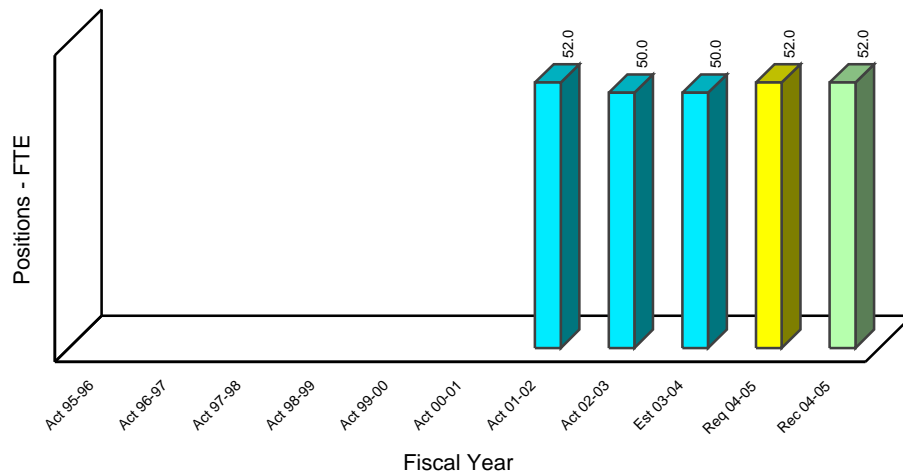
## Departmental Structure



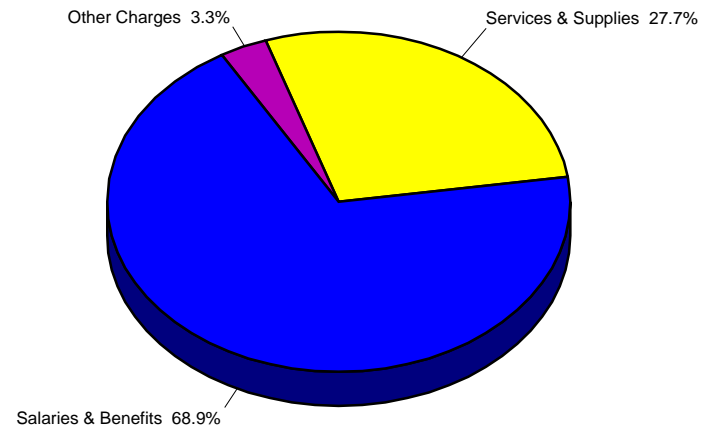
## Financing Sources



## 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: 2004-05

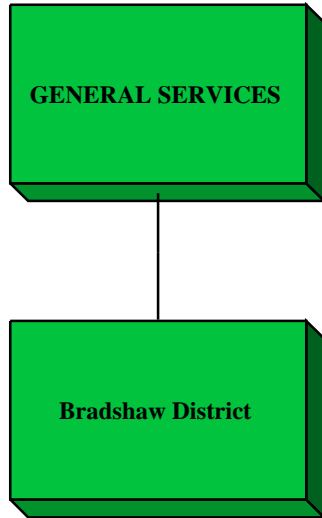
Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Charges for Service	5,106,082	5,663,096	6,134,734	6,387,328	6,387,328
<b>Total Operating Rev</b>	<b>5,106,082</b>	<b>5,663,096</b>	<b>6,134,734</b>	<b>6,387,328</b>	<b>6,387,328</b>
Salaries/Benefits	3,577,682	3,814,291	4,067,113	4,401,588	4,401,588
Service & Supplies	840,975	946,880	1,150,508	965,547	965,547
Other Charges	248,596	207,009	207,009	213,198	213,198
Depreciation/Amort	0	327	327	343	343
Intrafund Chgs/Reimb	560,980	694,589	709,777	806,652	806,652
<b>Total Operating Exp</b>	<b>5,228,233</b>	<b>5,663,096</b>	<b>6,134,734</b>	<b>6,387,328</b>	<b>6,387,328</b>
Other Revenues	108	0	0	0	0
<b>Total Nonoperating Rev</b>	<b>108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income (Loss)</b>	<b>-122,043</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Positions	50.0	50.0	50.0	52.0	52.0

**PROGRAM DESCRIPTION:**

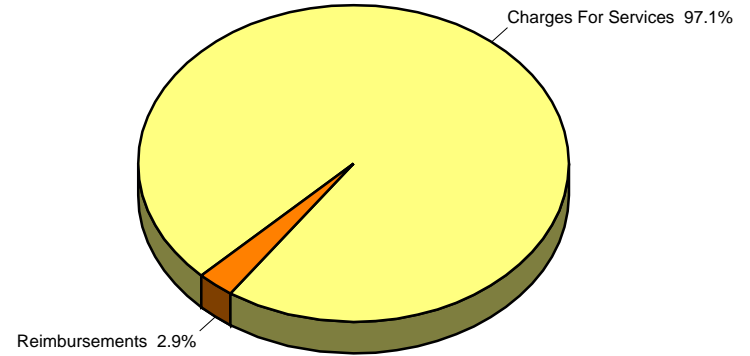
The Airport District of the Department of General Services:

- 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.

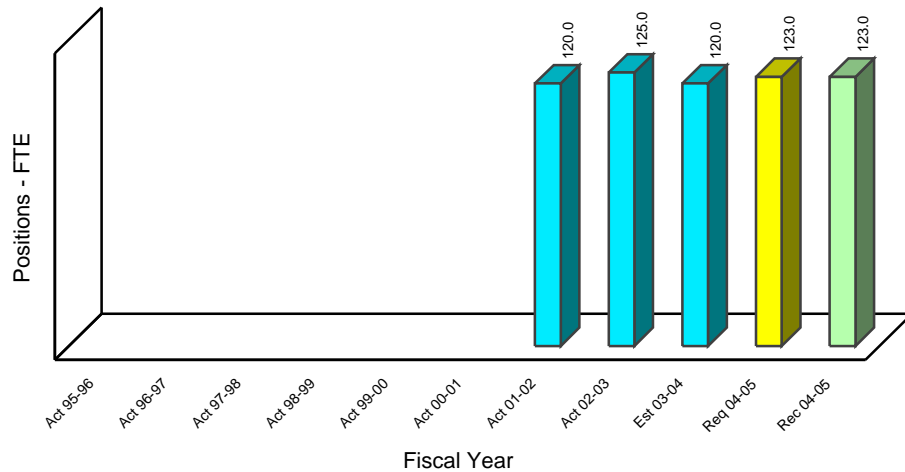
## Departmental Structure



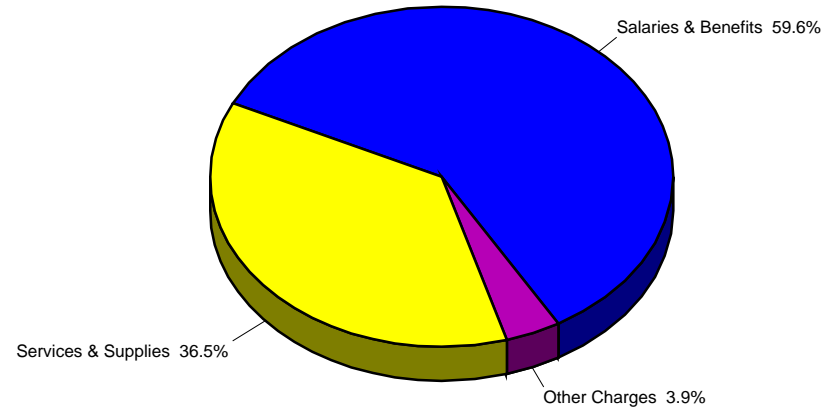
## Financing Sources



## 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: 2004-05

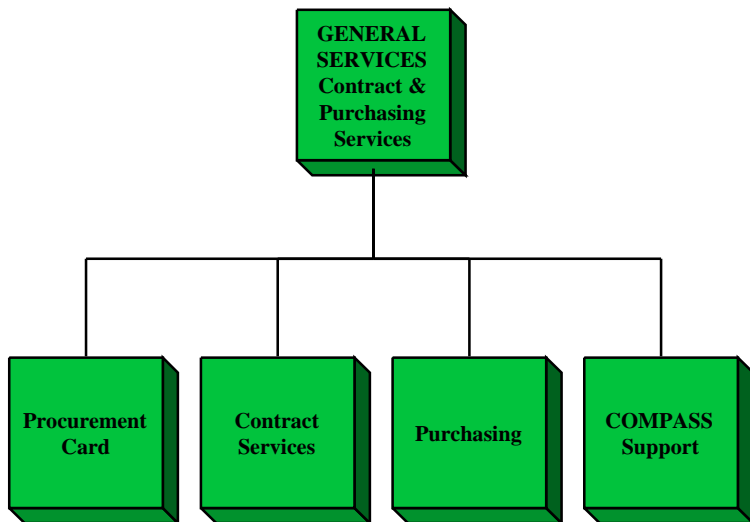
Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Use Of Money/Prop	56	0	0	0	0
Charges for Service	12,079,309	13,187,473	14,232,813	15,507,582	15,507,582
<b>Total Operating Rev</b>	<b>12,079,365</b>	<b>13,187,473</b>	<b>14,232,813</b>	<b>15,507,582</b>	<b>15,507,582</b>
Salaries/Benefits	7,825,088	8,157,190	8,992,574	9,523,350	9,523,350
Service & Supplies	3,727,720	3,338,853	3,460,539	3,763,554	3,763,554
Other Charges	570,443	593,322	593,322	618,171	618,171
Depreciation/Amort	0	828	828	869	869
Intrafund Chgs/Reimb	978,424	1,097,280	1,185,550	1,601,638	1,601,638
<b>Total Operating Exp</b>	<b>13,101,675</b>	<b>13,187,473</b>	<b>14,232,813</b>	<b>15,507,582</b>	<b>15,507,582</b>
Other Revenues	1,720	0	0	0	0
<b>Total Nonoperating Rev</b>	<b>1,720</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income (Loss)</b>	<b>-1,020,590</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Positions	125.0	120.0	125.0	123.0	123.0

**PROGRAM DESCRIPTION:**

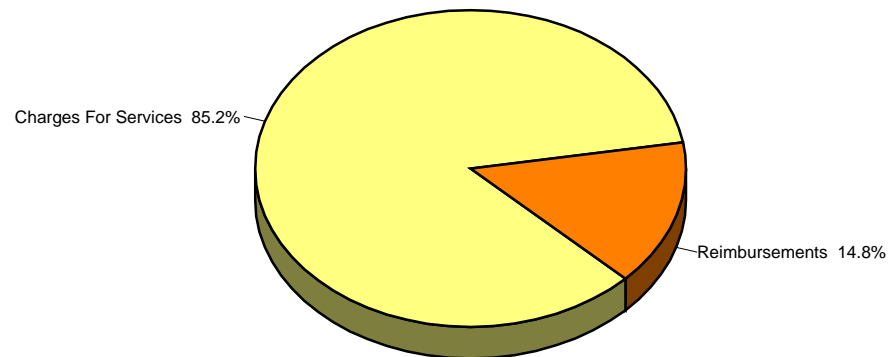
The Bradshaw District of the Department of General Services:

- Maintains approximately 1,800,000 square feet of space covering all countyowned facilities throughout the County (excluding the Downtown area and Airports).
- Provides for the total maintenance, operation and custodial needs of the facilities including any minor remodeling and repair work.

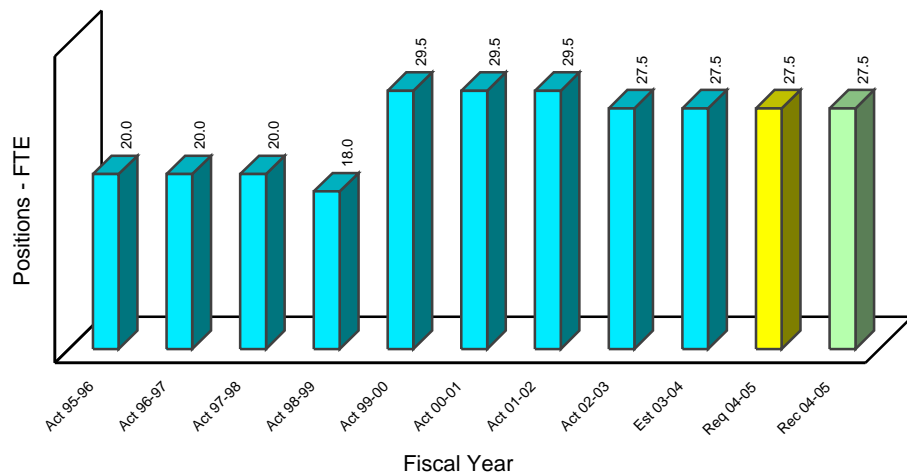
## Departmental Structure



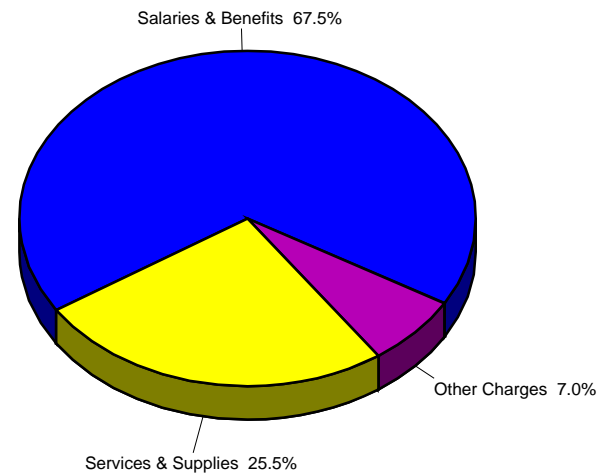
## Financing Sources



## Staffing Trend



## Financing Uses



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

FUND: PURCHASING-GS  
035H

ACTIVITY: Purchasing  
UNIT: 7007063

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

Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Charges for Service	2,728,283	2,879,831	3,017,365	3,113,039	3,113,039
<b>Total Operating Rev</b>	<b>2,728,283</b>	<b>2,879,831</b>	<b>3,017,365</b>	<b>3,113,039</b>	<b>3,113,039</b>
Salaries/Benefits	2,025,886	2,037,050	2,258,402	2,464,035	2,464,035
Service & Supplies	413,481	437,363	584,197	489,876	489,876
Other Charges	135,374	147,071	147,071	149,830	149,830
Depreciation/Amort	1,778	1,800	1,800	1,800	1,800
Intrafund Chgs/Reimb	-57,769	-136,961	-118,194	-96,916	-96,916
<b>Total Operating Exp</b>	<b>2,518,750</b>	<b>2,486,323</b>	<b>2,873,276</b>	<b>3,008,625</b>	<b>3,008,625</b>
Other Revenues	6,950	0	0	0	0
<b>Total Nonoperating Rev</b>	<b>6,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Debt Retirement	143,664	144,193	144,089	104,414	104,414
<b>Total Nonoperating Exp</b>	<b>143,664</b>	<b>144,193</b>	<b>144,089</b>	<b>104,414</b>	<b>104,414</b>
<b>Net Income (Loss)</b>	<b>72,819</b>	<b>249,315</b>	<b>0</b>	<b>0</b>	<b>0</b>
Positions	27.5	27.5	27.5	27.5	27.5

**PROGRAM DESCRIPTION:**

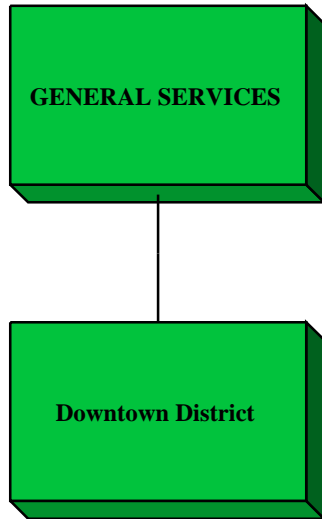
The Contract and Purchasing Services Division of the Department of General Services:

- Provides centralized procurement services for county agencies, departments, and some special districts.

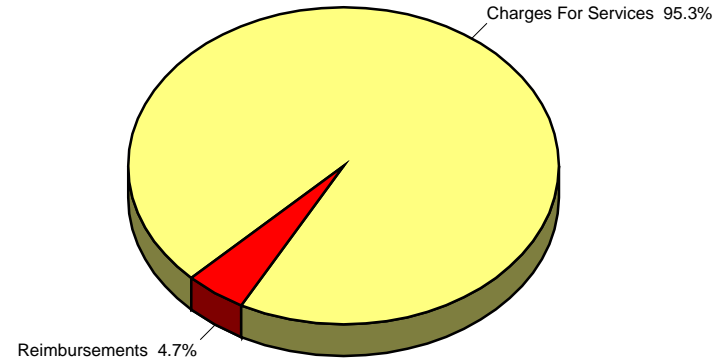
- Provides product research and evaluation, specification development, service and product usage requirements and histories, and issues purchase orders and contracts.
- Coordinates and monitors the County's Procurement Opportunity Program.

- Coordinates the County Procurement Card Program.
- Prepares complex legal contracts and agreements for the operating staff to complete construction projects and conduct other related business.

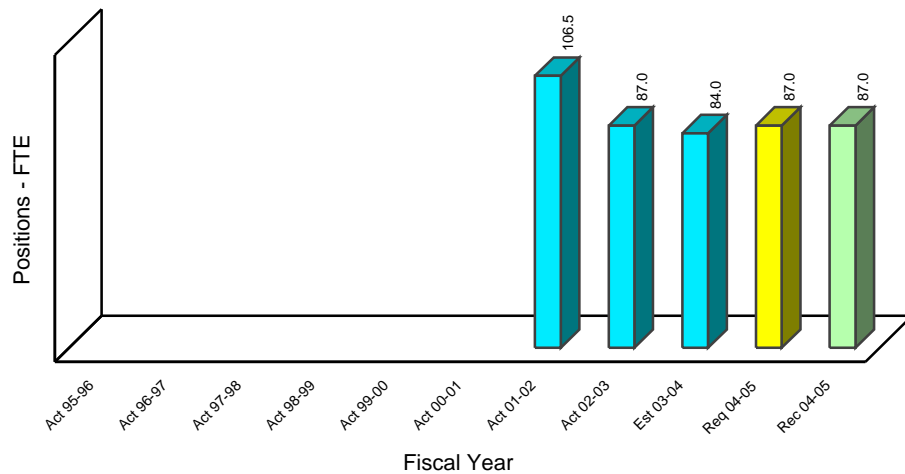
### Departmental Structure



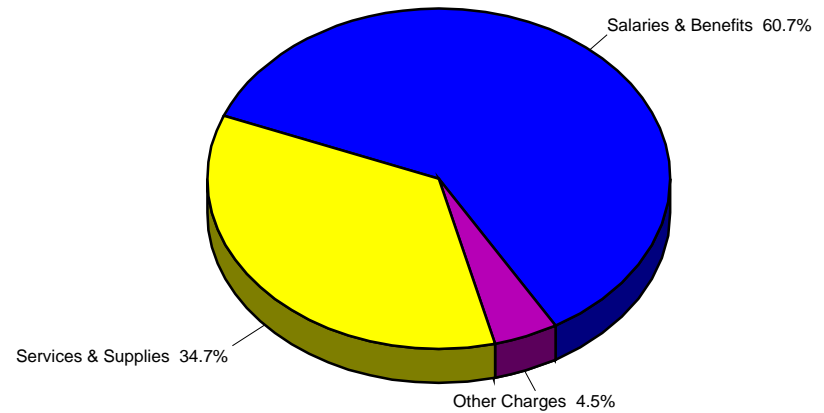
### Financing Sources



### 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: 2004-05

Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Use Of Money/Prop	668	0	0	0	0
Charges for Service	8,629,072	8,320,250	10,023,409	9,819,113	9,819,113
<b>Total Operating Rev</b>	<b>8,629,740</b>	<b>8,320,250</b>	<b>10,023,409</b>	<b>9,819,113</b>	<b>9,819,113</b>
Salaries/Benefits	6,182,208	5,693,276	6,083,589	6,260,018	6,260,018
Service & Supplies	3,071,416	2,614,694	2,630,815	2,206,853	2,206,853
Other Charges	514,899	466,888	466,888	466,888	466,888
Depreciation/Amort	0	0	375	375	375
Intrafund Chgs/Reimb	532,405	859,779	841,742	884,979	884,979
<b>Total Operating Exp</b>	<b>10,300,928</b>	<b>9,634,637</b>	<b>10,023,409</b>	<b>9,819,113</b>	<b>9,819,113</b>
Other Revenues	1,775	605	0	0	0
<b>Total Nonoperating Rev</b>	<b>1,775</b>	<b>605</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income (Loss)</b>	<b>-1,669,413</b>	<b>-1,313,782</b>	<b>0</b>	<b>0</b>	<b>0</b>
Positions	87.0	84.0	87.0	87.0	87.0

**PROGRAM DESCRIPTION:**

The Downtown District of the Department of General Services:

- Maintains approximately 2,060,000 square feet of space and includes countyowned facilities between the Sacramento River, American River, Business 80 and Broadway, excluding the Airport District.
- Provides for the total maintenance, operation and custodial needs of the facilities including any minor 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: 2004-05

Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Charges for Service	6,456,225	7,106,559	7,258,572	8,210,154	8,210,154
<b>Total Operating Rev</b>	<b>6,456,225</b>	<b>7,106,559</b>	<b>7,258,572</b>	<b>8,210,154</b>	<b>8,210,154</b>
Salaries/Benefits	115,246	115,552	118,909	123,474	123,474
Service & Supplies	6,481,960	7,239,509	7,385,598	8,317,393	8,317,393
Other Charges	6,901	13,400	13,479	13,479	13,479
Depreciation/Amort	0	0	0	47,006	47,006
Intrafund Chgs/Reimb	-271,980	-261,464	-259,414	-291,198	-291,198
<b>Total Operating Exp</b>	<b>6,332,127</b>	<b>7,106,997</b>	<b>7,258,572</b>	<b>8,210,154</b>	<b>8,210,154</b>
<b>Net Income (Loss)</b>	<b>124,098</b>	<b>-438</b>	<b>0</b>	<b>0</b>	<b>0</b>
Positions	1.0	1.0	1.0	1.0	1.0

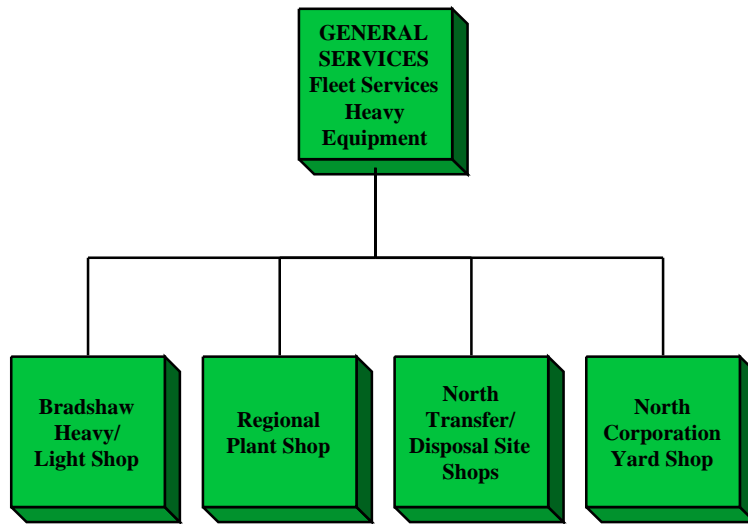
**PROGRAM DESCRIPTION:**

The Energy Management Program of the Department of General Services:

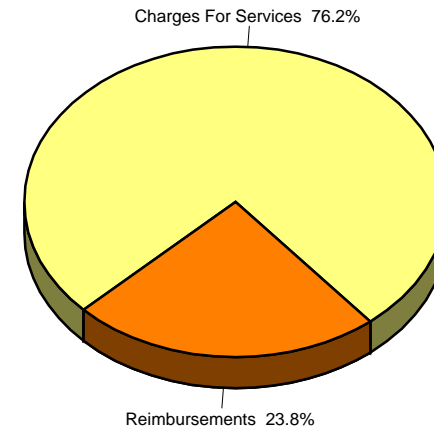
- Coordinates energy related issues and provides technical assistance and expertise within county government.
- Actively seeks methods to reduce energy consumption for countyowned facilities, vehicles, and equipment.
- Monitors and analyzes energy usage and energy savings resulting from conservation measures.
- Coordinates energy efficiency and alternative fuel issues such as methanol, compressed natural gas and electric vehicle usage.

- Develops an energy strategy that will provide low cost reliable power for the operation of county facilities.
- Closely monitors and represents the county's interest as opportunities to reduce energy costs become available.
- Coordinates the semi-annual Energy Management Program Status Report to the Board of Supervisors with the Municipal Services Agency, the Library Joint Powers Authority and the departments of Airports, and Regional Parks, Recreation and Open Space.

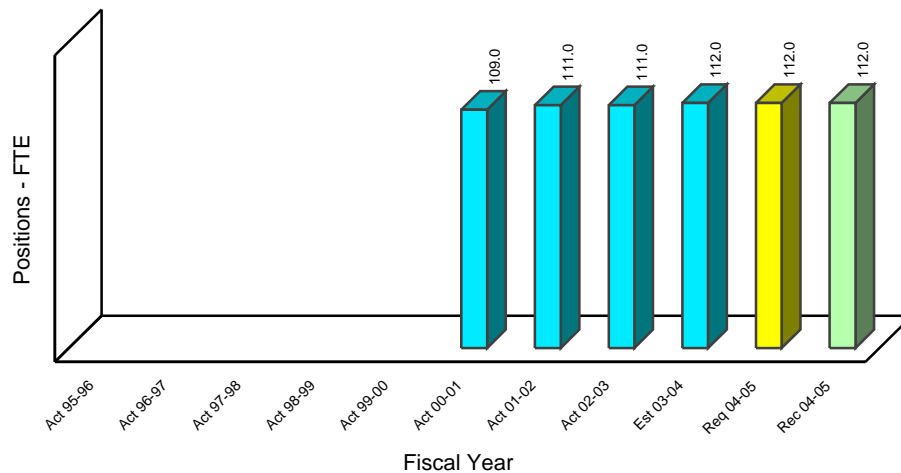
## Departmental Structure



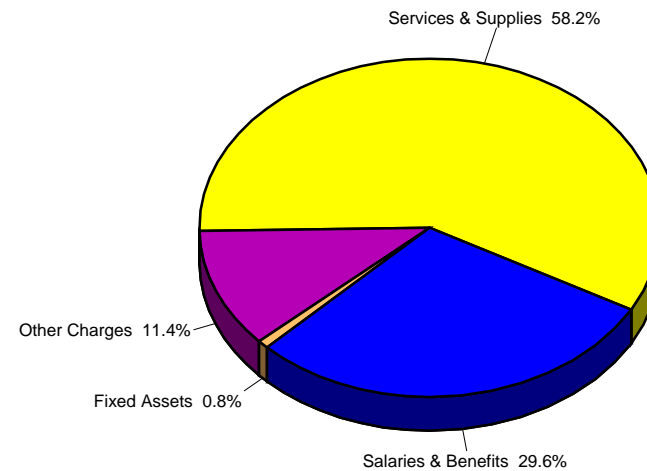
## Financing Sources



## 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: 2004-05

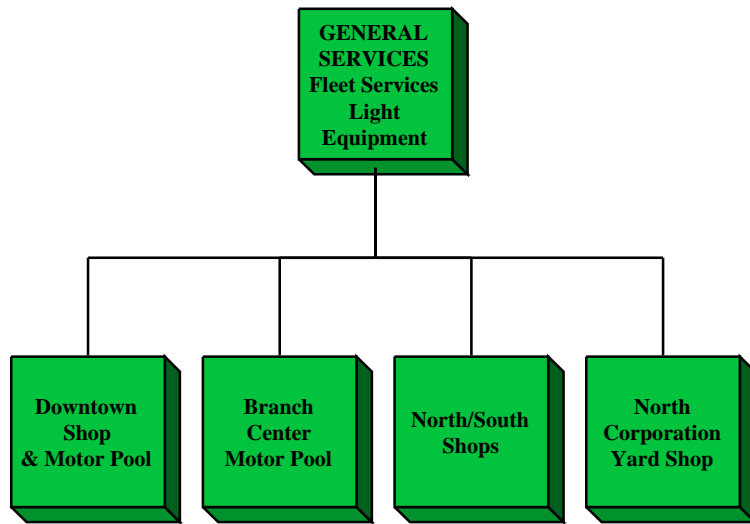
Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Charges for Service	15,868,660	17,226,187	19,113,603	20,842,013	20,842,013
<b>Total Operating Rev</b>	<b>15,868,660</b>	<b>17,226,187</b>	<b>19,113,603</b>	<b>20,842,013</b>	<b>20,842,013</b>
Salaries/Benefits	7,036,224	7,284,496	7,486,186	8,081,630	8,081,630
Service & Supplies	9,320,929	9,713,156	9,482,268	9,749,470	9,749,470
Other Charges	669,513	561,501	572,107	596,050	596,050
Depreciation/Amort	2,380,704	2,455,647	2,436,836	2,417,136	2,417,136
Interfund Chgs/Reimb	-1,216,153	0	-1,272,269	0	0
Intrafund Chgs/Reimb	-73,941	-690,080	196,537	-332,273	-332,273
<b>Total Operating Exp</b>	<b>18,117,276</b>	<b>19,324,720</b>	<b>18,901,665</b>	<b>20,512,013</b>	<b>20,512,013</b>
Interest Income	60	0	0	0	0
Other Revenues	1,900,663	2,194,775	0	0	0
<b>Total Nonoperating Rev</b>	<b>1,900,723</b>	<b>2,194,775</b>	<b>0</b>	<b>0</b>	<b>0</b>
Interest Expense	12	0	0	0	0
Debt Retirement	0	110,000	110,000	110,000	110,000
Equipment	40,945	15,000	101,938	220,000	220,000
<b>Total Nonoperating Exp</b>	<b>40,957</b>	<b>125,000</b>	<b>211,938</b>	<b>330,000</b>	<b>330,000</b>
<b>Net Income (Loss)</b>	<b>-388,850</b>	<b>-28,758</b>	<b>0</b>	<b>0</b>	<b>0</b>
Positions	111.0	112.0	111.0	112.0	112.0

**PROGRAM DESCRIPTION:**

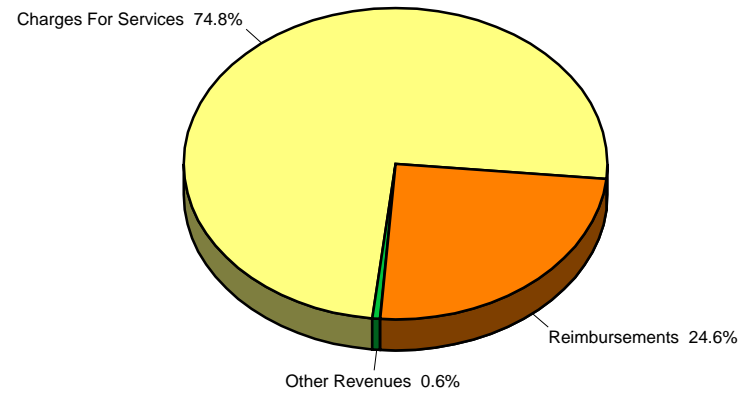
The Heavy Equipment Section of the Fleet Services Division administers the heavy equipment maintenance program. Under this program, the Division:

- 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.
- Manages the division, which includes both heavy and light equipment.
- Administers a Capital Outlay Fund for the purchase and replacement of heavy equipment.

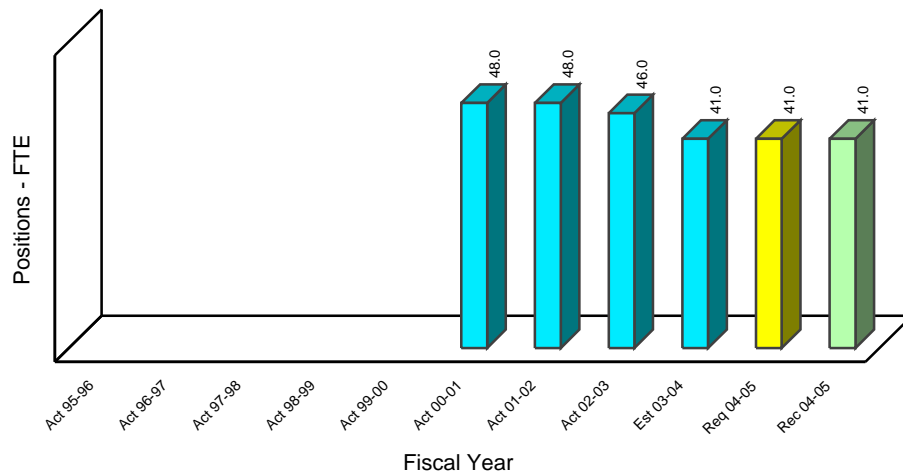
## Departmental Structure



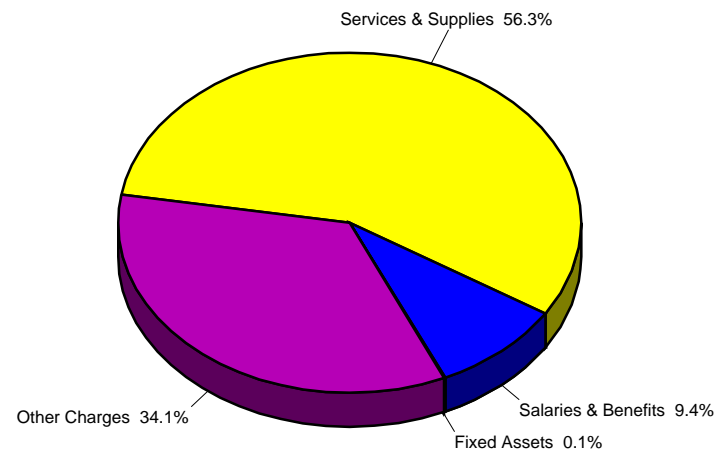
## Financing Sources



## 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: 2004-05

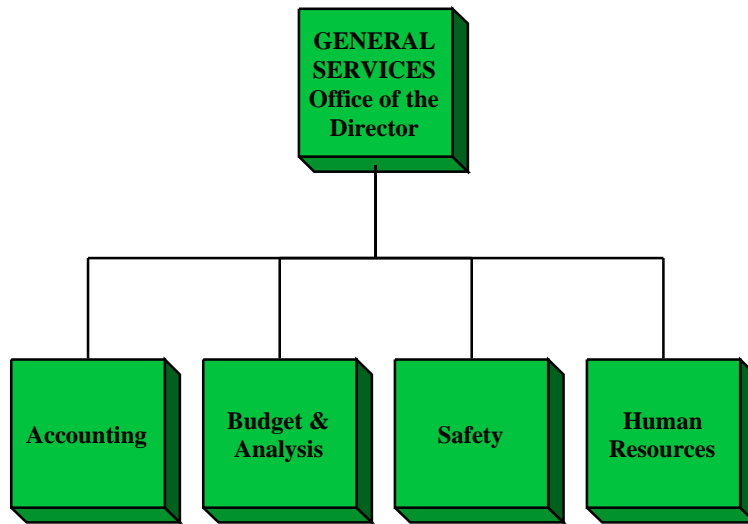
Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Use Of Money/Prop Charges for Service	329 23,666,560	0 15,961,468	0 20,655,687	0 21,170,709	0 21,170,709
<b>Total Operating Rev</b>	<b>23,666,889</b>	<b>15,961,468</b>	<b>20,655,687</b>	<b>21,170,709</b>	<b>21,170,709</b>
Salaries/Benefits	2,595,628	2,639,751	2,792,199	2,674,061	2,674,061
Service & Supplies	6,799,903	6,986,685	7,646,908	7,912,676	7,912,676
Other Charges	193,212	244,299	284,299	295,255	295,255
Depreciation/Amort	8,264,741	7,858,052	7,859,764	7,848,164	7,848,164
Intrafund Chgs/Reimb	349,913	486,810	254,786	1,064,642	1,064,642
<b>Total Operating Exp</b>	<b>18,203,397</b>	<b>18,215,597</b>	<b>18,837,956</b>	<b>19,794,798</b>	<b>19,794,798</b>
Gain/Sale/Property	1,278,160	0	0	0	0
Other Revenues	306,515	4,163,833	0	160,000	160,000
<b>Total Nonoperating Rev</b>	<b>1,584,675</b>	<b>4,163,833</b>	<b>0</b>	<b>160,000</b>	<b>160,000</b>
Interest Expense	1,514,446	1,761,731	1,761,731	1,483,911	1,483,911
Debt Retirement	0	30,000	30,000	30,000	30,000
Loss/Disposition-Asset	45,846	0	0	0	0
Equipment	0	0	26,000	22,000	22,000
<b>Total Nonoperating Exp</b>	<b>1,560,292</b>	<b>1,791,731</b>	<b>1,817,731</b>	<b>1,535,911</b>	<b>1,535,911</b>
<b>Net Income (Loss)</b>	<b>5,487,875</b>	<b>117,973</b>	<b>0</b>	<b>0</b>	<b>0</b>
Positions	46.0	41.0	46.0	41.0	41.0

**PROGRAM DESCRIPTION:**

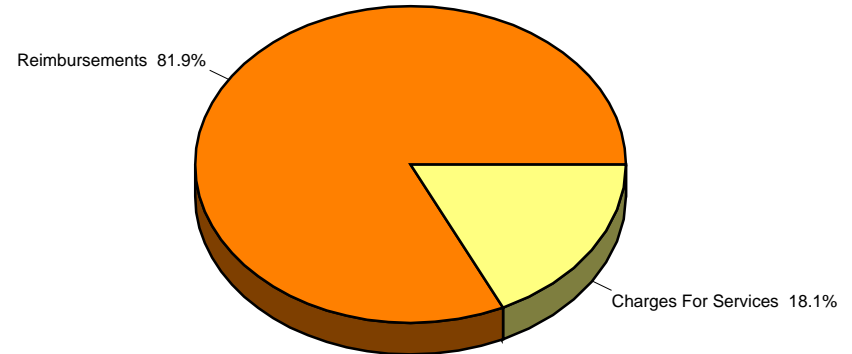
The Light Equipment Section of the Fleet Services Division administers the light equipment program (automotive services). Under this program, the Division:

- 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 and South Garages.

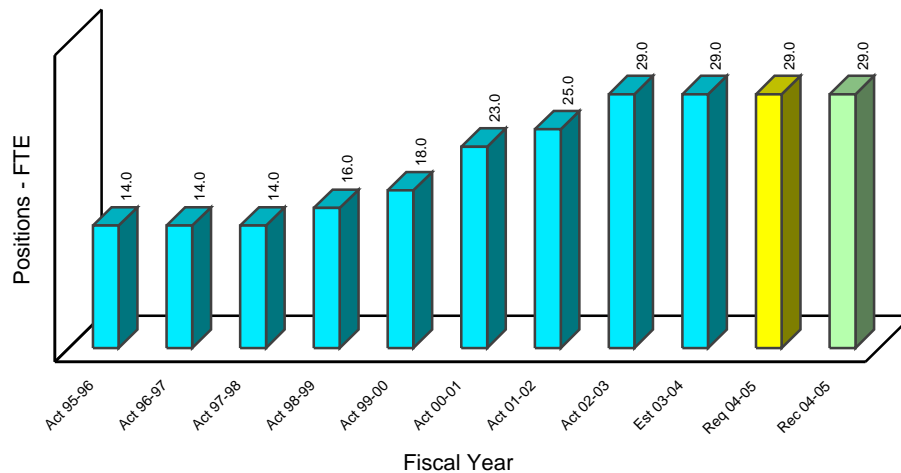
## Departmental Structure



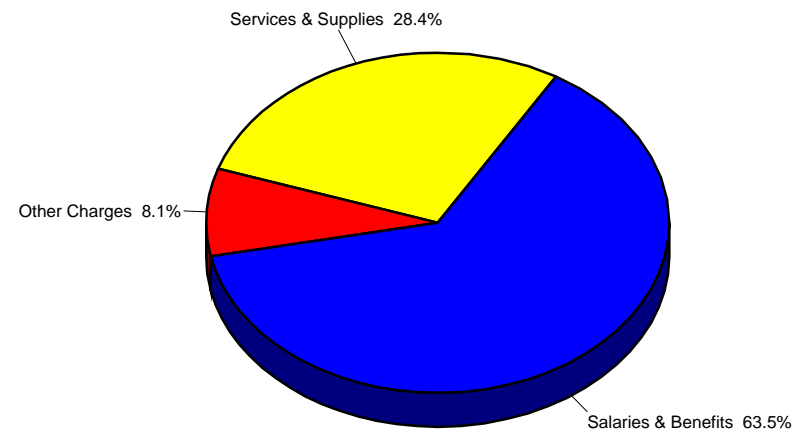
## Financing Sources



## 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: 2004-05

Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Use Of Money/Prop	20	0	0	0	0
Charges for Service	1,014,634	1,165,000	1,240,007	780,042	780,042
<b>Total Operating Rev</b>	<b>1,014,654</b>	<b>1,165,000</b>	<b>1,240,007</b>	<b>780,042</b>	<b>780,042</b>
Salaries/Benefits	2,167,962	2,445,812	2,487,797	2,742,600	2,742,600
Service & Supplies	313,586	326,749	320,603	1,013,926	1,013,926
Other Charges	-249,881	260,759	260,759	260,759	260,759
Depreciation/Amort	28,145	30,000	30,000	30,000	30,000
Intrafund Chgs/Reimb	-1,308,384	-1,956,805	-1,917,637	-3,325,728	-3,325,728
<b>Total Operating Exp</b>	<b>951,428</b>	<b>1,106,515</b>	<b>1,181,522</b>	<b>721,557</b>	<b>721,557</b>
Other Revenues	3,354	0	0	0	0
<b>Total Nonoperating Rev</b>	<b>3,354</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Debt Retirement	58,560	58,485	58,485	58,485	58,485
<b>Total Nonoperating Exp</b>	<b>58,560</b>	<b>58,485</b>	<b>58,485</b>	<b>58,485</b>	<b>58,485</b>
<b>Net Income (Loss)</b>	<b>8,020</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Positions	29.0	29.0	29.0	29.0	29.0

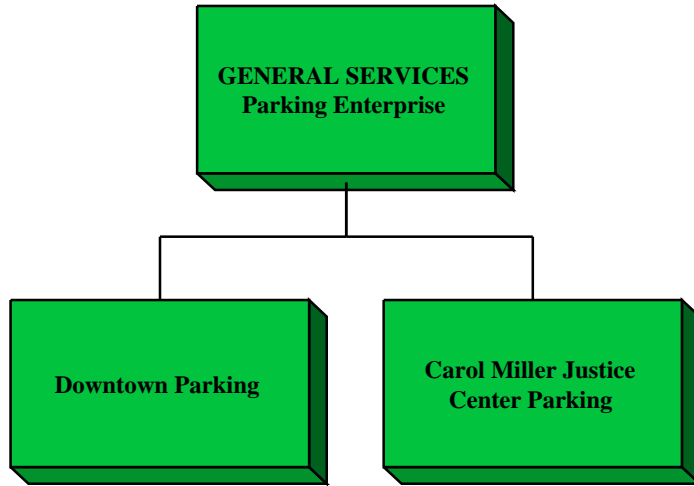
**PROGRAM DESCRIPTION:**

The Office of the Director of the Department of General Services:

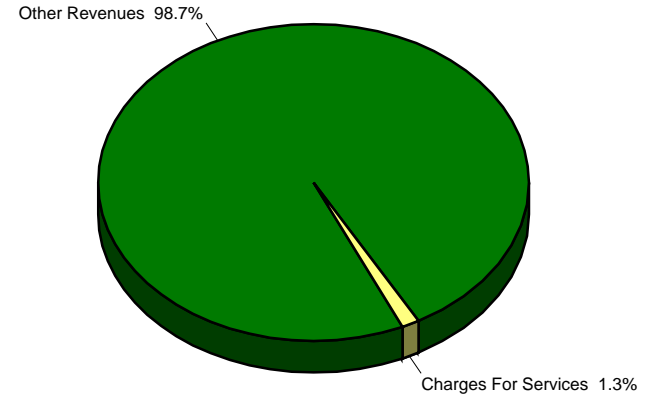
- Includes the Director of General Services and those positions which assist in carrying out the responsibilities for planning, organizing, and directing the Department.

- Provides general administrative support, management consultation, financial control, personnel services, safety and environmental program oversight, departmental training, information technology and public information coordination.

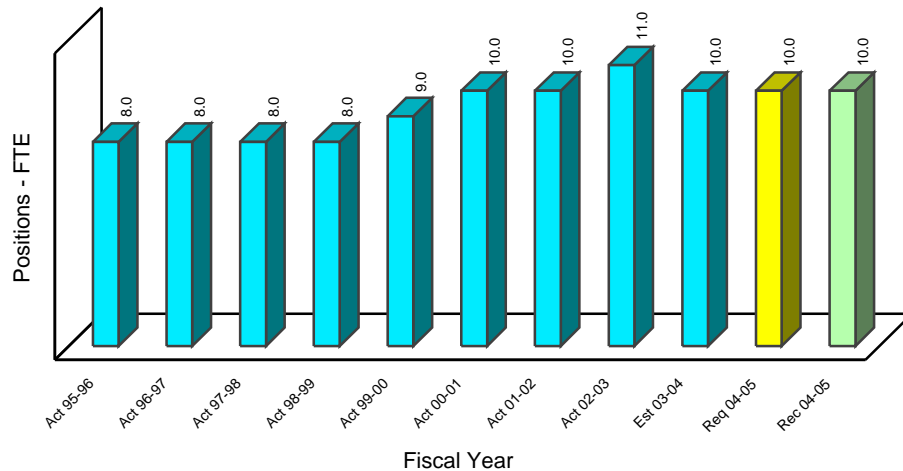
## Departmental Structure



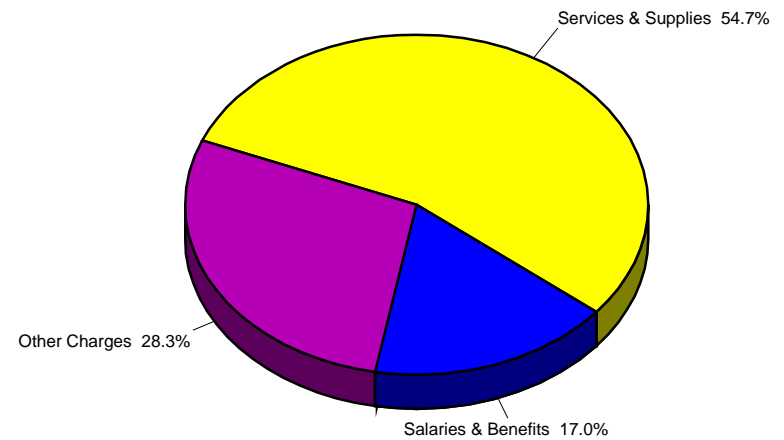
## Financing Sources



## 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: 2004-05

Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Use Of Money/Prop Charges for Service	2,483,354 47,717	2,788,800 47,718	2,739,495 47,718	2,723,124 47,718	2,723,124 47,718
<b>Total Operating Rev</b>	<b>2,531,071</b>	<b>2,836,518</b>	<b>2,787,213</b>	<b>2,770,842</b>	<b>2,770,842</b>
Salaries/Benefits	527,254	534,495	567,922	602,849	602,849
Services & Supplies	1,049,392	1,284,252	1,241,988	1,945,820	1,945,820
Other Charges	732,371	855,525	978,503	1,006,070	1,006,070
<b>Total Operating Exp</b>	<b>2,309,017</b>	<b>2,674,272</b>	<b>2,788,413</b>	<b>3,554,739</b>	<b>3,554,739</b>
Other Revenues	565	63,683	1,200	783,897	783,897
<b>Total Nonoperating Rev</b>	<b>565</b>	<b>63,683</b>	<b>1,200</b>	<b>783,897</b>	<b>783,897</b>
<b>Net Income (Loss)</b>	<b>222,619</b>	<b>225,929</b>	<b>0</b>	<b>0</b>	<b>0</b>
Positions	11.0	10.0	11.0	10.0	10.0

**PROGRAM DESCRIPTION:**

The Parking Enterprise of the Department of General Services:

- 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.

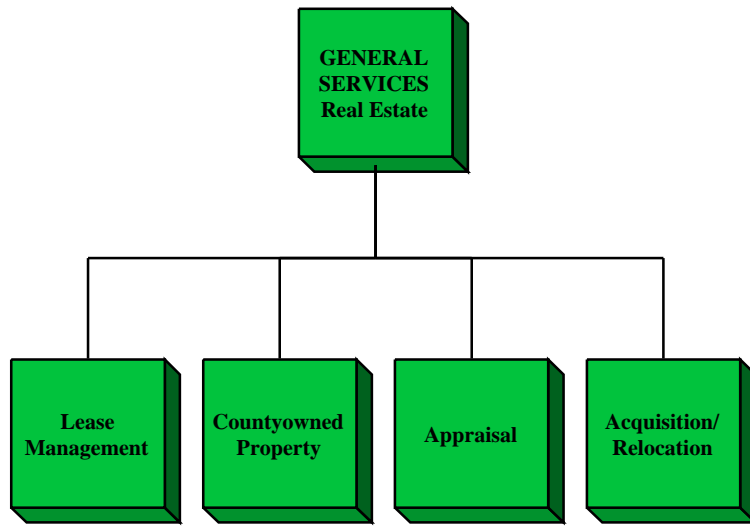
- Enforces parking regulations on countyowned property.
- Reviews and processes citations and administrative reviews for the Sheriff's Department (including the Airport Detail), Sacramento County Airport System, General Services, Regional Parks, Recreation and Open Space, and Highway Patrol through a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

2004-05 PROGRAM INFORMATION

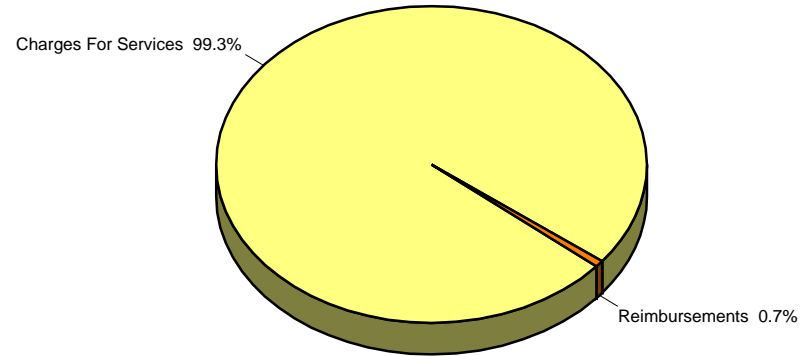
Budget Unit: 7990000 Gen Svcs-Parking Enterprise Agency: Internal Services

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

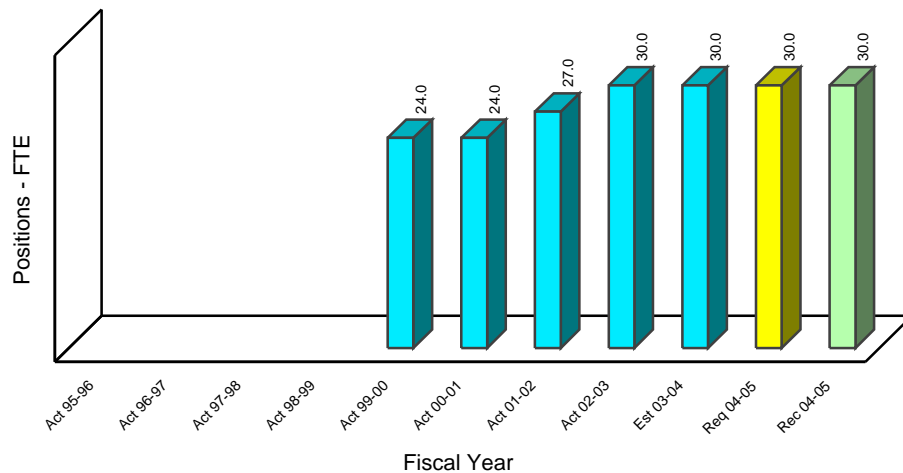
## Departmental Structure



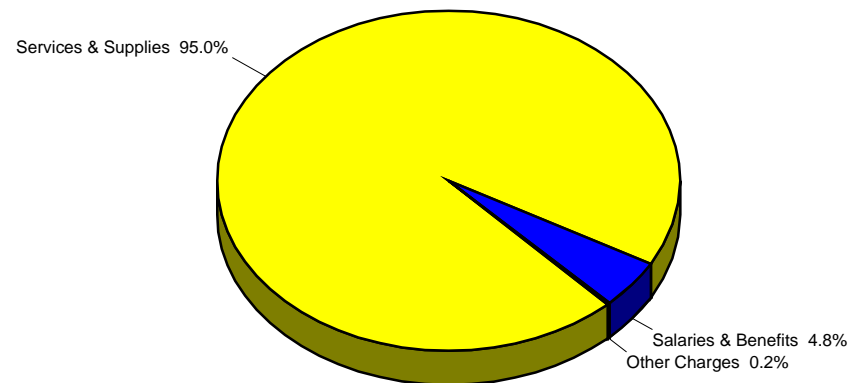
## Financing Sources



## Staffing Trend



## Financing Uses



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

FUND: REAL ESTATE-GS  
035K

ACTIVITY: Real Estate  
UNIT: 7007030

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

Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Charges for Service	43,134,153	49,007,262	50,196,361	51,493,684	51,493,684
<b>Total Operating Rev</b>	<b>43,134,153</b>	<b>49,007,262</b>	<b>50,196,361</b>	<b>51,493,684</b>	<b>51,493,684</b>
Salaries/Benefits	1,863,829	2,149,148	2,479,139	2,466,178	2,466,178
Service & Supplies	40,680,298	46,776,581	47,623,326	48,748,617	48,748,617
Other Charges	97,333	79,998	83,498	103,498	103,498
Intrafund Chgs/Reimb	-145,505	-78,996	-72,133	175,391	175,391
<b>Total Operating Exp</b>	<b>42,495,955</b>	<b>48,926,731</b>	<b>50,113,830</b>	<b>51,493,684</b>	<b>51,493,684</b>
Other Revenues	15,063	2,000	0	0	0
<b>Total Nonoperating Rev</b>	<b>15,063</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Debt Retirement	82,632	82,531	82,531	0	0
<b>Total Nonoperating Exp</b>	<b>82,632</b>	<b>82,531</b>	<b>82,531</b>	<b>0</b>	<b>0</b>
<b>Net Income (Loss)</b>	<b>570,629</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Positions	30.0	30.0	30.0	30.0	30.0

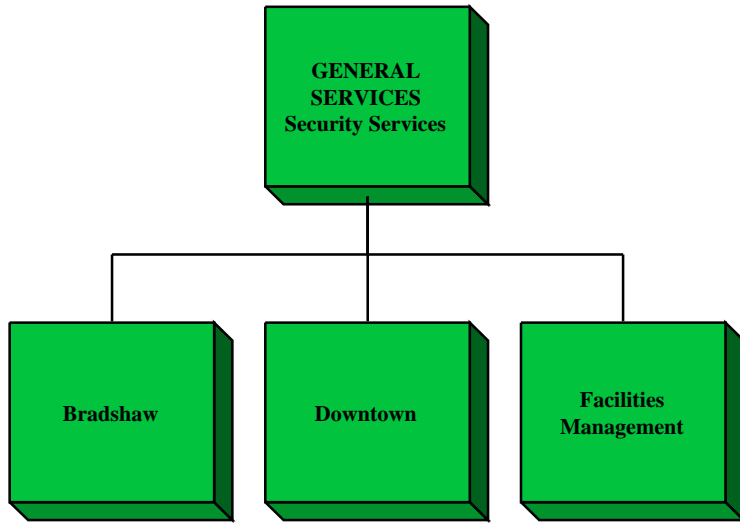
**PROGRAM DESCRIPTION:**

The Real Estate Division of the Department of General Services:

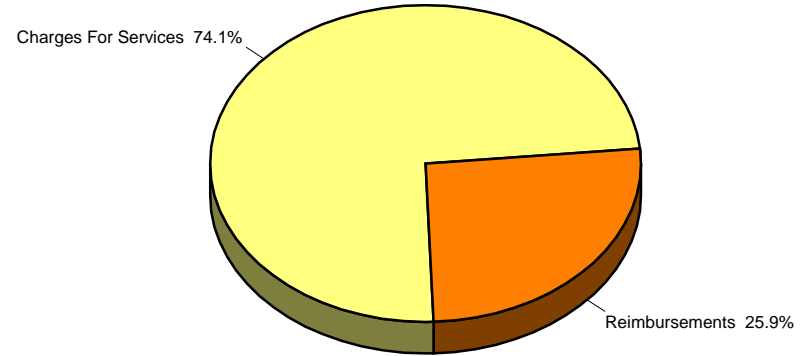
- Leases facilities for county departments and agencies with the approval of and coordination with, the Facility Planning and Management Deputy Director.
- Negotiates the purchase of real estate required for projects of the Municipal Services Agency, Regional Parks, Recreation and Open Space Department, Sacramento Area Flood Control Agency, and other agencies.

- Provides relocation assistance to persons displaced by the county's Acquisition Program.
- Prepares appraisals required for real estate acquisitions, and other transactions. Coordinates, negotiates and supports real estate transactions at Mather Field and McClellan Field.
- Manages countyowned vacant property, including revenue leases, and sells surplus real estate.
- Handles telecommunication revenue leases for all county departments and some special districts.

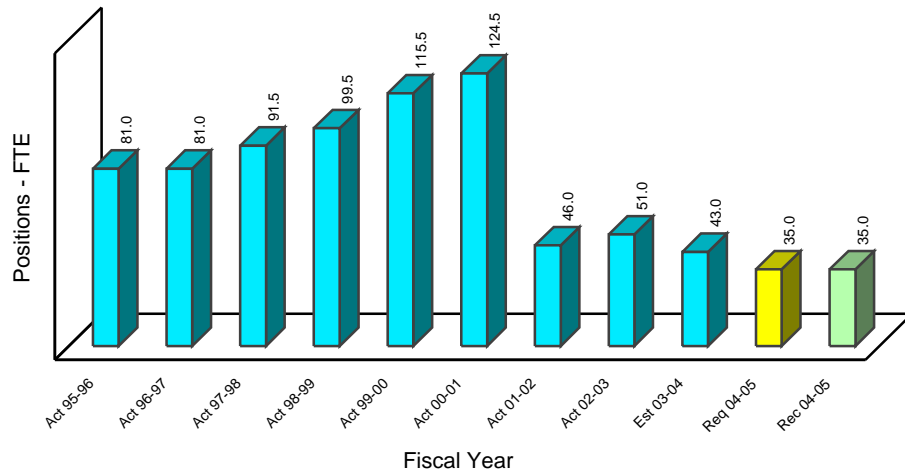
## Departmental Structure



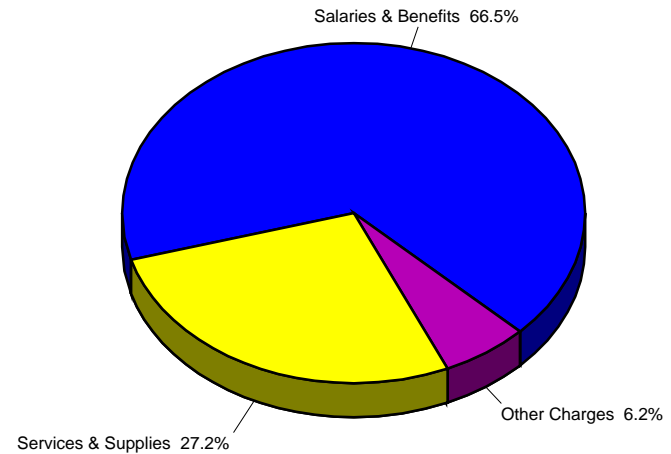
## Financing Sources



## 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

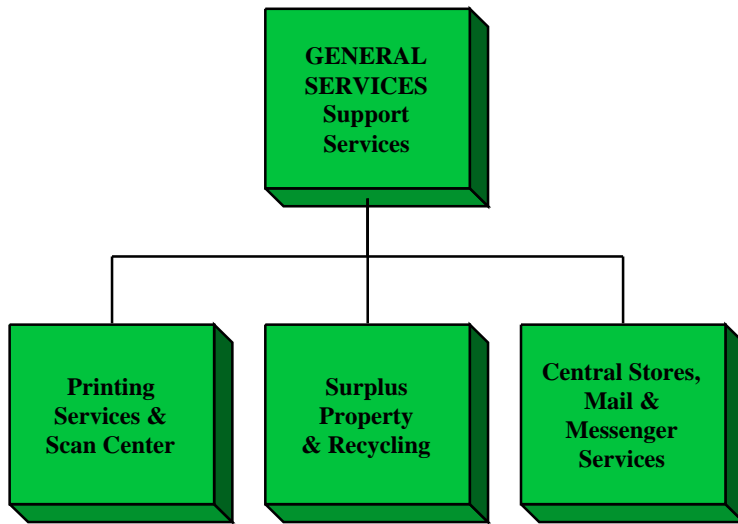
SCHEDULE 10  
OPERATIONS OF INTERNAL SERVICE FUND  
FISCAL YEAR: 2004-05

Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Charges for Service	1,639,469	2,426,828	2,308,649	2,609,236	2,609,236
<b>Total Operating Rev</b>	<b>1,639,469</b>	<b>2,426,828</b>	<b>2,308,649</b>	<b>2,609,236</b>	<b>2,609,236</b>
Salaries/Benefits	2,184,170	2,232,012	2,501,966	2,342,253	2,342,253
Service & Supplies	292,086	250,838	564,205	573,732	573,732
Other Charges	124,865	209,313	213,617	219,513	219,513
Intrafund Chgs/Reimb	-645,058	-603,337	-971,139	-526,262	-526,262
<b>Total Operating Exp</b>	<b>1,956,063</b>	<b>2,088,826</b>	<b>2,308,649</b>	<b>2,609,236</b>	<b>2,609,236</b>
Gain/Sale/Property	7	0	0	0	0
Other Revenues	1,575	0	0	0	0
<b>Total Nonoperating Rev</b>	<b>1,582</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income (Loss)</b>	<b>-315,012</b>	<b>338,002</b>	<b>0</b>	<b>0</b>	<b>0</b>
Positions	51.0	43.0	51.0	35.0	35.0

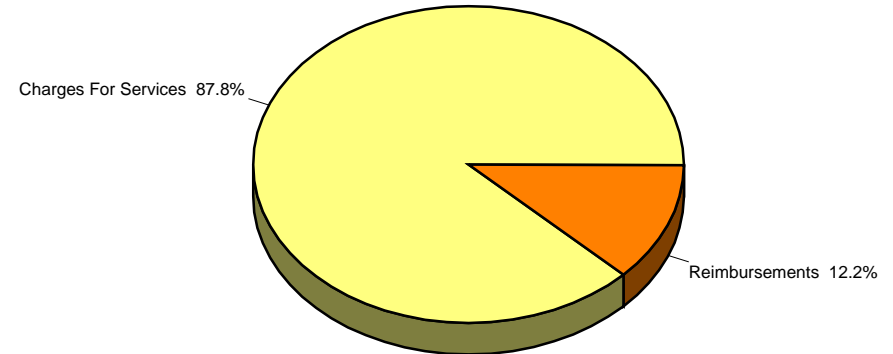
**PROGRAM DESCRIPTION:**

- The Security Services Division provides a non-interventive (observe and report) security program to certain countyowned facilities.
- Administrative Facilities Management is also included in this budget unit. This unit provides accounting and clerical support to the three facilities maintenance and operations districts.

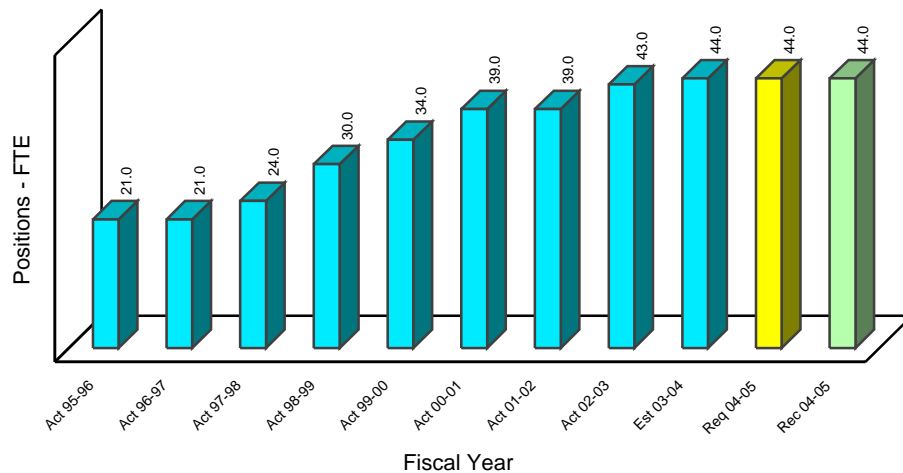
## Departmental Structure



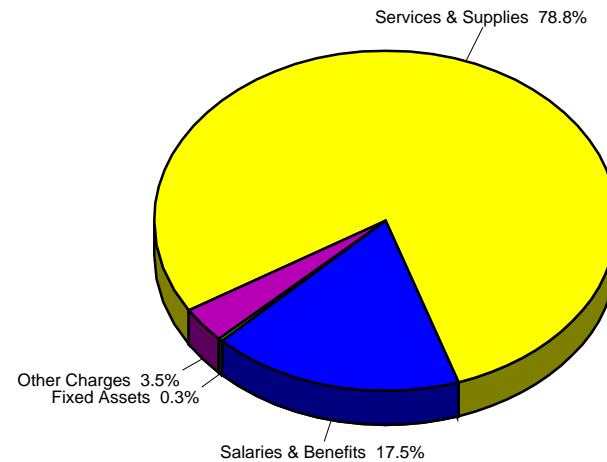
## Financing Sources



## 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: 2004-05

Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Charges for Service	12,979,074	10,869,651	12,585,192	10,511,028	10,175,428
<b>Total Operating Rev</b>	<b>12,979,074</b>	<b>10,869,651</b>	<b>12,585,192</b>	<b>10,511,028</b>	<b>10,175,428</b>
Salaries/Benefits	1,800,993	1,833,714	2,249,698	2,023,282	2,023,282
Service & Supplies	2,732,395	1,934,360	2,119,779	2,183,088	1,847,488
Other Charges	1,522,345	208,936	209,250	187,483	187,483
Depreciation/Amort	117,571	119,205	132,000	163,100	163,100
Intrafund Chgs/Reimb	94,198	46,030	150,125	39,075	39,075
Cost of Goods Sold	6,837,564	6,414,527	7,430,000	5,830,000	5,830,000
<b>Total Operating Exp</b>	<b>13,105,066</b>	<b>10,556,772</b>	<b>12,290,852</b>	<b>10,426,028</b>	<b>10,090,428</b>
Gain/Sale/Property	108	100	0	0	0
Other Revenues	8,327	0	0	0	0
<b>Total Nonoperating Rev</b>	<b>8,435</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
Interest Expense	0	127,267	0	0	0
Debt Retirement	252,397	99,859	294,340	50,000	50,000
Loss/Disposition-Asset	0	5,937	0	0	0
Equipment	5,921	79,916	0	35,000	35,000
<b>Total Nonoperating Exp</b>	<b>258,318</b>	<b>312,979</b>	<b>294,340</b>	<b>85,000</b>	<b>85,000</b>
<b>Net Income (Loss)</b>	<b>-375,875</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Positions	43.0	44.0	43.0	44.0	44.0



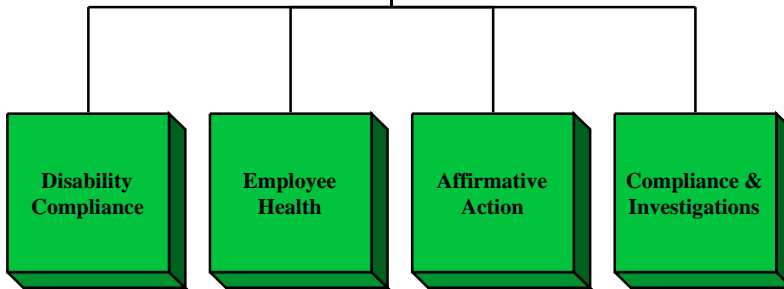
**PROGRAM DESCRIPTION:**

The Support Services Division of the Department of General Services:

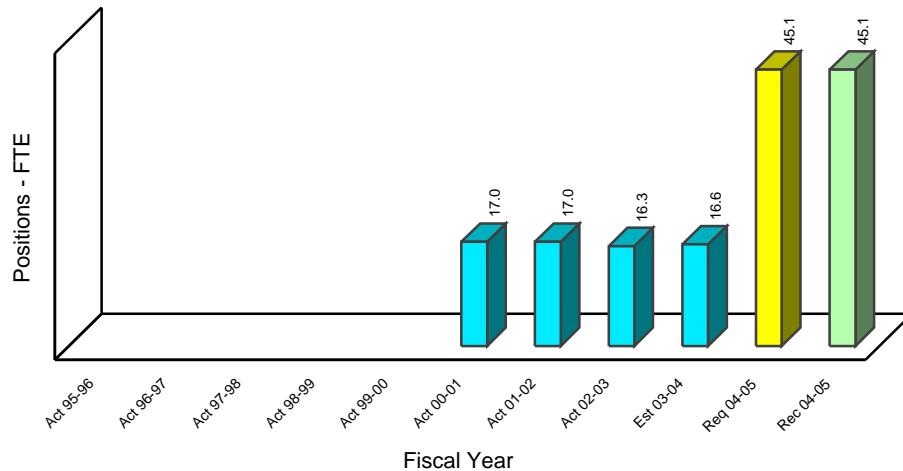
- Provides centralized high speed, black and white and full color printing services for county agencies and departments.
- Provides centralized U.S. mail, inter-office messenger, central stores and central records management and warehousing to county agencies and departments.
- Provides redistribution and/or disposal of county assets through the Surplus Property Program.
- Administers the county internal recycling program.
- Operates the Document Scanning Center.

## Departmental Structure

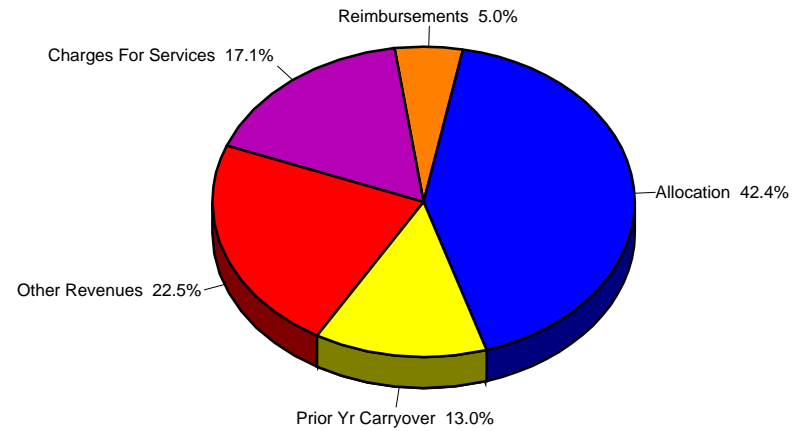
ANGELA M. SHERROD, Director



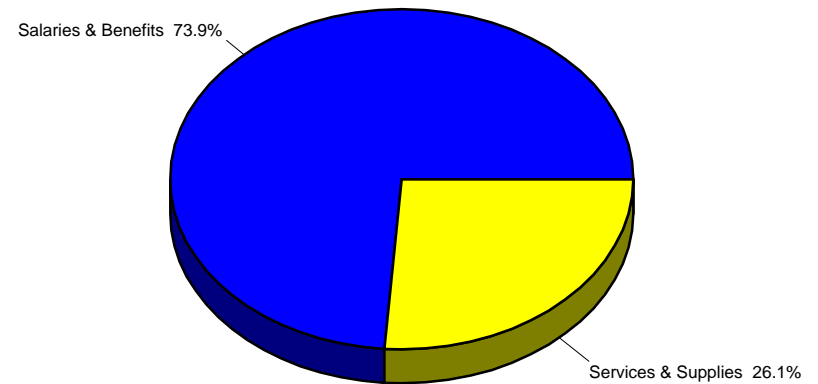
## Staffing Trend



## Financing Sources



## Financing Uses



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

UNIT: 6010000 Human Resources  
DEPARTMENT HEAD: ANGELA M. SHERROD

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

CLASSIFICATION  
FUNCTION: GENERAL  
ACTIVITY: Personnel  
FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Salaries/Benefits	1,435,390	1,260,630	1,552,096	3,791,496	3,791,496
Services & Supplies	277,179	325,441	464,425	849,025	849,025
Intrafund Charges	415,289	373,411	414,466	492,542	492,542
<b>SUBTOTAL</b>	<b>2,127,858</b>	<b>1,959,482</b>	<b>2,430,987</b>	<b>5,133,063</b>	<b>5,133,063</b>
Intrafund Reimb	-246,211	-203,285	-243,474	-257,205	-257,205
<b>NET TOTAL</b>	<b>1,881,647</b>	<b>1,756,197</b>	<b>2,187,513</b>	<b>4,875,858</b>	<b>4,875,858</b>
Prior Yr Carryover	-166,814	683,235	683,235	668,642	668,642
Revenues	2,493,355	1,991,119	2,187,513	2,029,620	2,029,620
<b>NET COST</b>	<b>-444,894</b>	<b>-918,157</b>	<b>-683,235</b>	<b>2,177,596</b>	<b>2,177,596</b>
Positions	16.3	16.6	16.3	45.1	45.1

**PROGRAM DESCRIPTION:**

The Human Resources Department is responsible for providing centralized employee health and countywide equal employment and disability compliance services. The work activities of the Department include:

- Equal Employment recruiting and monitoring; assisting county agencies and departments in developing equal employment goals and timetables; 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.
- 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 pre-employment 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.
- Processing personnel and payroll transactions, including the processing of employees into and out of county service, and administering State Disability Insurance payroll integration.
- Administering the Unemployment Insurance program.
- 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.

2004-05 PROGRAM INFORMATION

Budget Unit: 6010000 Human Resources Agency: Internal Services

Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>MANDATED</b>						
001	<b>HR Department Director</b>	264,624	257,205	7,419	0	0	2.0	0
<b>Program Description:</b> Administer the Human Resources Department								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Provide policy direction for and facilitation of services provided by Human Resources Department. Requests for services acknowledged within 1 business day.								
002	<b>Disability Compliance</b>	338,219	0	338,219	0	0	3.0	0
<b>Program Description:</b> Coordinate implementation of Americans with Disabilities Act								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Compliance with disability laws to ensure disabled citizens/employees access to County programs, services, & facilities. 98% accommodation requests responded to within 5 working days. County programs, services, facilities are accessible.								
003-A	<b>Employee Health</b>	749,433	0	749,433	0	0	4.6	0
<b>Program Description:</b> Provide pre-employment physicals, drug testing, immunizations								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Identify applicants/employees with medical conditions requiring modification of task assignments and/or correction of physical conditions. Complete physical within 5 days of request.								
004-A	<b>Equal Employment</b>	319,226	0	319,226	0	0	2.0	0
<b>Program Description:</b> Diversity & sexual harassment prevention training; investigate complaints								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Ensure County workforce receives updated diversity/sexual harassment training; new employees attend within 6 months of hire. Respond to all complaints/inquiries within three business days; complete all investigations within 60 days.								
005-A	<b>Training &amp; Development</b>	93,156	0	0	93,156	0	0.8	0
<b>Program Description:</b> Diversity, sexual harassment, & safety training								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> 100% of new hires attend mandatory diversity/sexual harassment training within 6 weeks of employment.								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>MANDATED</b>						
006	<b><i>Personnel/Payroll Training &amp; Support</i></b>	1,271,651	0	0	345,291	<b>926,360</b>	12.5	0
	<b>Program Description:</b>	Implement personnel & payroll policies						
	<b>Countywide Priority:</b>	4 General Government						
	<b>Anticipated Results:</b>	Compliance with federal, state and County labor laws, ordinances and agreements for employee compensation. 98% of employees compensated correctly each pay period.						
007	<b><i>Personnel Records &amp; Special Services</i></b>	822,641	0	0	230,195	<b>592,446</b>	8.3	0
	<b>Program Description:</b>	Process personnel & payroll actions						
	<b>Countywide Priority:</b>	4 General Government						
	<b>Anticipated Results:</b>	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	<b><i>Unemployment Insurance Personnel</i></b>	102,229	0	102,229	0	<b>0</b>	1.2	0
	<b>Program Description:</b>	Personnel portion of Unemployment Insurance Program						
	<b>Countywide Priority:</b>	4 General Government						
	<b>Anticipated Results:</b>	Staffing for the Unemployment Insurance program. 98% of claims are valid (according to the Unemployment Insurance Code) and processed timely.						
<b>MANDATED Total:</b>		3,961,179	257,205	1,516,526	668,642	<b>1,518,806</b>	34.4	0

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>DISCRETIONARY</b>						
<i>003-B</i>	<b>Employee Health</b>	403,780	0	403,780	0	0	3.2	0
<b>Program Description:</b>	Pre-employment physicals; disability retirement reviews; fit-for-duty exams							
<b>Countywide Priority:</b>	4 General Government							
<b>Anticipated Results:</b>	Identify applicants/employees with medical conditions requiring modification of task assignments and/or correction of physical conditions. Complete physical within 5 days of request.							
<i>004-B</i>	<b>Equal Employment</b>	109,314	0	109,314	0	0	1.8	0
<b>Program Description:</b>	Recruitment outreach; special employment; other							
<b>Countywide Priority:</b>	4 General Government							
<b>Anticipated Results:</b>	Monitor/review selection process to ensure compliance with EEO laws and testing guidelines; provide tools, capability and access to empower employees to manage their careers.							
<i>005-B</i>	<b>Training &amp; Development</b>	127,067	0	0	0	127,067	1.0	0
<b>Program Description:</b>	New employee orientation & skill-building training							
<b>Countywide Priority:</b>	4 General Government							
<b>Anticipated Results:</b>	Increase attendance by 5% for skill & career development courses. 100% of new hires attend new employee orientation within 1 month of hire.							
<i>005-C</i>	<b>Training &amp; Development</b>	275,882	0	0	0	275,882	2.0	0
<b>Program Description:</b>	General supervision & leadership training							
<b>Countywide Priority:</b>	4 General Government							
<b>Anticipated Results:</b>	Provide supervisors with skill-building & leadership training. Increase overall attendance by 5%.							
<i>005-D</i>	<b>Training &amp; Development</b>	120,588	0	0	0	120,588	1.6	0
<b>Program Description:</b>	Management, coordination, support, & tracking of training programs							
<b>Countywide Priority:</b>	4 General Government							
<b>Anticipated Results:</b>	Staff support for essential training, including tracking employees' attendance, preparing training materials & preparing training sites. 100% of requirements met.							
<i>005-E</i>	<b>Training &amp; Development</b>	135,253	0	0	0	135,253	1.1	0
<b>Program Description:</b>	Management & leadership development programs							
<b>Countywide Priority:</b>	4 General Government							
<b>Anticipated Results:</b>	Provide 2 MDC events for up to 2,300 managers & a specialized leadership program for 200.							
<b>DISCRETIONARY Total:</b>		1,171,884	0	513,094	0	658,790	10.7	0

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>	<b>Total</b>	5,133,063	257,205	2,029,620	668,642	<b>2,177,596</b>	45.1	0
<b>Grand Total:</b>		5,133,063	257,205	2,029,620	668,642	<b>2,177,596</b>	45.1	0

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

FUND: INTERAGENCY PROCUREMENT  
030A

ACTIVITY: Interagency Procurement  
UNIT: 9030000

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

Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Charges for Service	45,155,441	39,267,094	51,847,352	44,994,489	44,994,489
<b>Total Operating Rev</b>	<b>45,155,441</b>	<b>39,267,094</b>	<b>51,847,352</b>	<b>44,994,489</b>	<b>44,994,489</b>
Service & Supplies	348,560	360,000	431,676	431,676	431,676
Other Charges	34,162,285	40,299,303	93,251,559	80,665,700	80,665,700
<b>Total Operating Exp</b>	<b>34,510,845</b>	<b>40,659,303</b>	<b>93,683,235</b>	<b>81,097,376</b>	<b>81,097,376</b>
Interest Income	4,545,041	4,033,186	3,732,950	3,237,954	3,237,954
<b>Total Nonoperating Rev</b>	<b>4,545,041</b>	<b>4,033,186</b>	<b>3,732,950</b>	<b>3,237,954</b>	<b>3,237,954</b>
Contingencies	0	0	10,524,875	0	0
<b>Total Nonoperating Exp</b>	<b>0</b>	<b>0</b>	<b>10,524,875</b>	<b>0</b>	<b>0</b>
<b>Net Income (Loss)</b>	<b>15,189,637</b>	<b>2,640,977</b>	<b>-48,627,808</b>	<b>-32,864,933</b>	<b>-32,864,933</b>
<b>Retained Earnings-July 1</b>	<b>33,438,170</b>	<b>48,627,808</b>	<b>48,627,808</b>	<b>51,268,785</b>	<b>51,268,785</b>

**PROGRAM DESCRIPTION:**

- The Interagency Procurement Fund (030) was established with the adoption of the 1990-91 Final Budget to facilitate the use of the county's Fixed Asset Financing Program 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 internal service fund provide for the following:

- User agencies are authorized to charge the Fixed Asset Financing Program to acquire approved and budgeted fixed assets; encumbering of 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, according to provisions of the financing documents of the county's Fixed Asset Financing Program.



- 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 Fixed Asset Financial program.

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

UNIT: Jail Debt Service  
2920000

FUND: JAIL DEBT SERVICE  
292A

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

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Services & Supplies	1,092,775	50,000	500,000	1,340,452	1,340,452
Other Charges	7,093,873	1,946,387	2,722,727	3,459,738	3,459,738
Interfund Reimb	-3,836,492	0	0	-3,559,738	-3,559,738
<b>Total Finance Uses</b>	<b>4,350,156</b>	<b>1,996,387</b>	<b>3,222,727</b>	<b>1,240,452</b>	<b>1,240,452</b>
<b>Means of Financing</b>					
Fund Balance	433,904	3,222,727	3,222,727	1,240,452	1,240,452
Use Of Money/Prop	476,437	14,112	0	0	0
Other Financing	1,078,941	0	0	0	0
<b>Total Financing</b>	<b>1,989,282</b>	<b>3,236,839</b>	<b>3,222,727</b>	<b>1,240,452</b>	<b>1,240,452</b>

**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 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.
  - Completion of the acquisition of Mather Golf Course.
  - Expansion of the Boys Ranch.
  - Various other improvement projects in county facilities to accommodate the American Disabilities Act.

# JUVENILE COURTHOUSE PROJECT-CONSTRUCTION

9279000

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

UNIT: Juvenile Courthouse Project-Construction  
9279000

FUND: JUVENILE COURTHOUSE  
279A

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

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Services & Supplies	675,199	0	0	0	0
Other Charges	3,053,010	10,047,899	28,241,124	18,396,392	18,396,392
<b>Total Finance Uses</b>	<b>3,728,209</b>	<b>10,047,899</b>	<b>28,241,124</b>	<b>18,396,392</b>	<b>18,396,392</b>
<b>Means of Financing</b>					
Fund Balance	0	28,241,124	28,241,124	18,396,392	18,396,392
Use Of Money/Prop	0	203,167	0	0	0
Other Financing	31,969,334	0	0	0	0
<b>Total Financing</b>	<b>31,969,334</b>	<b>28,444,291</b>	<b>28,241,124</b>	<b>18,396,392</b>	<b>18,396,392</b>

**PROGRAM DESCRIPTION:**

- This budget unit provides 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 are being used to finance construction of a Juvenile Courthouse facility at the Branch Center. This budget unit has been 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.

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

UNIT: Juvenile Courthouse Project-Debt Service  
9280000

FUND: JUVENILE COURTHOUSE PROJECT-DEBT  
280A

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

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Services & Supplies	257,727	60,000	3,080,079	3,030,079	3,030,079
Other Charges	0	1,719,798	1,719,798	1,541,788	1,541,788
<b>Total Finance Uses</b>	<b>257,727</b>	<b>1,779,798</b>	<b>4,799,877</b>	<b>4,571,867</b>	<b>4,571,867</b>
<b>Means of Financing</b>					
Fund Balance	0	3,080,079	3,080,079	3,030,079	3,030,079
Use Of Money/Prop	64	1,719,798	1,719,798	1,541,788	1,541,788
Other Financing	5,554,618	0	0	0	0
<b>Total Financing</b>	<b>5,554,682</b>	<b>4,799,877</b>	<b>4,799,877</b>	<b>4,571,867</b>	<b>4,571,867</b>

**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: 2004-05

Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Charges for Service	19,822,848	12,418,915	12,382,611	11,417,071	11,417,071
<b>Total Operating Rev</b>	<b>19,822,848</b>	<b>12,418,915</b>	<b>12,382,611</b>	<b>11,417,071</b>	<b>11,417,071</b>
Service & Supplies	12,496,354	17,295,445	18,786,036	20,523,280	20,523,280
Other Charges	35,059	138,949	196,575	60,942	60,942
<b>Total Operating Exp</b>	<b>12,531,413</b>	<b>17,434,394</b>	<b>18,982,611</b>	<b>20,584,222</b>	<b>20,584,222</b>
Interest Income	140,308	92,184	0	0	0
Other Revenues	117,732	1,212,506	2,600,000	2,957,000	2,957,000
<b>Total Nonoperating Rev</b>	<b>258,040</b>	<b>1,304,690</b>	<b>2,600,000</b>	<b>2,957,000</b>	<b>2,957,000</b>
<b>Net Income (Loss)</b>	<b>7,549,475</b>	<b>-3,710,789</b>	<b>-4,000,000</b>	<b>-6,210,151</b>	<b>-6,210,151</b>

**PROGRAM DESCRIPTION:**

- Sacramento County has been self-insured for liability/property insurance since 1973. The costs of the program are allocated to all county departments and organizations according to number of employees and claims experience. Although the program is self-insured, the County also purchases excess liability insurance to cover claims in excess of \$3.0 million.

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

UNIT: Mental Health Debt Service  
9296000

FUND: MENTAL HEALTH DEBT SERVICE  
296A

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

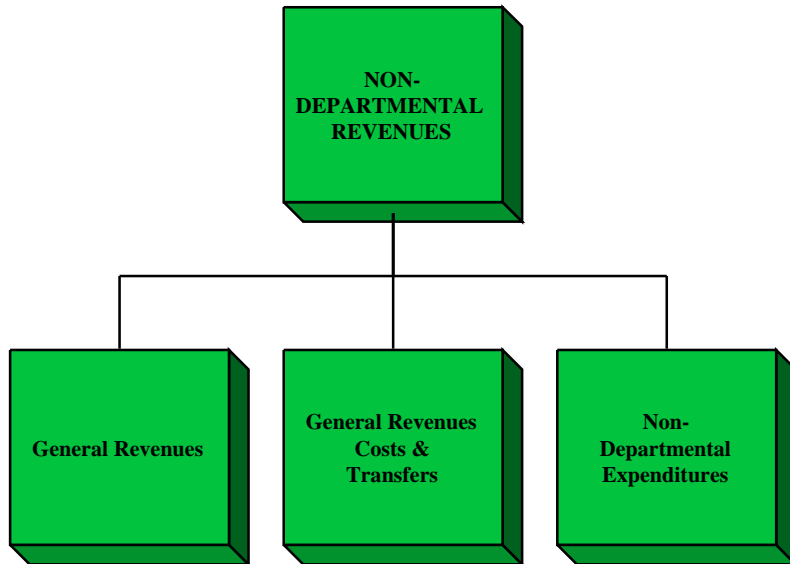
Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Services & Supplies	16,380	12,400	484,886	0	0
Other Charges	423,060	207,624	355,000	0	0
Interfund Reimb	-645,247	0	0	0	0
<b>Total Finance Uses</b>	<b>-205,807</b>	<b>220,024</b>	<b>839,886</b>	<b>0</b>	<b>0</b>
<b>Means of Financing</b>					
Fund Balance	605,258	839,886	839,886	0	0
Use Of Money/Prop	28,820	5,320	0	0	0
<b>Total Financing</b>	<b>634,078</b>	<b>845,206</b>	<b>839,886</b>	<b>0</b>	<b>0</b>

**PROGRAM DESCRIPTION:**

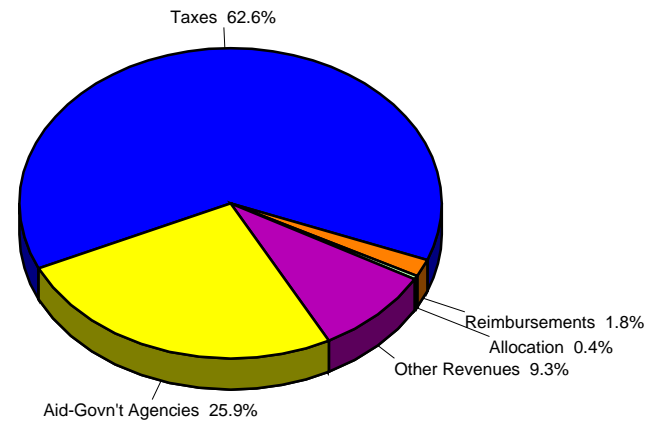
- This budget unit provided for debt service for the 1989 California Health Facilities Financing Authority borrowing (\$5.0 million) which partially financed the County Mental Health Center at 2150 Stockton Boulevard.

**FOR INFORMATION ONLY**

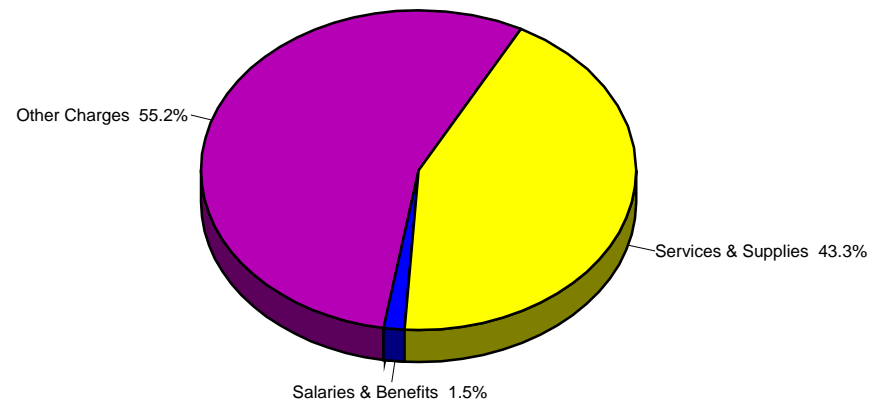
### Departmental Structure



### Financing Sources



### Financing Uses



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

UNIT: 5700000 Non-Departmental Revenues/General Fund

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

CLASSIFICATION  
FUNCTION: GENERAL  
ACTIVITY: Finance  
FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Salaries/Benefits	0	0	12,128,443	200,000	200,000
Services & Supplies	2,793,233	3,188,363	2,706,579	1,318,018	1,318,018
Other Charges	10,705,260	6,800,000	6,817,318	7,431,000	7,431,000
Intrafund Charges	4,063,552	2,800,000	4,204,046	4,508,147	4,508,147
<b>SUBTOTAL</b>	<b>17,562,045</b>	<b>12,788,363</b>	<b>25,856,386</b>	<b>13,457,165</b>	<b>13,457,165</b>
Interfund Reimb	-13,892,481	-8,143,091	-8,600,091	-7,902,687	-7,902,687
Intrafund Reimb	-43,500	0	0	0	0
<b>NET TOTAL</b>	<b>3,626,064</b>	<b>4,645,272</b>	<b>17,256,295</b>	<b>5,554,478</b>	<b>5,554,478</b>
Revenues	420,877,068	404,769,500	412,432,223	422,889,000	422,889,000
<b>NET COST</b>	<b>-417,251,004</b>	<b>-400,124,228</b>	<b>-395,175,928</b>	<b>-417,334,522</b>	<b>-417,334,522</b>

**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.

- There are two categories of appropriations in the Non-Departmental Revenues budget unit:
  - The costs directly associated with the collection of general purpose financing such as interest expense and audits of revenue collection.
  - Countywide costs not attributable to any specific county department which fall, in turn, into the following categories and expenditures:
    - Mandated absolute costs such as economic incentives, the contribution to Sacramento Area Council of Governments (SACOG), and a legal settlement.
    - Mandated practical costs such as the employee transit subsidy, the countywide audit, and the development of a juvenile institution management system.
    - Discretionary costs such as memberships to statewide and national organizations and the Legislative Advocate.



2004-05 PROGRAM INFORMATION

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

Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>MANDATED</b>						
001	<b>General Revenue</b>	11,746,793	7,859,187	422,889,000	0	<b>-419,001,394</b>	0.0	0
<b>Program Description:</b>		General Revenues, transfers from other funds, & associated costs						
<b>Countywide Priority:</b>		0 Mandated Countywide/Municipal or Financial Obligations						
<b>Anticipated Results:</b>		County will have the source of net county cost & allocations to General Fund Budget Units						
002	<b>Mandated Contributions</b>	804,640	0	0	0	<b>804,640</b>	0.0	0
<b>Program Description:</b>		Funding for mandated contributions & contractual obligations						
<b>Countywide Priority:</b>		0 Mandated Countywide/Municipal or Financial Obligations						
<b>Anticipated Results:</b>		Funding for annual audit, SACOG membership, transit subsidies & other obligations						
<b>MANDATED Total:</b>		12,551,433	7,859,187	422,889,000	0	<b>-418,196,754</b>	0.0	0
<b>FUNDED</b>		Program Type: <b>DISCRETIONARY</b>						
004	<b>Discretionary</b>	905,732	43,500	0	0	<b>862,232</b>	0.0	0
<b>Program Description:</b>		Central support of countywide operations						
<b>Countywide Priority:</b>		4 General Government						
<b>Anticipated Results:</b>		Funding for support of countywide operations. Central labor costs, internet presense, commission support, legislative advocate						
<b>DISCRETIONARY Total:</b>		905,732	43,500	0	0	<b>862,232</b>	0.0	0
<b>FUNDED Total</b>		13,457,165	7,902,687	422,889,000	0	<b>-417,334,522</b>	0.0	0
<b>Grand Total:</b>		13,457,165	7,902,687	422,889,000	0	<b>-417,334,522</b>	0.0	0

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

UNIT: 6040000 Organizational Development

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

CLASSIFICATION  
FUNCTION: GENERAL  
ACTIVITY: Personnel  
FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Salaries/Benefits	882,910	769,988	1,064,815	0	0
Services & Supplies	820,080	1,011,258	1,833,653	0	0
Intrafund Charges	419,788	794,859	794,859	0	0
<b>SUBTOTAL</b>	<b>2,122,778</b>	<b>2,576,105</b>	<b>3,693,327</b>	<b>0</b>	<b>0</b>
Intrafund Reimb	-918,338	-898,206	-898,206	0	0
<b>NET TOTAL</b>	<b>1,204,440</b>	<b>1,677,899</b>	<b>2,795,121</b>	<b>0</b>	<b>0</b>
Prior Yr Carryover	485,950	618,317	618,317	0	0
Revenues	470,716	401,869	401,685	0	0
<b>NET COST</b>	<b>247,774</b>	<b>657,713</b>	<b>1,775,119</b>	<b>0</b>	<b>0</b>
Positions	15.0	13.5	15.0	0.0	0.0

**PROGRAM DESCRIPTION:**

- Effective July 1, 2004, this budget unit was deleted due to countywide reorganization. The functions were merged into the Human Resources and Personnel Services Departments (see Budget Units 6010000 and 6030000).

**FOR INFORMATION ONLY**

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: 2004-05

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Other Charges	0	5,100,000	5,100,000	0	0
Total Finance Uses	0	5,100,000	5,100,000	0	0
Reserve Provision	507,959	4,249	4,249	3,612	3,612
Total Requirements	507,959	5,104,249	5,104,249	3,612	3,612
<b>Means of Financing</b>					
Fund Balance	-201,458	-293,597	-293,597	0	0
Reserve Release	0	5,100,000	5,100,000	0	0
Use Of Money/Prop	415,820	297,846	297,846	3,612	3,612
Total Financing	214,362	5,104,249	5,104,249	3,612	3,612

**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 until at least Fiscal Year 2002-03. At that time there will be 19 years remaining on the variable-rate portion of the bonds. The County's exposure to higher interest rate risk could easily exceed the projected balance of this fund at that time, 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: 2004-05

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Services & Supplies	410,413	2,363,609	2,363,609	1,200,000	1,200,000
Other Charges	44,347,591	21,150,790	21,150,790	21,150,790	21,150,790
Interfund Reimb	-41,223,084	-21,700,850	-21,700,850	-22,350,790	-22,350,790
<b>Total Finance Uses</b>	<b>3,534,920</b>	<b>1,813,549</b>	<b>1,813,549</b>	<b>0</b>	<b>0</b>
<b>Means of Financing</b>					
Fund Balance	5,158,579	1,813,549	1,813,549	0	0
Other Revenues	189,890	0	0	0	0
<b>Total Financing</b>	<b>5,348,469</b>	<b>1,813,549</b>	<b>1,813,549</b>	<b>0</b>	<b>0</b>

## 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 counterpart 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.

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

UNIT: 6030000 Personnel Services

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

CLASSIFICATION  
FUNCTION: GENERAL  
ACTIVITY: Personnel  
FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Salaries/Benefits	4,317,162	3,932,783	4,372,785	8,950,170	8,950,170
Services & Supplies	1,069,075	1,337,604	1,118,113	2,749,701	2,749,701
Other Charges	0	0	0	5,000	5,000
Intrafund Charges	836,051	838,601	812,249	702,475	702,475
<b>SUBTOTAL</b>	<b>6,222,288</b>	<b>6,108,988</b>	<b>6,303,147</b>	<b>12,407,346</b>	<b>12,407,346</b>
Interfund Reimb	0	0	0	-4,105	-4,105
Intrafund Reimb	-250,704	-215,299	-239,275	-1,336,105	-1,336,105
<b>NET TOTAL</b>	<b>5,971,584</b>	<b>5,893,689</b>	<b>6,063,872</b>	<b>11,067,136</b>	<b>11,067,136</b>
Prior Yr Carryover Revenues	125,637 94,262	622,487 136,756	622,487 98,745	1,084,272 6,896,119	1,084,272 6,896,119
<b>NET COST</b>	<b>5,751,685</b>	<b>5,134,446</b>	<b>5,342,640</b>	<b>3,086,745</b>	<b>3,086,745</b>
Positions	64.8	62.8	61.8	112.8	112.8

**PROGRAM DESCRIPTION:**

The Personnel Services Department is responsible for providing central Selection and Classification services, Safety/Risk Management services, Workers' Compensation, and Employee Benefits. The work activities of the Department include:

- Administering the County Classification Plan, including 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.
- 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; Omnibus Budget Reconciliation Act; Taxable Equity Financial Responsibility Act; and Deferred Compensation (Internal Revenue Code section 457).

- Administering the County's Safety/Accident Prevention and Industrial Hygiene programs.
- Administering the County's Deferred Compensation program by providing information, education, and service to participating employees, as well as education and information to potential participants.
- Administering the County's Liability/Property Insurance program.
- Administering the County's Workers' Compensation Insurance program.

2004-05 PROGRAM INFORMATION

Budget Unit: 6030000 Personnel Services		Agency: Internal Services						
Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>MANDATED</b>						
001	<b>PS Department Director</b>	251,931	147,567	104,364	0	0	2.0	0
<b>Program Description:</b> Administer the Personnel Services Department								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Policy direction for and facilitation of services provided by Personnel Services. Requests for services acknowledged within 1 business day.								
002	<b>Selection &amp; Classification</b>	4,171,017	0	0	1,084,272	3,086,745	39.8	0
<b>Program Description:</b> Develop & administer fair & equitable exams; provide accurate certification lists								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> 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	<b>Administrative Services</b>	719,659	502,681	216,978	0	0	7.0	0
<b>Program Description:</b> Purchasing, payroll, fiscal, & MIS support								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Central support for Personnel Services and Human Resources Departments. Personnel/purchasing actions correct & timely; fiscal, facilities, & MIS actions correct, timely & appropriate.								
004	<b>Benefits Administration</b>	2,393,603	0	2,393,603	0	0	11.5	0
<b>Program Description:</b> Administer multiple employee/retiree benefit programs								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Administer negotiated benefits programs that aid recruitment and retention of employees. Above average rating; annual employee surveys; no legal violations.								
005	<b>Deferred Compensation</b>	382,397	0	382,397	0	0	3.2	0
<b>Program Description:</b> Administer employees' 457 plan (Deferred Compensation program)								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Effect the administration of a voluntary program that provides retirement, disability and death benefits for employees who choose to participate. Customer inquiries responded to within 2 business days.								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
<b>FUNDED</b>		Program Type: <b>MANDATED</b>						
006	<b>Safety Services</b>	982,158	689,962	292,196	0	0	6.3	2
<b>Program Description:</b> Promote accident/illness prevention; evaluate workplace								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> 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.								
007	<b>Dental Insurance Personnel</b>	102,098	0	102,098	0	0	1.3	0
<b>Program Description:</b> Personnel portion of Dental Insurance program								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Staffing for Dental Insurance program. Customer inquiries responded to within 2 business days.								
008	<b>Liability Personnel</b>	632,918	0	632,918	0	0	7.7	0
<b>Program Description:</b> Personnel portion of Liability/Risk Management program								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Staffing for Liability/Risk Management program. 10% reduction in annual number of claims; 5% reduction in total annual claims costs.								
009	<b>Workers' Compensation Personnel</b>	2,771,565	0	2,771,565	0	0	34.0	0
<b>Program Description:</b> Personnel portion of Workers' Compensation program								
<b>Countywide Priority:</b> 4 General Government								
<b>Anticipated Results:</b> Staffing for Workers' Compensation program. 95% of claims processed accurately and timely.								
<b>TOTAL:</b>		12,407,346	1,340,210	6,896,119	1,084,272	3,086,745	112.8	2



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

UNIT: 6020000 Benefits/Risk Mgt

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

CLASSIFICATION  
FUNCTION: GENERAL  
ACTIVITY: Personnel  
FUND: GENERAL

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Salaries/Benefits	4,680,268	4,376,853	5,196,056	0	0
Services & Supplies	1,316,764	1,585,631	1,819,138	0	0
Other Charges	0	0	5,000	0	0
Intrafund Charges	502,821	441,937	514,111	0	0
<b>SUBTOTAL</b>	<b>6,499,853</b>	<b>6,404,421</b>	<b>7,534,305</b>	<b>0</b>	<b>0</b>
Interfund Reimb	-4,246	-6,214	-4,129	0	0
Intrafund Reimb	-798,630	-755,374	-774,281	0	0
<b>NET TOTAL</b>	<b>5,696,977</b>	<b>5,642,833</b>	<b>6,755,895</b>	<b>0</b>	<b>0</b>
Prior Yr Carryover	-410,058	1,288,082	1,288,082	0	0
Revenues	6,687,613	6,080,679	6,755,895	0	0
<b>NET COST</b>	<b>-580,578</b>	<b>-1,725,928</b>	<b>-1,288,082</b>	<b>0</b>	<b>0</b>
Positions	67.0	65.0	67.0	0.0	0.0

**PROGRAM DESCRIPTION:**

- Effective July 1, 2004, this budget unit was deleted, due to countywide reorganization. The functions were merged into the Personnel Services Department (see Budget Unit 6030000).

**FOR INFORMATION ONLY**

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

UNIT: 6090000 Special Projects

CLASSIFICATION  
 FUNCTION: GENERAL  
 ACTIVITY: Personnel  
 FUND: GENERAL

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

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Salaries/Benefits	0	61,672	156,160	0	0
NET TOTAL	0	61,672	156,160	0	0
Revenues	0	61,672	156,160	0	0
NET COST	0	0	0	0	0
Positions	0.0	1.0	1.0	0.0	0.0

**PROGRAM DESCRIPTION:**

- Effective July 1, 2004, this budget unit was deleted, due to countywide reorganization. The Special Projects Department was created to implement special or unique projects related to county personnel matters.

**FOR INFORMATION ONLY**

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

UNIT: 5940000 Teeter Plan

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

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

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Other Charges	17,770,745	11,799,433	16,612,934	17,911,592	17,911,592
Interfund Charges	8,537,115	4,445,213	6,000,000	4,839,586	4,839,586
<b>Total Finance Uses</b>	<b>26,307,860</b>	<b>16,244,646</b>	<b>22,612,934</b>	<b>22,751,178</b>	<b>22,751,178</b>
<b>Means of Financing</b>					
Fund Balance	7,417,824	3,352,292	3,352,292	3,352,292	3,352,292
Use Of Money/Prop	39,026	0	0	0	0
Other Revenues	21,074,078	16,244,646	19,260,642	19,398,886	19,398,886
Other Financing	1,129,225	0	0	0	0
<b>Total Financing</b>	<b>29,660,153</b>	<b>19,596,938</b>	<b>22,612,934</b>	<b>22,751,178</b>	<b>22,751,178</b>

**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 30<sup>th</sup> 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: 2004-05

Financing Uses Classification	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Other Charges	7,011,681	33,401,176	89,865,322	56,465,002	56,465,002
Total Finance Uses	7,011,681	33,401,176	89,865,322	56,465,002	56,465,002
<b>Means of Financing</b>					
Fund Balance	-5,151,732	89,865,322	89,865,322	56,465,002	56,465,002
Use Of Money/Prop	0	856	0	0	0
Total Financing	-5,151,732	89,866,178	89,865,322	56,465,002	56,465,002

- This budget unit provides for the appropriations for the uses of the proceeds of the Tobacco Litigation Settlement Securitization Capital Projects. The bonds were executed and closed on August 23, 2002 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). 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: 2004-05

Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Charges for Service	951,892	2,200,000	2,200,000	2,340,632	2,340,632
<b>Total Operating Rev</b>	<b>951,892</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,340,632</b>	<b>2,340,632</b>
Service & Supplies	1,372,233	2,009,649	2,314,542	2,326,628	2,326,628
Other Charges	6,175	15,483	15,483	14,004	14,004
<b>Total Operating Exp</b>	<b>1,378,408</b>	<b>2,025,132</b>	<b>2,330,025</b>	<b>2,340,632</b>	<b>2,340,632</b>
<b>Net Income (Loss)</b>	<b>-426,516</b>	<b>174,868</b>	<b>-130,025</b>	<b>0</b>	<b>0</b>

**PROGRAM DESCRIPTION:**

- The Unemployment Insurance Program includes the costs of unemployment claims and program administration. The program is administered by the Personnel Services Department to insure timely processing and uniform administration of unemployment claims. Program costs are allocated to county departments based on the number of employees and claims experience.

# 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: 2004-05

Operating Details	Actual 2002-03	Estimated 2003-04	Adopted 2003-04	Requested 2004-05	Recommended 2004-05
Charges for Service	22,179,441	28,918,873	28,918,873	32,968,535	32,968,535
<b>Total Operating Rev</b>	<b>22,179,441</b>	<b>28,918,873</b>	<b>28,918,873</b>	<b>32,968,535</b>	<b>32,968,535</b>
Service & Supplies	24,703,102	28,237,564	28,634,312	32,567,072	32,567,072
Other Charges	184,672	327,918	439,561	411,463	411,463
<b>Total Operating Exp</b>	<b>24,887,774</b>	<b>28,565,482</b>	<b>29,073,873</b>	<b>32,978,535</b>	<b>32,978,535</b>
Other Revenues	184,825	273,300	155,000	10,000	10,000
<b>Total Nonoperating Rev</b>	<b>184,825</b>	<b>273,300</b>	<b>155,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Net Income (Loss)</b>	<b>-2,523,508</b>	<b>626,691</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PROGRAM DESCRIPTION:**

- Sacramento County is self-insured for all Workers' Compensation claims. The costs of Workers' Compensation claims payments and administration are allocated to County departments.