

INTERNAL SERVICES AGENCY

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INTERNAL SERVICES AGENCY

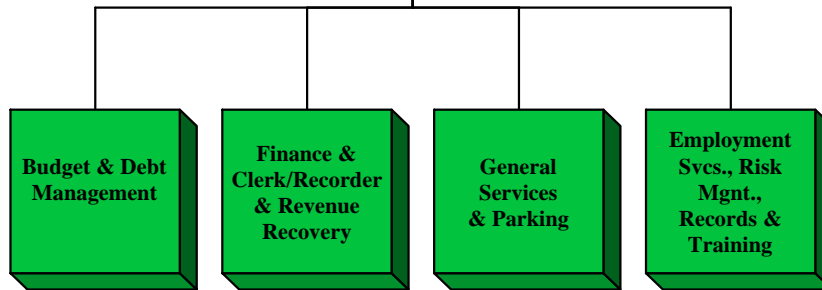
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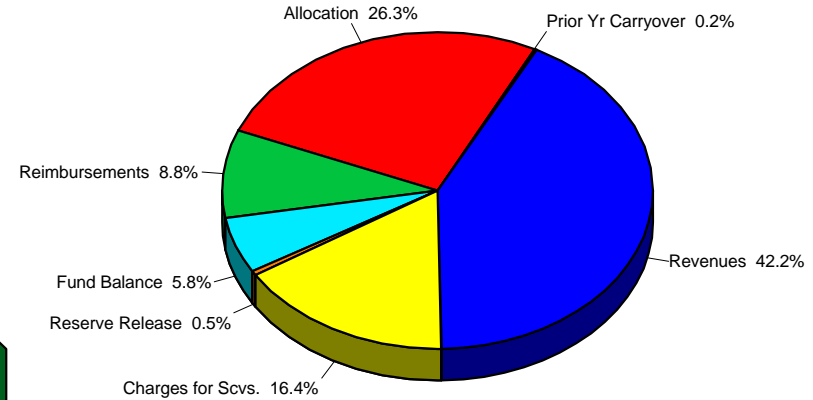
INTRODUCTION

Agency Structure

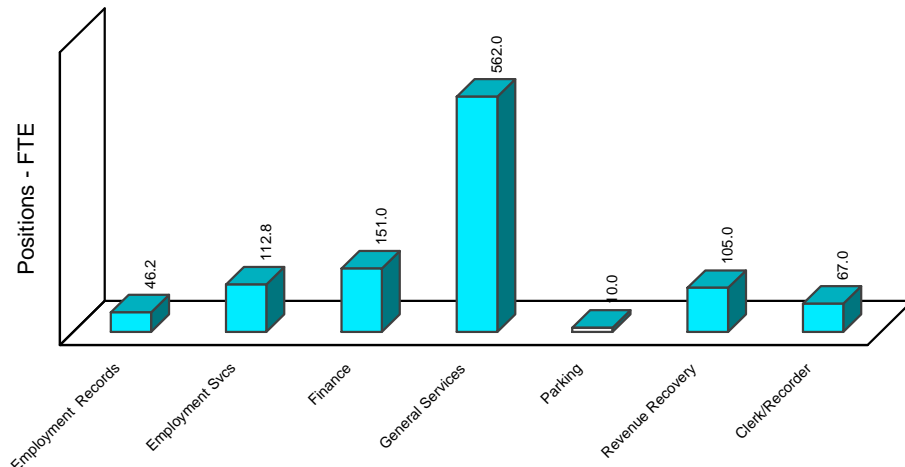
MARK NORRIS, Agency Administrator



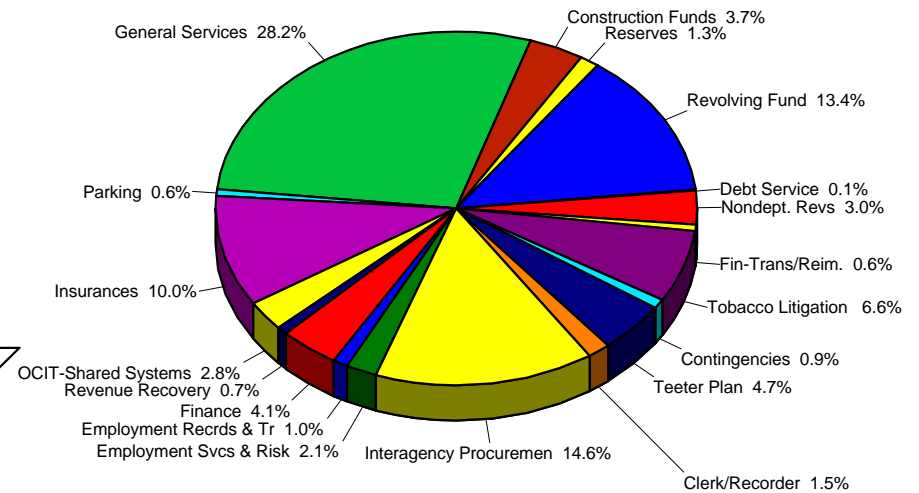
Financing Sources



Staffing



Financing Uses



Mark Norris, the Internal Services Agency (ISA) Administrator, provides budgetary, financial and management direction to the Agency. The Agency oversees the Employment Records and Training, Employment Services and Risk Management, Finance, General 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:

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

Employment Records and Training: 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.

Employment Services and Risk Management: 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.

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. **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: 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.

Office of Budget and Debt Management: Is comprised of the following programs: Develops the county's Recommended, Adopted Proposed, and Final Budgets; and modeling of multiyear budget outlook; monitors the county's budget throughout the fiscal year and makes recommendations on midyear adjustments; manages the county's General Fund cash-flow; oversees issuance of county debt and debt-service for financing of cash-flow and capital facilities; manages the county's Fixed Asset Acquisition Fund for internal financing of equipment lease purchases and certain capital facilities projects; reviews agenda items for fiscal impacts and makes related recommendations to the County Executive and County Executive Cabinet.

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

Agency Fund Centers/Departments

Fund	Fund Center	Department	Requirements	Financing	Net Cost	Positions
001A	5980000	Contingencies	\$3,951,152	\$0	\$3,951,152	0.0
001A	3240000	County Clerk/Recorder	8,714,742	8,714,742	0	67.0
001A	5710000	Data Processing-Shared Systems	16,046,497	901,772	15,144,725	0.0
001A	3230000	Department of Finance	16,241,368	16,241,368	0	151.0
001A	6110000	Department of Revenue Recovery	4,324,290	4,324,290	0	105.0
001A	6010000	Employment Records and Training	5,787,827	2,521,632	3,266,195	46.2
001A	6030000	Employment Services and Risk Management	11,833,282	8,473,615	3,359,667	112.8
001A	5110000	Financing-Transfers/Reimbursement	1,572,770	0	1,572,770	0.0
001A	5770000	Non-Departmental Costs/General Fund	14,527,189	789,170	13,738,019	0.0
001A	5700000	Non-Departmental Revenues/General Fund	10,145,665	486,028,045	-475,882,380	0.0
001A	0001000	Reserves	47,575,677	6,629,492	40,946,185	0.0
GENERAL FUND TOTAL			\$140,720,459	\$534,624,126	-\$393,903,667	482.0
General Services						
007A	3100000	Capital Construction	\$23,287,756	\$23,287,756	\$0	0.0
034A	2070000	Capital Outlay	7,028,500	830,000	6,198,500	0.0
035C	7110000	Office of the Director	1,011,228	1,011,228	0	38.0
035F	7007440	Building Maintenance & Operations-Airport	5,632,662	5,632,662	0	45.0
035F	7007420	Building Maintenance & Operations-Bradshaw	16,195,221	16,195,221	0	122.0
035F	7007430	Building Maintenance & Operations-Downtown	10,378,547	10,378,547	0	80.0
035F	7007046	Energy Management	8,556,938	8,556,938	0	1.0
035F	7450000	Security Services	2,622,371	2,622,371	0	41.0
035H	7007063	Contract and Purchasing Services	2,204,738	2,204,738	0	20.0
035J	7700000	Support Services	10,929,388	10,929,388	0	36.0
035K	7007030	Real Estate	50,760,247	50,760,247	0	30.0
035L	7007500	Light Fleet	21,582,726	21,582,726	0	39.0
035M	7007600	Heavy Equipment	23,570,130	23,570,130	0	110.0
056A	7990000	Parking Enterprise	4,500,853	4,500,853	0	10.0
SUBTOTAL			\$188,261,305	\$182,062,805	\$6,198,500	572.0

Agency Fund Centers/Departments

Fund	Fund Center	Department	Requirements	Financing	Net Cost	Positions
016A	5940000	Teeter Plan	\$30,067,265	\$30,067,265	\$0	0.0
030A	9030000	Interagency Procurement	92,725,855	92,725,855	0	0.0
037A	3910000	Liability/Property Insurance	21,158,028	18,527,684	2,630,344	0.0
039A	3900000	Workers' Compensation Insurance	33,218,366	36,420,000	-3,201,634	0.0
040A	3930000	Unemployment Insurance	2,361,318	2,361,318	0	0.0
277A	9277000	Fixed Asset Revolving Fund	75,337,470	75,337,470	0	0.0
278A	9278000	1990 Fixed Asset-Debt Service	0	0	0	0.0
279A	9279000	Juvenile Courthouse Construction	104,156	104,156	0	0.0
280A	9280000	Juvenile Courthouse Project-Debt Service	261,330	261,330	0	0.0
282A	9282000	2004 Pension Obligation Bonds-Debt Service	171,560	171,560	0	0.0
284A	9284000	Tobacco Litigation Settlement	59,394,076	59,394,076	0	0.0
287A	9287000	Capital Projects-Debt Service	488,760	488,760	0	0.0
288A	9288000	1997 Refunding Pub. Facilities-Debt Service	6,546,083	6,546,083	0	0.0
289A	9289000	1997 Refunding Pub. Facilities-Construction	29,482	29,482	0	0.0
292A	2920000	Jail-Debt Service	433,116	433,116	0	0.0
296A	9296000	Mental Health-Debt Service	6,925	6,925	0	0.0
298A	9298000	2003 Public Facilities Project-Debt Service	228,419	228,419	0	0.0
308A	3080000	1997 Pub. Bldg. Facilities-Debt Service	1,610,105	1,610,105	0	0.0
309A	9309000	1997 Pub. Bldg. Facilities-Construction	3,956,651	3,956,651	0	0.0
311A	9311000	Pension Obligation Rate Stabilization	158,444	158,444	0	0.0
313A	9313000	1995 Pension Obligation Bonds-Debt Service	2,771,674	2,771,674	0	0.0
GRAND TOTAL			\$660,010,847	\$1,048,287,304	-\$388,276,457	1,054.0

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Services & Supplies	336,860	279,186	393,000	369,000	369,000
Other Charges	6,935,137	7,536,025	7,422,700	8,475,140	8,475,140
Interfund Reimb	-7,271,997	-7,815,212	-7,815,700	-8,844,140	-8,844,140
Total Finance Uses	0	-1	0	0	0
Means of Financing					
Total Financing	0	0	0	0	0

PROGRAM DESCRIPTION:

- This budget unit provides for debt service requirements for payment of principal, and interest, and other related costs to the 1990 Certificates of Participation borrowing (\$105,750,000) which establish the Fixed Asset (Acquisition) Revolving Fund (see Budget Unit 9277000).
- On October 8, 2002, by Resolution Number 2002-1289, the Board of Supervisors approved a resolution delegating authority to the Director of Finance to execute interest-rate swap on the 1990 Certificates of Participation (COP's). The swap transaction fixed the interest rate at 4.534 percent on the balance of \$89.5 million variable rate COP's, and will avoid future exposure to high interest rates (as high as 12.0 percent). The swap also generated an \$11.3 million one-time financing source for the General Fund. The swap counterparty may terminate the agreement anytime between January 1, 2007 through January 1, 2020. The interest swap agreement was executed and closed on October 9, 2002.

- The 1990 COP's were secured by the leasehold interest on the County's Administration Complex (700 H Street and 827 7th Street) and Superior Court courthouse. In April 2003, the County became aware of the desire of the State of California to take control of the Courthouse as part of Trial Court Funding legislation (Senate Bill 1732) passed during 2002. To facilitate this desired transfer, on April 15, 2003, by Resolution 2003-0378, the Board of Supervisors approved the recommendation of utilizing the equity in the Main Jail to provide leasehold security for the 1990 COP's. The 1990 COP's letter of credit bank, swap counterparty and Trustee all agreed to the substitution of security.

SUPPLEMENTAL INFORMATION:

- For the 2005-06 Fiscal Year, the total requirement is \$8,844,140, consisting of \$369,000 in administrative costs, \$5,235,140 in interest payments, and \$3,240,000 in principal payment. The requirements are financed by a reimbursement from the Fixed Asset 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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Services & Supplies	98	0	0	0	0
Other Charges	2,422,173	0	0	3,956,651	3,956,651
Interfund Charges	0	-3,601,546	0	0	0
Total Finance Uses	2,422,271	-3,601,546	0	3,956,651	3,956,651
Means of Financing					
Fund Balance	2,231,343	-1,046	-1,046	3,956,651	3,956,651
Use Of Money/Prop	189,883	356,151	1,046	0	0
Total Financing	2,421,226	355,105	0	3,956,651	3,956,651

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the uses of the proceeds of the County of Sacramento 1997 Public Building Facilities Project Certificates of Participation. The bonds were sold in January 1997. The proceeds from the bond issue are used to finance construction of the 448-bed dormitory-style jail at the Rio Cosumnes Correctional Center 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.

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Services & Supplies	7,138	10,170	2,100,644	1,598,449	1,598,449
Other Charges	4,714,600	4,716,912	4,717,240	4,725,490	4,725,490
Interfund Reimb	-4,815,430	-4,146,716	-4,817,240	-4,713,834	-4,713,834
Total Finance Uses	-93,692	580,366	2,000,644	1,610,105	1,610,105
Means of Financing					
Fund Balance	1,674,360	2,000,644	2,000,644	1,498,449	1,498,449
Use Of Money/Prop	232,592	78,171	0	111,656	111,656
Total Financing	1,906,952	2,078,815	2,000,644	1,610,105	1,610,105

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.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$6,323,939 consisting of \$1,598,449 administrative costs, \$2,735,000 in principal payment and \$1,990,490 in interest payments. Financing is from interest earnings (\$111,656), payments from various user departments (\$4,713,834), and available fund balance of \$1,498,449.

1997 REFUNDING PUBLIC FACILITIES - CONSTRUCTION

9289000

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Other Charges	0	0	27,296	29,482	29,482
Total Finance Uses	0	0	27,296	29,482	29,482
Means of Financing					
Fund Balance	0	2,329	2,329	29,482	29,482
Reserve Release	0	24,967	24,967	0	0
Use Of Money/Prop	7,429	-2,476,486	0	0	0
Total Financing	7,429	-2,449,190	27,296	29,482	29,482

PROGRAM DESCRIPTION:

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

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

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$29,482 reflecting the transfer of available fund balance consisting of \$29,482 to the Non-Departmental Revenues/General Fund (Budget Unit 5700000) to close out this fund.

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Services & Supplies	10,049	139,213	2,489,474	6,555,083	6,555,083
Other Charges	6,893,586	6,315,546	9,401,660	6,319,850	6,319,850
Interfund Reimb	-6,793,587	-6,900,467	-6,900,467	-6,328,850	-6,328,850
Total Finance Uses	110,048	-445,708	4,990,667	6,546,083	6,546,083
Reserve Provision	0	24,967	24,967	0	0
Total Requirements	110,048	-420,741	5,015,634	6,546,083	6,546,083
Means of Financing					
Fund Balance	1,844,785	4,895,634	4,895,634	6,485,083	6,485,083
Use Of Money/Prop	682,226	3,647,246	120,000	61,000	61,000
Other Revenues	0	135	0	0	0
Total Financing	2,527,011	8,543,015	5,015,634	6,546,083	6,546,083

PROGRAM DESCRIPTION:

- This budget unit reflects the debt service requirement for payment of principal, interest, and various other costs related to the 1997 Public Facilities Project Certificates of Participation for the construction of the Coroner/Crime Lab and Data Center (the 1994 Certificates).
- On December 2, 1997, the Board of Supervisors approved the refinancing of the County of Sacramento 1997 Public Facilities Project Certificates of Participation (Coroner/Crime Lab and Data Center). The refunding (\$88,360,000) was executed and closed on January 1, 1998.
- The refunding issue was structured as a crossover refunding which reduced the annual debt service payment by \$575,000 annually. With this structure, the 1997 Refunding Certificates of Participation remained self-supporting to the call date of the 1994 Certificates (October 1, 2004). Through October 1, 2004, the County continued to pay debt service on the outstanding 1994

Certificates. On October 1, 2004, (the "crossover" date), the escrow supporting the refunding bonds was released and the proceeds were used to redeem the outstanding 1994 Certificates. After October 1, 2004, the 1994 Certificates were no longer outstanding, and the County began paying debt service on the Refunding Certificates.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$12,874,933 consisting of \$6,555,083 administrative costs, \$2,180,000 in principal payment, and \$4,139,850 in interest payments. Financing is from interest earnings (\$61,000), payments from various user departments (\$6,328,850), and available fund balance of \$6,485,083.

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Other Charges	5,706,589	4,552,208	4,204,709	0	0
Total Finance Uses	5,706,589	4,552,208	4,204,709	0	0
Means of Financing					
Fund Balance	9,801,413	4,204,709	4,204,709	-288,724	-288,724
Use Of Money/Prop	109,885	58,775	0	0	0
Other Financing	0	0	0	288,724	288,724
Total Financing	9,911,298	4,263,484	4,204,709	0	0

PROGRAM DESCRIPTION:

- On May 7, 2003, the County refinanced the 1993 Main Detention Facility Certificates of Participation borrowing (due to a call-date on the existing Certificates of Participation) to reduce debt service payments due to significantly lower interest rates in the current market and to provide additional financing for the 2003 Public Facilities Projects.
- This budget unit 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 Americans with Disabilities Act.

2003 PUBLIC FACILITIES PROJECTS - DEBT SERVICE

9298000

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Services & Supplies	0	0	502,362	278,419	278,419
Other Charges	0	0	960,108	959,508	959,508
Interfund Reimb	0	0	-654,279	-1,009,508	-1,009,508
Total Finance Uses	0	0	808,191	228,419	228,419
Means of Financing					
Fund Balance	1,091,813	452,362	452,362	198,419	198,419
Use Of Money/Prop	0	0	355,829	30,000	30,000
Total Financing	1,091,813	452,362	808,191	228,419	228,419

PROGRAM DESCRIPTION:

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

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$1,237,927 consisting of \$278,419 administrative costs, \$285,000 in principal payments, and \$674,508 in interest payments. Financing is from payments from various user departments (\$1,009,508), interest earnings (\$30,000), and available fund balance of \$198,419.

2004 PENSION OBLIGATION BOND - DEBT SERVICE

9282000

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

UNIT: 2004 Pension Obligation Bonds-Debt Service
9282000

FUND: 2004 PENSION OBLIGATION BOND-DEBT
282A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Services & Supplies	0	0	631,888	271,560	271,560
Interfund Reimb	0	0	-100,000	-100,000	-100,000
Total Finance Uses	0	0	531,888	171,560	171,560
Means of Financing					
Fund Balance	0	0	0	171,560	171,560
Other Financing	0	0	531,888	0	0
Total Financing	0	0	531,888	171,560	171,560

PROGRAM DESCRIPTION:

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

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

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$271,560 consisting of \$271,560 for ongoing financial services costs (Letter of Credit fees, Trustee fees, rating agency fees). Financing is from payments from departments (\$100,000), and available fund balance of \$171,560.

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: 2005-06

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

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Contingencies	0	0	3,048,332	5,000,000	3,951,152
NET TOTAL	0	0	3,048,332	5,000,000	3,951,152
Revenues	0	0	0	0	0
NET COST	0	0	3,048,332	5,000,000	3,951,152

PROGRAM DESCRIPTION:

- This budget unit provides for expenditure requirements that may be incurred during the year for which no specific appropriation has been made. The level of contingencies in each fund is established by law at a maximum of 15.0 percent of the appropriated operating expenses.
- Adopted Final Budget reflects a reduction of \$1.1 million from the County Executive recommendation due to the Board of Supervisors allocating \$1.1 million in additional appropriations to various countywide departments during Final Budget Hearings.

2005-06 PROGRAM INFORMATION

Budget Unit: 5980000 Appropriation for Contingency Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
001	<i>Contingencies</i>	5,000,000	0	0	0	5,000,000	0.0	0
Program Description: General Fund Contingencies								
Countywide Priority: 4 General Government								
Anticipated Results: Funding for unanticipated costs								
DISCRETIONARY Total:		5,000,000	0	0	0	5,000,000	0.0	0
FUNDED Total:		5,000,000	0	0	0	5,000,000	0.0	0
BOS APPROVED DURING FINAL BUDGET HEARINGS		Program Type: DISCRETIONARY						
001	<i>Contingencies</i>	-1,048,848	0	0	0	-1,048,848	0.0	0
Program Description: General Fund Contingencies								
Countywide Priority: 4 General Government								
Anticipated Results: Less funding for unanticipated costs								
DISCRETIONARY Total:		-1,048,848	0	0	0	-1,048,848	0.0	0
BOS APPROVED DURING FINAL BUDGET HEARINGS Total:		-1,048,848	0	0	0	-1,048,848	0.0	0
Funded Grand Total:		3,951,152	0	0	0	3,951,152	0.0	0

CAPITAL CONSTRUCTION

3100000

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
SUMMARY OF APPROPRIATIONS					
FUND CENTER 3103100 CAPITAL CONSTRUCTION					
Services & Supplies	23,000	16,565	0	0	0
Other Charges	18,705	8,984	0	0	0
Interfund Charges	5,841	0	0	0	0
Subtotal	47,546	25,549	0	0	0
FUND CENTER 3103101 BRADSHAW COMPLEX					
Services & Supplies	2,562,236	215,111	350,000	200,000	200,000
Improvements	603,024	245,869	350,000	259,482	50,000
Subtotal	3,165,260	460,980	700,000	459,482	250,000
Interfund Reimbursement	-1,561,560	-90,124	-200,000	0	0
Net Total	1,603,700	370,856	500,000	459,482	250,000
FUND CENTER 3103102 ADMINISTRATION CENTER					
Services & Supplies	1,611,983	805,209	470,500	471,000	471,000
Improvements	1,685,402	968,648	1,352,000	1,681,211	700,000
Subtotal	3,297,385	1,773,857	1,822,500	2,152,211	1,171,000
Interfund Reimbursement	-131,994	-1,071,057	-1,050,000	0	0
Net Total	3,165,391	702,800	772,500	2,152,211	1,171,000
FUND CENTER 3103103 COURTHOUSE					
Services & Supplies	305,837	255,272	250,000	100,000	100,000
Improvements	1,323,817	216,851	750,000	449,585	282,000
Subtotal	1,629,654	472,123	1,000,000	549,585	382,000
Interfund Reimbursement	0	0	0	-182,000	-182,000
Net Total	1,629,654	472,123	1,000,000	367,585	200,000

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
FUND CENTER 3103104					
NEW JUVENILE COURTHOUSE					
Services & Supplies	14,040,728	13,167,807	15,303,250	50,000	50,000
Improvements	110,364	20,411	200,000	0	0
Subtotal	14,151,092	13,188,218	15,503,250	50,000	50,000
Interfund Reimbursement	-14,402,383	-12,718,131	-15,503,250	-50,000	-50,000
Net Total	-251,291	470,087	0	0	0
FUND CENTER 3103105					
CAROL MILLER JUSTICE CENTER					
Services & Supplies	3,076	7,006	30,000	30,000	30,000
Improvements	0	0	10,000	43,517	10,000
Subtotal	3,076	7,006	40,000	73,517	40,000
FUND CENTER 3103108					
PRELIMINARY PLANNING					
Services & Supplies	2,321,252	1,399,153	1,039,103	3,175,675	1,460,469
Other Charges	85,320	90,641	388,500	94,257	94,257
Improvements	409,236	103,143	10,000	1,486,538	100,000
Interfund Charges	6,098	0	0	0	0
Subtotal	2,821,906	1,592,937	1,437,603	4,756,470	1,654,726
Interfund Reimbursement	-114,791	-157,284	0	0	0
Net Total	2,707,115	1,435,653	1,437,603	4,756,470	1,654,726
FUND CENTER 3103109					
901 G STREET BUILDING (OB#2)					
Services & Supplies	22,720	8,901	5,000	50,000	50,000
Improvements	40,469	5,424	10,000	150,000	150,000
Subtotal	63,189	14,325	15,000	200,000	200,000
Interfund Reimbursement	0	-5,800	0	-200,000	-200,000
Net Total	63,189	8,525	15,000	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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
FUND CENTER 3103110					
MAINTENANCE YARD					
Services & Supplies	2,664	23,969	4,500	10,000	10,000
Improvements	0	0	500	8,379	0
Subtotal	2,664	23,969	5,000	18,379	10,000
FUND CENTER 3103111					
MISC. ALTERATIONS & IMPROVEMENTS					
Services & Supplies	492,330	985,963	396,780	898,186	898,186
Other Charges	251	14,074	0	15,000	15,000
Improvements	342,704	22,000	290,000	820,320	30,000
Subtotal	835,285	1,022,037	686,780	1,733,506	943,186
FUND CENTER 3103112					
BRADSHAW ADMINISTRATION BUILDING (OB #3)					
Services & Supplies	40,078	598,011	17,500	350,000	350,000
Improvements	247,588	5,424	82,500	1,820,948	1,800,000
Subtotal	287,666	603,435	100,000	2,170,948	2,150,000
Interfund Reimbursement	0	-1,351	0	-2,125,000	-2,125,000
Net Total	287,666	602,084	100,000	45,948	25,000
FUND CENTER 3103113					
CLERK/RECORDER BUILDING					
Services & Supplies	1,132	83,803	20,000	154,163	154,163
Improvements	3,676	122,053	155,000	291,004	249,108
Subtotal	4,808	205,856	175,000	445,167	403,271
Interfund Reimbursement	0	-145,562	-150,000	-353,271	-353,271
Net Total	4,808	60,294	25,000	91,896	50,000

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
FUND CENTER 3103114					
799 G STREET BUILDING					
Services & Supplies	69,443	87,161	70,500	75,000	75,000
Improvements	95,874	0	75,000	476,378	225,000
Subtotal	165,317	87,161	145,500	551,378	300,000
FUND CENTER 3103124					
GENERAL SERVICES FACILITY					
Services & Supplies	11,307	51,957	10,000	27,000	27,000
Improvements	14,873	0	10,000	73,902	27,900
Subtotal	26,180	51,957	20,000	100,902	54,900
FUND CENTER 3103125					
B.T. COLLINS JUVENILE CENTER					
Services & Supplies	3,685,537	3,829,349	2,222,000	3,221,100	3,221,100
Improvements	6,191,941	1,423,809	7,749,045	29,172,652	25,800,000
Subtotal	9,877,478	5,253,158	9,971,045	32,393,752	29,021,100
Interfund Reimbursement	-7,149,503	56,445	-9,471,045	-24,996,100	-24,996,100
Net Total	2,727,975	5,309,603	500,000	7,397,652	4,025,000
FUND CENTER 3103126					
WARREN E. THORNTON YOUTH CENTER					
Services & Supplies	2,412	1,327,143	652,479	250,000	250,000
Improvements	0	2,787,572	2,347,521	982,765	420,737
Subtotal	2,412	4,114,715	3,000,000	1,232,765	670,737
Interfund Reimbursement	0	-4,133,828	0	0	0
Net Total	2,412	-19,113	3,000,000	1,232,765	670,737

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
FUND CENTER 3103127					
BOYS RANCH					
Services & Supplies	436,906	260,902	300,000	550,000	550,000
Improvements	898,370	1,169,868	1,712,935	644,652	100,000
Subtotal	1,335,276	1,430,770	2,012,935	1,194,652	650,000
Interfund Reimbursement	-877,222	-1,514,483	-1,500,000	0	0
Net Total	458,054	-83,713	512,935	1,194,652	650,000
FUND CENTER 3103128					
RCCC					
Services & Supplies	956,496	543,021	100,000	150,000	150,000
Improvements	795,566	854,379	75,000	3,252,756	2,750,000
Subtotal	1,752,062	1,397,400	175,000	3,402,756	2,900,000
FUND CENTER 3103130					
WORK RELEASE FACILITY					
Services & Supplies	6,206	77,601	5,000	5,000	5,000
Improvements	15,637	731,486	503,500	22,569	10,000
Subtotal	21,843	809,087	508,500	27,569	15,000
Interfund Reimbursement	0	-660,057	-500,000	0	0
Net Total	21,843	149,030	8,500	27,569	15,000
FUND CENTER 3103131					
SHERIFF'S ADMIN BUILDING					
Services & Supplies	1,564	3,575	25,000	10,000	10,000
Improvements	0	0	14,000	42,381	18,500
Subtotal	1,564	3,575	39,000	52,381	28,500

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
FUND CENTER 3103132					
LORENZO E. PATINO HALL OF JUSTICE					
Services & Supplies	404,641	525,030	391,000	2,000,000	2,000,000
Improvements	1,295,717	400,813	2,109,000	3,375,852	1,700,000
Subtotal	1,700,358	925,843	2,500,000	5,375,852	3,700,000
Interfund Reimbursement	0	-222,056	-2,000,000	-1,700,000	-1,700,000
Net Total	1,700,358	703,787	500,000	3,675,852	2,000,000
FUND CENTER 3103133					
SHERIFF-NORTH AREA SUBSTATION					
Services & Supplies	557	49,220	8,000	7,500	7,500
Improvements	0	0	2,000	24,664	10,000
Subtotal	557	49,220	10,000	32,164	17,500
FUND CENTER 3103134					
SHERIFF-SOUTH AREA SUBSTATION					
Services & Supplies	78	0	8,000	8,000	8,000
Improvements	10,553	0	2,000	10,379	2,000
Subtotal	10,631	0	10,000	18,379	10,000
FUND CENTER 3103137					
CORONER/CRIME LABORATORY					
Services & Supplies	352,197	165,499	100,000	180,000	180,000
Improvements	1,358,931	921	100,000	977,893	450,000
Subtotal	1,711,128	166,420	200,000	1,157,893	630,000
Interfund Reimbursement	-261,531	-752,537	0	0	0
Net Total	1,449,597	-586,117	200,000	1,157,893	630,000

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
FUND CENTER 3103160 SACRAMENTO MENTAL HEALTH FACILITY					
Services & Supplies	12,690	52,007	10,000	50,000	50,000
Improvements	77,181	815,491	610,000	133,793	50,000
Subtotal	89,871	867,498	620,000	183,793	100,000
Interfund Reimbursement	0	-1,729,672	-600,000	0	0
Net Total	89,871	-862,174	20,000	183,793	100,000
FUND CENTER 3103162 PRIMARY CARE CENTER					
Improvements	30,500,000	0	100,000	91,896	50,000
Subtotal	30,500,000	0	100,000	91,896	50,000
Interfund Reimbursement	-30,116,600	0	0	0	0
Net Total	383,400	0	100,000	91,896	50,000
FUND CENTER 3103170 LA SIERRA COMMUNITY CENTER					
Improvements	0	0	30,000	0	0
Subtotal	0	0	30,000	0	0
FUND CENTER 3103198 TRANSFER/REIMB-007A					
Other Charges	0	181,571	0	1,379,008	1,379,008
Interfund Charges	3,401,727	2,326,607	2,328,353	3,088,199	3,088,199
Subtotal	3,401,727	2,508,178	2,328,353	4,467,207	4,467,207

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
FUND CENTER 3103199					
WATER QUALITY					
Services & Supplies	31,820	7,011	0	45,949	25,000
Subtotal	31,820	7,011	0	45,949	25,000
FUND CENTER 3106382					
LIBRARY MISC. PROJECT					
Services & Supplies	985,016	599,443	1,500,000	1,200,000	1,200,000
Other Charges	3,450	0	0	0	0
Improvements	180,499	1,089,640	1,500,000	3,500,000	3,500,000
Subtotal	1,168,965	1,689,083	3,000,000	4,700,000	4,700,000
Interfund Reimbursement	-112,587	-369,192	-500,000	-2,700,000	-2,700,000
Net Total	1,056,378	1,319,891	2,500,000	2,000,000	2,000,000
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,000,000	1,000,000	1,000,000
GRAND TOTAL COUNTY BUILDING CONSTRUCTION	23,378,549	15,236,679	15,681,171	36,332,182	23,287,756
TOTAL DEPARTMENTAL FINANCING	-20,458,742	-3,561,329	15,681,171	36,332,182	23,287,756

PROGRAM DESCRIPTION:

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

- 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 required because of health, safety, security, or severe operational problems.

MISSION:

To provide proactive long-range facility management planning including meeting the space needs of county departments.

GOALS:

- Continue to provide funding and management for approved major construction projects underway and projects required due to health, safety, security, or severe operational problems.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Completed several construction projects:
 - Juvenile Courthouse facility.
 - Juvenile Hall Visitor Center.
 - Arcade Library Remodel.
- Replaced various roofs including the Mental Health Treatment Center, Work Release, and Clerk/Recorder’s Buildings, and several buildings at the Boys Ranch facility.
- Began the main construction phase of the 90-bed Juvenile Hall expansion project.
- Completed the initial construction of the Warren E. Thornton (WETYC) 60-bed and gymnasium expansion.
- Replaced the emergency generator at the Rio Cosumnes Correctional Center (RCCC).

SIGNIFICANT CHANGES FOR 2005-06:

- Complete construction on several projects:
 - Upgrade of the Touch Screen/Program Logic Controller system in the Main Jail.

- Various Americans with Disability Act (ADA) barriers removal projects.
- Renovation of the lobby corridors at the Administration Center with fire rated drywall.
- Remodel of the Carmichael Library.
- Continue major infrastructure renovation including a 90-bed expansion and control system at Juvenile Hall.
- Begin engineering and site selection for a central plant for the downtown complex.
- Begin construction of the new equipment shop for Fleet Services.
- Install an emergency generator at the Morgan Alternative Center.
- Remodel Wing “A” of the Juvenile Center.

ESIMATED FINANCING:

<u>Source</u>	<u>Amount</u>
Available Fund Balance of Appropriation	-\$33,291,031
County Facility Use Allowance and Vacancy Factor Charges	11,817,807
Interest Income	20,000
Miscellaneous Revenues	35,067,324
Miscellaneous Revenues-Revenue Leases	62,000
Grant Revenues-State Board of Corrections	3,600,000
Courthouse Temporary Construction Fund	2,100,000
Criminal Justice Facility Temporary Construction Fund	1,800,000
City of Sacramento rent for Bank of America Building	111,656
Library Construction/Sacramento Housing and Redevelopment Agency Grants	2,000,000
TOTAL	\$23,287,756

Included in the following 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 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.

The projects included in the Final budget are:

Fund Center 3103101-Bradshaw Complex — \$250,000. This appropriation provides miscellaneous alterations at the Bradshaw Complex.

Fund Center 3103102-Administration Center — \$1,171,000. This appropriation provides for renovating the lobby corridors with fire rated drywall, construction of ADA compliant restrooms; replacing carpeting in various areas where it has become a hazard and other miscellaneous alterations in the Administration Center.

Fund Center 3103103-Courthouse — \$200,000. The actual appropriation is \$382,000, but due to reimbursements, the net cost is \$200,000. This appropriation provides for the construction of a wet holding cell and 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 \$50,000 but due to reimbursements, the net cost is zero. This appropriation provides for warranty and punch list items following the 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 — \$1,654,726. This appropriation provides for estimating the costs of projects necessary in all County facilities; the Comprehensive Master Plan; consultant costs for the long term adult correctional feasibility study; administrative costs for the CCF; and miscellaneous planning efforts.

Fund Center 3103109-901 G Street Building (OB #2) — \$0. Actual appropriation is \$200,000 but due to reimbursements, the net cost is zero. This appropriation provides for ADA modifications to the facility.

Fund Center 3103110-Maintenance Yard — \$10,000. This appropriation provides for miscellaneous alterations and improvements.

Fund Center 3103111-Miscellaneous Alterations and Improvements — \$943,186. This appropriation provides for the following projects:

<u>Requestor</u>	<u>Project Description and Justification</u>	<u>Cost Estimate</u>
Municipal Services Agency (MSA)	Survey and remedial work associated with asbestos in county facilities	\$100,000
MSA	Provide for ongoing testing of underground tanks under county ownership in accordance with State law	50,000
MSA	Provide for the cost associated with warranty inspections on new construction and remodel projects	20,000
Real Estate	Real Estate services provided to CCF including wireless lease and services for miscellaneous vacant countyowned land.	140,300
Facility and Management	Planning Vacancy Factor Allocation - CCF is charged for vacant countyowned space, but recovers the cost through the Facility Use Allocation	488,124
Facility and Management	Planning Miscellaneous minor building and emergency projects	144,762
Total		\$943,186

Fund Center 3103112-Bradshaw Administration Building (OB #3) — \$25,000. Actual appropriation is \$2,150,000 but due to reimbursements, the net cost is \$25,000. This appropriation provides for construction of the Fleet Services equipment shop and miscellaneous alterations and improvements.

Fund Center 3103113-Clerk/Recorder Building — \$50,000. Actual appropriation is \$403,271, but due to reimbursements, the net cost is \$50,000. This appropriation provides for remodeling the facility, and miscellaneous improvements for the Clerk/Recorder Building.

Fund Center 3103114-799 G Street Building — \$300,000. This appropriation provides for the repair/upgrade of the underground diesel storage tank and miscellaneous improvements.

Fund Center 3103124-General Services Facility — \$54,900. This appropriation provides for miscellaneous alterations and improvements for safety purposes.

Fund Center 3103125-B.T. Collins Juvenile Center — \$4,025,000. Actual appropriation is \$29,021,100 but reimbursements reduce the net cost to \$4,025,000. 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 — \$670,737. This appropriation provides for outstanding items following the construction of the WETYC 60-bed expansion project and miscellaneous alterations and improvements.

Fund Center 3103127-Boys Ranch — \$650,000. This appropriation provides for a new water well, planning adequate sewage capacity, and miscellaneous alterations and improvements.

Fund Center 3103128-Rio Cosumnes Correctional Center (RCCC) — \$2,900,000. This appropriation provides for costs related to reopening the Roger Bauman facility, replacement of the intercom system and miscellaneous alterations and improvements.

Fund Center 3103130-Work Release Facility — \$15,000. This appropriation provides for miscellaneous repairs to the Work Release Facility.

Fund Center 3103131-Sheriff's Administration Building — \$28,500. This appropriation provides miscellaneous alterations to the Sheriff's Administration Building.

Fund Center 3103132-Lorenzo E. Patino Hall of Justice — \$2,000,000. Actual appropriation is \$3,700,000, but due to reimbursements, the net cost is \$2,000,000. This appropriation provides for renovating the touch screen/Programmable Logic Controller System, continuing the remodel of inmate showers, and miscellaneous improvements to the facility.

Fund Center 3103133-Sheriff's North Area Substation — \$17,500. 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 — \$630,000. This appropriation provides for evidence area alteration and improvement and continued modifications to improve the functionality of the facility.

Fund Center 3103160-Sacramento Mental Health Facility — \$100,000. This appropriation provides for mold abatement in the basement of this facility and miscellaneous alterations and improvements to the facility.

Fund Center 3103162-Primary Care Center — \$50,000. This appropriation provides for miscellaneous alterations and improvements to the facility.

Fund Center 3103198-Financing-Transfers/Reimbursements — \$4,467,207. This appropriation provides for contributions for the following debt service payments: the new Juvenile Courthouse; debt service for Fixed Asset Acquisition Fund projects started in Fiscal Year 2004-05; and the county's share of the tenant improvements for the Bank of America Building.

Fund Center 3103199-Water Quality — \$25,000. This appropriation provides for the replacement of the boiler in the mechanical room of the facility.

Fund Center 3106382-Libraries — \$2,000,000. Actual appropriation is \$4,700,000, but due to reimbursements, the net cost is \$2,000,000. 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.

FUND BALANCE CHANGES FOR 2005-06:

- The significant decrease in available fund balance of \$11,464,206 from the prior year resulted from additional multiyear construction contracts encumbering CCF funds. The negative fund balance increase was mainly due to the award of the multiphase Juvenile Hall 90-Bed Expansion contract late in the fiscal year. This negative fund balance will decrease as expenses are recorded and the associated encumbrances liquidated.

2005-06 PROGRAM INFORMATION

Budget Unit: 3100000 Capital Construction Fund Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	<i>Capital Construction Fund</i>	4,467,207	0	3,948,041	0	519,166	0.0	0
Program Description: Bond Payments								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Bond Payments for County-owned facilities								
002	<i>Capital Construction Fund</i>	15,000	0	15,000	0	0	0.0	0
Program Description: Criminal Justice Trust Fund								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Construction and rehabilitation of criminal justice facilities								
003	<i>Capital Construction Fund</i>	422,000	182,000	840,664	0	-600,664	0.0	0
Program Description: Courthouse Temporary Construction Fund								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Construction and rehabilitation of court facilities								
004	<i>Capital Construction Fund</i>	325,000	325,000	0	0	0	0.0	0
Program Description: Americans with Disabilities modifications								
Countywide Priority: 4 General Government								
Anticipated Results: ADA pilot transition and self evaluation plan								
005	<i>Capital Construction Fund</i>	4,315,000	1,700,000	2,615,000	0	0	0.0	0
Program Description: Adult Institutions								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Rehabilitation of adult institutions								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
006	Capital Construction Fund	30,341,837	24,996,100	38,758,527	-33,291,031	-121,759	0.0	0
Program Description: Juvenile Institutions								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Rehabilitation of juvenile institutions								
007	Capital Construction Fund	100,000	0	150,000	0	-50,000	0.0	0
Program Description: Asbestos management program								
Countywide Priority: 4 General Government								
Anticipated Results: Assessment of asbestos hazards through the Asbestos management program								
008	Capital Construction Fund	50,000	0	15,000	0	35,000	0.0	0
Program Description: Underground fuel tank management program								
Countywide Priority: 4 General Government								
Anticipated Results: Testing of underground fuel tanks for leakage into soil								
009	Capital Construction Fund	854,726	0	509,148	0	345,578	0.0	0
Program Description: Health & safety related projects								
Countywide Priority: 4 General Government								
Anticipated Results: Construction to remediate miscellaneous health and safety related issues								
010	Capital Construction Fund	630,000	0	529,437	0	100,563	0.0	0
Program Description: Coroner Crime Laboratory								
Countywide Priority: 4 General Government								
Anticipated Results: Construction and rehabilitation of the Coroner Crime Lab								
011	Capital Construction Fund	144,762	0	372,646	0	-227,884	0.0	1
Program Description: Unforeseen Health & Safety - Emergency Maintenance								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Emergency projects to remediate unforeseen health and safety issues								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
012	<i>Capital Construction Fund</i>	800,000	0	800,000	0	0	0.0	1
Program Description: Administration								
Countywide Priority: 4 General Government								
Anticipated Results: Administration of the Capital Construction Fund								
014	<i>Capital Construction Fund</i>	4,700,000	2,700,000	2,000,000	0	0	0.0	0
Program Description: Library Construction								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Library construction								
015	<i>Capital Construction Fund</i>	50,000	0	50,000	0	0	0.0	0
Program Description: Primary Care Center								
Countywide Priority: 1 Discretionary Law Enforcement								
Anticipated Results: Construction and rehabilitation of Primary Care Center								
016	<i>Capital Construction Fund</i>	50,000	50,000	0	0	0	0.0	0
Program Description: Juvenile Courthouse Construction								
Countywide Priority: 1 Discretionary Law Enforcement								
Anticipated Results: Juvenile Courthouse construction								
MANDATED Total:		47,265,532	29,953,100	50,603,463	-33,291,031	0	0.0	2
FUNDED		Program Type: SELF-SUPPORTING						
013	<i>Capital Construction Fund</i>	6,028,595	2,353,271	3,675,324	0	0	0.0	0
Program Description: General Maintenance								
Countywide Priority: 4 General Government								
Anticipated Results: General maintenance of County-owned buildings								
SELF-SUPPORTING Total:		6,028,595	2,353,271	3,675,324	0	0	0.0	0

<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED Total:	53,294,127	32,306,371	54,278,787	-33,291,031	0	0.0	2
<hr/>							
CEO RECOMMENDED ADDITIONAL REQUESTS	Program Type: MANDATED						
<i>AR 003 Capital Construction</i>	2,300,000	0	2,300,000	0	0	0.0	0
Program Description:	Roger Bauman Facility at Rio Cosumnes Correctional Center						
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations						
Anticipated Results:	Re-Open Roger Bauman Facility at Rio Cosumnes Correctional Center funded by a transfer from the Inmate Welfare Fund.						
MANDATED Total:	2,300,000	0	2,300,000	0	0	0.0	0
CEO RECOMMENDED ADDITIONAL REQUESTS Total:	2,300,000	0	2,300,000	0	0	0.0	0
<hr/>							
Funded Grand Total:	55,594,127	32,306,371	56,578,787	-33,291,031	0	0.0	2

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
UNFUNDED		Program Type: MANDATED						
<i>AR 001</i>	Capital Construction	11,329,220	0	11,329,220	0	0	0.0	0
Program Description:	Health and Safety Related Projects							
Countywide Priority:	3 Quality of Life							
Anticipated Results:	Improved facility life-cycle through needed facility repair and preventative maintenance.							
<i>AR 002</i>	Capital Construction	1,715,206	0	1,715,206	0	0	0.0	0
Program Description:	Computed Aided Facility Management							
Countywide Priority:	3 Quality of Life							
Anticipated Results:	Improved project management to result in fewer project budget changes							
MANDATED Total:		13,044,426	0	13,044,426	0	0	0.0	0
UNFUNDED Total:		13,044,426	0	13,044,426	0	0	0.0	0
Unfunded Grand Total:		13,044,426	0	13,044,426	0	0	0.0	0

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Services & Supplies	52,408	22,539	496,767	507,760	507,760
Other Charges	1,505,628	1,499,616	1,499,717	1,502,428	1,502,428
Interfund Reimb	-1,525,637	-1,519,717	-1,519,717	-1,521,428	-1,521,428
Total Finance Uses	32,399	2,438	476,767	488,760	488,760
Means of Financing					
Fund Balance	453,786	476,767	476,767	488,760	488,760
Use Of Money/Prop	55,380	14,430	0	0	0
Total Financing	509,166	491,197	476,767	488,760	488,760

PROGRAM DESCRIPTION:

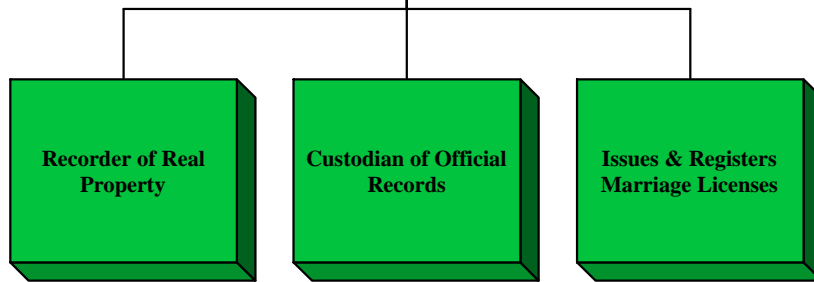
- This budget unit provides for the annual lease payments for the 1999 Refunding Certificates of Participation (Capital Projects). On November 23, 1999, the Board of Supervisors approved the refinancing of the Cherry Island Golf Course and the County Employees Parking Garage facilities. Although the 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.

SUPPLEMENTAL INFORMATION:

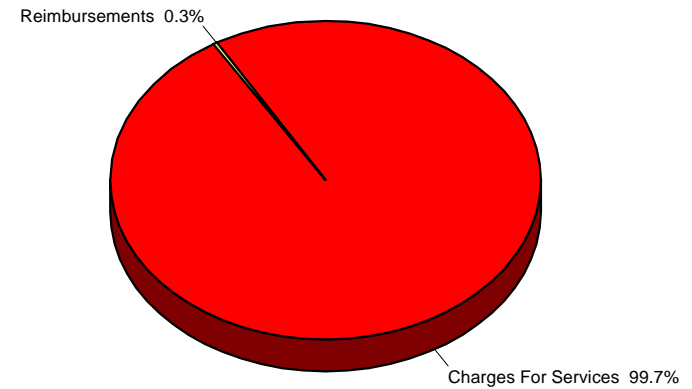
- Total requirement for this fiscal year is \$1,996,484 consisting of \$507,760 administrative costs, \$900,000 in principal payment and \$602,428 in interest payments. Financing is from payments from various user departments (\$1,521,428), and available fund balance of \$488,760.

Departmental Structure

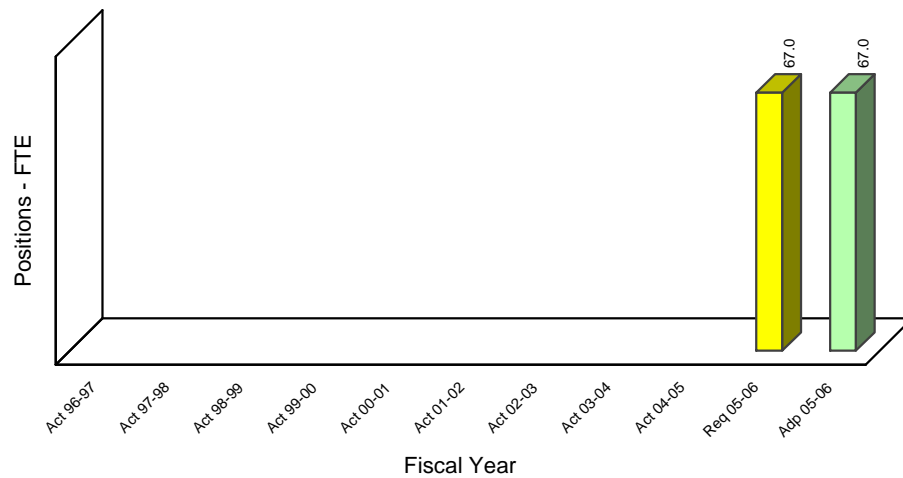
CRAIG KRAMMER, Director



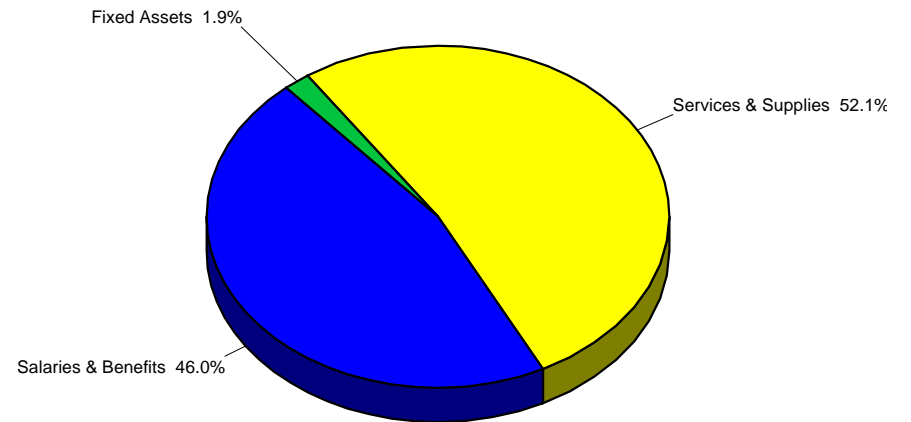
Financing Sources



Staffing Trend



Financing Uses



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

UNIT: 3240000 County Clerk/Recorder
DEPARTMENT HEAD: CRAIG A. KRAMER

CLASSIFICATION
FUNCTION: PUBLIC PROTECTION
ACTIVITY: Other Protection
FUND: GENERAL

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Salaries/Benefits	0	0	0	4,023,247	4,023,247
Services & Supplies	0	0	0	3,824,384	3,824,384
Equipment	0	0	0	168,138	168,138
Intrafund Charges	0	0	0	725,973	725,973
SUBTOTAL	0	0	0	8,741,742	8,741,742
Intrafund Reimb	0	0	0	-27,000	-27,000
NET TOTAL	0	0	0	8,714,742	8,714,742
Revenues	0	0	0	8,714,742	8,714,742
NET COST	0	0	0	0	0
Positions	0.0	0.0	0.0	67.0	67.0

PROGRAM DESCRIPTION:

The Department of County Clerk/Recorder:

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

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

MISSION:

To comply/apply with state statutory requirements and provide exemplary service to customers while maintaining the highest degree of respect, fairness, public trust and integrity.

GOALS:

- Work with governmental agencies and related industries to improve processing of recordable documents.
- Enhance the Web-based Electronic-Explicit Representer of Subprogram Invocations (E-ROSI) on-line index of recorded documents to facilitate easier searches of official records.
- Develop a Web-based process for submitting a marriage license application.
- Determine if it is cost effective to outsource the conversion of historical official records indices.
- Continue to enhance level of service provided to the county residents.

SIGNIFICANT CHANGES FOR 2005-06:

- Initiate the development of electronic recording for primary privatized customers.
- Finalize implementation of electronic recording for State Franchise Tax Board.
- Begin development of countywide records management program.
- Complete remodel of office to maximize utilization of assigned space.
- Perform outreach to county agencies and related industries to develop a needs assessment for providing the services most needed by our customers.
- Expand training for existing and new staff in application of statutory requirements and customers service techniques.
- Implement imaging of Auditor-Controller documents.
- Implementation of enhanced E-ROSI search options.
- Complete creation of County Clerk/Recorder Department.

STAFFING LEVEL CHANGES 2005-06:

- The 62.0 positions transferred to this newly created Department are as follows: 1.0 Account Clerk 2; 1.0 Account Clerk 3; 2.0 Administrative Services Officer 1; 2.0 Administrative Services Officer 2; 1.0 Administrative Services Officer 3; 1.0 Associate Administrative Analyst 2; 1.0 Assistant County Recorder; 5.0 Clerical Supervisor 1; 1.0 Clerical Supervisor 2; 3.0 Microfilm Technician; 3.0 Office Assistant 2; 21.0 Office Specialist 2; 1.0 Personnel Specialist 2; 2.0 Senior Microfilm Technician; 12.0 Senior Office Assistant; 1.0 Senior Office Assistant; and 4.0 Senior Office Specialist.
- In July 2005, the Board approved the Clerk/Recorder department head position.

- Adopted Final Budget includes 5.0 additional positions as follows: 1.0 Accountant 2; 2.0 Office Assistant 2; and 1.0 Senior Office Specialist to improve the timeliness and accuracy of processing recordable documents.

2005-06 PROGRAM INFORMATION

Budget Unit: 3240000 County Clerk/Recorder Department Agency: Internal Services

Program Number and Title	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles	
FUNDED		Program Type: MANDATED						
007-A Clerks	657,091	0	657,091	0	0	5.0	0	
Program Description:	Reg. process servers/photocopiers/notaries; issue marriage lic. & performs weddings							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	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.							
008-A Recording	5,936,657	27,000	5,909,657	0	0	41.0	0	
Program Description:	Examine, index & microfilm recorded documents							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	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.							
MANDATED Total:		6,593,748	27,000	6,566,748	0	0	46.0	0
FUNDED		Program Type: DISCRETIONARY						
007-B Clerks	112,496	0	112,496	0	0	1.0	0	
Program Description:	Reg. process servers/photocopiers/notaries; issue marriage lic. & performs weddings							
Countywide Priority:	4 General Government							
Anticipated Results:	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.							
008-B Recording	857,670	0	857,670	0	0	16.0	0	
Program Description:	Register, index & microfilm birth/death/marriage records							
Countywide Priority:	4 General Government							
Anticipated Results:	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.							
DISCRETIONARY Total:		970,166	0	970,166	0	0	17.0	0

<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED Total:	7,563,914	27,000	7,536,914	0	0	63.0	0
CEO RECOMMENDED ADDITIONAL REQUESTS		Program Type: DISCRETIONARY					
<i>AR 001 Recording</i>	100,000	0	100,000	0	0	0.0	0
Program Description:	Register, index & microfilm birth/death/marriage records						
Countywide Priority:	4 General Government						
Anticipated Results:	Will make the recording process more cost effective for our business partners and us. Will allow for more-timely recording of documents and notification to business partners. Funding drawn from the Modernization Trust Funds which are dedicated solely to Clerk-Recorder functions.						
<i>AR 002 Recording</i>	177,828	0	177,828	0	0	4.0	0
Program Description:	Register, index & microfilm birth/death/marriage records						
Countywide Priority:	4 General Government						
Anticipated Results:	Will allow for the timely and accurate processing of documents presented for recording, and also reduce temporary help costs of \$47,470 and overtime costs of \$18,781. Funding drawn from the Modernization Trust Funds which are dedicated solely to Clerk-Recorder functions.						
<i>AR 003 Recording</i>	400,000	0	400,000	0	0	0.0	0
Program Description:	Register, index & microfilm birth/death/marriage records						
Countywide Priority:	4 General Government						
Anticipated Results:	Will reduce customer research time and staff processing time for official records by 25% or more, through the use of electronic resource. Funding drawn from the Modernization Trust Funds which are dedicated solely to Clerk-Recorder functions.						
<i>AR 004 Recording</i>	500,000	0	500,000	0	0	0.0	0
Program Description:	Register, index & microfilm birth/death/marriage records						
Countywide Priority:	4 General Government						
Anticipated Results:	Network Attached Storage (NAS) easily handles high capacity storage needs, offers much faster performance (sub-second vs. several seconds), and is scalable which eliminates the need to replace an entire system to gain additional storage space. Funding drawn from the Modernization Trust Funds which are dedicated solely to Clerk-Recorder functions.						
DISCRETIONARY Total:	1,177,828	0	1,177,828	0	0	4.0	0
CEO RECOMMENDED ADDITIONAL REQUESTS Total:	1,177,828	0	1,177,828	0	0	4.0	0
Funded Grand Total:	8,741,742	27,000	8,714,742	0	0	67.0	0

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

UNIT: 5710000 Data Processing-Shared Systems

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2005-06

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Other General
FUND: GENERAL

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Salaries/Benefits	0	0	-714,365	-714,365	-714,365
Services & Supplies	12,104,359	13,238,280	15,820,836	16,358,322	16,358,322
Other Charges	0	0	4,541	0	0
Equipment	26,598	65,604	0	0	0
Intrafund Charges	307,322	258,641	330,300	402,540	402,540
NET TOTAL	12,438,279	13,562,525	15,441,312	16,046,497	16,046,497
Prior Yr Carryover	740,622	1,532,000	1,532,000	901,772	901,772
Revenues	0	0	0	0	0
NET COST	11,697,657	12,030,525	13,909,312	15,144,725	15,144,725

PROGRAM DESCRIPTION:

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

- Administration and E-Government. Costs associated with the Board of Supervisors agenda management application and video archiving of meetings, (AgendaNet), the support and enhancement of the county's Web presence and Web portal, and the Spatial Data Base costs for the maintenance of public infrastructure environments that are shared countywide.
- COMPASS. Costs associated with the Comprehensive Online Management Personnel and Accounting System for Sacramento County (COMPASS) and the Sacramento County Budget Data Application (SCBDA).

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Completed outsourcing of Special District Payroll Application.
- Implemented new Board of Supervisors agenda management application (AgendaNet).

- Started a countywide Internet Web Accessibility Audit.
- Continued to work with contractor on implementing new Department of Justice switch (CLETS replacement).
- Implemented Search Engine on the Intranet.
- Produced Proposed and Final County Budget documents on CDs.
- Worked on implementing multimedia center with the capability of creating, editing, and hosting multimedia files (audio and video files).
- Implemented on-line "County News" via the Intranet.

SIGNIFICANT CHANGES FOR 2005-06:

- Continue implementation of the IJIS strategic plan with upgrading IJIS database server to a clustered server environment to ensure maximum availability to all County Departments.
- Implement CLETS switch replacement as required by the Department of Justice.
- Implement required patches and program changes for COMPASS, which were delayed during the last upgrade.
- Implement an Events Calendar Application to communicate countywide events.
- Complete redesign of employee Intranet Web site with added functionality and new Web-based applications.
- Continue to assist the Board of Supervisors in the implementation and rollout of AgendaNet.
- Implement a system to archive and index audio and video files of the Board of Supervisors meetings.
- Redesign property tax bill to be easier to read and understand.
- Implement Multimedia capabilities on the Internet and Intranet (hosting of audio and video Files).
- Implement a Shopping Cart on the Sacramento County Portal (E-Pay.Saccounty.net).
- Implement GovDocs solution to allow county residents to subscribe to areas of interest on the county Internet Portal.

2005-06 PROGRAM INFORMATION

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

Program Number and Title		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	Law & Justice Systems	5,535,270	0	0	59,961	5,475,309	0.0	0
Program Description:		Provides a central point for funding the maintenance and enhancement of the Law Enforcement (CJIS, JIMS IJIS and CLETS) Systems which are accessible to multiple law enforcement entities						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Anticipated Results:		Access to the Law Enforcement Systems by the Law & Justice Community is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.						
002	Payroll Systems	350,000	0	0	0	350,000	0.0	0
Program Description:		Provides a central point for funding of Special District Payroll which supports multiple departments and local entities						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Anticipated Results:		Access to the Special District Payroll Systems is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.						
003	Property & Tax Systems	1,235,025	0	0	55,017	1,180,008	0.0	0
Program Description:		Provides a central point for funding the maintenance and enhancement of the Secured and Unsecured Tax which are used by multiple county departments.						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Anticipated Results:		Access to the Property Tax Systems is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.						
004	COMPASS	6,338,802	0	0	0	6,338,802	0.0	0
Program Description:		Provides a central point for funding the maintenance and enhancement of the Human Resources, Materials Management, Financial Reporting and Budget Systems which is are county wide system and used by virtually all county employees						
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations						
Anticipated Results:		Access to the Human Resources, Materials Management, Financial Reporting and Budget Systems by County departments is available 99.9% of the time (except for scheduled downtimes). Mandated changes are implemented by established deadline of mandating organization.						
MANDATED Total:		13,459,097	0	0	114,978	13,344,119	0.0	0

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
005	<i>Other Shared Applications</i>	2,387,400	0	0	786,794	1,600,606	0.0	0
Program Description:	Provides a central point for funding the maintenance and enhancement of the Countywide Shared Systems (E-Govt. WEB, SCARPA, Shared Property Database [GIS])							
Countywide Priority:	4 General Government							
Anticipated Results:	Access to the various county intranet and internet websites are available 99.9% of the time (except for scheduled downtimes). Updates and changes are implemented by established deadline of requesting organization.							
DISCRETIONARY Total:		2,387,400	0	0	786,794	1,600,606	0.0	0
FUNDED Total:		15,846,497	0	0	901,772	14,944,725	0.0	0
CEO RECOMMENDED ADDITIONAL REQUESTS		Program Type: DISCRETIONARY						
AR 001	<i>Other Financial Systems</i>	200,000	0	0	0	200,000	0.0	0
Program Description:	12.5% share of the MSA Geographic Information System (GIS) proposed budget							
Countywide Priority:	4 General Government							
Anticipated Results:	Costs for maintaining and enhancing the county GIS applications are properly allocated to the customers of the application based upon actual usage.							
DISCRETIONARY Total:		200,000	0	0	0	200,000	0.0	0
CEO RECOMMENDED ADDITIONAL REQUESTS Total:		200,000	0	0	0	200,000	0.0	0
Funded Grand Total:		16,046,497	0	0	901,772	15,144,725	0.0	0

DENTAL INSURANCE

3920000

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: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Charges for Service	13,011,364	478	420,000	0	0
Total Operating Rev	13,011,364	478	420,000	0	0
Service & Supplies	13,159,295	403,416	420,000	0	0
Other Charges	12,752	0	0	0	0
Total Operating Exp	13,172,047	403,416	420,000	0	0
Other Revenues	787,716	23,860	0	0	0
Total Nonoperating Rev	787,716	23,860	0	0	0
Net Income (Loss)	627,033	-379,078	0	0	0

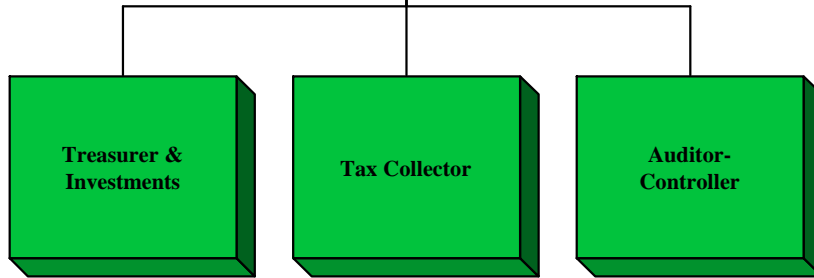
PROGRAM DESCRIPTION:

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

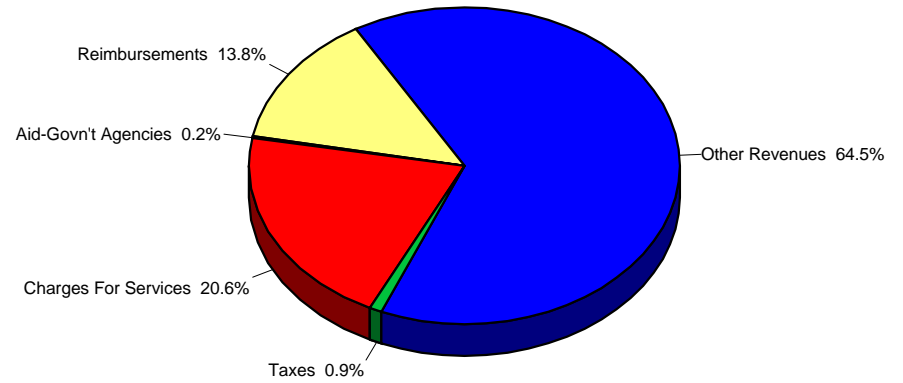
FOR INFORMATION ONLY

Departmental Structure

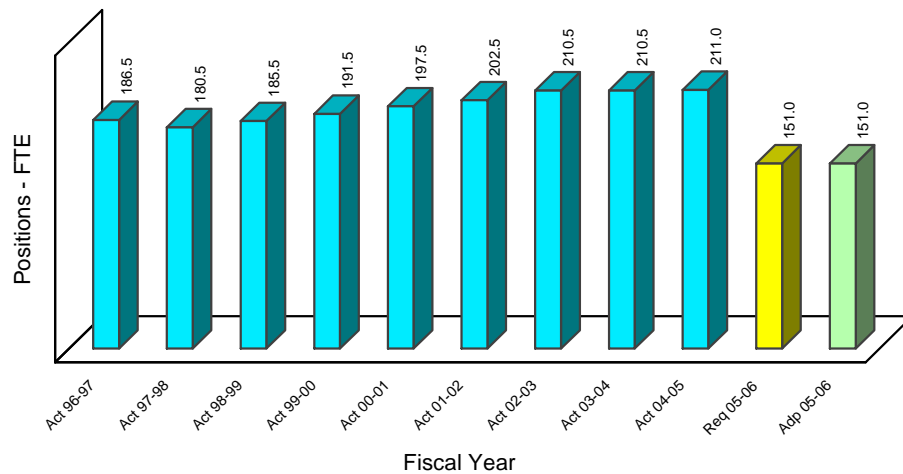
DAVE IRISH, Director of Finance



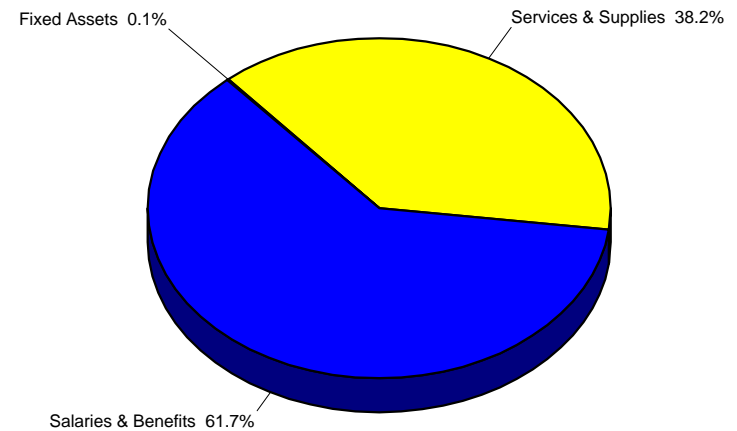
Financing Sources



Staffing Trend



Financing Uses



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

UNIT: 3230000 Department Of Finance
DEPARTMENT HEAD: DAVE IRISH

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Salaries/Benefits	13,221,725	13,310,363	14,165,147	11,613,564	11,613,564
Services & Supplies	7,090,732	6,831,709	8,554,070	5,974,542	5,974,542
Other Charges	266,458	0	0	0	0
Equipment	83,571	52,792	198,838	21,499	21,499
Interfund Charges	0	0	0	52,048	52,048
Intrafund Charges	546,351	1,061,300	1,099,083	1,169,927	1,169,927
SUBTOTAL	21,208,837	21,256,164	24,017,138	18,831,580	18,831,580
Interfund Reimb	-217,258	-77,366	-151,600	-190,875	-190,875
Intrafund Reimb	-2,113,480	-1,566,540	-1,700,271	-2,399,337	-2,399,337
NET TOTAL	18,878,099	19,612,258	22,165,267	16,241,368	16,241,368
Prior Yr Carryover	1,682,664	730,807	730,807	0	0
Revenues	19,296,702	18,910,923	21,548,929	16,241,368	16,241,368
NET COST	-2,101,267	-29,472	-114,469	0	0
Positions	210.5	211.0	210.5	151.0	151.0

PROGRAM DESCRIPTION:

The Department of Finance:

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

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

- Manages the \$2.5 billion Pooled Investment Fund in compliance with the California Government Code, the Pooled Investment Policy and Investment Guidelines.
- Maintains the Pooled Investment Fund credit ratings and achieves a competitive yield for the Pooled Investment Fund, at or above the State's Local Agency Investment Fund (LAIF).
- Annually completes and submits the June 30, year-end CAFR to the Government Finance Officers Association (GFOA) in order to receive the GFOA Certificate of Achievement for Excellence award in financial reporting.
- The specialized programs of the Department of Finance are organized within the following operational structure:
 - **Auditor-Controller** operations include the following programs: General Accounting Services; Accounting Reporting and Control; Systems Control and Reconciliations; Central Support Services; Payroll Services; Audit Services; Payment Services; Other Accounting Services; Central Accounting Systems; and Tax Accounting Services. Payroll Services and Tax Accounting currently report directly to the Director of Finance.
 - **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.

MISSION:

To comply with federal and state regulatory requirements and provide exemplary service to customers while maintaining the highest degree of respect, fairness, public trust and integrity.

GOALS:

- Develop a Web-based process for submitting Business License and Fictitious Business Name filings online with link to pay electronically.
- Develop tax bill installment payment e-mail reminder process for taxpayers.
- Redesign secured tax duplicate tax bill and develop online duplicate bill request process.
- Work closely with Department of Child Support Services on the transition of disbursement of child support payments to the Statewide Disbursement Unit.
- Work with Department of General Services-Purchasing Division and the Office of Communications and Information Technology (OCIT) on the development of e-procurement.

- Develop detailed annual evaluation reports on each core investment option in the county's Deferred Compensation 457 Plan (i.e. plan objective) criteria.
- Enhance coordination among departmental divisions to ensure timely notification of bond issuance and distribution of debt documents to minimize repetitive tasks for year-end reporting.
- Achieve a competitive yield for the Pooled Investment Fund which meets or exceeds the yield of the Local Agency Investment Fund (LAIF).

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Board of Supervisors approved the creation of the County Clerk/Recorder Department on June 21, 2005, effective July 24, 2005. This resulted in the transfer of 62.0 positions to the newly formed department, effective July 2005.
- Worked with OCIT, Department of Employment Records and Training (DERT) and County Executive's Office to establish the new budget unit, cost accounting structure, organization units, and budget for the new County Clerk/Recorder Department.
- Upgraded department servers to Windows 2003 and server domain to Active Directory 2003.
- Developed the means to accept Business License Applications via the Internet to assist with the volume of previously exempt businesses.
- Enhanced software distribution tools to facilitate off hours updates and patches for department computers in order to meet the county's new computer security requirements to meet requirements of the countywide IT Systems Patch Currency Policy.
- Enhanced the Web-based E-Prop Tax (on-line property tax information) applications to pass data to a credit card vendor for electronic payments and accept E-Checks.
- Worked with OCIT to complete implementation of high-speed Magnetic Ink Character Recognition (MICR) printers to produce warrants.
- Worked with OCIT to implement COMPASS system availability controls.
- Worked with OCIT and DERT to implement 24-hour schedule for Airport firefighters.
- Worked with General Services, Purchasing Division to finalize the outsourcing of special district payroll.
- Worked closely with OCIT and Department of Human Assistance (DHA) staff to ensure the County was prepared to implement electronic disbursement to all public assistance recipients.
- Entered into agreement with Official Payments Corporation for Tax Payments which significantly reduced the credit card processing fee paid by tax payers.

- Worked with Airport and OCIT staff to successfully implement the automated credit card processing system for the Parking Garage at Airport Terminal A.
- Issued a Request For Proposal (RFP) for banking services to increase services and reduce banking fees by nearly 50.0 percent.
- Expanded on-line activities to include purchase of Annual Park Passes via the Internet.
- Expanded on-line payment options to include E-Checks.
- Created a Master Swap Policy for the County and local agency swap transactions, adopted by the Board of Supervisors on December 7, 2004.
- Developed semiannual Swap Transaction report for the Board of Supervisors' review. The first report for six-month period ended December 31, 2004, was provided in April 2005.
- Submitted annual application for the June 30, 2004 year-end CAFR to GFOA for its Certificate of Achievement for Excellence in financial reporting award.
- Worked with Department of Employment Services and Risk Management staff to implement the Loan Program and the Brokerage Link investment option for the county's Deferred Compensation 457 Plan, effective June 1, 2005.

SIGNIFICANT CHANGES FOR 2005-06:

- Continue to work with the newly created County Clerk/Recorder Department to set-up the purchasing, human resources and budget processes.
- Continue to work with other Internal Services Agency (ISA) departments to develop a Performance Evaluation System that will be piloted in ISA departments.
- Continue to work with human resource representatives from other ISA departments to develop consistent and efficient policies and procedures.
- Complete a departmentwide upgrade of desktop computers to Windows XP and Office 2003.
- Continue work on the transfer of Auditor-Controller document scanning to the Clerk/Recorder department.
- Continue to work with Information Technology representatives from other ISA departments to develop an Information Technology Strategic Plan.
- Complete enhancements for the Tax Guarantee application for the Auditor-Controller's Property Tax Accounting Bureau.
- Continue working with vendor and State Franchise Tax Board to implement electronic recording of state tax liens.
- Implement acceptance of Business License Applications electronically via the Internet.
- Develop a Web-based process for submitting Business Licenses and Fictitious Business Name filings on-line with link to pay electronically.

- Develop tax bill installment payment e-mail reminder process for taxpayers.
- Redesign secured tax duplicate tax bills and develop on-line duplicate bill request process.
- Continue to implement the transfer of the process of imaging Auditor-Controller records to the Clerk/Recorder Department.
- Perform risk assessment of county operations.
- Perform audit of decentralized cash collections.
- Review and purchase updated cost plan software.
- Expand E-Commerce activity to begin a "Shopping Cart" Pilot Program.
- Execute new banking agreement that will reduce fees, improve collection processes and improve existing services.
- Work with OCIT, Municipal Services Agency and other Finance units to automate the County Utility Billing (CUB) stub process (creating required remittance advice for bulk payments from 'E-Check' banks and payment service vendors).

STAFFING LEVEL CHANGES 2005-06:

- Adopted Final budget includes the additional positions: 1.0 Account Clerk 2 for the Payment Services unit to assure the processing of payments in ten days or less; 1.0 Office Specialist in the Tax Collector unit to aid in processing tax payment refunds, penalty cancellations, and other administrative tasks; and expenditures and associated revenues for student intern positions to provide increased customer service support to county departments, special assessment districts and accounting and information system projects.
- Reallocated the following positions midyear: 2.0 Senior Office Assistant to 1.0 Clerical Supervisor 1 and 1.0 Office Assistant 2, respectively; and 0.5 Senior Office Specialist to 1.0 Senior Office Specialist.
- Transferred to the newly created County Clerk/Recorder Department the following 62.0 positions: 1.0 Account Clerk 2; 1.0 Account Clerk 3; 2.0 Administrative Services Officer 1; 2.0 Administrative Services Officer 2; 1.0 Administrative Services Officer 3; 1.0 Associate Administrative Analyst 2; 1.0 Assistant County Recorder; 5.0 Clerical Supervisor 1; 1.0 Clerical Supervisor 2; 3.0 Microfilm Technician; 3.0 Office Assistant 2; 21.0 Office Specialist 2; 1.0 Personnel Specialist 2; 2.0 Senior Microfilm Technician; 12.0 Senior Office Assistant; 1.0 Senior Office Assistant 0.5; and 4.0 Senior Office Specialist.

PERFORMANCE MEASURES:

PERFORMANCE MEASURES	INDICATORS	Actual 2003	Target 2004	Actual 2004	Target 2005
1. County Investment Pool should meet criteria of maximizing safety, liquidity and public trust while keeping up benchmark return with state LAIF.	Number of exceptions to state code or county Investment Guidelines	0	0	0	0
	Earnings meet or exceed LAIF return.	Yes	Yes	Yes	Yes
2. Pool is operated in an efficient and effective manner.	Interest earnings are posted at the end each quarter. Average number of working days.	7	7	7	7
	Distribution of Fiscal Agent Trustee statements within 20 days of period close.	Yes	Yes	Yes	Yes
	Operating cost of pool is less than 15 basis points (cost/pool balance).	Yes	Yes	Yes	Yes
3. Bank Exceptions are addressed in a timely manner.	Return checks (closed account, Non-Sufficient Funds [(NSF], etc.) reversed from COMPASS and forwarded to the appropriate agency for collection within one business day.	Yes	Yes	Yes	Yes
	Counterfeit, stale dated and altered warrants, and fraudulent Automated Clearing House (ACH) transactions are reported to the bank by 11:00 a.m. the same day they are reported.	Yes	Yes	Yes	Yes
4. Pay county obligations in a timely manner.	Percentage of correct and complete invoice/reimbursement submittals processed within ten working days.	100.0% of 521,186	100.0%	100.0% of 507,441	100.0%
	Percentage of pay periods in which county payroll is produced on schedule.	100.0%	100.0%	100.0%	100.0%
	Percentage of off-cycle requests from departments processed within five working days.	New	New	New	100.0%
	Percentage of daily Accounts Payable warrant batches reconciled and released within one working day.	100.0%	100.0%	100.0%	100.0%
5. Provide centralized financial system support services, internal audit services, and other accounting services in a timely manner.	Percentage of correct and complete Appropriation Adjustment Requests (AARs) processed within ten working days.	New	New	New	100.0%
	Percentage of correct and complete requests for financial system master data processed within ten working days.	New	New	New	100.0%
	Percentage of budgeted internal audits that are completed within the year.	New	New	New	100.0%

PERFORMANCE MEASURES	INDICATORS	Actual 2003	Target 2004	Actual 2004	Target 2005
5. Provide centralized financial system support services, internal audit services, and other accounting services in a timely manner. (Continued)	Percentage of unbudgeted internal audits that are completed within the year.	New	New	New	100.0%
	Receive GFOA Certificate of Excellence in Financial Reporting for CAFR.	Yes	Yes	Yes	Yes
	Receive unqualified single audit opinion for CAFR.	Yes	Yes	Yes	Yes
	Percentage of collected main roll secured property taxes apportioned within 30 days after completion of payment postings for the major due dates.	100.0% of \$880,227,987	100.0% of \$1,000,000,000	100.0% of \$991,708,033	100.0% of \$1,200,000,000
	Percentage of annual teeter funds apportioned within three months of fiscal year-end.	100.0% of \$14,400,000	100.0% of \$15,000,000	100.0% of \$16,284,204	100.0% of \$12,200,000
6. Business Licensing Unit, Customer Service provided on phones	Total number of incoming calls to the call center of each Unit.	24,120	New	25,747	26,262
	Percentage of calls answered within 15 second service level standard.	60.0%	New	61.0%	69.0%
	Average caller wait time (in minutes).	0.48	New	0.47	0.44
	Number of calls abandoned.	875	New	806	725
	Number of flow-out calls to voice mail, overflow unit, etc.	689	New	1,199	959
7. Secured Tax Unit, Customer Service provided on phones	Total number of incoming calls to the call center of each Unit.	86,363	New	82,891	78,746
	Percentage of calls answered within 15 second service level standard.	10.0%	New	21.0%	26.0%
	Average caller wait time (in minutes).	5.27	New	3.34	3
	Number of calls abandoned.	18,390	New	10,310	8,764
	Number of flow-out calls to voice mail, overflow unit, etc.	7,677	New	2,523	2,270

2005-06 PROGRAM INFORMATION

Budget Unit: 3230000 Department of Finance Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
<i>001-A</i>	<i>Pool</i>	3,766,222	344,885	3,421,337	0	0	23.0	0
Program Description:	Provides investment services for Pooled Investment Fund							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	Treasury Pool maintains the accuracy of the \$8.0 billion annual revenue collections, deposits and accounts for Treasury participants; maintains legal management of \$1.9 billion investment funds with 99 percent accuracy, credit rating level of AAAf , volatility rating of S-1, 0 investment policy exception, and meets state Local Agency Investment Fund earnings.							
<i>003</i>	<i>1911 Act Bonds</i>	25,946	0	25,946	0	0	1.0	0
Program Description:	Provides acctng svcs & admin of delinquency assessment sales							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	1911 Bonds administers, collects assessments and pays bondholders; updates property owner lists; re-registers bonds; and pays registered and bearer bonds. This program ensures 100 percent accuracy.							
<i>004-A</i>	<i>Reclamation</i>	50,018	0	50,018	0	0	1.0	0
Program Description:	Provides billing, collection & paying agent services							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	Reclamation provides billing, collection, accounting, paying agent services and registers warrants for reclamation districts. The program collects and distributes \$1 million annually to 20 districts while ensuring 100 percent accuracy.							
<i>005-A</i>	<i>Tax Collection</i>	3,507,338	378,148	3,129,190	0	0	29.0	0
Program Description:	Administration/collection of secured taxes							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	Tax Collections maintains secured/supplemental/unsecured property taxes and User Utility Tax. The program has a collection rate of 98 percent for secured and 95 percent for unsecured taxes.							
<i>009-A</i>	<i>General Accounting</i>	301,171	15,473	285,698	0	0	3.0	0
Program Description:	Provides general accounting services to all departments							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	An accounting system that maintains and ensures general acctng services to all County departments. The programs maintains countywide capital assets accounting, debt accounting within professional standards with 100 percent accuracy.							

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
010	<i>Accounting Reporting Control</i>	159,074	4,421	154,653	0	0	2.0	0
Program Description:	Audits and prepares financial statements							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	This program audits and prepares financial statements, maintains the ability of the department to prepare the County Annual Financial Report, Cost Plan, Annual Report of Financial Transactions and Senate Bill 90 mandated cost claims with 100 percent accuracy while meeting professional standards within timelines.							
011-A	<i>Systems Control & Reconciliations</i>	1,455,962	516,059	939,903	0	0	10.0	0
Program Description:	Maintains effective accounting system							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	This program ensures COMPASS financial transactions are properly maintained, develops, monitors and maintains internal controls while ensuring accounting for 1.4 million warrants issued annually. The program processes department and special district security requests while ensuring 100 percent accountability and 97 percent accuracy.							
012	<i>Central Support Services</i>	459,467	22,104	437,363	0	0	8.0	0
Program Description:	Record retention & data input for all departments							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	Central Support services ensures the mailing and distribution of countywide warrants and timesheets, as well as the distribution of COMPASS reports to special districts, while providing administrative support to the Auditor-Controller Division. Timesheets are distributed within one week, COMPASS reports within five working days, and daily documents are processed within one day of receipt.							
013	<i>Payroll Services</i>	1,127,349	151,998	975,351	0	0	8.0	0
Program Description:	Payroll services for the County and for Special Districts							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	A county-wide payroll system that produces warrants for County, special districts and retirees. Ensures that warrants are processed within the required deadlines with an accuracy rate of 97 percent, which include garnishments and preparation of third party vendor payments.							
014-A	<i>Audit Services</i>	1,024,175	545,888	478,287	0	0	9.0	0
Program Description:	Audit services for County and Special Districts							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	Performs and provides audit services on financial records, ensures compliance with mandated laws and regulations, reviews internal controls and special audits for County and special districts. Audits are conducted at a rate of 100 percent accuracy in order to meet professional standards.							

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
<i>015-A</i>	<i>Payment Services</i>	1,318,111	68,523	1,249,588	0	0	15.0	0
Program Description:	Verification of all documents processed for payment							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	A countywide payment service that reviews and pre-audits payment requests and provides special district COMPASS data entry, and images/verifies claims. Process payment requests within ten days of receipt while maintaining an imaging error rate of less than 1 percent.							
<i>016</i>	<i>Other Accounting Services</i>	619,816	22,104	597,712	0	0	4.0	0
Program Description:	State funding allocation; COMPASS budgetary controls							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	This service reviews rate proposals, distributes fines and provides budget and accounting services to 50 special districts and maintains 97 percent accuracy.							
<i>017-A</i>	<i>Tax Accounting</i>	1,034,235	410,947	623,288	0	0	9.0	0
Program Description:	Provides revenue collection data & budget support of taxing entities							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	A tax accounting system that administers revenue distribution, data and budget support for taxing entities, and maintains an accuracy rate of 97 percent.							
MANDATED Total:		14,848,884	2,480,550	12,368,334	0	0	122.0	0
FUNDED		Program Type: SELF-SUPPORTING						
<i>002</i>	<i>Fiscal Agent</i>	604,782	28,252	576,530	0	0	4.0	0
Program Description:	Provides trustee services for bond issues							
Countywide Priority:	4 General Government							
Anticipated Results:	Fiscal Agent provides investment, paying agent, portfolio accounting, periodic reporting and other services for debt financing. The program reports on 77 debt financings with a total fund exceeding \$1.8 billion while maintaining 97 percent accuracy.							
<i>006</i>	<i>License</i>	2,455,290	81,410	2,373,880	0	0	12.0	2
Program Description:	Administers Fictitious Business Names Ordinance							
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:	License is a system that monitors and processes business licenses, fictitious business name requests and ensures business information is available to the public. License ensures that requests are processed within five working days in accordance with state law with 100 percent accuracy.							
SELF-SUPPORTING Total:		3,060,072	109,662	2,950,410	0	0	16.0	2

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
<i>001-B</i>	<i>Pool</i>	74,465	0	74,465	0	0	1.0	0
Program Description:	Provides investment services for Pooled Investment Fund							
Countywide Priority:	4 General Government							
Anticipated Results:	Ensures the accuracy of the Treasury Pool annual revenue collections, deposits and accounts for Treasury participants. Ensures that the investment fund remains at the 99 percent accuracy level, credit rating level of AA AF , volatility rating of S-1, 0 investment policy exception, and exceeds state Local Agency Investment Fund earnings by .015 percent.							
<i>004-B</i>	<i>Reclamation</i>	50,018	0	50,018	0	0	1.0	0
Program Description:	Provides billing, collection & paying agent services							
Countywide Priority:	4 General Government							
Anticipated Results:	Reclamation provides accounting, collection and billing services for 20 districts. The program collects and distributes nearly \$1 million annually. It provides necessary treasury services, and register warrants when a district does not have adequate assessments with 100 percent accuracy.							
<i>005-B</i>	<i>Tax Collection</i>	50,127	0	50,127	0	0	1.0	0
Program Description:	Administration/collection of secured taxes							
Countywide Priority:	4 General Government							
Anticipated Results:	This part of the program ensures that tax revenue collected from secured/supplemental/unsecured property and User Utility Tax maintains the department's ability to collect 98 percent secured and 95 percent of unsecured.							
<i>009-B</i>	<i>General Accounting</i>	86,354	0	86,354	0	0	1.0	0
Program Description:	Provides general accounting services to all departments							
Countywide Priority:	4 General Government							
Anticipated Results:	This part of the program ensures general accounting services are performed by all operating departments and ensures countywide capital assets are maintained within professional standards with 100 percent accuracy.							
<i>011-B</i>	<i>Systems Control & Reconciliations</i>	93,416	0	93,416	0	0	2.0	0
Program Description:	Ensures services for COMPASS financial transaction are maintained/apportions pool fund interest/reconciles debt svc funds							
Countywide Priority:	4 General Government							
Anticipated Results:	This part of the program ensures services for COMPASS financial transactions are maintained; develops, monitors & maintains internal controls; accounts for 1.4 million warrants; department and special district security requests are processed with 100 percent accountability and 97 percent accuracy.							
<i>014-B</i>	<i>Audit Services</i>	86,354	0	86,354	0	0	1.0	0
Program Description:	Audit services for County and Special Districts							
Countywide Priority:	4 General Government							
Anticipated Results:	An audit system that provides financial, compliance, mandated, internal control & special audits for County & special districts. Service provided for 69 audits with 100 percent accuracy meeting professional standards.							

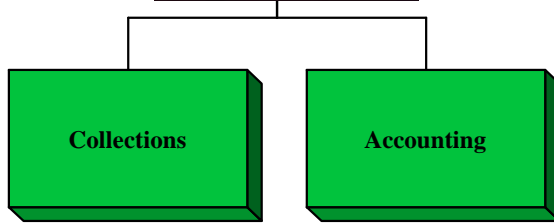
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
<i>015-B</i>	<i>Payment Services</i>	147,690	0	147,690	0	0	3.0	0
Program Description:	Verification of all documents processed for payment							
Countywide Priority:	4 General Government							
Anticipated Results:	Ensures a countywide payment service that reviews and pre-audits payment requests and provides special district COMPASS data entry, and images/verifies claims. Guarantees that the payment requests are processed within 10 days of receipt while maintaining an imaging error rate of less than 1 percent.							
<i>017-B</i>	<i>Tax Accounting</i>	59,422	0	59,422	0	0	1.0	0
Program Description:	Provides revenue collection data & budget support of taxing entities							
Countywide Priority:	4 General Government							
Anticipated Results:	Ensures a tax accounting system that administers revenue distribution, data and budget support for taxing entities, and maintains an accuracy rate of 97 percent.							
DISCRETIONARY Total:		647,846	0	647,846	0	0	11.0	0
FUNDED Total:		18,556,802	2,590,212	15,966,590	0	0	149.0	2

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
CEO RECOMMENDED ADDITIONAL REQUESTS		Program Type: DISCRETIONARY						
<i>AR 001</i>	<i>Tax Collector</i>	19,046	0	19,046	0	0	0.0	0
Program Description: Student Intern for Administration/collection of secured taxes								
Countywide Priority: 4 General Government								
Anticipated Results: This position will assist to safeguard the unapportioned tax collections trust monies by identifying and correcting accounting errors through the reconciliation process, so that all reconciliations can be completed in a timely manner. Funded 50% from Tax Administration Fees and 50% from transfer of excess base recording fees from Clerk-Recorder.								
<i>AR 002</i>	<i>Tax Collector</i>	49,493	0	49,493	0	0	1.0	0
Program Description: Office Specialist position for Administration/collection of secured taxes								
Countywide Priority: 4 General Government								
Anticipated Results: This position will reduce the amount of overtime and extra help currently required to research, reapply/refund tax payments, reduce the amount of interest required to be paid on refunds issued over 60 days from the date of payment, and reduce trickle down workload impact (penalty cancellations, correspondence, phone calls) as a result of more timely completion of work. Funded 50% from Tax Administration Fees and 50% from transfer of excess base recording fees from Clerk-Recorder.								
<i>AR 003</i>	<i>Tax Accounting</i>	43,629	0	43,629	0	0	0.0	0
Program Description: Student Interns to provide revenue collection data & budget support of taxing entities.								
Countywide Priority: 4 General Government								
Anticipated Results: The Tax Accounting Bureau will provide increased customer support services in a timely manner to Direct Levy Assessment Districts and Fiscal Independent Taxing Entities, such as reconciling Direct Levy information, processing and distributing Direct Levy reports and CD's, processing and distributing other General Ledger reports, and responding to inquiries regarding related COMPASS transactions. Funded 50% from Tax Administration Fees and 50% from transfer of excess base recording fees from Clerk-Recorder.								
<i>AR 004</i>	<i>General Accounting</i>	21,815	0	21,815	0	0	0.0	0
Program Description: Student Intern to provide general accounting services to all departments.								
Countywide Priority: 4 General Government								
Anticipated Results: The General Accounting Unit will provide increased customer support services in a timely manner to all departments and Fiscal Independent Entities who are currently using COMPASS, such as answering fixed asset questions, processing and distributing asset movement reports, preparing journal entries, and responding to requests for asset tags or log numbers related to asset movement. Funded 100% from new revenue.								
<i>AR 005</i>	<i>Systems Control & Reconciliations</i>	21,815	0	21,815	0	0	0.0	0
Program Description: Student Intern to maintain effective accounting system.								
Countywide Priority: 4 General Government								
Anticipated Results: The Systems Control and Reconciliations Unit will provide increased customer support services to County Departments regarding timely accounting entries and cost recoveries. Funded 100% from new revenue.								

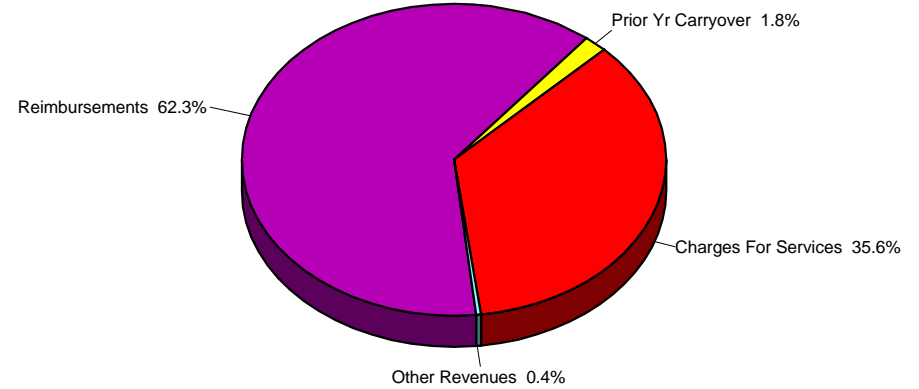
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
CEO RECOMMENDED ADDITIONAL REQUESTS		Program Type: DISCRETIONARY						
<i>AR 006</i>	<i>Audit Services</i>	21,815	0	21,815	0	0	0.0	0
Program Description:	Student Intern for Audit services for County and Special Districts.							
Countywide Priority:	4 General Government							
Anticipated Results:	The Audit Services Unit will provide increased customer services in a timely manner to the various departments requiring auditing services. Many audits have the same due dates and this would help ensure that all audits are completed on a timely basis. Hours will be used only if departments request audit services above level included in current budgeted and will be paid for out of existing department resources.							
<i>AR 007</i>	<i>Payment Services</i>	54,243	0	54,243	0	0	1.0	0
Program Description:	Account Clerk II position for verification of all documents processed for payment.							
Countywide Priority:	4 General Government							
Anticipated Results:	With an increase in workload, the Payment Services Unit will provide the same or a higher level of customer service to County departments, special districts, and the general public by processing payment requests in 10 working days or less. Funded 100% from new revenue.							
<i>AR 008</i>	<i>Tax Collector</i>	42,922	0	42,922	0	0	0.0	0
Program Description:	Two Student Interns for Information System Projects							
Countywide Priority:	4 General Government							
Anticipated Results:	Maintain current level of service for projects and response to end user problem and service requests. Without the two student interns, there will be a lapse in service response both for end user and project support. Funded 50% from Tax Administration Fees and 50% from transfer of excess base recording fees from Clerk-Recorder.							
DISCRETIONARY Total:		274,778	0	274,778	0	0	2.0	0
CEO RECOMMENDED ADDITIONAL REQUESTS Total:		274,778	0	274,778	0	0	2.0	0
Funded Grand Total:		18,831,580	2,590,212	16,241,368	0	0	151.0	2

Departmental Structure

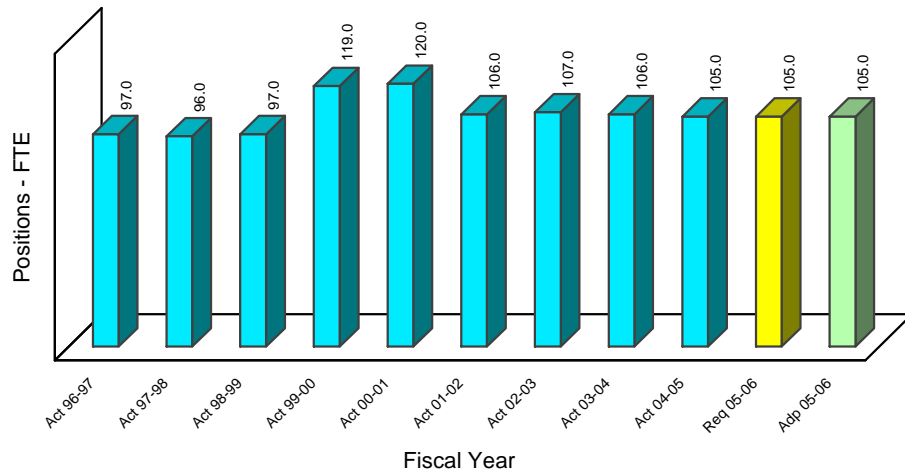
CONNIE AHMED, Director



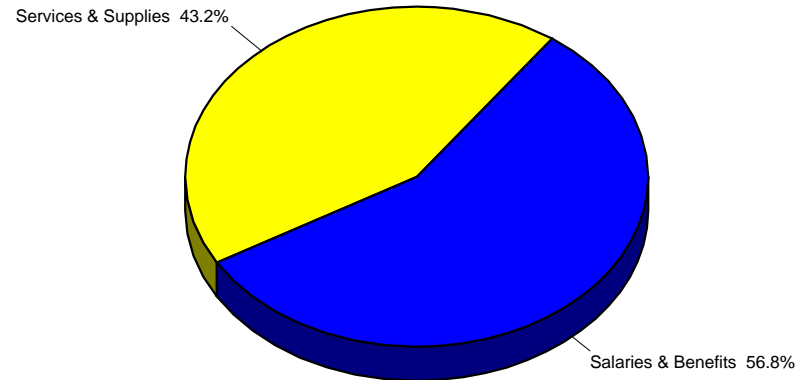
Financing Sources



Staffing Trend



Financing Uses



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

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

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2005-06

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Other General
FUND: GENERAL

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Salaries/Benefits	5,650,472	5,561,950	6,206,061	6,509,971	6,509,971
Services & Supplies	2,898,518	3,455,686	3,524,731	3,921,476	3,921,476
Other Charges	175,856	175,857	175,857	0	0
Intrafund Charges	933,710	825,402	967,756	1,032,874	1,032,874
SUBTOTAL	9,658,556	10,018,895	10,874,405	11,464,321	11,464,321
Interfund Reimb	0	-1,838	0	-1,336	-1,336
Intrafund Reimb	-5,341,146	-5,369,463	-6,847,708	-7,138,695	-7,138,695
NET TOTAL	4,317,410	4,647,594	4,026,697	4,324,290	4,324,290
Prior Yr Carryover Revenues	110,785 4,333,974	-65,579 4,937,612	-65,579 4,092,276	206,380 4,117,910	206,380 4,117,910
NET COST	-127,349	-224,439	0	0	0
Positions	106.0	105.0	106.0	105.0	105.0

PROGRAM DESCRIPTION:

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

- Performs financial evaluations to identify income and assets.

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

MISSION:

To provide professional collection services in order to assist other county agencies achieve their program objectives by maximizing potential revenues at a lower cost than agencies may achieve through other efforts or through another collection service.

GOALS:

- Reduce the overall net cost of collections from 26.0 percent to 24.5 percent.
- Collect (paid in full or on current payment plan) or resolve (in automated collections or written off) more accounts within two years of referral to this Department than in prior fiscal years.
- Continue to assist departments with programs in order to reduce overall costs of recovering money or equipment on behalf of the County.
- Review and revise collection procedures for accounts less than five-years old to identify ways to minimize amounts written off and to maximize collections for customers. Route five-year old and older cases through automated processes as a last collection attempt prior to eliminating the case from the county financial records.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Record collections levels, \$5.0 million more than budgeted were achieved in Fiscal Year 2004-05 primarily as a result of process improvements that were focused on improving the recovery rate of court ordered fines. The process improvements were systematic in nature contributing to increased collections in other program areas as well.
- Reduced record low cost-to-collection ratio from 13.0 percent in Fiscal Year 2003-04 to 11.6 percent in Fiscal Year 2004-05, which is significant because most private collection agencies charge a 25.0 to 50.0 percent commission rate and the Franchise Tax Board charges 15.0 percent for its collection services. A reduction in cost-to-collection ratio results in cost savings to customer departments.
- Assumed the full billing and collection function for three Code Enforcement programs in March 2005. By using DRR, Code Enforcement did not have to replace its obsolete billing database, was able to transfer staff to other program tasks, and saw a significant increase in fee collections in the few months since DRR assumed the billing function.
- Established a pilot project to implement an automated process to easily and cost effectively access multiple data sources in order to locate debtors and aid in collection efforts. Departments and data sources were linked to the system as security and funding issues were resolved, and technical work with other departments to implement access was completed. This

automation allowed staff to log on to one system and enter one search query to obtain data from multiple sources, rather than having to log on to various systems to perform multiple searches.

- Continued discussions to explore the possibility of the District Attorney (DA) using DRR's system for their Bad Check Program instead of the DA purchasing a new system.
- Continued working with the Court to enhance fines collections and ensure all defendants ordered to pay comply with the order. Orders for payment are referred to DRR for billing and collection enforcement. Unpaid orders are referred to the Franchise Tax Board's Court Ordered Debt Program for additional collection effort. Unpaid fines are returned to the Court for appropriate judicial handling. The Court may refer uncollected fines to a private collection agency for final collection effort. DRR and the Court continue to monitor the results of the entire process to implement improvements where needed.
- The Department of Health and Human Services (DHHS) suspended the referral of delinquent accounts to DRR pending completion of work for their new system. DRR normally receives over \$5.0 million a year in referrals. DHHS expected to resume manual referrals in December 2004 and automated referral of accounts to DRR in July 2005. Due to technical difficulties, DHHS does not expect to resume referral of accounts to DRR until sometime in Fiscal Year 2005-06. Collections to DHHS are expected to increase when the referral levels increase.
- A new statewide "pilot" system for administering the California's Work Opportunity and Responsibilities to Kids (CalWORKS) program was implemented at DHA in March 2005. Due to system deficiencies, automation of overpayment referrals to DRR is not functional. Once the automation is working properly, overpayment collections should increase and DRR data entry costs to DHA should decrease.

SIGNIFICANT CHANGES FOR 2005-06:

- Received Board approval to replace its obsolete system in May 2005. This project is a major undertaking and is scheduled for completion in August 2007. Information Technology (IT) staff will be devoted to development of the new system; therefore, automation enhancements or repairs to the existing system will be limited to changes needed to remain in compliance with laws and regulations, to meet new service requirements, or to maintain the system in working order. A tremendous amount of time will also be required of line supervisors and managers to review design documents, participate in application review sessions, and to perform testing of completed system components.

- Continue working with Building Inspection to assume its billing function, and provide delinquent collections services to the Tax Collector, and Sacramento Housing Authority. Although technical resources are limited, DRR expects to accommodate these service requests by end of Fiscal Year 2005-06.

STAFFING LEVEL CHANGES 2005-06:

- Staffing level reduction change of 1.0 position (0.9 percent) reflects the midyear deletion of the following positions: 2.0 Account Clerk Level 2; 1.0 Senior Information Technology Technician; 1.0 Senior Revenue Collection Specialist; and the midyear addition of the following positions: 1.0 Collection Services Agent Level 2; 1.0 Collections Services Program Manager; and 1.0 Information Technology Analyst.

PERFORMANCE MEASURES:

PERFORMANCE MEASURES	INDICATORS	Actual 2003	Target 2004	Actual 2004	Target 2005
1. Money is recovered at or below market rates	Net dollar amount collected	\$32.8 million	\$32.2 million	\$38.8 million	\$36.4 million
	Net Cost	\$5.3 million	\$6.3 million	\$4.8 million	\$6.8 million
	Net cost to collection ratio	16.2%	19.5%	13.0%	18.7%
2. Collection accounts are brought to conclusion	Recovery Rate	44.1%	47.0%	45.1%	47.0%
3. Citizens do not have to bear the burden of other citizen's debts	Total dollar amount of "Write Off"	\$10.8 million	\$2.0 million	\$3.5 million	\$3.0 million

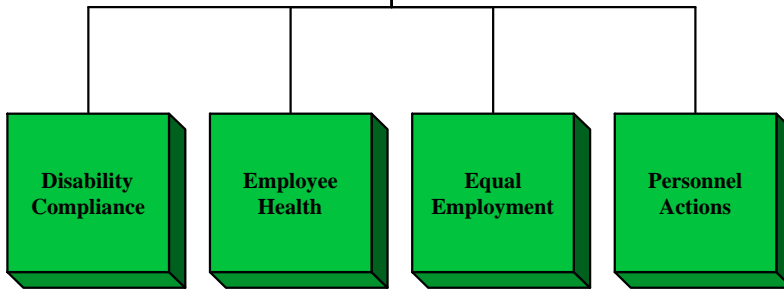
2005-06 PROGRAM INFORMATION

Budget Unit: 6110000 Revenue Recovery Agency: Internal Services

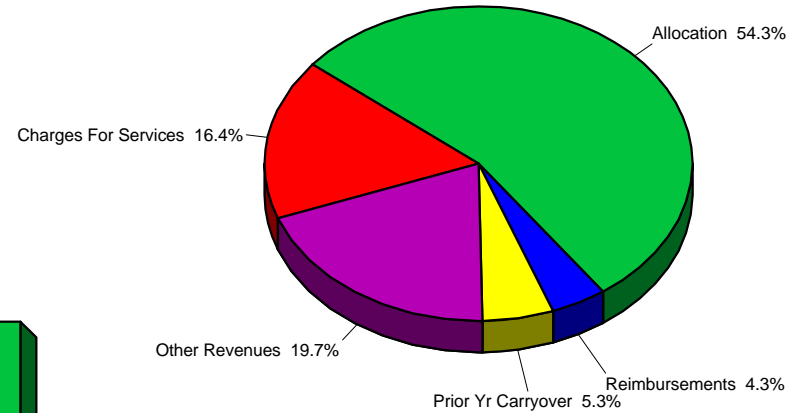
<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED					
<i>001-A Revenue Recovery</i>	11,446,351	7,140,031	4,099,940	206,380	0	105.0	1
Program Description:	Centralized revenue collection and distribution						
Countywide Priority:	0 Mandated Countywide/Municipal or Financial Obligations						
Anticipated Results:	Maximum recovery of revenue, at or below private agency rates, in order to maintain funding for various entities, so citizens do not bear the burden of other's debts. Increase total collections by \$2 million (to \$43 million), net cost to collection ratio under 14.0%, recovery rate over 40.0%, write-offs under 5.0%.						
MANDATED Total:		11,446,351	7,140,031	4,099,940	206,380	0	105.0 1
FUNDED		Program Type: DISCRETIONARY					
<i>001-B Revenue Recovery</i>	17,970	0	17,970	0	0	0.0	0
Program Description:	Centralized revenue collection and distribution						
Countywide Priority:	4 General Government						
Anticipated Results:	Minor improvement in recovery of revenue for the County. Increase collections \$500,000.						
DISCRETIONARY Total:		17,970	0	17,970	0	0.0	0
FUNDED Total:		11,464,321	7,140,031	4,117,910	206,380	0	105.0 1
Funded Grand Total:		11,464,321	7,140,031	4,117,910	206,380	0	105.0 1

Departmental Structure

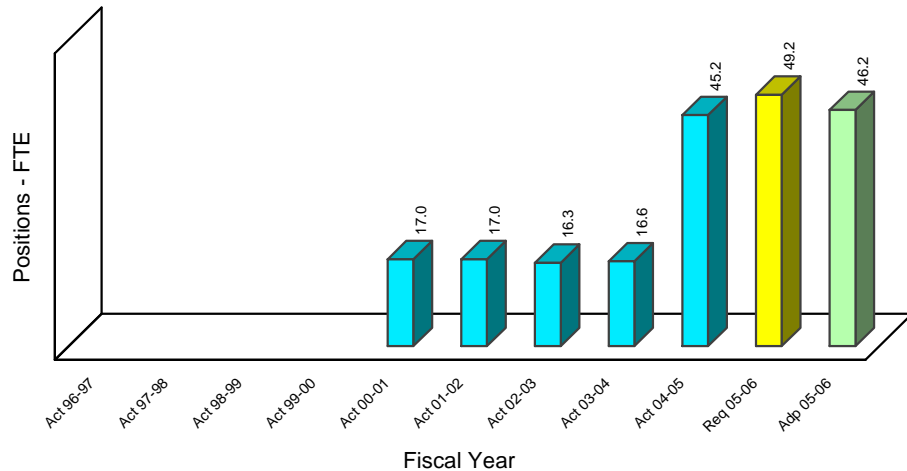
ANGELA M. SHERROD, Director



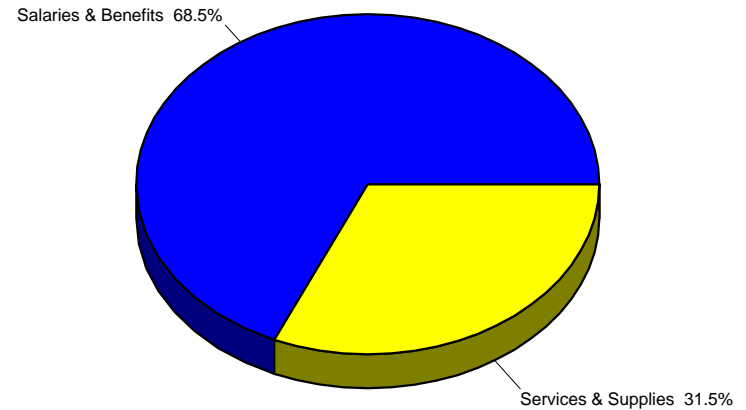
Financing Sources



Staffing Trend



Financing Uses



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

UNIT: 6010000 Employment Records & Training
 DEPARTMENT HEAD: ANGELA M. SHERROD

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2005-06

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Personnel
 FUND: GENERAL

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Salaries/Benefits	1,457,513	3,438,663	3,719,216	4,418,708	4,142,740
Services & Supplies	228,710	756,767	849,025	1,381,819	1,321,591
Intrafund Charges	395,160	510,931	484,394	583,200	583,200
SUBTOTAL	2,081,383	4,706,361	5,052,635	6,383,727	6,047,531
Intrafund Reimb	-236,465	-242,057	-253,955	-259,704	-259,704
NET TOTAL	1,844,918	4,464,304	4,798,680	6,124,023	5,787,827
Prior Yr Carryover	683,235	670,093	670,093	322,141	322,141
Revenues	2,054,797	1,855,944	2,001,420	2,199,491	2,199,491
NET COST	-893,114	1,938,267	2,127,167	3,602,391	3,266,195
Positions	16.6	45.2	45.1	49.2	46.2

PROGRAM DESCRIPTION:

The Employment Records and Training Department is responsible for providing centralized employee health, personnel/payroll processing, and employee training and development services; for coordinating countywide Equal Employment and Disability Compliance services; and for administering the Unemployment Insurance program. The work activities of the Department include:

- Providing training and technical assistance to county agencies and departments and coordinating compliance with laws that prohibit discrimination against persons with disabilities; providing administrative support, technical assistance, and training to departmental Disability Compliance Coordinators; and 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 county employee health and safety programs.
- Providing 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 mandatory and skills-based training programs and county employee development services; providing support and training for the county's Customer Service initiative; and providing countywide and department-specific training services.
- Personnel and payroll processing, including the processing of employees into and out of county service and administering State Disability Insurance (SDI) payroll integration.
- Administering the Unemployment Insurance program.

MISSION:

The Employment Records and Training Department promotes and supports a barrier-free, healthy, and safe working environment for the benefit of county employees and the community we serve.

GOALS:

- Improve outreach to underrepresented groups.
- Improve career development opportunities for county employees.
- Improve county employee health services.
- Support county employees in efforts to improve work production by providing high quality skill-building training programs.
- Increase the number of relevant training and development opportunities available to employees countywide.
- Enhance retention of county employees through career enrichment programs.
- Provide timely and accurate central personnel services.
- Ensure compliance with federal, state, and local mandates governing the processing of compensation for county employees.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Changed the department's name from Human Resources Department to Employment Records and Training Department (DERT) in order to more clearly identify the department's responsibilities.
- Participated in the Web Content Managers group, the E-Government Steering Committee, and the Web Accessibility Resource Group to enhance accessibility to countywide electronic information technology for people with disabilities.
- Assisted members of the Disability Advisory Committee and members of the community with any American with Disabilities Act (ADA)/Fair Employment and Housing Act (FEHA)/Title 24 needs that arose.

- Partnered with the business community to enhance job opportunities for people with disabilities through the use of tax incentives and other recruitment methods, in order to market the employability of qualified professionals with disabilities to employers.
- Worked with the Technology Review Group to make county business forms accessible and available online.
- Completed digital imaging of special district employees' medical information.
- Participated in the federal Department of Homeland Security's Respiratory Protection Program by providing medical evaluations and certifications to the Sacramento Operational Area Law Enforcement Team.
- Provided detailed technical and procedural information on pre-employment drug screening to Civil Service Commissioners.
- Fully implemented the newly developed workforce reporting procedure to ensure the County continues to attract and maintain a diverse, highly qualified workforce.
- Completed the development profile of employees' education and organizational levels to identify priorities for developing career path opportunities to assist county employees in effectively managing their careers.
- Continued efforts to minimize impacts of changes in state Affirmative Action laws on federal Equal Employment Opportunity requirements imposed on federal grants and other funds which require Affirmative Action programs in order to establish or maintain eligibility for those grants or other funds.
- Developed and implemented additional investigator and sexual harassment/diversity trainer training to address ongoing trainer attrition.
- Conducted overall reassessment and updated the countywide sexual harassment/diversity training.
- Conducted Unfair Labor Practices training attended by over 650 county managers.
- Developed and implement new training programs on County human resources administrative processes, including Family Medical Leave Act (FMLA)/California Family Leave Act (CFRA).
- Established a new representation unit in the personnel/payroll system for workers in the Department of Airports.
- Developed and implement a major program to accommodate a special 24-hour work schedule program for the Airports as approved by the Board of Supervisors

- Developed and implemented a portion of Employee Self-Service for a pilot group of volunteers.

SIGNIFICANT CHANGES FOR 2005-06:

- Complete ADA/FEHA training for all county department and division coordinators, as well as Joint Powers Agency (JPA) coordinators where county employees work, in the application of the county's Reasonable Accommodation Program.
- Begin a countywide self-evaluation program to assess access to all county programs by persons with disabilities.
- Participate in the Respiratory Protection Program of the Biochemical Hazard Readiness Team.
- Participate in the Hiring Enhancement Program of the Department of Health and Human Services (DHHS).

STAFFING LEVEL CHANGES FOR 2004-05:

- Staffing level increased by 1.1 position (2.4 percent) from the prior year reflects the following position changes: addition of 1.0 Personnel Technician in the Office of Training and Development to address additional sexual harassment prevention training required by new state legislation, 1.0 Personnel Technician, and 0.7 Physician; partially offset by the deletion of 0.8 Senior Office Assistant-Confidential and 0.8 Physician 3.

PERFORMANCE MEASURES:

PERFORMANCE MEASURES	INDICATORS	Actual 2003	Target 2004	Actual 2004	Target 2005
1. Barrier-free, level playing field (practices and procedures are uniform and fair)	Percentage of Equal Employment Office (EEO) complaints concluded within 30 days	80.0%	90.0%	80.0%	90.0%
	Percentage of EEOC and Department of Fair Housing county discrimination complaints responded to with action by deadline time	95.0%	95.0%	95.0%	95.0%
2. Workforce and public policy reflects the community we serve	Percentage overall female	(6,976) ¹ 102.0%	(6,563) 100.0%	(6,976) ² 102.0%	(6,563) 100.0%
	Percentage overall minorities	(4,954) ¹ 88.0%	(5,654) 100.0%	(4,954) ² 88.0%	(5,654) 100.0%
3. Customer service meets or exceeds customer expectations	Measurement of key customer service areas				
	1) Response to requests for assistance on EEO complaints	(71) 84.0% (467) 58.4.0%	(57) 64.0% (500) +7.0%	(71) 84.0% (467) 58.4.0%	(57) 64.0% (500) +7.0%
	2) EEO Diversity training ³	(250) 91.0%	(265) +6.0%	(250) 91.0%	(265) +6.0%
	3) EEO technical advice				
4. County employees pursue skills training and professional development in a continuous learning environment	Number of county employees using the county Education Reimbursement program	540	600	540	600
	Number of separate class titles available	42	45	42	45
	Number of county employees completing the Advanced Clerical Certification program	22	30	22	30
	Number of supervisors completing the Introduction to County Supervision series	62	70	62	70
	Number of county employees attending training courses through the Training and Development Office	5,332	5,000	5,332	5,000
	Number of county employees attending New Employee Orientation	755	1,050	755	1,050
	Number of county employees attending mandated sexual harassment prevention training	--	--	--	>6,000
	Number of county employees completing the Leadership series	95	100	95	85

1. Based on comparison of December 2003 workforce data with 2000 Census data. Total workforce as of December 2003 (excluding Courts) was 13,512.
 2. Based on comparison of December 2004 workforce data with 2000 Census data. Total workforce as of December 2004 (excluding Courts) was 12,393.

2005-06 PROGRAM INFORMATION

Budget Unit: 6010000 **Employment Records & Training** **Agency:** Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	ERT Department Director	267,106	259,704	7,402	0	0	2.0	0
Program Description:	Administer the Employment Records & Training Department							
Countywide Priority:	4 General Government							
Anticipated Results:	Provide policy direction for and facilitation of services provided by Employment Records & Training Department. Requests for services acknowledged within one business day.							
002	Disability Compliance	362,527	0	362,527	0	0	3.0	0
Program Description:	Coordinate implementation of Americans with Disabilities Act							
Countywide Priority:	4 General Government							
Anticipated Results:	Compliance with disability laws to ensure disabled citizens/employees access to County programs, services, & facilities. Within five working days respond to 98% accommodation requests. County programs, services, facilities are accessible.							
003-A	Employee Health	786,184	0	786,184	0	0	4.5	0
Program Description:	Provide pre-employment physicals, drug testing, immunizations							
Countywide Priority:	4 General Government							
Anticipated Results:	Identify applicants/employees with medical conditions requiring modification of task assignments and/or correction of physical conditions. Complete physical within five days of request.							
004-A	Equal Employment	353,438	0	353,438	0	0	2.0	0
Program Description:	Diversity & sexual harassment prevention training; investigate complaints							
Countywide Priority:	4 General Government							
Anticipated Results:	Ensure County workforce receives updated diversity/sexual harassment training; new employees attend within six months of hire. Respond to all complaints/inquiries within three business days; complete all investigations within 60 days.							
005-A	Training & Development	107,100	0	1,517	9,913	95,670	0.8	0
Program Description:	Diversity, sexual harassment, & safety training							
Countywide Priority:	4 General Government							
Anticipated Results:	100% of new hires attend mandatory diversity/sexual harassment training within six weeks of employment.							

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
<i>005-F</i>	<i>Training & Development</i>	498,895	0	0	0	498,895	1.0	0
Program Description:	Sexual harassment programs							
Countywide Priority:	4 General Government							
Anticipated Results:	Conduct Sexual Harassment training for managers and supervisors.							
<i>006</i>	<i>Personnel/Payroll Training & Support</i>	1,404,434	0	2,914	209,381	1,192,139	12.5	0
Program Description:	Implement personnel & payroll policies							
Countywide Priority:	4 General Government							
Anticipated Results:	Compliance with federal, state and county labor laws, ordinances and agreements for employee compensation. Each pay period 98% of employees correctly compensated.							
<i>007-A</i>	<i>Personnel Records & Special Services</i>	875,383	0	2,215	102,847	770,321	8.3	0
Program Description:	Process personnel & payroll actions							
Countywide Priority:	4 General Government							
Anticipated Results:	Compliance with federal, state and county labor laws, ordinances and agreements for State Disability Insurance integration, donated leave, position control, salary resolutions and employee records. Each pay period 98% of all activities in compliance.							
<i>008</i>	<i>Unemployment Insurance Personnel</i>	112,393	0	112,393	0	0	1.2	0
Program Description:	Personnel portion of Unemployment Insurance Program							
Countywide Priority:	4 General Government							
Anticipated Results:	Staffing for the Unemployment Insurance program. According to the Unemployment Insurance Code 98% of claims are valid and processed timely.							
MANDATED Total:		4,767,460	259,704	1,628,590	322,141	2,557,025	35.3	0

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
<i>003-B</i>	<i>Employee Health</i>	409,838	0	409,838	0	0	3.2	0
Program Description:	Pre-employment physicals; disability retirement reviews; fit-for-duty exams							
Countywide Priority:	4 General Government							
Anticipated Results:	Identify applicants/employees with medical conditions requiring modification of task assignments and/or correction of physical conditions. Complete physical within 5 days of request.							
<i>004-B</i>	<i>Equal Employment</i>	161,063	0	161,063	0	0	2.0	0
Program Description:	Recruitment outreach; special employment; other							
Countywide Priority:	4 General Government							
Anticipated Results:	Monitor/review selection process to ensure compliance with Equal Employment Opportunity (EEO) laws and testing guidelines; provide tools, capability and access to empower employees to manage their careers.							
<i>005-B</i>	<i>Training & Development</i>	139,566	0	0	0	139,566	1.0	0
Program Description:	New employee orientation & skill-building training							
Countywide Priority:	4 General Government							
Anticipated Results:	Increase attendance by 5% for skill & career development courses. Within 1 month of hire 100% of new hires attend new employee orientation.							
<i>005-C</i>	<i>Training & Development</i>	302,221	0	0	0	302,221	2.0	0
Program Description:	General supervision & leadership training							
Countywide Priority:	4 General Government							
Anticipated Results:	Provide supervisors with skill-building & leadership training. Increase overall attendance by 5%.							
<i>005-D</i>	<i>Training & Development</i>	119,644	0	0	0	119,644	1.6	0
Program Description:	Management, coordination, support, & tracking of training programs							
Countywide Priority:	4 General Government							
Anticipated Results:	Staff support for essential training, including tracking employees' attendance, preparing training materials & preparing training sites. Requirements met 100%.							
<i>005-E</i>	<i>Training & Development</i>	147,739	0	0	0	147,739	1.1	0
Program Description:	Management & leadership development programs							
Countywide Priority:	4 General Government							
Anticipated Results:	Provide two Management Development Committee (MDC) events for up to 2,300 managers and a specialized leadership program for 200 managers.							
DISCRETIONARY Total:		1,280,071	0	570,901	0	709,170	10.9	0

<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED Total:	6,047,531	259,704	2,199,491	322,141	3,266,195	46.2	0

Funded Grand Total:	6,047,531	259,704	2,199,491	322,141	3,266,195	46.2	0
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UNFUNDED	Program Type: <u>DISCRETIONARY</u>
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<i>AR 001</i> Personnel/Payroll Training & Support	172,110	0	0	0	172,110	2.0	0
Program Description:	Implement personnel & payroll policies						
Countywide Priority:	4 General Government						
Anticipated Results:	Compliance with federal, state and County labor laws, ordinances and agreements for employee compensation. 98% of employees compensated correctly each pay period. Improve the timely and accuracy of compensation.						

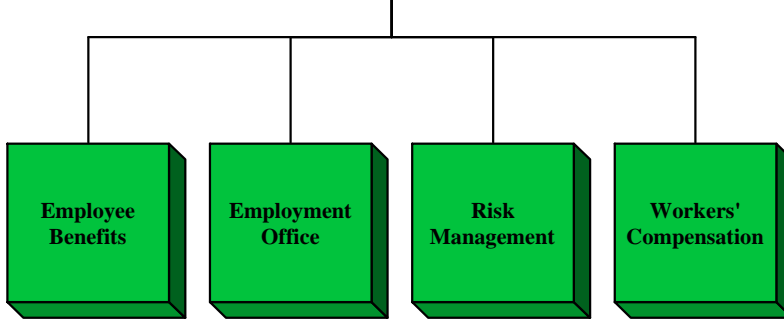
<i>AR 002</i> Training	86,055	0	0	0	86,055	1.0	0
Program Description:	Implement compass training						
Countywide Priority:	4 General Government						
Anticipated Results:	It is anticipated that the additional Senior Personnel Analyst will result in the successful development of training courses for COMPASS users, increase efficiency in our business processes and would contribute to the success of future COMPASS projects						

DISCRETIONARY Total:	258,165	0	0	0	258,165	3.0	0
UNFUNDED Total:	258,165	0	0	0	258,165	3.0	0

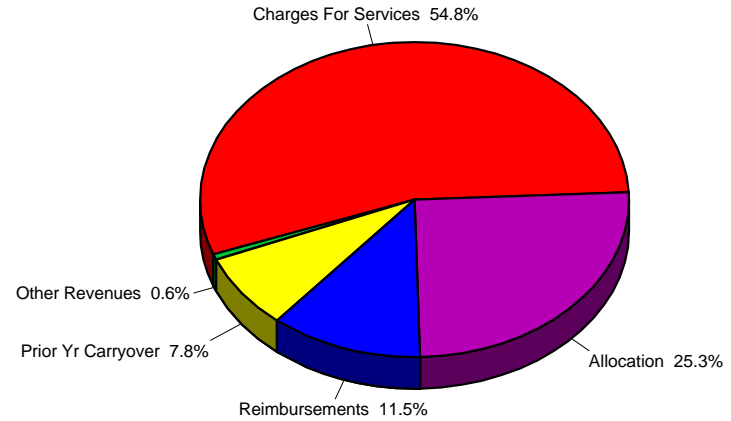
Unfunded Grand Total:	258,165	0	0	0	258,165	3.0	0
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Departmental Structure

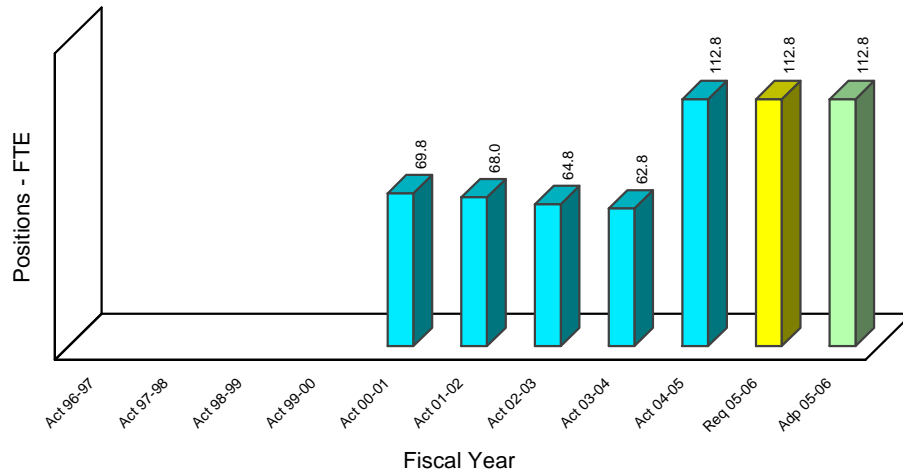
DAVID DEVINE, Director



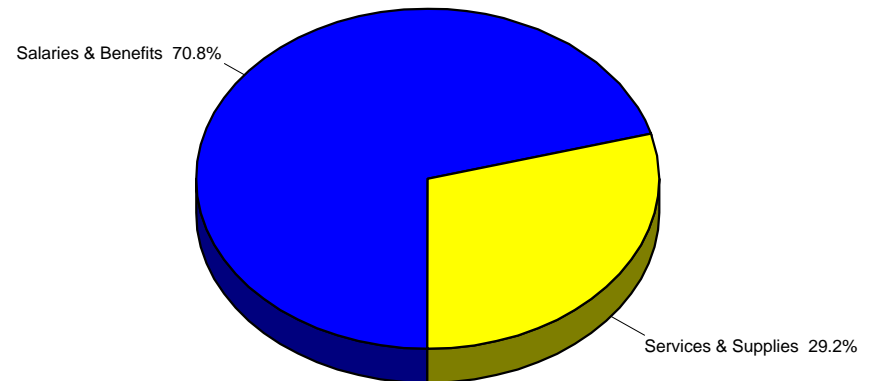
Financing Sources



Staffing Trend



Financing Uses



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

UNIT: 6030000 Employment Services & Risk Management
 DEPARTMENT HEAD: DAVID DEVINE

CLASSIFICATION
 FUNCTION: GENERAL
 ACTIVITY: Personnel
 FUND: GENERAL

SCHEDULE 9
 BUDGET UNIT FINANCING USES DETAIL
 FISCAL YEAR: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Salaries/Benefits	4,271,188	8,091,244	8,755,536	9,461,689	9,461,689
Services & Supplies	1,266,548	2,445,122	16,897,509	3,160,188	3,160,188
Other Charges	0	0	5,000	5,000	5,000
Intrafund Charges	745,361	656,026	701,735	742,421	742,421
SUBTOTAL	6,283,097	11,192,392	26,359,780	13,369,298	13,369,298
Interfund Reimb	0	-18,554	-4,058	0	0
Intrafund Reimb	-117,746	-1,445,555	-1,327,514	-1,536,016	-1,536,016
NET TOTAL	6,165,351	9,728,283	25,028,208	11,833,282	11,833,282
Prior Yr Carryover Revenues	622,487 153,065	1,087,824 6,603,060	1,087,824 20,928,195	1,050,843 7,422,772	1,050,843 7,422,772
NET COST	5,389,799	2,037,399	3,012,189	3,359,667	3,359,667
Positions	62.8	112.8	112.8	112.8	112.8

PROGRAM DESCRIPTION:

The Employment Services and Risk Management Department is responsible for providing central employee benefits, safety/risk management, and personnel services. The work activities include:

- Managing contracts and administering employee benefits programs: employee and retiree health and dental plans; Consolidated Omnibus Reconciliation Act; Dependent Care Assistance Program; Medical Flexible Spending Account; Employee Assistance Program; Internal Revenue Service Section 125 Cafeteria Plan; Employee Group Life Insurance; and Deferred Compensation (Internal Revenue Code section 457).

- Coordinating Voluntary Benefit programs: individual auto and homeowners' insurance; long-term care insurance; employee wellness program; and employee discount program.
- 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 and coordinating the county's Safety/Accident Prevention and Industrial Hygiene programs.

- Administering the county's Self-Insurance programs; purchasing and administering specific insurance for agencies and city services contracts not covered by self-insurance; risk assessment and review of contracts; and handling of smaller property damage claims.
- Administering the county Classification Plan: developing county job classification specifications, collecting salary information, and recommending salaries for County classes.
- Administering job-related examinations for county classifications and certifying eligible candidates for employment.
- Administering the county's compensation plan.

MISSION:

Employment Services and Risk Management Department provides quality job classification, recruitment, and compensation services to the departments and the community in a timely, fair, and equitable manner; and provides risk management services and employee benefit programs that protect the County of Sacramento's financial and human resources.

GOALS:

- Administer Employee Benefits and Risk Management programs in response to countywide workforce changes.
- Continue to expand and improve the countywide Safety Program.
- Maintain an open, welcoming environment for current and prospective county employees.
- Integrate automated recruitment, application, and hiring procedures to streamline hiring process.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Assumed administration of the retiree dental program from the Sacramento County Employees' Retirement System (SCERS').
- Implemented new investment options and a loan program in the Deferred Compensation program.
- Continued phasing out the Dental Insurance Internal Services Fund.
- Provided a variety of Wellness programs and training sessions for county employees.
- Purchased and maintained specialized insurance that is reimbursing the County for claims arising out of the flood at Cal Expo in August 2003.
- Increased insurance and subrogation recoveries.
- Improved communication with county departments, enabling them to understand loss history and focus on reducing costs and injuries through claims reviews and training.

- Implemented statutory and regulatory changes mandated by state Workers' Compensation law.
- Implemented monthly training sessions for Workers' Compensation staff.
- Developed and implemented performance standards for Workers' Compensation clerical staff.
- Continued development of integrated process for reviewing and managing multi-disability claims, completing modules for parental leave.
- Monitored ongoing legislative changes in Workers' Compensation.
- Developed and implemented a formalized classification study request process.
- Revised the clerical testing process to streamline and enhance testing instruments and increase cost effectiveness.
- Assessed need for the establishment of a countywide Human Resources Roundtable to explore trends and resolve challenges within the human resources community.

SIGNIFICANT CHANGES FOR 2005-06:

- Review and update the county's Deferred Compensation Ordinance.
- Complete the phase-out of the Dental Insurance Internal Services Fund.
- Review and update the Section 125 Cafeteria Plan to include new "grace period" provisions.
- Evaluate installation of a defined contribution plan for prefunding retirement health savings accounts.
- Assist the Municipal Services Agency in standardizing its internal process of reviewing and verifying contract insurance requirements.
- Develop and implement insurance and claims workshops for all departments.
- Monitor the insurance marketplace for new products that may better protect the County and its customers.
- Increase subrogation efforts.
- Implement statutory and regulatory changes mandated by state and other applicable legislation.
- Analyze and track further anticipated changes in Workers' Compensation law.
- Continue development of an integrated leave policy and process, focusing on modules for Workers' Compensation and State Disability Insurance.
- Continue process improvements to enhance quality claims handling and customer service through performance evaluations and training.

- Enhance clerical testing process to allow self-service exam scheduling and reduce County costs.
- Develop and implement a countywide annual class and exam plan based on enhanced service delivery model.
- Develop and conduct an internal utility analysis to produce a service delivery cost analysis per testing instrument.
- Redesign employment application and announcements to ensure legal compliance and ease of use.
- Digitally image application forms received electronically to allow easier transmission and storage.

STAFFING LEVEL CHANGES FOR 2005-06:

- Midyear reallocated the following positions: 1.0 Office Specialist 2-Confidential to a 1.0 Safety Technician; 1.0 Office Assistant 2 and 1.0 Secretary-Confidential to 1.0 Personnel Technician and 1.0 Senior Office Assistant-Confidential, respectively; 1.0 Personnel Specialist 2 to 1.0 Senior Office Specialist-Confidential; and 1.0 Account Clerk 2-Confidential to 1.0 Account Clerk 3-Confidential.

PERFORMANCE MEASURES:

PERFORMANCE MEASURES	INDICATORS	Actual 2003	Target 2004	Actual 2004	Target 2005
1. Healthy, safe and productive work environment	Number of Workers' Compensation incidents and liability claims:				
	Workers' Compensation	1,896	1,900	2,248	2,000
	Liability	1,114	1,000	1,064	1,100
	TOTAL	3,010	2,900	3,312	3,100
2. Financial assets are well-managed	Number of Occupational Safety and Health Administration (OSHA) citations	0	10	0	10
	Amount of OSHA citations/fines	\$0	\$25,000	\$0	\$25,000
	Average risk cost per employee	\$1,824	\$2,005	\$1,690	\$1,920
3. The personnel system meets expectations of fairness and consistency of treatment	Amount of claims incurred within accident year				
	Workers' Compensation	\$19,238,807	\$22,000,000	\$16,593,634	\$20,000,000
	TOTAL	7,443,721	7,000,000	8,491,612	8,500,000
4. Department vacancies are filled with qualified employees in a timely manner	Percent of benchmark salary ranges of non-bargaining unit classes within the prevailing rates of market data	57.0%	80.0%	53.0%	80.0%
	Percentage of employees released on probation compared to the total number hired	4.2%	5.0%	3.6%	5.0%
	Average number of vacancies	1,335	1,000	1,556	1,000
	Percent of classes with vacant positions that have a current eligibility list	70.0%*	90.0%	82.0%*	90.0%
5. Administer programs that help employees prepare financially for retirement	Number of job applicants	25,153	30,000	34,995	40,000
	Number of applicants meeting qualifications	20,678	25,000	23,015	30,000
	Number of deferred compensation training classes presented	46	46	51	50
	Number of employees actively participating in the deferred compensation plan	8,240	7,700	7,188	7,500
6. Administer negotiated benefits programs that are valued by employees and retirees	Percentage of county employees actively participating in the deferred compensation plan	61.0%	59.0%	55.0%	58.0%
	Number of county employees enrolled in medical plans	13,486	13,000	13,112	12,800
	Number of retirees enrolled in medical plans	4,026	4,500	4,549	4,650
	Flexible Spending Account (FSA) total enrollment	565	650	684	650

*Eligibility list activities were curtailed due to the budget reduction process.

2005-06 PROGRAM INFORMATION

Budget Unit: 6030000 Employment Services & Risk Management Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
001	ESRM Department Director	259,691	155,364	104,327	0	0	2.0	0
Program Description: Administer the Employment Services & Risk Management Department								
Countywide Priority: 4 General Government								
Anticipated Results: Policy direction for and facilitation of services provided by Employment Services & Risk Management. Requests for services acknowledged within 1 business day.								
002	Employment Office	4,435,690	0	25,180	1,050,843	3,359,667	39.8	0
Program Description: Develop & administer fair & equitable exams; provide accurate certification lists								
Countywide Priority: 4 General Government								
Anticipated Results: Selection processes are conducted fairly, timely and professionally based upon merit principles, civil service rules and professional standards. 50% of hiring lists established within 115 days of project start.								
003	Administrative Services	885,109	626,977	258,132	0	0	7.0	0
Program Description: Purchasing, payroll, fiscal, & MIS support								
Countywide Priority: 4 General Government								
Anticipated Results: Central support for ESRM and ERT Departments. Personnel/purchasing actions correct & timely; fiscal, facilities, & MIS actions correct, timely & appropriate.								
004	Benefits Administration	2,877,976	0	2,877,976	0	0	12.8	0
Program Description: Administer multiple employee/retiree benefit programs								
Countywide Priority: 4 General Government								
Anticipated Results: Administer negotiated benefits programs that aid recruitment and retention of employees. Above average rating; annual employee surveys; no legal violations.								
005	Deferred Compensation	405,663	0	405,663	0	0	3.2	0
Program Description: Administer employees' 457 plan (Deferred Compensation program)								
Countywide Priority: 4 General Government								
Anticipated Results: Effect the administration of a voluntary program that provides retirement, disability and death benefits for employees who choose to participate. Customer inquiries responded to within 2 business days.								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: MANDATED						
006	<i>Safety Services</i>	1,028,031	753,675	274,356	0	0	6.3	2
Program Description: Promote accident/illness prevention; evaluate workplace								
Countywide Priority: 4 General Government								
Anticipated Results: A safe workplace for County employees; OSHA compliance; reduced County liability. 5% reduction in number of valid physical injury claims; 50% of OSHA inspections in compliance.								
007	<i>Liability Personnel</i>	679,557	0	679,557	0	0	7.7	0
Program Description: Personnel portion of Liability/Risk Management program								
Countywide Priority: 4 General Government								
Anticipated Results: Staffing for Liability/Risk Management program. 10% reduction in annual number of claims; 5% reduction in total annual claims costs.								
008	<i>Workers' Compensation Personnel</i>	2,797,581	0	2,797,581	0	0	34.0	0
Program Description: Personnel portion of Workers' Compensation program								
Countywide Priority: 4 General Government								
Anticipated Results: Staffing for Workers' Compensation program. 95% of claims processed accurately and timely.								
MANDATED Total:		13,369,298	1,536,016	7,422,772	1,050,843	3,359,667	112.8	2
FUNDED Total:		13,369,298	1,536,016	7,422,772	1,050,843	3,359,667	112.8	2
Funded Grand Total:		13,369,298	1,536,016	7,422,772	1,050,843	3,359,667	112.8	2

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

UNIT: 5110000 Financing-Transfers/Reimbursement

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2005-06

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Interfund Charges	859,400	3,290,006	3,290,006	1,881,520	1,572,770
NET TOTAL	859,400	3,290,006	3,290,006	1,881,520	1,572,770
Revenues	0	0	0	0	0
NET COST	859,400	3,290,006	3,290,006	1,881,520	1,572,770

PROGRAM DESCRIPTION:

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

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Transferred \$3,290,006 to the new Environmental Management Department (EMD), Budget Unit 3350000 (Fund 10B). The transfer consisted of EMD Reserves (\$1,271,146) and EMD carryover (\$2,018,860).

SIGNIFICANT CHANGES FOR 2005-06:

- Transfer of \$1,172,770 to the Economic Development Fund for support of economic development activities including job attraction, retention, and expansion.
- Transfer of \$400,000 to the Golf Fund as a loan for operational costs.

2005-06 PROGRAM INFORMATION

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

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: DISCRETIONARY						
001	<i>Transfer to Economic Development Department</i>	481,520	0	0	0	481,520	0.0	0
Program Description: General Fund support for Economic Development activities which cannot be included in the Mather and McClellan reuse projects.								
Countywide Priority: 3 Quality of Life								
Anticipated Results: Transfer for Economic Development activities.								
002	<i>Transfer to Golf Fund</i>	400,000	0	0	0	400,000	0.0	0
Program Description: Loan from the General Fund to the Golf Fund for operational costs.								
Countywide Priority: 3 Quality of Life								
Anticipated Results: Transfer for the Golf Fund's operational costs.								
DISCRETIONARY Total:		881,520	0	0	0	881,520	0.0	0
FUNDED Total:		881,520	0	0	0	881,520	0.0	0
CEO RECOMMENDED ADDITIONAL REQUESTS		Program Type: DISCRETIONARY						
AR 001-A	<i>Economic Development Fund</i>	691,250	0	0	0	691,250	0.0	0
Program Description: Financing for Economic Development Programs								
Countywide Priority: 3 Quality of Life								
Anticipated Results: Job Attraction, Retention and Expansion								
DISCRETIONARY Total:		691,250	0	0	0	691,250	0.0	0
CEO RECOMMENDED ADDITIONAL REQUESTS Total:		691,250	0	0	0	691,250	0.0	0

<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
Funded Grand Total:	1,572,770	0	0	0	1,572,770	0.0	0
<hr/>							
UNFUNDED	Program Type: DISCRETIONARY						
<i>AR 001-B Economic Development Fund</i>	308,750	0	0	0	308,750	0.0	0
Program Description:	Financing for Economic Development Programs						
Countywide Priority:	3 Quality of Life						
Anticipated Results:	Job Attraction, Retention and Expansion						
DISCRETIONARY Total:	308,750	0	0	0	308,750	0.0	0
UNFUNDED Total:	308,750	0	0	0	308,750	0.0	0
Unfunded Grand Total:	308,750	0	0	0	308,750	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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Services & Supplies	7,144,761	3,691,889	17,000,000	12,463,647	12,463,647
Land	0	0	2,000,000	2,000,000	2,000,000
Improvements	7,923	0	0	0	0
Equipment	14,214,098	21,553,184	43,850,000	45,029,683	45,029,683
Interfund Charges	8,965,551	10,987,942	17,815,700	15,844,140	15,844,140
Total Finance Uses	30,332,333	36,233,015	80,665,700	75,337,470	75,337,470
Means of Financing					
Fund Balance	-2,624,721	-9,224	-9,224	-536,353	-536,353
Other Revenues	32,723,355	35,622,806	80,674,924	75,873,823	75,873,823
Total Financing	30,098,634	35,613,582	80,665,700	75,337,470	75,337,470

PROGRAM DESCRIPTION:

- This budget unit provides for transfer of funds, as necessary, to the 1990 Fixed Asset Debt Service Fund (see Budget Unit 9278000) for payment of debt service and other costs of the program. Since completion of the drawdown of proceeds from the initial borrowing, this budget unit has provided funds for continuing acquisition of fixed assets and will provide funds throughout the life of the program.

SUPPLEMENTAL INFORMATION:

- Interest earnings on the borrowed funds will be transferred from the Interagency Procurement Fund (see Budget Unit 9030000) to cover all associated debt service costs.
- For Fiscal Year 2005-06, the following large expenditures are anticipated: new voting system for Voter Registration and Elections;

vehicles for General Services; tactical training facility for Sheriff Department; and collection computer system for Department of Revenue Recovery.

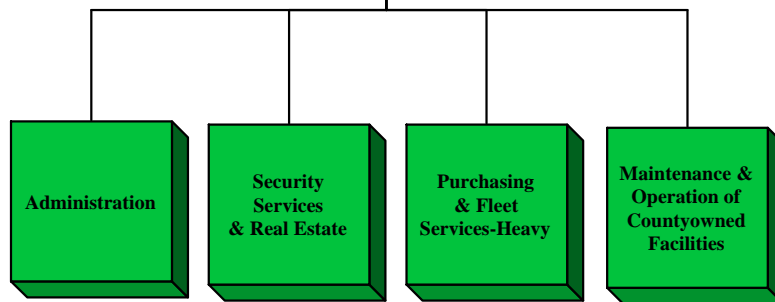
- Financing for the Fiscal Year 2005-06 appropriation is estimated to be \$75,337,470 provided from payments transferred from the Interagency Procurement Fund, and from reimbursements by departments/entities that previously financed their fixed asset acquisitions through the Fixed Asset Financing Program.

FUND BALANCE CHANGES FOR 2005-06:

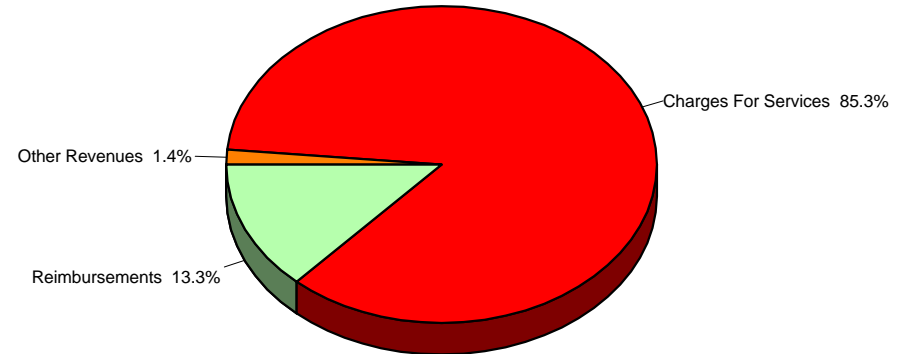
- The significant increase in the negative fund balance of \$527,129 from the prior year is associated with the timing of processing the accounting transaction of transferring funds from the Interagency Procurement Fund to this Fund.

Departmental Structure

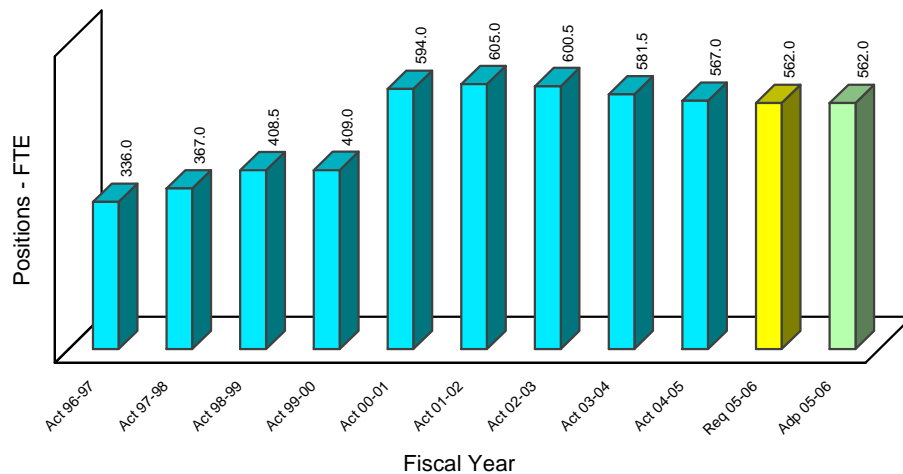
JOHN NEWTON, Director



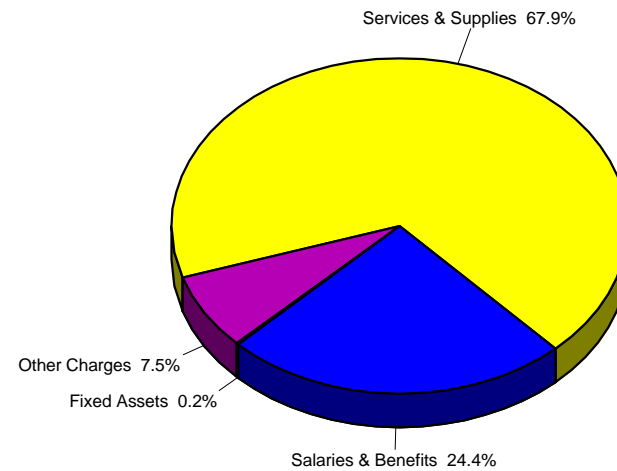
Financing Sources



Staffing Trend



Financing Uses



COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
County Budget Act (1985)
SCHEDULE 10 - OPERATIONS OF
INTERNAL SERVICE FUND
FISCAL YEAR: 2005-06

General Services (035A)
7000000/2070000

FUNCTION: GENERAL
ACTIVITY: Summary
FUND: INTERNAL SERVICES FUND

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
OPERATING INCOME					
Charges for Services	132,283,688	138,147,482	146,598,428	151,362,517	150,884,196
Other Income	922	863	0	0	0
TOTAL	132,284,610	138,148,345	146,598,428	151,362,517	150,884,196
OPERATING EXPENSES					
Salaries/Benefits	38,910,645	38,681,414	41,597,524	43,370,201	43,235,608
Services & Supplies	75,187,425	78,029,789	86,240,594	90,967,158	90,623,430
Other Charges	2,330,391	1,645,136	2,772,121	2,201,979	2,201,979
Depreciation/Amort	9,980,443	8,678,187	10,508,793	9,236,700	9,236,700
Interfund Chgs/Reimb	0	-84,689	0	0	0
Intrafund Chgs/Reimb	-587	-4	0	0	0
Costs of Goods Sold	6,420,337	5,322,686	5,830,000	6,050,000	6,050,000
Total Operating Expenses	132,828,654	132,272,519	146,949,032	151,826,038	151,347,717
Net Operating Income(Loss)	-544,044	5,875,826	-350,604	-463,521	-463,521
NONOPERATING INCOME (EXPENSES)					
Interest Income	564	195	0	0	0
Interest Expense	-1,611,956	-1,312,214	-1,483,911	-1,025,000	-1,025,000
Debt Retirement	-524,715	-237,006	-248,485	-773,179	-773,179
Loss/Disposition-Asset	-47,092	-103,356	0	0	0
Equipment	-87,626	-53,152	-77,000	-298,300	-298,300
Gain/Loss of Sale	649,481	738,996	0	0	0
Income - Other	6,579,657	3,575,739	2,160,000	2,560,000	2,560,000
Total Net Nonoperating Income (Loss)	4,958,313	2,609,202	350,604	463,521	463,521
NET INCOME (LOSS)	4,414,269	8,485,028	0	0	0
Memo Only:					
CAPITAL REPLACEMENT AND ACQUISITION					
Miscellaneous Revenues	-1,667,861	-1,823,227	-1,409,500	-830,000	-830,000
Other Equipment	1,697,021	1,783,925	4,078,000	2,328,500	2,328,500
Other Expenses	1,053,712	165,672	11,300,000	4,700,000	4,700,000
TOTAL	1,082,872	126,370	13,968,500	6,198,500	6,198,500
Positions	580.5	567.0	570.0	564.0	562.0

PROGRAM DESCRIPTION:

- The Board of Supervisor 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 Support Services Group:** Provides support services to county agencies and departments. The Contract and Purchasing Services Division provides centralized procurement services and coordinates the procurement card program. 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:** Comprised of eight divisions, provides facility planning and maintenance functions and coordinates construction activity with the Municipal Services Agency (MSA), Department of County Engineering and the Architectural Services Division and the Building Construction Management Division which will both transition to the Department of General Services.
 - 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) 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 unarmed security presence for countyowned and some leased facilities.
- The Capital Construction Fund provides funding for construction and remodeling of countyowned facilities. The Facility Planning and Management Division manages this fund, 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.

MISSION:

To provide quality Asset Management and Support Services ensuring the best value for our customers through empowered employees, innovative leadership and professionally delivered services.

GOALS:

- Implement and monitor operational and efficiency improvements as identified in the department program review conducted by an outside consultant.
- Establish a fourth group to oversee construction related activities.
- Implement project management software to improve oversight and continuity of construction projects.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Completed a comprehensive, third-party audit of the department.
- Established teams for tracking implementation of audit recommendations.

SIGNIFICANT CHANGES FOR 2005-06:

- Transfer of Municipal Services Agency (MSA), Architectural Services Division and the Building Construction Management Division to the Department from the Department of Engineering in the Municipal Services Agency.
- Continue to implement the provision of human resources and information technology support services.
- The department Director will retire and the selection of a new director will occur.

2005-06 CAPITAL IMPROVEMENT PLAN (CIP) OPERATING IMPACT:

- The recommended budget includes one capital project at 700 H Street anticipated to be completed this fiscal year reflecting a total operating impact of \$3,500 which will be allocated to all tenants in the building. Additionally, two capital projects at this location are anticipated to be completed this fiscal year but have no measurable impact on the operating budget. For more detailed information regarding operating impacts by project, please refer to Volume III, the Five-Year Capital Improvement Plan.
- The recommended budget includes one capital project at 3700 Branch Center Road anticipated to be completed this fiscal year for which the operating impact, which will be allocated to departments (tenants), is unknown at this time. For more detailed information regarding operating impacts by project, please refer to Volume III, the Five-Year Capital Improvement Plan.

PERFORMANCE MEASURES:

Administrative Services Group

PERFORMANCE MEASURES	INDICATORS	Actual 2003	Target 2004	Actual 2004	Target 2005
1. General Services has the workforce to effectively carry out the mission of the department	Number and percent of vacant positions	38.7 / 6.0%	29.7 / 5.0%	45 / 8.0% ¹	29 / 6.0%
2. General Services employees have a safe and healthy working environment	Incidence rate (Number of occupational injuries and illnesses) ²	10.1	9.5	10.3	9.7
	Frequency rate (number of lost-time incidences) ²	5.9	5.0	7.8	7.0
	Severity rate (number of lost work-days) ²	152.3	125.0	365.3	150.0
	Hazard control practices: Number of Cal/OSHA inspections Number of Cal/OSHA citations Amount of Cal/OSHA fines	2 0 \$0	0 0 \$0	1 0 \$0	0 0 \$0

¹ Of the vacancies, 3.0 positions were associated with Training and Development Assignments, 7.0 positions will be reallocated to provide department human resources and information technology services. Considering this, the department vacancy rate was 6.0 percent. Additional positions are being held vacant to provide cost reductions to customers.
² OSHA Formula assumes that each employer has 100 employees working 2,000 hours per year (100 x 2,000 = 200,000)

Business Support Services Group – Contract And Purchasing Services

PERFORMANCE MEASURES	INDICATORS	Actual 2003	Target 2004	Actual 2004	Target 2005
3. Use of California Uniform Public Construction Cost Accounting Act (CUPCCAA) informal bidding program	Number of training sessions provided	1	1	0	1
	Number of attendees	5	10	0	10
	CUPCCAA projects: Number by purchase order Number by informal bid	20 38	20 30	24 10	20 10

Facility And Property Services Group – Facility Planning & Management

PERFORMANCE MEASURES	INDICATORS	Actual 2003	Target 2004	Actual 2004	Target 2005
4. Customer tenants have appropriate and adequate space	Completion, submittal and Board Approval of the Capital Improvement Plan.	Published CIP with Final Budget	Publish CIP with Final Budget	Published CIP with Final Budget	Publish CIP with Final Budget
	Update Board of Supervisors twice per year (date)	May 2004	2 nd Quarter	May 2004	February 2005 April 2005
5. Customer tenants current space meets their operational needs	Percent of approved requests to total number of requests	29.0%	50.0%	50.0% ¹	60.0% ¹

¹ Percent of CCF funded versus requested projects – Due to funding restrictions only A priority or emergency projects are funded. – Ongoing A priority projects already approved and moving forward are the top priority to continue to be funded. As projects are completed, and/or additional funding becomes available this .0% will increase. All C priority projects have been returned to requesting departments.

Facility and Property Services Group – Real Estate

PERFORMANCE MEASURES	INDICATORS	Actual 2003	Target 2004	Actual 2004	Target 2005
6. Support the missions of the customer/tenants (facility issues don't interfere with, but rather support the day to day business of customer/tenants)	Number of trouble calls received	37,774	50,000	33,588	35,000
	Percent of trouble calls corrected	93.0%	95.0%	91.0%	95.0%
	Number of trouble calls backlogged	2,671	2,500	9.0%	5.0%
	Percent of trouble calls status reports communicated to customer	93.0%	95.0%	90.0%	95.0%
7. Maximize effectiveness of infrastructure; minimize total cost of ownership of County-owned facilities (through an effective and comprehensive facility assessment program (for maintenance issues, as well as, ADA compliance)	Percent of trouble calls/work requests submitted via web vs. phone	15.0%	50.0%	26.0%	50.0%
	Vacancy Factor for countyowned space (Industry average)	1.0% (7.0%)	1.0% (7.0%)	1.0% (7.0%)	1.0% (7.0%)
	Maintenance Facility Assessments: Total square feet assessed and entered into central database	614,022	On hold pending available funding	On hold pending available funding	On hold pending available funding
	ADA compliance reassessment (square feet)	965,981	50,000 ¹	50,000 ¹	On hold pending available funding
NOTE: Facility Assessment is the responsibility of Facility Planning & Management, but is carried out in partnership with the Maintenance and Operations Districts.	Number of preventive maintenance work orders generated	32,238	50,000 ²	25,593 ²	30,000 ²
	Percent of preventive maintenance orders deferred due to lack of resources	41.0%	50.0%	30.0%	25.0%
	Percent of preventive maintenance work orders completed	48.0%	40.0%	70.0%	75.0%

¹ Due to budget constraints, Capital Construction Fund projects, including facility assessments, continue to be severely restricted or on hold. Only ADA assessments are expected to continue for the next fiscal year depending on funding availability.
² This is an expectation rather than a target and is a result of available resources (staffing and funding). Significant staff reductions have hampered the ability to maintain facilities to a high standard.

Facility and Property Services Group – Parking/Special Projects

PERFORMANCE MEASURES	INDICATORS	Actual 2003	Target 2004	Actual 2004	Target 2005
8. Providing basic parking services	Number of County employees parking in County owned lots (downtown/other)	4,198	4,472	4,472	4,500
	Number of public spaces under division's control (downtown/other)	1,002/1,839	1,002/1,839	1,002/1,839	1,002/1,839
	Number of complaints about parking facilities	6+	3	5	5
	Budget dollars committed to facility improvements/repairs	\$500,000	\$550,000	\$250,000	\$500,000
9. Maintaining reasonable rates	Monthly rate as percent of rates in nearby private lots	39.0% – 60.0%	22.0% - 65.0%	22.0% – 64.0%	80.0%
	Hourly rate as percent of rates in nearby private lots	50.0% – 100.0%	25.0% - 50.0%	25.0% – 50.0%	80.0%

SUMMARY OF POSITIONS:

Internal Services Fund (035)

PROGRAM	Adopted 2004-05	June 30, 2005	Requested 2005-06	Adopted 2005-06
Airport District	52.0	45.0	45.0	45.0
Bradshaw District	123.0	127.0	122.0	122.0
Contract & Purchasing Services	20.0	20.0	20.0	20.0
Downtown District	87.0	80.0	80.0	80.0
Energy Management	1.0	1.0	1.0	1.0
Fleet Services - Heavy	112.0	110.0	110.0	110.0
Fleet Services - Light	41.0	39.0	39.0	39.0
Office of the Director	32.0	39.0	39.0	38.0
Real Estate	30.0	30.0	31.0	30.0
Security Services	35.0	41.0	42.0	41.0
Support Services	37.0	35.0	35.0	36.0
Total	570.0	567.0	564.0	562.0

SUPPLEMENTAL INFORMATION:

The following tables detail the capital outlay for additional and replacement heavy equipment and the additional light equipment recommended for Fiscal Year 2005-06.

SUMMARY OF CAPITAL OUTLAY
Heavy Equipment

		Approved Number	Approved Amount
165	1 ½ Ton Truck with Dump/Hoist	1	\$80,000
171	5-6 yard 2-Axle Dump	2	138,000
181	¾ or 1 Ton Truck w/Spray Unit	1	90,000
191	Water Truck, 2-3,000 gallons	4	320,000
224	Trailer, Utility	4	57,000
234	Trailer, Low Bed	1	22,000
292	Step Van	2	292,500
366	Air Compressor 150-185 cfm	1	18,000
394	Helicopter Refueler Truck	1	100,000
660	Liquid Natural Gas Fuel Truck	1	350,000
775	Pressure Vacuum Cleaner	1	252,000
776	Pressure Vacuum Cleaner 3-Axle	2	554,000
880	Skid Steer Loader with trailer	1	55,000
TOTAL		22	\$2,328,500

ADDITIONAL VEHICLES

Class	Description	AGENCY			Class Total
		Countywide Services Agency	Municipal Services Agency	Other*	
102	Mini-car	1	0	0	1
110	Compact Sedan	1	8	1	10
122	Patrol Car	0	0	11	11
124	Undercover Car	1	0	14	15
131	½ Ton Truck	0	5	0	5
134	1 Ton Truck	0	14	0	14
135	¾ Ton Truck	0	1	1	2
137	¾ Ton Truck Special	0	2	0	2
140	¾ Ton Truck 4x4	0	2	1	3
142	Special Body	0	2	0	2
150	Mini-van	0	0	1	1
151	½ Ton Van	0	1	0	1
152	¾ Ton Van	0	1	0	1
154	Carryall	0	0	3	3
TOTAL		3	36	32	71
Purchase Cost		\$61,000	\$705,000	\$783,000	\$1,549,000
Annual Cost		20,716	290,138	404,778	715,632
TOTAL		\$81,716	\$995,138	\$1,187,778	\$2,264,632

ADDITIONAL VEHICLES

* Includes 23 vehicles for the Sheriff Department, seven vehicles for the Probation Department, and two vehicles for the Office of Communications and Information Technology.

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 and reflects the vehicle classes, and the one-time acquisition and annual operating costs. This information is provided by the requesting Agency.

2005-06 PROGRAM INFORMATION

Budget Unit: 7000000 General Services

Agency: Internal Services

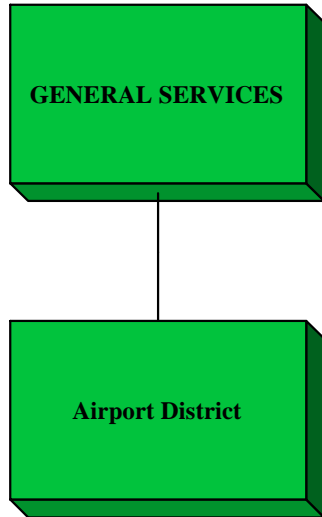
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: SELF-SUPPORTING						
<i>001-A</i>	<i>Dept. Administration</i>	5,907,909	4,896,681	1,011,228	0	0	38.0	1
Program Description: Plans, directs & controls activities for the dept.								
Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations								
Anticipated Results: Provide administrative support to the department. Begin department provision of desktop support for information technology services. Requests will be answered, or receive an initial response within 24 hours.								
<i>002-A</i>	<i>GS-Bradshaw District</i>	16,766,274	571,053	16,195,221	0	0	122.0	70
Program Description: Operates/maintains all County-owned buildings outside Downtwn area								
Countywide Priority: 4 General Government								
Anticipated Results: Maintain County facilities. Complete 70% of critical preventive maintenance activities with lower staffing due to budget reductions. Implement pilot Service Level Agreements to establish service standards. Meet with each customer once every year.								
<i>002-B</i>	<i>GS-Downtown District</i>	10,856,031	477,484	10,378,547	0	0	80.0	12
Program Description: Operates/maintains all County-owned buildings inside Downtwn area								
Countywide Priority: 4 General Government								
Anticipated Results: Maintain County facilities. Complete 70% of critical preventive maintenance activities with lower staffing due to budget reductions. Implement pilot Service Level Agreements to establish service standards. Meet with each customer once every year.								
<i>003</i>	<i>Security</i>	3,248,709	626,338	2,622,371	0	0	41.0	3
Program Description: Provides security services for County-owned buildings								
Countywide Priority: 4 General Government								
Anticipated Results: Provide for safety of County facilities and their occupants. Implement Service Level Agreements with customers establishing customer service standards. Meet annually with each customer.								
<i>004</i>	<i>Energy Management</i>	8,962,919	405,981	8,556,938	0	0	1.0	0
Program Description: Coordinates energy related issues								
Countywide Priority: 4 General Government								
Anticipated Results: Utilize energy in an efficient manner. Use Municipal Leases to implement ten projects improving energy efficiency. Municipal Leases will be repaid with energy savings achieved resulting in no cost increase.								

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: SELF-SUPPORTING						
005	GS-Airport District	5,632,662	0	5,632,662	0	0	45.0	32
Program Description: Provides trades & Stationary Engr services to Airport facilities								
Countywide Priority: 4 General Government								
Anticipated Results: Maintain Airport facilities. Complete 70% of critical preventive maintenance activities with lower staffing due to budget reductions. Implement pilot Service Level Agreements to establish service standards. Meet with each customer once every year.								
007	Central Purchasing	2,559,462	354,724	2,204,738	0	0	20.0	0
Program Description: Centralized purchasing services for county departments								
Countywide Priority: 4 General Government								
Anticipated Results: Provide centralized purchasing services to achieve best value and customer satisfaction. Increase use of recycled content products by 10%.								
008	Support Services	12,330,233	1,400,845	10,929,388	0	0	36.0	7
Program Description: Printing/stores/mail/messenger/warehouse/surplus property								
Countywide Priority: 4 General Government								
Anticipated Results: Provide timely, cost efficient services such as mail messenger, records management, printing and imaging, and surplus property management. Service activities result in satisfied customers.								
009-A	Real Estate	3,751,450	0	3,751,450	0	0	30.0	6
Program Description: Appraisal, acquisition, relocations & admin/fiscal support								
Countywide Priority: 4 General Government								
Anticipated Results: Appraise, purchase, and sell real estate as needed for County business. Implement Service Level Agreements with customers establishing service standards. Meet with each customer once every year.								
009-B	Real Estate-Lease Costs	47,419,597	410,800	47,008,797	0	0	0.0	0
Program Description: Reflects lease costs for those county depts in leased facilities								
Countywide Priority: 4 General Government								
Anticipated Results: Appropriate leased facilities are available for County organizations. Implement Service Level Agreements with customers establishing service standards. Meet with each customer once every year.								
010	Automotive Services	28,559,051	6,976,325	21,582,726	0	0	39.0	210
Program Description: Maintains County-owned automotive equipment								
Countywide Priority: 4 General Government								
Anticipated Results: Maintain automobiles that are safe and available to use by County organizations. Provide acceptable maintenance and repairs of County-owned light vehicles with lower staffing due to budget reductions.								

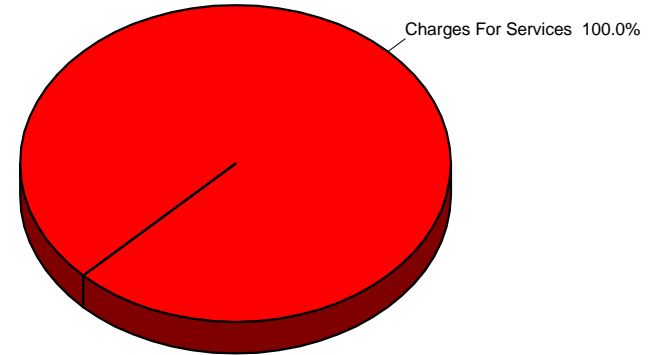
<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED	Program Type: SELF-SUPPORTING						
011 <i>Heavy Fleet Services</i>	30,923,815	7,353,685	23,570,130	0	0	110.0	17
Program Description:	Operation & maintenance of the heavy equipment rental fleet						
Countywide Priority:	4 General Government						
Anticipated Results:	Maintain heavy equipment that is safe and available to use for County organizations. Expand development and implementation of service level agreements establishing customer service standards.						
SELF-SUPPORTING Total:	176,918,112	23,473,916	153,444,196	0	0	562.0	358
FUNDED Total:	176,918,112	23,473,916	153,444,196	0	0	562.0	358
<hr style="border-top: 1px dashed black;"/>							
Funded Grand Total:	176,918,112	23,473,916	153,444,196	0	0	562.0	358

<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
UNFUNDED	Program Type: SELF-SUPPORTING						
<i>AR 002 Facilities Management - Security Services</i>	61,078	0	61,078	0	0	1.0	0
Program Description:	Building Security Attendant Supervisor						
Countywide Priority:	4 General Government						
Anticipated Results:	Filling this position will provide adequate span of control and supervisory coverage for the County's Security Services Operation which spans 24/7/365 with one existing Supervisor and one other approved supervisor.						
SELF-SUPPORTING Total:		61,078	0	61,078	0	1.0	0
UNFUNDED	Program Type: DISCRETIONARY						
<i>AR 001 Lease Prop Mgmt</i>	81,643	0	81,643	0	0	1.0	0
Program Description:	Provides leased facility services to County departments						
Countywide Priority:	4 General Government						
Anticipated Results:	Respond and complete routine property mgmt requests within seven days. Respond and complete urgent property management within 48 hours. Proactively manage and address lease compliance and safety issues.						
<i>AR 003 Scan Services</i>	335,600	335,600	0	0	0	0.0	0
Program Description:	DHA/CalWIN Scan Project						
Countywide Priority:	4 General Government						
Anticipated Results:	To scan 100% of the provided Case Data Systems legacy cases and the CalWIN cases within expected timeframes.						
DISCRETIONARY Total:		417,243	335,600	81,643	0	1.0	0
UNFUNDED Total:		478,321	335,600	142,721	0	2.0	0
Unfunded Grand Total:		478,321	335,600	142,721	0	2.0	0

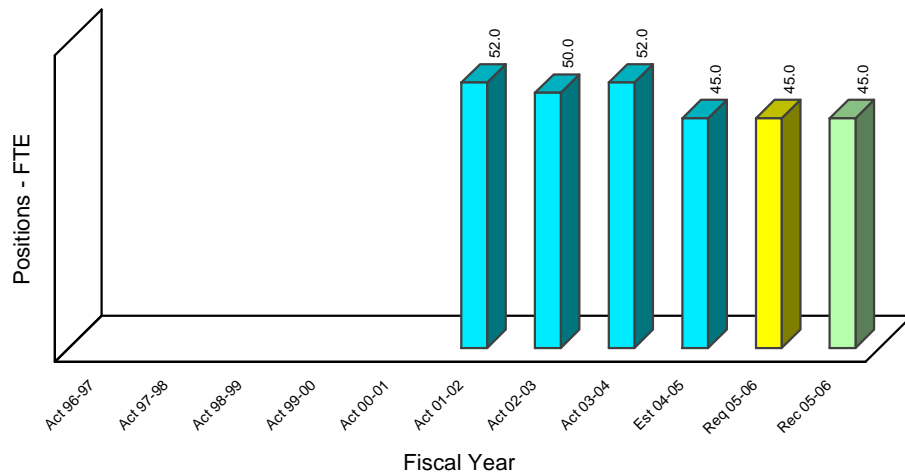
Departmental Structure



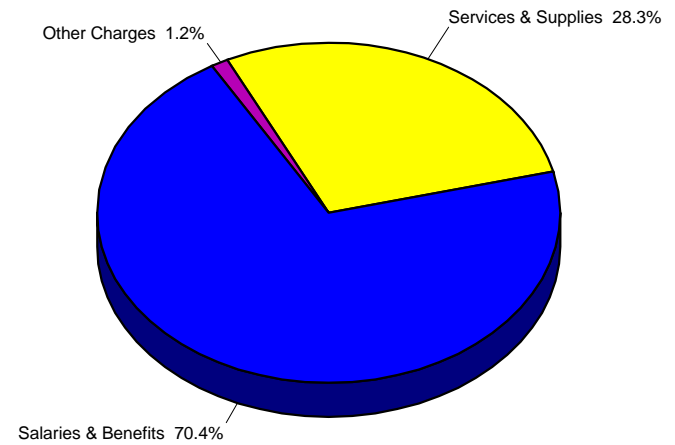
Financing Sources



Staffing Trend



Financing Uses



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

FUND: BUILDING MAINT AND OPERATIONS-GS
035F

ACTIVITY: Airport District
UNIT: 7007440

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Charges for Service	5,724,447	5,516,730	6,192,957	5,632,662	5,632,662
Total Operating Rev	5,724,447	5,516,730	6,192,957	5,632,662	5,632,662
Salaries/Benefits	3,892,443	3,889,761	4,251,598	3,967,699	3,967,699
Service & Supplies	794,269	681,910	962,087	815,473	815,473
Other Charges	173,867	76,538	183,311	68,575	68,575
Depreciation/Amort	0	0	343	0	0
Intrafund Chgs/Reimb	526,749	630,382	795,618	780,915	780,915
Total Operating Exp	5,387,328	5,278,591	6,192,957	5,632,662	5,632,662
Other Revenues	763	930	0	0	0
Total Nonoperating Rev	763	930	0	0	0
Net Income (Loss)	337,882	239,069	0	0	0
Positions	52.0	45.0	52.0	45.0	45.0

PROGRAM DESCRIPTION:

General Services - Airport District:

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

MISSION:

To provide quality facility support services ensuring the best value for our customers through empowered employees, innovative leadership and professionally delivered services.

GOALS:

- Provide facility services at a level required to support the mission of the County Airport System with reduced staff and materials.

- Continue to work with the Computer Aided Facilities Management System (CAFM) to help achieve the goal of completing 70.0 percent of preventive maintenance.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- The parking garage at Sacramento International Airport was completed.
- The Air Rescue Fire Fighters facility was remodeled.
- A new baggage belt system has been installed.
- Midyear budget reductions were made at the request of the County Airport System.

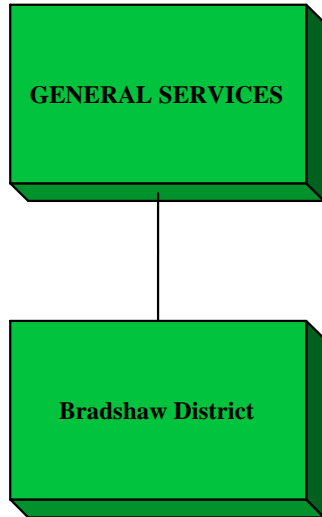
SIGNIFICANT CHANGES FOR 2005-06:

- The division will return focus to the primary mission of preventive maintenance (PM) and corrective maintenance (CM) rather than project work.
- A team has been developed to improve data in the CAFM system to provide a more accurate picture of PM/CM ratios.
- Budget reductions of over \$560,000 were made at the request of the County Airport System.
- The Facility Management Offices are scheduled to be relocated in the ground level of Terminal A.

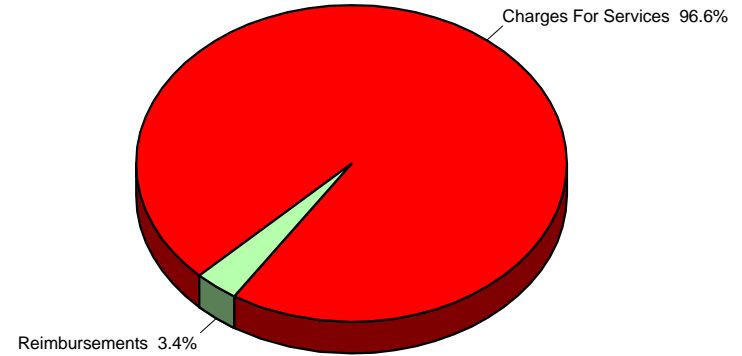
STAFFING LEVEL CHANGES 2005-06:

- Staffing level reduction of 7.0 positions (13.5 percent) from the prior year reflects the midyear transfer of the following positions: 1.0 Electrician to the Bradshaw District, 1.0 Painter, 2.0 Electricians, 1.0 Building Maintenance Worker, and 2.0 Stationary Engineers to the Security Services Division to achieve budget reductions.

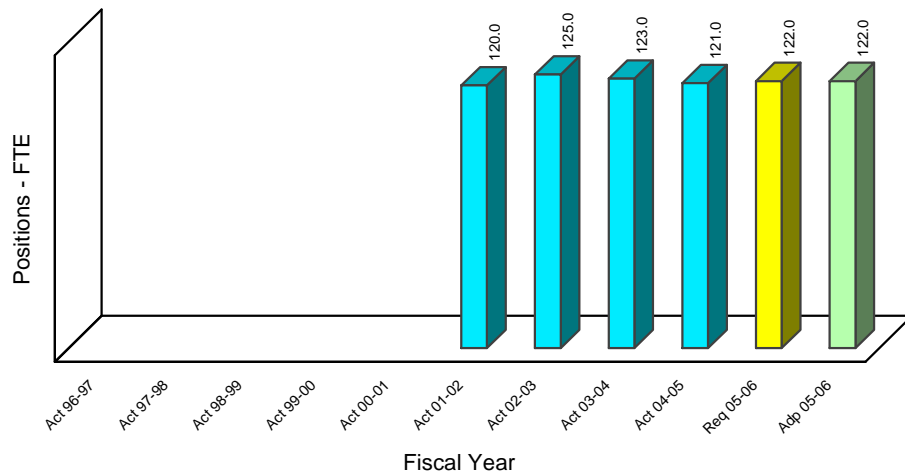
Departmental Structure



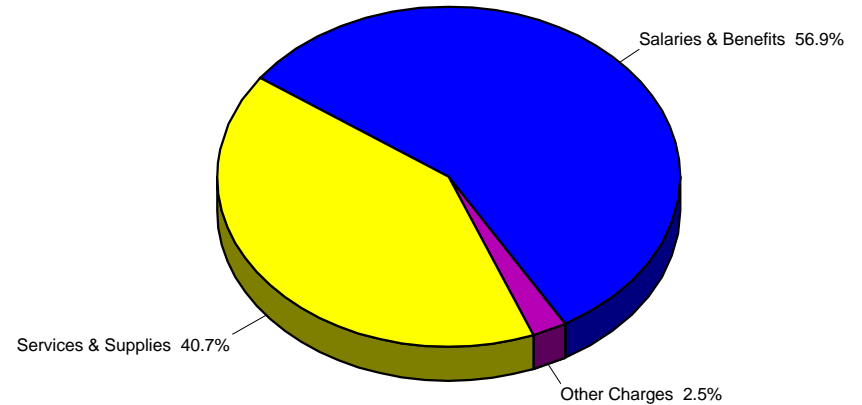
Financing Sources



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: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Use Of Money/Prop Charges for Service	151 13,742,306	101 14,557,592	0 15,497,496	0 16,195,221	0 16,195,221
Total Operating Rev	13,742,457	14,557,693	15,497,496	16,195,221	16,195,221
Salaries/Benefits	8,404,282	8,846,995	9,362,782	9,534,963	9,534,963
Service & Supplies	2,833,712	2,790,652	3,943,774	4,320,010	4,320,010
Other Charges	540,839	292,213	589,655	410,850	410,850
Depreciation/Amort	0	0	869	0	0
Intrafund Chgs/Reimb	1,009,470	1,386,629	1,600,416	1,929,398	1,929,398
Total Operating Exp	12,788,303	13,316,489	15,497,496	16,195,221	16,195,221
Other Revenues	330	82	0	0	0
Total Nonoperating Rev	330	82	0	0	0
Net Income (Loss)	954,484	1,241,286	0	0	0
Positions	123.0	121.0	123.0	122.0	122.0

PROGRAM DESCRIPTION:

General Services - Bradshaw District:

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

MISSION:

To provide quality facility support services ensuring the best value for our customers through empowered employees, innovative leadership and professionally delivered services.

GOALS:

- Work with customers to promote the benefits of utilizing the on-line maintenance request within the Computer Aided Facility Management (CAFM) system for submitting and tracking work requests.

- Develop and provide surveys to customers requesting feedback on services delivered.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- The expansion of the Warren E. Thornton Youth Center (WETYC) was completed in April.
- Continued to contain costs with the following measures:
 - Continued reduced custodial services and staffing levels.
 - Placement of custodians in training and development assignments.
 - Continued transition of custodial services in leased facilities to contract provision through attrition.

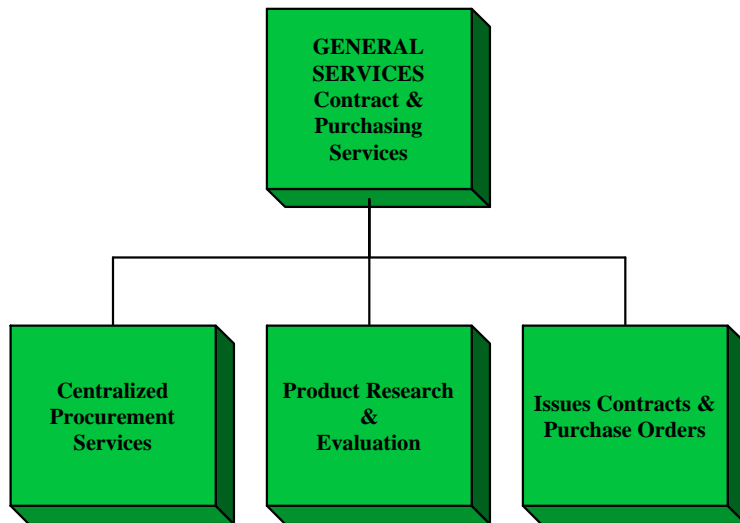
SIGNIFICANT CHANGES FOR 2005-06:

- Transfer 6.0 Electricians positions that support the Sacramento Regional County Sanitation District program to the Municipal Services Agency (MSA), Department of Water Quality.
- Complete new Juvenile Justice and Visitors Center Complex.
- Implement a new Cost Center Structure splitting the maintenance operations and the custodial operations.
- Transfer all custodial staff back from leased facilities to countyowned facilities.
- The Florin School Facility will be occupied by the Department of Regional Parks, Recreation, and Open Space.

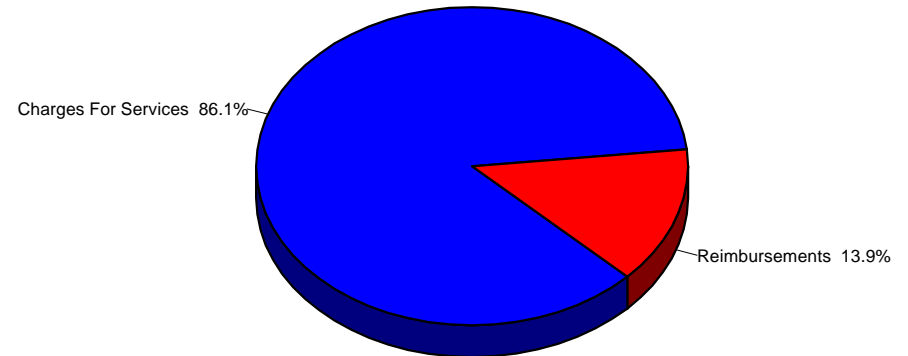
STAFFING LEVEL CHANGES 2005-06:

- Staffing level reduction of 1.0 (0.8 percent) from the prior year reflects the midyear transfer of the following positions: 6.0 Electricians to the MSA, Department of Water Quality which are partially offset by the transfer of 1.0 Electrician from the Airport District, 2.0 Custodians from the Downtown District, 1.0 Custodian from the Fleet Services Division, and 1.0 Equipment Mechanic from the Department of Water Quality.

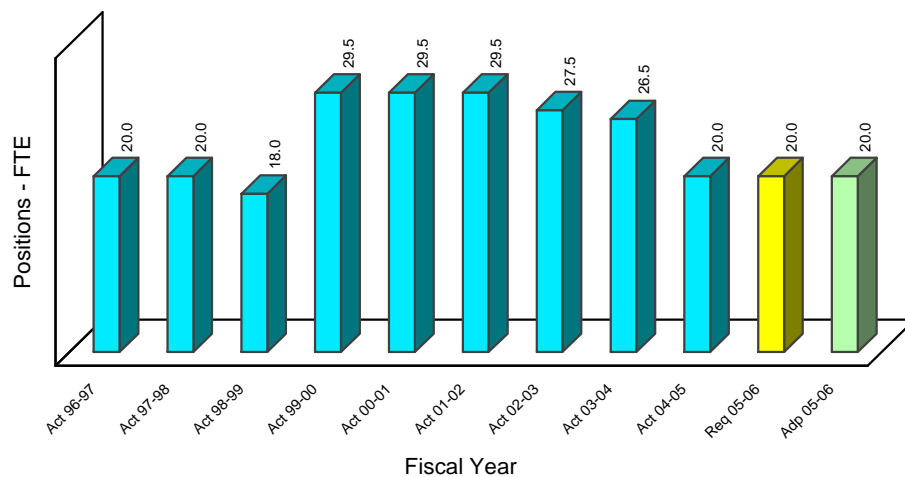
Departmental Structure



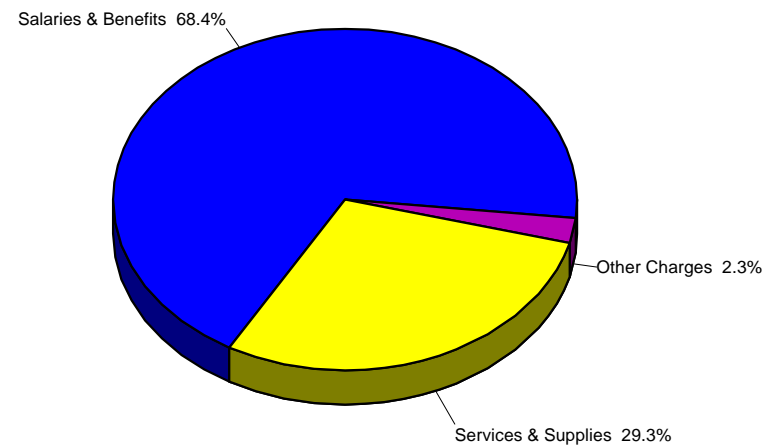
Financing Sources



Staffing Trend



Financing Uses



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

FUND: CONTRACT & PURCHASING SVCS-GS
035H

ACTIVITY: Purchasing
UNIT: 7007063

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Charges for Service	2,948,091	2,077,097	2,007,877	2,204,738	2,204,738
Total Operating Rev	2,948,091	2,077,097	2,007,877	2,204,738	2,204,738
Salaries/Benefits	1,961,464	1,412,403	1,717,283	1,751,294	1,751,294
Service & Supplies	320,064	271,282	352,486	414,661	414,661
Other Charges	128,733	49,548	97,310	57,185	57,185
Depreciation/Amort	1,778	1,778	1,800	1,800	1,800
Intrafund Chgs/Reimb	-178,842	-184,566	-161,002	-20,202	-20,202
Total Operating Exp	2,233,197	1,550,445	2,007,877	2,204,738	2,204,738
Other Revenues	5,614	5,263	0	0	0
Total Nonoperating Rev	5,614	5,263	0	0	0
Debt Retirement	143,664	0	0	0	0
Total Nonoperating Exp	143,664	0	0	0	0
Net Income (Loss)	576,844	531,915	0	0	0
Positions	26.5	20.0	20.0	20.0	20.0

PROGRAM DESCRIPTION:

General Services - Contract and Purchasing Services Division:

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

MISSION:

To assist customers in a professional and supportive manner while delivering dependable contract and purchasing services.

GOALS:

- Continue exploration and development of electronic procurement solutions to enhance procurement processes.
- Develop new performance measures to monitor accomplishment of the division mission.

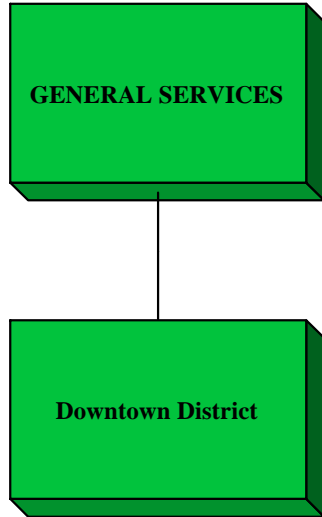
SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Established new contracts to facilitate the closure of the Public Works Warehouses.
- Participated in the planning, development and execution of the 90th Annual California Association of Public Purchasing Officers Conference.
- Implemented a Web-based system for reporting compliance with the Children Support Services Ordinance.
- Revised and improved the "Purchasing 101" training course.
- Received the 2004 Achievement of Excellence in Procurement (AEP) Award.
- Awarded contract to outsource payroll services for all county Special Districts.
- Assumed Division of Real Estate's custodial contracting workload.

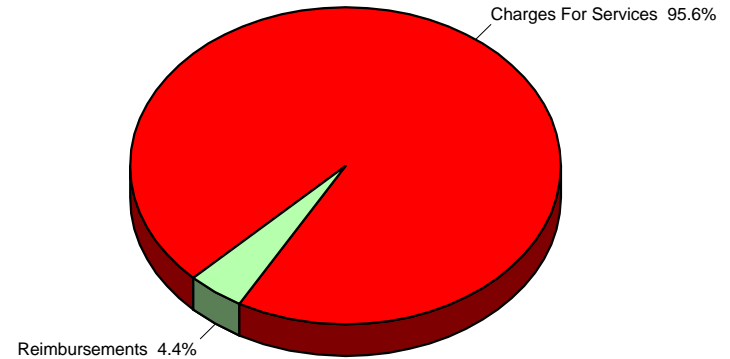
SIGNIFICANT CHANGES FOR 2005-06:

- Select new department head.
- Complete business case for electronic procurement.
- Complete assessment of SAP's electronic procurement solution.
- Implement standardized request for bid/proposal documents.
- Develop and implement an improved business outreach program.

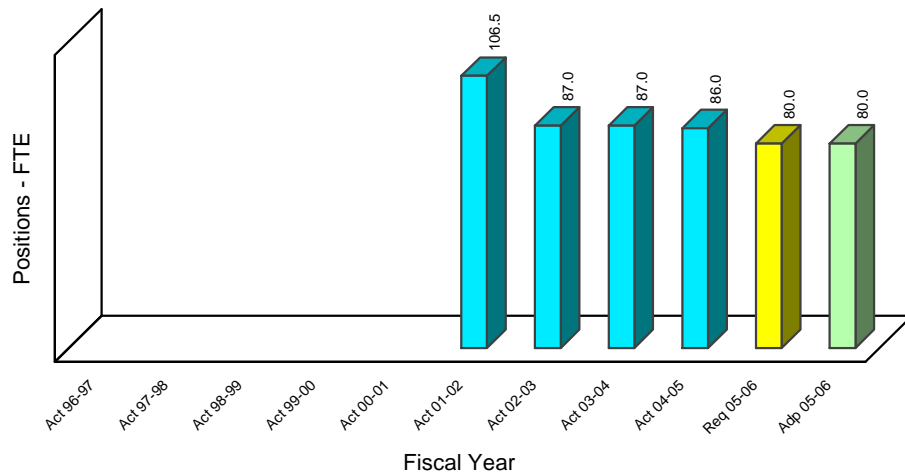
Departmental Structure



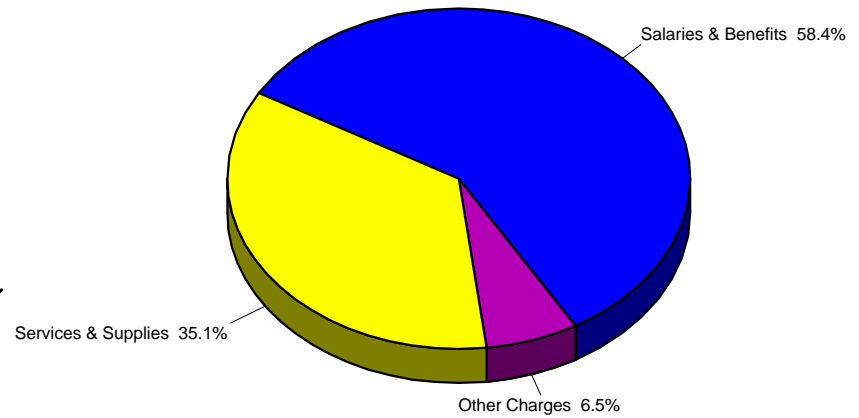
Financing Sources



Staffing Trend



Financing Uses



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

FUND: BUILDING MAINT AND OPERATIONS-GS
035F

ACTIVITY: Downtown District
UNIT: 7007430

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Use Of Money/Prop Charges for Service	771 8,613,005	689 9,647,591	0 9,808,080	0 10,378,547	0 10,378,547
Total Operating Rev	8,613,776	9,648,280	9,808,080	10,378,547	10,378,547
Salaries/Benefits	5,781,696	5,834,827	6,170,147	6,336,708	6,336,708
Service & Supplies	2,200,427	2,368,853	2,310,613	2,331,627	2,331,627
Other Charges	412,703	145,890	441,177	269,226	269,226
Depreciation/Amort	0	0	375	0	0
Intrafund Chgs/Reimb	570,759	600,585	885,768	1,005,560	1,005,560
Total Operating Exp	8,965,585	8,950,155	9,808,080	9,943,121	9,943,121
Other Revenues	813	99,552	0	0	0
Total Nonoperating Rev	813	99,552	0	0	0
Debt Retirement	0	0	0	435,426	435,426
Total Nonoperating Exp	0	0	0	435,426	435,426
Net Income (Loss)	-350,996	797,677	0	0	0
Positions	87.0	86.0	87.0	80.0	80.0

PROGRAM DESCRIPTION:

General Services - Downtown District:

- Maintains approximately 2,200,000 square feet of space and includes countyowned facilities between the Sacramento River, American River, Business 80 and Broadway.

- Provides for the total maintenance, operation and custodial needs of the facilities including minor remodeling and repair work.

MISSION:

To provide quality facility support services ensuring the best value for our customers through empowered employees, innovative leadership and professionally delivered services.

GOALS:

- Develop a standard Service Level Agreement format that will establish operational guidelines at each countyowned facility within the District to provide clear expectations of allocated and billable services.
- Refine the Computer Aided Facilities Management (CAFM) system with regard to fixed infrastructure and detail captured for work completed in the district.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Continued major ongoing work in cooperation with several government agencies on the light rail extension into Downtown.
- Continued extensive remodeling of customer space in the Administration Center, including fire and life safety upgrades.
- Continued the transition of custodial services in leased facilities to contract provision through attrition.

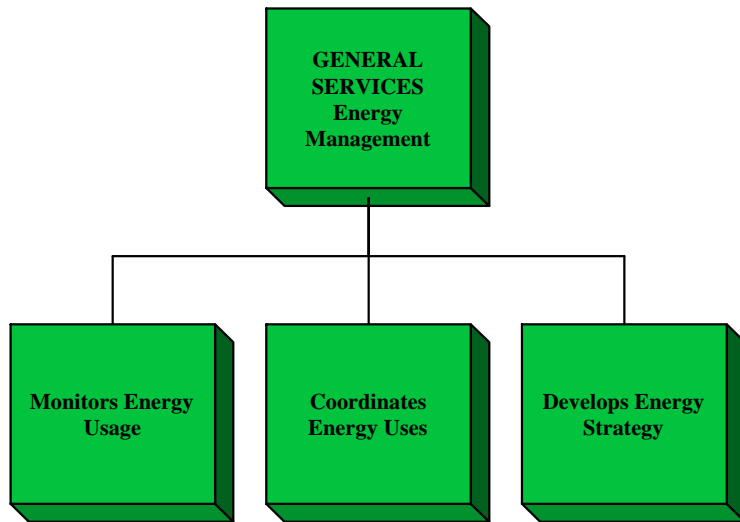
SIGNIFICANT CHANGES FOR 2005-06:

- The 7th & I Light Rail Station will be opened delivering county workforce and others to the Administration Center.
- A major relamping project in the Administration Center will lead to improved lighting and energy efficiency.

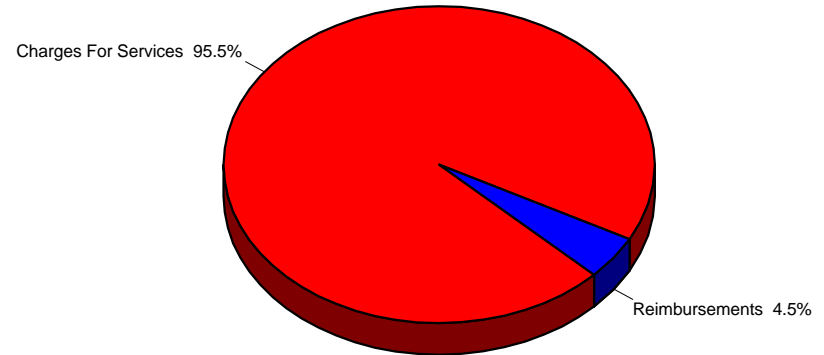
STAFFING LEVEL CHANGES 2005-06:

- Staffing level reduction of 7.0 (8.1 percent) from the prior year reflects the midyear transfer of the following positions: 1.0 Stationary Engineer II and 3.0 Custodians to the Office of the Director, 2.0 Custodians to the Bradshaw District, and the deletion of 1.0 unfunded Custodian position included in error in the prior year position count.

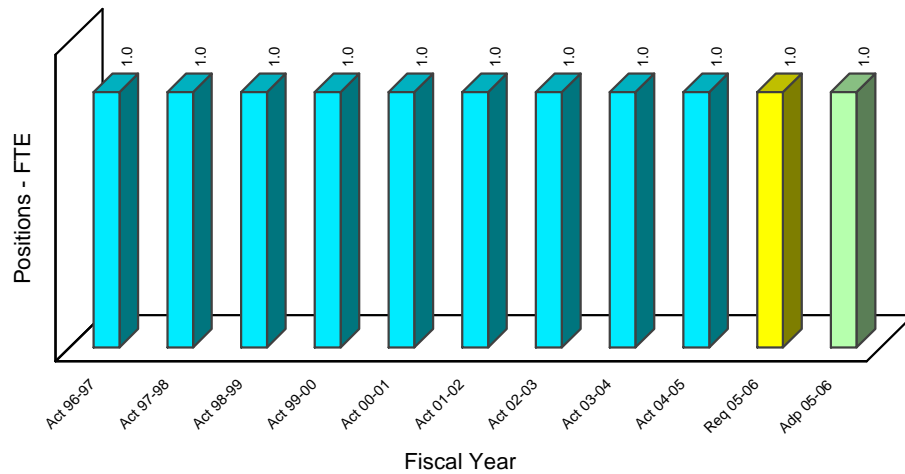
Departmental Structure



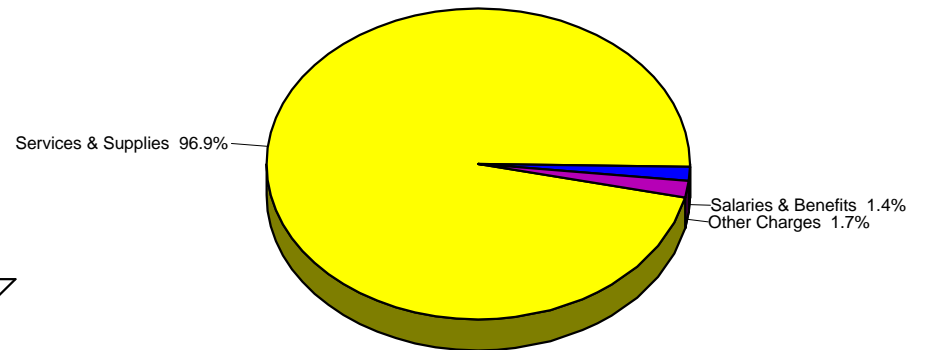
Financing Sources



Staffing Trend



Financing Uses



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

FUND: BUILDING MAINT AND OPERATIONS-GS
035F

ACTIVITY: Energy Management
UNIT: 7007046

SCHEDULE 10
OPERATIONS OF INTERNAL SERVICE FUND
FISCAL YEAR: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Charges for Service	6,692,762	7,561,467	8,201,101	8,556,938	8,556,938
Total Operating Rev	6,692,762	7,561,467	8,201,101	8,556,938	8,556,938
Salaries/Benefits	122,497	123,930	120,877	125,349	125,349
Service & Supplies	6,914,052	7,077,026	8,320,448	8,653,919	8,653,919
Other Charges	12,376	1,458	13,503	1,023	1,023
Depreciation/Amort	0	0	47,006	0	0
Intrafund Chgs/Reimb	-273,728	-303,286	-300,733	-371,106	-371,106
Total Operating Exp	6,775,197	6,899,128	8,201,101	8,409,185	8,409,185
Interest Expense	6,253	0	0	0	0
Debt Retirement	0	47,006	0	147,753	147,753
Total Nonoperating Exp	6,253	47,006	0	147,753	147,753
Net Income (Loss)	-88,688	615,333	0	0	0
Positions	1.0	1.0	1.0	1.0	1.0

PROGRAM DESCRIPTION:

General Services - Energy Management Program:

- Coordinates energy related issues and provides technical assistance and expertise within county government.
- Develops an energy strategy that will provide low cost reliable power for the operation of county facilities.
- Monitors and analyzes energy usage and energy savings resulting from conservation measures.

- Coordinates the semi-annual Energy Management Program Status Report to the Board of Supervisors with the Municipal Services Agency, the Library Joint Powers Authority, the Sacramento County Airport System, and Regional Parks, Recreation and Open Space.

MISSION:

To significantly reduce energy usage whenever possible through the utilization of the latest cost-effective energy technology and by encouraging the involvement of all County of Sacramento employees.

GOALS:

- Continue development of electronic billing and electronic payment for Pacific Gas and Electric accounts.
- Implement a Leadership in Energy and Environmental Design ordinance for Sacramento County.
- Implement the energy projects plan with alternate methodology and funding resources.

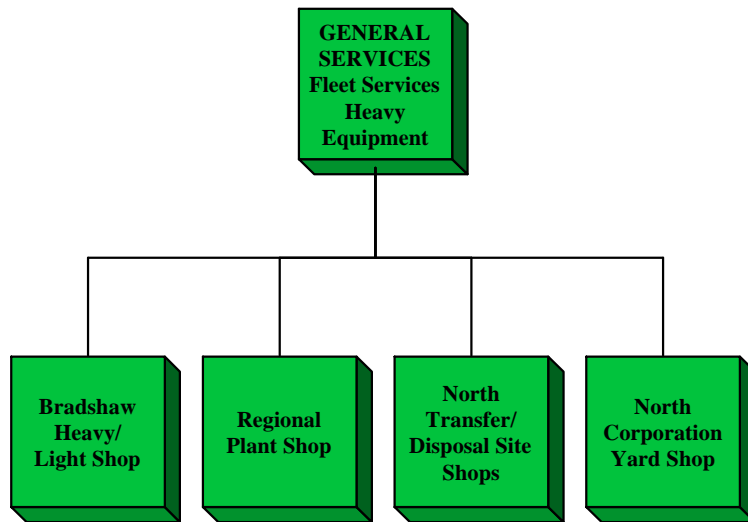
SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Continued a year-round energy conservation program adopted by the Board of Supervisors resulting in a reduction of energy costs of approximately \$1.0 million.
- Continued the Central Plant feasibility study as well as a plant sighting study and co-generation study.
- Initiated the Green Building Design Team that was approved by the Board.

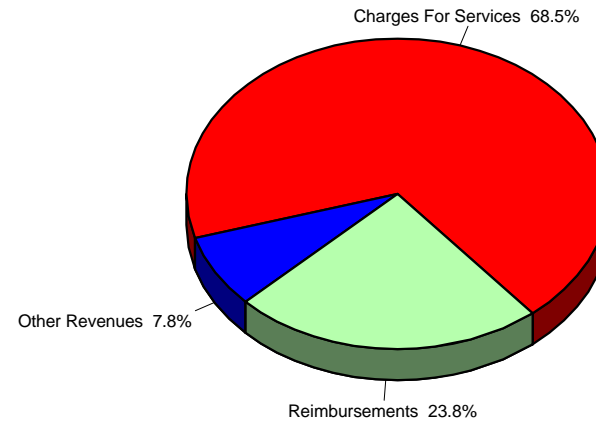
SIGNIFICANT CHANGES FOR 2005-06:

- Continue the development of Energy Design Standards for county buildings and 'Green Building Policies' for adoption by the Board of Supervisors.
- Initiate energy retrofit projects designed and funded through alternative sources.

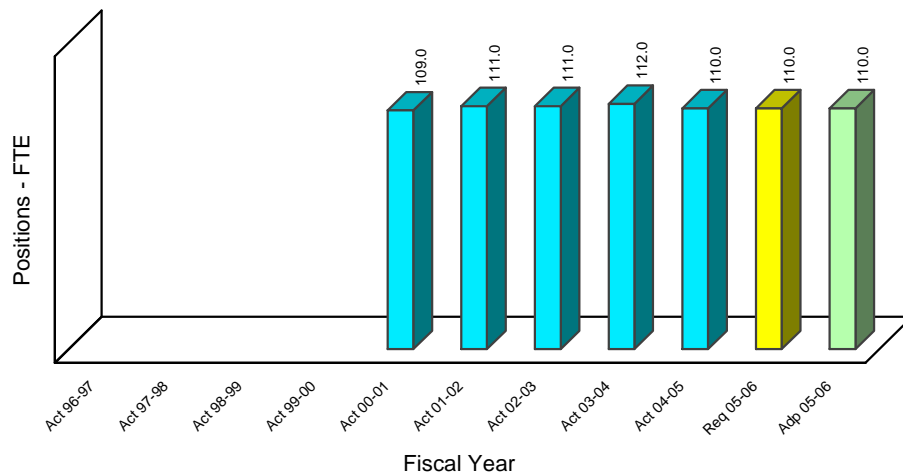
Departmental Structure



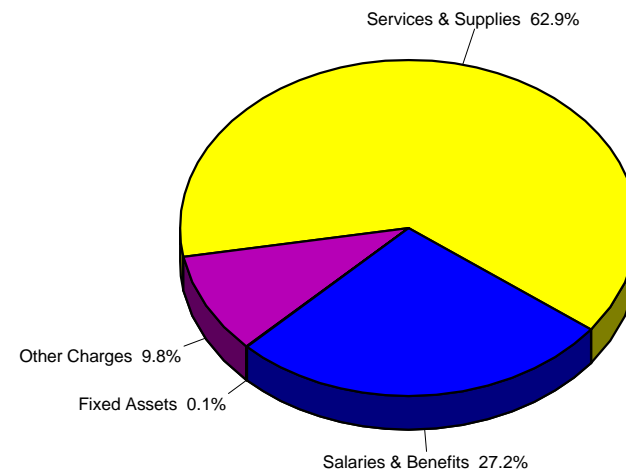
Financing Sources



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: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Charges for Service	17,483,671	18,230,236	18,842,013	21,170,130	21,170,130
Total Operating Rev	17,483,671	18,230,236	18,842,013	21,170,130	21,170,130
Salaries/Benefits	7,335,529	7,594,009	7,950,633	8,419,241	8,419,241
Service & Supplies	9,843,674	9,957,720	10,099,414	12,157,469	12,157,469
Other Charges	508,593	532,088	570,130	722,518	722,518
Depreciation/Amort	2,426,752	1,882,577	2,417,136	2,187,000	2,187,000
Intrafund Chgs/Reimb	-187,976	200,914	-325,300	-46,098	-46,098
Total Operating Exp	19,926,572	20,167,308	20,712,013	23,440,130	23,440,130
Interest Income	564	195	0	0	0
Other Revenues	2,339,658	2,955,536	2,000,000	2,400,000	2,400,000
Total Nonoperating Rev	2,340,222	2,955,731	2,000,000	2,400,000	2,400,000
Debt Retirement	110,000	110,000	110,000	110,000	110,000
Equipment	7,710	0	20,000	20,000	20,000
Total Nonoperating Exp	117,710	110,000	130,000	130,000	130,000
Net Income (Loss)	-220,389	908,659	0	0	0
Positions	112.0	110.0	112.0	110.0	110.0

PROGRAM DESCRIPTION:

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

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

MISSION:

To provide customers with quality and timely fleet services in the areas of preventive maintenance scheduling, service and repair of heavy equipment, fabrication services according to customer requirements, special projects related to equipment needs, and operation of heavy equipment rental fleet.

GOALS:

- Augment software and reporting tools for the M4 Fleet Management System.
- Increase training to improve efficiency of proper diagnosis and repair of vehicles and equipment.
- Continue to monitor and initiate Division performance measurements to better utilize resources.
- Continue the integration of low emission vehicles into the county fleet.
- Upgrade emission devices on current heavy equipment.
- Provide increased preventive maintenance during nonworking hours to reduce the frequency of equipment failures.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Upgraded several fuel stations to maintain compliance with applicable regulations.
- Completed the planning phase of the new Fleet Services Branch Center Maintenance Facility.
- Continued integration of low-emission vehicles into the county fleet.

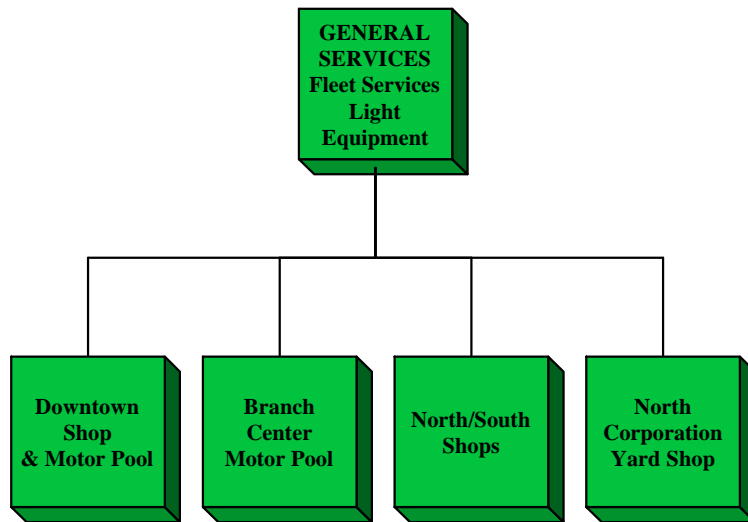
SIGNIFICANT CHANGES FOR 2005-06:

- Conduct an internal audit of the Fleet Management System to improve efficiency and maintain customer service at high levels.
- Decrease heavy equipment as necessary to reduce overall maintenance and replacement costs.
- Initiate a feasibility study for a second Natural Gas fueling station.

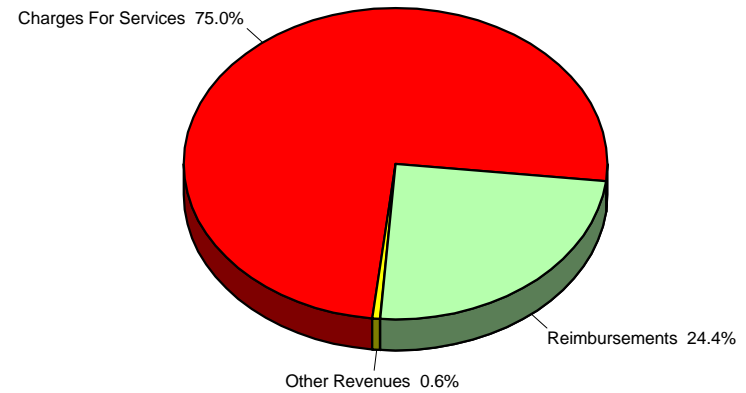
STAFFING LEVEL CHANGES 2005-06:

- Staffing level reduction of 2.0 positions (1.8 percent) from the prior year reflects the reduction of the following positions: 1.0 unfunded Equipment Mechanic and 1.0 Equipment Service Worker included in error in the prior-year position count.

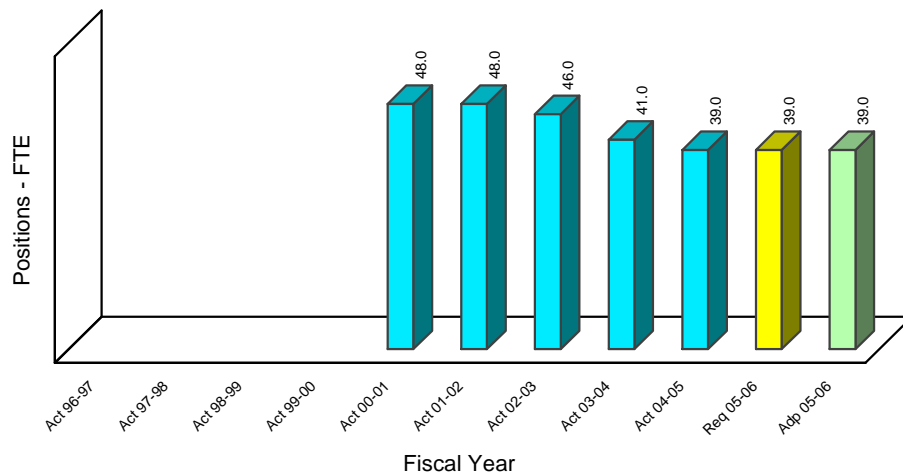
Departmental Structure



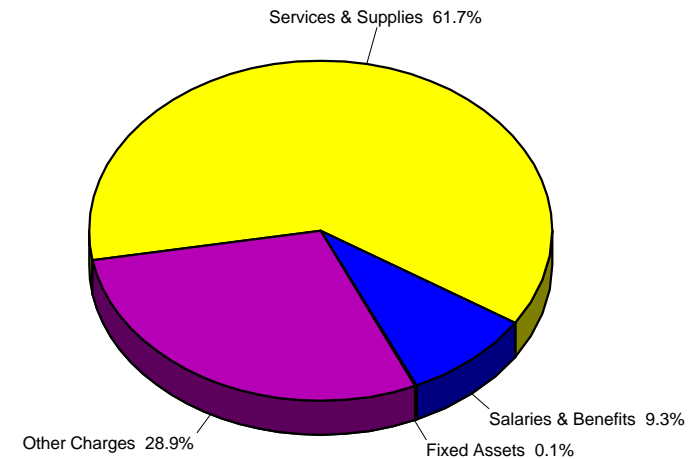
Financing Sources



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: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Charges for Service	16,286,392	20,899,217	21,170,709	21,422,726	21,422,726
Total Operating Rev	16,286,392	20,899,217	21,170,709	21,422,726	21,422,726
Salaries/Benefits	2,612,729	2,493,080	2,623,073	2,645,695	2,645,695
Service & Supplies	7,223,280	8,148,438	7,853,689	9,597,531	9,597,531
Other Charges	216,107	263,933	377,542	294,825	294,825
Depreciation/Amort	7,410,725	6,690,613	7,848,164	6,906,900	6,906,900
Intrafund Chgs/Reimb	733,721	591,138	1,092,330	1,054,475	1,054,475
Total Operating Exp	18,196,562	18,187,202	19,794,798	20,499,426	20,499,426
Gain/Sale/Property	649,381	738,991	0	0	0
Other Revenues	4,199,914	209,637	160,000	160,000	160,000
Total Nonoperating Rev	4,849,295	948,628	160,000	160,000	160,000
Interest Expense	1,478,436	1,312,214	1,483,911	1,025,000	1,025,000
Debt Retirement	30,000	30,000	30,000	30,000	30,000
Loss/Disposition-Asset	43,629	103,356	0	0	0
Equipment	0	13,251	22,000	28,300	28,300
Total Nonoperating Exp	1,552,065	1,458,821	1,535,911	1,083,300	1,083,300
Net Income (Loss)	1,387,060	2,201,822	0	0	0
Positions	41.0	39.0	41.0	39.0	39.0

PROGRAM DESCRIPTION:

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

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

MISSION:

To provide customers with quality and timely fleet services in the areas of preventive maintenance scheduling, service and repair of light equipment, fabrication services according to customer requirements, special projects related to equipment needs, and operation of rental fleet.

GOALS:

- Evaluate and increase performance measurement techniques in order to improve customer service.
- Continue upgrades and enhancements to the M4 Fleet Management System.
- Improve preventive maintenance standards to reduce the frequency of equipment failures.
- Expand the integration of low emission and hybrid vehicles into the county fleet.
- Develop new vehicle acquisition policy.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Continued to purchase additional light vehicles to provide the necessary equipment required by various county departments.
- Developed a new Light Vehicle Acquisition Policy, placing emphasis on low-emission vehicle usage, and the reduction of larger, less efficient vehicles.
- Enhancement to Web site provided on-line training assistance for equipment billing and improved customer service.

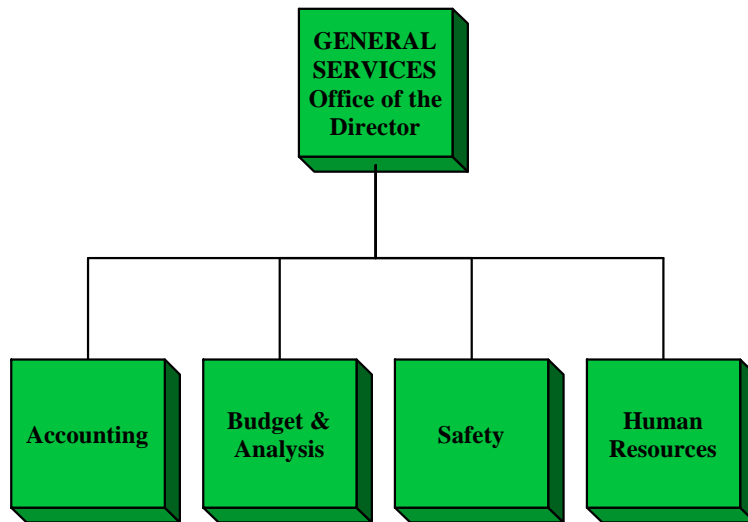
SIGNIFICANT CHANGES FOR 2005-06:

- Implement a new rental rate structure to encourage conservation and allow users to improve their budgeting process.
- Prioritize necessary safety maintenance and unscheduled repairs to ensure optimum usage of vehicles with minimal downtime.
- Implement a new rate structure directly charging customers for the actual cost of fuel pumped into department assigned vehicles.

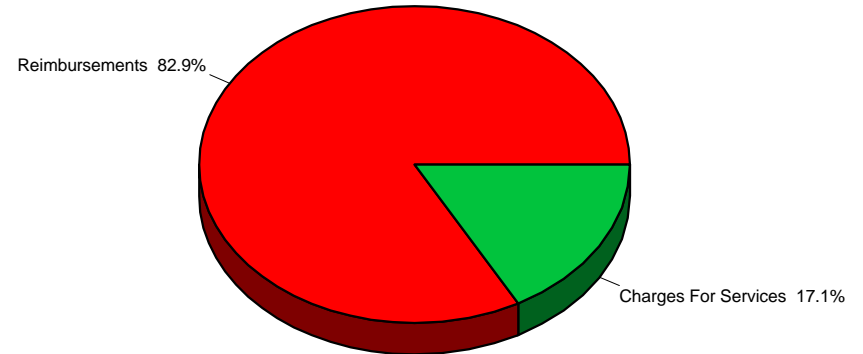
STAFFING LEVEL CHANGES 2005-06:

- Staffing level reduction of 2.0 positions (4.8 percent) from the prior year reflects the midyear transfer of the following positions: 1.0 Account Clerk II and 1.0 Equipment Service Worker to the Fleet Services - Heavy Equipment Division.

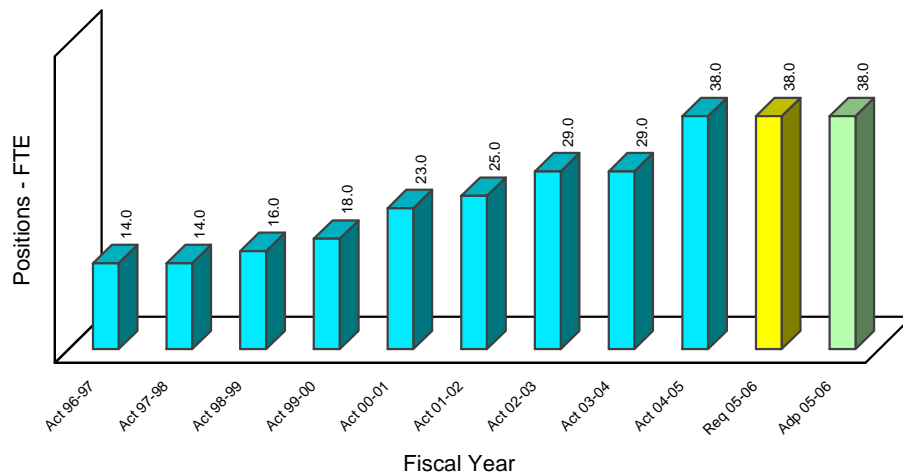
Departmental Structure



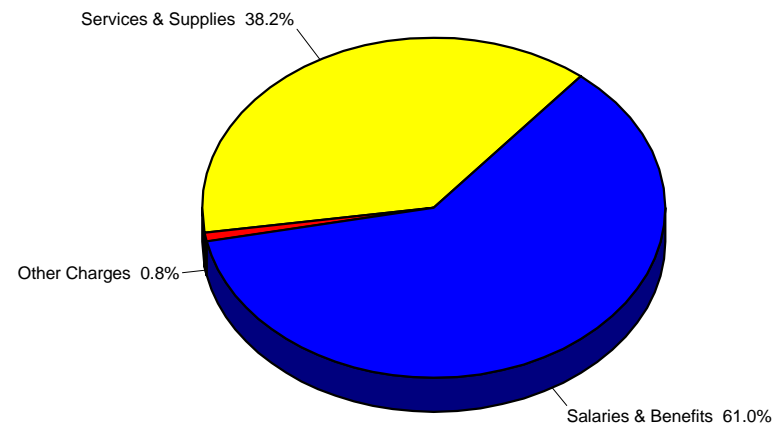
Financing Sources



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: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Use Of Money/Prop	0	73	0	0	0
Charges for Service	1,058,885	629,443	766,587	1,011,228	1,011,228
Total Operating Rev	1,058,885	629,516	766,587	1,011,228	1,011,228
Salaries/Benefits	2,375,255	2,667,567	2,820,524	3,604,795	3,604,795
Service & Supplies	375,720	888,534	1,158,735	1,882,752	1,882,752
Other Charges	-110,412	17,253	26,919	49,053	49,053
Depreciation/Amort	22,261	0	30,000	0	0
Interfund Chgs/Reimb	0	-84,689	0	0	0
Intrafund Chgs/Reimb	-1,645,536	-2,997,781	-3,328,076	-4,525,372	-4,525,372
Total Operating Exp	1,017,288	490,884	708,102	1,011,228	1,011,228
Gain/Sale/Property	0	5	0	0	0
Other Revenues	321	0	0	0	0
Other Financing	0	141,145	0	0	0
Total Nonoperating Rev	321	141,150	0	0	0
Debt Retirement	58,560	0	58,485	0	0
Total Nonoperating Exp	58,560	0	58,485	0	0
Net Income (Loss)	-16,642	279,782	0	0	0
Positions	29.0	38.0	32.0	38.0	38.0

PROGRAM DESCRIPTION:

General Services - Office of the Director:

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

MISSION:

To support the fiscal, personnel, safety, training, and information technology needs of the Department.

GOALS:

- Complete the transition to departmental provision of information technology services.
- Revise and improve the department website based on customer survey results, and updates to comply with the Americans with Disabilities Act.
- Update the 'Guide To Services' to include rate methodology as recommended by an independent operational review of the department.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Initiated the transition to departmental provision of Human Resources services.
- Initiated a departmental financial review of the Support Services programs.

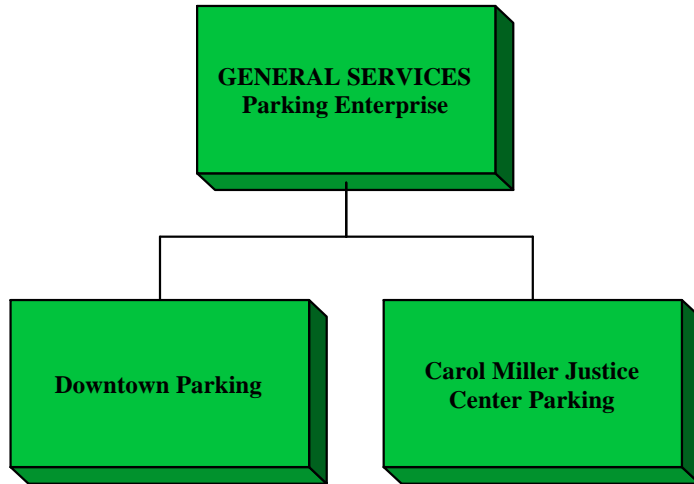
SIGNIFICANT CHANGES FOR 2005-06:

- Implement a new cost center structure to be used throughout the department.
- Begin departmental provision of Information Technology Desktop Support.
- Continue to identify the resources needed for the departmental provision of Human Resources and reallocate positions as necessary.

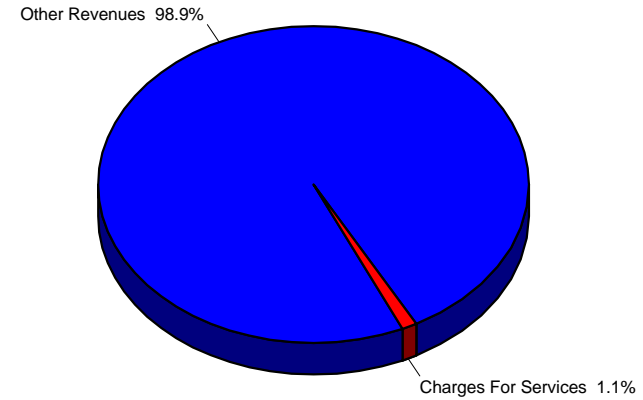
STAFFING LEVEL CHANGES 2005-06:

- Staffing level increase of 6.0 positions (18.7 percent) from the prior year reflects the midyear transfer of the following positions: 1.0 Stationary Engineer I and 3.0 Custodians from the Downtown District, 1.0 Stock Clerk from the Support Services Division and 1.0 Custodian from the Fleet Services Division.

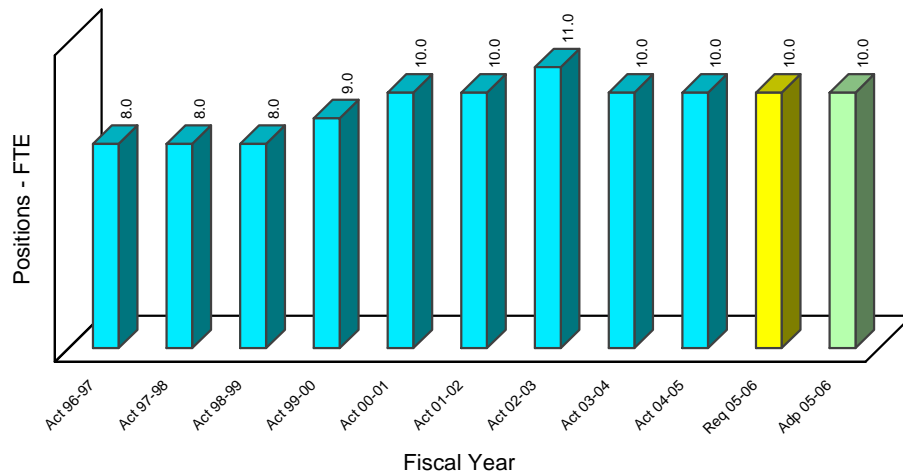
Departmental Structure



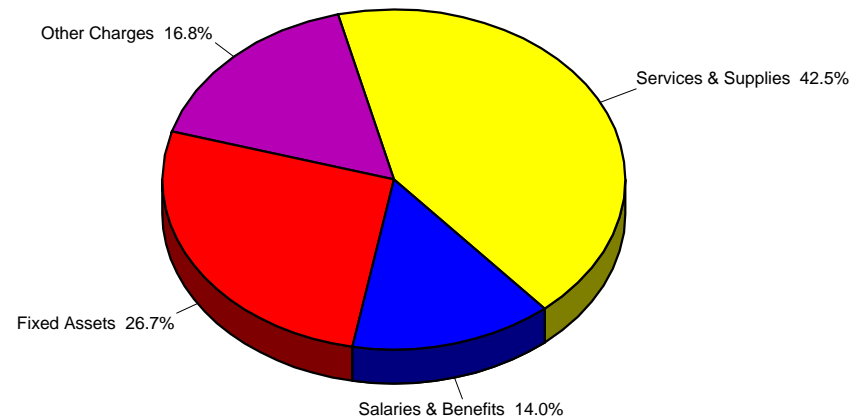
Financing Sources



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: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Use Of Money/Prop Charges for Service	2,393,108 47,718	2,529,287 47,718	2,723,124 47,718	2,958,172 51,054	2,958,172 51,054
Total Operating Rev	2,440,826	2,577,005	2,770,842	3,009,226	3,009,226
Salaries/Benefits	524,305	486,788	593,540	630,767	630,767
Services & Supplies	1,328,051	1,486,001	1,518,083	1,914,416	1,914,416
Other Charges	702,420	683,086	993,116	755,670	755,670
Total Operating Exp	2,554,776	2,655,875	3,104,739	3,300,853	3,300,853
Other Revenues	63,952	14,933	783,897	1,191,357	1,191,357
Total Nonoperating Rev	63,952	14,933	783,897	1,191,357	1,191,357
Improvements	1,036	144,365	450,000	1,200,000	1,200,000
Total Nonoperating Exp	1,036	144,365	450,000	1,200,000	1,200,000
Net Income (Loss)	-51,034	-208,302	0	-300,270	-300,270
Positions	10.0	10.0	10.0	10.0	10.0

PROGRAM DESCRIPTION:

Parking Enterprise:

- Provides parking services to the public, county employees, and a variety of governmental agencies located in the Downtown and Branch Center complexes, and the Carol Miller Justice Center, through the operation of various lots at these locations.
- Operates bicycle storage and shower/locker facilities in the Downtown Complex and two bicycle storage units in the Branch Center Complex.
- Enforces parking regulations on countyowned property.
- Reviews and processes citations and administrative reviews for the Sheriff's Department (including the Airport Detail); Sacramento County Airport System; General Services; Regional Parks, Recreation and Open Space; and Highway Patrol through a contract with the City of Sacramento.

MISSION:

To provide basic parking services while maintaining reasonable fees for services.

GOALS:

- Develop short and long range plans for the construction of a new parking facility in the downtown area.
- Obtain consulting services to assist in planning and developing a new downtown parking facility.
- Develop and implement a security plan to improve parking lot security at the Carol Miller Justice Center.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- New public parking rates were approved and implemented to better reflect local market indicators and increase revenue.
- Various repairs were made to the Public Parking Garage including:
 - Halted water leakage into the bicycle cage and parking office area.
 - Cracks in the lot surface were sealed.
 - Concrete spalling and exposed re-bar were repaired and resealed.
 - Ramps were repaired and reinforced to improve stability.
- The installation of fresh air intakes for the attendants' booths was completed.
- The Structural Integrity Study for the Public Parking Garage was completed.

SIGNIFICANT CHANGES FOR 2005-06:

- Commence with the initial structural assessments of the Employee Parking Lot.
- Implement the structural repairs and maintenance items for the Public Parking Garage recommended in the Structural Integrity Study.

2005-06 PROGRAM INFORMATION

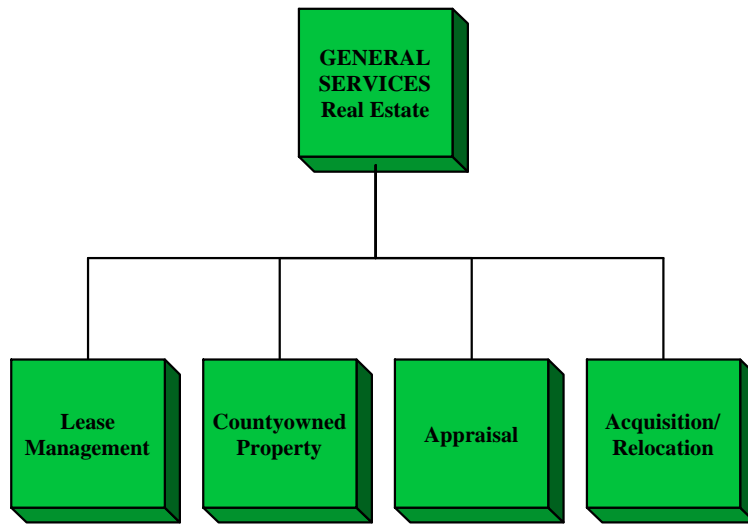
Budget Unit: 7990000 Gen Svcs-Parking Enterprise Agency: Internal Services

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED		Program Type: SELF-SUPPORTING						
001	<i>Parking Enterprise</i>	4,200,583	0	4,200,583	0	0	10.0	1
Program Description: Provides parking services to public/county employees								
Countywide Priority: 4 General Government								
Anticipated Results: Provide basic parking services for employees and public at reasonable rates while meeting Enterprise Fund requirements such as debt obligations. Parking rates as % of rates in nearby lots between 22% - 70%.								
SELF-SUPPORTING Total:		4,200,583	0	4,200,583	0	0	10.0	1
FUNDED Total:		4,200,583	0	4,200,583	0	0	10.0	1

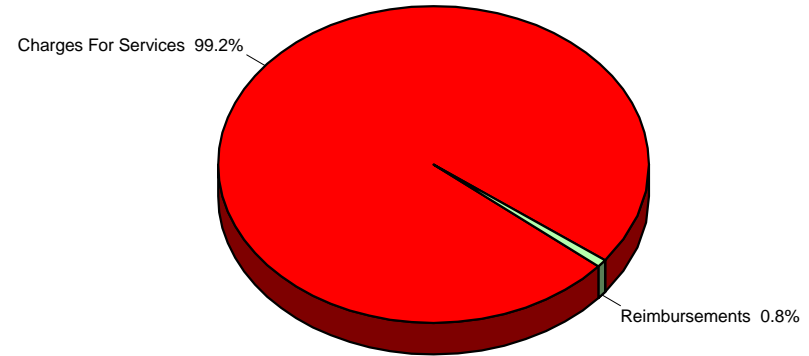
BOS APPROVED DURING FINAL BUDGET HEARINGS		Program Type: SELF-SUPPORTING						
002	<i>Employee Transportation Program</i>	115,470	0	115,470	0	0	0.0	0
Program Description: Provides services to employees willing to choose a rideshare alternative for their commute including administration of the transit subsidy program.								
Countywide Priority: 4 General Government								
Anticipated Results: Reduction in single-occupant vehicle travel, improved air quality; fewer Sacramento Metropolitan Air Quality Management District (SMAQMD) nonattainment days; reduce traffic congestion; and improve recruitment tools.								
003	<i>Parking Subsidy at UP Lot</i>	184,800	0	184,800	0	0	0.0	0
Program Description: Leave the cost of subsidizing the employee cost of parking in the UP lot in the Pkg Enterprise.								
Countywide Priority: 4 General Government								
Anticipated Results: Will not free up funding in the Parking Enterprise Fund to be used on facility maintenance and repair.								
SELF-SUPPORTING Total:		300,270	0	300,270	0	0	0.0	0
BOS APPROVED DURING FINAL BUDGET HEARINGS Total:		300,270	0	300,270	0	0	0.0	0

Funded Grand Total: 4,500,853 0 4,500,853 0 0 10.0 1

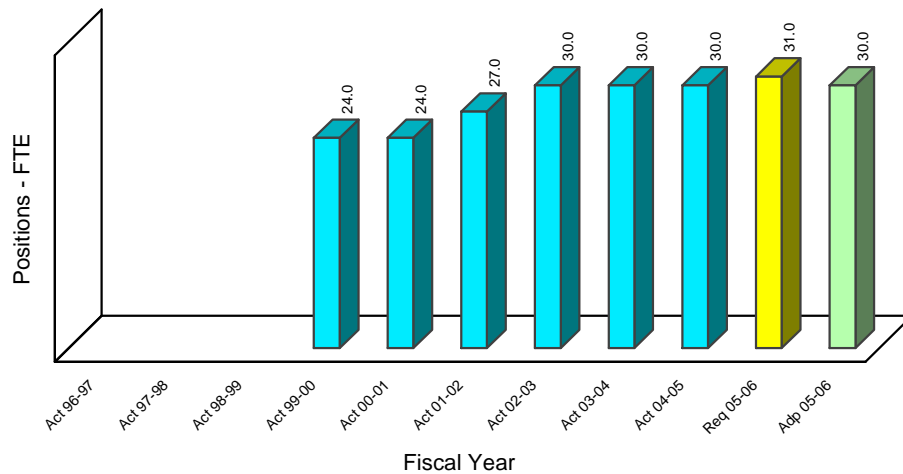
Departmental Structure



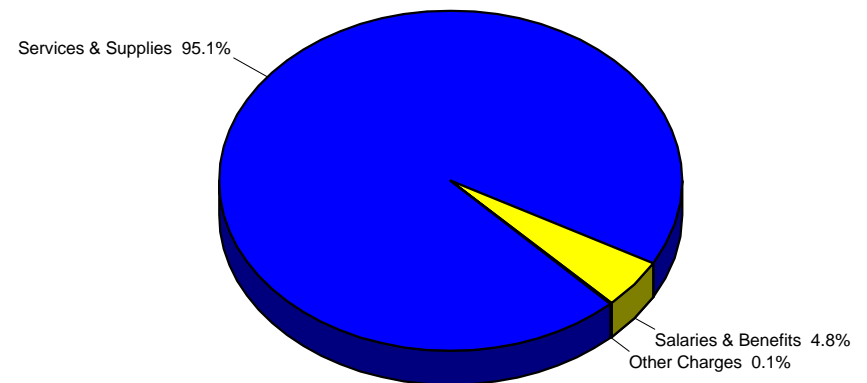
Financing Sources



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: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Charges for Service	45,966,855	47,206,464	51,493,684	50,841,890	50,760,247
Total Operating Rev	45,966,855	47,206,464	51,493,684	50,841,890	50,760,247
Salaries/Benefits	2,213,139	2,069,002	2,418,934	2,546,862	2,465,219
Service & Supplies	42,648,899	44,229,900	48,795,861	48,015,185	48,015,185
Other Charges	63,085	71,058	98,655	53,959	53,959
Intrafund Chgs/Reimb	692	149,399	180,234	225,884	225,884
Total Operating Exp	44,925,815	46,519,359	51,493,684	50,841,890	50,760,247
Other Revenues	1,519	54,438	0	0	0
Total Nonoperating Rev	1,519	54,438	0	0	0
Debt Retirement	82,632	0	0	0	0
Total Nonoperating Exp	82,632	0	0	0	0
Net Income (Loss)	959,927	741,543	0	0	0
Positions	30.0	30.0	30.0	31.0	30.0

PROGRAM DESCRIPTION:

General Services - Real Estate Division:

- Leases facilities for county departments and agencies.
- Negotiates the purchase of real property for County and Special Districts' projects.

- Prepares, reviews, and contracts for appraisals required for real estate acquisitions, and other transactions.
- Manages countyowned land, including revenue leases, and sells surplus real estate.
- Negotiates telecommunication revenue leases.

MISSION:

To provide professional, timely and cost-effective real estate services to all departments of the County, other governmental entities, property owners, and the public.

GOALS:

- Incorporate revenue leases in Computer Aided Facility Management system (CAFM) for improved tracking and reporting.
- Complete the revisions to the Real Estate Series class specifications to attract more qualified applicants.

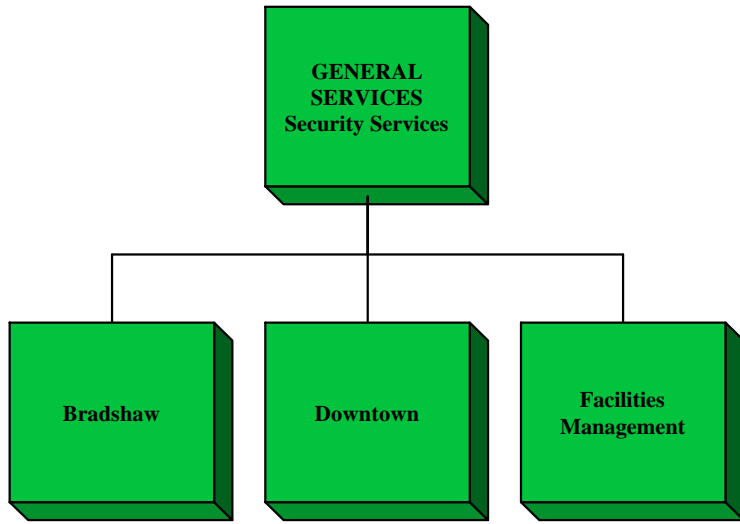
SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Reduced Lease Management services costs to leased facility customers.
- Negotiated the acquisition of 320 acres for \$9.0 million for the Sacramento County Airport System.
- Sold County Sanitation District Number 1 Bond Waterman property for \$50 million.
- Sold various surplus countyowned properties for over \$6.0 million combined.

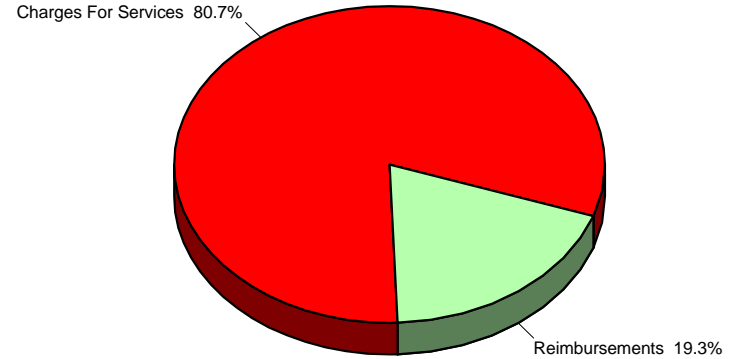
SIGNIFICANT CHANGES FOR 2005-06:

- Continue improvements in the leased facilities Allocated Cost Package preparation process which will result in more accurate lease allocations.
- Improve the CAFM system to provide leased facilities Management Fee tracking and reporting.
- Improve property management functions to better meet leased facility maintenance needs.

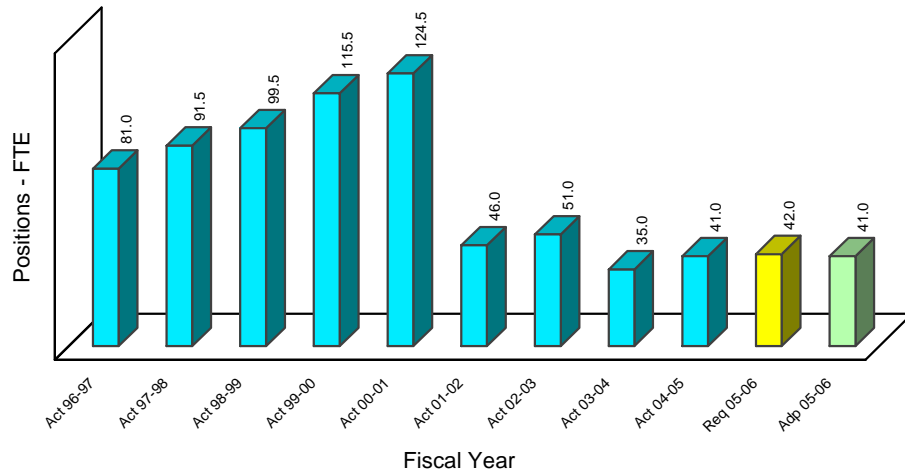
Departmental Structure



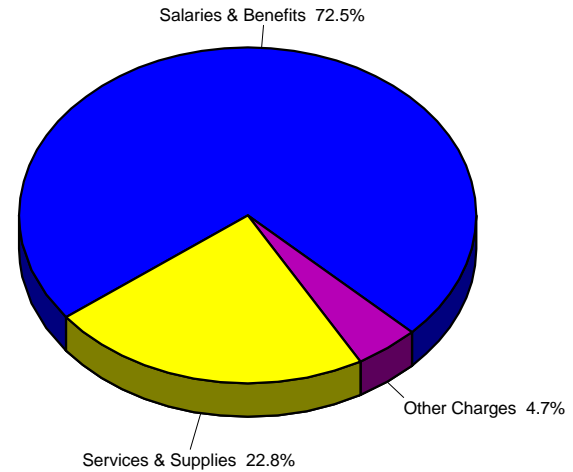
Financing Sources



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: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Charges for Service	2,425,834	2,694,910	2,484,327	2,683,449	2,622,371
Total Operating Rev	2,425,834	2,694,910	2,484,327	2,683,449	2,622,371
Salaries/Benefits	2,299,289	2,125,153	2,217,066	2,408,795	2,355,845
Service & Supplies	212,712	213,132	578,155	388,242	380,114
Other Charges	193,576	129,670	199,656	151,575	151,575
Intrafund Chgs/Reimb	-622,910	-220,748	-510,550	-265,163	-265,163
Total Operating Exp	2,082,667	2,247,207	2,484,327	2,683,449	2,622,371
Other Revenues	225	171	0	0	0
Total Nonoperating Rev	225	171	0	0	0
Net Income (Loss)	343,392	447,874	0	0	0
Positions	35.0	41.0	35.0	42.0	41.0

PROGRAM DESCRIPTION:

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

MISSION:

To promote a safe and secure environment for valued customers and employees while incorporating the most cost-effective methods available.

GOALS:

- Institute Service Level Agreements for all posts and new security work.
- Finalize baseline facility security assessment efforts.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Increased the patrol at the Bradshaw Complex due to the addition of new facilities and increased county activities.
- Finalized the Building Security Attendant (BSA) class specifications which were adopted.
- Successfully met new state training mandates for the BSA class.

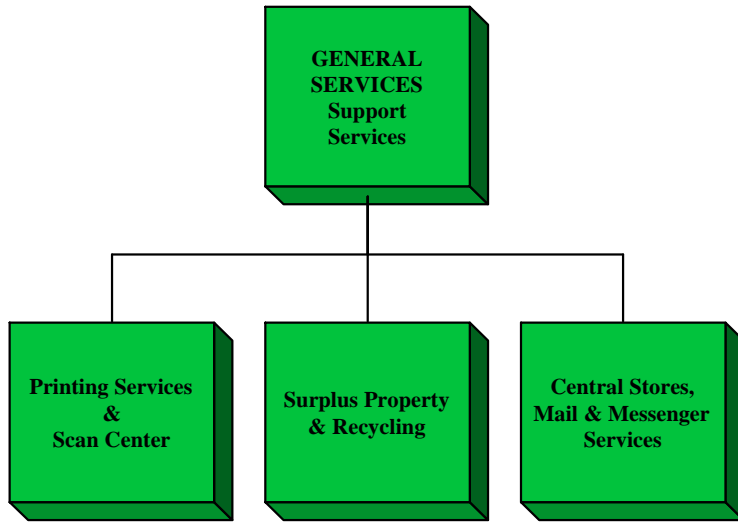
SIGNIFICANT CHANGES FOR 2005-06:

- Complete the Building Security Supervisor class study and positions created.

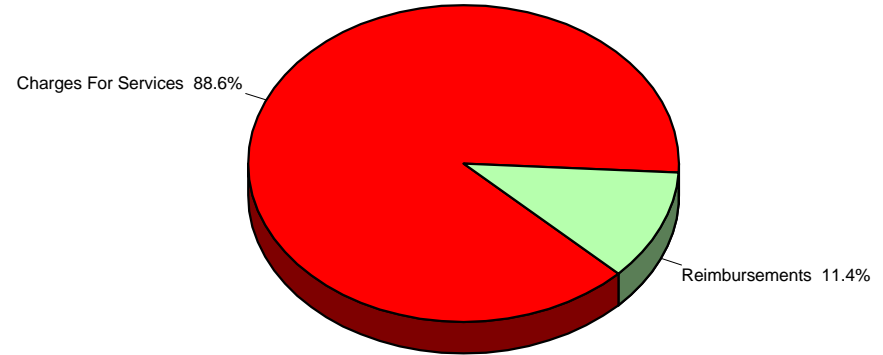
STAFFING LEVEL CHANGES 2005-06:

- Staffing level increase of 6.0 positions (17.1 percent) from the prior year reflects the midyear transfer of the following positions: 1.0 Painter, 2.0 Electricians, 1.0 Building Maintenance Worker, and 2.0 Stationary Engineers from the Airport District.

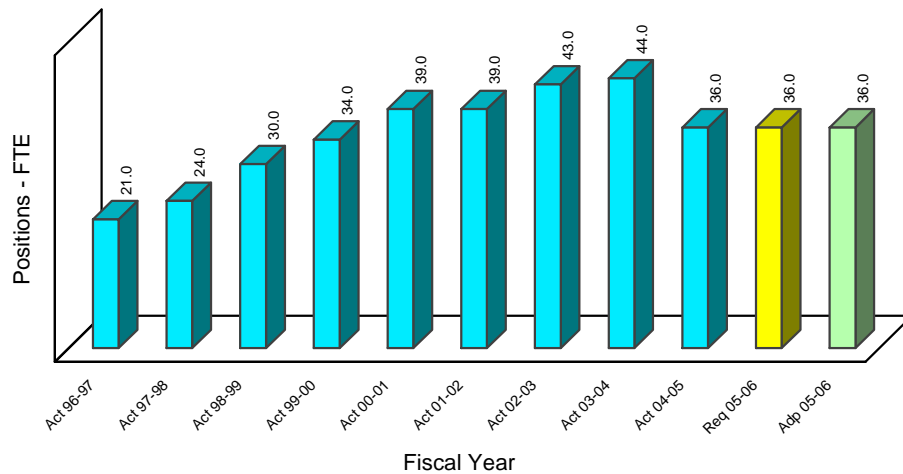
Departmental Structure



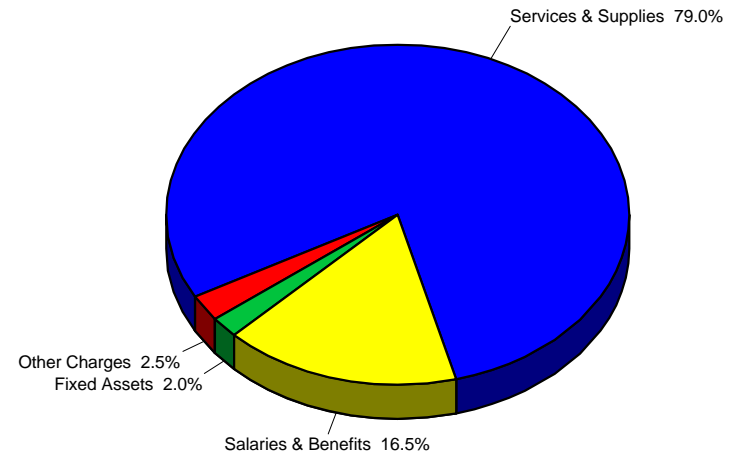
Financing Sources



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: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Charges for Service	11,341,440	9,126,735	10,133,597	11,264,988	10,929,388
Total Operating Rev	11,341,440	9,126,735	10,133,597	11,264,988	10,929,388
Salaries/Benefits	1,912,322	1,624,687	1,944,607	2,028,800	2,028,800
Service & Supplies	1,820,616	1,402,342	1,865,332	2,390,289	2,054,689
Other Charges	190,924	65,487	174,263	123,190	123,190
Depreciation/Amort	118,927	103,219	163,100	141,000	141,000
Intrafund Chgs/Reimb	67,014	147,330	71,295	231,709	231,709
Cost of Goods Sold	6,420,337	5,322,686	5,830,000	6,050,000	6,050,000
Total Operating Exp	10,530,140	8,665,751	10,048,597	10,964,988	10,629,388
Gain/Sale/Property	100	0	0	0	0
Other Revenues	30,500	108,985	0	0	0
Total Nonoperating Rev	30,600	108,985	0	0	0
Interest Expense	127,267	0	0	0	0
Debt Retirement	99,859	50,000	50,000	50,000	50,000
Loss/Disposition-Asset	3,463	0	0	0	0
Equipment	79,916	39,901	35,000	250,000	250,000
Total Nonoperating Exp	310,505	89,901	85,000	300,000	300,000
Net Income (Loss)	531,395	480,068	0	0	0
Positions	44.0	36.0	37.0	36.0	36.0

PROGRAM DESCRIPTION:

General Services - Support Services Division:

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

MISSION:

To provide valued, countywide support of centralized stores, mail, records, printing, scanning, warehousing and surplus property/recycling services satisfying customer expectations while maintaining excellent customer service.

GOALS:

- Image past Equipment Movement Reports and complete the supporting application to give Countywide Asset Managers easy access to historically pertinent Equipment Movement Reports.
- Enable customers to send printing orders and documents to Printing Services via the intranet.
- Improve customer knowledge of mail addressing regulations and benefit from lower postage costs.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Surplus Property implemented updated accounting procedures.
- Additional office space was funded and designed to permit expansion of the constrained Print Shop.
- New and improved mail processing equipment with software was acquired and is in use.

SIGNIFICANT CHANGES FOR 2005-06:

- Printing will expand its allocated space and thereby enhance a safe working environment.
- Implement enhanced Surplus Property call manager system.

STAFFING LEVEL CHANGES 2005-06:

- Staffing level decrease of 1.0 position (2.7 percent) from the prior year reflects the midyear transfer of 1.0 Stock Clerk position to the Office of the Director.

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: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Charges for Service	37,120,174	31,119,942	44,994,489	34,679,092	34,679,092
Total Operating Rev	37,120,174	31,119,942	44,994,489	34,679,092	34,679,092
Service & Supplies	389,955	287,992	431,676	312,500	312,500
Other Charges	32,723,355	35,638,805	85,052,495	76,873,823	76,873,823
Total Operating Exp	33,113,310	35,926,797	85,484,171	77,186,323	77,186,323
Interest Income	3,020,908	4,494,056	3,237,954	2,703,980	2,703,980
Other Revenues	0	3	0	0	0
Total Nonoperating Rev	3,020,908	4,494,059	3,237,954	2,703,980	2,703,980
Contingencies	0	0	0	15,539,532	15,539,532
Total Nonoperating Exp	0	0	0	15,539,532	15,539,532
Net Income (Loss)	7,027,772	-312,796	-37,251,728	-55,342,783	-55,342,783
Retained Earnings-July 1	48,627,808	55,655,580	55,655,580	55,342,783	55,342,783

PROGRAM DESCRIPTION:

- The Interagency Procurement Fund was established with the adoption of the 1990-91 Final Budget to facilitate the use of the county's Fixed Asset Financing Program (FAFP) by various county departments and by other agencies as permitted by the financing documents. The drawdown of the original proceeds of the borrowing was completed as of April 28, 1994, per the bond covenant requirements. The activities of this fund provide for the following:

- User agencies are authorized to charge the FAFP to acquire budgeted fixed assets; and encumber funds for future payment of related service charges.
- Collecting user charges from user agencies.
- Accounting for the annual life/debt service aspects of the acquired fixed assets in accordance with the provisions of the financing documents.

- Making appropriate reimbursements/transfers to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents.
- Other acquisitions and activities as necessary to facilitate the FAFP.

SUPPLEMENTAL INFORMATION:

- During Fiscal Year 2005-06, appropriate payments/transfers will be made from this fund to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents.
- The activities of this fund are managed by the Office of Budget and Debt Management, and necessary support is provided by staff.

Financing:

Charges (lease payments and cash revolving purchases)	\$ 34,679,092
Interest Income	2,703,980
Retained Earnings (Fund Balance)	<u>55,342,783</u>
Total Financing	\$ 92,725,855

Uses:

Administrative Costs	\$ 312,500
Other Charges:	
Transfer for Debt Service:	
Principal and Interest Costs	8,475,140
Debt Service Administrative Costs	369,000
Specific Projects Identified for Fiscal Year 2005-06	46,029,683
Contingency	15,539,532
Anticipated Fixed Asset Cash Purchases During Fiscal Year 2005-06	<u>22,000,000</u>
Total Uses	\$ 92,725,855

RETAINED EARNINGS CHANGES FOR 2005-06:

- The reduction in Retained Earnings of \$312,797 from the prior year is associated with increase in prior-year user agency charges and encumbrances to acquire fixed assets.

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Services & Supplies	33,307	-13,649	351,845	533,116	533,116
Other Charges	1,946,387	3,459,738	3,459,738	5,107,038	5,107,038
Interfund Charges	1,178,118	0	0	0	0
Interfund Reimb	-164,249	-3,559,738	-3,559,738	-5,207,038	-5,207,038
Total Finance Uses	2,993,563	-113,649	251,845	433,116	433,116
Means of Financing					
Fund Balance	3,222,727	251,845	251,845	433,116	433,116
Use Of Money/Prop	22,682	67,620	0	0	0
Total Financing	3,245,409	319,465	251,845	433,116	433,116

PROGRAM DESCRIPTION:

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

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

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

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$5,640,154 consisting of \$533,116 administrative costs, \$3,315,000 in principle payment, and \$1,792,038 in interest payments. Financing is from payments from various user departments (\$5,207,038) and available fund balance of \$433,116.

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Other Charges	14,402,383	14,076,982	14,077,032	104,156	104,156
Total Finance Uses	14,402,383	14,076,982	14,077,032	104,156	104,156
Means of Financing					
Fund Balance	28,241,124	14,077,032	14,077,032	104,156	104,156
Use Of Money/Prop	238,290	104,107	0	0	0
Total Financing	28,479,414	14,181,139	14,077,032	104,156	104,156

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 included architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the project.

JUVENILE COURTHOUSE PROJECT-DEBT SERVICE

9280000

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Services & Supplies	26,234	13,099	1,705,141	361,330	361,330
Other Charges	1,464,640	1,541,436	1,541,788	2,214,988	2,214,988
Interfund Reimb	0	0	0	-2,314,988	-2,314,988
Total Finance Uses	1,490,874	1,554,535	3,246,929	261,330	261,330
Means of Financing					
Fund Balance	3,080,079	1,705,141	1,705,141	261,330	261,330
Use Of Money/Prop	115,873	110,724	1,541,788	0	0
Total Financing	3,195,952	1,815,865	3,246,929	261,330	261,330

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 to be 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.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$2,576,318 consisting of \$361,330 administrative costs, \$680,000 in principal payment, and \$1,534,988 in interest payments. Financing is from payments from the Courts (\$2,314,988), and available fund balance of \$261,330.

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: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Charges for Service	14,332,051	13,082,504	11,417,071	15,570,684	15,570,684
Total Operating Rev	14,332,051	13,082,504	11,417,071	15,570,684	15,570,684
Salaries/Benefits	1,584	0	0	0	0
Service & Supplies	16,332,323	14,872,404	20,498,960	21,087,825	21,087,825
Other Charges	171,410	59,599	59,629	70,203	70,203
Total Operating Exp	16,505,317	14,932,003	20,558,589	21,158,028	21,158,028
Interest Income	169,901	275,625	0	0	0
Other Revenues	1,317,264	777,404	2,957,000	2,957,000	2,957,000
Total Nonoperating Rev	1,487,165	1,053,029	2,957,000	2,957,000	2,957,000
Net Income (Loss)	-686,101	-796,470	-6,184,518	-2,630,344	-2,630,344

PROGRAM DESCRIPTION:

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

MISSION:

The mission of the Liability/Property Insurance program is to effectively manage risk and the impact of liability and property losses through the use of self-insurance, excess insurance, specialized insurance policies, contractual risk transfer and the effective and timely handling of claims.

GOALS:

- Continue to expand the Liability/Property Insurance program's involvement with departments through risk and insurance workshops and quarterly/annual claims reviews.

- Provide professional, timely and thorough contract reviews for all departments.
- Administer claims in a fair, timely and effective manner.
- Increase subrogation and insurance recoveries.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Purchased and maintained specialized insurance that is reimbursing the County for claims arising out of the flood at Cal Expo in August 2003.
- Purchased and maintained specialized insurance that is reimbursing the County for the total loss of a Sheriff Department helicopter due to an accident in July 2005.
- Developed an enhanced method to calculate and assign the allocated cost package for county departments.
- Developed a special claims-handling process for the Sacramento Regional County Sanitation District (SRCSD) Lower Northwest Interceptor project.
- Reduced the number of claims and total payouts from the previous calendar year.

SIGNIFICANT CHANGES FOR 2005-06:

- Develop and initiate annual comprehensive risk and insurance workshops for all county departments involved in contract administration or purchasing.
- Develop and initiate annual comprehensive claims review and trends workshops for all county departments with claims activity.
- Complete research into the effectiveness and cost of potential medical malpractice insurance products and develop a recommended approach to addressing these types of claims.
- Improve the effectiveness of subrogation and insurance recoveries.

RETAINED EARNINGS CHANGES FOR 2005-06:

- The significant reduction in Retained Earnings of \$2,630,344 is associated with the decision to use Retained Earnings to partially fund the Liability/Property Insurance program's 2005-06 operations; thereby, reducing the program's charges to county agencies and departments.

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Services & Supplies	255	0	0	0	0
Other Charges	207,623	642,154	642,154	6,925	6,925
Total Finance Uses	207,878	642,154	642,154	6,925	6,925
Means of Financing					
Fund Balance	839,886	642,154	642,154	6,925	6,925
Use Of Money/Prop	10,147	6,925	0	0	0
Total Financing	850,033	649,079	642,154	6,925	6,925

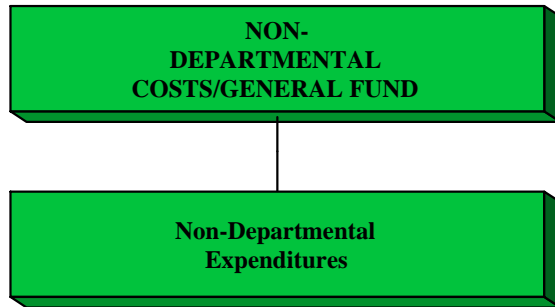
PROGRAM DESCRIPTION:

- 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.

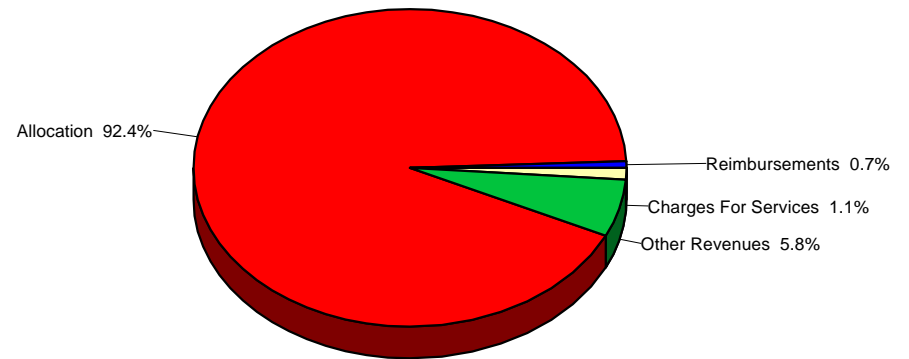
SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$6,925 reflecting the transfer of available fund balance consisting of \$6,925 to the Non-Departmental Revenues/General Fund (Budget Unit 5700000) to close out this fund.

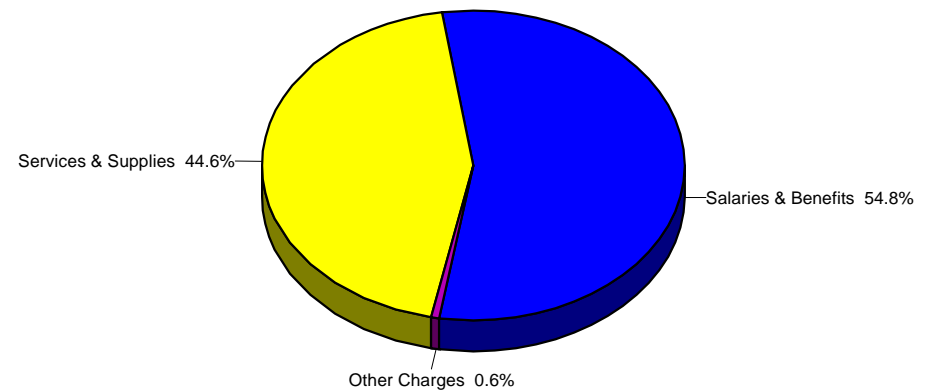
Departmental Structure



Financing Sources



Financing Uses



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

UNIT: 5770000 Non-Departmental Costs/General Fund

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2005-06

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Finance
FUND: GENERAL

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Salaries/Benefits	0	0	0	8,000,000	8,000,000
Services & Supplies	0	0	0	5,529,249	5,344,449
Other Charges	0	0	0	90,000	90,000
Interfund Charges	0	0	0	1,068,040	1,068,040
Intrafund Charges	0	0	0	215,170	99,700
SUBTOTAL	0	0	0	14,902,459	14,602,189
Intrafund Reimb	0	0	0	-75,000	-75,000
NET TOTAL	0	0	0	14,827,459	14,527,189
Revenues	0	0	0	914,805	789,170
NET COST	0	0	0	13,912,654	13,738,019

PROGRAM DESCRIPTION:

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

SIGNIFICANT CHANGES FOR 2005-06:

- Effective July 1, 2005, this budget unit was created to account for costs associated with projects that have a countywide impact. These costs were moved from the Non-Departmental Revenues/General Fund budget unit (see Budget Unit 5700000 for prior-year's information).
- Central labor costs consisting of retirement terminal pay and labor increases are budgeted at \$8.0 million.
- New countywide projects include the county overhead audits (three audits covering the areas of information technology, administrative services, and human resource), debt service for the Bank of America building, subsidy to Metropolitan Fire District for fire protection of McClellan Airport, feasibility study for the Sheriff's Cook-Chill program, and plan for siting and design of a future Station House for the Sheriff's department.

2005-06 PROGRAM INFORMATION

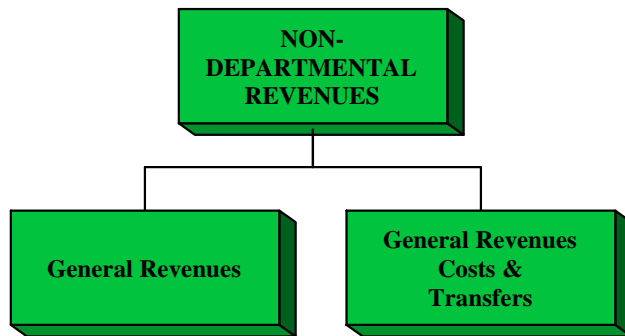
Budget Unit: 5770000 Non-Departmental Costs/General Fund Agency: Internal Services

Program Number and Title	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
FUNDED	Program Type: MANDATED						
001 <i>Mandated Contributions</i>	897,500	0	0	0	897,500	0.0	0
Program Description: Funding for mandated contributions & contractual obligations Countywide Priority: 0 Mandated Countywide/Municipal or Financial Obligations Anticipated Results: Funding for annual audit, SACOG membership, transit subsidies & other obligations							
MANDATED Total:		897,500	0	0	897,500	0.0	0
FUNDED	Program Type: DISCRETIONARY						
002 <i>Discretionary</i>	13,604,689	75,000	789,170	0	12,740,519	0.0	0
Program Description: Central support of countywide operations Countywide Priority: 4 General Government Anticipated Results: Funding for central labor costs, commission support, legislative advocate, county program reviews & other countywide operations.							
DISCRETIONARY Total:		13,604,689	75,000	789,170	12,740,519	0.0	0
FUNDED Total:		14,502,189	75,000	789,170	13,638,019	0.0	0

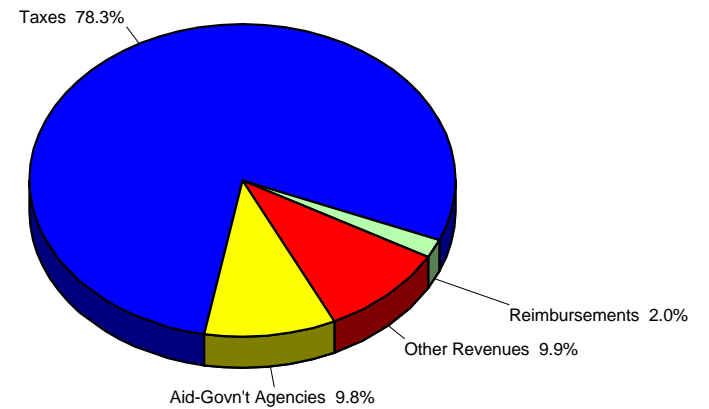
<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles
BOS APPROVED DURING FINAL BUDGET HEARINGS		Program Type: DISCRETIONARY						
002	<i>Discretionary</i>	100,000	0	0	0	100,000	0.0	0
Program Description: Central support of countywide operations								
Countywide Priority: 4 General Government								
Anticipated Results: Funding for siting/design of future Sheriff Station House.								
DISCRETIONARY Total:		100,000	0	0	0	100,000	0.0	0
BOS APPROVED DURING FINAL BUDGET HEARINGS Total:		100,000	0	0	0	100,000	0.0	0
Funded Grand Total:		14,602,189	75,000	789,170	0	13,738,019	0.0	0

<i>Program Number and Title</i>	Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles	
UNFUNDED		Program Type: DISCRETIONARY						
<i>AR 001 Parking Subsidy at UP Lot</i>	184,800	0	92,400	0	92,400	0.0	0	
Program Description:	Move the cost of subsidizing the employee cost of parking in the UP lot from the Pkg Enterprise to the department where the employee is assigned.							
Countywide Priority:	4 General Government							
Anticipated Results:	Moving this cost to departments will free up funding in the Parking Enterprise Fund to be used on facility maintenance and repair. Some departments have the ability to recover costs from revenue sources outside of the General Fund so the total cost will not be borne by the General Fund. Actual cost of the subsidy is projected to be \$184,800 with various revenue offsets of \$92,400 for a net General Fund cost of \$92,400.							
<i>AR 002 Employee Transportation Program</i>	115,470	0	33,235	0	82,235	0.0	0	
Program Description:	Provides services to employees willing to choose a rideshare alternative for their commute including the transit subsidy program.							
Countywide Priority:	4 General Government							
Anticipated Results:	Reduction in single-occupant vehicle travel, improved air quality; fewer Sacramento Metropolitan Air Quality Management District (SMAQMD) nonattainment days; reduce traffic congestion; and improve recruitment tools.							
DISCRETIONARY Total:		300,270	0	125,635	0	174,635	0.0	0
UNFUNDED Total:		300,270	0	125,635	0	174,635	0.0	0
Unfunded Grand Total:		300,270	0	125,635	0	174,635	0.0	0

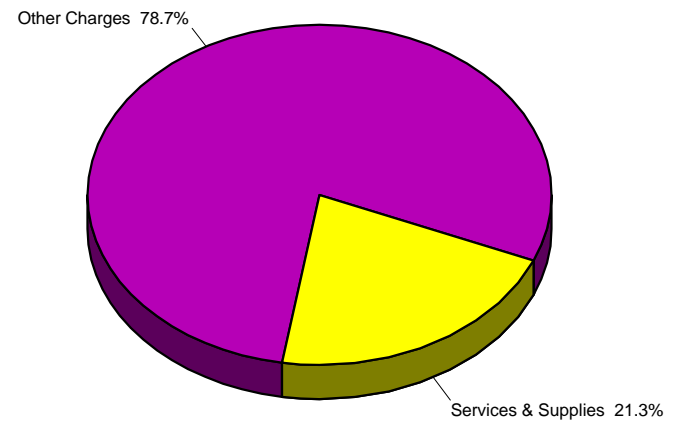
Departmental Structure



Financing Sources



Financing Uses



COUNTY OF SACRAMENTO STATE OF CALIFORNIA County Budget Act (1985)		UNIT: 5700000 Non-Departmental Revenues/General Fund			
SCHEDULE 9 BUDGET UNIT FINANCING USES DETAIL FISCAL YEAR: 2005-06		CLASSIFICATION FUNCTION: GENERAL ACTIVITY: Finance FUND: GENERAL			
Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Salaries/Benefits	0	0	2,338,000	0	0
Services & Supplies	2,250,417	2,729,405	3,113,691	185,000	185,000
Other Charges	6,538,312	12,075,302	11,587,000	15,609,840	15,609,840
Interfund Charges	0	514,071	250,000	0	0
Intrafund Charges	3,642,393	3,404,476	4,090,293	4,039,534	4,039,534
SUBTOTAL	12,431,122	18,723,254	21,378,984	19,834,374	19,834,374
Interfund Reimb	-10,789,392	-11,057,276	-8,774,006	-9,688,709	-9,688,709
Intrafund Reimb	-43,500	-55,200	-95,000	0	0
NET TOTAL	1,598,230	7,610,778	12,509,978	10,145,665	10,145,665
Revenues	408,525,651	447,494,783	422,323,000	486,028,045	486,028,045
NET COST	-406,927,421	-439,884,005	-409,813,022	-475,882,380	-475,882,380

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.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- General revenue collections increased slightly from prior-year levels. Revenues and transfers-in from other funds were \$27.4 million higher than budgeted levels and \$39.2 million higher than prior-year actual levels.
- Property tax-related and Teeter Plan revenues and transfers increased by \$90.7 million due to the state's unequal "swap" of vehicle license fees (car-tax) revenues for property tax-related revenues. The amount of property tax-related revenues that the County received was \$12.2 million less than the amount the State extracted from the car-tax revenues.
- Car-tax revenues were eliminated by the "swap" deal. The State backfilled a portion of the lost car-tax revenues with property tax revenues from schools. The net result was a \$12.2 million gap that was unfilled.

- The State enacted a provision commonly known as the “triple flip” that changed how sales tax revenues were distributed to schools and local governments in order to allow the State to sell “deficit bonds” to finance the State’s multiyear accumulated deficit. Under the “triple flip,” the following changes occurred:
 - First flip: Beginning July 1, 2004, the statewide base sales tax rate remained at 7.25 percent. However, the local government portion of the statewide rate decreased by 0.25 percent, and the state portion increased by 0.25 percent.
 - Second flip: The County Auditor in each county used property tax revenues from schools within the County to reimburse the County and cities within the County. Educational Revenue Augmentation Fund (ERAF) revenues were set aside and placed in a Sales and Use Tax Compensation Fund. In January and May of each year, the State Director of Finance instructed County Auditors to allocate revenues from the Sales and Use Tax Compensation Fund to the County and to the cities within the County.
 - Third flip: Since a portion of the county’s ERAF revenues were set aside to offset sales and use tax losses, schools received less revenue from county property taxes. The State used state General Fund revenues to protect the minimum-funding guarantee of Proposition 98 for schools.

The County anticipated no revenue loss as a result of the “triple flip.” The actual sales tax revenues and in lieu sales tax revenues totaled \$79.1 million.

- The county’s utility user tax revenues declined slightly. The budgeted amount was \$15.0 million and the actual amount was \$13.9 million.

SIGNIFICANT CHANGES FOR 2005-06:

- Secured Property tax revenues are estimated to increase by 15.2 percent from prior-year actual levels for a budgeted total of \$161.7 million.
- Property tax-related and Teeter Plan revenues and transfers are estimated to increase by \$5.8 million from prior-year actual levels. A total of \$97.5 million is budgeted for Property Tax In Lieu of Vehicle License Fees (car tax). This is based on a 7.5 percentage growth.
- The State repaid the County for the Vehicle License Fee “gap” loan of approximately \$26.9 million. The loan was repaid one year earlier than the anticipated payment date of August 2006.
- Sales and Use Tax revenues and In Lieu Sales Tax revenues associated with the state’s “Triple Flip” are estimated to increase by 2.0 percent. The total budgeted is \$80.4 million.

- The county’s Utility User Tax is expected to decrease by \$1.0 million. This reduction is due to two trends that are adversely impacting telephone-related and cable-related tax revenues. The first trend is a shift from home-based telephone usage to non-taxable cellular telephone usage and the second trend is a shift from cable to non-taxable satellite broadcasters. It is projected that these two trends will continue in the future.
- The county’s Cable Television Franchise Fee revenues are also expected to decline by 8.0 percent due to the shift from cable to satellite.

2005-06 PROGRAM INFORMATION

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

<i>Program Number and Title</i>		Appropriations	Inter/Intrafund Reimbursements	Revenues	Carryover	Net Allocation	Position	Vehicles	
FUNDED		Program Type: MANDATED							
001	<i>General Revenues</i>	19,834,374	9,688,709	486,028,045	0	-475,882,380	0.0	0	
Program Description:		General Revenues, transfers from other funds, & associated costs							
Countywide Priority:		0 Mandated Countywide/Municipal or Financial Obligations							
Anticipated Results:		County will have the source of net county cost & allocations to General Fund Budget Units							
MANDATED Total:		19,834,374	9,688,709	486,028,045	0	-475,882,380	0.0	0	
FUNDED Total:		19,834,374	9,688,709	486,028,045	0	-475,882,380	0.0	0	
Funded Grand Total:		19,834,374	9,688,709	486,028,045	0	-475,882,380	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: 2005-06

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Personnel
FUND: GENERAL

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Salaries/Benefits	882,301	-2	0	0	0
Services & Supplies	706,568	0	0	0	0
Intrafund Charges	441,027	-13,486	0	0	0
SUBTOTAL	2,029,896	-13,488	0	0	0
Intrafund Reimb	-898,205	0	0	0	0
NET TOTAL	1,131,691	-13,488	0	0	0
Prior Yr Carryover	618,317	0	0	0	0
Revenues	401,890	0	0	0	0
NET COST	111,484	-13,488	0	0	0
Positions	14.5	0.0	0.0	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 Employment Records and Training and Employment Services and Risk Management Departments (see Budget Units 6010000 and 6030000).

FOR INFORMATION ONLY

PENSION OBLIGATION BOND - INTEREST RATE STABILIZATION

9311000

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

UNIT: Pension Obligation Bond-Interest Rate Stabilizatin
9311000

FUND: PENSION BOND-INT RATE STABILIZATION
311A

SCHEDULE 16C
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Other Charges	5,100,000	0	0	0	0
Total Finance Uses	5,100,000	0	0	0	0
Reserve Provision	4,249	0	0	158,444	158,444
Total Requirements	5,104,249	0	0	158,444	158,444
Means of Financing					
Fund Balance	-293,597	-112,900	-112,900	158,444	158,444
Reserve Release	5,100,000	0	0	0	0
Use Of Money/Prop	184,946	271,344	112,900	0	0
Total Financing	4,991,349	158,444	0	158,444	158,444

PROGRAM DESCRIPTION:

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

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

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

SUPPLEMENTAL INFORMATION:

- The funding for this budget unit is provided through anticipated interest earnings on the Pension Obligation Bond-Debt Service Fund and available fund balance. For this fiscal year the fund balance is \$158,444. This funding will be placed in a Reserve for Interest Rate Mitigation in this fund.

PENSION OBLIGATION BOND - DEBT SERVICE

9313000

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Services & Supplies	758,253	612,728	1,200,000	4,028,680	4,028,680
Other Charges	21,152,551	20,995,177	23,179,579	21,150,784	21,150,784
Interfund Reimb	-21,576,790	-22,350,790	-22,350,790	-22,407,790	-22,407,790
Total Finance Uses	334,014	-742,885	2,028,789	2,771,674	2,771,674
Means of Financing					
Fund Balance	1,813,549	2,028,789	2,028,789	2,771,674	2,771,674
Other Revenues	78,795	0	0	0	0
Other Financing	470,459	0	0	0	0
Total Financing	2,362,803	2,028,789	2,028,789	2,771,674	2,771,674

PROGRAM DESCRIPTION:

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

variable rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2002 at 6.169 percent, below the first three years' level of 6.195 percent. The swap counterparty has opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.

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

cost to the transaction due to the additional debt service added-on beginning in Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate is 5.935 percent.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$25,179,464 consisting of \$4,028,680 for ongoing financial services costs (Letter of Credit fees, Trustee fees, rating agency fees), and \$21,150,784 in interest payments. Financing is from payments from departments (\$22,407,790), and available fund balance of \$2,771,674.

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

UNIT: 6020000 Benefits/Risk Mgt

SCHEDULE 9
BUDGET UNIT FINANCING USES DETAIL
FISCAL YEAR: 2005-06

CLASSIFICATION
FUNCTION: GENERAL
ACTIVITY: Personnel
FUND: GENERAL

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Salaries/Benefits	4,917,520	1	0	0	0
Services & Supplies	1,493,341	-115	0	0	0
Intrafund Charges	362,834	0	0	0	0
SUBTOTAL	6,773,695	-114	0	0	0
Interfund Reimb	-6,214	0	0	0	0
Intrafund Reimb	-754,382	0	0	0	0
NET TOTAL	6,013,099	-114	0	0	0
Prior Yr Carryover	1,288,082	0	0	0	0
Revenues	6,431,469	0	0	0	0
NET COST	-1,706,452	-114	0	0	0
Positions	65.0	0.0	0.0	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 Employment Services and Risk Management 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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Salaries/Benefits	156,159	0	0	0	0
NET TOTAL	156,159	0	0	0	0
Revenues	156,160	0	0	0	0
NET COST	-1	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: 2005-06

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

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Other Charges	16,574,477	19,148,453	17,911,592	25,866,492	23,042,957
Interfund Charges	8,438,026	7,988,251	5,710,905	7,524,694	7,024,308
Total Finance Uses	25,012,503	27,136,704	23,622,497	33,391,186	30,067,265
Means of Financing					
Fund Balance	3,352,292	3,399,019	3,399,019	8,133,349	5,203,163
Use Of Money/Prop	1,462	2,905	0	0	0
Other Revenues	24,918,314	28,937,945	20,223,478	25,257,837	24,864,102
Other Financing	139,455	0	0	0	0
Total Financing	28,411,523	32,339,869	23,622,497	33,391,186	30,067,265

PROGRAM DESCRIPTION:

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

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

SUPPLEMENTAL INFORMATION:

- The total Fiscal Year 2005-06 requirement for the Teeter Plan debt service is \$30,067,265, consisting of \$23,042,957 for principal and interest payments, and \$7,024,308 for transfer to the General Fund. Financing is from \$24,864,102 in anticipated collections from delinquent taxpayers, and \$5,203,163 from Fiscal Year 2004-05 year-end unreserved fund balance. Due to the fact that debt service requirement includes a quarterly and annual payment which is payable on or about August 1st after close of each fiscal year, it is anticipated that a fund balance will be rolled forward each year to finance the August 1st payments.

FUND BALANCE CHANGES FOR 2005-06:

- The significant increase in available fund balance of \$1,804,144 from the prior year is associated with higher than anticipated delinquent tax collection at fiscal year-end. The fund balance will be used to finance Fiscal Year 2005-06 debt service payments.

TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS

9284000

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: 2005-06

Financing Uses Classification	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Other Charges	35,137,095	12,094,450	47,299,644	59,394,076	59,394,076
Total Finance Uses	35,137,095	12,094,450	47,299,644	59,394,076	59,394,076
Means of Financing					
Fund Balance	89,865,322	47,299,644	47,299,644	59,394,076	59,394,076
Use Of Money/Prop	864	18	0	0	0
Total Financing	89,866,186	47,299,662	47,299,644	59,394,076	59,394,076

PROGRAM DESCRIPTION:

- 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, 2001, through a negotiated bid process. The proceeds from the bond issue are being used to finance the construction of a Juvenile Hall Expansion 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: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Charges for Service	2,200,000	2,340,632	2,338,437	2,361,318	2,361,318
Total Operating Rev	2,200,000	2,340,632	2,338,437	2,361,318	2,361,318
Service & Supplies	1,354,137	1,397,675	2,324,692	2,335,111	2,335,111
Other Charges	16,404	13,721	13,745	26,207	26,207
Total Operating Exp	1,370,541	1,411,396	2,338,437	2,361,318	2,361,318
Net Income (Loss)	829,459	929,236	0	0	0

PROGRAM DESCRIPTION:

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

MISSION:

The mission is to provide centralized, uniform administration of Unemployment Insurance claims.

GOALS:

- Ensure that only eligible claimants receive Unemployment Insurance benefits.

- Work with departments to develop understanding of Unemployment Insurance benefits.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Developed a system for streamlining the retention of Unemployment Insurance records.

SIGNIFICANT CHANGES FOR 2005-06:

- Transition of Unemployment Insurance records to electronic storage.

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: 2005-06

Operating Details	Actual 2003-04	Actual 2004-05	Adopted 2004-05	Requested 2005-06	Adopted 2005-06
Charges for Service	29,038,033	33,313,295	32,907,877	36,400,000	36,400,000
Total Operating Rev	29,038,033	33,313,295	32,907,877	36,400,000	36,400,000
Service & Supplies	26,450,798	20,505,390	32,512,217	32,330,860	32,330,860
Other Charges	328,443	405,644	405,660	887,506	887,506
Total Operating Exp	26,779,241	20,911,034	32,917,877	33,218,366	33,218,366
Other Revenues	397,033	356,017	10,000	20,000	20,000
Total Nonoperating Rev	397,033	356,017	10,000	20,000	20,000
Net Income (Loss)	2,655,825	12,758,278	0	3,201,634	3,201,634

PROGRAM DESCRIPTION:

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

MISSION:

The mission of the Workers' Compensation Office is to handle claims for injuries and illnesses which occur on the job in a expeditious manner while protecting the interests of the County through application of good risk management and financial practices.

GOALS:

- Provide Workers' Compensation benefits per legislative mandates, county ordinance, and applicable statutes.
- Assist injured employees in returning to work as soon as medically appropriate.
- Administer the Workers' Compensation program using good customer service practices, providing information to injured employees, and treating all parties with courtesy and respect.

SIGNIFICANT DEVELOPMENTS DURING 2004-05:

- Implemented statutory and regulatory changes mandated by state Workers' Compensation law.

- Implemented monthly training sessions for Workers' Compensation staff.
- Developed and implemented performance standards for Workers' Compensation clerical staff.
- Continued development of integrated process for reviewing and managing multidisability claims, completing modules for parental leave.
- Monitored ongoing legislative changes in Workers' Compensation.

SIGNIFICANT CHANGES FOR 2005-06:

- Implement statutory and regulatory changes mandated by state and other applicable legislation.
- Analyze and track further anticipated changes in Workers' Compensation law.
- Continue development of an integrated leave policy and process, focusing on modules for Workers' Compensation and State Disability Insurance.
- Continue process improvements to enhance quality claims handling and customer service through performance evaluations and training.

RETAINED EARNINGS CHANGES FOR 2005-06:

- Retained Earnings increased by \$3,201,634 to begin increasing the workers compensation reserve to a level recommended by the annual actuarial study.