

# TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
<b>INTRODUCTION</b>		
Letter from Chair, Board of Supervisors .....		3
GFOA Distinguished Budget Presentation Award .....		5
Summary of 2005-06 Adopted Final Budget.....		8
Strategic Plan .....		22
Recommended Fiscal Year 2005-06 Final Budget.....		31
2005-06 Recommended Proposed (Base) Budget .....		176
2004-05 Midyear Budget Report.....		243
<b>GENERAL BUDGET INFORMATION</b>		
Board of Supervisors and County Officials.....		A-3
Organization Chart .....		A-5
Sacramento County Budget Compliance With Appropriation Limit.....		A-7
The County Budget (Requirements) Functions Descriptions.....		A-8
The County Budget (Requirements).....		A-9
Summary Tables for Pie Charts.....		A-11
The County Budget (Financing) Functions Descriptions.....		A-12
The County Budget (Financing).....		A-13
Summary of Fund Balances.....		A-15
Summary of Total Fiscal Year Budget Requirements.....		A-18
Relationship Between Funds-Budget Units-Departments.....		A-19
Description of County Funds.....		A-24
Description of Major County Revenue Sources and Trends .....		A-27
Sacramento County Financial, Economic & Demographic Overview.....		A-37
Budget Process and Timeline .....		A-64
Example of a Budget Message .....		A-68

# TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
<b>SUMMARY SCHEDULES</b>		
Permanent Position Analysis By Fund .....		B-3
Summary of County Budget .....	Schedule 1	B-5
Analysis of Fund Balance Unreserved/Undesignated .....	Schedule 2	B-6
Detail of Provisions For Reserves/Designations .....	Schedule 3	B-7
Summary of Estimated Revenue, Other Financing .....	Schedule 4	B-9
Analysis of Financing Sources By Source By Fund .....	Schedule 5	B-10
Analysis of Current Property Taxes .....	Schedule 6	B-19
Summary of Financing Requirements by Functions/Fund .....	Schedule 7	B-20
Summary of County Financing Requirements .....	Schedule 8	B-21
Summary of Financing Uses (Budget/Function/Activity).....	Schedule 8A	B-24
<b>SPECIAL REVENUE FUND DISTRICTS (GOVERNED BY BOARD OF SUPERVISORS)</b>		
Summary of Special District Budget .....	Schedule 13	B-31
Analysis of Fund Balance Unreserved/Undesignated .....	Schedule 14	B-33
Detail of Provisions for Reserves/Designations .....	Schedule 15	B-35
Analysis of Current Property Taxes .....	Schedule 16A	B-37
Summary of Estimated Revenue .....	Schedule 16B	B-38
<b>PUBLIC SERVICE ENTERPRISE FUNDS</b>		
Summary of Special District Budget .....	Schedule 13	B-47
Analysis of Fund Balance Unreserved/Undesignated .....	Schedule 14	B-48
Detail of Provisions for Reserves/Designations .....	Schedule 15	B-49
Analysis of Current Property Taxes .....	Schedule 16A	B-51
Summary of Estimated Revenue .....	Schedule 16B	B-52

# TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
<b>SPECIAL REVENUE FUND DISTRICTS</b>		
Summary of Special District Budget .....	Schedule 13	B-57
Analysis of Fund Balance .....	Schedule 14	B-60
Detail of Provisions .....	Schedule 15	B-62
Analysis of Current Property Taxes .....	Schedule 16A	B-64
Summary of Estimated Revenue .....	Schedule 16B	B-65
<b>SUMMARY OF POSITIONS</b>		
Permanent Position Summary .....		C-3
Summary of Positions.....		C-5
Special Districts.....		C-39
<b>ELECTED OFFICIALS</b>		
Introduction .....		D-3
Assessor.....	3610000	D-7
Board of Supervisors .....	4010000	D-13
Correctional Health Services .....	7410000	D-21
District Attorney .....	5800000	D-27
Emergency Operations .....	7090000	D-45
Sheriff .....	7400000	D-51
<b>GENERAL GOVERNMENT/ADMINISTRATION</b>		
Introduction .....		E-3
Airport Enterprise/Capital Outlay .....	3400000/3480000	E-7
Board of Retirement .....	7860000	E-23
Civil Service Commission.....	4210000	E-29
Contribution to LAFCo .....	5920000	E-35

# TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
County Counsel .....	4810000	E-39
County Executive .....	5910000	E-47
County Executive Cabinet.....	5730000	E-55
County Library .....	6310000	E-65
Economic Development & Intergovernmental Affairs .....	3870000	E-71
Natomas Fire District .....	2290000	E-81
Office of Communications & Information Technology.....	7600000	E-83
Office of Labor Relations.....	5970000	E-91
Regional Radio Communications System.....	7020000	E-97
Transient-Occupancy Tax .....	4060000	E-101
 <b>INTERNAL SERVICES AGENCY</b>		
Introduction .....		F-5
1990 Fixed Asset Debt Service .....	9278000	F-10
1997 Public Building Facilities - Construction .....	9309000	F-11
1997 Public Building Facilities - Debt Service .....	3080000	F-12
1997 Refunding Public Facilities - Construction .....	9289000	F-13
1997 Refunding Public Facilities - Debt Service .....	9288000	F-14
2003 Public Facilities Projects - Construction .....	9297000	F-15
2003 Public Facilities Projects - Debt Service .....	9298000	F-16
2004 Pension Obligation Bond - Debt Service.....	9282000	F-17
Appropriation for Contingencies.....	5980000	F-18
Capital Construction.....	3100000	F-20
Capital Projects Debt Service.....	9287000	F-36
County Clerk/Recorder.....	3240000	F-37
Data Processing - Shared Systems .....	5710000	F-43

# TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
Dental Insurance .....	3920000	F-47
Department of Finance .....	3230000	F-49
Department of Revenue Recovery.....	6110000	F-63
Employment Records and Training.....	6010000	F-69
Employment Services and Risk Management.....	6030000	F-79
Financing - Transfers/Reimbursements.....	5110000	F-86
Fixed Asset - Revolving .....	9277000	F-89
General Services .....	7000000	F-91
Airport District .....	7007440	F103
Bradshaw District.....	7007420	F-107
Contract and Purchasing Services .....	7007063	F-111
Downtown District .....	7007430	F-115
Energy Management .....	7007046	F-119
Fleet Services - Heavy Equipment.....	7007600	F-123
Fleet Services - Light Equipment.....	7007500	F-127
Office of the Director of General Services .....	7110000	F-131
Parking Enterprise .....	7990000	F-135
Real Estate.....	7007030	F-141
Security Services .....	7450000	F-145
Support Services.....	7700000	F-149
Interagency Procurement.....	9030000	F-153
Jail Debt Service.....	2920000	F-155
Juvenile Courthouse Project-Construction .....	9279000	F-156
Juvenile Courthouse Project-Debt Service .....	9280000	F-157
Liability/Property Insurance .....	3910000	F-158

# TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
Mental Health Debt Service .....	9296000	F-160
Non-Departmental Costs/General Fund .....	5770000	F-161
Non-Departmental Revenues/General Fund.....	5700000	F-167
Organizational Development.....	6040000	F-172
Pension Obligation Bond - Interest Rate Stabilization.....	9311000	F-173
Pension Obligation Bond - Debt Service.....	9313000	F-175
Risk Management/Benefits .....	6020000	F-177
Special Projects .....	6090000	F-178
Teeter Plan.....	5940000	F-179
Tobacco Litigation Settlement-Capital Projects.....	9284000	F-181
Unemployment Insurance.....	3930000	F-182
Workers' Compensation Insurance .....	3900000	F-183
 <b>COUNTYWIDE SERVICES AGENCY</b>		
Introduction .....		G-3
Ag. Commissioner-Sealer of Weights & Measures .....	3210000	G-9
Care in Homes & Institutions .....	6760000	G-17
Child Support Services .....	5810000	G-21
Community Services .....	8600000	G-27
Conflict Criminal Defenders .....	5510000	G-39
Contribution To Human Rights & Fair Housing Commission.....	4660000	G-44
Contribution to Law Library .....	4522000	G-46
Cooperative Extension.....	3310000	G-49
Coroner .....	4610000	G-55
Court - County Contribution .....	5040000	G-60
Court - Nontrial Court Operations.....	5020000	G-63

# TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
Court - Other Operations .....	5400000	G-69
Court Paid County Services.....	5050000	G-70
Court/Trial Court Funded.....	5200000	G-73
Criminal Justice Cabinet.....	5750000	G-77
Department of Compliance.....	5740000	G-81
Dispute Resolution Program.....	5520000	G-87
Environmental Management .....	3350000	G-89
Environmental Management .....	6200000	G-96
First Five Sacramento Commission.....	7210000	G-97
Grand Jury .....	5660000	G-107
Health & Human Services .....	7200000	G-111
Health Care/Uninsured .....	8900000	G-149
Health-Medical Treatment Payments .....	7270000	G-151
Human Assistance - Administration.....	8100000	G-153
Human Assistance - Aid Payments .....	8700000	G-167
In-Home Supportive Services Provider Payments .....	7250000	G-175
Juvenile Medical Services .....	7230000	G-177
Probation.....	6700000	G-183
Public Defender .....	6910000	G-201
Tobacco Litigation Settlement .....	7220000	G-206
Veteran's Facility .....	2820000	G-208
Voter Registration and Elections.....	4410000	G-211
Wildlife Services .....	3260000	G-219

# TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
<b>MUNICIPAL SERVICES AGENCY</b>		
Introduction .....		H-5
Animal Care and Regulation .....	3220000	H-13
County Engineering		
Administration .....	2400000	H-21
Administrative Services.....	2700000	H-27
Antelope Public Facilities Financing Plan .....	3070000	H-34
Architectural Services .....	2420000	H-37
Bradshaw Road/US 50 Financing District .....	3081000	H-42
Building Inspection .....	2150000	H-45
Building Inspection-Operations.....	2100000	H-51
Construction Management.....	2300000	H-53
Contribution to Paratransit .....	4650000	H-60
County Service Area No. 5.....	2540000	H-62
County Service Area No. 7.....	2856000	H-63
County Service Area No. 10.....	2857000	H-64
Development and Surveyor Services.....	2450000	H-65
East Elk Grove Public Facilities Financing Plan.....	1282848	H-71
Gold River Station No. 7 Landscape CFD .....	1370000	H-72
Laguna Community Facilities District .....	3090000	H-73
Laguna Creek Ranch/Elliott Ranch CFD No. 1 .....	2870000	H-75
Laguna Stonelake CFD.....	1300000	H-77
Laguna Stonelake Development Fee .....	1301000	H-78
Mather Landscape Maintenance CFD.....	1320000	H-79
Mather Public Facilities Financing Plan.....	1360000	H-81



# TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
McClellan Park CFD No. 2004-1 .....	1400000	H-82
Metro Air Park 2001 CFD No. 2000-1 .....	1390000	H-84
Metro Air Park Service Tax .....	1420000	H-86
Park Meadows CFD .....	1310000	H-87
Sacramento County Landscape Maintenance CFD 2004-2.....	1410000	H-88
Vineyard Public Facilities Financing Plan .....	2840000	H-90
Environmental Review and Assessment .....	5690000	H-93
Fish and Game Propagation.....	6460000	H-99
Golf.....	6470000	H-103
Neighborhood Services .....	5760000	H-109
Park Construction .....	6570000	H-117
Planning and Community Development .....	6610000	H-121
Regional Parks, Recreation and Open Space .....	6400000	H-137
Carmichael Recreation and Park District .....	9337000	H-155
County Service Area No. 4B (Wilton-Cosumnes) .....	6491000	H-159
County Service Area No. 4C (Delta).....	6492000	H-161
County Service Area No. 4D (Herald) .....	6493000	H-163
Del Norte Oaks Park District.....	3516494	H-164
Mission Oaks Maintenance/Improvement Assessment District.....	9336001	H-165
Mission Oaks Recreation and Park District.....	9336100	H-167
Sunrise Recreation and Park District.....	9338000	H-171
Transportation.....	2600000	H-177
Citrus Heights Road Maintenance & Operations .....	2915000	H-186
County Service Area No. 1 .....	2530000	H-187
Landscape Maintenance District .....	3300000	H-193

# TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
Roads.....	2900000	H-199
Roadways.....	2910000	H-207
Transportation-Sales Tax.....	2140000	H-215
<b>Waste Management and Recycling</b>		
Citrus Heights Refuse Operations.....	2260000	H-221
Refuse Enterprise (Operations & Capital Outlay).....	2200000/2250000	H-227
Solid Waste Authority.....	2240000	H-239
<b>Water Quality.....</b>	<b>2550000</b>	<b>H-245</b>
County Sanitation District - 2000 Revenue Bonds.....	3004200	H-253
County Sanitation District No. 1.....	3005000	H-254
CSD No. 1 Rehabilitation/Capital Outlay.....	3004000	H-256
County Sanitation District No. 1 Trunk Improvements.....	3006000	H-258
Sacramento Regional CSD - 2000 Revenue Bonds.....	3004100	H-260
Sacramento Regional County Sanitation District - Debt Service.....	9607000	H-261
Sacramento Regional County Sanitation District - Operations.....	3028000	H-262
Sacramento Regional CSD Operations-Capital Outlay.....	3030000	H-264
Sacramento Regional Wastewater Treatment Plant.....	2560000	H-267
<b>Water Resources.....</b>	<b>2510000</b>	<b>H-273</b>
North Vineyard Station Right-of-Way.....	2818000	H-279
North Vineyard Well Protection.....	3171000	H-280
SCWA Financing Authority.....	3056000	H-282
Stormwater Utility District.....	3220001	H-283
Water Agency - Zone 11A.....	2815000	H-285
Water Agency - Zone 11B.....	2816000	H-287
Water Agency - Zone 11C.....	2817000	H-289

# TABLE OF CONTENTS

	<i>Budget Unit</i>	<i>Page</i>
Water Agency - Zone 12.....	3066000	H-291
Water Agency - Zone 13.....	3044000	H-292
Water Agency - Zone 40.....	3050000	H-294
Water Agency - Zone 41.....	3055000	H-296
 <b>CAPITAL IMPROVEMENT PLAN, FIVE-YEAR (VOLUME III)</b>		
Introduction .....		1
Overall Summary.....		3
 <b>AIRPORTS</b>		
Sacramento County Airport System - Overall Executive Summary .....		5
Sacramento County Airport System - Executive Airport.....		9
Sacramento County Airport System - Franklin Field.....		25
Sacramento County Airport System - Mather Airport .....		31
Sacramento County Airport System - Sacramento International Airport .....		75
 <b>COUNTY FACILITIES</b>		
County Facilities Overall Executive Summary .....		141
County Buildings & Capital Construction .....		145
Human Assistance .....		189
Libraries.....		199
Transportation.....		207
Waste Management & Recycling.....		273
Water Resources.....		319
 <b>REGIONAL PARKS, RECREATION &amp; OPPEN SPACE</b>		
Parks Construction.....		347
 <b>GLOSSARY</b>		
<b>INDEX</b>		