

# TABLE OF CONTENTS

## SACRAMENTO COUNTY 2015-16 ADOPTED BUDGET

### GENERAL BUDGET INFORMATION

|  | <u>PAGE</u> |
|--|-------------|
| BOARD OF SUPERVISORS AND COUNTY OFFICIALS .....                                | A-3         |
| ORGANIZATION CHART.....  | A-4         |
| LETTER FROM CHAIR, BOARD OF SUPERVISORS.....                                   | A-5         |
| COUNTY VISION, MISSION AND VALUES .....  | A-6         |
| SUMMARY OF 2015-16 ADOPTED BUDGET .....  | A-7         |
| COUNTY EXECUTIVE’S RECOMMENDED FISCAL YEAR 2015-16 ADOPTED BUDGET LETTER ..... | A-19        |
| SACRAMENTO COUNTY BUDGET COMPLIANCE WITH APPROPRIATION LIMITS .....            | A-40        |
| THE COUNTY BUDGET (REQUIREMENTS) FUNCTIONS DESCRIPTIONS.....                   | A-41        |
| THE COUNTY BUDGET (REQUIREMENTS) .....   | A-43        |
| SUMMARY TABLES FOR THE PIE CHARTS .....  | A-44        |
| THE COUNTY BUDGET (FINANCING) FUNCTIONS DESCRIPTIONS .....                     | A-45        |
| THE COUNTY BUDGET (FINANCING) .....  | A-47        |
| SUMMARY OF FUND BALANCES .....   | A-48        |
| RELATIONSHIP BETWEEN FUNDS-BUDGET UNITS-DEPARTMENTS.....                       | A-50        |
| DESCRIPTION OF COUNTY FUNDS .....  | A-53        |
| DESCRIPTION OF MAJOR COUNTY REVENUE SOURCES AND TRENDS.....                    | A-62        |
| GENERAL BUDGET POLICIES AND PLANNING.....                                      | A-70        |
| BUDGET PROCESS AND TIMELINE.....   | A-77        |
| EXAMPLE OF A BUDGET MESSAGE .....  | A-82        |
| SACRAMENTO COUNTY ECONOMIC AND DEMOGRAPHIC OVERVIEW .....                      | A-84        |

### SUMMARY SCHEDULES

|  | <u>SCHEDULE</u>  | <u>PAGE</u> |
|--|------------------|-------------|
| ALL FUNDS SUMMARY .....  | SCHEDULE 1 ..... | B-3         |
| GOVERNMENTAL FUNDS SUMMARY .....                                 | SCHEDULE 2.....  | B-4         |
| FUND BALANCE - GOVERNMENTAL FUNDS.....                           | SCHEDULE 3.....  | B-5         |
| OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS .....            | SCHEDULE 4.....  | B-6         |
| SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND ..... | SCHEDULE 5.....  | B-8         |
| DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT ..... | SCHEDULE 6.....  | B-9         |
| SUMMARY OF FINANCING USES BY FUNCTION AND FUND .....             | SCHEDULE 7.....  | B-25        |

# TABLE OF CONTENTS

## SUMMARY SCHEDULES (CONT.)

|  | <u>SCHEDULE</u>   | <u>PAGE</u> |
|--|-------------------|-------------|
| DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT ..... | SCHEDULE 8.....   | B-27        |
| SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY .....                   | SCHEDULE 12 ..... | B-32        |
| FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES.....             | SCHEDULE 13.....  | B-34        |
| SPECIAL DISTRICTS AND OTHER AGENCIES - OBLIGATED FUND BALANCES....   | SCHEDULE 14.....  | B-37        |

## SUMMARY OF POSITIONS

|                                  |      |
|----------------------------------|------|
| PERMANENT POSITION SUMMARY ..... | C-3  |
| SUMMARY OF POSITIONS .....       | C-4  |
| SPECIAL DISTRICTS .....          | C-68 |

## ELECTED OFFICIALS

|                                    | <u>BUDGET UNIT</u> | <u>PAGE</u> |
|------------------------------------|--------------------|-------------|
| INTRODUCTION .....                 |                    | D-3         |
| ASSESSOR .....                     | 3610000 .....      | D-5         |
| BOARD OF SUPERVISORS .....         | 4050000 .....      | D-10        |
| DISTRICT ATTORNEY .....            | 5800000 .....      | D-13        |
| SHERIFF .....                      | 7400000 .....      | D-26        |
| CORRECTIONAL HEALTH SERVICES ..... | 7410000 .....      | D-33        |

## GENERAL GOVERNMENT/ADMINISTRATION

|  |                       |      |
|--|-----------------------|------|
| INTRODUCTION .....   |                       | E-3  |
| 1997 PUBLIC BUILDING FACILITIES - CONSTRUCTION.....                                  | 9309000 .....         | E-5  |
| 1997 PUBLIC BUILDING FACILITIES - DEBT SERVICE .....                                 | 3080000 .....         | E-7  |
| 1997 REFUNDING PUBLIC FACILITIES - DEBT SERVICE.....                                 | 9288000 .....         | E-9  |
| 2003 PUBLIC FACILITIES PROJECTS - DEBT SERVICE .....                                 | 9298000 .....         | E-11 |
| 2004 PENSION OBLIGATION BOND - DEBT SERVICE.....                                     | 9282000 .....         | E-13 |
| 2006 PUBLIC FACILITIES PROJECTS - DEBT SERVICE.....                                  | 9306306 .....         | E-15 |
| 2007 PUBLIC FACILITIES PROJECTS - CONSTRUCTION .....                                 | 9303303 .....         | E-17 |
| 2007 PUBLIC FACILITIES PROJECTS - DEBT SERVICE .....                                 | 9304304 .....         | E-19 |
| 2010 REFUNDING CERTIFICATE OF PARTICIPATION - DEBT SERVICE .....                     | 9300000 .....         | E-21 |
| 2010 REFUNDING CERTIFICATE OF PARTICIPATION - PARKING GARAGE -<br>DEBT SERVICE ..... | 9300500 .....         | E-23 |
| AIRPORT ENTERPRISE/CAPITAL OUTLAY.....   | 3400000/3480000 ..... | E-25 |

# TABLE OF CONTENTS

## GENERAL GOVERNMENT/ADMINISTRATION (CONT.)

|  | <u>BUDGET UNIT</u>    | <u>PAGE</u> |
|--|-----------------------|-------------|
| APPROPRIATION FOR CONTINGENCIES .....                | 5980000 .....         | E-35        |
| BOARD OF RETIREMENT (FOR INFORMATION ONLY) .....     | 7860000 .....         | E-37        |
| CIVIL SERVICE COMMISSION .....                       | 4210000 .....         | E-44        |
| COMMUNITY INVESTMENT PROGRAM .....                   | 5060000 .....         | E-48        |
| CONTRIBUTION TO LAFCO.....                           | 5920000 .....         | E-51        |
| COUNTY COUNSEL .....                                 | 4810000 .....         | E-53        |
| COUNTY EXECUTIVE/COUNTY EXECUTIVE CABINET.....       | 5910000/5730000 ..... | E-57        |
| COUNTY LIBRARY .....                                 | 6310000 .....         | E-65        |
| CRIMINAL JUSTICE CABINET .....                       | 5750000 .....         | E-68        |
| EMERGENCY OPERATIONS .....                           | 7090000 .....         | E-72        |
| FAIR HOUSING SERVICES .....                          | 4660000 .....         | E-77        |
| FINANCING DISTRICTS                                  |                       |             |
| ANTELOPE PUBLIC FACILITIES FINANCING PLAN .....      | 3070000 .....         | E-79        |
| BRADSHAW ROAD/US 50 FINANCING DISTRICT .....         | 3081000 .....         | E-82        |
| COUNTY SERVICE AREA No. 10 .....                     | 2857000 .....         | E-84        |
| FLORIN ROAD CAPITAL PROJECT.....                     | 1182880 .....         | E-86        |
| FULTON AVENUE CAPITAL PROJECT .....                  | 1182881 .....         | E-88        |
| LAGUNA COMMUNITY FACILITIES DISTRICT .....           | 3090000 .....         | E-90        |
| LAGUNA CREEK RANCH/ELLIOTT RANCH CFD-1 .....         | 2870000 .....         | E-92        |
| LAGUNA STONELAKE CFD .....                           | 1300000 .....         | E-95        |
| MATHER LANDSCAPE MAINTENANCE CFD .....               | 1320000 .....         | E-97        |
| MATHER PUBLIC FACILITIES FINANCING PLAN .....        | 1360000 .....         | E-99        |
| McCLELLAN PARK CFD No. 2004-1 .....                  | 1400000 .....         | E-101       |
| METRO AIR PARK 2001 CFD No. 2000-1 .....             | 1390000 .....         | E-103       |
| METRO AIR PARK SERVICES TAX .....                    | 1420000 .....         | E-105       |
| NORTH VINEYARD STATION SPECIFIC PLAN CFD 2005-2..... | 1440000 .....         | E-107       |
| NORTH VINEYARD STATION SPECIFIC PLAN .....           | 1430000 .....         | E-109       |
| PARK MEADOWS CFD - BOND PROCEEDS .....               | 1310000 .....         | E-111       |
| VINEYARD PUBLIC FACILITIES FINANCING PLAN.....       | 2840000 .....         | E-113       |
| FINANCING - TRANSFERS/REIMBURSEMENTS .....           | 5110000 .....         | E-115       |
| FIXED ASSET - REVOLVING .....                        | 9277000 .....         | E-118       |
| INTERAGENCY PROCUREMENT .....                        | 9030000 .....         | E-120       |
| JUVENILE COURTHOUSE PROJECT - DEBT SERVICE .....     | 9280000 .....         | E-123       |

# TABLE OF CONTENTS

## GENERAL GOVERNMENT/ADMINISTRATION (CONT.)

|  | <u>BUDGET UNIT</u> | <u>PAGE</u> |
|--|--------------------|-------------|
| NATOMAS FIRE DISTRICT .....                            | 2290000 .....      | E-125       |
| NON-DEPARTMENTAL COSTS/GENERAL FUND .....              | 5770000 .....      | E-127       |
| NON-DEPARTMENTAL REVENUES/GENERAL FUND .....           | 5700000 .....      | E-130       |
| OFFICE OF LABOR RELATIONS .....                        | 5970000 .....      | E-133       |
| PENSION OBLIGATION BOND - DEBT SERVICE .....           | 9313000 .....      | E-137       |
| TEETER PLAN .....                                      | 5940000 .....      | E-140       |
| TOBACCO LITIGATION SETTLEMENT - CAPITAL PROJECTS ..... | 9284000 .....      | E-143       |
| TRANSIENT-OCCUPANCY TAX .....                          | 4060000 .....      | E-145       |

## INTERNAL SERVICES

|  |                              |       |
|--|------------------------------|-------|
| INTRODUCTION .....                         |                              | F-3   |
| CAPITAL CONSTRUCTION .....                 | 3100000 .....                | F-6   |
| CLERK OF THE BOARD .....                   | 4010000 .....                | F-16  |
| COUNTY CLERK/RECORDER .....                | 3240000 .....                | F-21  |
| DEPARTMENT OF FINANCE .....                | 3230000 .....                | F-26  |
| DEPARTMENT OF REVENUE RECOVERY .....       | 6110000 .....                | F-34  |
| DEPARTMENT OF TECHNOLOGY.....              | 7600000 .....                | F-42  |
| DATA PROCESSING - SHARED SYSTEMS .....     | 5710000 .....                | F-50  |
| REGIONAL RADIO COMMUNICATIONS SYSTEM ..... | 7020000 .....                | F-55  |
| TECHNOLOGY COST RECOVERY FEE .....         | 2180000 .....                | F-59  |
| GENERAL SERVICES/CAPITAL OUTLAY .....      | 7000000/2070000/7080000..... | F-61  |
| PARKING ENTERPRISE .....                   | 7990000 .....                | F-77  |
| LIABILITY/PROPERTY INSURANCE .....         | 3910000 .....                | F-82  |
| OFFICE OF COMPLIANCE .....                 | 5740000 .....                | F-86  |
| OFFICE OF INSPECTOR GENERAL .....          | 5780000 .....                | F-90  |
| PERSONNEL SERVICES .....                   | 6050000 .....                | F-92  |
| UNEMPLOYMENT INSURANCE .....               | 3930000 .....                | F-103 |
| WORKERS' COMPENSATION INSURANCE .....      | 3900000 .....                | F-107 |

# TABLE OF CONTENTS

## COUNTYWIDE SERVICES

|  | <u>BUDGET UNIT</u> | <u>PAGE</u> |
|--|--------------------|-------------|
| INTRODUCTION .....   |                    | G-3         |
| AGRICULTURAL COMMISSIONER-SEALER OF WEIGHTS AND MEASURES ..... | 3210000 .....      | G-6         |
| CHILD SUPPORT SERVICES .....                                   | 5810000 .....      | G-12        |
| CONTRIBUTION TO LAW LIBRARY .....                              | 4522000 .....      | G-18        |
| COOPERATIVE EXTENSION .....                                    | 3310000 .....      | G-20        |
| CORONER .....  | 4610000 .....      | G-25        |
| COURT-COUNTY CONTRIBUTION .....                                | 5040000 .....      | G-29        |
| COURT-NONTRIAL COURT OPERATIONS .....                          | 5020000 .....      | G-31        |
| COURT PAID COUNTY SERVICES .....                               | 5050000 .....      | G-34        |
| DISPUTE RESOLUTION PROGRAM .....                               | 5520000 .....      | G-36        |
| ENVIRONMENTAL MANAGEMENT .....                                 | 3350000 .....      | G-38        |
| FIRST 5 SACRAMENTO COMMISSION .....                            | 7210000 .....      | G-45        |
| GRAND JURY .....   | 5660000 .....      | G-52        |
| HEALTH AND HUMAN SERVICES .....                                | 7200000 .....      | G-54        |
| HEALTH-MEDICAL TREATMENT PAYMENTS .....                        | 7270000 .....      | G-83        |
| HUMAN ASSISTANCE - ADMINISTRATION .....                        | 8100000 .....      | G-86        |
| HUMAN ASSISTANCE - AID PAYMENTS .....                          | 8700000 .....      | G-99        |
| INDIGENT DEFENSE   |                    |             |
| CONFLICT CRIMINAL DEFENDERS .....                              | 5510000 .....      | G-108       |
| PUBLIC DEFENDER .....  | 6910000 .....      | G-112       |
| IN-HOME SUPPORTIVE SERVICES PROVIDER PAYMENTS .....            | 7250000 .....      | G-116       |
| JUVENILE MEDICAL SERVICES .....                                | 7230000 .....      | G-118       |
| PROBATION .....  | 6700000 .....      | G-122       |
| CARE IN HOMES AND INSTITUTIONS - JUVENILE COURT WARDS .....    | 6760000 .....      | G-131       |
| TOBACCO LITIGATION SETTLEMENT .....                            | 7220000 .....      | G-133       |
| VETERAN'S FACILITY .....                                       | 2820000 .....      | G-135       |
| VOTER REGISTRATION AND ELECTIONS.....                          | 4410000 .....      | G-137       |
| WILDLIFE SERVICES .....  | 3260000 .....      | G-142       |

# TABLE OF CONTENTS

## MUNICIPAL SERVICES

|  | <u>BUDGET UNIT</u> | <u>PAGE</u> |
|--|--------------------|-------------|
| INTRODUCTION.....  |                    | H-3         |
| AFFORDABILITY FEE.....   | 3830000            | H-6         |
| ANIMAL CARE AND REGULATION .....                                     | 3220000            | H-8         |
| ANTELOPE ASSESSMENT DISTRICT .....                                   | 9338001            | H-15        |
| ARCADE CREEK PARK.....   | 9338004            | H-18        |
| BUILDING AND CODE ENFORCEMENT DEPARTMENT                             |                    |             |
| (FOR INFORMATION ONLY).....  | 2400000            | H-20        |
| BUILDING INSPECTION.....   | 2150000            | H-21        |
| CARMICHAEL RECREATION AND PARK DISTRICT .....                        | 9337000            | H-24        |
| CARMICHAEL RPD ASSESSMENT DISTRICTS.....                             | 9337100            | H-29        |
| COMMUNITY DEVELOPMENT .....  | 5720000            | H-32        |
| CONNECTOR JOINT POWERS AUTHORITY .....                               | 2800000            | H-42        |
| CONSOLIDATED UTILITIES BILLING SERVICES (FOR INFORMATION ONLY) ..... | 2470000            | H-45        |
| DEPARTMENT OF FLOOD MANAGEMENT (FOR INFORMATION ONLY).....           | 3252660            | H-47        |
| ECONOMIC DEVELOPMENT .....   | 3870000            | H-49        |
| FISH AND GAME PROPAGATION.....                                       | 6460000            | H-58        |
| GOLF .....   | 6470000            | H-60        |
| MISSION OAKS MAINTENANCE AND IMPROVEMENT ASSESSMENT DISTRICT ...     | 9336001            | H-64        |
| MISSION OAKS RECREATION AND PARK DISTRICT .....                      | 9336100            | H-67        |
| NEIGHBORHOOD REVITALIZATION .....                                    | 5790000            | H-72        |
| PARKS CONSTRUCTION .....   | 6570000            | H-74        |
| REGIONAL PARKS.....  | 6400000            | H-77        |
| COUNTY PARKS CFD No. 2006-1 .....                                    | 6494000            | H-83        |
| COUNTY SERVICE AREA No. 4B (WILTON/COSUMNES) .....                   | 6491000            | H-85        |
| COUNTY SERVICE AREA No. 4C (DELTA) .....                             | 6492000            | H-87        |
| COUNTY SERVICE AREA No. 4D (HERALD) .....                            | 6493000            | H-89        |
| DEL NORTE OAKS PARK DISTRICT .....                                   | 3516494            | H-91        |
| SUNRISE RECREATION AND PARK DISTRICT .....                           | 9338000            | H-93        |
| TRANSPORTATION (FOR INFORMATION ONLY).....                           | 2600000            | H-98        |
| TRANSPORTATION .....   | 2960000            | H-99        |
| COUNTY SERVICE AREA No. 1.....                                       | 2530000            | H-106       |
| GOLD RIVER STATION #7 LANDSCAPE CFD.....                             | 1370000            | H-109       |

# TABLE OF CONTENTS

## MUNICIPAL SERVICES (CONT.)

|  | <u>BUDGET UNIT</u>   | <u>PAGE</u> |
|--|----------------------|-------------|
| TRANSPORTATION (CONT.)                                     |                      |             |
| LANDSCAPE MAINTENANCE DISTRICT .....                       | 3300000 .....        | H-111       |
| ROADS .....  | 2900000 .....        | H-114       |
| ROADWAYS .....   | 2910000 .....        | H-119       |
| RURAL TRANSIT PROGRAM .....                                | 2930000 .....        | H-124       |
| SACRAMENTO COUNTY LANDSCAPE MAINTENANCE CFD No. 2004-2 ... | 1410000 .....        | H-127       |
| TRANSPORTATION-SALES TAX .....                             | 2140000 .....        | H-129       |
| WASTE MANAGEMENT AND RECYCLING                             |                      |             |
| REFUSE ENTERPRISE OPERATIONS AND CAPITAL OUTLAY.....       | 2200000/2250000..... | H-133       |
| WATER RESOURCES .....                                      | 3220001 .....        | H-144       |
| WATER AGENCY - ENTERPRISE FUND .....                       | 3050000 .....        | H-150       |
| WATER AGENCY - ZONE 11 DRAINAGE INFRASTRUCTURE .....       | 2810000 .....        | H-157       |
| WATER AGENCY - ZONE 13 .....                               | 3044000 .....        | H-161       |

## SANITATION DISTRICTS AGENCY

|  |                                 |      |
|--|---------------------------------|------|
| INTRODUCTION.....  |                                 | I-3  |
| SACRAMENTO AREA SEWER DISTRICT .....                             | 3005000 .....                   | I-6  |
| SACRAMENTO REGIONAL COUNTY SANITATION DISTRICT - SUMMARY .....   | 3028000 .....                   | I-9  |
| SACRAMENTO REGIONAL COUNTY SANITATION DISTRICT - OPERATIONS..... | 3028000 .....                   | I-12 |
| DEPARTMENT OF INTERNAL SERVICES .....                            | 3028500/ 3028510/ 3028650 ..... | I-14 |
| DEPARTMENT OF POLICY AND PLANNING.....                           | 3028410/ 3028440 .....          | I-16 |
| OFFICE OF FINANCE .....  | 3028600 .....                   | I-17 |
| OFFICE OF PUBLIC AFFAIRS.....                                    | 3028670 .....                   | I-19 |

## GLOSSARY OF TERMS

## INDEX