

TABLE OF CONTENTS

SACRAMENTO COUNTY 2019-20 ADOPTED BUDGET

	<u>PAGE</u>	
GENERAL BUDGET INFORMATION		
BOARD OF SUPERVISORS AND COUNTY OFFICIALS	A-3	
ORGANIZATIONAL CHART	A-4	
BOARD OF SUPERVISORS LETTER FROM CHAIR.....	A-5	
COUNTY VISION, MISSION AND VALUES	A-6	
SUMMARY OF 2019-20 ADOPTED BUDGET	A-7	
COUNTY EXECUTIVE'S RECOMMENDED FISCAL YEAR 2019-20 LETTER	A-19	
COUNTY EXECUTIVE'S RECOMMENDED FISCAL YEAR 2019-20 ADOPTED BUDGET MEMO	A-167	
ATTACHMENT 1- OVERVIEW OF REVISIONS.....	A-170	
ATTACHMENT 2 - RE-BUDGETING FUND BALANCE CHANGES	A-179	
ATTACHMENT 3 - SUMMARY OF OTHER CHANGES	A-188	
BOARD OF SUPERVISORS BUDGET LETTER WITH CIP	A-197	
SACRAMENTO COUNTY BUDGET COMPLIANCE WITH APPROPRIATION LIMITS.....	A-208	
THE COUNTY BUDGET (REQUIREMENTS) FUNCTIONS DESCRIPTIONS.....	A-209	
THE COUNTY BUDGET (REQUIREMENTS)	A-211	
SUMMARY TABLES FOR THE PIE CHARTS	A-212	
THE COUNTY BUDGET (FINANCING) FUNCTIONS DESCRIPTIONS	A-213	
THE COUNTY BUDGET (FINANCING)	A-215	
SUMMARY OF FUND BALANCES	A-216	
RELATIONSHIP BETWEEN FUNDS, BUDGET UNITS AND DEPARTMENTS.....	A-218	
DESCRIPTION OF COUNTY FUNDS	A-221	
DESCRIPTION OF MAJOR COUNTY REVENUE SOURCES AND TRENDS.....	A-231	
GENERAL BUDGET POLICIES AND PLANNING.....	A-239	
BUDGET PROCESS AND TIMELINE.....	A-245	
EXAMPLE OF A BUDGET MESSAGE	A-249	
SACRAMENTO COUNTY ECONOMIC AND DEMOGRAPHIC OVERVIEW	A-251	
<u>SCHEDULE</u>	<u>PAGE</u>	
SUMMARY SCHEDULES		
ALL FUNDS SUMMARY	SCHEDULE 1	B-3
GOVERNMENTAL FUNDS SUMMARY	SCHEDULE 2	B-4
FUND BALANCE - GOVERNMENTAL FUNDS	SCHEDULE 3	B-5

TABLE OF CONTENTS

	<u>PAGE</u>
SUMMARY SCHEDULES (cont.)	
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-29
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT	SCHEDULE 8 B-31
SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY	SCHEDULE 12 B-37
FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES.....	SCHEDULE 13 B-39
SPECIAL DISTRICTS AND OTHER AGENCIES - OBLIGATED FUND BALANCES....	SCHEDULE 14 B-42
SUMMARY OF POSITIONS	
PERMANENT POSITION SUMMARY (BY FUND).....	C-3
SUMMARY OF POSITIONS	
AGRICULTURAL COMMISSIONER - SEALER OF WEIGHTS AND MEASURES.....	C-5
AIRPORT ENTERPRISE.....	C-6
ANIMAL CARE AND REGULATION.....	C-8
ASSESSOR	C-9
BOARD OF RETIREMENT.....	C-10
BOARD OF SUPERVISORS.....	C-11
CHILD SUPPORT SERVICES	C-12
CIVIL SERVICE COMMISSION.....	C-13
CLERK OF THE BOARD	C-13
CODE ENFORCEMENT	C-14
CONFLICT CRIMINAL DEFENDERS	C-14
CONNECTOR JOINT POWERS AUTHORITY.....	C-15
CORONER	C-15
CORRECTIONAL HEALTH SERVICES	C-16
COUNTY CLERK/RECORDER.....	C-17
COUNTY COUNSEL.....	C-18
COUNTY EXECUTIVE	C-18
COUNTY EXECUTIVE CABINET	C-19
CRIMINAL JUSTICE CABINET	C-19
DEPARTMENT OF CHILD, FAMILY AND ADULT SERVICES	C-20
DEPARTMENT OF FINANCE	C-23

TABLE OF CONTENTS

	<u>PAGE</u>
SUMMARY OF POSITIONS (cont.)	
DEPARTMENT OF REVENUE RECOVERY	C-24
DEPARTMENT OF TECHNOLOGY	C-25
DEVELOPMENT AND CODE SERVICES.....	C-26
DISTRICT ATTORNEY.....	C-28
ECONOMIC DEVELOPMENT	C-30
EMERGENCY SERVICES.....	C-30
ENVIRONMENTAL MANAGEMENT	C-31
FIRST 5 SACRAMENTO COMMISSION.....	C-32
GENERAL SERVICES.....	C-33
GOLF	C-35
HEALTH SERVICES	C-36
HUMAN ASSISTANCE-ADMINISTRATION	C-40
JUVENILE MEDICAL SERVICES	C-43
OFFICE OF COMPLIANCE.....	C-43
OFFICE OF LABOR RELATIONS	C-44
PARKING ENTERPRISE	C-44
PERSONNEL SERVICES	C-45
PLANNING AND ENVIRONMENTAL REVIEW	C-46
PROBATION	C-47
PUBLIC DEFENDER	C-48
REGIONAL PARKS.....	C-49
REGIONAL RADIO COMMUNICATIONS SYSTEM.....	C-50
SACRAMENTO AREA SEWER DISTRICT.....	C-51
SACRAMENTO REGIONAL COUNTY SANITATION DISTRICT	C-53
SHERIFF	C-57
SOUTH SACRAMENTO CONSERVATION AGENCY ADMINISTRATION	C-59
TRANSPORTATION.....	C-60
VOTER REGISTRATION AND ELECTIONS	C-61
WASTE MANAGEMENT AND RECYCLING	C-62
WATER RESOURCES.....	C-64
SPECIAL DISTRICTS	C-66
PERMANENT POSITION SUMMARY.....	C-67
STAFFING SCHEDULE	C-68

TABLE OF CONTENTS

	<u>BUDGET UNIT</u>	<u>PAGE</u>
ELECTED OFFICIALS		
INTRODUCTION	D-3	
ASSESSOR	3610000	D-5
BOARD OF SUPERVISORS	4050000	D-10
DISTRICT ATTORNEY	5800000	D-14
SHERIFF	7400000	D-25
SHERIFF - DEPARTMENT OF JUSTICE ASSET FORFEIT	7409000	D-43
SHERIFF - RESTRICTED REVENUE	7408000	D-46
GENERAL GOVERNMENT		
INTRODUCTION	E-3	
1991 REALIGNMENT	7480000	E-6
2011 REALIGNMENT	7440000	E-16
AIRPORT ENTERPRISE/CAPITAL OUTLAY	3400000/3480000	E-29
APPROPRIATION FOR CONTINGENCIES.....	5980000	E-46
BOARD OF RETIREMENT (FOR INFORMATION ONLY).....	7860000	E-49
CIVIL SERVICE COMMISSION	4210000	E-56
CLERK OF THE BOARD	4010000	E-60
COMMUNITY INVESTMENT PROGRAM	5060000	E-67
CONTRIBUTION TO LAFCo.....	5920000	E-70
COUNTY COUNSEL	4810000	E-73
COUNTY EXECUTIVE/COUNTY EXECUTIVE CABINET.....	5910000/5730000	E-78
COUNTY LIBRARY	6310000	E-86
CRIMINAL JUSTICE CABINET.....	5750000	E-90
ECONOMIC DEVELOPMENT	3870000	E-94
EMERGENCY SERVICES	7090000	E-101
FAIR HOUSING SERVICES	4660000	E-107
FINANCING DISTRICTS		
ANTELOPE PUBLIC FACILITIES FINANCING PLAN.....	3070000	E-109
BRADSHAW ROAD/US 50 FINANCING DISTRICT.....	3081000	E-113
COUNTY SERVICE AREA NO. 10	2857000	E-116
COUNTYWIDE LIBRARY FACILITIES ADMINISTRATIVE FEE	1600000	E-119
FLORIN ROAD CAPITAL PROJECT	1182880	E-122
FLORIN VINEYARD NO. 1 CFD	1470000	E-125
FLORIN VINEYARD COMMUNITY PLAN FEE PROGRAM.....	1450000	E-128

TABLE OF CONTENTS

	<u>BUDGET UNIT</u>	<u>PAGE</u>
GENERAL GOVERNMENT (cont.)		
FULTON AVENUE CAPITAL PROJECT (FOR INFORMATION ONLY).....	1182881	E-131
LAGUNA COMMUNITY FACILITIES DISTRICT	3090000	E-132
LAGUNA CREEK RANCH/ELLIOTT RANCH CFD-12.....	2870000	E-135
LAGUNA STONELAKE CFD	1300000	E-139
MATHER LANDSCAPE MAINTENANCE CFD	1320000	E-142
MATHER PUBLIC FACILITIES FINANCING PLAN.....	1360000	E-145
McCLELLAN PARK CFD No. 2004-1	1400000	E-148
METRO AIR PARK 2001 CFD No. 2000-1	1390000	E-151
METRO AIR PARK SERVICES TAX	1420000	E-154
NORTH VINEYARD STATION SPECIFIC PLAN	1430000	E-157
NORTH VINEYARD STATION CFDs	1440000	E-160
PARK MEADOWS CFD - BOND PROCEEDS	1310000	E-163
VINEYARD PUBLIC FACILITIES FINANCING PLAN.....	2840000	E-166
FINANCING - TRANSFERS/REIMBURSEMENTS.....	5110000	E-169
FIXED ASSET - REVOLVING	9277000	E-174
INTERAGENCY PROCUREMENT	9030000	E-177
NATOMAS FIRE DISTRICT	2290000	E-182
NON-DEPARTMENTAL COSTS/GENERAL FUND	5770000	E-185
NON-DEPARTMENTAL REVENUES/GENERAL FUND	5700000	E-189
OFFICE OF LABOR RELATIONS	5970000	E-193
PLANNING AND ENVIRONMENTAL REVIEW	5725728	E-197
AFFORDABILITY FEE	3830000	E-205
NEIGHBORHOOD REVITALIZATION	5790000	E-207
PUBLIC FACILITIES FINANCING		
1997 REFUNDING PUBLIC FACILITIES - DEBT SERVICE (FOR INFO ONLY)....	9288000	E-212
2003 PUBLIC FACILITIES PROJECTS - DEBT SERVICE (FOR INFO ONLY)	9298000	E-215
2004 PENSION OBLIGATION BOND - DEBT SERVICE	9282000	E-217
2006 PUBLIC FACILITIES PROJECTS - DEBT SERVICE (FOR INFO ONLY)	9306306	E-220
2007 PUBLIC FACILITIES PROJECTS - DEBT SERVICE (FOR INFO ONLY)	9304304	E-222
2010 REFUNDING CERTIFICATE OF PARTICIPATION - DEBT SERVICE	9300000	E-224
2018 REFUNDING CERTIFICATES OF PARTICIPATION - DEBT SERVICE	9307001	E-227
JUVENILE COURTHOUSE PROJECT - DEBT SERVICE	9280000	E-230
PENSION OBLIGATION BOND - DEBT SERVICE	9313000	E-233
TOBACCO LITIGATION SETTLEMENT - CAPITAL PROJECTS.....	9284000	E-236

TABLE OF CONTENTS

	<u>BUDGET UNIT</u>	<u>PAGE</u>
GENERAL GOVERNMENT (cont.)		
PUBLIC SAFETY SALES TAX (PROPOSITION 172)	7460000	E-239
SOUTH SACRAMENTO CONSERVATION AGENCY ADMINISTRATION.....	0290007	E-242
TEETER PLAN	5940000	E-245
TRANSIENT-OCCUPANCY TAX	4060000	E-248
ADMINISTRATIVE SERVICES		
INTRODUCTION	F-3
COUNTY CLERK/RECORDER.....	3240000	F-7
CLERK/RECORDER FEES.....	3241000	F-12
COURT - COUNTY CONTRIBUTION	5040000	F-17
COURT - NON-TRIAL COURT OPERATIONS	5020000	F-19
COURT PAID COUNTY SERVICES.....	5050000	F-21
DEPARTMENT OF FINANCE	3230000	F-23
DEPARTMENT OF REVENUE RECOVERY	6110000	F-31
DEPARTMENT OF TECHNOLOGY.....	7600000	F-36
DATA PROCESSING - SHARED SYSTEMS	5710000	F-45
REGIONAL RADIO COMMUNICATIONS SYSTEM	7020000	F-49
TECHNOLOGY COST RECOVERY FEE	2180000	F-54
DISPUTE RESOLUTION PROGRAM.....	5520000	F-57
GENERAL SERVICES/CAPITAL OUTLAY.....	7000000/2070000/7080000.....	F-60
CAPITAL CONSTRUCTION	3100000	F-75
PARKING ENTERPRISE	7990000	F-92
GRAND JURY.....	5660000	F-98
OFFICE OF COMPLIANCE.....	5740000	F-100
OFFICE OF INSPECTOR GENERAL	5780000	F-105
PERSONNEL SERVICES	6050000	F-108
LIABILITY/PROPERTY INSURANCE	3910000	F-116
UNEMPLOYMENT INSURANCE	3930000	F-120
WORKERS' COMPENSATION INSURANCE	3900000	F-124
VOTER REGISTRATION AND ELECTIONS	4410000	F-128
MUNICIPAL SERVICES		
INTRODUCTION	G-3

TABLE OF CONTENTS

	<u>BUDGET UNIT</u>	<u>PAGE</u>
MUNICIPAL SERVICES (cont.)		
AGRICULTURAL COMMISSIONER AND SEALER OF WEIGHTS AND		
MEASURES	3210000	G-5
WILDLIFE SERVICES	3260000	G-11
ANIMAL CARE AND REGULATION	3220000	G-14
DEPENDENT PARK DISTRICTS		
ANTELOPE ASSESSMENT DISTRICT	9338001	G-26
CARMICHAEL RECREATION AND PARK DISTRICT	9337000	G-30
CARMICHAEL RPD ASSESSMENT DISTRICT	9337100	G-36
FOOTHILL PARK	9338006	G-40
MISSION OAKS MAINTENANCE AND IMPROVEMENT DISTRICT	9336001	G-43
MISSION OAKS RECREATION AND PARK DISTRICT	9336100	G-47
SUNRISE RECREATION AND PARK DISTRICT	9338000	G-53
REGIONAL PARKS	6400000	G-59
COUNTY PARKS CFD 2006-1	6494000	G-67
COUNTY SERVICE AREA No. 4B (WILTON/COSUMNES)	6491000	G-70
COUNTY SERVICE AREA No. 4C (DELTA)	6492000	G-74
COUNTY SERVICE AREA No. 4D (HERALD)	6493000	G-78
DEL NORTE OAKS PARK DISTRICT	3516494	G-81
FISH AND GAME PROPAGATION	6460000	G-84
GOLF	6470000	G-88
PARK CONSTRUCTION	6570000	G-93
PUBLIC WORKS AND INFRASTRUCTURE		
INTRODUCTION		H-3
CONNECTOR JOINT POWERS AUTHORITY	2800000	H-6
DEVELOPMENT AND CODE SERVICES	2151000	H-10
BUILDING INSPECTION	2150000	H-20
CODE ENFORCEMENT	5725729	H-24
TRANSPORTATION	2960000	H-32
COUNTY SERVICE AREA No. 1	2530000	H-40
GOLD RIVER STATION #7 LANDSCAPE CFD	1370000	H-44
LANDSCAPE MAINTENANCE DISTRICT	3300000	H-47
ROADS	2900000	H-51
ROADWAYS	2910000	H-57

TABLE OF CONTENTS

	<u>BUDGET UNIT</u>	<u>PAGE</u>
PUBLIC WORKS AND INFRASTRUCTURE (cont.)		
RURAL TRANSIT PROGRAM	2930000	H-62
SACRAMENTO COUNTY LANDSCAPE MAINTENANCE CFD No. 2004-2	1410000	H-68
TRANSPORTATION-SALES TAX	2140000	H-71
WASTE MANAGEMENT AND RECYCLING		
REFUSE ENTERPRISE OPERATIONS AND CAPITAL OUTLAY	2200000/2250000	H-76
WATER RESOURCES	3220001	H-92
WATER AGENCY - ENTERPRISE FUND	3050000	H-99
WATER AGENCY - ZONE 11 DRAINAGE INFRASTRUCTURE	2810000	H-111
WATER AGENCY - ZONE 13	3044000	H-116
SOCIAL SERVICES		
INTRODUCTION I-3	
CHILD, FAMILY AND ADULT SERVICES	7800000	I-6
IN-HOME SUPPORTIVE SERVICES PROVIDER PAYMENTS	7250000	I-20
CHILD SUPPORT SERVICES	5810000	I-23
CONTRIBUTION TO LAW LIBRARY	4522000	I-31
COOPERATIVE EXTENSION	3310000	I-33
CORONER	4610000	I-37
ENVIRONMENTAL MANAGEMENT	3350000	I-42
ENVIRONMENTAL MANAGEMENT SPECIAL PROGRAM FUNDS	3351000	I-49
FIRST 5 SACRAMENTO COMMISSION	7210000	I-53
HEALTH SERVICES	7200000	I-59
CORRECTIONAL HEALTH SERVICES	7410000	I-76
HEALTH-MEDICAL TREATMENT PAYMENTS	7270000	I-84
JUVENILE MEDICAL SERVICES	7230000	I-88
MENTAL HEALTH SERVICES ACT	7290000	I-93
HUMAN ASSISTANCE - ADMINISTRATION	8100000	I-101
HUMAN ASSISTANCE - AID PAYMENTS	8700000	I-118
INDIGENT DEFENSE		
CONFLICT CRIMINAL DEFENDERS	5510000	I-124
PUBLIC DEFENDER	6910000	I-129
PROBATION	6700000	I-138
CARE IN HOMES AND INSTITUTIONS - JUVENILE COURT WARDS	6760000	I-151
VETERAN'S FACILITY	2820000	I-153

TABLE OF CONTENTS

	<i>BUDGET UNIT</i>	<i>PAGE</i>
SANITATION DISTRICTS AGENCY		
INTRODUCTION		J-3
SACRAMENTO AREA SEWER DISTRICT	3005000	J-6
SACRAMENTO REGIONAL COUNTY SANITATION DISTRICT	3028000	J-10

GLOSSARY

INDEX