

**COUNTY OF SACRAMENTO
CALIFORNIA**



FISCAL YEAR 2007-08

BUDGET IN BRIEF

BOARD OF SUPERVISORS

| | |
|--------------------|------------|
| Roger Dickinson | District 1 |
| Jimmie Yee | District 2 |
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| Roberta MacGlashan | District 4 |
| Don Nottoli, Chair | District 5 |

Terry Schutten, County Executive
Navdeep Gill, Chief Operations Officer

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Office of Budget and Debt Management
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LETTER FROM CHAIR, BOARD OF SUPERVISORS



**CHAIRMAN
BOARD OF SUPERVISORS
COUNTY OF SACRAMENTO**
700 H STREET, SUITE 2450 · SACRAMENTO, CA 95814

DON NOTTOLI
SUPERVISOR, FIFTH DISTRICT
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October 31, 2007

TO THE RESIDENTS OF SACRAMENTO COUNTY:

The Sacramento County Board of Supervisors is proud to present to you the County's 2007-08 Adopted Final Budget. The County Budget is the financial and operating plan for the provision of services to you by the County and by the special districts governed by the Board of Supervisors. For 2007-08 the County Budget also includes a Five-Year Capital Improvement Plan which will guide the development of County facilities including an airport terminal, roads and buildings.

The County Budget was developed through an open and public process. The Board heard a budget forecast, adopted resource allocation obligations and priorities, and made early, tentative resource allocations in January. Budget Hearings were then held in May and September.

Unlike the past two years, the outlook for Fiscal Year 2007-08 reflects much slower revenue growth. This is predominately the result of the slowing housing sector affecting the growth in both property and sales tax revenues. While it is not necessary to make program reductions to balance the Fiscal Year 2007-08 budget, the slower growth in revenues meant there was limited new resources to expand programs/services to county residents. Therefore, the Board was strategic in using these limited resources to expand critical programs for the District Attorney, Sheriff, the Office of Emergency Operations, the Departments of Health and Human Services, Human Assistance, Probation, Public Defender, and Regional Parks.

The public availability of the budget documents, both printed and Internet versions, coupled with the open and public budget process, assures the rights of interested and involved county residents to participate in budget decision making and to examine the operations of our County government.

Should you desire further information regarding the Fiscal Year 2007-08 County Budget or the County's budget process, please contact your Supervisor (874-5411) or the Office of the County Executive (874-5833).

Sincerely,

A handwritten signature in black ink that reads "Don Nottoli".

DON NOTTOLI
Chairman, Board of Supervisors



BUDGET OVERVIEW

The annual budget for Sacramento County is an operational plan, a fiscal plan, a capital (building) expenditure plan, and a staffing plan for the provision of services to the residents of Sacramento County. The Fiscal Year 2007-08 Adopted Budget including reserve increases totals \$5,081,557,832 and consists of the following components:

| | AMOUNT | PERCENT |
|---------------------------------|------------------------|--------------|
| Operating Funds | \$2,683,741,294 | 52.8 |
| Internal Service Funds | 574,256,215 | 11.3 |
| Enterprise Funds | 885,022,658 | 17.4 |
| Special Revenue Funds | 460,442,241 | 9.1 |
| Public Service Enterprise Funds | 478,095,424 | 9.4 |
| TOTAL | \$5,081,557,832 | 100.0 |

The Operating Budget total includes the General Fund requirement of \$2,203,009,478 which accounts for 43.4 percent of the total budget.

In June 2007, the Board of Supervisors adopted a series of obligations/priorities to guide resource allocation and budget decision making. These priorities differ from prior years in that the mandated programs are now split into those where the service level/budget is mandated and those where the Board of Supervisors has some flexibility regarding the level of mandated service provided. The approved spending priorities recognize that certain obligations must be funded before any discretionary priorities can be addressed:

- A. **Mandated Countywide Obligations**
Jails, prosecution, juvenile detention, health care for the poor, and welfare payments to eligible clients.
- B. **Mandated Municipal Obligations**
Core requirements for providing for the public safety of the citizens living in the Unincorporated Area (Sheriff's patrol and investigations).
- C. **Financial Obligations**
Maintenance of the public trust through a sound fiscal policy that focuses on financial discipline, including funding programs that provide for revenue collection and payment of county debts.
- D. **Budget Priorities**
When funding of the County's mandated services and obligations are met, the following priorities govern the budget process:
 1. **Law Enforcement:** Provide the highest level of discretionary law-enforcement municipal and countywide services possible within the available county budget.
 2. **Safety Net:** Provide the safety net for those disadvantaged citizens, such as the homeless, mentally ill, and others who receive no services from other government agencies.
 3. **Sustainable and Livable Communities:** Provide the highest possible quality of life for our constituents within available remaining resources.
 4. **General Government:** General Government functions shall continue at a level sufficient to support the direct services to citizens.
 5. **Prevention:** Continue prevention/intervention programs that can demonstrate that they save the county money over the long-term, such as alcohol and drug programs.

STRATEGIC PLAN

In April 2006, the Board of Supervisors approved the County's Strategic Issues and Objectives which are the foundation for the County's Strategic Plan and Performance Management System. Listed below are the Strategic Issues and Objectives for each Issue and the total amount of county funds allocated to each Strategic Issue.

Economic Growth

(1) Promote employment and self-sufficiency through the job market (2) Achieve continual business growth in the Unincorporated Area, particularly among businesses that generate tax revenue for the County (3) Achieve a high degree of recipient and user satisfaction with the quality, timeliness of response, and coordination of county economic development and employment services.

Law and Justice

(1) Foster a safe community (2) Ensure a fair and just criminal justice system (3) Maximize diversion of first and early offenders (4) Provide quality services to the public.

Transportation

(1) Bolster safe and efficient movement of people and goods (2) Achieve a high degree of public satisfaction with the quality, timeliness of response, and coordination of transportation services.

Public Health and Safety

(1) Minimize injury and property loss caused by emergencies and natural disasters (2) Keep citizens safe from environmental hazards (3) Keep residents healthy and free from preventable disease (4) Achieve a high degree of public and user satisfaction with the quality, timeliness of response, and coordination of county health and safety services.

Strong and Healthy Families

(1) Ensure that needy families and senior citizens have adequate food, shelter, and health Care (2) Minimize the impact of substance abuse and mental illness on families (3) Protect families from violence (4) Achieve a high degree of public and user satisfaction with the quality, timeliness of response, and coordination of county services.

Sustainable and Livable Communities

(1) Develop and sustain livable and attractive neighborhoods (2) Minimize the impact of substance abuse and mental illness on communities (3) Promote opportunities for civic involvement (4) Foster community identity (5) Achieve a high degree of public satisfaction with the quality, timeliness of response, and coordination of county services to neighborhoods.

Summary of appropriations by Strategic Issue:

| | AMOUNT | PERCENT |
|-------------------------------------|------------------------|----------------|
| Strong and Healthy Families | \$1,101,165,753 | 21.7 |
| Law and Justice | 863,375,146 | 17.0 |
| Transportation | 1,018,122,617 | 20.0 |
| Public Health and Safety | 856,655,656 | 16.9 |
| Sustainable and Livable Communities | 289,352,784 | 5.7 |
| Economic Growth | 45,004,265 | 0.9 |
| Other | 30,366,344 | 0.6 |
| Internal Services | 877,515,267 | 17.2 |
| TOTAL | \$5,081,557,832 | 100.0 |

OPERATING FUNDS-GENERAL FUND**FINANCING**

The General Fund is the principal fund of the County, and is used to account for all activities of the County not included in other specified funds. The General Fund also accounts for most general government activities.

Financing for the General Fund comes from a variety of sources as listed below:

| <u>FINANCING TYPE</u> | <u>AMOUNT</u> | <u>PERCENT</u> |
|---|------------------------|----------------|
| Property Taxes | \$230,604,000 | 10.4 |
| Property Tax In Lieu of Vehicle License Fees | 138,205,581 | 6.3 |
| Sales Taxes | 61,450,000 | 2.8 |
| Other Taxes | 53,022,000 | 2.4 |
| Licenses and Permits | 12,943,353 | 0.6 |
| Fines, Forfeitures, and Penalties | 20,375,112 | 0.9 |
| Use of Money and Property | 27,078,380 | 1.2 |
| Aid from Other Government Agencies (state and federal) | 1,374,097,181 | 62.4 |
| Charges for Current Services | 100,264,901 | 4.6 |
| Other Revenues | 86,859,227 | 3.9 |
| Non-Departmental Fund Balance | 39,018,248 | 1.8 |
| Department Fund Balance | 35,513,979 | 1.6 |
| Reserve Release | 23,577,516 | 1.1 |
| TOTAL FINANCING | \$2,203,009,478 | 100.0 |

The largest source of financing for the General Fund is Aid from Other State and Federal Government Agencies which accounts for 62.4 percent of the total financing.

Property Taxes currently constitute the second largest source of General Fund financing and accounts for 10.4 percent of the total financing. Property Taxes is a 1.0 percent tax on real property under acquisition value basis of California's Proposition 13.

Property Tax In Lieu of Vehicle License Fees is the third largest source of General Fund financing with 6.3 percent of the total financing. This revenue source emerged as a result of the State's "swap" deal.

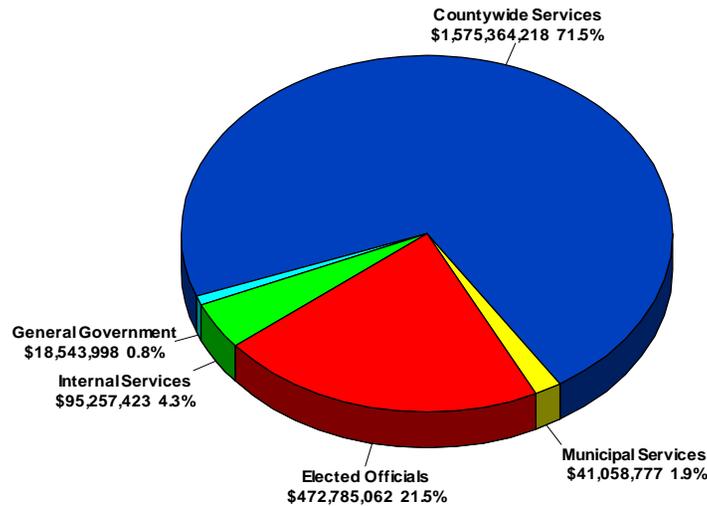
Sales Taxes account for 2.8 percent of the total General Fund financing. With minimal growth anticipated, sales tax is expected to reach approximately \$61.5 million.

Other Taxes constitute 2.4 percent of the total financing. Other Taxes include In Lieu Local Sales and Use Tax (\$21.7 million), Utility User Tax (\$14.5 million), and other non-current property taxes including unitary, delinquent, penalties, and transfer tax (\$16.8 million).

OPERATING FUNDS-GENERAL FUND

REQUIREMENTS

The General Fund accounts for 43.4 percent of the total budget and is comprised of the following agencies.



The individual departments/budget units within each agency are detailed below:

| | FISCAL YEAR | |
|---|----------------------|----------------|
| | 2007-08 | POSITIONS |
| Assessor | \$17,180,683 | 178.5 |
| Board of Supervisors | 4,782,678 | 34.6 |
| Correctional Health Services | 41,544,786 | 164.0 |
| District Attorney | 69,056,293 | 484.1 |
| Sheriff | 340,220,622 | 2,237.0 |
| Subtotal Elected Officials | \$472,785,062 | 3,098.2 |
| Civil Service Commission | \$364,792 | 3.0 |
| Contribution to Human Rights/Fair Housing | 161,100 | 0.0 |
| Contribution to Local Agency Formation Commission (LAFCo) | 228,833 | 0.0 |
| County Counsel | 6,155,236 | 87.0 |
| County Executive | 2,064,245 | 21.0 |
| County Executive Cabinet | 1,875,469 | 24.6 |
| Criminal Justice Cabinet | 298,488 | 1.0 |
| Emergency Operations | 6,287,445 | 4.0 |
| Labor Relations | 1,108,390 | 6.0 |
| Subtotal General Government | \$18,543,998 | 146.6 |

OPERATING FUNDS-GENERAL FUND

REQUIREMENTS

| | FISCAL YEAR | |
|--|------------------------|-----------------|
| | 2007-08 | POSITIONS |
| Contingencies | \$3,129,585 | 0.0 |
| County Clerk/Recorder | 11,181,935 | 68.0 |
| Data Processing-Shared Systems | 17,751,183 | 0.0 |
| Department of Finance | 17,046,289 | 150.0 |
| Department of Revenue Recovery | 6,252,741 | 101.0 |
| Financing-Transfers/Reimbursement | 4,598,792 | 0.0 |
| Non-Departmental Costs/General Fund | 11,720,858 | 0.0 |
| Non-Departmental Revenues/General Fund | -5,165,545 | 0.0 |
| Office of Compliance | 291,474 | 3.0 |
| Personnel Services | 16,440,110 | 310.8 |
| Reserve Increase | 12,010,001 | 0.0 |
| Subtotal Internal Services | \$95,257,423 | 632.8 |
| Ag. Comm.-Sealer of Weights & Measures | \$4,509,158 | 35.8 |
| Care in Homes and Institutions | 3,129,246 | 0.0 |
| Child Support Services | 34,187,194 | 385.5 |
| Cooperative Extension | 407,612 | 3.0 |
| Conflict Criminal Defenders | 10,584,488 | 7.0 |
| Contribution to Law Library | 788,855 | 0.0 |
| Coroner | 6,662,616 | 40.0 |
| Court/County Contribution | 25,685,588 | 0.0 |
| Court/Non-Trial Court Funding | 17,222,702 | 0.0 |
| Court Paid County Services | 26,397,072 | 0.0 |
| Dispute Resolution Program | 390,500 | 0.0 |
| Grand Jury | 227,180 | 0.0 |
| Health and Human Services | 498,314,309 | 2,689.3 |
| Health-Medical Treatment Payments | 43,476,891 | 0.0 |
| Human Assistance-Administration | 271,891,539 | 2,197.1 |
| Human Assistance-Aid Payments | 390,234,420 | 0.0 |
| In-Home Support Services Provider Payments | 62,776,122 | 0.0 |
| Juvenile Medical Services | 11,594,527 | 50.6 |
| Probation | 123,267,651 | 941.0 |
| Public Defender | 26,615,447 | 162.0 |
| Veteran's Facility | 20,000 | 0.0 |
| Voter Registration and Elections | 16,881,193 | 38.0 |
| Wildlife Services | 99,908 | 0.0 |
| Subtotal Countywide Services | \$1,575,364,218 | 6,549.3 |
| Animal Care and Regulation | \$5,907,688 | 55.0 |
| Contribution to Paratransit | 66,600 | 0.0 |
| Environmental Review | 4,315,936 | 31.8 |
| Neighborhood Services | 1,939,944 | 10.0 |
| Regional Parks | 11,910,716 | 81.0 |
| Planning and Community Development | 16,917,893 | 108.4 |
| Subtotal Municipal Services | \$41,058,777 | 286.2 |
| TOTAL GENERAL FUND | \$2,203,009,478 | 10,713.1 |

OTHER OPERATING FUNDS

Building Inspection Fund -- \$15,114,931 **0.0 Positions**

Primary financing comes from building inspection charges. The County is responsible for building inspection in the Unincorporated Area.

Capital Construction Fund -- \$26,820,193 **0.0 Positions**

Financing comes from a use allocations charge to the departments occupying county owned facilities, debt financing, and grants. The acquisition, construction, and major maintenance of county facilities are financed from this fund.

Community Services Fund -- \$24,062,253 **121.2 Positions**

Housing and homeless programs are financed from this fund. Major funding sources include redevelopment project allocations, grants, state allocations, and transfers from the General Fund. The purpose of this fund is to segregate the restricted housing revenues.

County Library -- \$26,925,257 **0.0 Positions**

The primary source of financing for this fund comes from a dedicated share of property taxes collected in the Unincorporated Area and the cities of Sacramento, Elk Grove, Citrus Heights, Galt, Rancho Cordova, and Isleton. Library services are provided by a joint City of Sacramento – Sacramento County Joint Powers Authority with a separate Authority Board. Funding allocated to this fund is transferred to the Library Authority for services and materials.

Economic Development & Intergovernmental Affairs -- \$35,763,080 **23.8 Positions**

County economic development activities are financed from this fund. Major projects include the conversion of two former air force bases from military to mixed private and public use. Funding comes from the sale of land and facilities, grants, and a contribution from the General Fund.

Environmental Management Fund -- \$18,067,440 **137.8 Positions**

Environmental Management provides countywide regulatory services that protect public health and the environment. The primary source of financing for this fund comes from fees and contracts associated with the various regulatory activities of the Environmental Health, Hazardous Materials, and Water Protection Divisions. Requirements include reserve increase of \$1,363,377.

First 5 Sacramento Commission Fund -- \$41,775,997 **21.0 Positions**

Funding comes from the State of California under the terms of a voter-approved statewide initiative. The funding is restricted to services to youths and may not be used for basic county operations. Allocations are approved by a Commission consisting of elected officials and appointed members. Requirements include reserve increase of \$7,112,326.

Fish and Game Fund -- \$50,000 **0.0 Positions**

Financing for this fund comes from fish and game fines. The funds are used for education programs.

Golf Fund -- \$8,791,413 **10.0 Positions**

The operations and maintenance of three county golf courses is financed from this fund. Major financing sources include user fees and concession charges. Requirements include reserve increase of \$74,300.

OTHER OPERATING FUNDS

Health Care for the Uninsured Fund -- \$1,136,000 **0.0 Positions**

Funding came from Tobacco Litigation Settlement Revenue received before the securitization of this revenue stream. Projected use of this fund is to provide seed funding for the extension of health benefits to that portion of the population currently uninsured.

Park Construction Fund -- \$9,685,792 **0.0 Positions**

Funding comes from grants, donations, state bond sales, and contributions from the County Transient-Occupancy Tax Fund. Parks acquisition, development, and rehabilitation projects are financed from this fund.

Road Fund -- \$86,367,022 **0.0 Positions**

Gas tax and restricted state road funding accrue to this fund. Street and road acquisition, construction, and maintenance are financed from this fund. The purpose of this fund is to segregate the gas tax revenue.

Roadways Fund -- \$15,288,250 **0.0 Positions**

This fund is used to segregate development impact and special assessment revenue dedicated to street and road acquisition, construction, and maintenance. Requirements include reserve increase of \$2,281,473.

Rural Transit Fund -- \$2,438,584 **0.0 Positions**

This fund provides transit services to the rural areas of the Unincorporated Area of the county. Funding comes from various sources including the Transportation Development Act, Federal Transit Administration, grants and fare box revenues.

Teeter Plan -- \$67,506,166 **0.0 Positions**

The County utilizes the Teeter Plan of property tax distribution. All secured tax delinquencies are advanced to those public agencies in the County which receive property taxes. The County borrows the funds to advance the delinquent taxes from the Treasury Pool in an annual five-year note. The borrowed funds are repaid with delinquent tax principal, redemption charges, and interest (18.0 percent per year).

Tobacco Litigation Settlement Fund -- \$9,401,703 **0.0 Positions**

Financing for this fund comes from the proceeds of the tobacco revenue bond sale (securitization). Included in the bond sale was an amount that together with interest earnings could provide \$6.3 million in funding for health, youth, and community programs. The Board of Supervisors approves allocations to community based organizations on a competitive basis and on a three-year funding cycle.

Transient-Occupancy Tax Fund -- \$10,835,968 **0.0 Positions**

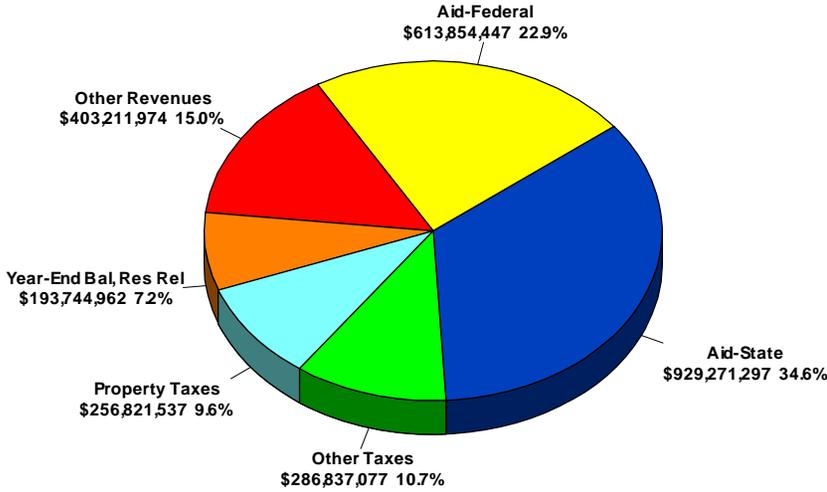
This fund is a subset of the General Fund. The county's hotel tax accrues to this fund, and this revenue is general purpose financing and may be expended on any county activity. The Board of Supervisors holds special hearings to allocate financing from this fund to community organizations, facilities and programs jointly funded with the City of Sacramento, and County Departments. Requirements include reserve increase of \$150,000.

Transportation-Sales Tax Fund -- \$80,701,767 **0.0 Positions**

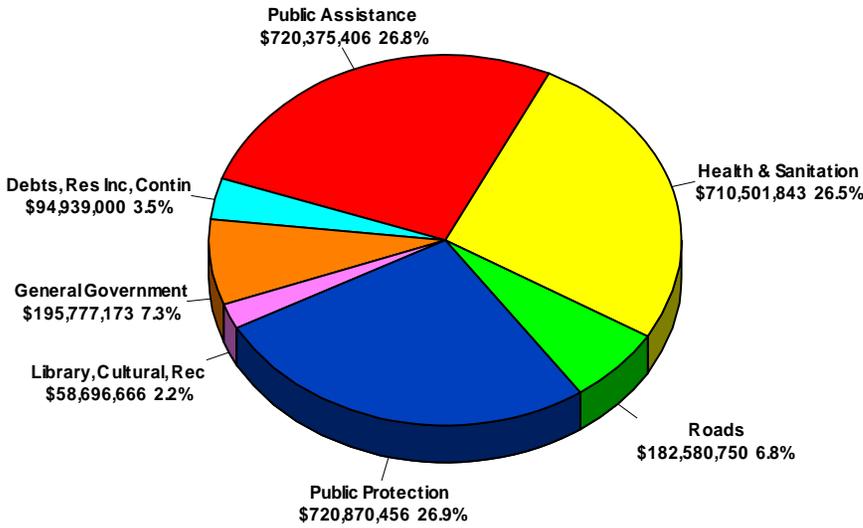
In Sacramento County the voters have approved a ½ cent increase in the sales tax to be dedicated to transportation capital projects and operations. Revenue is share by the County, cities, and the Regional Transit System (bus and train service). This fund is use to segregate the county's share of the special sales tax revenue.

OPERATING FUNDS-SUMMARY

REVENUE/FINANCING SOURCES: \$2,683,741,294



APPROPRIATIONS/REQUIREMENTS BY FUNCTION: \$2,683,741,294



INTERNAL SERVICE FUNDS

The following Internal Service Funds are used to accumulate and allocate costs internally among the county's various functions and special services provided by the Municipal Services Agency.

| DEPARTMENT | FISCAL YEAR | |
|---|----------------------|----------------|
| | 2007-08 | POSITIONS |
| Board of Retirement | \$7,527,093 | 42.5 |
| Consolidated Utilities Billing Services | 11,380,758 | 53.8 |
| Construction Management and Inspection | 36,768,712 | 285.0 |
| Development and Surveyor Services | 13,912,260 | 63.0 |
| Facility Planning, Architecture & Real Estate | 68,726,654 | 88.8 |
| General Services-Airport District | 6,138,158 | 45.0 |
| General Services-Bradshaw District | 16,619,826 | 118.0 |
| General Services-Capital Outlay | 10,760,000 | 0.0 |
| General Services-Downtown District | 11,361,570 | 79.0 |
| General Services-Heavy Equipment | 34,150,995 | 105.5 |
| General Services-Light Equipment | 26,335,201 | 39.0 |
| General Services-Office Of The Director | 1,094,840 | 21.5 |
| General Services-Purchasing | 2,111,087 | 20.0 |
| General Services-Security Services | 2,921,224 | 36.0 |
| General Services-Support Services | 12,077,057 | 31.0 |
| Interagency Procurement | 83,667,086 | 0.0 |
| Liability/Property Insurance | 19,178,656 | 0.0 |
| Municipal Services Agency-Administrative Services | 15,267,401 | 111.0 |
| Office of Communications & Information Technology | 56,008,694 | 240.0 |
| Regional Radio Communications System | 4,184,275 | 5.0 |
| Transportation | 55,397,454 | 366.0 |
| Unemployment Insurance | 2,029,068 | 0.0 |
| Water Resources | 38,058,277 | 270.0 |
| Workers' Compensation Insurance | 38,579,869 | 0.0 |
| TOTAL INTERNAL SERVICE FUNDS | \$574,256,215 | 2,020.1 |

ENTERPRISE FUNDS

The following Enterprise Funds are established to account for county operations financed and operated in a manner similar to private business enterprises (e.g., utilities, airports, parking garages). The costs of these activities are financed or recovered primarily through user charges.

| DEPARTMENT | FISCAL YEAR | |
|-------------------------------|----------------------|--------------|
| | 2007-08 | POSITIONS |
| Airport System | \$207,759,643 | 406.0 |
| Airport-Capital Outlay | 564,775,759 | 0.0 |
| Parking Enterprise | 4,287,454 | 10.0 |
| Refuse | 81,269,932 | 288.0 |
| Refuse Capital Outlay | 26,929,870 | 0.0 |
| TOTAL ENTERPRISE FUNDS | \$885,022,658 | 704.0 |

SPECIAL REVENUE FUNDS

The following Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for those specific purposes.

| DEPARTMENT | FISCAL YEAR | |
|--|----------------------|-------------|
| | 2007-08 | POSITIONS |
| 1997-Public Facilities Debt Service | \$4,268,197 | 0.0 |
| 1997-Public Facilities-Construction | 3,606,195 | 0.0 |
| 1997-Refunding Public Facilities Debt Service | 8,776,661 | 0.0 |
| 2003 Public Facilities-Debt Service | 493,668 | 0.0 |
| 2004 Pension Obligation Bonds | 3,414,733 | 0.0 |
| 2006 Public Facilities-Construction | 2,036,627 | 0.0 |
| 2006 Public Facilities-Debt Service | 1,201,367 | 0.0 |
| 2007 Public Facilities Projects-Construction | 40,270,000 | 0.0 |
| 2007 Public Facilities Projects-Debt Service | 7,660,000 | 0.0 |
| Antelope Assessment | 9,764,520 | 0.0 |
| Antelope Public Facilities Financing Plan | 6,626,006 | 0.0 |
| Beach Stone Lakes Flood Mitigation | 180,448 | 0.0 |
| Bradshaw/US 50 Financing District | 322,853 | 0.0 |
| Capital Projects-Debt Service | 583,782 | 0.0 |
| Carmichael Recreation and Park District | 5,783,277 | 20.0 |
| County Service Area No. 1 | 3,444,712 | 0.0 |
| County Service Area No. 10 | 1,049,688 | 0.0 |
| County Service Area No.4B-(Wilton-Cosumnes) | 113,755 | 0.0 |
| County Service Area No.4C-(Delta) | 123,314 | 0.0 |
| County Service Area No.4D-(Herald) | 25,959 | 0.0 |
| Del Norte Oaks Park District | 6,229 | 0.0 |
| Fixed Asset Revolving | 77,259,945 | 0.0 |
| Florin Road Capital Project | 427,189 | 0.0 |
| Fulton Avenue Capital Project | 84,756 | 0.0 |
| Gold River Station No. 7 | 63,514 | 0.0 |
| Jail Debt Service | 1,066,560 | 0.0 |
| Juvenile Courthouse-Debt Service | 928,832 | 0.0 |
| Laguna Community Facility District | 5,988,779 | 0.0 |
| Laguna Creek/Elliott Ranch Community Facilities District No. 1 | 4,560,156 | 0.0 |
| Laguna Stonelake Community Facilities District | 238,119 | 0.0 |
| Landscape Maintenance District | 833,138 | 0.0 |
| Mather Landscape Maintenance Community Facilities District | 694,493 | 0.0 |
| Mather Public Facilities Financing Plan | 3,386,684 | 0.0 |
| McClellan Park Community Facilities District | 6,258,404 | 0.0 |
| Metro Air Park | 21,573,086 | 0.0 |
| Metro Air Park Service Tax | 2,200,584 | 0.0 |
| Mission Oaks Maintenance/Improvement District | 1,988,631 | 0.0 |
| Mission Oaks Recreation and Park District | 4,104,117 | 14.0 |
| Natomas Fire District | 2,748,622 | 0.0 |
| North Vineyard Station | 707,978 | 0.0 |
| North Vineyard Station Specific Plan (NVSSP) | 1,292,216 | 0.0 |
| NVSSP Community Facilities District | 12,150,000 | 0.0 |
| North Vineyard Well Protection | 131,862 | 0.0 |
| Park Meadows Community Facilities District-Bond Proceeds | 258,249 | 0.0 |
| Pension Obligation Bond-Debt Service | 4,508,870 | 0.0 |
| Pension Obligation Bond-Interest Rate Stabilization | 747,648 | 0.0 |
| Sacramento County Landscape Maintenance | 546,729 | 0.0 |
| Storm Water Utility | 62,210,519 | 0.0 |
| Sunrise Recreation and Park District | 14,498,619 | 30.0 |
| Tobacco Litigation Settlement | 81,632,415 | 0.0 |
| Vineyard Public Facilities Financing Plan - Roadway | 7,702,848 | 0.0 |
| Water Agency-Zone 11A | 24,276,948 | 0.0 |
| Water Agency-Zone 11B | 3,244,181 | 0.0 |
| Water Agency-Zone 11C | 1,892,898 | 0.0 |
| Water Agency-Zone 12 | 7,472,144 | 0.0 |
| Water Agency-Zone 13 | 3,010,517 | 0.0 |
| TOTAL SPECIAL REVENUE FUNDS | \$460,442,241 | 64.0 |

PUBLIC SERVICE ENTERPRISE FUNDS

The following Public Service Enterprise Funds are established to account for regional sanitation and water district operations financed and operated in a manner similar to private business enterprises (e.g., utilities). The costs of these activities are financed or recovered primarily through user charges.

| DEPARTMENT | FISCAL YEAR | |
|--|----------------------|------------------|
| | 2007-08 | POSITIONS |
| County Sanitation District No. 1 | \$31,018,539 | 308.0 |
| Regional Sanitation District-Operating | 46,989,328 | 449.0 |
| Sacramento County Water Agency-Zone 50 | 3,475,002 | 0.0 |
| Water Agency-Zone 40 | 366,479,171 | 0.0 |
| Water Agency-Zone 41 | 30,133,384 | 0.0 |
| TOTAL PUBLIC SERVICE ENTERPRISE FUNDS | \$478,095,424 | 757.0 |

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

The 2007-08 Final Adopted Budget includes a Five-Year Capital Improvement Plan (CIP) for Sacramento County. The Capital Improvement Plan lists both the approved and proposed capital improvements to be acquired or constructed through the 2011-12 Fiscal Year. The approved and proposed capital projects are broken into three major categories: Airports, County Facilities, and Regional Parks. The funding needs may be summarized.

| CATEGORY | PRIOR-YEARS AND FIVE-YEAR COSTS |
|-------------------|---------------------------------|
| Airports | \$1,273,607,170 |
| County Facilities | 965,815,702 |
| Regional Parks | 11,235,723 |
| TOTAL | \$2,250,658,595 |

Funding has not been obtained for all the projects, particularly those in the later years of the five-year plan. Following the Five-Year Capital Improvement Plan will result in additional operating and debt service expenditures in the present and future years. The levels of new expenditures will depend upon factors such as the timing of the facility development, operating offsets from current facilities, and interest rates. All operating and debt service costs relating to the budget year are included in the budget. The multiyear modeling is used to estimate the impact of new facilities on the operating budget.