

**COUNTY OF SACRAMENTO
CALIFORNIA**



FISCAL YEAR 2008-09

BUDGET IN BRIEF

BOARD OF SUPERVISORS

Roger Dickinson	District 1
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**JIMMIE R. YEE
SUPERVISOR
SECOND DISTRICT**

**ART GEE
Chief of Staff**

December 23, 2008

TO THE PEOPLE OF SACRAMENTO COUNTY

The Sacramento County Board of Supervisors is proud to present to you the County's 2008-09 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. The Budget also includes a Five-Year Capital Improvement Plan which will guide the timely development of County facilities and infrastructure.

The County Budget was developed through an open and public process which assures that community members have an opportunity to be heard and participate. The Board heard a budget forecast, adopted resource allocation obligations and priorities, and made early, tentative resource allocations in January. Budget hearings were held in June, September and were concluded in November once the extended State budget process was concluded.

The Board of Supervisors adopted a balanced budget designed to continue delivering quality services to residents and businesses of the County even with the current economic downturn. Initially when the budgets were submitted there was a funding gap. The Board chose to mitigate this shortfall by using every revenue and reserves in order to support their budget priorities. However, after using these resources and refining revenue estimates a shortfall still remained. The departments were then asked to make reductions, the majority of which were in health and human service programs that also reflects cutbacks in State funding.

Should you desire further information regarding the Fiscal Year 2008-09 County Budget or the county's budget process, please contact your County Supervisor (874-5411) or the Office of the County Executive (874-5833).

Sincerely,

A handwritten signature in black ink that reads "Jimmie R. Yee".

JIMMIE R. YEE, Chair
Board of Supervisors, District 2

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 2008-09 Adopted Budget including reserve increases totals \$5,261,477,268 and consists of the following components:

	<u>AMOUNT</u>	<u>PERCENT</u>
Operating Funds	\$2,751,718,926	52.3
Internal Service Funds	575,361,059	10.9
Enterprise Funds	1,275,532,795	24.2
Special Revenue Funds	396,190,502	7.6
Public Service Enterprise Funds	262,673,986	5.0
TOTAL	\$5,261,477,268	100.0

The Operating Budget total includes the General Fund requirement of \$2,188,506,172 which accounts for 41.6 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:

	<u>AMOUNT</u>	<u>PERCENT</u>
Strong and Healthy Families	\$1,326,749,331	25.2
Law and Justice	858,271,073	16.3
Transportation	1,426,096,688	27.1
Public Health and Safety	606,746,709	11.5
Sustainable and Livable Communities	238,415,687	4.5
Economic Growth	55,789,054	1.1
General Government	9,116,888	0.2
Internal Services	740,291,838	14.1
TOTAL	\$5,261,477,268	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 Tax Revenues	\$244,299,000	11.2
Property Tax In Lieu of Vehicle License Fees	142,727,600	6.5
Sales Taxes	61,344,600	2.8
In Lieu Sales Taxes	19,665,700	0.9
Other Taxes	19,869,514	0.9
Licenses and Permits	11,847,830	0.6
Fines, Forfeitures, and Penalties	22,191,944	1.0
Use of Money and Property	20,109,270	0.9
Aid from Other Government Agencies (state and federal)	1,372,181,939	62.7
Charges for Current Services	125,372,870	5.7
Other Revenues	88,152,812	4.0
Non-Departmental Fund Balance	13,639,745	0.6
Department Fund Balance	9,717,511	0.5
Reserve Release	37,385,837	1.7
TOTAL FINANCING	\$2,188,506,172	100.0

The largest source of financing for the General Fund is Aid from Other State and Federal Government Agencies which accounts for 62.7 percent of the total financing.

Property Tax Revenues currently constitute the second largest source of General Fund financing and accounts for 11.2 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 6.5 percent of the total financing. This revenue source emerged as a result of the State's "swap" deal.

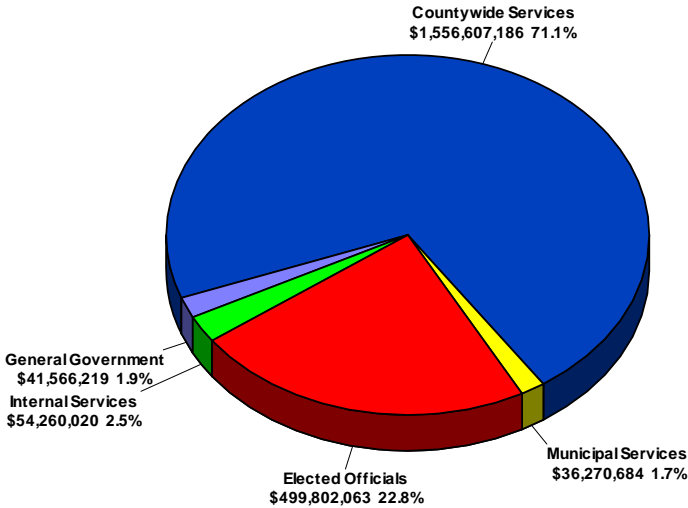
Sales Taxes account for 2.8 percent of the total General Fund financing. With minimal growth anticipated, sales tax is expected to reach approximately \$61.3 million. In Lieu Sales Taxes emerged as a result of the State's "Triple Flip" provision which reduces the County's Sales and Use Taxes by 25 percent. The State backfills this 25 percent reduction with Educational Revenue Augmentation Fund (ERAF) revenues. In Lieu Sales Taxes is budgeted at \$19.7 million, 0.9 percent of the General Fund financing.

Charges for Current Services account for \$125.4 million or 5.7 percent of the General Fund financing. Charges for Current Services include recording fees, planning fees, personnel service charges, recreation service charges, and various other charges.

OPERATING FUNDS-GENERAL FUND

REQUIREMENTS

The General Fund accounts for 41.6 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	
	2008-09	POSITIONS
Assessor	\$16,135,163	167.5
Board of Supervisors	4,873,017	35.0
Correctional Health Services	42,980,783	167.0
District Attorney	72,009,064	483.6
Sheriff	363,804,036	2,247.0
Subtotal Elected Officials	\$499,802,063	3,100.1
Civil Service Commission	\$381,398	3.0
Contingencies	3,000,000	0.0
Contribution to Human Rights/Fair Housing	161,100	0.0
Contribution to Local Agency Formation Commission (LAFCo)	228,833	0.0
County Counsel	6,202,113	86.8
County Executive	1,531,233	22.0
County Executive Cabinet	2,000,244	24.6
Criminal Justice Cabinet	92,777	1.0
Data Processing-Shared Systems	16,974,364	0.0
Emergency Operations	6,243,916	4.0
Financing-Transfers/Reimbursement	5,390,330	0.0
Labor Relations	1,183,058	6.0
Non-Departmental Costs/General Fund	8,213,864	0.0
Non-Departmental Revenues/General Fund	-15,183,962	0.0
Reserve Increase	5,146,951	0.0
Subtotal General Government	\$41,566,219	147.4

OPERATING FUNDS-GENERAL FUND

REQUIREMENTS

	FISCAL YEAR	
	2008-09	POSITIONS
County Clerk/Recorder	\$11,502,211	68.0
Department of Finance	18,276,353	150.0
Department of Revenue Recovery	7,394,692	100.0
Office of Compliance	307,996	5.0
Personnel Services	16,778,768	314.3
Subtotal Internal Services	\$54,260,020	637.3
Ag. Comm.-Sealer of Weights & Measures	\$4,710,667	35.8
Care in Homes and Institutions	2,771,259	0.0
Child Support Services	32,461,972	352.0
Cooperative Extension	422,321	3.0
Conflict Criminal Defenders	7,858,539	7.0
Contribution to Law Library	808,543	0.0
Coroner	6,688,267	41.0
Court/County Contribution	25,799,371	0.0
Court/Non-Trial Court Funding	15,287,452	0.0
Court Paid County Services	29,367,353	0.0
Dispute Resolution Program	392,853	0.0
Grand Jury	249,253	0.0
Health and Human Services	488,840,930	2,563.9
Health-Medical Treatment Payments	43,386,299	0.0
Human Assistance-Administration	270,895,330	2,156.5
Human Assistance-Aid Payments	385,668,356	0.0
In-Home Support Services Provider Payments	62,776,122	0.0
Juvenile Medical Services	11,735,640	50.6
Probation	126,748,050	888.0
Public Defender	28,262,571	160.0
Veteran's Facility	16,511	0.0
Voter Registration and Elections	11,352,617	38.0
Wildlife Services	106,910	0.0
Subtotal Countywide Services	\$1,556,607,186	6,295.8
Animal Care and Regulation	\$5,236,998	57.0
Contribution to Paratransit	66,600	0.0
Environmental Review	4,625,497	31.8
Neighborhood Services	6,118,729	47.8
Regional Parks	10,467,903	83.0
Planning and Community Development	9,754,957	59.8
Subtotal Municipal Services	\$36,270,684	279.4
TOTAL GENERAL FUND	\$2,188,506,172	10,460.0

OTHER OPERATING FUNDS

Building Inspection Fund -- \$16,881,657 **0.0 Positions**

Primary financing comes from building inspection charges. The County is responsible for building inspection in the Unincorporated Area. Requirements include reserve increase of \$2,026,401.

Capital Construction Fund -- \$22,937,956 **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 -- \$26,788,571 **120.2 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 -- \$26,975,960 **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. Requirements include reserve increase of \$3,500,000.

Economic Development & Intergovernmental Affairs -- \$47,928,599 **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 -- \$22,026,879 **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.

First 5 Sacramento Commission Fund -- \$74,552,950 **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.

Fish and Game Fund -- \$50,194 **0.0 Positions**

Financing for this fund comes from fish and game fines. The funds are used for education programs. Requirements include reserve increase of \$194.

Golf Fund -- \$8,922,536 **9.0 Positions**

The operations and maintenance of three county golf courses is financed from this fund. Major financing sources include user fees and concession charges.

OTHER OPERATING FUNDS

Health Care for the Uninsured Fund -- \$1,011,599 **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 -- \$5,475,320 **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 -- \$72,293,996 **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 -- \$17,694,320 **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 \$5,429,142.

Rural Transit Fund -- \$8,903,470 **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 -- \$96,111,944 **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 -- \$6,033,883 **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 -- \$10,410,186 **0.0 Positions**

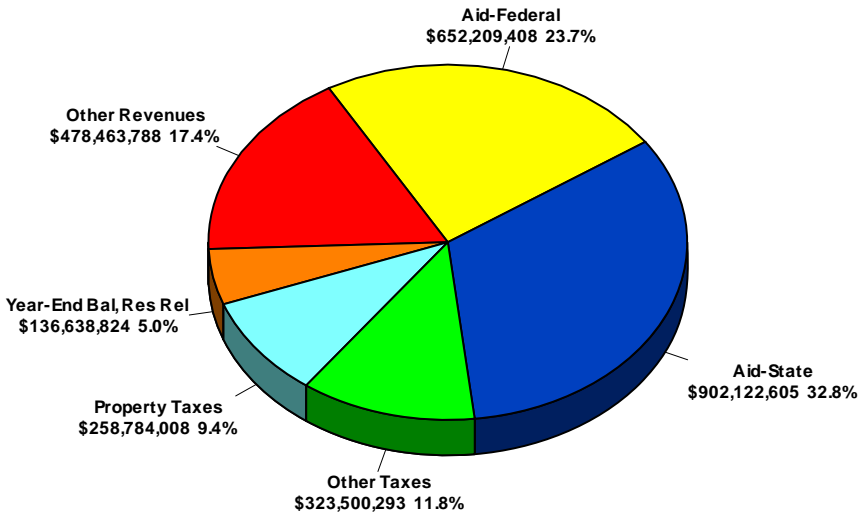
This fund is a subset of the General Fund. The county's hotel tax accrues to this fund, and this revenue is general purpose financing and may be expended on any county activity. The Board of Supervisors holds special hearings to allocate financing from this fund to community organizations, facilities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

Transportation-Sales Tax Fund -- \$98,212,734 **0.0 Positions**

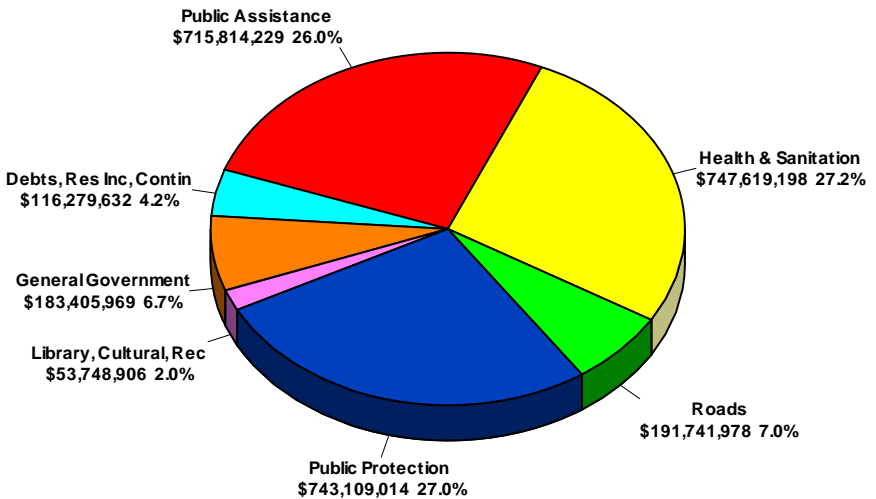
In Sacramento County the voters have approved a ½ cent increase in the sales tax to be dedicated to transportation capital projects and operations. Revenue is share by the County, cities, and the Regional Transit System (bus and train service). This fund is use to segregate the county's share of the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

OPERATING FUNDS-SUMMARY

REVENUE/FINANCING SOURCES: \$2,751,718,926



APPROPRIATIONS/REQUIREMENTS BY FUNCTION: \$2,751,718,926



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	
	2008-09	POSITIONS
Board of Retirement	\$6,900,839	42.5
Consolidated Utilities Billing Services	11,057,783	51.8
Construction Management and Inspection	38,270,604	283.5
Development and Surveyor Services	12,930,512	62.0
Facility Planning, Architecture & Real Estate	75,399,347	90.8
General Services-Airport District	6,476,561	45.0
General Services-Bradshaw District	18,634,909	121.0
General Services-Capital Outlay	5,775,340	0.0
General Services-Downtown District	12,185,737	81.0
General Services-Heavy Equipment	38,013,438	106.0
General Services-Light Equipment	30,512,536	39.0
General Services-Office Of The Director	967,531	22.0
General Services-Purchasing	2,377,105	20.0
General Services-Security Services	3,333,302	36.0
General Services-Support Services	13,476,634	31.0
Interagency Procurement	80,399,076	0.0
Liability/Property Insurance	20,461,935	0.0
Municipal Services Agency-Administrative Services	14,199,823	116.0
Office of Communications & Information Technology	57,650,932	238.0
Regional Radio Communications System	4,456,185	7.0
Transportation	56,433,670	360.0
Unemployment Insurance	3,283,863	0.0
Water Resources	29,619,813	167.0
Workers' Compensation Insurance	32,543,584	0.0
TOTAL INTERNAL SERVICE FUNDS	\$575,361,059	1,919.6

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	
	2008-09	POSITIONS
Airport System	\$212,113,256	414.0
Airport-Capital Outlay	954,677,453	0.0
Parking Enterprise	10,799,395	10.0
Refuse	88,394,944	289.0
Refuse Capital Outlay	9,547,747	0.0
TOTAL ENTERPRISE FUNDS	\$1,275,532,795	713.0

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	
	2008-09	POSITIONS
1997-Public Facilities Debt Service	\$1,572,623	0.0
1997-Public Facilities-Construction	2,937,691	0.0
1997-Refunding Public Facilities Debt Service	4,749,136	0.0
2003 Public Facilities-Debt Service	319,158	0.0
2004 Pension Obligation Bonds	4,982,354	0.0
2006 Public Facilities-Construction	624,978	0.0
2006 Public Facilities-Debt Service	1,431,422	0.0
2007 Public Facilities Projects-Construction	22,079,306	0.0
2007 Public Facilities Projects-Debt Service	5,417,915	0.0
Antelope Assessment	3,012,308	0.0
Antelope Public Facilities Financing Plan	3,914,194	0.0
Beach Stone Lakes Flood Mitigation	102,270	0.0
Bradshaw/US 50 Financing District	308,958	0.0
Capital Projects-Debt Service	365,295	0.0
Carmichael Recreation and Park District	4,904,197	21.0
County Parks Community Facilities District 2006-1	706	0.0
County Service Area No. 1	4,430,791	0.0
County Service Area No. 10	382,408	0.0
County Service Area No.4B-(Wilton-Cosumnes)	85,705	0.0
County Service Area No.4C-(Delta)	107,898	0.0
County Service Area No.4D-(Herald)	16,551	0.0
Del Norte Oaks Park District	4,762	0.0
Fixed Asset Revolving	74,660,126	0.0
Florin Road Capital Project	430,399	0.0
Fulton Avenue Capital Project	59,057	0.0
Gold River Station No. 7	71,774	0.0
Jail Debt Service	903,904	0.0
Juvenile Courthouse-Debt Service	582,546	0.0
Laguna Community Facility District	5,434,329	0.0
Laguna Creek/Elliott Ranch Community Facilities District No. 1	3,924,706	0.0
Laguna Stonelake Community Facilities District	243,966	0.0
Landscape Maintenance District	887,990	0.0
Mather Landscape Maintenance Community Facilities District	690,507	0.0
Mather Public Facilities Financing Plan	3,586,074	0.0
McClellan Park Community Facilities District	2,275,397	0.0
Metro Air Park	46,880,682	0.0
Metro Air Park Service Tax	1,313,568	0.0
Mission Oaks Maintenance/Improvement District	2,259,257	0.0
Mission Oaks Recreation and Park District	3,844,215	15.0
Natomas Fire District	2,087,841	0.0
North Vineyard Station	594,988	0.0
North Vineyard Station Specific Plan (NVSSP)	2,078,523	0.0
NVSSP Community Facilities District	1,452,130	0.0
North Vineyard Well Protection	207,313	0.0
Park Meadows Community Facilities District-Bond Proceeds	253,659	0.0
Pension Obligation Bond-Debt Service	895,014	0.0
Pension Obligation Bond-Interest Rate Stabilization	430,604	0.0
Sacramento County Landscape Maintenance	476,218	0.0
Storm Water Utility	60,915,543	0.0
Sunrise Recreation and Park District	16,502,510	30.0
Tobacco Litigation Settlement	71,029,367	0.0
Vineyard Public Facilities Financing Plan - Roadway	7,202,958	0.0
Water Agency-Zone 11A	7,468,098	0.0
Water Agency-Zone 11B	1,418,280	0.0
Water Agency-Zone 11C	1,172,442	0.0
Water Agency-Zone 12	8,094,989	0.0
Water Agency-Zone 13	4,110,902	0.0
TOTAL SPECIAL REVENUE FUNDS	\$396,190,502	66.0

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	
	2008-09	POSITIONS
County Sanitation District No. 1	\$30,513,116	307.0
Regional Sanitation District-Operating	47,465,332	451.0
Sacramento County Water Agency-Zone 50	2,145,167	0.0
Water Agency-Zone 40	145,743,544	34.0
Water Agency-Zone 41	36,806,827	70.0
TOTAL PUBLIC SERVICE ENTERPRISE FUNDS	\$262,673,986	862.0

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

The 2008-09 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 2012-13 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	\$1,312,716,385
County Facilities	951,611,276
Regional Parks	9,190,446
TOTAL	\$2,273,518,107

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.