

GENERAL GOVERNMENT/ADMINISTRATION

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SCHEDULE:

State Controller Schedule		County of Sacramento			Schedule 15	
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				
		9309000 - 1997-Public Bldg Facilities-Construction				
		309A - 1997-PUBLIC FACILITIES-CONSTRUCTION				
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 1,314,691	\$ 553,981	\$ 553,981	\$ 305,043	\$ 305,043	
Revenue from Use Of Money & Property	4,520	1,062	-	-	-	
Total Revenue	\$ 1,319,211	\$ 555,043	\$ 553,981	\$ 305,043	\$ 305,043	
Other Charges	\$ 765,229	\$ 250,000	\$ 553,981	\$ 305,043	\$ 305,043	
Total Financing Uses	\$ 765,229	\$ 250,000	\$ 553,981	\$ 305,043	\$ 305,043	
Total Expenditures/Appropriations	\$ 765,229	\$ 250,000	\$ 553,981	\$ 305,043	\$ 305,043	
Net Cost	\$ (553,982)	\$ (305,043)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

This budget unit provides for the appropriations for the uses of the proceeds of the County of Sacramento 1997 Public Building Facilities Project Certificates of Participation. The bonds were sold in January 1997. The proceeds from the bond issue are used to finance construction of the 448-bed dormitory-style jail at the Rio Cosumnes Correctional Center; purchase of the Bank of America building and associated tenant improvements; and any other authorized acquisitions, construction, and/or improvement projects to be substituted. This budget unit was established for payment of all costs associated with these projects which included architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.

2012-13 PROGRAM INFORMATION

BU: 9309000 1997 Public Building Facilities-Construction

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 <u>COP project construction</u>												
	305,043	0	0	0	0	0	0	0	305,043	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> FO -- Financial Obligation												
<i>Program Description:</i> capital project funding												
FUNDED	305,043	0	0	0	0	0	0	0	305,043	0	0.0	0

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15	
County Budget Act		Special Districts and Other Agencies					
January 2010		Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2012-13					
		3080000 - 1997-Public Facilities Debt Service					
		308A - 1997-PUBLIC FACILITIES DEBT SERVICE					
Detail by Revenue Category and Expenditure Object		2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1		2	3	4	5	6	
Fund Balance	\$	268,311	\$ 507,247	\$ 507,247	\$ 417,080	\$	417,080
Revenue from Use Of Money & Property		218,878	300,000	-	-		-
Total Revenue	\$	487,189	\$ 807,247	\$ 507,247	\$ 417,080	\$	417,080
Services & Supplies	\$	9,944	\$ 442,798	\$ 527,247	\$ 442,080	\$	442,080
Other Charges		3,026,713	2,996,333	3,028,964	3,025,214		3,025,214
Interfund Reimb		(3,056,714)	(3,048,964)	(3,048,964)	(3,050,214)		(3,050,214)
Total Financing Uses	\$	(20,057)	\$ 390,167	\$ 507,247	\$ 417,080	\$	417,080
Total Expenditures/Appropriations	\$	(20,057)	\$ 390,167	\$ 507,247	\$ 417,080	\$	417,080
Net Cost	\$	(507,246)	\$ (417,080)	\$ -	\$ -	\$	-

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the unrefunded portion (Carol Miller Justice Center facility) of the County of Sacramento 1997 Certificates of Participation (COPs) Public Building Facilities Project.
- On December 10, 1996, the Board of Supervisors approved a financing plan for the 1997 COPs Public Building Facilities Projects, which included the following projects:
 - Construction of the 448-bed dormitory-style jail at the Rio Cosumnes Correctional Center.
 - Purchase of the Bank of America building and associated tenant improvements.
 - Refunding of the 1988 CSAC II and 1990 Public Facilities Project COPs (Carol Miller Justice Center facility).
- The financing (\$58,020,000) was executed and closed on January 28, 1997. At the time of sale, \$5,214,116 was deposited as a reserve with Debt Service Fund. The terms of the agreement authorizing the sale of securities require that this reserve be retained to be used as the final annual lease payment. The debt service payments began on August 1, 1997.
- On March 7, 2006, the Board approved the 2006 COPs (Public Facilities Projects) financing to partially refund and defease approximately \$15,000,000 of the 1997 Public Facilities COPs in order to release the Bank of America Facility as security for those bonds. Since the Carol Miller Justice Center facility portion of the 1997 COPs was already refunded, it could not be part of the 2006 COP transaction.

2012-13 PROGRAM INFORMATION

BU: 3080000 1997 Public Building Facilities-Debt Service

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 <u>COP debt service</u>												
	3,467,294	3,050,214	0	0	0	0	0	0	417,080	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> FO -- Financial Obligation												
<i>Program Description:</i> payment of debt service												
FUNDED	3,467,294	3,050,214	0	0	0	0	0	0	417,080	0	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				Schedule 15
9288000 - 1997-Refunding Public Facilities Debt Service 288A - 1997-PUBLIC FACILITIES DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 385,864	\$ 777,701	\$ 777,701	\$ 335,701	\$ 335,701	
Revenue from Use Of Money & Property	381,387	300,000	-	-	-	
Total Revenue	\$ 767,251	\$ 1,077,701	\$ 777,701	\$ 335,701	\$ 335,701	
Services & Supplies	\$ 9,552	\$ 762,000	\$ 797,701	\$ 360,701	\$ 360,701	
Other Charges	6,320,535	6,317,901	6,317,901	6,315,526	6,315,526	
Interfund Reimb	(6,340,536)	(6,337,901)	(6,337,901)	(6,340,526)	(6,340,526)	
Total Financing Uses	\$ (10,449)	\$ 742,000	\$ 777,701	\$ 335,701	\$ 335,701	
Total Expenditures/Appropriations	\$ (10,449)	\$ 742,000	\$ 777,701	\$ 335,701	\$ 335,701	
Net Cost	\$ (777,700)	\$ (335,701)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

- This budget unit reflects the debt service requirement for payment of principal, interest, and various other costs related to the 1997 Public Facilities Project Certificates of Participation for the construction of the Coroner/Crime Lab and Data Center (the 1994 Certificates).
- On December 2, 1997, the Board of Supervisors approved the refinancing of the County of Sacramento 1997 Public Facilities Project Certificates of Participation (Coroner/Crime Lab and Data Center). The refunding (\$88,360,000) was executed and closed on January 1, 1998.
- The refunding issue was structured as a crossover refunding which reduced the annual debt service payment by \$575,000 annually. With this structure, the 1997 Refunding Certificates of Participation remained self-supporting to the call date of the 1994 Certificates (October 1, 2004). Through October 1, 2004, the County continued to pay debt service on the outstanding 1994 Certificates.
- On October 1, 2004, (the "crossover" date), the escrow supporting the refunding bonds was released and the proceeds were used to redeem the outstanding 1994 Certificates. After October 1, 2004, the 1994 Certificates were no longer outstanding, and the County began paying debt service on the Refunding Certificates.

2012-13 PROGRAM INFORMATION

BU: 9288000 1997 Refunding Public Facilities-Debt Service

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> <u>001</u> <u>COP debt service</u>												
	6,676,227	6,340,526	0	0	0	0	0	0	335,701	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> FO -- Financial Obligation												
<i>Program Description:</i> payment of debt service												
FUNDED	6,676,227	6,340,526	0	0	0	0	0	0	335,701	0	0.0	0

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act		Special Districts and Other Agencies				
January 2010		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2012-13				
9298000 - 2003 Public Facilities Projects-Debt Service						
298A - 2003 PUBLIC FACILITES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 29,842	\$ 44,571	\$ 44,571	\$ 46,213	\$ 46,213	
Revenue from Use Of Money & Property	5,980	1,642	-	-	-	
Total Revenue	\$ 35,822	\$ 46,213	\$ 44,571	\$ 46,213	\$ 46,213	
Services & Supplies	\$ 11,253	\$ 20,000	\$ 64,571	\$ 71,213	\$ 71,213	
Other Charges	957,283	965,096	965,096	961,296	961,296	
Interfund Reimb	(977,284)	(985,096)	(985,096)	(986,296)	(986,296)	
Total Financing Uses	\$ (8,748)	\$ -	\$ 44,571	\$ 46,213	\$ 46,213	
Total Expenditures/Appropriations	\$ (8,748)	\$ -	\$ 44,571	\$ 46,213	\$ 46,213	
Net Cost	\$ (44,570)	\$ (46,213)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the County of Sacramento 2003 Public Facilities Projects Certificates of Participation. On April 15, 2003, the Board of Supervisors approved a financing plan for the County of Sacramento 2003 Public Facilities Projects Certificates of Participation to finance various capital projects.
- The financing (\$15,000,000) was executed on May 7, 2003. At the time of sale, \$3,665,930 is to be deposited as a reserve within this Debt Service Fund. The terms of the agreement authorizing the sale of securities require that this reserve be retained to be used as the final annual lease payment.

2012-13 PROGRAM INFORMATION

BU: 9298000 2003 Public Facilities Project-Debt Service

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 <u>COP debt service</u>												
	1,032,509	986,296	0	0	0	0	0	0	46,213	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> FO -- Financial Obligation												
<i>Program Description:</i> payment of debt service												
FUNDED	1,032,509	986,296	0	0	0	0	0	0	46,213	0	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13			Schedule 15	
9282000 - 2004 Pension Obligation Bonds-Debt Service 282A - 2004 PENSION OBLIGATION BOND-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object		2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1		2	3	4	5	6
Fund Balance		\$ 2,866,109	\$ 3,066,535	\$ 3,066,535	\$ 686,607	\$ 686,607
Revenue from Use Of Money & Property		76,275	40,561	-	-	-
Other Financing Sources		-	73,875,000	-	-	-
Total Revenue		\$ 2,942,384	\$ 76,982,096	\$ 3,066,535	\$ 686,607	\$ 686,607
Services & Supplies		\$ 64,089	\$ 76,472,940	\$ 3,226,535	\$ 686,607	\$ 686,607
Other Charges		31,633,763	31,163,054	31,180,505	34,947,451	34,947,451
Interfund Reimb		(31,822,003)	(31,340,505)	(31,340,505)	(34,947,451)	(34,947,451)
Total Financing Uses		\$ (124,151)	\$ 76,295,489	\$ 3,066,535	\$ 686,607	\$ 686,607
Total Expenditures/Appropriations		\$ (124,151)	\$ 76,295,489	\$ 3,066,535	\$ 686,607	\$ 686,607
Net Cost		\$ (3,066,535)	\$ (686,607)	\$ -	\$ -	\$ -

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual debt service and related financial services costs, including costs of issuance, for the County of Sacramento Taxable Pension Funding Bonds Series 2004 approved by the Board of Supervisors on June 15, 2004, by Resolution Number 2004-0784. The bonds were sold in June 2004 and closed in July 2004. The proceeds from the bond issue were utilized to pay a portion of the estimated Unfunded Accrued Actuarial Liability (UAAL) as of July 1, 2004, owed by the County to the Sacramento County Employees' Retirement System (SCERS) as of July 1, 2004. The UAAL was incurred as a result of labor agreements which provided for enhanced retirement benefits for County employees and negative investment returns by the system during Fiscal Year 2002-03. The bonds were issued as Convertible Auction Rate Securities (CARS), Series 2004C-1 (\$324,582,426.50), 2004C-2 (\$39,147,165.75) and 2004C-3 (\$62,401,528). CARS were a structure that combined the debt service deferral feature of Capital Appreciation Bonds (CABS) with Auction Rate Securities. The CARS paid no debt service until 2006, when they incrementally converted to conventional Auction Rate Securities. At each conversion date (July 10, 2006, 2009 and 2014) the County has the ability to call and pay down any amount of the CARS. The County also has the ability to direct the remarketing agents to sell the converted CARS in any one of several interest rate modes.

PROGRAM DESCRIPTION (CONT.):

- In March 2008, the 2004 C-1 Series was refunded as Floating Rate Notes, and are no longer structured as Auction Rate Securities. The new structure brings a level of certainty to interest payments for these Bonds that are no longer available in the Auction Rate Securities market.
- In June 2009, the 2004C-2 Series was refunded as Floating Rate Notes, purchased by Bank of America as a private placement bond, and are no longer structured as Auction Rate Securities. In October 2011, these 2009 Floating Rate Notes held by Bank of America were refunded to fixed interest rate mode as the 2011B Series, and the related swap agreement was terminated.
- Due to Auction Rate Securities no longer a market product in demand, the 2004C-3 Series will either be restructured or refunded before their conversion dates of July 10, 2014.

2012-13 PROGRAM INFORMATION**BU: 9282000 2004 Pension Obligation Bond-Debt Service**

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 <u>POB debt service</u>												
	35,634,058	34,947,451	0	0	0	0	0	0	686,607	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> FO -- Financial Obligation												
<i>Program Description:</i> payment of debt service												
FUNDED	35,634,058	34,947,451	0	0	0	0	0	0	686,607	0	0.0	0

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act		Special Districts and Other Agencies				
January 2010		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2012-13				
9306306 - 2006 Public Facilities Projects-Debt Service						
306A - 2006 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 3,666,868	\$ 2,624,875	\$ 2,624,875	\$ 135,785	\$ 135,785	
Revenue from Use Of Money & Property	26,705	10,910	-	-	-	
Total Revenue	\$ 3,693,573	\$ 2,635,785	\$ 2,624,875	\$ 135,785	\$ 135,785	
Services & Supplies	\$ 1,088,708	\$ 2,520,000	\$ 2,644,875	\$ 160,785	\$ 160,785	
Other Charges	3,126,507	3,123,744	3,123,744	3,121,144	3,121,144	
Interfund Reimb	(3,146,518)	(3,143,744)	(3,143,744)	(3,146,144)	(3,146,144)	
Total Financing Uses	\$ 1,068,697	\$ 2,500,000	\$ 2,624,875	\$ 135,785	\$ 135,785	
Total Expenditures/Appropriations	\$ 1,068,697	\$ 2,500,000	\$ 2,624,875	\$ 135,785	\$ 135,785	
Net Cost	\$ (2,624,876)	\$ (135,785)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

This budget unit reflects the debt service requirement for payment of principal, interest and various other costs related to the 2006 Public Facilities Project Certificates of Participation (COPs). The bonds were sold on May 11, 2006. The proceeds from the bond issue will be used to finance construction of the Fleet Maintenance Facility (\$14,525,000), purchase of the Voter Registration and Elections/Sheriff Station House Facility (\$10,980,000) and a partial refunding (\$15,000,000) of the 1997 COPs (Purchase of Bank of America facility and construction of a 448-bed Dormitory Jail facility at Rio Cosumnes Correctional Center) in order to release the Bank of America facility as security for that financing.

2012-13 PROGRAM INFORMATION

BU: 9306306 2006 Public Facilities Project-Debt Service

Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
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FUNDED

Program No. and Title: **001** COP debt service

3,281,929	3,146,144	0	0	0	0	0	0	135,785	0	0.0	0
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Program Type: Mandated

Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED

3,281,929	3,146,144	0	0	0	0	0	0	135,785	0	0.0	0
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SCHEDULE:

State Controller Schedule		County of Sacramento			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2012-13				
		9303303 - 2007 Public Facilities Projects-Construction				
		303A - 2007 PUBLIC FACILITIES PROJ-CONST				
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 4,899,072	\$ 4,899,072	\$ 4,899,072	\$ 211,736	\$ 211,736	
Revenue from Use Of Money & Property	12,423	7,664	-	-	-	
Total Revenue	\$ 4,911,495	\$ 4,906,736	\$ 4,899,072	\$ 211,736	\$ 211,736	
Services & Supplies	\$ -	\$ 2,990,000	\$ 2,990,000	\$ 211,736	\$ 211,736	
Other Charges	857,539	1,705,000	1,909,072	-	-	
Interfund Reimb	(642,785)	-	-	-	-	
Total Financing Uses	\$ 214,754	\$ 4,695,000	\$ 4,899,072	\$ 211,736	\$ 211,736	
Total Expenditures/Appropriations	\$ 214,754	\$ 4,695,000	\$ 4,899,072	\$ 211,736	\$ 211,736	
Net Cost	\$ (4,696,741)	\$ (211,736)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

This budget unit provides for the appropriations for the uses of the proceeds of the County of Sacramento 2007 Certificates of Participation (COPs) Animal Care Facility/Youth Detention Facilities, 120-bed expansion projects. The bonds were sold on August 16, 2007. The proceeds from the bond issue will be used to finance construction of a new Animal Care Facility (\$21,800,000) and a 120-bed expansion for the Youth Detention Facility (\$18,470,000). This budget unit is established for payment of all costs associated with these projects, which include architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.

2012-13 PROGRAM INFORMATION

BU: 9303303 2007 PUB Fac Projects-Construction

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 <u>COP project construction</u>												
	211,736	0	0	0	0	0	0	0	211,736	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> FO -- Financial Obligation												
<i>Program Description:</i> capital project funding												
FUNDED	211,736	0	0	0	0	0	0	0	211,736	0	0.0	0

SCHEDULE:

State Controller Schedule		County of Sacramento			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2012-13				
		9304304 - 2007 Public Facilities Projects-Debt Service				
		304A - 2007 PUBLIC FACILITIES PROJ-DEBT SVC				
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 938,962	\$ 303,401	\$ 303,401	\$ 303,748	\$ 303,748	
Revenue from Use Of Money & Property	8,485	347	-	-	-	
Total Revenue	\$ 947,447	\$ 303,748	\$ 303,401	\$ 303,748	\$ 303,748	
Services & Supplies	\$ 21,261	\$ 20,000	\$ 323,401	\$ 328,748	\$ 328,748	
Other Charges	3,000,413	3,002,914	3,002,914	2,999,114	2,999,114	
Interfund Charges	642,785	-	-	-	-	
Interfund Reimb	(3,020,413)	(3,022,914)	(3,022,914)	(3,024,114)	(3,024,114)	
Total Financing Uses	\$ 644,046	\$ -	\$ 303,401	\$ 303,748	\$ 303,748	
Total Expenditures/Appropriations	\$ 644,046	\$ -	\$ 303,401	\$ 303,748	\$ 303,748	
Net Cost	\$ (303,401)	\$ (303,748)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

This budget unit reflects the debt service requirement for payment of principal, interest and various other costs related to the County of Sacramento 2007 Certificates of Participation (COPs) Animal Care Facility/Youth Detention Facilities, 120-bed expansion projects. The bonds were sold on August 16, 2007. The proceeds from the bond issue will be used to finance construction of a new Animal Care Facility (\$21,800,000) and a 120-bed expansion for the Youth Detention Facility (\$18,470,000).

2012-13 PROGRAM INFORMATION

BU: 9304304 2007 PUB Fac Projects-Debt Service

Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
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FUNDED*Program No. and Title:* **001** COP debt service

3,327,862	3,024,114	0	0	0	0	0	0	303,748	0	0.0	0
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Program Type: Mandated*Countywide Priority:* 0 -- Specific Mandated Countywide/Municipal or Financial Obligations*Strategic Objective:* FO -- Financial Obligation*Program Description:* payment of debt service**FUNDED**

3,327,862	3,024,114	0	0	0	0	0	0	303,748	0	0.0	0
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SCHEDULE:

State Controller Schedule		County of Sacramento			Schedule 15	
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				
					9300000 - 2010 Refunding COPs-Debt Svc 300A - 2010 REFUNDING COPs- DEBT SVC	
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 283	\$ 262,486	\$ 260,486	\$ 235,604	\$ 235,604	
Revenue from Use Of Money & Property	84,640	27,033	11,471	-	-	
Total Revenue	\$ 84,923	\$ 289,519	\$ 271,957	\$ 235,604	\$ 235,604	
Services & Supplies	\$ 34,045	\$ 130,000	\$ 301,957	\$ 265,604	\$ 265,604	
Other Charges	13,711,627	13,805,868	13,853,953	14,018,953	14,018,953	
Interfund Charges	20,227	-	-	-	-	
Interfund Reimb	(13,941,461)	(13,883,953)	(13,883,953)	(14,048,953)	(14,048,953)	
Total Financing Uses	\$ (175,562)	\$ 51,915	\$ 271,957	\$ 235,604	\$ 235,604	
Total Expenditures/Appropriations	\$ (175,562)	\$ 51,915	\$ 271,957	\$ 235,604	\$ 235,604	
Net Cost	\$ (260,485)	\$ (237,604)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

- This budget unit provides for the annual lease payments for the governmental funds portion of the 2010 Refunding Certificates of Participation issued on March 12, 2010. The annual lease payments for the portion of the refunded debt related to the Parking Garage is segregated and accounted for in Budget Unit 9300500 as an enterprise fund.
- This 2010 Refunding Certificates of Participation refunded the County's 1990 Certificates of Participation (Fixed Asset Acquisition Fund), 2003 Refunding Certificates of Participation (Main Jail) and the 1999 Refunding Certificates of Participation (Cherry Island Golf Course and the County Employees Parking Garage).
- Although the financing for all of these issuances was consolidated into a single issue, the debt service related to each is segregated so that the appropriate amounts are charged to the operating funds/budgets of the departments that operate each facility and/or borrow internally from the Fixed Asset Acquisition Fund.

2012-13 PROGRAM INFORMATION

BU: 9300000 2010 Refunding COPs-Debt Svcs

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 <u>COP debt service</u>												
	14,284,557	14,048,953	0	0	0	0	0	0	235,604	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> FO -- Financial Obligation												
<i>Program Description:</i> payment of debt service												
FUNDED	14,284,557	14,048,953	0	0	0	0	0	0	235,604	0	0.0	0

2010 REFUNDING CERTIFICATE OF PARTICIPATION - PARKING GARAGE - DEBT SERVICE

9300500

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act		Special Districts and Other Agencies				
January 2010		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2012-13				
9300500 - 2010 Refunding COPs-PG- Debt Svcs						
300B - 2010 REFUNDING COPs-PG-DEBT SVCS						
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ -	\$ 58,763	\$ 58,763	\$ 61,158	\$ 61,158	
Revenue from Use Of Money & Property	2,060	1,280	-	-	-	
Total Revenue	\$ 2,060	\$ 60,043	\$ 58,763	\$ 61,158	\$ 61,158	
Services & Supplies	\$ 532	\$ 10,000	\$ 68,763	\$ 71,158	\$ 71,158	
Other Charges	715,478	715,635	716,750	709,750	709,750	
Interfund Reimb	(772,713)	(726,750)	(726,750)	(719,750)	(719,750)	
Total Financing Uses	\$ (56,703)	\$ (1,115)	\$ 58,763	\$ 61,158	\$ 61,158	
Total Expenditures/Appropriations	\$ (56,703)	\$ (1,115)	\$ 58,763	\$ 61,158	\$ 61,158	
Net Cost	\$ (58,763)	\$ (61,158)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

- This budget unit provides for the annual lease payments for the enterprise fund portion of the 2010 Refunding Certificates of Participation issued on March 12, 2010. The annual lease payments for the governmental funds portion of the refunded debt related to the Fixed Asset Acquisition Fund, Main Jail and Cherry Island Golf Course is segregated and accounted for in Budget Unit 9300000.
- This 2010 Refunding Certificates of Participation refunded the County's 1990 Certificates of Participation (Fixed Asset Acquisition Fund), 2003 Refunding Certificates of Participation (Main Jail) and the 1999 Refunding Certificates of Participation (Cherry Island Golf Course and the County Employees Parking Garage).
- Although the financing for all of these issuances was consolidated into a single issue, the debt service related to each is segregated so that the appropriate amounts are charged to the operating funds/budgets of the departments that operate each facility and/or borrow internally from the Fixed Asset Acquisition Fund.

2012-13 PROGRAM INFORMATION

BU: 9300500 2010 Refunding COPs-PG-Debt Svcs

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> <u>001</u> <u>COP debt service</u>												
	780,908	719,750	0	0	0	0	0	0	61,158	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> FO -- Financial Obligation												
<i>Program Description:</i> payment of debt service												
FUNDED	780,908	719,750	0	0	0	0	0	0	61,158	0	0.0	0

SCHEDULE:

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act January 2010		Operation of Enterprise Fund Fiscal Year 2012-13			Fund Title Service Activity	Airport Enterprise and Capital Outlay
Operating Detail	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Licenses, Permits and Franchises	\$ 16,175	\$ 14,469	\$ 27,221	\$ 14,664	\$ 14,664	
Forfeitures and Penalties	-	-	-	-	-	
Revenue From Use of Money and Property	95,331,463	115,672,602	121,232,912	136,438,498	136,438,498	
Charges for Services	19,571,446	27,119,256	30,108,712	30,364,462	30,364,462	
Miscellaneous Sales	16,004,324	18,941,588	19,578,314	19,639,476	19,639,476	
Total Operating Revenues	\$ 130,923,408	\$ 161,747,915	\$ 170,947,159	\$ 186,457,100	\$ 186,457,100	
Operating Expenses						
Salaries and Employee Benefits	\$ 35,706,864	\$ 36,814,761	\$ 40,910,269	\$ 39,564,975	\$ 39,564,975	
Services and Supplies	43,555,544	63,631,316	65,081,783	61,393,215	61,393,215	
Other Charges	5,558,613	4,682,566	4,809,992	4,668,488	4,668,488	
Depreciation	27,185,373	41,680,644	41,673,844	52,305,235	52,305,235	
Costs of Goods Sold	544,973	600,000	450,000	750,000	750,000	
Total Operating Expenses	\$ 112,551,367	\$ 147,409,287	\$ 152,925,888	\$ 158,681,913	\$ 158,681,913	
Operating Income (Loss)	\$ 18,372,041	\$ 14,338,628	\$ 18,021,271	\$ 27,775,187	\$ 27,775,187	
Non-Operating Revenues (Expenses)						
Interest/Investment Income and/or Gain	\$ 4,280,291	\$ 760,000	\$ 3,100,000	\$ 481,000	\$ 481,000	
Interest/Investment (Expense) and/or (Loss)	(61,133,786)	(59,354,965)	(59,354,965)	(58,416,868)	(58,416,868)	
Gain or Loss on Sale of Capital Assets	10,183	100,000	27,051	101,350	101,350	
Total Non-Operating Revenues (Expenses)	\$ (56,843,312)	\$ (58,494,965)	\$ (56,227,914)	\$ (57,834,518)	\$ (57,834,518)	
Income Before Capital Contributions and Transfers	\$ (38,471,271)	\$ (44,156,337)	\$ (38,206,643)	\$ (30,059,331)	\$ (30,059,331)	
Capital Contributions - Grant, extraordinary items, etc.	\$ 20,256,452	\$ 17,759,977	\$ 8,421,620	\$ 8,442,038	\$ 8,442,038	
Transfers-In/(Out)	-	-	-	-	-	
Change in Net Assets	\$ (18,214,819)	\$ (26,396,360)	\$ (29,785,023)	\$ (21,617,293)	\$ (21,617,293)	
Net Assets - Beginning Balance	682,509,186	664,294,367	664,294,367	637,898,007	637,898,007	
Net Assets - Ending Balance	\$ 664,294,367	\$ 637,898,007	\$ 634,509,344	\$ 616,280,714	\$ 616,280,714	
Positions	411.0	420.0	420.0	409.0	409.0	
Revenues Tie To					SCH 1, COL 5	
Expenses Tie To					SCH 1, COL 7	
Memo Only:						
Improvements	286,859,313	138,609,467	103,054,336	38,323,750	38,323,750	
Equipment	460,993	1,246,784	365,000	290,000	290,000	
Total Capital	\$ 287,320,306	\$ 139,856,251	\$ 103,419,336	\$ 38,613,750	\$ 38,613,750	

PROGRAM DESCRIPTION:

- The Sacramento County Airport System is responsible for planning, developing, operating and maintaining four public use airport facilities in Sacramento County. The Airport System is comprised of Sacramento International Airport (a commercial air carrier facility), Mather Airport (a cargo and general aviation facility), Executive Airport (a general aviation facility) and Franklin Field (a general aviation facility). The Airport System also maintains the McClellan Airport airfield under a contract with the Economic Development and Marketing Department. Operated as an Enterprise Fund, the Airport System is financially self-supporting, with expenses paid for by revenue generated from businesses and individuals who use the airports.
- The Airport System primarily serves the Sacramento region, a six-county area consisting of Sacramento, El Dorado, Yuba, Sutter, Placer and Yolo counties, as well as a large secondary surrounding area. In addition to promoting the safe and efficient use of air transportation facilities, the Airport System is responsible for managing the environmental impacts within the Sacramento region associated with the operation and development of the Airport System facilities.

2012-13 PROGRAM INFORMATION

BU: 3400000 Airport Enterprise

Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
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FUNDED**Program No. and Title:** 001 Sacramento International Airport System

419,841,515	165,000,000	8,442,038	0	0	0	181,763,960	0	0	64,635,517	394.0	190
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Program Type: Self-Supporting**Countywide Priority:** 0 -- Specific Mandated Countywide/Municipal or Financial Obligations**Strategic Objective:** T -- Bolster safe and efficient movement of people and goods**Program Description:** Developing, operating, and maintaining Airport System to provide the safe and efficient movement of people and goods.**Program No. and Title:** 002 Executive Airport

880,835	0	0	0	0	0	1,367,474	0	0	-486,639	7.0	6
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Program Type: Self-Supporting**Countywide Priority:** 0 -- Specific Mandated Countywide/Municipal or Financial Obligations**Strategic Objective:** T -- Bolster safe and efficient movement of people and goods**Program Description:** Developing, operating, and maintaining general aviation airport**Program No. and Title:** 003 Mather Airport

1,256,960	0	0	0	0	0	3,908,016	0	0	-2,651,056	8.0	8
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Program Type: Self-Supporting**Countywide Priority:** 0 -- Specific Mandated Countywide/Municipal or Financial Obligations**Strategic Objective:** T -- Bolster safe and efficient movement of people and goods**Program Description:** Developing, operating, and maintaining regional cargo airport**FUNDED**

421,979,310	165,000,000	8,442,038	0	0	0	187,039,450	0	0	61,497,822	409.0	204
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2012-13 PROGRAM INFORMATION

BU: 3480000 Airport-Capital Outlay (Info Only)

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 004 Capital Improvement Program												
	38,733,221	40,000,000	0	0	0	0	0	0	0	-1,266,779	0.0	0
<i>Program Type:</i> Self-Supporting												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> T -- Bolster safe and efficient movement of people and goods												
<i>Program Description:</i> Developed to meet the needs of expanding service												
FUNDED	38,733,221	40,000,000	0	0	0	0	0	0	0	-1,266,779	0.0	0

SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2012-13

Schedule 9

Budget Unit **5980000 - Appropriation For Contingency**
Function **APPROPRIATION FOR CONTINGENCY**
Activity **Appropriation for Contingency**
Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Appropriation for Contingencies	\$ -	\$ 82,085	\$ 1,831,085	\$ 1,831,085	\$ 1,831,085
Total Expenditures/Appropriations	\$ -	\$ 82,085	\$ 1,831,085	\$ 1,831,085	\$ 1,831,085
Net Cost	\$ -	\$ 82,085	\$ 1,831,085	\$ 1,831,085	\$ 1,831,085

PROGRAM DESCRIPTION:

This budget unit provides for expenditure requirements that may be incurred during the year for which no specific appropriation has been made. The level of contingencies in each fund is established by law at a maximum of 15 percent of the appropriated operating expenses.

2012-13 PROGRAM INFORMATION

BU: 5980000 Appropriation for Contingency

Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
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FUNDED

Program No. and Title: 001 General Fund Contingencies

1,831,085	0	0	0	0	0	0	0	0	1,831,085	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: FO -- Financial Obligation

Program Description: The program provides for expenditure requirements that may be incurred during the year for which no specific appropriation has been made.

FUNDED

1,831,085	0	0	0	0	0	0	0	0	1,831,085	0.0	0
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SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Internal Service Fund Fiscal Year 2012-13				Schedule 10
		Fund Title Service Activity Budget Unit		060A - BOARD OF RETIREMENT Administration 7860000		
Operating Detail	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ -	\$ 6,985,259	\$ 7,138,679	\$ 7,095,925	\$ 7,095,925	
Total Operating Revenues	\$ -	\$ 6,985,259	\$ 7,138,679	\$ 7,095,925	\$ 7,095,925	
Operating Expenses						
Salaries/Benefits	\$ 3,426,621	\$ 3,885,761	\$ 3,853,465	\$ 3,941,849	\$ 3,941,849	
Services & Supplies	2,164,497	2,742,374	2,900,450	2,705,867	2,705,867	
Other Charges	255,185	196,822	255,185	287,907	287,907	
Depreciation	2,983	35,302	5,500	35,302	35,302	
Total Operating Expenses	\$ 5,849,286	\$ 6,860,259	\$ 7,014,600	\$ 6,970,925	\$ 6,970,925	
Operating Income (Loss)	\$ (5,849,286)	\$ 125,000	\$ 124,079	\$ 125,000	\$ 125,000	
Non-Operating Revenues (Expenses)						
Other Financing	\$ -	\$ -	\$ 921	\$ -	\$ -	
Interest Income	(141,331)	-	-	-	-	
Contingencies	-	(125,000)	(125,000)	(125,000)	(125,000)	
Total Non-Operating Revenues (Expenses)	\$ (141,331)	\$ (125,000)	\$ (124,079)	\$ (125,000)	\$ (125,000)	
Income Before Capital Contributions and Transfers	\$ (5,990,617)	\$ -	\$ -	\$ -	\$ -	
Change In Net Assets	\$ (5,990,617)	\$ -	\$ -	\$ -	\$ -	
Net Assets - Beginning Balance	515,818	(5,474,799)	(5,474,799)	(5,474,799)	(5,474,799)	
Equity and Other Account Adjustments	-	-	-	-	-	
Net Assets - Ending Balance	\$ (5,474,799)	\$ (5,474,799)	\$ (5,474,799)	\$ (5,474,799)	\$ (5,474,799)	
Positions	45.5	45.5	45.5	45.5	45.5	
Revenues Tie To						SCH 1, COL 4
Expenses Tie To						SCH 1, COL 6

PROGRAM DESCRIPTION:

Pursuant to the provisions of the County Employees' Retirement Law of 1937 ("1937 Act"), management of the Sacramento County Employees' Retirement System (SCERS) is vested in the Board of Retirement which:

- Is responsible for the administration and maintenance of the records of the System in accordance with the provisions of the 1937 Act and Retirement Board Bylaws.
- Sets policy for the investment of the assets of the System and monitors its investments.
- Appoints a Retirement Administrator who serves as Chief Executive Officer for the System, who is not subject to County Civil Service or merit system rules but serves at the will and pleasure of the Retirement Board¹.
- Annually adopts a budget covering the entire expense of administration of the System.
- The annual budget is included in the County budget as information only.

¹The Chief Investment Officer, General Counsel, Chief Operations Officer, Chief Benefits Officer, and Deputy Chief Investment Officer for the System are not subject to County Civil Service or merit systems rules and are appointed by the Retirement Administrator. All other staff positions are appointed by the Retirement Administrator from County Civil Service lists. These employees are subject to County Civil Service and personnel rules, and as applicable and are covered by the collective bargaining agreements that cover other county employees. It is the policy of the SCERS Board that all SCERS employees receive the cost-of-living adjustments and other employee benefits provided to other county employees in their respective job classifications or representation groups. All positions are included in the Salary Resolution and the Summary of Positions that are adopted by the Board of Supervisors.

2012-13 PROGRAM INFORMATION

BU: 7860000 Board of Retirement (Info Only)

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title: <u>001</u> <u>Management of the Sacramento County Employees' Retirement System (SCERS)</u>												
	7,095,925	0	0	0	0	0	7,095,925	0	0	0	45.5	0
Program Type: Mandated												
Countywide Priority: 5 -- General Government												
Strategic Objective: FO -- Financial Obligation												
Program Description: Pursuant to the provisions of the County Employees' Retirement Law of 1937, management of the Sacramento County Employees' Retirement System (System) is vested in the Board of Retirement which is responsible for the administration and maintenance of the records of the System in accordance with the 1937 Act and Retirement Board Bylaws												
FUNDED	7,095,925	0	0	0	0	0	7,095,925	0	0	0	45.5	0

SCHEDULE:

State Controller Schedule		County of Sacramento			Schedule 15	
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				
		9287000 - Capital Projects-Debt Service				
		287A - CAPITAL PROJECTS-DEBT SERVICE				
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Revenue from Use Of Money & Property	(7) \$	- \$	- \$	- \$	-	
Total Revenue	\$ (7) \$	- \$	- \$	- \$	-	
Interfund Charges	\$ 6,845,704	- \$	- \$	- \$	-	
Interfund Reimb	(6,818,697)	-	-	-	-	
Total Financing Uses	\$ 27,007 \$	- \$	- \$	- \$	-	
Total Expenditures/Appropriations	\$ 27,007 \$	- \$	- \$	- \$	-	
Net Cost	\$ 27,014 \$	- \$	- \$	- \$	-	

PROGRAM DESCRIPTION:

- This budget unit provided for the annual lease payments for the 1999 Refunding Certificates of Participation (Capital Projects). On November 23, 1999, the Board of Supervisors approved the refinancing of the Cherry Island Golf Course and the County Employees Parking Garage facilities. Although the financing for both facilities was consolidated into a single issue, the debt service related to each facility was segregated so that the appropriate amounts are charged to the operating funds/budgets of the departments that operate each facility. The refunding of \$15,960,000 was executed and closed on December 14, 1999, resulting in reduced annual debt service payments for the Parking Garage Project and additional financing of \$495,000 for several golf projects, hence no change in the Golf debt service level.
- On March 12, 2010, the County refinanced the 1999 borrowing with the 2010 Refunding Certificates of Participation

FOR INFORMATION ONLY

See new Budget Unit 9300000 for Cherry Island Golf Course portion and 9300500 for Parking Garage portion.

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13			Schedule 9
		Budget Unit	4210000 - Civil Service Commission		
		Function	GENERAL		
		Activity	Personnel		
		Fund	001A - GENERAL		
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 33,275	\$ 9,956	\$ 9,956	\$ 15,523	\$ 15,523
Miscellaneous Revenues	1,250	10,000	10,000	10,000	10,000
Residual Equity Transfer In	-	7,637	7,637	-	-
Total Revenue	\$ 34,525	\$ 27,593	\$ 27,593	\$ 25,523	\$ 25,523
Salaries & Benefits	\$ 250,899	\$ 235,962	\$ 238,967	\$ 242,170	\$ 242,170
Services & Supplies	36,940	48,610	50,481	45,393	45,393
Other Charges	-	465	11,112	2,866	2,866
Interfund Charges	775	-	-	-	-
Intrafund Charges	5,474	4,673	4,673	4,678	4,678
Total Expenditures/Appropriations	\$ 294,088	\$ 289,710	\$ 305,233	\$ 295,107	\$ 295,107
Net Cost	\$ 259,563	\$ 262,117	\$ 277,640	\$ 269,584	\$ 269,584
Positions	2.0	2.0	2.0	2.0	2.0

PROGRAM DESCRIPTION:

The Civil Service Commission is responsible for establishing rules and appeal procedures regarding the selection and classification of employees for Civil Service positions and for hearing appeals from releases from probation, disciplinary actions for unrepresented employees, examination disqualifications, and medical, drug, and psychological disqualifications. Commission staff is authorized to conduct investigations necessary for proper administration of its responsibilities and to make recommendations on matters under its jurisdiction. All costs other than "Other Professional Services" are functionalized as employee services. Other professional services are in a separate function because they can be specifically identified to departments.

2012-13 PROGRAM INFORMATION

BU: 4210000 Civil Service Commission

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 Civil Service Commission												
	295,107	0	0	0	0	0	0	10,000	15,523	269,584	2.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> IS -- Internal Support												
<i>Program Description:</i> Sacramento County citizens approved the Civil Service Commission's (CSC) existence by adopting Sacramento County Charter, Article XVI, Section 71, to ensure the merity system is upheld.												
FUNDED	295,107	0	0	0	0	0	0	10,000	15,523	269,584	2.0	0

SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
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Schedule 9

Budget Unit **4010000 - Clerk of the Board**
Function **GENERAL**
Activity **Legislative & Administrative**
Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 376,932	\$ 148,689	\$ 148,689	\$ 59,712	\$ 59,712
Licenses, Permits & Franchises	41,638	33,500	45,000	36,000	36,000
Intergovernmental Revenues	(3,801)	-	-	-	-
Charges for Services	4,032	305,545	300,358	179,059	179,059
Miscellaneous Revenues	710,537	178,000	157,892	140,000	140,000
Residual Equity Transfer In	-	5,939	5,939	-	-
Total Revenue	\$ 1,129,338	\$ 671,673	\$ 657,878	\$ 414,771	\$ 414,771
Salaries & Benefits	\$ 3,412,775	\$ 1,019,125	\$ 1,050,587	\$ 1,017,291	\$ 1,017,291
Services & Supplies	598,088	318,040	328,550	301,030	301,030
Interfund Charges	8,622	-	-	-	-
Intrafund Charges	75,245	22,799	22,799	18,508	18,508
Intrafund Reimb	(3,818)	(3,200)	-	(3,000)	(3,000)
Total Expenditures/Appropriations	\$ 4,090,912	\$ 1,356,764	\$ 1,401,936	\$ 1,333,829	\$ 1,333,829
Net Cost	\$ 2,961,574	\$ 685,091	\$ 744,058	\$ 919,058	\$ 919,058
Positions	33.6	10.0	10.0	10.0	10.0

PROGRAM DESCRIPTION:

- This budget unit supports the operations of the Clerk of the Board's Office, three Assessment Appeals Boards, and the County Planning Commission.
- The Office of the Clerk of the Board provides clerical and administrative services to the Board of Supervisors, the Assessment Appeals Boards, the Planning Commission, and other boards and commissions. The Clerk of the Board prepares agendas for the Board of Supervisors and various other hearing bodies, maintains the official records of the Board of Supervisors' legislative actions and receives, certifies, and preserves all documents as specified by the Sacramento County Charter and state and local statutes.
- The Assessment Appeals Board acts as the County's Board of Equalization to hear taxpayers' appeals of the County Assessor's property appraisals. Assessment Appeals Board members are appointed by the Board of Supervisors. Administrative hearing officers are also provided. Clerk of the Board's staff ensures appeals of assessments are heard by the Board of Supervisors, as well as the Assessment Appeals Board and hearing officers, in a timely manner to avoid potential loss of property tax revenue.
- The Planning Commission staff provides support to the County Planning Commission including agenda preparation, meeting legal noticing requirements and responsibility for Commissioners receiving documents and information in a timely manner. The County Planning Commission hears and makes recommendations related to long-range planning and policy matters, and has discretionary authority over current planning matters such as subdivisions and use permits. The County Planning Commission also acts as the Board of Zoning Appeals and hears items that have been previously approved or denied by the Zoning Administrator or Planning Director. In many cases, the County Planning Commission actions are final, unless appealed. The Board of Supervisors hears all appeals of Planning Commission actions.

2012-13 PROGRAM INFORMATION

BU: 4010000 Clerk of the Board

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title: <u>001 Clerk of the Board</u>												
	939,654	0	0	0	0	0	199,059	0	59,712	680,883	5.0	0
Program Type: Mandated												
Countywide Priority: 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations												
Strategic Objective: IS -- Internal Support												
Program Description: Publishes and maintains records for Board of Supervisors' meetings and all related Boards and Commissions. Publishes Board agenda within 72 hours (by law) prior to the Board meetings, legal notices published within 15 days prior to public hearing. Publishes ordinances within 15 days of adoption. Clerk of the Board support staff ensures response to constituent issues within one work day. Assists in preparation of resolutions in a timely manner.												
Program No. and Title: <u>002 Assessment Appeals</u>												
	162,754	3,000	0	0	0	0	140,000	0	0	19,754	2.0	0
Program Type: Mandated												
Countywide Priority: 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations												
Strategic Objective: IS -- Internal Support												
Program Description: The Appeals Board determines the full value of property or to determine other matters of property assessment over which the appeals board has jurisdiction. Section 15606, subdivision (c), of the Government Code authorizes that the State Board of Equalization shall "prescribe rules and regulations to govern local boards of equalization when equalizing ..." Pursuant to that provision, the State Board promulgated Property Tax Rule 302 which enumerates the functions of an appeals board.												
Program No. and Title: <u>003 County Planning Commission, BOS Land Use</u>												
	234,421	0	0	0	0	0	16,000	0	0	218,421	3.0	0
Program Type: Mandated												
Countywide Priority: 4 -- Sustainable and Livable Communities												
Strategic Objective: IS -- Internal Support												
Program Description: Publishes and maintains records for the County Planning Commission. Publishes Commission agenda within 72 hours (by law) prior to the Board meetings, legal notices published within 15 days in advance of public hearing, and public notices. Publishing Commission agenda within 72 hours (by law) prior to Board meetings, legal noticed published within 15 days of public hearing, and public notices.												
FUNDED	1,336,829	3,000	0	0	0	0	355,059	0	59,712	919,058	10.0	0

SCHEDULE:

State Controller Schedule		County of Sacramento			Schedule 9	
County Budget Act		Detail of Financing Sources and Financing Uses				
January 2010		Governmental Funds				
		Fiscal Year 2012-13				
		Budget Unit		4660000 - Contribution To Human Rights/Fair Housing Comm		
		Function		PUBLIC PROTECTION		
		Activity		Other Protection		
		Fund		001A - GENERAL		
Detail by Revenue Category and Expenditure Object		2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1		2	3	4	5	6
Other Charges		\$ 75,451	\$ 61,267	\$ 61,267	\$ 61,267	\$ 61,267
Total Expenditures/Appropriations		\$ 75,451	\$ 61,267	\$ 61,267	\$ 61,267	\$ 61,267
Net Cost		\$ 75,451	\$ 61,267	\$ 61,267	\$ 61,267	\$ 61,267

PROGRAM DESCRIPTION:

Under a Joint Powers Agreement (JPA), provides funding to staff the following programs for residents of the Unincorporated Area:

- Housing and Urban Development Certified Housing Counseling phone service.
- Brief Services.
- Mediations.
- Repartee (off-hour answering services).
- Affiliate and Community Meetings.
- Education and Outreach.
- Material Distribution, including our Fair Housing Handbook.

2012-13 PROGRAM INFORMATION

BU: 4660000 Contribution to Human Rights/Fair Housing Commission

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title: <u>001</u> <u>County Share of Fixed Operating Cost</u>												
	49,000	0	0	0	0	0	0	0	0	49,000	0.0	0
Program Type: Discretionary												
Countywide Priority: 4 -- Sustainable and Livable Communities												
Strategic Objective: HS1 -- Ensure that needy residents have adequate food, shelter, and health care												
Program Description: Provides basic functional office work space to carry out service mandates of expert legal, mediation and educational assistance to any individual avoiding harsh evictions, lawsuits, homelessness and welfare need serving (4,620 calls; 8,000+ individuals served; 12,000+issues).												
Program No. and Title: <u>002</u> <u>County Tenant/Landlord Hotline, E&O, Admin Service Level</u>												
	12,267	0	0	0	0	0	0	0	0	12,267	0.0	0
Program Type: Discretionary												
Countywide Priority: 4 -- Sustainable and Livable Communities												
Strategic Objective: HS1 -- Ensure that needy residents have adequate food, shelter, and health care												
Program Description: Provides basic functional office work space to carry out service mandates of expert legal, mediation and educational assistance to any individual avoiding harsh evictions, lawsuits, homelessness and welfare need serving (4,620 calls; 8,000+ individuals served; 12,000+issues).												
FUNDED	61,267	0	0	0	0	0	0	0	0	61,267	0.0	0

SCHEDULE:

State Controller ScheduleCounty Budget Act
January 2010**County of Sacramento**Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2012-13**Schedule 9**

Budget Unit

5920000 - Contribution To LAFCO

Function

PUBLIC PROTECTION

Activity

Other Protection

Fund

001A - GENERAL

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ -	\$ 228,833	\$ 228,833	\$ -	\$ -
Total Revenue	\$ -	\$ 228,833	\$ 228,833	\$ -	\$ -
Other Charges	\$ -	\$ 457,666	\$ 457,666	\$ 228,833	\$ 228,833
Total Expenditures/Appropriations	\$ -	\$ 457,666	\$ 457,666	\$ 228,833	\$ 228,833
Net Cost	\$ -	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833

PROGRAM DESCRIPTION:

- The independent Local Agency Formation Commission (LAFCo) reviews and approves, modifies and approves - with or without terms and conditions; or denies proposals for:
 - Incorporation of cities.
 - Annexation, detachment, or reorganization of territory to a city or a special district.
 - Consolidation, merger, and formation or reorganization of special districts which impact the provision of public services within the County.
- Promotes the logical and reasonable development of local governmental agencies to provide for the present and future needs of the County and its communities.
- Adopts and amends Spheres of Influence (SOI), which are defined as plans for the probable ultimate physical boundaries and service area of a local governmental agency for each independent special district and city within the County.
- Protects prime agricultural farmland and open space from urban development where appropriate.
- This budget unit accounts for the county's annual LAFCo assessment.
- LAFCo is funded by application fees and an equal contribution of one-third each from County, Cities and Special Districts.

2012-13 PROGRAM INFORMATION

BU: 5920000 Contribution to LAFCo

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 Administration of LAFCo												
	228,833	0	0	0	0	0	0	0	0	228,833	0.0	0
<i>Program Type:</i> Discretionary												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> FO -- Financial Obligation												
<i>Program Description:</i> Since 1963 this is a state mandated program. Each county is required to have a Local Agency Formation Committee..												
FUNDED	228,833	0	0	0	0	0	0	0	0	228,833	0.0	0

SCHEDULE

State Controller Schedule
County Budget Act
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County of Sacramento
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Fiscal Year 2012-13

Schedule 9

Budget Unit **4810000 - County Counsel**
Function **GENERAL**
Activity **Counsel**
Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 352,277	\$ 83,210	\$ 83,210	- \$	-
Intergovernmental Revenues	(765)	-	-	-	-
Charges for Services	3,381,727	3,946,035	4,017,957	3,534,474	4,086,022
Miscellaneous Revenues	79,618	25,000	10,000	25,000	25,000
Residual Equity Transfer In	-	19,937	19,937	-	-
Total Revenue	\$ 3,812,857	\$ 4,074,182	\$ 4,131,104	\$ 3,559,474	\$ 4,111,022
Salaries & Benefits	\$ 13,039,997	\$ 12,371,064	\$ 12,868,075	\$ 12,957,436	\$ 12,907,436
Services & Supplies	1,713,230	1,778,566	1,996,717	1,964,389	1,846,136
Equipment	-	9,024	-	-	-
Interfund Charges	26,054	-	-	-	-
Interfund Reimb	(233,908)	-	-	(300,000)	(300,000)
Intrafund Charges	175,011	137,412	137,412	148,739	148,739
Intrafund Reimb	(8,877,692)	(8,417,686)	(9,098,052)	(8,908,384)	(8,908,384)
Total Expenditures/Appropriations	\$ 5,842,692	\$ 5,878,380	\$ 5,904,152	\$ 5,862,180	\$ 5,693,927
Net Cost	\$ 2,029,835	\$ 1,804,198	\$ 1,773,048	\$ 2,302,706	\$ 1,582,905
Positions	81.0	77.0	77.0	77.0	77.0

PROGRAM DESCRIPTION:

- Acts as general legal counsel to the County, its officers, and related constituent local governmental entities and other, independent local agencies.
- Provides counsel and prepares the legal instruments by which the County transacts business, including ordinances, resolutions, and contracts.
- Prosecutes major caseloads of conservatorships and probate, labor relations, grievance arbitration and related litigation, personnel discipline, zoning, building, and other code enforcement.

PROGRAM DESCRIPTION (CONT.):

- Defends litigation brought against actions of the Board of Supervisors including, but not limited to, actions related to the County's budget, programs and County land use regulations.
- Provides significant training to County officers and employees in ethics, contracts, and the Public Records Act.
- The services of this Office continue to be incorporated into a number of countywide committees and task forces including, the Executive Technology Committee, the Debt Utilization Advisory Committee, E-Government, Health Insurance Portability and Accountability Act (HIPAA) Steering Committee, and the Nuisance Response Cabinet.

2012-13 PROGRAM INFORMATION**BU: 4810000 County Counsel**

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 Legal Services												
	14,902,311	9,208,384	0	0	0	0	0	4,111,022	0	1,582,905	77.0	1
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> IS -- Internal Support												
<i>Program Description:</i> Delivery of legal services to the County												
FUNDED	14,902,311	9,208,384	0	0	0	0	0	4,111,022	0	1,582,905	77.0	1
UNFUNDED												
<i>Program No. and Title:</i> 001 Legal Services												
	168,253	0	0	0	0	0	0	-551,548	0	719,801	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> IS -- Internal Support												
<i>Program Description:</i> Delivery of legal services to the County												
UNFUNDED	168,253	0	0	0	0	0	0	-551,548	0	719,801	0.0	0

SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
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Schedule 9

Budget Unit **5910000 - County Executive**
Function **GENERAL**
Activity **Legislative & Administrative**
Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ (118,558)	\$ 13,890	\$ 13,890	\$ -	\$ -
Licenses, Permits & Franchises	21,931	-	-	-	-
Charges for Services	709,502	314,039	313,919	-	-
Miscellaneous Revenues	242,622	-	-	-	-
Total Revenue	\$ 855,497	\$ 327,929	\$ 327,809	\$ -	\$ -
Salaries & Benefits	\$ 2,267,042	\$ 1,293,815	\$ 1,246,345	\$ 799,214	\$ 799,214
Services & Supplies	465,447	68,860	81,621	82,129	82,129
Other Charges	-	-	-	5,907	5,907
Interfund Charges	7,002	-	-	-	-
Intrafund Charges	45,924	6,447	6,458	54,877	54,877
Intrafund Reimb	(1,126,442)	-	-	-	-
Total Expenditures/Appropriations	\$ 1,658,973	\$ 1,369,122	\$ 1,334,424	\$ 942,127	\$ 942,127
Net Cost	\$ 803,476	\$ 1,041,193	\$ 1,006,615	\$ 942,127	\$ 942,127
Positions	14.8	6.0	6.0	3.0	3.0

PROGRAM DESCRIPTION:

The County Executive is responsible to the Board of Supervisors for planning, organizing, directing, controlling, and coordinating virtually all county activities. These responsibilities include serving in an advisory capacity to the Board of Supervisors with respect to the functions of joint powers authorities, officials and boards not under the direct jurisdiction or control of the County Executive. The functions and activities of the County Executive are mandated by the County Charter. The County Executive's Office (CEO) budget unit also includes the Assistant County Executive Officer and support staff.

2012-13 PROGRAM INFORMATION

BU: 5910000 County Executive

Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
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FUNDED*Program No. and Title:* **001** Agency/County Executive Administration

942,127	0	0	0	0	0	0	0	0	942,127	3.0	0
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Program Type: Mandated*Countywide Priority:* 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations*Strategic Objective:* IS -- Internal Support*Program Description:* County Executive and related direct staff support**FUNDED**

942,127	0	0	0	0	0	0	0	0	942,127	3.0	0
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SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2012-13

Schedule 9

Budget Unit **5730000 - County Executive Cabinet**

Function **GENERAL**

Activity **Legislative & Administrative**

Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ -	\$ 60,028	\$ 60,028	\$ 179,783	\$ 179,783
Licenses, Permits & Franchises	-	18,400	10,000	-	-
Charges for Services	1,324,276	1,918,927	1,880,217	2,405,306	2,405,306
Miscellaneous Revenues	323	-	109,271	8,853	8,853
Residual Equity Transfer In	-	19,808	19,808	-	-
Total Revenue	\$ 1,324,599	\$ 2,017,163	\$ 2,079,324	\$ 2,593,942	\$ 2,593,942
Salaries & Benefits	\$ 2,613,903	\$ 3,957,975	\$ 4,297,728	\$ 4,780,307	\$ 4,780,307
Services & Supplies	199,466	792,459	861,612	904,182	904,182
Other Charges	-	-	-	5,906	5,906
Interfund Charges	4,971	-	-	-	-
Interfund Reimb	(84,096)	(5,617)	(5,617)	-	-
Intrafund Charges	731,570	3,292,421	3,515,003	3,795,940	3,795,940
Intrafund Reimb	(2,124,526)	(6,195,566)	(6,589,402)	(6,892,393)	(6,892,393)
Total Expenditures/Appropriations	\$ 1,341,288	\$ 1,841,672	\$ 2,079,324	\$ 2,593,942	\$ 2,593,942
Net Cost	\$ 16,689	\$ (175,491)	\$ -	\$ -	\$ -
Positions	15.6	26.4	26.4	29.4	29.4

PROGRAM DESCRIPTION:

The County Executive Cabinet is responsible to the County Executive for: program oversight; monitoring and reporting of major systems indicators; coordinated policy development and implementation; analysis of proposed legislation and state/federal initiatives; development of agency-related legislative platforms; analysis of agency-related departmental budgets; and coordination with elected officials. The County Executive Cabinet consists of the Office of Financial Management, the County's Communication and Media Office, and following agencies' Chief Deputy County Executive and their respective support staff: Countywide Services, Internal Services, and Municipal Services. The assignment of departments within each agency, and the functions and activities of the agencies are enacted by county ordinance.

2012-13 PROGRAM INFORMATION

BU: 5730000 County Executive Cabinet

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title:	<u>001 Countywide Administration and Budget - Countywide Services Agency</u>											
	1,857,686	1,661,762	0	0	0	0	0	85,506	110,418	0	1.0	0
Program Type:	Discretionary											
Countywide Priority:	5 -- General Government											
Strategic Objective:	IS -- Internal Support											
Program Description:	Agency leadership includes program/policy/budget/community relations and accountability to the citizens of the county.											
Program No. and Title:	<u>002 Countywide Administration and Budget - Internal Services Agency</u>											
	800,216	409,941	0	0	0	0	0	369,596	20,679	0	1.0	0
Program Type:	Discretionary											
Countywide Priority:	5 -- General Government											
Strategic Objective:	IS -- Internal Support											
Program Description:	Agency leadership includes program/policy/budget/community relations and accountability to the citizens of the county.											
Program No. and Title:	<u>003 Countywide Administration and Budget - Municipal Services Agency</u>											
	1,063,863	66,364	0	0	0	0	0	982,274	15,225	0	1.0	0
Program Type:	Discretionary											
Countywide Priority:	5 -- General Government											
Strategic Objective:	IS -- Internal Support											
Program Description:	Agency leadership includes program/policy/budget/community relations and accountability to the citizens of the county.											
Program No. and Title:	<u>004 Debt Management</u>											
	108,974	0	0	0	0	0	0	108,974	0	0	0.5	0
Program Type:	Mandated											
Countywide Priority:	0 -- Specific Mandated Countywide/Municipal or Financial Obligations											
Strategic Objective:	IS -- Internal Support											
Program Description:	Capital and cash-flow borrowing, covenant compliance											
Program No. and Title:	<u>005 Communication and Media</u>											
	1,010,086	728,530	0	0	0	0	0	281,556	0	0	6.0	0
Program Type:	Discretionary											
Countywide Priority:	5 -- General Government											
Strategic Objective:	IS -- Internal Support											
Program Description:	Public information to media and to County residents											

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
Program No. and Title:	<u>006 <i>LAFCo Staff Support</i></u>											
	323,152	0	0	0	0	0	0	323,152	0	0	2.0	0
Program Type:	Mandated											
Countywide Priority:	1 -- Flexible Mandated Countywide/Municipal or Financial Obligations											
Strategic Objective:	EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability											
Program Description:	Provides staff support to LAFCo											
Program No. and Title:	<u>007 <i>Countywide Administration and Budget</i></u>											
	4,322,358	4,025,796	0	0	0	0	0	263,101	33,461	0	17.9	0
Program Type:	Self-Supporting											
Countywide Priority:	5 -- General Government											
Strategic Objective:	IS -- Internal Support											
Program Description:	Provides countywide central budget review, budget recommendations on programs/policies, and agenda oversight.											
FUNDED	9,486,335	6,892,393	0	0	0	0	0	2,414,159	179,783	0	29.4	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13			Schedule 9
		Budget Unit	6310000 - County Library		
		Function	EDUCATION		
		Activity	Library Services		
		Fund	011A - LIBRARY		
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Fund Balance	\$ 8,821,484	\$ 413,073	\$ 413,073	\$ 131,184	\$ 131,184
Reserve Release	501,625	-	-	-	-
Revenue from Use Of Money & Property	16,192	5,000	5,000	5,000	5,000
Miscellaneous Revenues	828,388	850,537	850,537	873,794	873,794
Residual Equity Transfer In	-	15,549	24,133	-	-
Total Revenue	\$ 10,167,689	\$ 1,284,159	\$ 1,292,743	\$ 1,009,978	\$ 1,009,978
Reserve Provision	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -
Services & Supplies	763,093	808,503	919,866	999,978	999,978
Other Charges	8,991,523	144,472	172,877	10,000	10,000
Total Expenditures/Appropriations	\$ 9,754,616	\$ 1,152,975	\$ 1,292,743	\$ 1,009,978	\$ 1,009,978
Net Cost	\$ (413,073)	\$ (131,184)	\$ -	\$ -	\$ -

PROGRAM DESCRIPTION:

This Budget Unit provides funding for capital maintenance and related costs at Sacramento County owned Sacramento Public Library Authority branches.

- The Sacramento Public Library Authority (SPLA) provides all public library services in Sacramento County, except the City of Folsom. The County and City of Sacramento established the SPLA as a Joint Powers Authority (JPA) in 1993. The governing board is a fifteen member body consisting of five members of the County Board of Supervisors, five members of the Sacramento City Council, two members from Elk Grove, one member each representing the cities of Citrus Heights, and Rancho Cordova, with the remaining member shared by the cities of Galt and Isleton. SPLA funding is provided primarily by a dedicated property tax source and other revenue sources received directly by the SPLA.

PROGRAM DESCRIPTION (CONT.):

- This County Library Budget provides funding for capital maintenance, capital repairs, preventative maintenance, property insurance and related costs at sixteen SPLA branches owned by the County of Sacramento. Of these, twelve branches are strategically located throughout the Unincorporated Area of Sacramento County and the remaining four branches are in the cities of Citrus Heights, Elk Grove, Galt and Isleton. City of Sacramento library services consist of twelve branches, supported by separate City of Sacramento funding sources.
- SPLA provides public library services to all citizens of the County. A broad range of services includes: books, DVD's, reference and information services, inter-branch and inter-library loans, youth and adult literacy, books-by-mail, ethno-cultural services, and special programming for children, teens, and adults. All library branches provide public access to computers and the Internet, including wireless Internet service. Materials in the collection are available in a number of languages and in several different media such as print and electronic. Eighteen locations provide community rooms for use by non-profit groups. The catalog is available twenty-four hours a day via the Internet at www.saclibrary.org. Reservation and renewal of materials, and sign ups for programs and community rooms can be done on-line.
- As a benefit to SPLA and the community, the Sacramento Public Library Foundation and the Friends of the Sacramento Public Library provide additional funding for various pre-approved programs, projects and materials.
- Under terms of the JPA, funding for construction and maintenance of the county facilities is the responsibility of the County of Sacramento. Capital funding collected through developer fees are accumulated in separate county funds and are only available for construction and renovation of Library facilities and cannot be used for operations.

2012-13 PROGRAM INFORMATION

BU: 6310000 County Library

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
<div>FUNDED</div>												
Program No. and Title: <u>001 Capital maintenance and repair funding for Sacramento County owned Sacramento Public Library Authority branches</u>												
	1,009,978	0	0	0	0	0	0	878,794	131,184	0	0.0	0
Program Type:	Mandated											
Countywide Priority:	4 -- Sustainable and Livable Communities											
Strategic Objective:	FO -- Financial Obligation											
Program Description:	The Sacramento Public Library Authority (SPLA) provides public library services to all citizens of the County. This Program, the County Library Budget Unit, provides funding for capital maintenance, capital repairs, preventative maintenance, property insurance and related costs at sixteen Sacramento Public Library Authority branches owned by the County of Sacramento. Of these, twelve branches are strategically located throughout the Unincorporated Area of Sacramento County and the remaining four branches are in the cities of Citrus Heights, Elk Grove, Galt and Isleton. City of Sacramento library services consist of twelve branches, supported by separate City of Sacramento funding sources. All community members and many community groups rely on SPLA Library resources. Students, from grade school to college, use library resources for research, homework and a quiet place to study. Teens and children use the Library as a safe public space for after school time for reading, studying or being with their friends. Families use the Library's many programs for reading with their children and promoting literacy. Many people rely on libraries for access to public computers and job search resources. They are able to update their resumes, access resources on how to create a resume, and apply for jobs online through the Library's computer network. Many business people use the Library's extensive wireless network system to access e-mail, and conduct business while away from home.											
<div>FUNDED</div>												
	1,009,978	0	0	0	0	0	0	878,794	131,184	0	0.0	0

SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2012-13

Schedule 9

Budget Unit **5750000 - Criminal Justice Cabinet**
Function **PUBLIC PROTECTION**
Activity **Judicial**
Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Reserve Release	\$ -	\$ 19,132	\$ 19,132	\$ -	\$ -
Prior Yr Carryover	19,132	5,748	5,748	34,415	34,415
Intergovernmental Revenues	-	21,000	-	-	-
Miscellaneous Revenues	1,051	-	-	-	-
Residual Equity Transfer In	-	199	199	-	-
Total Revenue	\$ 20,183	\$ 46,079	\$ 25,079	\$ 34,415	\$ 34,415
Reserve Provision	\$ 19,132	\$ -	\$ -	\$ 34,346	\$ 34,346
Salaries & Benefits	188,932	180,496	180,496	182,414	182,414
Services & Supplies	10,933	32,539	47,699	20,545	20,545
Interfund Charges	310	3,563	3,563	3,564	3,564
Intrafund Charges	1,581	5,327	1,678	1,903	1,903
Intrafund Reimb	(208,357)	(208,357)	(208,357)	(208,357)	(208,357)
Total Expenditures/Appropriations	\$ 12,531	\$ 13,568	\$ 25,079	\$ 34,415	\$ 34,415
Net Cost	\$ (7,652)	\$ (32,511)	\$ -	\$ -	\$ -
Positions	1.0	1.0	1.0	1.0	1.0

PROGRAM DESCRIPTION:

- The Criminal Justice Cabinet brings together the various institutions of the Sacramento County justice system. The Cabinet is committed to providing the coordinated leadership necessary to establish cohesive public policies that are based on research, evaluation and monitoring of policy decisions and programs. The Cabinet is committed to innovative corrections programs for adult and juvenile offenders. Through a coordinated planning effort, the Cabinet reviews, evaluates and makes policy recommendations on vital criminal justice system issues.

PROGRAM DESCRIPTION (CONT.):

- With the passing of public safety realignment legislation in the Fiscal Year 2011-12 State budget, Cabinet members now participate, (along with members from community-based organizations, education, workforce development and the public), in the Community Corrections Partnership (CCP) committee. The CCP is implementing new programs and services to serve this new population of offenders and the members are committed to ensuring that funds used are consistent with the approved Realignment Plan.

2012-13 PROGRAM INFORMATION**BU: 5750000 Criminal Justice Cabinet**

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 Criminal Justice Cabinet												
	242,772	208,357	0	0	0	0	0	0	34,415	0	1.0	0
<i>Program Type:</i> Self-Supporting												
<i>Countywide Priority:</i> 5 -- General Government												
<i>Strategic Objective:</i> CJ -- Ensure a fair and just criminal justice system												
<i>Program Description:</i> To provide the coordinated leadership necessary to ensure a fair & just criminal justice system. To provide a forum for addressing criminal justice issues & policies on a coordinated basis. To develop programs & policies that provide an efficient and effective criminal justice system.												
FUNDED	242,772	208,357	0	0	0	0	0	0	34,415	0	1.0	0

SCHEDULE:

State Controller Schedule

County Budget Act
January 2010

County of Sacramento

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2012-13

Schedule 9

Budget Unit

5720000 - Department of Community Planning and
Development

Function

PUBLIC PROTECTION

Activity

Other Protection

Fund

001A - GENERAL

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ -	\$ 319,279	\$ 319,279	\$ 64,435	\$ 64,435
Licenses, Permits & Franchises	-	194,238	312,267	556,434	556,434
Intergovernmental Revenues	-	154,428	819,161	103,368	103,368
Charges for Services	-	4,581,441	5,854,718	5,785,076	5,785,076
Miscellaneous Revenues	-	1,151,271	1,267,408	2,038,543	2,038,543
Residual Equity Transfer In	-	26,644	76,644	-	-
Total Revenue	\$ -	\$ 6,427,301	\$ 8,649,477	\$ 8,547,856	\$ 8,547,856
Salaries & Benefits	\$ -	\$ 6,316,308	\$ 7,508,457	\$ 7,315,312	\$ 7,315,312
Services & Supplies	-	2,352,539	3,278,445	3,045,223	2,870,223
Other Charges	-	89,044	89,044	93,777	93,777
Interfund Reimb	-	(792,878)	(831,389)	(429,000)	(429,000)
Intrafund Charges	-	373,931	585,957	552,829	552,829
Intrafund Reimb	-	(618,825)	(828,851)	(813,099)	(813,099)
Total Expenditures/Appropriations	\$ -	\$ 7,720,119	\$ 9,801,663	\$ 9,765,042	\$ 9,590,042
Net Cost	\$ -	\$ 1,292,818	\$ 1,152,186	\$ 1,217,186	\$ 1,042,186
Positions	0.0	57.7	57.6	54.6	54.6

PROGRAM DESCRIPTION:

- The Department of Community Development is composed of the following divisions: Economic Development, Environmental Review and Assessment, Planning, and Neighborhood Services.
- Economic Development Division: (See Budget Unit 3870000 for description)

PROGRAM DESCRIPTION(CONT.):**Planning Division:**

- Processes and makes recommendations on all applications for the development of land involving a discretionary action, which includes applications processed through the Zoning Administrator, the Subdivision Review Committee, the County Planning Commission, and the Board of Supervisors.
- Maintains and updates Sacramento County's General Plan pursuant to state law mandates including overseeing, at Board direction, strategic initiatives to revitalize existing communities and work with development interests to create new communities.
- Participates and contributes to the creation of the South Sacramento Habitat Conservation Plan, a complex multi-agency effort to streamline regulatory permitting of private and public investments while also creating more cohesive habitat preserves for the conservation of threatened and endangered species.
- Develops master plans for proposed new growth areas as proposed by private development interests while ensuring adequate public outreach. Current initiatives include: Natomas Joint Vision area in the Natomas area; the New Brighton, Excelsior Estates and Newbridge master plans in the Jackson Highway area; and the Cordova Hills master plan in the Grant Line East area.
- Prepares corridor plans as a means of revitalizing existing communities while improving both private and county fiscal health along aging commercial corridors throughout the county. Current initiatives include: North Watt Avenue; Florin Road, Folsom Boulevard, Fair Oaks Boulevard and Old Florin Town area.
- Provides the general public with information, answers and resources concerning development requirements.
- Reviews business licenses and building permits for compliance with zoning requirements.
- Supports Planning and County needs for Planning related Geographic Information Systems (GIS) and cartographic services.
- Manages the County's climate change and sustainability programs.
- Oversees private mining activities throughout the county including processing permits for new mining operations and monitoring on-going existing mining operations.

Neighborhood Services Division:

- Provides County and Municipal services directly to communities through the North and East Service Centers with a focus on exceptional customer service and a one-stop shop approach.
- Improves communication between County of Sacramento agencies and departments and the residents, associations, businesses and stakeholders in the unincorporated areas of Sacramento County by disseminating information in an efficient, cost effective and timely manner.
- Engages, informs and educates residents, associations, businesses and stakeholders on how to resolve issues in their communities.
- Partners with the local small business community to improve economic health and vitality.
- Participates in activities focused on neighborhood and community building.

PROGRAM DESCRIPTION (CONT.):**Neighborhood Services Division (Cont.):**

- Coordinates with multiple departments and agencies to resolve issues in communities.
- Assists in developing and supporting business/civic/neighborhood links and associations as the basis for ongoing community improvement and sustainability.

Division of Environmental Review and Assessment (DERA):

- Implements the provisions of the California Environmental Quality Act (CEQA) and the National Environmental Policy Act as they apply to Sacramento County.
- Prepares and processes environmental documents for all projects initiated by various county departments and all projects initiated by the private sector within the county that require public agency approval.
- Reviews, provides comments, and acts as a clearinghouse of comments provided by other County departments on environmental documents prepared by other jurisdictions; and provides a coordinated response to other jurisdictions for all County departments commenting on those jurisdictions' environmental documents.
- Assists County departments in obtaining federal and state regulatory permits.
- Prepares and ensures implementation of mitigation monitoring and reporting programs in accordance with California Public Resources Code and adopted County ordinances.
- Conducts wetland delineations and arborist surveys/reports.

2012-13 PROGRAM INFORMATION

BU: 5720000 Department of Community Planning and Development

Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
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FUNDED**Program No. and Title:** 001 Planning

9,869,522	813,099	38,980	64,388	0	0	5,816,510	2,563,543	50,919	522,083	50.6	1
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Program Type: Self-Supporting**Countywide Priority:** 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations**Strategic Objective:** IS -- Internal Support**Program Description:** Maintains and updates Sacramento County's General Plan. Processes development applications. Develops master plans for new growth areas. Reviews business licenses for compliance with zoning requirements.**Program No. and Title:** 002 Neighborhood Services

962,619	429,000	0	0	0	0	0	0	13,516	520,103	4.0	0
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Program Type: Self-Supporting**Countywide Priority:** 4 -- Sustainable and Livable Communities**Strategic Objective:** C1 -- Develop and sustain livable and attractive neighborhoods and communities**Program Description:** Neighborhood Services Division provides services to the unincorporated areas of the county.**FUNDED**

10,832,141	1,242,099	38,980	64,388	0	0	5,816,510	2,563,543	64,435	1,042,186	54.6	1
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ADD'L GROWTH REQUEST NOT RECOMMENDED**Program No. and Title:** 001A Neighborhood Services

175,000	0	0	0	0	0	0	0	0	175,000	0.0	0
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Program Type: Discretionary**Countywide Priority:** 4 -- Sustainable and Livable Communities**Strategic Objective:** C1 -- Develop and sustain livable and attractive neighborhoods and communities**Program Description:** One time costs associated with the relocation of the East and North Area Neighborhood Services Centers in order to achieve long-term cost savings from lease costs. Funding for the physical improvements needed to open a new South Area Services Center. One-time technology enhancements to provide improved customer services at the Centers without incurring additional long-term staffing costs.**ADD'L GROWTH REQUEST NOT RECOMMENDED**

175,000	0	0	0	0	0	0	0	0	175,000	0.0	0
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SCHEDULE:

State Controller Schedule

County Budget Act
January 2010

County of Sacramento

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2012-13

Schedule 9

Budget Unit

3870000 - Economic Development

Function

GENERAL

Activity

Promotion

Fund

020A - ECONOMIC DEVELOPMENT

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Fund Balance	\$ 12,999,602	\$ 11,977,114	\$ 11,977,114	\$ 13,538,765	\$ 13,538,765
Reserve Release	-	2,300,000	2,300,000	178,710	178,710
Licenses, Permits & Franchises	42,534	35,977	34,288	37,094	37,094
Revenue from Use Of Money & Property	2,880,583	3,716,769	3,532,098	3,644,730	3,644,730
Intergovernmental Revenues	11,438,413	10,978,714	15,870,146	5,808,170	5,808,170
Charges for Services	36,621	9,855	10,000	-	-
Miscellaneous Revenues	8,023,277	7,291,688	7,809,482	5,483,369	5,483,369
Other Financing Sources	2,096,095	96,695	85,001	99,000	99,000
Residual Equity Transfer In	-	7,528	7,528	-	-
Total Revenue	\$ 37,517,125	\$ 36,414,340	\$ 41,625,657	\$ 28,789,838	\$ 28,789,838
Reserve Provision	\$ 3,500,000	\$ 1,664,380	\$ 1,664,380	\$ 1,250,000	\$ 1,250,000
Salaries & Benefits	2,208,489	2,020,262	2,101,268	2,050,292	2,050,292
Services & Supplies	19,700,968	20,243,419	35,306,239	23,436,763	23,436,763
Other Charges	134,084	700,601	2,583,770	2,142,783	2,142,783
Equipment	-	23,571	60,000	-	-
Interfund Charges	7,072	-	-	-	-
Interfund Reimb	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
Intrafund Charges	4,249,388	6,554,077	8,048,324	5,773,062	5,773,062
Intrafund Reimb	(4,249,386)	(6,554,077)	(8,048,324)	(5,773,062)	(5,773,062)
Total Expenditures/Appropriations	\$ 25,460,615	\$ 24,562,233	\$ 41,625,657	\$ 28,789,838	\$ 28,789,838
Net Cost	\$ (12,056,510)	\$ (11,852,107)	\$ -	\$ -	\$ -
Positions	16.8	16.0	16.0	16.0	16.0

PROGRAM DESCRIPTION:

- The Economic Development Division of the Office of Economic Development and Marketing is responsible for administering Sacramento County's economic development and job creation and retention programs. These programs focus on business development, retention and attraction; and attraction of key sales, property, transient occupancy and utility user tax revenue generators. The Economic Development Division is also actively engaged with revitalization of various commercial corridors in the County; working with other organizations in the promotion of sports, tourism and the arts; and providing support to the Assistant County Executive in negotiations with cities, special districts, and others on matters associated with the Local Agency Formation Commission.
- General economic development activities promote a sustainable community and have resulted in increased General Fund revenues, including sales and property tax from projects within the major commercial corridors, as well as job growth. The Economic Development Special Projects fund provides assistance to County departments, governmental and quasi-governmental entities, and public and private interests to support economic development projects as approved by the Board of Supervisors.
- The Economic Development Division also includes the Mather Field and McClellan Park reuse programs and the Business Environmental Resource Center (BERC) program.

2012-13 PROGRAM INFORMATION

BU: 3870000 Economic Development

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title: <u>001 General Economic Development</u>												
	593,517	515,794	0	0	0	0	0	99,000	-21,277	0	3.0	0
Program Type:	Self-Supporting											
Countywide Priority:	4 -- Sustainable and Livable Communities											
Strategic Objective:	EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability											
Program Description:	The Economic Development Division engages in general economic development and job creation and retention programs including: business development, retention and attraction; attraction of key sales, property, transient occupancy and utility users tax revenue generators; involvement with regional and local partnerships and programs; promotion of sports, tourism, and the arts; and commercial corridor revitalization. These programs promote a sustainable community and have resulted in increased General Fund revenues and job growth. The Division provides support to the Assistant County Executive in negotiations with cities, special districts, and others on matters associated with the Local Agency Formation Commission. Due to extraordinary issues with the economy and the County's budget, the Division has aggregated non-General Fund financing sources to maintain a minimal level of ongoing core program services in Fiscal Year 2012-13. This approach was taken in the three prior fiscal years and will be taken in Fiscal Year 2012-13 to allow the annual General Fund transfer to be used to meet other critical county needs in Fiscal Year 2012-13.											
Program No. and Title: <u>002 Economic Development Special Projects Fund</u>												
	19,536	0	0	0	0	0	0	0	19,536	0	0.0	0
Program Type:	Self-Supporting											
Countywide Priority:	4 -- Sustainable and Livable Communities											
Strategic Objective:	EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability											
Program Description:	The Economic Development Division administers the County's Economic Development Special Projects fund. This fund provides financial assistance to county departments, governmental and quasi-governmental entities, and public and private interests to support economic development projects as approved by the Board of Supervisors. Funding for this program is separate and distinct from Program 001. This program has promoted a sustainable community and resulted in increased General Fund revenues and job growth. In previous years there had been a transfer of County General Fund revenue to this fund. For a period of time this transfer was \$1.5 million annually. This fund did not receive a transfer of County General Fund revenue in Fiscal Year 2009-10, Fiscal Year 2010-11, or Fiscal Year 2011-12. No revenue is being requested in Fiscal Year 2012-13 which limits the services in this program in Fiscal Year 2012-13 to completing approximately \$20,000 in projects and activities approved prior to Fiscal Year 2012-13 that are underway but not complete yet. This approach has allowed the annual General Fund transfer to be used to meet other critical County needs in the past three fiscal years, and it will allow the annual General Fund transfer to be used to meet other critical County needs in Fiscal Year 2012-13.											
Program No. and Title: <u>003 McClellan</u>												
	19,732,827	1,079,354	5,798,170	10,000	0	0	0	7,851,428	4,993,875	0	3.0	1
Program Type:	Self-Supporting											
Countywide Priority:	4 -- Sustainable and Livable Communities											
Strategic Objective:	EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability											
Program Description:	Economic redevelopment of the former McClellan Air Force Base to promote employment and self-sufficiency through the job market. Achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self funded with grants, revenues derived from the McClellan Airfield and proceeds generated from sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased General Fund revenues and job growth.											

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
Program No. and Title:	<u>004 Business Environmental Resource Center (BERC)</u>											
	1,409,962	0	0	0	0	0	0	849,659	560,303	0	5.0	0
Program Type:	Self-Supporting											
Countywide Priority:	4 -- Sustainable and Livable Communities											
Strategic Objective:	EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability											
Program Description:	This program is a one-stop, non-regulatory Permit Assistance Center to help Sacramento County businesses understand and comply with federal, state, and local environmental and non-environmental regulations. Economic growth and sustainability is facilitated through assistance with permitting and regulations. Enterprise cost sharing agreements are the primary sources of funding for this program. Activities in this program have promoted a sustainable community and resulted in tax revenues and increased job growth.											
Program No. and Title:	<u>005 Mather</u>											
	9,947,673	1,446,334	0	0	0	0	0	555,774	7,945,565	0	3.0	0
Program Type:	Self-Supporting											
Countywide Priority:	4 -- Sustainable and Livable Communities											
Strategic Objective:	EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability											
Program Description:	Economic redevelopment of the former Mather Air Force Base to promote employment and self-sufficiency through the job market. Achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self funded with proceeds generated from sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased revenues and job growth.											
Program No. and Title:	<u>006 Administration</u>											
	2,949,385	2,821,580	0	0	0	0	0	87,042	40,763	0	2.0	1
Program Type:	Self-Supporting											
Countywide Priority:	4 -- Sustainable and Livable Communities											
Strategic Objective:	EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability											
Program Description:	Economic Development Division administration and Division personnel resources directly engaged in implementing Division programs. This program is primarily funded with reimbursements from the above programs and funds salary and benefit costs of Division employees, funds Department administration costs and funds County allocated costs.											
FUNDED	34,652,900	5,863,062	5,798,170	10,000	0	0	0	9,442,903	13,538,765	0	16.0	2

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 9
County Budget Act January 2010		Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13				
		Budget Unit	5760000 - Neighborhood Services			
		Function	GENERAL			
		Activity	Promotion			
		Fund	001A - GENERAL			
Detail by Revenue Category and Expenditure Object		2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1		2	3	4	5	6
Prior Yr Carryover		\$ 386,208	\$ 218,217	\$ 218,217	\$ -	\$ -
Licenses, Permits & Franchises		1,035,791	-	-	-	-
Fines, Forfeitures & Penalties		45,700	-	-	-	-
Charges for Services		1,536,077	-	-	-	-
Miscellaneous Revenues		1,549,347	-	-	-	-
Total Revenue		\$ 4,553,123	\$ 218,217	\$ 218,217	\$ -	\$ -
Salaries & Benefits		\$ 3,696,124	\$ -	\$ -	\$ -	\$ -
Services & Supplies		1,826,094	-	-	-	-
Other Charges		(458,086)	-	-	-	-
Interfund Charges		11,414	218,217	218,217	-	-
Interfund Reimb		(664,038)	-	-	-	-
Intrafund Charges		301,739	-	-	-	-
Intrafund Reimb		(2,553)	-	-	-	-
Total Expenditures/Appropriations		\$ 4,710,694	\$ 218,217	\$ 218,217	\$ -	\$ -
Net Cost		\$ 157,571	\$ -	\$ -	\$ -	\$ -
Positions		38.8	0.0	0.0	0.0	0.0

PROGRAM DESCRIPTION:

- Effective April 24, 2011, the Department of Neighborhood Services code enforcement function consolidated into the Building and Code Enforcement Department, Code Enforcement Division (see Budget Unit 2400000 for description).
- Effective April 24, 2011, the Department of Neighborhood Services neighborhood services function consolidated into the Department of Community Planning and Development, Neighborhood Services Division (see Budget Unit 5720000 for description).

FOR INFORMATION ONLY

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13			Schedule 9
		Budget Unit	7090000 - Emergency Operations		
		Function	PUBLIC PROTECTION		
		Activity	Other Protection		
		Fund	001A - GENERAL		
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 15,580	\$ 28,568	\$ 28,568	\$ 61,863	\$ 61,863
Intergovernmental Revenues	4,892,980	3,466,519	3,602,097	6,031,915	6,031,915
Miscellaneous Revenues	100,901	150,000	120,386	155,033	155,033
Residual Equity Transfer In	-	-	12,996	-	-
Total Revenue	\$ 5,009,461	\$ 3,645,087	\$ 3,764,047	\$ 6,248,811	\$ 6,248,811
Reserve Provision	\$ 15,580	\$ 28,568	\$ 28,568	\$ 61,863	\$ 61,863
Salaries & Benefits	644,046	666,563	653,169	675,103	675,103
Services & Supplies	1,008,309	1,096,705	1,092,972	1,640,545	1,640,545
Other Charges	910,428	731,321	797,176	1,627,815	1,627,815
Equipment	-	12,303	-	-	-
Interfund Charges	53,795	169,987	5,842	-	-
Intrafund Charges	3,365,716	1,968,043	2,325,760	3,856,182	3,856,182
Intrafund Reimb	(819,762)	(803,574)	(909,382)	(1,401,593)	(1,401,593)
Total Expenditures/Appropriations	\$ 5,178,112	\$ 3,869,916	\$ 3,994,105	\$ 6,459,915	\$ 6,459,915
Net Cost	\$ 168,651	\$ 224,829	\$ 230,058	\$ 211,104	\$ 211,104
Positions	6.0	6.0	6.0	6.0	6.0

PROGRAM DESCRIPTION:

Responsible for planning, coordinating, and implementing emergency/disaster plans for Sacramento County. Responsible for operational area coordination and administration/oversight of Homeland Security Grants.

2012-13 PROGRAM INFORMATION

BU: 7090000 Emergency Operations

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title: <u>001 Emergency Operations Office</u>												
	936,844	103,434	390,273	0	0	0	0	297,033	0	146,104	4.5	3
Program Type: Mandated												
Countywide Priority: 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations												
Strategic Objective: PS2 -- Keep the community safe from environmental hazards and natural disasters												
Program Description: Develop and maintain Sacramento County's Emergency Operations Plan, annexes to the plan and supporting communications plan, and coordinate the plan and all emergency management issues with the County's emergency response organization and other local, state and federal agencies. Plan, prepare, train and exercise to ensure the readiness of the County's emergency response organization. Provide operational area coordination for cities and special districts. Act as the conduit between local government and the state emergency's services organization for the coordination of resources, information and priorities during disasters.												
Program No. and Title: <u>002 EOC Maintenance</u>												
	191,863	0	0	0	0	0	0	65,000	61,863	65,000	0.0	0
Program Type: Mandated												
Countywide Priority: 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations												
Strategic Objective: PS2 -- Keep the community safe from environmental hazards and natural disasters												
Program Description: To provide and maintain a functional emergency operations center for Sacramento County and the Operational Area as a suitable location for emergency management during disasters, coordination of alert and warning, public information, management of critical resources, situational awareness for establishing priorities for management of the emergency, coordination among responding jurisdictions, agencies and levels of government to protect people, property and the environment, and coordination of recovery from the disaster.												
Program No. and Title: <u>003 Emergency Operations Grant Projects</u>												
	1,298,159	1,298,159	0	0	0	0	0	0	0	0	0.0	0
Program Type: Mandated												
Countywide Priority: 5 -- General Government												
Strategic Objective: PS2 -- Keep the community safe from environmental hazards and natural disasters												
Program Description: Homeland Security grant funded projects to enhance emergency management capabilities in Sacramento County in the areas of planning, communication, equipment acquisition, training and exercises for County staff and other operational area partners focusing on projects with regional benefits.												
Program No. and Title: <u>004 Homeland Security Grant Administration</u>												
	5,434,642	0	5,434,642	0	0	0	0	0	0	0	1.5	0
Program Type: Mandated												
Countywide Priority: 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations												
Strategic Objective: PS2 -- Keep the community safe from environmental hazards and natural disasters												
Program Description: Obtain, administer and disperse Homeland Security grants on behalf of the operational area.												
FUNDED	7,861,508	1,401,593	5,824,915	0	0	0	0	362,033	61,863	211,104	6.0	3

SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2012-13

Schedule 9

Budget Unit **5110000 - Financing-Transfers/Reimbursement**
Function **GENERAL**
Activity **Finance**
Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Interfund Charges	\$ 5,493,183	\$ 5,833,163	\$ 5,833,163	\$ 6,519,596	\$ 6,519,596
Total Expenditures/Appropriations	\$ 5,493,183	\$ 5,833,163	\$ 5,833,163	\$ 6,519,596	\$ 6,519,596
Net Cost	\$ 5,493,183	\$ 5,833,163	\$ 5,833,163	\$ 6,519,596	\$ 6,519,596

PROGRAM DESCRIPTION:

This budget unit accounts for transfers from the General Fund to other county funds.

2012-13 PROGRAM INFORMATION

BU: 5110000 Financing-Transfers/Reimbursements

Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
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FUNDED

Program No. and Title: **001 Transfer to Tobacco Litigation Settlement Fund**

6,519,596	0	0	0	0	0	0	0	0	6,519,596	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

Strategic Objective: FO -- Financial Obligation

Program Description: Transfer to backfill the reallocation of deallocated revenues.

FUNDED

6,519,596	0	0	0	0	0	0	0	0	6,519,596	0.0	0
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SCHEDULE:

State Controller Schedule		County of Sacramento			Schedule 15	
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				
9277000 - Fixed Asset Revolving 277A - FIXED ASSET REVOLVING						
Detail by Revenue Category and Expenditure Object		2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1		2	3	4	5	6
Fund Balance	\$	(981,936)	\$ 300,898	\$ 300,898	\$ -	\$ -
Miscellaneous Revenues		18,481,648	26,795,827	54,524,437	49,303,755	49,303,755
Total Revenue	\$	17,499,712	\$ 27,096,725	\$ 54,825,335	\$ 49,303,755	\$ 49,303,755
Services & Supplies	\$	2,747,355	\$ 4,819,192	\$ 13,318,882	\$ 8,000,000	\$ 8,000,000
Capital Assets						
Improvements		-	1,600,000	1,000,000	1,000,000	1,000,000
Equipment		6,335,163	13,000,000	32,809,728	32,508,830	32,508,830
Computer Software		915,636	-	-	-	-
Total Capital Assets		7,250,799	14,600,000	33,809,728	33,508,830	33,508,830
Interfund Charges	\$	7,686,014	\$ 7,696,725	\$ 7,696,725	\$ 7,794,925	\$ 7,794,925
Total Financing Uses	\$	17,684,168	\$ 27,115,917	\$ 54,825,335	\$ 49,303,755	\$ 49,303,755
Total Expenditures/Appropriations	\$	17,684,168	\$ 27,115,917	\$ 54,825,335	\$ 49,303,755	\$ 49,303,755
Net Cost	\$	184,456	\$ 19,192	\$ -	\$ -	\$ -

PROGRAM DESCRIPTION:

This budget unit provides for transfer of funds, as necessary, to the 2010 Refunding COPs - Fixed Asset Debt Service (see Budget Unit 930000) for payment of debt service and other costs of the program. Since completion of the drawdown of proceeds from the initial borrowing, this budget unit has provided funds for continuing acquisition of fixed assets and will provide funds throughout the life of the program.

2012-13 PROGRAM INFORMATION

BU: 9277000 Fixed Asset - Revolving Fund

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 Fixed Asset Financing Program												
	49,303,755	0	0	0	0	0	0	49,303,755	0	0	0.0	0
<i>Program Type:</i> Self-Supporting												
<i>Countywide Priority:</i> 5 -- General Government												
<i>Strategic Objective:</i> IS -- Internal Support												
<i>Program Description:</i> This program provides for the transfer of funds for 2010 Refunding COP's - Fixed Asset Debt Service payments. It also provides financing for county departments to purchase fixed assets.												
FUNDED	49,303,755	0	0	0	0	0	0	49,303,755	0	0	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Internal Service Fund Fiscal Year 2012-13			Schedule 10
		Fund Title Service Activity Budget Unit		030A - INTERAGENCY PROCUREMENT Interagency Procurement 9030000	
Operating Detail	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Operating Revenues					
Charges for Service	\$ 19,663,394	\$ 18,500,000	\$ 23,271,811	\$ 20,363,931	\$ 20,363,931
Total Operating Revenues	\$ 19,663,394	\$ 18,500,000	\$ 23,271,811	\$ 20,363,931	\$ 20,363,931
Operating Expenses					
Services & Supplies	\$ 24,402	\$ 24,402	\$ 160,000	\$ 160,000	\$ 160,000
Other Charges	18,481,648	27,096,725	54,524,437	49,303,755	49,303,755
Total Operating Expenses	\$ 18,506,050	\$ 27,121,127	\$ 54,684,437	\$ 49,463,755	\$ 49,463,755
Operating Income (Loss)	\$ 1,157,344	\$ (8,621,127)	\$ (31,412,626)	\$ (29,099,824)	\$ (29,099,824)
Non-Operating Revenues (Expenses)					
Interest Income	\$ 2,558,355	\$ 2,062,170	\$ 2,428,209	\$ 1,486,981	\$ 1,486,981
Contingencies	-	-	(3,439,962)	(5,480,067)	(5,480,067)
Total Non-Operating Revenues (Expenses)	\$ 2,558,355	\$ 2,062,170	\$ (1,011,753)	\$ (3,993,086)	\$ (3,993,086)
Income Before Capital Contributions and Transfers	\$ 3,715,699	\$ (6,558,957)	\$ (32,424,379)	\$ (33,092,910)	\$ (33,092,910)
Intrafund Charges	24,402	24,402	160,000	160,000	160,000
Intrafund Reimb	(24,402)	(24,402)	(160,000)	(160,000)	(160,000)
Change In Net Assets	\$ 3,715,699	\$ (6,558,957)	\$ (32,424,379)	\$ (33,092,910)	\$ (33,092,910)
Net Assets - Beginning Balance	35,936,168	39,651,867	39,651,867	33,092,910	33,092,910
Equity and Other Account Adjustments	-	-	-	-	-
Net Assets - Ending Balance	\$ 39,651,867	\$ 33,092,910	\$ 7,227,488	\$ -	\$ -
Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6

PROGRAM DESCRIPTION:

The Interagency Procurement Fund was established with the adoption of the Fiscal Year 1990-91 Final Budget to facilitate the use of the County's Fixed Asset Financing Program (FAFP) by various county departments and by other agencies as permitted by the financing documents. The drawdown of the original proceeds of the borrowing was completed as of April 28, 1994, per the bond covenant requirements. The activities of this fund provide for the following:

PROGRAM DESCRIPTION(CONT.):

- User agencies are authorized to charge the FAFP to acquire budgeted fixed assets; and encumber funds for future payment of related service charges.
- Collecting user charges from user agencies.
- Accounting for the annual life/debt service aspects of the acquired fixed assets in accordance with the provisions of the financing documents.
- Making appropriate reimbursements/transfers to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents.
- Other acquisitions and activities as necessary to facilitate the FAFP.

2012-13 PROGRAM INFORMATION**BU: 9030000 Interagency Procurement**

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 Interagency Procurement												
	55,103,822	160,000	0	0	0	0	0	21,850,912	0	33,092,910	0.0	0
<i>Program Type:</i> Self-Supporting												
<i>Countywide Priority:</i> 5 -- General Government												
<i>Strategic Objective:</i> IS -- Internal Support												
<i>Program Description:</i> This program provides funding to the 2010 Refunding COP's - Fixed Asset Debt Service to meet its financial obligations, and it allows for the continuous acquisition of fixed assets by departments.												
FUNDED	55,103,822	160,000	0	0	0	0	0	21,850,912	0	33,092,910	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13			Schedule 15
		2920000 - Jail Debt Service 292A - JAIL DEBT SERVICE			
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Revenue from Use Of Money & Property	(22) \$	- \$	- \$	- \$	-
Total Revenue	\$ (22) \$	- \$	- \$	- \$	-
Interfund Charges	\$ 20,210,967 \$	- \$	- \$	- \$	-
Interfund Reimb	(20,108,994)	-	-	-	-
Total Financing Uses	\$ 101,973 \$	- \$	- \$	- \$	-
Total Expenditures/Appropriations	\$ 101,973 \$	- \$	- \$	- \$	-
Net Cost	\$ 101,995 \$	- \$	- \$	- \$	-

PROGRAM DESCRIPTION:

- This budget unit reflected the debt service requirements for payment of principal, interest, and various other costs related to the Certificates of Participation borrowing (originally \$62,900,000 in October 1984), for the partial financing of the construction of the Lorenzo E. Patino Hall of Justice (Main Jail).
- The original borrowing covenants required the County to appropriate principal and interest payments at the amount that would be due if the maximum interest rate allowed under the documents was effective (fifteen percent). On June 1, 1993, the County refinanced this borrowing and converted to a fixed-rate financing. The fixed-rate financing requires the County to appropriate only the scheduled principal and interest payments actually due each year.
- On May 7, 2003, the County refinanced the 1993 borrowing (due to a call-date on the existing Certificates of Participation) to reduce debt service payments due to significantly lower interest rates in the current market and to provide additional financing for other projects:
 - Expansion of the Warren E. Thornton Youth Center.
 - Complete acquisition of Mather Golf Course.
 - Expansion of the Boys Ranch.
 - Various other improvement projects in county facilities to accommodate the Americans With Disabilities Act.
- On March 12, 2010, the County refinanced the 2003 borrowing with the 2010 Refunding Certificates of Participation.

FOR INFORMATION ONLY - See new Budget Unit 9300000

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act		Special Districts and Other Agencies				
January 2010		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2012-13				
9280000 - Juvenile Courthouse Project-Debt Service						
280A - JUVENILE COURTHOUSE PROJECT-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 27,497	\$ 44,165	\$ 44,165	\$ 49,201	\$ 49,201	
Revenue from Use Of Money & Property	11,671	(5,036)	-	-	-	
Total Revenue	\$ 39,168	\$ 39,129	\$ 44,165	\$ 49,201	\$ 49,201	
Services & Supplies	\$ 10,006	\$ 20,000	\$ 64,165	\$ 74,201	\$ 74,201	
Other Charges	2,214,986	2,216,813	2,216,813	2,211,957	2,211,957	
Interfund Reimb	(2,229,988)	(2,236,813)	(2,236,813)	(2,236,957)	(2,236,957)	
Total Financing Uses	\$ (4,996)	\$ -	\$ 44,165	\$ 49,201	\$ 49,201	
Total Expenditures/Appropriations	\$ (4,996)	\$ -	\$ 44,165	\$ 49,201	\$ 49,201	
Net Cost	\$ (44,164)	\$ (39,129)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the County of Sacramento 2003 Juvenile Courthouse Project. On April 15, 2003, the Board of Supervisors approved a financing plan for the 2003 Juvenile Courthouse Project Certificates of Participation.
- The financing (\$32,178,972) was executed and closed on June 17, 2003. At the time of sale, \$2,034,250 was deposited as a reserve within this Debt Service Fund. The terms of the agreement authorizing the sale of securities require that this reserve be retained to be used as the final annual lease payment.

2012-13 PROGRAM INFORMATION

BU: 9280000 Juvenile Courthouse Proj-Debt Service

Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
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FUNDED

Program No. and Title: **001 COP debt service**

2,286,158	2,236,957	0	0	0	0	0	0	49,201	0	0.0	0
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Program Type: Mandated

Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED

2,286,158	2,236,957	0	0	0	0	0	0	49,201	0	0.0	0
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SCHEDULE:

State Controller Schedule		County of Sacramento			Schedule 15	
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				
					2290000 - Natomas Fire District 229A - NATOMAS FIRE DISTRICT	
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 1,201,212	\$ 129,235	\$ 129,235	\$ 80,002	\$ 80,002	
Taxes	1,841,960	1,825,575	2,115,300	2,087,000	2,087,000	
Revenue from Use Of Money & Property	2,903	1,500	5,000	5,000	5,000	
Intergovernmental Revenues	26,573	26,573	30,000	30,000	30,000	
Total Revenue	\$ 3,072,648	\$ 1,982,883	\$ 2,279,535	\$ 2,202,002	\$ 2,202,002	
Services & Supplies	\$ 3,043,412	\$ 1,902,881	\$ 2,279,535	\$ 2,202,002	\$ 2,202,002	
Total Financing Uses	\$ 3,043,412	\$ 1,902,881	\$ 2,279,535	\$ 2,202,002	\$ 2,202,002	
Total Expenditures/Appropriations	\$ 3,043,412	\$ 1,902,881	\$ 2,279,535	\$ 2,202,002	\$ 2,202,002	
Net Cost	\$ (29,236)	\$ (80,002)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

- Natomas Fire District funds the provision of fire protection services to approximately 40 square miles of the Unincorporated Area in the northwestern portion of Sacramento County. Natomas Fire District is a dependent special district and the Board of Supervisors serves as the Board of Directors for the District.
- Fire protection service is contracted to the Fire Department of the City of Sacramento. The District and the City entered into the contract in Fiscal Year 1984-85. All district assets, including equipment and real property, were turned over to the City. The City absorbed all district employees who did not retire at the time.
- The contract calls for the annual payment of all available financing to the City for the fire protection service, less County administrative expenditures such as biannual audits, property tax administration fees, and administrative service charges.
- District financing consists of property taxes (including the homeowners' subvention), interest earnings, and fund balances.
- The Economic Development Division of the Office of Economic Development and Marketing is responsible for managing the contract with the City, making payments and preparing the district budget.

2012-13 PROGRAM INFORMATION

BU: 2290000 Natomas Fire District

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> <u>001 Fire Protection Services</u>												
	2,202,002	0	0	0	0	0	0	2,122,000	80,002	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> PS2 -- Keep the community safe from environmental hazards and natural disasters												
<i>Program Description:</i> Service is a fundamental public service protecting health and safety.												
FUNDED	2,202,002	0	0	0	0	0	0	2,122,000	80,002	0	0.0	0

SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2012-13

Schedule 9

Budget Unit **5770000 - Non-Departmental Costs/General Fund**
Function **GENERAL**
Activity **Finance**
Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Charges for Services	\$ -	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Miscellaneous Revenues	37,942	-	-	-	-
Total Revenue	\$ 37,942	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Services & Supplies	\$ 3,810,754	\$ 5,054,347	\$ 4,687,477	\$ 4,935,410	\$ 4,935,410
Other Charges	521,430	208,469	208,469	208,458	208,458
Interfund Charges	109,177	-	-	-	-
Intrafund Charges	62,500	386,000	386,000	142,000	142,000
Total Expenditures/Appropriations	\$ 4,503,861	\$ 5,648,816	\$ 5,281,946	\$ 5,285,868	\$ 5,285,868
Net Cost	\$ 4,465,919	\$ 5,408,816	\$ 5,041,946	\$ 5,045,868	\$ 5,045,868

PROGRAM DESCRIPTION:

There are two categories of appropriations in the Non-Departmental Costs/General Fund budget unit:

- Costs associated with mandated contributions and contractual obligations including countywide annual financial audits, search and rescue claims, and contribution to Sacramento Area Council of Governments (SACOG).
- Costs associated with central support of countywide operations which include: transit subsidies, Legislative Advocate; subsidy for fire protection at McClellan, Youth Commission support; and memberships to statewide and national organizations.

2012-13 PROGRAM INFORMATION

BU: 5770000 Non-Departmental Costs/General Fund

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title: <u>001</u> <u>Countywide Contributions and Contractual Obligations</u>												
	2,054,358	0	0	0	0	0	0	0	0	2,054,358	0.0	0
Program Type: Mandated												
Countywide Priority: 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations												
Strategic Objective: FO -- Financial Obligation												
Program Description: Projects include Search and Rescue claims, contribution to SACOG, and payments for fire protection at McClellan.												
Program No. and Title: <u>002</u> <u>Central Support of Countywide Operations and Special Projects</u>												
	3,231,510	0	0	0	0	0	0	240,000	0	2,991,510	0.0	0
Program Type: Discretionary												
Countywide Priority: 5 -- General Government												
Strategic Objective: IS -- Internal Support												
Program Description: Countywide operations and special projects include annual audits, Cost Plan preparation, budget printing and distribution, County Executive Outreach, sales tax audits, Legislative Advocate, transit subsidies, youth commission support, and memberships to statewide and national organizations.												
FUNDED	5,285,868	0	0	0	0	0	0	240,000	0	5,045,868	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13			Schedule 9
		Budget Unit	5700000 - Non-Departmental Revenues/General Fund		
		Function	GENERAL		
		Activity	Finance		
		Fund	001A - GENERAL		
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Taxes	\$ 408,109,669	\$ 409,550,623	\$ 410,634,933	\$ 404,353,046	\$ 404,353,046
Licenses, Permits & Franchises	5,195,612	5,000,000	5,074,500	5,592,374	5,592,374
Fines, Forfeitures & Penalties	14,236,685	16,587,836	16,587,836	17,676,192	17,676,192
Revenue from Use Of Money & Property	97,730	-	-	-	-
Intergovernmental Revenues	21,248,650	24,228,250	23,319,574	20,111,447	20,111,447
Charges for Services	174,453	257,136	-	-	-
Miscellaneous Revenues	8,396,884	14,032,516	4,219,518	8,423,294	8,423,294
Other Financing Sources	18,000,000	-	-	-	-
Total Revenue	\$ 475,459,683	\$ 469,656,361	\$ 459,836,361	\$ 456,156,353	\$ 456,156,353
Other Charges	\$ 2,680,000	\$ 2,860,000	\$ 2,860,000	\$ 2,860,000	\$ 2,860,000
Interfund Reimb	(29,231,394)	(25,500,893)	(35,000,893)	(23,651,195)	(23,651,195)
Intrafund Charges	3,219,812	3,940,799	4,020,799	3,842,426	3,842,426
Total Expenditures/Appropriations	\$ (23,331,582)	\$ (18,700,094)	\$ (28,120,094)	\$ (16,948,769)	\$ (16,948,769)
Net Cost	\$ (498,791,265)	\$ (488,356,455)	\$ (487,956,455)	\$ (473,105,122)	\$ (473,105,122)

PROGRAM DESCRIPTION:

- The major general purpose revenues, such as property taxes, sales tax, property tax in lieu of vehicle license fees, and the utility tax, not linked to a specific program or activity, are accounted for in this budget unit. These revenues, along with General Fund balance and net reserve changes, are the sources of the net general purpose financing allocations to General Fund departments and the Courts.
- The financing sources include both revenues and transfers from other funds, which show in the budget as negative appropriations.
- Property taxes, sales tax, and property tax in lieu of vehicle license fees make up seventy-five percent of the total general purpose financing for the County.

PROGRAM DESCRIPTION (CONT.):

- The general purpose revenues come from differing geographic areas. The County's property taxes are derived from the entire county. Sales tax, utility tax, and franchise fees come from the Unincorporated Area only. Vehicle license fees are allocated to the County from a statewide pool on the basis of population and the assessed values of property, not on the basis of fees paid within the County. Property tax in lieu of vehicle license fees is a swap of vehicle license fee revenues for ad valorem property tax revenues.

2012-13 PROGRAM INFORMATION**BU: 5700000 Non-Departmental Revenues/General Fund**

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 General Purpose Financing Revenues												
	6,702,426	23,651,195	0	20,358,421	0	0	0	435,797,932	0	-473,105,122	0.0	0
<i>Program Type:</i>	Discretionary											
<i>Countywide Priority:</i>	5 -- General Government											
<i>Strategic Objective:</i>	IS -- Internal Support											
<i>Program Description:</i>	The major general purpose revenues, such as property taxes, sales tax, property tax in lieu of vehicle license fees, and the utility user tax, not linked to a specific program or activity, are accounted for in this budget unit.											
FUNDED	6,702,426	23,651,195	0	20,358,421	0	0	0	435,797,932	0	-473,105,122	0.0	0

SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2012-13

Schedule 9

Budget Unit **5970000 - Office of Labor Relations**
Function **GENERAL**
Activity **Personnel**
Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 41,151	\$ 1,086	\$ 1,086	- \$	-
Intergovernmental Revenues	(768)	-	-	-	-
Charges for Services	-	-	-	283,739	283,739
Miscellaneous Revenues	-	1,285	4,500	-	-
Residual Equity Transfer In	-	870	870	-	-
Total Revenue	\$ 40,383	\$ 3,241	\$ 6,456	283,739	283,739
Salaries & Benefits	\$ 613,802	\$ 681,319	\$ 612,020	\$ 621,793	\$ 621,793
Services & Supplies	284,922	166,302	263,098	279,047	279,047
Interfund Charges	1,241	-	-	-	-
Intrafund Charges	166,603	155,324	155,324	122,598	122,598
Intrafund Reimb	-	-	-	(739,699)	(739,699)
Total Expenditures/Appropriations	\$ 1,066,568	\$ 1,002,945	\$ 1,030,442	283,739	283,739
Net Cost	\$ 1,026,185	\$ 999,704	\$ 1,023,986	- \$	-
Positions	4.0	4.0	4.0	4.0	4.0

PROGRAM DESCRIPTION:

The Office of Labor Relations is responsible for preparing for and conducting labor negotiations; advising and hearing grievance and disciplinary appeals; and administering employee relations statutes, ordinances, and policies.

2012-13 PROGRAM INFORMATION

BU: 5970000 Labor Relations

Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
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FUNDED

Program No. and Title: **001** Administration of labor agreements & effective management of County workforce

1,023,438	739,699	0	0	0	0	0	283,739	0	0	4.0	0
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Program Type: Mandated

Countywide Priority: 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations

Strategic Objective: IS -- Internal Support

Program Description: Assist departments in carrying out mission & delivery of services, promote the resolution of interest & rights disputes, and foster harmonious & cooperative labor relations between the County & Recognized Employee Organizations

FUNDED

1,023,438	739,699	0	0	0	0	0	283,739	0	0	4.0	0
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PENSION OBLIGATION BOND - INTEREST RATE STABILIZATION 9311000

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act		Special Districts and Other Agencies				
January 2010		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2012-13				
9311000 - Pension Obligation Bond-Int Rate Stabilization						
311A - PENSION BOND-INT RATE STABILIZATION						
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 211,509	\$ 103,218	\$ 103,218	\$ 56,206	\$ 56,206	
Reserve Release	-	-	-	1,043,794	1,043,794	
Revenue from Use Of Money & Property	103,218	56,206	-	-	-	
Total Revenue	\$ 314,727	\$ 159,424	\$ 103,218	\$ 1,100,000	\$ 1,100,000	
Reserve Provision	\$ 211,509	\$ 103,218	\$ 103,218	-	\$ -	
Services & Supplies	-	-	-	1,100,000	1,100,000	
Total Financing Uses	\$ 211,509	\$ 103,218	\$ 103,218	\$ 1,100,000	\$ 1,100,000	
Total Expenditures/Appropriations	\$ 211,509	\$ 103,218	\$ 103,218	\$ 1,100,000	\$ 1,100,000	
Net Cost	\$ (103,218)	\$ (56,206)	\$ -	-	\$ -	

PROGRAM DESCRIPTION:

- The County of Sacramento Taxable Pension Funding Bonds Series 1995 were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1998. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) were variable-interest rate bonds. The variable-rate portions of the bonds were sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.
- In September 2011, the \$134,000,000 variable rate portion of the 1995 Bonds (the Series 1995B and 1995C Bonds) were refunded to a fixed interest rate mode as the 2011A Series, and the related swap agreement was terminated.
- This budget unit had been used to provide for interest earnings on the Pension Obligation Bond-Debt Service Fund (Budget Unit 9313000) to mitigate potential budgetary impact from high variable-rate interest rates. Now that the 1995 variable rate bonds have been refunded to fixed interest rate, there is no longer a need to set aside interest earnings as a hedge against increasing variable rate interest; therefore, the accumulated fund balance will be transferred to the General Fund and the budget unit closed in Fiscal Year 2012-13.

2012-13 PROGRAM INFORMATION

BU: 9311000 Pension Obligation Bond-Interest Rate Stabilization

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 <u>POB Interest Rate Stabilization</u>												
	1,100,000	0	0	0	0	0	0	1,043,794	56,206	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> FO -- Financial Obligation												
<i>Program Description:</i> account for POB fund interest earnings												
FUNDED	1,100,000	0	0	0	0	0	0	1,043,794	56,206	0	0.0	0

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15	
County Budget Act		Special Districts and Other Agencies					
January 2010		Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2012-13					
		9313000 - Pension Obligation Bond-Debt Service					
		313A - PENSION OBLIGATION BOND-DEBT SERVICE					
Detail by Revenue Category and Expenditure Object		2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1		2	3	4	5	6	
Fund Balance	\$	5,900,227	\$ 7,874,308	\$ 7,874,308	\$ 1,592,517	\$ 1,592,517	
Miscellaneous Revenues		-	1	-	-	-	
Other Financing Sources		-	183,365,000	-	-	-	
Total Revenue	\$	5,900,227	\$ 191,239,309	\$ 7,874,308	\$ 1,592,517	\$ 1,592,517	
Services & Supplies	\$	3,104,822	\$ 193,955,450	\$ 10,945,966	\$ 1,592,517	\$ 1,592,517	
Other Charges		65,838,128	68,229,706	69,466,706	74,886,838	74,886,838	
Interfund Reimb		(70,917,031)	(72,538,364)	(72,538,364)	(74,886,838)	(74,886,838)	
Total Financing Uses	\$	(1,974,081)	\$ 189,646,792	\$ 7,874,308	\$ 1,592,517	\$ 1,592,517	
Total Expenditures/Appropriations	\$	(1,974,081)	\$ 189,646,792	\$ 7,874,308	\$ 1,592,517	\$ 1,592,517	
Net Cost	\$	(7,874,308)	\$ (1,592,517)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual debt service and related financial services costs, including costs of issuance, for the County of Sacramento Taxable Pension Funding Bonds Series 1995. The bonds were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1995. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) are variable-interest rate bonds. The variable-rate portions of the bonds were sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.
- Debt service on the bonds began on August 15, 1995, and the County is required to deposit the anticipated annual debt service into this fund by July 31 of each fiscal year.
- On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134.0 million variable rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2002 at 6.169 percent, below the first three years' level of 6.195 percent. The swap counterparty has opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.

PROGRAM DESCRIPTION (CONT.):

- On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the County was expecting to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net cost to the transaction due to the additional debt service added-on beginning in Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate is 5.935 percent.
- On October 22, 2008, by Resolution Number 2008-1025, the Board of Supervisors approved terminating the existing swap agreement with Lehman Brothers due to Lehman's bankruptcy filing and subsequent failure to perform under the terms of the agreement. The Board in the same action authorized the County to enter into a replacement swap transaction with Deutsche Bank. The replacement swap transaction fixed rate initially remained unchanged at 5.935%, and then changed to 6.04% on July 1, 2009.
- In September 2011, the \$134,000,000 variable rate portion of the 1995 Bonds (the Series 1995B and 1995C Bonds) were refunded to a fixed interest rate mode as the 2011A Series, and the related swap agreement with Deutsche Bank was terminated. All of the Pension Obligation Bonds originally issued in 1995 are now in fixed interest rate mode, with no remaining swap agreements.

2012-13 PROGRAM INFORMATION**BU: 9313000 Pension Obligation Bond-Debt Service**

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 POB debt service												
	76,479,355	74,886,838	0	0	0	0	0	0	1,592,517	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> FO -- Financial Obligation												
<i>Program Description:</i> payment of debt service												
FUNDED	76,479,355	74,886,838	0	0	0	0	0	0	1,592,517	0	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13			Schedule 9
		Budget Unit	5940000 - Teeter Plan		
		Function	DEBT SERVICE		
		Activity	Retirement of Long-Term Debt		
		Fund	016A - TEETER PLAN		
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Fund Balance	\$ 446,631	\$ 5,393,384	\$ 5,393,384	\$ -	\$ -
Revenue from Use Of Money & Property	3,423	-	-	-	-
Miscellaneous Revenues	73,909,553	56,094,525	56,094,525	55,344,745	55,344,745
Other Financing Sources	525,233	-	-	-	-
Total Revenue	\$ 74,884,840	\$ 61,487,909	\$ 61,487,909	\$ 55,344,745	\$ 55,344,745
Other Charges	\$ 51,995,553	\$ 46,021,596	\$ 46,021,596	\$ 41,917,408	\$ 41,917,408
Interfund Charges	17,495,935	15,466,313	15,466,313	13,427,337	13,427,337
Total Expenditures/Appropriations	\$ 69,491,488	\$ 61,487,909	\$ 61,487,909	\$ 55,344,745	\$ 55,344,745
Net Cost	\$ (5,393,352)	\$ -	\$ -	\$ -	\$ -

PROGRAM DESCRIPTION:

- This budget unit comprises the Teeter Plan Debt Service Fund. The Teeter Plan of property tax apportionment (otherwise known as the Alternative Method of Tax Apportionment) was first implemented in Fiscal Year 1993-94 following the Board of Supervisors' formal adoption on June 29, 1993. Under the Teeter Plan, secured property taxes are distributed by the County to local taxing entities on an accrual basis. In addition, when the Teeter Plan was first implemented, local taxing entities received a one-time acceleration of prior years' delinquent secured property taxes from the County. The County is thereafter entitled to retain all penalties and interest charges on the delinquent secured property taxes.
- The first financing for the distribution of the "purchase" of the delinquencies in the County's redemption file as of June 30, 1993, was provided through a borrowing arrangement through the Treasurer's Pooled Fund administered by the Treasurer-Tax Collector. The terms of the note were approved by the Board of Supervisors on August 3, 1993. Subsequently, annual purchases of secured property tax delinquencies as of June 30th of each year were financed through the Treasurer's Pooled Fund in August of the same year. Following the purchase of the redemption file, actual collections from delinquent taxpayers are transferred into the debt service fund (when apportioned by the Auditor-Controller), for eventual transfer to the Treasurer's Pooled Fund according to the payment schedule set in each borrowing.

PROGRAM DESCRIPTION (CONT.):

- Interest earned on the debt service reserve will reduce the net borrowing costs owed by the County to the Treasurer's Pooled Fund.
- As actual collections are received from the delinquent taxpayers, the principal amount of the borrowing is reduced, and interest collected from delinquent taxpayers is used to pay interest on each borrowing. Also, the net penalty/interest revenue remaining after debt service interest costs is transferred to the General Fund (Budget Unit 5705701) by the close of the final accounting period each year.
- A separate "Tax Losses Reserve Fund" has been established in the General Fund pursuant to Section 4703 of the Revenue and Taxation Code. That reserve is a statutory prerequisite of the Teeter Plan and has no relationship to the borrowing through the Treasurer's Pooled Fund. In the event that a shortfall exists following the forced sale of a delinquent parcel(s), the Tax Losses Reserve Fund would be utilized to fund the shortfall and provide full apportionment of the taxes due.

2012-13 PROGRAM INFORMATION**BU: 5940000 Teeter Plan**

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 Teeter Plan Debt Service												
	55,344,745	0	0	0	0	0	0	55,344,745	0	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> IS -- Internal Support												
<i>Program Description:</i> Delinquent property tax collection and debt service payments												
FUNDED	55,344,745	0	0	0	0	0	0	55,344,745	0	0	0.0	0

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act		Special Districts and Other Agencies				
January 2010		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2012-13				
9284000 - Tobacco Litigation Settlement-Capital Projects						
284A - TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS						
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 26,531,209	\$ 21,700,861	\$ 21,700,861	\$ 13,202,129	\$ 13,202,129	
Revenue from Use Of Money & Property	30,353	1,268	-	-	-	
Total Revenue	\$ 26,561,562	\$ 21,702,129	\$ 21,700,861	\$ 13,202,129	\$ 13,202,129	
Other Charges	\$ 4,860,701	\$ 8,500,000	\$ 21,700,861	\$ 13,202,129	\$ 13,202,129	
Total Financing Uses	\$ 4,860,701	\$ 8,500,000	\$ 21,700,861	\$ 13,202,129	\$ 13,202,129	
Total Expenditures/Appropriations	\$ 4,860,701	\$ 8,500,000	\$ 21,700,861	\$ 13,202,129	\$ 13,202,129	
Net Cost	\$ (21,700,861)	\$ (13,202,129)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the uses of the proceeds of the 2001 and 2005 Tobacco Litigation Settlement Securitization Capital Projects.
- The 2001 Bonds were executed and closed on August 23, 2001, through a negotiated bid process. The proceeds from the bond issue are being used to finance the construction of a Juvenile Court facility (\$46.3 million), Primary Care Clinic facility (\$30.5 million), Refuse Fleet Clean Air Conversion (\$15.0 million), Senior Nutrition Services Kitchen Facility (\$2.0 million), Clinic Pharmacy Automation System (\$0.8 million), 911 Call Center (\$6.0 million), Carmichael/ Rio Linda Branch Library (\$5.2 million) and any other authorized acquisitions, construction, and/or improvement projects to be substituted therefore (\$7.4 million).
- The 2005 Bonds were executed and closed on December 6, 2005, through a negotiated bid process. The proceeds from the bond issue are being used to finance the construction of a Juvenile Justice Center Juvenile Hall Expansion facility Phases II and III (\$40.0 million), Juvenile Justice Center Wing-A (Maintenance) (\$4.0 million), Bikeway Project Sunset Avenue/ Main Avenue (\$1.024 million), Carmichael Library (\$2.8 million), Park Repairs (\$2.0 million), Pavement Repairs (\$1.3 million), Unincorporated Area Sidewalk/Gutter/Curbs Repairs (\$11.797 million), Main Jail Fire Alarm (\$0.304 million) and any other authorized acquisitions, construction, and/or improvement projects to be substituted thereafter.
- This budget unit was established for payment of all costs associated with these projects which include architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.

2012-13 PROGRAM INFORMATION

BU: 9284000 Tobacco Litigation Settlement-Capital Projects

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 Tobacco Litigation Securitization												
	13,202,129	0	0	0	0	0	0	0	13,202,129	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> FO -- Financial Obligation												
<i>Program Description:</i> capital project funding												
FUNDED	13,202,129	0	0	0	0	0	0	0	13,202,129	0	0.0	0

SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2012-13

Schedule 9

Budget Unit **4060000 - Transient-Occupancy Tax**
Function **RECREATION & CULTURAL SERVICES**
Activity **Cultural Services**
Fund **015A - TRANSIENT OCCUPANCY**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Fund Balance	\$ 4,336,067	\$ 208,205	\$ 208,205	\$ 916	916
Taxes	3,483,409	3,371,393	3,460,000	3,391,622	3,391,622
Revenue from Use Of Money & Property	12,938	3,000	10,000	3,000	3,000
Miscellaneous Revenues	469,182	347,045	374,174	285,676	285,676
Other Financing Sources	-	-	2,902,442	2,901,365	2,901,365
Total Revenue	\$ 8,301,596	\$ 3,929,643	\$ 6,954,821	\$ 6,582,579	\$ 6,582,579
Services & Supplies	\$ 107,500	\$ 110,000	\$ 110,000	\$ 125,000	125,000
Other Charges	2,593,830	1,665,270	4,333,114	4,197,431	4,197,431
Interfund Charges	5,445,695	2,423,729	2,511,707	2,260,148	2,260,148
Total Expenditures/Appropriations	\$ 8,147,025	\$ 4,198,999	\$ 6,954,821	\$ 6,582,579	\$ 6,582,579
Net Cost	\$ (154,571)	\$ 269,356	\$ -	\$ -	-

PROGRAM DESCRIPTION:

- Sacramento County imposes a Transient-Occupancy Tax (TOT) in the amount of 12 percent of the rent charged at hotels, motels and similar structures for short-term lodging.
- The Board of Supervisors makes allocations from this budget for artistic, cultural, civic and other activities which enhance the image and quality of life of the community.

2012-13 PROGRAM INFORMATION

BU: 4060000 Transient-Occupancy Tax

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 Transient-Occupancy Tax												
	6,582,579	0	0	0	0	0	0	6,581,663	916	0	0.0	0
<i>Program Type:</i> Discretionary												
<i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities												
<i>Strategic Objective:</i> C1 -- Develop and sustain livable and attractive neighborhoods and communities												
<i>Program Description:</i> Sacramento County imposes a Transient-Occupancy Tax (TOT) in the amount of 12.0 percent of the rent charged at hotels, motels, and similar structures for short-term lodging. The Board of Supervisors makes allocations from this budget for artistic, cultural, civic, and other activities which enhance the image and quality of life of the community.												
FUNDED	6,582,579	0	0	0	0	0	0	6,581,663	916	0	0.0	0