

GENERAL GOVERNMENT/ADMINISTRATION

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GENERAL GOVERNMENT/ADMINISTRATION

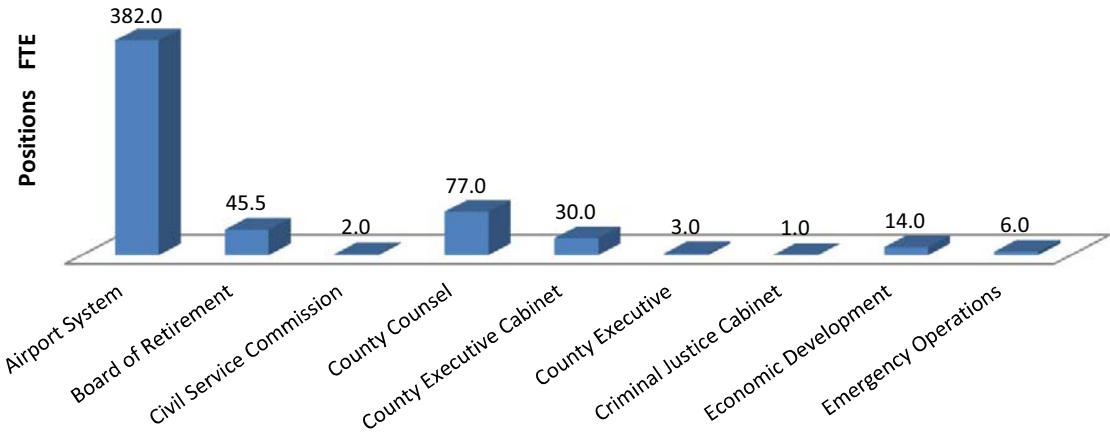
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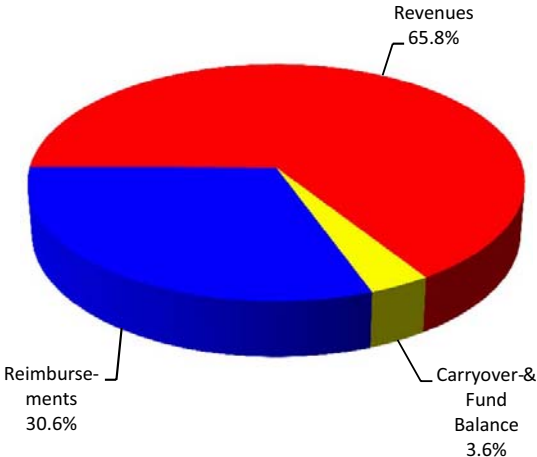
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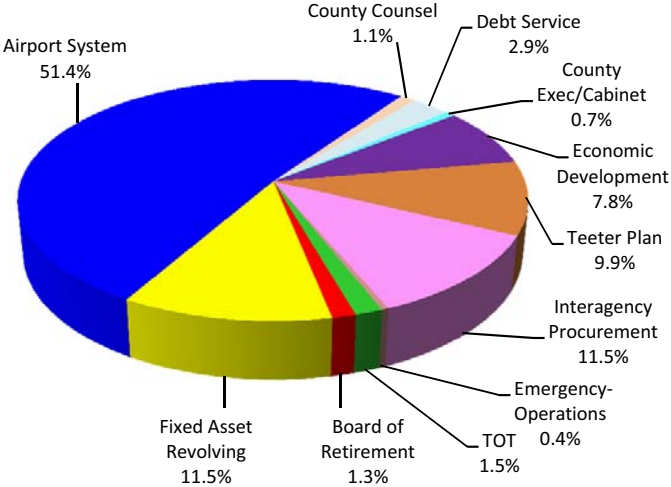
Staffing Trend



Financing Sources



Financing Uses



INTRODUCTION

General Government departments are those that report directly to the Board of Supervisors or to the County Executive. In addition, the Executive Officer of the Civil Service Commission reports to the Civil Service Commission, the Local Agency Formation Commission (LAFCo) Board controls the utilization of the County's contribution to LAFCo, and the Sacramento County Employees' Retirement System (SCERS) controls the budget for the System's Retirement Administration.

Following is a summary of the budget units that fall into these categories:

Reports to the Board of Supervisors – County Counsel and County Executive

Reports to the County Executive – Airport System, County Executive Cabinet, Economic Development and Marketing, Emergency Operations and First 5 Commission. The Director of Economic Development is also responsible for Transient Occupancy Tax.

Reports to/controlled by Independent Authority – Board of Retirement, Civil Service Commission, Contribution to Human Rights and Fair Housing, Contribution to LAFCo, County Library, Criminal Justice Cabinet and Natomas Fire District.

General Government Fund Centers/Departments						
Fund	Fund Center	Department	Requirements	Financing	Net Cost	Positions
001A	5980000	Appropriation for Contingency	\$4,013,388	\$0	\$4,013,388	0.0
001A	4210000	Civil Service Commission	321,881	12,123	309,758	2.0
001A	4660000	Contribution to Human Rights & Fair Housing	61,267	0	61,267	0.0
001A	5920000	Contribution to LAFCo	228,833	0	228,833	0.0
001A	4810000	County Counsel	5,667,561	3,946,549	1,721,012	77.0
001A	5910000	County Executive	963,709	253	963,456	3.0
001A	5730000	County Executive Cabinet	2,505,487	2,505,487	0	30.0
001A	5750000	Criminal Justice Cabinet	13,752	45	13,707	1.0
001A	7090000	Emergency Operations	1,949,505	1,745,516	203,989	6.0
001A	5110000	Financing-Transfers/Reimbursement	42,059	0	42,059	0.0
001A	5770000	Non-Departmental Costs/General Fund	16,113,042	590,000	15,523,042	0.0
001A	5700000	Non-Departmental Revenues/General Fund	-9,618,424	466,807,664	-476,426,088	0.0
001A	0001000	Reserves-Teeter	0	4,517,314	-4,517,314	0.0
GENERAL FUND TOTAL			\$22,262,060	\$480,124,951	-\$457,862,891	119.0
011A	6310000	County Library	\$1,236,128	\$1,236,128	\$0	0.0
015A	4060000	Transient-Occupancy Tax	7,497,504	7,497,504	0	0.0
016A	5940000	Teeter Plan	49,075,401	49,075,401	0	0.0
020A	3870000	Economic Development	38,911,052	38,911,052	0	14.0
030A	9030000	Interagency Procurement	57,239,812	19,352,000	37,887,812	0.0
041A	3400000	Airport System-Operations	256,290,044	189,046,721	67,243,323	382.0
043A	3480000	Airport System-Capital Outlay	-372,817	0	-372,817	0.0
060A	7860000	Board of Retirement	6,506,320	6,506,320	0	45.5
229A	2290000	Natomas Fire District	1,881,992	1,881,992	0	0.0
277A	9277000	Fixed Asset Revolving Fund	57,239,812	57,239,812	0	0.0
280A	9280000	Juvenile Courthouse Project-Debt Service	35,256	35,256	0	0.0
282A	9282000	2004 Pension Obligation Bonds-Debt Service	1,007,874	1,007,874	0	0.0
284A	9284000	Tobacco Litigation Settlement-Capital Project	10,322,942	10,322,942	0	0.0
288A	9288000	1997 Refunding Pub. Facilities-Debt Service	412,293	412,293	0	0.0
298A	9298000	2003 Public Facilities Project-Debt Service	74,599	74,599	0	0.0
300A	9300000	2010 Refunding COPs-Debt Service	300,389	300,389	0	0.0
300B	9300500	2010 Refunding COPs-Parking Garage-Debt Service	79,677	79,677	0	0.0
303A	9303303	2007 Public Facilities Project-Construction	163,536	163,536	0	0.0
304A	9304304	2007 Public Facilities Project-Debt Service	326,001	326,001	0	0.0
306A	9306306	2006 Pub. Bldg. Facilities-Debt Service	356,225	356,225	0	0.0
308A	3080000	1997 Pub. Bldg. Facilities-Debt Service	273,988	273,988	0	0.0
309A	9309000	1997 Pub. Bldg. Facilities-Construction	542,160	542,160	0	0.0
313A	9313000	Pension Obligation Bonds-Debt Service	386,986	386,986	0	0.0
GRAND TOTAL			\$512,049,234	\$865,153,807	-\$353,104,573	560.5

The negative net cost is General Purpose Financing that is allocated to General Fund departments in other sections of this Budget Book.

1997 PUBLIC BUILDING FACILITIES - CONSTRUCTION 9309000

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	7,570	9,647	548,561	542,160	542,160
Total Financing	556,131	551,807	548,561	542,160	542,160
Net Cost	(548,561)	(542,160)	-	-	-

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.

SUPPLEMENTAL INFORMATION:

Total requirement for Fiscal Year 2013-14 is \$542,160 consisting of capital project costs reimbursed to departments for approved projects. Financing is from available fund balance from Bond proceeds.

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 2013-14				Schedule 15
9309000 - 1997-Public Bldg Facilites-Construction 309A - 1997-PUBLIC FACILITIES-CONSTRUCTION						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 553,981	\$ 548,561	\$ 548,561	\$ 542,160	\$ 542,160	
Revenue from Use Of Money & Property	2,150	3,246	-	-	-	
Total Revenue	\$ 556,131	\$ 551,807	\$ 548,561	\$ 542,160	\$ 542,160	
Other Charges	\$ 7,570	\$ 9,647	\$ 548,561	\$ 542,160	\$ 542,160	
Total Financing Uses	\$ 7,570	\$ 9,647	\$ 548,561	\$ 542,160	\$ 542,160	
Total Expenditures/Appropriations	\$ 7,570	\$ 9,647	\$ 548,561	\$ 542,160	\$ 542,160	
Net Cost	\$ (548,561)	\$ (542,160)	-	-	-	

2013-14 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
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FUNDED

Program No. and Title: 001 COP project construction

542,160	0	0	0	0	0	0	0	542,160	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: capital project funding

FUNDED

542,160	0	0	0	0	0	0	0	542,160	0	0.0	0
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Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	381,458	285,736	341,038	273,988	273,988
Total Financing	722,496	559,723	341,038	273,988	273,988
Net Cost	(341,038)	(273,987)	-	-	-

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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$3,319,452 consisting of \$98,988 administrative costs, \$200,000 General Fund contribution as a result of accumulated interest earnings on the debt service reserve fund, \$2,720,000 in principal payment, and \$300,464 in interest payments. Financing is from payments from various user departments of \$3,045,464 and available fund balance of \$273,988.

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 2013-14				
		3080000 - 1997-Public Facilities Debt Service				
		308A - 1997-PUBLIC FACILITIES DEBT SERVICE				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 507,247	\$ 341,038	\$ 341,038	\$ 273,988	\$ 273,988	
Revenue from Use Of Money & Property	215,249	218,685	-	-	-	
Total Revenue	\$ 722,496	\$ 559,723	\$ 341,038	\$ 273,988	\$ 273,988	
Services & Supplies	\$ 434,089	\$ 310,740	\$ 366,038	\$ 298,988	\$ 298,988	
Other Charges	2,996,333	3,025,210	3,025,214	3,020,464	3,020,464	
Interfund Reimb	(3,048,964)	(3,050,214)	(3,050,214)	(3,045,464)	(3,045,464)	
Total Financing Uses	\$ 381,458	\$ 285,736	\$ 341,038	\$ 273,988	\$ 273,988	
Total Expenditures/Appropriations	\$ 381,458	\$ 285,736	\$ 341,038	\$ 273,988	\$ 273,988	
Net Cost	\$ (341,038)	\$ (273,987)	\$ -	\$ -	\$ -	

2013-14 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 COP debt service												
	3,319,452	3,045,464	0	0	0	0	0	0	273,988	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	3,319,452	3,045,464	0	0	0	0	0	0	273,988	0	0.0	0

1997 REFUNDING PUBLIC FACILITIES - DEBT SERVICE 9288000

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	734,413	385,527	417,793	412,293	412,293
Total Financing	1,152,206	797,820	417,793	412,293	412,293
Net Cost	(417,793)	(412,293)	-	-	-

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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$6,756,913 consisting of \$62,293 administrative costs, \$375,000 General Fund contribution as a result of accumulated interest earnings on the debt service reserve fund, \$3,175,000 in principal payment, and \$3,144,620 in interest payments. Financing is from payments from various user departments of \$6,344,620 and available fund balance of \$412,293.

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 2013-14				Schedule 15
9288000 - 1997-Refunding Public Facilities Debt Service 288A - 1997-PUBLIC FACILITIES DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 777,701	\$ 417,793	\$ 417,793	\$ 412,293	\$ 412,293	
Revenue from Use Of Money & Property	374,505	380,027	-	-	-	
Total Revenue	\$ 1,152,206	\$ 797,820	\$ 417,793	\$ 412,293	\$ 412,293	
Services & Supplies	\$ 754,414	\$ 410,528	\$ 442,793	\$ 437,293	\$ 437,293	
Other Charges	6,317,900	6,315,525	6,315,526	6,319,620	6,319,620	
Interfund Reimb	(6,337,901)	(6,340,526)	(6,340,526)	(6,344,620)	(6,344,620)	
Total Financing Uses	\$ 734,413	\$ 385,527	\$ 417,793	\$ 412,293	\$ 412,293	
Total Expenditures/Appropriations	\$ 734,413	\$ 385,527	\$ 417,793	\$ 412,293	\$ 412,293	
Net Cost	\$ (417,793)	\$ (412,293)	\$ -	\$ -	\$ -	

2013-14 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> 001 COP debt service												
	6,756,913	6,344,620	0	0	0	0	0	0	412,293	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	6,756,913	6,344,620	0	0	0	0	0	0	412,293	0	0.0	0

2003 PUBLIC FACILITIES PROJECTS - DEBT SERVICE 9298000

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(8,166)	(13,658)	55,799	74,599	74,599
Total Financing	47,633	60,940	55,799	74,599	74,599
Net Cost	(55,799)	(74,598)	-	-	-

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 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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$1,061,695 consisting of \$99,599 administrative costs, \$370,000 in principal payment and \$592,096 in interest payments. Financing is from payments from various user departments of \$987,096 and available fund balance of \$74,599.

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 2013-14				Schedule 15
9298000 - 2003 Public Facilities Projects-Debt Service 298A - 2003 PUBLIC FACILITES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 44,571	\$ 55,799	\$ 55,799	\$ 74,599	\$ 74,599	
Revenue from Use Of Money & Property	3,062	5,141	-	-	-	
Total Revenue	\$ 47,633	\$ 60,940	\$ 55,799	\$ 74,599	\$ 74,599	
Services & Supplies	\$ 11,835	\$ 11,343	\$ 80,799	\$ 99,599	\$ 99,599	
Other Charges	965,095	961,295	961,296	962,096	962,096	
Interfund Reimb	(985,096)	(986,296)	(986,296)	(987,096)	(987,096)	
Total Financing Uses	\$ (8,166)	\$ (13,658)	\$ 55,799	\$ 74,599	\$ 74,599	
Total Expenditures/Appropriations	\$ (8,166)	\$ (13,658)	\$ 55,799	\$ 74,599	\$ 74,599	
Net Cost	\$ (55,799)	\$ (74,598)	\$ -	\$ -	-	

2013-14 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
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FUNDED

Program No. and Title: 001 COP debt service

1,061,695	987,096	0	0	0	0	0	0	74,599	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	1,061,695	987,096	0	0	0	0	0	74,599	0	0.0	0
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Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	75,638,986	436,954	1,358,874	1,007,874	1,007,874
Total Financing	76,997,861	1,444,828	1,358,874	1,007,874	1,007,874
Net Cost	(1,358,875)	(1,007,874)	-	-	-

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.
- 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 is 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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$35,793,249 consisting of \$170,000 for ongoing financial services and administrative costs, \$1,007,874 in case required to use as part of 2004C-3 refunding transaction, \$4,600,000 in principal payments and \$30,015,375 in interest payments. Financing is from payments from departments of \$34,785,375 and available fund balance of \$1,007,874.

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 2013-14				
9282000 - 2004 Pension Obligation Bonds-Debt Service 282A - 2004 PENSION OBLIGATION BOND-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 3,066,535	\$ 1,358,874	\$ 1,358,874	\$ 1,007,874	\$ 1,007,874	
Revenue from Use Of Money & Property	56,326	82,362	-	-	-	
Miscellaneous Revenues	-	3,592	-	-	-	
Other Financing Sources	73,875,000	-	-	-	-	
Total Revenue	\$ 76,997,861	\$ 1,444,828	\$ 1,358,874	\$ 1,007,874	\$ 1,007,874	
Services & Supplies	\$ 76,387,800	\$ 1,038,876	\$ 1,358,874	\$ 1,177,874	\$ 1,177,874	
Other Charges	30,591,691	34,345,529	34,947,451	34,615,375	34,615,375	
Interfund Reimb	(31,340,505)	(34,947,451)	(34,947,451)	(34,785,375)	(34,785,375)	
Total Financing Uses	\$ 75,638,986	\$ 436,954	\$ 1,358,874	\$ 1,007,874	\$ 1,007,874	
Total Expenditures/Appropriations	\$ 75,638,986	\$ 436,954	\$ 1,358,874	\$ 1,007,874	\$ 1,007,874	
Net Cost	\$ (1,358,875)	\$ (1,007,874)	\$ -	\$ -	-	

2013-14 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>	<u>001 POB debt service</u>											
	35,793,249	34,785,375	0	0	0	0	0	0	1,007,874	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												
	35,793,249	34,785,375	0	0	0	0	0	0	1,007,874	0	0.0	0

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	2,304,206	(8,229)	334,680	356,225	356,225
Total Financing	2,638,885	347,995	334,680	356,225	356,225
Net Cost	(334,679)	(356,224)	-	-	-

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 were 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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$3,502,369 consisting of \$25,000 administrative costs, \$356,225 for expenses related to possible sale of 720 I Street building and possible future arbitrage rebate to IRS, \$1,690,000 in principal payment, and \$1,431,144 in interest payments. Financing is from various user departments of \$3,146,144 and available fund balance of \$356,225.

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 2013-14				Schedule 15
9306306 - 2006 Public Facilities Projects-Debt Service 306A - 2006 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 2,624,875	\$ 334,680	\$ 334,680	\$ 356,225	\$ 356,225	
Revenue from Use Of Money & Property	14,010	13,315	-	-	-	
Total Revenue	\$ 2,638,885	\$ 347,995	\$ 334,680	\$ 356,225	\$ 356,225	
Services & Supplies	\$ 2,324,207	\$ 16,772	\$ 359,680	\$ 381,225	\$ 381,225	
Other Charges	3,123,743	3,121,143	3,121,144	3,121,144	3,121,144	
Interfund Reimb	(3,143,744)	(3,146,144)	(3,146,144)	(3,146,144)	(3,146,144)	
Total Financing Uses	\$ 2,304,206	\$ (8,229)	\$ 334,680	\$ 356,225	\$ 356,225	
Total Expenditures/Appropriations	\$ 2,304,206	\$ (8,229)	\$ 334,680	\$ 356,225	\$ 356,225	
Net Cost	\$ (334,679)	\$ (356,224)	\$ -	\$ -	\$ -	

2013-14 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

3,502,369	3,146,144	0	0	0	0	0	0	356,225	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

3,502,369	3,146,144	0	0	0	0	0	0	356,225	0	0.0	0
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Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	3,818,540	728,409	889,018	163,536	163,536
Total Financing	4,909,889	891,945	889,018	163,536	163,536
Net Cost	(1,091,349)	(163,536)	-	-	-

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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$163,536 consisting of capital project costs reimbursed to departments for approved projects. Financing is from Bond proceeds.

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 2013-14				Schedule 15
9303303 - 2007 Public Facilities Projects-Construction 303A - 2007 PUBLIC FACILITIES PROJ-CONST						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 4,899,072	\$ 889,018	\$ 889,018	\$ 163,536	\$ 163,536	
Revenue from Use Of Money & Property	10,817	2,927	-	-	-	
Total Revenue	\$ 4,909,889	\$ 891,945	\$ 889,018	\$ 163,536	\$ 163,536	
Services & Supplies	\$ 2,990,000	\$ -	\$ 12,558	\$ 15,484	\$ 15,484	
Other Charges	828,540	728,409	876,460	148,052	148,052	
Total Financing Uses	\$ 3,818,540	\$ 728,409	\$ 889,018	\$ 163,536	\$ 163,536	
Total Expenditures/Appropriations	\$ 3,818,540	\$ 728,409	\$ 889,018	\$ 163,536	\$ 163,536	
Net Cost	\$ (1,091,349)	\$ (163,536)	\$ -	\$ -	\$ -	

2013-14 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 COP project construction												
	163,536	0	0	0	0	0	0	0	163,536	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	163,536	0	0	0	0	0	0	0	163,536	0	0.0	0

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	3,781	(13,871)	301,221	326,001	326,001
Total Financing	305,001	312,131	301,221	326,001	326,001
Net Cost	(301,220)	(326,002)	-	-	-

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 were 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).

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$3,355,290 consisting of \$25,000 administrative costs, \$326,001 for probable future arbitrage rebate to IRS, \$905,000 in principal payment and \$2,099,289 interest payments. Financing is from various user departments of \$3,029,289 and available fund balance of \$326,001.

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 2013-14				
9304304 - 2007 Public Facilities Projects-Debt Service 304A - 2007 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 303,401	\$ 301,221	\$ 301,221	\$ 326,001	\$ 326,001	
Revenue from Use Of Money & Property	1,600	10,447	-	-	-	
Miscellaneous Revenues	-	463	-	-	-	
Total Revenue	\$ 305,001	\$ 312,131	\$ 301,221	\$ 326,001	\$ 326,001	
Services & Supplies	\$ 23,782	\$ 11,132	\$ 326,221	\$ 351,001	\$ 351,001	
Other Charges	3,002,913	2,999,111	2,999,114	3,004,289	3,004,289	
Interfund Reimb	(3,022,914)	(3,024,114)	(3,024,114)	(3,029,289)	(3,029,289)	
Total Financing Uses	\$ 3,781	\$ (13,871)	\$ 301,221	\$ 326,001	\$ 326,001	
Total Expenditures/Appropriations	\$ 3,781	\$ (13,871)	\$ 301,221	\$ 326,001	\$ 326,001	
Net Cost	\$ (301,220)	\$ (326,002)	\$ -	\$ -	\$ -	

2013-14 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

3,355,290	3,029,289	0	0	0	0	0	0	326,001	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	3,355,290	3,029,289	0	0	0	0	0	326,001	0	0.0	0
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2010 REFUNDING CERTIFICATE OF PARTICIPATION - 9300000

DEBT SERVICE

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	47,746	3,204	250,252	300,389	300,389
Total Financing	298,026	303,593	250,252	300,389	300,389
Net Cost	(250,280)	(300,389)	-	-	-

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.
- The 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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$14,513,343 consisting of \$30,000 administrative costs, \$300,389 in case required for future debt service interest costs due to lower borrowing from Fixed Asset Acquisition Fund, \$9,035,000 in principal payment and \$5,147,954 in interest payments. Financing is from payments from various user departments of \$14,212,954 and available fund balance of \$300,389.

2010 REFUNDING CERTIFICATE OF PARTICIPATION - DEBT SERVICE 9300000

SCHEDULE:

	County of Sacramento				Schedule 15
State Controller Schedule County Budget Act January 2010	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14				
	9300000 - 2010 Refunding COPs-Debt Svc 300A - 2010 REFUNDING COPs- DEBT SVC				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 260,486	\$ 250,252	\$ 250,252	\$ 300,389	\$ 300,389
Revenue from Use Of Money & Property	37,540	53,341	-	-	-
Total Revenue	\$ 298,026	\$ 303,593	\$ 250,252	\$ 300,389	\$ 300,389
Services & Supplies	\$ 125,831	\$ 33,226	\$ 280,252	\$ 330,389	\$ 330,389
Other Charges	13,805,868	14,018,931	14,018,953	14,182,954	14,182,954
Interfund Reimb	(13,883,953)	(14,048,953)	(14,048,953)	(14,212,954)	(14,212,954)
Total Financing Uses	\$ 47,746	\$ 3,204	\$ 250,252	\$ 300,389	\$ 300,389
Total Expenditures/Appropriations	\$ 47,746	\$ 3,204	\$ 250,252	\$ 300,389	\$ 300,389
Net Cost	\$ (250,280)	\$ (300,389)	-	-	-

2013-14 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
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FUNDED

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

14,513,343	14,212,954	0	0	0	0	0	0	300,389	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

14,513,343	14,212,954	0	0	0	0	0	0	300,389	0	0.0	0
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2010 REFUNDING CERTIFICATE OF PARTICIPATION - 9300500 PARKING GARAGE - DEBT SERVICE

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(8,825)	(7,718)	69,225	79,677	79,677
Total Financing	60,400	71,959	69,225	79,677	79,677
Net Cost	(69,225)	(79,677)	-	-	-

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.
- These 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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$331,177 consisting of \$89,677 administrative costs, \$230,000 in principal payment, and \$11,500 in interest payments. Financing is from payments from various user departments of \$251,500 and available fund balance of \$79,677.

2010 REFUNDING CERTIFICATE OF PARTICIPATION - PARKING GARAGE - DEBT SERVICE

9300500

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 2013-14				Schedule 15
	9300500 - 2010 Refunding COPs-PG- Debt Svcs 300B - 2010 REFUNDING COPs-PG-DEBT SVCS				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 58,763	\$ 69,225	\$ 69,225	\$ 79,677	\$ 79,677
Revenue from Use Of Money & Property	1,637	2,734	-	-	-
Total Revenue	\$ 60,400	\$ 71,959	\$ 69,225	\$ 79,677	\$ 79,677
Services & Supplies	\$ 2,290	\$ 2,283	\$ 79,225	\$ 89,677	\$ 89,677
Other Charges	715,635	709,749	709,750	241,500	241,500
Interfund Reimb	(726,750)	(719,750)	(719,750)	(251,500)	(251,500)
Total Financing Uses	\$ (8,825)	\$ (7,718)	\$ 69,225	\$ 79,677	\$ 79,677
Total Expenditures/Appropriations	\$ (8,825)	\$ (7,718)	\$ 69,225	\$ 79,677	\$ 79,677
Net Cost	\$ (69,225)	\$ (79,677)	-	-	-

2013-14 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
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FUNDED

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

331,177	251,500	0	0	0	0	0	0	0	79,677	0	0.0	0
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Program Type: Mandated

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

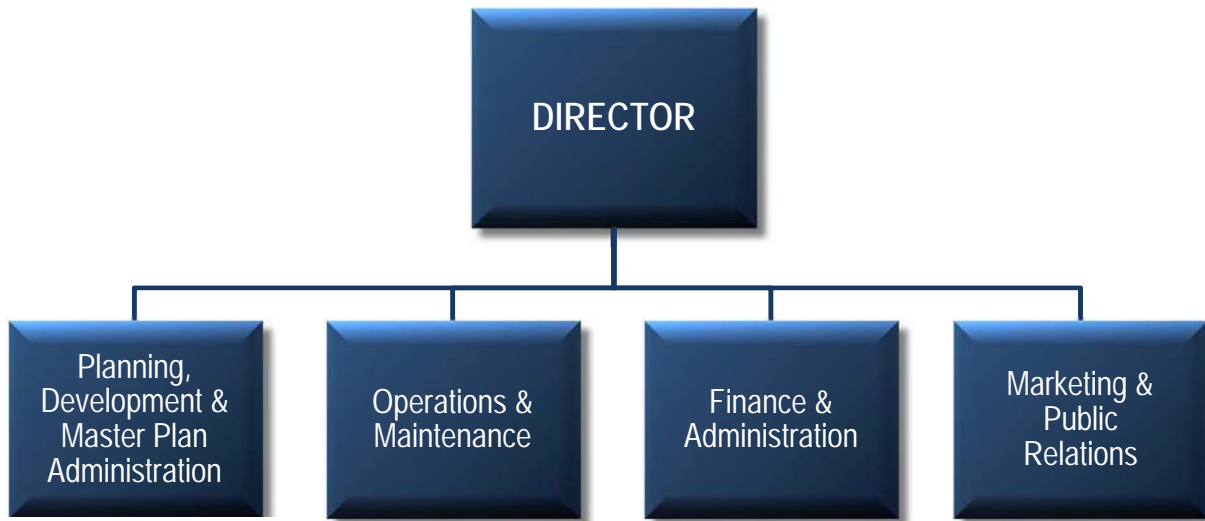
Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

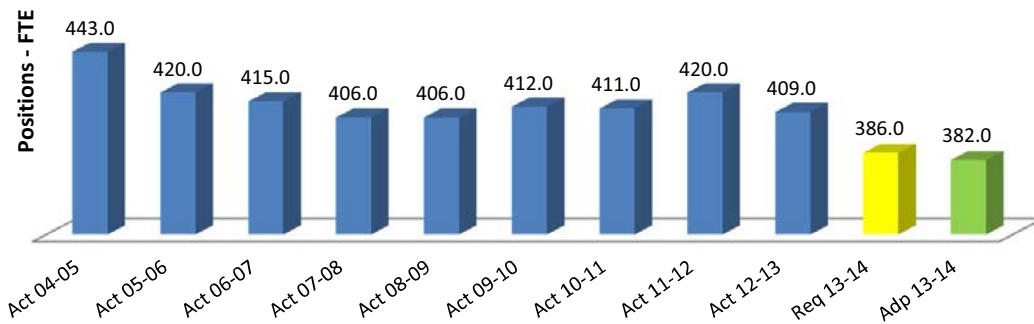
FUNDED	331,177	251,500	0	0	0	0	0	0	79,677	0	0.0	0
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Departmental Structure

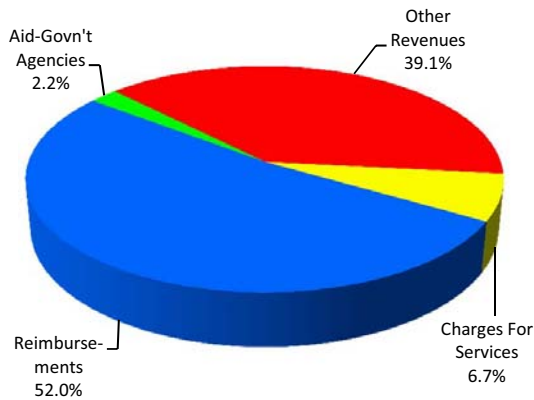
JOHN WHEAT, DIRECTOR



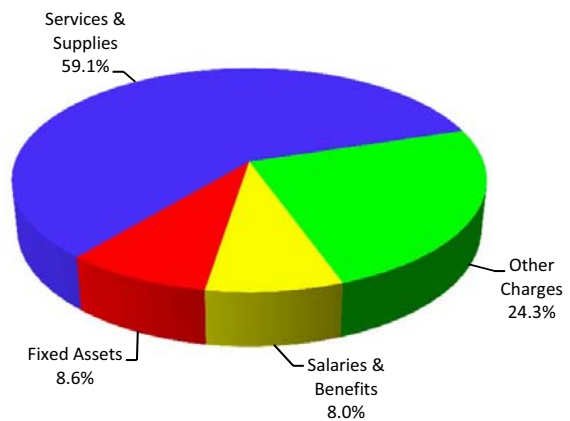
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	314,572,065	228,916,109	257,034,980	255,917,227	255,917,227
Total Financing	257,376,224	205,812,948	195,481,488	189,046,721	189,046,721
Net Cost	57,195,841	23,103,161	61,553,492	66,870,506	66,870,506
Positions	420.0	409.0	409.0	382.0	382.0

PROGRAM DESCRIPTION:

- The Sacramento County Airport System (SCAS) 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 Division of the Department of Community Planning and Development. 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.

MISSION:

We create a superior customer experience through collaboration and continuous improvement.

GOALS:

- Revise the Executive Airport and Franklin Field Master Plans to reflect the downturn in traffic activity.
- Actively reinforce the positive impact of the Sacramento County Airport System on the Northern California region and increase the level at which community members value each of the airports within the system.
- Operate and maintain our facilities so that airline rates and charges are competitive with other similar airports.
- Operate and maintain the County's aviation assets in a financially sustainable manner.
- Successfully produce an 8th annual California Capital Air Show thus resulting in positive perception of Sacramento County by the public.

GOALS (CONT.):

- Continue implementation of the Continuous Descent Approach (CDA) arrival procedure at Mather Airport for the various night cargo carrier aircraft types that do not already utilize the CDA and develop a Standard Terminal Arrival procedure to improve the rate at which arriving aircraft utilize the CDA. CDA procedures have been shown to significantly reduce aircraft noise, fuel burn, and emissions along the extent of the approach course.
- Complete the Mather Airport master plan environmental impact review process.
- Increase awareness among the private and public agencies regarding the need to reduce potential interactions between aircraft and hazardous wildlife through land use decisions that minimize wildlife attractants.
- Improve the efficiency and reduce the cost of the public parking lot operation at Sacramento International Airport through an evaluation of busing operations, customer service staffing and cashier staffing.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- **Department-wide:**
 - Continued to operate all facilities in a safe and effective manner.
 - Government Finance Officers Association (GFOA) of the United States and Canada awarded the Airport System a Certificate of Achievement for Excellence in Financial Reporting for the 24th consecutive year.
 - In August 2012 the Director of Airports approved an Environmental Regulatory Compliance Policy Statement and a Resource Stewardship Policy Statement for the County Airport System.
- **Sacramento International Airport:**
 - The Department of Airports closed out all contracts related to construction of the Big Build (formerly Terminal Modernization Program) at Sacramento International Airport, at a total project cost of \$1.007 billion. The original program budget was \$1.271 billion, and was reduced in 2009 through deferral of the parking garage and elimination of the in-terminal hotel to \$1.079 billion. The budget was further reduced in 2010 to \$1.037 billion as a result of a reduction in the budgeted contingency. Including the unused 2009 contingency, the final project cost represents a savings of \$72 million compared to budget for the projects completed.
 - In collaboration with Sacramento Area Council of Governments (SACOG), completed draft Airport Land Use Compatibility Plan (ALUCP) and began environmental review process needed for adoption of the plan.
 - Closed a portion of the Economy Parking Lot due to deteriorated pavement.

SIGNIFICANT DEVELOPMENTS DURING 2012-13 (CONT.):

- **Sacramento Executive Airport and Franklin Field:**
 - Supported a project completed by the United States Army Corps of Engineers that successfully removed below ground aviation fuel storage tanks and piping installed by the Army Corps during World War II.
 - Completed remediation of soil and groundwater contamination resulting from leaking underground fuel storage tanks at the former car rental site in the 1980s. Removal of 21 extraction and monitoring wells will be completed during Fiscal Year 2013-14.
- **Mather Airport:**
 - In September 2012, Mather Airport was the site of the seventh annual California Capital Air Show, featuring military demonstrations, aerobatic performers, and static displays of military, cargo, and general aviation aircraft.
 - In May 2013, the Board of Supervisors accepted the draft Mather Master Plan and authorized preparation of the Environmental Impact Report.

SIGNIFICANT CHANGES FOR 2013-14:

- Recognizing that significant economic and aviation industry changes have occurred since work began on the current International Airport Master Plan in mid-2000 and its approval by the Board of Supervisors in August 2007, a consultant was selected to prepare a comprehensive update to the master plan that will evaluate and make recommendations to enable airfield facilities to match the capabilities of the new Central Terminal B and Concourse, and will identify opportunities for complementary commercial development. The Master Plan Update will be a two-year program, extending through the fourth quarter of 2014.
- The Airport System's Capital Improvement Program for Fiscal Years 2014-2018 is designed to ensure that the County Airport System's facilities continue to be operated in a safe and effective manner, providing an appropriate level of service to customers.
- The Sacramento Executive Airport Master Plan will be revised to reflect the reduction in operations and be consistent with the Federal Aviation Administration (FAA) Terminal Area Forecast. The Master Plan projects will be revised.

SUPPLEMENTAL INFORMATION:

- **Operating Revenues**

Budgeted operating revenues of \$189,046,721 represent a reduction of approximately \$6.5 million compared to prior-year budgeted operating revenues. The decrease is due to a decrease in Airline Terminal Rentals resulting primarily from a reduction in the cost recovery rental rate.

- **Operating Expenses**

- Budgeted operating expenses of \$157,805,853 represent a reduction of \$7 million compared to the budgeted operating expenses from the prior year.
- The decrease in budgeted operating expenses is primarily due to a decrease in depreciation of \$3.5 million as a result of the previous year budget being overstated. Salaries and benefits costs have also been reduced by approximately \$2.5 million by the net deletion or transfer of 27 County Airport System positions.

SUPPLEMENTAL INFORMATION (CONT.):

- **Capital Outlay**

- Projects included in the Airport System’s capital budget will contribute to the traveling experience of airport customers, provide the infrastructure needed to safely and effectively accommodate current demand, and help meet the future demand of air travel.
- The following details budgeted capital projects:

- **Land & Improvements – \$37,338,235**

- This reflects improvements at Sacramento International Airport unless otherwise indicated. The following improvements are expected to be financed by department retained earnings, federal and state construction grants, and other third party funds:

\$ 12,000,000	Runway 22L/4R - CAT IIB System at Mather
4,200,000	Parking Access Revenue Control System Replacement
14,000,000	Terminal B Underground Hydrant Fueling System
1,500,000	Repave and Realign Bus lanes at Terminal A
4,138,235	Miscellaneous Improvements at International Airport
1,500,000	Miscellaneous Improvements at Executive Airport

- **Equipment – \$2,160,000**

\$750,000	Replace Aircraft Rescue Fire Fighting Vehicle, 1500 Gallons
1,000,000	Shuttle Bus Replacement
410,000	Miscellaneous Equipment

STAFFING LEVEL CHANGES FOR 2013-14:

Budget additions, deletions and/or reclassifications.

Added Positions:

Senior Airport Operations Worker	1.0
Air Economic Development Specialist	<u>1.0</u>
Total: 2.0	

Deleted Positions:

ASO III to Department of Personnel Services (DPS)	1.0
ASO I to DPS	1.0
Safety Specialist to DPS	1.0
Airport Internet Technology to Department of Technology.....	11.0
Account Clerk	1.0
Deputy Director Airports Operations and Maintenance	1.0
Senior Office Assistant.....	1.0

STAFFING LEVEL CHANGES FOR 2013-14 (CONT.):

Deleted Positions (cont.):

Supervising Custodian Level 1	1.0
Custodian Level 2	5.0
Administrative Services Officer (ASO) II	1.0
Airport Noise Specialist	1.0
Fleet Services Manager.....	1.0
Maintenance Worker	2.0
Airport Operations Worker	<u>1.0</u>
Total	29.0

Note: Cost of Safety Specialist and Airport Internet Technology positions is included in Services and Supplies budget for the department.

PERFORMANCE MEASURES:

STRATEGIC PRIORITY: Transportation						
STRATEGIC OBJECTIVES	OUTPUTS/ OUTCOMES	PERFORMANCE MEASURES	Actual 2011/12	Target 2012/13	Actual 2012/13	Target 2013/14
T2	-New airlines beginning service	# of airlines that begin service	0	1	1	1
	-Existing airlines increase service	# of new city pairs	0	1	1	1
	-Additional travelers come through Sacramento	% increase in passenger activity	(0.1%)	.2%	(1.3)	.2
T1	-Airfield and facilities are in compliance with FAA regulations	# of violations noted in FAA inspection reports	0	0	0	0
	-Airfield and facilities pass FAA inspections	\$\$ amount of fines from FAA for airfield safety violations	0	0	0	0
	-Corrective action can be scheduled and completed at appropriate times	# of delays due to runways not being available	0	0	0	0
	-Flight are not delayed due to unscheduled airfield repairs -Airfield and facilities are safe for use	# of aviation accidents resulting from unsafe airfield conditions	0	0	0	0

SCHEDULE:

State Controller Schedules County Budget Act January 2010		County of Sacramento Operation of Enterprise Fund Fiscal Year 2013-14			Schedule 11 Airport Enterprise and Capital Outlay 3400000 & 3480000	
Operating Detail	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Operating Revenues						
Licenses, Permits and Franchises	\$ 18,610	\$ 21,960	\$ 14,664	\$ 9,075	\$ 9,075	
Forfeitures and Penalties	-	-	-	8,078	8,078	
Revenue From Use of Money and Property	114,415,979	130,253,936	136,438,498	133,792,208	133,792,208	
Charges for Services	27,370,390	24,600,366	30,364,462	26,239,673	26,239,673	
Miscellaneous Sales	15,957,049	15,677,546	19,639,476	18,810,707	18,810,707	
Total Operating Revenues	\$ 157,762,028	\$ 170,553,808	\$ 186,457,100	\$ 178,859,741	\$ 178,859,741	
Operating Expenses						
Salaries and Employee Benefits	\$ 36,994,962	\$ 36,021,872	\$ 39,461,953	\$ 36,963,014	\$ 36,963,014	
Services and Supplies	54,830,470	53,504,679	62,852,103	66,586,630	66,586,630	
Other Charges	4,585,696	4,884,065	4,635,071	4,692,155	4,692,155	
Depreciation	39,449,881	48,583,058	52,305,235	48,843,002	48,843,002	
Cost of Goods Sold	624,256	641,268	750,000	850,000	850,000	
Total Operating Expenses	\$ 136,485,265	\$ 143,634,942	\$ 160,004,362	\$ 157,934,801	\$ 157,934,801	
Operating Income (Loss)	\$ 21,276,763	\$ 26,918,866	\$ 26,452,738	\$ 20,924,940	\$ 20,924,940	
Non-Operating Revenues (Expenses)						
Interest/Investment Income and/or Gain	\$ 1,871,142	\$ 1,245,108	\$ 481,000	\$ 1,406,014	\$ 1,406,014	
Interest/Investment (Expense) and/or (Loss)	(61,146,152)	(59,501,172)	(58,416,868)	(58,484,191)	(58,484,191)	
Gain or Loss on Sale of Capital Assets	76,419	23,364,023	101,350	60,966	60,966	
Total Non-Operating Revenues (Expenses)	\$ (59,198,591)	\$ (34,892,041)	\$ (57,834,518)	\$ (57,017,211)	\$ (57,017,211)	
Income Before Capital Contributions and Transfers	\$ (37,921,828)	\$ (7,973,175)	\$ (31,381,780)	\$ (36,092,271)	\$ (36,092,271)	
Capital Contributions - Grant, extraordinary items, etc.	\$ 16,028,713	\$ 10,650,006	\$ 8,442,038	\$ 8,720,000	\$ 8,720,000	
Transfers-In/(Out)	-	-	-	-	-	
Change in Net Assets	\$ (21,893,115)	\$ 2,676,831	\$ (22,939,742)	\$ (27,372,271)	\$ (27,372,271)	
Net Assets - Beginning Balance	658,918,853	637,025,738	639,702,569	616,762,827	616,762,827	
Net Assets - Ending Balance	\$ 637,025,738	\$ 639,702,569	\$ 616,762,827	\$ 589,390,556	\$ 589,390,556	
Positions	420.0	409.0	409.0	382.0	382.0	
Revenues Tie To					SCH 1, COL 5	
Expenses Tie To					SCH 1, COL 7	
Land:		\$ 3,032,000				
Improvements	115,871,049	25,343,315	35,291,750	37,338,235	37,338,235	
Equipment	1,069,599	436,682	290,000	2,160,000	2,160,000	
Total Capital	\$ 116,940,648	\$ 25,779,997	\$ 38,613,750	\$ 39,498,235	\$ 39,498,235	

2013-14 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

417,749,391	164,799,590	8,200,000	0	0	0	175,521,857	0	0	69,227,944	366.0	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

1,038,086	0	0	0	0	0	1,278,316	0	0	-240,230	8.0	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

2,302,157	0	0	0	0	0	4,046,548	0	0	-1,744,391	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	421,089,634	164,799,590	8,200,000	0	0	180,846,721	0	0	67,243,323	382.0	204
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2013-14 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
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FUNDED

Program No. and Title: **004 Capital Improvement Program**

39,627,183	40,000,000	0	0	0	0	0	0	0	-372,817	0.0	0
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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: Developed to meet the needs of expanding service

FUNDED

39,627,183	40,000,000	0	0	0	0	0	0	0	-372,817	0.0	0
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Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	-	-	1,531,085	4,013,388	4,013,388
Total Financing	-	-	-	-	-
Net Cost	-	-	1,531,085	4,013,388	4,013,388

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.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- Midyear adjustment of \$1,000,000 to Conflict Criminal Defenders to fund increased costs of mandated legal services.
- Midyear adjustments of \$282,000 to the Office of the Coroner, \$195,000 to the Correctional Health budget and \$54,000 to the Civil Service Commission budget to provide for cost overages.

SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2013-14

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	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Appropriation for Contingencies	\$ -	\$ -	\$ 1,531,085	\$ 4,013,388	\$ 4,013,388
Total Expenditures/Appropriations	\$ -	\$ -	\$ 1,531,085	\$ 4,013,388	\$ 4,013,388
Net Cost	\$ -	\$ -	\$ 1,531,085	\$ 4,013,388	\$ 4,013,388

2013-14 PROGRAM INFORMATION

BU: 5980000 Appropriation for Contingency

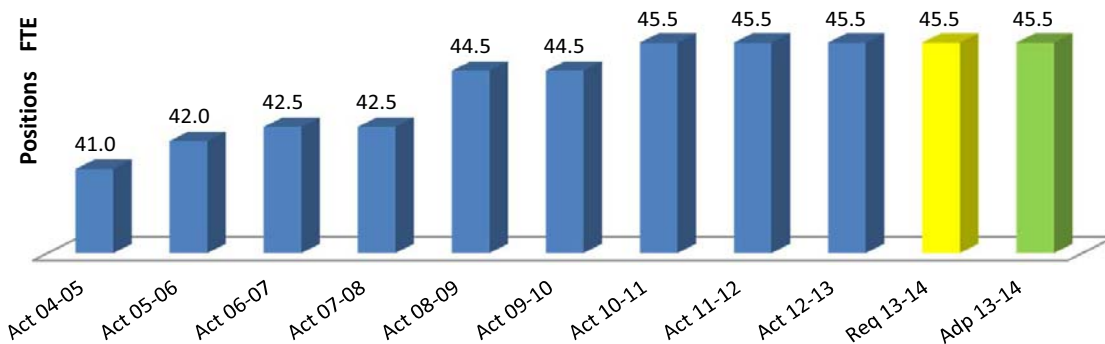
	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	001 General Fund Contingencies											
	4,013,388	0	0	0	0	0	0	0	0	4,013,388	0.0	0
<i>Program Type:</i>	Discretionary											
<i>Countywide Priority:</i>	5 -- General Government											
<i>Strategic Objective:</i>	FO -- Financial Obligation											
<i>Program Description:</i>	The program provides for expenditure requirements that may be incurred during the year for which no specific appropriation has been made.											
FUNDED												
	4,013,388	0	0	0	0	0	0	0	0	4,013,388	0.0	0

Departmental Structure

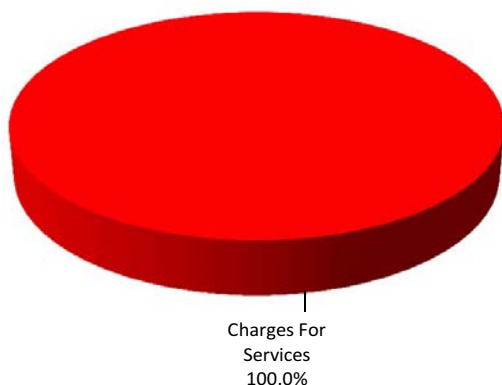
RICHARD STENSRUD, CHIEF EXECUTIVE OFFICER



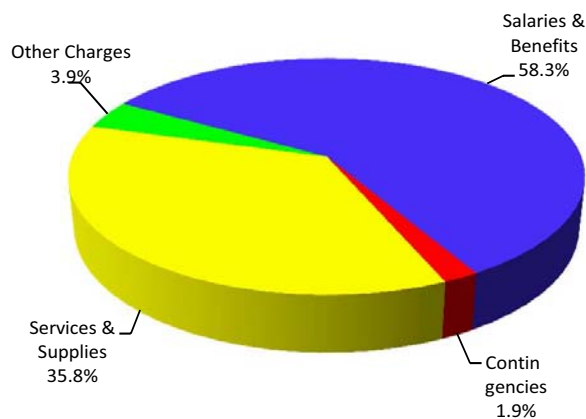
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	6,103,088	4,608,453	6,543,592	6,506,320	6,506,320
Total Financing	(126,075)	(231,907)	6,543,592	6,506,320	6,506,320
Net Cost	6,229,163	4,840,360	-	-	-
Positions	45.5	45.5	45.5	45.5	45.5

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.

MISSION:

To provide the highest level of retirement services and manage system resources in an effective and prudent manner.

CORE VALUES:

In fulfilling the mission as a retirement system, the Board of Retirement is committed to:

- The highest level of professionalism and fiduciary responsibility.
- Acting with integrity.
- Competent, courteous and respectful service to all.

¹ The 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 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.

CORE VALUES (CONT.):

- Open and fair processes.
- Safeguarding confidential information.
- Cost-effective operations.
- Stable funding and minimal contribution volatility.
- Effective communication and helpful education.
- Maintaining a highly competent and committed staff.
- Continuous improvement.
- Planning strategically for the future.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- Identified the impact and required changes resulting from the proposed litigation (AB 340) and subsequent enactment of the California Public Employees' Pension Reform Act of 2013 (CalPEPRA), which affected all new Miscellaneous and Safety members hired on or after January 1, 2013.
- Implemented the new Miscellaneous Tier 5 and Safety Tier 4 for SCERS members.

FOR INFORMATION ONLY

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Internal Service Fund Fiscal Year 2013-14				Schedule 10
	Fund Title 060A - BOARD OF RETIREMENT Service Activity Administration Budget Unit 7860000				
Operating Detail	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Operating Revenues					
Charges for Service	\$ -	\$ -	6,543,592	\$ 6,506,320	\$ 6,506,320
Total Operating Revenues	\$ -	\$ -	6,543,592	\$ 6,506,320	\$ 6,506,320
Operating Expenses					
Salaries/Benefits	\$ 3,513,557	\$ 3,276,694	\$ 3,917,226	\$ 3,794,275	\$ 3,794,275
Services & Supplies	2,376,756	1,019,462	2,177,593	2,331,957	2,331,957
Other Charges	196,822	286,747	286,747	218,702	218,702
Depreciation	15,953	25,550	37,026	36,386	36,386
Total Operating Expenses	\$ 6,103,088	\$ 4,608,453	\$ 6,418,592	\$ 6,381,320	\$ 6,381,320
Operating Income (Loss)	\$ (6,103,088)	\$ (4,608,453)	\$ 125,000	\$ 125,000	\$ 125,000
Non-Operating Revenues (Expenses)					
Other Financing	\$ 921	\$ -	\$ -	\$ -	\$ -
Interest Income	(126,996)	(231,907)	-	-	-
Contingencies	-	-	(125,000)	(125,000)	(125,000)
Total Non-Operating Revenues (Expenses)	\$ (126,075)	\$ (231,907)	\$ (125,000)	\$ (125,000)	\$ (125,000)
Income Before Capital Contributions and Transfers	\$ (6,229,163)	\$ (4,840,360)	\$ -	\$ -	\$ -
Change In Net Assets	\$ (6,229,163)	\$ (4,840,360)	\$ -	\$ -	\$ -
Net Assets - Beginning Balance	-	(6,229,163)	(6,229,163)	(11,069,523)	(11,069,523)
Equity and Other Account Adjustments	-	-	-	-	-
Net Assets - Ending Balance	\$ (6,229,163)	\$ (11,069,523)	\$ (6,229,163)	\$ (11,069,523)	\$ (11,069,523)
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

2013-14 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
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FUNDED

Program No. and Title: **001 Management of the Sacramento County Employees' Retirement System (SCERS)**

6,506,320	0	0	0	0	0	6,506,320	0	0	0	45.5	0
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Program Type: Mandated

Countywide Priority: 5 -- General Government

Strategic Objective: FO -- Financial Obligation

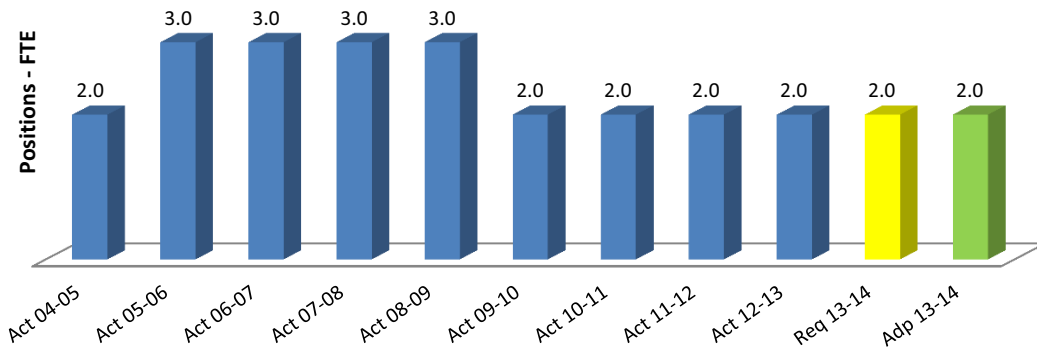
Program Description: Pursuant to the provisions of the County Employees' Retirement Law of 1937, management of the Sacramento County Employees' Retirement System (System) is vested in the Board of Retirement which is responsible for the administration and maintenance of the records of the System in accordance with the 1937 Act and Retirement Board Bylaws.

FUNDED	6,506,320	0	0	0	0	6,506,320	0	0	0	45.5	0
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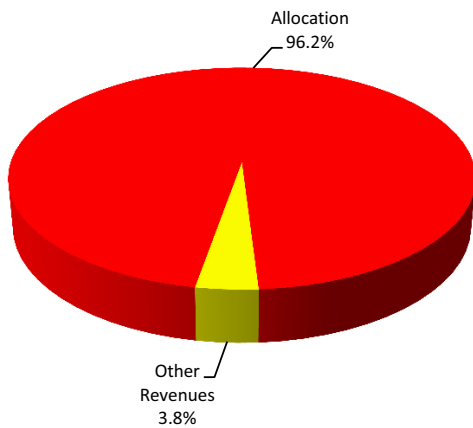
Departmental Structure
LESLIE LEAHY, EXECUTIVE OFFICER



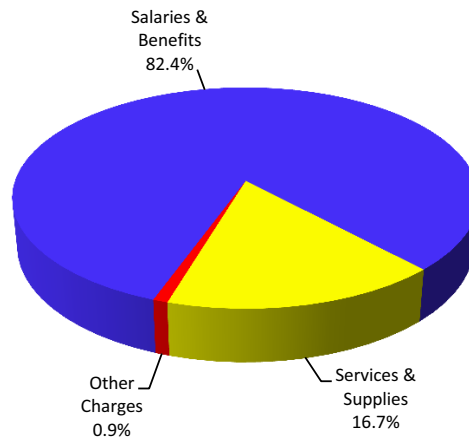
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	299,362	350,080	309,040	321,881	321,881
Total Financing	27,541	37,757	43,848	12,123	12,123
Net Cost	271,821	312,323	265,192	309,758	309,758
Positions	2.0	2.0	2.0	2.0	2.0

PROGRAM DESCRIPTION:

The Civil Service Commission (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 the Commission’s responsibilities, and make recommendations on matters under its jurisdiction.

MISSION:

To provide policy direction and oversight for the merit selection, promotion, retention, classification and discipline of civil service employees pursuant to Article XVI of the Sacramento County Charter and accepted principles of public personnel administration.

GOALS:

To effectively establish policy and rules governing the selection of employees for, and the classification of, civil service positions; successfully conduct investigations and make fair and final decisions on appeals from examination and selection procedure appeals relating to the County’s classification plan; and responsibly hear and resolve appeals from specified disciplinary actions taken by the County.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- Commission staff worked with the Department of Personnel Services to settle more than 70 percent of exam disqualification appeals received in the 2012-2013 fiscal year resulting in more expedited results for appellants.
- Streamlined the appeal process to ensure that appeals are managed and resolved by the Commission in a more expeditious manner.
- Streamlined the review process for Classification Study reviews to ensure studies are reviewed and ready for Commission action as expeditiously as possible.

SIGNIFICANT CHANGES FOR 2013-14:

- Develop new tracking system for appeals filed with the Commission.
- Further enhance the Commission’s web page to make more information available to constituents, including the ability to file appeals on-line rather than in-person.
- Develop an index for Commission meetings to more efficiently identify when actions were taken by the Commission.

PERFORMANCE MEASURES:

STRATEGIC PRIORITY:						
STRATEGIC OBJECTIVES	OUTCOMES	PERFORMANCE MEASURES	Actual 2011-12	Target ⁱ 2012-13	Actual 2012-13	Target ⁱⁱ 2013-14
O2: Achieve satisfaction that Classifications reflect the needs of the County and its current and future employees	The Classification Plan is fair and objective and creates clear qualifications required to perform duties of County positions.	Total number of classification studies received for initial CSC staff review (No. class studies / No. individual job classifications)	20 / 72	31 / 76	14 / 52	16 / 45
		Total number of classification studies reviewed by CSC staff (No. class studies / No. individual job classifications)	—	—	14 / 52	16 / 45
		Total number of classification studies DPS requested for adoption by the CSC (No. class studies / No. individual job classifications)	—	—	10 / 25	13 / 30
		Total number of classification studies adopted by the CSC (No. class studies / No. individual job classifications)	—	—	10 / 25	13 / 30
O1: Achieve a high degree of satisfaction with timely and fair resolutions to Appeals.	The merit system is upheld, the County Charter and Civil Service Rules are adhered to.	Number of appeals received	28	23	34	30
		Percentage of appeals administratively resolved by CSC staff	60%	60%	73.5%	70%
		Percentage of Appeals formally resolved by CSC (Including the ratification of appeal withdrawals)	40%	40%	26.5%	30%

The public is confident that prospective and current employees are treated fairly and receive timely remedies. The Commission provides a forum for classifications to be heard in a fair and objective manner, resulting in a classification plan that accurately reflects the current and future needs of the County and its employees, so that it will obtain the best qualified workers.

ⁱ Anticipated

ⁱⁱ Anticipated

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **4210000 - Civil Service Commission**
 Function **GENERAL**
 Activity **Personnel**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 9,956	\$ 5,819	\$ 5,819	-	-
Miscellaneous Revenues	9,948	18,489	24,580	10,000	10,000
Residual Equity Transfer In	7,637	13,449	13,449	2,123	2,123
Total Revenue	\$ 27,541	\$ 37,757	\$ 43,848	\$ 12,123	\$ 12,123
Salaries & Benefits	\$ 250,562	\$ 290,863	\$ 241,580	\$ 265,312	\$ 265,312
Services & Supplies	43,666	52,415	60,118	49,321	49,321
Other Charges	479	2,864	2,866	2,865	2,865
Intrafund Charges	4,655	3,938	4,476	4,383	4,383
Total Expenditures/Appropriations	\$ 299,362	\$ 350,080	\$ 309,040	\$ 321,881	\$ 321,881
Net Cost	\$ 271,821	\$ 312,323	\$ 265,192	\$ 309,758	\$ 309,758
Positions	2.0	2.0	2.0	2.0	2.0

2013-14 PROGRAM INFORMATION

BU: 4210000 Civil Service Commission

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 Civil Service Commission**

321,881	0	0	0	0	0	0	12,123	0	309,758	2.0	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: Sacramento County voters approved the establishment of the Civil Service Commission by adopting Sacramento County Charter XVI, Section 71 to ensure the County's merit system for employment is upheld.

FUNDED

321,881	0	0	0	0	0	0	12,123	0	309,758	2.0	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 2013-14	Schedule 9
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Budget Unit **4010000 - Clerk of the Board**
 Function **GENERAL**
 Activity **Legislative & Administrative**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 148,689	\$ 89,906	\$ 89,906	\$ -	-
Licenses, Permits & Franchises	31,327	55,076	36,000	31,000	31,000
Intergovernmental Revenues	(918)	(1,884)	-	-	-
Charges for Services	314,778	178,494	179,059	150,500	150,500
Miscellaneous Revenues	181,601	132,265	140,000	127,350	127,350
Residual Equity Transfer In	5,939	6,037	6,037	815	815
Total Revenue	\$ 681,416	\$ 459,894	\$ 451,002	\$ 309,665	\$ 309,665
Salaries & Benefits	\$ 1,021,863	\$ 997,373	\$ 1,026,800	\$ 1,028,767	\$ 1,028,767
Services & Supplies	294,572	268,761	324,371	284,353	284,353
Intrafund Charges	22,525	14,847	17,497	26,598	26,598
Intrafund Reimb	(3,247)	(1,859)	(3,000)	(1,800)	(1,800)
Total Expenditures/Appropriations	\$ 1,335,713	\$ 1,279,122	\$ 1,365,668	\$ 1,337,918	\$ 1,337,918
Net Cost	\$ 654,297	\$ 819,228	\$ 914,666	\$ 1,028,253	\$ 1,028,253
Positions	10.0	10.0	10.0	10.0	10.0

PROGRAM DESCRIPTION:

As of Fiscal Year 2013-14 the Clerk of the Board has been moved to Internal Services

FOR INFORMATION ONLY

CONTRIBUTION TO HUMAN RIGHTS AND FAIR HOUSING COMMISSION

4660000

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	61,267	61,267	61,267	61,267	61,267
Total Financing	-	-	-	-	-
Net Cost	61,267	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 Counseling.
- Mediations.
- Investigation of housing discrimination complaints.
- Repartee (off-hour answering services).
- Affiliate and Community Meetings.
- Education and Outreach.
- Material Distribution, including our Fair Housing Handbook.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **4660000 - Contribution To Human Rights/Fair Housing Comm**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

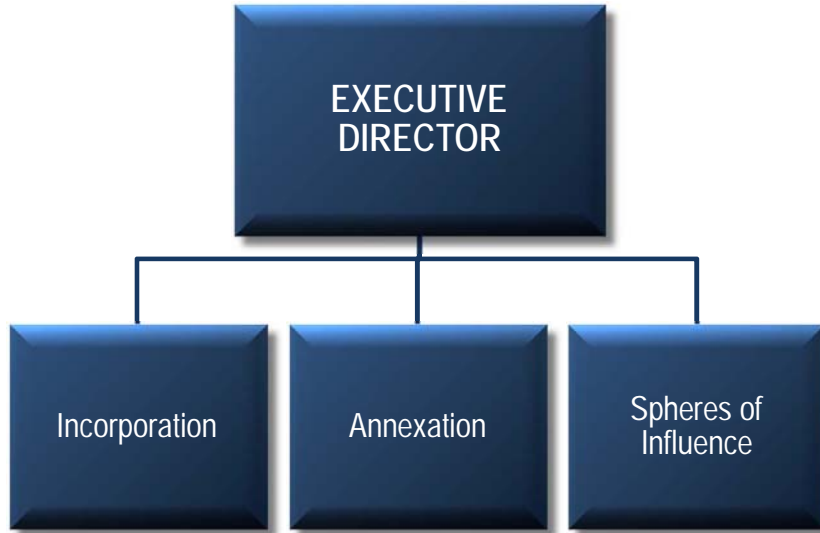
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Other Charges	\$ 61,267	\$ 61,267	\$ 61,267	\$ 61,267	\$ 61,267
Total Expenditures/Appropriations	\$ 61,267	\$ 61,267	\$ 61,267	\$ 61,267	\$ 61,267
Net Cost	\$ 61,267	\$ 61,267	\$ 61,267	\$ 61,267	\$ 61,267

2013-14 PROGRAM INFORMATION

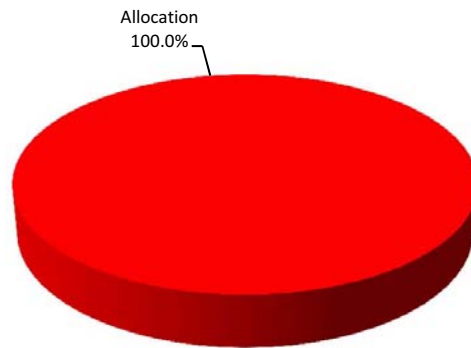
BU: 4660000 Contribution to Human Rights/Fair Housing Commission

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	<u>001 County Share of Fixed Operating Cost</u>											
	49,000	0	0	0	0	0	0	0	0	49,000	0.0	0
<i>Program Type:</i>	Discretionary											
<i>Countywide Priority:</i>	4 -- Sustainable and Livable Communities											
<i>Strategic Objective:</i>	HS1 -- Ensure that needy residents have adequate food, shelter, and health care											
<i>Program Description:</i>	Under a Joint Powers Agreement provides funding to staff the following programs for residents in the Unincorporated Area: Housing counseling, mediations, investigation of housing discrimination complaints, affiliate and community meetings, education and outreach, and materials distribution including the Fair Housing Handbook.											
<i>Program No. and Title:</i>	<u>002 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
<i>Program Type:</i>	Discretionary											
<i>Countywide Priority:</i>	4 -- Sustainable and Livable Communities											
<i>Strategic Objective:</i>	HS1 -- Ensure that needy residents have adequate food, shelter, and health care											
<i>Program Description:</i>	Under a Joint Powers Agreement provides funding to staff the following programs for residents in the Unincorporated Area: Housing counseling, mediations, investigation of housing discrimination complaints, affiliate and community meetings, education and outreach, and materials distribution including the Fair Housing Handbook.											
FUNDED	61,267	0	0	0	0	0	0	0	0	61,267	0.0	0

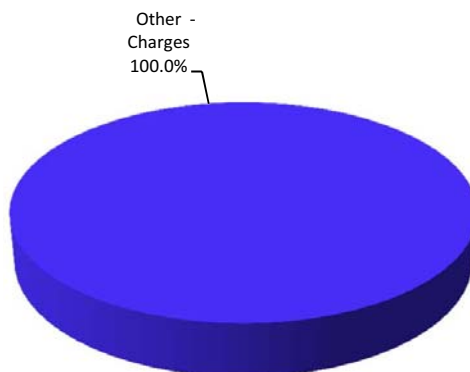
Departmental Structure
PETER BRUNDAGE, EXECUTIVE DIRECTOR



Financing Sources



Financing Uses



Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	457,666	228,833	228,833	228,833	228,833
Total Financing	228,833	-	-	-	-
Net Cost	228,833	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, updates 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.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **5920000 - Contribution To LAFCO**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 228,833	\$ -	\$ -	\$ -	-
Total Revenue	\$ 228,833	\$ -	\$ -	\$ -	-
Other Charges	\$ 457,666	\$ 228,833	\$ 228,833	\$ 228,833	228,833
Total Expenditures/Appropriations	\$ 457,666	\$ 228,833	\$ 228,833	\$ 228,833	228,833
Net Cost	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833	228,833

2013-14 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

Program No. and Title: **001 Administration of LAFCO**

228,833 0 0 0 0 0 0 0 0 228,833 0.0 0

Program Type: Mandated

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

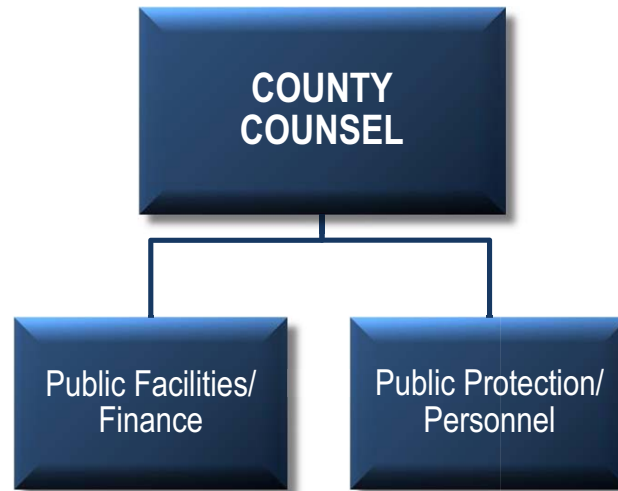
Strategic Objective: FO -- Financial Obligation

Program Description: This has been a State mandated program since 1963. Every County is required to have a Local Agency Formation Commission.

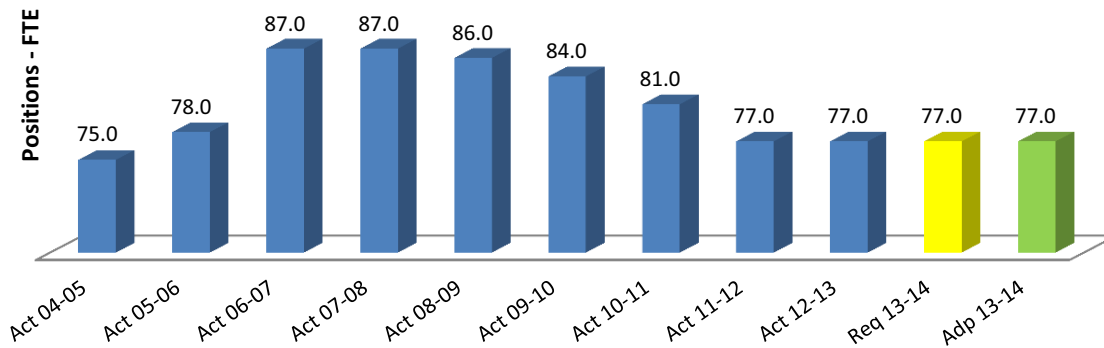
FUNDED

228,833 0 0 0 0 0 0 0 0 228,833 0.0 0

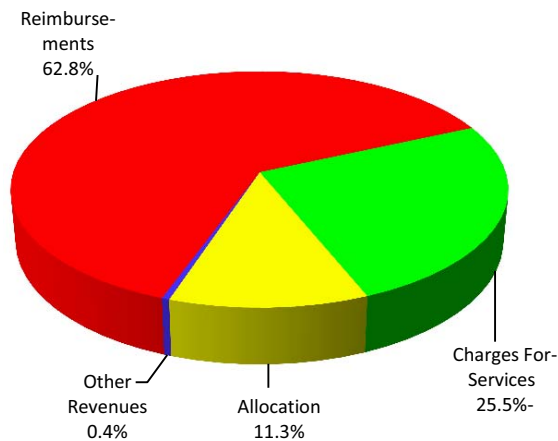
Departmental Structure
JOHN WHISENHUNT, COUNTY COUNSEL



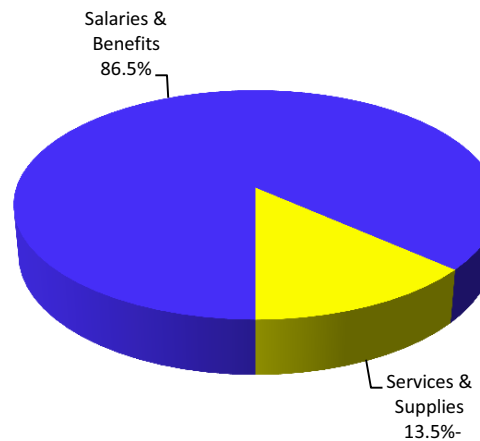
Staffing Trend



Financing Sources



Financing Uses



Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	5,670,837	5,310,772	5,790,400	5,667,561	5,667,561
Total Financing	4,189,612	4,201,402	4,222,858	3,946,549	3,946,549
Net Cost	1,481,225	1,109,370	1,567,542	1,721,012	1,721,012
Positions	77.0	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.
- 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, 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.

MISSION:

To serve and protect the County, its treasury, and its governing body, by providing timely and accurate legal services and aggressively representing the County in litigation. Legal services shall be performed maintaining the highest professional and ethical standards while fostering high morale and productivity in the workplace through collaborative efforts dedicated to continuous improvement.

GOALS:

- Continue in-service training program for the attorney staff to improve the overall quality of legal services delivered to county clients.
- Continue and refine the performance measure plan.
- Continue staff self-assessment process.
- Continue external quality surveys.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- Performed major upgrade to the Office-wide case management system (ProLaw) for added features and functionality. Provided additional training to all staff and expanded the use of the system from approximately 50 percent to 90 percent of all staff. Also expanded areas of law so system can capture, search, and report on cases, data, legal advice, and provided management with a better view of the amount and type of workload throughout the Office.
- Provided significant legal support in connection with the County's efforts to implement the Affordable Care Act.
- Continued to oversee and assist outside counsel in connection with the University of California, Davis (UCD) litigation.
- Continued significant work on McClellan reuse, privatization of environmental remediation and airfield funding strategies.
- Provided significant legal assistance in connection with the dissolution of the County Redevelopment Authority and related issues.
- Actively involved in monitoring the Bay Delta Conservation Plan and the cross-Delta conveyance proposals and the development of appropriate legal strategies to protect the County's interests in this regard.
- Significant efforts on marijuana cultivation issues.
- Continued significant legal work in connection with correctional realignment and clarification of the Board of Supervisors' budgetary authority over AB 109 funding.
- Continued litigation on retiree health issues.

SIGNIFICANT CHANGES FOR 2013-14:

- Continue expansion of case management system to allow for automated documents, more efficient legal calendaring, searching, and reporting on workload within the Office.
- Continue to assist in the County's implementation of the Affordable Care Act and related legal issues.
- Defense of potential litigation relating to County's regulation of ambulance services within the County.
- Oversee provision of legal services regarding significant Bay-Delta initiatives.
- Continue to prosecute significant eminent domain actions.
- Assist in defense of the UCD litigation.
- Continue to provide legal support in connection with those significant ongoing legal issues that will carry-over from Fiscal Year 2012-13.

PERFORMANCE MEASURES:

STRATEGIC PRIORITY: Internal Services						
STRATEGIC OBJECTIVES	OUTPUTS/ OUTCOMES	PERFORMANCE MEASURES	ACTUAL 2011	TARGET 2012	ACTUAL 2012-13	TARGET 2013-14
Internal Services	Legal Services in Juvenile Dependency	Appeals and Writs: Writ Petitions Filed	6	N/A	7	N/A
		Notices of Appeal filed	148	N/A	119	N/A
		Detentions: Number of cases	709	N/A	752	N/A
		Number of children	1079	N/A	1225	N/A
		Number of Protective Custody Warrants	278	N/A	136	N/A
	Provide legal services to County departments in connection with employee discipline matters	Personnel Discipline: Number of open cases	New measure	N/A	120	N/A
		Number of cases opened in the fiscal year	New measure	N/A	78	N/A
		Number of cases closed in the fiscal year	New measure	N/A	68	N/A
	Provide legal services to Planning Department and Building Inspection Division in connection with enforcement of County Code provisions	Code Enforcement: Number of open cases;				
		Zoning Code Building Code	Z-19 B-76	N/A	Z-52 B-93	N/A
		Number of cases opened in the fiscal year: Zoning Building	New measure	N/A	Z-7 B-21	N/A
		Number of cases closed in fiscal year: Zoning Building	New measure	N/A	Z-13 B-7	N/A

* We receive referrals from Code and Building when they cannot be resolved at the Department level.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **4810000 - County Counsel**
 Function **GENERAL**
 Activity **Counsel**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 83,210	\$ 159,224	\$ 159,224	\$ -	-
Intergovernmental Revenues	(98)	(80)	-	-	-
Charges for Services	4,065,368	4,022,250	4,021,277	3,881,000	3,881,000
Miscellaneous Revenues	21,195	2,651	25,000	62,152	62,152
Residual Equity Transfer In	19,937	17,357	17,357	3,397	3,397
Total Revenue	\$ 4,189,612	\$ 4,201,402	\$ 4,222,858	\$ 3,946,549	\$ 3,946,549
Salaries & Benefits	\$ 12,595,669	\$ 12,525,514	\$ 12,875,527	\$ 13,174,433	\$ 13,174,433
Services & Supplies	1,618,710	1,622,370	1,982,305	1,926,753	1,926,753
Equipment	9,024	-	-	-	-
Interfund Reimb	-	(300,000)	(300,000)	(300,000)	(300,000)
Intrafund Charges	136,194	119,512	140,952	133,452	133,452
Intrafund Reimb	(8,688,760)	(8,656,624)	(8,908,384)	(9,267,077)	(9,267,077)
Total Expenditures/Appropriations	\$ 5,670,837	\$ 5,310,772	\$ 5,790,400	\$ 5,667,561	\$ 5,667,561
Net Cost	\$ 1,481,225	\$ 1,109,370	\$ 1,567,542	\$ 1,721,012	\$ 1,721,012
Positions	77.0	77.0	77.0	77.0	77.0

2013-14 PROGRAM INFORMATION

BU: 4810000 County Counsel

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 Legal Services**

15,234,638	9,567,077	0	0	0	0	0	3,946,549	0	1,721,012	77.0	1
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Program Type: Mandated

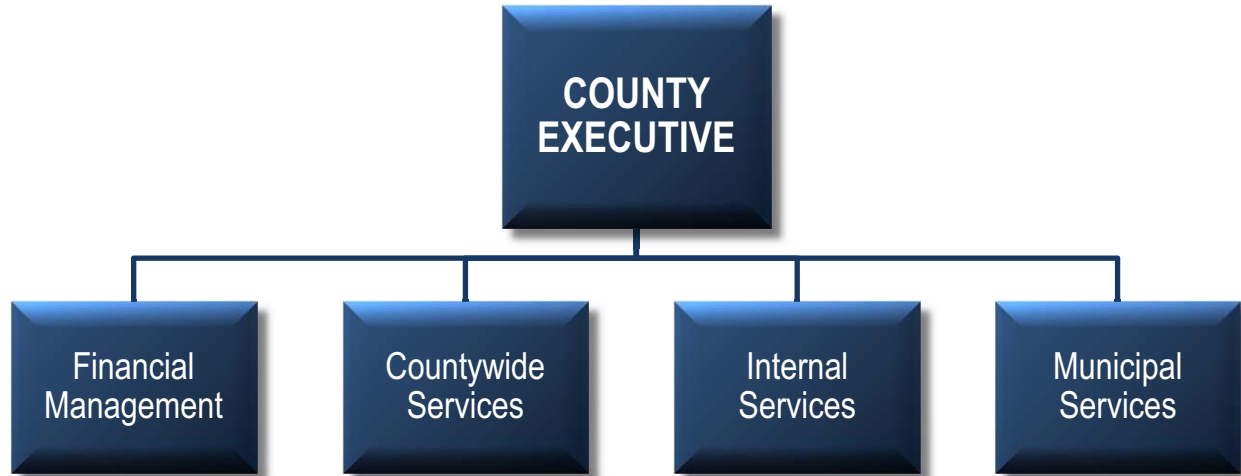
Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations

Strategic Objective: IS -- Internal Support

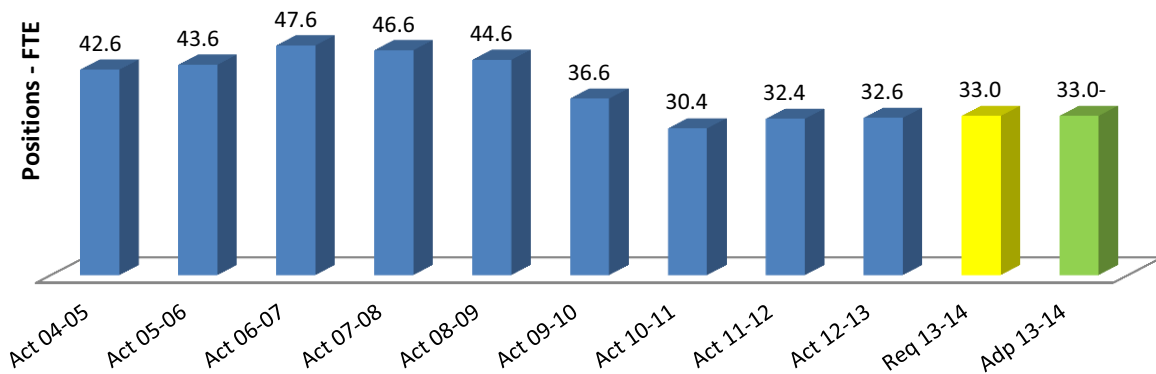
Program Description: Delivery of legal services to the County

FUNDED	15,234,638	9,567,077	0	0	0	0	3,946,549	0	1,721,012	77.0	1
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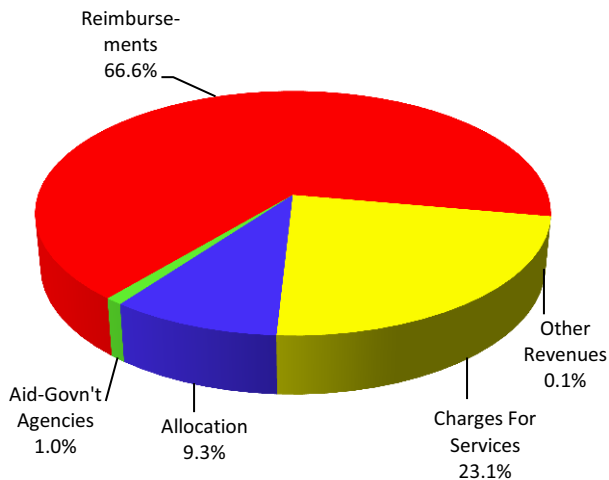
Departmental Structure
BRADLEY J. HUDSON, COUNTY EXECUTIVE



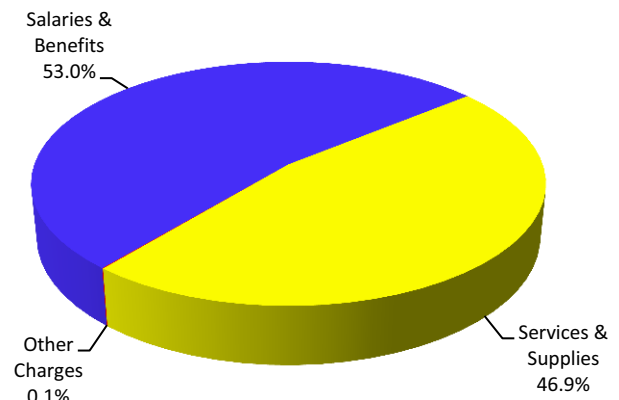
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	1,347,349	935,123	940,300	963,709	963,709
Total Financing	329,138	6,066	6,066	253	253
Net Cost	1,018,211	929,057	934,234	963,456	963,456
Positions	6.0	3.0	3.0	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, the County’s Communication and Media Office, and related analytical and support staff.

Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	1,770,921	2,441,871	2,571,797	2,505,487	2,505,487
Total Financing	1,927,033	2,451,311	2,571,797	2,505,487	2,505,487
Net Cost	(156,112)	(9,440)	-	-	-
Positions	26.4	29.6	29.4	30.0	30.0

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 Office of Financial Management, the County’s Communications and Media Office, and the 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.

MISSION:

To ensure all county activities are geared toward efficiency, economy, and maximum service effectiveness. To guide the County toward this vision, it is the mission of the County Executive's Office to ensure proper, efficient, and effective administration of county business on behalf of the Board of Supervisors and their constituents.

GOALS:

- **County Management** – Continue to develop innovative and effective solutions to the problem of delivering effective and cost-efficient services to the residents of Sacramento County.
- **Budget Preparation and Debt Management** – Oversee a fair and impartial budget process that guides the Board of Supervisors to make difficult budget decisions; obtain lowest cost and maximum return on cash flow and capital debt financings.
- **Communication and Media Office** – Provide the public and county employees with better information regarding current county activities.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- Amended 2004C-1 Interest Rate Swap Agreement to reduce the risk of possible payment of a swap termination fee in the case of a credit ratings downgrade.
- Transitioned responsibility for managing Public Finance Authority-issued bonds from Sacramento Housing & Redevelopment Agency to the County Executive's Office.
- Created and launched a newly revamped Economic Development website to better market the County to new businesses and residents.
- Designed and created online marketing campaigns in regional markets to promote Sacramento County as great place to live and work.
- Launched an Economic Development and Marketing program, Shop Local, Buy Local; encouraging residents to keep the sales tax dollars in the region therefore improving services.
- Implemented Sac County 3-1-1 as a one-stop phone number for constituents to connect with County services.
- Began a Neighborhood Livability Initiative to address issues such as maintenance of vacant and neglected buildings, abatement of public nuisances, and roadway conditions in targeted neighborhoods in the unincorporated area of Sacramento County.
- Implemented a more efficient management system of federal legislative and governmental relations, including the adoption of Federal Legislative Policies and Priorities.

SIGNIFICANT CHANGES FOR 2013-14:

- Anticipate refunding of 2004C-3 Pension Obligation Bonds.
- Design and launch a new county news site to provide in depth and consumable news for media outlets and residents to keep constituents informed.
- Promote Sac County 3-1-1 service to residents and employees; 311 is one easy number for public to connect with county services.
- Promote Affordable Care Act health insurance to Sacramento residents, including print ads and online marketing.

STAFFING LEVEL CHANGES FOR 2013-14:

- The following 3.0 FTE positions were added: 1.0 CEO Management Analyst II, 1.0 Administrative Services Officer 2 and 1.0 Executive Secretary.
- The following 2.4 FTE positions were deleted: 0.8 County Hearing Officer, 1.0 CEO Management Analyst I and 0.6 CEO Management Analyst II.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **5910000 - County Executive**
 Function **GENERAL**
 Activity **Legislative & Administrative**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 13,890	\$ 5,705	\$ 5,705	\$ -	-
Charges for Services	315,248	-	-	-	-
Residual Equity Transfer In	-	361	361	253	253
Total Revenue	\$ 329,138	\$ 6,066	\$ 6,066	\$ 253	\$ 253
Salaries & Benefits	\$ 1,244,140	\$ 796,196	\$ 797,387	\$ 814,912	\$ 814,912
Services & Supplies	95,846	80,083	82,129	85,948	85,948
Other Charges	957	5,760	5,907	5,761	5,761
Intrafund Charges	6,406	53,084	54,877	57,088	57,088
Total Expenditures/Appropriations	\$ 1,347,349	\$ 935,123	\$ 940,300	\$ 963,709	\$ 963,709
Net Cost	\$ 1,018,211	\$ 929,057	\$ 934,234	\$ 963,456	\$ 963,456
Positions	6.0	3.0	3.0	3.0	3.0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **5730000 - County Executive Cabinet**
 Function **GENERAL**
 Activity **Legislative & Administrative**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 60,028	\$ 153,402	\$ 153,402	\$ -	-
Licenses, Permits & Franchises	18,400	-	-	-	-
Intergovernmental Revenues	-	132,469	-	100,000	100,000
Charges for Services	1,828,782	2,150,183	2,394,285	2,395,501	2,395,501
Miscellaneous Revenues	15	-	8,853	6,346	6,346
Residual Equity Transfer In	19,808	15,257	15,257	3,640	3,640
Total Revenue	\$ 1,927,033	\$ 2,451,311	\$ 2,571,797	\$ 2,505,487	\$ 2,505,487
Salaries & Benefits	\$ 3,855,408	\$ 4,035,239	\$ 4,780,443	\$ 4,687,449	\$ 4,687,449
Services & Supplies	683,055	788,071	885,182	1,005,482	1,005,482
Other Charges	-	7,335	5,905	-	-
Interfund Reimb	(43,573)	(43,307)	-	-	-
Intrafund Charges	3,015,459	3,086,686	3,792,660	3,724,946	3,724,946
Intrafund Reimb	(5,739,428)	(5,432,153)	(6,892,393)	(6,912,390)	(6,912,390)
Total Expenditures/Appropriations	\$ 1,770,921	\$ 2,441,871	\$ 2,571,797	\$ 2,505,487	\$ 2,505,487
Net Cost	\$ (156,112)	\$ (9,440)	\$ -	\$ -	\$ -
Positions	26.4	29.6	29.4	30.0	30.0

2013-14 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**

963,709	0	0	0	0	0	0	253	0	963,456	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

963,709	0	0	0	0	0	0	253	0	963,456	3.0	0
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2013-14 PROGRAM INFORMATION

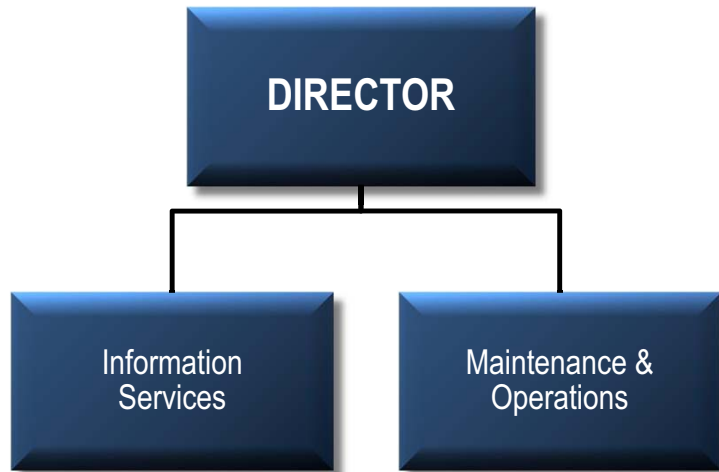
BU: 5730000 County Executive Cabinet

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title: 001 <u>Countywide Administration and Budget - Countywide Services</u>												
	1,916,309	1,862,880	0	0	0	0	0	53,429	0	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.												
<hr/>												
Program No. and Title: 002 <u>Countywide Administration and Budget - Internal Services</u>												
	820,615	335,524	0	0	0	0	0	485,091	0	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.												
<hr/>												
Program No. and Title: 003 <u>Countywide Administration and Budget - Municipal Services</u>												
	909,026	82,788	0	0	0	0	0	826,238	0	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.												
<hr/>												
Program No. and Title: 004 <u>Debt Management</u>												
	222,912	111,456	0	0	0	0	0	111,456	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												
<hr/>												
Program No. and Title: 005 <u>Communication and Media</u>												
	1,030,963	743,260	0	0	0	0	0	287,703	0	0	6.0	0
Program Type: Discretionary												
Countywide Priority: 5 -- General Government												
Strategic Objective: IS -- Internal Support												
Program Description: Centralized public info to media/public of countywide info												

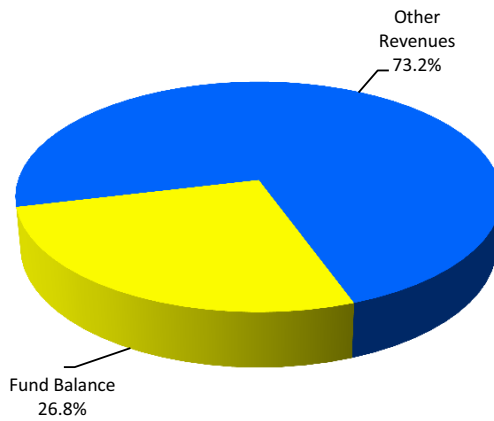
	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
Program No. and Title: 006 LAFCo Staff Support												
	317,963	0	0	0	0	0	0	317,963	0	0	2.0	0
Program Type:	Mandated											
Countywide Priority:	1 -- Flexible 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											
<hr/>												
Program No. and Title: 007 Countywide Administration and Budget												
	4,200,089	3,776,482	0	0	100,000	0	0	323,607	0	0	18.5	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.											
<hr/>												
FUNDED	9,417,877	6,912,390	0	0	100,000	0	0	2,405,487	0	0	30.0	0

Departmental Structure

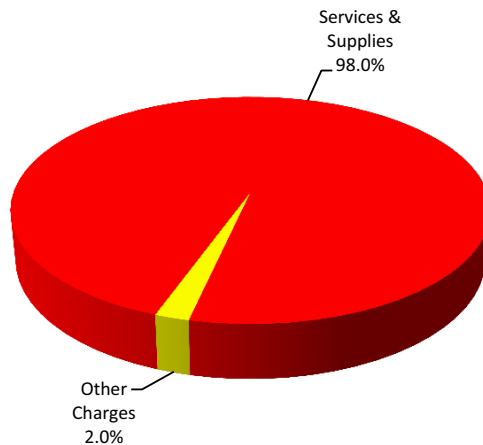
RIVKAH SASS, DIRECTOR



Financing Sources



Financing Uses



Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	1,096,281	746,447	1,077,932	1,236,128	1,236,128
Total Financing	1,282,600	1,078,325	1,077,932	1,236,128	1,236,128
Net Cost	(186,319)	(331,878)	-	-	-

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 15 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.
- This County Library Budget provides funding for capital maintenance, capital repairs, preventative maintenance, property insurance and related costs at the nine SPLA branches owned by the County of Sacramento. (These costs at the other 19 SPLA branches are supported by separate SPLA funding sources.)
- SPLA provides public library services to all citizens of the County. A broad range of services includes: books, ebooks, DVDs, reference and information services, inter-branch and inter-library loans, early literacy and adult literacy programs and 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 24 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.

MISSION:

Sacramento Public Library delivers ideas, resources, and information to help our community discover, learn, and grow.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- Total circulation of print materials of 7.3 million, a 4 percent decrease from Fiscal Year 2011-12 circulation.
- eBook and audio book downloads totaled over 356,000, an increase of 70 percent from Fiscal Year 2011-12.
- The Library recorded 4,062,724 visits to its facilities, and database searches totaled more than 3.7 million.
- Program attendance was 170,103, a 10 percent increase from Fiscal Year 2011-12.
- Summer Reading registrations increased 28 percent and finishers increased 12 percent, and the number of books read increased 188 percent, from Fiscal Year 2011-12.
- Enhanced the library collection at the Juvenile Detention Facility through a cooperative effort including library staff and the Friends of Sacramento Public Library (Friends).
- Worked with Twin Rivers Unified School District to renovate the future site of the Rio Linda branch at the closed Rio Linda Elementary School campus.
- Enlarged and improved lighting in the Fair Oaks staff workroom and book return room.
- Equipped the Arden-Dimick branch with an exterior Friends' storage and work area.
- Refurbished and updated the North Highlands-Antelope service desk and self-check area.
- Renovated a section of the Arcade Library to create a Design Spot, a grant-funded project, featuring auto-cad software and 3D printers.

SIGNIFICANT CHANGES FOR 2013-14:

- eBook use is expected to continue rising, while print circulation is expected to remain level or decrease due to increase in eBook downloads.
- Open the relocated Rio Linda Branch in a 7,600 square foot building on the closed Rio Linda Elementary School campus on September 21, 2013. The County of Sacramento provided a grant of Tobacco Bond proceeds to fund this project.
- Funding from dedicated County and City of Sacramento funding sources for Sacramento Public Library activities and operations is expected to improve in Fiscal Year 2013-14, which will allow planning for increasing operating hours, books and materials purchases, and capital improvement requests.
- Work with County Architectural Services Division on the design phase of ADA improvements at the Sylvan Oaks Library.
- Address repairs needed, such as moisture and HVAC issues in the Arden branch public computer room, roof and areas damaged by termite and dry rot at the Rancho Cordova branch, and siding issues at the Southgate branch.
- Establish a community garden at the Rancho Cordova Library with funding from the Junior League of Sacramento.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **6310000 - County Library**
 Function **EDUCATION**
 Activity **Library Services**
 Fund **011A - LIBRARY**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 413,073	\$ 186,320	\$ 186,320	\$ 331,878	\$ 331,878
Revenue from Use Of Money & Property	3,441	1,918	5,000	2,736	2,736
Miscellaneous Revenues	850,537	877,269	873,794	899,266	899,266
Residual Equity Transfer In	15,549	12,818	12,818	2,248	2,248
Total Revenue	\$ 1,282,600	\$ 1,078,325	\$ 1,077,932	\$ 1,236,128	\$ 1,236,128
Reserve Provision	\$ 200,000	\$ -	\$ -	\$ -	-
Services & Supplies	751,809	746,447	1,054,486	1,211,128	1,211,128
Other Charges	144,472	-	23,446	25,000	25,000
Total Expenditures/Appropriations	\$ 1,096,281	\$ 746,447	\$ 1,077,932	\$ 1,236,128	\$ 1,236,128
Net Cost	\$ (186,319)	\$ (331,878)	\$ -	\$ -	-

2013-14 PROGRAM INFORMATION

BU: 6310000 County Library

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 Capital maintenance and repair funding for Sacramento County owned Sacramento Public Library Authority branches

1,236,128	0	0	0	0	0	0	904,250	331,878	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

Strategic Objective: FO -- Financial Obligation

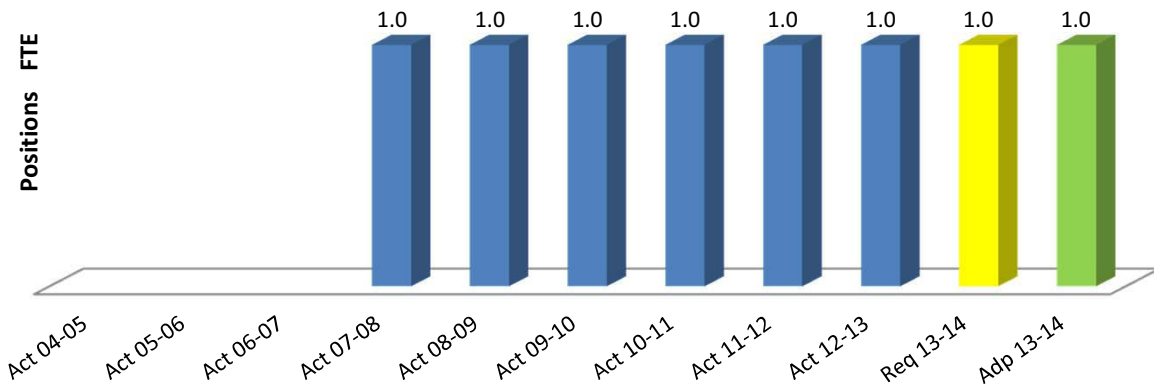
Program Description: The Sacramento Public Library Authority (SPLA) provides public library services to all citizens of the County. This Program, the County Library Budget Unit, provides funding for capital maintenance, capital repairs, preventative maintenance, property insurance, and related costs at the nine SPLA branches owned by the County of Sacramento. (These costs at the other nineteen SPLA branches are supported by separate SPLA 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, programs, homework assistance, 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, including updating resumes, taking classes to improve computer skills, and applying for jobs online through the Library’s network. Many business people use the Library’s extensive wireless network system to access e-mail and conduct business while away from home.

FUNDED	1,236,128	0	0	0	0	0	904,250	331,878	0	0.0	0
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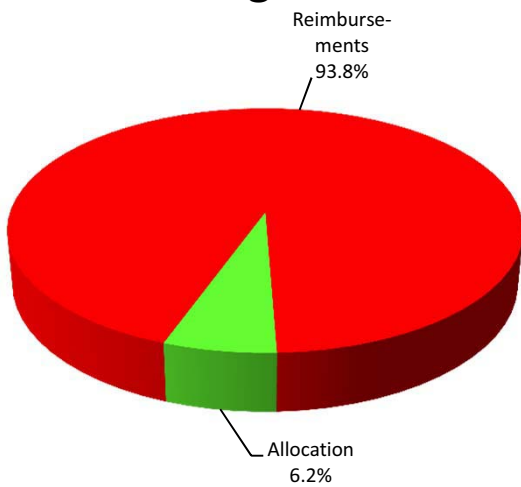
Departmental Structure



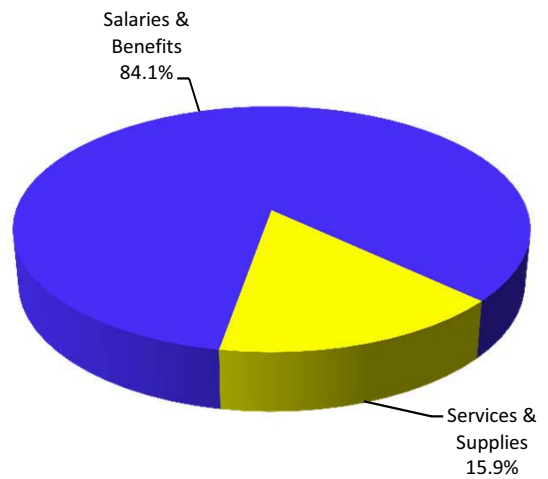
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(1,369)	9,042	49,525	13,752	13,752
Total Financing	46,079	49,460	49,525	45	45
Net Cost	(47,448)	(40,418)	-	13,707	13,707
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.
- With the Governor’s passing of public safety realignment legislation in the Fiscal Year 2011-12 budget, Cabinet members now participate, along with members from community based organizations, education, workforce development and the public on 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.

MISSION:

To establish cohesive juvenile and adult criminal justice system policies based on research, evaluation and monitoring of policy decisions and program implementations, to identify deficiencies, and implement plans and programs for change when opportunities present themselves. In addition, communicate and present planning, financial, operational, managerial and programmatic recommendations to the agencies represented on the Cabinet.

GOALS:

- Implement policies and programs to facilitate an efficient and effective criminal justice system.
- Provide collaborative leadership in the planning and implementation of new programs.
- Through a coordinated planning effort, review, evaluate and make policy recommendations on vital criminal justice system issues.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- The Criminal Justice Cabinet (Cabinet) began a project to assess juvenile commitment facilities including a review of wards that have been sent to the State Division of Juvenile Justice for confinement.
- The Cabinet received a reimbursement for staff costs, office supplies, training, and public notice advertisement on behalf the Community Corrections Partnership (CCP) from the Fiscal Year 2012-13 AB 109 CCP Planning Allocation grant in the amount of \$86,598. The reimbursement was distributed back to member departments, thereby reducing the overall general fund contribution.

SIGNIFICANT DEVELOPMENTS DURING 2012-13 (CONT.):

- The CCP completed the Fiscal Year 2012-13 and Fiscal Year 2013-14 Realignment Plans in accordance with AB 109.
- Since AB 109 was implemented on October 1, 2011, 743 inmates were sentenced to “county jail prison” instead of state prison with sentences ranging from two months to 18 years.

SIGNIFICANT CHANGES FOR 2013-14:

- The Cabinet will complete the juvenile commitment facility assessment project.
- The Superior Court will implement a new criminal case management system that will interface with the county Criminal Justice Information System (CJIS) and the Integrated Justice Information System (IJIS) with no loss in functionality for users.
- The Community Corrections Partnership (CCP) will participate in an 11 county research project on public safety realignment with the Public Policy Institute of California on behalf of the Board of State and Community Corrections.
- The CCP will collect and begin to evaluate and measure funded programs for performance outcomes and reductions in recidivism rates.
- The CCP meetings will be posted in AgendaNet beginning in September 2013 which will enable the public to watch meetings live, see the posted agenda and meeting materials, and watch archived meetings online.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **5750000 - Criminal Justice Cabinet**
 Function **PUBLIC PROTECTION**
 Activity **Judicial**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Reserve Release	\$ 19,132	\$ -	\$ -	\$ -	-
Prior Yr Carryover	5,748	49,354	49,354	-	-
Intergovernmental Revenues	21,000	(65)	-	-	-
Residual Equity Transfer In	199	171	171	45	45
Total Revenue	\$ 46,079	\$ 49,460	\$ 49,525	\$ 45	\$ 45
Salaries & Benefits	\$ 168,473	\$ 185,494	\$ 182,368	\$ 186,769	\$ 186,769
Services & Supplies	33,292	25,767	68,288	28,179	28,179
Interfund Charges	3,562	5,424	5,424	5,427	5,427
Intrafund Charges	1,661	713	1,802	1,734	1,734
Intrafund Reimb	(208,357)	(208,356)	(208,357)	(208,357)	(208,357)
Total Expenditures/Appropriations	\$ (1,369)	\$ 9,042	\$ 49,525	\$ 13,752	\$ 13,752
Net Cost	\$ (47,448)	\$ (40,418)	\$ -	\$ 13,707	\$ 13,707
Positions	1.0	1.0	1.0	1.0	1.0

2013-14 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

Program No. and Title: **001 Criminal Justice Cabinet**

222,109 208,357 0 0 0 0 0 45 0 13,707 1.0 0

Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

Strategic Objective: CJ -- Ensure a fair and just criminal justice system

Program Description: 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

222,109 208,357 0 0 0 0 0 45 0 13,707 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 2013-14	Schedule 9
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Budget Unit **5720000 - Community Development**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 319,279	\$ 466,443	\$ 466,443	\$ -	-
Licenses, Permits & Franchises	16,502	143,787	556,434	1,553,357	1,553,357
Fines, Forfeitures & Penalties	-	-	-	1,030,731	1,030,731
Intergovernmental Revenues	115,623	294,744	103,368	1,659,546	1,659,546
Charges for Services	4,940,530	5,321,008	5,467,518	27,075,964	27,075,964
Miscellaneous Revenues	847,814	1,535,080	1,861,310	2,200,603	2,200,603
Residual Equity Transfer In	26,645	44,407	38,214	12,059	12,059
Total Revenue	\$ 6,266,393	\$ 7,805,469	\$ 8,493,287	\$ 33,532,260	\$ 33,532,260
Salaries & Benefits	\$ 6,151,427	\$ 6,323,056	\$ 7,253,714	\$ 22,505,401	\$ 22,505,401
Services & Supplies	1,841,352	2,614,341	2,870,222	11,967,783	11,967,783
Other Charges	32,442	53,122	93,040	451,634	451,634
Interfund Reimb	(745,971)	(274,500)	(429,000)	(1,030,000)	(1,030,000)
Intrafund Charges	339,136	515,124	549,810	3,848,551	3,848,551
Intrafund Reimb	(580,831)	(776,232)	(813,099)	(2,974,704)	(2,974,704)
Total Expenditures/Appropriations	\$ 7,037,555	\$ 8,454,911	\$ 9,524,687	\$ 34,768,665	\$ 34,768,665
Net Cost	\$ 771,162	\$ 649,442	\$ 1,031,400	\$ 1,236,405	\$ 1,236,405
Positions	57.7	56.6	54.6	188.0	188.0

PROGRAM DESCRIPTION:

As of Fiscal Year 2013-14, Community Development has been moved to Municipal Services.

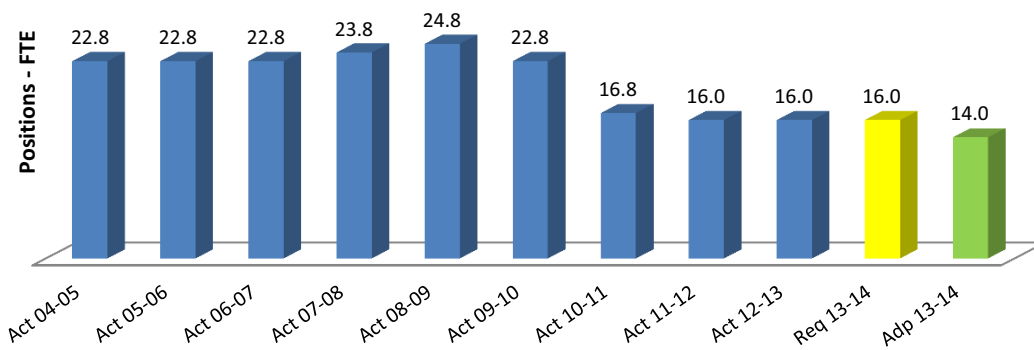
FOR INFORMATION ONLY

Departmental Structure

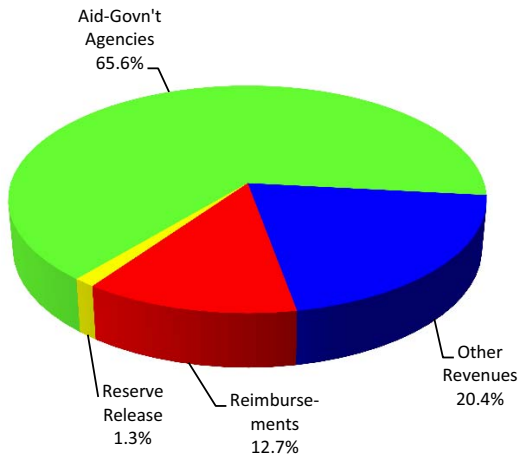
TROY GIVANS, DIRECTOR



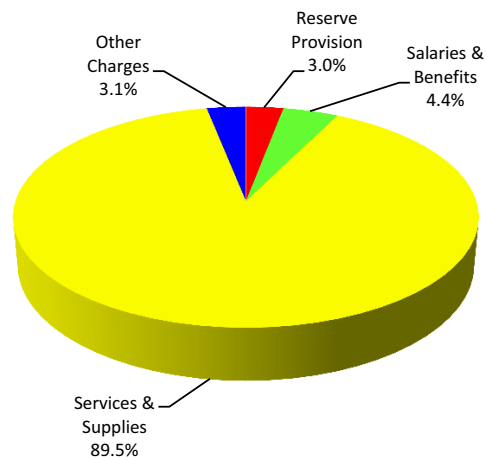
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	19,998,938	18,878,805	44,533,496	38,911,052	38,911,052
Total Financing	32,559,897	32,455,708	44,533,496	38,911,052	38,911,052
Net Cost	(12,560,959)	(13,576,903)	-	-	-
Positions	16.0	16.0	16.0	14.0	14.0

PROGRAM DESCRIPTION:

- The Office of Economic Development and Marketing oversees and is responsible for economic development matters within the County including, but not limited to, the following areas: the operation of the County’s Business Environmental Resource Center, activities related to the redevelopment of the former McClellan and Mather air force bases, and marketing efforts of the County.
- The Office 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 Office is also actively engaged with revitalization of various commercial corridors in the County and working with other organizations in the promotion of sports, tourism and the arts.
- 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.

MISSION:

Establish the region as a world class economy by reinforcing the County’s position as a premier, business friendly area in California.

GOALS:

- Create innovation and improvement of the business climate in Sacramento County.
- Market and brand the County as an attractive place to live and do business.
- Create programs and services resulting in job retention and growth.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

General Economic Development:

- Worked with CarMax to develop new automotive dealerships within the unincorporated portion of Sacramento County.
- Provided support to Kuni dealership located on Fulton and El Camino.
- Worked with local grape growers and the winery industry on winery development and agricultural tourism in the unincorporated area.
- Supported Community Development in creation of updated zoning code to support business retention, attraction and expansion efforts.

SIGNIFICANT DEVELOPMENTS DURING 2012-13 (CONT.):**General Economic Development (cont.):**

- Launched new economic development website to include an easy-to-navigate list of resources for businesses and residents.
- Partnered with Sacramento Convention and Visitors Bureau and City of Sacramento to bring the 2015 Men's Senior US Open Golf Tournament to Sacramento.
- Partnered with Next Economy and regional jurisdictions to pursue a strategic economic development agenda to bring new opportunities for job creation, innovation and increased investments to the area.
- Partnered with the Sacramento Convention and Visitors Bureau to establish Sacramento as the Farm to Fork capital of the United States.

Mather

- Developed and executed a funding agreement with Rancho Cordova providing a combined \$5 million from County and Rancho Cordova for construction of Femoyer Street and Airpark Drive infrastructure improvements. Completed design and initiated construction of these improvements.

McClellan

- Worked with McClellan Business Park, the United States Air Force and regulatory agencies on Environmental Services Cooperative Agreement formation documentation to secure funding to implement remediation to expedite the property transfer and environmental cleanup ahead of US Air Force schedules using privatized remediation. These actions support the transfer of property for development activities.
- Started McClellan Gateway 5A project construction, which will improve circulation to commercial and industrial properties on Dudley Boulevard in McClellan Park Airfield Industrial Area.
- In partnership with McClellan Business Park completed sewer infrastructure serving McClellan Park and adjacent development. The completed sewer project will support the continued development and marketing of McClellan Park to prospective businesses and, in particular, marketing to potential manufacturing companies.
- Completed a condition assessment of McClellan Airfield capital facilities including runways, taxiways, lights, signs, and navigation aids. The condition assessment will support development of a McClellan Airfield Capital Improvement Program (CIP).

Business Environmental Resource Center (BERC)

- Earned 2013 Green Leadership from Business Journal in Best Collaboration category for:
 - Enhanced Vapor Recovery Phase II at Gasoline Stations
 - Dry Cleaning Industry workshops
 - Dental Industry outreach and support
- Rebranded BERC with a new logo.
- Partnered with Service Corps of Retired Executives (SCORE) to host six week "How to Conduct a Well-Run Business" – more than 50 businesses participated.

SIGNIFICANT CHANGES FOR 2013-14:**General Economic Development:**

- Form an economic development Taskforce to include key County staff from departments that play a significant role in economic development projects.
- Work with consultant to create an economic development implementation plan to market the County as a premier destination for business, and to target, attract and provide counsel to businesses.
- Continue to support marketing and branding of the County through web advertising, regular ad placements, digital signage and e-newsletter.
- Provide marketing collateral including: brochures, press kits, photographs, fact sheets, video and trade show displays.
- Partner with prospective developer/investor for 140 acre former Campbell Soup plant.
- Work with national home loan company PennyMac on new location in the unincorporated portion of Sacramento County, creating 200 new jobs.
- Work with Penski/Starbucks on new multimillion dollar distribution center in the unincorporated portion of Sacramento County.

Mather

- Complete construction of Femoyer Street and Airport Drive infrastructure improvements.

McClellan

- Complete Gateway 5A construction to improve circulation to commercial and industrial properties on Dudley Boulevard in McClellan Park Airfield Industrial Area and close out the OEA grant.
- Work with McClellan Business Park on development of a McClellan Airfield Capital Improvement Program (CIP), associated financing and operating plans for airfield facilities including runways, taxiways, lights, signs, and navigation aids.
- Execute a McClellan Airfield services revenue agreement with United States Coast Guard extending County and Sacramento Metropolitan Fire District support of Coast Guard operations at McClellan Airfield through September 30, 2014.

BERC

- Certify 500th business in the Sacramento area as sustainable through BERC's Sustainable Business Program.

STAFFING LEVEL CHANGES FOR 2013-14:

- The following 3.0 FTE positions have been added: 1.0 Senior Economic Development and Marketing Specialist and 2.0 Economic Development and Marketing Specialists.
- The following 4.0 FTE positions have been deleted: 1.0 Accounting Technician, 1.0 Airport Economic Specialist, 1.0 Principal Planner and 1.0 Secretary.
- The following 1.0 FTE position was transferred to the Department of Community Development, Building Inspection Division: 1.0 Administrative Services Officer 1.

FUND BALANCE CHANGES FOR 2012-13:

The decrease in available fund balance of \$17,964,435 from the prior year is due to the encumbrance of milestone payments regarding the McClellan Environmental Services Cooperative Agreement 5 grant, and due to adjustments for actual expenditures and revenues in Fiscal Year 2012-13. Adjustments will be made to the encumbrances to eliminate the negative fund balance associated with the grant entering into Fiscal Year 2014-15.

PROFORMANCE MEASURES:

STRATEGIC PRIORITY: Economic Growth						
STRATEGIC OBJECTIVE	OUTCOMES	PERFORMANCE MEASURES	Actual 2011/12	Target 2012/13	Actual 2012/13	Target 2013/14
Promote a healthy and growing regional economy and county revenue base through business growth, quality job creation, and workforce employability.	New and existing businesses are attracted, relocated, retained and expanded.	Number of business licenses in Sacramento County.	22,419	22,650	21,463	22,000

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **3870000 - Economic Development**
 Function **GENERAL**
 Activity **Promotion**
 Fund **020A - ECONOMIC DEVELOPMENT**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 11,977,114	\$ 13,799,800	\$ 13,799,800	\$ (4,164,635)	\$ (4,164,635)
Reserve Release	2,300,000	178,710	178,710	636,394	636,394
Licenses, Permits & Franchises	-	48,264	73,106	43,245	43,245
Revenue from Use Of Money & Property	3,923,847	3,571,489	3,386,051	3,649,309	3,649,309
Intergovernmental Revenues	7,161,098	8,669,972	20,061,835	32,341,159	32,341,159
Charges for Services	10,489	59,646	-	13,000	13,000
Miscellaneous Revenues	7,097,126	6,005,814	6,930,148	6,293,693	6,293,693
Other Financing Sources	82,695	114,718	103,846	97,500	97,500
Residual Equity Transfer In	7,528	7,295	-	1,387	1,387
Total Revenue	\$ 32,559,897	\$ 32,455,708	\$ 44,533,496	\$ 38,911,052	\$ 38,911,052
Reserve Provision	\$ 1,664,380	\$ 1,250,000	\$ 1,250,000	\$ 1,350,000	\$ 1,350,000
Salaries & Benefits	1,944,602	1,848,854	2,082,536	2,004,917	2,004,917
Services & Supplies	16,330,980	15,752,153	39,139,485	34,237,608	34,237,608
Other Charges	125,405	99,177	2,121,475	1,408,527	1,408,527
Equipment	23,570	18,619	30,000	-	-
Interfund Reimb	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
Intrafund Charges	5,020,304	4,124,158	6,838,966	6,168,985	6,168,985
Intrafund Reimb	(5,020,303)	(4,124,156)	(6,838,966)	(6,168,985)	(6,168,985)
Total Expenditures/Appropriations	\$ 19,998,938	\$ 18,878,805	\$ 44,533,496	\$ 38,911,052	\$ 38,911,052
Net Cost	\$ (12,560,959)	\$ (13,576,903)	\$ -	\$ -	\$ -
Positions	16.0	16.0	16.0	14.0	14.0

2013-14 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>											
	1,255,537	1,050,733	0	0	0	0	0	200,303	4,501	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 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 activities promote a sustainable community and have resulted in increased General Fund revenues and job growth. This program 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 program has aggregated non-General Fund financing sources to maintain ongoing core program services in Fiscal Year 2013-14. This approach was taken in the four prior fiscal years and will be taken in Fiscal Year 2013-14 to allow the annual General Fund transfer to be used to meet other critical county needs in Fiscal Year 2013-14.											
Program No. and Title:	<u>002 McClellan</u>											
	30,673,314	900,730	32,331,159	10,000	0	0	0	8,866,137	-11,434,712	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 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.											
Program No. and Title:	<u>003 Business Environmental Resource Center (BERC)</u>											
	1,500,600	0	0	0	0	0	0	642,456	858,144	0	4.0	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.											

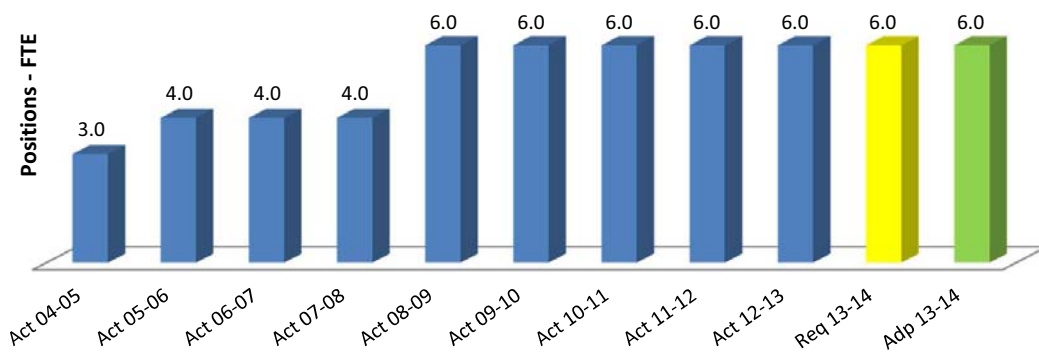
	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
Program No. and Title: <u>004 Mather</u>												
	8,797,277	1,770,142	0	0	0	0	0	946,245	6,080,890	0	2.0	0
Program Type:	Self-Supporting											
Countywide 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>005 Administration</u>												
	2,943,309	2,537,380	0	0	0	0	0	79,387	326,542	0	1.0	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:	Administration and personnel resources directly engaged in program implementation. This program is primarily funded with reimbursements from the above programs and funds personnel salary and benefit costs, administration costs, and County allocated costs.											
FUNDED	45,170,037	6,258,985	32,331,159	10,000	0	0	0	10,734,528	-4,164,635	0	14.0	2

Department Structure

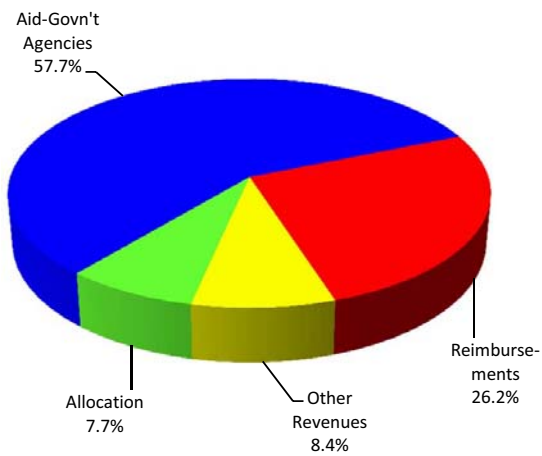
VACANT, DIRECTOR



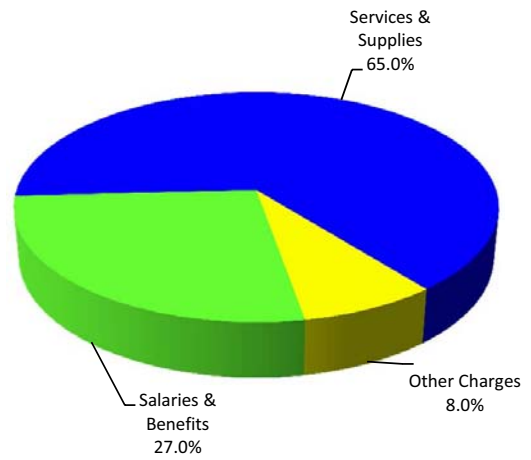
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	4,700,182	4,429,856	7,765,002	1,949,505	1,949,505
Total Financing	4,562,600	4,217,993	7,555,379	1,745,516	1,745,516
Net Cost	137,582	211,863	209,623	203,989	203,989
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.

MISSION:

To provide for the development of Sacramento's Emergency Response Plan and for the coordination of that plan with the county's emergency response organization and other local, state, and federal agencies in order to mitigate, prepare for, respond to, and recover from the effects of a natural or technological disaster. To provide for coordination of Operational Area (OA) resources, information, and priorities among local governments within the County and between local governments and the state.

GOALS:

- Ensure integrated response to disasters by using the Standardized Emergency Management Systems (SEMS) and the National Incident Management System (NIMS), developing response capabilities, maintaining and improving the county's Emergency Operations Center (EOC), providing for immediate and sustained response operations, and enabling a smooth transition into long-term recovery.
- Provide for timely, effective, efficient and coordinated government response to potential and/or actual emergencies and disasters.
- Ensure that emergency managers, county staff, and the affected public receive comprehensive and relevant skill development through training and exercises in emergency management and public awareness programs.
- Integrate hazard identification, risk assessment, and prevention into a comprehensive approach to hazard mitigation.
- Ensure enhanced local government capability to respond to all types of disaster events by coordinating the acquisition, distribution and oversight of federal Homeland Security grants.
- Conduct emergency management exercises, public awareness programs, and professional job-specific training.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- **WebEOC Acquisition** – SacOES partnered with the City of Folsom and the City of Elk Grove using grant funds to acquire and implement web-based emergency management software for use in the emergency operations center (EOC).
- **California State Training Institute (CSTI) Emergency Management Training for EOC responders** – SacOES obtained federal grant funding to bring the CSTI EOC Section courses and EOC Management and Operations course, new National Incident Management System required courses, to Sacramento making it possible for EOC staff to complete the training at no cost to the County.
- **Emergency Operations Plan (EOP)** – SacOES completed the update of the jurisdiction's EOP in compliance with Federal Emergency Management Agency 2010 new State and Local Guidance requiring the inclusion of people with access and functional needs in all plans.
- **Evacuation Planning** – SacOES developed a Transportation Annex to the County's Evacuation Plan that engaged transportation providers from all over the region to strategize and organize methods for efficiently managing transportation assets during an evacuation.
- **Replacement for Reverse 9-1-1** – SacOES teamed with the Sacramento Police Department and other agencies to identify a replacement for the Reverse 9-1-1 system with the capability of cell-phone and text notifications to reach citizens not served by traditional warnings.
- **Homeland Security Grants** – The federal government provided two grants, one for medical response preparedness, and one focused on general preparedness and capability enhancement open to all disciplines involved in emergency response and management.
- **Yolo County Homeland Security Grant Support** – Yolo County contracted with Sacramento County to support the administration of their Homeland Security grant program.

SIGNIFICANT CHANGES FOR 2013-14:

- **Emergency Alert and Warning System** – The Office of Emergency Services will obtain Homeland Security grant funds to replace the Reverse 9-1-1 System with a new notification system capable of text and cell phone notifications to ensure notification to citizens not served by traditional warning systems.
- **State Department of Water Resources Statewide and Delta Grants** – The Office of Emergency Services will obtain grant funding to improve communications, plans, training, equipment and response to flooding in the Delta.
- **Emergency Operations Center (EOC)** – Homeland Security Grants can no longer be used for lease payment for the EOC and the lease expires November 2013. Alternatives for funding and/or location are being researched, and the location of the EOC may change when final plans are developed to fund the lease space.
- **County Evacuation Plan** – An update of the County's Evacuation Plan will be completed this year.
- **Homeland Security Grants** – Additional grants are anticipated to be forthcoming from the federal government in this fiscal year.

PERFORMANCE MEASURES:

STRATEGIC PRIORITY: Public Health and Safety – PS2 Keep the community safe from environmental hazards and natural disasters						
STRATEGIC OBJECTIVES	OUTCOMES	PERFORMANCE MEASURES	ACTUAL 2011/12	TARGET 2012/13	ACTUAL 2012/13	TARGET 2013/14
	Minimize injury and property loss caused by emergencies and natural disasters	Percentage of response departments with written SOPs	70%	75%	75%	80%
		Number of emergency plans completed or updated	1	2	2	2
		Number of training classes held (number of people trained)	15 (280)	4 (100)	14 (356)	10 (200)
		Number of training exercises held (number of participants)	1 (74)	1 (35)	1 (48)	1 (35)
		Number of critical deficiencies identified during exercises or emergencies	1	0	2	0
		Percentage of corrective actions completed after exercises or emergencies	85%	90%	90%	90%
		Number of emergency incidents responded to or coordinated	94	0	32	0
		Meetings to coordinate emergency plans and procedures	602	400	517	400
		Presentations on emergency preparedness (number of people attended)	40 (6815)	20 (1000)	39 (6452)	20 (1000)

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **7090000 - Emergency Operations**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 28,568	\$ 145,343	\$ 145,343	\$ -	-
Intergovernmental Revenues	4,360,862	3,820,315	7,177,627	1,523,406	1,523,406
Miscellaneous Revenues	160,174	229,439	209,513	218,412	218,412
Residual Equity Transfer In	12,996	22,896	22,896	3,698	3,698
Total Revenue	\$ 4,562,600	\$ 4,217,993	\$ 7,555,379	\$ 1,745,516	\$ 1,745,516
Reserve Provision	\$ 28,568	\$ 145,343	\$ 145,343	\$ -	-
Salaries & Benefits	662,463	652,452	673,603	712,286	712,286
Services & Supplies	985,525	1,178,049	1,989,929	1,035,774	1,035,774
Other Charges	1,120,097	944,106	1,083,133	211,057	211,057
Equipment	12,303	-	-	-	-
Interfund Charges	164,358	-	-	-	-
Intrafund Charges	2,473,802	2,271,257	5,545,969	682,402	682,402
Intrafund Reimb	(746,934)	(761,351)	(1,672,975)	(692,014)	(692,014)
Total Expenditures/Appropriations	\$ 4,700,182	\$ 4,429,856	\$ 7,765,002	\$ 1,949,505	\$ 1,949,505
Net Cost	\$ 137,582	\$ 211,863	\$ 209,623	\$ 203,989	\$ 203,989
Positions	6.0	6.0	6.0	6.0	6.0

2013-14 PROGRAM INFORMATION

BU: 7090000 Emergency Operations

	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 Emergency Operations Office</u>											
	507,613	83,177	434,986	0	0	0	0	389,110	0	-399,660	5.4	4
<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>	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 emergencies services organization for the coordination of resources, information and priorities during disasters.											
<i>Program No. and Title:</i>	<u>002 EOC Maintenance</u>											
	80,000	0	0	0	0	0	0	40,000	0	40,000	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>	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.											
<i>Program No. and Title:</i>	<u>003 Emergency Operations Grant Projects</u>											
	608,837	608,837	0	0	0	0	0	0	0	0	0.0	0
<i>Program Type:</i>	Mandated											
<i>Countywide Priority:</i>	5 -- General Government											
<i>Strategic Objective:</i>	PS2 -- Keep the community safe from environmental hazards and natural disasters											
<i>Program Description:</i>	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.											
<i>Program No. and Title:</i>	<u>004 Homeland Security Grant Administration</u>											
	1,445,069	0	881,420	0	0	0	0	0	0	563,649	0.6	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>	Obtain, administer and disperse Homeland Security grants on behalf of the operational area.											
FUNDED	2,641,519	692,014	1,316,406	0	0	0	0	429,110	0	203,989	6.0	4

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	233,940	741,589	2,669,454	1,980,926	1,980,926
Total Financing	2,893,393	2,685,908	2,669,454	1,980,926	1,980,926
Net Cost	(2,659,453)	(1,944,319)	-	-	-

PROGRAM DESCRIPTION:

- Antelope Public Facilities Financing Plan (PFFP) serves the Antelope area of northern Sacramento County comprising 2,800 acres that will contain over 14,000 dwelling units, over 80 acres of commercial area and over 250 acres of public space.
- The completion of programmed infrastructure is subject to fluctuations in residential/commercial development activity on remaining vacant lands.
- The PFFP includes roadways, parks, water mitigation and drainage mitigation improvements financed through development fees and interest earned on the available fund balance.
- The PFFP provides the mechanism for the collection of park fees, which are transferred directly to the Sunrise Recreation and Park District. Those fees are not reflected as operating expenditures in this budget.

MISSION:

To provide major public facilities necessary to serve urbanization of the Antelope area, which include construction of roadway, park, and fire protection facilities, plus funding storm drainage and water supply mitigation measures.

GOALS:

- Ensure that necessary financing is available when needed for planned projects in the PFFP, utilizing funding from the issuance of development impact fees.
- Utilize county departments and noncounty agencies as resources on projects which include infrastructure design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and land use impacts to the PFFP.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- Continue the collection of development impact fees to fund infrastructure projects.
- Constructed traffic signals at the following locations:
 - Walerga Road and Bainbridge Drive.
 - Walerga Road and Old Dairy Drive.

SIGNIFICANT CHANGES FOR 2013-14:

- Continue the design of traffic signal at the following location:
 - Walerga Road and Big Cloud Way.
- Update Antelope PFFP, including updating the Roadway and Park Capital Improvement Programs and updating the development base.

FINANCING DISTRICTS - ANTELOPE PUBLIC FACILITIES FINANCING PLAN 3070000

FUND BALANCE CHANGES FOR 2012-13:

The decrease in available fund balance of \$728,528 is due to the design costs for Walerga Road traffic signals.

SCHEDULE:

	County of Sacramento				Schedule 15
State Controller Schedule County Budget Act January 2010	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14				
	3070000 - Antelope Public Facilities Financing Plan				
	101A - ANTELOPE PUBLIC FACILITIES FINANCING				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 2,874,396	\$ 2,659,454	\$ 2,659,454	\$ 1,930,926	\$ 1,930,926
Revenue from Use Of Money & Property	8,388	9,543	10,000	10,000	10,000
Charges for Services	10,525	16,911	-	40,000	40,000
Miscellaneous Revenues	84	-	-	-	-
Total Revenue	\$ 2,893,393	\$ 2,685,908	\$ 2,669,454	\$ 1,980,926	\$ 1,980,926
Services & Supplies	\$ 233,940	\$ 741,589	\$ 1,811,398	\$ 1,118,898	\$ 1,118,898
Other Charges	-	-	858,056	862,028	862,028
Total Financing Uses	\$ 233,940	\$ 741,589	\$ 2,669,454	\$ 1,980,926	\$ 1,980,926
Total Expenditures/Appropriations	\$ 233,940	\$ 741,589	\$ 2,669,454	\$ 1,980,926	\$ 1,980,926
Net Cost	\$ (2,659,453)	\$ (1,944,319)	\$ -	\$ -	\$ -

FINANCING DISTRICTS - ANTELOPE PUBLIC FACILITIES FINANCING PLAN 3070000

2013-14 PROGRAM INFORMATION

BU: 3070000 Antelope Public Facilities Financing Plan

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title:	<u>001 Antelope PFFP Drainage Facilities</u>											
	32,494	0	0	0	0	0	0	0	32,494	0	0.0	0
Program Type:	Mandated											
Countywide Priority:	4 -- Sustainable and Livable Communities											
Strategic Objective:	C1 -- Develop and sustain livable and attractive neighborhoods and communities											
Program Description:	This district provides for the necessary drainage infrastructure to help urbanize the Antelope area											
Program No. and Title:	<u>002 Antelope PFFP Roadway Facilities</u>											
	1,569,765	0	0	0	0	0	40,000	10,000	1,519,765	0	0.0	0
Program Type:	Mandated											
Countywide Priority:	4 -- Sustainable and Livable Communities											
Strategic Objective:	C1 -- Develop and sustain livable and attractive neighborhoods and communities											
Program Description:	This district provides for the necessary roadway infrastructure to help urbanize the Antelope area											
Program No. and Title:	<u>003 Antelope PFFP Water Facilities and Services</u>											
	102,143	0	0	0	0	0	0	0	102,143	0	0.0	0
Program Type:	Mandated											
Countywide Priority:	4 -- Sustainable and Livable Communities											
Strategic Objective:	C1 -- Develop and sustain livable and attractive neighborhoods and communities											
Program Description:	This district provides for the necessary water facilities to help urbanize Antelope area											
Program No. and Title:	<u>004 Antelope PFFP East Antelope Local Roadway</u>											
	276,524	0	0	0	0	0	0	0	276,524	0	0.0	0
Program Type:	Mandated											
Countywide Priority:	4 -- Sustainable and Livable Communities											
Strategic Objective:	C1 -- Develop and sustain livable and attractive neighborhoods and communities											
Program Description:	This district provides for the necessary local roadway infrastructure to help urbanize the East Antelope area											
FUNDED												
	1,980,926	0	0	0	0	0	40,000	10,000	1,930,926	0	0.0	0

FINANCING DISTRICTS - BRADSHAW ROAD/US 50 3081000

FINANCING DISTRICT

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	30,603	28,735	141,910	113,938	113,938
Total Financing	171,513	141,673	141,910	113,938	113,938
Net Cost	(140,910)	(112,938)	-	-	-

PROGRAM DESCRIPTION:

- Bradshaw Road/US 50 Corridor Financing District is located in the eastern central part of Sacramento County and generally bounded by Mayhew Road on the west, Folsom Boulevard on the north, Routier Road on the east and Kiefer Boulevard on the south.
- This District provides for improvements to the major freeway interchange at Bradshaw Road/US 50, the widening of Bradshaw Road from Folsom Boulevard to Kiefer Boulevard and miscellaneous improvements to Mayhew Road, Old Placerville Road, Routier Road and Folsom Boulevard.
- Public improvements are primarily financed through the issuance of Assessment District bonds. The debt service on these bonds is paid with an annual direct levy assessed within the district boundaries. All bond proceeds are deposited with the Sacramento County Department of Finance and are drawn upon as infrastructure and facility construction progress to completion.

MISSION:

To provide portions of the major public infrastructure necessary for Sacramento County residents, local employees, and business customers to efficiently utilize transportation facilities in the area of Bradshaw Road and US 50.

GOALS:

- Ensure district funding is available for transportation facilities through financial management of bond proceeds.
- Work collaboratively with county departments and noncounty agencies on project activities including infrastructure project design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and land use impacts to the District.

FUND BALANCE CHANGES FOR 2012-13:

The decrease in available fund balance of \$27,972 is associated with costs of District administration.

FINANCING DISTRICTS - BRADSHAW ROAD/US 50 FINANCING DISTRICT 3081000

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 2013-14				Schedule 15
3081000 - Bradshaw/US 50 Financing District 115A - BRADSHAW/US 50 FINANCING DISTRICT					
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 170,900	\$ 140,910	\$ 140,910	\$ 112,938	\$ 112,938
Revenue from Use Of Money & Property	613	763	1,000	1,000	1,000
Total Revenue	\$ 171,513	\$ 141,673	\$ 141,910	\$ 113,938	\$ 113,938
Services & Supplies	\$ 30,603	\$ 28,735	\$ 141,910	\$ 113,938	\$ 113,938
Total Financing Uses	\$ 30,603	\$ 28,735	\$ 141,910	\$ 113,938	\$ 113,938
Total Expenditures/Appropriations	\$ 30,603	\$ 28,735	\$ 141,910	\$ 113,938	\$ 113,938
Net Cost	\$ (140,910)	\$ (112,938)	\$ -	\$ -	\$ -

2013-14 PROGRAM INFORMATION

BU: 3081000 Bradshaw US 50 Capital Project

	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 Bradshaw/US 50 Capital Projects												
	113,938	0	0	0	0	0	0	1,000	112,938	0	0.0	0
<i>Program Type:</i> Mandated												
<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> This District provides for improvements to the major freeway interchange at Bradshaw Road/US 50, the widening of Bradshaw Road from Folsom Boulevard to Kiefer Boulevard and miscellaneous improvements to Mayhew Road, Old Placerville Road, Routier Road and												

FUNDED	113,938	0	0	0	0	0	0	1,000	112,938	0	0.0	0
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FINANCING DISTRICTS - COUNTY SERVICE AREA No. 10 2857000

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	8,308	7,827	26,671	105,022	105,022
Total Financing	19,820	26,554	26,671	105,022	105,022
Net Cost	(11,512)	(18,727)	-	-	-

PROGRAM DESCRIPTION:

- CSA-10 – Benefit Zone 3 includes all of the parcels within the North Vineyard Station Specific Plan development area generally located south of Florin Road, north of Gerber Road, west of the northerly extension of Vineyard Road, and east of the Elder Creek channel.
- CSA-10 – County Service Area No. 10 provides miscellaneous extended transportation services for the purpose of promoting reduction of vehicle trips associated with new urban development areas.

MISSION:

To provide funding for extended transportation services to achieve trip reduction targets in the North Vineyard Station Specific Plan and other urban development areas in Sacramento County.

GOALS:

- Coordinate with Department of Transportation to establish the services contracts for extended transportation services targeting trip reduction for the District's Benefit Zones.
- Provide trip reduction services that may include shuttle transit service as appropriate using funding from service charges that appear as direct levies on property tax bills within the District.

SIGNIFICANT CHANGES FOR 2013-14:

- Board approved the levy of Fiscal Year 2013-14 charges after not levying for the past four years.
- Continued trip reduction services planning by Department of Transportation of initial services to Benefit Zone 3.

FUND BALANCE CHANGES FOR 2012-13:

The increase in available fund balance of \$3,555 is due to lower than anticipated district costs.

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 2013-14				Schedule 15 2857000 - CSA No. 10 257A - CSA NO. 10
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 19,545	\$ 15,171	\$ 15,171	\$ 18,726	\$ 18,726	
Reserve Release	-	11,000	11,000	-	-	
Revenue from Use Of Money & Property	275	383	500	500	500	
Charges for Services	-	-	-	85,796	85,796	
Total Revenue	\$ 19,820	\$ 26,554	\$ 26,671	\$ 105,022	\$ 105,022	
Services & Supplies	\$ 8,308	\$ 7,827	\$ 26,671	\$ 105,022	\$ 105,022	
Total Financing Uses	\$ 8,308	\$ 7,827	\$ 26,671	\$ 105,022	\$ 105,022	
Total Expenditures/Appropriations	\$ 8,308	\$ 7,827	\$ 26,671	\$ 105,022	\$ 105,022	
Net Cost	\$ (11,512)	\$ (18,727)	\$ -	\$ -	\$ -	

2013-14 PROGRAM INFORMATION

BU: 2857000 County Service Area No. 10

	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 County Service Area No. 10 Benefit Zone 3</u>											
	105,022	0	0	0	0	0	0	86,296	18,726	0	0.0	0
<i>Program Type:</i>	Mandated											
<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>	This program provides funding for shuttle services for the North Vineyard Station Specific Plan Area.											
FUNDED	105,022	0	0	0	0	0	0	86,296	18,726	0	0.0	0

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	4,465	3,998	421,502	419,984	419,984
Total Financing	424,967	422,981	421,502	419,984	419,984
Net Cost	(420,502)	(418,983)	-	-	-

PROGRAM DESCRIPTION:

- Florin Road Property and Business Improvement District (PBID) includes business and commercial property owners on Florin Road between Chandler Drive on the east and Tamoshanter Way on the west.
- The District's Management Plan identifies services and enhancements to be provided that include a security program, marketing and promotion services, economic development, advocacy services, and landscape and streetscape improvements above and beyond those existing services provided by the County and City of Sacramento.
- The District is primarily financed by allotments from the Economic Development Fund that is operated much like a competitive grant program.

MISSION:

To collaborate with the Florin Road Partnership to provide funding for enhancements in the Florin Road area as identified in the District's Management Plan.

GOAL:

Ensure that District funding is available for planned projects.

FUND BALANCE CHANGES FOR 2012-13:

The decrease in available fund balance of \$1,518 is due to the costs of district administration.

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 2013-14				
		1182880 - Florin Road Capital Project				
		118A - FLORIN ROAD CAPITAL PROJECT				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 423,321	\$ 420,502	\$ 420,502	\$ 418,984	\$ 418,984	
Revenue from Use Of Money & Property	1,646	2,479	1,000	1,000	1,000	
Total Revenue	\$ 424,967	\$ 422,981	\$ 421,502	\$ 419,984	\$ 419,984	
Services & Supplies	\$ 4,465	\$ 3,998	\$ 420,502	\$ 418,984	\$ 418,984	
Other Charges	-	-	1,000	1,000	1,000	
Total Financing Uses	\$ 4,465	\$ 3,998	\$ 421,502	\$ 419,984	\$ 419,984	
Total Expenditures/Appropriations	\$ 4,465	\$ 3,998	\$ 421,502	\$ 419,984	\$ 419,984	
Net Cost	\$ (420,502)	\$ (418,983)	\$ -	\$ -	\$ -	

2013-14 PROGRAM INFORMATION

BU: 1182880 Florin Road PBID Capital Project

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 Florin Road Property and Business Improvement District (PBID)

419,984	0	0	0	0	0	0	1,000	418,984	0	0.0	0
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Program Type: Mandated

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 provides funding for enhancements in the Florin Road PBID.

FUNDED	419,984	0	0	0	0	0	1,000	418,984	0	0.0	0
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Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	4,454	10,675	27,558	17,036	17,036
Total Financing	32,013	27,710	27,558	17,036	17,036
Net Cost	(27,559)	(17,035)	-	-	-

PROGRAM DESCRIPTION:

- The Fulton Avenue Management District serves businesses and property owners located along Fulton Avenue between the Capitol City Freeway (Business 80) and Arden Way. Because of the scope and nature of the District and services to be provided, contiguous properties along major cross streets have also been included within the District.
- The District's Management Plan identifies services and enhancements to be provided that includes security program, marketing and communication services, economic development, advocacy services, and streetscape design and implementation program above and beyond those existing services provided by the County.
- The District is primarily financed by allotments from the Economic Development Fund that is operated much like a competitive grant program.

MISSION:

To collaborate with the Fulton Avenue Improvement Association in providing funding for enhancements in the Fulton Avenue area as identified in the District's Management Plan.

GOAL:

Ensure that District funding is available for planned projects.

FUND BALANCE CHANGES FOR 2012-13:

The decrease in fund balance of \$10,522 is due to the costs associated with the renewal of the district.

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 2013-14				Schedule 15
1182881 - Fulton Avenue Capital Project 118B - FULTON AVENUE CAPITAL PROJECT						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 31,897	\$ 27,558	\$ 27,558	\$ 17,036	\$ 17,036	
Revenue from Use Of Money & Property	116	152	-	-	-	
Total Revenue	\$ 32,013	\$ 27,710	\$ 27,558	\$ 17,036	\$ 17,036	
Services & Supplies	\$ 4,454	\$ 10,675	\$ 27,058	\$ 16,536	\$ 16,536	
Other Charges	-	-	500	500	500	
Total Financing Uses	\$ 4,454	\$ 10,675	\$ 27,558	\$ 17,036	\$ 17,036	
Total Expenditures/Appropriations	\$ 4,454	\$ 10,675	\$ 27,558	\$ 17,036	\$ 17,036	
Net Cost	\$ (27,559)	\$ (17,035)	\$ -	\$ -	\$ -	

2013-14 PROGRAM INFORMATION

BU: 1182881 Fulton Avenue PBID Capital Project

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 Fulton Ave Property and Business Improvement District (PBID)

17,036	0	0	0	0	0	0	0	17,036	0	0.0	0
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Program Type: Mandated

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 provides funding for enhancements in the Fulton Ave PBID.

FUNDED	17,036	0	0	0	0	0	0	17,036	0	0.0	0
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Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	36,867	36,048	1,233,907	1,205,055	1,205,055
Total Financing	1,265,774	1,236,103	1,233,907	1,205,055	1,205,055
Net Cost	(1,228,907)	(1,200,055)	-	-	-

PROGRAM DESCRIPTION:

- Laguna Community Facilities District (CFD) is located in the Laguna Creek area of the Cities of Elk Grove and Sacramento and generally bounded by Elk Grove Boulevard on the south, Cosumnes River Boulevard on the north, Union Pacific Railroad on the west and Highway 99 on the east.
- This District's major public improvements have been primarily financed through the issuance of Mello-Roos special tax bonds. The debt service on these bonds has been paid off by a voter-approved annual special tax levy within the District boundaries subject to maximum authorized tax rates. The entire tax bond proceeds received were previously deposited with the Sacramento County Department of Finance and were drawn upon as infrastructure construction progressed.
- Subsequent to termination of the Laguna CFD special tax levy in 2006 the remaining funds are being allocated for the construction of remaining authorized projects.

MISSION:

To provide portions of the major public infrastructure necessary for the Laguna area to urbanize. This includes construction of a major freeway interchange, roadway, public transit and fire protection facilities.

GOAL:

Collaborate with the cities of Elk Grove and Sacramento and the Sacramento Regional Transit District regarding the funding of remaining project priorities.

FUND BALANCE CHANGES FOR 2012-13:

The decrease in available fund balance of \$28,852 is associated with the costs of district administration.

FINANCING DISTRICTS - LAGUNA COMMUNITY FACILITIES DISTRICT 3090000

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 2013-14				Schedule 15
3090000 - Laguna Community Facility District 107A - LAGUNA COMMUNITY FACILITY DISTRICT					
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 1,260,912	\$ 1,228,907	\$ 1,228,907	\$ 1,200,055	\$ 1,200,055
Revenue from Use Of Money & Property	4,862	7,196	5,000	5,000	5,000
Total Revenue	\$ 1,265,774	\$ 1,236,103	\$ 1,233,907	\$ 1,205,055	\$ 1,205,055
Services & Supplies	\$ 36,867	\$ 36,048	\$ 533,907	\$ 505,055	\$ 505,055
Other Charges	-	-	700,000	700,000	700,000
Total Financing Uses	\$ 36,867	\$ 36,048	\$ 1,233,907	\$ 1,205,055	\$ 1,205,055
Total Expenditures/Appropriations	\$ 36,867	\$ 36,048	\$ 1,233,907	\$ 1,205,055	\$ 1,205,055
Net Cost	\$ (1,228,907)	\$ (1,200,055)	- \$	- \$	-

2013-14 PROGRAM INFORMATION

BU: 3090000 Laguna Community Facilities District

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 Laguna CFD

1,205,055	0	0	0	0	0	0	5,000	1,200,055	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities

Program Description: This program provides necessary infrastructure for area urbanization which includes providing for construction of a major freeway interchange, public transit and fire protection facilities within the district.

FUNDED

1,205,055	0	0	0	0	0	0	5,000	1,200,055	0	0.0	0
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Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	503,582	612,082	2,872,990	3,073,300	3,073,300
Total Financing	2,816,571	3,205,380	2,872,990	3,073,300	3,073,300
Net Cost	(2,312,989)	(2,593,298)	-	-	-

PROGRAM DESCRIPTION:

- Laguna Creek Ranch/Elliott Ranch Community Facilities District No. 1 (CFD-1) is located in the western part of the City of Elk Grove and is generally bounded by Elk Grove Boulevard on the south, the Sacramento Regional Wastewater Treatment Plant on the north, Interstate 5 on the west and the Union Pacific Railroad on the east.
- The Laguna Creek Ranch/Elliott Ranch CFD-1 is comprised of Improvement Area No. 1 (Laguna Creek Ranch) and Improvement Area No. 2 (Elliott Ranch).
- The District provides for the construction of major public improvements that are primarily financed through the issuance of Mello-Roos special tax bonds. The debt service on these bonds is paid through the annual levy of a voter-approved special tax within the District boundaries that is subject to the maximum authorized tax rates. The entire tax bond proceeds received are deposited with the Sacramento County Department of Finance and are drawn upon as infrastructure construction progresses.

MISSION:

To distribute funds within the guidelines of the bond covenants to the City of Elk Grove for the major public infrastructure necessary to urbanize the Laguna Creek Ranch/Elliott Ranch area. This includes remaining construction authorized when the District was formed in 1990 of freeway interchange, railroad overcrossing, roadway, public transit, fire protection, park, storm drainage and flood control facilities. Most of these facilities were completed prior to incorporation of Elk Grove in 2000.

GOAL:

Collaborate with the City of Elk Grove to schedule remaining authorized facilities projects with the available District financing.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- For Improvement Areas No. 1:
 - Reimbursed for the construction of park improvements at Cosumnes Community Services District's Bartholomew, Lawson and King Parks.
- For both Improvement Areas No. 1 and No. 2:
 - Continued Construction of Harbour Point Drive Median and Rehabilitation Project.

FINANCING DISTRICTS - LAGUNA CREEK RANCH/ELLIOTT RANCH CFD-1 2870000

SIGNIFICANT CHANGES FOR 2013-14:

For both Improvement Areas No. 1 and No. 2:

- Continue Construction of Harbour Point Drive Median and Rehabilitation.

FUND BALANCE CHANGES FOR 2012-13:

The increase in available fund balance of \$280,310 is due to higher than anticipated direct levy revenue.

ADOPTED BUDGET RESERVE BALANCES FOR 2013-14:

Reserve for Construction – \$3,129,494

Bond proceeds are the primary financing source for the construction of infrastructure projects scheduled in the Laguna Creek Ranch/Elliott Ranch CFD-1 Financing Plan. Bond proceeds remaining after the first year obligations were met were placed in the Reserve for Construction. Typically, these reserves are drawn upon each fiscal year when the combination of available fund balance and anticipated revenues are insufficient to fund current year construction.

SCHEDULE:

	County of Sacramento				Schedule 15
State Controller Schedule County Budget Act January 2010	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14				
	2870000 - Laguna Crk/Elliott Rch CFD No. 1 105A - LAGUNA CRK/ELLIOTT RCH CFD 1				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 2,584,628	\$ 2,312,990	\$ 2,312,990	\$ 2,593,300	\$ 2,593,300
Revenue from Use Of Money & Property	919	4,727	35,000	30,000	30,000
Miscellaneous Revenues	231,024	887,663	525,000	450,000	450,000
Total Revenue	\$ 2,816,571	\$ 3,205,380	\$ 2,872,990	\$ 3,073,300	\$ 3,073,300
Reserve Provision	\$ 10,000	\$ -	\$ -	\$ 5,000	\$ 5,000
Services & Supplies	443,582	360,256	1,654,915	1,297,841	1,297,841
Other Charges	50,000	251,826	1,218,075	1,770,459	1,770,459
Total Financing Uses	\$ 503,582	\$ 612,082	\$ 2,872,990	\$ 3,073,300	\$ 3,073,300
Total Expenditures/Appropriations	\$ 503,582	\$ 612,082	\$ 2,872,990	\$ 3,073,300	\$ 3,073,300
Net Cost	\$ (2,312,989)	\$ (2,593,298)	\$ -	\$ -	\$ -

FINANCING DISTRICTS - LAGUNA CREEK RANCH/ELLIOTT RANCH CFD-1 2870000

2013-14 PROGRAM INFORMATION

BU: 2870000 Laguna Creek Ranch/Elliott Ranch CFD No. 1

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title:	<u>001 Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1</u>											
	1,567,829	0	0	0	0	0	0	260,000	1,307,829	0	0.0	0
Program Type:	Mandated											
Countywide Priority:	4 -- Sustainable and Livable Communities											
Strategic Objective:	C1 -- Develop and sustain livable and attractive neighborhoods and communities											
Program Description:	This district provides for the construction of major freeway interchanges, railroad overcrossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the district.											
Program No. and Title:	<u>002 Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2</u>											
	1,505,471	0	0	0	0	0	0	220,000	1,285,471	0	0.0	0
Program Type:	Mandated											
Countywide Priority:	4 -- Sustainable and Livable Communities											
Strategic Objective:	C1 -- Develop and sustain livable and attractive neighborhoods and communities											
Program Description:	This district provides for the construction of major freeway interchanges, railroad overcrossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the district.											
FUNDED	3,073,300	0	0	0	0	0	0	480,000	2,593,300	0	0.0	0

FINANCING DISTRICTS - LAGUNA STONELAKE CFD 1300000

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	155,364	132,046	232,490	260,117	260,117
Total Financing	256,533	265,226	232,490	260,117	260,117
Net Cost	(101,169)	(133,180)	-	-	-

PROGRAM DESCRIPTION:

- Laguna Stonelake Community Facilities District (CFD) is located within the incorporated City of Elk Grove in Sacramento County, southeast of Interstate 5 and the Elk Grove Boulevard Interchange. The primary District project includes 453 developable acres. The southern 1,400 acres of the site are proposed to be a wetland preservation and/or mitigation area.
- Public improvements for this District are primarily financed through the issuance of Mello-Roos special tax bonds. The debt service on these bonds and ongoing administration of the District are paid with a voter-approved annual special tax levy within the District boundaries subject to the maximum authorized tax rates. The entire tax bond proceeds received were deposited with the Sacramento County Department of Finance and now are all drawn with the completion of the intended infrastructure and facilities for the District.

MISSION:

To provide portions of the public infrastructure and public facilities necessary to urbanize the Laguna Stonelake area. This includes construction of roadway, drainage, sewer, water, library, park, and fire protection facilities.

GOAL:

Provide ongoing administration until the Mello-Roos special tax bonds are retired for the District.

FUND BALANCE CHANGES FOR 2012-13:

The increase in available fund balance of \$34,127 is due to higher than anticipated revenue and lower than anticipated expenditures.

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 2013-14				Schedule 15
1300000 - Laguna Stonelake CFD 130A - LAGUNA STONELAKE CFD-BOND PROCEEDS						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 96,228	\$ 99,990	\$ 99,990	\$ 134,117	\$ 134,117	
Revenue from Use Of Money & Property	406	865	2,500	1,000	1,000	
Miscellaneous Revenues	159,899	164,371	130,000	125,000	125,000	
Total Revenue	\$ 256,533	\$ 265,226	\$ 232,490	\$ 260,117	\$ 260,117	
Services & Supplies	\$ 155,364	\$ 132,046	\$ 228,490	\$ 256,117	\$ 256,117	
Other Charges	-	-	4,000	4,000	4,000	
Total Financing Uses	\$ 155,364	\$ 132,046	\$ 232,490	\$ 260,117	\$ 260,117	
Total Expenditures/Appropriations	\$ 155,364	\$ 132,046	\$ 232,490	\$ 260,117	\$ 260,117	
Net Cost	\$ (101,169)	\$ (133,180)	\$ -	\$ -	\$ -	

2013-14 PROGRAM INFORMATION

BU: 1300000 Laguna Stonelake CFD

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 Laguna Stonelake CFD

260,117	0	0	0	0	0	0	126,000	134,117	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities

Program Description: This program provides funding for public infrastructure to urbanize the Laguna Stonelake area.

FUNDED	260,117	0	0	0	0	0	126,000	134,117	0	0.0	0
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Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	73,378	82,054	538,185	629,523	629,523
Total Financing	453,273	547,058	538,185	629,523	629,523
Net Cost	(379,895)	(465,004)	-	-	-

PROGRAM DESCRIPTION:

- Mather Landscape Maintenance Community Facilities District (CFD) is located within the south area of the Mather Field Redevelopment Area in a single-family residential area known as Independence at Mather.
- This District is primarily financed by special taxes that appear as direct levies on all property tax bills within its boundaries, except those exempt by statute.
- This District provides landscape maintenance services for public landscape corridors within the district, fire break maintenance and bike trail improvements.

MISSION:

To provide funding for the landscape maintenance and installation services associated with the Independence at Mather residential subdivision. This includes the installation, maintenance, repair and/or replacement of landscape facilities; the creation and maintenance of a firebreak area primarily at the boundaries of the District; and the maintenance of signing, pavement, striping and shoulders of a bike and pedestrian trail in the parkway/open space corridors.

GOALS:

- Request bids and award the construction contract to complete the Mather Bike Trail.
- Provide landscape maintenance and other services utilizing county departments as resources.

SIGNIFICANT CHANGES FOR 2013-14:

Continue the design of Phase 2 improvements of the Mather Bike Trail.

FUND BALANCE CHANGES FOR 2012-13:

The increase in available fund balance of \$85,110 is due to less than anticipated district administration costs.

ADOPTED BUDGET RESERVE BALANCES FOR 2013-14:

Reserve for Operating Capital - \$130,000

Assessment revenues finance the cost of administering this District.

FINANCING DISTRICTS - MATHER LANDSCAPE MAINTENANCE CFD 1320000

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 2013-14				Schedule 15
1320000 - Mather Landscape Maint CFD 132A - MATHER LANDSCAPE MAINT CFD					
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 293,024	\$ 379,895	\$ 379,895	\$ 465,005	\$ 465,005
Revenue from Use Of Money & Property	1,804	3,262	1,000	1,500	1,500
Charges for Services	158,445	163,901	157,290	163,018	163,018
Total Revenue	\$ 453,273	\$ 547,058	\$ 538,185	\$ 629,523	\$ 629,523
Services & Supplies	\$ 18,466	\$ 14,946	\$ 469,760	\$ 109,124	\$ 109,124
Other Charges	609	683	2,000	2,000	2,000
Interfund Charges	54,303	66,425	66,425	518,399	518,399
Total Financing Uses	\$ 73,378	\$ 82,054	\$ 538,185	\$ 629,523	\$ 629,523
Total Expenditures/Appropriations	\$ 73,378	\$ 82,054	\$ 538,185	\$ 629,523	\$ 629,523
Net Cost	\$ (379,895)	\$ (465,004)	\$ -	\$ -	\$ -

2013-14 PROGRAM INFORMATION

BU: 1320000 Mather Landscape Maint CFD

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 Mather Landscape Maintenance CFD**

629,523	0	0	0	0	0	0	164,518	465,005	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities

Program Description: This district provides funding for landscape maintenance within the Mather Field Redevelopment Area

FUNDED

629,523	0	0	0	0	0	0	164,518	465,005	0	0.0	0
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FINANCING DISTRICTS - MATHER PUBLIC FACILITIES 1360000

FINANCING PLAN

Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	70,816	520,742	2,895,112	2,392,330	2,392,330
Total Financing	2,448,912	2,391,701	2,895,112	2,392,330	2,392,330
Net Cost	(2,378,096)	(1,870,959)	-	-	-

PROGRAM DESCRIPTION:

- Mather Fee Program Area is located within Sacramento County at the former Mather Air Force Base, which was officially closed in September 1993.
- The Mather Fee Program provides partial funding of roadway facilities.
- Timing of infrastructure development may differ from the original Capital Improvement Program due to fluctuations in development activity, thus deviating from the original forecast. This may result in significantly lower than budgeted expenditures and under collection of budgeted revenues.

MISSION:

To provide portions of the major public infrastructure roadway facilities necessary for the Mather area to develop.

GOAL:

Coordinate support for infrastructure design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and land use impacts utilizing other county departments and noncounty agencies as resources for District projects.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- Continued collection of development impact fees to fund infrastructure projects.
- Provided funding for the design of Air Park Drive (Femoyer Street to Villages of Zinfandel Boundary).
- Provided funding for the design of Femoyer Street (International Drive to Mather Boulevard).
- Provided funding to the City of Ranch Cordova for the North Mather Boulevard Extension project.
- Updated the Capital Improvement Program.

SIGNIFICANT CHANGES FOR 2013-14:

- Provide funding for the construction of Air Park Drive (Femoyer Street to Villages of Zinfandel Boundary).
- Provide funding for the construction of Femoyer Street (International Drive to Mather Boulevard).

FUND BALANCE CHANGES FOR 2012-13:

The decrease in fund balance of \$505,282 is due to the design costs for the Air Park Drive and the Femoyer Street Project and funding for the North Mather Boulevard Extension Project provided to the City of Rancho Cordova.

FINANCING DISTRICTS - MATHER PUBLIC FACILITIES FINANCING PLAN 1360000

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 2013-14				Schedule 15
	1360000 - Mather PFFP 136A - MATHER PFFP				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 1,223,322	\$ 2,377,612	\$ 2,377,612	\$ 1,872,330	\$ 1,872,330
Revenue from Use Of Money & Property	5,688	13,857	2,500	5,000	5,000
Charges for Services	1,219,902	-	515,000	515,000	515,000
Miscellaneous Revenues	-	232	-	-	-
Total Revenue	\$ 2,448,912	\$ 2,391,701	\$ 2,895,112	\$ 2,392,330	\$ 2,392,330
Services & Supplies	\$ 70,816	\$ 520,742	\$ 2,795,112	\$ 2,192,330	\$ 2,192,330
Other Charges	-	-	100,000	200,000	200,000
Total Financing Uses	\$ 70,816	\$ 520,742	\$ 2,895,112	\$ 2,392,330	\$ 2,392,330
Total Expenditures/Appropriations	\$ 70,816	\$ 520,742	\$ 2,895,112	\$ 2,392,330	\$ 2,392,330
Net Cost	\$ (2,378,096)	\$ (1,870,959)	\$ -	\$ -	\$ -

2013-14 PROGRAM INFORMATION

BU: 1360000 Mather Public Facilities Financing 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 Mather Public Facilities Financing Plan												
	2,392,330	0	0	0	0	0	515,000	5,000	1,872,330	0	0.0	0
<i>Program Type:</i>	Mandated											
<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>	This district provides public roadway infrastructure necessary for the Mather area to develop, including infrastructure design, construction cost sharing, reimbursements and other related tasks.											
FUNDED	2,392,330	0	0	0	0	0	515,000	5,000	1,872,330	0	0.0	0

FINANCING DISTRICTS - McCLELLAN PARK CFD No. 140000 2004-1

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	10,015,156	96,142	318,766	339,567	339,567
Total Financing	10,161,921	234,709	318,766	339,567	339,567
Net Cost	(146,765)	(138,567)	-	-	-

PROGRAM DESCRIPTION:

- McClellan Park Community Facilities District (CFD) No. 2004-1 (District) is located within Sacramento County bounded by the City of Sacramento on the west and southwest, the unincorporated communities of Antelope on the north, Rio Linda on the northwest, North Highlands on the east, and North Sacramento on the south. The project includes 931 gross acres of land located approximately seven miles west of downtown Sacramento near the intersection of Business 80 and Interstate 80.
- The District provides for the repair, replacement, or improvement of certain infrastructure within the District, including storm drainage, sanitary sewer, roadway, and landscaping improvements. The debt service on these bonds is paid with a voter-approved annual special tax levy within the District boundaries that is subject to the maximum authorized tax rates. The entire tax bond proceeds received are deposited with the Sacramento County Department of Finance and are drawn upon as infrastructure construction progresses.

MISSION:

To provide portions of the public infrastructure and public facilities necessary for the reuse of McClellan Park CFD. This includes construction of roadway, drainage, sewer, and landscape facilities.

GOAL:

Ensure that necessary financing is available when needed for planned projects. This includes provisions for, and documentation of, reimbursement payments to private developers for infrastructure work performed at the developers' initial expense.

FUND BALANCE CHANGES FOR 2012-13:

The decrease in fund balance of \$8,199 is due to district administration costs.

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 2013-14				Schedule 15
		1400000 - McClellan CFD 2004-1 140A - MCCLELLAN CFD 2004-1				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 1,153,895	\$ 146,766	\$ 146,766	\$ 138,567	\$ 138,567	
Revenue from Use Of Money & Property	114	1,100	2,000	1,000	1,000	
Miscellaneous Revenues	9,007,912	86,843	170,000	200,000	200,000	
Total Revenue	\$ 10,161,921	\$ 234,709	\$ 318,766	\$ 339,567	\$ 339,567	
Services & Supplies	\$ 387,718	\$ 96,142	\$ 261,813	\$ 282,567	\$ 282,567	
Other Charges	9,627,438	-	56,953	57,000	57,000	
Total Financing Uses	\$ 10,015,156	\$ 96,142	\$ 318,766	\$ 339,567	\$ 339,567	
Total Expenditures/Appropriations	\$ 10,015,156	\$ 96,142	\$ 318,766	\$ 339,567	\$ 339,567	
Net Cost	\$ (146,765)	\$ (138,567)	\$ -	\$ -	\$ -	

2013-14 PROGRAM INFORMATION

BU: 1400000 McClellan Park CFD No. 2004-1

	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 McClellan Park CFD No. 2004-1												
	339,567	0	0	0	0	0	0	201,000	138,567	0	0.0	0
<i>Program Type:</i> Mandated												
<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> This district provides for the repair, replacement, or improvement of certain infrastructure within the district. This includes storm drainage, sanitary sewer, roadway and landscaping improvements.												
FUNDED	339,567	0	0	0	0	0	0	201,000	138,567	0	0.0	0

Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	1,325,830	871,078	6,462,308	6,645,527	6,645,527
Total Financing	7,320,361	7,232,207	6,462,308	6,645,527	6,645,527
Net Cost	(5,994,531)	(6,361,129)	-	-	-

PROGRAM DESCRIPTION:

- Metro Air Park 2001 Community Facilities District No. 2000-1 (District) is located within Sacramento County, bounded by Interstate 5 on the south, Powerline Road on the west, Elverta Road on the north and Lone Tree Road on the east. The District project consists of a high-quality, multiuse, commercial and industrial business park proposed for development on a 1,892 acre area immediately east of and adjacent to the Sacramento International Airport.
- The District land uses planned include light manufacturing, airport related distribution, high technology/research and development, corporate and professional office, support retail and services, hotel, eighteen-hole golf course with clubhouse, driving range and ancillary structure, and other open space areas.
- The District financing provides for the infrastructure including roadway, freeway, drainage, sewer and water facilities primarily financed through the issuance of Mello-Roos special tax bonds. The debt service on these bonds is paid with a voter-approved annual special tax levy within the District boundaries subject to the maximum authorized tax rates. The entire bond proceeds received are deposited with the Sacramento County Department of Finance and are drawn upon as infrastructure construction progresses.

MISSION:

To provide public infrastructure and facilities necessary for Metro Air Park CFD to develop. This includes construction of roadway, freeway, drainage, sewer, and water facilities.

GOAL:

Ensure that necessary financing is available when needed for planned projects. This includes provisions for, and documentation of, reimbursement payments to private developers for infrastructure work performed at the developers' initial expense.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

Processed reimbursements for acquisition of easements, rights of way and other property interests within the District.

SIGNIFICANT CHANGES FOR 2013-14:

- Continue to process reimbursements for project and property acquisition for roadway, drainage, sewer, and water facilities.
- Complete the design of Metro Parkway/I-5 Interchange.
- Work on the allocation of remaining funds to authorized improvements and the update of the financing plan.

FUND BALANCE CHANGES FOR 2012-13:

The increase in available fund balance of \$188,219 is associated with increased direct levy revenue needed to pay debt service due to delinquencies in the district.

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 2013-14				Schedule 15
1390000 - Metro Air Park 2001 CFD 2000-1 139A - METRO AIR PARK 2001 CFD 2000-1						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 8,833,597	\$ 6,150,808	\$ 6,150,808	\$ 6,339,027	\$ 6,339,027	
Revenue from Use Of Money & Property	2,708	4,898	11,500	6,500	6,500	
Miscellaneous Revenues	(1,515,944)	1,076,501	300,000	300,000	300,000	
Total Revenue	\$ 7,320,361	\$ 7,232,207	\$ 6,462,308	\$ 6,645,527	\$ 6,645,527	
Services & Supplies	\$ 461,024	\$ 297,703	\$ 1,899,327	\$ 2,859,583	\$ 2,859,583	
Other Charges	864,806	573,375	4,562,981	3,785,944	3,785,944	
Total Financing Uses	\$ 1,325,830	\$ 871,078	\$ 6,462,308	\$ 6,645,527	\$ 6,645,527	
Total Expenditures/Appropriations	\$ 1,325,830	\$ 871,078	\$ 6,462,308	\$ 6,645,527	\$ 6,645,527	
Net Cost	\$ (5,994,531)	\$ (6,361,129)	\$ -	\$ -	\$ -	

2013-14 PROGRAM INFORMATION

BU: 1390000 Metro Air Park 2001 CFD No. 2000-1

	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 Metro Air Park 2001 CFD No. 2000-1												
	6,645,527	0	0	0	0	0	0	306,500	6,339,027	0	0.0	0
<i>Program Type:</i> Mandated												
<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> This district provides public infrastructure and facilities within the Metro Air Park Community Facilities District												
FUNDED	6,645,527	0	0	0	0	0	0	306,500	6,339,027	0	0.0	0

FINANCING DISTRICTS - METRO AIR PARK SERVICES 1420000 TAX

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	94,002	118,549	757,341	749,344	749,344
Total Financing	739,343	757,892	757,341	749,344	749,344
Net Cost	(645,341)	(639,343)	-	-	-

PROGRAM DESCRIPTION:

- Metro Air Park Service Tax is levied within the area of Sacramento County that is bounded by Interstate 5 on the south, Powerline Road on the west, Elverta Road on the north and Lone Tree Road on the east. This Service Tax was implemented to provide a needed revenue source for authorized services which include roadway median landscape maintenance and drainage maintenance associated with groundwater infiltration into the drainage detention basins within the Metro Air Park Community Facilities District (CFD) boundaries.
- This service tax appears as direct levies on all property tax bills within the boundaries of Metro Air Park, except those exempt by statute.

MISSION:

To provide maintenance revenue for facilities within the development of Metro Air Park Community Facilities District. This includes maintenance of roadway, drainage, water facilities, and traffic monitoring.

GOAL:

Ensure necessary revenue is available when needed for maintenance projects.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- Facilities are continuing to be constructed within the district.
- Revenue is being generated for future operations and maintenance within the district.

FUND BALANCE CHANGES FOR 2012-13:

The decrease in available fund balance of \$5,997 from the prior year is due to annual district costs.

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 2013-14				Schedule 15
1420000 - Metro Air Park Service Tax 142A - METRO AIR PARK SERVICE TAX						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 644,127	\$ 645,341	\$ 645,341	\$ 639,344	\$ 639,344	
Revenue from Use Of Money & Property	2,553	3,891	2,000	-	-	
Charges for Services	92,663	108,660	110,000	110,000	110,000	
Total Revenue	\$ 739,343	\$ 757,892	\$ 757,341	\$ 749,344	\$ 749,344	
Services & Supplies	\$ 42,006	\$ 38,468	\$ 675,341	\$ 667,344	\$ 667,344	
Other Charges	68	81	2,000	2,000	2,000	
Interfund Charges	51,928	80,000	80,000	80,000	80,000	
Total Financing Uses	\$ 94,002	\$ 118,549	\$ 757,341	\$ 749,344	\$ 749,344	
Total Expenditures/Appropriations	\$ 94,002	\$ 118,549	\$ 757,341	\$ 749,344	\$ 749,344	
Net Cost	\$ (645,341)	\$ (639,343)	\$ -	\$ -	\$ -	

2013-14 PROGRAM INFORMATION

BU: 1420000 Metro Air Park Service Tax

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title: 001 Metro Air Park Services Tax												
	749,344	0	0	0	0	0	0	110,000	639,344	0	0.0	0
Program Type: Mandated												
Countywide Priority: 4 -- Sustainable and Livable Communities												
Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities												
Program Description: This district was implemented to provide a needed revenue source for authorized services which include roadway median landscape maintenance and drainage maintenance associated with groundwater infiltration into the drainage detention basins within the Met												
FUNDED	749,344	0	0	0	0	0	0	110,000	639,344	0	0.0	0

Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	25,679	574,506	4,417,219	2,831,637	2,831,637
Total Financing	1,162,898	2,152,143	4,417,219	2,831,637	2,831,637
Net Cost	(1,137,219)	(1,577,637)	-	-	-

PROGRAM DESCRIPTION:

- North Vineyard Station Specific Plan Area (NVSSP) is located in the County of Sacramento, approximately thirteen miles southeast of Downtown Sacramento and two miles north of the City of Elk Grove. The NVSSP includes approximately 1,591 acres that are bound by Florin Road on the north, Gerber Road on the south, the extension of Vineyard Road on the east, and Elder Creek (west side, top of channel), which roughly constitutes the western border.
- This program is financed primarily through the collection of development impact fees. A large portion of the facilities in the Capital Improvement Plan are anticipated to be constructed by the development community and credits will be given for the constructed facilities in-lieu of the payment of development impact fees. This and fluctuations in development activity may result in significantly lower revenues and expenditures than appropriated in the annual budget.

MISSION:

To provide portions of the major public infrastructure necessary for the NVSSP area to urbanize. This includes construction of roadways, frontage lanes, public transit, library, and park facilities.

GOALS:

- Ensure project support is provided by county departments and noncounty agencies for infrastructure project design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and District land use impacts.
- Monitor and ensure adequate District funding is available for planned projects. Funding is provided through the collection of development impact fees.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- Continue the collection of development impact fees to fund infrastructure projects.
- Updated the Cooperative Agreement between the County and Freeport Regional Water Authority (FRWA).
- Interfund borrowed from the Vineyard Fee Program Roadway Fund.
- Reimbursed FRWA for East Bay Municipal Utility District's share of the obligation for the construction of Gerber Road from Elk Grove-Florin to Gerber Creek Crossing #3.

SIGNIFICANT CHANGES FOR 2013-14:

Continue to work with FRWA on paying off the Sacramento County Water Agency's share of the obligation for the construction of Gerber Road from Elk Grove-Florin to Gerber Creek Crossing #3.

FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN 1430000

FUND BALANCE CHANGES FOR 2012-13:

The increase in available fund balance of \$440,418 is due to higher than anticipated development fee revenue.

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 2013-14				Schedule 15
1430000 - North Vineyard Station Specific Plan 143A - NVSSP-ROADWAY						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 676,227	\$ 1,137,219	\$ 1,137,219	\$ 1,577,637	\$ 1,577,637	
Revenue from Use Of Money & Property	4,069	10,688	5,000	4,000	4,000	
Charges for Services	482,602	1,004,236	3,275,000	1,250,000	1,250,000	
Total Revenue	\$ 1,162,898	\$ 2,152,143	\$ 4,417,219	\$ 2,831,637	\$ 2,831,637	
Services & Supplies	\$ 25,679	\$ 28,263	\$ 323,438	\$ 736,591	\$ 736,591	
Other Charges	-	2,056,937	4,093,781	2,095,046	2,095,046	
Interfund Reimb	-	(1,510,694)	-	-	-	
Total Financing Uses	\$ 25,679	\$ 574,506	\$ 4,417,219	\$ 2,831,637	\$ 2,831,637	
Total Expenditures/Appropriations	\$ 25,679	\$ 574,506	\$ 4,417,219	\$ 2,831,637	\$ 2,831,637	
Net Cost	\$ (1,137,219)	\$ (1,577,637)	\$ -	\$ -	\$ -	

2013-14 PROGRAM INFORMATION

BU: 1430000 North Vineyard Station Specific Plan

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 North Vineyard Station

2,831,637	0	0	0	0	0	1,250,000	4,000	1,577,637	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities

Program Description: This program provides public roadway infrastructure and facilities to the North Vineyard Station district.

FUNDED

2,831,637	0	0	0	0	0	1,250,000	4,000	1,577,637	0	0.0	0
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FINANCING DISTRICTS - NORTH VINEYARD STATION 1440000

SPECIFIC PLAN CFD

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	75,155	70,985	1,682,954	1,712,598	1,712,598
Total Financing	1,677,855	1,699,604	1,682,954	1,712,598	1,712,598
Net Cost	(1,602,700)	(1,628,619)	-	-	-

PROGRAM DESCRIPTION:

- The North Vineyard Station No.1 Community Facilities District includes two areas known as Vineyard Point and Vineyard Creek which are located within the boundaries of the North Vineyard Station Specific Plan (NVSSP). The NVSSP is located in the County of Sacramento, approximately thirteen miles southeast of Downtown Sacramento and two miles north of the City of Elk Grove. It includes approximately 1,591 acres that are bound by Florin Road on the north, Gerber Road on the south, the extension of Vineyard Road on the east, and Elder Creek (west side, top of channel), which roughly constitutes the western border.
- This District provides for the construction of major public improvements that are primarily financed through the issuance of Mello-Roos special tax bonds. The debt service on these bonds and ongoing administration of the District are paid through the annual levy of a voter-approved special tax within the District boundaries that is subject to the maximum authorized tax rates. The bond proceeds received are deposited with the Sacramento County Department of Finance and are drawn upon as infrastructure construction progresses to completion.

MISSION:

To provide portions of the major public infrastructure necessary for the North Vineyard Station area to urbanize. This includes construction of roadway and transportation improvements, signalized intersections, landscaping improvements, sanitary sewer, storm drainage and potable water systems.

GOAL:

Coordinate support for infrastructure design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursement, and land use impacts utilizing other county departments and noncounty agencies as resources for District projects.

SIGNIFICANT CHANGES FOR 2013-14:

Continue to work toward the issuance of the second series of bonds and provide for the acquisition and reimbursement of public facilities constructed in connection with the Vineyard Creek Development.

FUND BALANCE CHANGES FOR 2012-13:

The increase in fund balance from the previous year of \$28,035 was due to lower than anticipated district administrative expenses.

FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN CFD 1440000

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 2013-14				Schedule 15
1440000 - North Vineyard Station Specific Plan CFD 2005-2 144A - NVSSP CFD 2005-2-ADMIN					
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 1,581,805	\$ 1,601,522	\$ 1,601,522	\$ 1,629,557	\$ 1,629,557
Revenue from Use Of Money & Property	1,730	2,988	1,000	1,000	1,000
Miscellaneous Revenues	94,320	95,094	80,432	82,041	82,041
Total Revenue	\$ 1,677,855	\$ 1,699,604	\$ 1,682,954	\$ 1,712,598	\$ 1,712,598
Services & Supplies	\$ 75,155	\$ 70,985	\$ 326,954	\$ 356,598	\$ 356,598
Other Charges	-	-	1,356,000	1,356,000	1,356,000
Total Financing Uses	\$ 75,155	\$ 70,985	\$ 1,682,954	\$ 1,712,598	\$ 1,712,598
Total Expenditures/Appropriations	\$ 75,155	\$ 70,985	\$ 1,682,954	\$ 1,712,598	\$ 1,712,598
Net Cost	\$ (1,602,700)	\$ (1,628,619)	\$ -	\$ -	\$ -

2013-14 PROGRAM INFORMATION

BU: 1440000 North Vineyard Station CFD No. 2005-2

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 North Vineyard Station CFD No. 2005-2

1,712,598	0	0	0	0	0	0	83,041	1,629,557	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities

Program Description: This district provides for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems.

FUNDED

1,712,598	0	0	0	0	0	0	83,041	1,629,557	0	0.0	0
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FINANCING DISTRICTS - PARK MEADOWS CFD - 1310000

BOND PROCEEDS

Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	94,369	79,952	148,332	132,582	132,582
Total Financing	181,379	151,095	148,332	132,582	132,582
Net Cost	(87,010)	(71,143)	-	-	-

PROGRAM DESCRIPTION:

- Park Meadows Community Facilities District (CFD) is located in the southern part of Sacramento County, generally west of State Highway 99 and south of Sheldon Road. The primary District project includes approximately 97 acres known as Park Meadows North and Park Meadows South.
- Public improvements are primarily financed through the issuance of Mello-Roos special tax bonds. The debt service on these bonds is paid with a voter-approved annual special tax levy within the District boundaries subject to the maximum authorized tax rates. All tax bond proceeds are deposited with the Sacramento County Department of Finance and are drawn upon as infrastructure and facility construction progress.
- Project construction and developer reimbursement were completed in Fiscal Year 2000-01.

MISSION:

To provide the necessary acquisition and construction of West Stockton Boulevard and some related water and drainage improvements from Dunisch Road to Lewis Stein Road.

GOAL:

Provide ongoing administration until the Mello-Roos special tax bonds are retired for the District.

FUND BALANCE CHANGES FOR 2012-13:

The decrease in available fund balance of \$13,750 is due to the costs of district administration.

FINANCING DISTRICTS - PARK MEADOWS CFD - BOND PROCEEDS 1310000

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 2013-14			Schedule 15
1310000 - Park Meadows CFD-Bond Proceeds 131A - PARK MEADOWS CFD-BOND PROCEEDS					
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 111,606	\$ 85,832	\$ 85,832	\$ 72,082	\$ 72,082
Revenue from Use Of Money & Property	137	566	2,500	500	500
Miscellaneous Revenues	69,636	64,697	60,000	60,000	60,000
Total Revenue	\$ 181,379	\$ 151,095	\$ 148,332	\$ 132,582	\$ 132,582
Services & Supplies	\$ 94,369	\$ 79,952	\$ 146,832	\$ 131,582	\$ 131,582
Other Charges	-	-	1,500	1,000	1,000
Total Financing Uses	\$ 94,369	\$ 79,952	\$ 148,332	\$ 132,582	\$ 132,582
Total Expenditures/Appropriations	\$ 94,369	\$ 79,952	\$ 148,332	\$ 132,582	\$ 132,582
Net Cost	\$ (87,010)	\$ (71,143)	-	-	-

2013-14 PROGRAM INFORMATION

BU: 1310000 Park Meadows CFD

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: 014 Park Meadows CFD

132,582	0	0	0	0	0	0	60,500	72,082	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities

Program Description: Park Meadows Community Facilities District (CFD) is located in the southern part of Sacramento County, south of Sheldon Road. The primary District project includes approximately 97 acres known as Park Meadows North and Park Meadows South.

FUNDED

132,582	0	0	0	0	0	0	60,500	72,082	0	0.0	0
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Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	829,255	2,062,796	8,274,317	8,683,052	8,683,052
Total Financing	8,516,359	9,641,251	8,274,317	8,683,052	8,683,052
Net Cost	(7,687,104)	(7,578,455)	-	-	-

PROGRAM DESCRIPTION:

- Vineyard Public Facilities Financing Plan Development Impact Fee Program is located in the southern part of Sacramento County and generally bounded by State Route 99 on the west, Gerber Road on the north, the agricultural-residential area near Grant Line Road on the east and Calvine Road on the south.
- The Vineyard Fee Program is financed primarily through the collection of development impact fees.
- Timing of infrastructure development may differ from the original Capital Improvement Program due to fluctuations in development activity, thus deviating from the original forecast. This may result in significantly lower expenditures than annual appropriated project costs and under collection of budgeted revenues.

MISSION:

To provide portions of the major public infrastructure necessary for the Vineyard area to urbanize. This includes construction of major freeway interchanges, roadways, public transit, fire protection, library, community center, and park facilities.

GOALS:

- Ensure project support is provided by county departments and noncounty agencies for infrastructure project design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and District land use impacts.
- Monitor and ensure adequate District funding is available for planned projects.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- Continue the collection of development impact fees to fund infrastructure projects.
- Design of the following roadway projects:
 - Elk Grove-Florin Road Widening, Gerber Road to Florin Road.
 - Elk Grove-Florin Road Bridge at Elder Creek.
 - Vineyard Road Bridge at Laguna Creek.
 - Provided inter-fund borrow to North Vineyard Station Fee Program Roadway Fund.

FINANCING DISTRICTS - VINEYARD PUBLIC FACILITIES FINANCING PLAN 2840000

SIGNIFICANT CHANGES FOR 2013-14:

- Continue to progress in the following roadway construction projects that are planned for the Vineyard area (cont.):
 - Design of the Elk Grove-Florin Road Widening, Gerber Road to Florin Road.
 - Design of the Elk Grove-Florin Road Bridge at Elder Creek.
 - Design and construction of the Vineyard Road Bridge at Laguna Creek.

FUND BALANCE CHANGES FOR 2012-13:

The decrease in available fund balance of \$301,265 is due to the design costs for the Elk Grove-Florin Road Widening project, the Elk Grove-Florin Road Bridge project and an inter-fund transfer to North Vineyard Station Fee Program Roadway Fund.

SCHEDULE:

	County of Sacramento				Schedule 15
State Controller Schedule County Budget Act January 2010	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14				
	2840000 - Vineyard Public Facilities Financing Plan				
	108A - VINEYARD PFFP				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 7,726,598	\$ 7,923,817	\$ 7,923,817	\$ 7,622,552	\$ 7,622,552
Revenue from Use Of Money & Property	26,547	50,931	15,500	10,500	10,500
Intergovernmental Revenues	140,537	191,691	-	-	-
Charges for Services	622,677	1,474,812	335,000	1,050,000	1,050,000
Total Revenue	\$ 8,516,359	\$ 9,641,251	\$ 8,274,317	\$ 8,683,052	\$ 8,683,052
Services & Supplies	\$ 371,537	\$ 552,102	\$ 6,454,768	\$ 7,368,052	\$ 7,368,052
Other Charges	457,718	-	1,819,549	1,315,000	1,315,000
Interfund Charges	-	1,510,694	-	-	-
Total Financing Uses	\$ 829,255	\$ 2,062,796	\$ 8,274,317	\$ 8,683,052	\$ 8,683,052
Total Expenditures/Appropriations	\$ 829,255	\$ 2,062,796	\$ 8,274,317	\$ 8,683,052	\$ 8,683,052
Net Cost	\$ (7,687,104)	\$ (7,578,455)	\$ -	\$ -	\$ -

FINANCING DISTRICTS - VINEYARD PUBLIC FACILITIES FINANCING PLAN 2840000

2013-14 PROGRAM INFORMATION

BU: 2840000 Vineyard Public Facilities Financing 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 Vineyard												
	8,683,052	0	0	0	0	0	1,050,000	10,500	7,622,552	0	0.0	0
<i>Program Type:</i>	Mandated											
<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>	Provide construction of major freeway interchanges, roadways, public transit, fire protection, library, community center and park facilities.											
FUNDED												
	8,683,052	0	0	0	0	0	1,050,000	10,500	7,622,552	0	0.0	0

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	5,833,163	7,319,596	6,519,596	42,059	42,059
Total Financing	-	-	-	-	-
Net Cost	5,833,163	7,319,596	6,519,596	42,059	42,059

PROGRAM DESCRIPTION:

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

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- Transferred \$6,519,596 to the Tobacco Litigation Settlement Fund to backfill the reallocation of deallocated revenues.
- Transferred \$800,000 to the Golf Fund as a loan from the General Fund.

SIGNIFICANT CHANGES FOR 2013-14:

Transfer of \$42,059 to the Tobacco Litigation Settlement Fund to backfill the reallocation of deallocated revenues for Fiscal Year 2013-14.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **5110000 - Financing-Transfers/Reimbursement**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Interfund Charges	\$ 5,833,163	\$ 7,319,596	\$ 6,519,596	\$ 42,059	\$ 42,059
Total Expenditures/Appropriations	\$ 5,833,163	\$ 7,319,596	\$ 6,519,596	\$ 42,059	\$ 42,059
Net Cost	\$ 5,833,163	\$ 7,319,596	\$ 6,519,596	\$ 42,059	\$ 42,059

2013-14 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**

42,059	0	0	0	0	0	0	0	0	42,059	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

42,059	0	0	0	0	0	0	0	0	42,059	0.0	0
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Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	17,578,837	15,866,090	49,303,755	57,239,812	57,239,812
Total Financing	17,310,115	15,509,832	49,303,755	57,239,812	57,239,812
Net Cost	268,722	356,258	-	-	-

PROGRAM DESCRIPTION:

This budget unit provides for transfer of funds, as necessary, to the 2010 Refunding COPs – Fixed Asset Debt Service (see Budget Unit 9300000) 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.

SUPPLEMENTAL INFORMATION:

- Interest earnings on the borrowed funds will be transferred from the Interagency Procurement Fund (see Budget Unit 9030000) to cover all associated debt service costs.
- For Fiscal Year 2013-14, the large expenditures anticipated are vehicles for General Services.
- Financing for the Fiscal Year 2013-14 appropriation is estimated to be \$57,239,812 provided from payments transferred from the Interagency Procurement Fund, and from reimbursements by departments/entities that previously financed their fixed asset acquisitions through the Fixed Asset Financing Program.

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 2013-14				Schedule 15
9277000 - Fixed Asset Revolving 277A - FIXED ASSET REVOLVING						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 300,898	\$ (265,062)	\$ (265,062)	\$ (458,543)	\$ (458,543)	
Miscellaneous Revenues	17,008,819	15,774,781	49,568,817	57,698,355	57,698,355	
Residual Equity Transfer In	398	113	-	-	-	
Total Revenue	\$ 17,310,115	\$ 15,509,832	\$ 49,303,755	\$ 57,239,812	\$ 57,239,812	
Services & Supplies	\$ 3,196,828	\$ 1,424,751	\$ 8,000,000	\$ 13,318,882	\$ 13,318,882	
Capital Assets						
Improvements	1,740,717	219,047	1,000,000	1,000,000	1,000,000	
Equipment	4,466,889	6,427,367	30,508,830	33,824,359	33,824,359	
Computer Software	477,678	-	2,000,000	1,184,596	1,184,596	
Total Capital Assets	6,685,284	6,646,414	33,508,830	36,008,955	36,008,955	
Interfund Charges	\$ 7,696,725	\$ 7,794,925	\$ 7,794,925	\$ 7,911,975	\$ 7,911,975	
Total Financing Uses	\$ 17,578,837	\$ 15,866,090	\$ 49,303,755	\$ 57,239,812	\$ 57,239,812	
Total Expenditures/Appropriations	\$ 17,578,837	\$ 15,866,090	\$ 49,303,755	\$ 57,239,812	\$ 57,239,812	
Net Cost	\$ 268,722	\$ 356,258	\$ -	\$ -	\$ -	

2013-14 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												
Program No. and Title: <u>001 Fixed Asset Financing Program</u>												
	57,239,812	0	0	0	0	0	0	57,698,355	-458,543	0	0.0	0
Program Type: Self-Supporting												
Countywide Priority: 5 -- General Government												
Strategic Objective: IS -- Internal Support												
Program Description: 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	57,239,812	0	0	0	0	0	0	57,698,355	-458,543	0	0.0	0

Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	17,033,202	15,783,781	54,943,822	57,239,812	57,239,812
Total Financing	17,848,842	13,204,087	21,850,912	19,352,000	19,352,000
Net Cost	(815,640)	2,579,694	33,092,910	37,887,812	37,887,812

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:

- 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.

SUPPLEMENTAL INFORMATION:

- During Fiscal Year 2013-14, appropriated payments/transfers will be made from this fund to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents.
- The activities of this fund are managed by the Office of Financial Management, and necessary support is provided by staff.

Financing:

Charges (lease payments and cash revolving purchases)	\$18,440,000
Interest Income	912,000
Retained Earnings (Fund Balance)	<u>37,887,812</u>
Total Financing	\$57,239,812

SUPPLEMENTAL INFORMATION (CONT.):

Uses:

Other Charges:

Transfer for Debt Service:

Principal and Interest Costs.....	\$ 7,901,975
Debt Service Administrative Costs	10,000
Specific Projects Identified for Fiscal Year 2013-14.....	28,824,359

Contingency 7,184,596

Anticipated Fixed Asset Cash Purchases During Fiscal Year 2013-14 13,318,882

Total Uses \$ 57,239,812

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Internal Service Fund Fiscal Year 2013-14				Schedule 10
		Fund Title		030A - INTERAGENCY PROCUREMENT		
		Service Activity		Interagency Procurement		
		Budget Unit		9030000		
Operating Detail	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ 15,810,892	\$ 11,510,868	\$ 20,363,931	\$ 18,440,000	\$ 18,440,000	
Total Operating Revenues	\$ 15,810,892	\$ 11,510,868	\$ 20,363,931	\$ 18,440,000	\$ 18,440,000	
Operating Expenses						
Services & Supplies	\$ 24,383	\$ 9,000	\$ 160,000	\$ -	\$ -	
Other Charges	17,008,819	15,774,781	49,303,755	57,239,812	57,239,812	
Total Operating Expenses	\$ 17,033,202	\$ 15,783,781	\$ 49,463,755	\$ 57,239,812	\$ 57,239,812	
Operating Income (Loss)	\$ (1,222,310)	\$ (4,272,913)	\$ (29,099,824)	\$ (38,799,812)	\$ (38,799,812)	
Non-Operating Revenues (Expenses)						
Interest Income	\$ 2,037,950	\$ 1,693,219	\$ 1,486,981	\$ 912,000	\$ 912,000	
Contingencies	-	-	(5,480,067)	-	-	
Total Non-Operating Revenues (Expenses)	\$ 2,037,950	\$ 1,693,219	\$ (3,993,086)	\$ 912,000	\$ 912,000	
Income Before Capital Contributions and Transfers	\$ 815,640	\$ (2,579,694)	\$ (33,092,910)	\$ (37,887,812)	\$ (37,887,812)	
Intrafund Charges	24,383	9,000	160,000	-	-	
Intrafund Reimb	(24,383)	(9,000)	(160,000)	-	-	
Change In Net Assets	\$ 815,640	\$ (2,579,694)	\$ (33,092,910)	\$ (37,887,812)	\$ (37,887,812)	
Net Assets - Beginning Balance	39,651,867	40,467,507	40,467,507	37,887,813	37,887,813	
Equity and Other Account Adjustments	-	-	-	-	-	
Net Assets - Ending Balance	\$ 40,467,507	\$ 37,887,813	\$ 7,374,597	\$ 1	\$ 1	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

2013-14 PROGRAM INFORMATION

BU: 9030000 Interagency Procurement

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 Interagency Procurement**

57,239,812	0	0	0	0	0	0	19,352,000	37,887,812	0	0.0	0
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Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: 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

57,239,812	0	0	0	0	0	0	19,352,000	37,887,812	0	0.0	0
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JUVENILE COURTHOUSE PROJECT- DEBT SERVICE 9280000

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(9,109)	36,017	60,126	35,256	35,256
Total Financing	51,018	71,273	60,126	35,256	35,256
Net Cost	(60,127)	(35,256)	-	-	-

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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$2,274,520 consisting of \$60,256 administrative costs, \$835,000 in principal payment, and \$1,379,264 in interest payments. Financing is from payments from the Courts of \$2,239,264 and available fund balance of \$35,256.

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 2013-14				Schedule 15
9280000 - Juvenile Courthouse Project-Debt Service 280A - JUVENILE COURTHOUSE PROJECT-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 44,165	\$ 60,126	\$ 60,126	\$ 35,256	\$ 35,256	
Revenue from Use Of Money & Property	6,853	11,147	-	-	-	
Total Revenue	\$ 51,018	\$ 71,273	\$ 60,126	\$ 35,256	\$ 35,256	
Services & Supplies	\$ 10,892	\$ 61,018	\$ 85,126	\$ 60,256	\$ 60,256	
Other Charges	2,216,812	2,211,956	2,211,957	2,214,264	2,214,264	
Interfund Reimb	(2,236,813)	(2,236,957)	(2,236,957)	(2,239,264)	(2,239,264)	
Total Financing Uses	\$ (9,109)	\$ 36,017	\$ 60,126	\$ 35,256	\$ 35,256	
Total Expenditures/Appropriations	\$ (9,109)	\$ 36,017	\$ 60,126	\$ 35,256	\$ 35,256	
Net Cost	\$ (60,127)	\$ (35,256)	\$ -	\$ -	\$ -	

2013-14 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

FUNDED

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

2,274,520 2,239,264 0 0 0 0 0 0 35,256 0 0.0 0

Program Type: Mandated

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

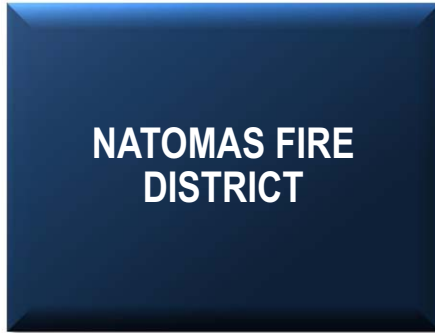
Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

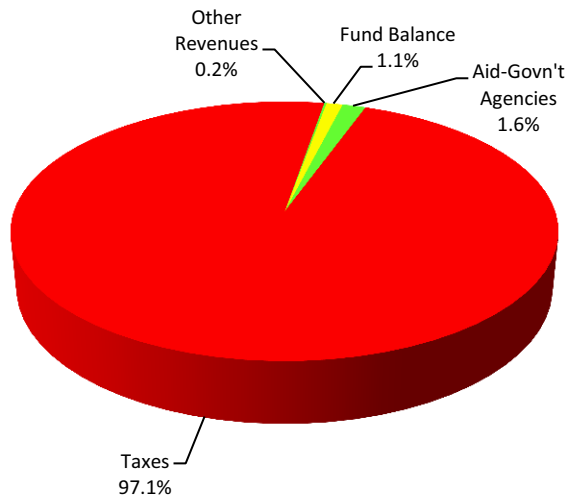
FUNDED

2,274,520 2,239,264 0 0 0 0 0 0 35,256 0 0.0 0

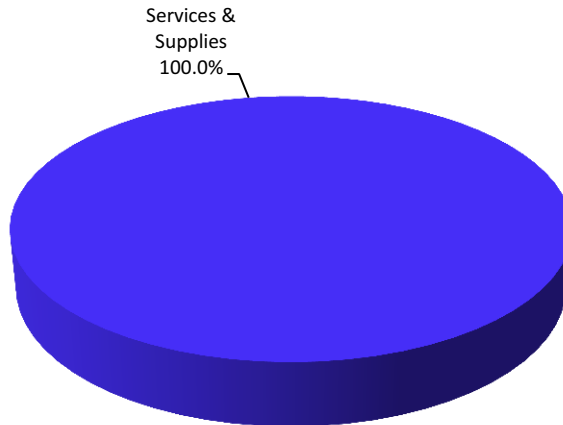
Departmental Structure



Financing Sources



Financing Uses



Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	994,881	3,557,468	3,865,578	1,881,992	1,881,992
Total Financing	2,838,459	3,578,460	3,865,578	1,881,992	1,881,992
Net Cost	(1,843,578)	(20,992)	-	-	-

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 Office of Economic Development and Marketing is responsible for managing the contract with the City, making payments and preparing the district budget.

MISSION:

To provide fire protection to a special district in the Unincorporated Area in the northwestern part of Sacramento County through the City of Sacramento.

GOAL:

To provide timely and effective fire protection services to the special district area.

FUND BALANCE CHANGES FOR 2012-13:

Fund balance decreased by \$1,722,586 from the previous year, because the 2012-13 fund balance contained funds from (1) an incorrect transfer from Fund 020A of \$900,000 made during 2011-12 and (2) a \$900,000 expense which was budgeted in 2011-12 but occurred in 2012-13. The incorrect transfer of \$900,000 was returned to Fund 020A in 2012-13.

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 2013-14				Schedule 15
2290000 - Natomas Fire District 229A - NATOMAS FIRE DISTRICT						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 129,235	\$ 1,743,578	\$ 1,743,578	\$ 20,992	\$ 20,992	
Taxes	1,781,719	1,804,799	2,087,000	1,828,000	1,828,000	
Revenue from Use Of Money & Property	1,347	3,533	5,000	3,000	3,000	
Intergovernmental Revenues	26,158	26,543	30,000	30,000	30,000	
Miscellaneous Revenues	-	7	-	-	-	
Other Financing Sources	900,000	-	-	-	-	
Total Revenue	\$ 2,838,459	\$ 3,578,460	\$ 3,865,578	\$ 1,881,992	\$ 1,881,992	
Services & Supplies	\$ 994,881	\$ 3,557,468	\$ 3,865,578	\$ 1,881,992	\$ 1,881,992	
Total Financing Uses	\$ 994,881	\$ 3,557,468	\$ 3,865,578	\$ 1,881,992	\$ 1,881,992	
Total Expenditures/Appropriations	\$ 994,881	\$ 3,557,468	\$ 3,865,578	\$ 1,881,992	\$ 1,881,992	
Net Cost	\$ (1,843,578)	\$ (20,992)	\$ -	\$ -	\$ -	

2013-14 PROGRAM INFORMATION

BU: 2290000 Natomas Fire District

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 Fire Protection Services**

1,881,992	0	0	0	0	0	0	1,861,000	20,992	0	0.0	0
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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: Fire protection is a fundamental public service protecting health and safety.

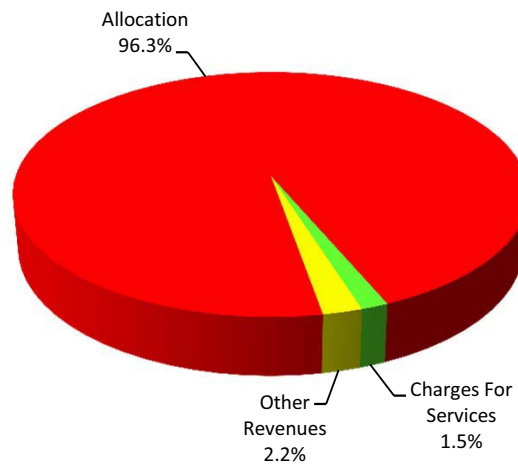
FUNDED

1,881,992	0	0	0	0	0	0	1,861,000	20,992	0	0.0	0
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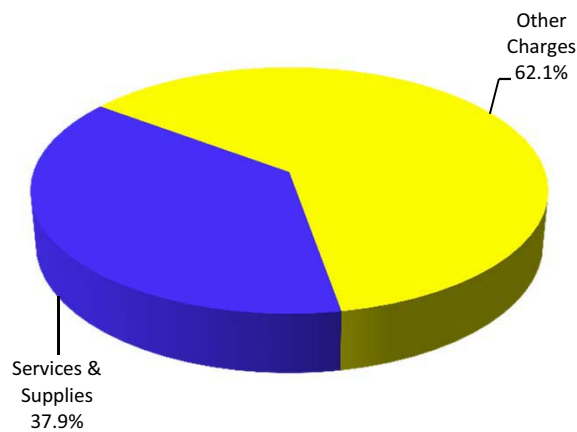
Departmental Structure



Financing Sources



Financing Uses



Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	4,569,198	4,869,561	5,318,374	18,052,103	16,113,042
Total Financing	-	-	240,000	590,000	590,000
Net Cost	4,569,198	4,869,561	5,078,374	17,462,103	15,523,042

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.

SIGNIFICANT CHANGES FOR 2013-14:

New centrally-budgeted projects include Interfund Transfers repayments, lease payment for the East Area Neighborhood service center, and debt service payments for the Boys Ranch and the facility at 900 8th Street.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **5770000 - Non-Departmental Costs/General Fund**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Charges for Services	\$ -	\$ -	240,000	240,000	240,000
Miscellaneous Revenues	-	-	-	350,000	350,000
Total Revenue	\$ -	\$ -	240,000	590,000	590,000
Services & Supplies	\$ 4,049,503	\$ 4,526,453	\$ 4,914,440	\$ 5,175,394	\$ 5,175,394
Other Charges	183,695	213,458	261,934	11,944,976	10,005,915
Interfund Charges	-	-	-	802,233	802,233
Intrafund Charges	336,000	129,650	142,000	129,500	129,500
Total Expenditures/Appropriations	\$ 4,569,198	\$ 4,869,561	\$ 5,318,374	\$ 18,052,103	\$ 16,113,042
Net Cost	\$ 4,569,198	\$ 4,869,561	\$ 5,078,374	\$ 17,462,103	\$ 15,523,042

2013-14 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
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FUNDED

Program No. and Title: 001 Countywide Contributions and Contractual Obligations

2,051,859	0	0	0	0	0	0	0	0	2,051,859	0.0	0
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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: 002 Central Support of Countywide Operations and Special Projects

14,061,183	0	0	0	0	0	0	590,000	0	13,471,183	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

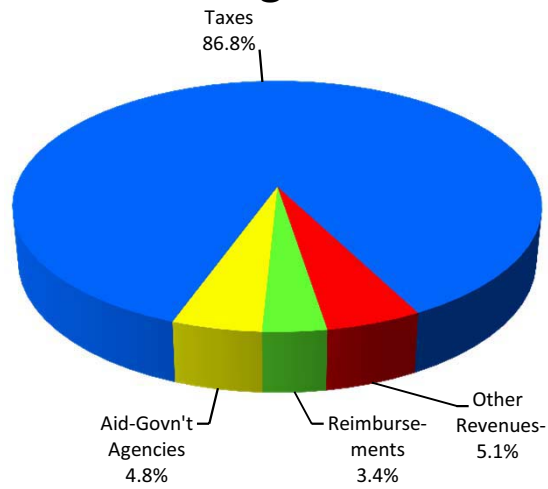
Program Description: Countywide operations and special projects include annual audits, Cost Plan preparation, budget printing and distribution, County Executive Outreach, sales tax audits, Legislative Advocate, transit subsidies, youth commission support, and memberships to statewide and national organizations.

FUNDED	16,113,042	0	0	0	0	0	590,000	0	15,523,042	0.0	0
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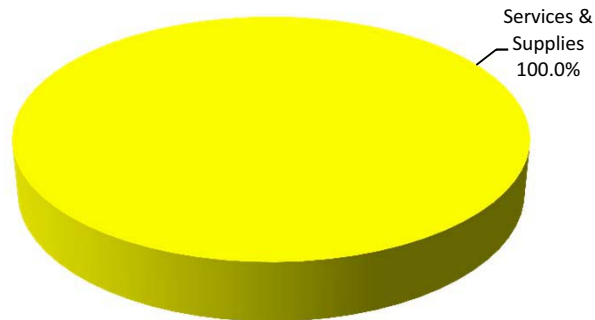
Departmental Structure



Financing Sources



Financing Uses



Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(21,090,018)	(19,576,566)	(17,366,723)	(11,507,485)	(9,618,424)
Total Financing	464,692,096	463,625,565	454,981,786	466,807,664	466,807,664
Net Cost	(485,782,114)	(483,202,131)	(472,348,509)	(478,315,149)	(476,426,088)

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 75 percent of the total general purpose financing for the County.
- 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.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- General revenue collections were lower than prior-year actual levels by \$1.1 million. Actual overall revenues and transfers-in from other funds for 2012-13 were \$8.2 million higher than adjusted budget levels and \$2.3 million lower than prior-year 2011-12 actual levels. This reduction from prior-year actual levels is due primarily to decreases in property taxes.
- Actual Property tax-related and Teeter Plan revenues and transfers for 2012-13 were lower than prior-year 2011-12 actual levels by \$4.9 million.
- Actual Property Tax In Lieu of Vehicle License Fees for 2012-13 were \$0.7 million above prior-year 2011-12 actual levels.
- Actual Sales and Use Tax revenues and In Lieu Local Sales and Use Tax revenues for 2012-13 were \$2.6 million above 2012-13 budgeted levels and \$6.4 million above prior-year 2011-12 actual levels.
- Utility User Tax revenues were \$0.7 million lower than prior-year 2011-12 actuals and \$0.07 million lower than Adopted budget levels.

SIGNIFICANT CHANGES FOR 2013-14:

- Property tax-related and Teeter Plan revenues and transfers are estimated to increase by \$3.2 million from prior-year actual levels.

SIGNIFICANT CHANGES FOR 2013-14 (CONT.):

- Property Tax In Lieu of Vehicle License Fees are estimated to be \$2.0 million above prior-year actual levels, an increase of 1.7 percent.
- Sales and Use Tax revenues and In Lieu Local Sales and Use Tax revenues associated with the state’s “Triple Flip” are estimated to increase by \$5.1 million from prior-year actual levels.
- The county’s Utility User Tax is budgeted at \$17.2 million, an increase of \$0.4 million from prior-year actual levels.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **5700000 - Non-Departmental Revenues/General Fund**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Taxes	\$ 405,398,849	\$ 410,303,681	\$ 403,007,811	\$ 419,269,731	\$ 419,269,731
Licenses, Permits & Franchises	5,068,689	4,991,962	4,708,886	4,800,000	4,800,000
Fines, Forfeitures & Penalties	14,115,776	13,962,485	17,276,192	14,109,276	14,109,276
Revenue from Use Of Money & Property	332,110	630,146	-	20,399	20,399
Intergovernmental Revenues	25,908,033	25,214,970	19,890,556	22,981,976	22,981,976
Charges for Services	-	1,812,034	-	-	-
Miscellaneous Revenues	13,868,639	6,710,287	10,098,341	5,626,282	5,626,282
Total Revenue	\$ 464,692,096	\$ 463,625,565	\$ 454,981,786	\$ 466,807,664	\$ 466,807,664
Services & Supplies	\$ -	\$ -	\$ -	2,994,841	2,994,841
Other Charges	53,996	301,542	2,860,000	-	-
Interfund Reimb	(24,852,388)	(23,632,018)	(24,069,149)	(18,244,752)	(16,355,691)
Intrafund Charges	3,708,374	3,753,910	3,842,426	3,742,426	3,742,426
Total Expenditures/Appropriations	\$ (21,090,018)	\$ (19,576,566)	\$ (17,366,723)	\$ (11,507,485)	\$ (9,618,424)
Net Cost	\$ (485,782,114)	\$ (483,202,131)	\$ (472,348,509)	\$ (478,315,149)	\$ (476,426,088)

2013-14 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>	<i>001 General Purpose Financing Revenues</i>											
	6,737,267	16,355,691	0	16,795,420	0	0	0	450,012,244	0	-476,426,088	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 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	6,737,267	16,355,691	0	16,795,420	0	0	0	450,012,244	0	-476,426,088	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 2013-14	Schedule 9
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Budget Unit **5970000 - Office of Labor Relations**
 Function **GENERAL**
 Activity **Personnel**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 1,086	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	-	(11)	-	-	-
Charges for Services	-	194,955	280,835	-	-
Miscellaneous Revenues	1,487	827	-	-	-
Residual Equity Transfer In	870	1,670	1,670	-	-
Total Revenue	\$ 3,443	\$ 197,441	\$ 282,505	\$ -	-
Salaries & Benefits	\$ 678,440	\$ 488,597	\$ 613,554	\$ -	-
Services & Supplies	152,499	109,390	286,456	-	-
Intrafund Charges	153,604	107,640	122,194	-	-
Intrafund Reimb	-	(508,242)	(739,699)	-	-
Total Expenditures/Appropriations	\$ 984,543	\$ 197,385	\$ 282,505	\$ -	-
Net Cost	\$ 981,100	\$ (56)	\$ -	\$ -	-
Positions	4.0	4.0	4.0	0.0	0.0

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.
- Effective July 1, 2012, the Office of Labor Relations was moved under the Department of Personnel Services (DPS); however, the budget for the Office was to remain in its current Budget Unit (5970000) through Fiscal Year 2012-13 and moved into DPS' budget effective July 1, 2013. The four positions and all labor relations functions are now reflected in DPS' Budget Unit 6050000.

FOR INFORMATION ONLY

Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	189,508,790	1,431,541	1,730,520	386,986	386,986
Total Financing	191,239,309	1,818,527	1,730,520	386,986	386,986
Net Cost	(1,730,519)	(386,986)	-	-	-

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) 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.
- 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.
- 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 percent, and then changed to 6.04 percent on July 1, 2009.

PROGRAM DESCRIPTION (CONT.):

- 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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$79,968,725 consisting of \$165,000 administrative costs, \$386,986 for potential legal or other costs, \$14,283,645 in principal payments and \$65,133,094 in interest payments. Financing is from payments from departments of \$79,581,739 and available fund balance of \$386,986.

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 2013-14				Schedule 15
9313000 - Pension Obligation Bond-Debt Service 313A - PENSION OBLIGATION BOND-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 7,874,308	\$ 1,730,520	\$ 1,730,520	\$ 386,986	\$ 386,986	
Revenue from Use Of Money & Property	-	88,007	-	-	-	
Miscellaneous Revenues	1	-	-	-	-	
Other Financing Sources	183,365,000	-	-	-	-	
Total Revenue	\$ 191,239,309	\$ 1,818,527	\$ 1,730,520	\$ 386,986	\$ 386,986	
Services & Supplies	\$ 193,817,448	\$ 1,431,541	\$ 1,730,520	\$ 551,986	\$ 551,986	
Other Charges	68,229,706	74,886,838	74,886,838	79,416,739	79,416,739	
Interfund Reimb	(72,538,364)	(74,886,838)	(74,886,838)	(79,581,739)	(79,581,739)	
Total Financing Uses	\$ 189,508,790	\$ 1,431,541	\$ 1,730,520	\$ 386,986	\$ 386,986	
Total Expenditures/Appropriations	\$ 189,508,790	\$ 1,431,541	\$ 1,730,520	\$ 386,986	\$ 386,986	
Net Cost	\$ (1,730,519)	\$ (386,986)	\$ -	\$ -	\$ -	

2013-14 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
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FUNDED

Program No. and Title: 001 POB debt service

79,968,725	79,581,739	0	0	0	0	0	0	386,986	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	79,968,725	79,581,739	0	0	0	0	0	386,986	0	0.0	0
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PENSION OBLIGATION BOND - INTEREST RATE STABILIZATION

9311000

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 2013-14				Schedule 15
9311000 - Pension Obligation Bond-Int Rate Stabilization 311A - PENSION BOND-INT RATE STABILIZATION						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 103,218	\$ 67,535	\$ 67,535	\$ -	-	
Reserve Release	-	1,043,794	1,043,794	-	-	
Revenue from Use Of Money & Property	67,535	284	-	-	-	
Total Revenue	\$ 170,753	\$ 1,111,613	\$ 1,111,329	\$ -	-	
Reserve Provision	\$ 103,218	\$ -	\$ -	\$ -	-	
Services & Supplies	-	1,111,329	1,111,329	-	-	
Total Financing Uses	\$ 103,218	\$ 1,111,329	\$ 1,111,329	\$ -	-	
Total Expenditures/Appropriations	\$ 103,218	\$ 1,111,329	\$ 1,111,329	\$ -	-	
Net Cost	\$ (67,535)	\$ (284)	\$ -	\$ -	-	

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 were fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) were issued as variable-interest rate bonds, with an initial marketing term of three years, and converted to a weekly variable rate reset mode in Fiscal Year 1998-99, with a related interest rate swap agreement.
- This budget unit has provided for interest earnings on the Pension Obligation Bond-Debt Service Fund (Budget Unit 9313000). In the Pension Obligation Bond Trust Indenture, the County has covenanted to use the proceeds from interest earnings on the Debt Service Fund to purchase interest rate "cap" contracts on the variable-rate portion of the bonds, to make up the difference between the early set aside of funds in the Debt Service Fund and actual debt service, and/or to mitigate budgetary impact from high variable-rate interest rates by withdrawing funds from this fund and utilizing them for any lawful purpose of the County.
- In September 2011 the Series 1995B&C variable rate bonds were refunded as fixed rate bonds by the 2011A Refunding Bonds, and the related interest rate swap agreement was terminated, and it is no longer necessary to maintain this separate fund, which will be closed in Fiscal Year 2012-13.

FOR INFORMATION ONLY

Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	51,513,564	49,725,489	57,141,174	49,075,401	49,075,401
Total Financing	57,152,148	56,382,428	57,141,174	49,075,401	49,075,401
Net Cost	(5,638,584)	(6,656,939)	-	-	-

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.
- 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.

SUPPLEMENTAL INFORMATION:

The total Fiscal Year 2012-13 requirement for the Teeter Plan debt service is \$49,075,401, consisting of \$35,947,900 for principal and interest payments, and \$13,127,501 for transfer to the General Fund. Financing is from \$42,418,462 in anticipated collections from delinquent taxpayers, and \$6,656,939 from Fiscal Year 2012-13 year-end unreserved fund balance. The debt service requirement includes a quarterly and annual payment which is payable on or about August 1st after close of each fiscal year. It is anticipated that a fund balance will be rolled forward each year to finance the August 1st payments.

FUND BALANCE CHANGES FOR 2012-13:

The increase in available fund balance of \$1,018,355 from the prior year is due to higher than anticipated delinquent tax collection at year end.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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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	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 5,393,384	\$ 5,638,584	\$ 5,638,584	\$ 6,656,939	\$ 6,656,939
Revenue from Use Of Money & Property	2,780	3,508	-	-	-
Miscellaneous Revenues	50,950,582	48,974,405	51,502,590	42,418,462	42,418,462
Other Financing Sources	805,402	1,765,931	-	-	-
Total Revenue	\$ 57,152,148	\$ 56,382,428	\$ 57,141,174	\$ 49,075,401	\$ 49,075,401
Other Charges	\$ 37,062,777	\$ 35,870,813	\$ 42,923,994	\$ 35,947,900	\$ 35,947,900
Interfund Charges	14,450,787	13,854,676	14,217,180	13,127,501	13,127,501
Total Expenditures/Appropriations	\$ 51,513,564	\$ 49,725,489	\$ 57,141,174	\$ 49,075,401	\$ 49,075,401
Net Cost	\$ (5,638,584)	\$ (6,656,939)	\$ -	\$ -	\$ -

2013-14 PROGRAM INFORMATION

BU: 5940000 Teeter Plan

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 Teeter Plan Debt Service**

49,075,401	0	0	0	0	0	0	42,418,462	6,656,939	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

Program Description: Delinquent property tax collection and debt service payments.

FUNDED	49,075,401	0	0	0	0	0	42,418,462	6,656,939	0	0.0	0
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Summary

Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	8,438,039	2,989,712	13,268,476	10,322,942	10,322,942
Total Financing	21,706,515	13,312,654	13,268,476	10,322,942	10,322,942
Net Cost	(13,268,476)	(10,322,942)	-	-	-

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 were 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 were 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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$10,322,942 consisting of capital project costs reimbursed to departments for approved projects. Financing is from available fund balance from Bond proceeds and interest earnings thereon.

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 2013-14				Schedule 15
9284000 - Tobacco Litigation Settlement-Capital Projects 284A - TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS						
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 21,700,861	\$ 13,268,476	\$ 13,268,476	\$ 10,322,942	\$ 10,322,942	
Revenue from Use Of Money & Property	5,654	9,178	-	-	-	
Miscellaneous Revenues	-	35,000	-	-	-	
Total Revenue	\$ 21,706,515	\$ 13,312,654	\$ 13,268,476	\$ 10,322,942	\$ 10,322,942	
Other Charges	\$ 8,438,039	\$ 2,989,712	\$ 13,268,476	\$ 10,322,942	\$ 10,322,942	
Total Financing Uses	\$ 8,438,039	\$ 2,989,712	\$ 13,268,476	\$ 10,322,942	\$ 10,322,942	
Total Expenditures/Appropriations	\$ 8,438,039	\$ 2,989,712	\$ 13,268,476	\$ 10,322,942	\$ 10,322,942	
Net Cost	\$ (13,268,476)	\$ (10,322,942)	\$ -	\$ -	\$ -	

2013-14 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
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FUNDED

Program No. and Title: 001 Tobacco Litigation Securitization

10,322,942	0	0	0	0	0	0	0	10,322,942	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

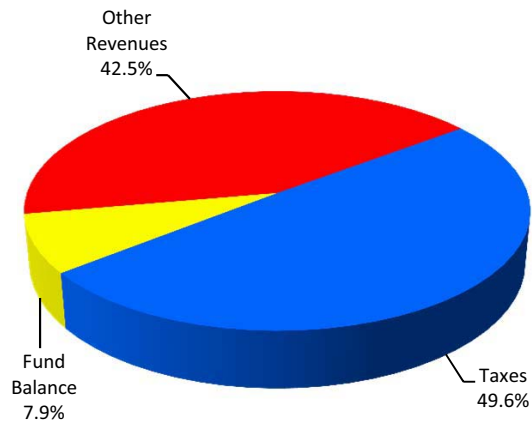
Program Description: capital project funding

FUNDED	10,322,942	0	0	0	0	0	0	10,322,942	0	0.0	0
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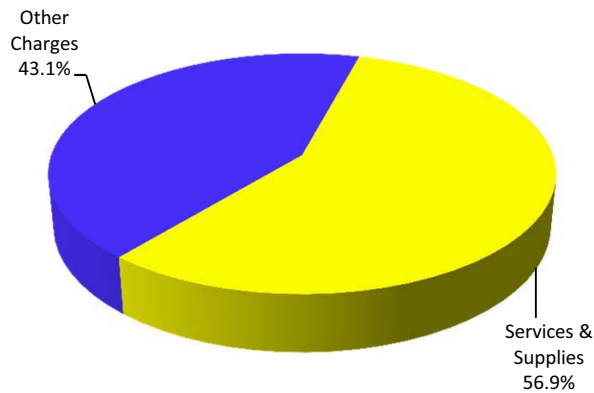
Departmental Structure



Financing Sources



Financing Uses



Summary					
Classification	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommend	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	3,834,750	3,723,674	6,689,005	7,497,504	7,497,504
Total Financing	3,657,299	4,315,943	6,689,005	7,497,504	7,497,504
Net Cost	177,451	(592,269)	-	-	-

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.

MISSION:

To provide funding for artistic, cultural, civic and other activities which enhance the image of the community and quality of life in Sacramento.

SIGNIFICANT DEVELOPMENTS DURING 2012-13:

- Appropriations for this fund totaled \$6,689,005. Budgeted revenues totaled \$6,689,005.
- Transient Occupancy Tax collections totaled \$3,876,132.
- The transfer to the County General Fund totaled \$2,210,492.
- New allocations for the Board of Supervisors Neighborhood Programs totaled \$100,000.
- New allocations for Sports, Tourism, Arts, and Quality of Life activities totaled \$603,440.
- New allocations for Sacramento Metropolitan Arts Commission (SMAC) activities totaled \$460,676, which included a \$39,000 contribution from the Friends of SMAC and \$285,676 from the City of Sacramento.

SIGNIFICANT CHANGES FOR 2013-14:

- Appropriations for this fund total \$7,497,504. Budgeted revenues total \$7,497,504.
- Funding includes a required pass-through budgeting of \$2,899,572 in costs and revenues associated with bond financing for Raley Field and Sacramento Regional Arts Facilities.
- Funding includes pass-through budgeting of \$285,676 in costs and revenues associated with the City of Sacramento contribution to the Fiscal Year 2013-14 Cultural Arts Awards.
- Budgeted Transient Occupancy Tax collections total \$3,717,466.
- The budgeted transfer to the County General Fund totals \$3,017,261.
- New allocations for the Board of Supervisors Neighborhood Programs total \$100,000.
- New allocations for Sports, Tourism, Arts, and Quality of Life activities total \$573,440.
- New allocations for Sacramento Metropolitan Arts Commission activities total \$460,676, which include contributions from the City of Sacramento of \$285,676 for Cultural Arts Awards.

FUND BALANCE CHANGES FOR 2012-13:

Fund Balance increased by \$770,124 from the prior fiscal year. The lower fund balance in the previous fiscal year was primarily due to a Fiscal Year 2011-12 Cultural Arts Award payment of \$285,676 from the City of Sacramento, which was budgeted for receipt during Fiscal Year 2011-12 but was actually received in Fiscal Year 2012-13. The remaining variance is an adjustment for actual expenditures and revenues in Fiscal Year 2012-13.

SUPPLEMENTAL INFORMATION:

Transient Occupancy Tax Fiscal Year 2013-14 Adopted Budget Detail			
	Adopted Budget 2012-13	Actuals 2012-13	Adopted Budget 2013-14
Revenue			
Fund Balance	(178,334)	(178,334)	591,790
Tax Collections	3,391,622	3,876,132	3,717,466
Interest Income	3,000	7,793	3,000
Pass Through			
Raley Field Bond Financing	2,375,099	0	2,373,716
Sacramento Regional Arts Facilities (Music Circus)	526,266	0	525,856
City of Sacramento - Cultural Arts Awards	285,676	285,676	285,676
City of Sacramento - Cultural Arts Awards - Prior Fiscal Year	285,676	285,676	0
Friends of SMAC - Cultural Arts Awards	0	39,000	0
Total Revenue	6,689,005	4,315,943	7,497,504
Expenditures			
Bond Financing			
Sacramento Theatre Company/Music Circus	66,000	66,000	66,000
Pass Throughs			
Raley Field Bond Financing	2,375,099	0	2,373,716
Sacramento Regional Arts Facilities	526,266	0	525,856
Subtotal Bond Financing	2,967,365	66,000	2,965,572
Administrative Costs			
Transient Occupancy Tax Program Administration	75,000	86,166	75,000
Dept. of Finance - Hotel Audits	25,000	13,000	25,000
Dept. of Finance - Revenue Estimates/Monitoring	25,000	13,834	25,000
Subtotal Administrative Costs	125,000	113,000	125,000
Transfers			
Transfer to General Fund	2,210,492	2,210,492	3,017,261
Transfer to Economic Development & Marketing	90,000	90,000	90,000
Subtotal Transfers	2,300,492	2,300,492	3,107,261
Board of Supervisors - Neighborhood Programs			
Board of Supervisors-Neighborhood Programs	100,000	13,287	100,000
Re-appropriation of BOS Neighborhood Funds	59,140	59,140	86,713
Subtotal Neighborhood Programs	159,140	72,427	186,713

SUPPLEMENTAL INFORMATION (CONT.):

Transient Occupancy Tax Fiscal Year 2013-14 Adopted Budget Detail			
	Adopted Budget 2012-13	Actuals 2012-13	Adopted Budget 2013-14
Sports, Tourism, Arts, Quality of Life			
Sacramento Convention and Visitor's Bureau (SCVB)	105,496	105,496	105,496
Sports Marketing & Events Support - SCVB	0	0	70,000
Sacramento Sports Commission	100,000	100,000	0
Special Event Support	50,000	50,000	50,000
American River Parkway Foundation	16,184	16,184	16,184
Center for Sacramento History (Note 1)	145,350	145,350	145,350
Powerhouse Science Center - (Note 2)	93,205	93,205	93,205
Sacramento History Museum - (Note 2)	93,205	93,205	93,205
Subtotal Sports, Tourism, Arts, Quality of Life	603,440	603,440	573,440
Sacramento Metropolitan Arts Commission			
Operations	150,000	150,000	150,000
Cultural Arts Awards-County	25,000	25,000	25,000
Cultural Arts Awards-City of Sacramento (Pass-Through)	285,676	294,315	285,676
Cultural Arts Awards-Friends of SMAC (Pass-Through)	0	39,000	0
Subtotal Sacramento Metropolitan Arts Commission	460,676	508,315	460,676
Reserves			
Reserve Increase: Sac Ballet Annual Receivable Adjustment	12,892	0	18,842
Subtotal Reserves	12,892	0	18,842
Economic Development			
Northern California World Trade Center	10,000	10,000	10,000
Sacramento Area Commerce & Trade Organization	30,000	30,000	30,000
Sacramento Area Regional Technology Alliance	10,000	10,000	10,000
Sacramento Metropolitan Chamber of Commerce	10,000	10,000	10,000
Subtotal Economic Development	60,000	60,000	60,000
Total Expenditures	6,689,005	3,723,674	7,497,504
Total Revenues	6,689,005	4,315,943	7,497,504
Difference	0	(592,269)	0
Note 1: Formerly named Archives & Museum Collection Center			
Note 2: Formerly named Sacramento Museum of History, Science & Technology			

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **4060000 - Transient-Occupancy Tax**
 Function **RECREATION & CULTURAL SERVICES**
 Activity **Cultural Services**
 Fund **015A - TRANSIENT OCCUPANCY**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 208,205	\$ (178,334)	\$ (178,334)	\$ 591,790	\$ 591,790
Taxes	3,383,027	3,876,132	3,391,622	3,717,466	3,717,466
Revenue from Use Of Money & Property	4,698	7,793	3,000	3,000	3,000
Miscellaneous Revenues	61,369	610,352	571,352	285,676	285,676
Other Financing Sources	-	-	2,901,365	2,899,572	2,899,572
Total Revenue	\$ 3,657,299	\$ 4,315,943	\$ 6,689,005	\$ 7,497,504	\$ 7,497,504
Services & Supplies	\$ 90,200	\$ 113,000	\$ 125,000	\$ 125,000	\$ 125,000
Other Charges	1,320,821	1,310,182	4,263,513	4,265,243	4,265,243
Interfund Charges	2,423,729	2,300,492	2,300,492	3,107,261	3,107,261
Total Expenditures/Appropriations	\$ 3,834,750	\$ 3,723,674	\$ 6,689,005	\$ 7,497,504	\$ 7,497,504
Net Cost	\$ 177,451	\$ (592,269)	\$ -	\$ -	\$ -

2013-14 PROGRAM INFORMATION

BU: 4060000 Transient-Occupancy Tax

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 Transient-Occupancy Tax**

7,497,504	0	0	0	0	0	0	6,905,714	591,790	0	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: 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	7,497,504	0	0	0	0	0	6,905,714	591,790	0	0.0	0
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