

GENERAL GOVERNMENT/ADMINISTRATION

TABLE OF CONTENTS

	<u>BUDGET UNIT</u>	<u>PAGE</u>
1997 PUBLIC BUILDING FACILITIES - CONSTRUCTION	9309000	E-3
1997 PUBLIC BUILDING FACILITIES - DEBT SERVICE	3080000	E-4
1997 REFUNDING PUBLIC FACILITIES - DEBT SERVICE	9288000	E-6
2003 PUBLIC FACILITIES PROJECTS - DEBT SERVICE	9298000	E-8
2004 PENSION OBLIGATION BOND - DEBT SERVICE	9282000	E-10
2006 PUBLIC FACILITIES PROJECTS - DEBT SERVICE	9306306	E-12
2007 PUBLIC FACILITIES PROJECTS - CONSTRUCTION	9303303	E-14
2007 PUBLIC FACILITIES PROJECTS - DEBT SERVICE	9304304	E-16
2010 REFUNDING CERTIFICATE OF PARTICIPATION - DEBT SERVICE	9300000	E-18
2010 REFUNDING CERTIFICATE OF PARTICIPATION - PARKING GARAGE - DEBT SERVICE (FOR INFORMATION ONLY)	9300500	E-20
AIRPORT ENTERPRISE/CAPITAL OUTLAY	3400000/3480000	E-21
APPROPRIATION FOR CONTINGENCIES	5980000	E-25
BOARD OF RETIREMENT	7860000	E-26
CIVIL SERVICE COMMISSION	4210000	E-28
COMMUNITY INVESTMENT PROGRAM	5060000	E-30
CONTRIBUTION TO LAFCo	5920000	E-32
COUNTY COUNSEL	4810000	E-34
COUNTY EXECUTIVE/COUNTY EXECUTIVE CABINET	5910000/5730000	E-36
COUNTY LIBRARY	6310000	E-41
CRIMINAL JUSTICE CABINET	5750000	E-43
ECONOMIC DEVELOPMENT (FOR INFORMATION ONLY)	3870000	E-45
EMERGENCY OPERATIONS	7090000	E-46
FAIR HOUSING SERVICES	4660000	E-49
FINANCING DISTRICTS		
ANTELOPE PUBLIC FACILITIES FINANCING PLAN	3070000	E-51
BRADSHAW ROAD/US 50 FINANCING DISTRICT	3081000	E-53
COUNTY SERVICE AREA No. 10	2857000	E-55
FLORIN ROAD CAPITAL PROJECT	1182880	E-57
FULTON AVENUE CAPITAL PROJECT	1182881	E-59
LAGUNA COMMUNITY FACILITIES DISTRICT	3090000	E-61

GENERAL GOVERNMENT/ADMINISTRATION

TABLE OF CONTENTS

	<u>BUDGET UNIT</u>	<u>PAGE</u>
FINANCING DISTRICTS (CONT.)		
LAGUNA CREEK RANCH/ELLIOTT RANCH CFD-1	2870000	E-63
LAGUNA STONELAKE CFD	1300000	E-65
MATHER LANDSCAPE MAINTENANCE CFD	1320000	E-67
MATHER PUBLIC FACILITIES FINANCING PLAN	1360000	E-69
MCCLELLAN PARK CFD No. 2004-1	1400000	E-71
METRO AIR PARK 2001 CFD No. 2000-1	1390000	E-73
METRO AIR PARK SERVICES TAX.....	1420000	E-75
NORTH VINEYARD STATION SPECIFIC PLAN	1430000	E-77
NORTH VINEYARD STATION SPECIFIC PLAN CFD	1440000	E-79
PARK MEADOWS CFD - BOND PROCEEDS	1310000	E-81
VINEYARD PUBLIC FACILITIES FINANCING PLAN.....	2840000	E-83
FINANCING - TRANSFERS/REIMBURSEMENTS	5110000	E-85
FIXED ASSET - REVOLVING	9277000	E-88
INTERAGENCY PROCUREMENT	9030000	E-90
JUVENILE COURTHOUSE PROJECT - DEBT SERVICE	9280000	E-92
NATOMAS FIRE DISTRICT	2290000	E-94
NON-DEPARTMENTAL COSTS/GENERAL FUND	5770000	E-96
NON-DEPARTMENTAL REVENUES/GENERAL FUND	5700000	E-99
OFFICE OF LABOR RELATIONS	5970000	E-101
PENSION OBLIGATION BOND - DEBT SERVICE	9313000	E-103
TEETER PLAN	5940000	E-105
TOBACCO LITIGATION SETTLEMENT - CAPITAL PROJECTS	9284000	E-107
TRANSIENT-OCCUPANCY TAX	4060000	E-109

1997 PUBLIC BUILDING FACILITIES - CONSTRUCTION 9309000

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 2015-16				Schedule 15
	9309000 - 1997-Public Bldg Facilites-Construction 309A - 1997-PUBLIC FACILITIES-CONSTRUCTION				
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Fund Balance	\$ 542,160	\$ 542,687	\$ 542,687	\$ 3,288	\$ 3,288
Revenue from Use Of Money & Property	527	-	-	(3,288)	(3,288)
Total Revenue	\$ 542,687	\$ 542,687	\$ 542,687	\$ -	\$ -
Other Charges	\$ -	\$ 539,399	\$ 542,687	\$ -	\$ -
Total Financing Uses	\$ -	\$ 539,399	\$ 542,687	\$ -	\$ -
Total Expenditures/Appropriations	\$ -	\$ 539,399	\$ 542,687	\$ -	\$ -
Net Cost	\$ (542,687)	\$ (3,288)	\$ -	\$ -	\$ -

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 (730 I Street); 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, and the remaining amount of proceeds is being used for ADA Improvements to county facilities.

2015-16 PROGRAM INFORMATION

BU: 9309000 1997 Public Building Facilities-Construction

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 COP project construction												
	0	0	0	0	0	0	0	-3,288	3,288	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	0	0	0	0	0	0	0	-3,288	3,288	0	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				Schedule 15
3080000 - 1997-Public Facilities Debt Service 308A - 1997-PUBLIC FACILITIES DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 273,988	\$ 299,045	\$ 299,045	\$ 28,162	\$ 28,162	
Reserve Release	-	-	-	3,029,483	3,029,483	
Revenue from Use Of Money & Property	249,202	(7,231)	-	(6,292)	(6,292)	
Total Revenue	\$ 523,190	\$ 291,814	\$ 299,045	\$ 3,051,353	\$ 3,051,353	
Services & Supplies	\$ 249,146	\$ 327,647	\$ 324,045	\$ 3,051,353	\$ 3,051,353	
Other Charges	3,020,462	2,985,268	3,024,263	-	-	
Interfund Reimb	(3,045,464)	(3,049,263)	(3,049,263)	-	-	
Total Financing Uses	\$ 224,144	\$ 263,652	\$ 299,045	\$ 3,051,353	\$ 3,051,353	
Total Expenditures/Appropriations	\$ 224,144	\$ 263,652	\$ 299,045	\$ 3,051,353	\$ 3,051,353	
Net Cost	\$ (299,046)	\$ (28,162)	\$ -	\$ -	\$ -	

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 (730 I Street) 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.

PROGRAM DESCRIPTION (CONT.):

- 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.
- On October 30, 2014, the County of Sacramento 1997 Certificates of Participation (COPs) Public Building Facilities Project bonds were fully redeemed and as a result the Reserve Fund held by US Bank was liquidated and wired to the County of Sacramento. The remaining funds will be transferred to the County’s general fund as part of the Fiscal Year 2015-16 budget.

2015-16 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: 001 COP debt service</i>												
	3,051,353	0	0	0	0	0	0	3,023,191	28,162	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												
	3,051,353	0	0	0	0	0	0	3,023,191	28,162	0	0.0	0

1997 REFUNDING PUBLIC FACILITIES - DEBT SERVICE 9288000

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 2015-16				Schedule 15
9288000 - 1997-Refunding Public Facilities Debt Service 288A - 1997-PUBLIC FACILITIES DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 412,293	\$ 419,406	\$ 419,406	\$ 407,900	\$ 407,900	
Revenue from Use Of Money & Property	367,312	363,493	-	(9,343)	(9,343)	
Total Revenue	\$ 779,605	\$ 782,899	\$ 419,406	\$ 398,557	\$ 398,557	
Services & Supplies	\$ 385,200	\$ 400,000	\$ 444,406	\$ 428,557	\$ 428,557	
Other Charges	6,319,619	6,320,125	6,320,126	6,318,151	6,318,151	
Interfund Reimb	(6,344,620)	(6,345,126)	(6,345,126)	(6,348,151)	(6,348,151)	
Total Financing Uses	\$ 360,199	\$ 374,999	\$ 419,406	\$ 398,557	\$ 398,557	
Total Expenditures/Appropriations	\$ 360,199	\$ 374,999	\$ 419,406	\$ 398,557	\$ 398,557	
Net Cost	\$ (419,406)	\$ (407,900)	\$ -	\$ -	\$ -	

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.

2015-16 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

Program No. and Title: 001 COP debt service

6,746,708	6,348,151	0	0	0	0	0	-9,343	407,900	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	6,746,708	6,348,151	0	0	0	0	-9,343	407,900	0	0.0	0
---------------	-----------	-----------	---	---	---	---	--------	---------	---	-----	---

2003 PUBLIC FACILITIES PROJECTS - DEBT SERVICE 9298000

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 2015-16				Schedule 15
9298000 - 2003 Public Facilities Projects-Debt Service 298A - 2003 PUBLIC FACILITES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 74,599	\$ 90,041	\$ 90,041	\$ 52,095	\$ 52,095	
Revenue from Use Of Money & Property	2,284	431	-	(2,139)	(2,139)	
Total Revenue	\$ 76,883	\$ 90,472	\$ 90,041	\$ 49,956	\$ 49,956	
Services & Supplies	\$ 11,843	\$ 63,377	\$ 115,041	\$ 79,956	\$ 79,956	
Other Charges	962,095	962,296	962,296	956,896	956,896	
Interfund Reimb	(987,096)	(987,296)	(987,296)	(986,896)	(986,896)	
Total Financing Uses	\$ (13,158)	\$ 38,377	\$ 90,041	\$ 49,956	\$ 49,956	
Total Expenditures/Appropriations	\$ (13,158)	\$ 38,377	\$ 90,041	\$ 49,956	\$ 49,956	
Net Cost	\$ (90,041)	\$ (52,095)	\$ -	\$ -	\$ -	

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 (\$15,230,000) 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.

2015-16 PROGRAM INFORMATION

BU: 9298000 2003 Public Facilities Project-Debt Service

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

FUNDED

Program No. and Title: 001 COP debt service

1,036,852	986,896	0	0	0	0	0	-2,139	52,095	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	1,036,852	986,896	0	0	0	0	-2,139	52,095	0	0.0	0
---------------	-----------	---------	---	---	---	---	--------	--------	---	-----	---

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				Schedule 15
9282000 - 2004 Pension Obligation Bonds-Debt Service 282A - 2004 PENSION OBLIGATION BOND-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 1,007,874	\$ 1,811,141	\$ 1,811,141	\$ 1,811,141	\$ 1,811,141	\$ 1,811,141
Revenue from Use Of Money & Property	14,311	-	-	(55,618)	(55,618)	(55,618)
Other Financing Sources	111,960,000	-	-	-	-	-
Total Revenue	\$ 112,982,185	\$ 1,811,141	\$ 1,811,141	\$ 1,755,523	\$ 1,755,523	\$ 1,755,523
Services & Supplies	\$ 111,934,020	\$ 170,000	\$ 1,981,141	\$ 1,925,523	\$ 1,925,523	\$ 1,925,523
Other Charges	34,022,399	42,187,731	42,187,731	40,203,741	40,203,741	40,203,741
Interfund Reimb	(34,785,375)	(42,357,731)	(42,357,731)	(40,373,741)	(40,373,741)	(40,373,741)
Total Financing Uses	\$ 111,171,044	\$ -	\$ 1,811,141	\$ 1,755,523	\$ 1,755,523	\$ 1,755,523
Total Expenditures/Appropriations	\$ 111,171,044	\$ -	\$ 1,811,141	\$ 1,755,523	\$ 1,755,523	\$ 1,755,523
Net Cost	\$ (1,811,141)	\$ (1,811,141)	\$ -	\$ -	\$ -	\$ -

PROGRAM DESCRIPTION:

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

PROGRAM DESCRIPTION(CONT.):

- In March 2008, the 2004 C-1 Series was refunded as Floating Rate Notes, and are no longer structured as Auction Rate Securities. The new structure brings a level of certainty to interest payments for these Bonds that 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 was refunded to fixed interest rate mode as the 2013 Series, in advance of their July 10, 2014, scheduled conversion to Auction Rate Securities. There was no swap agreement to these bonds.

2015-16 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: 001 POB debt service</i>												
	42,129,264	40,373,741	0	0	0	0	0	-55,618	1,811,141	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	42,129,264	40,373,741	0	0	0	0	0	-55,618	1,811,141	0	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				Schedule 15
9306306 - 2006 Public Facilities Projects-Debt Service 306A - 2006 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 356,225	\$ 375,128	\$ 375,128	\$ 337,630	\$ 337,630	
Revenue from Use Of Money & Property	4,644	3,057	-	(8,709)	(8,709)	
Total Revenue	\$ 360,869	\$ 378,185	\$ 375,128	\$ 328,921	\$ 328,921	
Services & Supplies	\$ 10,742	\$ 65,555	\$ 400,128	\$ 358,921	\$ 358,921	
Other Charges	3,121,143	3,123,543	3,123,543	2,408,714	2,408,714	
Interfund Reimb	(3,146,144)	(3,148,543)	(3,148,543)	(2,438,714)	(2,438,714)	
Total Financing Uses	\$ (14,259)	\$ 40,555	\$ 375,128	\$ 328,921	\$ 328,921	
Total Expenditures/Appropriations	\$ (14,259)	\$ 40,555	\$ 375,128	\$ 328,921	\$ 328,921	
Net Cost	\$ (375,128)	\$ (337,630)	\$ -	\$ -	\$ -	

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 building (730 I Street) and construction of a 448-Bed Dormitory Jail facility at Rio Cosumnes Correctional Center) in order to release the Bank of America building as security for that financing to facilitate sale of the building. Building was sold in September 2014, and sale proceeds have been used to partially defease the 2006 COPs.

2015-16 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
----------------	----------------	------------------	----------------	-------------	---------	------	----------------	-----------	----------	-----------	----------

FUNDED

Program No. and Title: 001 COP debt service

2,767,635	2,438,714	0	0	0	0	0	-8,709	337,630	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	2,767,635	2,438,714	0	0	0	0	-8,709	337,630	0	0.0	0
---------------	-----------	-----------	---	---	---	---	--------	---------	---	-----	---

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				
9303303 - 2007 Public Facilities Projects-Construction						
303A - 2007 PUBLIC FACILITIES PROJ-CONST						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 163,536	\$ 21,054	\$ 21,054	\$ 22,025	\$	22,025
Revenue from Use Of Money & Property	5,683	971	-	84		84
Total Revenue	\$ 169,219	\$ 22,025	\$ 21,054	\$ 22,109	\$	22,109
Services & Supplies	\$ 115	\$ -	\$ 21,054	\$ 22,109	\$	22,109
Other Charges	148,050	-	-	-		-
Total Financing Uses	\$ 148,165	\$ -	\$ 21,054	\$ 22,109	\$	22,109
Total Expenditures/Appropriations	\$ 148,165	\$ -	\$ 21,054	\$ 22,109	\$	22,109
Net Cost	\$ (21,054)	\$ (22,025)	\$ -	\$ -	\$	-

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 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). 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.

2015-16 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

Program No. and Title: 001 COP project construction

22,109	0	0	0	0	0	0	84	22,025	0	0.0	0
--------	---	---	---	---	---	---	----	--------	---	-----	---

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: capital project funding

FUNDED	22,109	0	0	0	0	0	84	22,025	0	0.0	0
---------------	--------	---	---	---	---	---	----	--------	---	-----	---

2007 PUBLIC FACILITIES PROJECTS - DEBT SERVICE 9304304

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 2015-16				Schedule 15
9304304 - 2007 Public Facilities Projects-Debt Service 304A - 2007 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 326,001	\$ 336,608	\$ 336,608	\$ 335,053	\$ 335,053	
Revenue from Use Of Money & Property	(928)	941	-	(4,452)	(4,452)	
Total Revenue	\$ 325,073	\$ 337,549	\$ 336,608	\$ 330,601	\$ 330,601	
Services & Supplies	\$ 13,469	\$ 27,500	\$ 361,608	\$ 360,601	\$ 360,601	
Other Charges	3,004,286	3,002,910	2,802,914	2,999,289	2,999,289	
Interfund Reimb	(3,029,289)	(3,027,914)	(2,827,914)	(3,029,289)	(3,029,289)	
Total Financing Uses	\$ (11,534)	\$ 2,496	\$ 336,608	\$ 330,601	\$ 330,601	
Total Expenditures/Appropriations	\$ (11,534)	\$ 2,496	\$ 336,608	\$ 330,601	\$ 330,601	
Net Cost	\$ (336,607)	\$ (335,053)	\$ -	\$ -	\$ -	

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).

2015-16 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
----------------	----------------	------------------	----------------	-------------	---------	------	----------------	-----------	----------	-----------	----------

FUNDED

Program No. and Title: 001 COP debt service

3,359,890	3,029,289	0	0	0	0	0	-4,452	335,053	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	3,359,890	3,029,289	0	0	0	0	-4,452	335,053	0	0.0	0
---------------	-----------	-----------	---	---	---	---	--------	---------	---	-----	---

2010 REFUNDING CERTIFICATE OF PARTICIPATION - 9300000

DEBT SERVICE

SCHEDULE:

	County of Sacramento				
State Controller Schedule	Schedule 15				
County Budget Act	Special Districts and Other Agencies				
January 2010	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2015-16				
	9300000 - 2010 Refunding COPs-Debt Svc				
	300A - 2010 REFUNDING COPs- DEBT SVC				
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Fund Balance	\$ 300,389	\$ 519,395	\$ 519,395	\$ 297,445	\$ 297,445
Revenue from Use Of Money & Property	214,604	10,711	-	(37,416)	(37,416)
Total Revenue	\$ 514,993	\$ 530,106	\$ 519,395	\$ 260,029	\$ 260,029
Services & Supplies	\$ 25,609	\$ 257,661	\$ 544,395	\$ 290,029	\$ 290,029
Other Charges	14,182,943	14,356,503	14,356,504	12,912,828	12,912,828
Interfund Reimb	(14,212,953)	(14,381,503)	(14,381,504)	(12,942,828)	(12,942,828)
Total Financing Uses	\$ (4,401)	\$ 232,661	\$ 519,395	\$ 260,029	\$ 260,029
Total Expenditures/Appropriations	\$ (4,401)	\$ 232,661	\$ 519,395	\$ 260,029	\$ 260,029
Net Cost	\$ (519,394)	\$ (297,445)	-	-	-

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.
- 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.

2010 REFUNDING CERTIFICATE OF PARTICIPATION - DEBT SERVICE 9300000

PROGRAM DESCRIPTION (CONT.):

- The final debt service payment related to the County Employees Parking Garage portion of the bonds was made on February 1,2014.

2015-16 PROGRAM INFORMATION

BU: 9300000 2010 Refunding COPs-Debt Svcs

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	<i>001 COP debt service</i>											
	13,202,857	12,942,828	0	0	0	0	0	-37,416	297,445	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												
	13,202,857	12,942,828	0	0	0	0	0	-37,416	297,445	0	0.0	0

2010 REFUNDING CERTIFICATE OF PARTICIPATION - 9300500 PARKING GARAGE - DEBT SERVICE

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 2015-16				Schedule 15
	9300500 - 2010 Refunding COPs-PG- Debt Svcs 300B - 2010 REFUNDING COPs-PG-DEBT SVCS				
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Fund Balance	\$ 79,677	\$ 87,585	\$ 87,585	\$ -	-
Revenue from Use Of Money & Property	216	-	-	-	-
Total Revenue	\$ 79,893	\$ 87,585	\$ 87,585	\$ -	-
Services & Supplies	\$ 2,308	\$ 87,585	\$ 87,585	\$ -	-
Other Charges	241,500	-	-	-	-
Interfund Reimb	(251,500)	-	-	-	-
Total Financing Uses	\$ (7,692)	\$ 87,585	\$ 87,585	\$ -	-
Total Expenditures/Appropriations	\$ (7,692)	\$ 87,585	\$ 87,585	\$ -	-
Net Cost	\$ (87,585)	\$ -	\$ -	\$ -	-

PROGRAM DESCRIPTION:

- This budget unit provides for the annual lease payments for the enterprise fund portion of the 2010 Refunding Certificates of Participation issued on March 12, 2010. The annual lease payments for the governmental funds portion of the refunded debt related to the Fixed Asset Acquisition Fund, Main Jail and Cherry Island Golf Course is segregated and accounted for in Budget Unit 9300000.
- This 2010 Refunding Certificates of Participation refunded the County's 1990 Certificates of Participation (Fixed Asset Acquisition Fund), 2003 Refunding Certificates of Participation (Main Jail) and the 1999 Refunding Certificates of Participation (Cherry Island Golf Course and the County Employees Parking Garage).
- Although the financing for all of these issuances was consolidated into a single issue, the debt service related to each is segregated so that the appropriate amounts are charged to the operating funds/budgets of the departments that operate each facility and/or borrow internally from the Fixed Asset Acquisition Fund.
- The final debt service payment related to the County Employees Parking Garage portion of the bonds was made on February 1, 2014.

FOR INFORMATION ONLY

AIRPORT ENTERPRISE/CAPITAL OUTLAY

3400000/3480000

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Enterprise Fund Fiscal Year 2015-16				Schedule 11
	Fund Title		041A - AIRPORT MAINTENANCE		
	Service Activity		Airport Operations		
	Budget Unit		3400000		
Operating Detail	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Operating Revenues					
Charges for Service	\$ 73,763,337	\$ 73,327,372	\$ 66,977,874	\$ 74,370,603	\$ 74,370,603
Intergovernmental Revenues	9,754,475	13,841,759	15,493,769	10,329,862	10,329,862
Use Of Money/Prop	83,529,126	85,845,911	83,700,634	86,523,954	86,523,954
Total Operating Revenues	\$ 167,046,938	\$ 173,015,042	\$ 166,172,277	\$ 171,224,419	\$ 171,224,419
Operating Expenses					
Salaries/Benefits	\$ 32,739,382	\$ 31,971,106	\$ 32,019,957	\$ 31,957,952	\$ 31,957,952
Services & Supplies	52,314,430	50,707,488	57,297,689	59,194,421	59,194,421
Other Charges	1,468,163	1,153,662	1,336,330	1,594,621	1,594,621
Depreciation	54,907,788	54,024,531	53,741,187	51,684,115	51,684,115
Total Operating Expenses	\$ 141,429,763	\$ 137,856,787	\$ 144,395,163	\$ 144,431,109	\$ 144,431,109
Operating Income (Loss)	\$ 25,617,175	\$ 35,158,255	\$ 21,777,114	\$ 26,793,310	\$ 26,793,310
Non-Operating Revenues (Expenses)					
Other Financing	\$ 8,078	\$ -	\$ -	\$ -	\$ -
Other Revenues	15,905,315	18,515,975	18,204,970	18,886,746	18,886,746
Licenses/Permits	23,030	24,130	21,360	24,540	24,540
Interest Income	400,929	861,498	712,018	377,567	377,567
Cost of Goods Sold	(648,940)	(619,150)	(650,000)	(650,000)	(650,000)
Gain or Loss on Sale of Capital Assets	83,267	36,767	-	37,000	37,000
Interest Expense	(58,484,192)	(57,520,827)	(57,520,826)	(56,281,702)	(56,281,702)
Total Non-Operating Revenues (Expenses)	\$ (42,712,513)	\$ (38,701,607)	\$ (39,232,478)	\$ (37,605,849)	\$ (37,605,849)
Income Before Capital Contributions and Transfers	\$ (17,095,338)	\$ (3,543,352)	\$ (17,455,364)	\$ (10,812,539)	\$ (10,812,539)
Interfund Charges	163,458,918	158,362,000	189,500,000	191,900,000	191,900,000
Interfund Reimb	(163,458,917)	(145,000,000)	(152,500,000)	(152,000,000)	(152,000,000)
Change In Net Assets	\$ (17,095,339)	\$ (16,905,352)	\$ (54,455,364)	\$ (50,712,539)	\$ (50,712,539)
Net Assets - Beginning Balance	597,111,535	600,654,908	600,654,908	583,749,556	583,749,556
Equity and Other Account Adjustments	20,638,712	-	-	-	-
Net Assets - Ending Balance	\$ 600,654,908	\$ 583,749,556	\$ 546,199,544	\$ 533,037,017	\$ 533,037,017
Positions	377.0	314.0	315.0	309.0	309.0
Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6

CAPITAL OUTLAY:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Enterprise Fund Fiscal Year 2015-16				Schedule 11	
	Fund Title		043A - AIRPORT CAPITAL IMPR			
	Service Activity		Capital Outlay			
	Budget Unit		3480000			
Operating Detail	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Intergovernmental Revenues	\$ 1,035,112	\$ -	\$ -	\$ -	\$ -	
Total Operating Revenues	\$ 1,035,112	\$ -	\$ -	\$ -	\$ -	
Operating Expenses						
Depreciation	\$ -	\$ -	\$ 117,223	\$ 239,013	\$ 239,013	
Total Operating Expenses	\$ -	\$ -	\$ 117,223	\$ 239,013	\$ 239,013	
Operating Income (Loss)	\$ 1,035,112	\$ -	\$ (117,223)	\$ (239,013)	\$ (239,013)	
Non-Operating Revenues (Expenses)						
Other Financing	\$ 3,062	\$ -	\$ -	\$ -	\$ -	
Interest Income	97,043	-	-	-	-	
Equipment	(784,822)	(777,411)	(2,370,000)	(10,634,000)	(10,634,000)	
Improvements	3,020,607	(12,576,918)	(36,214,849)	(29,167,000)	(29,167,000)	
Total Non-Operating Revenues (Expenses)	\$ 2,335,890	\$ (13,354,329)	\$ (38,584,849)	\$ (39,801,000)	\$ (39,801,000)	
Income Before Capital Contributions and Transfers	\$ 3,371,002	\$ (13,354,329)	\$ (38,702,072)	\$ (40,040,013)	\$ (40,040,013)	
Interfund Reimb	-	(13,362,000)	(37,000,000)	(39,900,000)	(39,900,000)	
Change In Net Assets	\$ 3,371,002	\$ 7,671	\$ (1,702,072)	\$ (140,013)	\$ (140,013)	
Net Assets - Beginning Balance	-	3,371,002	3,371,002	3,378,673	3,378,673	
Equity and Other Account Adjustments	-	-	-	-	-	
Net Assets - Ending Balance	\$ 3,371,002	\$ 3,378,673	\$ 1,668,930	\$ 3,238,660	\$ 3,238,660	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

PROGRAM DESCRIPTION:

- The Sacramento County Department of Airports (Department) is responsible for planning, developing, operating and maintaining four public use airport facilities in Sacramento County (the Sacramento County Airport System, or Airport System). 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 operates and 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.

PROGRAM DESCRIPTION (CONT.):

- 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 Department is responsible for managing the environmental impacts within the Sacramento region associated with the operation and development of the Airport System facilities.

2015-16 PROGRAM INFORMATION

BU: 3400000 Airport Enterprise

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title:	<u>1 Sacramento International Airport System</u>											
	391,710,722	152,000,000	10,329,862	0	0	0	175,125,904	0	0	54,254,956	303.0	182
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:	<u>2 Executive Airport</u>											
	532,216	0	0	0	0	0	1,426,206	0	0	-893,990	1.0	6
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:	<u>3 Mather Airport</u>											
	1,019,873	0	0	0	0	0	3,668,300	0	0	-2,648,427	5.0	14
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												
	393,262,811	152,000,000	10,329,862	0	0	0	180,220,410	0	0	50,712,539	309.0	202

CAPTIAL OUTLAY (3480000)

2015-16 PROGRAM INFORMATION

BU: 3480000 Airport-Capital Outlay (Info Only)

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	4 Capital Improvement Program											
	40,040,013	39,900,000	0	0	0	0	0	0	0	140,013	0.0	0
<i>Program Type:</i>	Self-Supporting											
<i>Countywide Priority:</i>	0 -- Specific Mandated Countywide/Municipal or Financial Obligations											
<i>Strategic Objective:</i>	T -- Bolster safe and efficient movement of people and goods											
<i>Program Description:</i>	Developed to meet the needs of expanding service											
FUNDED	40,040,013	39,900,000	0	0	0	0	0	0	0	140,013	0.0	0

APPROPRIATION FOR CONTINGENCIES

5980000

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	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	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Appropriation for Contingencies	\$ -	\$ -	2,712,161	\$ 2,712,161	-
Total Expenditures/Appropriations	\$ -	\$ -	2,712,161	\$ 2,712,161	-
Net Cost	\$ -	\$ -	2,712,161	\$ 2,712,161	-

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.

2015-16 PROGRAM INFORMATION

BU: 5980000 Appropriation for Contingency

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

UNFUNDED

Program No. and Title: **001 General Fund Contingencies**

2,712,161 0 0 0 0 0 0 0 0 2,712,161 0.0 0

Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: FO -- Financial Obligation

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

UNFUNDED

2,712,161 0 0 0 0 0 0 0 0 2,712,161 0.0 0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Internal Service Fund Fiscal Year 2015-16				Schedule 10	
	Fund Title 060A - BOARD OF RETIREMENT					
	Service Activity Administration					
	Budget Unit 7860000					
Operating Detail	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ -	\$ 6,740,093	\$ 7,027,484	\$ 6,933,460	\$ 6,933,460	
Total Operating Revenues	\$ -	\$ 6,740,093	\$ 7,027,484	\$ 6,933,460	\$ 6,933,460	
Operating Expenses						
Salaries/Benefits	\$ 3,310,148	\$ 3,960,496	\$ 4,170,712	\$ 4,066,830	\$ 4,066,830	
Services & Supplies	1,252,313	2,307,521	2,384,696	2,395,402	2,395,402	
Other Charges	218,702	311,084	311,084	310,236	310,236	
Depreciation	25,550	35,992	35,992	35,992	35,992	
Total Operating Expenses	\$ 4,806,713	\$ 6,615,093	\$ 6,902,484	\$ 6,808,460	\$ 6,808,460	
Operating Income (Loss)	\$ (4,806,713)	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
Non-Operating Revenues (Expenses)						
Other Financing	\$ 162	\$ -	\$ -	\$ -	\$ -	
Interest Income	(40,679)	-	-	-	-	
Contingencies	-	(125,000)	(125,000)	(125,000)	(125,000)	
Total Non-Operating Revenues (Expenses)	\$ (40,517)	\$ (125,000)	\$ (125,000)	\$ (125,000)	\$ (125,000)	
Income Before Capital Contributions and Transfers	\$ (4,847,230)	\$ -	\$ -	\$ -	\$ -	
Change In Net Assets	\$ (4,847,230)	\$ -	\$ -	\$ -	\$ -	
Net Assets - Beginning Balance	-	(4,847,230)	(4,847,230)	(4,847,230)	(4,847,230)	
Equity and Other Account Adjustments	-	-	-	-	-	
Net Assets - Ending Balance	\$ (4,847,230)	\$ (4,847,230)	\$ (4,847,230)	\$ (4,847,230)	\$ (4,847,230)	
Positions	45.5	47.5	45.5	47.5	47.5	
<hr/>						
	Revenues Tie To				SCH 1, COL 4	
	Expenses Tie To				SCH 1, COL 6	

PROGRAM DESCRIPTION:

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

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

1 The Chief Investment Officer, General Counsel, Chief Operations Officer, Chief Benefits Officer, and Chief Investment Officer for the System are not subject to County Civil Service or merit systems rules and are appointed by the Chief Executive Officer subject to confirmation by the Board of Retirement. All other staff positions are appointed by the Chief Executive Officer from the Civil Service lists of the County, are subject to County Civil Service and personnel rules, and, as applicable, are covered by the collective bargaining agreements that cover 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 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.

2015-16 PROGRAM INFORMATION

BU: 7860000 Board of Retirement (Info Only)

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title:	<u>001 Management of the Sacramento County Employees' Retirement System (SCERS)</u>											
	6,933,460	0	0	0	0	0	6,933,460	0	0	0	47.5	0
Program Type:	Mandated											
Countywide Priority:	5 -- General Government											
Strategic Objective:	FO -- Financial Obligation											
Program Description:	Pursuant to the provisions of the County Employees' Retirement Law of 1937, management of the Sacramento County Employees' Retirement System (System) is vested in the Board of Retirement which is responsible for the administration and maintenance of the records of the System in accordance with the 1937 Act and Retirement Board ByLaws.											
FUNDED	6,933,460	0	0	0	0	0	6,933,460	0	0	0	47.5	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
---	--	-------------------

Budget Unit **4210000 - Civil Service Commission**
 Function **GENERAL**
 Activity **Personnel**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Miscellaneous Revenues	\$ 9,334	\$ 60,000	\$ 25,000	\$ 60,000	\$ 60,000
Residual Equity Transfer In	2,123	-	-	-	-
Total Revenue	\$ 11,457	\$ 60,000	\$ 25,000	\$ 60,000	\$ 60,000
Salaries & Benefits	\$ 256,126	\$ 267,445	\$ 271,083	\$ 278,203	\$ 278,203
Services & Supplies	43,997	98,597	63,522	103,152	103,152
Other Charges	2,865	2,864	2,864	2,865	2,865
Intrafund Charges	3,159	5,620	5,620	6,353	6,353
Total Expenditures/Appropriations	\$ 306,147	\$ 374,526	\$ 343,089	\$ 390,573	\$ 390,573
Net Cost	\$ 294,690	\$ 314,526	\$ 318,089	\$ 330,573	\$ 330,573
Positions	2.0	2.0	2.0	2.0	2.0

PROGRAM DESCRIPTION:

- As required by Article XVI of the Sacramento County Charter, the Civil Service Commission (Commission) provides policy direction and oversight for the merit selection, promotion, retention, classification, and discipline of civil service employees. This includes approving all changes to the County’s Classification Plan, including adding, revising or abolishing job classifications and approving proposed provisional appointment extensions. The Commission also investigates, hears and makes final determinations on several types of appeals including, classification, position allocation, release from probation, disciplinary action, examination, and psychological (for peace officers), medical, and drug disqualification appeals.
- Commission staff is authorized to conduct investigations necessary for proper administration of the Commission’s responsibilities and make recommendations on matters under its jurisdiction.

2015-16 PROGRAM INFORMATION

BU: 4210000 Civil Service Commission

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

FUNDED

Program No. and Title: 1 Civil Service Commission

390,573	0	0	0	0	0	0	60,000	0	330,573	2.0	0
---------	---	---	---	---	---	---	--------	---	---------	-----	---

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	390,573	0	0	0	0	0	60,000	0	330,573	2.0	0
---------------	---------	---	---	---	---	---	--------	---	---------	-----	---

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
---	--	-------------------

Budget Unit **5060000 - Community Investment Program**
 Function **GENERAL**
 Activity **Promotion**
 Fund **001F - COMMUNITY INVESTMENT PROGRAM**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Fund Balance	\$ -	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000
Total Revenue	\$ -	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000
Services & Supplies	\$ -	\$ 120,000	\$ 2,000,000	\$ 3,030,539	\$ 3,030,539
Interfund Charges	-	80,000	-	-	-
Interfund Reimb	-	(2,000,000)	(2,000,000)	(1,230,539)	(1,230,539)
Total Expenditures/Appropriations	\$ -	\$ (1,800,000)	\$ -	\$ 1,800,000	\$ 1,800,000
Net Cost	\$ -	\$ (1,800,000)	\$ -	\$ -	\$ -

PROGRAM DESCRIPTION:

- The Community Investment Program Fund (Fund 001F) was established in Fiscal Year 2014-15 to account for the Board of Supervisors' Community Improvement Projects. Funding is provided by an interfund reimbursement from the General Fund (Fund 001A).
- Effective Fiscal Year 2015-16, the Community Investment Program Fund will also include the remaining balance of the Tobacco Litigation Settlement allocation funds for Board district projects.

2015-16 PROGRAM INFORMATION

BU: 5060000 Community Investment Program

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

FUNDED

Program No. and Title: 001 Community Investment Program

1,800,000	0	0	0	0	0	0	0	1,800,000	0	0.0	0
-----------	---	---	---	---	---	---	---	-----------	---	-----	---

Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Funding for Board of Supervisors' Community Improvement Projects.

Program No. and Title: 002 Remaining Tobacco Litigation Settlement Allocation

1,230,539	1,230,539	0	0	0	0	0	0	0	0	0.0	0
-----------	-----------	---	---	---	---	---	---	---	---	-----	---

Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Funding for Board of Supervisors' District Projects.

FUNDED	3,030,539	1,230,539	0	0	0	0	0	1,800,000	0	0.0	0
---------------	-----------	-----------	---	---	---	---	---	-----------	---	-----	---

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
---	--	-------------------

Budget Unit **5920000 - Contribution To LAFCO**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Other Charges	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833
Total Expenditures/Appropriations	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833	\$ 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 disapproves proposals for:
 - Incorporation or disincorporation of cities.
 - Annexation, detachment, or reorganization of territory to a city or a special district.
 - Consolidation, merger, formation, dissolution or reorganization of special districts which impact the provision of public services throughout the County, and region.
- Promotes the logical and reasonable development of local governmental agencies to provide for the present and future needs of the County and its communities.
- Adopts and amends Spheres of Influence (SOI), which are defined as plans for the probable ultimate physical boundaries and service area of a local governmental agency for each independent special district and city within the County.
- Protects prime agricultural farmland and open space from urban development where appropriate.
- This budget unit accounts for the County's annual LAFCo assessment.
- LAFCo is funded by application fees and an equal contribution of one-third each from County, Cities and Special Districts.

2015-16 PROGRAM INFORMATION

BU: 5920000 Contribution to LAFCO

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	001 Administration of LAFCO											
	228,833	0	0	0	0	0	0	0	0	228,833	0.0	0
<i>Program Type:</i>	Mandated											
<i>Countywide Priority:</i>	0 -- Specific Mandated Countywide/Municipal or Financial Obligations											
<i>Strategic Objective:</i>	FO -- Financial Obligation											
<i>Program Description:</i>	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

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
---	--	-------------------

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

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Intergovernmental Revenues	\$ (279)	\$ 1,210	\$ -	\$ -	-
Charges for Services	3,685,312	2,673,190	2,633,351	2,957,800	2,957,800
Miscellaneous Revenues	28,844	93,000	37,733	88,000	88,000
Residual Equity Transfer In	3,397	-	-	-	-
Total Revenue	\$ 3,717,274	\$ 2,767,400	\$ 2,671,084	\$ 3,045,800	\$ 3,045,800
Salaries & Benefits	\$ 12,546,051	\$ 12,697,993	\$ 13,565,356	\$ 13,789,258	\$ 13,789,258
Services & Supplies	1,542,897	1,785,217	2,051,438	2,111,162	2,111,162
Interfund Reimb	(300,000)	-	-	-	-
Intrafund Charges	124,680	116,190	116,190	129,911	129,911
Intrafund Reimb	(8,876,154)	(10,010,000)	(10,875,117)	(10,733,519)	(10,733,519)
Total Expenditures/Appropriations	\$ 5,037,474	\$ 4,589,400	\$ 4,857,867	\$ 5,296,812	\$ 5,296,812
Net Cost	\$ 1,320,200	\$ 1,822,000	\$ 2,186,783	\$ 2,251,012	\$ 2,251,012
Positions	77.0	76.0	76.0	76.0	76.0

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 juvenile dependency, 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.

2015-16 PROGRAM INFORMATION

BU: 4810000 County Counsel

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title: 001 Legal Services</i>												
	16,030,331	10,733,519	0	0	0	0	0	3,045,800	0	2,251,012	76.0	1
<i>Program Type: Mandated</i>												
<i>Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations</i>												
<i>Strategic Objective: IS -- Internal Support</i>												
<i>Program Description: Delivery of legal services to the County</i>												
FUNDED	16,030,331	10,733,519	0	0	0	0	0	3,045,800	0	2,251,012	76.0	1

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
---	--	-------------------

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

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Residual Equity Transfer In	\$ 253	\$ -	\$ -	\$ -	-
Total Revenue	\$ 253	\$ -	\$ -	\$ -	-
Salaries & Benefits	\$ 820,036	\$ 859,791	\$ 859,791	\$ 893,586	\$ 893,586
Services & Supplies	62,358	91,749	91,790	107,067	107,067
Other Charges	5,760	5,760	5,760	5,761	5,761
Intrafund Charges	55,870	77,997	77,997	75,451	75,451
Total Expenditures/Appropriations	\$ 944,024	\$ 1,035,297	\$ 1,035,338	\$ 1,081,865	\$ 1,081,865
Net Cost	\$ 943,771	\$ 1,035,297	\$ 1,035,338	\$ 1,081,865	\$ 1,081,865
Positions	3.0	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 Officer and support staff.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
---	--	-------------------

Budget Unit **5730000 - County Executive Cabinet**
 Function **GENERAL**
 Activity **Legislative & Administrative**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Intergovernmental Revenues	\$ 121,067	\$ 94,800	\$ 231,400	\$ 250,000	\$ 250,000
Charges for Services	2,243,773	2,172,851	2,220,442	2,542,058	2,542,058
Miscellaneous Revenues	22,334	114,439	114,439	114,675	114,675
Residual Equity Transfer In	3,738	-	-	-	-
Total Revenue	\$ 2,390,912	\$ 2,382,090	\$ 2,566,281	\$ 2,906,733	\$ 2,906,733
Salaries & Benefits	\$ 4,147,721	\$ 4,810,867	\$ 5,115,005	\$ 5,554,144	\$ 5,554,144
Services & Supplies	813,943	973,488	1,226,290	1,343,962	1,343,962
Intrafund Charges	3,438,194	3,886,419	4,051,116	4,278,004	4,278,004
Intrafund Reimb	(6,000,920)	(7,288,684)	(7,587,555)	(8,269,377)	(8,269,377)
Total Expenditures/Appropriations	\$ 2,398,938	\$ 2,382,090	\$ 2,804,856	\$ 2,906,733	\$ 2,906,733
Net Cost	\$ 8,026	\$ -	\$ 238,575	\$ -	\$ -
Positions	30.0	33.0	32.0	33.0	33.0

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 legislative platforms; analysis of departmental budgets; and coordination with elected officials. The County Executive Cabinet consists of the Office of Financial Management, the County's Communications and Media Office, Chief Deputy County Executives for Countywide Services, Internal Services, and Municipal Services and support staffs.

2015-16 PROGRAM INFORMATION

BU: 5910000 County Executive

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

FUNDED

Program No. and Title: **001 Agency/County Executive Administration**

1,081,865	0	0	0	0	0	0	0	0	1,081,865	3.0	0
-----------	---	---	---	---	---	---	---	---	-----------	-----	---

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

1,081,865	0	0	0	0	0	0	0	0	1,081,865	3.0	0
-----------	---	---	---	---	---	---	---	---	-----------	-----	---

2015-16 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												
<hr/>												
Program No. and Title:	<u>001 Countywide Administration and Budget - Countywide Services</u>											
	2,429,741	2,383,378	0	0	0	0	0	46,363	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:	<u>002 Countywide Administration and Budget - Internal Services</u>											
	891,449	327,191	0	0	0	0	0	564,258	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:	<u>003 Countywide Administration and Budget - Municipal Services</u>											
	807,116	228,489	0	0	0	0	0	578,627	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:	<u>004 Debt Management</u>											
	244,945	122,473	0	0	0	0	0	122,472	0	0	1.0	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:	<u>005 Communication and Media</u>											
	1,260,758	978,617	0	0	0	0	0	282,141	0	0	7.0	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

343,683	0	0	0	0	0	0	343,683	0	0	2.0	0
---------	---	---	---	---	---	---	---------	---	---	-----	---

Program Type: Mandated

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

Strategic Objective: EG --Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability

Program Description: Provides staff support to LAFCo

Program No. and Title: 007 Countywide Administration and Budget

5,049,216	4,229,229	0	0	250,000	0	0	569,987	0	0	19.0	0
-----------	-----------	---	---	---------	---	---	---------	---	---	------	---

Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

Strategic Objective: IS --Internal Support

Program Description: Provides countywide central budget review, budget recommendations on programs/policies, and agenda oversight.

FUNDED

11,026,908	8,269,377	0	0	250,000	0	0	2,507,531	0	0	32.0	0
------------	-----------	---	---	---------	---	---	-----------	---	---	------	---

ADD'L GROWTH REQUEST RECOMMENDED

Program No. and Title: 001 Debt Management

149,202	0	0	0	0	0	0	149,202	0	0	1.0	0
---------	---	---	---	---	---	---	---------	---	---	-----	---

Program Type: Discretionary

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

Strategic Objective: IS --Internal Support

Program Description: Addition of 1.0 FTE CEO Management Analyst II position to assist with the increased number of developer inquiries/requests to form community facilities districts and reactivate formed districts that were shelved due to the downturn in the economy.

ADD'L GROWTH REQUEST RECOMMENDED

149,202	0	0	0	0	0	0	149,202	0	0	1.0	0
---------	---	---	---	---	---	---	---------	---	---	-----	---

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
---	--	-------------------

Budget Unit **6310000 - County Library**
 Function **EDUCATION**
 Activity **Library Services**
 Fund **011A - LIBRARY**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Fund Balance	\$ 331,878	\$ 481,703	\$ 481,703	\$ 266,402	\$ 266,402
Reserve Release	-	200,000	200,000	-	-
Revenue from Use Of Money & Property	534	-	1,000	(6,231)	(6,231)
Miscellaneous Revenues	899,266	923,630	923,630	951,317	951,317
Residual Equity Transfer In	2,248	-	-	-	-
Total Revenue	\$ 1,233,926	\$ 1,605,333	\$ 1,606,333	\$ 1,211,488	\$ 1,211,488
Services & Supplies	\$ 752,223	\$ 1,338,303	\$ 1,596,333	\$ 1,206,488	\$ 1,206,488
Other Charges	-	628	10,000	5,000	5,000
Total Expenditures/Appropriations	\$ 752,223	\$ 1,338,931	\$ 1,606,333	\$ 1,211,488	\$ 1,211,488
Net Cost	\$ (481,703)	\$ (266,402)	\$ -	\$ -	\$ -

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.

PROGRAM DESCRIPTION (CONT.):

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

- 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.

2015-16 PROGRAM INFORMATION

BU: 6310000 County Library

	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 Capital maintenance and repair funding for Sacramento County owned Sacramento Public Library Authority branches											
	1,211,488	0	0	0	0	0	0	945,086	266,402	0	0.0	0
<i>Program Type:</i>	Mandated											
<i>Countywide Priority:</i>	4 -- Sustainable and Livable Communities											
<i>Strategic Objective:</i>	FO -- Financial Obligation											
<i>Program Description:</i>	The Sacramento Public Library Authority (SPLA) provides all public library services in Sacramento County, except the City of Folsom. 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.											
FUNDED												
	1,211,488	0	0	0	0	0	0	945,086	266,402	0	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
---	--	-------------------

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

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Residual Equity Transfer In	\$ 45	\$ -	\$ -	\$ -	-
Total Revenue	\$ 45	\$ -	\$ -	\$ -	-
Salaries & Benefits	\$ 186,587	\$ 149,518	\$ 195,758	\$ 168,096	168,096
Services & Supplies	20,041	14,566	80,646	35,449	35,449
Interfund Charges	5,427	5,118	5,118	-	-
Intrafund Charges	1,620	1,735	1,735	1,659	1,659
Intrafund Reimb	(208,357)	(170,937)	(283,257)	(205,204)	(205,204)
Total Expenditures/Appropriations	\$ 5,318	\$ -	\$ -	\$ -	-
Net Cost	\$ 5,273	\$ -	\$ -	\$ -	-
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.

2015-16 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: 1 Criminal Justice Cabinet

205,204	205,204	0	0	0	0	0	0	0	0	0	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 and just criminal justice system. To provide a forum for addressing criminal justice issues and policies on a coordinated basis. To develop programs and policies that provide for an efficient and effective criminal justice system.

FUNDED	205,204	205,204	0	0	0	0	0	0	0	0	1.0	0
---------------	---------	---------	---	---	---	---	---	---	---	---	-----	---

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
---	--	-------------------

Budget Unit **3870000 - Economic Development**

Function **GENERAL**

Activity **Promotion**

Fund **020A - ECONOMIC DEVELOPMENT**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Fund Balance	\$ (4,164,635)	\$ 10,594,396	\$ 10,594,396	\$ 8,161,621	\$ 8,161,621
Reserve Release	636,394	369,409	369,409	502,769	502,769
Licenses, Permits & Franchises	38,232	39,399	39,399	40,575	40,575
Revenue from Use Of Money & Property	3,448,205	3,679,643	3,511,687	3,590,176	3,590,176
Intergovernmental Revenues	5,538,539	10,835,649	22,340,252	23,464,000	23,464,000
Charges for Services	36,996	19,000	13,223	37,688	37,688
Miscellaneous Revenues	4,318,707	5,465,931	14,371,782	15,550,757	15,550,757
Other Financing Sources	102,886	22,000	20,000	22,000	22,000
Residual Equity Transfer In	1,387	-	-	-	-
Total Revenue	\$ 9,956,711	\$ 31,025,427	\$ 51,260,148	\$ 51,369,586	\$ 51,369,586
Reserve Provision	\$ 1,350,000	\$ -	\$ -	\$ 200,000	\$ 200,000
Salaries & Benefits	1,749,149	1,830,162	2,146,605	2,215,014	2,215,014
Services & Supplies	14,396,969	21,061,159	48,754,987	48,089,229	48,089,229
Other Charges	149,569	19,474	489,545	841,791	841,791
Equipment	-	-	-	760,000	760,000
Interfund Charges	-	134,011	134,011	134,533	134,533
Interfund Reimb	(90,000)	(181,000)	(265,000)	(870,981)	(870,981)
Intrafund Charges	3,810,831	3,924,942	6,474,354	6,165,360	6,165,360
Intrafund Reimb	(3,810,829)	(3,924,942)	(6,474,354)	(6,165,360)	(6,165,360)
Total Expenditures/Appropriations	\$ 17,555,689	\$ 22,863,806	\$ 51,260,148	\$ 51,369,586	\$ 51,369,586
Net Cost	\$ 7,598,978	\$ (8,161,621)	\$ -	\$ -	\$ -
Positions	14.0	15.0	15.0	15.0	15.0

PROGRAM DESCRIPTION:

As of Fiscal Year 2014-15 Economic Development has been moved to Municipal Services.

FOR INFORMATION ONLY

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
---	--	-------------------

Budget Unit **7090000 - Emergency Operations**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Intergovernmental Revenues	\$ 1,931,309	\$ 4,542,830	\$ 4,542,830	\$ 3,504,514	\$ 3,504,514
Miscellaneous Revenues	20,631	13,787	15,000	-	-
Residual Equity Transfer In	3,698	-	-	-	-
Total Revenue	\$ 1,955,638	\$ 4,556,617	\$ 4,557,830	\$ 3,504,514	\$ 3,504,514
Salaries & Benefits	\$ 672,770	\$ 1,048,725	\$ 1,055,512	\$ 928,468	\$ 928,468
Services & Supplies	1,164,554	942,626	942,626	2,403,905	2,113,905
Other Charges	497,466	1,615,543	1,615,543	1,389,592	1,389,592
Equipment	13,835	-	-	-	-
Interfund Charges	-	122,000	122,000	-	-
Intrafund Charges	396,152	2,199,779	2,199,779	1,392,489	1,392,489
Intrafund Reimb	(476,274)	(898,728)	(898,728)	(1,482,148)	(1,482,148)
Total Expenditures/Appropriations	\$ 2,268,503	\$ 5,029,945	\$ 5,036,732	\$ 4,632,306	\$ 4,342,306
Net Cost	\$ 312,865	\$ 473,328	\$ 478,902	\$ 1,127,792	\$ 837,792
Positions	7.0	7.0	7.0	7.0	7.0

PROGRAM DESCRIPTION:

The mission of the Sacramento Office of Emergency Services (SacOES) is to coordinate and manage a comprehensive emergency management program that best serves the Sacramento region in responding to, preparing for, mitigating against and recovery from emergencies. SacOES accomplishes this by engaging in a proactive preparedness and response strategy that includes coordination and communication of essential information, plans development, grant management, active public education, management of intergovernmental disaster processes and enhancement of public safety capabilities.

2015-16 PROGRAM INFORMATION

BU: 7090000 Emergency Operations

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

FUNDED

Program No. and Title: 1 Office of Emergency Services

1,697,162	113,298	435,095	0	0	0	0	310,977	0	837,792	7.0	3
-----------	---------	---------	---	---	---	---	---------	---	----------------	-----	---

Program Type: Mandated

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

Strategic Objective: PS2 -- Keep the community safe from environmental hazards and natural disasters

Program Description: Develop and maintain Sacramento County's Emergency Operations Plan, annexes to the plan and supporting communications plan, and coordinate the plan and all emergency management issues with the County's emergency response organization and other local, state and federal agencies. Plan, prepare, train and exercise to ensure the readiness of the County's emergency response organization. Provide operational area coordination for cities and special districts. Act as the conduit between local government and the state emergency services organization for the coordination of resources. Provide and maintain a functional emergency operations center for Sacramento County and the Operational Area as a suitable location for emergency management during disasters. Coordinate alerts and warnings, public information, management of critical resources, and situational awareness for establishing priorities for management of emergencies. Provide for coordination among responding jurisdictions, agencies, and levels of government to protect people, property and the environment, and coordination of recovery from disasters, as well as providing information and priorities during disasters.

Program No. and Title: 2 Sac OES Internal Grant Requests

1,368,850	1,368,850	0	0	0	0	0	0	0	0	0.0	0
-----------	-----------	---	---	---	---	---	---	---	---	-----	---

Program Type: Mandated

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

Strategic Objective: PS2 -- Keep the community safe from environmental hazards and natural disasters

Program Description: Homeland Security and State Department of Water grant funded projects -- to enhance emergency management capabilities in Sacramento County in the areas of planning, communication, equipment acquisition, flood planning, training and exercises for County staff and other operational area partners focusing on projects with regional benefits.

Program No. and Title: 3 GRANTS ADMINISTRATION PASS-THRU

2,758,442	0	1,034,608	1,723,834	0	0	0	0	0	0	0.0	0
-----------	---	-----------	-----------	---	---	---	---	---	---	-----	---

Program Type: Mandated

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

Strategic Objective: PS2 -- Keep the community safe from environmental hazards and natural disasters

Program Description: Obtain, administer, and disperse Federal Homeland Security and State Water Resources grants on behalf of the operational area.

FUNDED	5,824,454	1,482,148	1,469,703	1,723,834	0	0	0	310,977	0	837,792	7.0	3
---------------	-----------	-----------	-----------	-----------	---	---	---	---------	---	----------------	-----	---

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

ADD'L GROWTH REQUEST NOT RECOMMENDED

Program No. and Title: **1** *Office of Emergency Services*

290,000	0	0	0	0	0	0	0	0	290,000	0.0	0
---------	---	---	---	---	---	---	---	---	---------	-----	---

Program Type: Mandated

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

Strategic Objective: PS2 -- Keep the community safe from environmental hazards and natural disasters

Program Description: The request is for one-time funding of \$290,000 to bring fiber optic cabling into Building 600 at McClellan Park, where the county Emergency Operations Center (EOC) is located.

ADD'L GROWTH REQUEST NOT RECOMMENDED

290,000	0	0	0	0	0	0	0	0	290,000	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 2015-16	Schedule 9
---	--	-------------------

Budget Unit **4660000 - Fair Housing Services**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Services & Supplies	\$ 2,238	\$ 124,084	\$ 120,000	\$ 120,000	\$ 120,000
Other Charges	179,056	22,000	30,000	25,000	25,000
Intrafund Charges	-	-	-	1,500	1,500
Total Expenditures/Appropriations	\$ 181,294	\$ 146,084	\$ 150,000	\$ 146,500	\$ 146,500
Net Cost	\$ 181,294	\$ 146,084	\$ 150,000	\$ 146,500	\$ 146,500

PROGRAM DESCRIPTION:

Effective July 1, 2014 this budget unit includes funding for:

- Fair housing services for unincorporated County residents provided through contracted services.
- Retirement liability payment obligations belonging to the Regional Human Rights/Fair Housing Commission (Commission) as well as residual wind-down expenses.

2015-16 PROGRAM INFORMATION

BU: 4660000 Fair Housing Services

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

FUNDED

Program No. and Title: **001 Fair Housing Contract Services**

120,000	0	0	0	0	0	0	0	0	120,000	0.0	0
---------	---	---	---	---	---	---	---	---	---------	-----	---

Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

Strategic Objective: HS1 -- Ensure that needy residents have adequate food, shelter, and health care

Program Description: Fair Housing Contract Services

Program No. and Title: **002 Human Rights/Fair Housing Commission Residual Payments**

26,500	0	0	0	0	0	0	0	0	26,500	0.0	0
--------	---	---	---	---	---	---	---	---	--------	-----	---

Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

Strategic Objective: HS1 -- Ensure that needy residents have adequate food, shelter, and health care

Program Description: Sacramento Regional Human Rights/Fair Housing retirement liability payments and residual wind down costs

FUNDED	146,500	0	0	0	0	0	0	0	146,500	0.0	0
---------------	---------	---	---	---	---	---	---	---	---------	-----	---

FINANCING DISTRICTS - ANTELOPE PUBLIC FACILITIES FINANCING PLAN

3070000

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 2015-16				Schedule 15
3070000 - Antelope Public Facilities Financing Plan 101A - ANTELOPE PUBLIC FACILITIES FINANCING						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 1,930,926	\$ 2,031,234	\$ 2,031,234	\$ 1,600,520	\$ 1,600,520	
Revenue from Use Of Money & Property	1,503	86	1,000	(8,336)	(8,336)	
Charges for Services	150,013	25,600	40,000	45,000	45,000	
Total Revenue	\$ 2,082,442	\$ 2,056,920	\$ 2,072,234	\$ 1,637,184	\$ 1,637,184	
Services & Supplies	\$ 64,603	\$ 456,362	\$ 1,665,395	\$ 1,232,719	\$ 1,232,719	
Other Charges	-	-	406,839	404,465	404,465	
Total Financing Uses	\$ 64,603	\$ 456,362	\$ 2,072,234	\$ 1,637,184	\$ 1,637,184	
Total Expenditures/Appropriations	\$ 64,603	\$ 456,362	\$ 2,072,234	\$ 1,637,184	\$ 1,637,184	
Net Cost	\$ (2,017,839)	\$ (1,600,558)	\$ -	\$ -	\$ -	

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.
- The PFFP is 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.

FINANCING DISTRICTS - ANTELOPE PUBLIC FACILITIES FINANCING PLAN 3070000

2015-16 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>											
	32,199	0	0	0	0	0	0	-126	32,325	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>											
	1,227,719	0	0	0	0	0	45,000	-6,751	1,189,470	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>											
	101,648	0	0	0	0	0	0	-395	102,043	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>											
	275,618	0	0	0	0	0	0	-1,064	276,682	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	1,637,184	0	0	0	0	0	45,000	-8,336	1,600,520	0	0.0	0

FINANCING DISTRICTS - BRADSHAW ROAD/US 50 3081000

FINANCING 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 2015-16				Schedule 15
3081000 - Bradshaw/US 50 Financing District 115A - BRADSHAW/US 50 FINANCING DISTRICT					
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Fund Balance	\$ 112,938	\$ 215,932	\$ 215,932	\$ 176,634	\$ 176,634
Revenue from Use Of Money & Property	181	-	-	(570)	(570)
Miscellaneous Revenues	124,614	-	-	-	-
Total Revenue	\$ 237,733	\$ 215,932	\$ 215,932	\$ 176,064	\$ 176,064
Services & Supplies	\$ 21,801	\$ 39,298	\$ 215,932	\$ 176,064	\$ 176,064
Total Financing Uses	\$ 21,801	\$ 39,298	\$ 215,932	\$ 176,064	\$ 176,064
Total Expenditures/Appropriations	\$ 21,801	\$ 39,298	\$ 215,932	\$ 176,064	\$ 176,064
Net Cost	\$ (215,932)	\$ (176,634)	\$ -	\$ -	\$ -

PROGRAM DESCRIPTION:

- Bradshaw Road/US 50 Corridor Financing District is located in the eastern 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.

FINANCING DISTRICTS - BRADSHAW ROAD/US 50 FINANCING DISTRICT 3081000

2015-16 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

Program No. and Title: **001 Bradshaw/US 50 Capital Projects**

176,064	0	0	0	0	0	0	-570	176,634	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 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.

FUNDED

176,064	0	0	0	0	0	0	-570	176,634	0	0.0	0
---------	---	---	---	---	---	---	------	---------	---	-----	---

FINANCING DISTRICTS - COUNTY SERVICE AREA No. 10 2857000

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 2015-16				Schedule 15 2857000 - CSA No. 10 257A - CSA NO. 10	
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 18,726	\$ 99,961	\$ 99,961	\$ 175,821	\$ 175,821	
Revenue from Use Of Money & Property	79	-	-	-	-	
Charges for Services	85,249	88,000	87,711	88,000	88,000	
Total Revenue	\$ 104,054	\$ 187,961	\$ 187,672	\$ 263,821	\$ 263,821	
Reserve Provision	\$ -	\$ -	\$ 52,000	\$ -	\$ -	
Services & Supplies	5,448	12,140	135,172	263,821	263,821	
Other Charges	-	-	500	-	-	
Total Financing Uses	\$ 5,448	\$ 12,140	\$ 187,672	\$ 263,821	\$ 263,821	
Total Expenditures/Appropriations	\$ 5,448	\$ 12,140	\$ 187,672	\$ 263,821	\$ 263,821	
Net Cost	\$ (98,606)	\$ (175,821)	\$ -	\$ -	\$ -	

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.

2015-16 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>											
	263,821	0	0	0	0	0	0	88,000	175,821	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	263,821	0	0	0	0	0	0	88,000	175,821	0	0.0	0

FINANCING DISTRICTS - FLORIN ROAD CAPITAL PROJECT

1182880

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 2015-16				
		1182880 - Florin Road Capital Project				
		118A - FLORIN ROAD CAPITAL PROJECT				
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 418,984	\$ 414,786	\$ 414,786	\$ 410,410	\$ 410,410	
Revenue from Use Of Money & Property	405	-	-	(1,658)	(1,658)	
Total Revenue	\$ 419,389	\$ 414,786	\$ 414,786	\$ 408,752	\$ 408,752	
Services & Supplies	\$ 4,603	\$ 4,376	\$ 413,786	\$ 407,752	\$ 407,752	
Other Charges	-	-	1,000	1,000	1,000	
Total Financing Uses	\$ 4,603	\$ 4,376	\$ 414,786	\$ 408,752	\$ 408,752	
Total Expenditures/Appropriations	\$ 4,603	\$ 4,376	\$ 414,786	\$ 408,752	\$ 408,752	
Net Cost	\$ (414,786)	\$ (410,410)	\$ -	\$ -	\$ -	

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.

2015-16 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
----------------	----------------	------------------	----------------	-------------	---------	------	----------------	-----------	----------	-----------	----------

FUNDED

Program No. and Title: 001 Florin Road Property and Business Improvement District (PBID)

408,752	0	0	0	0	0	0	-1,658	410,410	0	0.0	0
---------	---	---	---	---	---	---	--------	---------	---	-----	---

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	408,752	0	0	0	0	0	-1,658	410,410	0	0.0	0
---------------	---------	---	---	---	---	---	--------	---------	---	-----	---

FINANCING DISTRICTS - FULTON ROAD CAPITAL PROJECT

1182881

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 2015-16				Schedule 15
1182881 - Fulton Avenue Capital Project 118B - FULTON AVENUE CAPITAL PROJECT						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 17,036	\$ 11,973	\$ 11,973	\$ 8,848	\$ 8,848	
Revenue from Use Of Money & Property	14	-	-	(138)	(138)	
Total Revenue	\$ 17,050	\$ 11,973	\$ 11,973	\$ 8,710	\$ 8,710	
Services & Supplies	\$ 5,076	\$ 3,125	\$ 11,473	\$ 8,210	\$ 8,210	
Other Charges	-	-	500	500	500	
Total Financing Uses	\$ 5,076	\$ 3,125	\$ 11,973	\$ 8,710	\$ 8,710	
Total Expenditures/Appropriations	\$ 5,076	\$ 3,125	\$ 11,973	\$ 8,710	\$ 8,710	
Net Cost	\$ (11,974)	\$ (8,848)	\$ -	\$ -	\$ -	

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 include a security program, marketing and communication services, economic development, advocacy services, and a 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.

2015-16 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
----------------	----------------	------------------	----------------	-------------	---------	------	----------------	-----------	----------	-----------	----------

FUNDED

Program No. and Title: 001 Fulton Ave Property and Business Improvement District (PBID)

8,710	0	0	0	0	0	0	-138	8,848	0	0.0	0
-------	---	---	---	---	---	---	------	-------	---	-----	---

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	8,710	0	0	0	0	0	-138	8,848	0	0.0	0
---------------	-------	---	---	---	---	---	------	-------	---	-----	---

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				
3090000 - Laguna Community Facility District 107A - LAGUNA COMMUNITY FACILITY DISTRICT						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 1,200,055	\$ 1,175,823	\$ 1,175,823	\$ 1,149,732	\$ 1,149,732	
Revenue from Use Of Money & Property	1,157	-	-	(5,061)	(5,061)	
Total Revenue	\$ 1,201,212	\$ 1,175,823	\$ 1,175,823	\$ 1,144,671	\$ 1,144,671	
Services & Supplies	\$ 25,389	\$ 26,091	\$ 475,823	\$ 444,671	\$ 444,671	
Other Charges	-	-	700,000	700,000	700,000	
Total Financing Uses	\$ 25,389	\$ 26,091	\$ 1,175,823	\$ 1,144,671	\$ 1,144,671	
Total Expenditures/Appropriations	\$ 25,389	\$ 26,091	\$ 1,175,823	\$ 1,144,671	\$ 1,144,671	
Net Cost	\$ (1,175,823)	\$ (1,149,732)	\$ -	\$ -	\$ -	

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.

2015-16 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
----------------	----------------	------------------	----------------	-------------	---------	------	----------------	-----------	----------	-----------	----------

FUNDED

Program No. and Title: **001 Laguna CFD**

1,144,671	0	0	0	0	0	0	-5,061	1,149,732	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 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	1,144,671	0	0	0	0	0	-5,061	1,149,732	0	0.0	0
---------------	-----------	---	---	---	---	---	--------	-----------	---	-----	---

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				Schedule 15
2870000 - Laguna Crk/Elliott Rch CFD No. 1 105A - LAGUNA CRK/ELLIOTT RCH CFD 1						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 2,593,300	\$ 2,757,612	\$ 2,757,612	\$ 2,891,938	\$ 2,891,938	
Revenue from Use Of Money & Property	1,964	1,773	2,000	(413)	(413)	
Miscellaneous Revenues	518,885	439,773	460,000	440,000	440,000	
Total Revenue	\$ 3,114,149	\$ 3,199,158	\$ 3,219,612	\$ 3,331,525	\$ 3,331,525	
Reserve Provision	\$ 5,000	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	279,713	307,220	1,411,612	1,523,525	1,523,525	
Other Charges	71,825	-	1,808,000	1,808,000	1,808,000	
Total Financing Uses	\$ 356,538	\$ 307,220	\$ 3,219,612	\$ 3,331,525	\$ 3,331,525	
Total Expenditures/Appropriations	\$ 356,538	\$ 307,220	\$ 3,219,612	\$ 3,331,525	\$ 3,331,525	
Net Cost	\$ (2,757,611)	\$ (2,891,938)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

- Laguna Creek Ranch/Elliott Ranch Community Facilities District No. 1 (CFD-1) is located in the western part 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.

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

2015-16 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: 001 Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1

1,764,374	0	0	0	0	0	0	239,587	1,524,787	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: 002 Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2

1,567,151	0	0	0	0	0	0	200,000	1,367,151	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

3,331,525	0	0	0	0	0	0	439,587	2,891,938	0	0.0	0
-----------	---	---	---	---	---	---	---------	-----------	---	-----	---

FINANCING DISTRICTS - LAGUNA STONELAKE CFD 1300000

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 2015-16				
1300000 - Laguna Stonelake CFD						
130A - LAGUNA STONELAKE CFD-BOND PROCEEDS						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 134,117	\$ 174,040	\$ 174,040	\$ 188,930	\$ 188,930	
Revenue from Use Of Money & Property	355	200	1,000	-	-	
Miscellaneous Revenues	138,909	124,030	125,000	125,000	125,000	
Total Revenue	\$ 273,381	\$ 298,270	\$ 300,040	\$ 313,930	\$ 313,930	
Services & Supplies	\$ 99,581	\$ 109,340	\$ 295,040	\$ 308,930	\$ 308,930	
Other Charges	-	-	5,000	5,000	5,000	
Total Financing Uses	\$ 99,581	\$ 109,340	\$ 300,040	\$ 313,930	\$ 313,930	
Total Expenditures/Appropriations	\$ 99,581	\$ 109,340	\$ 300,040	\$ 313,930	\$ 313,930	
Net Cost	\$ (173,800)	\$ (188,930)	\$ -	\$ -	\$ -	

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.

2015-16 PROGRAM INFORMATION

BU: 1300000 Laguna Stonelake CFD

	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 Laguna Stonelake CFD											
	313,930	0	0	0	0	0	0	125,000	188,930	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 public infrastructure to urbanize the Laguna Stonelake area.											
FUNDED												
	313,930	0	0	0	0	0	0	125,000	188,930	0	0.0	0

FINANCING DISTRICTS - MATHER LANDSCAPE MAINTENANCE CFD

1320000

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 2015-16				
		1320000 - Mather Landscape Maint CFD				
		132A - MATHER LANDSCAPE MAINT CFD				
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 465,005	\$ 473,631	\$ 473,631	\$ 160,481	\$ 160,481	
Revenue from Use Of Money & Property	620	-	-	(1,730)	(1,730)	
Charges for Services	163,147	164,000	164,000	164,000	164,000	
Total Revenue	\$ 628,772	\$ 637,631	\$ 637,631	\$ 322,751	\$ 322,751	
Services & Supplies	\$ 14,449	\$ 17,500	\$ 177,316	\$ 234,826	\$ 234,826	
Other Charges	759	335	1,000	1,000	1,000	
Interfund Charges	139,932	459,315	459,315	86,925	86,925	
Total Financing Uses	\$ 155,140	\$ 477,150	\$ 637,631	\$ 322,751	\$ 322,751	
Total Expenditures/Appropriations	\$ 155,140	\$ 477,150	\$ 637,631	\$ 322,751	\$ 322,751	
Net Cost	\$ (473,632)	\$ (160,481)	\$ -	\$ -	\$ -	

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.

2015-16 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
----------------	----------------	------------------	----------------	-------------	---------	------	----------------	-----------	----------	-----------	----------

FUNDED

Program No. and Title: **001 Mather Landscape Maintenance CFD**

322,751	0	0	0	0	0	0	162,270	160,481	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 funding for landscape maintenance within the Mather Field Redevelopment Area

FUNDED

322,751	0	0	0	0	0	0	162,270	160,481	0	0.0	0
---------	---	---	---	---	---	---	---------	---------	---	-----	---

FINANCING DISTRICTS - MATHER PUBLIC FACILITIES 1360000

FINANCING PLAN

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 2015-16				
	1360000 - Mather PFFP				
	136A - MATHER PFFP				
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Fund Balance	\$ 1,872,330	\$ 1,430,829	\$ 1,430,829	\$ 1,213,183	\$ 1,213,183
Revenue from Use Of Money & Property	1,800	1,000	1,000	(9,676)	(9,676)
Charges for Services	242,500	683,950	510,000	520,000	520,000
Miscellaneous Revenues	55,000	-	-	-	-
Total Revenue	\$ 2,171,630	\$ 2,115,779	\$ 1,941,829	\$ 1,723,507	\$ 1,723,507
Services & Supplies	\$ 740,802	\$ 902,596	\$ 1,841,829	\$ 1,112,722	\$ 1,112,722
Other Charges	-	-	100,000	100,000	100,000
Interfund Charges	-	-	-	510,785	510,785
Total Financing Uses	\$ 740,802	\$ 902,596	\$ 1,941,829	\$ 1,723,507	\$ 1,723,507
Total Expenditures/Appropriations	\$ 740,802	\$ 902,596	\$ 1,941,829	\$ 1,723,507	\$ 1,723,507
Net Cost	\$ (1,430,828)	\$ (1,213,183)	\$ -	\$ -	\$ -

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.

FINANCING DISTRICTS - MATHER PUBLIC FACILITIES FINANCING PLAN 1360000

2015-16 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

Program No. and Title: **001 Mather Public Facilities Financing Plan**

1,723,507	0	0	0	0	0	520,000	-9,676	1,213,183	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 public roadway infrastructure necessary for the Mather area to develop, including infrastructure design, construction cost sharing, reimbursements and other related tasks.

FUNDED	1,723,507	0	0	0	0	520,000	-9,676	1,213,183	0	0.0	0
---------------	-----------	---	---	---	---	---------	--------	-----------	---	-----	---

FINANCING DISTRICTS - McCLELLAN PARK CFD No. 1400000 2004-1

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 2015-16			Schedule 15	
		1400000 - McClellan CFD 2004-1 140A - MCCLELLAN CFD 2004-1				
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 138,567	\$ 304,693	\$ 304,693	\$ 257,418	\$ 257,418	
Revenue from Use Of Money & Property	388	300	1,000	300	300	
Miscellaneous Revenues	251,034	73,525	90,000	90,000	90,000	
Total Revenue	\$ 389,989	\$ 378,518	\$ 395,693	\$ 347,718	\$ 347,718	
Services & Supplies	\$ 85,296	\$ 121,100	\$ 333,693	\$ 285,718	\$ 285,718	
Other Charges	-	-	62,000	62,000	62,000	
Total Financing Uses	\$ 85,296	\$ 121,100	\$ 395,693	\$ 347,718	\$ 347,718	
Total Expenditures/Appropriations	\$ 85,296	\$ 121,100	\$ 395,693	\$ 347,718	\$ 347,718	
Net Cost	\$ (304,693)	\$ (257,418)	\$ -	\$ -	\$ -	

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.

2015-16 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>	<u>001 McClellan Park CFD No. 2004-1</u>											
	347,718	0	0	0	0	0	0	90,300	257,418	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												
	347,718	0	0	0	0	0	0	90,300	257,418	0	0.0	0

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				
		1390000 - Metro Air Park 2001 CFD 2000-1				
		139A - METRO AIR PARK 2001 CFD 2000-1				
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 6,339,027	\$ 6,078,570	\$ 6,078,570	\$ 4,923,993	\$ 4,923,993	
Revenue from Use Of Money & Property	2,358	1,800	2,500	4,500	4,500	
Miscellaneous Revenues	126,400	(404,363)	300,000	300,000	300,000	
Total Revenue	\$ 6,467,785	\$ 5,676,007	\$ 6,381,070	\$ 5,228,493	\$ 5,228,493	
Services & Supplies	\$ 234,579	\$ 250,440	\$ 3,276,070	\$ 2,523,493	\$ 2,523,493	
Other Charges	521,427	501,574	3,105,000	2,705,000	2,705,000	
Total Financing Uses	\$ 756,006	\$ 752,014	\$ 6,381,070	\$ 5,228,493	\$ 5,228,493	
Total Expenditures/Appropriations	\$ 756,006	\$ 752,014	\$ 6,381,070	\$ 5,228,493	\$ 5,228,493	
Net Cost	\$ (5,711,779)	\$ (4,923,993)	\$ -	\$ -	\$ -	

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, multi-use, 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.

2015-16 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

Program No. and Title: **001 Metro Air Park 2001 CFD No. 2000-1**

5,228,493	0	0	0	0	0	0	304,500	4,923,993	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 public infrastructure and facilities within the Metro Air Park Community Facilities District

FUNDED

5,228,493	0	0	0	0	0	0	304,500	4,923,993	0	0.0	0
-----------	---	---	---	---	---	---	---------	-----------	---	-----	---

FINANCING DISTRICTS - METRO AIR PARK SERVICES 1420000 TAX

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 2015-16				
	1420000 - Metro Air Park Service Tax 142A - METRO AIR PARK SERVICE TAX				
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Fund Balance	\$ 639,344	\$ 640,118	\$ 640,118	\$ 640,387	\$ 640,387
Revenue from Use Of Money & Property	641	-	-	(2,738)	(2,738)
Charges for Services	110,000	30,000	110,000	110,000	110,000
Total Revenue	\$ 749,985	\$ 670,118	\$ 750,118	\$ 747,649	\$ 747,649
Services & Supplies	\$ 29,632	\$ 29,731	\$ 668,118	\$ 665,649	\$ 665,649
Other Charges	83	40	2,000	2,000	2,000
Interfund Charges	80,000	80,000	80,000	80,000	80,000
Total Financing Uses	\$ 109,715	\$ 109,771	\$ 750,118	\$ 747,649	\$ 747,649
Total Expenditures/Appropriations	\$ 109,715	\$ 109,771	\$ 750,118	\$ 747,649	\$ 747,649
Net Cost	\$ (640,270)	\$ (560,347)	-	-	-

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.

2015-16 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**

747,649	0	0	0	0	0	0	107,262	640,387	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 Metro Air Park Community Facilities District (CFD) boundaries.

FUNDED	747,649	0	0	0	0	0	107,262	640,387	0	0.0	0
---------------	---------	---	---	---	---	---	---------	---------	---	-----	---

FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN

1430000

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 2015-16				Schedule 15
1430000 - North Vineyard Station Specific Plan 143A - NVSSP-ROADWAY						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 1,577,637	\$ 2,094,041	\$ 2,094,041	\$ 2,835,619	\$ 2,835,619	
Revenue from Use Of Money & Property	1,796	-	1,500	(6,188)	(6,188)	
Charges for Services	537,382	452,398	1,000,000	1,250,000	1,250,000	
Miscellaneous Revenues	-	1,050,000	-	1,050,000	1,050,000	
Total Revenue	\$ 2,116,815	\$ 3,596,439	\$ 3,095,541	\$ 5,129,431	\$ 5,129,431	
Services & Supplies	\$ 22,775	\$ 53,000	\$ 849,327	\$ 895,632	\$ 895,632	
Other Charges	-	805,423	2,246,214	3,229,438	3,229,438	
Interfund Charges	-	-	-	1,004,361	1,004,361	
Total Financing Uses	\$ 22,775	\$ 858,423	\$ 3,095,541	\$ 5,129,431	\$ 5,129,431	
Total Expenditures/Appropriations	\$ 22,775	\$ 858,423	\$ 3,095,541	\$ 5,129,431	\$ 5,129,431	
Net Cost	\$ (2,094,040)	\$ (2,738,016)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

- North Vineyard Station Specific Plan Area (NVSSP) is located in the County of Sacramento, approximately 13 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.

FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN 1430000

2015-16 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
----------------	----------------	------------------	----------------	-------------	---------	------	----------------	-----------	----------	-----------	----------

FUNDED

Program No. and Title: **001** North Vineyard Station

5,129,431	0	0	0	0	0	2,300,000	-6,188	2,835,619	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 program provides public roadway infrastructure and facilities to the North Vineyard Station district.

FUNDED	5,129,431	0	0	0	0	2,300,000	-6,188	2,835,619	0	0.0	0
---------------	-----------	---	---	---	---	-----------	--------	-----------	---	-----	---

FINANCING DISTRICTS - NORTH VINEYARD STATION 1440000

SPECIFIC PLAN CFD

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 2015-16			Schedule 15
1440000 - North Vineyard Station Specific Plan CFD 2005-2 144A - NVSSP CFD 2005-2-ADMIN					
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Fund Balance	\$ 1,629,557	\$ 1,572,171	\$ 1,572,171	\$ 1,666,921	\$ 1,666,921
Revenue from Use Of Money & Property	1,694	1,100	1,000	100	100
Miscellaneous Revenues	(1,736)	166,750	167,770	14,350,000	14,350,000
Total Revenue	\$ 1,629,515	\$ 1,740,021	\$ 1,740,941	\$ 16,017,021	\$ 16,017,021
Services & Supplies	\$ 57,585	\$ 73,100	\$ 385,941	\$ 560,744	\$ 560,744
Other Charges	-	-	1,355,000	15,456,277	15,456,277
Total Financing Uses	\$ 57,585	\$ 73,100	\$ 1,740,941	\$ 16,017,021	\$ 16,017,021
Total Expenditures/Appropriations	\$ 57,585	\$ 73,100	\$ 1,740,941	\$ 16,017,021	\$ 16,017,021
Net Cost	\$ (1,571,930)	\$ (1,666,921)	\$ -	\$ -	\$ -

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 13 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.

FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN CFD 1440000

2015-16 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
FUNDED												
<i>Program No. and Title:</i> 001 North Vineyard Station CFD No. 2005-2												
	16,017,021	0	0	0	0	0	0	14,350,100	1,666,921	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 construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems.											
FUNDED	16,017,021	0	0	0	0	0	0	14,350,100	1,666,921	0	0.0	0

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 2015-16				Schedule 15
1310000 - Park Meadows CFD-Bond Proceeds 131A - PARK MEADOWS CFD-BOND PROCEEDS						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 72,082	\$ 62,243	\$ 62,243	\$ 56,584	\$ 56,584	
Revenue from Use Of Money & Property	355	150	500	-	-	
Miscellaneous Revenues	59,905	59,741	64,000	64,000	64,000	
Total Revenue	\$ 132,342	\$ 122,134	\$ 126,743	\$ 120,584	\$ 120,584	
Services & Supplies	\$ 53,033	\$ 65,280	\$ 126,743	\$ 120,584	\$ 120,584	
Other Charges	17,306	-	-	-	-	
Total Financing Uses	\$ 70,339	\$ 65,280	\$ 126,743	\$ 120,584	\$ 120,584	
Total Expenditures/Appropriations	\$ 70,339	\$ 65,280	\$ 126,743	\$ 120,584	\$ 120,584	
Net Cost	\$ (62,003)	\$ (56,854)	\$ -	\$ -	\$ -	

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.

2015-16 PROGRAM INFORMATION

BU: 1310000 Park Meadows CFD

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

FUNDED

Program No. and Title: **014 Park Meadows CFD**

	120,584	0	0	0	0	0	0	64,000	56,584	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: 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	120,584	0	0	0	0	0	0	64,000	56,584	0	0.0	0
---------------	---------	---	---	---	---	---	---	--------	--------	---	-----	---

FINANCING DISTRICTS - VINEYARD PUBLIC FACILITIES FINANCING PLAN

2840000

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 2015-16				
2840000 - Vineyard Public Facilities Financing Plan 108A - VINEYARD PFFP						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 7,622,552	\$ 7,655,799	\$ 7,655,799	\$ 5,926,675	\$ 5,926,675	
Revenue from Use Of Money & Property	11,590	250	10,000	(27,854)	(27,854)	
Intergovernmental Revenues	306,440	200,000	-	50,000	50,000	
Charges for Services	295,384	575,000	800,000	825,000	825,000	
Miscellaneous Revenues	-	100	-	-	-	
Total Revenue	\$ 8,235,966	\$ 8,431,149	\$ 8,465,799	\$ 6,773,821	\$ 6,773,821	
Services & Supplies	\$ 749,499	\$ 2,369,474	\$ 7,142,594	\$ 6,993,182	\$ 6,993,182	
Other Charges	67,533	135,000	1,323,205	785,000	785,000	
Interfund Reimb	-	-	-	(1,004,361)	(1,004,361)	
Total Financing Uses	\$ 817,032	\$ 2,504,474	\$ 8,465,799	\$ 6,773,821	\$ 6,773,821	
Total Expenditures/Appropriations	\$ 817,032	\$ 2,504,474	\$ 8,465,799	\$ 6,773,821	\$ 6,773,821	
Net Cost	\$ (7,418,934)	\$ (5,926,675)	\$ -	\$ -	\$ -	

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.

FINANCING DISTRICTS - VINEYARD PUBLIC FACILITIES FINANCING PLAN 2840000

2015-16 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

Program No. and Title: 001 Vineyard

7,778,182	1,004,361	0	0	0	0	875,000	-27,854	5,926,675	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: Provide construction of major freeway interchanges, roadways, public transit, fire protection, library, community center and park facilities.

FUNDED

7,778,182	1,004,361	0	0	0	0	875,000	-27,854	5,926,675	0	0.0	0
-----------	-----------	---	---	---	---	---------	---------	-----------	---	-----	---

SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2015-16

Schedule 9

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

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Interfund Charges	\$ 823,124	\$ 4,276,841	\$ 4,276,841	\$ 1,721,371	\$ 1,721,371
Total Expenditures/Appropriations	\$ 823,124	\$ 4,276,841	\$ 4,276,841	\$ 1,721,371	\$ 1,721,371
Net Cost	\$ 823,124	\$ 4,276,841	\$ 4,276,841	\$ 1,721,371	\$ 1,721,371

PROGRAM DESCRIPTION:

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

2015-16 PROGRAM INFORMATION

BU: 5110000 Financing-Transfers/Reimbursements

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	<u>001</u> <u>Transfer to Transient-Occupancy Tax Fund</u>											
	1,249,175	0	0	0	0	0	0	0	0	1,249,175	0.0	0
<i>Program Type:</i>	Discretionary											
<i>Countywide Priority:</i>	4 -- Sustainable and Livable Communities											
<i>Strategic Objective:</i>	C1 --Develop and sustain livable and attractive neighborhoods and communities											
<i>Program Description:</i>	Transfer for artistic, cultural, civic and other activities which enhance the image and quality of life in the community.											
<i>Program No. and Title:</i>	<u>002</u> <u>Transfer to Economic Development Fund</u>											
	180,000	0	0	0	0	0	0	0	0	180,000	0.0	0
<i>Program Type:</i>	Discretionary											
<i>Countywide Priority:</i>	4 -- Sustainable and Livable Communities											
<i>Strategic Objective:</i>	C1 --Develop and sustain livable and attractive neighborhoods and communities											
<i>Program Description:</i>	Transfer for Transient Occupancy Tax administration and economic development and marketing.											
FUNDED												
	1,429,175	0	0	0	0	0	0	0	0	1,429,175	0.0	0

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

ADD'L GROWTH REQUEST RECOMMENDED

Program No. and Title: **001** *Transfer to Transient-Occupancy Tax Fund*

112,000	0	0	0	0	0	0	0	0	112,000	0.0	0
---------	---	---	---	---	---	---	---	---	---------	-----	---

Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Funding for the Greater Sacramento Area Economic Council in the amount of \$100,000 for the purpose of increasing economic development activity on a regional and local level, supporting the production of additional data and analytics targeted toward increasing regional and local economic development activity, and supporting business retention and recruitment activities. Funding for the Center for Sacramento History in the amount of \$12,000 for the purpose of assisting the Center with operations expenses associated with archiving and preserving archival and historical assets associated Sacramento County and the region.

Program No. and Title: **002** *Transfer to Economic Development Fund*

180,196	0	0	0	0	0	0	0	0	180,196	0.0	0
---------	---	---	---	---	---	---	---	---	---------	-----	---

Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: County-wide marketing - the funding is for the purpose of raising the profile of the County within the region, State and Country. This funding supports increased marketing through print and digital media outlets, tradeshow participation and sponsorships of partner organizations and community events that increase brand awareness, tourism and economic activity.

ADD'L GROWTH REQUEST RECOMMENDED

292,196	0	0	0	0	0	0	0	0	292,196	0.0	0
---------	---	---	---	---	---	---	---	---	---------	-----	---

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				Schedule 15
9277000 - Fixed Asset Revolving 277A - FIXED ASSET REVOLVING						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ (458,543)	\$ (100,228)	\$ (100,228)	\$ -	\$ -	
Miscellaneous Revenues	20,689,786	18,759,684	46,850,865	36,361,000	36,361,000	
Total Revenue	\$ 20,231,243	\$ 18,659,456	\$ 46,750,637	\$ 36,361,000	\$ 36,361,000	
Services & Supplies	\$ 3,039,929	\$ 3,827,031	\$ 9,000,000	\$ 10,200,000	\$ 10,200,000	
Capital Assets						
Improvements	112,309	800,000	1,000,000	2,000,000	2,000,000	
Equipment	9,385,677	6,000,000	27,718,212	15,000,000	15,000,000	
Computer Software	-	-	1,000,000	1,000,000	1,000,000	
Total Capital Assets	9,497,986	6,800,000	29,718,212	18,000,000	18,000,000	
Interfund Charges	\$ 7,911,975	\$ 8,032,425	\$ 8,032,425	\$ 8,161,000	\$ 8,161,000	
Total Financing Uses	\$ 20,449,890	\$ 18,659,456	\$ 46,750,637	\$ 36,361,000	\$ 36,361,000	
Total Expenditures/Appropriations	\$ 20,449,890	\$ 18,659,456	\$ 46,750,637	\$ 36,361,000	\$ 36,361,000	
Net Cost	\$ 218,647	\$ -	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

This budget unit provides for transfer of funds, as necessary, to the 2010 Ref 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.

2015-16 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: **001 Fixed Asset Financing Program**

36,361,000	0	0	0	0	0	0	36,361,000	0	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

36,361,000	0	0	0	0	0	0	36,361,000	0	0	0.0	0
------------	---	---	---	---	---	---	------------	---	---	-----	---

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Internal Service Fund Fiscal Year 2015-16			Schedule 10	
	Fund Title		030A - INTERAGENCY PROCUREMENT		
	Service Activity		Interagency Procurement		
	Budget Unit		9030000		
Operating Detail	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Operating Revenues					
Charges for Service	\$ 11,239,727	\$ 12,741,004	\$ 18,738,488	\$ 18,548,345	\$ 18,548,345
Total Operating Revenues	\$ 11,239,727	\$ 12,741,004	\$ 18,738,488	\$ 18,548,345	\$ 18,548,345
Operating Expenses					
Other Charges	\$ 20,689,786	\$ 18,000,000	\$ 49,675,460	\$ 44,626,543	\$ 44,626,543
Total Operating Expenses	\$ 20,689,786	\$ 18,000,000	\$ 49,675,460	\$ 44,626,543	\$ 44,626,543
Operating Income (Loss)	\$ (9,450,059)	\$ (5,258,996)	\$ (30,936,972)	\$ (26,078,198)	\$ (26,078,198)
Non-Operating Revenues (Expenses)					
Interest Income	\$ 1,324,785	\$ 800,000	\$ 1,174,434	\$ 774,656	\$ 774,656
Total Non-Operating Revenues (Expenses)	\$ 1,324,785	\$ 800,000	\$ 1,174,434	\$ 774,656	\$ 774,656
Income Before Capital Contributions and Transfers	\$ (8,125,274)	\$ (4,458,996)	\$ (29,762,538)	\$ (25,303,542)	\$ (25,303,542)
Change In Net Assets	\$ (8,125,274)	\$ (4,458,996)	\$ (29,762,538)	\$ (25,303,542)	\$ (25,303,542)
Net Assets - Beginning Balance	37,887,813	29,762,538	29,762,538	25,303,542	25,303,542
Equity and Other Account Adjustments	(1)	-	-	-	-
Net Assets - Ending Balance	\$ 29,762,538	\$ 25,303,542	\$ -	\$ -	\$ -
Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6

PROGRAM DESCRIPTION:

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

- 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.

PROGRAM DESCRIPTION (CONT.):

- 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.

2015-16 PROGRAM INFORMATION

BU: 9030000 Interagency Procurement

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	<u>001 Interagency Procurement</u>											
	44,626,543	0	0	0	0	0	0	19,323,001	25,303,542	0	0.0	0
<i>Program Type:</i>	Self-Supporting											
<i>Countywide Priority:</i>	5 -- General Government											
<i>Strategic Objective:</i>	IS -- Internal Support											
<i>Program Description:</i>	This program provides 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												
	44,626,543	0	0	0	0	0	0	19,323,001	25,303,542	0	0.0	0

JUVENILE COURTHOUSE PROJECT- DEBT SERVICE 9280000

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 2015-16				
9280000 - Juvenile Courthouse Project-Debt Service 280A - JUVENILE COURTHOUSE PROJECT-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 35,256	\$ 54,675	\$ 54,675	\$ 55,664	\$ 55,664	
Revenue from Use Of Money & Property	4,652	989	-	(4,740)	(4,740)	
Total Revenue	\$ 39,908	\$ 55,664	\$ 54,675	\$ 50,924	\$ 50,924	
Services & Supplies	\$ 10,240	\$ 25,000	\$ 79,675	\$ 80,924	\$ 80,924	
Other Charges	2,214,258	2,214,513	2,214,513	2,216,375	2,216,375	
Interfund Reimb	(2,239,264)	(2,239,513)	(2,239,513)	(2,246,375)	(2,246,375)	
Total Financing Uses	\$ (14,766)	\$ -	\$ 54,675	\$ 50,924	\$ 50,924	
Total Expenditures/Appropriations	\$ (14,766)	\$ -	\$ 54,675	\$ 50,924	\$ 50,924	
Net Cost	\$ (54,674)	\$ (55,664)	\$ -	\$ -	\$ -	

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.

2015-16 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												
<i>Program No. and Title:</i>	<u>001 COP debt service</u>											
	2,297,299	2,246,375	0	0	0	0	0	-4,740	55,664	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	2,297,299	2,246,375	0	0	0	0	0	-4,740	55,664	0	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				Schedule 15
2290000 - Natomas Fire District 229A - NATOMAS FIRE DISTRICT						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 20,992	\$ 57,832	\$ 57,832	\$ 134,371	\$ 134,371	
Taxes	1,894,299	2,065,510	1,930,000	1,984,000	1,984,000	
Revenue from Use Of Money & Property	(761)	-	1,000	(2,592)	(2,592)	
Intergovernmental Revenues	25,293	25,000	30,000	26,000	26,000	
Total Revenue	\$ 1,939,823	\$ 2,148,342	\$ 2,018,832	\$ 2,141,779	\$ 2,141,779	
Services & Supplies	\$ 1,881,992	\$ 2,013,971	\$ 2,018,832	\$ 2,141,779	\$ 2,141,779	
Total Financing Uses	\$ 1,881,992	\$ 2,013,971	\$ 2,018,832	\$ 2,141,779	\$ 2,141,779	
Total Expenditures/Appropriations	\$ 1,881,992	\$ 2,013,971	\$ 2,018,832	\$ 2,141,779	\$ 2,141,779	
Net Cost	\$ (57,831)	\$ (134,371)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

- Natomas Fire District funds the provision of fire protection services to approximately forty 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.

2015-16 PROGRAM INFORMATION

BU: 2290000 Natomas Fire District

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

FUNDED

Program No. and Title: **001 Fire Protection Services**

2,141,779	0	0	0	0	0	0	2,007,408	134,371	0	0.0	0
-----------	---	---	---	---	---	---	-----------	---------	---	-----	---

Program Type: Mandated

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

Strategic Objective: PS2 -- Keep the community safe from environmental hazards and natural disasters

Program Description: Fire protection is a fundamental public service protecting health and safety.

FUNDED	2,141,779	0	0	0	0	0	2,007,408	134,371	0	0.0	0
---------------	-----------	---	---	---	---	---	-----------	---------	---	-----	---

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
---	--	-------------------

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

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Charges for Services	\$ -	\$ -	\$ 240,000	\$ 240,000	\$ 240,000
Total Revenue	\$ -	\$ -	\$ 240,000	\$ 240,000	\$ 240,000
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 500	\$ 500
Services & Supplies	4,358,554	6,562,947	7,033,981	9,599,027	9,599,027
Other Charges	9,913,415	12,155,958	15,052,717	14,210,218	14,210,218
Interfund Charges	802,233	844,752	844,752	299,059	299,059
Intrafund Charges	129,500	3,797,000	3,797,000	3,902,824	3,902,824
Total Expenditures/Appropriations	\$ 15,203,702	\$ 23,360,657	\$ 26,728,450	\$ 28,011,628	\$ 28,011,628
Net Cost	\$ 15,203,702	\$ 23,360,657	\$ 26,488,450	\$ 27,771,628	\$ 27,771,628

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 the Greater Sacramento Area Economic Council.
- Costs associated with central support of countywide operations which include: transit subsidies, State Legislative Advocacy; subsidy for fire protection at McClellan, youth commission support; and memberships to statewide and national organizations.

2015-16 PROGRAM INFORMATION

BU: 5770000 Non-Departmental Costs/General Fund

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	<u>001</u> Countywide Contributions and Contractual Obligations											
	2,050,359	0	0	0	0	0	0	0	0	2,050,359	0.0	0
<i>Program Type:</i>	Mandated											
<i>Countywide Priority:</i>	1 -- Flexible Mandated Countywide/Municipal or Financial Obligations											
<i>Strategic Objective:</i>	FO --Financial Obligation											
<i>Program Description:</i>	Projects include Search and Rescue claims, contribution to Greater Sacramento Area Economic Council, and payments for fire protection at McClellan.											
<i>Program No. and Title:</i>	<u>002</u> Central Support of Countywide Operations and Special Projects											
	23,339,853	0	0	0	0	0	0	240,000	0	23,099,853	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>	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												
	25,390,212	0	0	0	0	0	0	240,000	0	25,150,212	0.0	0

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

ADD'L GROWTH REQUEST RECOMMENDED

Program No. and Title: 002 Central Support of Countywide Operations and Special Projects

2,250	0	0	0	0	0	0	0	0	2,250	0.0	0
-------	---	---	---	---	---	---	---	---	-------	-----	---

Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: Funding for youth commission support

Program No. and Title: 003 Funding for Board priorities

2,619,166	0	0	0	0	0	0	0	0	2,619,166	0.0	0
-----------	---	---	---	---	---	---	---	---	-----------	-----	---

Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: Funding for Board priorities

ADD'L GROWTH REQUEST RECOMMENDED

2,621,416	0	0	0	0	0	0	0	0	2,621,416	0.0	0
-----------	---	---	---	---	---	---	---	---	-----------	-----	---

NON-DEPARTMENTAL REVENUES/GENERAL FUND 5700000

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
---	--	-------------------

Budget Unit **5700000 - Non-Departmental Revenues/General Fund**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Taxes	\$ 429,078,493	\$ 462,069,757	\$ 456,907,706	\$ 482,305,337	\$ 482,305,337
Licenses, Permits & Franchises	4,975,660	4,833,937	4,833,937	4,800,000	4,800,000
Fines, Forfeitures & Penalties	14,586,118	13,479,115	14,723,043	13,661,727	13,661,727
Revenue from Use Of Money & Property	1,967,691	1,745,055	1,745,055	2,000,000	2,000,000
Intergovernmental Revenues	25,419,206	28,545,701	27,270,462	40,855,121	40,855,121
Charges for Services	(6)	262	-	-	-
Miscellaneous Revenues	6,659,783	2,027,793	2,021,289	9,318,836	9,318,836
Total Revenue	\$ 482,686,945	\$ 512,701,620	\$ 507,501,492	\$ 552,941,021	\$ 552,941,021
Services & Supplies	\$ 3,476,237	\$ -	\$ -	\$ -	\$ -
Interfund Reimb	(15,618,012)	(13,109,635)	(13,109,634)	(10,756,758)	(10,756,758)
Intrafund Charges	3,538,510	-	-	-	-
Total Expenditures/Appropriations	\$ (8,603,265)	\$ (13,109,635)	\$ (13,109,634)	\$ (10,756,758)	\$ (10,756,758)
Net Cost	\$ (491,290,210)	\$ (525,811,255)	\$ (520,611,126)	\$ (563,697,779)	\$ (563,697,779)

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.

PROGRAM DESCRIPTION(CONT.):

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

2015-16 PROGRAM INFORMATION

BU: 5700000 Non-Departmental Revenues/General Fund

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	001 General Purpose Financing Revenues											
	0	10,756,758	0	16,284,345	0	0	0	536,656,676	0	-563,697,779	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												
	0	10,756,758	0	16,284,345	0	0	0	536,656,676	0	-563,697,779	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
---	--	-------------------

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

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Charges for Services	\$ -	\$ -	\$ -	\$ 281,117	\$ 281,117
Total Revenue	\$ -	\$ -	\$ -	\$ 281,117	\$ 281,117
Salaries & Benefits	\$ (662)	\$ -	\$ -	\$ 1,028,388	\$ 886,753
Services & Supplies	13,285	-	-	196,102	186,381
Intrafund Charges	-	-	-	239,699	239,699
Intrafund Reimb	-	-	-	(827,894)	(827,894)
Total Expenditures/Appropriations	\$ 12,623	\$ -	\$ -	\$ 636,295	\$ 484,939
Net Cost	\$ 12,623	\$ -	\$ -	\$ 355,178	\$ 203,822
Positions	0.0	0.0	0.0	6.0	5.0

PROGRAM DESCRIPTION:

- Administers 25 labor agreements and works with 30 collective bargaining units, which includes contract negotiations and addenda when necessary, and meet and confers on behalf of the County departments.
- Resolves disputes through mediation, arbitration and hearings.
- Administers the employee relations codes, ordinances and policies.
- Responds to unfair labor practice charges.

2015-16 PROGRAM INFORMATION

BU: 5970000 Labor Relations

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

FUNDED

Program No. and Title: **001 Office of Labor Relations**

1,312,833	827,894	0	0	0	0	0	281,117	0	203,822	5.0	0
-----------	---------	---	---	---	---	---	---------	---	----------------	-----	---

Program Type: Mandated

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

Strategic Objective: IS --Internal Support

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

FUNDED											
1,312,833	827,894	0	0	0	0	0	281,117	0	203,822	5.0	0

ADD'L GROWTH REQUEST NOT RECOMMENDED

Program No. and Title: **001 Office of Labor Relations**

151,356	0	0	0	0	0	0	0	0	151,356	1.0	0
---------	---	---	---	---	---	---	---	---	----------------	-----	---

Program Type: Mandated

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

Strategic Objective: IS --Internal Support

Program Description: 1.0 FTE Labor Relations Representative to help with responding to grievances at the third step, and meet with various departments and unions when necessary for any discussion on pending policy changes or needs of the Office.

ADD'L GROWTH REQUEST NOT RECOMMENDED											
151,356	0	0	0	0	0	0	0	0	151,356	1.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				Schedule 15
9313000 - Pension Obligation Bond-Debt Service 313A - PENSION OBLIGATION BOND-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 386,986	\$ 539,092	\$ 539,092	\$ 684,092	\$ 684,092	
Revenue from Use Of Money & Property	15,907	-	-	(66,541)	(66,541)	
Total Revenue	\$ 402,893	\$ 539,092	\$ 539,092	\$ 617,551	\$ 617,551	
Services & Supplies	\$ 28,802	\$ 20,000	\$ 704,092	\$ 782,551	\$ 782,551	
Other Charges	79,416,738	82,453,965	82,453,965	83,035,962	83,035,962	
Interfund Reimb	(79,581,739)	(82,618,965)	(82,618,965)	(83,200,962)	(83,200,962)	
Total Financing Uses	\$ (136,199)	\$ (145,000)	\$ 539,092	\$ 617,551	\$ 617,551	
Total Expenditures/Appropriations	\$ (136,199)	\$ (145,000)	\$ 539,092	\$ 617,551	\$ 617,551	
Net Cost	\$ (539,092)	\$ (684,092)	\$ -	\$ -	\$ -	

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 opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.

PROGRAM DESCRIPTION (CONT.):

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

2015-16 PROGRAM INFORMATION

BU: 9313000 Pension Obligation Bond-Debt Service

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	001 POB debt service											
	83,818,513	83,200,962	0	0	0	0	0	-66,541	684,092	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												
	83,818,513	83,200,962	0	0	0	0	0	-66,541	684,092	0	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
---	--	-------------------

Budget Unit **5940000 - Teeter Plan**
 Function **DEBT SERVICE**
 Activity **Retirement of Long-Term Debt**
 Fund **016A - TEETER PLAN**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Fund Balance	\$ 6,656,939	\$ 5,184,606	\$ 5,184,606	\$ -	-
Revenue from Use Of Money & Property	1,130	-	-	2,872	2,872
Miscellaneous Revenues	41,274,011	28,518,116	36,999,705	36,080,990	36,080,990
Other Financing Sources	2,051,819	2,023,582	-	-	-
Total Revenue	\$ 49,983,899	\$ 35,726,304	\$ 42,184,311	\$ 36,083,862	\$ 36,083,862
Other Charges	\$ 32,409,472	\$ 26,231,901	\$ 30,829,692	\$ 26,820,619	\$ 26,820,619
Interfund Charges	12,389,822	9,494,403	11,354,619	9,263,243	9,263,243
Total Expenditures/Appropriations	\$ 44,799,294	\$ 35,726,304	\$ 42,184,311	\$ 36,083,862	\$ 36,083,862
Net Cost	\$ (5,184,605)	\$ -	\$ -	\$ -	\$ -

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.

PROGRAM DESCRIPTION (CONT.):

- 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.

2015-16 PROGRAM INFORMATION

BU: 5940000 Teeter Plan

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

FUNDED

Program No. and Title: **001 Teeter Plan Debt Service**

36,083,862	0	0	0	0	0	0	36,083,862	0	0	0.0	0
------------	---	---	---	---	---	---	------------	---	---	-----	---

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	36,083,862	0	0	0	0	0	36,083,862	0	0	0.0	0
---------------	------------	---	---	---	---	---	------------	---	---	-----	---

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				Schedule 15
9284000 - Tobacco Litigation Settlement-Capital Projects 284A - TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS						
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 10,322,942	\$ 4,405,302	\$ 4,405,302	\$ 407,272	\$ 407,272	
Revenue from Use Of Money & Property	4,212	1,970	-	(63)	(63)	
Total Revenue	\$ 10,327,154	\$ 4,407,272	\$ 4,405,302	\$ 407,209	\$ 407,209	
Other Charges	\$ 5,921,854	\$ 4,000,000	\$ 4,405,302	\$ 407,209	\$ 407,209	
Total Financing Uses	\$ 5,921,854	\$ 4,000,000	\$ 4,405,302	\$ 407,209	\$ 407,209	
Total Expenditures/Appropriations	\$ 5,921,854	\$ 4,000,000	\$ 4,405,302	\$ 407,209	\$ 407,209	
Net Cost	\$ (4,405,300)	\$ (407,272)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

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

2015-16 PROGRAM INFORMATION

BU: 9284000 Tobacco Litigation Settlement-Capital Projects

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

FUNDED

Program No. and Title: **001 Tobacco Litigation Securitization**

407,209	0	0	0	0	0	0	-63	407,272	0	0.0	0
---------	---	---	---	---	---	---	-----	---------	---	-----	---

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: capital project funding

FUNDED	407,209	0	0	0	0	0	-63	407,272	0	0.0	0
---------------	---------	---	---	---	---	---	-----	---------	---	-----	---

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
---	--	-------------------

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

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Fund Balance	\$ 591,790	\$ 537,883	\$ 537,883	\$ -	-
Taxes	3,861,712	-	-	-	-
Revenue from Use Of Money & Property	1,700	-	-	(6,175)	(6,175)
Miscellaneous Revenues	285,676	285,676	285,676	-	-
Total Revenue	\$ 4,740,878	\$ 823,559	\$ 823,559	\$ (6,175)	\$ (6,175)
Services & Supplies	\$ 115,525	\$ -	\$ -	\$ -	-
Other Charges	1,251,842	1,910,572	1,910,572	1,355,000	1,355,000
Interfund Charges	3,107,261	134,828	134,828	-	-
Interfund Reimb	-	(1,221,841)	(1,221,841)	(1,361,175)	(1,361,175)
Total Expenditures/Appropriations	\$ 4,474,628	\$ 823,559	\$ 823,559	\$ (6,175)	\$ (6,175)
Net Cost	\$ (266,250)	\$ -	\$ -	\$ -	-

PROGRAM DESCRIPTION:

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

2015-16 PROGRAM INFORMATION

BU: 4060000 Transient-Occupancy Tax

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

FUNDED

Program No. and Title: **001** Transient-Occupancy Tax

1,243,000	1,249,175	0	0	0	0	0	-6,175	0	0	0.0	0
-----------	-----------	---	---	---	---	---	--------	---	---	-----	---

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 allocates a portion of the TOT revenue to this budget for artistic, cultural, civic, and other activities which enhance the image and quality of life of the community.

FUNDED											
1,243,000	1,249,175	0	0	0	0	0	-6,175	0	0	0.0	0

ADD'L GROWTH REQUEST RECOMMENDED

Program No. and Title: **001** Transient-Occupancy Tax

100,000	100,000	0	0	0	0	0	0	0	0	0.0	0
---------	---------	---	---	---	---	---	---	---	---	-----	---

Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Additional Funding for Greater Sacramento Area Economic Council

Program No. and Title: **001** Transient-Occupancy Tax

12,000	12,000	0	0	0	0	0	0	0	0	0.0	0
--------	--------	---	---	---	---	---	---	---	---	-----	---

Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Additional Funding for Center for Sacramento History

ADD'L GROWTH REQUEST RECOMMENDED											
112,000	112,000	0	0	0	0	0	0	0	0	0.0	0