

GENERAL GOVERNMENT/ADMINISTRATION

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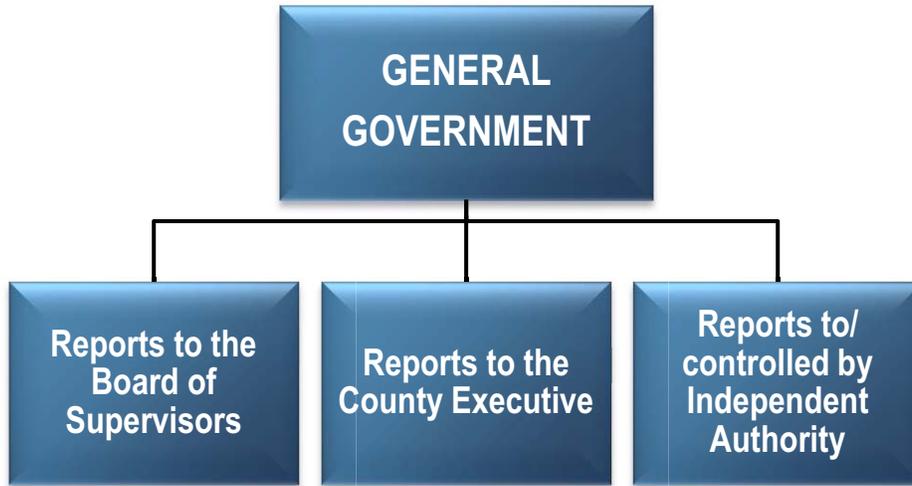
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GENERAL GOVERNMENT/ADMINISTRATION

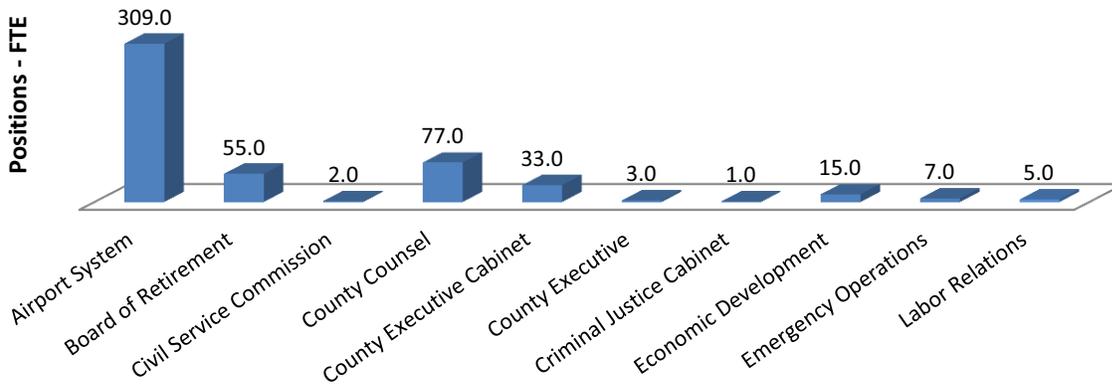
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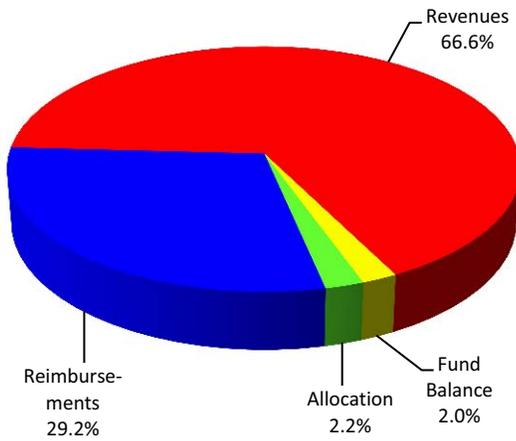
INTRODUCTION



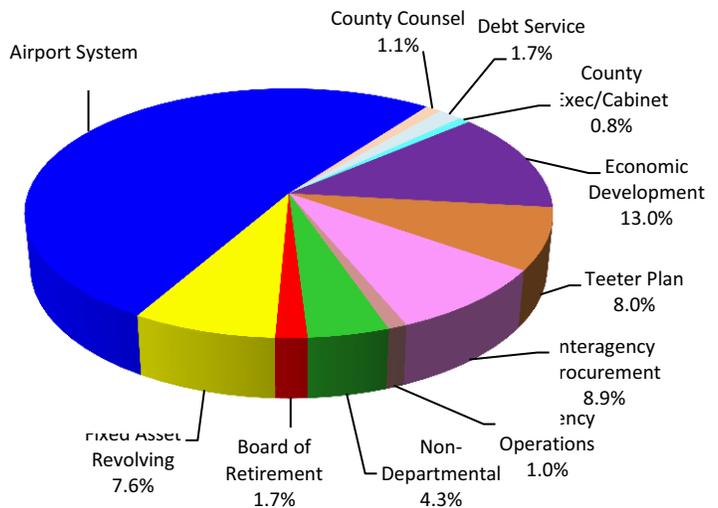
Staffing Trend



Financing Sources



Financing Uses



INTRODUCTION

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

Reports to the Board of Supervisors — County Counsel and County Executive.

Reports to the County Executive — Airport System, County Executive Cabinet, Emergency Operations, and Labor Relations.

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

| General Government Fund Centers/Departments | | | | | | |
|--|--------------------|---|----------------------|----------------------|-----------------------|------------------|
| Fund | Fund Center | Department | Requirements | Financing | Net Cost | Positions |
| 001A | 5980000 | Appropriation for Contingency | \$2,000,000 | \$0 | \$2,000,000 | 0.0 |
| 001A | 4210000 | Civil Service Commission | 390,573 | 60,000 | 330,573 | 2.0 |
| 001A | 4660000 | Fair Housing Services | 157,255 | 0 | 157,255 | 0.0 |
| 001A | 5920000 | Contribution to LAFCo | 228,833 | 0 | 228,833 | 0.0 |
| 001A | 4810000 | County Counsel | 5,296,812 | 3,045,800 | 2,251,012 | 77.0 |
| 001A | 5910000 | County Executive | 1,081,865 | 0 | 1,081,865 | 3.0 |
| 001A | 5730000 | County Executive Cabinet | 2,676,733 | 2,656,733 | 20,000 | 33.0 |
| 001A | 5750000 | Criminal Justice Cabinet | 0 | 0 | 0 | 1.0 |
| 001A | 7090000 | Emergency Operations | 4,842,857 | 4,005,565 | 837,292 | 7.0 |
| 001A | 5110000 | Financing-Transfers/Reimbursement | 2,329,466 | 0 | 2,329,466 | 0.0 |
| 001A | 5970000 | Labor Relations | 484,939 | 281,117 | 203,822 | 5.0 |
| 001A | 5770000 | Non-Departmental Costs/General Fund | 20,514,814 | 490,000 | 20,024,814 | 0.0 |
| 001A | 5700000 | Non-Departmental Revenues/General Fund | -12,297,898 | 551,031,444 | -563,329,342 | 0.0 |
| 001A | 0001000 | Reserve Changes | 9,200,000 | 6,675,175 | 2,524,825 | 0.0 |
| GENERAL FUND TOTAL | | | \$36,906,249 | \$568,245,834 | -\$531,339,585 | 128.0 |
| 001F | 5060000 | Community Investment Program | \$1,764,416 | \$1,764,416 | \$0 | 0.0 |
| 011A | 6310000 | County Library | 1,266,048 | 1,266,048 | 0 | 0.0 |
| 015A | 4060000 | Transient-Occupancy Tax | 110,861 | 110,861 | 0 | 0.0 |
| 016A | 5940000 | Teeter Plan | 38,144,874 | 38,144,874 | 0 | 0.0 |
| 020A | 3870000 | Economic Development | 62,054,685 | 62,054,685 | 0 | 15.0 |
| 030A | 9030000 | Interagency Procurement | 42,592,944 | 19,566,345 | 23,026,599 | 0.0 |
| 041A | 3400000 | Airport System-Operations | 247,044,304 | 190,550,272 | 56,494,032 | 309.0 |
| 043A | 3480000 | Airport System-Capital Outlay | 50,013 | 0 | 50,013 | 0.0 |
| 060A | 7860000 | Board of Retirement | 7,965,229 | 7,965,229 | 0 | 55.0 |
| 229A | 2290000 | Natomas Fire District | 2,180,180 | 2,180,180 | 0 | 0.0 |
| 277A | 9277000 | Fixed Asset Revolving Fund | 36,361,000 | 36,361,000 | 0 | 0.0 |
| 280A | 9280000 | Juvenile Courthouse Project-Debt Service | 67,883 | 67,883 | 0 | 0.0 |
| 282A | 9282000 | 2004 Pension Obligation Bonds-Debt Service | 2,523,941 | 2,523,941 | 0 | 0.0 |
| 284A | 9284000 | Tobacco Litigation Settlement-Capital Projec | 2,694,833 | 2,694,833 | 0 | 0.0 |
| 288A | 9288000 | 1997 Refunding Pub. Facilities-Debt Service | 418,353 | 418,353 | 0 | 0.0 |
| 298A | 9298000 | 2003 Public Facilities Project-Debt Service | 92,207 | 92,207 | 0 | 0.0 |
| 300A | 9300000 | 2010 Refunding COPs-Debt Service | 308,358 | 308,358 | 0 | 0.0 |
| 300B | 9300500 | 2010 Refunding COPs-Parking Garage-Debt Service | 58 | 58 | 0 | 0.0 |
| 303A | 9303303 | 2007 Public Facilities Project-Construction | 23,986 | 23,986 | 0 | 0.0 |
| 304A | 9304304 | 2007 Public Facilities Project-Debt Service | 346,497 | 346,497 | 0 | 0.0 |
| 306A | 9306306 | 2006 Pub. Bldg. Facilities-Debt Service | 938,987 | 938,987 | 0 | 0.0 |
| 308A | 3080000 | 1997 Pub. Bldg. Facilities-Debt Service | 3,139,822 | 3,139,822 | 0 | 0.0 |
| 309A | 9309000 | 1997 Pub. Bldg. Facilities-Construction | 381,102 | 381,102 | 0 | 0.0 |
| 313A | 9313000 | Pension Obligation Bonds-Debt Service | 647,615 | 647,615 | 0 | 0.0 |
| GRAND TOTAL | | | \$488,024,445 | \$939,793,386 | -\$451,768,941 | 507.0 |

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

1997 PUBLIC BUILDING FACILITIES - CONSTRUCTION 9309000

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | - | 159,580 | 542,687 | 381,102 | 381,102 |
| Total Financing | 542,687 | 543,970 | 542,687 | 381,102 | 381,102 |
| Net Cost | (542,687) | (384,390) | - | - | - |

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 were 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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$381,102 consisting of capital project costs reimbursed to departments for approved projects. Financing is from available fund balance of \$384,390 offset by a \$3,288 repayment of interest to the County's cashpool due to over allocation in previous years.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 542,160 | \$ 542,687 | \$ 542,687 | \$ 384,390 | \$ 384,390 | |
| Revenue from Use Of Money & Property | 527 | 1,283 | - | (3,288) | (3,288) | |
| Total Revenue | \$ 542,687 | \$ 543,970 | \$ 542,687 | \$ 381,102 | \$ 381,102 | |
| Other Charges | \$ - | \$ 159,580 | \$ 542,687 | \$ 381,102 | \$ 381,102 | |
| Total Financing Uses | \$ - | \$ 159,580 | \$ 542,687 | \$ 381,102 | \$ 381,102 | |
| Total Expenditures/Appropriations | \$ - | \$ 159,580 | \$ 542,687 | \$ 381,102 | \$ 381,102 | |
| Net Cost | \$ (542,687) | \$ (384,390) | \$ - | \$ - | \$ - | |

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

Program No. and Title: **001 COP project construction**

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|--------|---------|---|-----|---|
| 381,102 | 0 | 0 | 0 | 0 | 0 | 0 | -3,288 | 384,390 | 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 | 381,102 | 0 | 0 | 0 | 0 | 0 | -3,288 | 384,390 | 0 | 0.0 | 0 |
|---------------|---------|---|---|---|---|---|--------|---------|---|-----|---|

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 224,144 | 180,657 | 299,045 | 3,139,822 | 3,139,822 |
| Total Financing | 523,190 | 297,288 | 299,045 | 3,139,822 | 3,139,822 |
| Net Cost | (299,046) | (116,631) | - | - | - |

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.
- 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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$3,139,822 that will be transferred to the General Fund as a result of the full redemption of the bonds and the liquidation of the Reserve Fund held by US Bank. Financing is from proceeds from the liquidated Reserve Fund of \$3,023,191 previously held by US Bank and available fund balance of \$116,631.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 273,988 | \$ 299,045 | \$ 299,045 | \$ 116,631 | \$ 116,631 | |
| Reserve Release | - | - | - | 3,029,483 | 3,029,483 | |
| Revenue from Use Of Money & Property | 249,202 | (1,757) | - | (6,292) | (6,292) | |
| Total Revenue | \$ 523,190 | \$ 297,288 | \$ 299,045 | \$ 3,139,822 | \$ 3,139,822 | |
| Services & Supplies | \$ 249,146 | \$ 244,652 | \$ 324,045 | \$ 3,139,822 | \$ 3,139,822 | |
| 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 | \$ 180,657 | \$ 299,045 | \$ 3,139,822 | \$ 3,139,822 | |
| Total Expenditures/Appropriations | \$ 224,144 | \$ 180,657 | \$ 299,045 | \$ 3,139,822 | \$ 3,139,822 | |
| Net Cost | \$ (299,046) | \$ (116,631) | \$ - | \$ - | \$ - | |

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:</i> 001 COP debt service | | | | | | | | | | | | |
| | 3,139,822 | 0 | 0 | 0 | 0 | 0 | 0 | 3,023,191 | 116,631 | 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 | 3,139,822 | 0 | 0 | 0 | 0 | 0 | 0 | 3,023,191 | 116,631 | 0 | 0.0 | 0 |

1997 REFUNDING PUBLIC FACILITIES - DEBT SERVICE 9288000

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 360,199 | 361,434 | 419,406 | 418,353 | 418,353 |
| Total Financing | 779,605 | 789,130 | 419,406 | 418,353 | 418,353 |
| Net Cost | (419,406) | (427,696) | - | - | - |

PROGRAM DESCRIPTION:

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

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$6,766,504 consisting of \$98,353 administrative costs, \$350,000 General Fund contribution as a result of accumulated interest earnings on the debt service reserve fund, \$3,490,000 in principal payment, and \$2,828,151 in interest payments. Financing is from payments from various user departments of \$6,348,151 and available fund balance of \$427,696 offset by a \$9,343 repayment of interest to the County's cashpool due to over allocation in previous years.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 412,293 | \$ 419,406 | \$ 419,406 | \$ 427,696 | \$ 427,696 | |
| Revenue from Use Of Money & Property | 367,312 | 369,724 | - | (9,343) | (9,343) | |
| Total Revenue | \$ 779,605 | \$ 789,130 | \$ 419,406 | \$ 418,353 | \$ 418,353 | |
| Services & Supplies | \$ 385,200 | \$ 386,435 | \$ 444,406 | \$ 448,353 | \$ 448,353 | |
| 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 | \$ 361,434 | \$ 419,406 | \$ 418,353 | \$ 418,353 | |
| Total Expenditures/Appropriations | \$ 360,199 | \$ 361,434 | \$ 419,406 | \$ 418,353 | \$ 418,353 | |
| Net Cost | \$ (419,406) | \$ (427,696) | \$ - | \$ - | - | |

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 | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 COP debt service | | | | | | | | | | | | |
| | 6,766,504 | 6,348,151 | 0 | 0 | 0 | 0 | 0 | -9,343 | 427,696 | 0 | 0.0 | 0 |
| <i>Program Type:</i> Mandated | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations | | | | | | | | | | | | |
| <i>Strategic Objective:</i> FO -- Financial Obligation | | | | | | | | | | | | |
| <i>Program Description:</i> payment of debt service | | | | | | | | | | | | |
| FUNDED | 6,766,504 | 6,348,151 | 0 | 0 | 0 | 0 | 0 | -9,343 | 427,696 | 0 | 0.0 | 0 |

2003 PUBLIC FACILITIES PROJECTS - DEBT SERVICE 9298000

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | (13,158) | (1,843) | 90,041 | 92,207 | 92,207 |
| Total Financing | 76,883 | 92,503 | 90,041 | 92,207 | 92,207 |
| Net Cost | (90,041) | (94,346) | - | - | - |

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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$1,079,103 consisting of \$122,207 administrative costs, \$395,000 in principal payment and \$561,896 in interest payments. Financing is from payments from various user departments of \$986,896 and available fund balance of \$94,346 offset by a \$2,139 repayment of interest to the County's cashpool due to over allocation in previous years.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 74,599 | \$ 90,041 | \$ 90,041 | \$ 94,346 | \$ 94,346 | |
| Revenue from Use Of Money & Property | 2,284 | 2,462 | - | (2,139) | (2,139) | |
| Total Revenue | \$ 76,883 | \$ 92,503 | \$ 90,041 | \$ 92,207 | \$ 92,207 | |
| Services & Supplies | \$ 11,843 | \$ 23,158 | \$ 115,041 | \$ 122,207 | \$ 122,207 | |
| Other Charges | 962,095 | 962,295 | 962,296 | 956,896 | 956,896 | |
| Interfund Reimb | (987,096) | (987,296) | (987,296) | (986,896) | (986,896) | |
| Total Financing Uses | \$ (13,158) | \$ (1,843) | \$ 90,041 | \$ 92,207 | \$ 92,207 | |
| Total Expenditures/Appropriations | \$ (13,158) | \$ (1,843) | \$ 90,041 | \$ 92,207 | \$ 92,207 | |
| Net Cost | \$ (90,041) | \$ (94,346) | \$ - | \$ - | \$ - | |

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 | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 COP debt service | | | | | | | | | | | | |
| | 1,079,103 | 986,896 | 0 | 0 | 0 | 0 | 0 | -2,139 | 94,346 | 0 | 0.0 | 0 |
| <i>Program Type:</i> Mandated | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations | | | | | | | | | | | | |
| <i>Strategic Objective:</i> FO -- Financial Obligation | | | | | | | | | | | | |
| <i>Program Description:</i> payment of debt service | | | | | | | | | | | | |
| FUNDED | 1,079,103 | 986,896 | 0 | 0 | 0 | 0 | 0 | -2,139 | 94,346 | 0 | 0.0 | 0 |

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 111,171,044 | (723,355) | 1,811,141 | 2,523,941 | 2,523,941 |
| Total Financing | 112,982,185 | 1,856,204 | 1,811,141 | 2,523,941 | 2,523,941 |
| Net Cost | (1,811,141) | (2,579,559) | - | - | - |

PROGPROGRAM 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 had the ability to call and pay down any amount of the CARS. The County also had the ability to direct the remarketing agents to sell the converted CARS in any one of several interest rate modes.
- In March 2008, the 2004 C-1 Series was refunded as Floating Rate Notes, and are no longer structured as Auction Rate Securities. The new structure brings a level of certainty to interest payments for these Bonds that are no longer available in the Auction Rate Securities market.
- In June 2009, the 2004C-2 Series was refunded as Floating Rate Notes, purchased by Bank of America as a private placement bond, and were 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 related to these bonds.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$42,897,682 consisting of \$270,000 for ongoing financial and legal services and administrative costs, \$2,423,941 to be transferred to the General Fund as the statute of limitations has expired for the Lehman bankruptcy case, \$2,400,000 in principal payments and \$37,803,741 in interest payments. Financing is from payments from departments of \$40,373,741 and available fund balance of \$2,579,559 offset by a \$55,618 repayment of interest to the County's cashpool due to over allocation in previous years.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 1,007,874 | \$ 1,811,141 | \$ 1,811,141 | \$ 2,579,559 | \$ 2,579,559 | |
| Revenue from Use Of Money & Property | 14,311 | 45,063 | - | (55,618) | (55,618) | |
| Other Financing Sources | 111,960,000 | - | - | - | - | |
| Total Revenue | \$ 112,982,185 | \$ 1,856,204 | \$ 1,811,141 | \$ 2,523,941 | \$ 2,523,941 | |
| Services & Supplies | \$ 111,934,020 | \$ 41,103 | \$ 1,981,141 | \$ 2,693,941 | \$ 2,693,941 | |
| Other Charges | 34,022,399 | 41,593,273 | 42,187,731 | 40,203,741 | 40,203,741 | |
| Interfund Reimb | (34,785,375) | (42,357,731) | (42,357,731) | (40,373,741) | (40,373,741) | |
| Total Financing Uses | \$ 111,171,044 | \$ (723,355) | \$ 1,811,141 | \$ 2,523,941 | \$ 2,523,941 | |
| Total Expenditures/Appropriations | \$ 111,171,044 | \$ (723,355) | \$ 1,811,141 | \$ 2,523,941 | \$ 2,523,941 | |
| Net Cost | \$ (1,811,141) | \$ (2,579,559) | \$ - | \$ - | \$ - | |

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:</i> 001 POB debt service | | | | | | | | | | | | |
| | 42,897,682 | 40,373,741 | 0 | 0 | 0 | 0 | 0 | -55,618 | 2,579,559 | 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 | 42,897,682 | 40,373,741 | 0 | 0 | 0 | 0 | 0 | -55,618 | 2,579,559 | 0 | 0.0 | 0 |

| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | (14,259) | (564,210) | 375,128 | 938,987 | 938,987 |
| Total Financing | 360,869 | 383,485 | 375,128 | 938,987 | 938,987 |
| Net Cost | (375,128) | (947,695) | - | - | - |

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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$3,377,701 consisting of \$80,000 administrative and accounting costs, \$888,987 for transfer to the General Fund due to funds no longer needed for possible Arbitrage rebate to the Internal Revenue Service, \$1,345,000 in principal payment, and \$1,063,714 in interest payments. Financing is from various user departments of \$2,438,714 and available fund balance of \$947,696 offset by an \$8,709 repayment of interest to the County's cashpool due to over allocation in previous years.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 356,225 | \$ 375,128 | \$ 375,128 | \$ 947,696 | \$ 947,696 | |
| Revenue from Use Of Money & Property | 4,644 | 8,357 | - | (8,709) | (8,709) | |
| Total Revenue | \$ 360,869 | \$ 383,485 | \$ 375,128 | \$ 938,987 | \$ 938,987 | |
| Services & Supplies | \$ 10,742 | \$ 55,280 | \$ 400,128 | \$ 968,987 | \$ 968,987 | |
| Other Charges | 3,121,143 | 2,529,053 | 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) | \$ (564,210) | \$ 375,128 | \$ 938,987 | \$ 938,987 | |
| Total Expenditures/Appropriations | \$ (14,259) | \$ (564,210) | \$ 375,128 | \$ 938,987 | \$ 938,987 | |
| Net Cost | \$ (375,128) | \$ (947,695) | \$ - | \$ - | \$ - | |

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 | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 COP debt service | | | | | | | | | | | | |
| | 3,377,701 | 2,438,714 | 0 | 0 | 0 | 0 | 0 | -8,709 | 947,696 | 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 | 3,377,701 | 2,438,714 | 0 | 0 | 0 | 0 | 0 | -8,709 | 947,696 | 0 | 0.0 | 0 |

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 148,165 | - | 21,054 | 23,986 | 23,986 |
| Total Financing | 169,219 | 23,901 | 21,054 | 23,986 | 23,986 |
| Net Cost | (21,054) | (23,901) | - | - | - |

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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$23,986 consisting of remaining funds not allocated to capital projects to be transferred for partial payment of the Fiscal Year 2015-16 debt service. Financing is from available fund balance of \$23,902 and interest earned of \$84.

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 |
|--|--------------------|--|--------------------|------------------------|--|-------------|
| 9303303 - 2007 Public Facilities Projects-Construction 303A - 2007 PUBLIC FACILITIES PROJ-CONST | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 163,536 | \$ 21,054 | \$ 21,054 | \$ 23,902 | \$ 23,902 | |
| Revenue from Use Of Money & Property | 5,683 | 2,847 | - | 84 | 84 | |
| Total Revenue | \$ 169,219 | \$ 23,901 | \$ 21,054 | \$ 23,986 | \$ 23,986 | |
| Services & Supplies | \$ 115 | \$ - | \$ 21,054 | \$ 23,986 | \$ 23,986 | |
| Other Charges | 148,050 | - | - | - | - | |
| Total Financing Uses | \$ 148,165 | \$ - | \$ 21,054 | \$ 23,986 | \$ 23,986 | |
| Total Expenditures/Appropriations | \$ 148,165 | \$ - | \$ 21,054 | \$ 23,986 | \$ 23,986 | |
| Net Cost | \$ (21,054) | \$ (23,901) | \$ - | \$ - | \$ - | |

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 | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 COP project construction | | | | | | | | | | | | |
| | 23,986 | 0 | 0 | 0 | 0 | 0 | 0 | 84 | 23,902 | 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 | 23,986 | 0 | 0 | 0 | 0 | 0 | 0 | 84 | 23,902 | 0 | 0.0 | 0 |

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | (11,534) | (12,528) | 336,608 | 346,497 | 346,497 |
| Total Financing | 325,073 | 338,421 | 336,608 | 346,497 | 346,497 |
| Net Cost | (336,607) | (350,949) | - | - | - |

PROGRAM DESCRIPTION:

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

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$3,375,786 consisting of \$80,000 administrative and accounting costs, \$296,497 for transfer to the General Fund due to funds no longer needed for possible future arbitrage rebate liability to Internal Revenue Service, \$995,000 in principal payment and \$2,004,289 interest payments. Financing is from various user departments of \$3,029,289 and available fund balance of \$350,949 offset by a \$4,452 repayment of interest to the County's cashpool due to over allocation in previous years.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 326,001 | \$ 336,608 | \$ 336,608 | \$ 350,949 | \$ 350,949 | |
| Revenue from Use Of Money & Property | (928) | 1,813 | - | (4,452) | (4,452) | |
| Total Revenue | \$ 325,073 | \$ 338,421 | \$ 336,608 | \$ 346,497 | \$ 346,497 | |
| Services & Supplies | \$ 13,469 | \$ 12,476 | \$ 361,608 | \$ 376,497 | \$ 376,497 | |
| 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) | \$ (12,528) | \$ 336,608 | \$ 346,497 | \$ 346,497 | |
| Total Expenditures/Appropriations | \$ (11,534) | \$ (12,528) | \$ 336,608 | \$ 346,497 | \$ 346,497 | |
| Net Cost | \$ (336,607) | \$ (350,949) | \$ - | \$ - | \$ - | |

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 | | | | | | | | | | | | |
| | 3,375,786 | 3,029,289 | 0 | 0 | 0 | 0 | 0 | -4,452 | 350,949 | 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 | 3,375,786 | 3,029,289 | 0 | 0 | 0 | 0 | 0 | -4,452 | 350,949 | 0 | 0.0 | 0 |

2010 REFUNDING CERTIFICATE OF PARTICIPATION - 9300000

DEBT SERVICE

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | (4,401) | 202,044 | 519,395 | 308,358 | 308,358 |
| Total Financing | 514,993 | 547,817 | 519,395 | 308,358 | 308,358 |
| Net Cost | (519,394) | (345,773) | - | - | - |

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

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$13,251,186 consisting of \$174,523 administrative costs, \$163,835 in case required for future debt service interest costs due to lower borrowing from Fixed Asset Acquisition Fund, \$8,625,000 in principal payment and \$4,287,828 in interest payments. Financing is from payments from various user departments of \$12,942,828 and available fund balance of \$345,774 offset by a \$37,416 repayment of interest to the County's cashpool due to over allocation in previous years.

2010 REFUNDING CERTIFICATE OF PARTICIPATION - DEBT SERVICE 9300000

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 |
|--|--|---------------------|--------------------|------------------------|--|
| | 9300000 - 2010 Refunding COPs-Debt Svc 300A - 2010 REFUNDING COPs- DEBT SVC | | | | |
| Detail by Revenue Category and Expenditure Object | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 300,389 | \$ 519,395 | \$ 519,395 | \$ 345,774 | \$ 345,774 |
| Revenue from Use Of Money & Property | 214,604 | 28,422 | - | (37,416) | (37,416) |
| Total Revenue | \$ 514,993 | \$ 547,817 | \$ 519,395 | \$ 308,358 | \$ 308,358 |
| Services & Supplies | \$ 25,609 | \$ 227,060 | \$ 544,395 | \$ 338,358 | \$ 338,358 |
| Other Charges | 14,182,943 | 14,356,487 | 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) | \$ 202,044 | \$ 519,395 | \$ 308,358 | \$ 308,358 |
| Total Expenditures/Appropriations | \$ (4,401) | \$ 202,044 | \$ 519,395 | \$ 308,358 | \$ 308,358 |
| Net Cost | \$ (519,394) | \$ (345,773) | - | - | - |

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

Program No. and Title: 001 COP debt service

| | | | | | | | | | | | |
|------------|------------|---|---|---|---|---|---------|---------|---|-----|---|
| 13,251,186 | 12,942,828 | 0 | 0 | 0 | 0 | 0 | -37,416 | 345,774 | 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 | 13,251,186 | 12,942,828 | 0 | 0 | 0 | 0 | -37,416 | 345,774 | 0 | 0.0 | 0 |
|---------------|------------|------------|---|---|---|---|---------|---------|---|-----|---|

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

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | (7,692) | 87,585 | 87,585 | 58 | 58 |
| Total Financing | 79,893 | 87,643 | 87,585 | 58 | 58 |
| Net Cost | (87,585) | (58) | - | - | - |

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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$58 consisting of \$58 to be transferred to Parking Enterprise Fund due to unanticipated interest earned in Fiscal Year 2014-15. Financing is from available fund balance of \$58.

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

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 79,677 | \$ 87,585 | \$ 87,585 | \$ 58 | \$ 58 |
| Revenue from Use Of Money & Property | 216 | 58 | - | - | - |
| Total Revenue | \$ 79,893 | \$ 87,643 | \$ 87,585 | \$ 58 | \$ 58 |
| Services & Supplies | \$ 2,308 | \$ 87,585 | \$ 87,585 | \$ 58 | \$ 58 |
| Other Charges | 241,500 | - | - | - | - |
| Interfund Reimb | (251,500) | - | - | - | - |
| Total Financing Uses | \$ (7,692) | \$ 87,585 | \$ 87,585 | \$ 58 | \$ 58 |
| Total Expenditures/Appropriations | \$ (7,692) | \$ 87,585 | \$ 87,585 | \$ 58 | \$ 58 |
| Net Cost | \$ (87,585) | \$ (58) | \$ - | \$ - | \$ - |

2015-16 PROGRAM INFORMATION

BU: 9300500 2010 Refunding COPs-PG-Debt Svcs

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

FUNDED

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

| | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|----|---|-----|---|
| 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58 | 0 | 0.0 | 0 |
|----|---|---|---|---|---|---|---|----|---|-----|---|

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

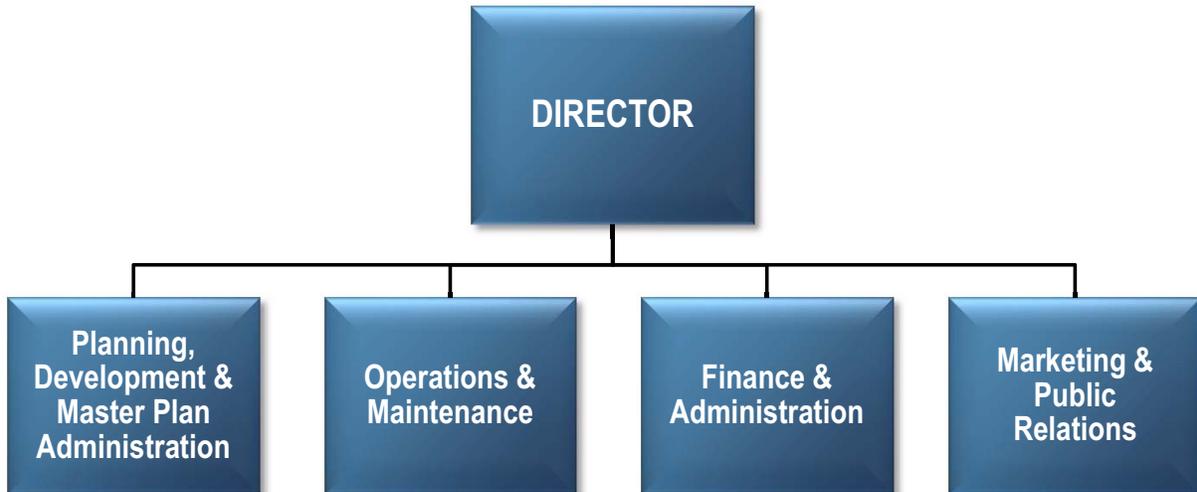
Program Description: payment of debt service

FUNDED

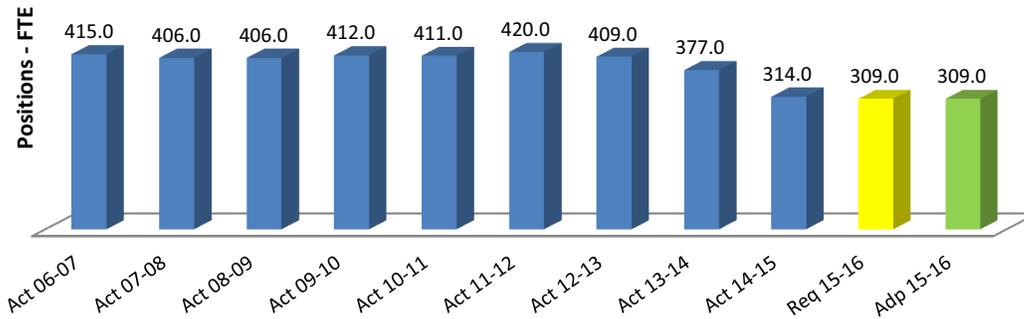
| | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|----|---|-----|---|
| 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58 | 0 | 0.0 | 0 |
|----|---|---|---|---|---|---|---|----|---|-----|---|

Departmental Structure

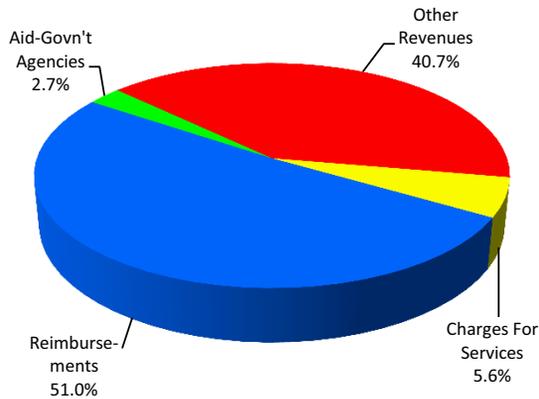
JOHN WHEAT, DIRECTOR



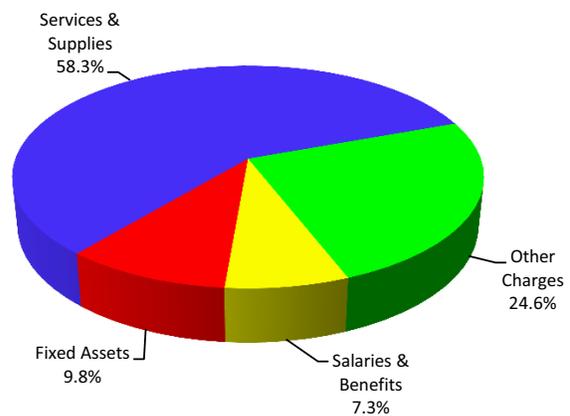
Staffing Trend



Financing Sources



Financing Uses



| Summary | | | | | |
|-----------------------|---------------------------|---------------------------|----------------------------|------------------------------|--|
| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 200,640,513 | 194,872,594 | 239,565,989 | 247,044,304 | 247,044,304 |
| Total Financing | 183,389,940 | 185,853,150 | 185,110,625 | 190,550,272 | 190,550,272 |
| Net Cost | 17,250,573 | 9,019,444 | 54,455,364 | 56,494,032 | 56,494,032 |
| Positions | 377.0 | 314.0 | 315.0 | 309.0 | 309.0 |

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.
- 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.

MISSION:

The Department of Airports will deliver a safe, customer friendly and competitive aviation transportation system that promotes the region’s prosperity.

GOALS:

- Actively reinforce the positive impact of the Sacramento County Airport System on the Northern California region and increase the level at which community members value each of the airports within the system.
- Operate and maintain our facilities so that airline rates and charges are competitive with other similar airports
- Operate and maintain the County’s aviation assets in a financially sustainable manner.
- Successfully partner with the California Capital Airshow for the 10th annual airshow at Mather Airport, thus resulting in positive perception of Sacramento County by the public.
- Increase awareness among the private and public agencies regarding the need to reduce potential interactions between aircraft and hazardous wildlife through land use decisions that minimize wildlife attractants.

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

- **Department-wide**
 - Continued to operate all facilities in a safe and effective manner.
- **Sacramento International Airport**
 - In January 2015, the Department of Airports launched a Food Waste Recycling Pilot Program for pre-consumer food waste generated from the concessionaires on Concourse B (airside). The pilot program is intended to sort out potential issues and best practices in food waste and recycling in advance of the April 2016 deadline imposed by AB 1826 which Governor Brown signed into law in October 2014. Currently, concession operations at International Airport generate approximately six tons of food waste that is collected every two to three weeks. Eventually the program will be expanded to Terminal A (airside) and Terminal B (landside) as well as post-consumer food waste in the Food Courts of Concourse B and Terminal A.
 - The Airport has a new 911 phone system that now directs all 911 calls that are dialed from any landline on the airport directly to the Airport Department's on-site communication center. Unlike the old system, the new system also provides the caller's phone number and exact location, which quickly enables the Airport dispatchers to send the first responders to the correct location. The new system meets all Next Generation 911 standards and can easily handle on-going daily demand and large scale disasters.
- **Sacramento Executive Airport and Franklin Field**
 - Per Public Law 112-95, as of October 1, 2014, general aviation airports are prohibited from allowing "Residential Through The Fence Access" (RTTFA) unless they have executed FAA- approved RTTFA agreements with RTTFA property owners. On February 24, 2015, the Board of Supervisors delegated authority to the Director of Airports to execute RTTFA agreements with property owners in the Fullertown development adjacent to Executive Airport. The FAA-approved agreements were sent to all 30 eligible property owners on March 9, 2015 with a 60-day deadline to return the signed agreement and payment. Following the deadline, 28 of the 30 eligible properties entered into RTTFA agreements. The two property owners who chose not to execute the agreement have foregone their right to access the airport from their property.
- **Mather Airport**
 - In September 2014, Mather Airport was the site of the ninth annual California Capital Air Show, featuring military demonstrations, aerobatic performers, and static displays of military, cargo, and general aviation aircraft.
 - A long-range Master Plan was initiated in April 2001 for Sacramento Mather Airport (Mather) and culminated in September 2014 with the Board of Supervisors' (Board) approval. Adoption of the plan will facilitate initiation of important new development projects in the coming years, including expansion of the airport's Fixed Base Operator facility. The Master Plan addresses all aspects of the airport, including the airfield, landside facilities, cargo and general aviation facilities, airport support and airport access.

SIGNIFICANT CHANGES FOR 2015-16:

- Department of Airports entered into an agreement that will see construction in the summer of 2016 of one or more solar photovoltaic electric generating facilities at International Airport. Upon completion of the project, the airport's solar facilities will occupy a currently undeveloped 17-acre site on the airfield and a 15-acre site located just north of the economy parking lot on the Airport's "landside". It is estimated that the Department will save an average of \$850,000 a year in electric utility costs for the 25-year term of the agreement.
- The Airport's ten year old Parking Access Revenue Control System (PARCS) has reached the end of its useful life and is being replaced with a new updated ticketing, access and revenue system for customer parking. The new system is expected to reduce operating costs, improve overall system reliability, and improve customer service by offering a ticketless (credit card in / credit card out) and pay on foot options.
- The Airport System's Capital Improvement Program for Fiscal Years 2015-2019 is designed to ensure that the County Airport System's facilities continue to be operated in a safe and effective manner, providing an appropriate level of service to customers.
- The paid advertising program for International Airport will elevate digital advertising to serve as the primary awareness and consideration drivers. In the past radio has been our primary vehicle with digital providing support in the spring. With this change, our fall media campaign will focus on digital and radio will be added as a supporting medium in the spring, preceding our heaviest travel period. This is an exciting shift that aligns with how our target audience is using media during the travel planning process.

SUPPLEMENTAL INFORMATION:

- **Operating Revenues**
 - Budgeted operating revenues of \$190,550,272 represent an increase of approximately \$5.4 million compared to the prior-year budgeted operating revenues. The increase is largely due to an increase in parking revenue resulting from the increase in passenger enplanements.
- **Operating Expenses**
 - Budgeted operating expenses of \$147,062,602 represent an increase of approximately \$2 million compared to the budgeted operating expenses from the prior year.
 - The increase in budgeted operating expenses is due to an increase in Services and Supplies in the amount of \$3.3 million. Factors contributing to the increase include contractually obligated increases in some of the Airport's larger service contracts including the Automated People Mover, the Baggage Handling System and Custodial services. Electricity and Natural gas expenses are also expected to increase as a result of higher utility rates. These increases were offset by a decrease of \$1.3 million in Depreciation.
- **Capital Outlay**
 - Projects included in the Airport System's capital budget will contribute to the traveling experience of airport customers, provide the infrastructure needed to safely and effectively accommodate current demand, and help meet the future demand of air travel.
 - The following details budgeted capital projects:

SUPPLEMENTAL INFORMATION (CONT.):

- **Land & Improvements – \$32,512,000**

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

| | |
|--------------|--|
| \$ 4,900,000 | Rehabilitate Taxiway D and connection to runway 16L |
| 3,000,000 | Taxiway G-2 widening |
| 4,000,000 | Truemper Way Upgrades (Mather) |
| 3,000,000 | Terminal B Exit Lane Technology |
| 2,250,000 | Terminal A Concourse and Food Course Improvements |
| 2,000,000 | Rehabilitate Runway 16R/34L |
| 1,655,000 | TSA Terminal A In-line Baggage Handling System Expansion |
| 1,335,000 | Economy Parking Lot rehabilitation |
| 8,610,000 | Miscellaneous improvements at International Airport |
| 575,000 | Miscellaneous improvements at Mather Airport |
| 1,187,000 | Miscellaneous improvements at Executive Airport |

- **Equipment – \$10,999,000**

| | |
|------------|---|
| \$ 750,000 | Replace ARFF Vehicle, 1500 Gallons |
| 4,140,000 | Nine shuttle bus replacement |
| 150,000 | Ten-Yard Dump Truck |
| 562,000 | Public Safety Radio Replacement Program |
| 250,000 | North Campus switch gear |
| 5,147,000 | Miscellaneous equipment/Vehicles |

STAFFING LEVEL CHANGES FOR 2015-16:

- Budget additions, deletions and/or reclassifications.

Deleted/Re-classed Positions:

| | |
|--|-----|
| Airport Operations Worker | 3.0 |
| Construction Manager | 1.0 |
| Custodian Level. 2 | 5.0 |
| Deputy Director for Airport Marketing and Public Relations | 1.0 |
| Highway Maintenance Supervisor | 1.0 |
| Highway Maintenance Worker | 1.0 |
| Park Maintenance Worker 1 | 2.0 |

STAFFING LEVEL CHANGES FOR 2015-16 (CONT.):

Deleted/Re-classed Positions (cont):

| | |
|--|---------------|
| Planner 3 | 1.0 |
| Senior Airport Economic Development Specialist | 1.0 |
| Senior Environmental Analyst | 1.0 |
| Supervising Custodian Level 1 | 1.0 |
| Supervising Custodian Level 2..... | <u>1.0</u> |
| Total | (19.0) |

Added/Re-classed Positions:

| | |
|--|--------------|
| Accounting Manager | 1.0 |
| Airport Chief Administrative Officer | 2.0 |
| Airport Manager. | 1.0 |
| Airport Planner | 1.0 |
| Associate Civil Engineer. | 1.0 |
| Associate Engineer Architect | 2.0 |
| Fleet Manager | 1.0 |
| Senior Account Clerk | 1.0 |
| Senior Airport Planner | 1.0 |
| Senior Engineer Architect | 1.0 |
| Senior Highway Maintenance Worker | <u>1.0</u> |
| Total | 13.0 |
| Net Reduction | (6.0) |

SCHEDULE (AIRPORT ENTERPRISE):

| 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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Operating Revenues | | | | | | |
| Charges for Service | \$ 73,763,337 | \$ 71,906,019 | \$ 66,977,874 | \$ 74,370,603 | \$ 74,370,603 | |
| Intergovernmental Revenues | 9,754,475 | 11,613,007 | 15,493,769 | 10,329,862 | 10,329,862 | |
| Use Of Money/Prop | 83,529,126 | 84,324,897 | 83,700,634 | 86,523,954 | 86,523,954 | |
| Total Operating Revenues | \$ 167,046,938 | \$ 167,843,923 | \$ 166,172,277 | \$ 171,224,419 | \$ 171,224,419 | |
| Operating Expenses | | | | | | |
| Salaries/Benefits | \$ 32,739,382 | \$ 31,601,927 | \$ 32,019,957 | \$ 32,459,945 | \$ 32,459,945 | |
| Services & Supplies | 52,314,430 | 50,137,758 | 57,297,689 | 60,673,921 | 60,673,921 | |
| Other Charges | 1,468,163 | 1,128,481 | 1,336,330 | 1,594,621 | 1,594,621 | |
| Depreciation | 54,907,788 | 53,936,963 | 53,741,187 | 51,684,115 | 51,684,115 | |
| Total Operating Expenses | \$ 141,429,763 | \$ 136,805,129 | \$ 144,395,163 | \$ 146,412,602 | \$ 146,412,602 | |
| Operating Income (Loss) | \$ 25,617,175 | \$ 31,038,794 | \$ 21,777,114 | \$ 24,811,817 | \$ 24,811,817 | |
| Non-Operating Revenues (Expenses) | | | | | | |
| Other Financing | \$ 8,078 | \$ - | \$ - | \$ - | \$ - | |
| Other Revenues | 15,905,315 | 17,381,620 | 18,204,970 | 18,886,746 | 18,886,746 | |
| Licenses/Permits | 23,030 | 56,426 | 21,360 | 24,540 | 24,540 | |
| Interest Income | 400,929 | 430,014 | 712,018 | 377,567 | 377,567 | |
| Cost of Goods Sold | (648,940) | (509,937) | (650,000) | (650,000) | (650,000) | |
| Gain or Loss on Sale of Capital Assets | 83,267 | 141,167 | - | 37,000 | 37,000 | |
| Interest Expense | (58,484,192) | (57,557,528) | (57,520,826) | (56,281,702) | (56,281,702) | |
| Total Non-Operating Revenues (Expenses) | \$ (42,712,513) | \$ (40,058,238) | \$ (39,232,478) | \$ (37,605,849) | \$ (37,605,849) | |
| Income Before Capital Contributions and Transfers | \$ (17,095,338) | \$ (9,019,444) | \$ (17,455,364) | \$ (12,794,032) | \$ (12,794,032) | |
| Interfund Charges | 163,458,918 | 154,807,755 | 189,500,000 | 198,700,000 | 198,700,000 | |
| Interfund Reimb | (163,458,917) | (154,807,755) | (152,500,000) | (155,000,000) | (155,000,000) | |
| Change In Net Assets | \$ (17,095,339) | \$ (9,019,444) | \$ (54,455,364) | \$ (56,494,032) | \$ (56,494,032) | |
| Net Assets - Beginning Balance | 597,111,535 | 600,654,908 | 600,654,908 | 587,562,505 | 587,562,505 | |
| Equity and Other Account Adjustments | 20,638,712 | (4,072,959) | - | - | - | |
| Net Assets - Ending Balance | \$ 600,654,908 | \$ 587,562,505 | \$ 546,199,544 | \$ 531,068,473 | \$ 531,068,473 | |
| 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 | |

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 | | | | | | | | | | | | |
| <i>Program No. and Title: 1 Sacramento International Airport System</i> | | | | | | | | | | | | |
| | 400,492,215 | 155,000,000 | 10,329,862 | 0 | 0 | 0 | 175,125,904 | 0 | 0 | 60,036,449 | 303.0 | 182 |
| <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> Developing, operating, and maintaining Airport System to provide the safe and efficient movement of people and goods. | | | | | | | | | | | | |
| <hr/> | | | | | | | | | | | | |
| <i>Program No. and Title: 2 Executive Airport</i> | | | | | | | | | | | | |
| | 532,216 | 0 | 0 | 0 | 0 | 0 | 1,426,206 | 0 | 0 | -893,990 | 1.0 | 6 |
| <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> Developing, operating, and maintaining general aviation airport | | | | | | | | | | | | |
| <hr/> | | | | | | | | | | | | |
| <i>Program No. and Title: 3 Mather Airport</i> | | | | | | | | | | | | |
| | 1,019,873 | 0 | 0 | 0 | 0 | 0 | 3,668,300 | 0 | 0 | -2,648,427 | 5.0 | 14 |
| <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> Developing, operating, and maintaining regional cargo airport | | | | | | | | | | | | |
| <hr/> | | | | | | | | | | | | |
| FUNDED | 402,044,304 | 155,000,000 | 10,329,862 | 0 | 0 | 0 | 180,220,410 | 0 | 0 | 56,494,032 | 309.0 | 202 |

SCHEDULE (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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Operating Revenues | | | | | |
| Intergovernmental Revenues | \$ 1,035,112 | \$ 3,056,069 | \$ - | \$ - | - |
| Total Operating Revenues | \$ 1,035,112 | \$ 3,056,069 | \$ - | \$ - | - |
| Operating Expenses | | | | | |
| Depreciation | \$ - | \$ - | \$ 117,223 | \$ 239,013 | \$ 239,013 |
| Total Operating Expenses | \$ - | \$ - | \$ 117,223 | \$ 239,013 | \$ 239,013 |
| Operating Income (Loss) | \$ 1,035,112 | \$ 3,056,069 | \$ (117,223) | \$ (239,013) | \$ (239,013) |
| Non-Operating Revenues (Expenses) | | | | | |
| Other Financing | \$ 3,062 | \$ - | \$ - | \$ - | - |
| Interest Income | 97,043 | 295,935 | - | - | - |
| Equipment | (784,822) | (549,139) | (2,370,000) | (10,999,000) | (10,999,000) |
| Improvements | 3,020,607 | (6,800,777) | (36,214,849) | (32,512,000) | (32,512,000) |
| Total Non-Operating Revenues (Expenses) | \$ 2,335,890 | \$ (7,053,981) | \$ (38,584,849) | \$ (43,511,000) | \$ (43,511,000) |
| Income Before Capital Contributions and Transfers | \$ 3,371,002 | \$ (3,997,912) | \$ (38,702,072) | \$ (43,750,013) | \$ (43,750,013) |
| Interfund Reimb | - | - | (37,000,000) | (43,700,000) | (43,700,000) |
| Change In Net Assets | \$ 3,371,002 | \$ (3,997,912) | \$ (1,702,072) | \$ (50,013) | \$ (50,013) |
| Net Assets - Beginning Balance | - | 3,371,002 | 3,371,002 | (626,910) | (626,910) |
| Equity and Other Account Adjustments | - | - | - | - | - |
| Net Assets - Ending Balance | \$ 3,371,002 | \$ (626,910) | \$ 1,668,930 | \$ (676,923) | \$ (676,923) |
| Revenues Tie To | | | | | SCH 1, COL 4 |
| Expenses Tie To | | | | | SCH 1, COL 6 |

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

Program No. and Title: **4** Capital Improvement Program

| | | | | | | | | | | | |
|------------|------------|---|---|---|---|---|---|---|--------|-----|---|
| 43,750,013 | 43,700,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,013 | 0.0 | 0 |
|------------|------------|---|---|---|---|---|---|---|--------|-----|---|

Program Type: Self-Supporting

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

Strategic Objective: T -- Bolster safe and efficient movement of people and goods

Program Description: Developed to meet the needs of expanding service

FUNDED

| | | | | | | | | | | | |
|------------|------------|---|---|---|---|---|---|---|--------|-----|---|
| 43,750,013 | 43,700,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,013 | 0.0 | 0 |
|------------|------------|---|---|---|---|---|---|---|--------|-----|---|

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | - | - | 2,712,161 | 2,000,000 | 2,000,000 |
| Total Financing | - | - | - | - | - |
| Net Cost | - | - | 2,712,161 | 2,000,000 | 2,000,000 |

PROGRAM DESCRIPTION:

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

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

- Midyear adjustments of \$19,000 for the loan to the City of Isleton.
- Midyear adjustments of \$190,000 to the Care In Homes and Institutions budget unit to cover costs related to the commitment of wards from Sacramento County by the Juvenile Court to the California Department of Corrections and Rehabilitation Division of Juvenile Justice.
- Midyear adjustments of \$1,324,813 to the Department of Human Assistance-Aid Payments budget unit to cover higher than anticipated costs in Foster Care and Adoptions Assistance.
- Midyear adjustments of \$1,178,348 to the Court-County Contribution budget unit to cover a one-time accrual. Additionally, seven other budget units received minor appropriation adjustments since these budget units were projected to exceed their appropriation limit.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|-------------------|-------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Appropriation for Contingencies | \$ - | \$ - | \$ 2,712,161 | \$ 2,000,000 | \$ 2,000,000 |
| Total Expenditures/Appropriations | \$ - | \$ - | \$ 2,712,161 | \$ 2,000,000 | \$ 2,000,000 |
| Net Cost | \$ - | \$ - | \$ 2,712,161 | \$ 2,000,000 | \$ 2,000,000 |

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 |
|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|-----------|----------|-----------|----------|

FUNDED

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

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---|---|-----------|-----|---|
| 2,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000,000 | 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.

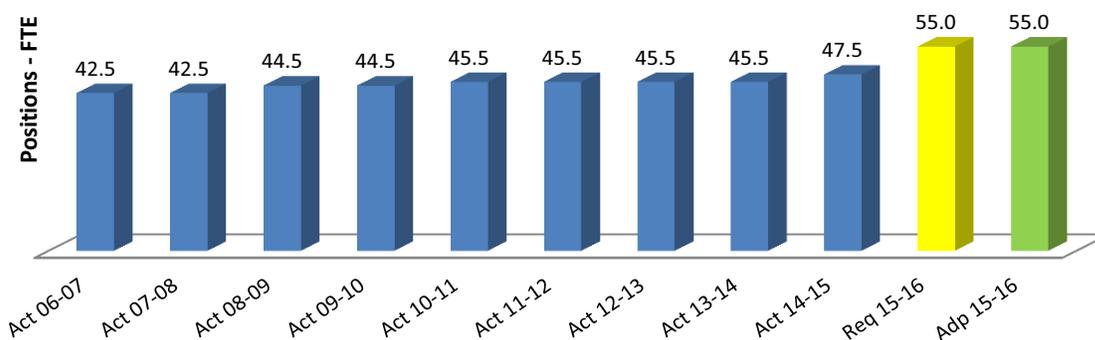
| | | | | | | | | | | | |
|---------------|-----------|---|---|---|---|---|---|---|-----------|-----|---|
| FUNDED | 2,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000,000 | 0.0 | 0 |
|---------------|-----------|---|---|---|---|---|---|---|-----------|-----|---|

Departmental Structure

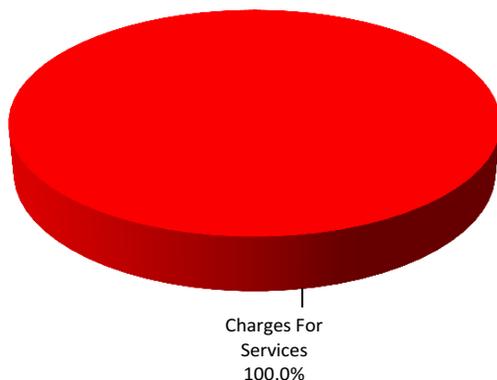
RICHARD STENSRUD, CHIEF EXECUTIVE OFFICER



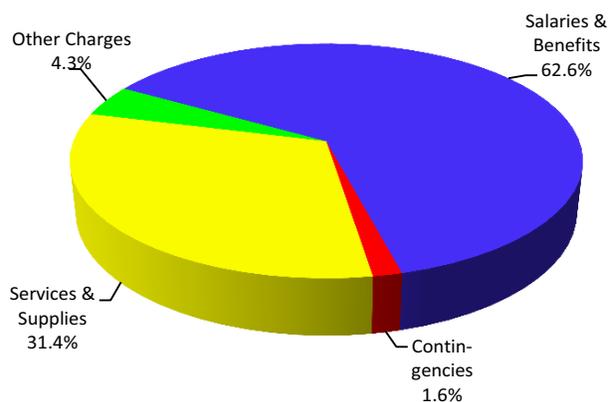
Staffing Trend



Financing Sources



Financing Uses



| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 4,806,713 | 5,763,199 | 7,027,484 | 7,965,229 | 7,965,229 |
| Total Financing | (40,517) | (112,098) | 7,027,484 | 7,965,229 | 7,965,229 |
| Net Cost | 4,847,230 | 5,875,297 | - | - | - |
| Positions | 45.5 | 47.5 | 45.5 | 55.0 | 55.0 |

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 Board.¹
- Annually adopts a budget covering the entire expense of administration of the System.
- The annual budget is included in the County budget as information only.

MISSION:

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

CORE VALUES:

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

- The highest level of professionalism and fiduciary responsibility.
- Acting with integrity.
- Competent, courteous and respectful service to all.
- Open and fair processes.
- Safeguarding confidential information.

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.

CORE VALUES (CONT.):

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

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

- Nominated and named the 2014 Industry Innovation Award for pension plans with under \$15 billion in assets by the international financial publication Chief Investment Officer.
- Received the Certificate of Achievement for Excellence in Financial Reporting award from the Government Finance Officers Association (GFOA) for the SCERS Comprehensive Annual Financial Report for the years ended June 30, 2014 and 2013.
- Received the Award for Outstanding Achievement in Popular Annual Financial Reporting from the Government Finance Officers Association (GFOA) for the SCERS Comprehensive Annual Financial Report Summary for the year ended June 30, 2014.
- Continued the implementation of the 2014-2018 Strategic Plan goals and objectives.
- Developed and implemented additional educational programs and materials for SCERS members.
- Continued to work with Department of Technology (DTech) to determine SCERS' information technology system requirements, modify and enhance SCERS' system to accommodate operational needs, and to plan strategically for future information technological needs; completed the internal system analysis; presented to the SCERS Board an overview of SCERS' technology needs assessment; issued Request for Proposals (RFP) for Pension Administration and Financial Systems consulting services; reviewed responses to RFP.
- Worked with Segal Consulting and Macias Gini & O'Connell on the reporting requirements resulting from the implementation of GASB 67 and 68; educated and assisted Participating Employers with GASB 68 implementation.
- Worked with Sacramento County Personnel Actions and DTech to design and implement the retirement rate redesign for the additional cost sharing arrangements negotiated between the County and recognized employee organizations.
- Analyzed Participating Employer use of Retired Annuitants; created SCERS policy regarding post-retirement employment.
- Educated Participating Employers regarding the new restrictions implemented by PEPRA.
- Developed cooperative monitoring program with Participating Employers to insure compliance with PEPRA restrictions.
- Conducted a US small cap growth search within SCERS' Domestic Equity asset class.
- Completed a core plus fixed income search within SCERS Fixed Income asset class.
- Evaluated SCERS' all-cap emerging markets exposure.
- Identified, performed due diligence and made direct investments in SCERS' Hedge Funds, Private Equity, Real Assets and Opportunities asset classes.

SIGNIFICANT DEVELOPMENTS DURING 2014-15 (CONT.):

- Assessed the need for the addition of a strategic partner for segments of the Private Equity and Real Assets asset classes.
- Presented the annual reports and annual investment plans for the Private Equity and Real Assets asset classes.
- Continued to execute on plans for the long-term direction, sub-asset class structure and investment manager structure of SCERS' real estate program including: (1) Assessment of core separate account properties and open-end commingled funds; and (2) Review of opportunities in value add and opportunistic real estate.
- Researched options to address the gap between SCERS' actual and target allocation in Real Assets, including alternative proxy solutions within SCERS' overlay program.
- Monitored and assessed the direction of the securities lending program.
- Researched and assessed the need for additional risk management systems and tools.
- Continued to assess the investment manager lineup across SCERS' fund.
- Deepened expertise in alternative assets by increasing capabilities in operational due diligence, including the evaluation of third party services.
- Conducted a 'soft dollar' audit of SCERS' equity managers.
- Assessed risk in global currency exposures.

SIGNIFICANT CHANGES FOR 2015-16:

- Continue the implementation of the 2014-2018 Strategic Plan goals and objectives including establishing appropriate operating authority.
- Develop and implement additional educational programs and materials for SCERS members.
- Complete the review and revision of SCERS Bylaws/Regulations. Combine the materials with applicable statutes, policies and procedures to form a consolidated plan document.
- Undertake an analysis of retirement system governance culminating in the development of governance policies outlining Board and staff roles and responsibilities.
- Develop a process and parameters for Board evaluation of its own performance.
- Implement a structured goal setting and performance evaluation process for SCERS employees.
- Continue to develop and implement a comprehensive communications plan, integrating a SCERS 'brand' concept.
- Develop and implement a program for establishing a baseline for member satisfaction, enhancing member feedback, measuring improvements in service, and benchmarking against best practices in customer service.
- Analyze and develop recommendations regarding the issues, costs and benefits of adding new lines of business or business products that are compatible with the existing SCERS business model.
- Implement the new design of SCERS website.
- Continue to work with DTech to determine SCERS' information technology system requirements, modify and enhance SCERS' system to accommodate operational needs, and to plan strategically for future information technological needs.

SIGNIFICANT CHANGES FOR 2015-16 (CONT.):

- Develop additional staff training programs.
- Enhance the business continuity plan.
- Establish full internal investment staffing.
- Establish new benefits staff structure.
- Complete the US small cap growth search within SCERS' Domestic Equity asset class.
- Evaluate reduced volatility strategies within SCERS' equity portfolio.
- Evaluate SCERS' all-cap emerging markets exposure.
- Identify, perform due diligence and make direct investments in SCERS' Hedge Funds, Private Equity, Real Assets and Opportunities asset classes.
- Assess potential strategic partners for segments of the Private Equity and Real Assets asset classes.
- Present the annual reports and annual investment plans for the Private Equity and Real Assets asset classes.
- Continue to execute on plans for the long-term direction, sub-asset class structure and investment manager structure of SCERS' real estate program including: (1) Assessment of core separate account properties and open-end commingled funds; and (2) Review of opportunities in value add and opportunistic real estate.
- Continue to research options to address the gap between SCERS' actual and target allocation in Real Assets, including alternative proxy solutions within SCERS' overlay program.
- Monitor and assess the direction of the securities lending program.
- Research and assess the need for additional risk management systems and tools.
- Continue to assess the investment manager lineup across SCERS' fund.
- Deepen expertise in alternative assets by increasing capabilities in operational due diligence, including the evaluation of third party services.
- Assess risk in global currency exposures.
- Revise the overall investment policy statement, including incorporating SCERS' individual asset class policies.

STAFFING LEVEL CHANGES FOR 2015-16:

- The following 3.0 FTE positions were added during Fiscal Year 2014-15: 1.0 FTE Accountant, 1.0 FTE Retirement Services Supervisor and 1.0 FTE Senior Accounting Manager.
- The following 1.0 FTE position was deleted during Fiscal Year 2014-15: 1.0 FTE Senior Accountant.
- The following 8.0 FTE positions were added for Fiscal Year 2015-16: 3.0 FTE Office Specialist Level 2, 1.0 FTE Retirement Services Supervisor, 1.0 FTE Senior Account Clerk, 1.0 FTE Senior Information Technology Analyst, and 2.0 FTE Senior Retirement Benefits Specialist.
- The following 0.5 FTE position was deleted for Fiscal Year 2015-16: 0.5 FTE Senior Account Clerk.

FOR INFORMATION ONLY

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 Service Activity Budget Unit | | 060A - BOARD OF RETIREMENT Administration 7860000 | | |
| Operating Detail | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Operating Revenues | | | | | | |
| Charges for Service | \$ - | \$ - | \$ 7,027,484 | \$ 7,965,229 | \$ 7,965,229 | |
| Total Operating Revenues | \$ - | \$ - | \$ 7,027,484 | \$ 7,965,229 | \$ 7,965,229 | |
| Operating Expenses | | | | | | |
| Salaries/Benefits | \$ 3,310,148 | \$ 3,424,573 | \$ 4,170,712 | \$ 4,989,241 | \$ 4,989,241 | |
| Services & Supplies | 1,252,313 | 2,054,187 | 2,384,696 | 2,504,767 | 2,504,767 | |
| Other Charges | 218,702 | 259,240 | 311,084 | 310,236 | 310,236 | |
| Depreciation | 25,550 | 25,199 | 35,992 | 35,985 | 35,985 | |
| Total Operating Expenses | \$ 4,806,713 | \$ 5,763,199 | \$ 6,902,484 | \$ 7,840,229 | \$ 7,840,229 | |
| Operating Income (Loss) | \$ (4,806,713) | \$ (5,763,199) | \$ 125,000 | \$ 125,000 | \$ 125,000 | |
| Non-Operating Revenues (Expenses) | | | | | | |
| Other Financing | \$ 162 | \$ - | \$ - | \$ - | \$ - | |
| Interest Income | (40,679) | (112,098) | - | - | - | |
| Contingencies | - | - | (125,000) | (125,000) | (125,000) | |
| Total Non-Operating Revenues (Expenses) | \$ (40,517) | \$ (112,098) | \$ (125,000) | \$ (125,000) | \$ (125,000) | |
| Income Before Capital Contributions and Transfers | \$ (4,847,230) | \$ (5,875,297) | \$ - | \$ - | \$ - | |
| Change In Net Assets | \$ (4,847,230) | \$ (5,875,297) | \$ - | \$ - | \$ - | |
| Net Assets - Beginning Balance | - | (4,847,230) | (4,847,230) | (10,722,527) | (10,722,527) | |
| Equity and Other Account Adjustments | - | - | - | - | - | |
| Net Assets - Ending Balance | \$ (4,847,230) | \$ (10,722,527) | \$ (4,847,230) | \$ (10,722,527) | \$ (10,722,527) | |
| Positions | 45.5 | 47.5 | 45.5 | 55.0 | 55.0 | |
| Revenues Tie To | | | | | SCH 1, COL 4 | |
| Expenses Tie To | | | | | SCH 1, COL 6 | |

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: **001 Management of the Sacramento County Employees' Retirement System (SCERS)**

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|-----------|---|---|---|------|---|
| 7,965,229 | 0 | 0 | 0 | 0 | 0 | 7,965,229 | 0 | 0 | 0 | 55.0 | 0 |
|-----------|---|---|---|---|---|-----------|---|---|---|------|---|

Program Type: Mandated

Countywide Priority: 5 -- General Government

Strategic Objective: FO -- Financial Obligation

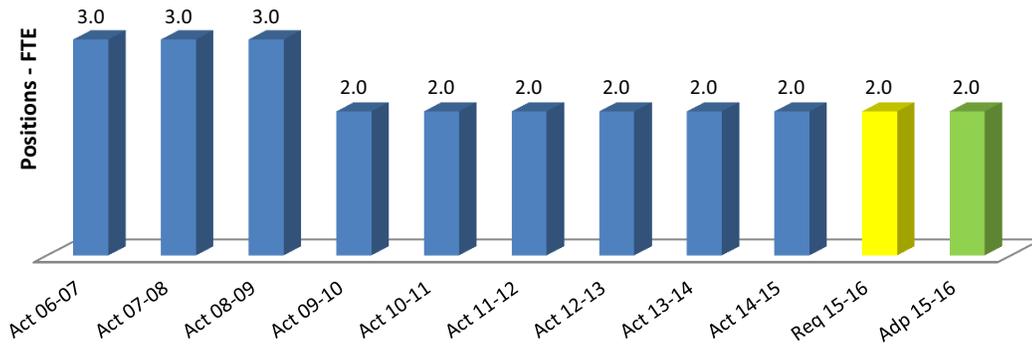
Program Description: Pursuant to the provisions of the County Employees' Retirement Law of 1937, management of the Sacramento County Employees' Retirement System (System) is vested in the Board of Retirement which is responsible for the administration and maintenance of the records of the System in accordance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

| | | | | | | | | | | | |
|---------------|-----------|---|---|---|---|-----------|---|---|---|------|---|
| FUNDED | 7,965,229 | 0 | 0 | 0 | 0 | 7,965,229 | 0 | 0 | 0 | 55.0 | 0 |
|---------------|-----------|---|---|---|---|-----------|---|---|---|------|---|

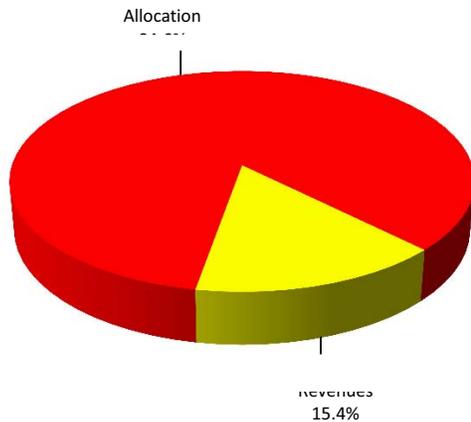
Departmental Structure
ALICE DOWDIN CALVILLO, EXECUTIVE OFFICER



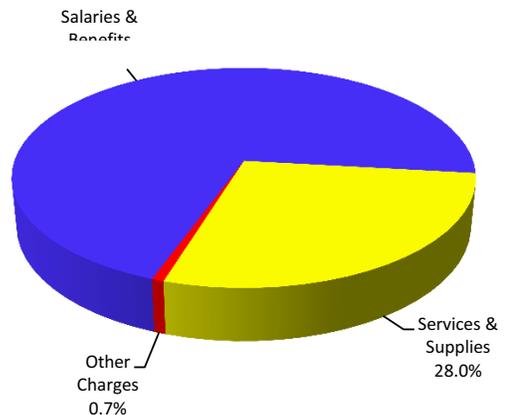
Staffing Trend



Financing Sources



Financing Uses



| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 306,147 | 358,659 | 343,089 | 390,573 | 390,573 |
| Total Financing | 11,457 | 49,959 | 25,000 | 60,000 | 60,000 |
| Net Cost | 294,690 | 308,700 | 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.

MISSION:

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

GOALS:

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

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

- Resolved a total of 62 appeals: all but three were accepted in 2014-15. The breakdown is as follows:
 - Exam appeals – accepted and resolved 36 appeals
 - Adverse action appeals – accepted 12 appeals and resolved 14 appeals (two accepted in 2013-14)
 - Medical (including drug test) and psychological disqualification appeals – accepted ten appeals and resolved 11 appeals (one accepted in 2013-14.)
 - Other appeals – accepted and resolved one failure to appear at an exam appeal
- Approved or modified 22 job classifications within the civil service system.

SIGNIFICANT DEVELOPMENTS DURING 2014-15 (CONT.):

- Re-executed five, three-year agreements with local attorneys for appeal hearing officer services and one, three-year agreement with a local business to provide court reporting services.

SIGNIFICANT CHANGES FOR 2015-2016:

- Further enhance the Commission’s web page to make more information available to constituents, including the option to file appeals on-line.
- Develop an index for Commission meetings to more efficiently identify when actions were taken by the Commission.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|-------------------|-------------------|--------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Miscellaneous Revenues | \$ 9,334 | \$ 49,959 | \$ 25,000 | \$ 60,000 | \$ 60,000 |
| Residual Equity Transfer In | 2,123 | - | - | - | - |
| Total Revenue | \$ 11,457 | \$ 49,959 | \$ 25,000 | \$ 60,000 | \$ 60,000 |
| Salaries & Benefits | \$ 256,126 | \$ 268,493 | \$ 271,083 | \$ 278,203 | \$ 278,203 |
| Services & Supplies | 43,997 | 82,773 | 63,522 | 103,152 | 103,152 |
| Other Charges | 2,865 | 2,864 | 2,864 | 2,865 | 2,865 |
| Intrafund Charges | 3,159 | 4,529 | 5,620 | 6,353 | 6,353 |
| Total Expenditures/Appropriations | \$ 306,147 | \$ 358,659 | \$ 343,089 | \$ 390,573 | \$ 390,573 |
| Net Cost | \$ 294,690 | \$ 308,700 | \$ 318,089 | \$ 330,573 | \$ 330,573 |
| Positions | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |

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 |
|---------------|---------|---|---|---|---|---|--------|---|---------|-----|---|

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | - | (1,764,416) | - | 1,764,416 | 1,764,416 |
| Total Financing | - | - | - | 1,764,416 | 1,764,416 |
| Net Cost | - | (1,764,416) | - | - | - |

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.

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

The Board of Supervisors approved the allocation of \$400,000 to each district for Community Improvement Projects.

FUND BALANCE CHANGES FOR 2014-15:

The increase in available fund balance of \$1,764,416 represents the balance of the allocation that has not been spent.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|-------------------|-----------------------|--------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ - | \$ - | \$ - | \$ 1,764,416 | \$ 1,764,416 |
| Total Revenue | \$ - | \$ - | \$ - | \$ 1,764,416 | \$ 1,764,416 |
| Services & Supplies | \$ - | \$ 130,584 | \$ 2,000,000 | \$ 2,890,346 | \$ 2,890,346 |
| Interfund Charges | - | 105,000 | - | 120,000 | 120,000 |
| Interfund Reimb | - | (2,000,000) | (2,000,000) | (1,245,930) | (1,245,930) |
| Total Expenditures/Appropriations | \$ - | \$ (1,764,416) | \$ - | \$ 1,764,416 | \$ 1,764,416 |
| Net Cost | \$ - | \$ (1,764,416) | \$ - | \$ - | - |

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

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---|-----------|---|-----|---|
| 1,764,416 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,764,416 | 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

| | | | | | | | | | | | |
|-----------|-----------|---|---|---|---|---|---|---|---|-----|---|
| 1,245,930 | 1,245,930 | 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 | 3,010,346 | 1,245,930 | 0 | 0 | 0 | 0 | 0 | 1,764,416 | 0 | 0.0 | 0 |
|---------------|-----------|-----------|---|---|---|---|---|-----------|---|-----|---|

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 228,833 | 228,833 | 228,833 | 228,833 | 228,833 |
| Total Financing | - | - | - | - | - |
| 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.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
| 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 |

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

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---|---|---------|-----|---|
| 228,833 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 228,833 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---|---|---------|-----|---|

Program Type: Mandated

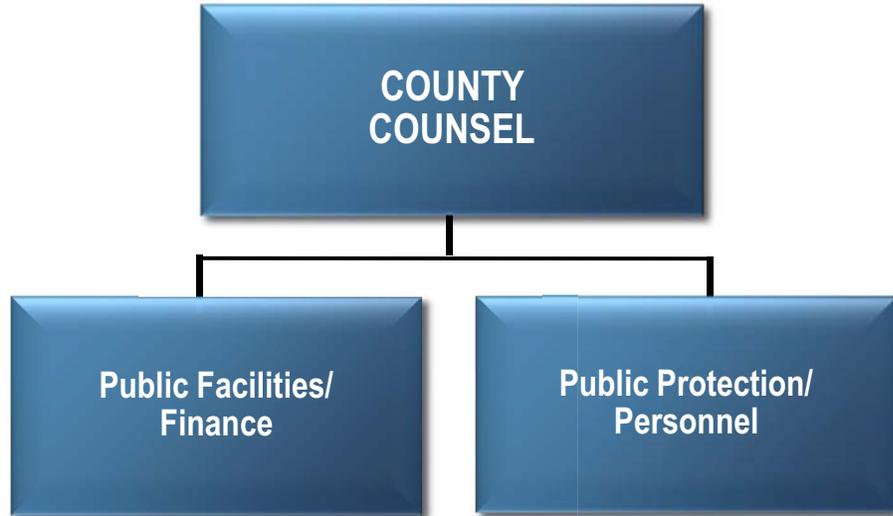
Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations

Strategic Objective: FO -- Financial Obligation

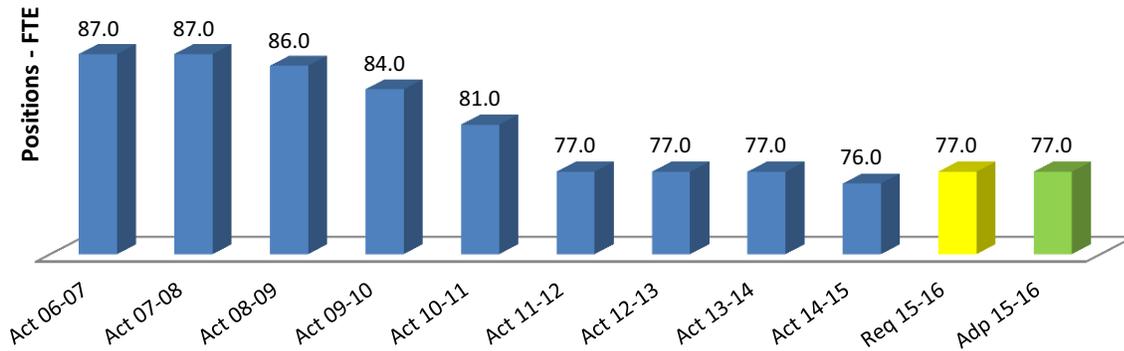
Program Description: This has been a State mandated program since 1963. Every County is required to have a Local Agency Formation Commission. This has been a State mandated program since 1963. Every County is required to have a Local Agency Formation Commission.

| | | | | | | | | | | | |
|---------------|---------|---|---|---|---|---|---|---|---------|-----|---|
| FUNDED | 228,833 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 228,833 | 0.0 | 0 |
|---------------|---------|---|---|---|---|---|---|---|---------|-----|---|

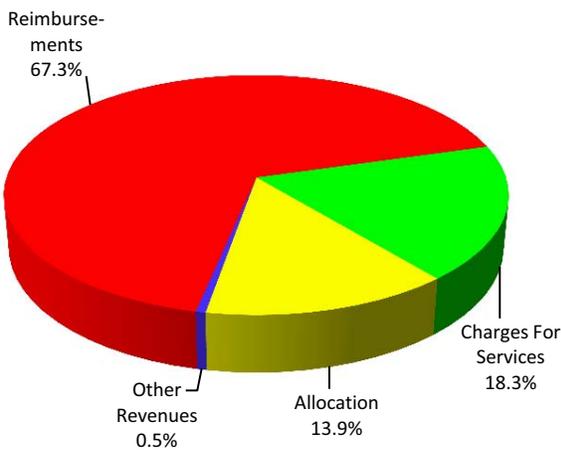
Departmental Structure
JOHN WHISENHUNT, COUNTY COUNSEL



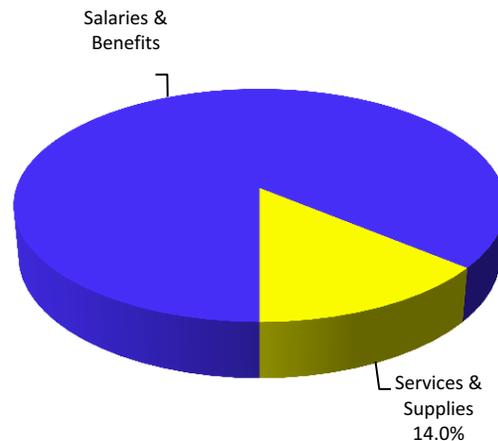
Staffing Trend



Financing Sources



Financing Uses



| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 5,037,474 | 4,637,539 | 4,857,867 | 5,296,812 | 5,296,812 |
| Total Financing | 3,717,274 | 2,957,813 | 2,671,084 | 3,045,800 | 3,045,800 |
| Net Cost | 1,320,200 | 1,679,726 | 2,186,783 | 2,251,012 | 2,251,012 |
| Positions | 77.0 | 76.0 | 76.0 | 77.0 | 77.0 |

PROGRAM DESCRIPTION:

- Acts as general legal counsel to the County, its officers, and related constituent local governmental entities and other, independent local agencies.
- Provides counsel and prepares the legal instruments by which the County transacts business, including ordinances, resolutions, and contracts.
- Prosecutes major caseloads of 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.

MISSION:

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

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

- Provided significant legal support in connection with the County’s efforts to provide health care to undocumented residents.
- Continued to oversee and assist outside counsel in connection with the University of California, Davis (UCD) litigation.
- Continued significant work on McClellan reuse, privatization of environmental remediation and airfield funding strategies.
- Actively involved in reviewing and commenting on the draft environmental impact report on the Bay Delta Conservation Plan and the development of appropriate legal strategies to protect the County’s interests with respect to this proposed project.
- Continued legal support for the proposed South Sacramento Habitat Conservation Plan.
- Continued to prosecute significant eminent domain actions.
- Formulated legal Strategy to successfully resolve Mather Airport Master Plan litigation.

SIGNIFICANT CHANGES FOR 2015-16:

- Defense of litigation challenging a benefit assessment levied by the Carmichael Park District.
- Oversee provision of legal services with respect to the Bay Delta Conservation Plan.
- Assist in defense of the UCD litigation and development of potential settlement strategies.
- Continue to provide legal support in connection with those significant ongoing legal issues that will carry-over from Fiscal Year 2014-15.
- Addition of Attorney position to provide training services for a new training unit in the Child Protective Services division of the Department of Health and Human Services (DHHS). The cost of the position will be fully reimbursed by DHHS.

STAFFING LEVEL CHANGES FOR 2015-16:

The following 1.0 FTE position was added for Fiscal Year 2015-16: 1.0 FTE Attorney Level 4 Civil Range B.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Intergovernmental Revenues | \$ (279) | \$ 634 | \$ - | \$ - | - | |
| Charges for Services | 3,685,312 | 2,899,623 | 2,633,351 | 2,957,800 | 2,957,800 | |
| Miscellaneous Revenues | 28,844 | 57,556 | 37,733 | 88,000 | 88,000 | |
| Residual Equity Transfer In | 3,397 | - | - | - | - | |
| Total Revenue | \$ 3,717,274 | \$ 2,957,813 | \$ 2,671,084 | \$ 3,045,800 | \$ 3,045,800 | |
| Salaries & Benefits | \$ 12,546,051 | \$ 12,903,799 | \$ 13,565,356 | \$ 13,907,645 | \$ 13,907,645 | |
| Services & Supplies | 1,542,897 | 1,651,215 | 2,051,438 | 2,140,869 | 2,140,869 | |
| Interfund Reimb | (300,000) | - | - | - | - | |
| Intrafund Charges | 124,680 | 109,016 | 116,190 | 129,911 | 129,911 | |
| Intrafund Reimb | (8,876,154) | (10,026,491) | (10,875,117) | (10,881,613) | (10,881,613) | |
| Total Expenditures/Appropriations | \$ 5,037,474 | \$ 4,637,539 | \$ 4,857,867 | \$ 5,296,812 | \$ 5,296,812 | |
| Net Cost | \$ 1,320,200 | \$ 1,679,726 | \$ 2,186,783 | \$ 2,251,012 | \$ 2,251,012 | |
| Positions | 77.0 | 76.0 | 76.0 | 77.0 | 77.0 | |

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

Program No. and Title: 001 Legal Services

| | | | | | | | | | | | |
|------------|------------|---|---|---|---|---|-----------|---|-----------|------|---|
| 16,178,425 | 10,881,613 | 0 | 0 | 0 | 0 | 0 | 3,045,800 | 0 | 2,251,012 | 77.0 | 1 |
|------------|------------|---|---|---|---|---|-----------|---|-----------|------|---|

Program Type: Mandated

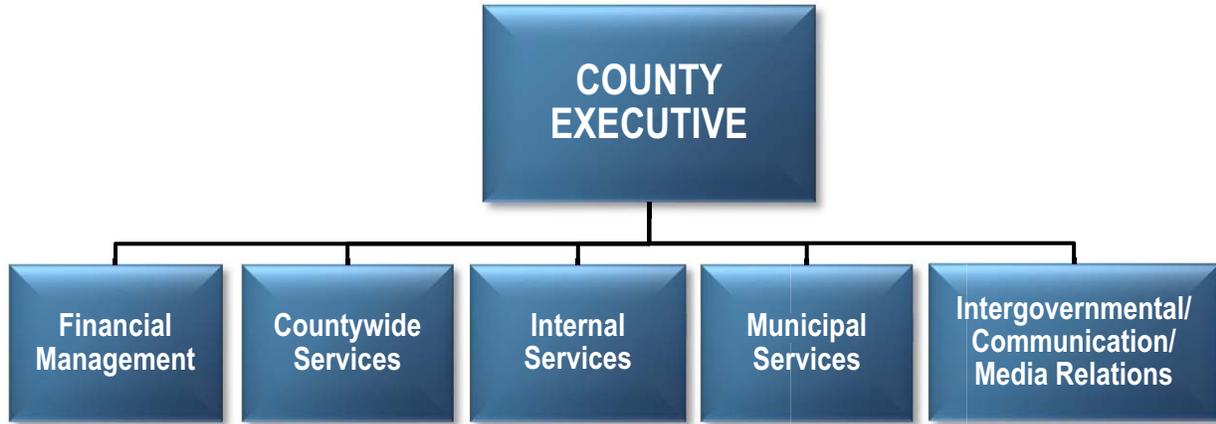
Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations

Strategic Objective: IS -- Internal Support

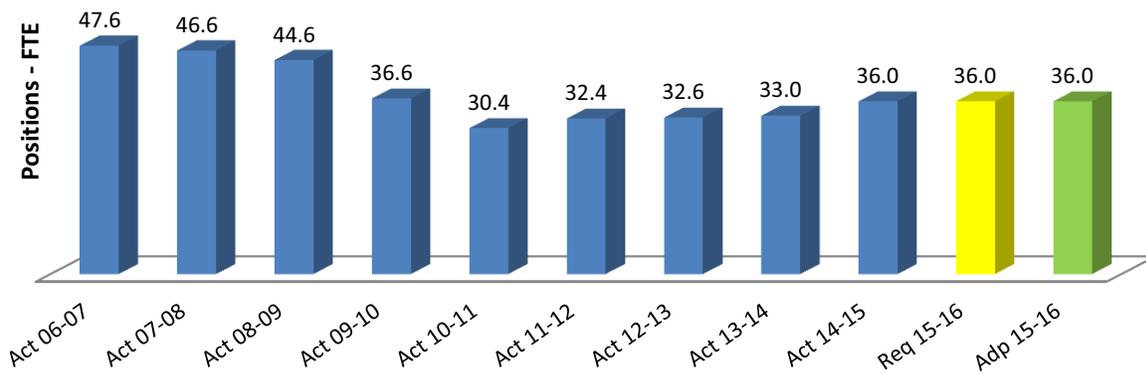
Program Description: Delivery of legal services to the County

| | | | | | | | | | | | |
|---------------|------------|------------|---|---|---|---|-----------|---|-----------|------|---|
| FUNDED | 16,178,425 | 10,881,613 | 0 | 0 | 0 | 0 | 3,045,800 | 0 | 2,251,012 | 77.0 | 1 |
|---------------|------------|------------|---|---|---|---|-----------|---|-----------|------|---|

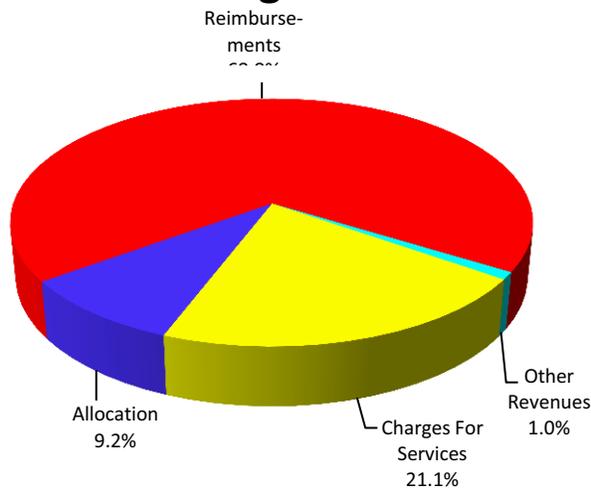
Departmental Structure
BRADLEY J. HUDSON, COUNTY EXECUTIVE



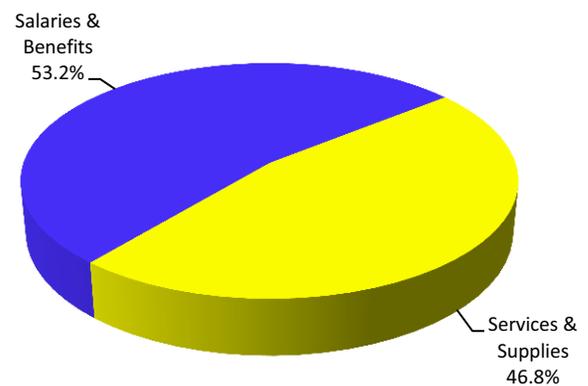
Staffing Trend



Financing Sources



Financing Uses



| Summary | | | | | |
|--------------------|----------------|------------------|------------------|-------------------|---|
| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 944,024 | 1,033,779 | 1,035,338 | 1,081,865 | 1,081,865 |
| Total Financing | 253 | - | - | - | - |
| Net Cost | 943,771 | 1,033,779 | 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.

| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 2,398,938 | 2,334,928 | 2,804,856 | 2,676,733 | 2,676,733 |
| Total Financing | 2,390,912 | 2,250,155 | 2,566,281 | 2,656,733 | 2,656,733 |
| Net Cost | 8,026 | 84,773 | 238,575 | 20,000 | 20,000 |
| 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.

MISSION:

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

GOALS:

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

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

- Enhanced social media operations, including launching new platforms to better communicate with our residents in modes they prefer, including Instagram, Pinterest, and Flickr. Steadily grew social media accounts including County Twitter followers at 7,000 plus and Gov. Delivery (email notices) at 10,000 plus.
- Worked with leadership and Office of Emergency Services on severe weather operations, including Cooling Centers and promoted Sacramento Alert service encouraging them to sign up for alerts during emergencies.
- Designed and launched water conservation website including educational information, links to helpful resources and continued promoting topic via stories and social media through the year to help residents understand and adjust to the ongoing drought.
- Managed and promoted the annual State of Sacramento County event to communicate about County projects and programs to the business community.
- Managed partnerships with regional events, such as the California Capital Airshow, the Farm to Fork Festival and Amgen Tour of California to promote Sacramento County as a great place to live and visit, as well as use events to communicate about County programs and services to the general public.
- Partially redeemed 2006 Certificates of Participation with proceeds from 730 I Street building sale.
- 1997 Certificates of Participation matured.
- Through agreement with the Counties of Contra Costa, San Joaquin, Solano, and Yolo, began coordinating day-to-day operations for the Delta Counties Coalition (DCC), which is working to provide one voice to the Delta, advocating on behalf of local government and the four million people throughout the Delta region.

SIGNIFICANT CHANGES FOR 2015-16:

- Create and manage ongoing rotating messages for new electronic billboard on US Highway 99 near CarMax to inform residents and visitors of important safety messages and informational messages and community events, i.e.: wear life jackets in rivers and lakes, use 311 to reach the County, etc.

SIGNIFICANT CHANGES FOR 2015-16 (CONT.):

- Create and manage new and changing sliding images for County home page website to keep the residents and visitors informed of events and important messages.
- Manage and produce new countywide video to promote Sacramento County as a great place to live and work to both inform residents and encourage economic growth.

STAFFING LEVEL CHANGES FOR 2015-16:

- The following positions were added during Fiscal Year 2014-15:

Added Positions

CEO Management Analyst 1 LT 1.0

- The following 3.0 FTE positions were added for Fiscal Year 2015-16:

Added Positions

CEO Management Analyst 11.0

CEO Management Analyst 22.0

Total 3.0

- The following 2.0 FTE positions were deleted for Fiscal Year 2015-16:

Deleted Positions

CEO Management Analyst 1 LT..... 1.0

Senior Accountant - Confidential 1.0

Total 2.0

- The following 1.0 FTE was transferred to the Office of Labor Relations Budget Unit for Fiscal Year 2015-16:

Transferred

Director of Labor Relations 1.0

SCHEDULE (COUNTY EXECUTIVE):

| | | |
|---|--|-------------------|
| 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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|---|-------------------|---------------------|---------------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Residual Equity Transfer In | \$ 253 | \$ - | \$ - | \$ - | - |
| Total Revenue | \$ 253 | \$ - | \$ - | \$ - | - |
| Salaries & Benefits | \$ 820,036 | \$ 860,416 | \$ 859,791 | \$ 893,586 | 893,586 |
| Services & Supplies | 62,358 | 89,668 | 91,790 | 107,067 | 107,067 |
| Other Charges | 5,760 | 5,760 | 5,760 | 5,761 | 5,761 |
| Intrafund Charges | 55,870 | 77,935 | 77,997 | 75,451 | 75,451 |
| Total Expenditures/Appropriations | \$ 944,024 | \$ 1,033,779 | \$ 1,035,338 | \$ 1,081,865 | 1,081,865 |
| Net Cost | \$ 943,771 | \$ 1,033,779 | \$ 1,035,338 | \$ 1,081,865 | 1,081,865 |
| Positions | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |

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

SCHEDULE (COUNTY EXECUTIVE CABINET):

| | | |
|---|--|-------------------|
| 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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Intergovernmental Revenues | \$ 121,067 | \$ 71,266 | \$ 231,400 | \$ - | \$ - |
| Charges for Services | 2,243,773 | 2,069,829 | 2,220,442 | 2,542,058 | 2,542,058 |
| Miscellaneous Revenues | 22,334 | 109,060 | 114,439 | 114,675 | 114,675 |
| Residual Equity Transfer In | 3,738 | - | - | - | - |
| Total Revenue | \$ 2,390,912 | \$ 2,250,155 | \$ 2,566,281 | \$ 2,656,733 | \$ 2,656,733 |
| Salaries & Benefits | \$ 4,147,721 | \$ 4,592,111 | \$ 5,115,005 | \$ 5,498,144 | \$ 5,498,144 |
| Services & Supplies | 813,943 | 963,296 | 1,226,290 | 1,169,962 | 1,169,962 |
| Intrafund Charges | 3,438,194 | 3,626,923 | 4,051,116 | 4,278,004 | 4,278,004 |
| Intrafund Reimb | (6,000,920) | (6,847,402) | (7,587,555) | (8,269,377) | (8,269,377) |
| Total Expenditures/Appropriations | \$ 2,398,938 | \$ 2,334,928 | \$ 2,804,856 | \$ 2,676,733 | \$ 2,676,733 |
| Net Cost | \$ 8,026 | \$ 84,773 | \$ 238,575 | \$ 20,000 | \$ 20,000 |
| Positions | 30.0 | 33.0 | 32.0 | 33.0 | 33.0 |

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

Program No. and Title: 001 Countywide Administration and Budget - Countywide Services

| | | | | | | | | | | | |
|-----------|-----------|---|---|---|---|---|--------|---|---|-----|---|
| 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.

Program No. and Title: 002 Countywide Administration and Budget - Internal Services

| | | | | | | | | | | | |
|---------|---------|---|---|---|---|---|---------|---|---|-----|---|
| 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.

Program No. and Title: 003 Countywide Administration and Budget - Municipal Services

| | | | | | | | | | | | |
|---------|---------|---|---|---|---|---|---------|---|---|-----|---|
| 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.

Program No. and Title: 004 Debt Management

| | | | | | | | | | | | |
|---------|---------|---|---|---|---|---|---------|---|---|-----|---|
| 394,147 | 122,473 | 0 | 0 | 0 | 0 | 0 | 271,674 | 0 | 0 | 2.0 | 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.

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Carryover | Net Cost | Positions | Vehicles |
|-------------------------------|--|----------------|------------------|----------------|-------------|---------|------|----------------|-----------|----------|-----------|----------|
| <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 information. | | | | | | | | | | | |
| <hr/> | | | | | | | | | | | | |
| Program No. and Title: | <u>006 LAFCo Staff Support</u> | | | | | | | | | | | |
| | 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 | | | | | | | | | | | |
| <hr/> | | | | | | | | | | | | |
| Program No. and Title: | <u>007 Countywide Administration and Budget</u> | | | | | | | | | | | |
| | 4,819,216 | 4,229,229 | 0 | 0 | 0 | 0 | 0 | 569,987 | 0 | 20,000 | 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. | | | | | | | | | | | |
| <hr/> | | | | | | | | | | | | |
| FUNDED | 10,946,110 | 8,269,377 | 0 | 0 | 0 | 0 | 0 | 2,656,733 | 0 | 20,000 | 33.0 | 0 |

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 752,223 | 1,285,735 | 1,606,333 | 1,266,048 | 1,266,048 |
| Total Financing | 1,233,926 | 1,606,696 | 1,606,333 | 1,266,048 | 1,266,048 |
| Net Cost | (481,703) | (320,961) | - | - | - |

PROGRAM DESCRIPTION:

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

- The Sacramento Public Library Authority (SPLA) provides all public library services in Sacramento County, except the City of Folsom. The County and City of Sacramento established the SPLA as a Joint Powers Authority (JPA) in 1993. The governing board is a 15 member body consisting of five members of the County Board of Supervisors, five members of the Sacramento City Council, two members from Elk Grove, one member each representing the cities of Citrus Heights and Rancho Cordova, with the remaining member shared by the cities of Galt and Isleton. SPLA funding is provided primarily by a dedicated property tax source and other revenue sources received directly by the SPLA.
- This County Library Budget provides funding for capital maintenance, capital repairs, preventative maintenance, property insurance and related costs at the nine SPLA branches owned by the County of Sacramento. (These costs at the other 19 SPLA branches are supported by separate SPLA funding sources.)
- SPLA provides public library services to all citizens of the County. A broad range of services includes: books, eBooks, DVDs, reference and information services, inter-branch and inter-library loans, early literacy and adult literacy programs and services, and special programming for children, teens, and adults. All library branches provide public access to computers and the Internet, including wireless Internet service. Materials in the collection are available in a number of languages and in several different media such as print and electronic. Eighteen locations provide community rooms for use by non-profit groups. The catalog is available 24 hours a day via the Internet at www.saclibrary.org. Reservation and renewal of materials, and sign ups for programs and community rooms can be done on-line.
- As a benefit to SPLA and the community, the Sacramento Public Library Foundation and the Friends of the Sacramento Public Library provide additional funding for various pre-approved programs, projects and materials.
- Under terms of the JPA, funding for construction and maintenance of the county facilities is the responsibility of the County of Sacramento. Capital funding collected through developer fees are accumulated in separate county funds and are only available for construction and renovation of Library facilities and cannot be used for operations.

MISSION:

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

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

- Total circulation of print materials of 7.3 million, a three percent increase from Fiscal Year 2013-14 circulation.
- eBook and audio book downloads totaled 698,558, an increase of 46 percent from Fiscal Year 2013-14.
- The Library recorded 4,183,751 visits to its facilities, and database searches totaled 368,444.
- Program attendance was 203,397, a seven percent increase from Fiscal Year 2013-14.
- Summer Reading registrations increased six percent and finishers increased 30 percent, and the number of books read increased 62 percent, from Fiscal Year 2013-14.
- Worked with County Architectural Services Division on the design phase of ADA improvements at the Sylvan Oaks Library and Rancho Cordova Library restroom, lobby refresh at Rancho Cordova and exterior paint at the Southgate Library.
- Continued work at the Arcade branch public computer room, roof and areas damaged by termites. Relocated Design Spot (3-D printer).
- Completed public space improvements including magazine slatwall, laptop counters, and media drawers at Arden-Dimick, Fair Oaks, North Highlands-Antelope, and Southgate libraries.
- Began working with interior design firms and County Architects to plan interior refresh improvements at Arden-Dimick, Arcade, Southgate, and Walnut Grove libraries. Work will continue into Fiscal Year 2015-16.

SIGNIFICANT CHANGES FOR 2015-16:

Partnered with ScholarShare Speaks, Fairytale Town, and Sutter Health for the 2015 Sacramento Play Summit on September 12, 2015.

FUND BALANCE CHANGES FOR 2014-15:

The decrease in available fund balance of \$160,741 from the prior year is due to adjustments for actual expenditures in Fiscal Year 2014-15.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 331,878 | \$ 481,703 | \$ 481,703 | \$ 320,962 | \$ 320,962 |
| Reserve Release | - | 200,000 | 200,000 | - | - |
| Revenue from Use Of Money & Property | 534 | 1,363 | 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 | \$ 1,606,696 | \$ 1,606,333 | \$ 1,266,048 | \$ 1,266,048 |
| Services & Supplies | \$ 752,223 | \$ 1,285,735 | \$ 1,596,333 | \$ 1,261,048 | \$ 1,261,048 |
| Other Charges | - | - | 10,000 | 5,000 | 5,000 |
| Total Expenditures/Appropriations | \$ 752,223 | \$ 1,285,735 | \$ 1,606,333 | \$ 1,266,048 | \$ 1,266,048 |
| Net Cost | \$ (481,703) | \$ (320,961) | - \$ | - \$ | - |

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

Program No. and Title: 001 Capital maintenance and repair funding for Sacramento County owned Sacramento Public Library Authority branches

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---------|---------|---|-----|---|
| 1,266,048 | 0 | 0 | 0 | 0 | 0 | 0 | 945,086 | 320,962 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|---|---------|---------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

Strategic Objective: FO -- Financial Obligation

Program Description: The Sacramento Public Library Authority (SPLA) provides 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.

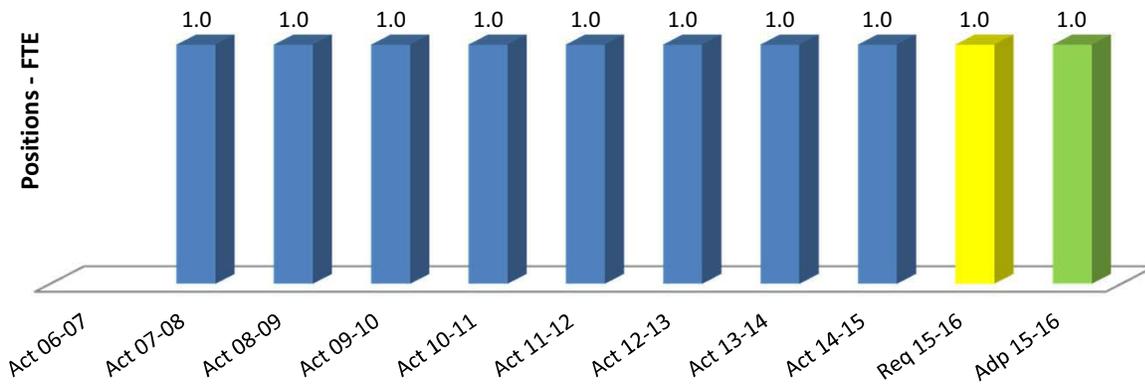
FUNDED

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---------|---------|---|-----|---|
| 1,266,048 | 0 | 0 | 0 | 0 | 0 | 0 | 945,086 | 320,962 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|---|---------|---------|---|-----|---|

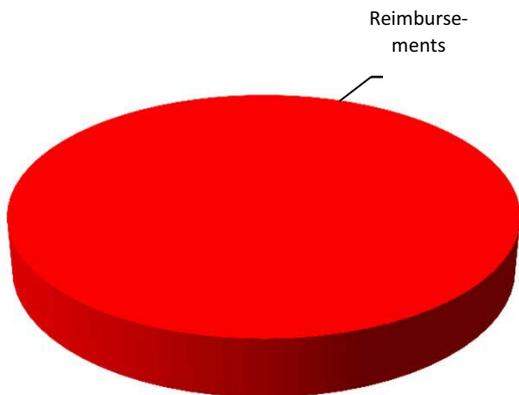
Departmental Structure



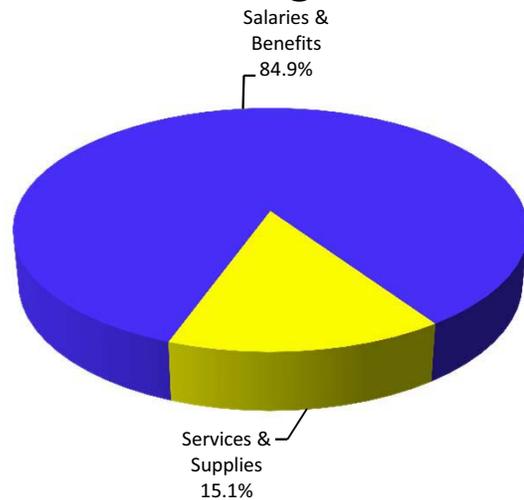
Staffing Trend



Financing Sources



Financing Uses



| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 5,318 | (51) | - | - | - |
| Total Financing | 45 | - | - | - | - |
| Net Cost | 5,273 | (51) | - | - | - |
| Positions | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |

PROGRAM DESCRIPTION:

- The Criminal Justice Cabinet brings together the various institutions of the Sacramento County justice system. The Cabinet is committed to providing the coordinated leadership necessary to establish cohesive public policies that are based on research, evaluation and monitoring of policy decisions and programs. The Cabinet is committed to innovative corrections programs for adult and juvenile offenders. Through a coordinated planning effort, the Cabinet reviews, evaluates and makes policy recommendations on vital criminal justice system issues.
- With the Governor’s passing of public safety realignment legislation in the Fiscal Year 2011-12 budget, Cabinet members now participate, along with members from community based organizations, education, workforce development and the public on the Community Corrections Partnership (CCP) committee. The CCP is implementing new programs and services to serve this new population of offenders and the members are committed to ensuring that funds used are consistent with the approved Realignment Plan.

MISSION:

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

GOALS:

- Implement policies and programs to facilitate an efficient and effective criminal justice system.
- Provide collaborative leadership in planning and implementing innovative programs for adult and juvenile offenders.
- Through a coordinated planning effort, review, evaluate and make policy recommendations on vital criminal justice system issues.

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

- Sacramento County opted in to the state Title IV-E Waiver Project, from October 1, 2014 through September 30, 2019, for block grant funding to implement family centered practices and strategies to prevent out-of-home placement, reinvest cost savings into programs and services, and evaluate processes, outcomes and costs.
- Proposition 47 legislation passed November 4, 2014, reducing specified drug and property offenses from felonies to misdemeanors. Sacramento County Court officials, the Public Defender's Office and District Attorney's Office quickly developed a streamlined approach for processing petitions to reduce qualifying felony convictions. Proposition 47 added significant workloads to these agencies and impacted policies and procedures for law enforcement agencies and Probation.
- In July 2014, the Veterans Treatment Court began addressing criminal referrals and treatment needs for qualified individuals in a 12 – 18 month treatment program through Veteran's Administration services.
- A Commercially Sexually Exploited Children (CSEC) Juvenile Court with consistent staff from the Bench, Probation, District Attorney, Public Defender, Behavioral Health, service providers and advocate organizations was established in July 2014 to collaboratively address the needs and best interest of the minor while holding them accountable for their behavior.

SIGNIFICANT CHANGES FOR 2015-16:

- A Prostitution Diversion Program, the RRESET (Reducing Recidivism of the Sexually Exploited & Trafficked) Court, is being piloted to address criminal referrals and treatment needs of adults charged with prostitution and related offenses, excluding "Johns." Participation lasts a minimum of six months and requires completion of treatment for graduation and dismissal of qualifying charges.
- A competitively selected consulting firm with expertise in correctional planning, program review, operational analysis and architecture will conduct an adult correctional system review with assessment of the impact of 2011 Public Safety Realignment and 2014 Proposition 47 legislation and will assist in identifying long-range strategies to meet adult correctional needs. The project is expected to be completed by July 1, 2016.
- In late 2015, the Superior Court is scheduled to begin processing Post Release Community Supervision (PRCS) and Parole cases through a new criminal case management system known as C-Track. Work will continue to implement the new C-Track application for processing all other criminal cases by late 2016.
- The Public Policy Institute of California (PPIC) will release a report with findings from data submitted by 11 counties, including Sacramento, participating in research on the impact of 2011 Public Safety Realignment legislation.
- A Commercially Sexually Exploited Children (CSEC) Program Interagency Protocol Memorandum of Understanding will establish an expansive partnership between public and private agencies to guide Sacramento County's approach to serving CSEC. This includes guiding principles, establishment of ongoing oversight and support, a multidisciplinary team (MDT) for coordinated response to needs, a process for screening and identification of commercial sexual exploitation, and a first responder protocol.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|-------------------|-------------------|--------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Residual Equity Transfer In | \$ 45 | \$ - | \$ - | \$ - | - |
| Total Revenue | \$ 45 | \$ - | \$ - | \$ - | - |
| Salaries & Benefits | \$ 186,587 | \$ 140,315 | \$ 195,758 | \$ 174,212 | 174,212 |
| Services & Supplies | 20,041 | 19,027 | 80,646 | 26,773 | 26,773 |
| Interfund Charges | 5,427 | 2,558 | 5,118 | 2,560 | 2,560 |
| Intrafund Charges | 1,620 | 1,684 | 1,735 | 1,659 | 1,659 |
| Intrafund Reimb | (208,357) | (163,635) | (283,257) | (205,204) | (205,204) |
| Total Expenditures/Appropriations | \$ 5,318 | \$ (51) | \$ - | \$ - | - |
| Net Cost | \$ 5,273 | \$ (51) | \$ - | \$ - | - |
| Positions | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |

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

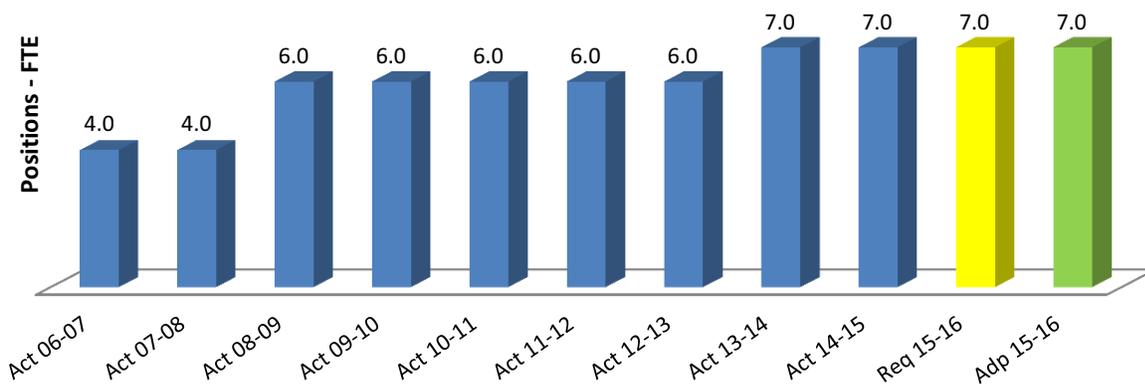
| | | | | | | | | | | | | |
|---------|---------|---|---|---|---|---|---|---|---|---|-----|---|
| 205,204 | 205,204 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1.0 | 0 |
|---------|---------|---|---|---|---|---|---|---|---|---|-----|---|

Department Structure

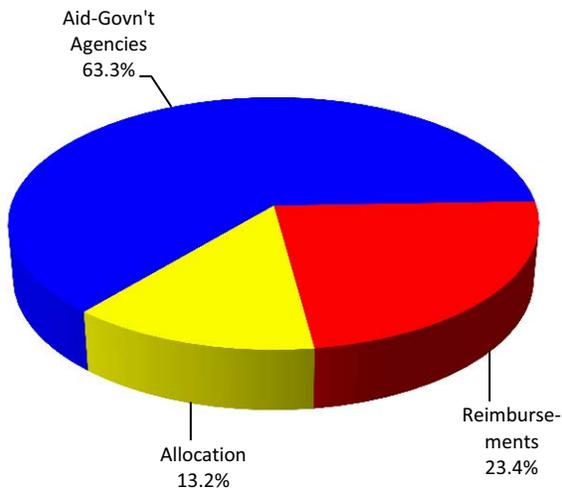
STEVE CANTELME, CHIEF



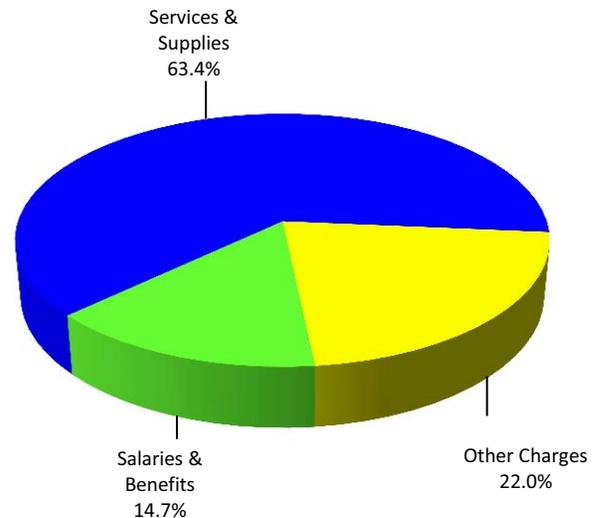
Staffing Trend



Financing Sources



Financing Uses



| Summary | | | | | |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 2,268,503 | 2,312,578 | 5,036,732 | 4,842,857 | 4,842,857 |
| Total Financing | 1,955,638 | 2,156,481 | 4,557,830 | 4,005,565 | 4,005,565 |
| Net Cost | 312,865 | 156,097 | 478,902 | 837,292 | 837,292 |
| Positions | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 |

PROGRAM DESCRIPTION:

The Office of Emergency Services (OES) is responsible for planning, coordinating, and implementing emergency/disaster plans for Sacramento County, and is also responsible for operational area coordination and administration/oversight of Homeland Security grants.

MISSION:

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

GOALS:

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

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

- The Sacramento County Office of Emergency Services (SacOES) downsized and significantly remodeled and improved the county Emergency Operations Center (EOC) using over \$600,000 in grant funding.
- In 2013, SacOES facilitated the formation of an Access and Functional Needs Coordination Advisory Group (AFN-CAG) for the county as well as the region, whose mission is to assist local government with developing and implementing strategies to ensure the needs of the community are better served in a disaster or event. In 2014, FEMA requested our Care & Shelter manager attend their meeting in Washington, DC to assist them with care and shelter issues nationally, and SacOES has been advised that they are looking at our program as a model.
- The cities of Galt, Rancho Cordova, and Citrus Heights all became users of Web EOC in 2014, and now all of the cities within the county are Web EOC users. Web EOC is crisis and emergency management software.
- SacOES started an aggressive plan review and plan revision schedule in January of 2015 for all county and Operational Area plans.
- In late 2013, Raley's contracted to have five water purification trailers constructed to make available to local government at no cost. Raley's asked SacOES to facilitate the process. SacOES acquired the new water purification trailer from Raley's and facilitated the acquisition of four additional trailers for four other counties (El Dorado, Placer, Contra Costa and Alameda). SacOES and the other four counties took possession of the trailers on the first week in December, 2014.

SIGNIFICANT CHANGES FOR 2015-16:

SacOES is assisting with fire/EMS and radio coverage in the Delta area for Sacramento County. River Delta and Isleton Fire departments are migrating off the Solano County Dispatch system and onto the Sacramento County dispatch system. SacOES is working with the Sacramento fire agencies to ensure a seamless migration and to ensure fire/EMS service is adequately provided to those communities. This effort includes migrating those agencies onto the 800/700 MHz system and off the VHF system used in Solano County.

STAFFING LEVEL CHANGES FOR 2015-16:

- The following 1.0 FTE position was added – 1.0 FTE Emergency Operations Coordinator.
- The following 1.0 FTE position was deleted – 1.0 FTE Assistant Emergency Operations Coordinator.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Intergovernmental Revenues | \$ 1,931,309 | \$ 2,156,481 | \$ 4,542,830 | \$ 4,005,565 | \$ 4,005,565 |
| Miscellaneous Revenues | 20,631 | - | 15,000 | - | - |
| Residual Equity Transfer In | 3,698 | - | - | - | - |
| Total Revenue | \$ 1,955,638 | \$ 2,156,481 | \$ 4,557,830 | \$ 4,005,565 | \$ 4,005,565 |
| Salaries & Benefits | \$ 672,770 | \$ 767,935 | \$ 1,055,512 | \$ 928,468 | \$ 928,468 |
| Services & Supplies | 1,164,554 | 912,124 | 942,626 | 2,113,905 | 2,113,905 |
| Other Charges | 497,466 | 197,659 | 1,615,543 | 1,389,592 | 1,389,592 |
| Equipment | 13,835 | - | - | - | - |
| Interfund Charges | - | - | 122,000 | - | - |
| Intrafund Charges | 396,152 | 1,241,824 | 2,199,779 | 1,893,040 | 1,893,040 |
| Intrafund Reimb | (476,274) | (806,964) | (898,728) | (1,482,148) | (1,482,148) |
| Total Expenditures/Appropriations | \$ 2,268,503 | \$ 2,312,578 | \$ 5,036,732 | \$ 4,842,857 | \$ 4,842,857 |
| Net Cost | \$ 312,865 | \$ 156,097 | \$ 478,902 | \$ 837,292 | \$ 837,292 |
| Positions | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 |

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: | <u>1 Office of Emergency Services</u> | | | | | | | | | | | |
| | 1,696,662 | 113,298 | 435,095 | 0 | 0 | 0 | 0 | 310,977 | 0 | 837,292 | 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 mangement 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: | <u>2 Sac OES Internal Grant Requests</u> | | | | | | | | | | | |
| | 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: | <u>3 GRANTS ADMINISTRATION PASS-THRU</u> | | | | | | | | | | | |
| | 3,259,493 | 0 | 1,535,659 | 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 | 6,325,005 | 1,482,148 | 1,970,754 | 1,723,834 | 0 | 0 | 0 | 310,977 | 0 | 837,292 | 7.0 | 3 |

| Summary | | | | | |
|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|--|
| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 181,294 | 124,425 | 150,000 | 157,255 | 157,255 |
| Total Financing | - | - | - | - | - |
| Net Cost | 181,294 | 124,425 | 150,000 | 157,255 | 157,255 |

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).

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

- Revised the Joint Powers Agreement to include the City and County of Sacramento, only, and made the primary function of the Joint Powers Authority the payment of the Commission’s outstanding retirement liability.
- Executed contracts with Sacramento Self-Help Housing, Inc. and Community Link – 211 for provision of fair housing related services to residents in the unincorporated area of the County.
- Ceased Commission staff services related to the Superior Court’s dispute resolution programs.

SIGNIFICANT CHANGES FOR 2015-16:

Renewed the contract with Sacramento Self Help Housing, Inc. to provide fair housing and landlord-tenant conflict resolution services for unincorporated Sacramento County residents in partnership with other non-profit organizations.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|-------------------|-------------------|--------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Services & Supplies | \$ 2,238 | \$ 111,206 | \$ 120,000 | \$ 130,755 | \$ 130,755 |
| Other Charges | 179,056 | 13,219 | 30,000 | 25,000 | 25,000 |
| Intrafund Charges | - | - | - | 1,500 | 1,500 |
| Total Expenditures/Appropriations | \$ 181,294 | \$ 124,425 | \$ 150,000 | \$ 157,255 | \$ 157,255 |
| Net Cost | \$ 181,294 | \$ 124,425 | \$ 150,000 | \$ 157,255 | \$ 157,255 |

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---|---|----------------|-----|---|
| 130,755 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 130,755 | 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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---|---|----------------|-----|---|
| 157,255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 157,255 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---|---|----------------|-----|---|

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 64,603 | 360,759 | 2,072,234 | 1,720,695 | 1,720,695 |
| Total Financing | 2,082,442 | 2,044,789 | 2,072,234 | 1,720,695 | 1,720,695 |
| Net Cost | (2,017,839) | (1,684,030) | - | - | - |

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.

MISSION:

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

GOALS:

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

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

- Completed the design and commenced construction of the traffic signal at Walerga Road and Big Cloud Way.

SIGNIFICANT CHANGES FOR 2015-16:

- Complete the construction of a traffic signal at Walerga Road and Big Cloud Way.
- Update Antelope PFFP, including updating the Roadway and Park Capital Improvement Programs and updating the development base.

FUND BALANCE CHANGES FOR 2014-15:

The decrease in available fund balance of \$347,203 is due to the costs associated with the construction of the traffic signal at Walerga Road and Big Cloud Way.

FINANCING DISTRICTS - ANTELOPE PUBLIC FACILITIES FINANCING PLAN 3070000

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 | | | | |
| | 3070000 - Antelope Public Facilities Financing Plan 101A - ANTELOPE PUBLIC FACILITIES FINANCING | | | | |
| Detail by Revenue Category and Expenditure Object | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 1,930,926 | \$ 2,031,234 | \$ 2,031,234 | \$ 1,684,031 | \$ 1,684,031 |
| Revenue from Use Of Money & Property | 1,503 | 5,352 | 1,000 | (8,336) | (8,336) |
| Charges for Services | 150,013 | 8,175 | 40,000 | 45,000 | 45,000 |
| Miscellaneous Revenues | - | 28 | - | - | - |
| Total Revenue | \$ 2,082,442 | \$ 2,044,789 | \$ 2,072,234 | \$ 1,720,695 | \$ 1,720,695 |
| Services & Supplies | \$ 64,603 | \$ 360,759 | \$ 1,665,395 | \$ 1,316,230 | \$ 1,316,230 |
| Other Charges | - | - | 406,839 | 404,465 | 404,465 |
| Total Financing Uses | \$ 64,603 | \$ 360,759 | \$ 2,072,234 | \$ 1,720,695 | \$ 1,720,695 |
| Total Expenditures/Appropriations | \$ 64,603 | \$ 360,759 | \$ 2,072,234 | \$ 1,720,695 | \$ 1,720,695 |
| Net Cost | \$ (2,017,839) | \$ (1,684,030) | \$ - | \$ - | \$ - |

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> | | | | | | | | | | | |
| | 32,295 | 0 | 0 | 0 | 0 | 0 | 0 | -126 | 32,421 | 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> | | | | | | | | | | | |
| | 1,310,002 | 0 | 0 | 0 | 0 | 0 | 45,000 | -6,751 | 1,271,753 | 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> | | | | | | | | | | | |
| | 101,844 | 0 | 0 | 0 | 0 | 0 | 0 | -395 | 102,239 | 0 | 0.0 | 0 |
| Program Type: | Mandated | | | | | | | | | | | |
| Countywide Priority: | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| Strategic Objective: | C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | |
| Program Description: | This district provides for the necessary water facilities to help urbanize Antelope area | | | | | | | | | | | |
| Program No. and Title: | <u>004 Antelope PFFP East Antelope Local Roadway</u> | | | | | | | | | | | |
| | 276,554 | 0 | 0 | 0 | 0 | 0 | 0 | -1,064 | 277,618 | 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 | 1,720,695 | 0 | 0 | 0 | 0 | 0 | 45,000 | -8,336 | 1,684,031 | 0 | 0.0 | 0 |

FINANCING DISTRICTS - BRADSHAW ROAD/US 50 3081000

FINANCING DISTRICT

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 21,801 | 43,221 | 215,932 | 172,613 | 172,613 |
| Total Financing | 237,733 | 216,404 | 215,932 | 172,613 | 172,613 |
| Net Cost | (215,932) | (173,183) | - | - | - |

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.

MISSION:

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

GOALS:

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

FUND BALANCE CHANGES FOR 2014-15:

The decrease in available fund balance of \$42,749 is due to the costs of district administration.

FINANCING DISTRICTS - BRADSHAW ROAD/US 50 FINANCING DISTRICT 3081000

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 112,938 | \$ 215,932 | \$ 215,932 | \$ 173,183 | \$ 173,183 |
| Revenue from Use Of Money & Property | 181 | 472 | - | (570) | (570) |
| Miscellaneous Revenues | 124,614 | - | - | - | - |
| Total Revenue | \$ 237,733 | \$ 216,404 | \$ 215,932 | \$ 172,613 | \$ 172,613 |
| Services & Supplies | \$ 21,801 | \$ 43,221 | \$ 215,932 | \$ 172,613 | \$ 172,613 |
| Total Financing Uses | \$ 21,801 | \$ 43,221 | \$ 215,932 | \$ 172,613 | \$ 172,613 |
| Total Expenditures/Appropriations | \$ 21,801 | \$ 43,221 | \$ 215,932 | \$ 172,613 | \$ 172,613 |
| Net Cost | \$ (215,932) | \$ (173,183) | \$ - | \$ - | \$ - |

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|------|---------|---|-----|---|
| 172,613 | 0 | 0 | 0 | 0 | 0 | 0 | -570 | 173,183 | 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 for improvements to the major freeway interchange at Bradshaw Road/US 50, the widening of Bradshaw Road from Folsom Boulevard to Kiefer Boulevard and miscellaneous improvements to Mayhew Road, Old Placerville Road, Routier Road and

FUNDED

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|------|---------|---|-----|---|
| 172,613 | 0 | 0 | 0 | 0 | 0 | 0 | -570 | 173,183 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|------|---------|---|-----|---|

FINANCING DISTRICTS - COUNTY SERVICE AREA No. 10 2857000

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 5,448 | 81,090 | 187,672 | 267,688 | 267,688 |
| Total Financing | 104,054 | 187,548 | 187,672 | 267,688 | 267,688 |
| Net Cost | (98,606) | (106,458) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOALS:

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

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

- LAFCo approved the amendment of the sphere of influence and the boundary of the County Service Area No. 10 (CSA 10) to be coterminous with the 2030 County General Plan Urban Services Boundary.

SIGNIFICANT CHANGES FOR 2015-16:

- Board approved the annexation of the Florin Vineyard Community Plan (FVCP) and the Wildhawk Northwest and Northeast development areas to Benefit Zone No.3.
- Service charges to be activated for the Wildhawk Northwest and Northeast development (including the Silveira property) and the Caselman Ranch, Gardner Parke, Florin Vineyards developments within the FVCP area.
- Easton development to be annexed to a new benefit zone of CSA 10.

FUND BALANCE CHANGES FOR 2014-15:

The increase in available fund balance of \$6,498 is due to an increase in direct levy revenue.

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16 | | | | Schedule 15 2857000 - CSA No. 10 257A - CSA NO. 10 |
|--|--------------------|--|--------------------|------------------------|--|--|
| Detail by Revenue Category and Expenditure Object | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 18,726 | \$ 99,961 | \$ 99,961 | \$ 106,459 | \$ 106,459 | |
| Revenue from Use Of Money & Property | 79 | 388 | - | - | - | |
| Charges for Services | 85,249 | 87,199 | 87,711 | 161,229 | 161,229 | |
| Total Revenue | \$ 104,054 | \$ 187,548 | \$ 187,672 | \$ 267,688 | \$ 267,688 | |
| Reserve Provision | \$ - | \$ 52,000 | \$ 52,000 | \$ - | \$ - | |
| Services & Supplies | 5,448 | 29,090 | 135,172 | 267,688 | 267,688 | |
| Other Charges | - | - | 500 | - | - | |
| Total Financing Uses | \$ 5,448 | \$ 81,090 | \$ 187,672 | \$ 267,688 | \$ 267,688 | |
| Total Expenditures/Appropriations | \$ 5,448 | \$ 81,090 | \$ 187,672 | \$ 267,688 | \$ 267,688 | |
| Net Cost | \$ (98,606) | \$ (106,458) | \$ - | \$ - | \$ - | |

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

Program No. and Title: 001 County Service Area No. 10 Benefit Zone 3

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|
| 267,688 | 0 | 0 | 0 | 0 | 0 | 0 | 161,229 | 106,459 | 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 funding for shuttle services for the North Vineyard Station Specific Plan Area.

| | | | | | | | | | | | |
|---------------|---------|---|---|---|---|---|---------|---------|---|-----|---|
| FUNDED | 267,688 | 0 | 0 | 0 | 0 | 0 | 161,229 | 106,459 | 0 | 0.0 | 0 |
|---------------|---------|---|---|---|---|---|---------|---------|---|-----|---|

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 4,603 | 4,066 | 414,786 | 410,048 | 410,048 |
| Total Financing | 419,389 | 415,772 | 414,786 | 410,048 | 410,048 |
| Net Cost | (414,786) | (411,706) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

Ensure that District funding is available for planned projects.

FUND BALANCE CHANGES FOR 2014-15:

The decrease in available fund balance of \$3,080 is due to the costs of district administration.

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 |
|---|---------------------|--|--------------------|------------------------|--|-------------|
| 1182880 - Florin Road Capital Project 118A - FLORIN ROAD CAPITAL PROJECT | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 418,984 | \$ 414,786 | \$ 414,786 | \$ 411,706 | \$ 411,706 | |
| Revenue from Use Of Money & Property | 405 | 986 | - | (1,658) | (1,658) | |
| Total Revenue | \$ 419,389 | \$ 415,772 | \$ 414,786 | \$ 410,048 | \$ 410,048 | |
| Services & Supplies | \$ 4,603 | \$ 4,066 | \$ 413,786 | \$ 409,048 | \$ 409,048 | |
| Other Charges | - | - | 1,000 | 1,000 | 1,000 | |
| Total Financing Uses | \$ 4,603 | \$ 4,066 | \$ 414,786 | \$ 410,048 | \$ 410,048 | |
| Total Expenditures/Appropriations | \$ 4,603 | \$ 4,066 | \$ 414,786 | \$ 410,048 | \$ 410,048 | |
| Net Cost | \$ (414,786) | \$ (411,706) | \$ - | \$ - | \$ - | |

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)**

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|--------|---------|---|-----|---|
| 410,048 | 0 | 0 | 0 | 0 | 0 | 0 | -1,658 | 411,706 | 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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|--------|---------|---|-----|---|
| 410,048 | 0 | 0 | 0 | 0 | 0 | 0 | -1,658 | 411,706 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|--------|---------|---|-----|---|

FINANCING DISTRICTS - FULTON AVENUE CAPITAL PROJECT 1182881

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 5,076 | 5,524 | 11,973 | 6,334 | 6,334 |
| Total Financing | 17,050 | 11,996 | 11,973 | 6,334 | 6,334 |
| Net Cost | (11,974) | (6,472) | - | - | - |

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.

MISSION:

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

GOAL:

Ensure that District funding is available for planned projects.

FUND BALANCE CHANGES FOR 2014-15:

The decrease in fund balance of \$5,501 is due to the costs associated with the renewal of the district.

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 17,036 | \$ 11,973 | \$ 11,973 | \$ 6,472 | \$ 6,472 | |
| Revenue from Use Of Money & Property | 14 | 23 | - | (138) | (138) | |
| Total Revenue | \$ 17,050 | \$ 11,996 | \$ 11,973 | \$ 6,334 | \$ 6,334 | |
| Services & Supplies | \$ 5,076 | \$ 5,524 | \$ 11,473 | \$ 5,834 | \$ 5,834 | |
| Other Charges | - | - | 500 | 500 | 500 | |
| Total Financing Uses | \$ 5,076 | \$ 5,524 | \$ 11,973 | \$ 6,334 | \$ 6,334 | |
| Total Expenditures/Appropriations | \$ 5,076 | \$ 5,524 | \$ 11,973 | \$ 6,334 | \$ 6,334 | |
| Net Cost | \$ (11,974) | \$ (6,472) | \$ - | \$ - | \$ - | |

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)**

6,334 0 0 0 0 0 0 -138 6,472 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 | 6,334 | 0 | 0 | 0 | 0 | 0 | -138 | 6,472 | 0 | 0.0 | 0 |
|---------------|-------|---|---|---|---|---|------|-------|---|-----|---|

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 25,389 | 29,497 | 1,175,823 | 1,144,056 | 1,144,056 |
| Total Financing | 1,201,212 | 1,178,614 | 1,175,823 | 1,144,056 | 1,144,056 |
| Net Cost | (1,175,823) | (1,149,117) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

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

FUND BALANCE CHANGES FOR 2014-15:

The decrease in available fund balance of \$26,706 is due to the costs of district administration.

SCHEDULE:

| State Controller Schedule | | County of Sacramento | | | | Schedule 15 |
|--|-----------------------|--|---------------------|------------------------|--|-------------|
| County Budget Act January 2010 | | Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16 | | | | |
| | | 3090000 - Laguna Community Facility District | | | | |
| | | 107A - LAGUNA COMMUNITY FACILITY DISTRICT | | | | |
| Detail by Revenue Category and Expenditure Object | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 1,200,055 | \$ 1,175,823 | \$ 1,175,823 | \$ 1,149,117 | \$ 1,149,117 | |
| Revenue from Use Of Money & Property | 1,157 | 2,791 | - | (5,061) | (5,061) | |
| Total Revenue | \$ 1,201,212 | \$ 1,178,614 | \$ 1,175,823 | \$ 1,144,056 | \$ 1,144,056 | |
| Services & Supplies | \$ 25,389 | \$ 27,876 | \$ 475,823 | \$ 444,056 | \$ 444,056 | |
| Other Charges | - | 1,621 | 700,000 | 700,000 | 700,000 | |
| Total Financing Uses | \$ 25,389 | \$ 29,497 | \$ 1,175,823 | \$ 1,144,056 | \$ 1,144,056 | |
| Total Expenditures/Appropriations | \$ 25,389 | \$ 29,497 | \$ 1,175,823 | \$ 1,144,056 | \$ 1,144,056 | |
| Net Cost | \$ (1,175,823) | \$ (1,149,117) | \$ - | \$ - | \$ - | |

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

1,144,056 0 0 0 0 0 0 -5,061 1,149,117 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

1,144,056 0 0 0 0 0 0 -5,061 1,149,117 0 0.0 0

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 356,538 | 282,229 | 3,219,612 | 3,358,183 | 3,358,183 |
| Total Financing | 3,114,149 | 3,200,824 | 3,219,612 | 3,358,183 | 3,358,183 |
| Net Cost | (2,757,611) | (2,918,595) | - | - | - |

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.

MISSION:

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

GOAL:

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

FUND BALANCE CHANGES FOR 2014-15:

The increase in available fund balance of \$160,984 is due to higher than anticipated direct levy revenue.

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

ADOPTED BUDGET RESERVE BALANCES FOR 2015-16:

- **Reserve for Construction: \$3,129,494**
 - Bond proceeds are the primary financing source for the construction of infrastructure projects scheduled in the Laguna Creek Ranch/Elliott Ranch CFD-1 Financing Plan. Bond proceeds remaining after the first year obligations were met were placed in the Reserve for Construction. Typically, these reserves are drawn upon each fiscal year when the combination of available fund balance and anticipated revenues are insufficient to fund current year construction.

SCHEDULE:

| 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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 2,593,300 | \$ 2,757,612 | \$ 2,757,612 | \$ 2,918,596 | \$ 2,918,596 |
| Revenue from Use Of Money & Property | 1,964 | 3,439 | 2,000 | (413) | (413) |
| Miscellaneous Revenues | 518,885 | 439,773 | 460,000 | 440,000 | 440,000 |
| Total Revenue | \$ 3,114,149 | \$ 3,200,824 | \$ 3,219,612 | \$ 3,358,183 | \$ 3,358,183 |
| Reserve Provision | \$ 5,000 | \$ - | \$ - | \$ - | - |
| Services & Supplies | 279,713 | 282,229 | 1,411,612 | 1,550,183 | 1,550,183 |
| Other Charges | 71,825 | - | 1,808,000 | 1,808,000 | 1,808,000 |
| Total Financing Uses | \$ 356,538 | \$ 282,229 | \$ 3,219,612 | \$ 3,358,183 | \$ 3,358,183 |
| Total Expenditures/Appropriations | \$ 356,538 | \$ 282,229 | \$ 3,219,612 | \$ 3,358,183 | \$ 3,358,183 |
| Net Cost | \$ (2,757,611) | \$ (2,918,595) | \$ - | \$ - | - |

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: | <u>001 Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1</u> | | | | | | | | | | | |
| | 1,774,615 | 0 | 0 | 0 | 0 | 0 | 0 | 239,587 | 1,535,028 | 0 | 0.0 | 0 |
| Program Type: | Mandated | | | | | | | | | | | |
| Countywide Priority: | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| Strategic Objective: | C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | |
| Program Description: | This district provides for the construction of major freeway interchanges, railroad overcrossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the district. | | | | | | | | | | | |
| Program No. and Title: | <u>002 Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2</u> | | | | | | | | | | | |
| | 1,583,568 | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | 1,383,568 | 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 | | | | | | | | | | | | |
| | 3,358,183 | 0 | 0 | 0 | 0 | 0 | 0 | 439,587 | 2,918,596 | 0 | 0.0 | 0 |

FINANCING DISTRICTS - LAGUNA STONELAKE CFD 1300000

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 99,581 | 107,039 | 300,040 | 316,221 | 316,221 |
| Total Financing | 273,381 | 298,260 | 300,040 | 316,221 | 316,221 |
| Net Cost | (173,800) | (191,221) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

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

FUND BALANCE CHANGES FOR 2014-15:

The increase in available fund balance of \$17,181 is due to higher than anticipated revenue and lower than anticipated expenditures.

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16 | | | | Schedule 15 |
|---|---------------------|--|--------------------|------------------------|--|-------------|
| 1300000 - Laguna Stonelake CFD 130A - LAGUNA STONELAKE CFD-BOND PROCEEDS | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 134,117 | \$ 174,040 | \$ 174,040 | \$ 191,221 | \$ 191,221 | |
| Revenue from Use Of Money & Property | 355 | 190 | 1,000 | - | - | |
| Miscellaneous Revenues | 138,909 | 124,030 | 125,000 | 125,000 | 125,000 | |
| Total Revenue | \$ 273,381 | \$ 298,260 | \$ 300,040 | \$ 316,221 | \$ 316,221 | |
| Services & Supplies | \$ 99,581 | \$ 107,039 | \$ 295,040 | \$ 311,221 | \$ 311,221 | |
| Other Charges | - | - | 5,000 | 5,000 | 5,000 | |
| Total Financing Uses | \$ 99,581 | \$ 107,039 | \$ 300,040 | \$ 316,221 | \$ 316,221 | |
| Total Expenditures/Appropriations | \$ 99,581 | \$ 107,039 | \$ 300,040 | \$ 316,221 | \$ 316,221 | |
| Net Cost | \$ (173,800) | \$ (191,221) | \$ - | \$ - | \$ - | |

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

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|
| 316,221 | 0 | 0 | 0 | 0 | 0 | 0 | 125,000 | 191,221 | 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 funding for public infrastructure to urbanize the Laguna Stonelake area.

| | | | | | | | | | | | |
|---------------|---------|---|---|---|---|---|---------|---------|---|-----|---|
| FUNDED | 316,221 | 0 | 0 | 0 | 0 | 0 | 125,000 | 191,221 | 0 | 0.0 | 0 |
|---------------|---------|---|---|---|---|---|---------|---------|---|-----|---|

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 155,140 | 401,014 | 637,631 | 399,649 | 399,649 |
| Total Financing | 628,772 | 638,394 | 637,631 | 399,649 | 399,649 |
| Net Cost | (473,632) | (237,380) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOALS:

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

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

Construction completed for the Phase 2 Mather Bike Trail improvements.

FUND BALANCE CHANGES FOR 2014-15:

The decrease in available fund balance of \$236,252 is due to construction costs associated with the Phase 2 Mather Bike Trail Improvement Project.

ADOPTED BUDGET RESERVE BALANCES FOR 2015-16:

- Reserve for Operating Capital: \$130,000
- Assessment revenues finance the cost of administering this 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 |
|--|---------------------|--|--------------------|------------------------|--|-------------|
| | | 1320000 - Mather Landscape Maint CFD 132A - MATHER LANDSCAPE MAINT CFD | | | | |
| Detail by Revenue Category and Expenditure Object | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 465,005 | \$ 473,631 | \$ 473,631 | \$ 237,379 | \$ 237,379 | |
| Revenue from Use Of Money & Property | 620 | 1,408 | - | (1,730) | (1,730) | |
| Charges for Services | 163,147 | 163,355 | 164,000 | 164,000 | 164,000 | |
| Total Revenue | \$ 628,772 | \$ 638,394 | \$ 637,631 | \$ 399,649 | \$ 399,649 | |
| Services & Supplies | \$ 14,449 | \$ 18,090 | \$ 177,316 | \$ 311,724 | \$ 311,724 | |
| Other Charges | 759 | 670 | 1,000 | 1,000 | 1,000 | |
| Interfund Charges | 139,932 | 382,254 | 459,315 | 86,925 | 86,925 | |
| Total Financing Uses | \$ 155,140 | \$ 401,014 | \$ 637,631 | \$ 399,649 | \$ 399,649 | |
| Total Expenditures/Appropriations | \$ 155,140 | \$ 401,014 | \$ 637,631 | \$ 399,649 | \$ 399,649 | |
| Net Cost | \$ (473,632) | \$ (237,380) | \$ - | \$ - | \$ - | |

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

399,649 0 0 0 0 0 0 162,270 237,379 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

399,649 0 0 0 0 0 0 162,270 237,379 0 0.0 0

FINANCING DISTRICTS - MATHER PUBLIC FACILITIES 1360000

FINANCING PLAN

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 740,802 | 872,686 | 1,941,829 | 1,150,236 | 1,150,236 |
| Total Financing | 2,171,630 | 1,512,599 | 1,941,829 | 1,150,236 | 1,150,236 |
| Net Cost | (1,430,828) | (639,913) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

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

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

- Provided funding for the construction of Air Park Drive (Femoyer Street to Villages of Zinfandel Boundary). Airpark Drive opened in September 2015.
- Provided funding for the construction of Femoyer Street (International Drive to Mather Boulevard). Femoyer Street reopened in September 2015.

SIGNIFICANT CHANGES FOR 2015-16:

- Provide funding for Femoyer Street and Airpark Drive Projects.
- Provide funding for Mather Fee Program Update.

FUND BALANCE CHANGES FOR 2014-15:

The fund balance decrease of \$790,917 is due to construction costs for the Air Park Drive and the Femoyer Street Project.

FINANCING DISTRICTS - MATHER PUBLIC FACILITIES FINANCING PLAN 1360000

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16 | | | | Schedule 15 |
|--|--|---------------------|---------------------|------------------------|--|
| | 1360000 - Mather PFFP 136A - MATHER PFFP | | | | |
| Detail by Revenue Category and Expenditure Object | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 1,872,330 | \$ 1,430,829 | \$ 1,430,829 | \$ 639,912 | \$ 639,912 |
| Revenue from Use Of Money & Property | 1,800 | 2,101 | 1,000 | (9,676) | (9,676) |
| Charges for Services | 242,500 | 24,669 | 510,000 | 520,000 | 520,000 |
| Miscellaneous Revenues | 55,000 | 55,000 | - | - | - |
| Total Revenue | \$ 2,171,630 | \$ 1,512,599 | \$ 1,941,829 | \$ 1,150,236 | \$ 1,150,236 |
| Services & Supplies | \$ 740,802 | \$ 872,686 | \$ 1,841,829 | \$ 539,451 | \$ 539,451 |
| Other Charges | - | - | 100,000 | 100,000 | 100,000 |
| Interfund Charges | - | - | - | 510,785 | 510,785 |
| Total Financing Uses | \$ 740,802 | \$ 872,686 | \$ 1,941,829 | \$ 1,150,236 | \$ 1,150,236 |
| Total Expenditures/Appropriations | \$ 740,802 | \$ 872,686 | \$ 1,941,829 | \$ 1,150,236 | \$ 1,150,236 |
| Net Cost | \$ (1,430,828) | \$ (639,913) | \$ - | \$ - | \$ - |

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

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---------|--------|---------|---|-----|---|
| 1,150,236 | 0 | 0 | 0 | 0 | 0 | 520,000 | -9,676 | 639,912 | 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

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---------|--------|---------|---|-----|---|
| 1,150,236 | 0 | 0 | 0 | 0 | 0 | 520,000 | -9,676 | 639,912 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|---------|--------|---------|---|-----|---|

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

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 85,296 | 121,008 | 395,693 | 347,812 | 347,812 |
| Total Financing | 389,989 | 378,520 | 395,693 | 347,812 | 347,812 |
| Net Cost | (304,693) | (257,512) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

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

FUND BALANCE CHANGES FOR 2014-15:

The fund balance decrease of \$47,181 is due to the costs associated with District administration.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 138,567 | \$ 304,693 | \$ 304,693 | \$ 257,512 | \$ 257,512 | |
| Revenue from Use Of Money & Property | 388 | 302 | 1,000 | 300 | 300 | |
| Miscellaneous Revenues | 251,034 | 73,525 | 90,000 | 90,000 | 90,000 | |
| Total Revenue | \$ 389,989 | \$ 378,520 | \$ 395,693 | \$ 347,812 | \$ 347,812 | |
| Services & Supplies | \$ 85,296 | \$ 121,008 | \$ 333,693 | \$ 285,812 | \$ 285,812 | |
| Other Charges | - | - | 62,000 | 62,000 | 62,000 | |
| Total Financing Uses | \$ 85,296 | \$ 121,008 | \$ 395,693 | \$ 347,812 | \$ 347,812 | |
| Total Expenditures/Appropriations | \$ 85,296 | \$ 121,008 | \$ 395,693 | \$ 347,812 | \$ 347,812 | |
| Net Cost | \$ (304,693) | \$ (257,512) | \$ - | \$ - | \$ - | |

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

Program No. and Title: **001 McClellan Park CFD No. 2004-1**

347,812 0 0 0 0 0 0 90,300 257,512 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 repair, replacement, or improvement of certain infrastructure within the district. This includes storm drainage, sanitary sewer, roadway and landscaping improvements.

FUNDED

347,812 0 0 0 0 0 0 90,300 257,512 0 0.0 0

| Summary | | | | | |
|-----------------------|---------------------------|---------------------------|----------------------------|------------------------------|--|
| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 756,006 | 278,861 | 6,381,070 | 5,702,464 | 5,702,464 |
| Total Financing | 6,467,785 | 5,676,826 | 6,381,070 | 5,702,464 | 5,702,464 |
| Net Cost | (5,711,779) | (5,397,965) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

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

FUND BALANCE CHANGES FOR 2014-15:

The fund balance decrease of \$680,606 is associated with the costs of the Metro Parkway/I-5 interchange project and direct levy revenue needed to pay debt service due to delinquencies in the district.

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16 | | | | Schedule 15 |
|--|-----------------------|--|---------------------|------------------------|--|-------------|
| | | 1390000 - Metro Air Park 2001 CFD 2000-1 139A - METRO AIR PARK 2001 CFD 2000-1 | | | | |
| Detail by Revenue Category and Expenditure Object | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 6,339,027 | \$ 6,078,570 | \$ 6,078,570 | \$ 5,397,964 | \$ 5,397,964 | |
| Revenue from Use Of Money & Property | 2,358 | 2,619 | 2,500 | 4,500 | 4,500 | |
| Miscellaneous Revenues | 126,400 | (404,363) | 300,000 | 300,000 | 300,000 | |
| Total Revenue | \$ 6,467,785 | \$ 5,676,826 | \$ 6,381,070 | \$ 5,702,464 | \$ 5,702,464 | |
| Services & Supplies | \$ 234,579 | \$ 206,578 | \$ 3,276,070 | \$ 2,997,464 | \$ 2,997,464 | |
| Other Charges | 521,427 | 72,283 | 3,105,000 | 2,705,000 | 2,705,000 | |
| Total Financing Uses | \$ 756,006 | \$ 278,861 | \$ 6,381,070 | \$ 5,702,464 | \$ 5,702,464 | |
| Total Expenditures/Appropriations | \$ 756,006 | \$ 278,861 | \$ 6,381,070 | \$ 5,702,464 | \$ 5,702,464 | |
| Net Cost | \$ (5,711,779) | \$ (5,397,965) | \$ - | \$ - | \$ - | |

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**

5,702,464 0 0 0 0 0 0 304,500 5,397,964 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 | 5,702,464 | 0 | 0 | 0 | 0 | 0 | 304,500 | 5,397,964 | 0 | 0.0 | 0 |
|---------------|-----------|---|---|---|---|---|---------|-----------|---|-----|---|

FINANCING DISTRICTS - METRO AIR PARK SERVICES 1420000

TAX

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 109,715 | 111,596 | 750,118 | 746,091 | 746,091 |
| Total Financing | 749,985 | 750,426 | 750,118 | 746,091 | 746,091 |
| Net Cost | (640,270) | (638,830) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

Ensure necessary revenue is available when needed for maintenance projects.

FUND BALANCE CHANGES FOR 2014-15:

The fund balance decrease of \$1,289 is due to the costs associated with District administration.

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 |
|--|---------------------|--|--------------------|------------------------|--|-------------|
| | | 1420000 - Metro Air Park Service Tax 142A - METRO AIR PARK SERVICE TAX | | | | |
| Detail by Revenue Category and Expenditure Object | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 639,344 | \$ 640,118 | \$ 640,118 | \$ 638,829 | \$ 638,829 | |
| Revenue from Use Of Money & Property | 641 | 1,584 | - | (2,738) | (2,738) | |
| Charges for Services | 110,000 | 108,724 | 110,000 | 110,000 | 110,000 | |
| Total Revenue | \$ 749,985 | \$ 750,426 | \$ 750,118 | \$ 746,091 | \$ 746,091 | |
| Services & Supplies | \$ 29,632 | \$ 31,516 | \$ 668,118 | \$ 664,091 | \$ 664,091 | |
| Other Charges | 83 | 80 | 2,000 | 2,000 | 2,000 | |
| Interfund Charges | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | |
| Total Financing Uses | \$ 109,715 | \$ 111,596 | \$ 750,118 | \$ 746,091 | \$ 746,091 | |
| Total Expenditures/Appropriations | \$ 109,715 | \$ 111,596 | \$ 750,118 | \$ 746,091 | \$ 746,091 | |
| Net Cost | \$ (640,270) | \$ (638,830) | \$ - | \$ - | \$ - | |

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**

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|
| 746,091 | 0 | 0 | 0 | 0 | 0 | 0 | 107,262 | 638,829 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This district 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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|
| 746,091 | 0 | 0 | 0 | 0 | 0 | 0 | 107,262 | 638,829 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|

| Summary | | | | | |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 57,585 | 63,519 | 1,740,941 | 16,026,559 | 16,026,559 |
| Total Financing | 1,629,515 | 1,739,978 | 1,740,941 | 16,026,559 | 16,026,559 |
| Net Cost | (1,571,930) | (1,676,459) | - | - | - |

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.

MISSION:

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

GOAL:

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

FUND BALANCE CHANGES FOR 2014-15:

The fund balance increase of \$104,288 is due to higher than anticipated direct levy revenue.

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 1,629,557 | \$ 1,572,171 | \$ 1,572,171 | \$ 1,676,459 | \$ 1,676,459 | |
| Revenue from Use Of Money & Property | 1,694 | 1,057 | 1,000 | 100 | 100 | |
| Miscellaneous Revenues | (1,736) | 166,750 | 167,770 | 14,350,000 | 14,350,000 | |
| Total Revenue | \$ 1,629,515 | \$ 1,739,978 | \$ 1,740,941 | \$ 16,026,559 | \$ 16,026,559 | |
| Services & Supplies | \$ 57,585 | \$ 63,519 | \$ 385,941 | \$ 570,254 | \$ 570,254 | |
| Other Charges | - | - | 1,355,000 | 15,456,305 | 15,456,305 | |
| Total Financing Uses | \$ 57,585 | \$ 63,519 | \$ 1,740,941 | \$ 16,026,559 | \$ 16,026,559 | |
| Total Expenditures/Appropriations | \$ 57,585 | \$ 63,519 | \$ 1,740,941 | \$ 16,026,559 | \$ 16,026,559 | |
| Net Cost | \$ (1,571,930) | \$ (1,676,459) | \$ - | \$ - | \$ - | |

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

Program No. and Title: 001 North Vineyard Station CFD No. 2005-2

| | | | | | | | | | | | |
|------------|---|---|---|---|---|---|------------|-----------|---|-----|---|
| 16,026,559 | 0 | 0 | 0 | 0 | 0 | 0 | 14,350,100 | 1,676,459 | 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 roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems.

| | | | | | | | | | | | |
|---------------|------------|---|---|---|---|---|------------|-----------|---|-----|---|
| FUNDED | 16,026,559 | 0 | 0 | 0 | 0 | 0 | 14,350,100 | 1,676,459 | 0 | 0.0 | 0 |
|---------------|------------|---|---|---|---|---|------------|-----------|---|-----|---|

FINANCING DISTRICTS - NORTH VINEYARD STATION 1430000

SPECIFIC PLAN CFD

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 22,775 | 741,048 | 3,095,541 | 5,576,249 | 5,576,249 |
| Total Financing | 2,116,815 | 4,023,486 | 3,095,541 | 5,576,249 | 5,576,249 |
| Net Cost | (2,094,040) | (3,282,438) | - | - | - |

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.

MISSION:

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

GOALS:

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

FUND BALANCE CHANGES FOR 2014-15:

The increase in available fund balance of \$1,188,396 is due to higher than anticipated development fee revenue.

FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN CFD 1430000

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 | | | | | |
| 1430000 - North Vineyard Station Specific Plan | | | | | | |
| 143A - NVSSP-ROADWAY | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 1,577,637 | \$ 2,094,041 | \$ 2,094,041 | \$ 3,282,437 | \$ 3,282,437 | |
| Revenue from Use Of Money & Property | 1,796 | 6,952 | 1,500 | (6,188) | (6,188) | |
| Charges for Services | 537,382 | 872,493 | 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 | \$ 4,023,486 | \$ 3,095,541 | \$ 5,576,249 | \$ 5,576,249 | |
| Services & Supplies | \$ 22,775 | \$ 36,849 | \$ 849,327 | \$ 911,798 | \$ 911,798 | |
| Other Charges | - | 704,199 | 2,246,214 | 3,153,757 | 3,153,757 | |
| Interfund Charges | - | - | - | 1,510,694 | 1,510,694 | |
| Total Financing Uses | \$ 22,775 | \$ 741,048 | \$ 3,095,541 | \$ 5,576,249 | \$ 5,576,249 | |
| Total Expenditures/Appropriations | \$ 22,775 | \$ 741,048 | \$ 3,095,541 | \$ 5,576,249 | \$ 5,576,249 | |
| Net Cost | \$ (2,094,040) | \$ (3,282,438) | \$ - | \$ - | \$ - | |

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**

| | | | | | | | | | | | | |
|--|-----------|---|---|---|---|---|-----------|--------|-----------|---|-----|---|
| | 5,576,249 | 0 | 0 | 0 | 0 | 0 | 2,300,000 | -6,188 | 3,282,437 | 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 | 5,576,249 | 0 | 0 | 0 | 0 | 0 | 2,300,000 | -6,188 | 3,282,437 | 0 | 0.0 | 0 |
|---------------|-----------|---|---|---|---|---|-----------|--------|-----------|---|-----|---|

FINANCING DISTRICTS - PARK MEADOWS CFD - BOND PROCEEDS

1310000

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 70,339 | 57,370 | 126,743 | 128,490 | 128,490 |
| Total Financing | 132,342 | 121,860 | 126,743 | 128,490 | 128,490 |
| Net Cost | (62,003) | (64,490) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

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

FUND BALANCE CHANGES FOR 2014-15:

The increase in available fund balance of \$2,247 is due to lower than anticipated expenditures.

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 72,082 | \$ 62,243 | \$ 62,243 | \$ 64,490 | \$ 64,490 | |
| Revenue from Use Of Money & Property | 355 | 146 | 500 | - | - | |
| Miscellaneous Revenues | 59,905 | 59,471 | 64,000 | 64,000 | 64,000 | |
| Total Revenue | \$ 132,342 | \$ 121,860 | \$ 126,743 | \$ 128,490 | \$ 128,490 | |
| Services & Supplies | \$ 53,033 | \$ 57,370 | \$ 126,743 | \$ 128,490 | \$ 128,490 | |
| Other Charges | 17,306 | - | - | - | - | |
| Total Financing Uses | \$ 70,339 | \$ 57,370 | \$ 126,743 | \$ 128,490 | \$ 128,490 | |
| Total Expenditures/Appropriations | \$ 70,339 | \$ 57,370 | \$ 126,743 | \$ 128,490 | \$ 128,490 | |
| Net Cost | \$ (62,003) | \$ (64,490) | \$ - | \$ - | \$ - | |

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|--------|--------|---|-----|---|
| 128,490 | 0 | 0 | 0 | 0 | 0 | 0 | 64,000 | 64,490 | 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 | 128,490 | 0 | 0 | 0 | 0 | 0 | 64,000 | 64,490 | 0 | 0.0 | 0 |
|---------------|---------|---|---|---|---|---|--------|--------|---|-----|---|

| Summary | | | | | |
|-----------------------|---------------------------|---------------------------|----------------------------|------------------------------|--|
| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 817,032 | 755,288 | 8,465,799 | 9,336,047 | 9,336,047 |
| Total Financing | 8,235,966 | 9,244,188 | 8,465,799 | 9,336,047 | 9,336,047 |
| Net Cost | (7,418,934) | (8,488,900) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOALS:

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

FUND BALANCE CHANGES FOR 2014-15:

The fund balance increase of \$833,102 is due to higher than anticipated development fee revenue.

FINANCING DISTRICTS - VINEYARD PUBLIC FACILITIES FINANCING PLAN 2840000

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 |
|---|--|-----------------------|---------------------|------------------------|--|
| 2840000 - Vineyard Public Facilities Financing Plan 108A - VINEYARD PFFP | | | | | |
| Detail by Revenue Category and Expenditure Object | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 7,622,552 | \$ 7,655,799 | \$ 7,655,799 | \$ 8,488,901 | \$ 8,488,901 |
| Revenue from Use Of Money & Property | 11,590 | 19,227 | 10,000 | (27,854) | (27,854) |
| Intergovernmental Revenues | 306,440 | 466,398 | - | 50,000 | 50,000 |
| Charges for Services | 295,384 | 1,102,672 | 800,000 | 825,000 | 825,000 |
| Miscellaneous Revenues | - | 92 | - | - | - |
| Total Revenue | \$ 8,235,966 | \$ 9,244,188 | \$ 8,465,799 | \$ 9,336,047 | \$ 9,336,047 |
| Services & Supplies | \$ 749,499 | \$ 755,288 | \$ 7,142,594 | \$ 9,555,408 | \$ 9,555,408 |
| Other Charges | 67,533 | - | 1,323,205 | 785,000 | 785,000 |
| Interfund Reimb | - | - | - | (1,004,361) | (1,004,361) |
| Total Financing Uses | \$ 817,032 | \$ 755,288 | \$ 8,465,799 | \$ 9,336,047 | \$ 9,336,047 |
| Total Expenditures/Appropriations | \$ 817,032 | \$ 755,288 | \$ 8,465,799 | \$ 9,336,047 | \$ 9,336,047 |
| Net Cost | \$ (7,418,934) | \$ (8,488,900) | \$ - | \$ - | \$ - |

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

| | | | | | | | | | | | |
|------------|-----------|---|---|---|---|---------|---------|-----------|---|-----|---|
| 10,340,408 | 1,004,361 | 0 | 0 | 0 | 0 | 875,000 | -27,854 | 8,488,901 | 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 | 10,340,408 | 1,004,361 | 0 | 0 | 0 | 875,000 | -27,854 | 8,488,901 | 0 | 0.0 | 0 |
|---------------|------------|-----------|---|---|---|---------|---------|-----------|---|-----|---|

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 823,124 | 4,276,841 | 4,276,841 | 2,329,466 | 2,329,466 |
| Total Financing | - | - | - | - | - |
| Net Cost | 823,124 | 4,276,841 | 4,276,841 | 2,329,466 | 2,329,466 |

PROGRAM DESCRIPTION:

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

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

- Transferred of \$2,000,000 to the Community Investment Program Fund for Board Community Improvement projects.
- Transferred of \$750,000 to the Capital Construction Fund for pre-development costs for the new Orangevale Library project.
- Transferred of \$1,221,841 to the Transient Occupancy Tax (TOT) Fund for various artistic, cultural, civic, and other activities which enhance the image and quality of life in the community.
- Transferred of \$265,000 to the Economic Development Fund for TOT program administration, economic development and marketing and Property Based Business Improvement District (PBID) formation and travel.
- Transferred of \$40,000 to the CSA No. 4B (Wilton-Cosumnes) Fund for Wilton Park.

SIGNIFICANT CHANGES FOR 2015-16:

- Transfer of \$1,969,270 to the Transient Occupancy Tax (TOT) Fund for various artistic, cultural, civic, and other activities which enhance the image and quality of life in the community.
- Transfer of \$360,196 to the Economic Development Fund for TOT program administration, general economic development and countywide marketing.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|-------------------|---------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Interfund Charges | \$ 823,124 | \$ 4,276,841 | \$ 4,276,841 | \$ 2,329,466 | \$ 2,329,466 |
| Total Expenditures/Appropriations | \$ 823,124 | \$ 4,276,841 | \$ 4,276,841 | \$ 2,329,466 | \$ 2,329,466 |
| Net Cost | \$ 823,124 | \$ 4,276,841 | \$ 4,276,841 | \$ 2,329,466 | \$ 2,329,466 |

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 Transfer to Transient-Occupancy Tax Fund</u> | | | | | | | | | | | |
| | 1,969,270 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,969,270 | 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 Transfer to Economic Development Fund</u> | | | | | | | | | | | |
| | 360,196 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 360,196 | 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 | 2,329,466 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,329,466 | 0.0 | 0 |

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|-----------------------|---------------------------|---------------------------|----------------------------|------------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 20,449,890 | 19,012,558 | 46,750,637 | 36,361,000 | 36,361,000 |
| Total Financing | 20,231,243 | 18,964,557 | 46,750,637 | 36,361,000 | 36,361,000 |
| Net Cost | 218,647 | 48,001 | - | - | - |

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.

SUPPLEMENTAL INFORMATION:

- Interest earnings on the borrowed funds will be transferred from the Interagency Procurement Fund (see Budget Unit 9030000) to cover all associated debt service costs.
- For Fiscal Year 2015-16, the large expenditures anticipated are vehicles for General Services.
- Financing for the Fiscal Year 2015-16 appropriation is estimated to be \$36,361,000 provided from payments transferred from the Interagency Procurement Fund, and from reimbursements by departments/entities that previously financed their fixed asset acquisitions through the Fixed Asset Financing Program.

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16 | | | | Schedule 15 |
|---|----------------------|--|----------------------|------------------------|--|-------------|
| 9277000 - Fixed Asset Revolving 277A - FIXED ASSET REVOLVING | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ (458,543) | \$ (100,228) | \$ (100,228) | \$ (48,001) | \$ (48,001) | |
| Miscellaneous Revenues | 20,689,786 | 19,064,785 | 46,850,865 | 36,409,001 | 36,409,001 | |
| Total Revenue | \$ 20,231,243 | \$ 18,964,557 | \$ 46,750,637 | \$ 36,361,000 | \$ 36,361,000 | |
| Services & Supplies | \$ 3,039,929 | \$ 4,529,612 | \$ 9,000,000 | \$ 10,200,000 | \$ 10,200,000 | |
| Capital Assets | | | | | | |
| Improvements | 112,309 | 716,889 | 1,000,000 | 2,000,000 | 2,000,000 | |
| Equipment | 9,385,677 | 5,733,632 | 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 | 6,450,521 | 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 | \$ 19,012,558 | \$ 46,750,637 | \$ 36,361,000 | \$ 36,361,000 | |
| Total Expenditures/Appropriations | \$ 20,449,890 | \$ 19,012,558 | \$ 46,750,637 | \$ 36,361,000 | \$ 36,361,000 | |
| Net Cost | \$ 218,647 | \$ 48,001 | \$ - | \$ - | \$ - | |

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 | 36,409,001 | -48,001 | 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 | 36,409,001 | -48,001 | 0 | 0.0 | 0 |
|------------|---|---|---|---|---|---|------------|---------|---|-----|---|

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 20,689,786 | 19,064,785 | 49,675,460 | 42,592,944 | 42,592,944 |
| Total Financing | 12,564,512 | 12,328,845 | 19,912,922 | 19,566,345 | 19,566,345 |
| Net Cost | 8,125,274 | 6,735,940 | 29,762,538 | 23,026,599 | 23,026,599 |

PROGRAM DESCRIPTION:

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

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

SUPPLEMENTAL INFORMATION:

- During Fiscal Year 2015-16, appropriated payments/transfers will be made from this fund to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents.
- The activities of this fund are managed by the Office of Financial Management, and necessary support is provided by staff.

Financing:

| | |
|--|---------------------|
| Charges (lease payments and cash revolving purchases)..... | \$18,548,345 |
| Interest Income..... | 1,018,000 |
| Retained Earnings (Fund Balance)..... | <u>23,026,599</u> |
| Total Financing | \$42,592,944 |

SUPPLEMENTAL INFORMATION (CONT.):

Uses:

Other Charges:

Transfer for Debt Service:

| | |
|--|----------------------|
| Principal and Interest Costs..... | \$8,151,000 |
| Debt Service Administrative costs | 10,000 |
| Special Projects Identified for Fiscal Year 2015-16..... | 16,898,563 |
| Contingency | <u>17,533,381</u> |
| Total Uses | \$ 42,592,944 |

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 Service Activity Budget Unit | | 030A - INTERAGENCY PROCUREMENT Interagency Procurement 9030000 | | |
| Operating Detail | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Operating Revenues | | | | | | |
| Charges for Service | \$ 11,239,727 | \$ 11,351,738 | \$ 18,738,488 | \$ 18,548,345 | \$ 18,548,345 | |
| Total Operating Revenues | \$ 11,239,727 | \$ 11,351,738 | \$ 18,738,488 | \$ 18,548,345 | \$ 18,548,345 | |
| Operating Expenses | | | | | | |
| Other Charges | \$ 20,689,786 | \$ 19,064,785 | \$ 49,675,460 | \$ 42,592,944 | \$ 42,592,944 | |
| Total Operating Expenses | \$ 20,689,786 | \$ 19,064,785 | \$ 49,675,460 | \$ 42,592,944 | \$ 42,592,944 | |
| Operating Income (Loss) | \$ (9,450,059) | \$ (7,713,047) | \$ (30,936,972) | \$ (24,044,599) | \$ (24,044,599) | |
| Non-Operating Revenues (Expenses) | | | | | | |
| Interest Income | \$ 1,324,785 | \$ 977,107 | \$ 1,174,434 | \$ 1,018,000 | \$ 1,018,000 | |
| Total Non-Operating Revenues (Expenses) | \$ 1,324,785 | \$ 977,107 | \$ 1,174,434 | \$ 1,018,000 | \$ 1,018,000 | |
| Income Before Capital Contributions and Transfers | \$ (8,125,274) | \$ (6,735,940) | \$ (29,762,538) | \$ (23,026,599) | \$ (23,026,599) | |
| Change In Net Assets | \$ (8,125,274) | \$ (6,735,940) | \$ (29,762,538) | \$ (23,026,599) | \$ (23,026,599) | |
| Net Assets - Beginning Balance | 37,887,813 | 29,762,538 | 29,762,538 | 23,026,599 | 23,026,599 | |
| Equity and Other Account Adjustments | (1) | 1 | - | - | - | |
| Net Assets - Ending Balance | \$ 29,762,538 | \$ 23,026,599 | \$ - | \$ - | \$ - | |
| Revenues Tie To | | | | | SCH 1, COL 4 | |
| Expenses Tie To | | | | | SCH 1, COL 6 | |

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

Program No. and Title: **001 Interagency Procurement**

| | | | | | | | | | | | |
|------------|---|---|---|---|---|---|------------|------------|---|-----|---|
| 42,592,944 | 0 | 0 | 0 | 0 | 0 | 0 | 19,566,345 | 23,026,599 | 0 | 0.0 | 0 |
|------------|---|---|---|---|---|---|------------|------------|---|-----|---|

Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: This program provides funding to the 2010 Refunding COP's - Fixed Asset Debt Service to meet its financial obligations, and it allows for the continuous acquisition of fixed assets by departments.

| | | | | | | | | | | | |
|---------------|------------|---|---|---|---|---|------------|------------|---|-----|---|
| FUNDED | 42,592,944 | 0 | 0 | 0 | 0 | 0 | 19,566,345 | 23,026,599 | 0 | 0.0 | 0 |
|---------------|------------|---|---|---|---|---|------------|------------|---|-----|---|

JUVENILE COURTHOUSE PROJECT- DEBT SERVICE 9280000

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | (14,766) | (13,745) | 54,675 | 67,883 | 67,883 |
| Total Financing | 39,908 | 58,877 | 54,675 | 67,883 | 67,883 |
| Net Cost | (54,674) | (72,622) | - | - | - |

PROGRAM DESCRIPTION:

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

SUPPLEMENTAL INFORMATION:

Total requirement for Fiscal Year 2015-16 is \$2,314,258 consisting of \$97,883 in administrative costs, \$900,000 in principal payment, and \$1,316,375 in interest payments. Financing is from payments from the Courts of \$2,246,375 and available fund balance of \$72,623 offset by a \$4,740 repayment of interest to the County's cashpool due to over allocation in previous years.

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 |
|---|--------------------|--|--------------------|------------------------|--|-------------|
| 9280000 - Juvenile Courthouse Project-Debt Service 280A - JUVENILE COURTHOUSE PROJECT-DEBT SERVICE | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 35,256 | \$ 54,675 | \$ 54,675 | \$ 72,623 | \$ 72,623 | |
| Revenue from Use Of Money & Property | 4,652 | 4,202 | - | (4,740) | (4,740) | |
| Total Revenue | \$ 39,908 | \$ 58,877 | \$ 54,675 | \$ 67,883 | \$ 67,883 | |
| Services & Supplies | \$ 10,240 | \$ 11,263 | \$ 79,675 | \$ 97,883 | \$ 97,883 | |
| Other Charges | 2,214,258 | 2,214,505 | 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) | \$ (13,745) | \$ 54,675 | \$ 67,883 | \$ 67,883 | |
| Total Expenditures/Appropriations | \$ (14,766) | \$ (13,745) | \$ 54,675 | \$ 67,883 | \$ 67,883 | |
| Net Cost | \$ (54,674) | \$ (72,622) | \$ - | \$ - | \$ - | |

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> 001 COP debt service | | | | | | | | | | | | |
| | 2,314,258 | 2,246,375 | 0 | 0 | 0 | 0 | 0 | -4,740 | 72,623 | 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 | 2,314,258 | 2,246,375 | 0 | 0 | 0 | 0 | 0 | -4,740 | 72,623 | 0 | 0.0 | 0 |

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 1,881,992 | 2,013,971 | 2,018,832 | 2,180,180 | 2,180,180 |
| Total Financing | 1,939,823 | 2,186,743 | 2,018,832 | 2,180,180 | 2,180,180 |
| Net Cost | (57,831) | (172,772) | - | - | - |

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.

MISSION:

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

GOAL:

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

FUND BALANCE CHANGES FOR 2014-15:

Fund balance increased by \$114,940 from the previous year due to higher than anticipated property tax revenue in Fiscal Year 2014-15.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 20,992 | \$ 57,832 | \$ 57,832 | \$ 172,772 | \$ 172,772 | |
| Taxes | 1,894,299 | 2,103,844 | 1,930,000 | 1,984,000 | 1,984,000 | |
| Revenue from Use Of Money & Property | (761) | (914) | 1,000 | (2,592) | (2,592) | |
| Intergovernmental Revenues | 25,293 | 25,981 | 30,000 | 26,000 | 26,000 | |
| Total Revenue | \$ 1,939,823 | \$ 2,186,743 | \$ 2,018,832 | \$ 2,180,180 | \$ 2,180,180 | |
| Services & Supplies | \$ 1,881,992 | \$ 2,013,971 | \$ 2,018,832 | \$ 2,180,180 | \$ 2,180,180 | |
| Total Financing Uses | \$ 1,881,992 | \$ 2,013,971 | \$ 2,018,832 | \$ 2,180,180 | \$ 2,180,180 | |
| Total Expenditures/Appropriations | \$ 1,881,992 | \$ 2,013,971 | \$ 2,018,832 | \$ 2,180,180 | \$ 2,180,180 | |
| Net Cost | \$ (57,831) | \$ (172,772) | \$ - | \$ - | \$ - | |

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

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|-----------|---------|---|-----|---|
| 2,180,180 | 0 | 0 | 0 | 0 | 0 | 0 | 2,007,408 | 172,772 | 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 | 2,180,180 | 0 | 0 | 0 | 0 | 0 | 2,007,408 | 172,772 | 0 | 0.0 | 0 |
|---------------|-----------|---|---|---|---|---|-----------|---------|---|-----|---|

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|-----------------------|---------------------------|---------------------------|----------------------------|------------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 15,203,702 | 23,930,809 | 26,728,450 | 21,182,901 | 20,514,814 |
| Total Financing | - | (24,809) | 240,000 | 490,000 | 490,000 |
| Net Cost | 15,203,702 | 23,955,618 | 26,488,450 | 20,692,901 | 20,024,814 |

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.

SIGNIFICANT CHANGES FOR 2015-16:

New centrally-budgeted projects include the Adult Correctional System Review project and contributions to the Law Enforcement Chaplaincy-Sacramento and the Wildlife Care Association.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|----------------------|----------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Revenue from Use Of Money & Property | \$ - | \$ (24,809) | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | - | - | - | 250,000 | 250,000 |
| Charges for Services | - | - | 240,000 | 240,000 | 240,000 |
| Total Revenue | \$ - | \$ (24,809) | \$ 240,000 | \$ 490,000 | \$ 490,000 |
| Salaries & Benefits | \$ - | \$ - | \$ - | 500 | 500 |
| Services & Supplies | 4,358,554 | 7,187,510 | 7,033,981 | 7,229,861 | 7,229,861 |
| Other Charges | 9,913,415 | 12,283,696 | 15,052,717 | 9,750,657 | 9,082,570 |
| Interfund Charges | 802,233 | 844,752 | 844,752 | 299,059 | 299,059 |
| Intrafund Charges | 129,500 | 3,614,851 | 3,797,000 | 3,902,824 | 3,902,824 |
| Total Expenditures/Appropriations | \$ 15,203,702 | \$ 23,930,809 | \$ 26,728,450 | \$ 21,182,901 | \$ 20,514,814 |
| Net Cost | \$ 15,203,702 | \$ 23,955,618 | \$ 26,488,450 | \$ 20,692,901 | \$ 20,024,814 |

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: 001 Countywide Contributions and Contractual Obligations</i> | | | | | | | | | | | | |
| | 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 SACOG, and payments for fire protection at McClellan. | | | | | | | | | | | | |
| <hr/> | | | | | | | | | | | | |
| <i>Program No. and Title: 002 Central Support of Countywide Operations and Special Projects</i> | | | | | | | | | | | | |
| | 18,464,455 | 0 | 0 | 0 | 0 | 0 | 0 | 490,000 | 0 | 17,974,455 | 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. | | | | | | | | | | | | |
| <hr/> | | | | | | | | | | | | |
| FUNDED | | | | | | | | | | | | |
| | 20,514,814 | 0 | 0 | 0 | 0 | 0 | 0 | 490,000 | 0 | 20,024,814 | 0.0 | 0 |

NON-DEPARTMENTAL REVENUES/GENERAL FUND 5700000

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | (8,603,265) | (13,106,097) | (13,109,634) | (12,297,898) | (12,297,898) |
| Total Financing | 482,686,945 | 535,346,206 | 507,501,492 | 551,031,444 | 551,031,444 |
| Net Cost | (491,290,210) | (548,452,303) | (520,611,126) | (563,329,342) | (563,329,342) |

PROGRAM DESCRIPTION:

- The major general purpose revenues, such as property taxes, sales tax, property tax in lieu of vehicle license fees, and the utility tax, not linked to a specific program or activity, are accounted for in this budget unit. These revenues, along with General Fund balance and net reserve changes, are the sources of the net general purpose financing allocations to General Fund departments and the Courts.
- The financing sources include both revenues and transfers from other funds, which show in the budget as negative appropriations.
- Property taxes, sales tax, and property tax in lieu of vehicle license fees make up 75 percent of the total general purpose financing for the County.
- The general purpose revenues come from differing geographic areas. The County's property taxes are derived from the entire county. Sales tax, utility tax, and franchise fees come from the Unincorporated Area only. Vehicle license fees are allocated to the County from a statewide pool on the basis of population and the assessed values of property, not on the basis of fees paid within the County. Property tax in lieu of vehicle license fees is a swap of vehicle license fee revenues for ad valorem property tax revenues.

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

- General revenue collections were higher than prior-year actual levels by \$52.7 million. Actual overall revenues and transfers-in from other funds for 2014-15 were \$27.8 million higher than adopted budget levels and \$50.1 million higher than prior-year 2013-14 actual levels. This increase from prior-year actual levels is due primarily to increases in property taxes and the receipt of prior years' SB 90 revenues from the State.
- Actual Property tax-related and Teeter Plan revenues and transfers for 2014-15 were higher than prior-year 2013-14 actual levels by \$26.2 million.
- Actual Property Tax In Lieu of Vehicle License Fees for 2014-15 were \$8.2 million above prior-year 2013-14 actual levels.
- Actual Sales and Use Tax revenues and In Lieu Local Sales and Use Tax revenues for 2014-15 were \$0.9 million above prior-year 2013-14 actual levels and \$1.1 million below 2014-15 budgeted levels.
- Utility User Tax revenues were \$0.7 million higher than prior-year 2013-14 actuals and \$0.5 million higher than 2014-15 budgeted levels.

SIGNIFICANT CHANGES FOR 2015-16:

- Property tax-related and Teeter Plan revenues and transfers are estimated to increase by \$15.1 million from prior-year actual levels.
- Property Tax In Lieu of Vehicle License Fees are estimated to be \$6.6 million above prior-year actual levels, an increase of 4.8 percent.
- Sales and Use Tax revenues and In Lieu Local Sales and Use Tax revenues associated with the state’s “Triple Flip” are estimated to increase by \$8.3 million from prior-year actual levels.
- The county’s Utility User Tax is budgeted at \$18.1 million, an increase of \$0.6 million from prior-year actual levels.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|-------------------------|-------------------------|-------------------------|-------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Taxes | \$ 429,078,493 | \$ 463,728,965 | \$ 456,907,706 | \$ 488,043,732 | \$ 488,043,732 |
| Licenses, Permits & Franchises | 4,975,660 | 5,317,244 | 4,833,937 | 5,201,404 | 5,201,404 |
| Fines, Forfeitures & Penalties | 14,586,118 | 13,795,075 | 14,723,043 | 13,661,727 | 13,661,727 |
| Revenue from Use Of Money & Property | 1,967,691 | 1,647,770 | 1,745,055 | 2,000,000 | 2,000,000 |
| Intergovernmental Revenues | 25,419,206 | 47,974,079 | 27,270,462 | 31,008,883 | 31,008,883 |
| Charges for Services | (6) | 464 | - | - | - |
| Miscellaneous Revenues | 6,659,783 | 2,882,609 | 2,021,289 | 11,115,698 | 11,115,698 |
| Total Revenue | \$ 482,686,945 | \$ 535,346,206 | \$ 507,501,492 | \$ 551,031,444 | \$ 551,031,444 |
| Services & Supplies | \$ 3,476,237 | \$ - | \$ - | \$ - | \$ - |
| Interfund Reimb | (15,618,012) | (13,106,097) | (13,109,634) | (12,297,898) | (12,297,898) |
| Intrafund Charges | 3,538,510 | - | - | - | - |
| Total Expenditures/Appropriations | \$ (8,603,265) | \$ (13,106,097) | \$ (13,109,634) | \$ (12,297,898) | \$ (12,297,898) |
| Net Cost | \$ (491,290,210) | \$ (548,452,303) | \$ (520,611,126) | \$ (563,329,342) | \$ (563,329,342) |

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

Program No. and Title: **001** General Purpose Financing Revenues

| | | | | | | | | | | | |
|---|------------|---|------------|---|---|---|-------------|---|--------------|-----|---|
| 0 | 12,297,898 | 0 | 16,206,916 | 0 | 0 | 0 | 534,824,528 | 0 | -563,329,342 | 0.0 | 0 |
|---|------------|---|------------|---|---|---|-------------|---|--------------|-----|---|

Program Type: Discretionary

Countywide Priority: 5 -- General Government

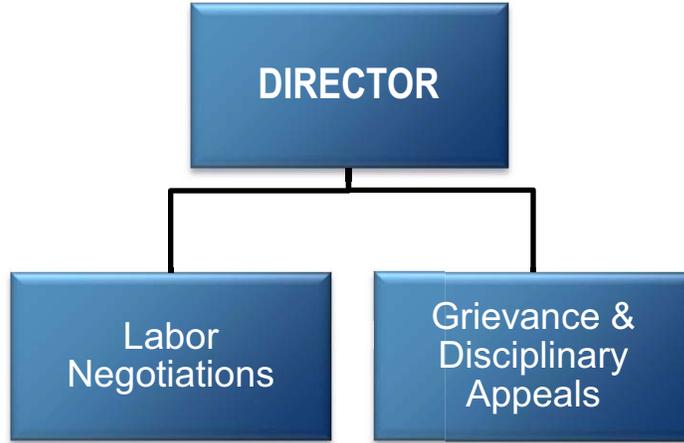
Strategic Objective: IS -- Internal Support

Program Description: 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.

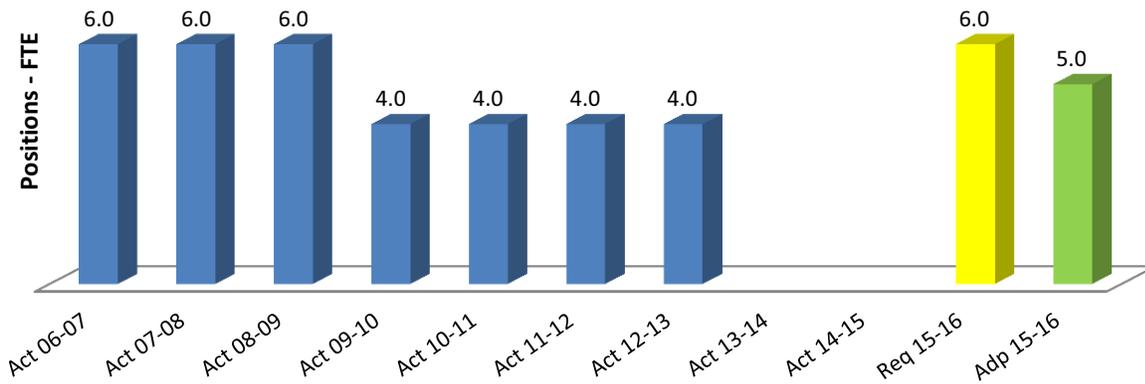
| | | | | | | | | | | | | |
|---------------|---|------------|---|------------|---|---|---|-------------|---|--------------|-----|---|
| FUNDED | 0 | 12,297,898 | 0 | 16,206,916 | 0 | 0 | 0 | 534,824,528 | 0 | -563,329,342 | 0.0 | 0 |
|---------------|---|------------|---|------------|---|---|---|-------------|---|--------------|-----|---|

Departmental Structure

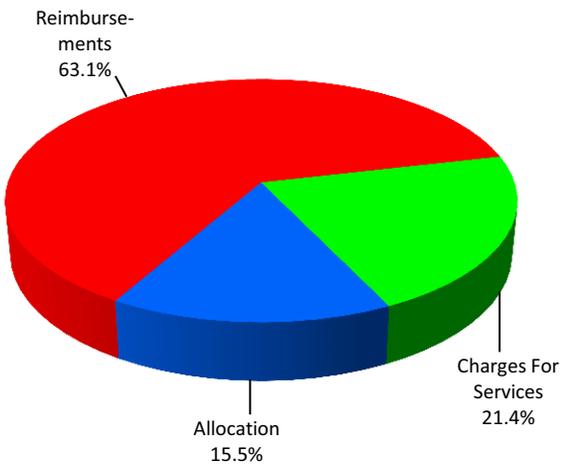
ROBERT BONNER, DIRECTOR



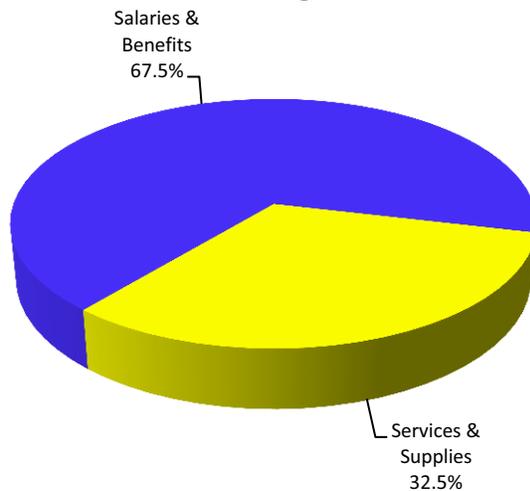
Staffing Trend



Financing Sources



Financing Uses



| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 12,623 | - | - | 484,939 | 484,939 |
| Total Financing | - | - | - | 281,117 | 281,117 |
| Net Cost | 12,623 | - | - | 203,822 | 203,822 |
| Positions | 0.0 | 0.0 | 0.0 | 5.0 | 5.0 |

PROGRAM DESCRIPTION:

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

MISSION:

Support the County and its Departments by:

- Negotiating labor agreements within authorized parameters.
- Protecting the County’s ability to effectively manage its workforce.
- Administering labor agreements, seeking to resolve interest and rights disputes through mediation, arbitration, and administrative hearings.
- Designing and presenting training services in support of new employee orientation, discipline processes, contract interpretation, grievance processing, labor-management problem solving.
- Representing county interests in meet and confer processes.
- Promoting greater efficiency through the development of more harmonious relationships with employee organizations.

GOAL:

Promote and achieve harmonious labor relations for the County through administration of labor agreements and support to the departments.

SIGNIFICANT CHANGES FOR 2015-16:

Effective July 1, 2015, the Office of Labor Relations will be moved out of the Department of Personnel Services (DPS) and moved into its own Budget Unit (BU) 5970000. The four positions previously in DPS and all labor relations functions and appropriations will be moved to BU 5970000. Additionally, the position of Director of Labor Relations will be moved from the County Executive Cabinet to the Office of Labor Relations.

STAFFING LEVEL CHANGES FOR 2015-16:

- The following 4.0 FTE positions were transferred from the Department of Personnel Services Budget Unit 6050000:
 - Administrative Services Officer 1 (Confidential) 1.0
 - Labor Relations Officer 2.0
 - Labor Relations Representative 1.0
 - Total** **4.0**

STAFFING LEVEL CHANGES FOR 2015-16 (CONT.):

- The following 1.0 FTE position was transferred from the County Executive Cabinet Budget Unit 5730000:

| | |
|-----------------------------------|------------|
| Director of Labor Relations | <u>1.0</u> |
| Total | 1.0 |

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|-------------------|-------------------|--------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Charges for Services | \$ - | \$ - | \$ - | \$ 281,117 | \$ 281,117 |
| Total Revenue | \$ - | \$ - | \$ - | \$ 281,117 | \$ 281,117 |
| Salaries & Benefits | \$ (662) | \$ - | \$ - | \$ 886,753 | \$ 886,753 |
| Services & Supplies | 13,285 | - | - | 186,381 | 186,381 |
| Intrafund Charges | - | - | - | 239,699 | 239,699 |
| Intrafund Reimb | - | - | - | (827,894) | (827,894) |
| Total Expenditures/Appropriations | \$ 12,623 | \$ - | \$ - | \$ 484,939 | \$ 484,939 |
| Net Cost | \$ 12,623 | \$ - | \$ - | \$ 203,822 | \$ 203,822 |
| Positions | 0.0 | 0.0 | 0.0 | 5.0 | 5.0 |

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 | 281,117 | 0 | 203,822 | 5.0 | 0 |
|---------------|-----------|---------|---|---|---|---|---------|---|---------|-----|---|

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | (136,199) | (132,001) | 539,092 | 647,615 | 647,615 |
| Total Financing | 402,893 | 582,155 | 539,092 | 647,615 | 647,615 |
| Net Cost | (539,092) | (714,156) | - | - | - |

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.
- 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 was 5.935 percent.
- On October 22, 2008, by Resolution Number 2008-1025, the Board of Supervisors approved terminating the existing swap agreement with Lehman Brothers due to Lehman's bankruptcy filing and subsequent failure to perform under the terms of the agreement. The Board in the same action authorized the County to enter into a replacement swap transaction with Deutsche Bank. The replacement swap transaction fixed rate initially remained unchanged at 5.935 percent, and then changed to 6.04 percent on July 1, 2009.

PROGRAM DESCRIPTION (CONT.):

- In September 2011, the \$134,000,000 variable rate portion of the 1995 Bonds (the Series 1995B and 1995C Bonds) were refunded to a fixed interest rate mode as the 2011A Series, and the related swap agreement with Deutsche Bank was terminated. All of the Pension Obligation Bonds originally issued in 1995 are now in fixed interest rate mode, with no remaining swap agreements.

SUPPLEMENTAL INFORMATION:

Total requirement for Fiscal Year 2015-16 is \$83,848,577 consisting of \$265,000 administrative costs, \$547,615 for transfer to the General Fund as the statute of limitations has expired for the Lehman bankruptcy case, \$11,476,264 in principal payments and \$71,559,698 in interest payments. Financing is from payments from departments of \$83,200,962 and available fund balance of \$714,156 offset by a \$66,541 repayment of interest to the County's cashpool due to over allocation in previous years.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 386,986 | \$ 539,092 | \$ 539,092 | \$ 714,156 | \$ 714,156 | |
| Revenue from Use Of Money & Property | 15,907 | 43,063 | - | (66,541) | (66,541) | |
| Total Revenue | \$ 402,893 | \$ 582,155 | \$ 539,092 | \$ 647,615 | \$ 647,615 | |
| Services & Supplies | \$ 28,802 | \$ 32,999 | \$ 704,092 | \$ 812,615 | \$ 812,615 | |
| 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) | \$ (132,001) | \$ 539,092 | \$ 647,615 | \$ 647,615 | |
| Total Expenditures/Appropriations | \$ (136,199) | \$ (132,001) | \$ 539,092 | \$ 647,615 | \$ 647,615 | |
| Net Cost | \$ (539,092) | \$ (714,156) | \$ - | \$ - | \$ - | |

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

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

| | | | | | | | | | | | |
|------------|------------|---|---|---|---|---|---------|---------|---|-----|---|
| 83,848,577 | 83,200,962 | 0 | 0 | 0 | 0 | 0 | -66,541 | 714,156 | 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 | 83,848,577 | 83,200,962 | 0 | 0 | 0 | 0 | -66,541 | 714,156 | 0 | 0.0 | 0 |
|---------------|------------|------------|---|---|---|---|---------|---------|---|-----|---|

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 44,799,294 | 37,161,748 | 42,184,311 | 38,144,874 | 38,144,874 |
| Total Financing | 49,983,899 | 42,015,787 | 42,184,311 | 38,144,874 | 38,144,874 |
| Net Cost | (5,184,605) | (4,854,039) | - | - | - |

PROGRAM DESCRIPTION:

- This budget unit comprises the Teeter Plan Debt Service Fund. The Teeter Plan of property tax apportionment (otherwise known as the Alternative Method of Tax Apportionment) was first implemented in Fiscal Year 1993-94 following the Board of Supervisors' formal adoption on June 29, 1993. Under the Teeter Plan, secured property taxes are distributed by the County to local taxing entities on an accrual basis. In addition, when the Teeter Plan was first implemented, local taxing entities received a one-time acceleration of prior years' delinquent secured property taxes from the County. The County is thereafter entitled to retain all penalties and interest charges on the delinquent secured property taxes.
- The first financing for the distribution of the "purchase" of the delinquencies in the County's redemption file as of June 30, 1993, was provided through a borrowing arrangement through the Treasurer's Pooled Fund administered by the Treasurer-Tax Collector. The terms of the note were approved by the Board of Supervisors on August 3, 1993. Subsequently, annual purchases of secured property tax delinquencies as of June 30th of each year were financed through the Treasurer's Pooled Fund in August of the same year. Following the purchase of the redemption file, actual collections from delinquent taxpayers are transferred into the debt service fund (when apportioned by the Auditor-Controller) for eventual transfer to the Treasurer's Pooled Fund according to the payment schedule set in each borrowing.
- Interest earned on the debt service reserve will reduce the net borrowing costs owed by the County to the Treasurer's Pooled Fund.
- As actual collections are received from the delinquent taxpayers, the principal amount of the borrowing is reduced, and interest collected from delinquent taxpayers is used to pay interest on each borrowing. Also, the net penalty/interest revenue remaining after debt service interest costs is transferred to the General Fund (Budget Unit 5705701) by the close of the final accounting period each year.
- A separate "Tax Losses Reserve Fund" has been established in the General Fund pursuant to Section 4703 of the Revenue and Taxation Code. That reserve is a statutory prerequisite of the Teeter Plan and has no relationship to the borrowing through the Treasurer's Pooled Fund. In the event that a shortfall exists following the forced sale of a delinquent parcel(s), the Tax Losses Reserve Fund would be utilized to fund the shortfall and provide full apportionment of the taxes due.

SUPPLEMENTAL INFORMATION:

The total Fiscal Year 2015-16 requirement for the Teeter Plan debt service is \$38,144,874, consisting of \$27,362,916 for principal and interest payments, and \$10,781,958 for transfer to the General Fund. Financing is from \$33,287,962 in anticipated collections from delinquent taxpayers, \$4,854,040 from Fiscal Year 2014-15 year-end unreserved fund balance, and \$2,872 in interest adjustments. The debt service requirement includes a quarterly and annual payment which is payable on or about August 1st after close of each fiscal year. It is anticipated that a fund balance will be rolled forward each year to finance the August 1st payments.

FUND BALANCE CHANGES FOR 2014-15:

The decrease in available fund balance of \$330,566 from the prior year is due to lower property tax delinquency.

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|-----------------------|-----------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 6,656,939 | \$ 5,184,606 | \$ 5,184,606 | \$ 4,854,040 | \$ 4,854,040 |
| Revenue from Use Of Money & Property | 1,130 | 1,197 | - | 2,872 | 2,872 |
| Miscellaneous Revenues | 41,274,011 | 34,806,402 | 36,999,705 | 33,287,962 | 33,287,962 |
| Other Financing Sources | 2,051,819 | 2,023,582 | - | - | - |
| Total Revenue | \$ 49,983,899 | \$ 42,015,787 | \$ 42,184,311 | \$ 38,144,874 | \$ 38,144,874 |
| Other Charges | \$ 32,409,472 | \$ 25,810,666 | \$ 30,829,692 | \$ 27,362,916 | \$ 27,362,916 |
| Interfund Charges | 12,389,822 | 11,351,082 | 11,354,619 | 10,781,958 | 10,781,958 |
| Total Expenditures/Appropriations | \$ 44,799,294 | \$ 37,161,748 | \$ 42,184,311 | \$ 38,144,874 | \$ 38,144,874 |
| Net Cost | \$ (5,184,605) | \$ (4,854,039) | \$ - | \$ - | \$ - |

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**

| | | | | | | | | | | | |
|------------|---|---|---|---|---|---|------------|-----------|---|-----|---|
| 38,144,874 | 0 | 0 | 0 | 0 | 0 | 0 | 33,290,834 | 4,854,040 | 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 | 38,144,874 | 0 | 0 | 0 | 0 | 0 | 33,290,834 | 4,854,040 | 0 | 0.0 | 0 |
|---------------|------------|---|---|---|---|---|------------|-----------|---|-----|---|

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 5,921,854 | 1,712,713 | 4,405,302 | 2,694,833 | 2,694,833 |
| Total Financing | 10,327,154 | 4,407,609 | 4,405,302 | 2,694,833 | 2,694,833 |
| Net Cost | (4,405,300) | (2,694,896) | - | - | - |

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.

SUPPLEMENTAL INFORMATION:

Total requirement for Fiscal Year 2015-16 is \$2,694,833 consisting of capital project costs reimbursed to departments for approved projects. Financing is from available fund balance from Bond proceeds and interest earnings thereon.

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 10,322,942 | \$ 4,405,302 | \$ 4,405,302 | \$ 2,694,896 | \$ 2,694,896 | |
| Revenue from Use Of Money & Property | 4,212 | 2,307 | - | (63) | (63) | |
| Total Revenue | \$ 10,327,154 | \$ 4,407,609 | \$ 4,405,302 | \$ 2,694,833 | \$ 2,694,833 | |
| Other Charges | \$ 5,921,854 | \$ 1,712,713 | \$ 4,405,302 | \$ 2,694,833 | \$ 2,694,833 | |
| Total Financing Uses | \$ 5,921,854 | \$ 1,712,713 | \$ 4,405,302 | \$ 2,694,833 | \$ 2,694,833 | |
| Total Expenditures/Appropriations | \$ 5,921,854 | \$ 1,712,713 | \$ 4,405,302 | \$ 2,694,833 | \$ 2,694,833 | |
| Net Cost | \$ (4,405,300) | \$ (2,694,896) | \$ - | \$ - | \$ - | |

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

2,694,833 0 0 0 0 0 0 -63 2,694,896 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 | 2,694,833 | 0 | 0 | 0 | 0 | 0 | -63 | 2,694,896 | 0 | 0.0 | 0 |
|---------------|-----------|---|---|---|---|---|-----|-----------|---|-----|---|

Summary

| Classification | 2013-14 Actual | 2014-15 Actual | 2014-15 Adopted | 2015-16 Recommend | 2015-16 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 4,474,628 | 422,752 | 823,559 | 110,861 | 110,861 |
| Total Financing | 4,740,878 | 539,788 | 823,559 | 110,861 | 110,861 |
| Net Cost | (266,250) | (117,036) | - | - | - |

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.

MISSION:

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

SIGNIFICANT DEVELOPMENTS DURING 2014-15:

Transient Occupancy Tax revenue, previously budgeted within the Transient Occupancy Tax Fund, was budgeted as discretionary revenue in the General Fund.

SIGNIFICANT CHANGES FOR 2015-16:

Addition of \$500,000, \$100,000 for each Supervisorial District, for Board of Supervisors Community Services Projects.

FUND BALANCE CHANGES FOR 2014-15:

Fund Balance decreased by \$420,847 from the prior fiscal year, due to a reduction in projects approved in prior fiscal years but not yet completed.

ADOPTED BUDGET RESERVE BALANCES FOR 2015-16:

- **General Reserve - \$52,658**
 - This reserve was established in connection with a loan dating back to 1989 with the Sacramento Ballet Association. The loan has been paid, and steps to release this reserve in Fiscal Year 2016-17 are being reviewed.

SUPPLEMENTAL INFORMATION:

| Transient Occupancy Tax Fiscal Year 2015-16 Adopted Budget Detail | | | |
|---|-------------------------------|------------------------|-------------------------------|
| | Adopted Budget 2014-15 | Actuals 2014-15 | Adopted Budget 2015-16 |
| Funding Sources | | | |
| Fund Balance | 537,883 | 537,883 | 117,036 |
| Interest Income | 0 | 1,905 | (6,175) |
| Transfer from General Fund | 1,221,841 | 1,221,841 | 1,969,270 |
| City of Sacramento - Cultural Arts Awards | 285,676 | 0 | 0 |
| Total Funding | 2,045,400 | 1,761,629 | 2,080,131 |
| Expenditures | | | |
| Sacramento Theatre Company/Music Circus Debt Service | 66,000 | 66,000 | 66,000 |
| Transfer to General Fund | 134,828 | 134,828 | 0 |
| Board of Supervisors-Neighborhood Programs | 100,000 | 49,932 | 100,000 |
| Re-appropriation of BOS Neighborhood Funds | 112,590 | 62,327 | 100,331 |
| Board of Supervisors - Community Services Projects | 0 | 0 | 500,000 |
| Sacramento Convention and Visitor's Bureau (SCVB) | 105,000 | 105,000 | 105,000 |
| Sports Marketing & Events Support - SCVB | 70,000 | 70,000 | 70,000 |
| Special Event Support | 100,000 | 100,000 | 100,000 |
| American River Parkway Foundation | 16,000 | 16,000 | 16,000 |
| Center for Sacramento History ¹ | 145,000 | 145,000 | 202,000 |
| Powerhouse Science Center ² | 93,000 | 93,000 | 93,000 |
| Sacramento History Museum ² | 93,000 | 93,000 | 108,000 |
| Cultural Arts Awards-County | 286,000 | 286,000 | 336,000 |
| Cultural Arts Awards-City of Sacramento (Pass-Through) | 285,676 | 0 | 0 |
| Cultural Arts Awards-Re-appropriations | 259,306 | 244,506 | 14,800 |
| Northern California World Trade Center | 10,000 | 10,000 | 10,000 |
| Greater Sacramento Area Economic Council ³ | 139,000 | 139,000 | 226,838 |
| Sacramento Area Regional Technology Alliance | 10,000 | 10,000 | 10,000 |
| Sacramento Area Regional Technology Alliance Re-appropriation | 10,000 | 10,000 | 0 |
| Sacramento Metropolitan Chamber of Commerce | 10,000 | 10,000 | 10,000 |
| Miscellaneous Projects | 0 | 0 | 12,162 |
| Total Expenditures | 2,045,400 | 1,644,593 | 2,080,131 |
| Difference | 0 | 117,036 | 0 |
| <p>1: Formerly named Archives & Museum Collection Center 2: Formerly named Sacramento Museum of History, Science & Technology 3: Formerly Sacramento Area Commerce & Trade Organization</p> | | | |

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 Actual | 2014-15 Adopted | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|--------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 591,790 | \$ 537,883 | \$ 537,883 | \$ 117,036 | \$ 117,036 |
| Taxes | 3,861,712 | - | - | - | - |
| Revenue from Use Of Money & Property | 1,700 | 1,905 | - | (6,175) | (6,175) |
| Miscellaneous Revenues | 285,676 | - | 285,676 | - | - |
| Total Revenue | \$ 4,740,878 | \$ 539,788 | \$ 823,559 | \$ 110,861 | \$ 110,861 |
| Services & Supplies | \$ 115,525 | \$ - | \$ - | \$ 20,000 | \$ 20,000 |
| Other Charges | 1,251,842 | 1,509,765 | 1,910,572 | 2,060,131 | 2,060,131 |
| Interfund Charges | 3,107,261 | 134,828 | 134,828 | - | - |
| Interfund Reimb | - | (1,221,841) | (1,221,841) | (1,969,270) | (1,969,270) |
| Total Expenditures/Appropriations | \$ 4,474,628 | \$ 422,752 | \$ 823,559 | \$ 110,861 | \$ 110,861 |
| Net Cost | \$ (266,250) | \$ (117,036) | \$ - | \$ - | \$ - |

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 | Vehicl |
|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|-----------|----------|-----------|--------|
|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|-----------|----------|-----------|--------|

FUNDED

Program No. and Title: 001 Transient-Occupancy Tax

| | | | | | | | | | | | |
|-----------|-----------|---|---|---|---|---|--------|---------|---|-----|---|
| 2,080,131 | 1,969,270 | 0 | 0 | 0 | 0 | 0 | -6,175 | 117,036 | 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

| | | | | | | | | | | | |
|-----------|-----------|---|---|---|---|---|--------|---------|---|-----|---|
| 2,080,131 | 1,969,270 | 0 | 0 | 0 | 0 | 0 | -6,175 | 117,036 | 0 | 0.0 | 0 |
|-----------|-----------|---|---|---|---|---|--------|---------|---|-----|---|