

GENERAL GOVERNMENT/ADMINISTRATION

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SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Enterprise Fund Fiscal Year 2016-17				Schedule 11
	Fund Title 041A - AIRPORT MAINTENANCE				
	Service Activity Airport Operations				
	Budget Unit 3400000				
Operating Detail	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Operating Revenues					
Charges for Service	\$ 71,906,019	\$ 77,669,608	\$ 74,370,603	\$ 79,402,715	\$ 79,402,715
Intergovernmental Revenues	11,613,007	12,080,140	10,329,862	19,152,913	19,152,913
Use Of Money/Prop	84,324,897	90,323,830	86,523,954	90,765,904	90,765,904
Total Operating Revenues	\$ 167,843,923	\$ 180,073,578	\$ 171,224,419	\$ 189,321,532	\$ 189,321,532
Operating Expenses					
Salaries/Benefits	\$ 31,601,927	\$ 31,986,233	\$ 32,459,945	\$ 33,556,091	\$ 33,556,091
Services & Supplies	50,137,758	56,289,039	60,673,921	57,444,097	57,444,097
Other Charges	1,128,481	1,418,188	1,594,621	1,730,157	1,730,157
Depreciation	53,936,963	52,515,298	51,684,115	52,881,295	52,881,295
Total Operating Expenses	\$ 136,805,129	\$ 142,208,758	\$ 146,412,602	\$ 145,611,640	\$ 145,611,640
Operating Income (Loss)	\$ 31,038,794	\$ 37,864,820	\$ 24,811,817	\$ 43,709,892	\$ 43,709,892
Non-Operating Revenues (Expenses)					
Other Revenues	\$ 17,381,620	\$ 19,109,893	\$ 18,886,746	\$ 19,659,768	\$ 19,659,768
Licenses/Permits	56,426	24,597	24,540	26,181	26,181
Gain/Sale/Property	-	-	37,000	-	-
Interest Income	430,014	334,616	377,567	1,516,958	1,516,958
Cost of Goods Sold	(509,937)	(606,753)	(650,000)	(535,000)	(535,000)
Gain or Loss on Sale of Capital Assets	141,167	52,174	-	-	-
Interest Expense	(57,557,528)	(56,281,702)	(56,281,702)	(55,403,147)	(55,403,147)
Total Non-Operating Revenues (Expenses)	\$ (40,058,238)	\$ (37,367,175)	\$ (37,605,849)	\$ (34,735,240)	\$ (34,735,240)
Income Before Capital Contributions and Transfers	\$ (9,019,444)	\$ 497,645	\$ (12,794,032)	\$ 8,974,652	\$ 8,974,652
Interfund Charges	154,807,755	172,700,000	198,700,000	227,200,000	227,200,000
Interfund Reimb	(154,807,755)	(150,000,000)	(155,000,000)	(152,000,000)	(152,000,000)
Change In Net Assets	\$ (9,019,444)	\$ (22,202,355)	\$ (56,494,032)	\$ (66,225,348)	\$ (66,225,348)
Net Assets - Beginning Balance	600,654,908	587,562,505	587,562,505	565,360,150	565,360,150
Equity and Other Account Adjustments	(4,072,959)	-	-	-	-
Net Assets - Ending Balance	\$ 587,562,505	\$ 565,360,150	\$ 531,068,473	\$ 499,134,802	\$ 499,134,802
Positions	314.0	309.0	309.0	307.0	307.0
Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6

CAPITAL OUTLAY:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Enterprise Fund Fiscal Year 2016-17			Schedule 11	
		Fund Title Service Activity Budget Unit		043A - AIRPORT CAPITAL IMPR Capital Outlay 3480000		
Operating Detail	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Intergovernmental Revenues	\$ 3,056,069	\$ -	\$ -	\$ -	\$ -	
Total Operating Revenues	\$ 3,056,069	\$ -	\$ -	\$ -	\$ -	
Operating Expenses						
Depreciation	\$ -	\$ 116,558	\$ 239,013	\$ 400,696	\$ 400,696	
Total Operating Expenses	\$ -	\$ 116,558	\$ 239,013	\$ 400,696	\$ 400,696	
Operating Income (Loss)	\$ 3,056,069	\$ (116,558)	\$ (239,013)	\$ (400,696)	\$ (400,696)	
Non-Operating Revenues (Expenses)						
Interest Income	\$ 295,935	\$ -	\$ -	\$ -	\$ -	
Equipment	(549,139)	(6,326,668)	(10,999,000)	(9,888,400)	(9,888,400)	
Improvements	(6,800,777)	(16,266,322)	(32,512,000)	(60,724,100)	(60,724,100)	
Land	-	-	-	(4,540,000)	(4,540,000)	
Total Non-Operating Revenues (Expenses)	\$ (7,053,981)	\$ (22,592,990)	\$ (43,511,000)	\$ (75,152,500)	\$ (75,152,500)	
Income Before Capital Contributions and Transfers	\$ (3,997,912)	\$ (22,709,548)	\$ (43,750,013)	\$ (75,553,196)	\$ (75,553,196)	
Interfund Reimb	-	(22,700,000)	(43,700,000)	(75,200,000)	(75,200,000)	
Change In Net Assets	\$ (3,997,912)	\$ (9,548)	\$ (50,013)	\$ (353,196)	\$ (353,196)	
Net Assets - Beginning Balance	-	(3,997,912)	(3,997,912)	(4,007,460)	(4,007,460)	
Equity and Other Account Adjustments	-	-	-	-	-	
Net Assets - Ending Balance	\$ (3,997,912)	\$ (4,007,460)	\$ (4,047,925)	\$ (4,360,656)	\$ (4,360,656)	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

PROGRAM DESCRIPTION:

- The Sacramento County Department of Airports (Department) is responsible for planning, developing, operating and maintaining four public use airport facilities in Sacramento County (the Sacramento County Airport System, or Airport System). The Airport System is comprised of Sacramento International Airport (a commercial air carrier facility), Mather Airport (a cargo and general aviation facility), Executive Airport (a general aviation facility) and Franklin Field (a general aviation facility). The Airport System also operates and maintains the McClellan Airport airfield under a contract with the Office of Economic Development and Marketing, a division of the Department of Community Development. Operated as an Enterprise Fund, the Airport System is financially self-supporting, with expenses paid for by revenue generated from businesses and individuals who use the airports.

PROGRAM DESCRIPTION(CONT.):

- The Airport System primarily serves the Sacramento region, a six-county area consisting of Sacramento, El Dorado, Yuba, Sutter, Placer and Yolo counties, as well as a large secondary surrounding area. In addition to promoting the safe and efficient use of air transportation facilities, the Department is responsible for managing the environmental impacts within the Sacramento region associated with the operation and development of the Airport System facilities.

2016-17 PROGRAM INFORMATION

BU: 340000 Airport Enterprise

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title:	<u>001 Sacramento International Airport System</u>											
	427,161,797	-152,000,000	18,023,413	0	0	0	186,313,125	0	0	70,825,259	301.0	182
Program Type:	Self-Supporting											
Countywide Priority:	0 -- Specific Mandated Countywide/Municipal or Financial Obligations											
Strategic Objective:	T -- Bolster safe and efficient movement of people and goods											
Program Description:	Developing, operating, and maintaining Airport System to provide the safe and efficient movement of people and goods.											
Program No. and Title:	<u>002 Executive Airport</u>											
	571,984	0	0	0	0	0	1,333,756	0	0	-761,772	1.0	6
Program Type:	Self-Supporting											
Countywide Priority:	0 -- Specific Mandated Countywide/Municipal or Financial Obligations											
Strategic Objective:	T -- Bolster safe and efficient movement of people and goods											
Program Description:	Developing, operating, and maintaining general aviation airport											
Program No. and Title:	<u>003 Mather Airport</u>											
	1,016,006	0	1,129,500	0	0	0	3,724,645	0	0	-3,838,139	5.0	14
Program Type:	Self-Supporting											
Countywide Priority:	0 -- Specific Mandated Countywide/Municipal or Financial Obligations											
Strategic Objective:	T -- Bolster safe and efficient movement of people and goods											
Program Description:	Developing, operating, and maintaining regional cargo airport											
FUNDED												
	428,749,787	-152,000,000	19,152,913	0	0	0	191,371,526	0	0	66,225,348	307.0	202

CAPTIAL OUTLAY (3480000)

2016-17 PROGRAM INFORMATION

BU: 3480000 Airport-Capital Outlay (Info Only)

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	004 Capital Improvement Program											
	75,553,196	-75,200,000	0	0	0	0	0	0	0	353,196	0.0	0
<i>Program Type:</i>	Self-Supporting											
<i>Countywide Priority:</i>	0 -- Specific Mandated Countywide/Municipal or Financial Obligations											
<i>Strategic Objective:</i>	T -- Bolster safe and efficient movement of people and goods											
<i>Program Description:</i>	Developed to meet the needs of expanding service											
FUNDED	75,553,196	-75,200,000	0	0	0	0	0	0	0	353,196	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **5980000 - Appropriation For Contingency**
 Function **APPROPRIATION FOR CONTINGENCY**
 Activity **Appropriation for Contingency**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Appropriation for Contingencies	\$ -	\$ -	2,000,000	\$ 1,850,000	\$ 1,850,000
Total Expenditures/Appropriations	\$ -	\$ -	2,000,000	\$ 1,850,000	\$ 1,850,000
Net Cost	\$ -	\$ -	2,000,000	\$ 1,850,000	\$ 1,850,000

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.

2016-17 PROGRAM INFORMATION

BU: 5980000 Appropriation for Contingency

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

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

1,850,000	0	0	0	0	0	0	0	0	1,850,000	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: FO -- Financial Obligation

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

FUNDED

1,850,000	0	0	0	0	0	0	0	0	1,850,000	0.0	0
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SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Internal Service Fund Fiscal Year 2016-17				Schedule 10
		Fund Title 060A - BOARD OF RETIREMENT Service Activity Administration Budget Unit 7860000				
Operating Detail	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ -	\$ 7,778,326	\$ 7,965,229	\$ 8,043,014	\$ 8,043,014	
Total Operating Revenues	\$ -	\$ 7,778,326	\$ 7,965,229	\$ 8,043,014	\$ 8,043,014	
Operating Expenses						
Salaries/Benefits	\$ 3,424,573	\$ 4,893,406	\$ 4,989,241	\$ 5,053,576	\$ 5,053,576	
Services & Supplies	2,054,187	2,413,604	2,504,767	2,510,411	2,510,411	
Other Charges	259,240	310,236	310,236	317,947	317,947	
Depreciation	25,199	36,080	35,985	36,080	36,080	
Total Operating Expenses	\$ 5,763,199	\$ 7,653,326	\$ 7,840,229	\$ 7,918,014	\$ 7,918,014	
Operating Income (Loss)	\$ (5,763,199)	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
Non-Operating Revenues (Expenses)						
Interest Income	\$ (112,098)	\$ -	\$ -	\$ -	\$ -	
Contingencies	-	(125,000)	(125,000)	(125,000)	(125,000)	
Total Non-Operating Revenues (Expenses)	\$ (112,098)	\$ (125,000)	\$ (125,000)	\$ (125,000)	\$ (125,000)	
Income Before Capital Contributions and Transfers	\$ (5,875,297)	\$ -	\$ -	\$ -	\$ -	
Change In Net Assets	\$ (5,875,297)	\$ -	\$ -	\$ -	\$ -	
Net Assets - Beginning Balance	-	(5,875,297)	(5,875,297)	(5,875,297)	(5,875,297)	
Equity and Other Account Adjustments	-	-	-	-	-	
Net Assets - Ending Balance	\$ (5,875,297)	\$ (5,875,297)	\$ (5,875,297)	\$ (5,875,297)	\$ (5,875,297)	
Positions	47.5	54.0	55.0	54.0	54.0	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

PROGRAM DESCRIPTION:

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

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

FOR INFORMATION ONLY

¹The 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.

2016-17 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)											
	8,043,014	0	0	0	0	0	8,043,014	0	0	0	54.0	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	8,043,014	0	0	0	0	0	8,043,014	0	0	0	54.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **4210000 - Civil Service Commission**
 Function **GENERAL**
 Activity **Personnel**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Miscellaneous Revenues	\$ 49,959	\$ 55,000	\$ 60,000	\$ 60,000	\$ 60,000
Total Revenue	\$ 49,959	\$ 55,000	\$ 60,000	\$ 60,000	\$ 60,000
Salaries & Benefits	\$ 268,493	\$ 275,146	\$ 278,203	\$ 287,856	\$ 287,856
Services & Supplies	82,773	102,672	103,152	104,705	104,705
Other Charges	2,864	2,865	2,865	2,865	2,865
Intrafund Charges	4,529	6,353	6,353	7,795	7,795
Total Expenditures/Appropriations	\$ 358,659	\$ 387,036	\$ 390,573	\$ 403,221	\$ 403,221
Net Cost	\$ 308,700	\$ 332,036	\$ 330,573	\$ 343,221	\$ 343,221
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 numerous types of appeals including, classification, position allocation, release from probation, disciplinary action, examination, psychological disqualification (for peace officers), medical disqualification, and failed drug test 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.

2016-17 PROGRAM INFORMATION

BU: 4210000 Civil Service Commission

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

Program No. and Title: **001 Civil Service Commission**

403,221	0	0	0	0	0	0	60,000	0	343,221	2.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

Program Description: Sacramento County voters approved the establishment of the Civil Service Commission by adopting Sacramento County Charter XVI, Section 71 to ensure the County's merit system for employment is upheld.

FUNDED

403,221	0	0	0	0	0	0	60,000	0	343,221	2.0	0
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SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **5060000 - Community Investment Program**
 Function **GENERAL**
 Activity **Promotion**
 Fund **001F - COMMUNITY INVESTMENT PROGRAM**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ -	\$ 1,764,416	\$ 1,764,416	\$ 2,021,041	\$ 2,021,041
Total Revenue	\$ -	\$ 1,764,416	\$ 1,764,416	\$ 2,021,041	\$ 2,021,041
Services & Supplies	\$ 130,584	\$ 871,257	\$ 2,890,346	\$ 2,021,041	\$ 2,021,041
Interfund Charges	105,000	120,000	120,000	-	-
Interfund Reimb	(2,000,000)	(1,247,882)	(1,245,930)	-	-
Total Expenditures/Appropriations	\$ (1,764,416)	\$ (256,625)	\$ 1,764,416	\$ 2,021,041	\$ 2,021,041
Net Cost	\$ (1,764,416)	\$ (2,021,041)	\$ -	\$ -	\$ -

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.

2016-17 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												
<i>Program No. and Title: 001 Community Investment Program</i>												
	1,020,274	0	0	0	0	0	0	0	1,020,274	0	0.0	0
<i>Program Type:</i> Discretionary												
<i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities												
<i>Strategic Objective:</i> C1 -- Develop and sustain livable and attractive neighborhoods and communities												
<i>Program Description:</i> Funding for Board of Supervisors' Community Improvement Projects.												
<hr/>												
<i>Program No. and Title: 002 Remaining Tobacco Litigation Settlement Allocation</i>												
	1,000,767	0	0	0	0	0	0	0	1,000,767	0	0.0	0
<i>Program Type:</i> Discretionary												
<i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities												
<i>Strategic Objective:</i> C1 -- Develop and sustain livable and attractive neighborhoods and communities												
<i>Program Description:</i> Funding for Board of Supervisors' District Projects.												
<hr/>												
FUNDED	2,021,041	0	0	0	0	0	0	0	2,021,041	0	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **5920000 - Contribution To LAFCo**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Other Charges	\$ 228,833	\$ 228,833	\$ 228,833	\$ 239,500	\$ 239,500
Total Expenditures/Appropriations	\$ 228,833	\$ 228,833	\$ 228,833	\$ 239,500	\$ 239,500
Net Cost	\$ 228,833	\$ 228,833	\$ 228,833	\$ 239,500	\$ 239,500

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.

2016-17 PROGRAM INFORMATION

BU: 5920000 Contribution to LAFCO

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

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

239,500	0	0	0	0	0	0	0	0	239,500	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

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

FUNDED	239,500	0	0	0	0	0	0	0	239,500	0.0	0
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SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **4810000 - County Counsel**
 Function **GENERAL**
 Activity **Counsel**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Intergovernmental Revenues	\$ 634	\$ -	\$ -	\$ -	-
Charges for Services	2,899,623	2,790,278	2,957,800	2,785,245	2,785,245
Miscellaneous Revenues	57,556	96,000	88,000	90,000	90,000
Total Revenue	\$ 2,957,813	\$ 2,886,278	\$ 3,045,800	\$ 2,875,245	\$ 2,875,245
Salaries & Benefits	\$ 12,903,799	\$ 13,563,810	\$ 13,907,645	\$ 14,356,647	\$ 14,356,647
Services & Supplies	1,651,215	2,057,733	2,140,869	2,409,039	2,409,039
Intrafund Charges	109,016	129,911	129,911	166,450	166,450
Intrafund Reimb	(10,026,491)	(10,681,494)	(10,881,613)	(11,729,934)	(11,729,934)
Total Expenditures/Appropriations	\$ 4,637,539	\$ 5,069,960	\$ 5,296,812	\$ 5,202,202	\$ 5,202,202
Net Cost	\$ 1,679,726	\$ 2,183,682	\$ 2,251,012	\$ 2,326,957	\$ 2,326,957
Positions	76.0	77.0	77.0	77.0	77.0

PROGRAM DESCRIPTION:

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

2016-17 PROGRAM INFORMATION

BU: 4810000 County Counsel

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

Program No. and Title: **001 Legal Services**

16,854,636	-11,729,934	0	0	0	0	0	2,797,745	0	2,326,957	77.0	1
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Program Type: Mandated

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

Strategic Objective: IS --Internal Support

Program Description: Delivery of legal services to County

FUNDED											
16,854,636	-11,729,934	0	0	0	0	0	2,797,745	0	2,326,957	77.0	1

ADD'L GROWTH REQUEST RECOMMENDED

Program No. and Title: **001 Legal Services**

77,500	0	0	0	0	0	0	77,500	0	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: IS --Internal Support

Program Description: Additional Legal Training and Miscellaneous Needs

ADD'L GROWTH REQUEST RECOMMENDED											
77,500	0	0	0	0	0	0	77,500	0	0	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **5910000 - County Executive**
 Function **GENERAL**
 Activity **Legislative & Administrative**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Salaries & Benefits	\$ 860,416	\$ 750,819	\$ 893,586	\$ 881,537	\$ 881,537
Services & Supplies	89,668	106,029	107,067	137,373	137,373
Other Charges	5,760	5,761	5,761	5,761	5,761
Intrafund Charges	77,935	75,451	75,451	83,971	83,971
Total Expenditures/Appropriations	\$ 1,033,779	\$ 938,060	\$ 1,081,865	\$ 1,108,642	\$ 1,108,642
Net Cost	\$ 1,033,779	\$ 938,060	\$ 1,081,865	\$ 1,108,642	\$ 1,108,642
Positions	3.0	3.0	3.0	3.0	3.0

PROGRAM DESCRIPTION:

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

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **5730000 - County Executive Cabinet**
 Function **GENERAL**
 Activity **Legislative & Administrative**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Intergovernmental Revenues	\$ 71,266	\$ -	\$ -	\$ -	-
Charges for Services	2,069,829	2,436,313	2,542,058	2,925,729	2,925,729
Miscellaneous Revenues	109,060	114,675	114,675	221,675	221,675
Total Revenue	\$ 2,250,155	\$ 2,550,988	\$ 2,656,733	\$ 3,147,404	\$ 3,147,404
Salaries & Benefits	\$ 4,592,111	\$ 4,992,601	\$ 5,498,144	\$ 6,060,756	\$ 6,060,756
Services & Supplies	963,296	1,156,114	1,169,962	1,563,525	1,563,525
Intrafund Charges	3,626,923	3,300,478	4,278,004	6,585,979	6,585,979
Intrafund Reimb	(6,847,402)	(6,898,205)	(8,269,377)	(10,834,878)	(10,834,878)
Total Expenditures/Appropriations	\$ 2,334,928	\$ 2,550,988	\$ 2,676,733	\$ 3,375,382	\$ 3,375,382
Net Cost	\$ 84,773	\$ -	\$ 20,000	\$ 227,978	\$ 227,978
Positions	33.0	34.0	33.0	35.0	35.0

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 Chief Deputy County Executives for Countywide Services, Internal Services, and Municipal Services, the Office of Financial Management, the Office of Governmental Relations and Legislation, the County’s Communications and Media Office, the Office of Special Projects, and support staff.

2016-17 PROGRAM INFORMATION

BU: 5910000 County Executive

	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 Agency/County Executive Administration											
	1,108,642	0	0	0	0	0	0	0	0	1,108,642	3.0	0
<i>Program Type:</i>	Mandated											
<i>Countywide Priority:</i>	1 -- Flexible Mandated Countywide/Municipal or Financial Obligations											
<i>Strategic Objective:</i>	IS -- Internal Support											
<i>Program Description:</i>	County Executive and related direct staff support											
FUNDED	1,108,642	0	0	0	0	0	0	0	0	1,108,642	3.0	0

2016-17 PROGRAM INFORMATION

BU: 5730000 County Executive Cabinet

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title:	<u>001 Cabinet Administration</u>											
	8,452,667	-6,811,493	0	0	0	0	0	1,413,196	0	227,978	9.0	0
Program Type:	Discretionary											
Countywide Priority:	5 -- General Government											
Strategic Objective:	IS --Internal Support											
Program Description:	Agency leadership includes Countywide Services Agency, Internal Services Agency, and Municipal Services Agency and associated administrative costs.											
Program No. and Title:	<u>002 Debt Management</u>											
	627,068	0	0	0	0	0	0	627,068	0	0	3.0	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.											
Program No. and Title:	<u>003 Communication and Media</u>											
	1,371,406	-1,102,166	0	0	0	0	0	269,240	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.											
Program No. and Title:	<u>004 LAFCo Staff Support</u>											
	349,397	0	0	0	0	0	0	349,397	0	0	2.0	0
Program Type:	Mandated											
Countywide Priority:	1 -- Flexible Mandated Countywide/Municipal or Financial Obligations											
Strategic Objective:	EG --Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability											
Program Description:	Provides staff support to LAFCo.											
Program No. and Title:	<u>005 Countywide Administration and Budget</u>											
	2,604,168	-2,597,493	0	0	0	0	0	6,675	0	0	11.0	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.											

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
Program No. and Title: <u>006</u> <u>Legislative</u>												
	678,726	-323,726	0	0	0	0	0	355,000	0	0	2.0	0
Program Type: Discretionary												
Countywide Priority: 5 -- General Government												
Strategic Objective: IS --Internal Support												
Program Description: Federal and state advocacy; liaison between the County and other governmental agencies or public entities.												

FUNDED	14,083,432	-10,834,878	0	0	0	0	0	3,020,576	0	227,978	34.0	0
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ADD'L GROWTH REQUEST RECOMMENDED

Program No. and Title: <u>002</u> <u>Debt Management</u>												
	126,828	0	0	0	0	0	0	126,828	0	0	1.0	0
Program Type: Discretionary												
Countywide Priority: 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations												
Strategic Objective: IS --Internal Support												
Program Description: Addition of 1.0 FTE CEO Management Analyst I position to assist with the increased number of developer inquiries/requests to form community facilities districts and reactivate formed districts that were shelved due to the downturn in the economy.												

ADD'L GROWTH REQUEST RECOMMENDED	126,828	0	0	0	0	0	0	126,828	0	0	1.0	0
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SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **6310000 - County Library**
 Function **EDUCATION**
 Activity **Library Services**
 Fund **011A - LIBRARY**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 481,703	\$ 320,962	\$ 320,962	\$ 289,606	\$ 289,606
Reserve Release	200,000	-	-	-	-
Revenue from Use Of Money & Property	1,363	(6,231)	(6,231)	-	-
Miscellaneous Revenues	923,630	951,317	951,317	970,144	970,144
Total Revenue	\$ 1,606,696	\$ 1,266,048	\$ 1,266,048	\$ 1,259,750	\$ 1,259,750
Services & Supplies	\$ 1,285,735	\$ 971,442	\$ 1,261,048	\$ 1,254,750	\$ 1,254,750
Other Charges	-	5,000	5,000	5,000	5,000
Total Expenditures/Appropriations	\$ 1,285,735	\$ 976,442	\$ 1,266,048	\$ 1,259,750	\$ 1,259,750
Net Cost	\$ (320,961)	\$ (289,606)	\$ -	\$ -	\$ -

PROGRAM DESCRIPTION:

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

- The Sacramento Public Library Authority (SPLA) provides all public library services in Sacramento County, except the City of Folsom. The County and City of Sacramento established the SPLA as a Joint Powers Authority (JPA) in 1993. The governing board is a 15 member body consisting of five members of the County Board of Supervisors, five members of the Sacramento City Council, two members from Elk Grove, one member each representing the cities of Citrus Heights and Rancho Cordova, with the remaining member shared by the cities of Galt and Isleton. SPLA funding is provided primarily by a dedicated property tax source and other revenue sources received directly by the SPLA.

PROGRAM DESCRIPTION (CONT.):

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

- This County Library Budget provides funding for capital maintenance, capital repairs, preventative maintenance, property insurance and related costs at the nine SPLA branches owned by the County of Sacramento. (These costs at the other 19 SPLA branches are supported by separate SPLA funding sources.)
- SPLA provides public library services to all citizens of the County. A broad range of services includes: books, eBooks, DVDs, reference and information services, inter-branch and inter-library loans, early literacy and adult literacy programs and services, and special programming for children, teens, and adults. All library branches provide public access to computers and the Internet, including wireless Internet service. Materials in the collection are available in a number of languages and in several different media such as print and electronic. Eighteen locations provide community rooms for use by non-profit groups. The catalog is available 24 hours a day via the Internet at www.saclibrary.org. Reservation and renewal of materials, and sign ups for programs and community rooms can be done on-line.
- As a benefit to SPLA and the community, the Sacramento Public Library Foundation and the Friends of the Sacramento Public Library provide additional funding for various pre-approved programs, projects and materials.
- Under terms of the JPA, funding for construction and maintenance of the county facilities is the responsibility of the County of Sacramento. Capital funding collected through developer fees are accumulated in separate county funds and are only available for construction and renovation of Library facilities and cannot be used for operations.

2016-17 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:	<u>001 Capital maintenance and repair funding for Sacramento County owned Sacramento Public Library Authority branches</u>											
	1,259,750	0	0	0	0	0	0	970,144	289,606	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	1,259,750	0	0	0	0	0	0	970,144	289,606	0	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **5750000 - Criminal Justice Cabinet**
 Function **PUBLIC PROTECTION**
 Activity **Judicial**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Salaries & Benefits	\$ 140,315	\$ 175,041	\$ 174,212	\$ 179,109	\$ 179,109
Services & Supplies	19,027	3,034	26,773	28,815	28,815
Interfund Charges	2,558	-	2,560	-	-
Intrafund Charges	1,684	1,647	1,659	1,355	1,355
Intrafund Reimb	(163,635)	(179,722)	(205,204)	(209,279)	(209,279)
Total Expenditures/Appropriations	\$ (51)	\$ -	\$ -	\$ -	\$ -
Net Cost	\$ (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, efficient and effective 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.

2016-17 PROGRAM INFORMATION

BU: 5750000 Criminal Justice Cabinet

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

Program No. and Title: 001 Criminal Justice Cabinet

209,279	-209,279	0	0	0	0	0	0	0	0	1.0	0
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Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

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

Program Description: To provide the coordinated leadership necessary to ensure a fair & just criminal justice system. To provide a forum for addressing criminal justice issues & policies on a coordinated basis. To develop programs & policies that provide an efficient and effective criminal justice system.

FUNDED

209,279	-209,279	0	0	0	0	0	0	0	0	1.0	0
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SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **7090000 - Emergency Operations**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Intergovernmental Revenues	\$ 2,156,481	\$ 5,558,474	\$ 4,005,565	\$ 3,296,873	\$ 3,296,873
Total Revenue	\$ 2,156,481	\$ 5,558,474	\$ 4,005,565	\$ 3,296,873	\$ 3,296,873
Salaries & Benefits	\$ 767,935	\$ 904,105	\$ 928,468	\$ 951,591	\$ 951,591
Services & Supplies	912,124	2,405,093	2,113,905	2,055,418	2,037,418
Other Charges	197,659	1,624,204	1,389,592	317,282	317,282
Interfund Charges	-	-	-	444,500	444,500
Intrafund Charges	1,241,824	3,214,700	1,893,040	1,824,016	1,824,016
Intrafund Reimb	(806,964)	(1,783,260)	(1,482,148)	(1,401,912)	(1,401,912)
Total Expenditures/Appropriations	\$ 2,312,578	\$ 6,364,842	\$ 4,842,857	\$ 4,190,895	\$ 4,172,895
Net Cost	\$ 156,097	\$ 806,368	\$ 837,292	\$ 894,022	\$ 876,022
Positions	7.0	7.0	7.0	7.0	7.0

PROGRAM DESCRIPTION:

The Sacramento County Office of Emergency Services (Sac OES) is responsible for planning, coordinating, and implementing emergency/disaster plans for Sacramento County and the Operational Area, maintaining the Emergency Operations Center, providing training to county and Operational responders and exercises to test plans and ensure readiness. Sac OES provides field response, and administration/oversight of Homeland Security and California Flood grants.

2016-17 PROGRAM INFORMATION

BU: 7090000 Emergency Operations

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

Program No. and Title: **001** SacOES Admin

1,729,067	-117,045	430,140	10,860	0	0	0	295,000	0	876,022	7.0	3
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Program Type: Mandated

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

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

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

Program No. and Title: **002** SacOES Internal Grants

1,284,867	-1,284,867	0	0	0	0	0	0	0	0	0.0	0
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Program Type: Discretionary

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: 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: **003** SacOES - Pass Thru

2,560,873	0	1,527,118	1,033,755	0	0	0	0	0	0	0.0	0
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Program Type: Discretionary

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

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

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

FUNDED

5,574,807	-1,401,912	1,957,258	1,044,615	0	0	0	295,000	0	876,022	7.0	3
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Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
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ADD'L GROWTH REQUEST NOT RECOMMENDED

Program No. and Title: **001 SacOES Admin**

18,000	0	0	0	0	0	0	0	0	18,000	0.0	0
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Program Type: Mandated

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

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

Program Description: Lease Fiber Optic Cable from AT&T through D-Tech to bring EOC connectivity up to the current standard.

ADD'L GROWTH REQUEST NOT RECOMMENDED

18,000	0	0	0	0	0	0	0	0	18,000	0.0	0
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SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **4660000 - Fair Housing Services**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Services & Supplies	\$ 111,206	\$ 130,500	\$ 130,755	\$ 120,000	\$ 120,000
Other Charges	13,219	24,000	25,000	23,000	23,000
Intrafund Charges	-	1,500	1,500	1,000	1,000
Total Expenditures/Appropriations	\$ 124,425	\$ 156,000	\$ 157,255	\$ 144,000	\$ 144,000
Net Cost	\$ 124,425	\$ 156,000	\$ 157,255	\$ 144,000	\$ 144,000

PROGRAM DESCRIPTION:

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

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

2016-17 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												
<i>Program No. and Title: 001 Fair Housing Contract Services</i>												
	120,000	0	0	0	0	0	0	0	0	120,000	0.0	0
<i>Program Type:</i>	Discretionary											
<i>Countywide Priority:</i>	4 -- Sustainable and Livable Communities											
<i>Strategic Objective:</i>	HS1 -- Ensure that needy residents have adequate food, shelter, and health care											
<i>Program Description:</i>	Fair Housing Contract Services											
<hr/>												
<i>Program No. and Title: 002 Human Rights/Fair Housing Commission Residual Payments</i>												
	24,000	0	0	0	0	0	0	0	0	24,000	0.0	0
<i>Program Type:</i>	Discretionary											
<i>Countywide Priority:</i>	4 -- Sustainable and Livable Communities											
<i>Strategic Objective:</i>	HS1 -- Ensure that needy residents have adequate food, shelter, and health care											
<i>Program Description:</i>	Sacramento Regional Human Rights/Fair Housing retirement liability payments and residual wind down costs											
<hr/>												
FUNDED												
	144,000	0	0	0	0	0	0	0	0	144,000	0.0	0

FINANCING DISTRICTS - ANTELOPE PUBLIC FACILITIES 3070000

FINANCING PLAN

SCHEDULE:

	County of Sacramento				Schedule 15
State Controller Schedule County Budget Act January 2010	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
	3070000 - Antelope Public Facilities Financing Plan 101A - ANTELOPE PUBLIC FACILITIES FINANCING				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 2,031,234	\$ 1,684,031	\$ 1,684,031	\$ 1,208,212	\$ 1,208,212
Revenue from Use Of Money & Property	5,352	(8,331)	(8,336)	-	-
Charges for Services	8,175	23,086	45,000	43,000	43,000
Miscellaneous Revenues	28	-	-	-	-
Total Revenue	\$ 2,044,789	\$ 1,698,786	\$ 1,720,695	\$ 1,251,212	\$ 1,251,212
Services & Supplies	\$ 360,759	\$ 490,574	\$ 1,316,230	\$ 848,210	\$ 848,210
Other Charges	-	-	404,465	403,002	403,002
Total Financing Uses	\$ 360,759	\$ 490,574	\$ 1,720,695	\$ 1,251,212	\$ 1,251,212
Total Expenditures/Appropriations	\$ 360,759	\$ 490,574	\$ 1,720,695	\$ 1,251,212	\$ 1,251,212
Net Cost	\$ (1,684,030)	\$ (1,208,212)	\$ -	\$ -	\$ -

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.

2016-17 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
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FUNDED

Program No. and Title: 001 Antelope PFFP Drainage Facilities

31,795	0	0	0	0	0	0	0	31,795	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This district provides for the necessary drainage infrastructure to help urbanize the Antelope area.

Program No. and Title: 002 Antelope PFFP Roadway Facilities

835,624	0	0	0	0	0	40,000	0	795,624	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This district provides for the necessary roadway infrastructure to help urbanize the Antelope area.

Program No. and Title: 003 Antelope PFFP Water Facilities and Services

101,589	0	0	0	0	0	0	0	101,589	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This district provides for the necessary water facilities to help urbanize Antelope area.

Program No. and Title: 004 Antelope PFFP East Antelope Local Roadway

282,204	0	0	0	0	0	3,000	0	279,204	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This district provides for the necessary local roadway infrastructure to help urbanize the East Antelope area.

FUNDED

1,251,212	0	0	0	0	0	43,000	0	1,208,212	0	0.0	0
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SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
		3081000 - Bradshaw/US 50 Financing District				
		115A - BRADSHAW/US 50 FINANCING DISTRICT				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 215,932	\$ 173,183	\$ 173,183	\$ 130,113	\$ 130,113	
Revenue from Use Of Money & Property	472	(570)	(570)	-	-	
Total Revenue	\$ 216,404	\$ 172,613	\$ 172,613	\$ 130,113	\$ 130,113	
Services & Supplies	\$ 43,221	\$ 42,500	\$ 172,613	\$ 130,113	\$ 130,113	
Total Financing Uses	\$ 43,221	\$ 42,500	\$ 172,613	\$ 130,113	\$ 130,113	
Total Expenditures/Appropriations	\$ 43,221	\$ 42,500	\$ 172,613	\$ 130,113	\$ 130,113	
Net Cost	\$ (173,183)	\$ (130,113)	\$ -	\$ -	\$ -	

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.

2016-17 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
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FUNDED

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

130,113	0	0	0	0	0	0	0	130,113	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This District provides for improvements to the major freeway interchange at Bradshaw Road/US 50, the widening of Bradshaw Road from Folsom Boulevard to Kiefer Boulevard and miscellaneous improvements to Mayhew Road, Old Placerville Road, Routier Road and Folsom Boulevard.

FUNDED	130,113	0	0	0	0	0	0	130,113	0	0.0	0
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FINANCING DISTRICTS - COUNTY SERVICE AREA No. 10 2857000

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 2016-17					
	2857000 - CSA No. 10 257A - CSA NO. 10					
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 99,961	\$ 106,459	\$ 106,459	\$ 215,738	\$ 215,738	
Revenue from Use Of Money & Property	388	-	-	-	-	
Charges for Services	87,199	161,229	161,229	161,330	161,330	
Total Revenue	\$ 187,548	\$ 267,688	\$ 267,688	\$ 377,068	\$ 377,068	
Reserve Provision	\$ 52,000	\$ -	\$ -	\$ 194,201	\$ 194,201	
Services & Supplies	29,090	51,950	267,688	182,867	182,867	
Total Financing Uses	\$ 81,090	\$ 51,950	\$ 267,688	\$ 377,068	\$ 377,068	
Total Expenditures/Appropriations	\$ 81,090	\$ 51,950	\$ 267,688	\$ 377,068	\$ 377,068	
Net Cost	\$ (106,458)	\$ (215,738)	\$ -	\$ -	\$ -	

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.

2016-17 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
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FUNDED

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

377,068	0	0	0	0	0	0	161,330	215,738	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This program provides funding for shuttle services for the North Vineyard Station Specific Plan Area.

FUNDED

377,068	0	0	0	0	0	0	161,330	215,738	0	0.0	0
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FINANCING DISTRICTS - COUNTYWIDE LIBRARY FACILITIES ADMINISTRATIVE FEE

160000

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 2016-17				Schedule 15
160000 - Countywide Library Facilities Admin Fee 160A - COUNTYWIDE LIBRARY FACILITIES ADMIN FEE						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ -	\$ 17,775	\$ -	\$ 35,775	\$ 35,775	
Charges for Services	-	18,000	-	13,000	13,000	
Total Revenue	\$ -	\$ 35,775	\$ -	\$ 48,775	\$ 48,775	
Services & Supplies	\$ -	\$ -	\$ -	\$ 48,775	\$ 48,775	
Total Financing Uses	\$ -	\$ -	\$ -	\$ 48,775	\$ 48,775	
Total Expenditures/Appropriations	\$ -	\$ -	\$ -	\$ 48,775	\$ 48,775	
Net Cost	\$ -	\$ (35,775)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

The Countywide Library Facilities Administrative Fee fund provides ongoing program administration including but not limited to fee collection, annual reporting, program update, etc., for the Library Facilities Development Impact Fee Program, which uses fees collected to fund land acquisition, building construction, book collection, furnishings and computer equipment for the planned new library construction and/or expansion and relocation of existing libraries within the Urban Services Boundary of the unincorporated County.

2016-17 PROGRAM INFORMATION

BU: 160000 Countywide Library Facilities Admin Fee

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title: <u>001 Countywide Library Facilities Admin Fee</u>												
	48,775	0	0	0	0	0	13,000	0	35,775	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: The Countywide Library Facilities Admin Fee fund provides ongoing program administration including but not limited to fee collection, annual reporting, program update, etc., for the Library Facilities Development Impact Fee Program.												
FUNDED	48,775	0	0	0	0	0	13,000	0	35,775	0	0.0	0

FINANCING DISTRICTS - FLORIN ROAD CAPITAL PROJECT

1182880

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 2016-17				Schedule 15
1182880 - Florin Road Capital Project 118A - FLORIN ROAD CAPITAL PROJECT						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 414,786	\$ 411,706	\$ 411,706	\$ 403,748	\$ 403,748	
Revenue from Use Of Money & Property	986	(1,658)	(1,658)	-	-	
Total Revenue	\$ 415,772	\$ 410,048	\$ 410,048	\$ 403,748	\$ 403,748	
Services & Supplies	\$ 4,066	\$ 5,300	\$ 409,048	\$ 402,748	\$ 402,748	
Other Charges	-	1,000	1,000	1,000	1,000	
Total Financing Uses	\$ 4,066	\$ 6,300	\$ 410,048	\$ 403,748	\$ 403,748	
Total Expenditures/Appropriations	\$ 4,066	\$ 6,300	\$ 410,048	\$ 403,748	\$ 403,748	
Net Cost	\$ (411,706)	\$ (403,748)	\$ -	\$ -	\$ -	

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.

2016-17 PROGRAM INFORMATION

BU: 1182880 Florin Road PBID Capital Project

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

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

403,748	0	0	0	0	0	0	0	403,748	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This program provides funding for enhancements in the Florin Road PBID.

FUNDED	403,748	0	0	0	0	0	0	403,748	0	0.0	0
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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 2016-17				Schedule 15
1182881 - Fulton Avenue Capital Project 118B - FULTON AVENUE CAPITAL PROJECT						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 11,973	\$ 6,472	\$ 6,472	\$ 3,834	\$ 3,834	
Revenue from Use Of Money & Property	23	(138)	(138)	-	-	
Total Revenue	\$ 11,996	\$ 6,334	\$ 6,334	\$ 3,834	\$ 3,834	
Services & Supplies	\$ 5,524	\$ 2,500	\$ 5,834	\$ 3,834	\$ 3,834	
Other Charges	-	-	500	-	-	
Total Financing Uses	\$ 5,524	\$ 2,500	\$ 6,334	\$ 3,834	\$ 3,834	
Total Expenditures/Appropriations	\$ 5,524	\$ 2,500	\$ 6,334	\$ 3,834	\$ 3,834	
Net Cost	\$ (6,472)	\$ (3,834)	\$ -	\$ -	\$ -	

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.

2016-17 PROGRAM INFORMATION

BU: 1182881 Fulton Avenue PBID Capital Project

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

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

3,834	0	0	0	0	0	0	0	3,834	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This program provides funding for enhancements in the Fulton Ave PBID.

FUNDED

3,834	0	0	0	0	0	0	0	3,834	0	0.0	0
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SCHEDULE:

State Controller Schedule		County of Sacramento			Schedule 15	
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
3090000 - Laguna Community Facilities District 107A - LAGUNA COMMUNITY FACILITIES DISTRICT						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 1,175,823	\$ 1,149,117	\$ 1,149,117	\$ 438,885	\$ 438,885	
Revenue from Use Of Money & Property	2,791	(5,061)	(5,061)	-	-	
Total Revenue	\$ 1,178,614	\$ 1,144,056	\$ 1,144,056	\$ 438,885	\$ 438,885	
Services & Supplies	\$ 27,876	\$ 27,000	\$ 444,056	\$ 193,885	\$ 193,885	
Other Charges	1,621	678,171	700,000	245,000	245,000	
Total Financing Uses	\$ 29,497	\$ 705,171	\$ 1,144,056	\$ 438,885	\$ 438,885	
Total Expenditures/Appropriations	\$ 29,497	\$ 705,171	\$ 1,144,056	\$ 438,885	\$ 438,885	
Net Cost	\$ (1,149,117)	\$ (438,885)	\$ -	\$ -	\$ -	

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.

2016-17 PROGRAM INFORMATION

BU: 3090000 Laguna Community Facilities District

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

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

438,885	0	0	0	0	0	0	0	438,885	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED	438,885	0	0	0	0	0	0	438,885	0	0.0	0
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SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
		2870000 - Laguna Crk/Elliott Rch CFD No. 1				
		105A - LAGUNA CRK/ELLIOTT RCH CFD 1				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 2,757,612	\$ 2,918,596	\$ 2,918,596	\$ 3,057,313	\$ 3,057,313	
Revenue from Use Of Money & Property	3,439	6,000	(413)	-	-	
Miscellaneous Revenues	439,773	454,320	440,000	440,000	440,000	
Total Revenue	\$ 3,200,824	\$ 3,378,916	\$ 3,358,183	\$ 3,497,313	\$ 3,497,313	
Services & Supplies	\$ 282,229	\$ 319,603	\$ 1,550,183	\$ 1,675,313	\$ 1,675,313	
Other Charges	-	2,000	1,808,000	1,822,000	1,822,000	
Total Financing Uses	\$ 282,229	\$ 321,603	\$ 3,358,183	\$ 3,497,313	\$ 3,497,313	
Total Expenditures/Appropriations	\$ 282,229	\$ 321,603	\$ 3,358,183	\$ 3,497,313	\$ 3,497,313	
Net Cost	\$ (2,918,595)	\$ (3,057,313)	\$ -	\$ -	\$ -	

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.

2016-17 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>											
	1,832,474	0	0	0	0	0	0	240,000	1,592,474	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>											
	1,664,839	0	0	0	0	0	0	200,000	1,464,839	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	3,497,313	0	0	0	0	0	0	440,000	3,057,313	0	0.0	0

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
1300000 - Laguna Stonelake CFD						
130A - LAGUNA STONELAKE CFD-BOND PROCEEDS						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 174,040	\$ 191,221	\$ 191,221	\$ 207,686	\$ 207,686	
Revenue from Use Of Money & Property	190	600	-	-	-	
Miscellaneous Revenues	124,030	123,600	125,000	125,000	125,000	
Total Revenue	\$ 298,260	\$ 315,421	\$ 316,221	\$ 332,686	\$ 332,686	
Services & Supplies	\$ 107,039	\$ 107,735	\$ 311,221	\$ 327,686	\$ 327,686	
Other Charges	-	-	5,000	5,000	5,000	
Total Financing Uses	\$ 107,039	\$ 107,735	\$ 316,221	\$ 332,686	\$ 332,686	
Total Expenditures/Appropriations	\$ 107,039	\$ 107,735	\$ 316,221	\$ 332,686	\$ 332,686	
Net Cost	\$ (191,221)	\$ (207,686)	\$ -	\$ -	\$ -	

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.

2016-17 PROGRAM INFORMATION

BU: 130000 Laguna Stonelake CFD

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

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

332,686	0	0	0	0	0	0	125,000	207,686	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

332,686	0	0	0	0	0	0	125,000	207,686	0	0.0	0
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FINANCING DISTRICTS - MATHER LANDSCAPE MAINTENANCE CFD

1320000

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
		1320000 - Mather Landscape Maint CFD				
		132A - MATHER LANDSCAPE MAINT CFD				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 473,631	\$ 237,379	\$ 237,379	\$ 289,724	\$ 289,724	
Revenue from Use Of Money & Property	1,408	(1,730)	(1,730)	-	-	
Charges for Services	163,355	164,000	164,000	163,000	163,000	
Total Revenue	\$ 638,394	\$ 399,649	\$ 399,649	\$ 452,724	\$ 452,724	
Services & Supplies	\$ 18,090	\$ 22,000	\$ 311,724	\$ 360,409	\$ 360,409	
Other Charges	670	1,000	1,000	1,000	1,000	
Interfund Charges	382,254	86,925	86,925	91,315	91,315	
Total Financing Uses	\$ 401,014	\$ 109,925	\$ 399,649	\$ 452,724	\$ 452,724	
Total Expenditures/Appropriations	\$ 401,014	\$ 109,925	\$ 399,649	\$ 452,724	\$ 452,724	
Net Cost	\$ (237,380)	\$ (289,724)	\$ -	\$ -	\$ -	

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.

2016-17 PROGRAM INFORMATION

BU: 1320000 Mather Landscape Maint CFD

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

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

452,724	0	0	0	0	0	0	163,000	289,724	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED	452,724	0	0	0	0	0	163,000	289,724	0	0.0	0
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FINANCING DISTRICTS - MATHER PUBLIC FACILITIES 1360000

FINANCING PLAN

SCHEDULE:

	County of Sacramento				Schedule 15
State Controller Schedule County Budget Act January 2010	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
	1360000 - Mather PFFP				
	136A - MATHER PFFP				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 1,430,829	\$ 639,912	\$ 639,912	\$ 580,593	\$ 580,593
Revenue from Use Of Money & Property	2,101	(9,676)	(9,676)	-	-
Charges for Services	24,669	71,941	520,000	360,000	360,000
Miscellaneous Revenues	55,000	289,311	-	-	-
Total Revenue	\$ 1,512,599	\$ 991,488	\$ 1,150,236	\$ 940,593	\$ 940,593
Services & Supplies	\$ 872,686	\$ 44,800	\$ 539,451	\$ 695,473	\$ 695,473
Other Charges	-	-	100,000	100,000	100,000
Interfund Charges	-	366,095	510,785	145,120	145,120
Total Financing Uses	\$ 872,686	\$ 410,895	\$ 1,150,236	\$ 940,593	\$ 940,593
Total Expenditures/Appropriations	\$ 872,686	\$ 410,895	\$ 1,150,236	\$ 940,593	\$ 940,593
Net Cost	\$ (639,913)	\$ (580,593)	\$ -	\$ -	\$ -

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.

2016-17 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
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FUNDED

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

940,593	0	0	0	0	0	360,000	0	580,593	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This district provides public roadway infrastructure necessary for the Mather area to develop, including infrastructure design, construction cost sharing, reimbursements and other related tasks.

FUNDED	940,593	0	0	0	0	360,000	0	580,593	0	0.0	0
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FINANCING DISTRICTS - McCLELLAN PARK CFD No. 1400000 2004-1

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 2016-17				
	1400000 - McClellan CFD 2004-1 140A - MCCLELLAN CFD 2004-1				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 304,693	\$ 257,512	\$ 257,512	\$ 324,375	\$ 324,375
Revenue from Use Of Money & Property	302	632	300	500	500
Miscellaneous Revenues	73,525	205,231	90,000	170,000	170,000
Total Revenue	\$ 378,520	\$ 463,375	\$ 347,812	\$ 494,875	\$ 494,875
Services & Supplies	\$ 121,008	\$ 137,000	\$ 285,812	\$ 432,875	\$ 432,875
Other Charges	-	2,000	62,000	62,000	62,000
Total Financing Uses	\$ 121,008	\$ 139,000	\$ 347,812	\$ 494,875	\$ 494,875
Total Expenditures/Appropriations	\$ 121,008	\$ 139,000	\$ 347,812	\$ 494,875	\$ 494,875
Net Cost	\$ (257,512)	\$ (324,375)	- \$	- \$	-

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.

2016-17 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
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FUNDED

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

494,875	0	0	0	0	0	0	170,500	324,375	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This district provides for the repair, replacement, or improvement of certain infrastructure within the district. This includes storm drainage, sanitary sewer, roadway and landscaping improvements.

FUNDED

494,875	0	0	0	0	0	0	170,500	324,375	0	0.0	0
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FINANCING DISTRICTS - METRO AIR PARK 2001 CFD 1390000 No. 2000-1

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				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	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 6,078,570	\$ 5,397,964	\$ 5,397,964	\$ 4,173,430	\$ 4,173,430
Revenue from Use Of Money & Property	2,619	3,558	4,500	-	-
Miscellaneous Revenues	(404,363)	(379,092)	300,000	300,000	300,000
Total Revenue	\$ 5,676,826	\$ 5,022,430	\$ 5,702,464	\$ 4,473,430	\$ 4,473,430
Services & Supplies	\$ 206,578	\$ 429,000	\$ 2,997,464	\$ 1,793,430	\$ 1,793,430
Other Charges	72,283	420,000	2,705,000	2,680,000	2,680,000
Total Financing Uses	\$ 278,861	\$ 849,000	\$ 5,702,464	\$ 4,473,430	\$ 4,473,430
Total Expenditures/Appropriations	\$ 278,861	\$ 849,000	\$ 5,702,464	\$ 4,473,430	\$ 4,473,430
Net Cost	\$ (5,397,965)	\$ (4,173,430)	\$ -	\$ -	\$ -

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.

2016-17 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
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FUNDED

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

4,473,430	0	0	0	0	0	0	300,000	4,173,430	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This district provides public infrastructure and facilities within the Metro Air Park Community Facilities District

FUNDED

4,473,430	0	0	0	0	0	0	300,000	4,173,430	0	0.0	0
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FINANCING DISTRICTS - METRO AIR PARK SERVICES 1420000 TAX

SCHEDULE:

	County of Sacramento		Schedule 15		
State Controller Schedule County Budget Act January 2010	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
	1420000 - Metro Air Park Services Tax 142A - METRO AIR PARK SERVICES TAX				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 640,118	\$ 638,829	\$ 638,829	\$ 631,591	\$ 631,591
Revenue from Use Of Money & Property	1,584	(2,738)	(2,738)	-	-
Charges for Services	108,724	110,000	110,000	110,000	110,000
Total Revenue	\$ 750,426	\$ 746,091	\$ 746,091	\$ 741,591	\$ 741,591
Services & Supplies	\$ 31,516	\$ 32,500	\$ 664,091	\$ 659,591	\$ 659,591
Other Charges	80	2,000	2,000	2,000	2,000
Interfund Charges	80,000	80,000	80,000	80,000	80,000
Total Financing Uses	\$ 111,596	\$ 114,500	\$ 746,091	\$ 741,591	\$ 741,591
Total Expenditures/Appropriations	\$ 111,596	\$ 114,500	\$ 746,091	\$ 741,591	\$ 741,591
Net Cost	\$ (638,830)	\$ (631,591)	-	-	-

PROGRAM DESCRIPTION:

- Metro Air Park Services 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. The Services 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 Services Tax appears as direct levies on all property tax bills within the boundaries of Metro Air Park, except those exempt by statute.

2016-17 PROGRAM INFORMATION

BU: 1420000 Metro Air Park Services Tax

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

Program No. and Title: **001 Metro Air Park Services Tax**

741,591	0	0	0	0	0	0	110,000	631,591	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This district 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

741,591	0	0	0	0	0	0	110,000	631,591	0	0.0	0
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FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN

1430000

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				Schedule 15
1430000 - North Vineyard Station Specific Plan 143A - NVSSP-ROADWAY						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 2,094,041	\$ 3,282,437	\$ 3,282,437	\$ 4,630,581	\$ 4,630,581	
Revenue from Use Of Money & Property	6,952	(6,188)	(6,188)	-	-	
Charges for Services	872,493	1,840,532	1,250,000	1,600,000	1,600,000	
Miscellaneous Revenues	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	
Total Revenue	\$ 4,023,486	\$ 6,166,781	\$ 5,576,249	\$ 7,280,581	\$ 7,280,581	
Services & Supplies	\$ 36,849	\$ 36,200	\$ 911,798	\$ 895,598	\$ 895,598	
Other Charges	704,199	1,500,000	3,153,757	4,791,494	4,791,494	
Interfund Charges	-	-	1,510,694	1,593,489	1,593,489	
Total Financing Uses	\$ 741,048	\$ 1,536,200	\$ 5,576,249	\$ 7,280,581	\$ 7,280,581	
Total Expenditures/Appropriations	\$ 741,048	\$ 1,536,200	\$ 5,576,249	\$ 7,280,581	\$ 7,280,581	
Net Cost	\$ (3,282,438)	\$ (4,630,581)	\$ -	\$ -	\$ -	

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.

2016-17 PROGRAM INFORMATION

BU: 1430000 North Vineyard Station Specific Plan

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

Program No. and Title: 001 North Vineyard Station

7,280,581	0	0	0	0	0	1,600,000	1,050,000	4,630,581	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED	7,280,581	0	0	0	0	1,600,000	1,050,000	4,630,581	0	0.0	0
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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 2016-17				Schedule 15
1440000 - North Vineyard Station CFDs 144A - NVSSP CFD 2005-2-ADMIN						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 1,572,171	\$ 1,676,459	\$ 1,676,459	\$ 23,482,740	\$ 23,482,740	
Revenue from Use Of Money & Property	1,057	1,591	100	-	-	
Miscellaneous Revenues	166,750	400,190	14,350,000	360,000	360,000	
Other Financing Sources	-	23,990,000	-	-	-	
Total Revenue	\$ 1,739,978	\$ 26,068,240	\$ 16,026,559	\$ 23,842,740	\$ 23,842,740	
Services & Supplies	\$ 63,519	\$ 585,500	\$ 570,254	\$ 679,844	\$ 679,844	
Other Charges	-	2,000,000	15,456,305	23,162,896	23,162,896	
Total Financing Uses	\$ 63,519	\$ 2,585,500	\$ 16,026,559	\$ 23,842,740	\$ 23,842,740	
Total Expenditures/Appropriations	\$ 63,519	\$ 2,585,500	\$ 16,026,559	\$ 23,842,740	\$ 23,842,740	
Net Cost	\$ (1,676,459)	\$ (23,482,740)	\$ -	\$ -	\$ -	

PROGRAM DESCRIPTION:

- The North Vineyard Station CFD No. 1 and North Vineyard Station CFD No. 2 are included within 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.
- The North Vineyard Station No. 1 Community Facilities District consists of approximately 284 acres that are bound by Florin Road on the north, Gerber Road on the south, and Bradshaw road on the east. The District includes the master planned community known as "Vineyard Point" and a portion of the master planned community known as "Vineyard Creek."

PROGRAM DESCRIPTION (CONT.):

- The North Vineyard Station No. 2 Community Facilities District includes approximately 93 acres that are bound by Florin Road on the north, Gerber Road on the south, Elk Grove-Florin Road on the west and Bradshaw Road on the east. A portion of the District is included in the master planned community known as “Vineyard Creek.”
- These Districts provide 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.

2016-17 PROGRAM INFORMATION

BU: 1440000 North Vineyard Station CFDs

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

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

23,842,740	0	0	0	0	0	0	360,000	23,482,740	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: These districts provide for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems.

FUNDED	23,842,740	0	0	0	0	0	360,000	23,482,740	0	0.0	0
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FINANCING DISTRICTS - PARK MEADOWS CFD - BOND 1310000 PROCEEDS

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 2016-17				
	1310000 - Park Meadows CFD-Bond Proceeds 131A - PARK MEADOWS CFD-BOND PROCEEDS				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 62,243	\$ 64,490	\$ 64,490	\$ 70,017	\$ 70,017
Revenue from Use Of Money & Property	146	349	-	-	-
Miscellaneous Revenues	59,471	63,978	64,000	64,000	64,000
Total Revenue	\$ 121,860	\$ 128,817	\$ 128,490	\$ 134,017	\$ 134,017
Services & Supplies	\$ 57,370	\$ 58,800	\$ 128,490	\$ 134,017	\$ 134,017
Total Financing Uses	\$ 57,370	\$ 58,800	\$ 128,490	\$ 134,017	\$ 134,017
Total Expenditures/Appropriations	\$ 57,370	\$ 58,800	\$ 128,490	\$ 134,017	\$ 134,017
Net Cost	\$ (64,490)	\$ (70,017)	\$ -	\$ -	\$ -

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.

2016-17 PROGRAM INFORMATION

BU: 1310000 Park Meadows CFD

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

Program No. and Title: **001 Park Meadows CFD**

134,017	0	0	0	0	0	0	64,000	70,017	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED	134,017	0	0	0	0	0	64,000	70,017	0	0.0	0
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FINANCING DISTRICTS - VINEYARD PUBLIC FACILITIES 2840000

FINANCING PLAN

SCHEDULE:

	County of Sacramento				Schedule 15
State Controller Schedule County Budget Act January 2010	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
	2840000 - Vineyard Public Facilities Financing Plan				
	108A - VINEYARD PFFP				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 7,655,799	\$ 8,488,901	\$ 8,488,901	\$ 7,986,689	\$ 7,986,689
Revenue from Use Of Money & Property	19,227	(27,795)	(27,854)	-	-
Intergovernmental Revenues	466,398	2,430,000	50,000	1,000,000	1,000,000
Charges for Services	1,102,672	1,590,000	825,000	1,575,000	1,575,000
Miscellaneous Revenues	92	-	-	-	-
Total Revenue	\$ 9,244,188	\$ 12,481,106	\$ 9,336,047	\$ 10,561,689	\$ 10,561,689
Services & Supplies	\$ 755,288	\$ 4,474,417	\$ 9,555,408	\$ 8,630,178	\$ 8,630,178
Other Charges	-	20,000	785,000	3,525,000	3,525,000
Interfund Reimb	-	-	(1,004,361)	(1,593,489)	(1,593,489)
Total Financing Uses	\$ 755,288	\$ 4,494,417	\$ 9,336,047	\$ 10,561,689	\$ 10,561,689
Total Expenditures/Appropriations	\$ 755,288	\$ 4,494,417	\$ 9,336,047	\$ 10,561,689	\$ 10,561,689
Net Cost	\$ (8,488,900)	\$ (7,986,689)	\$ -	\$ -	\$ -

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.

2016-17 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
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FUNDED

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

12,155,178	-1,593,489	1,000,000	0	0	0	1,575,000	0	7,986,689	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Provide construction of major freeway interchanges, roadways, public transit, fire protection, library, community center and park facilities.

FUNDED	12,155,178	-1,593,489	1,000,000	0	0	0	1,575,000	0	7,986,689	0	0.0	0
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SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17			Schedule 9	
		Budget Unit	5110000 - Financing-Transfers/Reimbursement			
		Function	GENERAL			
		Activity	Finance			
		Fund	001A - GENERAL			
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Interfund Charges	\$ 4,276,841	\$ 2,329,466	\$ 2,329,466	\$ 2,250,208	\$ 2,250,208	
Total Expenditures/Appropriations	\$ 4,276,841	\$ 2,329,466	\$ 2,329,466	\$ 2,250,208	\$ 2,250,208	
Net Cost	\$ 4,276,841	\$ 2,329,466	\$ 2,329,466	\$ 2,250,208	\$ 2,250,208	

PROGRAM DESCRIPTION:

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

2016-17 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												
Program No. and Title:	<u>001 Transfer to Transient-Occupancy Tax Fund</u>											
	2,070,208	0	0	0	0	0	0	0	0	2,070,208	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:	Transfer for artistic, cultural, civic and other activities which enhance the image and quality of life in the community.											
Program No. and Title:	<u>002 Transfer to Economic Development Fund</u>											
	180,000	0	0	0	0	0	0	0	0	180,000	0.0	0
Program Type:	Discretionary											
Countywide Priority:	4 -- Sustainable and Livable Communities											
Strategic Objective:	C1 -- Develop and sustain livable and attractive neighborhoods and communities											
Program Description:	Transfer for Transient Occupancy Tax administration and economic development and marketing.											
FUNDED												
	2,250,208	0	0	0	0	0	0	0	0	2,250,208	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				Schedule 15
9277000 - Fixed Asset Revolving 277A - FIXED ASSET REVOLVING						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ (100,228)	\$ (48,001)	\$ (48,001)	\$ -	\$ -	
Miscellaneous Revenues	19,064,785	36,075,201	36,409,001	43,009,877	43,009,877	
Total Revenue	\$ 18,964,557	\$ 36,027,200	\$ 36,361,000	\$ 43,009,877	\$ 43,009,877	
Services & Supplies	\$ 4,529,612	\$ 2,435,100	\$ 10,200,000	\$ 5,760,000	\$ 5,760,000	
Capital Assets						
Improvements	716,889	6,880,100	2,000,000	10,218,764	10,218,764	
Equipment	5,733,632	18,551,000	15,000,000	17,740,263	17,740,263	
Computer Software	-	-	1,000,000	1,000,000	1,000,000	
Total Capital Assets	6,450,521	25,431,100	18,000,000	28,959,027	28,959,027	
Interfund Charges	\$ 8,032,425	\$ 8,161,000	\$ 8,161,000	\$ 8,290,850	\$ 8,290,850	
Total Financing Uses	\$ 19,012,558	\$ 36,027,200	\$ 36,361,000	\$ 43,009,877	\$ 43,009,877	
Total Expenditures/Appropriations	\$ 19,012,558	\$ 36,027,200	\$ 36,361,000	\$ 43,009,877	\$ 43,009,877	
Net Cost	\$ 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.

2016-17 PROGRAM INFORMATION

BU: 9277000 Fixed Asset - Revolving Fund

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	<i>001 Fixed Asset Financing Program</i>											
	43,009,877	0	0	0	0	0	0	43,009,877	0	0	0.0	0
<i>Program Type:</i>	Self-Supporting											
<i>Countywide Priority:</i>	5 -- General Government											
<i>Strategic Objective:</i>	IS -- Internal Support											
<i>Program Description:</i>	This program provides for the transfer of funds for 2010 Refunding COP's - Fixed Asset Debt Service payments. It also provides financing for county departments to purchase fixed assets.											
FUNDED	43,009,877	0	0	0	0	0	0	43,009,877	0	0	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Internal Service Fund Fiscal Year 2016-17			Schedule 10	
		Fund Title Service Activity Budget Unit		030A - INTERAGENCY PROCUREMENT Interagency Procurement 9030000		
Operating Detail	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ 11,351,738	\$ 18,018,678	\$ 18,548,345	\$ 35,621,801	\$ 35,621,801	
Total Operating Revenues	\$ 11,351,738	\$ 18,018,678	\$ 18,548,345	\$ 35,621,801	\$ 35,621,801	
Operating Expenses						
Other Charges	\$ 19,064,785	\$ 36,075,201	\$ 42,592,944	\$ 43,009,877	\$ 43,009,877	
Total Operating Expenses	\$ 19,064,785	\$ 36,075,201	\$ 42,592,944	\$ 43,009,877	\$ 43,009,877	
Operating Income (Loss)	\$ (7,713,047)	\$ (18,056,523)	\$ (24,044,599)	\$ (7,388,076)	\$ (7,388,076)	
Non-Operating Revenues (Expenses)						
Interest Income	\$ 977,107	\$ 1,018,340	\$ 1,018,000	\$ 1,399,660	\$ 1,399,660	
Total Non-Operating Revenues (Expenses)	\$ 977,107	\$ 1,018,340	\$ 1,018,000	\$ 1,399,660	\$ 1,399,660	
Income Before Capital Contributions and Transfers	\$ (6,735,940)	\$ (17,038,183)	\$ (23,026,599)	\$ (5,988,416)	\$ (5,988,416)	
Change In Net Assets	\$ (6,735,940)	\$ (17,038,183)	\$ (23,026,599)	\$ (5,988,416)	\$ (5,988,416)	
Net Assets - Beginning Balance	29,762,538	23,026,599	23,026,599	5,988,416	5,988,416	
Equity and Other Account Adjustments	1	-	-	-	-	
Net Assets - Ending Balance	\$ 23,026,599	\$ 5,988,416	\$ -	\$ -	\$ -	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

PROGRAM DESCRIPTION:

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

- User agencies are authorized to charge the FAFP to acquire budgeted fixed assets; and encumber funds for future payment of related service charges.
- Collecting user charges from user agencies.

PROGRAM DESCRIPTION (CONT.):

- Accounting for the annual life/debt service aspects of the acquired fixed assets in accordance with the provisions of the financing documents.
- Making appropriate reimbursements/transfers to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents.
- Other acquisitions and activities as necessary to facilitate the FAFP.

2016-17 PROGRAM INFORMATION

BU: 9030000 Interagency Procurement

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title: 001 Interagency Procurement</i>												
	43,009,877	0	0	0	0	0	0	37,021,461	5,988,416	0	0.0	0
<i>Program Type: Self-Supporting</i>												
<i>Countywide Priority: 5 -- General Government</i>												
<i>Strategic Objective: IS -- Internal Support</i>												
<i>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.</i>												
FUNDED												
	43,009,877	0	0	0	0	0	0	37,021,461	5,988,416	0	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				Schedule 15
2290000 - Natomas Fire District 229A - NATOMAS FIRE DISTRICT						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 57,832	\$ 172,772	\$ 172,772	\$ 607	\$ 607	
Taxes	2,103,844	1,984,607	1,984,000	2,025,800	2,025,800	
Revenue from Use Of Money & Property	(914)	(2,592)	(2,592)	-	-	
Intergovernmental Revenues	25,981	26,000	26,000	26,000	26,000	
Total Revenue	\$ 2,186,743	\$ 2,180,787	\$ 2,180,180	\$ 2,052,407	\$ 2,052,407	
Services & Supplies	\$ 2,013,971	\$ 2,180,180	\$ 2,180,180	\$ 2,052,407	\$ 2,052,407	
Total Financing Uses	\$ 2,013,971	\$ 2,180,180	\$ 2,180,180	\$ 2,052,407	\$ 2,052,407	
Total Expenditures/Appropriations	\$ 2,013,971	\$ 2,180,180	\$ 2,180,180	\$ 2,052,407	\$ 2,052,407	
Net Cost	\$ (172,772)	\$ (607)	\$ -	\$ -	\$ -	

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.

2016-17 PROGRAM INFORMATION

BU: 2290000 Natomas Fire District

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

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

2,052,407	0	0	0	0	0	0	2,051,800	607	0	0.0	0
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Program Type: Mandated

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

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

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

FUNDED	2,052,407	0	0	0	0	0	2,051,800	607	0	0.0	0
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SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **5770000 - Non-Departmental Costs/General Fund**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
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	-	-
Total Revenue	\$ (24,809)	\$ 250,000	\$ 490,000	\$ -	-
Salaries & Benefits	\$ -	\$ 2,750	\$ 500	\$ 3,000	\$ 3,000
Services & Supplies	7,187,510	6,675,546	7,229,861	8,256,107	8,256,107
Other Charges	12,283,696	6,185,811	9,082,570	12,415,352	4,420,358
Interfund Charges	844,752	299,059	299,059	301,728	301,728
Intrafund Charges	3,614,851	3,902,824	3,902,824	3,889,276	3,889,276
Total Expenditures/Appropriations	\$ 23,930,809	\$ 17,065,990	\$ 20,514,814	\$ 24,865,463	\$ 16,870,469
Net Cost	\$ 23,955,618	\$ 16,815,990	\$ 20,024,814	\$ 24,865,463	\$ 16,870,469

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 Sacramento Area Council of Governments.
- 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.

2016-17 PROGRAM INFORMATION

BU: 5770000 Non-Departmental Costs/General Fund

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	<u>001</u> <u>Countywide Contributions and Contractual Obligations</u>											
	470,887	0	0	0	0	0	0	0	0	470,887	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 annual audits, search and rescue claims, contribution to Sacramento Area Council of Governments.											
<i>Program No. and Title:</i>	<u>002</u> <u>Central Support of Countywide Operations and Special Projects</u>											
	16,399,582	0	0	0	0	0	0	0	0	16,399,582	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 property tax administration, fines and fees collection, revenue sharing payments, bond financing, Repayment of Interfund Transfers, budget printing and distribution, County Executive Outreach, sales tax audits and reporting, Legislative State Advocacy services, transit subsidies, youth commission support, and memberships to statewide and national organizations.											
FUNDED												
	16,870,469	0	0	0	0	0	0	0	0	16,870,469	0.0	0
UNFUNDED												
<i>Program No. and Title:</i>	<u>002</u> <u>Central Support of Countywide Operations and Special Projects</u>											
	4,017,346	0	0	0	0	0	0	0	0	4,017,346	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>	Repayment of Interfund Transfers											
UNFUNDED												
	4,017,346	0	0	0	0	0	0	0	0	4,017,346	0.0	0

Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
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ADD'L GROWTH REQUEST NOT RECOMMENDED

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

3,977,648	0	0	0	0	0	0	0	0	3,977,648	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS --Internal Support

Program Description: Repayment of Interfund Transfers

ADD'L GROWTH REQUEST NOT RECOMMENDED

3,977,648	0	0	0	0	0	0	0	0	3,977,648	0.0	0
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NON-DEPARTMENTAL REVENUES/GENERAL FUND 5700000

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **5700000 - Non-Departmental Revenues/General Fund**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Taxes	\$ 463,728,965	\$ 488,565,755	\$ 488,043,732	\$ 509,621,584	\$ 509,621,584
Licenses, Permits & Franchises	5,317,244	5,201,404	5,201,404	5,200,000	5,200,000
Fines, Forfeitures & Penalties	13,795,075	12,123,167	13,661,727	13,984,954	13,984,954
Revenue from Use Of Money & Property	1,647,770	2,000,000	2,000,000	2,000,000	2,000,000
Intergovernmental Revenues	47,974,079	32,359,961	31,008,883	28,915,170	28,915,170
Charges for Services	464	-	-	-	-
Miscellaneous Revenues	2,882,609	11,476,785	11,115,698	4,343,136	4,343,136
Total Revenue	\$ 535,346,206	\$ 551,727,072	\$ 551,031,444	\$ 564,064,844	\$ 564,064,844
Interfund Reimb	\$ (13,106,097)	\$ (12,297,898)	\$ (12,297,898)	\$ (8,466,542)	\$ (8,466,542)
Total Expenditures/Appropriations	\$ (13,106,097)	\$ (12,297,898)	\$ (12,297,898)	\$ (8,466,542)	\$ (8,466,542)
Net Cost	\$ (548,452,303)	\$ (564,024,970)	\$ (563,329,342)	\$ (572,531,386)	\$ (572,531,386)

PROGRAM DESCRIPTION:

- The major general purpose revenues, such as property taxes, sales tax, property tax in lieu of vehicle license fees, and the utility tax, not linked to a specific program or activity, are accounted for in this budget unit. These revenues, along with General Fund balance and net reserve changes, are the sources of the net general purpose financing allocations to General Fund departments and the Courts.
- The financing sources include both revenues and transfers from other funds, which show in the budget as negative appropriations.
- Property taxes, sales tax, and property tax in lieu of vehicle license fees make up 75 percent of the total general purpose financing for the County.

PROGRAM DESCRIPTION(CONT.):

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

2016-17 PROGRAM INFORMATION

BU: 5700000 Non-Departmental Revenues/General Fund

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	001 General Purpose Financing Revenues											
	0	-8,466,542	0	16,525,651	0	0	0	547,539,193	0	-572,531,386	0.0	0
<i>Program Type:</i>	Discretionary											
<i>Countywide Priority:</i>	5 -- General Government											
<i>Strategic Objective:</i>	IS -- Internal Support											
<i>Program Description:</i>	The major general purpose revenues, such as property taxes, sales tax, property in lieu of vehicle license fees, and the utility user tax, not linked to a specific program or activity, are accounted for in this budget unit.											
FUNDED												
	0	-8,466,542	0	16,525,651	0	0	0	547,539,193	0	-572,531,386	0.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **5970000 - Office of Labor Relations**
 Function **GENERAL**
 Activity **Personnel**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Revenue from Use Of Money & Property	\$ -	\$ 350	\$ -	\$ -	-
Charges for Services	-	275,481	281,117	391,258	386,657
Total Revenue	\$ -	\$ 275,831	\$ 281,117	\$ 391,258	\$ 386,657
Salaries & Benefits	\$ -	\$ 890,631	\$ 886,753	\$ 1,096,077	\$ 941,060
Services & Supplies	-	159,411	186,381	241,471	377,964
Intrafund Charges	-	236,469	239,699	237,834	237,834
Intrafund Reimb	-	(811,295)	(827,894)	(1,184,124)	(1,170,201)
Total Expenditures/Appropriations	\$ -	\$ 475,216	\$ 484,939	\$ 391,258	\$ 386,657
Net Cost	\$ -	\$ 199,385	\$ 203,822	\$ -	-
Positions	0.0	5.0	5.0	6.0	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.

2016-17 PROGRAM INFORMATION

BU: 5970000 Labor Relations

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

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

1,391,858	-1,046,180	0	0	0	0	0	345,678	0	0	5.0	0
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Program Type: Mandated

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

Strategic Objective: IS --Internal Support

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

FUNDED											
1,391,858	-1,046,180	0	0	0	0	0	345,678	0	0	5.0	0

ADD'L GROWTH REQUEST RECOMMENDED

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

165,000	-124,021	0	0	0	0	0	40,979	0	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: IS --Internal Support

Program Description: Funding for consultant and/or extra help to assist staff with workload in responding to grievances on a timely basis, and assist with the meet and confer sessions with the unions and department representatives.

ADD'L GROWTH REQUEST RECOMMENDED											
165,000	-124,021	0	0	0	0	0	40,979	0	0	0.0	0

Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
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ADD'L GROWTH REQUEST NOT RECOMMENDED

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

18,524	-13,923	0	0	0	0	0	4,601	0	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: IS --Internal Support

Program Description: Reallocation of a Labor Relations Representative position to a Labor Relations Officer position to assist with the higher level work required by the Office.

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

0	0	0	0	0	0	0	0	0	0	1.0	0
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Program Type: Mandated

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

Strategic Objective: IS --Internal Support

Program Description: The addition of 1.0 FTE Labor Relations Representative position to assist current staff in responding to grievances on a timely basis, assist with the meet and confer sessions with the unions and department representatives.

ADD'L GROWTH REQUEST NOT RECOMMENDED											
18,524	-13,923	0	0	0	0	0	4,601	0	0	1.0	0

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				Schedule 15
9309000 - 1997-Public Bldg Facilites-Construction 309A - 1997-PUBLIC FACILITIES-CONSTRUCTION						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 542,687	\$ 384,390	\$ 384,390	\$ -	\$ -	-
Revenue from Use Of Money & Property	1,283	(3,288)	(3,288)	-	-	-
Total Revenue	\$ 543,970	\$ 381,102	\$ 381,102	\$ -	\$ -	-
Other Charges	\$ 159,580	\$ 381,102	\$ 381,102	\$ -	\$ -	-
Total Financing Uses	\$ 159,580	\$ 381,102	\$ 381,102	\$ -	\$ -	-
Total Expenditures/Appropriations	\$ 159,580	\$ 381,102	\$ 381,102	\$ -	\$ -	-
Net Cost	\$ (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.
- The remaining proceeds for ADA improvements were fully expended in Fiscal Year 2015-16.

FOR INFORMATION ONLY

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 2016-17			Schedule 15	
3080000 - 1997-Public Facilities Debt Service 308A - 1997-PUBLIC FACILITIES DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 299,045	\$ 116,631	\$ 116,631	\$ -	\$ -	
Reserve Release	-	3,029,483	3,029,483	-	-	
Revenue from Use Of Money & Property	(1,757)	(6,292)	(6,292)	-	-	
Total Revenue	\$ 297,288	\$ 3,139,822	\$ 3,139,822	\$ -	\$ -	
Services & Supplies	\$ 244,652	\$ 3,139,822	\$ 3,139,822	\$ -	-	
Other Charges	2,985,268	-	-	-	-	
Interfund Reimb	(3,049,263)	-	-	-	-	
Total Financing Uses	\$ 180,657	\$ 3,139,822	\$ 3,139,822	\$ -	\$ -	
Total Expenditures/Appropriations	\$ 180,657	\$ 3,139,822	\$ 3,139,822	\$ -	\$ -	
Net Cost	\$ (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.

PROGRAM DESCRIPTION (CONT.):

- On March 7, 2006, the Board approved the 2006 COPs (Public Facilities Projects) financing to partially refund and defease approximately \$15,000,000 of the 1997 Public Facilities COPs in order to release the Bank of America Facility as security for those bonds. Since the Carol Miller Justice Center facility portion of the 1997 COPs was already refunded, it could not be part of the 2006 COP transaction.
- On October 30, 2014, the County of Sacramento 1997 Certificates of Participation (COPs) Public Building Facilities Project bonds were fully redeemed and as a result the Reserve Fund held by US Bank was liquidated and wired to the County of Sacramento. The remaining funds were transferred to the County's general fund as part of the Fiscal Year 2015-16 budget.

FOR INFORMATION ONLY

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 2016-17				
9288000 - 1997-Refunding Public Facilities Debt Service 288A - 1997-PUBLIC FACILITIES DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 419,406	\$ 427,696	\$ 427,696	\$ 432,132	\$ 432,132	
Revenue from Use Of Money & Property	369,724	354,436	(9,343)	-	-	
Total Revenue	\$ 789,130	\$ 782,132	\$ 418,353	\$ 432,132	\$ 432,132	
Services & Supplies	\$ 386,435	\$ 380,000	\$ 448,353	\$ 467,132	\$ 467,132	
Other Charges	6,320,125	6,318,151	6,318,151	6,318,338	6,318,338	
Interfund Reimb	(6,345,126)	(6,348,151)	(6,348,151)	(6,353,338)	(6,353,338)	
Total Financing Uses	\$ 361,434	\$ 350,000	\$ 418,353	\$ 432,132	\$ 432,132	
Total Expenditures/Appropriations	\$ 361,434	\$ 350,000	\$ 418,353	\$ 432,132	\$ 432,132	
Net Cost	\$ (427,696)	\$ (432,132)	\$ -	\$ -	\$ -	

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.

2016-17 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>	<i>001 COP debt service</i>											
	6,785,470	-6,353,338	0	0	0	0	0	0	432,132	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	6,785,470	-6,353,338	0	0	0	0	0	0	432,132	0	0.0	0

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
9298000 - 2003 Public Facilities Projects-Debt Service 298A - 2003 PUBLIC FACILITES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 90,041	\$ 94,346	\$ 94,346	\$ -	\$ -	
Revenue from Use Of Money & Property	2,462	(2,139)	(2,139)	-	-	
Total Revenue	\$ 92,503	\$ 92,207	\$ 92,207	\$ -	\$ -	
Services & Supplies	\$ 23,158	\$ 122,207	\$ 122,207	\$ 35,000	\$ 35,000	
Other Charges	962,295	956,896	956,896	960,700	960,700	
Interfund Reimb	(987,296)	(986,896)	(986,896)	(995,700)	(995,700)	
Total Financing Uses	\$ (1,843)	\$ 92,207	\$ 92,207	\$ -	\$ -	
Total Expenditures/Appropriations	\$ (1,843)	\$ 92,207	\$ 92,207	\$ -	\$ -	
Net Cost	\$ (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.

2016-17 PROGRAM INFORMATION

BU: 9298000 2003 Public Facilities Project-Debt Service

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

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

995,700	-995,700	0	0	0	0	0	0	0	0	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED

995,700	-995,700	0	0	0	0	0	0	0	0	0	0.0	0
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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 2016-17				Schedule 15
9282000 - 2004 Pension Obligation Bonds-Debt Service 282A - 2004 PENSION OBLIGATION BOND-DEBT SERVICE					
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 1,811,141	\$ 2,579,559	\$ 2,579,559	\$ 100,000	\$ 100,000
Revenue from Use Of Money & Property	45,063	(55,618)	(55,618)	-	-
Total Revenue	\$ 1,856,204	\$ 2,523,941	\$ 2,523,941	\$ 100,000	\$ 100,000
Services & Supplies	\$ 41,103	\$ 2,593,941	\$ 2,693,941	\$ 300,000	\$ 300,000
Other Charges	41,593,273	40,203,741	40,203,741	42,233,544	42,233,544
Interfund Reimb	(42,357,731)	(40,373,741)	(40,373,741)	(42,433,544)	(42,433,544)
Total Financing Uses	\$ (723,355)	\$ 2,423,941	\$ 2,523,941	\$ 100,000	\$ 100,000
Total Expenditures/Appropriations	\$ (723,355)	\$ 2,423,941	\$ 2,523,941	\$ 100,000	\$ 100,000
Net Cost	\$ (2,579,559)	\$ (100,000)	\$ -	\$ -	\$ -

PROGRAM DESCRIPTION:

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

PROGRAM DESCRIPTION(CONT.):

- In March 2008, the 2004 C-1 Series was refunded as Floating Rate Notes, and are no longer structured as Auction Rate Securities. The new structure brings a level of certainty to interest payments for these Bonds that are no longer available in the Auction Rate Securities market.
- In June 2009, the 2004C-2 Series was refunded as Floating Rate Notes, purchased by Bank of America as a private placement bond, and 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.

2016-17 PROGRAM INFORMATION

BU: 9282000 2004 Pension Obligation Bond-Debt Service

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	<u>001 POB debt service</u>											
	42,533,544	-42,433,544	0	0	0	0	0	0	100,000	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												
	42,533,544	-42,433,544	0	0	0	0	0	0	100,000	0	0.0	0

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
9306306 - 2006 Public Facilities Projects-Debt Service 306A - 2006 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 375,128	\$ 947,696	\$ 947,696	\$ 53,711	\$ 53,711	
Revenue from Use Of Money & Property	8,357	(7,854)	(8,709)	-	-	
Other Financing Sources	-	5,394,853	-	-	-	
Total Revenue	\$ 383,485	\$ 6,334,695	\$ 938,987	\$ 53,711	\$ 53,711	
Services & Supplies	\$ 55,280	\$ 918,987	\$ 968,987	\$ 88,711	\$ 88,711	
Other Charges	2,529,053	7,800,711	2,408,714	2,410,688	2,410,688	
Interfund Reimb	(3,148,543)	(2,438,714)	(2,438,714)	(2,445,688)	(2,445,688)	
Total Financing Uses	\$ (564,210)	\$ 6,280,984	\$ 938,987	\$ 53,711	\$ 53,711	
Total Expenditures/Appropriations	\$ (564,210)	\$ 6,280,984	\$ 938,987	\$ 53,711	\$ 53,711	
Net Cost	\$ (947,695)	\$ (53,711)	\$ -	\$ -	\$ -	

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.

2016-17 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>	<i>001 COP debt service</i>											
	2,499,399	-2,445,688	0	0	0	0	0	0	53,711	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	2,499,399	-2,445,688	0	0	0	0	0	0	53,711	0	0.0	0

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
9303303 - 2007 Public Facilities Projects-Construction 303A - 2007 PUBLIC FACILITIES PROJ-CONST						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 21,054	\$ 23,902	\$ 23,902	\$ 25,592	\$ 25,592	
Revenue from Use Of Money & Property	2,847	1,690	84	-	-	
Total Revenue	\$ 23,901	\$ 25,592	\$ 23,986	\$ 25,592	\$ 25,592	
Services & Supplies	\$ -	\$ -	\$ 23,986	\$ 25,592	\$ 25,592	
Total Financing Uses	\$ -	\$ -	\$ 23,986	\$ 25,592	\$ 25,592	
Total Expenditures/Appropriations	\$ -	\$ -	\$ 23,986	\$ 25,592	\$ 25,592	
Net Cost	\$ (23,901)	\$ (25,592)	\$ -	\$ -	\$ -	

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.

2016-17 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
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FUNDED

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

25,592	0	0	0	0	0	0	0	25,592	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: capital project funding

FUNDED	25,592	0	0	0	0	0	0	25,592	0	0.0	0
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SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
9304304 - 2007 Public Facilities Projects-Debt Service 304A - 2007 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 336,608	\$ 350,949	\$ 350,949	\$ 51,754	\$ 51,754	
Revenue from Use Of Money & Property	1,813	(2,698)	(4,452)	-	-	
Total Revenue	\$ 338,421	\$ 348,251	\$ 346,497	\$ 51,754	\$ 51,754	
Services & Supplies	\$ 12,476	\$ 326,497	\$ 376,497	\$ 86,754	\$ 86,754	
Other Charges	3,002,910	2,999,289	2,999,289	2,998,614	2,998,614	
Interfund Reimb	(3,027,914)	(3,029,289)	(3,029,289)	(3,033,614)	(3,033,614)	
Total Financing Uses	\$ (12,528)	\$ 296,497	\$ 346,497	\$ 51,754	\$ 51,754	
Total Expenditures/Appropriations	\$ (12,528)	\$ 296,497	\$ 346,497	\$ 51,754	\$ 51,754	
Net Cost	\$ (350,949)	\$ (51,754)	\$ -	\$ -	\$ -	

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).

2016-17 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												
<i>Program No. and Title:</i>	<i>001 COP debt service</i>											
	3,085,368	-3,033,614	0	0	0	0	0	0	51,754	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												
	3,085,368	-3,033,614	0	0	0	0	0	0	51,754	0	0.0	0

**PUBLIC FACILITIES FINANCING - 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 2016-17				Schedule 15
9300000 - 2010 Refunding COPs-Debt Svc 300A - 2010 REFUNDING COPs- DEBT SVC						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 519,395	\$ 345,774	\$ 345,774	\$ 316,134	\$ 316,134	
Revenue from Use Of Money & Property	28,422	(29,640)	(37,416)	-	-	
Total Revenue	\$ 547,817	\$ 316,134	\$ 308,358	\$ 316,134	\$ 316,134	
Services & Supplies	\$ 227,060	\$ 30,000	\$ 338,358	\$ 353,634	\$ 353,634	
Other Charges	14,356,487	12,912,828	12,912,828	13,035,678	13,035,678	
Interfund Reimb	(14,381,503)	(12,942,828)	(12,942,828)	(13,073,178)	(13,073,178)	
Total Financing Uses	\$ 202,044	\$ -	\$ 308,358	\$ 316,134	\$ 316,134	
Total Expenditures/Appropriations	\$ 202,044	\$ -	\$ 308,358	\$ 316,134	\$ 316,134	
Net Cost	\$ (345,773)	\$ (316,134)	\$ -	\$ -	\$ -	

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.

2016-17 PROGRAM INFORMATION

BU: 9300000 2010 Refunding COPs-Debt Svcs

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	<i>001 COP debt service</i>											
	13,389,312	-13,073,178	0	0	0	0	0	0	316,134	0	0.0	0
<i>Program Type:</i>	Mandated											
<i>Countywide Priority:</i>	0 -- Specific Mandated Countywide/Municipal or Financial Obligations											
<i>Strategic Objective:</i>	FO -- Financial Obligation											
<i>Program Description:</i>	payment of debt service											
FUNDED	13,389,312	-13,073,178	0	0	0	0	0	0	316,134	0	0.0	0

PUBLIC FACILITIES FINANCING - 2010 REFUNDING CERTIFICATE 9300500 OF PARTICIPATION - PARKING GARAGE - DEBT SERVICE

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				Schedule 15
9300500 - 2010 Refunding COPs-PG- Debt Svcs 300B - 2010 REFUNDING COPs-PG-DEBT SVCS					
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 87,585	\$ 58	\$ 58	\$ -	-
Revenue from Use Of Money & Property	58	-	-	-	-
Total Revenue	\$ 87,643	\$ 58	\$ 58	\$ -	-
Services & Supplies	\$ 87,585	\$ 58	\$ 58	\$ -	-
Total Financing Uses	\$ 87,585	\$ 58	\$ 58	\$ -	-
Total Expenditures/Appropriations	\$ 87,585	\$ 58	\$ 58	\$ -	-
Net Cost	\$ (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.

FOR INFORMATION ONLY

**PUBLIC FACILITIES FINANCING - JUVENILE
COURTHOUSE PROJECT - DEBT SERVICE**

9280000

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
9280000 - Juvenile Courthouse Project-Debt Service						
280A - JUVENILE COURTHOUSE PROJECT-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 54,675	\$ 72,623	\$ 72,623	\$ 32,883	\$ 32,883	
Revenue from Use Of Money & Property	4,202	(4,740)	(4,740)	-	-	
Total Revenue	\$ 58,877	\$ 67,883	\$ 67,883	\$ 32,883	\$ 32,883	
Services & Supplies	\$ 11,263	\$ 65,000	\$ 97,883	\$ 67,883	\$ 67,883	
Other Charges	2,214,505	2,216,375	2,216,375	2,214,676	2,214,676	
Interfund Reimb	(2,239,513)	(2,246,375)	(2,246,375)	(2,249,676)	(2,249,676)	
Total Financing Uses	\$ (13,745)	\$ 35,000	\$ 67,883	\$ 32,883	\$ 32,883	
Total Expenditures/Appropriations	\$ (13,745)	\$ 35,000	\$ 67,883	\$ 32,883	\$ 32,883	
Net Cost	\$ (72,622)	\$ (32,883)	\$ -	\$ -	\$ -	

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.

2016-17 PROGRAM INFORMATION

BU: 9280000 Juvenile Courthouse Proj-Debt Service

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

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

2,282,559	-2,249,676	0	0	0	0	0	0	32,883	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED

2,282,559	-2,249,676	0	0	0	0	0	0	32,883	0	0.0	0
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PUBLIC FACILITIES FINANCING - PENSION OBLIGATION BOND - DEBT SERVICE

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 2016-17				
	9313000 - Pension Obligation Bond-Debt Service 313A - PENSION OBLIGATION BOND-DEBT SERVICE				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 539,092	\$ 714,156	\$ 714,156	\$ 100,000	\$ 100,000
Revenue from Use Of Money & Property	43,063	(66,541)	(66,541)	-	-
Total Revenue	\$ 582,155	\$ 647,615	\$ 647,615	\$ 100,000	\$ 100,000
Services & Supplies	\$ 32,999	\$ 712,615	\$ 812,615	\$ 295,000	\$ 295,000
Other Charges	82,453,965	83,035,962	83,035,962	86,340,962	86,340,962
Interfund Reimb	(82,618,965)	(83,200,962)	(83,200,962)	(86,535,962)	(86,535,962)
Total Financing Uses	\$ (132,001)	\$ 547,615	\$ 647,615	\$ 100,000	\$ 100,000
Total Expenditures/Appropriations	\$ (132,001)	\$ 547,615	\$ 647,615	\$ 100,000	\$ 100,000
Net Cost	\$ (714,156)	\$ (100,000)	- \$	- \$	-

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.

PUBLIC FACILITIES FINANCING - PENSION OBLIGATION BOND - DEBT SERVICE 9313000

PROGRAM DESCRIPTION (CONT.):

- On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the County was expecting to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net cost to the transaction due to the additional debt service added-on beginning in Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate 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.
- 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.

2016-17 PROGRAM INFORMATION

BU: 9313000 Pension Obligation Bond-Debt Service

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 POB debt service												
	86,635,962	-86,535,962	0	0	0	0	0	0	100,000	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	86,635,962	-86,535,962	0	0	0	0	0	0	100,000	0	0.0	0

PUBLIC FACILITIES FINANCING - TOBACCO LITIGATION SETTLEMENT - CAPITAL PROJECTS 9284000

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 2016-17				Schedule 15
9284000 - Tobacco Litigation Settlement-Capital Projects 284A - TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS					
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 4,405,302	\$ 2,694,896	\$ 2,694,896	\$ 1,023,467	\$ 1,023,467
Revenue from Use Of Money & Property	2,307	(63)	(63)	-	-
Total Revenue	\$ 4,407,609	\$ 2,694,833	\$ 2,694,833	\$ 1,023,467	\$ 1,023,467
Other Charges	\$ 1,712,713	\$ 1,671,366	\$ 2,694,833	\$ 1,023,467	\$ 1,023,467
Total Financing Uses	\$ 1,712,713	\$ 1,671,366	\$ 2,694,833	\$ 1,023,467	\$ 1,023,467
Total Expenditures/Appropriations	\$ 1,712,713	\$ 1,671,366	\$ 2,694,833	\$ 1,023,467	\$ 1,023,467
Net Cost	\$ (2,694,896)	\$ (1,023,467)	-	-	-

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.

PROGRAM DESCRIPTION(CONT.):

- 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.

2016-17 PROGRAM INFORMATION

BU: 9284000 Tobacco Litigation Settlement-Capital Projects

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title: 001 Tobacco Litigation Securitization</i>												
	1,023,467	0	0	0	0	0	0	0	1,023,467	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 1,023,467 0 0 0 0 0 0 0 1,023,467 0 0.0 0												

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **5940000 - Teeter Plan**
 Function **DEBT SERVICE**
 Activity **Retirement of Long-Term Debt**
 Fund **016A - TEETER PLAN**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 5,184,606	\$ 4,854,040	\$ 4,854,040	\$ 2,529,976	\$ 2,529,976
Revenue from Use Of Money & Property	1,197	-	2,872	-	-
Miscellaneous Revenues	34,806,402	30,432,155	33,287,962	30,633,499	30,633,499
Other Financing Sources	2,023,582	-	-	-	-
Total Revenue	\$ 42,015,787	\$ 35,286,195	\$ 38,144,874	\$ 33,163,475	\$ 33,163,475
Other Charges	\$ 25,810,666	\$ 24,199,925	\$ 27,362,916	\$ 25,842,789	\$ 25,842,789
Interfund Charges	11,351,082	8,556,294	10,781,958	7,320,686	7,320,686
Total Expenditures/Appropriations	\$ 37,161,748	\$ 32,756,219	\$ 38,144,874	\$ 33,163,475	\$ 33,163,475
Net Cost	\$ (4,854,039)	\$ (2,529,976)	\$ -	\$ -	\$ -

PROGRAM DESCRIPTION:

- This budget unit comprises the Teeter Plan Debt Service Fund. The Teeter Plan of property tax apportionment (otherwise known as the Alternative Method of Tax Apportionment) was first implemented in Fiscal Year 1993-94 following the Board of Supervisors' formal adoption on June 29, 1993. Under the Teeter Plan, secured property taxes are distributed by the County to local taxing entities on an accrual basis. In addition, when the Teeter Plan was first implemented, local taxing entities received a one-time acceleration of prior years' delinquent secured property taxes from the County. The County is thereafter entitled to retain all penalties and interest charges on the delinquent secured property taxes.

PROGRAM DESCRIPTION (CONT.):

- The first financing for the distribution of the “purchase” of the delinquencies in the County's redemption file as of June 30, 1993, was provided through a borrowing arrangement through the Treasurer's Pooled Fund administered by the Treasurer-Tax Collector. The terms of the note were approved by the Board of Supervisors on August 3, 1993. Subsequently, annual purchases of secured property tax delinquencies as of June 30th of each year were financed through the Treasurer's Pooled Fund in August of the same year. Following the purchase of the redemption file, actual collections from delinquent taxpayers are transferred into the debt service fund (when apportioned by the Auditor-Controller) for eventual transfer to the Treasurer's Pooled Fund according to the payment schedule set in each borrowing.
- Interest earned on the debt service reserve will reduce the net borrowing costs owed by the County to the Treasurer's Pooled Fund.
- As actual collections are received from the delinquent taxpayers, the principal amount of the borrowing is reduced, and interest collected from delinquent taxpayers is used to pay interest on each borrowing. Also, the net penalty/interest revenue remaining after debt service interest costs is transferred to the General Fund (Budget Unit 5705701) by the close of the final accounting period each year.
- A separate “Tax Losses Reserve Fund” has been established in the General Fund pursuant to Section 4703 of the Revenue and Taxation Code. That reserve is a statutory prerequisite of the Teeter Plan and has no relationship to the borrowing through the Treasurer's Pooled Fund. In the event that a shortfall exists following the forced sale of a delinquent parcel(s), the Tax Losses Reserve Fund would be utilized to fund the shortfall and provide full apportionment of the taxes due.

2016-17 PROGRAM INFORMATION

BU: 5940000 Teeter Plan

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

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

33,163,475	0	0	0	0	0	0	30,633,499	2,529,976	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

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

FUNDED

33,163,475	0	0	0	0	0	0	30,633,499	2,529,976	0	0.0	0
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SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **4060000 - Transient-Occupancy Tax**
 Function **RECREATION & CULTURAL SERVICES**
 Activity **Cultural Services**
 Fund **015A - TRANSIENT OCCUPANCY**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Estimated	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 537,883	\$ 117,036	\$ 117,036	\$ 7,680	\$ 7,680
Revenue from Use Of Money & Property	1,905	(6,175)	(6,175)	-	-
Total Revenue	\$ 539,788	\$ 110,861	\$ 110,861	\$ 7,680	\$ 7,680
Services & Supplies	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Other Charges	1,509,765	2,052,451	2,060,131	2,022,538	2,022,538
Interfund Charges	134,828	-	-	35,350	35,350
Interfund Reimb	(1,221,841)	(1,969,270)	(1,969,270)	(2,070,208)	(2,070,208)
Total Expenditures/Appropriations	\$ 422,752	\$ 103,181	\$ 110,861	\$ 7,680	\$ 7,680
Net Cost	\$ (117,036)	\$ (7,680)	\$ -	\$ -	\$ -

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.

2016-17 PROGRAM INFORMATION

BU: 4060000 Transient-Occupancy Tax

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

Program No. and Title: 001 Transient-Occupancy Tax

2,077,888	-2,070,208	0	0	0	0	0	0	7,680	0	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Sacramento County imposes a Transient-Occupancy Tax (TOT) in the amount of 12.0 percent of the rent charged at hotels, motels, and similar structures for short-term lodging. The Board of Supervisors 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

2,077,888	-2,070,208	0	0	0	0	0	0	7,680	0	0.0	0
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