

GENERAL GOVERNMENT

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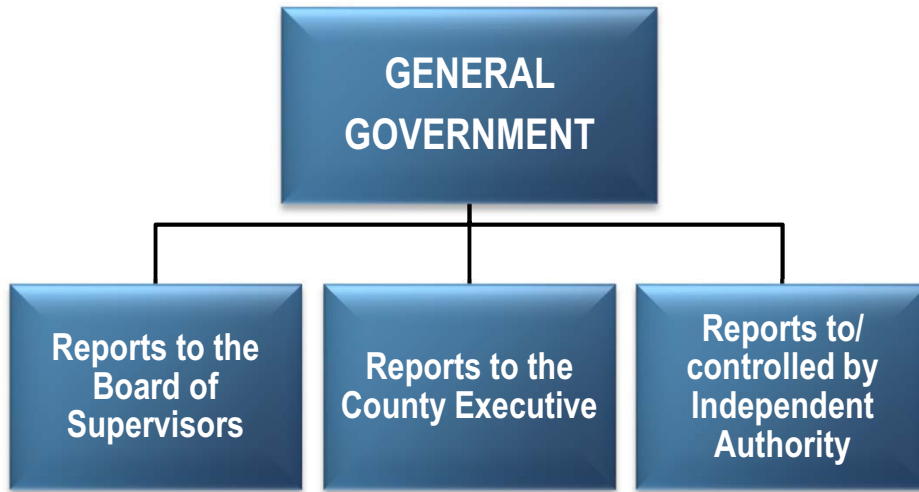
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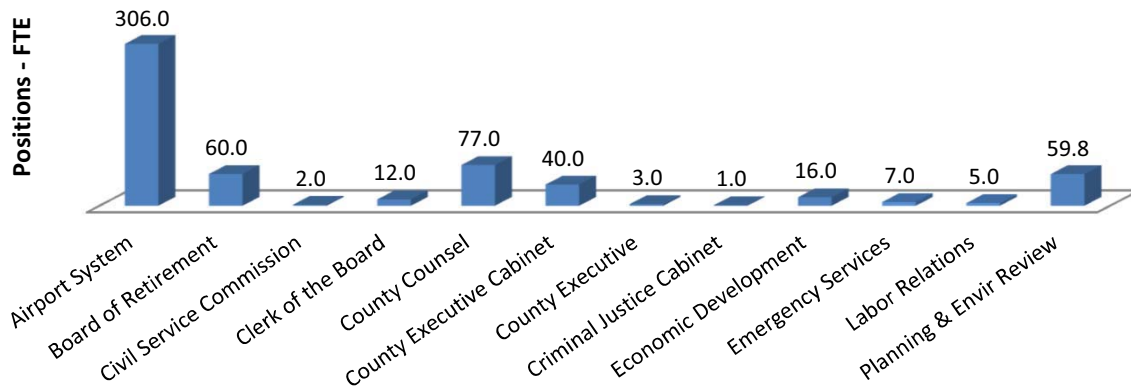
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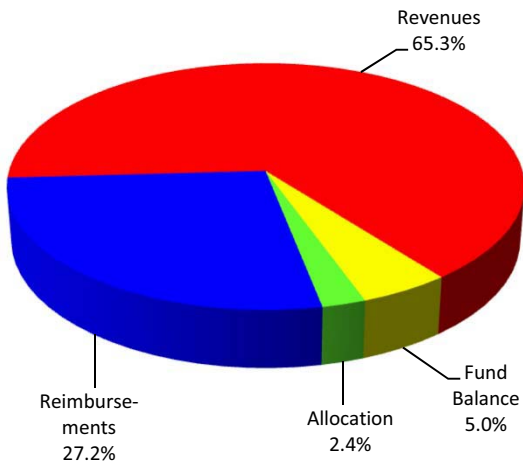
INTRODUCTION



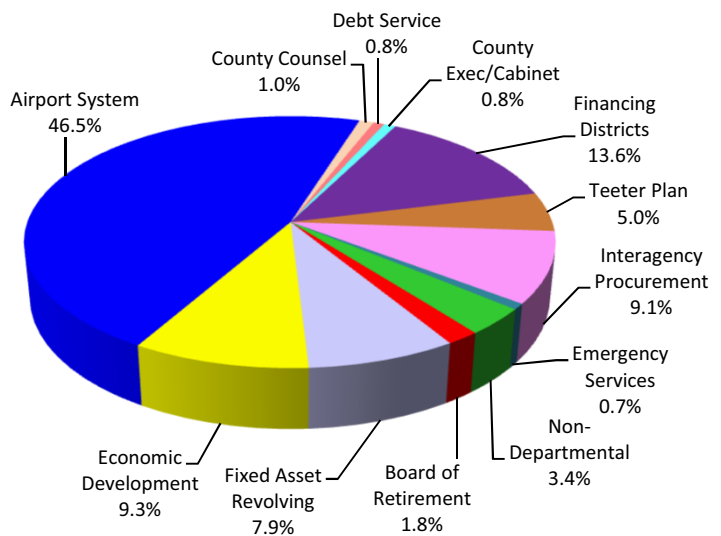
Staffing Trend



Financing Sources



Financing Uses



INTRODUCTION

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

- Reports to the Board of Supervisors – County Counsel and County Executive
- Reports to the County Executive – Airport System, Clerk of the Board, County Executive Cabinet, Economic Development, Emergency Services, Labor Relations, and Planning and Environmental Review.
- Reports to/controlled by Independent Authority – Board of Retirement, Civil Service Commission, Fair Housing Services, Contribution to LAFCo, County Library, Criminal Justice Cabinet, and Natomas Fire District.

INTRODUCTION

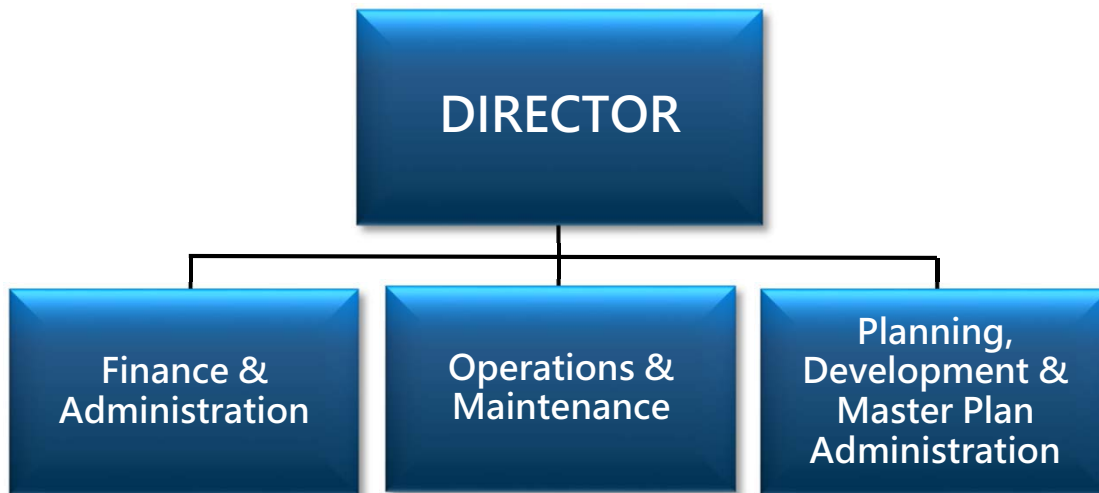
General Government Budget Units/Departments

| Fund | Budget Unit No. | Departments/Budget Units | Requirements | Financing | Net Cost | Positions |
|---------------------------|-----------------|---|----------------------|------------------------|-----------------------|--------------|
| 001A | 5980000 | Appropriation for Contingency | \$4,288,000 | \$0 | \$4,288,000 | 0.0 |
| 001A | 4210000 | Civil Service Commission | 423,914 | 60,000 | 363,914 | 2.0 |
| 001A | 4010000 | Clerk of the Board | 2,049,873 | 550,801 | 1,499,072 | 12.0 |
| 001A | 5920000 | Contribution to LAFCo | 239,500 | 0 | 239,500 | 0.0 |
| 001A | 4810000 | County Counsel | 5,862,028 | 3,535,071 | 2,326,957 | 77.0 |
| 001A | 5910000 | County Executive | 1,075,344 | 0 | 1,075,344 | 3.0 |
| 001A | 5730000 | County Executive Cabinet | 3,696,043 | 3,259,097 | 436,946 | 40.0 |
| 001A | 5750000 | Criminal Justice Cabinet | 0 | 0 | 0 | 1.0 |
| 001A | 7090000 | Emergency Services | 4,222,345 | 3,218,640 | 1,003,705 | 7.0 |
| 001A | 4660000 | Fair Housing Services | 154,729 | 0 | 154,729 | 0.0 |
| 001A | 5110000 | Financing-Transfers/Reimbursement | 5,379,774 | 0 | 5,379,774 | 0.0 |
| 001A | 5970000 | Labor Relations | 399,061 | 399,061 | 0 | 5.0 |
| 001A | 5770000 | Non-Departmental Costs/General Fund | 19,604,778 | 0 | 19,604,778 | 0.0 |
| 001A | 5700000 | Non-Departmental Revenues/General Fund | -8,303,842 | 594,833,339 | -603,137,181 | 0.0 |
| 001A | 5725728 | Planning and Environmental Review | 11,960,473 | 10,380,114 | 1,580,359 | 59.8 |
| 001A | 0001000 | Reserve Changes | 8,706,699 | 11,746,058 | -3,039,359 | 0.0 |
| GENERAL FUND TOTAL | | | \$59,758,719 | \$627,982,181 | -\$568,223,462 | 206.8 |
| 001F | 5060000 | Community Investment Program | \$1,028,943 | \$1,028,943 | \$0 | 0.0 |
| 001G | 5790000 | Neighborhood Revitalization | 1,965,667 | 1,965,667 | 0 | 0.0 |
| 011A | 6310000 | County Library | 1,188,983 | 1,188,983 | 0 | 0.0 |
| 015A | 4060000 | Transient-Occupancy Tax | 960,133 | 960,133 | 0 | 0.0 |
| 016A | 5940000 | Teeter Plan | 28,708,783 | 28,708,783 | 0 | 0.0 |
| 020A | 3870000 | Economic Development | 52,723,090 | 52,723,090 | 0 | 16.0 |
| 023A | 3830000 | Affordability Fee | 2,301,872 | 2,301,872 | 0 | 0.0 |
| 030A | 9030000 | Interagency Procurement | 51,991,450 | 43,232,414 | 8,759,036 | 0.0 |
| 041A | 3400000 | Airport System-Operations | 264,885,764 | 207,238,114 | 57,647,650 | 306.0 |
| 043A | 3480000 | Airport System-Capital Outlay | 186,030 | 0 | 186,030 | 0.0 |
| 060A | 7860000 | Board of Retirement | 10,024,407 | 10,024,407 | 0 | 60.0 |
| 101A | 3070000 | Antelope Public Facilities Financing Plan | 1,497,773 | 1,497,773 | 0 | 0.0 |
| 105A | 2870000 | Laguna Creek/Elliott Ranch CFD No.1 | 3,648,874 | 3,648,874 | 0 | 0.0 |
| 107A | 3090000 | Laguna Community Facilities District | 398,764 | 398,764 | 0 | 0.0 |
| 108A | 2840000 | Vineyard Public Facilities Financing Plan | 10,819,499 | 10,819,499 | 0 | 0.0 |
| 115A | 3081000 | Bradshaw/US 50 Financing District | 56,327 | 56,327 | 0 | 0.0 |
| 118A | 1182880 | Florin Road Capital Project | 401,676 | 401,676 | 0 | 0.0 |
| 118B | 1182881 | Fulton Avenue Capital Project | 43 | 43 | 0 | 0.0 |
| 130A | 1300000 | Laguna Stonelake CFD | 313,929 | 313,929 | 0 | 0.0 |
| 131A | 1310000 | Park Meadows CFD-Bond Proceeds | 132,853 | 132,853 | 0 | 0.0 |
| 132A | 1320000 | Mather Landscape Maintenance CFD | 509,320 | 509,320 | 0 | 0.0 |
| 136A | 1360000 | Mather Public Facilities Financing Plan | 805,221 | 805,221 | 0 | 0.0 |
| 139A | 1390000 | Metro Air Park | 13,082,363 | 13,082,363 | 0 | 0.0 |
| 140A | 1400000 | McClellan Park CFD | 12,865,126 | 12,865,126 | 0 | 0.0 |
| 142A | 1420000 | Metro Air Park Service Tax | 742,628 | 742,628 | 0 | 0.0 |
| 143A | 1430000 | North Vineyard Station Specific Plan | 5,379,674 | 5,379,674 | 0 | 0.0 |
| 144A | 1440000 | North Vineyard Station CFDs | 26,128,265 | 26,128,265 | 0 | 0.0 |
| 147A | 1470000 | Florin Vineyard No. 1 CFD 2016-2 | 124,800 | 124,800 | 0 | 0.0 |
| 160A | 1600000 | Countywide Library Facilities Admin Fee | 50,305 | 50,305 | 0 | 0.0 |
| 229A | 2290000 | Natomas Fire District | 2,416,571 | 2,416,571 | 0 | 0.0 |
| 257A | 2857000 | County Service Area No. 10 | 405,588 | 405,588 | 0 | 0.0 |
| 277A | 9277000 | Fixed Asset Revolving Fund | 44,713,000 | 44,713,000 | 0 | 0.0 |
| 280A | 9280000 | Juvenile Courthouse Project-Debt Service | 145,201 | 145,201 | 0 | 0.0 |
| 282A | 9282000 | 2004 Pension Obligation Bonds-Debt Service | 906,233 | 906,233 | 0 | 0.0 |
| 284A | 9284000 | Tobacco Litigation Settlement-Capital Project | 1,478,279 | 1,478,279 | 0 | 0.0 |
| 288A | 9288000 | 1997 Refunding Pub. Facilities-Debt Service | 483,596 | 483,596 | 0 | 0.0 |
| 298A | 9298000 | 2003 Public Facilities Project-Debt Service | 147,194 | 147,194 | 0 | 0.0 |
| 300A | 9300000 | 2010 Refunding COPs-Debt Service | 488,683 | 488,683 | 0 | 0.0 |
| 304A | 9304304 | 2007 Public Facilities Project-Debt Service | 158,331 | 158,331 | 0 | 0.0 |
| 306A | 9306306 | 2006 Pub. Bldg. Facilities-Debt Service | 130,193 | 130,193 | 0 | 0.0 |
| 313A | 9313000 | Pension Obligation Bonds-Debt Service | 445,795 | 445,795 | 0 | 0.0 |
| TOTAL | | | \$544,841,226 | \$478,248,510 | \$66,592,716 | 382.0 |
| GRAND TOTAL | | | \$604,599,945 | \$1,106,230,691 | -\$501,630,746 | 588.8 |

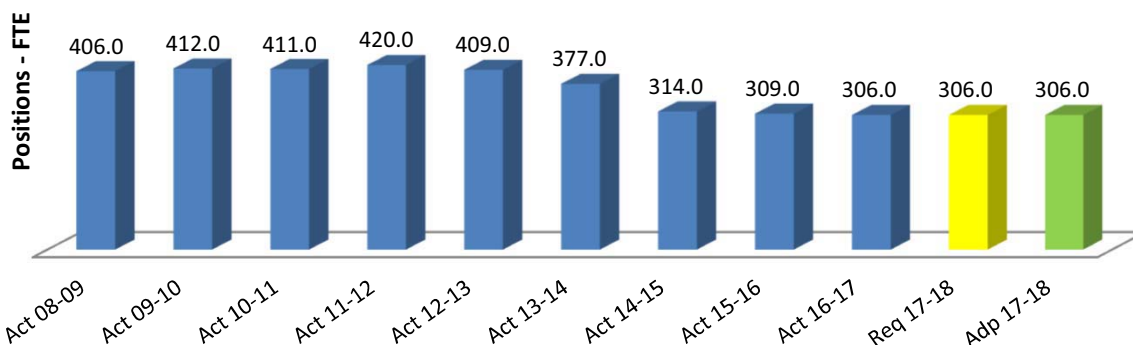
The negative net cost is General Purpose Financing that is allocated to General Fund departments in other sections of this Budget Book.

DEPARTMENTAL STRUCTURE

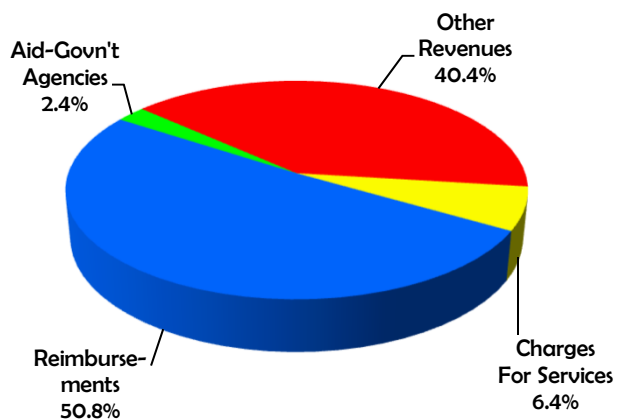
JOHN WHEAT, DIRECTOR



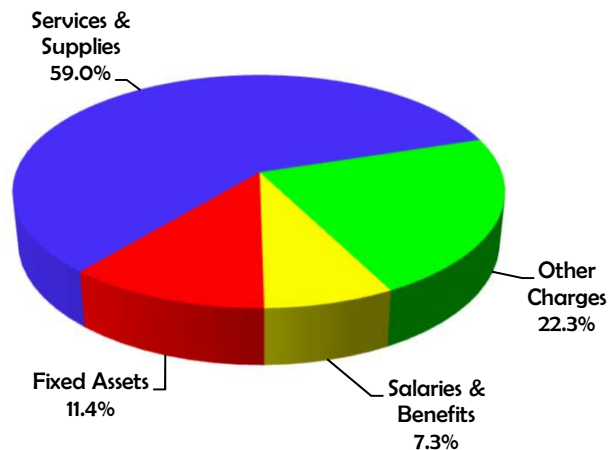
Staffing Trend



Financing Sources



Financing Uses



| SUMMARY | | | | | |
|-----------------------|-----------------------|-----------------------|------------------------|----------------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 214,312,327 | 245,359,601 | 292,273,983 | 265,071,794 | 265,071,794 |
| Total Financing | 207,545,858 | 223,653,866 | 210,524,439 | 207,238,114 | 207,238,114 |
| Net Cost | 6,766,469 | 21,705,735 | 81,749,544 | 57,833,680 | 57,833,680 |
| Positions | 309.0 | 306.0 | 307.0 | 306.0 | 306.0 |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOALS:

- Actively reinforce the positive impact of the Sacramento County Airport System on the Northern California region and increase the level at which community members value each of the airports within the system.
- Operate and maintain our facilities so that airline rates and charges are competitive with other similar airports.
- Operate and maintain the County’s aviation assets in a financially sustainable manner.
- Successfully partner with the California Capital Airshow for the 12th Annual Airshow at Mather Airport, thus resulting in positive perception of Sacramento County by the public.
- Increase awareness among the private and public agencies regarding the need to reduce potential interactions between aircraft and hazardous wildlife through land use decisions that minimize wildlife attractants.

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

- **Sacramento International Airport (SMF)**

- As of March 2017, Passenger Enplanements have increased by 163,653 passengers or 4.5 percent Fiscal Year-To-Date year over year from Fiscal Year 2015-16. An Additional 1,839 departing flights were added during Fiscal Year, for an additional 412,749 departing seats. New non-stop service was added to Baltimore, Newark and Los Cabos, Mexico. SMF is averaging 132 flights per day to 32 nonstop destinations during Fiscal Year 2016-17 versus 127 flights per day operated to 31 nonstop destinations during Fiscal Year 2015-16.
- The East Taxiways Project was a partnership with the Federal Aviation Administration (FAA) to complete a \$35 million project at Sacramento International Airport (SMF) to reconstruct Taxiway D and its associated taxiway complex on the east side of the airfield. The project also extended Taxiway W to Taxiway D which completes and provides a dedicated Crossfield taxiway for aircraft. The FAA funded approximately \$16.4 million through an Airport Improvement Program (AIP) grant toward the project. The reconstruction of Taxiway D and its associated taxiways will improve overall airfield operational efficiency and safety at SMF.
- In spring of 2016, Airports purchased two sets of Exit Lane Technology equipment to be installed in Concourse B at SMF. The purpose of the project is to stop unauthorized movement of people and objects into the secure area of the concourse, the equipment eliminates the need for human guards for this task and automates the process which reduces the cost to the airport for this service. The primary functions of this equipment are to monitor, detect, warn, alarm and isolate if there is an intruder or object in compliance with the Department of Homeland Security, Transportation Security Administration standards. The East side installation was completed in November 2016 and the West side in March 2017. The project also included the construction of emergency exit bypass platforms and stairwells to allow safe egress from the exit lane corridors.
- The Terminal B West Apron Improvements project will replace the asphalt concrete patches left in the west apron from the footprint of the old Terminals B1 and B2 at the end of the Big Build Project. The patches will be replaced with structural Portland Cement concrete and will allow realignment of a taxilane in the West Apron to increase Remain Overnight (RON) aircraft parking spaces. Also included in this project is the expansion of Cargo 1 parking apron, localized pavement repairs in the area currently used by FedEx and realignment of the vehicular service road along the south edge of this apron. The project is critical to both Southwest Airlines and FedEx as both airlines have increased their daily operations at SMF and allows the flexibility to maximize the utilization of the West Apron as airline operations continue to grow. The design for all four elements is complete. The project will be divided up into two phases. The first phase, Cargo 1 parking apron expansion and 50 percent of pavement replacement in the west apron, started construction in March. The remaining work has been scheduled for summer of 2017 construction.
- Terminal A renovations continued with the completion of new passenger lounge area between Gates A12 and A14 in Concourse A and in front of Starbucks located in the Terminal A lobby as well as the "On the Go" vending areas.

SIGNIFICANT DEVELOPMENTS DURING 2016-17 (cont.):

- **Sacramento International Airport (SMF)**
 - SMF Master Plan update was accepted by the Board of Supervisors and forwarded for environmental review in February of 2017. The Master Plan update builds on post-big build aspects of the 2017 Master Plan with a focus on optimizing customer experience and throughput as SMF continues to experience steady post-recession growth.
- **Mather Airport**
 - The Taxiway B Rehabilitation project rehabilitated the pavement on Taxiway B which connects Taxiway A and Runway 4L/22R at Mather Airport. Along with pavement rehabilitation, the project brought the taxiway into compliance with the current FAA design guidelines. The overall project cost is approximately \$1.1 million, and the Department of Airports received an AIP grant in the amount of \$996,924 from the FAA for this project.
- **McClellan Airport**
 - Airports and the Office of Economic Development and Marketing are working together to transfer McClellan Airport management to McClellan Business Park.

2017-18 APPROVED RECOMMENDED BUDGET**SIGNIFICANT CHANGES FOR 2017-18:**

- **Sacramento International Airport**
 - The Oxidation Pond Remediation Project at the SMF mitigates and removes contaminating materials as required by the State Water Quality Control Board. The airport ceased operation of the ponds in 2011 following the completion of the sewer line connection to the County Sanitation District's system. Start of construction is planned for summer of 2017.
 - The West Runway Rehabilitation project will rehabilitate the pavement on Runway 16R/34L at SMF. This project will be in partnership with the FAA for an AIP grant for construction. A consultant was awarded the contract through a Request for Qualifications process that took place in August 2016. Design is currently under way and the project is scheduled to go out to bid by winter of 2017.
 - The Concourse A Jetbridge Replacement project will remove and replace the Jetbridges located at Terminal A. The Jetbridges are approaching 20 years of age and require replacement as equipment is reaching the end of its useful life. The project will also bring gate A11 back into service which was closed due to the expansion of a baggage processing facility associated with Terminal A's baggage handling system modernization project. Procurement of the new Jetbridges is scheduled to start in the summer of 2017.
 - The Airports Sustainability Master Plan was initiated in March of 2017 and when completed in the latter part of 2017 will provide a pathway to ensuring sustainability is integrated into airport planning, operations, maintenance and development at all Department facilities.

SIGNIFICANT CHANGES FOR 2017-18 (cont.):

- **Sacramento International Airport (cont.)**
 - The first phase of a multi-phase Sustainable Landscaping improvements project will improve the irrigation infrastructure and reduce the amount of turf on the campus to save water and maintenance costs. A conceptual design was completed and approved in 2016. the subsequent phases will build on that concept for construction and phase it accordingly. Design for construction plans and specifications have started and will go out to bid in winter 2017 with construction in spring 2018.
 - Terminal A renovations will continue to move forward over the next few years, with the purchase of all new gate seating and the start of replacing flooring, installation of energy efficient lighting and wayfinding signage. Furnishings and a new information counter are planned for meeting and greeting airport customers in the area by baggage claim. Also planned for Terminal A is the redesign of all the public restrooms with construction happening the following year.
 - Airports is currently initiating the development of a Safety Management System for SMF. This system integrates a collection of processes and procedures that ensures a formalized and proactive approach to safety through risk management.
 - Airports entered into an agreement that will see construction completed in December 2017 of two solar photovoltaic electric generating facilities at International Airport. Upon completion of the project, the airport's solar facilities will occupy a currently undeveloped 17-acre site on the airfield and a 15-acre site located just north of the economy parking lot on the Airport's "landside". It is estimated that the Department will save an average of \$850,000 a year in electric utility costs for the 25-year term of the agreement.
- **Mather Airport**
 - In October 2016, Airports began the first phase of the Truemper Road Extension project at Mather Airport. This project includes the construction of a new main access road, which extends from the intersection of Von Karmon and Whitehead to a point approximately 1,000 feet southwest of the intersection to allow the creation of a new flightline for future aviation related and commercial development. This project is scheduled for completion in July 2017.
 - Along the newly created Truemper Road frontage, Mather Jet Center will construct a new, privately funded development, which includes a large fixed based operator (FBO) hangar and four executive hangars for corporate aircraft.
 - The General Aviation Apron Rehabilitation will rehabilitate approximately 30 acres of pavement along the new flight-line and development area at Mather Airport. In addition to improving the pavement condition, the project will construct drainage improvements for additional flood protection and a water quality device for treatment of runoff. Airports expects to receive approximately \$3.5 million of AIP funding from the FAA for this project, and the project is scheduled to go out to bid at the end of May 2017 with construction starting in summer of 2017.

- **Mather Airport (cont.)**

- Pending a spring 2017 feasibility analysis, an upgrade of Mather’s Instrument landing System to Category II Special Authorization criteria will be initiated in Fiscal Year 2017-18 through equipment acquisition and installation and procedure development in partnership with the FAA and UPS. Once operational this system promises to reduce the number of flights that have to hold over communities waiting for weather to improve or divert to other airports, thereby minimizing emissions and noise and improving airport efficiency. This project has the support of Congressman Ami Bera.

RECOMMENDED GROWTH FOR 2017-18:

- Ongoing recommended growth requests include:
 - Appropriations of \$523,384 offset by revenues of \$523,384.
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

STAFFING LEVEL CHANGES FOR 2017-18:

- The following adjustments were made by various Salary Resolution Amendments during Fiscal Year 2016-17:

| | |
|--|------------|
| Airport Manager | -1.0 |
| Airport Noise Officer..... | -1.0 |
| Airport Technical Assistant | 1.0 |
| Airport Safety Management System Manager | 1.0 |
| Associate Civil Engineer | 1.0 |
| Associate Engineer Architect | -2.0 |
| Automotive Service Worker | -1.0 |
| Business Citizen Assistance Rep Level 2 | -1.0 |
| Construction Management Specialist | 1.0 |
| Construction Management Supervisor | 1.0 |
| Custodian Level 2 | -1.0 |
| Environmental Specialist Level 2..... | 2.0 |
| Environmental Specialist Level 4..... | 1.0 |
| Fire Battalion Chief Aircraft Rescue & Fire | 1.0 |
| Fire Captain Aircraft Rescue & Firefighting (40) | -1.0 |
| Firefighter Aircraft Rescue & Firefighting (RA) | 5.0 |
| Senior Airport Planner | -1.0 |
| Senior Natural Resource Specialist..... | -1.0 |
| Supervising Custodian 1 | -1.0 |
| Supervising Custodian 2 | <u>1.0</u> |
| Total | 4.0 |

STAFFING LEVEL CHANGES FOR 2017-18 (cont.):

- The following positions were approved for addition as part of the Fiscal Year 2017-18 Recommended June Budget:

| | |
|--|------------|
| Administrative Services Officer I | 1.0 |
| Park Maintenance Worker 2 | 1.0 |
| Senior Storekeeper Fleet Services | 1.0 |
| Senior Office Assistant | 1.0 |
| Assistant Engineer Architect Level I | <u>1.0</u> |
| Total | 5.0 |

- The following positions were approved for deletion as part of the Fiscal Year 2017-18 Recommended Budget:

| | |
|-------------------------------|-------------|
| Custodian Level 2 | -4.0 |
| Supervising Custodian I | <u>-1.0</u> |
| Total | -5.0 |

RECOMMENDED BUDGET RESERVE BALANCES FOR 2017-18:

- **Operating Reserve**
 - Revenue Bond Operating Reserve Account reflects revenues equal to three months' budgeted operating expenses restricted for contingencies related to operations. This Reserve decreased by \$357,473 to total \$23,091,336.
- **Revenue Bond Reserve and Contingency**
 - Revenue Bond Reserve and Contingency Account reflects Department's revenues which are restricted for unanticipated or emergency repairs and emergency replacements, and it is maintained at \$2,000,000 a year.
- **Revenue Bond Debt Service Reserve**
 - Revenue Bond Debt Service Reserve Account reflects monies restricted for the purpose of making up any deficiency in the Revenue Bond Debt Service Account to the extent money on deposit in such funds is insufficient to pay interest and principal on the bonds as they become due and payable. Reserve amount has decreased by \$3,496,158 to total \$38,044,670.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION
DEPARTMENT OF AIRPORTS (3400000)

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|---|--|------------------------|
| Budget Unit 3400000 - Airport System | | | |
| Operating Detail | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| 1 | 2 | 3 | 4 |
| Operating Revenues | | | |
| Charges for Services | \$ 87,345,740 | \$ 87,412,940 | \$ 67,200 |
| Intergovernmental Revenues | 10,033,344 | 10,033,344 | - |
| Use of Money and Property | 87,903,805 | 87,903,805 | - |
| Total Operating Revenues | \$ 185,282,889 | \$ 185,350,089 | \$ 67,200 |
| Operating Expenses | | | |
| Salaries and Employee Benefits | \$ 35,182,857 | \$ 35,182,857 | - |
| Services and Supplies | 63,003,325 | 68,049,425 | 5,046,100 |
| Other Charges | 1,359,929 | 1,359,929 | - |
| Depreciation | 53,060,553 | 53,060,553 | - |
| Total Operating Expenses | \$ 152,606,664 | \$ 157,652,764 | \$ 5,046,100 |
| Operating Income (Loss) | \$ 32,676,225 | \$ 27,697,325 | \$ (4,978,900) |
| Non-Operating Revenues (Expenses) | | | |
| Other Financing | \$ - | \$ - | - |
| Other Revenues | 20,033,844 | 20,033,844 | - |
| Fines/Forefeitures/Penalties | 50,000 | 50,000 | - |
| Licenses/Permits | 30,000 | 30,000 | - |
| Interest Income | 1,774,181 | 1,774,181 | - |
| Cost of Goods Sold | (535,000) | (535,000) | - |
| Gain or Loss on Sale of Capital Assets | - | - | - |
| Interest Expense | (52,198,000) | (52,198,000) | - |
| Total Non-Operating Revenues (Expenses) | \$ (30,844,975) | \$ (30,844,975) | - |
| Income Before Capital Contributions and Transfers | \$ 1,831,250 | \$ (3,147,650) | \$ (4,978,900) |
| Interfund Charges | \$ 200,800,000 | \$ 214,400,000 | \$ 13,600,000 |
| Interfund Reimb | (155,000,000) | (159,900,000) | (4,900,000) |
| Change in Net Assets | \$ (43,968,750) | \$ (57,647,650) | \$ (13,678,900) |
| Net Assets - Beginning Balance | 584,627,149 | 584,627,149 | - |
| Net Assets - Ending Balance | \$ 540,658,399 | \$ 526,979,499 | \$ (13,678,900) |
| Positions | 306.0 | 306.0 | 0.0 |

AIRPORT CAPITAL OUTLAY (3480000)

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET Budget Unit 3480000 - Airport Capital Outlay | | | |
|--|---|--|--------------------|
| Operating Detail | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| 1 | 2 | 3 | 4 |
| Operating Revenues | | | |
| Intergovernmental Revenues | \$ - | \$ - | - |
| Total Operating Revenues | \$ - | \$ - | - |
| Operating Expenses | | | |
| Depreciation | \$ 219,630 | \$ 219,630 | - |
| Total Operating Expenses | \$ 219,630 | \$ 219,630 | - |
| Operating Income (Loss) | \$ (219,630) | \$ (219,630) | - |
| Non-Operating Revenues (Expenses) | | | |
| Other Financing | \$ - | \$ - | - |
| Equipment | (4,465,400) | (7,300,400) | (2,835,000) |
| Improvements | (39,245,000) | (45,166,000) | (5,921,000) |
| Land | (2,000,000) | (2,000,000) | - |
| Total Non-Operating Revenues (Expenses) | \$ (45,710,400) | \$ (54,466,400) | (8,756,000) |
| Income Before Capital Contributions and Transfers | \$ (45,930,030) | \$ (54,686,030) | (8,756,000) |
| Interfund Reimb | (45,800,000) | (54,500,000) | (8,700,000) |
| Change in Net Assets | \$ (130,030) | \$ (186,030) | (56,000) |
| Net Assets - Beginning Balance | (44,621,963) | (44,621,963) | - |
| Net Assets - Ending Balance | \$ (44,751,993) | \$ (44,807,993) | (56,000) |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

Department of Airports (3400000)

- Appropriations have increased \$13,746,100 due to the following:
 - An increase of \$4,969,900 in services and supplies costs associated with the addition and rebudgeting of various projects.
 - An increase of \$9,000 for internal audit costs from the Department of Finance.
 - An increase of \$67,200 for costs associated with management of McClellan while the contract to transfer McClellan to the Office of Economic Development is being negotiated.
 - A net increase of \$8,700,000 in interfund transfers to the Airport Capital Outlay Fund for capital expenses and equipment.
- Revenues have increased \$67,200 for costs related to McClellan, which will be funded by the Office of Economic Development.

Airport Capital Outlay (3480000)

- Appropriations have increased by \$8,756,000 and reimbursements have increased from the Airport Operating Fund in the amount of \$8,700,00 due to the following:
 - A net increase of \$5,921,000 in building and structure improvements due to rebudgeting of various projects not completed in the prior year and reductions for approved CIP projects anticipated to be lower than originally estimated.
 - An increase of \$2,835,000 in equipment for Impact Attenuator Trailers, Terminal Aggregation Distribution Alignment purchases and the shifting of funding from structure to equipment for Electric Shuttle Bus purchases.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The following position is included for addition as part of the Fiscal Year 2017-18 Adopted Budget:

| | | |
|--|--------------|------------|
| Administrative Services Officer 2..... | <u>1.0</u> | |
| | Total | 1.0 |

- The following position is included for deletion as part of the Fiscal Year 2017-18 Adopted Budget:

| | | |
|--------------------------------|--------------|------------|
| Chief Storekeeper Range B..... | <u>1.0</u> | |
| | Total | 1.0 |

CAPITAL IMPROVEMENT PLAN (CIP) FOR 2017-18:

For detailed information regarding 2017-18 capital projects and operating impacts by project, please refer to Fiscal Year 2017-18 Capital Improvement Plan.

ADOPTED BUDGET RESERVE BALANCES FOR 2017-18:

- **Operating Reserve - \$24,425,776**
 - This reserve reflects revenues equal to three months' budgeted operating expenses restricted for contingencies related to operations. Reserve reflects an increase of \$976,967 from the 2016-17 Adopted Budget.
- **Revenue Bond Reserve and Contingency - \$2,000,000**
 - This reserve was established in 2008 to finance capital improvements. The reserve amount is set by the Bond Indenture and is maintained at \$2,000,000 a year.
- **Revenue Bond Debt Service Reserve – \$38,141,518**
 - This reserve was established for the purpose of making up any deficiency in the Revenue Bond Debt Service Account to the extent money on deposit in such funds is insufficient to pay interest and principal on the bonds as they become due and payable. Reserve reflects a decrease of \$3,377,904 from the 2016-17 Adopted Budget.

SUPPLEMENTAL INFORMATION:

- **Operating Revenues**
 - Budgeted operating revenues of \$176,022,183 represent an increase of approximately \$5.1 million compared to the prior-year budgeted operating revenues. The increase is largely due to anticipated increases in parking revenue and concessions resulting from the increase in passenger enplanements.
- **Operating Expenses**
 - Budgeted operating expenses of \$158,407,394 represent an increase of approximately \$9.5 million compared to the budgeted operating expenses from the prior year. The increase in budgeted operating expenses is due to an approximately \$1.6 million increase in Salaries and Benefits, \$8.3 million increase in Services and Supplies and \$0.4 million decrease in Other Operating Expenses.
- **Capital Outlay**
 - Budgeted Capital Outlay expenses of \$54,466,400 represents a decrease of approximately \$33.5 million compared to the budgeted operating expenses from the prior year. The decrease is due to the completion and deletion of various projects including the completion of the \$32.0 million project "Rehabilitate Taxiway D and Connections to Runway 16L." Projects included in the Airport System's capital budget will contribute to the traveling experience of airport customers, provide the infrastructure needed to safely and effectively accommodate current demand, and help meet the future demand of air travel.

SCHEDULE (AIRPORT OPERATIONS):

| State Controller Schedule County Budget Act January 2010 | County of Sacramento Operation of Enterprise Fund Fiscal Year 2017-18 | | | | Schedule 11 |
|--|---|------------------------|----------------------------|------------------------|--|
| | Fund Title | | 041A - AIRPORT MAINTENANCE | | |
| | Service Activity | | Airport Operations | | |
| | Budget Unit | | 3400000 | | |
| Operating Detail | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Operating Revenues | | | | | |
| Charges for Service | \$ 75,056,812 | \$ 81,312,506 | \$ 79,402,715 | \$ 87,412,940 | \$ 87,412,940 |
| Intergovernmental Revenues | 12,236,575 | 12,533,139 | 19,152,913 | 10,033,344 | 10,033,344 |
| Use Of Money/Prop | 89,164,513 | 92,656,309 | 90,765,904 | 87,903,805 | 87,903,805 |
| Total Operating Revenues | \$ 176,457,900 | \$ 186,501,954 | \$ 189,321,532 | \$ 185,350,089 | \$ 185,350,089 |
| Operating Expenses | | | | | |
| Salaries/Benefits | \$ 30,700,442 | \$ 32,103,713 | \$ 33,556,091 | \$ 35,182,857 | \$ 35,182,857 |
| Services & Supplies | 54,153,369 | 55,835,199 | 59,793,097 | 68,049,425 | 68,049,425 |
| Other Charges | 1,243,381 | 1,676,975 | 1,730,157 | 1,359,929 | 1,359,929 |
| Depreciation | 50,753,711 | 52,506,365 | 52,881,295 | 53,060,553 | 53,060,553 |
| Total Operating Expenses | \$ 136,850,903 | \$ 142,122,252 | \$ 147,960,640 | \$ 157,652,764 | \$ 157,652,764 |
| Operating Income (Loss) | \$ 39,606,997 | \$ 44,379,702 | \$ 41,360,892 | \$ 27,697,325 | \$ 27,697,325 |
| Non-Operating Revenues (Expenses) | | | | | |
| Other Revenues | \$ 18,015,636 | \$ 18,191,091 | \$ 19,659,768 | \$ 20,033,844 | \$ 20,033,844 |
| Fines/Forefeitures/Penalties | 150,469 | 36,441 | - | 50,000 | 50,000 |
| Licenses/Permits | 54,659 | 61,855 | 26,181 | 30,000 | 30,000 |
| Interest Income | 768,845 | 1,442,716 | 1,516,958 | 1,774,181 | 1,774,181 |
| Cost of Goods Sold | (431,554) | (361,607) | (535,000) | (535,000) | (535,000) |
| Gain or Loss on Sale of Capital Assets | 74,979 | 262,046 | - | - | - |
| Interest Expense | (56,281,702) | (54,049,713) | (55,403,147) | (52,198,000) | (52,198,000) |
| Total Non-Operating Revenues (Expenses) | \$ (37,648,668) | \$ (34,417,171) | \$ (34,735,240) | \$ (30,844,975) | \$ (30,844,975) |
| Income Before Capital Contributions and Transfers | \$ 1,958,329 | \$ 9,962,531 | \$ 6,625,652 | \$ (3,147,650) | \$ (3,147,650) |
| Interfund Charges | 150,308,147 | 157,029,805 | 242,022,000 | 214,400,000 | 214,400,000 |
| Interfund Reimb | (150,308,147) | (157,029,805) | (154,000,000) | (159,900,000) | (159,900,000) |
| Change In Net Assets | \$ 1,958,329 | \$ 9,962,531 | \$ (81,396,348) | \$ (57,647,650) | \$ (57,647,650) |
| Net Assets - Beginning Balance | 587,562,505 | 570,329,573 | 570,329,573 | 584,627,149 | 584,627,149 |
| Equity and Other Account Adjustments | (19,191,261) | 4,335,045 | - | - | - |
| Net Assets - Ending Balance | \$ 570,329,573 | \$ 584,627,149 | \$ 488,933,225 | \$ 526,979,499 | \$ 526,979,499 |
| Positions | 309.0 | 306.0 | 307.0 | 306.0 | 306.0 |
| Revenues Tie To | | | | | SCH 1, COL 4 |
| Expenses Tie To | | | | | SCH 1, COL 6 |

SCHEDULE (AIRPORT CAPITAL OUTLAY):

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Operation of Enterprise Fund Fiscal Year 2017-18 | | | Schedule 11 | |
|--|------------------------|---|------------------------|-----------------------------|--|--|
| | | Fund Title | | 043A - AIRPORT CAPITAL IMPR | | |
| | | Service Activity | | Capital Outlay | | |
| | | Budget Unit | | 3480000 | | |
| Operating Detail | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Operating Revenues | | | | | | |
| Intergovernmental Revenues | \$ 11,368,943 | \$ 12,134,657 | \$ - | \$ - | \$ - | |
| Total Operating Revenues | \$ 11,368,943 | \$ 12,134,657 | \$ - | \$ - | \$ - | |
| Operating Expenses | | | | | | |
| Depreciation | \$ - | \$ - | \$ 400,696 | \$ 219,630 | \$ 219,630 | |
| Total Operating Expenses | \$ - | \$ - | \$ 400,696 | \$ 219,630 | \$ 219,630 | |
| Operating Income (Loss) | \$ 11,368,943 | \$ 12,134,657 | \$ (400,696) | \$ (219,630) | \$ (219,630) | |
| Non-Operating Revenues (Expenses) | | | | | | |
| Other Revenues | \$ - | \$ 21,765 | \$ - | \$ - | \$ - | |
| Interest Income | 706,663 | 667,133 | - | - | - | |
| Equipment | (12,803,033) | (3,495,467) | (10,991,400) | (7,300,400) | (7,300,400) | |
| Improvements | (7,892,899) | (45,329,725) | (72,443,100) | (45,166,000) | (45,166,000) | |
| Land | - | - | (4,540,000) | (2,000,000) | (2,000,000) | |
| Total Non-Operating Revenues (Expenses) | \$ (19,989,269) | \$ (48,136,294) | \$ (87,974,500) | \$ (54,466,400) | \$ (54,466,400) | |
| Income Before Capital Contributions and Transfers | \$ (8,620,326) | \$ (36,001,637) | \$ (88,375,196) | \$ (54,686,030) | \$ (54,686,030) | |
| Interfund Reimb | - | - | (88,022,000) | (54,500,000) | (54,500,000) | |
| Change In Net Assets | \$ (8,620,326) | \$ (36,001,637) | \$ (353,196) | \$ (186,030) | \$ (186,030) | |
| Net Assets - Beginning Balance | - | (8,620,326) | (8,620,326) | (44,621,963) | (44,621,963) | |
| Equity and Other Account Adjustments | - | - | - | - | - | |
| Net Assets - Ending Balance | \$ (8,620,326) | \$ (44,621,963) | \$ (8,973,522) | \$ (44,807,993) | \$ (44,807,993) | |
| Revenues Tie To | | | | | SCH 1, COL 4 | |
| Expenses Tie To | | | | | SCH 1, COL 6 | |

2017-18 PROGRAM INFORMATION

BU: 3400000 Airport Enterprise

| Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|---|----------------|------------------|----------------|-------------|---------|-------------|----------------|--------------|------------|-----------|----------|
| FUNDED | | | | | | | | | | | |
| <i>Program No. and Title: 001 Sacramento International Airport System</i> | | | | | | | | | | | |
| 422,721,821 | -159,900,000 | 3,733,344 | 0 | 0 | 0 | 191,688,406 | 0 | 0 | 67,400,071 | 300.0 | 158 |
| <i>Program Type:</i> Self-Supporting | | | | | | | | | | | |
| <i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations | | | | | | | | | | | |
| <i>Strategic Objective:</i> T --Bolster safe and efficient movement of people and goods | | | | | | | | | | | |
| <i>Program Description:</i> Developing, operating, and maintaining Airport System to provide the safe and efficient movement of people and goods. | | | | | | | | | | | |
| <i>Program No. and Title: 002 Executive Airport</i> | | | | | | | | | | | |
| 543,769 | 0 | 900,000 | 0 | 0 | 0 | 1,386,176 | 0 | 0 | -1,742,407 | 1.0 | 4 |
| <i>Program Type:</i> Self-Supporting | | | | | | | | | | | |
| <i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations | | | | | | | | | | | |
| <i>Strategic Objective:</i> T --Bolster safe and efficient movement of people and goods | | | | | | | | | | | |
| <i>Program Description:</i> Developing, operating, and maintaining general aviation airport | | | | | | | | | | | |
| <i>Program No. and Title: 003 Mather Airport</i> | | | | | | | | | | | |
| 996,790 | 0 | 5,400,000 | 0 | 0 | 0 | 3,606,804 | 0 | 0 | -8,010,014 | 5.0 | 15 |
| <i>Program Type:</i> Self-Supporting | | | | | | | | | | | |
| <i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations | | | | | | | | | | | |
| <i>Strategic Objective:</i> T --Bolster safe and efficient movement of people and goods | | | | | | | | | | | |
| <i>Program Description:</i> Developing, operating, and maintaining regional cargo airport | | | | | | | | | | | |
| FUNDED | | | | | | | | | | | |
| 424,262,380 | -159,900,000 | 10,033,344 | 0 | 0 | 0 | 196,681,386 | 0 | 0 | 57,647,650 | 306.0 | 177 |

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

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

Program No. and Title: **001** Sacramento International Airport System

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---------|---|---|-----|---|
| 523,384 | 0 | 0 | 0 | 0 | 0 | 0 | 523,384 | 0 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---------|---|---|-----|---|

Program Type: Discretionary

Countywide Priority: 2 -- Discretionary Law-Enforcement

Strategic Objective: PS1 --Protect the community from criminal activity, abuse and violence

Program Description: Sheriff Department Contract Security Services at Sacramento International Airport (SMF)

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---------|---|---|-----|---|
| 523,384 | 0 | 0 | 0 | 0 | 0 | 0 | 523,384 | 0 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---------|---|---|-----|---|

AIRPORT CAPITAL OUTLAY (3480000)

2017-18 PROGRAM INFORMATION

BU: 3480000 Airport-Capital Outlay

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

FUNDED

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

| | | | | | | | | | | | |
|------------|-------------|---|---|---|---|---|---|---|---------|-----|---|
| 54,686,030 | -54,500,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 186,030 | 0.0 | 0 |
|------------|-------------|---|---|---|---|---|---|---|---------|-----|---|

Program Type: Self-Supporting

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

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

Program Description: Developed to meet the needs of expanding service

FUNDED

| | | | | | | | | | | | |
|------------|-------------|---|---|---|---|---|---|---|---------|-----|---|
| 54,686,030 | -54,500,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 186,030 | 0.0 | 0 |
|------------|-------------|---|---|---|---|---|---|---|---------|-----|---|

| Summary | | | | | |
|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | - | - | 1,958,000 | 4,958,000 | 4,288,000 |
| Total Financing | - | - | - | - | - |
| Net Cost | - | - | 1,958,000 | 4,958,000 | 4,288,000 |

PROGRAM DESCRIPTION:

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

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

- Appropriation adjustments of \$145,200 to the Non-Departmental Costs budget unit to fund the Board of Supervisors Office Renovation (\$27,200) and the I-80 Buffwood Way Soundwall/Engle Road AC Overlay Pavement Projects (\$118,000).
- Appropriation adjustment of \$125,000 to the Health and Human Services budget unit to fund capital costs for the Sacramento Native American Health Center.
- Appropriation adjustment of \$646,479 to the Sheriff and Correctional Health Services budget units to fund the addition of the Intensive Outpatient Program for Fiscal Year 2016-17.
- Appropriation adjustment of \$12,138 to the Financing-Transfers/Reimbursements budget unit to be transferred to the Connector Joint Powers Authority (JPA) Fund to cover the cost of the retired Administrative Services Officer’s outstanding leave balance.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|---|--|---|-----------------|------------------|
| Budget Unit: 5980000 - Appropriation For Contingency | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Appropriation for Contingencies | \$ 1,958,000 | \$ 4,958,000 | \$ | 3,000,000 |
| Total Expenditures/Appropriations | \$ 1,958,000 | \$ 4,958,000 | \$ | 3,000,000 |
| Net Cost | \$ 1,958,000 | \$ 4,958,000 | \$ | 3,000,000 |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased by \$3,000,000.
- Appropriations have increased \$3,000,000 to fund unanticipated costs.

BOARD OF SUPERVISORS CHANGES MADE DURING THE ADOPTED HEARING:

Appropriations have shifted to the Human Assistance-Administration budget unit to fund transitional housing for families (\$540,000) and services in the southern part of the County (\$130,000).

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|----------------------------|--------------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Appropriation for Contingencies | \$ - | \$ - | \$ 1,958,000 | \$ 4,958,000 | \$ 4,288,000 |
| Total Expenditures/Appropriations | \$ - | \$ - | \$ 1,958,000 | \$ 4,958,000 | \$ 4,288,000 |
| Net Cost | \$ - | \$ - | \$ 1,958,000 | \$ 4,958,000 | \$ 4,288,000 |

2017-18 PROGRAM INFORMATION

BU: 5980000 Appropriation For Contingency

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

FUNDED

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

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---|---|-----------|-----|---|
| 4,958,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,958,000 | 0.0 | 0 |
|-----------|---|---|---|---|---|---|---|---|-----------|-----|---|

Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: FO --Financial Obligation

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

| | | | | | | | | | | | |
|---------------|-----------|---|---|---|---|---|---|---|-----------|-----|---|
| FUNDED | 4,958,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,958,000 | 0.0 | 0 |
|---------------|-----------|---|---|---|---|---|---|---|-----------|-----|---|

BOS APPROVED DURING ADOPTED BUDGET HEARINGS

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

| | | | | | | | | | | | |
|----------|---|---|---|---|---|---|---|---|----------|-----|---|
| -670,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -670,000 | 0.0 | 0 |
|----------|---|---|---|---|---|---|---|---|----------|-----|---|

Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: FO --Financial Obligation

Program Description: Appropriations have shifted to the Human Assistance-Administration budget unit to fund transitional housing for families (\$540,000) and services in the southern part of the County (\$130,000).

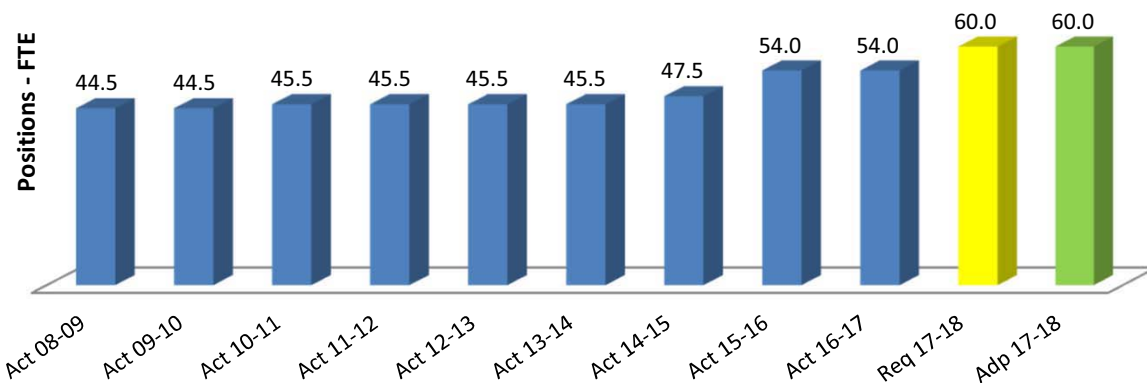
| | | | | | | | | | | | |
|--|----------|---|---|---|---|---|---|---|----------|-----|---|
| BOS APPROVED DURING ADOPTED BUDGET HEARINGS | -670,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -670,000 | 0.0 | 0 |
|--|----------|---|---|---|---|---|---|---|----------|-----|---|

DEPARTMENTAL STRUCTURE

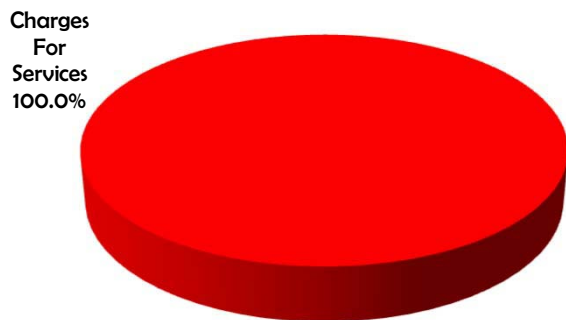
ANNETTE ST. URBAIN, INTERIM CHIEF EXECUTIVE OFFICER



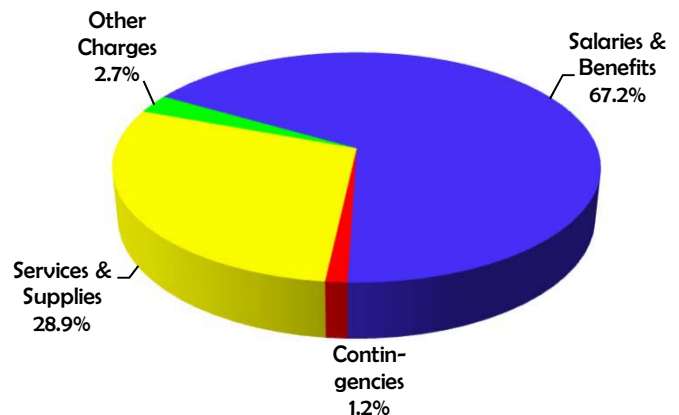
Staffing Trend



Financing Sources



Financing Uses



Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 5,996,395 | 6,113,682 | 9,335,411 | 10,024,407 | 10,024,407 |
| Total Financing | (165,958) | (561,213) | 9,335,411 | 10,024,407 | 10,024,407 |
| Net Cost | 6,162,353 | 6,674,895 | - | - | - |
| Positions | 54.0 | 54.0 | 55.0 | 60.0 | 60.0 |

PROGRAM DESCRIPTION:

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

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

MISSION:

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

CORE VALUES:

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

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

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

CORE VALUES (cont.):

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

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

- Continued the implementation of the 2014-2018 Strategic Plan goals and objectives.
- Continued to assess SCERS' information technology system requirements, modify and enhance SCERS' systems to accommodate operational needs and to plan strategically for future information technological needs; Reviewed responses to the Request for Proposal (RFP) and selected and engaged Linea Solutions, Inc. to provide SCERS with pension administration and financial systems consulting services.
- Initiated the assessment phase of the IT Modernization Program; Worked with Linea Solutions, Inc. to conduct the Current Technology Assessment; Presented to the SCERS Board an overview of the findings and recommendations.
- Made site visits to other 1937 Act retirement systems to learn about their IT infrastructures, business processes, best practices, and resources used to address organizational needs.
- Continued to work with Sacramento County Department of Personnel Services and Department of Technology (DTech) to design and implement the retirement rate redesign for the additional cost sharing arrangements negotiated between the County and recognized employee organizations.
- Educated Sacramento County recognized employee organizations of the impact of the additional cost sharing arrangements.
- Began working with Orangevale Recreation and Park District to move forward to a 50/50 normal cost sharing arrangement in which the employees begin paying towards the 50 percent of the combined employee and employer normal cost over the next two fiscal years.
- Worked with DTech on the SCERS online member account in order to enhance account information and reporting.
- Worked with Sacramento Metropolitan Fire District to determine a terminal withdrawal liability.
- Worked with Sacramento County Voter Registration and Elections to conduct elections for the Board of Retirement; conducted a concurrent election for the remaining unexpired term of the vacant Miscellaneous Board Representative and for the term beginning January 1, 2016 for the same position; Conducted an election for the Safety and Alternate Safety Board Representatives for the term beginning January 1, 2016.
- Worked with Sacramento County Retired Employees Association (SCREA) to implement the membership fee reduction for SCREA members.
- Conducted and reported on the final compensation review process mandated by the California Public Employees' Pension Reform Act of 2013 (CalPEPRA).

SIGNIFICANT DEVELOPMENTS DURING 2016-17 (cont.):

- Completed implementation of GASB 67 and 68 reporting requirements.
- Initiated restructuring and expansion of retirement processing by adding third service team to Benefits.
- Conferred with participating employers regarding retired annuitant practices and reviewed additional restrictions imposed by CalPEPRA.
- Revised disability review procedures, and retained medical advisory firm to speed up and improve record review process for new disability retirement applicants.
- Expanded communications and benefit counseling requirements for applicants requesting service-connected disability retirement via reciprocity.
- Modified internal processes for disputed benefit determinations and appeal to Board of Retirement.
- Surveyed participating employers and developed and implemented standards on post-retirement employment.
- Initiated submission of a renewal of qualified plan status with the Internal Revenue Service.
- Initiated a review of the policies and practices used by SCERS participating employers with respect to enrolling eligible employees in SCERS.
- Initiated an asset allocation study for SCERS.
- Conducted and completed an emerging markets all-cap equity search within SCERS' International Equity asset class.
- Initiated a large cap international developed markets search within SCERS' International Equity asset class.
- Identified, performed due diligence and made direct investments in SCERS' Private Equity, Real Assets and Opportunities asset classes.
- Assessed the need for the addition of a strategic partner for segments of the Private Equity and Real Assets asset classes.
- Presented the annual reports and annual investment plans for the Private Equity and Real Assets asset classes.
- Prepared the 2015 Investment Year in Review Report.
- Continued to execute on plans for the long-term direction, sub-asset class structure and investment manager structure of SCERS' real estate program including: (1) Assessment of core separate account properties and open-end commingled funds; and (2) Review of opportunities in value add and opportunistic real estate.
- Made modifications to SCERS' overlay proxy within the Real Assets asset class to increase diversification across the liquid real assets investable universe.
- Evaluated reduced volatility equity strategies.
- Monitored and assessed the direction of SCERS' securities lending program.
- Researched and assessed the need for additional risk management systems and tools.
- Continued to assess the investment manager lineup across SCERS' fund.
- Conducted investment education programs on timberland and currency exposures.

SIGNIFICANT DEVELOPMENTS DURING 2016-17 (cont.):

- Note: The significant developments are being still being worked on, and when completed, will be presented to the SCERS Board in June as part of the SCERS Fiscal Year 2017-18 Proposed Budget.

2017-18 APPROVED RECOMMENDED BUDGET**SIGNIFICANT CHANGES FOR 2017-18:**

- Develop and implement additional educational programs and materials for SCERS members.
- Complete the review and revision of SCERS Bylaws/Regulations. Combine the materials with applicable statutes, policies and procedures to form a consolidated plan document.
- Undertake an analysis of retirement system governance culminating in the development of governance policies outlining Board and staff roles and responsibilities.
- Develop a process and parameters for Board evaluation of its own performance.
- Implement a structured goal setting and performance evaluation process for SCERS employees.
- Continue to develop and implement a comprehensive communications plan, integrating a SCERS 'brand' concept.
- Develop and implement a program for establishing a baseline for member satisfaction, enhancing member feedback, measuring improvements in service, and benchmarking against best practices in customer service.
- Analyze and develop recommendations regarding the issues, costs and benefits of adding new lines of business or business products that are compatible with the existing SCERS business model.
- Continue to work with Linea Solutions, Inc. and DTech on the IT Modernization Program (a five year project).
- Enhance the business continuity plan.
- Establish full internal investment staffing.
- Implement the new staff structure.
- Complete the asset allocation study for SCERS that was initiated in Fiscal Year 2015-16.
- Revise the overall investment policy statement, including incorporating SCERS' individual asset class policies.
- Complete the large cap international developed markets search within SCERS' International Equity asset class.
- Identify, perform due diligence and make direct investments in SCERS' Absolute Return, Private Equity, Real Assets and Opportunities asset classes.
- Assess potential strategic partners for segments of the Private Equity and Real Assets asset classes.
- Present the annual reports and annual investment plans for the Private Equity and Real Assets asset classes.
- Continue to evaluate the proxies utilized within SCERS' overlay program.

SIGNIFICANT CHANGES FOR 2017-18 (cont.):

- Deepen expertise in alternative assets by increasing capabilities in operational due diligence, including the evaluation of third party services.
- Note: The significant changes are being still being worked on, and when completed, will be presented to the SCERS Board in June as part of the SCERS Fiscal Year 2017-18 Proposed Budget.

RECOMMENDED GROWTH FOR 2017-18:

- On-going recommended growth requests include:
 - Appropriations of \$771,314 offset by revenues of \$771,314
 - Net county cost of \$0
 - 5.0 FTE
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

STAFFING LEVEL CHANGES FOR 2017-18:

The following positions are recommended for addition as part of the Fiscal Year 2017-18 Recommended June Budget:

| | |
|---|------------|
| Accountant..... | 1.0 |
| Assistant Retirement Administrator – Enterprise Solutions Management..... | 1.0 |
| Retirement Services Analyst..... | 1.0 |
| Retirement Services Manager..... | 1.0 |
| Senior Information Technology Analyst..... | <u>1.0</u> |
| Total | 5.0 |

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|-------------------------------------|--|-----------------|
| Budget Unit: 7860000 - Board Of Retirement | | | |
| Operating Detail | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Operating Revenues | | | |
| Charges for Service | \$ 10,055,322 | \$ 10,024,407 | (30,915) |
| Total Operating Revenues | \$ 10,055,322 | \$ 10,024,407 | (30,915) |
| Operating Expenses | | | |
| Salaries/Benefits | \$ 5,982,295 | \$ 6,733,278 | 750,983 |
| Services & Supplies | 3,670,622 | 2,898,790 | (771,832) |
| Other Charges | 240,339 | 240,339 | - |
| Depreciation | 37,066 | 27,000 | (10,066) |
| Total Operating Expenses | \$ 9,930,322 | \$ 9,899,407 | (30,915) |
| Operating Income (Loss) | \$ 125,000 | \$ 125,000 | - |
| Non-Operating Revenues (Expenses) | | | |
| Contingencies | \$ (125,000) | \$ (125,000) | - |
| Total Non-Operating Revenues (Expenses) | \$ (125,000) | \$ (125,000) | - |
| Income Before Capital Contributions and Transfers | \$ - | \$ - | - |
| Change In Net Assets | \$ - | \$ - | - |
| Net Assets - Beginning Balance | (12,837,248) | (12,837,248) | - |
| Equity and Other Account Adjustments | - | - | - |
| Net Assets - Ending Balance | \$ (12,837,248) | \$ (12,837,248) | - |
| Positions | 60.0 | 60.0 | 0.0 |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have decreased by \$30,915 due to the following:
 - An increase of \$89,829 due to a recommended on-going growth request for the addition of 1.0 FTE Executive Secretary position, approved by the Sacramento County Employees' Retirement System (SCERS) Board on August 16, 2017.
 - A net reduction in budget appropriations of \$120,744 to acknowledge the Fiscal Year 2017-18 Budget approved by the SCERS Board on August 16, 2017.
- Revenue has decreased by \$30,915 to acknowledge the Fiscal Year 2017-18 Budget approved by the SCERS Board on August 16, 2017, which includes funding for the 1.0 FTE new position.
- Growth details are included in the Program Information – Growth Request Recommended for September section of this budget unit.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The following position is included for addition as part of the Fiscal Year 2017-18 Adopted Budget:

| | |
|---------------------------|------------|
| Executive Secretary | <u>1.0</u> |
| Total | 1.0 |

- The following position is included for deletion as part of the Fiscal Year 2017-18 Adopted Budget:

| | |
|--|-------------|
| Senior Information Technology Analyst* | <u>-1.0</u> |
| Total | -1.0 |

** Position deleted because the Approved Recommended Budget incorrectly listed 2.0 FTE Senior Information Technology Analyst positions instead of 1.0 FTE.*

FOR INFORMATION ONLY

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | County of Sacramento Operation of Internal Service Fund Fiscal Year 2017-18 | | | | Schedule 10 |
|--|---|------------------------|----------------------------|------------------------|--|
| | Fund Title | | 060A - BOARD OF RETIREMENT | | |
| | Service Activity | | Administration | | |
| | Budget Unit | | 7860000 | | |
| Operating Detail | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Operating Revenues | | | | | |
| Charges for Service | \$ - | \$ - | \$ 9,335,411 | \$ 10,024,407 | \$ 10,024,407 |
| Total Operating Revenues | \$ - | \$ - | \$ 9,335,411 | \$ 10,024,407 | \$ 10,024,407 |
| Operating Expenses | | | | | |
| Salaries/Benefits | \$ 3,443,425 | \$ 3,912,479 | \$ 5,211,920 | \$ 6,733,278 | \$ 6,733,278 |
| Services & Supplies | 2,243,439 | 1,856,578 | 3,643,478 | 2,898,790 | 2,898,790 |
| Other Charges | 284,383 | 317,947 | 317,947 | 240,339 | 240,339 |
| Depreciation | 25,148 | 26,678 | 37,066 | 27,000 | 27,000 |
| Total Operating Expenses | \$ 5,996,395 | \$ 6,113,682 | \$ 9,210,411 | \$ 9,899,407 | \$ 9,899,407 |
| Operating Income (Loss) | \$ (5,996,395) | \$ (6,113,682) | \$ 125,000 | \$ 125,000 | \$ 125,000 |
| Non-Operating Revenues (Expenses) | | | | | |
| Interest Income | \$ (165,958) | \$ (561,213) | \$ - | \$ - | \$ - |
| Contingencies | - | - | (125,000) | (125,000) | (125,000) |
| Total Non-Operating Revenues (Expenses) | \$ (165,958) | \$ (561,213) | \$ (125,000) | \$ (125,000) | \$ (125,000) |
| Income Before Capital Contributions and Transfers | \$ (6,162,353) | \$ (6,674,895) | \$ - | \$ - | \$ - |
| Change In Net Assets | \$ (6,162,353) | \$ (6,674,895) | \$ - | \$ - | \$ - |
| Net Assets - Beginning Balance | - | (6,162,353) | (6,162,353) | (12,837,248) | (12,837,248) |
| Equity and Other Account Adjustments | - | - | - | - | - |
| Net Assets - Ending Balance | \$ (6,162,353) | \$ (12,837,248) | \$ (6,162,353) | \$ (12,837,248) | \$ (12,837,248) |
| Positions | 54.0 | 54.0 | 55.0 | 60.0 | 60.0 |
| Revenues Tie To | | | | | SCH 1, COL 4 |
| Expenses Tie To | | | | | SCH 1, COL 6 |

2017-18 PROGRAM INFORMATION

BU: 7860000 Board Of Retirement

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

FUNDED

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

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|-----------|---|---|---|------|---|
| 9,163,264 | 0 | 0 | 0 | 0 | 0 | 9,163,264 | 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.

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|-----------|---|---|---|------|---|
| 9,163,264 | 0 | 0 | 0 | 0 | 0 | 9,163,264 | 0 | 0 | 0 | 54.0 | 0 |
|-----------|---|---|---|---|---|-----------|---|---|---|------|---|

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---------|---|---|---|-----|---|
| 771,314 | 0 | 0 | 0 | 0 | 0 | 771,314 | 0 | 0 | 0 | 5.0 | 0 |
|---------|---|---|---|---|---|---------|---|---|---|-----|---|

Program Type: Mandated

Countywide Priority: 5 -- General Government

Strategic Objective: FO --Financial Obligation

Program Description: As pension administration and investment have increased in breadth and complexity over time, the ability of SCERS to maintain a high quality operation and produce results that benefit all stakeholders will depend on having the ability to hire excellent staff and obtain all services necessary to meet the growing complexity. In order for SCERS to assure that it is properly positioned to and continually focused on meeting its fiduciary responsibilities with respect to the management of the retirement system, SCERS is adding 5.0 FTE positions (1.0 FTE Assistant Retirement Administrator - Program Management Office, 1.0 FTE Retirement Services Manager, 1.0 FTE Retirement Services Analyst, 1.0 FTE Sr. IT Analyst, 1.0 FTE Accountant).

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---------|---|---|---|-----|---|
| 771,314 | 0 | 0 | 0 | 0 | 0 | 771,314 | 0 | 0 | 0 | 5.0 | 0 |
|---------|---|---|---|---|---|---------|---|---|---|-----|---|

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

GROWTH REQUEST RECOMMENDED (APPROVED IN SEPTEMBER)

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

| | | | | | | | | | | | |
|--------|---|---|---|---|---|--------|---|---|---|-----|---|
| 89,829 | 0 | 0 | 0 | 0 | 0 | 89,829 | 0 | 0 | 0 | 1.0 | 0 |
|--------|---|---|---|---|---|--------|---|---|---|-----|---|

Program Type: Mandated

Countywide Priority: 5 -- General Government

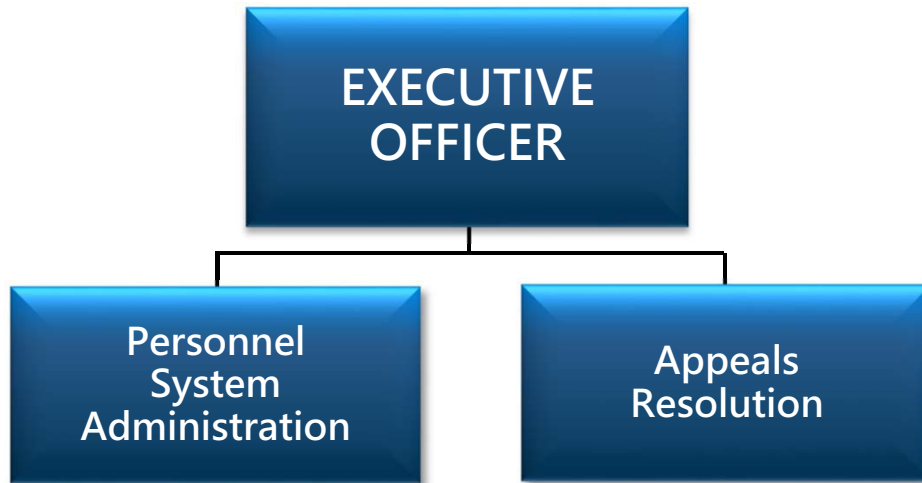
Strategic Objective: FO --Financial Obligation

Program Description: 1.0 FTE new Executive Secretary position to provide clerical support for executive managers.

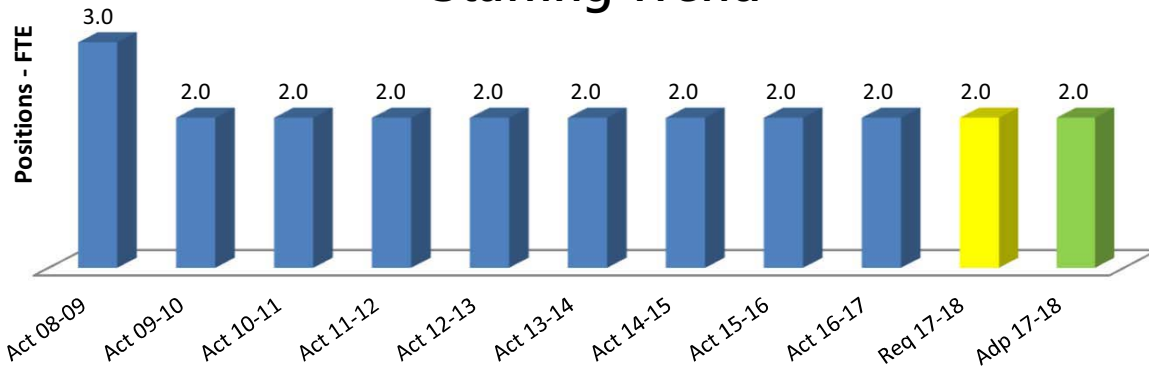
GROWTH REQUEST RECOMMENDED (APPROVED IN SEPTEMBER)

| | | | | | | | | | | | |
|--------|---|---|---|---|---|--------|---|---|---|-----|---|
| 89,829 | 0 | 0 | 0 | 0 | 0 | 89,829 | 0 | 0 | 0 | 1.0 | 0 |
|--------|---|---|---|---|---|--------|---|---|---|-----|---|

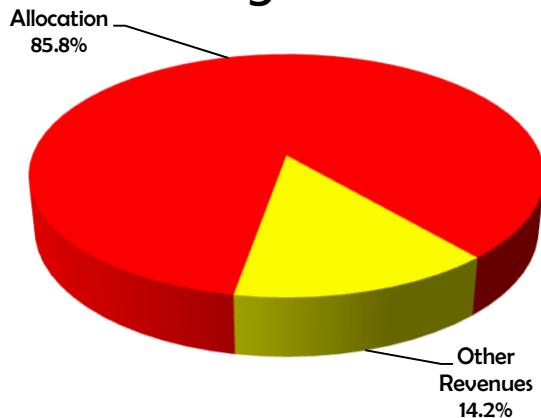
DEPARTMENTAL STRUCTURE
ALICE DOWDIN CALVILLO, EXECUTIVE OFFICER



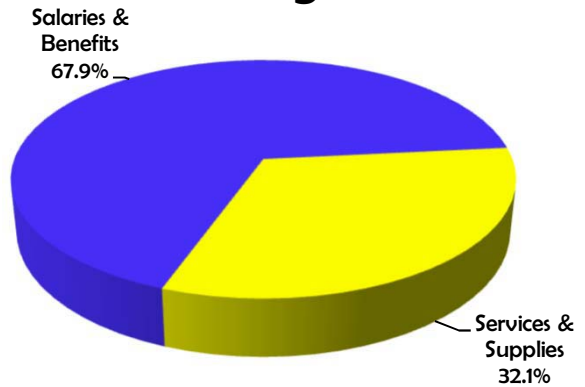
Staffing Trend



Financing Sources



Financing Uses



| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 359,175 | 323,757 | 403,221 | 423,914 | 423,914 |
| Total Financing | 40,245 | 22,713 | 60,000 | 60,000 | 60,000 |
| Net Cost | 318,930 | 301,044 | 343,221 | 363,914 | 363,914 |
| Positions | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |

PROGRAM DESCRIPTION:

As required by Article XVI of the Sacramento County (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 employed by the County. This includes approving all changes to the County’s Classification Plan, including adding, revising, or abolishing job classifications; granting statuses of employment; and approving provisional appointment extensions. The Commission also investigates, hears and makes final determinations on numerous types of appeals including, but not limited to, classification; position allocations; releases from probation; disciplinary actions against non-represented civil servants; civil service examinations; eligible list removals; psychological disqualifications (for peace officers); medical disqualifications; and failed drug test appeals.

MISSION:

To provide policy direction and oversight for the merit selection, promotion, retention, classification and discipline of civil service employees pursuant to Article XVI of the Sacramento County Charter and accepted principles of public personnel administration. To serve as an appellant body for the purposes of hearing and deciding appeals on decisions made by the County regarding personnel classification; civil service examinations; passage/failure of pre-employment requirements; and disciplinary actions, including failure to pass probation.

GOAL:

To effectively establish policy and rules governing the selection of employees for, and the classification of, civil service positions and appropriately and fairly adjudicate the myriad of appeals filed with the Commission on actions taken by the County involving classification; civil service examinations; pre-employment requirements; and disciplinary actions, including releases from appeals.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|---|--|----------|
| Budget Unit: 4210000 - Civil Service Commission | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Miscellaneous Revenues | \$ 60,000 | \$ 60,000 | - |
| Total Revenue | \$ 60,000 | \$ 60,000 | - |
| Salaries & Benefits | \$ 287,691 | \$ 287,691 | - |
| Services & Supplies | 108,408 | 108,408 | - |
| Expenditure Transfer & Reimbursement | 27,815 | 27,815 | - |
| Total Expenditures/Appropriations | \$ 423,914 | \$ 423,914 | - |
| Net Cost | \$ 363,914 | \$ 363,914 | - |
| Positions | 2.0 | 2.0 | 0.0 |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

The allocation (net cost) has not changed.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-------------------|-------------------|--------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Miscellaneous Revenues | \$ 40,245 | \$ 22,713 | \$ 60,000 | \$ 60,000 | \$ 60,000 |
| Total Revenue | \$ 40,245 | \$ 22,713 | \$ 60,000 | \$ 60,000 | \$ 60,000 |
| Salaries & Benefits | \$ 273,854 | \$ 205,758 | \$ 287,856 | \$ 287,691 | \$ 287,691 |
| Services & Supplies | 77,041 | 106,296 | 104,705 | 108,408 | 108,408 |
| Other Charges | 2,865 | 2,865 | 2,865 | - | - |
| Intrafund Charges | 5,415 | 8,838 | 7,795 | 27,815 | 27,815 |
| Total Expenditures/Appropriations | \$ 359,175 | \$ 323,757 | \$ 403,221 | \$ 423,914 | \$ 423,914 |
| Net Cost | \$ 318,930 | \$ 301,044 | \$ 343,221 | \$ 363,914 | \$ 363,914 |
| Positions | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |

2017-18 PROGRAM INFORMATION

BU: 4210000 Civil Service Commission

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

FUNDED

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|--------|---|----------------|-----|---|
| 423,914 | 0 | 0 | 0 | 0 | 0 | 0 | 60,000 | 0 | 363,914 | 2.0 | 0 |
|---------|---|---|---|---|---|---|--------|---|----------------|-----|---|

Program Type: Mandated

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

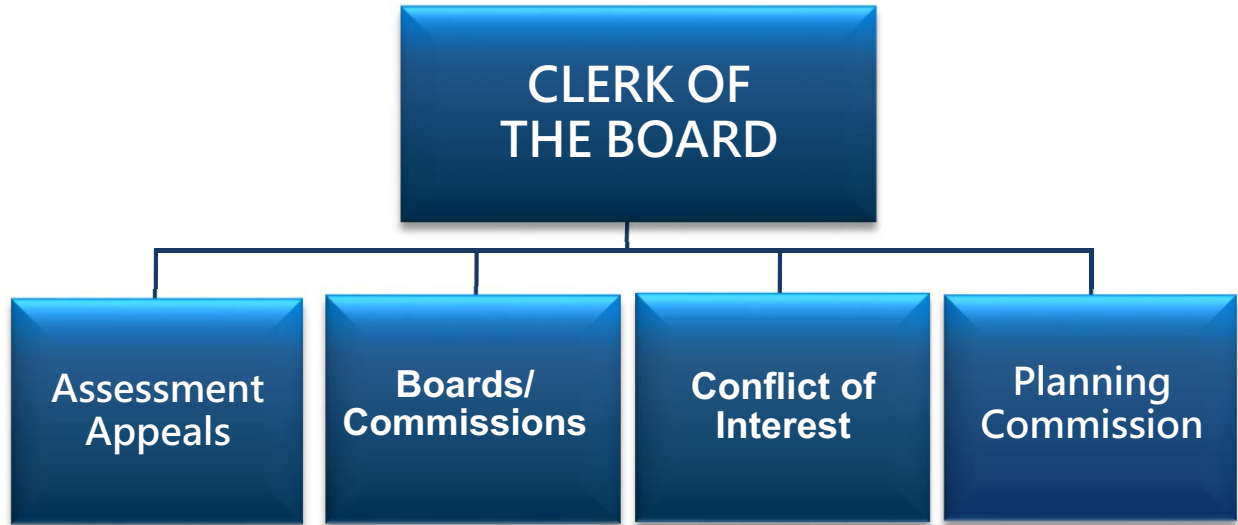
Strategic Objective: IS -- Internal Support

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

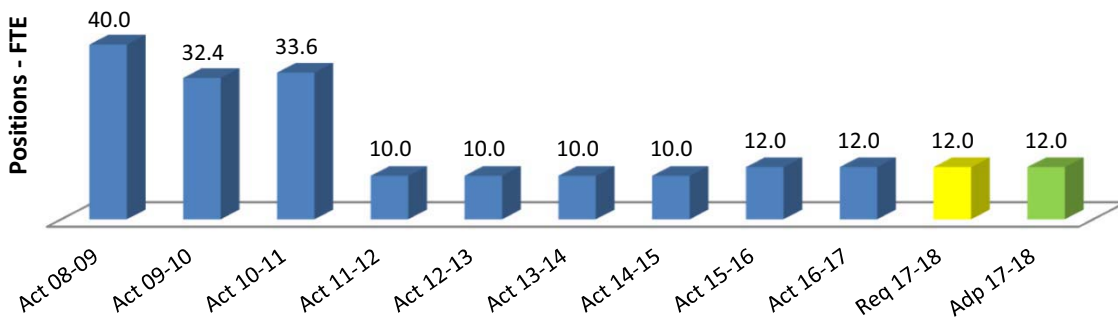
FUNDED

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|--------|---|----------------|-----|---|
| 423,914 | 0 | 0 | 0 | 0 | 0 | 0 | 60,000 | 0 | 363,914 | 2.0 | 0 |
|---------|---|---|---|---|---|---|--------|---|----------------|-----|---|

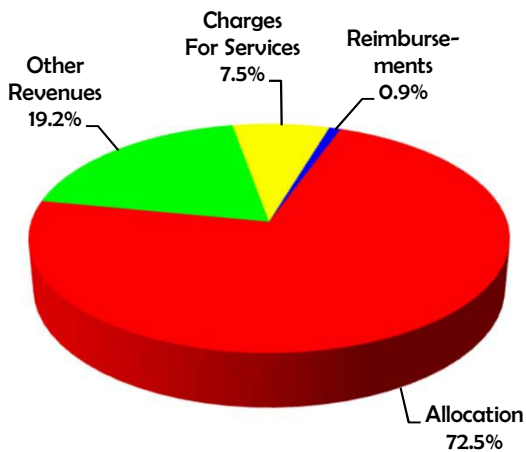
DEPARTMENTAL STRUCTURE
FLORENCE EVANS, CLERK OF THE BOARD



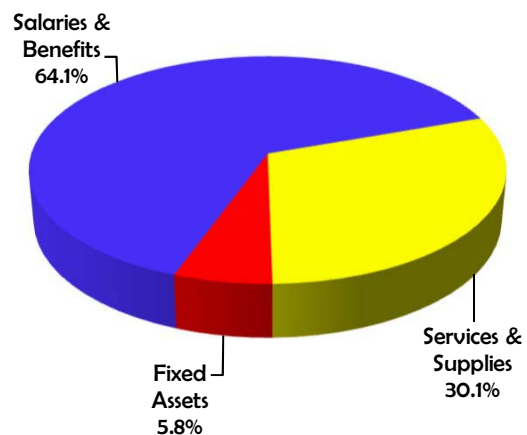
Staffing Trend



Financing Sources



Financing Uses



| Summary | | | | | |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 1,424,226 | 1,629,943 | 1,943,426 | 2,049,873 | 2,049,873 |
| Total Financing | 271,483 | 394,614 | 394,633 | 550,801 | 550,801 |
| Net Cost | 1,152,743 | 1,235,329 | 1,548,793 | 1,499,072 | 1,499,072 |
| Positions | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 |

PROGRAM DESCRIPTION:

The Clerk of the Board's Office provides administrative and clerical support to the Board of Supervisors in addition to agenda management and clerking services. The Clerk's Office also provides agenda management and clerking services for the Assessment Appeals Board, Sacramento County Regional Sanitation District/Sacramento Area Sewer District, Sacramento County Planning Commission, Sacramento County Community Corrections Partnership, Freeport Regional Water Authority, Sacramento Central Groundwater Authority, Sacramento Regional Solid Waste Authority, and Sacramento Transportation Authority.

- Clerk of the Board** - schedules and prepares agendas of the Board of Supervisors, ensures legal noticing and publishing requirements are met, and processes actions taken at Board meetings. This office maintains the official records of the Board of Supervisors' legislative actions and receives, certifies, and preserves all documents as specified by the Sacramento County Charter and state and local statutes. The Clerk of the Board also acts as clerk to other governmental hearing bodies, prepares agendas and action summaries on behalf of the hearing bodies, and maintains the official records thereof. The Clerk is designated as the Statement of Economic Interest (Form 700) Filing Officer on behalf of the County's designated filers, including personnel and individuals serving on behalf of the County of Sacramento Boards and Commissions. The Clerk is designated as the Form 700 Filing Officer to Special Districts within the County. This office provides reception services on behalf of the Board of Supervisors and Clerk of the Board covering a variety of clerical and administrative support services.
- Assessment Appeals Board** – acts as the County's Board of Equalization to hear taxpayers' appeals of the County Assessor's property appraisals. Assessment Appeals Board members are appointed by the Board of Supervisors. Appeals of property tax assessments are filed, processed and scheduled for hearing by Assessment Appeals Board staff in accordance with rules enforced by the State Board of Equalization. This office collaborates with County departments and appellants throughout the appeals process, including receiving and processing assessment appeal applications, scheduling hearings, and sending notices in accordance with legal requirements. The Clerk's office maintains the official records, provides administrative support, ensures Assessment Appeals Board members meet mandated training requirements, and provides assistance to the general public on the assessment appeals process.

PROGRAM DESCRIPTION (CONT.):

- **Planning Commission** – schedules and prepares agendas of the County Planning Commission, ensures legal noticing and publishing requirements are met, and processes actions taken at Commission meetings. This office maintains the official records of the Commission's legislative actions and receives, certifies, and preserves all documents as specified by the Sacramento County Zoning Code and state and local statutes. The County Planning Commission hears and makes recommendations related to long-range planning and policy matters and has discretionary authority over current planning matters such as subdivisions and use permits. The County Planning Commission also acts as the Board of Zoning Appeals and hears items that have been previously approved or denied by the Zoning Administrator or Planning Director. The County Planning Commission actions are final, unless appealed or recommended for final approval by the Board of Supervisors. The Board of Supervisors hears all appeals of Planning Commission actions.

MISSION:

To provide prompt, accurate information and services to our internal and external customers in a cooperative, positive, team-oriented environment.

GOAL:

Every employee in the Clerk of the Board's Office will make every attempt to provide service to their customers while demonstrating the values of accuracy, courtesy, and promptness.

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

- Increased clerking services by adding the Sacramento Central Groundwater Authority (SCGA) and two SCGA subcommittees. Also added Human Rights/Fair Housing Commission and Sacramento Redevelopment Successor Agency.
- Office-wide remodel and updates to the general floor plan completed in April 2017. Added two new conference rooms, painted and carpeted offices and conference rooms.
- Implemented electronic tracking of Ethics Training and storage of training certificates.
- Completed technical upgrades and Americans with Disabilities Act (ADA) compliance improvements to the Board Chambers and one adjacent hearing room with funding from a Public, Education, and Government (PEG) grant.

2017-18 APPROVED RECOMMENDED BUDGET**SIGNIFICANT CHANGES FOR 2017-18:**

- Will implement data conversion of microfilm and microfiche media records of the Board of Supervisors and other hearing bodies meeting agendas, action summaries and material dating from 1946 through 1995. Conversion to PDF to be searchable in a digital file cabinet within an agenda management system. Project to be implemented in phases beginning in Fiscal Year 2017-18.
- Will develop an enhanced Boards, Commissions and Committees database tracking and processing system.
- Will continue to seek new business/revenue sources with other hearing bodies by offering clerking and agenda management services.
- Will begin the next phase of office-wide remodel and updates: Additional carpeting, painting, and some work station reconfigurations.

SIGNIFICANT CHANGES FOR 2017-18 (cont.):

- Will implement an enhanced agenda management system with data migration of Board of Supervisors and other hearing bodies meeting agendas, action summaries and material. Project to be implemented in phases beginning in Fiscal Year 2017-18.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|--|---|-----------------|
| Budget Unit: 4010000 - Clerk of the Board | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Licenses, Permits & Franchises | \$ 37,000 | \$ 37,000 | - |
| Charges for Services | 154,672 | 154,672 | - |
| Miscellaneous Revenues | 174,000 | 359,129 | 185,129 |
| Total Revenue | \$ 365,672 | \$ 550,801 | 185,129 |
| Salaries & Benefits | \$ 1,325,021 | \$ 1,325,021 | - |
| Services & Supplies | 475,803 | 565,244 | 89,441 |
| Equipment | 19,650 | 120,547 | 100,897 |
| Expenditure Transfer & Reimbursement | 39,061 | 39,061 | - |
| Total Expenditures/Appropriations | \$ 1,859,535 | \$ 2,049,873 | 190,338 |
| Net Cost | \$ 1,493,863 | \$ 1,499,072 | 5,209 |
| Positions | 12.0 | 12.0 | 0.0 |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased by \$5,209.
- Appropriations have increased \$190,338 due to the following:
 - An increase of \$185,129 for the agenda management system upgrade, to be funded by a Public, Education, and Government (PEG) grant.
 - An increase of \$5,209 due to the rebudgeting of computer monitors and printers that were ordered but not received before the end of Fiscal Year 2016-17.
- Revenues have increased \$185,129 due to a PEG grant awarded by the Sacramento Metropolitan Cable Television Commission (SMCTC) on July 19, 2017.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Licenses, Permits & Franchises | \$ 47,276 | \$ 48,499 | \$ 45,000 | \$ 37,000 | \$ 37,000 |
| Charges for Services | 158,037 | 172,374 | 160,302 | 154,672 | 154,672 |
| Miscellaneous Revenues | 66,170 | 173,741 | 189,331 | 359,129 | 359,129 |
| Total Revenue | \$ 271,483 | \$ 394,614 | \$ 394,633 | \$ 550,801 | \$ 550,801 |
| Salaries & Benefits | \$ 1,113,442 | \$ 1,033,201 | \$ 1,271,886 | \$ 1,325,021 | \$ 1,325,021 |
| Services & Supplies | 300,206 | 577,612 | 641,207 | 565,244 | 565,244 |
| Equipment | - | - | - | 120,547 | 120,547 |
| Intrafund Charges | 21,823 | 37,039 | 42,899 | 57,328 | 57,328 |
| Intrafund Reimb | (11,245) | (17,909) | (12,566) | (18,267) | (18,267) |
| Total Expenditures/Appropriations | \$ 1,424,226 | \$ 1,629,943 | \$ 1,943,426 | \$ 2,049,873 | \$ 2,049,873 |
| Net Cost | \$ 1,152,743 | \$ 1,235,329 | \$ 1,548,793 | \$ 1,499,072 | \$ 1,499,072 |
| Positions | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 |

2017-18 PROGRAM INFORMATION

BU: 4010000 Clerk of the Board

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

FUNDED

Program No. and Title: 001 Clerk of the Board

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---------|---------|---|-----------|------|---|
| 1,863,283 | 0 | 0 | 0 | 0 | 0 | 166,172 | 280,129 | 0 | 1,416,982 | 10.0 | 0 |
|-----------|---|---|---|---|---|---------|---------|---|-----------|------|---|

Program Type: Mandated

Countywide Priority: 5 -- General Government

Strategic Objective: IS --Internal Support

Program Description: Publishes and maintains records for Board of Supervisors' meetings and all related Boards and Commissions. Publishes Board agendas within 72 hours prior to the Board meetings, legal notices published within 15 days prior to public hearing. Publishes Board ordinances within 15 days of adoption. Clerk of the Board support staff ensures response to constituent issues within one work day. Assists in preparation of resolutions in a timely manner. Clerk of the Board serves as the Statement of Economic Interest (Form 700) Filing Officer for all personnel and individuals employed by or serving on behalf of the County of Sacramento, Boards and Commissions, and Special Districts.

Program No. and Title: 002 Assessment Appeals

| | | | | | | | | | | | |
|--------|---------|---|---|---|---|--------|---|---|--------|-----|---|
| 93,712 | -18,267 | 0 | 0 | 0 | 0 | 79,500 | 0 | 0 | -4,055 | 1.0 | 0 |
|--------|---------|---|---|---|---|--------|---|---|--------|-----|---|

Program Type: Mandated

Countywide Priority: 5 -- General Government

Strategic Objective: IS --Internal Support

Program Description: The Appeals Board determines the full value of property or determines other matters of property assessment over which the appeals board has jurisdiction. Section 15606, subdivision (c), of the Government Code authorizes that the State Board of Equalization shall "prescribe rules and regulations to govern local boards of equalization when equalizing ..." Pursuant to that provision, the State Board promulgated Property Tax Rule 302 which enumerates the functions of an appeals board.

Program No. and Title: 003 Planning Commission

| | | | | | | | | | | | |
|---------|---|---|---|---|---|--------|---|---|--------|-----|---|
| 111,145 | 0 | 0 | 0 | 0 | 0 | 25,000 | 0 | 0 | 86,145 | 1.0 | 0 |
|---------|---|---|---|---|---|--------|---|---|--------|-----|---|

Program Type: Mandated

Countywide Priority: 5 -- General Government

Strategic Objective: IS --Internal Support

Program Description: Publishes and maintains records for County Planning Commission. Publishes Commission agenda within 72 hours prior to the Board meetings, legal notices published within 15 days in advance of public hearing, and public notices.

FUNDED

| | | | | | | | | | | | |
|-----------|---------|---|---|---|---|---------|---------|---|-----------|------|---|
| 2,068,140 | -18,267 | 0 | 0 | 0 | 0 | 270,672 | 280,129 | 0 | 1,499,072 | 12.0 | 0 |
|-----------|---------|---|---|---|---|---------|---------|---|-----------|------|---|

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

GROWTH REQUEST NOT RECOMMENDED

Program No. and Title: **001 Clerk of the Board**

| | | | | | | | | | | | |
|--------|---|---|---|---|---|---|---|---|--------|-----|---|
| 33,372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33,372 | 0.0 | 0 |
|--------|---|---|---|---|---|---|---|---|--------|-----|---|

Program Type: Mandated

Countywide Priority: 5 -- General Government

Strategic Objective: IS --Internal Support

Program Description: Extra Help - Two retired annuitant positions

Program No. and Title: **001 Clerk of the Board**

| | | | | | | | | | | | |
|--------|---|---|---|---|---|--------|---|---|-------|-----|---|
| 24,753 | 0 | 0 | 0 | 0 | 0 | 22,000 | 0 | 0 | 2,753 | 0.0 | 0 |
|--------|---|---|---|---|---|--------|---|---|-------|-----|---|

Program Type: Mandated

Countywide Priority: 5 -- General Government

Strategic Objective: IS --Internal Support

Program Description: Reallocate 1.0 FTE Deputy Clerk Board of Supervisors Level 2 to 1.0 FTE Supv Deputy Clerk Board of Supervisors

GROWTH REQUEST NOT RECOMMENDED

| | | | | | | | | | | | |
|--------|---|---|---|---|---|--------|---|---|--------|-----|---|
| 58,125 | 0 | 0 | 0 | 0 | 0 | 22,000 | 0 | 0 | 36,125 | 0.0 | 0 |
|--------|---|---|---|---|---|--------|---|---|--------|-----|---|

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | (236) | 742,976 | 1,771,797 | 1,028,943 | 1,028,943 |
| Total Financing | 1,771,562 | 1,771,919 | 1,771,797 | 1,028,943 | 1,028,943 |
| Net Cost | (1,771,798) | (1,028,943) | - | - | - |

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.

2017-18 APPROVED RECOMMENDED BUDGET

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The estimated decrease in available fund balance of \$740,436 is due to expenditures for Board of Supervisors' district projects.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET

Budget Unit: 5060000 - Community Investment Program

| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
|---|-------------------------------------|--|------------|
| Fund Balance | \$ 1,031,361 | \$ 1,028,943 | \$ (2,418) |
| Total Revenue | \$ 1,031,361 | \$ 1,028,943 | \$ (2,418) |
| Services & Supplies | \$ 1,031,361 | \$ 1,028,943 | \$ (2,418) |
| Total Expenditures/Appropriations | \$ 1,031,361 | \$ 1,028,943 | \$ (2,418) |
| Net Cost | \$ - | \$ - | \$ - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have decreased by \$2,418 in Board Members' community improvement projects.
- Fund Balance has decreased by \$2,418 due to higher than anticipated project expenditures in Fiscal Year 2016-17 for Board Members' community improvement projects.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-----------------------|-----------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 1,764,416 | \$ 1,771,797 | \$ 1,771,797 | \$ 1,028,943 | \$ 1,028,943 |
| Revenue from Use Of Money & Property | 7,146 | 122 | - | - | - |
| Total Revenue | \$ 1,771,562 | \$ 1,771,919 | \$ 1,771,797 | \$ 1,028,943 | \$ 1,028,943 |
| Services & Supplies | \$ 1,120,500 | \$ 749,068 | \$ 1,777,889 | \$ 1,028,943 | \$ 1,028,943 |
| Interfund Charges | 120,000 | - | - | - | - |
| Interfund Reimb | (1,240,736) | (6,092) | (6,092) | - | - |
| Total Expenditures/Appropriations | \$ (236) | \$ 742,976 | \$ 1,771,797 | \$ 1,028,943 | \$ 1,028,943 |
| Net Cost | \$ (1,771,798) | \$ (1,028,943) | \$ - | \$ - | \$ - |

2017-18 PROGRAM INFORMATION

BU: 5060000 Community Investment Program

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|-------------------------------|--|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> | <u>001 Community Investment Program</u> | | | | | | | | | | | |
| | 291,973 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 291,973 | 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. | | | | | | | | | | | |
| <i>Program No. and Title:</i> | <u>002 Remaining Tobacco Litigation Settlement Allocation</u> | | | | | | | | | | | |
| | 736,970 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 736,970 | 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. | | | | | | | | | | | |
| FUNDED | 1,028,943 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,028,943 | 0 | 0.0 | 0 |

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 228,833 | 239,500 | 239,500 | 239,500 | 239,500 |
| Total Financing | - | - | - | - | - |
| Net Cost | 228,833 | 239,500 | 239,500 | 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.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET
Budget Unit: 5920000 - Contribution To LAFCO

| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
|---|-------------------------------------|--|----------|
| Other Charges | \$ 239,500 | \$ 239,500 | - |
| Total Expenditures/Appropriations | \$ 239,500 | \$ 239,500 | - |
| Net Cost | \$ 239,500 | \$ 239,500 | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

The allocation (net costs) has not changed.

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | | | Schedule 9 | |
|---|-------------------|--|-------------------|---------------------|---|--|
| | | Budget Unit 5920000 - Contribution To LAFCo | | | | |
| | | Function PUBLIC PROTECTION | | | | |
| | | Activity Other Protection | | | | |
| | | Fund 001A - GENERAL | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Other Charges | \$ 228,833 | \$ 239,500 | \$ 239,500 | \$ 239,500 | \$ 239,500 | |
| Total Expenditures/Appropriations | \$ 228,833 | \$ 239,500 | \$ 239,500 | \$ 239,500 | \$ 239,500 | |
| Net Cost | \$ 228,833 | \$ 239,500 | \$ 239,500 | \$ 239,500 | \$ 239,500 | |

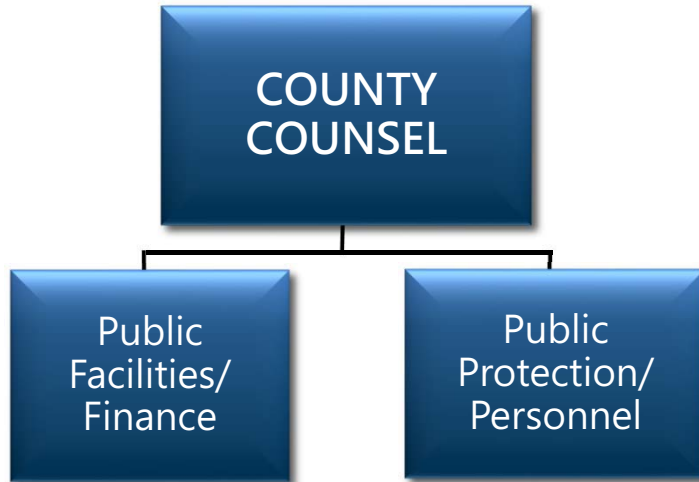
2017-18 PROGRAM INFORMATION

BU: 5920000 Contribution To LAFCo

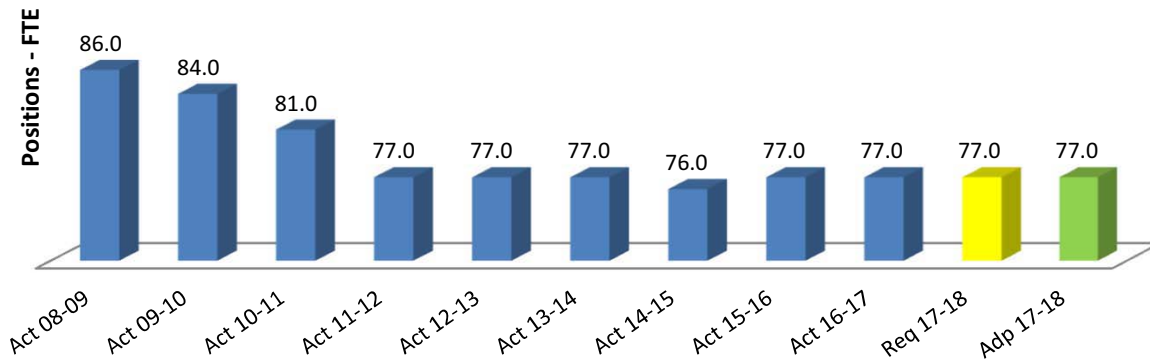
| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|--|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 Administration of LAFCo | | | | | | | | | | | | |
| | 239,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 239,500 | 0.0 | 0 |
| <i>Program Type:</i> Mandated | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations | | | | | | | | | | | | |
| <i>Strategic Objective:</i> FO -- Financial Obligation | | | | | | | | | | | | |
| <i>Program Description:</i> This has been a State mandated program since 1963. Every County is required to have a Local Agency Formation Commission. | | | | | | | | | | | | |
| FUNDED | 239,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 239,500 | 0.0 | 0 |

DEPARTMENTAL STRUCTURE

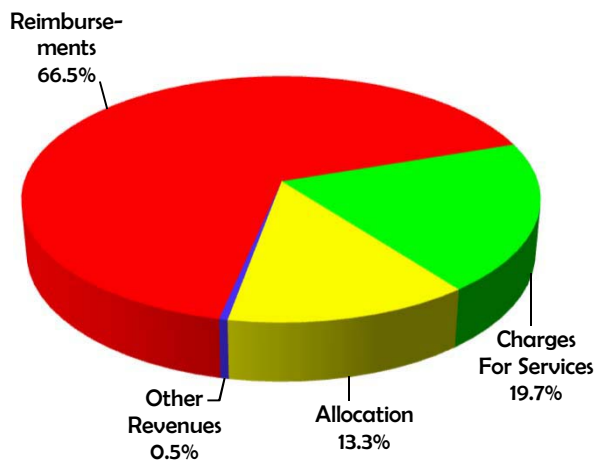
ROBYN DRIVON, COUNTY COUNSEL



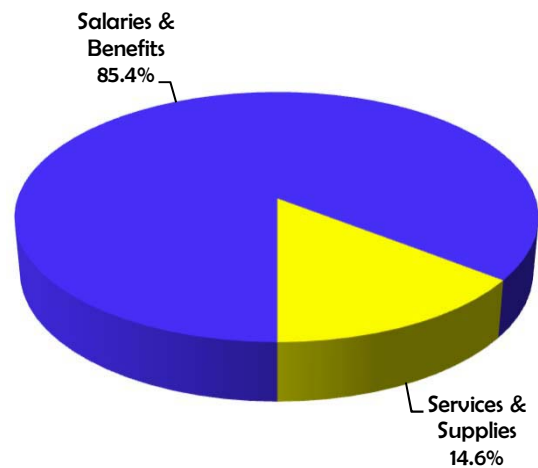
Staffing Trend



Financing Sources



Financing Uses



| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 5,094,531 | 5,486,437 | 5,202,202 | 5,862,028 | 5,862,028 |
| Total Financing | 2,907,501 | 3,033,491 | 2,875,245 | 3,535,071 | 3,535,071 |
| Net Cost | 2,187,030 | 2,452,946 | 2,326,957 | 2,326,957 | 2,326,957 |
| Positions | 77.0 | 77.0 | 77.0 | 77.0 | 77.0 |

PROGRAM DESCRIPTION:

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

MISSION:

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

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

Attorneys within the Office received a five percent salary equity increase and a lump sum payment in place of retroactive pay back to March 2016.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|---|--|----------|
| Budget Unit: 4810000 - County Counsel | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Charges for Services | \$ 3,454,936 | \$ 3,454,936 | - |
| Miscellaneous Revenues | 80,135 | 80,135 | - |
| Total Revenue | \$ 3,535,071 | \$ 3,535,071 | - |
| Salaries & Benefits | \$ 14,943,400 | \$ 14,943,400 | - |
| Services & Supplies | 2,401,338 | 2,401,338 | - |
| Expenditure Transfer & Reimbursement | (11,482,710) | (11,482,710) | - |
| Total Expenditures/Appropriations | \$ 5,862,028 | \$ 5,862,028 | - |
| Net Cost | \$ 2,326,957 | \$ 2,326,957 | - |
| Positions | 77.0 | 77.0 | 0.0 |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

The allocation (net cost) has not changed.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Intergovernmental Revenues | \$ (184) | \$ (769) | \$ - | \$ - | - |
| Charges for Services | 2,801,178 | 2,896,013 | 2,785,245 | 3,454,936 | 3,454,936 |
| Miscellaneous Revenues | 106,507 | 138,247 | 90,000 | 80,135 | 80,135 |
| Total Revenue | \$ 2,907,501 | \$ 3,033,491 | \$ 2,875,245 | \$ 3,535,071 | \$ 3,535,071 |
| Salaries & Benefits | \$ 13,754,507 | \$ 14,618,681 | \$ 14,356,647 | \$ 14,943,400 | \$ 14,943,400 |
| Services & Supplies | 1,968,880 | 1,881,201 | 2,409,039 | 2,401,338 | 2,401,338 |
| Intrafund Charges | 121,727 | 154,537 | 166,450 | 151,277 | 151,277 |
| Intrafund Reimb | (10,750,583) | (11,167,982) | (11,729,934) | (11,633,987) | (11,633,987) |
| Total Expenditures/Appropriations | \$ 5,094,531 | \$ 5,486,437 | \$ 5,202,202 | \$ 5,862,028 | \$ 5,862,028 |
| Net Cost | \$ 2,187,030 | \$ 2,452,946 | \$ 2,326,957 | \$ 2,326,957 | \$ 2,326,957 |
| Positions | 77.0 | 77.0 | 77.0 | 77.0 | 77.0 |

2017-18 PROGRAM INFORMATION

BU: 4810000 County Counsel

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

Program No. and Title: 001 Legal Services

| | | | | | | | | | | | |
|------------|-------------|---|---|---|---|---|-----------|---|-----------|------|---|
| 17,496,015 | -11,633,987 | 0 | 0 | 0 | 0 | 0 | 3,535,071 | 0 | 2,326,957 | 77.0 | 1 |
|------------|-------------|---|---|---|---|---|-----------|---|-----------|------|---|

Program Type: Mandated

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

Strategic Objective: IS --Internal Support

Program Description: Delivery of legal services to County

| | | | | | | | | | | | |
|---------------|-------------|---|---|---|---|---|-----------|---|-----------|------|---|
| FUNDED | | | | | | | | | | | |
| 17,496,015 | -11,633,987 | 0 | 0 | 0 | 0 | 0 | 3,535,071 | 0 | 2,326,957 | 77.0 | 1 |

GROWTH REQUEST NOT RECOMMENDED

Program No. and Title: 001 Legal Services

| | | | | | | | | | | | |
|--------|---|---|---|---|---|---|--------|---|---|-----|---|
| 40,000 | 0 | 0 | 0 | 0 | 0 | 0 | 40,000 | 0 | 0 | 0.0 | 0 |
|--------|---|---|---|---|---|---|--------|---|---|-----|---|

Program Type: Discretionary

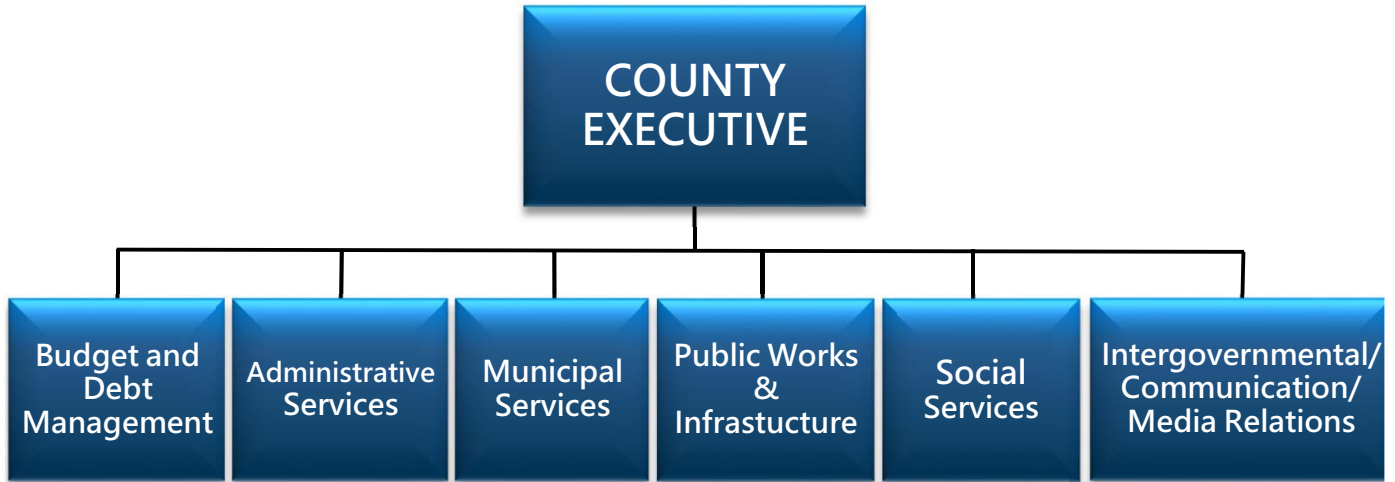
Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations

Strategic Objective: IS --Internal Support

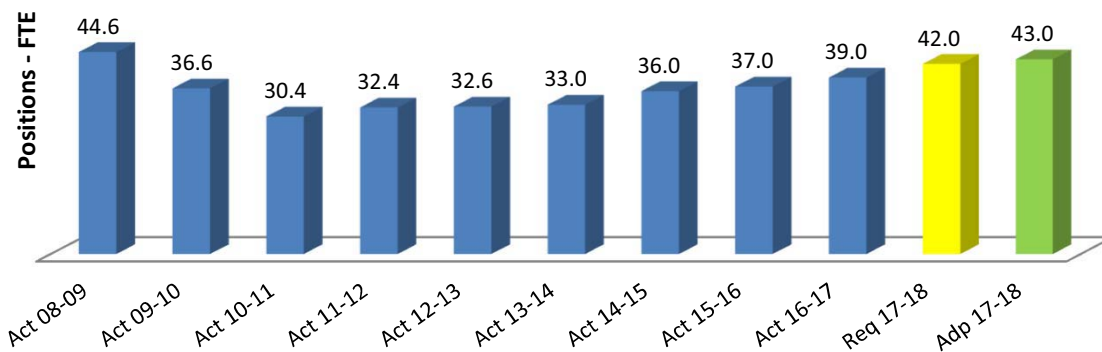
Program Description: Additional Office Equipment

| | | | | | | | | | | | |
|---------------------------------------|---|---|---|---|---|---|--------|---|---|-----|---|
| GROWTH REQUEST NOT RECOMMENDED | | | | | | | | | | | |
| 40,000 | 0 | 0 | 0 | 0 | 0 | 0 | 40,000 | 0 | 0 | 0.0 | 0 |

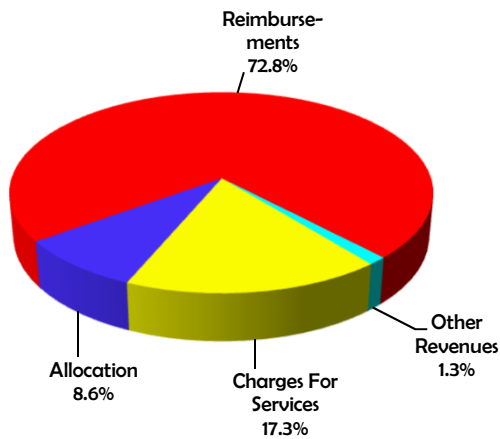
DEPARTMENTAL STRUCTURE
NAVDEEP S. GILL, COUNTY EXECUTIVE



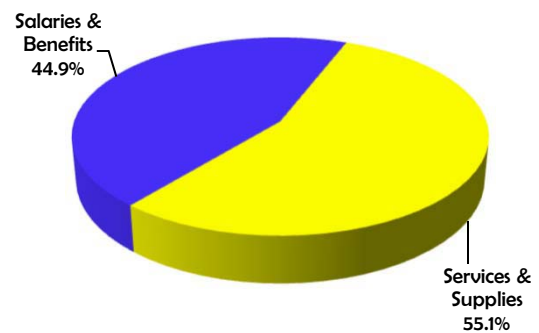
Staffing Trend



Financing Sources



Financing Uses



| Summary | | | | | |
|--------------------|----------------|----------------|------------------|-------------------|---|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 958,942 | 927,253 | 1,108,642 | 1,075,344 | 1,075,344 |
| Total Financing | - | 9 | - | - | - |
| Net Cost | 958,942 | 927,244 | 1,108,642 | 1,075,344 | 1,075,344 |
| Positions | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |

PROGRAM DESCRIPTION:

County Executive

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 and support staff.

| Summary | | | | | |
|--------------------|-----------------|----------------|-----------------|-------------------|---|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 2,567,365 | 2,960,704 | 3,375,382 | 3,696,043 | 3,696,043 |
| Total Financing | 2,614,246 | 2,755,822 | 3,147,404 | 3,259,097 | 3,259,097 |
| Net Cost | (46,881) | 204,882 | 227,978 | 436,946 | 436,946 |
| Positions | 34.0 | 36.0 | 35.0 | 40.0 | 40.0 |

PROGRAM DESCRIPTION:

County Executive Cabinet

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 Deputy County Executives for Administrative Services, Municipal Services, Public Works and Infrastructure, and Social Services, the Office of Budget and Debt Management, the Office of Governmental Relations and Legislation, the County’s Communications and Media Office, the Office of Special Projects, and support staff.

MISSION:

The County Executive's Office aims to ensure efficient, economical, and effective administration of County activities on behalf its Board of Supervisors and its constituents.

GOALS:

- **County Executive Cabinet** – Continue to develop innovative and effective solutions to the problem of delivering effective and cost-efficient services to the residents of Sacramento County.
- **Budget Preparation and Debt Management** – Oversee the budget process that helps the Board of Supervisors make budget decisions; obtain lowest cost and maximum return on cash flow and capital debt financings.
- **Governmental Relations and Legislation** – Advocate at the state and federal levels of government on policies impacting County programs and services.
- **Communication and Media Office** – Provide information about programs and services to the public, media and employees, through a variety of channels including print, broadcast, online, social media, and public events. Increase understanding and accessibility to government services through outreach and connection.
- **Office of Special Projects** – Coordinates the County's policy and program development efforts to address homelessness.

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

On April 11, 2017, the Board of Supervisors approved a County restructuring plan that included the creation of the Public Works and Infrastructure Agency and added a Deputy County Executive position to administer the new agency. The restructuring also included the following changes to this Budget Unit:

- Renamed the Internal Services Agency to the Administrative Services Agency.
- Renamed the Countywide Services Agency to the Social Services Agency.
- Renamed the Chief Financial Office to the Office of Budget and Debt Management.
- Retitled the Chief Financial Officer to Chief Fiscal Officer.
- Changed the working titles for the Chief Deputy County Executives to Deputy County Executives.

2017-18 APPROVED RECOMMENDED BUDGET**SIGNIFICANT CHANGES FOR 2017-18:**

The Chief of Customer Services position is being moved from the Department of Technology to the County Executive Cabinet.

RECOMMENDED GROWTH FOR 2017-18:

- On-going recommended growth requests include:
 - Appropriations of \$255,633 offset by reimbursements of \$203,022 and revenues of \$52,611.
 - Net county cost of \$0.
 - 2.0 FTE positions.

STAFFING LEVEL CHANGES FOR 2017-18:

- The following adjustment was made by Salary Resolution Amendment during Fiscal Year 2016-17:

| | |
|-------------------------------|------------|
| Deputy County Executive | <u>1.0</u> |
| Total | 1.0 |

- The following positions were approved for addition as part of the Fiscal Year 2017-18 Recommended June Budget:

| | |
|---------------------------------|------------|
| Chief of Customer Services..... | 1.0 |
| CEO Management Analyst II | 1.0 |
| Deputy County Executive | 1.0 |
| Executive Secretary | <u>1.0</u> |
| Total | 4.0 |

- The following position was approved for deletion as part of the Fiscal Year 2017-18 Recommended June Budget:

| | |
|--------------------------------------|-------------|
| Chief Deputy County Executive B..... | <u>-1.0</u> |
| Total | -1.0 |

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

COUNTY EXECUTIVE OFFICE (5910000):

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|-------------------------------------|--|------------|
| Budget Unit: 5910000 - County Executive | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Salaries & Benefits | \$ 840,495 | \$ 840,495 | - |
| Services & Supplies | 167,806 | 167,806 | - |
| Expenditure Transfer & Reimbursement | 67,043 | 67,043 | - |
| Total Expenditures/Appropriations | \$ 1,075,344 | \$ 1,075,344 | - |
| Net Cost | \$ 1,075,344 | \$ 1,075,344 | - |
| Positions | 3.0 | 3.0 | 0.0 |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

The allocation (net cost) has not changed.

SCHEDULE (5910000):

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-------------------|-------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Miscellaneous Revenues | \$ - | \$ 9 | \$ - | \$ - | - |
| Total Revenue | \$ - | \$ 9 | \$ - | \$ - | - |
| Salaries & Benefits | \$ 773,054 | \$ 700,242 | \$ 869,203 | \$ 840,495 | 840,495 |
| Services & Supplies | 105,647 | 148,629 | 149,707 | 167,806 | 167,806 |
| Other Charges | 5,760 | 5,760 | 5,761 | - | - |
| Intrafund Charges | 74,481 | 72,622 | 83,971 | 67,043 | 67,043 |
| Total Expenditures/Appropriations | \$ 958,942 | \$ 927,253 | \$ 1,108,642 | \$ 1,075,344 | \$ 1,075,344 |
| Net Cost | \$ 958,942 | \$ 927,244 | \$ 1,108,642 | \$ 1,075,344 | \$ 1,075,344 |
| Positions | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |

2017-18 PROGRAM INFORMATION

BU: 5910000 County Executive

| Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|--|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|-----------|-----------|----------|
| FUNDED | | | | | | | | | | | |
| <i>Program No. and Title: 001 Agency/County Executive Administration</i> | | | | | | | | | | | |
| 1,075,344 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,075,344 | 3.0 | 0 |
| <i>Program Type: Mandated</i> | | | | | | | | | | | |
| <i>Countywide Priority: 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations</i> | | | | | | | | | | | |
| <i>Strategic Objective: IS -- Internal Support</i> | | | | | | | | | | | |
| <i>Program Description: County Executive and related direct staff support.</i> | | | | | | | | | | | |
| FUNDED | | | | | | | | | | | |
| 1,075,344 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,075,344 | 3.0 | 0 |

COUNTY EXECUTIVE CABINET (5730000):

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|-------------------------------------|--|-------------------|
| Budget Unit: 5730000 - County Executive Cabinet | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Charges for Services | \$ 3,037,422 | \$ 3,037,422 | \$ - |
| Miscellaneous Revenues | 221,675 | 221,675 | - |
| Total Revenue | \$ 3,259,097 | \$ 3,259,097 | \$ - |
| Salaries & Benefits | \$ 6,856,613 | \$ 7,042,574 | 185,961 |
| Services & Supplies | 1,597,853 | 1,606,068 | 8,215 |
| Expenditure Transfer & Reimbursement | (4,952,599) | (4,952,599) | - |
| Total Expenditures/Appropriations | \$ 3,501,867 | \$ 3,696,043 | \$ 194,176 |
| Net Cost | \$ 242,770 | \$ 436,946 | \$ 194,176 |
| Positions | 39.0 | 40.0 | 1.0 |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$194,176.
- Appropriations have increased \$194,176 due to the transfer of 1.0 FTE Principal Planner position from the Department of Waste Management to the County Executive Cabinet.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The following positions are included for addition as part of the Fiscal Year 2017-18 Adopted Budget:

| | |
|--|------------|
| Communication and Media Officer 2..... | 1.0 |
| Principal Planner | <u>1.0</u> |
| Total | 2.0 |

- The following position is included for deletion as part of the Fiscal Year 2017-18 Adopted Budget:

| | |
|--|-------------|
| Communication and Media Officer 3..... | <u>-1.0</u> |
| Total | -1.0 |

SCHEDULE (5730000):

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Charges for Services | \$ 2,458,112 | \$ 2,537,432 | \$ 2,925,729 | \$ 3,037,422 | \$ 3,037,422 |
| Miscellaneous Revenues | 156,134 | 218,390 | 221,675 | 221,675 | 221,675 |
| Total Revenue | \$ 2,614,246 | \$ 2,755,822 | \$ 3,147,404 | \$ 3,259,097 | \$ 3,259,097 |
| Salaries & Benefits | \$ 5,043,662 | \$ 5,689,361 | \$ 6,050,387 | \$ 7,042,574 | \$ 7,042,574 |
| Services & Supplies | 1,119,526 | 1,135,843 | 1,573,894 | 1,606,068 | 1,606,068 |
| Intrafund Charges | 3,978,589 | 5,857,285 | 6,585,979 | 7,847,617 | 7,847,617 |
| Intrafund Reimb | (7,574,412) | (9,721,785) | (10,834,878) | (12,800,216) | (12,800,216) |
| Total Expenditures/Appropriations | \$ 2,567,365 | \$ 2,960,704 | \$ 3,375,382 | \$ 3,696,043 | \$ 3,696,043 |
| Net Cost | \$ (46,881) | \$ 204,882 | \$ 227,978 | \$ 436,946 | \$ 436,946 |
| Positions | 34.0 | 36.0 | 35.0 | 40.0 | 40.0 |

2017-18 PROGRAM INFORMATION

BU: 5730000 County Executive Cabinet

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

FUNDED

Program No. and Title: 001 Cabinet Administration

| | | | | | | | | | | | |
|------------|------------|---|---|---|---|---|-----------|---|---------|------|---|
| 10,264,381 | -8,131,777 | 0 | 0 | 0 | 0 | 0 | 1,695,658 | 0 | 436,946 | 12.0 | 0 |
|------------|------------|---|---|---|---|---|-----------|---|---------|------|---|

Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS --Internal Support

Program Description: Agency leadership includes Deputy County Executives for Administrative Services, Municipal Services, Public Works & Infrastructure, and Social Services. Also included are Director of Homeless Initiatives, Chief of Customer Services, clerical staff, and associated administrative costs.

Program No. and Title: 002 Debt Management

| | | | | | | | | | | | |
|---------|----------|---|---|---|---|---|---------|---|---|-----|---|
| 788,649 | -295,623 | 0 | 0 | 0 | 0 | 0 | 493,026 | 0 | 0 | 4.0 | 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: 003 Communication and Media

| | | | | | | | | | | | |
|-----------|------------|---|---|---|---|---|---------|---|---|-----|---|
| 1,342,569 | -1,040,037 | 0 | 0 | 0 | 0 | 0 | 302,532 | 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: 004 LAFCo Staff Support

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---------|---|---|-----|---|
| 353,595 | 0 | 0 | 0 | 0 | 0 | 0 | 353,595 | 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.

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

Program No. and Title: 005 Countywide Administration and Budget

| | | | | | | | | | | | |
|-----------|------------|---|---|---|---|---|-------|---|---|------|---|
| 2,544,920 | -2,538,245 | 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.

Program No. and Title: 006 Legislative

| | | | | | | | | | | | |
|---------|----------|---|---|---|---|---|---------|---|---|-----|---|
| 690,879 | -335,879 | 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

| | | | | | | | | | | | |
|------------|-------------|---|---|---|---|---|-----------|---|---------|------|---|
| 15,984,993 | -12,341,561 | 0 | 0 | 0 | 0 | 0 | 3,206,486 | 0 | 436,946 | 38.0 | 0 |
|------------|-------------|---|---|---|---|---|-----------|---|---------|------|---|

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

Program No. and Title: 001 Cabinet Administration

| | | | | | | | | | | | |
|---------|----------|---|---|---|---|---|--------|---|---|-----|---|
| 176,560 | -158,390 | 0 | 0 | 0 | 0 | 0 | 18,170 | 0 | 0 | 1.0 | 0 |
|---------|----------|---|---|---|---|---|--------|---|---|-----|---|

Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS --Internal Support

Program Description: Addition of 1.0 Executive Secretary position to provide clerical support for the new Public Works and Infrastructure Deputy County Executive and the Director of Homeless Initiatives.

Program No. and Title: 005 Countywide Administration and Budget

| | | | | | | | | | | | |
|---------|----------|---|---|---|---|---|--------|---|---|-----|---|
| 334,706 | -300,265 | 0 | 0 | 0 | 0 | 0 | 34,441 | 0 | 0 | 1.0 | 0 |
|---------|----------|---|---|---|---|---|--------|---|---|-----|---|

Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

Strategic Objective: IS --Internal Support

Program Description: Addition of 1.0 FTE CEO Management Analyst II position to assist in the analysis of budgets requested by assigned departments; monitor budgets throughout the year; review Board agenda reports submitted by departments; work on various projects and issues as requested by the Chief Fiscal Officer, Deputy County Executives and County Executive.

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

| | | | | | | | | | | | |
|---------|----------|---|---|---|---|---|--------|---|---|-----|---|
| 511,266 | -458,655 | 0 | 0 | 0 | 0 | 0 | 52,611 | 0 | 0 | 2.0 | 0 |
|---------|----------|---|---|---|---|---|--------|---|---|-----|---|

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 968,010 | 1,089,572 | 1,269,284 | 1,188,983 | 1,188,983 |
| Total Financing | 1,267,149 | 1,270,257 | 1,269,284 | 1,188,983 | 1,188,983 |
| Net Cost | (299,139) | (180,685) | - | - | - |

PROGRAM DESCRIPTION:

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

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

MISSION:

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

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

Library worked with County Architectural Services Division on the design and refresh of the Arcade and North Highlands libraries.

2017-18 APPROVED RECOMMENDED BUDGET

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The estimated *decrease* in available fund balance of \$293,530 from the prior year is due to increased capital project expenditures.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|--|-------------------------------------|--|-------------------|--|
| Budget Unit: 6310000 - County Library | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 5,610 | \$ 180,685 | \$ 175,075 | |
| Revenue from Use Of Money & Property | 500 | 500 | - | |
| Miscellaneous Revenues | 1,007,798 | 1,007,798 | - | |
| Total Revenue | \$ 1,013,908 | \$ 1,188,983 | \$ 175,075 | |
| Services & Supplies | \$ 1,008,908 | \$ 1,183,983 | \$ 175,075 | |
| Other Charges | 5,000 | 5,000 | - | |
| Total Expenditures/Appropriations | \$ 1,013,908 | \$ 1,188,983 | \$ 175,075 | |
| Net Cost | \$ - | \$ - | - | |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased \$175,075 due to re-budgeting for capital maintenance projects.
- Fund Balance has increased \$175,075 due to less funding drawn for capital maintenance projects in Fiscal Year 2016-17.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 320,962 | \$ 299,140 | \$ 299,140 | \$ 180,685 | \$ 180,685 |
| Revenue from Use Of Money & Property | (5,130) | 973 | - | 500 | 500 |
| Miscellaneous Revenues | 951,317 | 970,144 | 970,144 | 1,007,798 | 1,007,798 |
| Total Revenue | \$ 1,267,149 | \$ 1,270,257 | \$ 1,269,284 | \$ 1,188,983 | \$ 1,188,983 |
| Services & Supplies | \$ 968,010 | \$ 1,089,572 | \$ 1,264,284 | \$ 1,183,983 | \$ 1,183,983 |
| Other Charges | - | - | 5,000 | 5,000 | 5,000 |
| Total Expenditures/Appropriations | \$ 968,010 | \$ 1,089,572 | \$ 1,269,284 | \$ 1,188,983 | \$ 1,188,983 |
| Net Cost | \$ (299,139) | \$ (180,685) | \$ - | \$ - | \$ - |

2017-18 PROGRAM INFORMATION

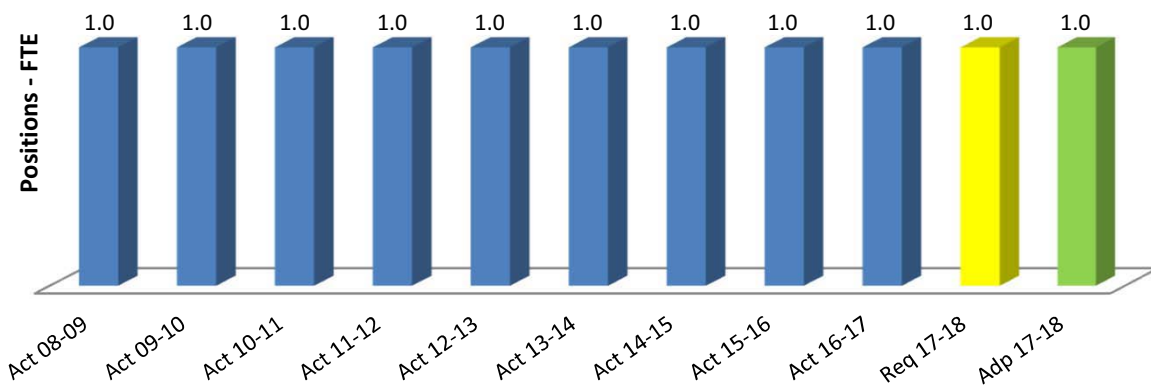
BU: 6310000 County Library

| Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|---|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | |
| <i>Program No. and Title: 001 Capital maintenance and repair funding for Sacramento County owned Sacramento Public Library Authority branches</i> | | | | | | | | | | | |
| 1,188,983 | 0 | 0 | 0 | 0 | 0 | 0 | 1,008,298 | 180,685 | 0 | 0.0 | 0 |
| <i>Program Type:</i> Mandated | | | | | | | | | | | |
| <i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| <i>Strategic Objective:</i> FO -- Financial Obligation | | | | | | | | | | | |
| <i>Program Description:</i> The Sacramento Public Library Authority (SPLA) provides all public library services in Sacramento County, except the City of Folsom. This Program, the County Library Budget Unit, provides funding for capital maintenance, capital repairs, preventative maintenance, property insurance and related costs at the nine SPLA branches owned by the County of Sacramento. | | | | | | | | | | | |
| FUNDED | | | | | | | | | | | |
| 1,188,983 | 0 | 0 | 0 | 0 | 0 | 0 | 1,008,298 | 180,685 | 0 | 0.0 | 0 |

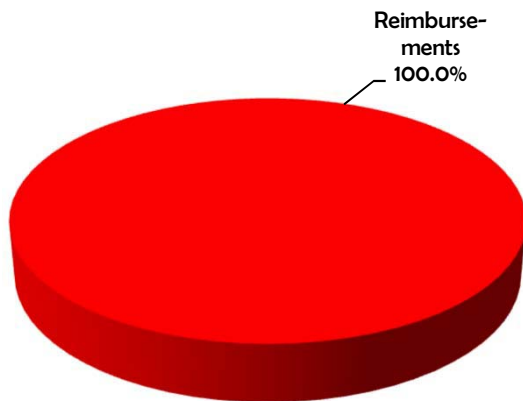
DEPARTMENTAL STRUCTURE



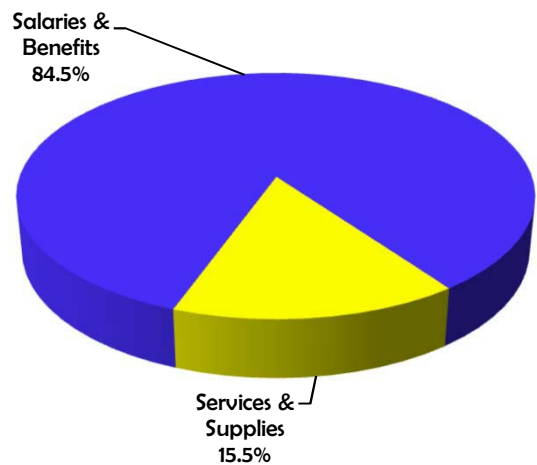
Staffing Trend



Financing Sources



Financing Uses



| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | (94) | 78 | - | - | - |
| Total Financing | - | - | - | - | - |
| Net Cost | (94) | 78 | - | - | - |
| 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.

MISSION:

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

GOALS:

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

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

- The Superior Court continued to work to expand the C-Track application to provide an interface with the county Criminal Justice Information System (CJIS) and the Integrated Justice Information System (IJIS) for processing all criminal cases with no loss in functionality for users.
- In December 2016, an overview of Adult Correctional System Review findings and recommendations from work with consultants was presented to the Board of Supervisors. Adult Correctional System Review Committee efforts continued beyond the term of the work with consultants.
- In January 2017, the Superior Court reconfigured criminal case assignments in the Home Courts to improve case processing efficiency, which was negatively impacted by Proposition 47.

SIGNIFICANT DEVELOPMENTS DURING 2016-17 (cont.):

- Based on recommendations from the Adult Correctional System Review, a Pretrial Supervision Pilot Program began operating in April 2017 to provide an effective alternative for defendants who can be safely released from jail.
- In collaboration with existing partners and new homeless service partners, the Department of Health and Human Services, applied for Proposition 47 grant funding to expand and enhance the Mental Health Court Program.

2017-18 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR 2017-18:

- The Adult Correctional System Review Committee will continue efforts to address the findings and recommendations presented to the Board of Supervisors in December 2016. Periodic status reports will be submitted to the Board.
- Budget for the Criminal Justice Cabinet remains largely unchanged.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|-------------------------------------|--|----------|
| Budget Unit: 5750000 - Criminal Justice Cabinet | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Salaries & Benefits | \$ 185,571 | \$ 185,571 | - |
| Services & Supplies | 32,601 | 32,601 | - |
| Expenditure Transfer & Reimbursement | (218,172) | (218,172) | - |
| Total Expenditures/Appropriations | \$ - | \$ - | - |
| Net Cost | \$ - | \$ - | - |
| Positions | 1.0 | 1.0 | 0.0 |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

The allocation (net cost) has not changed.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|----------------|----------------|-----------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Salaries & Benefits | \$ 165,870 | \$ 179,309 | \$ 179,109 | \$ 185,571 | \$ 185,571 |
| Services & Supplies | 1,846 | 3,602 | 28,815 | 32,601 | 32,601 |
| Intrafund Charges | 1,554 | 1,294 | 1,355 | 1,560 | 1,560 |
| Intrafund Reimb | (169,364) | (184,127) | (209,279) | (219,732) | (219,732) |
| Total Expenditures/Appropriations | \$ (94) | \$ 78 | \$ - | \$ - | - |
| Net Cost | \$ (94) | \$ 78 | \$ - | \$ - | - |
| Positions | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |

2017-18 PROGRAM INFORMATION

BU: 5750000 Criminal Justice Cabinet

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

FUNDED

Program No. and Title: 001 Criminal Justice Cabinet

| | | | | | | | | | | | | |
|---------|----------|---|---|---|---|---|---|---|---|---|-----|---|
| 219,732 | -219,732 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1.0 | 0 |
|---------|----------|---|---|---|---|---|---|---|---|---|-----|---|

Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

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

Program Description: To provide the coordinated leadership necessary to ensure a fair & 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

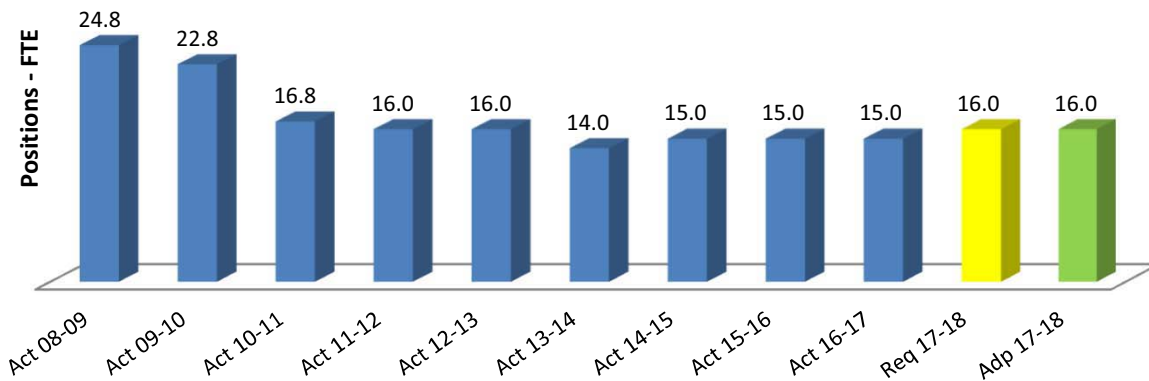
| | | | | | | | | | | | | |
|---------|----------|---|---|---|---|---|---|---|---|---|-----|---|
| 219,732 | -219,732 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1.0 | 0 |
|---------|----------|---|---|---|---|---|---|---|---|---|-----|---|

DEPARTMENTAL STRUCTURE

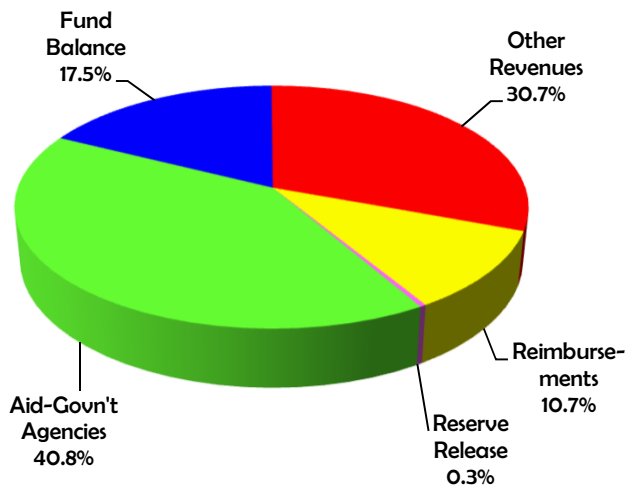
TROY GIVANS, DIRECTOR



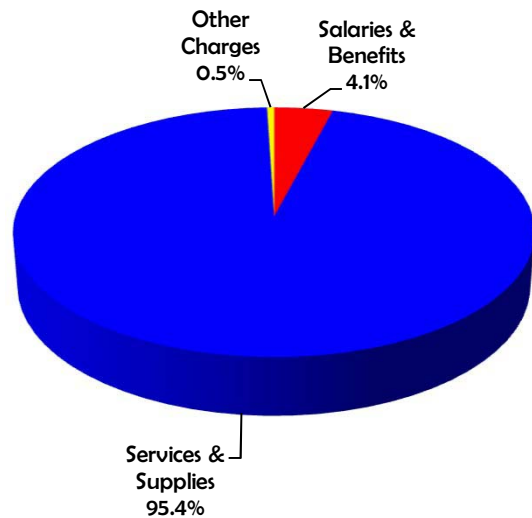
Staffing Trend



Financing Sources



Financing Uses



Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 21,178,028 | 16,151,045 | 51,186,424 | 52,723,090 | 52,723,090 |
| Total Financing | 32,094,719 | 26,473,864 | 51,186,424 | 52,723,090 | 52,723,090 |
| Net Cost | (10,916,691) | (10,322,819) | - | - | - |
| Positions | 15.0 | 15.0 | 15.0 | 16.0 | 16.0 |

PROGRAM DESCRIPTION:

- Effective May 11, 2017, the Board of Supervisors abolished the Department of Community Development and shifted Economic Development as a direct report to the County Executive. The budget remained in its current budget unit (3870000).
- Economic Development oversees and is responsible for economic development matters within the County including, but not limited to, the following areas: the operation of the County’s Business Environmental Resource Center, activities related to the redevelopment of the former McClellan and Mather air force bases, and marketing efforts of the County.
- Economic Development is responsible for administering Sacramento County’s economic development and job creation and retention programs. These programs focus on business development, retention and attraction; and attraction of key sales, property, transient occupancy and utility user tax revenue generators. Economic Development is also actively engaged with revitalization of various commercial corridors in the County and working with other organizations in the promotion of sports, tourism and the arts.
- General economic development activities promote a sustainable community and have resulted in increased General Fund revenues, including sales and property tax from projects within the major commercial corridors, as well as job growth.

MISSION:

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

GOALS:

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

2017-18 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR 2017-18:

The Transient Occupancy Tax Grant Program, administered by Economic Development, received an increase in funding to expand the grant program. The Board approved an increased allocation of \$110,000 in County General Fund for costs associated with administering the expanded Transient Occupancy Tax Grant Program, and \$100,000 for initiative that may arise during the year.

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The estimated decrease in available fund balance of \$2,823,417 from the prior year is due to anticipated costs for ongoing construction projects at the former Mather and McClellan Air Force bases.

RECOMMENDED BUDGET RESERVE BALANCES FOR 2017-18:

- **Mather Reserve - \$2,000,000**
 - This estimated reserve was established to hold Economic Development Conveyance (EDC) Agreement proceeds that would provide funding for future expenditures of EDC properties in accordance with the EDC agreement. Reserve remains unchanged since Fiscal Year 2016-17 Adopted Budget.
- **North Area Transfer Station - \$496,560**
 - This estimated reserve was established in (2009) in connection with the transfer of the North Area Transfer Station (NATS) properties from Economic Development to the Department of Waste Management and Recycling (DWMR) and provided for the DWMR purchase of the NATS properties over a ten year period ending July 1, 2019. Reserve amount has decreased by \$202,769 since Fiscal Year 2016-17 Adopted Budget.
- **Western Area Power Administration (WAPA) - \$750,000**
 - This estimated reserve was established due to variability in the energy market. It is funded with WAPA program proceeds. Reserve remains unchanged since Fiscal Year 2016-17 Adopted Budget.
- **Business Environmental Resource Center (BERC) - \$275,000**
 - This reserve was established for rate stabilization due to unanticipated variances in funding partner contributions. Reserve remains unchanged since Fiscal Year 2016-17 Adopted Budget.
- **Imprest Cash - \$300**
 - This reserve provides petty cash funding for Economic Development. Reserve remains unchanged since Fiscal Year 2016-17 Adopted Budget.

STAFFING LEVEL CHANGES FOR 2017-18:

As a result of the Board action to abolish the Department of Community Development, the following position transferred to Economic Development:

| | | |
|--------------------------------|--------------|------------|
| Office Assistant Level 2 | <u>1.0</u> | |
| | Total | 1.0 |

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|--|-------------------------------------|--|---------------------|--|
| Budget Unit: 3870000 - Economic Development | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 8,093,272 | \$ 10,322,821 | \$ 2,229,549 | |
| Reserve Release | 202,769 | 202,769 | - | |
| Licenses, Permits & Franchises | 48,200 | 48,200 | - | |
| Revenue from Use Of Money & Property | 2,770,491 | 2,770,491 | - | |
| Intergovernmental Revenues | 24,050,000 | 24,050,000 | - | |
| Charges for Services | 15,000 | 15,000 | - | |
| Miscellaneous Revenues | 13,981,309 | 15,295,809 | 1,314,500 | |
| Other Financing Sources | 18,000 | 18,000 | - | |
| Total Revenue | \$ 49,179,041 | \$ 52,723,090 | \$ 3,544,049 | |
| Salaries & Benefits | \$ 2,416,432 | \$ 2,416,432 | - | |
| Services & Supplies | 46,857,405 | 50,401,454 | 3,544,049 | |
| Other Charges | 295,204 | 295,204 | - | |
| Expenditure Transfer & Reimbursement | (390,000) | (390,000) | - | |
| Total Expenditures/Appropriations | \$ 49,179,041 | \$ 52,723,090 | \$ 3,544,049 | |
| Net Cost | \$ - | \$ - | - | |
| Positions | 16.0 | 16.0 | 0.0 | |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased \$3,544,049 due to the following:
 - \$96,811 - appropriations and reimbursements for Property and Business Improvement District costs to Development and Code Services
 - Re-budgeting Fund Balance and revenues for the following projects:
 - \$200,092 - General Economic Development.
 - \$54,855 - Regional Parks for Mather Rotary Park Maintenance.
 - \$480,769 – McClellan infrastructure projects.
 - \$568,017 – Airfield improvement projects and marking projects at McClellan.
 - \$1,839,939 - Electricity payments to Western Area Power Association (WAPA) and McClellan Airfield signage and lighting projects.
 - \$107,369 - Business Environmental Resource Center (BERC) operations.
 - \$293,008 - Economic Development administration and operations.

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET (cont.):

- Revenues have increased \$1,314,500 due to the following:
 - \$1,300,460 due to a posting error of negative interest in Fiscal Year 2016-17 was budgeted as revenue in Fiscal Year 2017-18 to reflect the correction of the posting error.
 - \$14,040 –For Environmental Services Cooperative Agreement (ESCA) at the former McClellan Air Force Base for reimbursement of unrecovered costs in Fiscal Year 2016-17.
- Fund Balance has increased \$2,229,549 due to the timing of actual revenues and expenditures for grant activities and projects at the former Mather and McClellan Air Force bases.

ADOPTED BUDGET RESERVE BALANCES FOR 2017-18:

- **Mather Reserve - \$2,000,000**
 - This estimated reserve was established to hold Economic Development Conveyance (EDC) Agreement proceeds that would provide funding for future expenditures of EDC properties in accordance with the EDC agreement. Reserve remains unchanged since Fiscal Year 2016-17 Adopted Budget.
- **North Area Transfer Station - \$496,560**
 - This estimated reserve was established in (2009) in connection with the transfer of the North Area Transfer Station (NATS) properties from the Office of Economic Development to the Department of Waste Management and Recycling (DWMR) and provided for the DWMR purchase of the NATS properties over a ten year period ending July 1, 2019. Reserve amount has decreased by \$202,769 since Fiscal Year 2016-17 Adopted Budget.
- **Western Area Power Administration (WAPA) - \$750,000**
 - This estimated reserve was established due to variability in the energy market. It is funded with WAPA program proceeds. Reserve remains unchanged since Fiscal Year 2016-17 Adopted Budget.
- **Business Environmental Resource Center (BERC) - \$275,000**
 - This reserve was established for rate stabilization due to unanticipated variances in funding partner contributions. Reserve remains unchanged since Fiscal Year 2016-17 Adopted Budget.
- **Imprest Cash - \$300**
 - This reserve provides petty cash funding for the Office of Economic Development. Reserve remains unchanged since Fiscal Year 2016-17 Adopted Budget.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

Budget Unit **3870000 - Economic Development**
 Function **GENERAL**
 Activity **Promotion**
 Fund **020A - ECONOMIC DEVELOPMENT**

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|------------------------|------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 11,133,965 | \$ 10,916,689 | \$ 10,916,689 | \$ 10,322,821 | \$ 10,322,821 |
| Reserve Release | 552,769 | 202,769 | 202,769 | 202,769 | 202,769 |
| Licenses, Permits & Franchises | 40,560 | 52,777 | 41,792 | 48,200 | 48,200 |
| Revenue from Use Of Money & Property | 3,804,332 | 2,375,686 | 3,447,890 | 2,770,491 | 2,770,491 |
| Intergovernmental Revenues | 12,214,810 | 7,183,911 | 23,574,557 | 24,050,000 | 24,050,000 |
| Charges for Services | 46,315 | 3,722 | 15,000 | 15,000 | 15,000 |
| Miscellaneous Revenues | 4,286,968 | 5,720,388 | 12,965,727 | 15,295,809 | 15,295,809 |
| Other Financing Sources | 15,000 | 17,922 | 22,000 | 18,000 | 18,000 |
| Total Revenue | \$ 32,094,719 | \$ 26,473,864 | \$ 51,186,424 | \$ 52,723,090 | \$ 52,723,090 |
| Reserve Provision | \$ 200,000 | \$ - | \$ - | \$ - | \$ - |
| Salaries & Benefits | 2,027,682 | 2,133,975 | 2,304,999 | 2,416,432 | 2,416,432 |
| Services & Supplies | 19,411,427 | 14,018,097 | 48,832,739 | 50,401,454 | 50,401,454 |
| Other Charges | 97,182 | 204,333 | 239,887 | 295,204 | 295,204 |
| Equipment | 37,279 | - | - | - | - |
| Interfund Charges | 130,747 | 119,664 | 133,919 | 105,310 | 105,310 |
| Interfund Reimb | (726,291) | (325,120) | (325,120) | (495,310) | (495,310) |
| Intrafund Charges | 2,983,048 | 5,064,850 | 6,924,630 | 6,063,614 | 6,063,614 |
| Intrafund Reimb | (2,983,046) | (5,064,754) | (6,924,630) | (6,063,614) | (6,063,614) |
| Total Expenditures/Appropriations | \$ 21,178,028 | \$ 16,151,045 | \$ 51,186,424 | \$ 52,723,090 | \$ 52,723,090 |
| Net Cost | \$ (10,916,691) | \$ (10,322,819) | \$ - | \$ - | \$ - |
| Positions | 15.0 | 15.0 | 15.0 | 16.0 | 16.0 |

2017-18 PROGRAM INFORMATION

BU: 3870000 Economic Development

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|-------------------------------|--|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| Program No. and Title: | <u>001 General Economic Development</u> | | | | | | | | | | | |
| | 1,653,099 | -1,405,464 | 0 | 0 | 0 | 0 | 0 | 247,781 | -146 | 0 | 5.0 | 0 |
| Program Type: | Self-Supporting | | | | | | | | | | | |
| Countywide Priority: | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| Strategic Objective: | EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability | | | | | | | | | | | |
| Program Description: | This program engages in general economic development and job creation and retention programs including: business development, retention and attraction; attraction of key sales, property, transient occupancy and utility users tax revenue generators; involvement with regional and local partnerships and programs; promotion of sports, tourism, and the arts; and commercial corridor revitalization. These activities promote a sustainable community and have resulted in increased General Fund revenues and job growth. In recent years, the program has continued aggregating primarily non-General Fund financing sources to maintain ongoing core program services. This approach was taken to allow the annual General Fund transfer to be used to meet other critical county needs. | | | | | | | | | | | |
| Program No. and Title: | <u>002 McClellan</u> | | | | | | | | | | | |
| | 41,047,880 | -1,339,659 | 24,050,000 | 0 | 0 | 0 | 0 | 5,623,131 | 10,035,090 | 0 | 1.5 | 1 |
| Program Type: | Self-Supporting | | | | | | | | | | | |
| Countywide Priority: | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| Strategic Objective: | EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability | | | | | | | | | | | |
| Program Description: | Economic redevelopment of the former McClellan Air Force Base to promote employment and self-sufficiency through the job market. Achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self funded with grants, revenues derived from the McClellan Airfield and proceeds generated from sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased General Fund revenues and job growth. | | | | | | | | | | | |
| Program No. and Title: | <u>003 Business Environmental Resource Center (BERC)</u> | | | | | | | | | | | |
| | 2,006,964 | -831,000 | 0 | 0 | 0 | 0 | 0 | 990,128 | 185,836 | 0 | 5.0 | 0 |
| Program Type: | Self-Supporting | | | | | | | | | | | |
| Countywide Priority: | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| Strategic Objective: | EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability | | | | | | | | | | | |
| Program Description: | BERC is a one-stop, confidential, business retention, non-regulatory Permit Assistance Center to help Sacramento County businesses understand and comply with federal, state, and local environmental and non-environmental regulations. Economic growth, business retention and sustainability are facilitated through assistance with permitting and regulations. Enterprise cost sharing agreements are the primary sources of funding for this program. Activities in this program have promoted a sustainable community, retained businesses, and resulted in tax revenues and increased job growth. | | | | | | | | | | | |

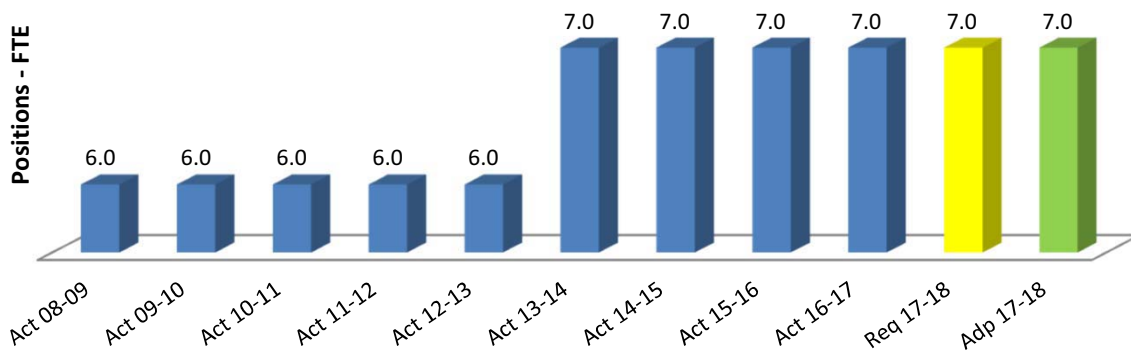
| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|--|---|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| Program No. and Title: 004 Mather | | | | | | | | | | | | |
| | 11,935,044 | -864,014 | 0 | 0 | 0 | 0 | 0 | 9,871,000 | 1,200,030 | 0 | 2.0 | 0 |
| Program Type: | Self-Supporting | | | | | | | | | | | |
| Countywide Priority: | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| Strategic Objective: | EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability | | | | | | | | | | | |
| Program Description: | Economic redevelopment of the former Mather Air Force Base to promote employment and self-sufficiency through the job market. Achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self funded with proceeds generated from sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased revenues and job growth. | | | | | | | | | | | |
| <hr/> | | | | | | | | | | | | |
| Program No. and Title: 005 Administration | | | | | | | | | | | | |
| | 2,639,027 | -2,118,787 | 0 | 0 | 0 | 0 | 0 | 1,415,460 | -895,220 | 0 | 2.5 | 1 |
| Program Type: | Self-Supporting | | | | | | | | | | | |
| Countywide Priority: | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| Strategic Objective: | EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability | | | | | | | | | | | |
| Program Description: | Administration and personnel resources directly engaged in program implementation. This program is primarily funded with reimbursements from the above programs and funds personnel salary and benefit costs, administration costs, and County allocated costs. | | | | | | | | | | | |
| <hr/> | | | | | | | | | | | | |
| FUNDED | 59,282,014 | -6,558,924 | 24,050,000 | 0 | 0 | 0 | 0 | 18,147,500 | 10,525,590 | 0 | 16.0 | 2 |

DEPARTMENT STRUCTURE

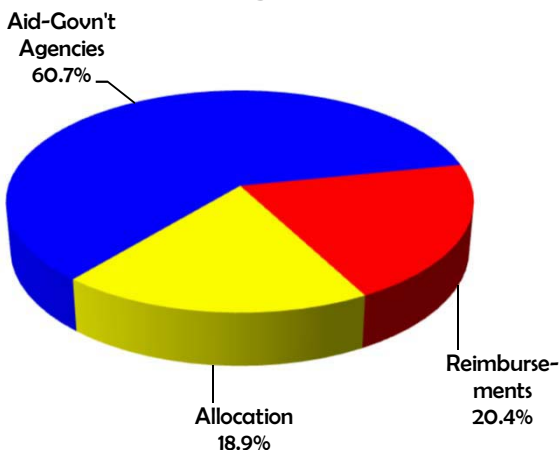
STEVE CANTELLME, CHIEF



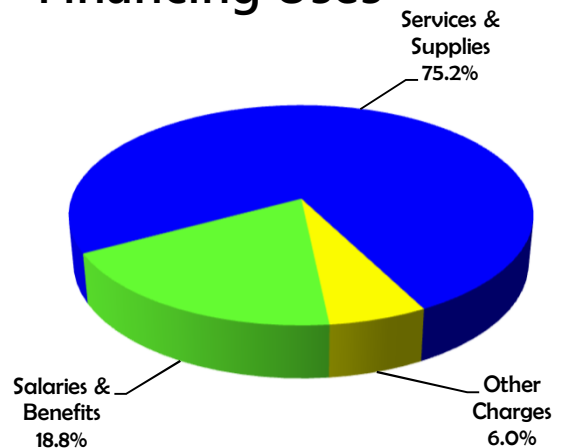
Staffing Trend



Financing Sources



Financing Uses



| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 4,231,682 | 2,785,976 | 4,232,895 | 4,222,345 | 4,222,345 |
| Total Financing | 3,103,093 | 2,239,842 | 3,296,873 | 3,218,640 | 3,218,640 |
| Net Cost | 1,128,589 | 546,134 | 936,022 | 1,003,705 | 1,003,705 |
| Positions | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 |

PROGRAM DESCRIPTION:

The Office of Emergency Services coordinates the overall countywide response to large scale incidents and disasters. Under the direction of the Chief of Emergency Services, OES develops, coordinates and implements plans and procedures for local emergency services activities; performs a variety of activities related to mitigation, preparedness, recovery and response to incidents or disasters; facilitates, coordinates and delivers emergency management training to the County and the Operational Area; provides 24 hour emergency response to assist local first responders including law enforcement, fire departments and coordinates all resources in the region in the event of disaster; administers homeland security grants for the region and manages the emergency operations center for the County and the Operational Area.

MISSION:

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

GOALS:

- Ensure integrated response to disasters by using the Standardized Emergency Management System (SEMS) and the National Incident Management System (NIMS), developing response capabilities, maintaining and improving the County's Emergency Operations Center (EOC), providing for immediate and sustained response operations, and enabling a smooth transition into long-term recovery.
- Provide emergency managers, county staff, and personnel from the Operational Area agencies, comprehensive and relevant skill development through training and exercises in emergency management and public awareness programs.
- Enhanced local government capability to respond to all types of disaster events by coordinating the acquisition, distribution and oversight of federal Homeland Security grants.
- Improve the county's capability to alert and message the public during disasters through public outreach and increased public registration in the Sacramento Alert system.
- Continue to provide care & shelter training to the region and coordinate non-county agencies with care & shelter responsibilities such as American Red Cross in all response activities before, during and after a disaster.

SIGNIFICANT DEVELOPMENTS DURING FISCAL YEAR 2016-17:

- Funded the Sacramento Medical Reserve Corp (SMRC) Coordinator and expanded the scope of work to include public education and outreach. Office of Emergency Services (OES) contracted for a person to coordinate the activities of the SMRC and to assist OES with public outreach and education. This work was previously funded through homeland security grants; however, this funding ended in Fiscal Year 2016-17 and was no longer available for SMRC. The cost for this position is \$60,000.
- Sacramento County experienced a series of large storms in both January and February of 2017. Significant localized flooding occurred particularly in the southern parts of the County. The County Executive proclaimed a local state of emergency on January 11th for the January storms and on February 17th for the February storms. The Board of Supervisors ratified both proclamations. Damages from the January storms are estimated to be approximately \$14 million and the February storm damages are estimated to be approximately \$18 million. County OES activated the Emergency Operations Center for both storm events and is currently working with Cal OES and Federal Emergency Management Agency (FEMA) on the recovery phase of the events as well as assisting the local agencies, including the County departments, with their damage and cost estimates.

2017-18 APPROVED RECOMMENDED BUDGET**SIGNIFICANT CHANGES FOR 2017-18:**

- Reallocating the vacant Administrative Services Officer II (ASOII) position responsible for Care & Shelter to an Assistant Emergency Coordinator (AEC) position. This change was required due to the increase or broadening of the scope of work related to this position. The cost difference between the ASOII and AEC position is approximately \$27,000 and will be funded through homeland security grants.
- The January and February storm related emergencies that occurred in Sacramento County have moved into the recovery phase requiring County OES to work closely with all local county governments in their efforts to recover storm related costs through California Disaster Assistance Act and FEMA available programs. OES estimates this process will take approximately 18 months or longer to complete. Flooding from snow melt-off will continue to threaten the county through July of 2017 keeping OES staff busy with mitigation and potentially response activities.

RECOMMENDED GROWTH FOR 2017-18:

- On-going recommended growth requests include:
 - Appropriations of \$27,666 offset by revenues of \$27,666.
- Details are included in the Program Information - Growth Request Recommended section of this budget unit.

STAFFING LEVEL CHANGES FOR 2017-18:

- The following position was approved for addition as part of the Fiscal Year 2017-18 Recommended June Budget:

| | |
|--|------------|
| Assistant Emergency Operations Coordinator | <u>1.0</u> |
| Total | 1.0 |

- The following position was approved for deletion as part of the Fiscal Year 2017-18 Recommended June Budget:

| | |
|--|-------------|
| Administrative Services Officer II | <u>-1.0</u> |
| Total | -1.0 |

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|---|--|------------------|
| Budget Unit: 7090000 - Emergency Services | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Intergovernmental Revenues | \$ 3,218,640 | \$ 3,218,640 | \$ - |
| Total Revenue | \$ 3,218,640 | \$ 3,218,640 | \$ - |
| Salaries & Benefits | \$ 998,093 | \$ 998,093 | \$ - |
| Services & Supplies | 1,620,233 | 1,677,076 | 56,843 |
| Other Charges | 317,282 | 317,282 | - |
| Expenditure Transfer & Reimbursement | 1,229,894 | 1,229,894 | - |
| Total Expenditures/Appropriations | \$ 4,165,502 | \$ 4,222,345 | \$ 56,843 |
| Net Cost | \$ 946,862 | \$ 1,003,705 | \$ 56,843 |
| Positions | 7.0 | 7.0 | 0.0 |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

The allocation (net cost) has increased by \$56,843.

Appropriations have increased \$56,843 due to rebudgeting of internal grants and contributions to the Everbridge emergency notification system.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Intergovernmental Revenues | \$ 3,103,093 | \$ 1,973,082 | \$ 3,296,873 | \$ 3,218,640 | \$ 3,218,640 |
| Miscellaneous Revenues | - | 266,760 | - | - | - |
| Total Revenue | \$ 3,103,093 | \$ 2,239,842 | \$ 3,296,873 | \$ 3,218,640 | \$ 3,218,640 |
| Salaries & Benefits | \$ 883,453 | \$ 957,387 | \$ 951,591 | \$ 998,093 | \$ 998,093 |
| Services & Supplies | 1,387,811 | 1,246,072 | 2,097,418 | 1,677,076 | 1,677,076 |
| Other Charges | 1,312,240 | 125,405 | 317,282 | 317,282 | 317,282 |
| Interfund Charges | - | - | 444,500 | 806,693 | 806,693 |
| Intrafund Charges | 1,025,267 | 624,457 | 1,824,016 | 1,502,008 | 1,502,008 |
| Intrafund Reimb | (377,089) | (167,345) | (1,401,912) | (1,078,807) | (1,078,807) |
| Total Expenditures/Appropriations | \$ 4,231,682 | \$ 2,785,976 | \$ 4,232,895 | \$ 4,222,345 | \$ 4,222,345 |
| Net Cost | \$ 1,128,589 | \$ 546,134 | \$ 936,022 | \$ 1,003,705 | \$ 1,003,705 |
| Positions | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 |

2017-18 PROGRAM INFORMATION

BU: 7090000 Emergency Services

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

FUNDED

Program No. and Title: 001 SacOES Admin

| | | | | | | | | | | | |
|-----------|----------|---------|---|---|---|---|---------|---|---------|-----|---|
| 1,716,450 | -118,394 | 430,140 | 0 | 0 | 0 | 0 | 217,554 | 0 | 950,362 | 7.0 | 3 |
|-----------|----------|---------|---|---|---|---|---------|---|---------|-----|---|

Program Type: Mandated

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

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

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

Program No. and Title: 002 SacOES Internal Grants

| | | | | | | | | | | | |
|---------|----------|---|---|---|---|---|---|---|--------|-----|---|
| 958,424 | -905,081 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 53,343 | 0.0 | 0 |
|---------|----------|---|---|---|---|---|---|---|--------|-----|---|

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

| | | | | | | | | | | | |
|-----------|---|-----------|---------|---|---|---|---|---|---|-----|---|
| 2,543,280 | 0 | 2,260,163 | 283,117 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0 | 0 |
|-----------|---|-----------|---------|---|---|---|---|---|---|-----|---|

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 | | | | | | | | | | | |
| 5,218,154 | -1,023,475 | 2,690,303 | 283,117 | 0 | 0 | 0 | 217,554 | 0 | 1,003,705 | 7.0 | 3 |

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

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

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

| | | | | | | | | | | | | |
|--------|---------|--------|---|---|---|---|---|---|---|---|-----|---|
| 82,998 | -55,332 | 27,666 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0 | 0 |
|--------|---------|--------|---|---|---|---|---|---|---|---|-----|---|

Program Type: Discretionary

Countywide Priority: 2 -- Discretionary Law-Enforcement

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

Program Description: Reallocate 1.0 FTE ASO 2 position to a 1.0 FTE Assistant Emergency Operations Coordinator position to accommodate duties which include emergency management training; development of MOUs with emergency management partners, including special needs groups regarding emergency management plan review and development; understanding of and ability to function in and train others in using the EOC; ability to operate the Sacramento Alert mass notification software system and manage and operate the Web EOC software system including programming and problem solving. This position will also serve as an important stepping stone to one of the two Emergency Coordinator positions that are currently in the Department.

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

| | | | | | | | | | | | | |
|--------|---------|--------|---|---|---|---|---|---|---|---|-----|---|
| 82,998 | -55,332 | 27,666 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0 | 0 |
|--------|---------|--------|---|---|---|---|---|---|---|---|-----|---|

GROWTH REQUEST NOT RECOMMENDED

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

| | | | | | | | | | | | | |
|--------|---|---|---|---|---|---|---|---|---|--------|-----|---|
| 14,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,000 | 0.0 | 0 |
|--------|---|---|---|---|---|---|---|---|---|--------|-----|---|

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: Lease fiber optic cable from AT&T through D-Tech to bring the Emergency Operations Center (EOC) up to current IT standards for web connectivity and to reduce vulnerability to weather. The current microwave system would remain in place as a redundancy.

GROWTH REQUEST NOT RECOMMENDED

| | | | | | | | | | | | | |
|--------|---|---|---|---|---|---|---|---|---|--------|-----|---|
| 14,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,000 | 0.0 | 0 |
|--------|---|---|---|---|---|---|---|---|---|--------|-----|---|

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 103,382 | 154,454 | 144,000 | 154,729 | 154,729 |
| Total Financing | - | - | - | - | - |
| Net Cost | 103,382 | 154,454 | 144,000 | 154,729 | 154,729 |

PROGRAM DESCRIPTION:

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

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET

Budget Unit: 4660000 - Fair Housing Services

| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
|---|-------------------------------------|--|----------|
| Services & Supplies | \$ 127,046 | \$ 127,046 | - |
| Other Charges | 26,683 | 26,683 | - |
| Expenditure Transfer & Reimbursement | 1,000 | 1,000 | - |
| Total Expenditures/Appropriations | \$ 154,729 | \$ 154,729 | - |
| Net Cost | \$ 154,729 | \$ 154,729 | - |

DISCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

The allocation (net cost) has not changed.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-------------------|-------------------|--------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Services & Supplies | \$ 83,649 | \$ 131,387 | \$ 120,800 | \$ 127,046 | \$ 127,046 |
| Other Charges | 18,955 | 22,657 | 22,200 | 26,683 | 26,683 |
| Intrafund Charges | 778 | 410 | 1,000 | 1,000 | 1,000 |
| Total Expenditures/Appropriations | \$ 103,382 | \$ 154,454 | \$ 144,000 | \$ 154,729 | \$ 154,729 |
| Net Cost | \$ 103,382 | \$ 154,454 | \$ 144,000 | \$ 154,729 | \$ 154,729 |

2017-18 PROGRAM INFORMATION

BU: 466000 Fair Housing Services

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

FUNDED

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---|---|---------|-----|---|
| 127,046 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 127,046 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---|---|---------|-----|---|

Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Fair Housing Contract Services

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

| | | | | | | | | | | | |
|--------|---|---|---|---|---|---|---|---|--------|-----|---|
| 27,683 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,683 | 0.0 | 0 |
|--------|---|---|---|---|---|---|---|---|--------|-----|---|

Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

| | | | | | | | | | | | |
|---------------|---|---|---|---|---|---|---|---|---------|-----|---|
| FUNDED | | | | | | | | | | | |
| 154,729 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 154,729 | 0.0 | 0 |

GROWTH REQUEST NOT RECOMMENDED

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

| | | | | | | | | | | | |
|--------|---|---|---|---|---|---|---|---|--------|-----|---|
| 10,691 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,691 | 0.0 | 0 |
|--------|---|---|---|---|---|---|---|---|--------|-----|---|

Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Add marketing component and additional staff hours to an ongoing contract need for Fair Housing and Landlord-Tenant Education, Training, and Counseling Services.

| | | | | | | | | | | | |
|---------------------------------------|---|---|---|---|---|---|---|---|--------|-----|---|
| GROWTH REQUEST NOT RECOMMENDED | | | | | | | | | | | |
| 10,691 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,691 | 0.0 | 0 |

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 259,729 | 31,618 | 1,491,059 | 1,497,773 | 1,497,773 |
| Total Financing | 1,707,789 | 1,478,891 | 1,491,059 | 1,497,773 | 1,497,773 |
| Net Cost | (1,448,060) | (1,447,273) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOALS:

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

2017-18 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR 2017-18:

Update Antelope PFFP, including updating the Roadway and Park Capital Improvement Programs and updating the development base.

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The increase in available fund balance of \$13,944 is due to lower than expected expenditures.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|---|--|---|--------------------|--|
| Budget Unit: 3070000 - Antelope Public Facilities Financing Plan | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 1,462,003 | \$ 1,447,273 | \$ (14,730) | |
| Revenue from Use Of Money & Property | 7,500 | 7,500 | - | |
| Charges for Services | 43,000 | 43,000 | - | |
| Total Revenue | \$ 1,512,503 | \$ 1,497,773 | \$ (14,730) | |
| Services & Supplies | \$ 1,100,701 | \$ 1,085,329 | \$ (15,372) | |
| Other Charges | 411,802 | 412,444 | 642 | |
| Total Financing Uses | \$ 1,512,503 | \$ 1,497,773 | \$ (14,730) | |
| Total Expenditures/Appropriations | \$ 1,512,503 | \$ 1,497,773 | - | |
| Net Cost | \$ - | \$ - | - | |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have decreased \$14,730 due to a decrease in fund balance from higher than anticipated administrative costs.
- Fund Balance has decreased \$14,730 due to higher than anticipated administrative costs.

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 2017-18 | | | | |
| 3070000 - Antelope Public Facilities Financing Plan 101A - ANTELOPE PUBLIC FACILITIES FINANCING | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 1,684,031 | \$ 1,448,059 | \$ 1,448,059 | \$ 1,447,273 | \$ 1,447,273 | |
| Revenue from Use Of Money & Property | 729 | 15,320 | - | 7,500 | 7,500 | |
| Charges for Services | 23,029 | 15,512 | 43,000 | 43,000 | 43,000 | |
| Total Revenue | \$ 1,707,789 | \$ 1,478,891 | \$ 1,491,059 | \$ 1,497,773 | \$ 1,497,773 | |
| Services & Supplies | \$ 259,729 | \$ 31,618 | \$ 1,087,630 | \$ 1,085,329 | \$ 1,085,329 | |
| Other Charges | - | - | 403,429 | 412,444 | 412,444 | |
| Total Financing Uses | \$ 259,729 | \$ 31,618 | \$ 1,491,059 | \$ 1,497,773 | \$ 1,497,773 | |
| Total Expenditures/Appropriations | \$ 259,729 | \$ 31,618 | \$ 1,491,059 | \$ 1,497,773 | \$ 1,497,773 | |
| Net Cost | \$ (1,448,060) | \$ (1,447,273) | \$ - | \$ - | - | |

2017-18 PROGRAM INFORMATION

BU: 3070000 Antelope Public Facilities Financing Plan

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|-------------------------------|--|----------------|------------------|----------------|-------------|---------|--------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> | <u>001 Antelope PFFP Drainage Facilities</u> | | | | | | | | | | | |
| | 32,412 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 32,312 | 0 | 0.0 | 0 |
| <i>Program Type:</i> | Mandated | | | | | | | | | | | |
| <i>Countywide Priority:</i> | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| <i>Strategic Objective:</i> | C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | |
| <i>Program Description:</i> | This district provides for the necessary drainage infrastructure to help urbanize the Antelope area. | | | | | | | | | | | |
| <i>Program No. and Title:</i> | <u>002 Antelope PFFP Roadway Facilities</u> | | | | | | | | | | | |
| | 1,075,700 | 0 | 0 | 0 | 0 | 0 | 40,000 | 6,000 | 1,029,700 | 0 | 0.0 | 0 |
| <i>Program Type:</i> | Mandated | | | | | | | | | | | |
| <i>Countywide Priority:</i> | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| <i>Strategic Objective:</i> | C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | |
| <i>Program Description:</i> | This district provides for the necessary roadway infrastructure to help urbanize the Antelope area. | | | | | | | | | | | |
| <i>Program No. and Title:</i> | <u>003 Antelope PFFP Water Facilities and Services</u> | | | | | | | | | | | |
| | 102,742 | 0 | 0 | 0 | 0 | 0 | 0 | 400 | 102,342 | 0 | 0.0 | 0 |
| <i>Program Type:</i> | Mandated | | | | | | | | | | | |
| <i>Countywide Priority:</i> | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| <i>Strategic Objective:</i> | C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | |
| <i>Program Description:</i> | This district provides for the necessary water facilities to help urbanize Antelope area. | | | | | | | | | | | |
| <i>Program No. and Title:</i> | <u>004 Antelope PFFP East Antelope Local Roadway</u> | | | | | | | | | | | |
| | 286,919 | 0 | 0 | 0 | 0 | 0 | 3,000 | 1,000 | 282,919 | 0 | 0.0 | 0 |
| <i>Program Type:</i> | Mandated | | | | | | | | | | | |
| <i>Countywide Priority:</i> | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| <i>Strategic Objective:</i> | C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | |
| <i>Program Description:</i> | This district provides for the necessary local roadway infrastructure to help urbanize the East Antelope area. | | | | | | | | | | | |
| FUNDED | 1,497,773 | 0 | 0 | 0 | 0 | 0 | 43,000 | 7,500 | 1,447,273 | 0 | 0.0 | 0 |

| Summary | | | | | |
|-----------------------|---------------------------|---------------------------|----------------------------|------------------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 58,967 | 58,897 | 113,766 | 56,327 | 56,327 |
| Total Financing | 172,732 | 114,624 | 113,766 | 56,327 | 56,327 |
| Net Cost | (113,765) | (55,727) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOALS:

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

2017-18 APPROVED RECOMMENDED BUDGET

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The decrease in available fund balance of \$52,100 is due to the costs of district administration.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|---|--|------------|
| Budget Unit: 3081000 - Bradshaw/US 50 Financing District | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Fund Balance | \$ 61,666 | \$ 55,727 | \$ (5,939) |
| Revenue from Use Of Money & Property | 600 | 600 | - |
| Total Revenue | \$ 62,266 | \$ 56,327 | \$ (5,939) |
| Services & Supplies | \$ 62,266 | \$ 56,327 | \$ (5,939) |
| Total Financing Uses | \$ 62,266 | \$ 56,327 | \$ (5,939) |
| Total Expenditures/Appropriations | \$ 62,266 | \$ 56,327 | - |
| Net Cost | \$ - | \$ - | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have decreased \$5,939 due to a decrease in fund balance from higher than anticipated administrative costs.
- Fund Balance has decreased \$5,939 due to higher than anticipated administrative costs.

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2017-18 | | | | Schedule 15 |
|---|---------------------|--|--------------------|------------------------|--|-------------|
| 3081000 - Bradshaw/US 50 Financing District 115A - BRADSHAW/US 50 FINANCING DISTRICT | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 173,183 | \$ 113,766 | \$ 113,766 | \$ 55,727 | \$ 55,727 | |
| Revenue from Use Of Money & Property | (451) | 858 | - | 600 | 600 | |
| Total Revenue | \$ 172,732 | \$ 114,624 | \$ 113,766 | \$ 56,327 | \$ 56,327 | |
| Services & Supplies | \$ 58,967 | \$ 58,897 | \$ 113,766 | \$ 56,327 | \$ 56,327 | |
| Total Financing Uses | \$ 58,967 | \$ 58,897 | \$ 113,766 | \$ 56,327 | \$ 56,327 | |
| Total Expenditures/Appropriations | \$ 58,967 | \$ 58,897 | \$ 113,766 | \$ 56,327 | \$ 56,327 | |
| Net Cost | \$ (113,765) | \$ (55,727) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 3081000 Bradshaw/US 50 Financing District

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|--|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 Bradshaw/US 50 Capital Projects | | | | | | | | | | | | |
| | 56,327 | 0 | 0 | 0 | 0 | 0 | 0 | 600 | 55,727 | 0 | 0.0 | 0 |
| <i>Program Type:</i> Mandated | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities | | | | | | | | | | | | |
| <i>Strategic Objective:</i> C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | | |
| <i>Program Description:</i> This District provides for improvements to the major freeway interchange at Bradshaw Road/US 50, the widening of Bradshaw Road from Folsom Boulevard to Kiefer Boulevard and miscellaneous improvements to Mayhew Road, Old Placerville Road, Routier Road and Folsom Boulevard. | | | | | | | | | | | | |
| FUNDED | 56,327 | 0 | 0 | 0 | 0 | 0 | 0 | 600 | 55,727 | 0 | 0.0 | 0 |

| Summary | | | | | |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 18,983 | 229,339 | 426,488 | 405,588 | 405,588 |
| Total Financing | 268,189 | 427,028 | 426,488 | 405,588 | 405,588 |
| Net Cost | (249,206) | (197,689) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOALS:

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

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

- Established, promoted and managed the Vineyard Vanpool Program.
- Developed the Vineyard Commuter web site (www.vineyardcommuter.com).
- Analyzed the viability and effectiveness of implementing transit shuttle services in Zone 3 as development continues and producing a report entitled “Study of Initial Transit Shuttle Service to Achieve Trip Reduction for CSA 10 Benefit Zone No. 3.

2017-18 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR 2017-18:

- Increase Vineyard Vanpool services to up to three separate vanpools to service the Zone 3 area.
- Easton development to be annexed to a new benefit zone of CSA 10.
- Elverta development to be annexed to a new benefit zone of CSA 10.

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The decrease in available fund balance of \$88,446 is due to the increase in reserve balance during the Fiscal Year 2016-17.

RECOMMENDED BUDGET RESERVE BALANCES FOR 2017-18:

Reserve for Operating Capital: \$405,612

This estimated reserve was established in 2009 to finance the future implementation of the full range of authorized transportation services for this service area, which includes the possibility of shuttle transit.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|--|-------------------------------------|--|------------------|--|
| Budget Unit: 2857000 - CSA No. 10 | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 160,761 | \$ 197,688 | \$ 36,927 | |
| Revenue from Use Of Money & Property | 1,500 | 1,500 | - | |
| Charges for Services | 206,400 | 206,400 | - | |
| Total Revenue | \$ 368,661 | \$ 405,588 | \$ 36,927 | |
| Reserve Provision | \$ 121,413 | \$ 121,413 | - | |
| Services & Supplies | 247,248 | 284,175 | 36,927 | |
| Total Financing Uses | \$ 368,661 | \$ 405,588 | \$ 36,927 | |
| Total Expenditures/Appropriations | \$ 368,661 | \$ 405,588 | - | |
| Net Cost | \$ - | \$ - | - | |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased \$36,927 due to a higher than anticipated fund balance from lower administrative costs incurred and higher service charges collected in Fiscal Year 2016-17.
- Fund Balance has increased \$36,927 due to lower than anticipated administrative costs and higher than anticipated revenues.

ADOPTED BUDGET RESERVE BALANCES FOR 2017-18:

General - \$405,612

Funds set aside for future implementation of the full range of authorized transportation services including the possibility of shuttle transit. Reserve provision has increased \$121,413 to provide for future services.

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 2017-18 | | | | Schedule 15 2857000 - CSA No. 10 257A - CSA NO. 10 |
|--|---------------------|--|--------------------|------------------------|--|--|
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 106,459 | \$ 249,207 | \$ 249,207 | \$ 197,688 | \$ 197,688 | |
| Revenue from Use Of Money & Property | 1,007 | 3,490 | - | 1,500 | 1,500 | |
| Charges for Services | 160,723 | 174,331 | 177,281 | 206,400 | 206,400 | |
| Total Revenue | \$ 268,189 | \$ 427,028 | \$ 426,488 | \$ 405,588 | \$ 405,588 | |
| Reserve Provision | \$ - | \$ 194,201 | \$ 194,201 | \$ 121,413 | \$ 121,413 | |
| Services & Supplies | 18,983 | 35,138 | 232,287 | 284,175 | 284,175 | |
| Total Financing Uses | \$ 18,983 | \$ 229,339 | \$ 426,488 | \$ 405,588 | \$ 405,588 | |
| Total Expenditures/Appropriations | \$ 18,983 | \$ 229,339 | \$ 426,488 | \$ 405,588 | \$ 405,588 | |
| Net Cost | \$ (249,206) | \$ (197,689) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 2857000 County Service Area No. 10

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|---|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 County Service Area No. 10 Benefit Zone 3 | | | | | | | | | | | | |
| | 405,588 | 0 | 0 | 0 | 0 | 0 | 0 | 207,900 | 197,688 | 0 | 0.0 | 0 |
| <i>Program Type:</i> Mandated | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities | | | | | | | | | | | | |
| <i>Strategic Objective:</i> C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | | |
| <i>Program Description:</i> This program provides funding for shuttle services for the North Vineyard Station Specific Plan Area. | | | | | | | | | | | | |
| FUNDED | 405,588 | 0 | 0 | 0 | 0 | 0 | 0 | 207,900 | 197,688 | 0 | 0.0 | 0 |

| Summary | | | | | |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | - | 27,277 | 49,064 | 50,305 | 50,305 |
| Total Financing | 18,288 | 57,583 | 49,064 | 50,305 | 50,305 |
| Net Cost | (18,288) | (30,306) | - | - | - |

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.

MISSION:

To provide ongoing program administration to facilitate the collection of development impact fees to fund Library Facilities projects, prepare annual reports and program updates as needed.

GOAL:

Deliver accurate reports that help program administrators, of the Sacramento Public Library Authority Facility Master Plan, to determine the most appropriate use of funds provided by the collection of the Library Facilities Development Impact Fee.

2017-18 APPROVED RECOMMENDED BUDGET

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The fund balance decrease of \$3,954 is due to the costs of program administration.

**FINANCING DISTRICTS - COUNTYWIDE LIBRARY FACILITIES ADMINISTRATIVE FEE
1600000**

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|--|---|--|----------|--|
| Budget Unit: 1600000 - Countywide Library Facilities Admin Fee | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 32,110 | \$ 30,305 | (1,805) | |
| Charges for Services | 20,000 | 20,000 | - | |
| Total Revenue | \$ 52,110 | \$ 50,305 | (1,805) | |
| Services & Supplies | \$ 52,110 | \$ 50,305 | (1,805) | |
| Total Financing Uses | \$ 52,110 | \$ 50,305 | (1,805) | |
| Total Expenditures/Appropriations | \$ 52,110 | \$ 50,305 | - | |
| Net Cost | \$ - | \$ - | - | |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have decreased \$1,805 due to a decrease in fund balance from lower than anticipated development fees collected.
- Fund Balance has decreased \$1,805 due to lower than anticipated development fees revenues.

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 2017-18 | | | | Schedule 15 |
|---|-----------------------|---|------------------------|----------------------------|--|--------------------|
| 1600000 - Countywide Library Facilities Admin Fee 160A - COUNTYWIDE LIBRARY FACILITIES ADMIN FEE | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ - | \$ 36,064 | \$ 36,064 | \$ 30,305 | \$ 30,305 | |
| Revenue from Use Of Money & Property | 150 | 278 | - | - | - | |
| Charges for Services | 18,138 | 21,241 | 13,000 | 20,000 | 20,000 | |
| Total Revenue | \$ 18,288 | \$ 57,583 | \$ 49,064 | \$ 50,305 | \$ 50,305 | |
| Services & Supplies | \$ - | \$ 27,277 | \$ 49,064 | \$ 50,305 | \$ 50,305 | |
| Total Financing Uses | \$ - | \$ 27,277 | \$ 49,064 | \$ 50,305 | \$ 50,305 | |
| Total Expenditures/Appropriations | \$ - | \$ 27,277 | \$ 49,064 | \$ 50,305 | \$ 50,305 | |
| Net Cost | \$ (18,288) | \$ (30,306) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 1600000 Countywide Library Facilities Administrative Fee

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

FUNDED

Program No. and Title: 001 Countywide Library Facilities Admin Fee

| | | | | | | | | | | | |
|--------|---|---|---|---|---|--------|---|--------|---|-----|---|
| 50,305 | 0 | 0 | 0 | 0 | 0 | 20,000 | 0 | 30,305 | 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

| | | | | | | | | | | | |
|--------|---|---|---|---|---|--------|---|--------|---|-----|---|
| 50,305 | 0 | 0 | 0 | 0 | 0 | 20,000 | 0 | 30,305 | 0 | 0.0 | 0 |
|--------|---|---|---|---|---|--------|---|--------|---|-----|---|

| Summary | | | | | |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 4,413 | 23,652 | 407,777 | 401,676 | 401,676 |
| Total Financing | 412,190 | 411,495 | 407,777 | 401,676 | 401,676 |
| Net Cost | (407,777) | (387,843) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

Ensure that District funding is available for planned projects.

2017-18 APPROVED RECOMMENDED BUDGET

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The decrease in available fund balance of \$25,600 is due to the costs of district administration including renewal.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|--|---|--|-----------|--|
| Budget Unit: 1182880 - Florin Road Capital Project | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 382,177 | \$ 387,843 | \$ 5,666 | |
| Revenue from Use Of Money & Property | 1,500 | 5,500 | 4,000 | |
| Miscellaneous Revenues | 8,333 | 8,333 | - | |
| Total Revenue | \$ 392,010 | \$ 401,676 | \$ 9,666 | |
| Services & Supplies | \$ 391,010 | \$ 24,000 | (367,010) | |
| Other Charges | 1,000 | 377,676 | 376,676 | |
| Total Financing Uses | \$ 392,010 | \$ 401,676 | \$ 9,666 | |
| Total Expenditures/Appropriations | \$ 392,010 | \$ 401,676 | - | |
| Net Cost | \$ - | \$ - | - | |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased \$9,666 due to costs for the Florin Road Property and Business Improvement District renewal.
- Revenues have increased \$4,000 due to higher anticipated interest earnings.
- Fund Balance has increased \$5,666 due to lower than anticipated services and supplies costs and higher than anticipated interest earnings.

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 2017-18 | | | | |
| 1182880 - Florin Road Capital Project 118A - FLORIN ROAD CAPITAL PROJECT | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 411,706 | \$ 407,777 | \$ 407,777 | \$ 387,843 | \$ 387,843 | |
| Revenue from Use Of Money & Property | 484 | 3,718 | - | 5,500 | 5,500 | |
| Miscellaneous Revenues | - | - | - | 8,333 | 8,333 | |
| Total Revenue | \$ 412,190 | \$ 411,495 | \$ 407,777 | \$ 401,676 | \$ 401,676 | |
| Services & Supplies | \$ 4,413 | \$ 23,652 | \$ 406,777 | \$ 24,000 | \$ 24,000 | |
| Other Charges | - | - | 1,000 | 377,676 | 377,676 | |
| Total Financing Uses | \$ 4,413 | \$ 23,652 | \$ 407,777 | \$ 401,676 | \$ 401,676 | |
| Total Expenditures/Appropriations | \$ 4,413 | \$ 23,652 | \$ 407,777 | \$ 401,676 | \$ 401,676 | |
| Net Cost | \$ (407,777) | \$ (387,843) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 1182880 Florin Road Capital Project

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|--|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 Florin Road Property and Business Improvement District (PBID) | 401,676 | 0 | 0 | 0 | 0 | 0 | 0 | 13,833 | 387,843 | 0 | 0.0 | 0 |
| <i>Program Type:</i> Mandated | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities | | | | | | | | | | | | |
| <i>Strategic Objective:</i> EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability | | | | | | | | | | | | |
| <i>Program Description:</i> This program provides funding for enhancements in the Florin Road PBID. | | | | | | | | | | | | |
| FUNDED | 401,676 | 0 | 0 | 0 | 0 | 0 | 0 | 13,833 | 387,843 | 0 | 0.0 | 0 |

| Summary | | | | | |
|-----------------------|---------------------------|---------------------------|----------------------------|------------------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | - | - | - | 124,800 | 124,800 |
| Total Financing | - | - | - | 124,800 | 124,800 |
| Net Cost | - | - | - | - | - |

PROGRAM DESCRIPTION:

- The Florin Vineyard CFD No. 1 is located within the Florin Vineyard Community Plan (FVCP) area. The FVCP is approximately 3,766 acres in size, which includes areas between Elder Creek Road and Florin Road from west of South Watt Avenue to east of Bradshaw Road, on both sides of Elk Grove-Florin Road between Florin Road and Gerber Road, and south of Gerber Road between the Union Pacific Railroad alignment and Bradshaw Road.
- The boundary of the Florin Vineyard CFD No. 1 coincides with the Caselman Ranch Phases 1 and 2 final subdivision map areas. The District is generally located along the south of Tiogawoods Drive and Billfish Way, north of Caselman Road, east of the Southern Pacific Railroad track, and west of Elk Grove Florin Road.
- 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 and ongoing administration of the District are paid through the annual levy of a voter-approved special tax on the properties within the District boundary that is subject to the maximum authorized tax rates. The bond proceeds once received are deposited with the Sacramento County Department of Finance and are drawn upon as infrastructure construction progresses to completion.

MISSION:

To provide portions of the major public infrastructure necessary for the Florin Vineyard area to urbanize. This includes construction of improvements designated to meet the needs of development within the Florin Vineyard CFD No. 1 including roadway and transportation, park, parkway and open space improvements.

GOAL:

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

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|---|-------------------------------------|--|-------------|
| Budget Unit: 1470000 - Florin Vineyard No. 1 CFD 2016-2 | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Charges for Services | \$ 124,800 | \$ 124,800 | \$ - |
| Total Revenue | \$ 124,800 | \$ 124,800 | \$ - |
| Services & Supplies | \$ 40,000 | \$ 40,000 | \$ - |
| Other Charges | 84,800 | 84,800 | - |
| Total Financing Uses | \$ 124,800 | \$ 124,800 | \$ - |
| Total Expenditures/Appropriations | \$ 124,800 | \$ 124,800 | \$ - |
| Net Cost | \$ - | \$ - | \$ - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

Appropriations and Revenues have not changed.

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 2017-18 | | | | Schedule 15 |
|---|-------------------|--|--------------------|------------------------|--|-------------|
| 1470000 - Florin Vineyard No. 1 CFD 2016-2 147A - FLORIN VINEYARD NO. 1 CFD 2016-2 ADMIN | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Charges for Services | \$ - | \$ - | \$ - | \$ 124,800 | \$ 124,800 | |
| Total Revenue | \$ - | \$ - | \$ - | \$ 124,800 | \$ 124,800 | |
| Services & Supplies | \$ - | \$ - | \$ - | \$ 40,000 | \$ 40,000 | |
| Other Charges | - | - | - | 84,800 | 84,800 | |
| Total Financing Uses | \$ - | \$ - | \$ - | \$ 124,800 | \$ 124,800 | |
| Total Expenditures/Appropriations | \$ - | \$ - | \$ - | \$ 124,800 | \$ 124,800 | |
| Net Cost | \$ - | \$ - | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 1470000 Florin Vineyard No. 1 CFD

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|-------------------------------|--|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> | 001 Florin Vineyard No.1 CFD | | | | | | | | | | | |
| | 124,800 | 0 | 0 | 0 | 0 | 0 | 0 | 124,800 | 0 | 0 | 0.0 | 0 |
| <i>Program Type:</i> | Mandated | | | | | | | | | | | |
| <i>Countywide Priority:</i> | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| <i>Strategic Objective:</i> | C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | |
| <i>Program Description:</i> | The District provides for the construction of portions of the major public infrastructure and improvements necessary for the Florin Vineyard area to develop. This includes roadway and transportation, park, parkway and open space improvements. | | | | | | | | | | | |
| FUNDED | | | | | | | | | | | | |
| | 124,800 | 0 | 0 | 0 | 0 | 0 | 0 | 124,800 | 0 | 0 | 0.0 | 0 |

| Summary | | | | | |
|-----------------------|---------------------------|---------------------------|----------------------------|------------------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 2,105 | 4,257 | 4,257 | 43 | 43 |
| Total Financing | 6,361 | 4,286 | 4,257 | 43 | 43 |
| Net Cost | (4,256) | (29) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

Ensure that District funding is available for planned projects.

2017-18 APPROVED RECOMMENDED BUDGET

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The decrease in available fund balance of \$1,684 is due to the costs of district administration.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|---|--|----------|
| Budget Unit: 1182881 - Fulton Avenue Capital Project | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Fund Balance | \$ 2,573 | \$ 29 | (2,544) |
| Revenue from Use Of Money & Property | - | 14 | 14 |
| Total Revenue | \$ 2,573 | \$ 43 | (2,530) |
| Services & Supplies | \$ 2,573 | - | (2,573) |
| Other Charges | - | 43 | 43 |
| Total Financing Uses | \$ 2,573 | \$ 43 | (2,530) |
| Total Expenditures/Appropriations | \$ 2,573 | \$ 43 | - |
| Net Cost | - | - | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have decreased \$2,530 due to higher than anticipated services and supplies costs.
- Fund Balance has decreased \$2,544 due to higher than anticipated services and supplies costs.
- Revenues have increased \$14 for anticipated interest earnings.

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 2017-18 | | | | Schedule 15 |
|---|-------------------|--|--------------------|------------------------|--|-------------|
| 1182881 - Fulton Avenue Capital Project 118B - FULTON AVENUE CAPITAL PROJECT | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 6,472 | \$ 4,257 | \$ 4,257 | \$ 29 | \$ 29 | |
| Revenue from Use Of Money & Property | (111) | 29 | - | 14 | 14 | |
| Total Revenue | \$ 6,361 | \$ 4,286 | \$ 4,257 | \$ 43 | \$ 43 | |
| Services & Supplies | \$ 2,105 | \$ 4,257 | \$ 4,257 | \$ - | \$ - | |
| Other Charges | - | - | - | 43 | 43 | |
| Total Financing Uses | \$ 2,105 | \$ 4,257 | \$ 4,257 | \$ 43 | \$ 43 | |
| Total Expenditures/Appropriations | \$ 2,105 | \$ 4,257 | \$ 4,257 | \$ 43 | \$ 43 | |
| Net Cost | \$ (4,256) | \$ (29) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 1182881 Fulton Avenue Capital Project

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|--|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 Fulton Ave Property and Business Improvement District (PBID) | | | | | | | | | | | | |
| | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 29 | 0 | 0.0 | 0 |
| <i>Program Type:</i> Mandated | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities | | | | | | | | | | | | |
| <i>Strategic Objective:</i> EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability | | | | | | | | | | | | |
| <i>Program Description:</i> This program provides funding for enhancements in the Fulton Ave PBID. | | | | | | | | | | | | |
| FUNDED | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 29 | 0 | 0.0 | 0 |

| Summary | | | | | |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 714,873 | 41,572 | 432,482 | 398,764 | 398,764 |
| Total Financing | 1,147,354 | 436,337 | 432,482 | 398,764 | 398,764 |
| Net Cost | (432,481) | (394,765) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

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

2017-18 APPROVED RECOMMENDED BUDGET

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The decrease in available fund balance of \$30,600 is due to district administration costs.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|---|---|--|----------|
| Budget Unit: 3090000 - Laguna Community Facilities District | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Fund Balance | \$ 401,882 | \$ 394,764 | (7,118) |
| Revenue from Use Of Money & Property | 1,000 | 4,000 | 3,000 |
| Total Revenue | \$ 402,882 | \$ 398,764 | (4,118) |
| Services & Supplies | \$ 122,882 | \$ 118,764 | (4,118) |
| Other Charges | 280,000 | 280,000 | - |
| Total Financing Uses | \$ 402,882 | \$ 398,764 | (4,118) |
| Total Expenditures/Appropriations | \$ 402,882 | \$ 398,764 | - |
| Net Cost | \$ - | \$ - | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have decreased \$4,118 due to a decrease in fund balance from higher than anticipated administrative costs.
- Fund Balance has decreased \$7,118 due to higher than anticipated administrative costs.
- Revenues have increased \$3,000 due to higher expected interest earnings.

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 2017-18 | | | | |
| 3090000 - Laguna Community Facilities District 107A - LAGUNA COMMUNITY FACILITIES DISTRICT | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 1,149,117 | \$ 432,482 | \$ 432,482 | \$ 394,764 | \$ 394,764 | |
| Revenue from Use Of Money & Property | (1,763) | 3,855 | - | 4,000 | 4,000 | |
| Total Revenue | \$ 1,147,354 | \$ 436,337 | \$ 432,482 | \$ 398,764 | \$ 398,764 | |
| Services & Supplies | \$ 38,323 | \$ 41,572 | \$ 187,482 | \$ 118,764 | \$ 118,764 | |
| Other Charges | 676,550 | - | 245,000 | 280,000 | 280,000 | |
| Total Financing Uses | \$ 714,873 | \$ 41,572 | \$ 432,482 | \$ 398,764 | \$ 398,764 | |
| Total Expenditures/Appropriations | \$ 714,873 | \$ 41,572 | \$ 432,482 | \$ 398,764 | \$ 398,764 | |
| Net Cost | \$ (432,481) | \$ (394,765) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 3090000 Laguna Community Facilities District

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|---|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 Laguna CFD | | | | | | | | | | | | |
| | 398,764 | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 | 394,764 | 0 | 0.0 | 0 |
| <i>Program Type:</i> Mandated | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities | | | | | | | | | | | | |
| <i>Strategic Objective:</i> C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | | |
| <i>Program Description:</i> This program provides 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 | 398,764 | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 | 394,764 | 0 | 0.0 | 0 |

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 364,540 | 331,564 | 3,457,416 | 3,648,874 | 3,648,874 |
| Total Financing | 3,381,956 | 3,501,440 | 3,457,416 | 3,648,874 | 3,648,874 |
| Net Cost | (3,017,416) | (3,169,876) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

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

2017-18 APPROVED RECOMMENDED BUDGET

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The increase in available fund balance of \$147,830 is due to lower services, supplies and administrative costs.

RECOMMENDED BUDGET RESERVE BALANCES FOR 2017-18:

Reserve for Construction: \$3,155,494

This estimated reserve was established in 1998 to finance major public improvements and reflects an increase of \$13,500 for Fiscal Year 2017-18. Bond proceeds are the primary financing source for the construction of infrastructure projects scheduled in the Laguna Creek Ranch/Elliott Ranch CFD-1 Financing Plan. Bond proceeds remaining after the first year obligations were met, were placed in the Reserve for Construction. Typically, these reserves are drawn upon each fiscal year when the combination of available fund balance and anticipated revenues are insufficient to fund current year construction.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|---|---|--|----------|-------|
| Budget Unit: 2870000 - Laguna Crk/Elliott Rch CFD No. 1 | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 3,165,246 | \$ 3,169,874 | \$ | 4,628 |
| Revenue from Use Of Money & Property | 30,000 | 30,000 | | - |
| Miscellaneous Revenues | 449,000 | 449,000 | | - |
| Total Revenue | \$ 3,644,246 | \$ 3,648,874 | \$ | 4,628 |
| Reserve Provision | \$ 13,500 | \$ 13,500 | \$ | - |
| Services & Supplies | 1,808,746 | 1,813,374 | | 4,628 |
| Other Charges | 1,822,000 | 1,822,000 | | - |
| Total Financing Uses | \$ 3,644,246 | \$ 3,648,874 | \$ | 4,628 |
| Total Expenditures/Appropriations | \$ 3,644,246 | \$ 3,648,874 | \$ | - |
| Net Cost | \$ - | \$ - | \$ | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased \$4,628 due to a higher than anticipated fund balance from lower administrative costs incurred and higher service charges collected for Fiscal Year 2016-17.
- Fund Balance has increased \$4,628 due to lower than anticipated administrative costs and higher than anticipated revenues.
- Reserve Provision has increased \$13,500 to account for Fiscal Year 2017-18 projected interest earnings for the Lambert Road Project reserve as follows:
 - \$9,000 for Laguna Creek Ranch/Elliott Ranch CFD No.1-Improvement Area #1
 - \$4,500 for Laguna Creek Ranch/Elliott Ranch CFD No.1-Improvement Area #2

ADOPTED BUDGET RESERVE BALANCES FOR 2017-18:

General - \$3,155,494

Bond proceeds are the primary financing source for the construction of infrastructure projects scheduled in the Laguna Creek Ranch/Elliott Ranch CFD-1 Financing Plan. Bond proceeds remaining after the first year obligations were met were placed in the Reserve for Construction.

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 2017-18 | | | | |
| | | 2870000 - Laguna Crk/Elliott Rch CFD No. 1 | | | | |
| | | 105A - LAGUNA CRK/ELLIOTT RCH CFD 1 | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 2,918,596 | \$ 3,017,416 | \$ 3,017,416 | \$ 3,169,874 | \$ 3,169,874 | |
| Revenue from Use Of Money & Property | 9,040 | 34,494 | - | 30,000 | 30,000 | |
| Miscellaneous Revenues | 454,320 | 449,530 | 440,000 | 449,000 | 449,000 | |
| Total Revenue | \$ 3,381,956 | \$ 3,501,440 | \$ 3,457,416 | \$ 3,648,874 | \$ 3,648,874 | |
| Reserve Provision | \$ - | \$ 12,500 | \$ 12,500 | \$ 13,500 | \$ 13,500 | |
| Services & Supplies | 364,540 | 319,064 | 1,622,916 | 1,813,374 | 1,813,374 | |
| Other Charges | - | - | 1,822,000 | 1,822,000 | 1,822,000 | |
| Total Financing Uses | \$ 364,540 | \$ 331,564 | \$ 3,457,416 | \$ 3,648,874 | \$ 3,648,874 | |
| Total Expenditures/Appropriations | \$ 364,540 | \$ 331,564 | \$ 3,457,416 | \$ 3,648,874 | \$ 3,648,874 | |
| Net Cost | \$ (3,017,416) | \$ (3,169,876) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

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

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|-------------------------------|--|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> | <u>001 Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1</u> | | | | | | | | | | | |
| | 1,939,713 | 0 | 0 | 0 | 0 | 0 | 0 | 255,000 | 1,684,713 | 0 | 0.0 | 0 |
| <i>Program Type:</i> | Mandated | | | | | | | | | | | |
| <i>Countywide Priority:</i> | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| <i>Strategic Objective:</i> | C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | |
| <i>Program Description:</i> | This district provides for the construction of major freeway interchanges, railroad overcrossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the district. | | | | | | | | | | | |
| <i>Program No. and Title:</i> | <u>002 Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2</u> | | | | | | | | | | | |
| | 1,709,161 | 0 | 0 | 0 | 0 | 0 | 0 | 224,000 | 1,485,161 | 0 | 0.0 | 0 |
| <i>Program Type:</i> | Mandated | | | | | | | | | | | |
| <i>Countywide Priority:</i> | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| <i>Strategic Objective:</i> | C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | |
| <i>Program Description:</i> | This district provides for the construction of major freeway interchanges, railroad overcrossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the district. | | | | | | | | | | | |
| FUNDED | 3,648,874 | 0 | 0 | 0 | 0 | 0 | 0 | 479,000 | 3,169,874 | 0 | 0.0 | 0 |

| Summary | | | | | |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 130,595 | 132,164 | 309,173 | 313,929 | 313,929 |
| Total Financing | 314,768 | 314,092 | 309,173 | 313,929 | 313,929 |
| Net Cost | (184,173) | (181,928) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

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

2017-18 APPROVED RECOMMENDED BUDGET

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The increase in available fund balance of \$6,039 is due to lower district administration costs.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|-------------------------------------|--|-------------------|
| Budget Unit: 1300000 - Laguna Stonelake CFD | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Fund Balance | \$ 190,212 | \$ 181,929 | \$ (8,283) |
| Revenue from Use Of Money & Property | 2,000 | 2,000 | - |
| Miscellaneous Revenues | 130,000 | 130,000 | - |
| Total Revenue | \$ 322,212 | \$ 313,929 | \$ (8,283) |
| Services & Supplies | \$ 321,212 | \$ 312,929 | \$ (8,283) |
| Other Charges | 1,000 | 1,000 | - |
| Total Financing Uses | \$ 322,212 | \$ 313,929 | \$ (8,283) |
| Total Expenditures/Appropriations | \$ 322,212 | \$ 313,929 | - |
| Net Cost | \$ - | \$ - | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have decreased \$8,283 due to a decrease in fund balance from higher than anticipated administrative costs.
- Fund Balance has decreased \$8,283 due to higher than anticipated administrative costs.

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 2017-18 | | | | |
| 1300000 - Laguna Stonelake CFD 130A - LAGUNA STONELAKE CFD-BOND PROCEEDS | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 191,221 | \$ 184,173 | \$ 184,173 | \$ 181,929 | \$ 181,929 | |
| Revenue from Use Of Money & Property | (53) | 1,980 | - | 2,000 | 2,000 | |
| Miscellaneous Revenues | 123,600 | 127,939 | 125,000 | 130,000 | 130,000 | |
| Total Revenue | \$ 314,768 | \$ 314,092 | \$ 309,173 | \$ 313,929 | \$ 313,929 | |
| Services & Supplies | \$ 130,595 | \$ 132,164 | \$ 304,173 | \$ 312,929 | \$ 312,929 | |
| Other Charges | - | - | 5,000 | 1,000 | 1,000 | |
| Total Financing Uses | \$ 130,595 | \$ 132,164 | \$ 309,173 | \$ 313,929 | \$ 313,929 | |
| Total Expenditures/Appropriations | \$ 130,595 | \$ 132,164 | \$ 309,173 | \$ 313,929 | \$ 313,929 | |
| Net Cost | \$ (184,173) | \$ (181,928) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 1300000 Laguna Stonelake CFD

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|--|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 Laguna Stonelake CFD | | | | | | | | | | | | |
| | 313,929 | 0 | 0 | 0 | 0 | 0 | 0 | 132,000 | 181,929 | 0 | 0.0 | 0 |
| <i>Program Type:</i> Mandated | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities | | | | | | | | | | | | |
| <i>Strategic Objective:</i> C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | | |
| <i>Program Description:</i> This program provides funding for public infrastructure to urbanize the Laguna Stonelake area. | | | | | | | | | | | | |
| FUNDED | 313,929 | 0 | 0 | 0 | 0 | 0 | 0 | 132,000 | 181,929 | 0 | 0.0 | 0 |

| Summary | | | | | |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 109,761 | 114,894 | 454,394 | 509,320 | 509,320 |
| Total Financing | 401,153 | 459,214 | 454,394 | 509,320 | 509,320 |
| Net Cost | (291,392) | (344,320) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

Provide landscape maintenance and other services utilizing county departments as resources.

2017-18 APPROVED RECOMMENDED BUDGET

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The increase in available fund balance of \$45,335 is due to expenditures being lower than anticipated for the Fiscal Year 2016-17.

RECOMMENDED BUDGET RESERVE BALANCES FOR 2017-18:

Reserve for Operating Capital: \$130,000

Assessment revenues finance the cost of administering this District.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|--|-------------------------------------|--|-----------------|--|
| Budget Unit: 1320000 - Mather Landscape Maint CFD | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 336,729 | \$ 344,320 | \$ 7,591 | |
| Revenue from Use Of Money & Property | 2,000 | 2,000 | - | |
| Charges for Services | 163,000 | 163,000 | - | |
| Total Revenue | \$ 501,729 | \$ 509,320 | \$ 7,591 | |
| Services & Supplies | \$ 396,937 | \$ 401,376 | 4,439 | |
| Other Charges | - | 2,000 | 2,000 | |
| Transfers In & Out | 104,792 | 105,944 | 1,152 | |
| Total Financing Uses | \$ 501,729 | \$ 509,320 | \$ 7,591 | |
| Total Expenditures/Appropriations | \$ 501,729 | \$ 509,320 | \$ - | |
| Net Cost | \$ - | \$ - | \$ - | |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased \$7,591 due to lower than anticipated services and supplies costs and an increase in fund balance due to higher than anticipated interest earnings.
- Fund Balance has increased \$7,591 due to lower than anticipated services and supplies costs and higher than anticipated interest earnings.

ADOPTED BUDGET RESERVE BALANCES FOR 2017-18:

General - \$130,000

The reserve was established for future capital projects. Reserve remains unchanged from the 2016-17 Adopted Budget.

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 2017-18 | | | | Schedule 15 |
|--|---------------------|--|--------------------|------------------------|--|-------------|
| | | 1320000 - Mather Landscape Maint CFD 132A - MATHER LANDSCAPE MAINT CFD | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 237,379 | \$ 291,394 | \$ 291,394 | \$ 344,320 | \$ 344,320 | |
| Revenue from Use Of Money & Property | 413 | 4,198 | - | 2,000 | 2,000 | |
| Charges for Services | 163,361 | 163,622 | 163,000 | 163,000 | 163,000 | |
| Total Revenue | \$ 401,153 | \$ 459,214 | \$ 454,394 | \$ 509,320 | \$ 509,320 | |
| Services & Supplies | \$ 22,356 | \$ 22,756 | \$ 362,079 | \$ 401,376 | \$ 401,376 | |
| Other Charges | 480 | 823 | 1,000 | 2,000 | 2,000 | |
| Interfund Charges | 86,925 | 91,315 | 91,315 | 105,944 | 105,944 | |
| Total Financing Uses | \$ 109,761 | \$ 114,894 | \$ 454,394 | \$ 509,320 | \$ 509,320 | |
| Total Expenditures/Appropriations | \$ 109,761 | \$ 114,894 | \$ 454,394 | \$ 509,320 | \$ 509,320 | |
| Net Cost | \$ (291,392) | \$ (344,320) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 1320000 Mather Landscape Maintenance CFD

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|---|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 Mather Landscape Maintenance CFD | | | | | | | | | | | | |
| | 509,320 | 0 | 0 | 0 | 0 | 0 | 0 | 165,000 | 344,320 | 0 | 0.0 | 0 |
| <i>Program Type:</i> Mandated | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities | | | | | | | | | | | | |
| <i>Strategic Objective:</i> C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | | |
| <i>Program Description:</i> This district provides funding for landscape maintenance within the Mather Field Redevelopment Area | | | | | | | | | | | | |
| FUNDED | 509,320 | 0 | 0 | 0 | 0 | 0 | 0 | 165,000 | 344,320 | 0 | 0.0 | 0 |

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 375,970 | 158,940 | 979,438 | 805,221 | 805,221 |
| Total Financing | 995,408 | 708,484 | 979,438 | 805,221 | 805,221 |
| Net Cost | (619,438) | (549,544) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

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

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

Provided funding for Femoyer Street and Air Park Drive Projects.

2017-18 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR 2017-18:

Provide funding for Mather Fee Program Update.

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The increase in available fund balance of \$56,370 is due to lower than anticipated expenditures for the Fiscal Year 2016-17.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|--|-------------------------------------|--|------------------|--|
| Budget Unit: 1360000 - Mather PFFP | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 675,808 | \$ 549,545 | \$ (126,263) | |
| Revenue from Use Of Money & Property | 2,000 | 7,000 | 5,000 | |
| Charges for Services | 27,000 | 208,676 | 181,676 | |
| Miscellaneous Revenues | 80,000 | 40,000 | (40,000) | |
| Total Revenue | \$ 784,808 | \$ 805,221 | \$ 20,413 | |
| Services & Supplies | \$ 744,808 | \$ 666,671 | \$(78,137) | |
| Other Charges | 40,000 | 138,550 | 98,550 | |
| Total Financing Uses | \$ 784,808 | \$ 805,221 | \$ 20,413 | |
| Total Expenditures/Appropriations | \$ 784,808 | \$ 805,221 | - | |
| Net Cost | \$ - | \$ - | - | |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased \$20,413 due to anticipated contributions to other agencies in Fiscal Year 2017-18.
- Revenues have increased \$146,676 due to difference in timing of revenue collection and new sources of revenue identified.
- Fund Balance has decreased \$126,263 due to lower than anticipated revenue received in Fiscal Year 2016-17.

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 2017-18 | | | | Schedule 15 |
|--|---------------------|--|--------------------|------------------------|--|-------------|
| | | 1360000 - Mather PFFP 136A - MATHER PFFP | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 639,912 | \$ 619,438 | \$ 619,438 | \$ 549,545 | \$ 549,545 | |
| Revenue from Use Of Money & Property | (5,756) | 6,596 | - | 7,000 | 7,000 | |
| Charges for Services | 361,252 | 82,450 | 360,000 | 208,676 | 208,676 | |
| Miscellaneous Revenues | - | - | - | 40,000 | 40,000 | |
| Total Revenue | \$ 995,408 | \$ 708,484 | \$ 979,438 | \$ 805,221 | \$ 805,221 | |
| Services & Supplies | \$ 9,875 | \$ 13,820 | \$ 734,318 | \$ 666,671 | \$ 666,671 | |
| Other Charges | - | - | 100,000 | 138,550 | 138,550 | |
| Interfund Charges | 366,095 | 145,120 | 145,120 | - | - | |
| Total Financing Uses | \$ 375,970 | \$ 158,940 | \$ 979,438 | \$ 805,221 | \$ 805,221 | |
| Total Expenditures/Appropriations | \$ 375,970 | \$ 158,940 | \$ 979,438 | \$ 805,221 | \$ 805,221 | |
| Net Cost | \$ (619,438) | \$ (549,544) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 1360000 Mather Public Facilities Financing Plan

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|--|----------------|----------------|------------------|----------------|-------------|---------|---------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| Program No. and Title: 001 Mather Public Facilities Financing Plan | | | | | | | | | | | | |
| | 805,221 | 0 | 0 | 0 | 0 | 0 | 208,676 | 47,000 | 549,545 | 0 | 0.0 | 0 |
| Program Type: Mandated | | | | | | | | | | | | |
| Countywide Priority: 4 -- Sustainable and Livable Communities | | | | | | | | | | | | |
| Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | | |
| Program Description: This district provides public roadway infrastructure necessary for the Mather area to develop, including infrastructure design, construction cost sharing, reimbursements and other related tasks. | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|---------------|---------|---|---|---|---|---|---------|--------|---------|---|-----|---|
| FUNDED | 805,221 | 0 | 0 | 0 | 0 | 0 | 208,676 | 47,000 | 549,545 | 0 | 0.0 | 0 |
|---------------|---------|---|---|---|---|---|---------|--------|---------|---|-----|---|

| Summary | | | | | |
|-----------------------|---------------------------|---------------------------|----------------------------|------------------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 135,073 | 139,489 | 498,769 | 12,865,126 | 12,865,126 |
| Total Financing | 463,342 | 526,115 | 498,769 | 12,865,126 | 12,865,126 |
| Net Cost | (328,269) | (386,626) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

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

2017-18 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR 2017-18:

Issuance of the third series of bonds for McClellan Park Community Facilities District No. 2004-1 to finance the cost of public facilities required for the development of this project.

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The fund balance increase of \$52,599 is due to higher than anticipated direct levy revenue and expenditures being lower than anticipated for the Fiscal Year 2016-17.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|--|---|--|----------|-------|
| Budget Unit: 1400000 - McClellan CFD 2004-1 | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 380,868 | \$ 386,626 | \$ | 5,758 |
| Revenue from Use Of Money & Property | 1,500 | 3,500 | | 2,000 |
| Miscellaneous Revenues | 475,000 | 475,000 | | - |
| Other Financing Sources | 12,000,000 | 12,000,000 | | - |
| Total Revenue | \$ 12,857,368 | \$ 12,865,126 | \$ | 7,758 |
| Services & Supplies | \$ 797,368 | \$ 805,126 | \$ | 7,758 |
| Other Charges | 12,060,000 | 12,060,000 | | - |
| Total Financing Uses | \$ 12,857,368 | \$ 12,865,126 | \$ | 7,758 |
| Total Expenditures/Appropriations | \$ 12,857,368 | \$ 12,865,126 | \$ | - |
| Net Cost | \$ - | \$ - | \$ | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased \$7,758 due to additional fund balance from lower than anticipated services and supplies costs.
- Fund Balance has increased \$5,758 due to lower than anticipated services and supplies costs.
- Revenues have increased \$2,000 due to higher expected interest earnings.

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 2017-18 | | | | Schedule 15 |
|--|---------------------|--|--------------------|------------------------|--|-------------|
| 1400000 - McClellan CFD 2004-1 140A - MCCLELLAN CFD 2004-1 | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 257,512 | \$ 328,269 | \$ 328,269 | \$ 386,626 | \$ 386,626 | |
| Revenue from Use Of Money & Property | 599 | 3,997 | 500 | 3,500 | 3,500 | |
| Miscellaneous Revenues | 205,231 | 193,849 | 170,000 | 475,000 | 475,000 | |
| Other Financing Sources | - | - | - | 12,000,000 | 12,000,000 | |
| Total Revenue | \$ 463,342 | \$ 526,115 | \$ 498,769 | \$ 12,865,126 | \$ 12,865,126 | |
| Services & Supplies | \$ 135,073 | \$ 139,489 | \$ 436,769 | \$ 805,126 | \$ 805,126 | |
| Other Charges | - | - | 62,000 | 12,060,000 | 12,060,000 | |
| Total Financing Uses | \$ 135,073 | \$ 139,489 | \$ 498,769 | \$ 12,865,126 | \$ 12,865,126 | |
| Total Expenditures/Appropriations | \$ 135,073 | \$ 139,489 | \$ 498,769 | \$ 12,865,126 | \$ 12,865,126 | |
| Net Cost | \$ (328,269) | \$ (386,626) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 1400000 McClellan Park CFD 2004-1

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|---|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 <u>McClellan Park CFD No. 2004-1</u> | | | | | | | | | | | | |
| | 12,865,126 | 0 | 0 | 0 | 0 | 0 | 0 | 12,478,500 | 386,626 | 0 | 0.0 | 0 |
| <i>Program Type:</i> Mandated | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities | | | | | | | | | | | | |
| <i>Strategic Objective:</i> C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | | |
| <i>Program Description:</i> This district provides for the repair, replacement, or improvement of certain infrastructure within the district. This includes storm drainage, sanitary sewer, roadway and landscaping improvements. | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|---------------|------------|---|---|---|---|---|---|------------|---------|---|-----|---|
| FUNDED | 12,865,126 | 0 | 0 | 0 | 0 | 0 | 0 | 12,478,500 | 386,626 | 0 | 0.0 | 0 |
|---------------|------------|---|---|---|---|---|---|------------|---------|---|-----|---|

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 380,588 | 349,764 | 4,946,492 | 13,082,363 | 13,082,363 |
| Total Financing | 5,027,079 | 11,107,127 | 4,946,492 | 13,082,363 | 13,082,363 |
| Net Cost | (4,646,491) | (10,757,363) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

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

2017-18 APPROVED RECOMMENDED BUDGET

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The fund balance increase of \$7,805,199 is associated with the collection of delinquent special tax assessments during the Fiscal Year 2016-17.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|---|---|--|----------------|--|
| Budget Unit: 1390000 - Metro Air Park 2001 CFD 2000-1 | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 12,451,691 | \$ 10,757,363 | \$ (1,694,328) | |
| Revenue from Use Of Money & Property | 25,000 | 25,000 | - | |
| Miscellaneous Revenues | 2,300,000 | 2,300,000 | - | |
| Total Revenue | \$ 14,776,691 | \$ 13,082,363 | \$ (1,694,328) | |
| Services & Supplies | \$ 5,746,691 | \$ 4,499,282 | \$ (1,247,409) | |
| Other Charges | 9,030,000 | 8,583,081 | \$ (446,919) | |
| Total Financing Uses | \$ 14,776,691 | \$ 13,082,363 | \$ (1,694,328) | |
| Total Expenditures/Appropriations | \$ 14,776,691 | \$ 13,082,363 | - | |
| Net Cost | \$ - | \$ - | - | |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have decreased \$1,694,328 due to a lower than anticipated fund balance.
- Fund Balance has decreased \$1,694,328 due to lower than anticipated revenues and the transfer of funds needed to pay debt service at the beginning of the Fiscal Year 2016-17 due to prior year delinquencies.

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 2017-18 | | | | |
| | | 1390000 - Metro Air Park 2001 CFD 2000-1 139A - METRO AIR PARK 2001 CFD 2000-1 | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 5,397,964 | \$ 4,646,492 | \$ 4,646,492 | \$ 10,757,363 | \$ 10,757,363 | |
| Revenue from Use Of Money & Property | 8,207 | 18,842 | - | 25,000 | 25,000 | |
| Miscellaneous Revenues | (379,092) | 6,441,793 | 300,000 | 2,300,000 | 2,300,000 | |
| Total Revenue | \$ 5,027,079 | \$ 11,107,127 | \$ 4,946,492 | \$ 13,082,363 | \$ 13,082,363 | |
| Services & Supplies | \$ 377,909 | \$ 349,301 | \$ 2,266,492 | \$ 4,499,282 | \$ 4,499,282 | |
| Other Charges | 2,679 | 463 | 2,680,000 | 8,583,081 | 8,583,081 | |
| Total Financing Uses | \$ 380,588 | \$ 349,764 | \$ 4,946,492 | \$ 13,082,363 | \$ 13,082,363 | |
| Total Expenditures/Appropriations | \$ 380,588 | \$ 349,764 | \$ 4,946,492 | \$ 13,082,363 | \$ 13,082,363 | |
| Net Cost | \$ (4,646,491) | \$ (10,757,363) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 1390000 Metro Air Park 2001 CFD 2000-1

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

FUNDED

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

| | | | | | | | | | | | |
|------------|---|---|---|---|---|---|-----------|------------|---|-----|---|
| 13,082,363 | 0 | 0 | 0 | 0 | 0 | 0 | 2,325,000 | 10,757,363 | 0 | 0.0 | 0 |
|------------|---|---|---|---|---|---|-----------|------------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

| | | | | | | | | | | | |
|------------|---|---|---|---|---|---|-----------|------------|---|-----|---|
| 13,082,363 | 0 | 0 | 0 | 0 | 0 | 0 | 2,325,000 | 10,757,363 | 0 | 0.0 | 0 |
|------------|---|---|---|---|---|---|-----------|------------|---|-----|---|

| Summary | | | | | |
|-----------------------|---------------------------|---------------------------|----------------------------|------------------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 123,655 | 126,431 | 726,088 | 742,628 | 742,628 |
| Total Financing | 739,661 | 754,560 | 726,088 | 742,628 | 742,628 |
| Net Cost | (616,006) | (628,129) | - | - | - |

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.

MISSION:

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

GOAL:

Ensure necessary revenue is available when needed for maintenance projects.

2017-18 APPROVED RECOMMENDED BUDGET

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The fund balance decrease of \$12,338 is due to the costs associated with district administration and lower than anticipated direct levy revenue, as a result of delinquencies in the district.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|--|-------------------------------------|--|-----------|--|
| Budget Unit: 1420000 - Metro Air Park Services Tax | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 603,750 | \$ 628,128 | \$ 24,378 | |
| Revenue from Use Of Money & Property | 1,700 | 4,500 | 2,800 | |
| Charges for Services | 110,000 | 110,000 | - | |
| Total Revenue | \$ 715,450 | \$ 742,628 | \$ 27,178 | |
| Services & Supplies | \$ 634,450 | \$ 661,628 | \$ 27,178 | |
| Other Charges | 1,000 | 1,000 | - | |
| Transfers In & Out | 80,000 | 80,000 | - | |
| Total Financing Uses | \$ 715,450 | \$ 742,628 | \$ 27,178 | |
| Total Expenditures/Appropriations | \$ 715,450 | \$ 742,628 | - | |
| Net Cost | \$ - | \$ - | - | |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased \$27,178 due to an increase in fund balance from higher than anticipated assessment collections and higher than anticipated interest earnings.
- Fund Balance has increased \$24,378 due to higher than anticipated assessment collections and higher than anticipated interest earnings.
- Revenues have increased \$2,800 due to higher expected interest earnings.

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 2017-18 | | | | Schedule 15 |
|---|---------------------|--|--------------------|------------------------|--|-------------|
| 1420000 - Metro Air Park Services Tax 142A - METRO AIR PARK SERVICES TAX | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 638,829 | \$ 616,088 | \$ 616,088 | \$ 628,128 | \$ 628,128 | |
| Revenue from Use Of Money & Property | 631 | 5,969 | - | 4,500 | 4,500 | |
| Charges for Services | 100,201 | 132,503 | 110,000 | 110,000 | 110,000 | |
| Total Revenue | \$ 739,661 | \$ 754,560 | \$ 726,088 | \$ 742,628 | \$ 742,628 | |
| Services & Supplies | \$ 43,605 | \$ 46,370 | \$ 644,088 | \$ 661,628 | \$ 661,628 | |
| Other Charges | 50 | 61 | 2,000 | 1,000 | 1,000 | |
| Interfund Charges | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | |
| Total Financing Uses | \$ 123,655 | \$ 126,431 | \$ 726,088 | \$ 742,628 | \$ 742,628 | |
| Total Expenditures/Appropriations | \$ 123,655 | \$ 126,431 | \$ 726,088 | \$ 742,628 | \$ 742,628 | |
| Net Cost | \$ (616,006) | \$ (628,129) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 1420000 Metro Air Park Services Tax

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

FUNDED

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|
| 742,628 | 0 | 0 | 0 | 0 | 0 | 0 | 114,500 | 628,128 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This district was implemented to provide a needed revenue source for authorized services which include roadway median landscape maintenance and drainage maintenance associated with groundwater infiltration into the drainage detention basins within the Metro Air Park Community Facilities District (CFD) boundaries.

FUNDED

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|
| 742,628 | 0 | 0 | 0 | 0 | 0 | 0 | 114,500 | 628,128 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|

FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN 1430000

| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 2,040,982 | 2,083,281 | 7,019,995 | 5,379,674 | 5,379,674 |
| Total Financing | 6,410,975 | 6,057,955 | 7,019,995 | 5,379,674 | 5,379,674 |
| Net Cost | (4,369,993) | (3,974,674) | - | - | - |

PROGRAM DESCRIPTION:

- North Vineyard Station Specific Plan Area (NVSSP) is located in the County of Sacramento, approximately 13 miles southeast of Downtown Sacramento and two miles north of the City of Elk Grove. The NVSSP includes approximately 1,591 acres that are bound by Florin Road on the north, Gerber Road on the south, the extension of Vineyard Road on the east, and Elder Creek (west side, top of channel), which roughly constitutes the western border.
- This program is financed primarily through the collection of development impact fees. A large portion of the facilities in the Capital Improvement Plan are anticipated to be constructed by the development community and credits will be given for the constructed facilities in-lieu of the payment of development impact fees. This and fluctuations in development activity may result in significantly lower revenues and expenditures than appropriated in the annual budget.

MISSION:

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

GOALS:

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

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

Repayment to the Vineyard Fee Program Roadway Fund for the interfund loan associated with the Freeport Regional Water Authority's construction of the Gerber Road improvement.

2017-18 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR 2017-18:

- Complete the construction of the traffic signal at Florin Road and Hedge Avenue.
- Complete the construction of the Gerber Road and Waterman Road Intersection.
- Complete the construction of the traffic signal at Bradshaw Road and Alder Creek.
- Complete the construction of a portion of Waterman Road.

SIGNIFICANT CHANGES FOR 2017-18 (CONT.):

- Complete the construction of a portion of Florin Road shoulder widening.
- Complete the construction of Florin Road at Elder Creek crossing.
- Complete the construction of the Florin Road and Waterman Road Intersection.
- Update North Vineyard Station PFFP, including updating the Roadway, Frontage, Transit and Park Capital Improvement Programs and updating the development base.

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The decrease in available fund balance of \$333,342 is due to the Freeport Regional Water Authority’s reimbursement for the construction of the Gerber Road Improvement.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|---|-------------------------------------|--|--------------------|
| Budget Unit: 1430000 - North Vineyard Station Specific Plan | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Fund Balance | \$ 4,036,653 | \$ 3,974,674 | \$ (61,979) |
| Revenue from Use Of Money & Property | 10,000 | 55,000 | 45,000 |
| Charges for Services | 1,350,000 | 1,350,000 | - |
| Total Revenue | \$ 5,396,653 | \$ 5,379,674 | \$ (16,979) |
| Services & Supplies | \$ 1,032,869 | \$ 984,779 | \$ (48,090) |
| Other Charges | 2,663,784 | 2,694,895 | 31,111 |
| Transfers In & Out | 1,700,000 | 1,700,000 | - |
| Total Financing Uses | \$ 5,396,653 | \$ 5,379,674 | \$ (16,979) |
| Total Expenditures/Appropriations | \$ 5,396,653 | \$ 5,379,674 | \$ - |
| Net Cost | \$ - | \$ - | \$ - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have decreased \$16,979 due to a decrease in fund balance from higher than anticipated administrative costs and lower than expected revenues.
- Fund Balance has decreased \$61,979 due to higher than anticipated administrative costs and lower than expected revenues.
- Revenues have increased \$45,000 due to anticipated interest earnings.

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 2017-18 | | | | |
| 1430000 - North Vineyard Station Specific Plan 143A - NVSSP-ROADWAY | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 3,282,437 | \$ 4,369,995 | \$ 4,369,995 | \$ 3,974,674 | \$ 3,974,674 | |
| Revenue from Use Of Money & Property | 20,356 | 43,977 | - | 55,000 | 55,000 | |
| Charges for Services | 2,058,182 | 593,983 | 1,600,000 | 1,350,000 | 1,350,000 | |
| Miscellaneous Revenues | 1,050,000 | 1,050,000 | 1,050,000 | - | - | |
| Total Revenue | \$ 6,410,975 | \$ 6,057,955 | \$ 7,019,995 | \$ 5,379,674 | \$ 5,379,674 | |
| Services & Supplies | \$ 55,030 | \$ 104,490 | \$ 895,919 | \$ 984,779 | \$ 984,779 | |
| Other Charges | 1,985,952 | 1,978,791 | 4,530,587 | 2,694,895 | 2,694,895 | |
| Interfund Charges | - | - | 1,593,489 | 1,700,000 | 1,700,000 | |
| Total Financing Uses | \$ 2,040,982 | \$ 2,083,281 | \$ 7,019,995 | \$ 5,379,674 | \$ 5,379,674 | |
| Total Expenditures/Appropriations | \$ 2,040,982 | \$ 2,083,281 | \$ 7,019,995 | \$ 5,379,674 | \$ 5,379,674 | |
| Net Cost | \$ (4,369,993) | \$ (3,974,674) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 1430000 North Vineyard Station Specific Plan

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

FUNDED

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

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|-----------|--------|-----------|---|-----|---|
| 5,379,674 | 0 | 0 | 0 | 0 | 0 | 1,350,000 | 55,000 | 3,974,674 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|-----------|--------|-----------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

| | | | | | | | | | | | |
|---------------|-----------|---|---|---|---|-----------|--------|-----------|---|-----|---|
| FUNDED | 5,379,674 | 0 | 0 | 0 | 0 | 1,350,000 | 55,000 | 3,974,674 | 0 | 0.0 | 0 |
|---------------|-----------|---|---|---|---|-----------|--------|-----------|---|-----|---|

FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN CFD 1440000

| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 349,305 | 627,607 | 26,240,164 | 26,128,265 | 26,128,265 |
| Total Financing | 26,229,469 | 26,145,371 | 26,240,164 | 26,128,265 | 26,128,265 |
| Net Cost | (25,880,164) | (25,517,764) | - | - | - |

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.”
- 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.

MISSION:

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

GOAL:

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

2017-18 APPROVED RECOMMENDED BUDGET

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The fund balance decrease of \$210,055 is due to the cost associated with district administration and reimbursement of advanced funding agreement funds to the developer.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|--|--|---|-----------------|--|
| Budget Unit: 1440000 - North Vineyard Station CFDs | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 25,670,109 | \$ 25,517,765 | \$ (152,344) | |
| Revenue from Use Of Money & Property | 45,500 | 70,500 | 25,000 | |
| Miscellaneous Revenues | 360,000 | 540,000 | 180,000 | |
| Total Revenue | \$ 26,075,609 | \$ 26,128,265 | \$ 52,656 | |
| Services & Supplies | \$ 1,093,109 | \$ 1,074,938 | \$ (18,171) | |
| Other Charges | 24,982,500 | 25,053,327 | 70,827 | |
| Total Financing Uses | \$ 26,075,609 | \$ 26,128,265 | \$ 52,656 | |
| Total Expenditures/Appropriations | \$ 26,075,609 | \$ 26,128,265 | - | |
| Net Cost | - | - | - | |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased \$52,656 due to an increase in District revenues.
- Fund Balance has decreased \$152,344 due to timing delay in revenue transfer to cover administrative costs.
- Revenues increased \$205,000 due to administrative revenue to be transferred in Fiscal Year 2017-18 and anticipated interest earnings.

FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN CFD 1440000

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 2017-18 | | | | |
| | 1440000 - North Vineyard Station CFDs 144A - NVSSP CFD 2005-2-ADMIN | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 1,676,459 | \$ 25,880,164 | \$ 25,880,164 | \$ 25,517,765 | \$ 25,517,765 |
| Revenue from Use Of Money & Property | 1,741 | 123,917 | - | 70,500 | 70,500 |
| Charges for Services | 300,000 | - | - | - | - |
| Miscellaneous Revenues | 83,877 | 141,290 | 360,000 | 540,000 | 540,000 |
| Other Financing Sources | 24,167,392 | - | - | - | - |
| Total Revenue | \$ 26,229,469 | \$ 26,145,371 | \$ 26,240,164 | \$ 26,128,265 | \$ 26,128,265 |
| Services & Supplies | \$ 349,305 | \$ 268,662 | \$ 1,014,719 | \$ 1,074,938 | \$ 1,074,938 |
| Other Charges | - | 358,945 | 25,225,445 | 25,053,327 | 25,053,327 |
| Total Financing Uses | \$ 349,305 | \$ 627,607 | \$ 26,240,164 | \$ 26,128,265 | \$ 26,128,265 |
| Total Expenditures/Appropriations | \$ 349,305 | \$ 627,607 | \$ 26,240,164 | \$ 26,128,265 | \$ 26,128,265 |
| Net Cost | \$ (25,880,164) | \$ (25,517,764) | \$ - | \$ - | \$ - |

2017-18 PROGRAM INFORMATION

BU: 1440000 North Vineyard Station CFDs

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

FUNDED

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

| | | | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|---------|------------|---|-----|---|
| 26,128,265 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 610,500 | 25,517,765 | 0 | 0.0 | 0 |
|------------|---|---|---|---|---|---|---|---------|------------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

| | | | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|---------|------------|---|-----|---|
| 26,128,265 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 610,500 | 25,517,765 | 0 | 0.0 | 0 |
|------------|---|---|---|---|---|---|---|---------|------------|---|-----|---|

| Summary | | | | | |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 67,961 | 60,474 | 124,309 | 132,853 | 132,853 |
| Total Financing | 128,270 | 125,328 | 124,309 | 132,853 | 132,853 |
| Net Cost | (60,309) | (64,854) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

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

2017-18 APPROVED RECOMMENDED BUDGET

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The increase in available fund balance of \$15,016 is due to expenditures being lower than anticipated for the Fiscal Year 2016-17.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|---|---|--|----------|
| Budget Unit: 1310000 - Park Meadows CFD-Bond Proceeds | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Fund Balance | \$ 75,325 | \$ 64,853 | (10,472) |
| Miscellaneous Revenues | 68,000 | 68,000 | - |
| Total Revenue | \$ 143,325 | \$ 132,853 | (10,472) |
| Services & Supplies | \$ 143,325 | \$ 132,853 | (10,472) |
| Total Financing Uses | \$ 143,325 | \$ 132,853 | (10,472) |
| Total Expenditures/Appropriations | \$ 143,325 | \$ 132,853 | - |
| Net Cost | \$ - | \$ - | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have decreased \$10,472 due to a decrease in fund balance from higher than anticipated administrative costs.
- Fund Balance has decreased \$10,472 due to higher than anticipated administrative costs.

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2017-18 | | | | Schedule 15 |
|---|--------------------|--|--------------------|------------------------|--|-------------|
| 1310000 - Park Meadows CFD-Bond Proceeds 131A - PARK MEADOWS CFD-BOND PROCEEDS | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 64,490 | \$ 60,309 | \$ 60,309 | \$ 64,853 | \$ 64,853 | |
| Revenue from Use Of Money & Property | (198) | 1,403 | - | - | - | |
| Miscellaneous Revenues | 63,978 | 63,616 | 64,000 | 68,000 | 68,000 | |
| Total Revenue | \$ 128,270 | \$ 125,328 | \$ 124,309 | \$ 132,853 | \$ 132,853 | |
| Services & Supplies | \$ 67,961 | \$ 60,474 | \$ 124,309 | \$ 132,853 | \$ 132,853 | |
| Total Financing Uses | \$ 67,961 | \$ 60,474 | \$ 124,309 | \$ 132,853 | \$ 132,853 | |
| Total Expenditures/Appropriations | \$ 67,961 | \$ 60,474 | \$ 124,309 | \$ 132,853 | \$ 132,853 | |
| Net Cost | \$ (60,309) | \$ (64,854) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 1310000 Park Meadows CFD - Bond Proceeds

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

FUNDED

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|--------|--------|---|-----|---|
| 132,853 | 0 | 0 | 0 | 0 | 0 | 0 | 68,000 | 64,853 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|--------|--------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|--------|--------|---|-----|---|
| 132,853 | 0 | 0 | 0 | 0 | 0 | 0 | 68,000 | 64,853 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|--------|--------|---|-----|---|

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 4,207,753 | 1,203,155 | 11,068,718 | 10,819,499 | 10,819,499 |
| Total Financing | 12,701,471 | 9,015,654 | 11,068,718 | 10,819,499 | 10,819,499 |
| Net Cost | (8,493,718) | (7,812,499) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

GOALS:

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

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

Completed the construction of the Vineyard Road Bridge at Laguna Creek.

2017-18 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR 2017-18:

- Commencing the construction of the Elk Grove- Florin Road widening from north of Elder Creek to Florin Road.
- Completing the design of the bridge replacement at Elder Creek and Elk Grove- Florin Road.
- Update Vineyard PFFP, including updating the Roadway, Transit and Park Capital Improvement Programs and updating the development base.

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The estimated fund balance decrease of \$2,912,679 is due to planning, design and construction costs of infrastructure projects financed by the district.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|--|---|--|--------------|--|
| Budget Unit: 2840000 - Vineyard Public Facilities Financing Plan | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 5,581,039 | \$ 7,812,499 | \$ 2,231,460 | |
| Revenue from Use Of Money & Property | 2,000 | 72,000 | 70,000 | |
| Intergovernmental Revenues | 1,900,000 | 1,900,000 | - | |
| Charges for Services | 1,035,000 | 1,035,000 | - | |
| Total Revenue | \$ 8,518,039 | \$ 10,819,499 | \$ 2,301,460 | |
| Services & Supplies | \$ 9,423,039 | \$ 10,619,499 | \$ 1,196,460 | |
| Other Charges | 795,000 | 1,900,000 | 1,105,000 | |
| Transfers In & Out | (1,700,000) | (1,700,000) | - | |
| Total Financing Uses | \$ 8,518,039 | \$ 10,819,499 | \$ 2,301,460 | |
| Total Expenditures/Appropriations | \$ 8,518,039 | \$ 10,819,499 | - | |
| Net Cost | \$ - | \$ - | - | |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased \$2,301,460 due to a higher fund balance as a result of lower than anticipated construction costs for the Vineyard Roadway projects.
- Fund Balance has increased \$2,231,460 due to lower than anticipated construction costs for the Vineyard Roadway projects.
- Revenues have increased \$70,000 due to higher expected interest earnings.

FINANCING DISTRICTS - VINEYARD PUBLIC FACILITIES FINANCING PLAN 2840000

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 2017-18 | | | | |
| | 2840000 - Vineyard Public Facilities Financing Plan | | | | |
| | 108A - VINEYARD PFFP | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 8,488,901 | \$ 8,493,718 | \$ 8,493,718 | \$ 7,812,499 | \$ 7,812,499 |
| Revenue from Use Of Money & Property | 15,762 | 77,400 | - | 72,000 | 72,000 |
| Intergovernmental Revenues | 2,369,278 | 80,509 | 1,000,000 | 1,900,000 | 1,900,000 |
| Charges for Services | 1,827,530 | 364,027 | 1,575,000 | 1,035,000 | 1,035,000 |
| Total Revenue | \$ 12,701,471 | \$ 9,015,654 | \$ 11,068,718 | \$ 10,819,499 | \$ 10,819,499 |
| Services & Supplies | \$ 4,193,753 | \$ 957,098 | \$ 9,137,207 | \$ 10,619,499 | \$ 10,619,499 |
| Other Charges | 14,000 | 246,057 | 3,525,000 | 1,900,000 | 1,900,000 |
| Interfund Reimb | - | - | (1,593,489) | (1,700,000) | (1,700,000) |
| Total Financing Uses | \$ 4,207,753 | \$ 1,203,155 | \$ 11,068,718 | \$ 10,819,499 | \$ 10,819,499 |
| Total Expenditures/Appropriations | \$ 4,207,753 | \$ 1,203,155 | \$ 11,068,718 | \$ 10,819,499 | \$ 10,819,499 |
| Net Cost | \$ (8,493,718) | \$ (7,812,499) | \$ - | \$ - | \$ - |

2017-18 PROGRAM INFORMATION

BU: 2840000 Vineyard Public Facilities Financing Plan

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

FUNDED

Program No. and Title: 001 Vineyard

| | | | | | | | | | | | |
|------------|------------|-----------|---|---|---|-----------|--------|-----------|---|-----|---|
| 12,519,499 | -1,700,000 | 1,900,000 | 0 | 0 | 0 | 1,035,000 | 72,000 | 7,812,499 | 0 | 0.0 | 0 |
|------------|------------|-----------|---|---|---|-----------|--------|-----------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

| | | | | | | | | | | | |
|------------|------------|-----------|---|---|---|-----------|--------|-----------|---|-----|---|
| 12,519,499 | -1,700,000 | 1,900,000 | 0 | 0 | 0 | 1,035,000 | 72,000 | 7,812,499 | 0 | 0.0 | 0 |
|------------|------------|-----------|---|---|---|-----------|--------|-----------|---|-----|---|

| Summary | | | | | |
|-----------------------|---------------------------|---------------------------|----------------------------|------------------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 2,329,466 | 3,968,923 | 3,956,785 | 5,379,774 | 5,379,774 |
| Total Financing | - | - | - | - | - |
| Net Cost | 2,329,466 | 3,968,923 | 3,956,785 | 5,379,774 | 5,379,774 |

PROGRAM DESCRIPTION:

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

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

- Transferred \$2,376,785 to the Transient Occupancy Tax (TOT) Fund for various artistic, cultural, civic, and other activities which enhance the image and quality of life in the community.
- Transferred \$180,000 to the Economic Development Fund for TOT program administration and economic development and marketing.
- Transferred \$1,400,000 to the Road Fund for road maintenance.

2017-18 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR 2017-18:

- Transfer of \$2,726,838 to the Transient Occupancy Tax (TOT) Fund for various artistic, cultural, civic, and other activities which enhance the image and quality of life in the community.
- Transfer of \$298,499 to the Economic Development Fund for TOT program administration, economic development and marketing, and Property and Business Improvement District (PBID) Academy.
- Transfer of \$1,984,000 to the Road Fund for road maintenance and I-80 Buffwood Way Soundwall/Engle Road AC Overlay Pavement projects.
- Transfer of \$441,199 to the Golf Fund to backfill decline in revenues.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|-------------------------------------|--|-------------|
| Budget Unit: 5110000 - Financing-Transfers/Reimbursement | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Transfers In & Out | \$ 5,450,536 | \$ 5,379,774 | \$ (70,762) |
| Total Financing Uses | \$ 5,450,536 | \$ 5,379,774 | \$ (70,762) |
| Total Expenditures/Appropriations | \$ 5,450,536 | \$ 5,379,774 | \$ - |
| Net Cost | \$ 5,450,536 | \$ 5,379,774 | \$ (70,762) |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has decreased by \$70,762.
- Appropriations have decreased by a net of \$70,762 due to the following:
 - An increase of \$96,811 in Interfund Transfers to the Economic Development Fund for Property and Business Improvement Districts (PBIDS).
 - An increase of \$25,878 in Interfund Transfers to the new budget unit Development and Code Services in Fund 021E to shift the Fiscal Year 2016-17 savings associated with self-supporting units that were formerly part of the Department of Community Development in the General Fund.
 - A reduction of \$83,782 in Interfund Transfers to the Transient Occupancy Tax (TOT) Fund due to an increase in available fund balance in the TOT Fund.
 - A reduction of \$109,669 in Interfund Transfers to the Golf Fund due to less negative fund balance in the Golf Fund.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Interfund Charges | \$ 2,329,466 | \$ 3,968,923 | \$ 3,956,785 | \$ 5,379,774 | \$ 5,379,774 |
| Total Expenditures/Appropriations | \$ 2,329,466 | \$ 3,968,923 | \$ 3,956,785 | \$ 5,379,774 | \$ 5,379,774 |
| Net Cost | \$ 2,329,466 | \$ 3,968,923 | \$ 3,956,785 | \$ 5,379,774 | \$ 5,379,774 |

2017-18 PROGRAM INFORMATION

BU: 5110000 Financing-Transfers/Reimbursement

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

FUNDED

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

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---|---|------------------|-----|---|
| 2,643,056 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,643,056 | 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: 002 Transfer to Economic Development Fund

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---|---|----------------|-----|---|
| 395,310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 395,310 | 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.

BU: 5110000 Financing-Transfers/Reimbursement

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|--|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|-----------|-----------|----------|
| <i>Program No. and Title: 003 Transfer to Road Fund</i> | | | | | | | | | | | | |
| | 1,984,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,984,000 | 0.0 | 0 |
| <i>Program Type:</i> Discretionary | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities | | | | | | | | | | | | |
| <i>Strategic Objective:</i> C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | | |
| <i>Program Description:</i> Transfer for road maintenance and projects. | | | | | | | | | | | | |
| <i>Program No. and Title: 004 Transfer to Golf Fund</i> | | | | | | | | | | | | |
| | 331,530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 331,530 | 0.0 | 0 |
| <i>Program Type:</i> Discretionary | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities | | | | | | | | | | | | |
| <i>Strategic Objective:</i> C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | | |
| <i>Program Description:</i> Transfer to backfill decline in revenues. | | | | | | | | | | | | |
| <i>Program No. and Title: 005 Transfer to Development and Code Services</i> | | | | | | | | | | | | |
| | 25,878 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,878 | 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> Shift Fiscal Year 2016-17 savings associated with self-supporting units that were formerly part of the Department of Community Development. | | | | | | | | | | | | |
| FUNDED | 5,379,774 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,379,774 | 0.0 | 0 |

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 36,360,999 | 22,215,988 | 43,009,877 | 44,713,000 | 44,713,000 |
| Total Financing | 36,361,000 | 22,215,989 | 43,009,877 | 44,713,000 | 44,713,000 |
| Net Cost | (1) | (1) | - | - | - |

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.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET

Budget Unit: 9277000 - Fixed Asset Revolving

| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
|---|-------------------------------------|--|------------------|
| Miscellaneous Revenues | \$ 44,713,000 | \$ 44,713,000 | - |
| Total Revenue | \$ 44,713,000 | \$ 44,713,000 | - |
| Services & Supplies | \$ 5,260,000 | \$ 4,060,000 | (1,200,000) |
| Capital Assets | | | |
| Improvements | 5,000,000 | 11,200,000 | 6,200,000 |
| Equipment | 25,000,000 | 20,000,000 | (5,000,000) |
| Computer Software | 1,000,000 | 1,000,000 | - |
| Total Capital Assets | 31,000,000 | 32,200,000 | 1,200,000 |
| Transfers In & Out | \$ 8,453,000 | \$ 8,453,000 | - |
| Total Financing Uses | \$ 44,713,000 | \$ 44,713,000 | - |
| Total Expenditures/Appropriations | \$ 44,713,000 | \$ 44,713,000 | - |
| Net Cost | \$ - | \$ - | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have been reallocated as follows:
 - Office Equipment and Furniture appropriations decreased by \$1,200,000 due to reallocation of funds to Improvements.
 - Equipment appropriations decreased by \$5,000,000 due to reallocation of funds to Improvements.
 - Improvement appropriations increased by \$6,200,000 due to reallocation of funds from Office Equipment and Furniture and Equipment.
- Revenues have not changed.

SUPPLEMENTAL INFORMATION:

- Interest earnings on the borrowed funds will be transferred from the Interagency Procurement Fund (see Budget Unit 9030000) to cover all associated debt service costs.
- Financing for the Fiscal Year 2017-18 appropriation is estimated to be \$44,713,000 provided from payments transferred from the Interagency Procurement Fund, and from reimbursements by departments/entities that previously financed their fixed asset acquisitions through the Fixed Asset Financing Program.

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2017-18 | | | | Schedule 15 |
|---|----------------------|--|----------------------|------------------------|--|-------------|
| 9277000 - Fixed Asset Revolving 277A - FIXED ASSET REVOLVING | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ (48,001) | \$ - | \$ - | \$ - | \$ - | |
| Miscellaneous Revenues | 36,409,001 | 22,215,989 | 43,009,877 | 44,713,000 | 44,713,000 | |
| Total Revenue | \$ 36,361,000 | \$ 22,215,989 | \$ 43,009,877 | \$ 44,713,000 | \$ 44,713,000 | |
| Services & Supplies | \$ 3,034,575 | \$ 3,003,444 | \$ 5,760,000 | \$ 4,060,000 | \$ 4,060,000 | |
| Capital Assets | | | | | | |
| Improvements | 5,260,920 | 950,162 | 6,614,425 | 11,200,000 | 11,200,000 | |
| Equipment | 19,904,504 | 9,961,532 | 21,344,602 | 20,000,000 | 20,000,000 | |
| Computer Software | - | - | 1,000,000 | 1,000,000 | 1,000,000 | |
| Total Capital Assets | 25,165,424 | 10,911,694 | 28,959,027 | 32,200,000 | 32,200,000 | |
| Interfund Charges | \$ 8,161,000 | \$ 8,300,850 | \$ 8,290,850 | \$ 8,453,000 | \$ 8,453,000 | |
| Total Financing Uses | \$ 36,360,999 | \$ 22,215,988 | \$ 43,009,877 | \$ 44,713,000 | \$ 44,713,000 | |
| Total Expenditures/Appropriations | \$ 36,360,999 | \$ 22,215,988 | \$ 43,009,877 | \$ 44,713,000 | \$ 44,713,000 | |
| Net Cost | \$ (1) | \$ (1) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 9277000 Fixed Asset - Revolving

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|---|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 Fixed Asset Financing Program | | | | | | | | | | | | |
| | 44,713,000 | 0 | 0 | 0 | 0 | 0 | 0 | 44,713,000 | 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 | 44,713,000 | 0 | 0 | 0 | 0 | 0 | 0 | 44,713,000 | 0 | 0 | 0.0 | 0 |

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 36,409,001 | 22,215,989 | 47,659,245 | 51,991,450 | 51,991,450 |
| Total Financing | 24,020,185 | 20,337,242 | 37,021,461 | 43,232,414 | 43,232,414 |
| Net Cost | 12,388,816 | 1,878,747 | 10,637,784 | 8,759,036 | 8,759,036 |

PROGRAM DESCRIPTION:

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

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

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|---|--|--------------------|
| Budget Unit: 9030000 - Interagency Procurement | | | |
| Operating Detail | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Operating Revenues | | | |
| Charges for Service | \$ 41,732,414 | \$ 41,732,414 | - |
| Total Operating Revenues | \$ 41,732,414 | \$ 41,732,414 | - |
| Operating Expenses | | | |
| Other Charges | \$ 50,880,955 | \$ 51,991,450 | 1,110,495 |
| Total Operating Expenses | \$ 50,880,955 | \$ 51,991,450 | 1,110,495 |
| Operating Income (Loss) | \$ (9,148,541) | \$ (10,259,036) | (1,110,495) |
| Non-Operating Revenues (Expenses) | | | |
| Interest Income | \$ 1,500,000 | \$ 1,500,000 | - |
| Total Non-Operating Revenues (Expenses) | \$ 1,500,000 | \$ 1,500,000 | - |
| Income Before Capital Contributions and Transfers | \$ (7,648,541) | \$ (8,759,036) | (1,110,495) |
| Change In Net Assets | \$ (7,648,541) | \$ (8,759,036) | (1,110,495) |
| Net Assets - Beginning Balance | 8,759,036 | 8,759,036 | - |
| Equity and Other Account Adjustments | - | - | - |
| Net Assets - Ending Balance | \$ 1,110,495 | \$ - | (1,110,495) |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased \$1,110,495 due to fund balance increase from lower than anticipated administrative costs.
- Fund Balance has increased \$1,110,495 due to lower than anticipated administrative costs.

SUPPLEMENTAL INFORMATION:

- During Fiscal Year 2017-18, appropriated payments/transfers will be made from this fund to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents.
- The activities of this fund are managed by the Office of Financial Management, and necessary support is provided by staff.

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Operation of Internal Service Fund Fiscal Year 2017-18 | | | Schedule 10 | |
|--|------------------------|---|------------------------|--------------------------------|--|--|
| | | Fund Title | | 030A - INTERAGENCY PROCUREMENT | | |
| | | Service Activity | | Interagency Procurement | | |
| | | Budget Unit | | 9030000 | | |
| Operating Detail | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Operating Revenues | | | | | | |
| Charges for Service | \$ 22,658,931 | \$ 18,900,701 | \$ 35,621,801 | \$ 41,732,414 | \$ 41,732,414 | |
| Total Operating Revenues | \$ 22,658,931 | \$ 18,900,701 | \$ 35,621,801 | \$ 41,732,414 | \$ 41,732,414 | |
| Operating Expenses | | | | | | |
| Other Charges | \$ 36,409,001 | \$ 22,215,989 | \$ 47,659,245 | \$ 51,991,450 | \$ 51,991,450 | |
| Total Operating Expenses | \$ 36,409,001 | \$ 22,215,989 | \$ 47,659,245 | \$ 51,991,450 | \$ 51,991,450 | |
| Operating Income (Loss) | \$ (13,750,070) | \$ (3,315,288) | \$ (12,037,444) | \$ (10,259,036) | \$ (10,259,036) | |
| Non-Operating Revenues (Expenses) | | | | | | |
| Interest Income | \$ 1,361,254 | \$ 1,436,541 | \$ 1,399,660 | \$ 1,500,000 | \$ 1,500,000 | |
| Total Non-Operating Revenues (Expenses) | \$ 1,361,254 | \$ 1,436,541 | \$ 1,399,660 | \$ 1,500,000 | \$ 1,500,000 | |
| Income Before Capital Contributions and Transfers | \$ (12,388,816) | \$ (1,878,747) | \$ (10,637,784) | \$ (8,759,036) | \$ (8,759,036) | |
| Change In Net Assets | \$ (12,388,816) | \$ (1,878,747) | \$ (10,637,784) | \$ (8,759,036) | \$ (8,759,036) | |
| Net Assets - Beginning Balance | 23,026,599 | 10,637,783 | 10,637,783 | 8,759,036 | 8,759,036 | |
| Equity and Other Account Adjustments | - | - | - | - | - | |
| Net Assets - Ending Balance | \$ 10,637,783 | \$ 8,759,036 | \$ (1) | \$ - | \$ - | |
| Revenues Tie To | | | | | SCH 1, COL 4 | |
| Expenses Tie To | | | | | SCH 1, COL 6 | |

2017-18 PROGRAM INFORMATION

BU: 903000 Interagency Procurement

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

FUNDED

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

| | | | | | | | | | | | |
|------------|---|---|---|---|---|---|------------|-----------|---|-----|---|
| 51,991,450 | 0 | 0 | 0 | 0 | 0 | 0 | 43,232,414 | 8,759,036 | 0 | 0.0 | 0 |
|------------|---|---|---|---|---|---|------------|-----------|---|-----|---|

Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

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

| | | | | | | | | | | | |
|---------------|------------|---|---|---|---|---|------------|-----------|---|-----|---|
| FUNDED | 51,991,450 | 0 | 0 | 0 | 0 | 0 | 43,232,414 | 8,759,036 | 0 | 0.0 | 0 |
|---------------|------------|---|---|---|---|---|------------|-----------|---|-----|---|

| Summary | | | | | |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 2,180,180 | 2,315,874 | 2,440,585 | 2,416,571 | 2,416,571 |
| Total Financing | 2,350,967 | 2,407,345 | 2,440,585 | 2,416,571 | 2,416,571 |
| Net Cost | (170,787) | (91,471) | - | - | - |

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

MISSION:

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

GOAL:

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

2017-18 APPROVED RECOMMENDED BUDGET

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The estimated decrease in available fund balance of \$170,785 from the prior year is due to the transfer of available fund balance to the City of Sacramento.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|---|--|-----------|
| Budget Unit: 2290000 - Natomas Fire District | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Fund Balance | \$ - | \$ 91,471 | \$ 91,471 |
| Taxes | 2,298,600 | 2,298,600 | - |
| Revenue from Use Of Money & Property | 500 | 500 | - |
| Intergovernmental Revenues | 26,000 | 26,000 | - |
| Total Revenue | \$ 2,325,100 | \$ 2,416,571 | \$ 91,471 |
| Services & Supplies | \$ 2,325,100 | \$ 2,416,571 | \$ 91,471 |
| Total Financing Uses | \$ 2,325,100 | \$ 2,416,571 | \$ 91,471 |
| Total Expenditures/Appropriations | \$ 2,325,100 | \$ 2,416,571 | - |
| Net Cost | \$ - | \$ - | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased \$91,471 reflecting an increase in payments to the City of Sacramento resulting from an increase in available funding.
- Fund Balance has increased \$91,471 due to Fiscal Year 2016-17 expenditures coming in lower than anticipated.

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 2017-18 | | | | Schedule 15 |
|---|---------------------|--|---------------------|------------------------|--|-------------|
| 2290000 - Natomas Fire District 229A - NATOMAS FIRE DISTRICT | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 172,772 | \$ 170,785 | \$ 170,785 | \$ 91,471 | \$ 91,471 | |
| Taxes | 2,152,310 | 2,201,676 | 2,243,800 | 2,298,600 | 2,298,600 | |
| Revenue from Use Of Money & Property | 934 | 10,668 | - | 500 | 500 | |
| Intergovernmental Revenues | 24,951 | 24,216 | 26,000 | 26,000 | 26,000 | |
| Total Revenue | \$ 2,350,967 | \$ 2,407,345 | \$ 2,440,585 | \$ 2,416,571 | \$ 2,416,571 | |
| Services & Supplies | \$ 2,180,180 | \$ 2,315,874 | \$ 2,440,585 | \$ 2,416,571 | \$ 2,416,571 | |
| Total Financing Uses | \$ 2,180,180 | \$ 2,315,874 | \$ 2,440,585 | \$ 2,416,571 | \$ 2,416,571 | |
| Total Expenditures/Appropriations | \$ 2,180,180 | \$ 2,315,874 | \$ 2,440,585 | \$ 2,416,571 | \$ 2,416,571 | |
| Net Cost | \$ (170,787) | \$ (91,471) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 2290000 Natomas Fire District

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|---|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 Fire Protection Services | | | | | | | | | | | | |
| | 2,416,571 | 0 | 0 | 0 | 0 | 0 | 0 | 2,325,100 | 91,471 | 0 | 0.0 | 0 |
| <i>Program Type:</i> Mandated | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations | | | | | | | | | | | | |
| <i>Strategic Objective:</i> PS2 -- Keep the community safe from environmental hazards and natural disasters | | | | | | | | | | | | |
| <i>Program Description:</i> Fire protection is a fundamental public service protecting health and safety. | | | | | | | | | | | | |
| FUNDED | 2,416,571 | 0 | 0 | 0 | 0 | 0 | 0 | 2,325,100 | 91,471 | 0 | 0.0 | 0 |

| Summary | | | | | |
|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 17,266,256 | 17,054,163 | 20,972,170 | 19,604,778 | 19,604,778 |
| Total Financing | 175,924 | 117,479 | 1,217,479 | - | - |
| Net Cost | 17,090,332 | 16,936,684 | 19,754,691 | 19,604,778 | 19,604,778 |

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.

2017-18 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR 2017-18:

New centrally-budgeted project for Fiscal Year 2017-18 is the lease payment for facility located at 5229-B Hazel Ave (\$138,449). This lease payment was formerly budgeted in the Community Development budget unit that was eliminated as a result of the organizational restructuring plan approved by the Board of Supervisors on April 11, 2017.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|---|--|---|-----------------|
| Budget Unit: 5770000 - Non-Departmental Costs/General Fund | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Total Revenue | \$ - | \$ - | - |
| Salaries & Benefits | \$ 3,000 | \$ 3,000 | - |
| Services & Supplies | 7,496,879 | 7,546,879 | 50,000 |
| Other Charges | 7,684,329 | 7,744,329 | 60,000 |
| Expenditure Transfer & Reimbursement | 4,310,570 | 4,310,570 | - |
| Total Expenditures/Appropriations | \$ 19,494,778 | \$ 19,604,778 | 110,000 |
| Net Cost | \$ 19,494,778 | \$ 19,604,778 | 110,000 |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased by \$110,000.
- Appropriations have increased \$110,000 due to the following:
 - An increase of \$60,000 to rebudget the balance of the Aerospace Museum contribution.
 - Recommended one-time growth request including \$50,000 in net appropriations.
- Growth details are included in the Program Information – Growth Requests Recommended for September section of this budget unit.

SCHEDULE:

| | | |
|--|--|--------------------------|
| <p>State Controller Schedule County Budget Act January 2010</p> | <p>County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18</p> | <p>Schedule 9</p> |
|--|--|--------------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|----------------------|----------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Intergovernmental Revenues | \$ 175,924 | \$ 117,479 | \$ 1,217,479 | \$ - | - |
| Total Revenue | \$ 175,924 | \$ 117,479 | \$ 1,217,479 | \$ - | - |
| Salaries & Benefits | \$ 2,282 | \$ 1,938 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Services & Supplies | 6,830,232 | 7,358,372 | 8,792,547 | 7,546,879 | 7,546,879 |
| Other Charges | 6,244,095 | 5,560,267 | 7,985,619 | 7,744,329 | 7,744,329 |
| Interfund Charges | 299,059 | 419,728 | 301,728 | 439,440 | 439,440 |
| Intrafund Charges | 3,890,588 | 3,713,858 | 3,889,276 | 3,871,130 | 3,871,130 |
| Total Expenditures/Appropriations | \$ 17,266,256 | \$ 17,054,163 | \$ 20,972,170 | \$ 19,604,778 | \$ 19,604,778 |
| Net Cost | \$ 17,090,332 | \$ 16,936,684 | \$ 19,754,691 | \$ 19,604,778 | \$ 19,604,778 |

2017-18 PROGRAM INFORMATION

BU: 5770000 Non-Departmental Costs/General Fund

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

FUNDED

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---|---|---------|-----|---|
| 475,947 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 475,947 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---|---|---------|-----|---|

Program Type: Mandated

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

Strategic Objective: FO --Financial Obligation

Program Description: Projects include annual audits, search and rescue claims, contribution to Sacramento Area Council of Governments.

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

| | | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|---|------------|-----|---|
| 19,078,831 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,078,831 | 0.0 | 0 |
|------------|---|---|---|---|---|---|---|---|------------|-----|---|

Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS --Internal Support

Program Description: 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

| | | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|---|------------|-----|---|
| 19,554,778 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,554,778 | 0.0 | 0 |
|------------|---|---|---|---|---|---|---|---|------------|-----|---|

GROWTH REQUEST RECOMMENDED (APPROVED IN SEPTEMBER)

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

| | | | | | | | | | | | |
|--------|---|---|---|---|---|---|---|---|--------|-----|---|
| 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 | 0.0 | 0 |
|--------|---|---|---|---|---|---|---|---|--------|-----|---|

Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS --Internal Support

Program Description: Funding for Measure A planning

GROWTH REQUEST RECOMMENDED (APPROVED IN SEPTEMBER)

| | | | | | | | | | | | |
|--------|---|---|---|---|---|---|---|---|--------|-----|---|
| 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 | 0.0 | 0 |
|--------|---|---|---|---|---|---|---|---|--------|-----|---|

| Summary | | | | | |
|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | (11,536,902) | (9,682,411) | (8,100,891) | (8,303,842) | (8,303,842) |
| Total Financing | 559,564,523 | 569,952,612 | 565,932,025 | 594,833,339 | 594,833,339 |
| Net Cost | (571,101,425) | (579,635,023) | (574,032,916) | (603,137,181) | (603,137,181) |

PROGRAM DESCRIPTION:

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

2017-18 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR 2017-18:

- Property tax-related and Teeter Plan revenues and transfers are projected to increase by \$12.2 million from prior-year estimated actual levels.
- Property Tax In Lieu of Vehicle License Fees are projected to be \$9.1 million above prior-year estimated actual levels, an increase of 6.1 percent.
- Sales and Use Tax revenues are projected to increase by \$2.5 million from prior-year estimated actual levels, an increase of 3.2 percent.
- The county’s Utility User Tax is budgeted at \$18.7 million, an increase of \$0.1 million from prior-year estimated actual levels.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|---|-------------------------------------|--|-----------------------|
| Budget Unit: 5700000 - Non-Departmental Revenues/General Fund | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Taxes | \$ 537,907,000 | \$ 540,696,812 | \$ 2,789,812 |
| Licenses, Permits & Franchises | 4,850,000 | 5,169,698 | 319,698 |
| Fines, Forfeitures & Penalties | 12,397,800 | 11,112,578 | (1,285,222) |
| Revenue from Use Of Money & Property | 900,000 | 179,000 | (721,000) |
| Intergovernmental Revenues | 30,192,855 | 30,913,770 | 720,915 |
| Miscellaneous Revenues | 3,811,481 | 6,761,481 | 2,950,000 |
| Total Revenue | \$ 590,059,136 | \$ 594,833,339 | \$ 4,774,203 |
| Expenditure Transfer & Reimbursement | \$ (7,981,962) | \$ (8,303,842) | \$ (321,880) |
| Total Expenditures/Appropriations | \$ (7,981,962) | \$ (8,303,842) | \$ (321,880) |
| Net Cost | \$ (598,041,098) | \$ (603,137,181) | \$ (5,096,083) |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has decreased by \$5,096,083.
- Appropriations have decreased by a net of \$321,880 due to the following:
 - An increase of \$802,078 in Interfund Reimbursements from the Solid Waste Authority due to higher revenues as a result of increased economic activity.
 - A reduction of \$480,198 in Interfund Reimbursements from the Teeter Plan Fund due to lower property tax delinquency.
- Revenues have increased by a net of \$4,774,203 due to the following:
 - An increase of \$2,950,000 in one-time revenues from the sale of property
 - An increase of \$1,396,997 in property tax-related revenues
 - An increase of \$877,197 in utility user tax
 - An increase of \$500,000 in property transfer tax
 - An increase of 319,698 in cable television franchise fees
 - An increase of \$53,795 in transient occupancy tax
 - A decrease of \$1,285,222 in vehicle code and other court fines
 - A decrease of \$38,262 in sales and use tax

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-------------------------|-------------------------|-------------------------|-------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Taxes | \$ 494,857,146 | \$ 514,090,142 | \$ 509,956,400 | \$ 540,696,812 | \$ 540,696,812 |
| Licenses, Permits & Franchises | 5,515,033 | 5,675,247 | 5,501,948 | 5,169,698 | 5,169,698 |
| Fines, Forfeitures & Penalties | 11,969,123 | 12,371,308 | 13,384,954 | 11,112,578 | 11,112,578 |
| Revenue from Use Of Money & Property | 2,205,515 | 1,023,092 | 2,000,000 | 179,000 | 179,000 |
| Intergovernmental Revenues | 33,172,450 | 30,560,501 | 29,679,136 | 30,913,770 | 30,913,770 |
| Charges for Services | 4,781 | 1,434 | - | - | - |
| Miscellaneous Revenues | 11,840,475 | 6,230,888 | 5,409,587 | 6,761,481 | 6,761,481 |
| Total Revenue | \$ 559,564,523 | \$ 569,952,612 | \$ 565,932,025 | \$ 594,833,339 | \$ 594,833,339 |
| Services & Supplies | \$ 8 | \$ - | \$ - | \$ - | \$ - |
| Interfund Reimb | (11,536,910) | (9,682,411) | (8,100,891) | (8,303,842) | (8,303,842) |
| Total Expenditures/Appropriations | \$ (11,536,902) | \$ (9,682,411) | \$ (8,100,891) | \$ (8,303,842) | \$ (8,303,842) |
| Net Cost | \$ (571,101,425) | \$ (579,635,023) | \$ (574,032,916) | \$ (603,137,181) | \$ (603,137,181) |

2017-18 PROGRAM INFORMATION

BU: 5700000 Non-Departmental Revenues/General Fund

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

FUNDED

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

| | | | | | | | | | | | |
|---|------------|---|------------|---|---|---|-------------|---|---------------------|-----|---|
| 0 | -8,303,842 | 0 | 13,621,670 | 0 | 0 | 0 | 581,211,669 | 0 | -603,137,181 | 0.0 | 0 |
|---|------------|---|------------|---|---|---|-------------|---|---------------------|-----|---|

Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

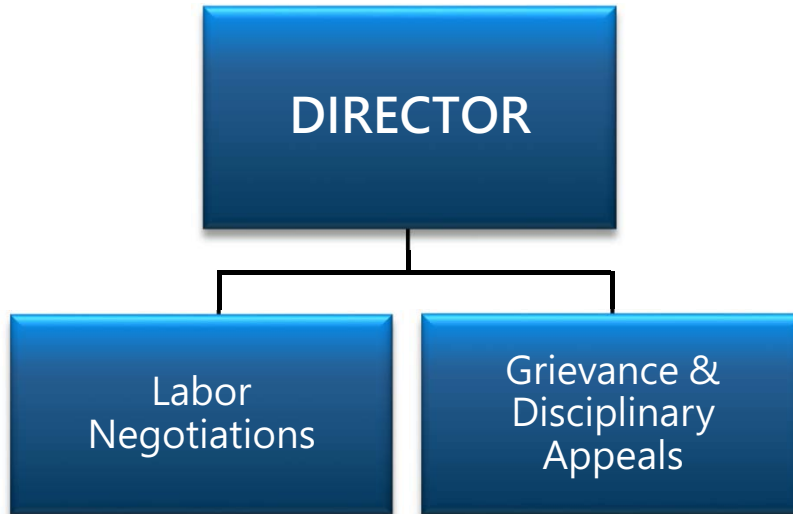
Program Description: The major general purpose revenues, such as property taxes, sales tax, property in lieu of vehicle license fees, and the utility user tax, not linked to a specific program or activity, are accounted for in this budget unit.

FUNDED

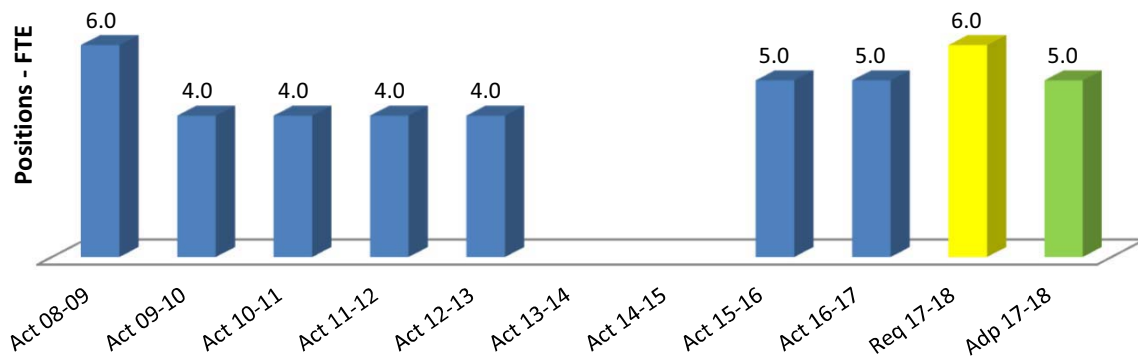
| | | | | | | | | | | | |
|---|------------|---|------------|---|---|---|-------------|---|---------------------|-----|---|
| 0 | -8,303,842 | 0 | 13,621,670 | 0 | 0 | 0 | 581,211,669 | 0 | -603,137,181 | 0.0 | 0 |
|---|------------|---|------------|---|---|---|-------------|---|---------------------|-----|---|

DEPARTMENTAL STRUCTURE

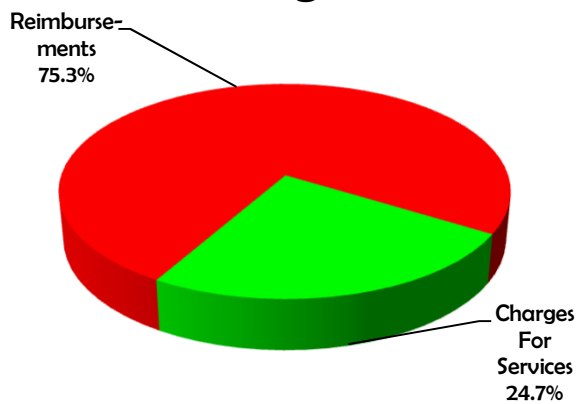
ROBERT BONNER, DIRECTOR



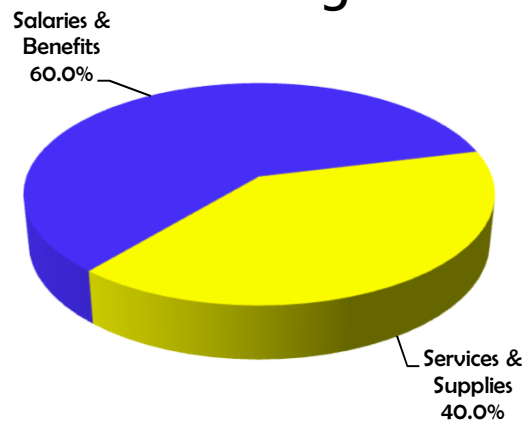
Staffing Trend



Financing Sources



Financing Uses



| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 470,908 | 143,482 | 386,657 | 399,061 | 399,061 |
| Total Financing | 268,313 | 387,170 | 386,657 | 399,061 | 399,061 |
| Net Cost | 202,595 | (243,688) | - | - | - |
| Positions | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |

PROGRAM DESCRIPTION:

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

MISSION:

Support the County and its Departments by:

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

GOAL:

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

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

The Office of Labor Relations issued a Request for Proposal to solicit proposals for labor negotiations and consulting services to assist staff in the next cycle of labor negotiations with the County's 28 collective bargaining units.

2017-18 APPROVED RECOMMENDED BUDGET**SIGNIFICANT CHANGES FOR 2017-18:**

- The Office will purchase a database for tracking and reporting grievances and unfair labor practices when needed. The cost of the database is \$9,000 initial start-up with a monthly fee of approximately \$150.

SIGNIFICANT CHANGES FOR 2017-18 (cont.):

- The Office will purchase surface books (Notebooks) at a cost of approximately \$7,600, which will be used for updating labor agreements, correspondence, and summarizing notes at the labor negotiation table.
- Will be negotiating new labor agreements with recognized employee organizations that represent the County’s workforce. Current contracts expire in June 2018.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|-------------------------------------|--|-------------|
| Budget Unit: 5970000 - Office of Labor Relations | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Charges for Services | \$ 399,061 | \$ 399,061 | \$ - |
| Total Revenue | \$ 399,061 | \$ 399,061 | \$ - |
| Salaries & Benefits | \$ 970,189 | \$ 970,189 | \$ - |
| Services & Supplies | 393,818 | 393,818 | - |
| Expenditure Transfer & Reimbursement | (964,946) | (964,946) | - |
| Total Expenditures/Appropriations | \$ 399,061 | \$ 399,061 | \$ - |
| Net Cost | \$ - | \$ - | \$ - |
| Positions | 5.0 | 5.0 | 0.0 |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

The allocation (net cost) has not changed.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-------------------|---------------------|--------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Revenue from Use Of Money & Property | \$ 350 | \$ 525 | - | - | - |
| Intergovernmental Revenues | - | (12) | - | - | - |
| Charges for Services | 267,963 | 386,657 | 386,657 | 399,061 | 399,061 |
| Total Revenue | \$ 268,313 | \$ 387,170 | \$ 386,657 | \$ 399,061 | \$ 399,061 |
| Salaries & Benefits | \$ 894,706 | \$ 907,686 | \$ 941,060 | \$ 970,189 | \$ 970,189 |
| Services & Supplies | 132,952 | 186,014 | 377,964 | 393,818 | 393,818 |
| Intrafund Charges | 233,326 | 219,979 | 237,834 | 252,100 | 252,100 |
| Intrafund Reimb | (790,076) | (1,170,197) | (1,170,201) | (1,217,046) | (1,217,046) |
| Total Expenditures/Appropriations | \$ 470,908 | \$ 143,482 | \$ 386,657 | \$ 399,061 | \$ 399,061 |
| Net Cost | \$ 202,595 | \$ (243,688) | - | - | - |
| Positions | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |

2017-18 PROGRAM INFORMATION

BU: 5970000 Office of Labor Relations

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

FUNDED

Program No. and Title: 001 Office of Labor Relations

| | | | | | | | | | | | |
|-----------|------------|---|---|---|---|---|---------|---|---|-----|---|
| 1,616,107 | -1,217,046 | 0 | 0 | 0 | 0 | 0 | 399,061 | 0 | 0 | 5.0 | 0 |
|-----------|------------|---|---|---|---|---|---------|---|---|-----|---|

Program Type: Mandated

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

Strategic Objective: IS --Internal Support

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

| | | | | | | | | | | | |
|---------------|------------|---|---|---|---|---|---------|---|---|-----|---|
| FUNDED | | | | | | | | | | | |
| 1,616,107 | -1,217,046 | 0 | 0 | 0 | 0 | 0 | 399,061 | 0 | 0 | 5.0 | 0 |

GROWTH REQUEST NOT RECOMMENDED

Program No. and Title: 001 Office of Labor Relations

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---|---|---------|-----|---|
| 156,001 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 156,001 | 1.0 | 0 |
|---------|---|---|---|---|---|---|---|---|---------|-----|---|

Program Type: Mandated

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

Strategic Objective: IS --Internal Support

Program Description: Addition of 1.0 FTE Labor Relations Representative position: Will administer labor agreements and respond to grievances; facilitate the meet and confer process between Departments and the various unions as necessary; and may serve as a Chief Negotiator, develop and recommend proposals.

Program No. and Title: 001 Office of Labor Relations

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

Program Type: Mandated

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

Strategic Objective: IS --Internal Support

Program Description: Reallocation of Labor Relations Representative position to a Labor Relations Officer position. Employee currently serves as a Chief Negotiator for assigned bargaining units; develops and recommends negotiation positions; prepares strategies to be used for negotiation proposals; administers the agreements and grievance procedures. The \$18,802 costs will be funded by a reduction in the extra help account with no net increase in appropriations.

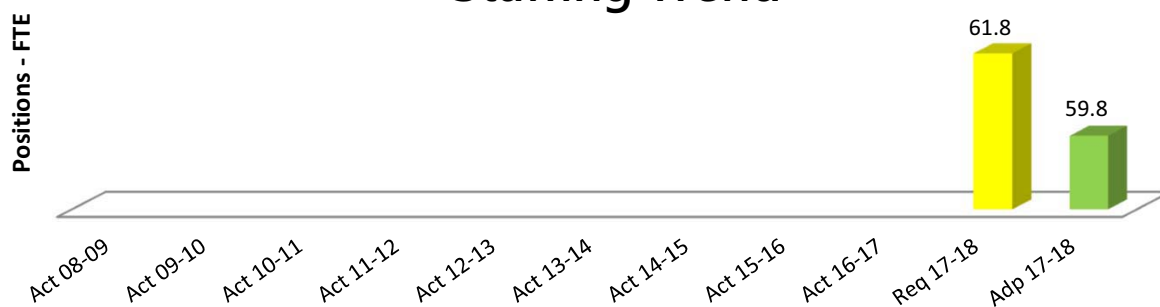
| | | | | | | | | | | | |
|---------------------------------------|---|---|---|---|---|---|---|---|---------|-----|---|
| GROWTH REQUEST NOT RECOMMENDED | | | | | | | | | | | |
| 156,001 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 156,001 | 1.0 | 0 |

DEPARTMENTAL STRUCTURE

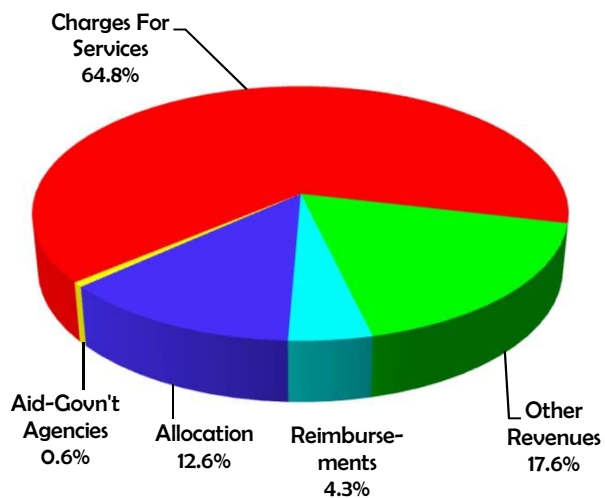
LEIGHANN MOFFITT, DIRECTOR



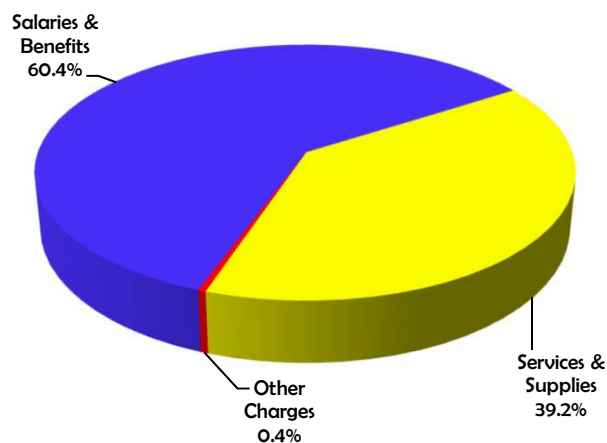
Staffing Trend



Financing Sources



Financing Uses



| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | - | 10,833,382 | - | 11,960,473 | 11,960,473 |
| Total Financing | - | 8,680,370 | - | 10,380,114 | 10,380,114 |
| Net Cost | - | 2,153,012 | - | 1,580,359 | 1,580,359 |
| Positions | 0.0 | 0.0 | 0.0 | 59.8 | 59.8 |

PROGRAM DESCRIPTION:

- Effective May 11, 2017, the Board of Supervisors abolished the Department of Community Development and shifted the Office of Planning and Environmental Review as a direct report to County Executive.
- Planning and Environmental Review processes and makes recommendations on all applications for the development of land involving a discretionary action; maintains and updates Sacramento County’s General Plan pursuant to state law mandates; participates and contributes to the creation of the South Sacramento Habitat Conservation Plan, a complex multi-agency effort to streamline regulatory permitting and conservation of endangered species; develops master plans for proposed new growth areas as proposed by private development interests while ensuring adequate public outreach; provides the general public with information, answers and resources concerning development requirements; reviews business licenses and building permits for compliance with zoning requirements; oversees private mining activities per state laws; implements the provisions of the California Environmental Quality Act (CEQA) and the National Environmental Policy Act as they apply to Sacramento County; prepares and processes environmental documents for private and public projects that require public agency approval; and prepares and ensures implantation of mitigation monitoring and reporting programs in accordance with California Public Resources Code and adopted County ordinances.

MISSION:

Planning and Environmental Review’s mission is to plan, build, and sustain communities that reflect the County’s diverse population while protecting quality of life and the environment.

GOALS:

- Consistently administer our guiding documents, policies, an regulations.
- Encourage diverse community involvement through leadership, enthusiasm, and effective two-way communication.
- Provide high quality customer service to the public.
- Collaborate with the public, applicants, other County agencies, and elected officials to promote economic growth and sustainable built and natural environments.

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

Bad debt write-off increased by \$240,628 due to a shift in funding for the completion and approval of the Mather Field Specific Plan and Special Planning Area Ordinance Amendments.

2017-18 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR 2017-18:

Identified additional funding sources of \$220,212 for South Sacramento Habitat Conservation Plan (SSHCP) completion.

RECOMMENDED GROWTH FOR 2017-18:

- On-going recommended growth requests include:
 - Appropriations of \$77,018 offset by revenues of \$77,018
 - 3.0 FTE.
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

STAFFING LEVEL CHANGES FOR 2017-18:

The following positions transferred from the Department of Community Development:

| | |
|---|-------------|
| Account Clerk Level 2 | 1.0 |
| Accounting Manager | 1.0 |
| Accounting Technician | 1.0 |
| Administrative Services Officer 1 | 2.0 |
| Associate Landscape Architect | 1.0 |
| Associate Planner | 15.0 |
| Associate Planner (.2)..... | 0.2 |
| Associate Planner (.8)..... | 1.6 |
| Assistant Planner | 11.0 |
| Assistant Planner RA | 2.0 |
| Executive Secretary | 1.0 |
| Office Assistant Level 2..... | 2.0 |
| Planning Director Planning Services Division..... | 1.0 |
| Planning Technician | 1.0 |
| Principal Planner | 5.0 |
| Secretary..... | 3.0 |
| Senior Planner | 8.0 |
| Senior Office Assistant..... | <u>2.0</u> |
| Total | 58.8 |

STAFFING LEVEL CHANGES FOR 2017-18 (cont.):

- The following positions were approved for addition as part of the Fiscal Year 2017-18 Recommended June Budget:

| | |
|---------------------------|------------|
| Associate Planner | 1.0 |
| Planning Technician | <u>2.0</u> |
| Total | 3.0 |

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|-------------------------------------|--|----------------|
| Budget Unit: 5725728 - Planning and Environmental Review | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Licenses, Permits & Franchises | \$ 259,500 | \$ 259,500 | - |
| Intergovernmental Revenues | 75,000 | 75,000 | - |
| Charges for Services | 8,100,460 | 8,100,460 | - |
| Miscellaneous Revenues | 1,846,986 | 1,945,154 | 98,168 |
| Total Revenue | \$ 10,281,946 | \$ 10,380,114 | 98,168 |
| Salaries & Benefits | \$ 7,398,521 | \$ 7,398,521 | - |
| Services & Supplies | 4,682,821 | 4,834,156 | 151,335 |
| Other Charges | 50,000 | 50,000 | - |
| Expenditure Transfer & Reimbursement | (322,204) | (322,204) | - |
| Total Expenditures/Appropriations | \$ 11,809,138 | \$ 11,960,473 | 151,335 |
| Net Cost | \$ 1,527,192 | \$ 1,580,359 | 53,167 |
| Positions | 59.8 | 59.8 | 0.0 |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased by \$53,167.
- Appropriations have increased \$151,335 due to the one-time growth request that includes \$53,167 in General Fund, which is the County’s share for South Sacramento Habitat Conservation Plan implementation.
- Revenues have increased \$98,168 due to funding from various partners for the South Sacramento Habitat Conservation Plan implementation.
- Growth details are included in the Program Information – Growth Requests Recommended for September section of this budget unit.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

Budget Unit **5725728 - Planning and Environmental Review**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-------------------|----------------------|--------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Licenses, Permits & Franchises | \$ - | \$ 280,510 | \$ - | \$ 259,500 | \$ 259,500 |
| Fines, Forfeitures & Penalties | - | 1,776 | - | - | - |
| Revenue from Use Of Money & Property | - | (52) | - | - | - |
| Intergovernmental Revenues | - | 36,646 | - | 75,000 | 75,000 |
| Charges for Services | - | 7,080,765 | - | 8,100,460 | 8,100,460 |
| Miscellaneous Revenues | - | 1,280,725 | - | 1,945,154 | 1,945,154 |
| Total Revenue | \$ - | \$ 8,680,370 | \$ - | \$ 10,380,114 | \$ 10,380,114 |
| Salaries & Benefits | \$ - | \$ 6,515,202 | \$ - | \$ 7,398,521 | \$ 7,398,521 |
| Services & Supplies | - | 3,818,017 | - | 4,834,156 | 4,834,156 |
| Other Charges | - | 253,690 | - | 50,000 | 50,000 |
| Equipment | - | 9,086 | - | - | - |
| Interfund Reimb | - | (120,000) | - | (120,000) | (120,000) |
| Intrafund Charges | - | 808,257 | - | 221,032 | 221,032 |
| Intrafund Reimb | - | (450,870) | - | (423,236) | (423,236) |
| Total Expenditures/Appropriations | \$ - | \$ 10,833,382 | \$ - | \$ 11,960,473 | \$ 11,960,473 |
| Net Cost | \$ - | \$ 2,153,012 | \$ - | \$ 1,580,359 | \$ 1,580,359 |
| Positions | 0.0 | 0.0 | 0.0 | 59.8 | 59.8 |

2017-18 PROGRAM INFORMATION

BU: 5725728 Planning And Environmental Review

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

Program No. and Title: **001 Planning and Environmental Review**

| | | | | | | | | | | | |
|------------|----------|---|--------|---|---|-----------|-----------|---|-----------|------|---|
| 12,275,356 | -543,236 | 0 | 75,000 | 0 | 0 | 8,282,942 | 1,846,986 | 0 | 1,527,192 | 56.8 | 1 |
|------------|----------|---|--------|---|---|-----------|-----------|---|-----------|------|---|

Program Type: Mandated

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

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

Program Description: Planning & Environmental Review division administers land use programs and implements the provisions of the California Environmental Quality Act (CEQA) as they apply to Sacramento County

| | | | | | | | | | | | |
|---------------|----------|---|--------|---|---|-----------|-----------|---|-----------|------|---|
| FUNDED | | | | | | | | | | | |
| 12,275,356 | -543,236 | 0 | 75,000 | 0 | 0 | 8,282,942 | 1,846,986 | 0 | 1,527,192 | 56.8 | 1 |

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

Program No. and Title: **001 Planning and Environmental Review**

| | | | | | | | | | | | |
|--------|---|---|---|---|---|--------|---|---|---|-----|---|
| 77,018 | 0 | 0 | 0 | 0 | 0 | 77,018 | 0 | 0 | 0 | 1.0 | 0 |
|--------|---|---|---|---|---|--------|---|---|---|-----|---|

Program Type: Self-Supporting

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: 1.0 Planning Technician in Zoning Administration Section is needed to assist in handling increased workload related to business licenses, temporary use permits, and substantial compliance letters.

Program No. and Title: **001 Planning and Environmental Review**

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|-----|---|
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2.0 | 0 |
|---|---|---|---|---|---|---|---|---|---|-----|---|

Program Type: Self-Supporting

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: 1.0 Planning Technician in Zoning Administration Section and 1.0 Associate Planner in Current Planning are needed to assist in application processing review of revenue generating entitlements. Reduce contracted services to fund the cost of the position by \$187,772

| | | | | | | | | | | | |
|--|---|---|---|---|---|--------|---|---|---|-----|---|
| GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE) | | | | | | | | | | | |
| 77,018 | 0 | 0 | 0 | 0 | 0 | 77,018 | 0 | 0 | 0 | 3.0 | 0 |

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

GROWTH REQUEST RECOMMENDED (APPROVED IN SEPTEMBER)

Program No. and Title: **001** *Planning and Environmental Review*

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|--------|---|--------|-----|---|
| 151,335 | 0 | 0 | 0 | 0 | 0 | 0 | 98,168 | 0 | 53,167 | 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: South Sacramento Habitat Conservation Plan implementation.

GROWTH REQUEST RECOMMENDED (APPROVED IN SEPTEMBER)

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|--------|---|--------|-----|---|
| 151,335 | 0 | 0 | 0 | 0 | 0 | 0 | 98,168 | 0 | 53,167 | 0.0 | 0 |
|---------|---|---|---|---|---|---|--------|---|--------|-----|---|

GROWTH REQUEST NOT RECOMMENDED

Program No. and Title: **001** *Planning and Environmental Review*

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---|---|---------|-----|---|
| 200,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | 1.0 | 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: 1.0 FTE Associate Planner in the Long Range Planning section is needed to work on community planning initiatives such as Arden Way corridor, Resemont Area, and the Delta.

Program No. and Title: **001** *Planning and Environmental Review*

| | | | | | | | | | | | |
|---------|---|---|---|---|---|--------|---|---|--------|-----|---|
| 110,754 | 0 | 0 | 0 | 0 | 0 | 33,226 | 0 | 0 | 77,528 | 1.0 | 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: 1.0 Associate Planner is needed in the Zoning Administration section allocated 30% to Successor Agency tasks and 70% to zoning code and other code amendments needed by the County but are not fee supported/revenue generating projects.

Program No. and Title: **001** *Planning and Environmental Review*

| | | | | | | | | | | | |
|--------|---|---|---|---|---|---|---|---|--------|-----|---|
| 25,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 | 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: Purchase modular furniture for 2 working spaces.

GROWTH REQUEST NOT RECOMMENDED

| | | | | | | | | | | | |
|---------|---|---|---|---|---|--------|---|---|---------|-----|---|
| 335,754 | 0 | 0 | 0 | 0 | 0 | 33,226 | 0 | 0 | 302,528 | 2.0 | 0 |
|---------|---|---|---|---|---|--------|---|---|---------|-----|---|

| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 1,838,002 | 1,729,697 | 2,102,702 | 2,301,872 | 2,301,872 |
| Total Financing | 1,840,704 | 1,731,569 | 2,102,702 | 2,301,872 | 2,301,872 |
| Net Cost | (2,702) | (1,872) | - | - | - |

PROGRAM DESCRIPTION:

All fees collected pursuant to Sacramento County Code Section 22.35.050 are solely to purchase land for affordable housing, produce or substantially rehabilitate affordable units, or buy down Extremely Low Income units. The affordability fees collected shall be transferred to the Sacramento Housing and Redevelopment Agency (SHRA) and administered by the SHRA Executive Director who has the authority to govern the funds consistent with Chapter 22.35 of the Sacramento County Code. A portion of the funds may be used to cover reasonable administrative expenses.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|---|-------------------------------------|--|-----------------|--------------|
| Budget Unit: 3830000 - Affordability Fee | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ - | \$ 1,872 | \$ 1,872 | 1,872 |
| Licenses, Permits & Franchises | 2,300,000 | 2,300,000 | | - |
| Total Revenue | \$ 2,300,000 | \$ 2,301,872 | \$ 1,872 | 1,872 |
| Services & Supplies | \$ 2,300,000 | \$ 2,301,872 | \$ 1,872 | 1,872 |
| Total Expenditures/Appropriations | \$ 2,300,000 | \$ 2,301,872 | \$ 1,872 | 1,872 |
| Net Cost | \$ - | \$ - | \$ - | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations increased \$1,872 due increase in fund balance.
- Fund Balance has increased \$1,872 due to interest income.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

Budget Unit **3830000 - Affordability Fee**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **023A - AFFORDABILITY FEE**

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 79,790 | \$ 2,702 | \$ 2,702 | \$ 1,872 | \$ 1,872 |
| Licenses, Permits & Franchises | 1,758,213 | 1,725,442 | 2,100,000 | 2,300,000 | 2,300,000 |
| Revenue from Use Of Money & Property | 2,701 | 3,425 | - | - | - |
| Total Revenue | \$ 1,840,704 | \$ 1,731,569 | \$ 2,102,702 | \$ 2,301,872 | \$ 2,301,872 |
| Services & Supplies | \$ 1,838,002 | \$ 1,729,697 | \$ 2,102,702 | \$ 2,301,872 | \$ 2,301,872 |
| Total Expenditures/Appropriations | \$ 1,838,002 | \$ 1,729,697 | \$ 2,102,702 | \$ 2,301,872 | \$ 2,301,872 |
| Net Cost | \$ (2,702) | \$ (1,872) | - \$ | - \$ | - |

2017-18 PROGRAM INFORMATION

BU: 3830000 Affordability Fee

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

FUNDED

Program No. and Title: **001 Affordability Fee**

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|-----------|---|-------|---|-----|---|
| 2,301,872 | 0 | 0 | 0 | 0 | 0 | 2,300,000 | 0 | 1,872 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|-----------|---|-------|---|-----|---|

Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Fees are used to purchase land for affordable housing, produce or substantially rehabilitate affordable units, or buy down Extremely Low Income Units.

FUNDED

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|-----------|---|-------|---|-----|---|
| 2,301,872 | 0 | 0 | 0 | 0 | 0 | 2,300,000 | 0 | 1,872 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|-----------|---|-------|---|-----|---|

PLANNING AND ENVIRONMENTAL REVIEW - NEIGHBORHOOD 5790000 REVITALIZATION

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 202,626 | 45,194 | 1,728,880 | 1,965,667 | 1,965,667 |
| Total Financing | 1,483,907 | 1,281,281 | 1,728,880 | 1,965,667 | 1,965,667 |
| Net Cost | (1,281,281) | (1,236,087) | - | - | - |

PROGRAM DESCRIPTION:

- The Neighborhood Revitalization Fund (NRF) was approved by the Board of Supervisors in April 2015 to provide resources to various neighborhood revitalization activities that complement County investments. The types of activities that are eligible for funding include tenant relocation; removal of junk and debris on property; demolition of structures; acquisition of problem properties; developer assistance where the project eliminates blight; and small community enhancement projects.
- In 2011, The State dissolved the redevelopment agencies and the properties were transferred to the local level. This budget includes proceeds from the sale of properties purchased with tax-exempt bond funds. The funds must be used for capital improvement projects in the former Redevelopment Project Area within two years of receipt.

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

Completed the assistance of the land acquisition for South Gate Recreation and Park to expand Jack Davis Park.

2017-18 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR 2017-18:

Sale of Redevelopment Agency Property with City and County of Sacramento (800-816 K Street, 1121-1125 8th Street, and 805-815 L Street) to the City of Sacramento. Funds to be used for projects as they are identified in the Downtown Redevelopment area.

RECOMMENDED FUND BALANCE CHANGES FOR 2017-18:

The Fund Balance is estimated to decrease by \$35,000 due to funding costs associated with real estate and environmental review for South Gate Property transaction.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|---|--|---|-----------------|--|
| Budget Unit: 5790000 - Neighborhood Revitalization | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 1,693,880 | \$ 1,236,087 | \$ (457,793) | |
| Miscellaneous Revenues | - | 729,580 | 729,580 | |
| Total Revenue | \$ 1,693,880 | \$ 1,965,667 | 271,787 | |
| Services & Supplies | \$ 1,693,880 | \$ 1,965,667 | 271,787 | |
| Total Financing Uses | \$ 1,693,880 | \$ 1,965,667 | 271,787 | |
| Total Expenditures/Appropriations | \$ 1,693,880 | \$ 1,965,667 | - | |
| Net Cost | \$ - | \$ - | - | |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased \$271,787 due to the following:
 - \$253,380 for anticipated projects in the former Downtown Redevelopment Area.
 - \$28,601 for anticipated projects in the former Oak Park Redevelopment Area.
- Revenues have increased \$729,580 due to the following:
 - \$441,703 increase due to sale of properties to the City of Sacramento in the Downtown Redevelopment Area in Fiscal Year 2016-17, proceed not received prior to close of fiscal year.
 - \$259,276 increase due to anticipated sale of properties to the City of Sacramento in the Downtown Redevelopment Area.
 - \$28,601 increase due to anticipated sale of property to the City of Sacramento in the Oak Park Redevelopment Area.
- Fund Balance has decreased \$457,793 due the following:
 - \$447,599 originally anticipated to be received in Fiscal Year 2016-17 for the sale of properties to the City of Sacramento in the Downtown Redevelopment Area were not received prior to close of fiscal year. The original amount was an estimate and the actual amount is slightly less.
 - \$10,194 higher than anticipated expenditures for the Farm to Futures project.

PLANNING AND ENVIRONMENTAL REVIEW - NEIGHBORHOOD REVITALIZATION 5790000

BOARD OF SUPERVISORS CHANGES MADE DURING THE ADOPTED HEARING:

Parkways and Unincorporated Communities Clean Up and Safety Initiative – Shifted appropriations from services and supplies to inter-fund changes to transfer \$1,006,305 to Parks.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

Budget Unit **5790000 - Neighborhood Revitalization**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001G - NEIGHBORHOOD REVITALIZATION**

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|-----------------------|-----------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 1,483,907 | \$ 1,281,281 | \$ 1,281,281 | \$ 1,236,087 | \$ 1,236,087 |
| Miscellaneous Revenues | - | - | 447,599 | 729,580 | 729,580 |
| Total Revenue | \$ 1,483,907 | \$ 1,281,281 | \$ 1,728,880 | \$ 1,965,667 | \$ 1,965,667 |
| Reserve Provision | \$ 150,000 | \$ - | \$ - | \$ - | \$ - |
| Services & Supplies | 52,626 | 45,194 | 1,728,880 | 1,965,667 | 959,362 |
| Interfund Charges | - | - | - | - | 1,006,305 |
| Total Expenditures/Appropriations | \$ 202,626 | \$ 45,194 | \$ 1,728,880 | \$ 1,965,667 | \$ 1,965,667 |
| Net Cost | \$ (1,281,281) | \$ (1,236,087) | \$ - | \$ - | \$ - |

2017-18 PROGRAM INFORMATION

BU: 5790000 Neighborhood Revitalization

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|-------------------------------|--|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| Program No. and Title: | <u>001 Neighborhood Revitalization</u> | | | | | | | | | | | |
| | 1,236,087 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,236,087 | 0 | 0.0 | 0 |
| Program Type: | Discretionary | | | | | | | | | | | |
| Countywide Priority: | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| Strategic Objective: | C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | |
| Program Description: | Provides revitalization activities that complement County investments. | | | | | | | | | | | |
| Program No. and Title: | <u>002 Downtown Redevelopment</u> | | | | | | | | | | | |
| | 700,979 | 0 | 0 | 0 | 0 | 0 | 0 | 700,979 | 0 | 0 | 0.0 | 0 |
| Program Type: | Discretionary | | | | | | | | | | | |
| Countywide Priority: | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| Strategic Objective: | C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | |
| Program Description: | Proceeds from sale of Redevelopment Agency property originally purchased with Tax Exempt Bonds to the City of Sacramento, funding for capital projects in the Downtown Redevelopment Area. | | | | | | | | | | | |
| Program No. and Title: | <u>003 Oak Park Redevelopment</u> | | | | | | | | | | | |
| | 28,601 | 0 | 0 | 0 | 0 | 0 | 0 | 28,601 | 0 | 0 | 0.0 | 0 |
| Program Type: | Discretionary | | | | | | | | | | | |
| Countywide Priority: | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| Strategic Objective: | C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | |
| Program Description: | Proceeds from sale of Redevelopment Agency property originally purchased with Tax Exempt Bonds to the City of Sacramento, funding for capital projects in the Oak Park Redevelopment Area. | | | | | | | | | | | |
| FUNDED | | | | | | | | | | | | |
| | 1,965,667 | 0 | 0 | 0 | 0 | 0 | 0 | 729,580 | 1,236,087 | 0 | 0.0 | 0 |

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 381,102 | 757 | 758 | - | - |
| Total Financing | 381,859 | 758 | 758 | - | - |
| Net Cost | (757) | (1) | - | - | - |

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 2016-17.

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 2017-18 | | | | |
| 9309000 - 1997-Public Bldg Facilites-Construction 309A - 1997-PUBLIC FACILITIES-CONSTRUCTION | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 384,390 | \$ 758 | \$ 758 | \$ - | \$ - | |
| Revenue from Use Of Money & Property | (2,531) | - | - | - | - | |
| Total Revenue | \$ 381,859 | \$ 758 | \$ 758 | \$ - | \$ - | |
| Other Charges | \$ 381,102 | \$ 757 | \$ 758 | \$ - | \$ - | |
| Total Financing Uses | \$ 381,102 | \$ 757 | \$ 758 | \$ - | \$ - | |
| Total Expenditures/Appropriations | \$ 381,102 | \$ 757 | \$ 758 | \$ - | \$ - | |
| Net Cost | \$ (757) | \$ (1) | \$ - | \$ - | \$ - | |

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 3,139,579 | 16,451 | 16,451 | - | - |
| Total Financing | 3,156,031 | 16,451 | 16,451 | - | - |
| Net Cost | (16,452) | - | - | - | - |

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the unrefunded portion (Carol Miller Justice Center facility) of the County of Sacramento 1997 Certificates of Participation (COPs) Public Building Facilities Project.
- On December 10, 1996, the Board of Supervisors approved a financing plan for the 1997 COPs Public Building Facilities Projects, which included the following projects:
 - Construction of the 448-bed dormitory-style jail at the Rio Cosumnes Correctional Center.
 - Purchase of the Bank of America building (730 I Street) and associated tenant improvements.
 - Refunding of the 1988 CSAC II and 1990 Public Facilities Project COPs (Carol Miller Justice Center facility).
- The financing (\$58,020,000) was executed and closed on January 28, 1997. At the time of sale, \$5,214,116 was deposited as a reserve with Debt Service Fund. The terms of the agreement authorizing the sale of securities require that this reserve be retained to be used as the final annual lease payment. The debt service payments began on August 1, 1997.
- On March 7, 2006, the Board approved the 2006 COPs (Public Facilities Projects) financing to partially refund and defease approximately \$15,000,000 of the 1997 Public Facilities COPs in order to release the Bank of America Facility as security for those bonds. Since the Carol Miller Justice Center facility portion of the 1997 COPs was already refunded, it could not be part of the 2006 COP transaction.
- On October 30, 2014, the County of Sacramento 1997 Certificates of Participation (COPs) Public Building Facilities Project bonds were fully redeemed and as a result the Reserve Fund held by US Bank was liquidated and wired to the County of Sacramento. The remaining funds were transferred to the County’s general fund as part of the Fiscal Year 2015-16 budget.
- In Fiscal Year 2016-17, the interest accrued on the remaining funds from Fiscal Year 2015-16 was transferred to the County’s general fund.

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 2017-18 | | | Schedule 15 | |
|---|---------------------|--|--------------------|------------------------|--|--|
| 3080000 - 1997-Public Facilities Debt Service 308A - 1997-PUBLIC FACILITIES DEBT SERVICE | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 116,631 | \$ 16,451 | \$ 16,451 | \$ - | \$ - | |
| Reserve Release | 3,029,483 | - | - | - | - | |
| Revenue from Use Of Money & Property | 9,917 | - | - | - | - | |
| Total Revenue | \$ 3,156,031 | \$ 16,451 | \$ 16,451 | \$ - | \$ - | |
| Services & Supplies | \$ 3,139,579 | \$ 16,451 | \$ 16,451 | \$ - | \$ - | |
| Total Financing Uses | \$ 3,139,579 | \$ 16,451 | \$ 16,451 | \$ - | \$ - | |
| Total Expenditures/Appropriations | \$ 3,139,579 | \$ 16,451 | \$ 16,451 | \$ - | \$ - | |
| Net Cost | \$ (16,452) | \$ - | \$ - | \$ - | \$ - | |

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 330,533 | 378,650 | 466,196 | 483,596 | 483,596 |
| Total Financing | 796,729 | 862,246 | 466,196 | 483,596 | 483,596 |
| Net Cost | (466,196) | (483,596) | - | - | - |

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.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|--|-------------------------------------|--|----------|---------|
| Budget Unit: 9288000 - 1997-Refunding Public Facilities Debt Service | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 350,000 | \$ 483,596 | \$ | 133,596 |
| Total Revenue | \$ 350,000 | \$ 483,596 | \$ | 133,596 |
| Services & Supplies | \$ 385,000 | \$ 518,596 | \$ | 133,596 |
| Other Charges | 6,320,214 | 6,320,214 | | - |
| Transfers In & Out | (6,355,214) | (6,355,214) | | - |
| Total Financing Uses | \$ 350,000 | \$ 483,596 | \$ | 133,596 |
| Total Expenditures/Appropriations | \$ 350,000 | \$ 483,596 | \$ | - |
| Net Cost | - | - | - | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased by \$133,596 due to fund balance from higher than anticipated interest earnings and administrative cost savings.
- Fund Balance has increased by \$133,596 due to higher than anticipated interest earnings and administrative costs less than anticipated.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$6,838,810 consisting of \$168,596 administrative costs, \$350,000 General Fund contribution as a result of accumulated interest earnings on the debt service reserve fund, \$3,840,000 in principal payment, and \$2,480,214 in interest payments. Financing is from payments from various user departments of \$6,355,214 and available fund balance of \$483,596.

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 2017-18 | | | | Schedule 15 |
|---|---------------------|--|--------------------|------------------------|--|-------------|
| 9288000 - 1997-Refunding Public Facilities Debt Service 288A - 1997-PUBLIC FACILITIES DEBT SERVICE | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 427,696 | \$ 466,196 | \$ 466,196 | \$ 483,596 | \$ 483,596 | |
| Revenue from Use Of Money & Property | 369,033 | 396,050 | - | - | - | |
| Total Revenue | \$ 796,729 | \$ 862,246 | \$ 466,196 | \$ 483,596 | \$ 483,596 | |
| Services & Supplies | \$ 360,534 | \$ 413,650 | \$ 501,196 | \$ 518,596 | \$ 518,596 | |
| Other Charges | 6,318,150 | 6,318,338 | 6,318,338 | 6,320,214 | 6,320,214 | |
| Interfund Reimb | (6,348,151) | (6,353,338) | (6,353,338) | (6,355,214) | (6,355,214) | |
| Total Financing Uses | \$ 330,533 | \$ 378,650 | \$ 466,196 | \$ 483,596 | \$ 483,596 | |
| Total Expenditures/Appropriations | \$ 330,533 | \$ 378,650 | \$ 466,196 | \$ 483,596 | \$ 483,596 | |
| Net Cost | \$ (466,196) | \$ (483,596) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 9288000 1997 Refunding Public Facilities-Debt Service

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|-------------------------------|--|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| Program No. and Title: | 001 COP debt service | | | | | | | | | | | |
| | 6,838,810 | -6,355,214 | 0 | 0 | 0 | 0 | 0 | 0 | 483,596 | 0 | 0.0 | 0 |
| Program Type: | Mandated | | | | | | | | | | | |
| Countywide Priority: | 0 -- Specific Mandated Countywide/Municipal or Financial Obligations | | | | | | | | | | | |
| Strategic Objective: | FO -- Financial Obligation | | | | | | | | | | | |
| Program Description: | payment of debt service | | | | | | | | | | | |
| FUNDED | | | | | | | | | | | | |
| | 6,838,810 | -6,355,214 | 0 | 0 | 0 | 0 | 0 | 0 | 483,596 | 0 | 0.0 | 0 |

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | (16,300) | (17,746) | 113,840 | 147,194 | 147,194 |
| Total Financing | 97,539 | 129,448 | 113,840 | 147,194 | 147,194 |
| Net Cost | (113,839) | (147,194) | - | - | - |

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.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET

Budget Unit: 9298000 - 2003 Public Facilities Projects-Debt Service

| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
|---|-------------------------------------|--|-----------|
| Fund Balance | \$ 119,296 | \$ 147,194 | \$ 27,898 |
| Total Revenue | \$ 119,296 | \$ 147,194 | \$ 27,898 |
| Services & Supplies | \$ 154,296 | \$ 182,194 | \$ 27,898 |
| Other Charges | 958,270 | 958,270 | - |
| Transfers In & Out | (993,270) | (993,270) | - |
| Total Financing Uses | \$ 119,296 | \$ 147,194 | \$ 27,898 |
| Total Expenditures/Appropriations | \$ 119,296 | \$ 147,194 | - |
| Net Cost | \$ - | \$ - | \$ - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased by \$27,898 due to fund balance from higher than anticipated interest earnings and administrative cost savings.
- Fund Balance has increased by \$27,898 due to higher than anticipated interest earnings and administrative costs less than anticipated.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$1,140,464 consisting of \$182,194 administrative costs, \$430,000 in principal payment and \$528,270 in interest payments. Financing is from payments from various user departments of \$993,270 and available fund balance of \$147,194.

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 2017-18 | | | | |
| 9298000 - 2003 Public Facilities Projects-Debt Service 298A - 2003 PUBLIC FACILITES PROJ-DEBT SVC | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 94,346 | \$ 113,840 | \$ 113,840 | \$ 147,194 | \$ 147,194 | |
| Revenue from Use Of Money & Property | 3,193 | 15,608 | - | - | - | |
| Total Revenue | \$ 97,539 | \$ 129,448 | \$ 113,840 | \$ 147,194 | \$ 147,194 | |
| Services & Supplies | \$ 13,701 | \$ 17,254 | \$ 148,840 | \$ 182,194 | \$ 182,194 | |
| Other Charges | 956,895 | 960,700 | 960,700 | 958,270 | 958,270 | |
| Interfund Reimb | (986,896) | (995,700) | (995,700) | (993,270) | (993,270) | |
| Total Financing Uses | \$ (16,300) | \$ (17,746) | \$ 113,840 | \$ 147,194 | \$ 147,194 | |
| Total Expenditures/Appropriations | \$ (16,300) | \$ (17,746) | \$ 113,840 | \$ 147,194 | \$ 147,194 | |
| Net Cost | \$ (113,839) | \$ (147,194) | - | - | - | |

2017-18 PROGRAM INFORMATION

BU: 9298000 2003 Public Facilities Projects-Debt Service

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|-------------------------------|--|-----------------------|-------------------------|-----------------------|--------------------|----------------|-------------|-----------------------|---------------------|-----------------|------------------|-----------------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> | 001 COP debt service | | | | | | | | | | | |
| | 1,140,464 | -993,270 | 0 | 0 | 0 | 0 | 0 | 0 | 147,194 | 0 | 0.0 | 0 |
| <i>Program Type:</i> | Mandated | | | | | | | | | | | |
| <i>Countywide Priority:</i> | 0 -- Specific Mandated Countywide/Municipal or Financial Obligations | | | | | | | | | | | |
| <i>Strategic Objective:</i> | FO -- Financial Obligation | | | | | | | | | | | |
| <i>Program Description:</i> | payment of debt service | | | | | | | | | | | |
| FUNDED | | | | | | | | | | | | |
| | 1,140,464 | -993,270 | 0 | 0 | 0 | 0 | 0 | 0 | 147,194 | 0 | 0.0 | 0 |

PUBLIC FACILITIES FINANCING - 2004 PENSION OBLIGATION BOND - DEBT SERVICE 9282000

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 1,714,719 | 161,776 | 907,776 | 906,233 | 906,233 |
| Total Financing | 2,622,495 | 1,068,009 | 907,776 | 906,233 | 906,233 |
| Net Cost | (907,776) | (906,233) | - | - | - |

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.
- 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.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET Budget Unit: 9282000 - 2004 Pension Obligation Bond-Debt Service | | | | |
|--|---|--|----------|---------|
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 167,694 | \$ 906,233 | \$ | 738,539 |
| Total Revenue | \$ 167,694 | \$ 906,233 | \$ | 738,539 |
| Services & Supplies | \$ 367,694 | \$ 1,106,233 | \$ | 738,539 |
| Other Charges | 44,200,014 | 44,200,014 | | - |
| Transfers In & Out | (44,400,014) | (44,400,014) | | - |
| Total Financing Uses | \$ 167,694 | \$ 906,233 | \$ | 738,539 |
| Total Expenditures/Appropriations | \$ 167,694 | \$ 906,233 | \$ | - |
| Net Cost | \$ - | \$ - | \$ | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased by \$738,539 due to fund balance from higher than anticipated interest earnings administrative cost savings, and lower than anticipated debt service interest payments.
- Fund Balance has increased by \$738,539 due to higher than anticipated interest earnings and administrative costs and debt service interest less than anticipated.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$45,306,247 consisting of \$456,233 for ongoing financial and legal services and administrative costs, \$650,000 for future annual debt service increases, \$7,250,000 in principal payments and \$36,950,014 in interest payments. Financing is from payments from departments of \$44,400,014 and available fund balance of \$906,233.

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 2017-18 | | | | Schedule 15 |
|---|---------------------|--|--------------------|------------------------|--|-------------|
| 9282000 - 2004 Pension Obligation Bond-Debt Service 282A - 2004 PENSION OBLIGATION BOND-DEBT SERVICE | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 2,579,559 | \$ 907,776 | \$ 907,776 | \$ 906,233 | \$ 906,233 | |
| Revenue from Use Of Money & Property | 42,936 | 160,233 | - | - | - | |
| Total Revenue | \$ 2,622,495 | \$ 1,068,009 | \$ 907,776 | \$ 906,233 | \$ 906,233 | |
| Services & Supplies | \$ 2,463,900 | \$ 851,142 | \$ 1,107,776 | \$ 1,106,233 | \$ 1,106,233 | |
| Other Charges | 39,624,560 | 41,744,179 | 42,233,544 | 44,200,014 | 44,200,014 | |
| Interfund Reimb | (40,373,741) | (42,433,545) | (42,433,544) | (44,400,014) | (44,400,014) | |
| Total Financing Uses | \$ 1,714,719 | \$ 161,776 | \$ 907,776 | \$ 906,233 | \$ 906,233 | |
| Total Expenditures/Appropriations | \$ 1,714,719 | \$ 161,776 | \$ 907,776 | \$ 906,233 | \$ 906,233 | |
| Net Cost | \$ (907,776) | \$ (906,233) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 9282000 2004 Pension Obligation Bond-Debt Service

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|-------------------------------|--|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> | 001 POB debt service | | | | | | | | | | | |
| | 45,306,247 | -44,400,014 | 0 | 0 | 0 | 0 | 0 | 0 | 906,233 | 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 | | | | | | | | | | | | |
| | 45,306,247 | -44,400,014 | 0 | 0 | 0 | 0 | 0 | 0 | 906,233 | 0 | 0.0 | 0 |

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|-------------------|-------------------|--------------------|----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 6,262,598 | (23,292) | 84,918 | 130,193 | 130,193 |
| Total Financing | 6,347,516 | 106,901 | 84,918 | 130,193 | 130,193 |
| Net Cost | (84,918) | (130,193) | - | - | - |

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.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET

Budget Unit: 9306306 - 2006 Public Facilities Projects-Debt Service

| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
|--|---|--|------------|
| Fund Balance | \$ 11,555 | \$ 130,193 | \$ 118,638 |
| Total Revenue | \$ 11,555 | \$ 130,193 | \$ 118,638 |
| Services & Supplies | \$ 46,555 | \$ 165,193 | \$ 118,638 |
| Other Charges | 2,405,976 | 2,405,976 | - |
| Transfers In & Out | (2,440,976) | (2,440,976) | - |
| Total Financing Uses | \$ 11,555 | \$ 130,193 | \$ 118,638 |
| Total Expenditures/Appropriations | \$ 11,555 | \$ 130,193 | - |
| Net Cost | \$ - | \$ - | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased by \$118,638 due to fund balance from higher than anticipated interest earnings and administrative cost savings.
- Fund Balance has increased by \$118,638 due to higher than anticipated interest earnings and administrative costs less than anticipated.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$2,452,531 consisting of \$46,555 administrative and accounting costs, \$1,460,000 in principal payment, and \$945,976 in interest payments. Financing is from various user departments of \$2,440,976 and available fund balance of \$11,555.

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 2017-18 | | | | Schedule 15 |
|---|---------------------|--|--------------------|------------------------|--|-------------|
| 9306306 - 2006 Public Facilities Projects-Debt Service 306A - 2006 PUBLIC FACILITIES PROJ-DEBT SVC | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 947,696 | \$ 84,918 | \$ 84,918 | \$ 130,193 | \$ 130,193 | |
| Revenue from Use Of Money & Property | 4,967 | 21,983 | - | - | - | |
| Other Financing Sources | 5,394,853 | - | - | - | - | |
| Total Revenue | \$ 6,347,516 | \$ 106,901 | \$ 84,918 | \$ 130,193 | \$ 130,193 | |
| Services & Supplies | \$ 900,601 | \$ 18,676 | \$ 119,918 | \$ 165,193 | \$ 165,193 | |
| Other Charges | 7,800,711 | 2,403,720 | 2,410,688 | 2,405,976 | 2,405,976 | |
| Interfund Reimb | (2,438,714) | (2,445,688) | (2,445,688) | (2,440,976) | (2,440,976) | |
| Total Financing Uses | \$ 6,262,598 | \$ (23,292) | \$ 84,918 | \$ 130,193 | \$ 130,193 | |
| Total Expenditures/Appropriations | \$ 6,262,598 | \$ (23,292) | \$ 84,918 | \$ 130,193 | \$ 130,193 | |
| Net Cost | \$ (84,918) | \$ (130,193) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 9306306 2006 Public Facilities Projects-Debt Service

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|-------------------------------|--|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> | <i>001 COP debt service</i> | | | | | | | | | | | |
| | 2,571,169 | -2,440,976 | 0 | 0 | 0 | 0 | 0 | 0 | 130,193 | 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 | | | | | | | | | | | | |
| | 2,571,169 | -2,440,976 | 0 | 0 | 0 | 0 | 0 | 0 | 130,193 | 0 | 0.0 | 0 |

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | - | 26,335 | 26,605 | - | - |
| Total Financing | 26,605 | 26,335 | 26,605 | - | - |
| Net Cost | (26,605) | - | - | - | - |

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.
- The remaining proceeds were fully expended in Fiscal Year 2016-17.

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 2017-18 | | | | |
| 9303303 - 2007 Public Facilities Projects-Construction 303A - 2007 PUBLIC FACILITIES PROJ-CONST | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 23,902 | \$ 26,605 | \$ 26,605 | \$ - | \$ - | |
| Revenue from Use Of Money & Property | 2,703 | (270) | - | - | - | |
| Total Revenue | \$ 26,605 | \$ 26,335 | \$ 26,605 | \$ - | \$ - | |
| Services & Supplies | \$ - | \$ - | \$ 26,605 | \$ - | \$ - | |
| Other Charges | - | 26,335 | - | - | - | |
| Total Financing Uses | \$ - | \$ 26,335 | \$ 26,605 | \$ - | \$ - | |
| Total Expenditures/Appropriations | \$ - | \$ 26,335 | \$ 26,605 | \$ - | \$ - | |
| Net Cost | \$ (26,605) | \$ - | \$ - | \$ - | \$ - | |

| Summary | | | | | |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 276,600 | (43,843) | 76,867 | 158,331 | 158,331 |
| Total Financing | 353,468 | 114,488 | 76,867 | 158,331 | 158,331 |
| Net Cost | (76,868) | (158,331) | - | - | - |

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).

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|---|-------------------------------------|--|------------|
| Budget Unit: 9304304 - 2007 Public Facilities Projects-Debt Service | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Fund Balance | \$ 13,899 | \$ 158,331 | \$ 144,432 |
| Total Revenue | \$ 13,899 | \$ 158,331 | \$ 144,432 |
| Services & Supplies | \$ 48,899 | \$ 193,331 | \$ 144,432 |
| Other Charges | 3,001,114 | 3,001,114 | - |
| Transfers In & Out | (3,036,114) | (3,036,114) | - |
| Total Financing Uses | \$ 13,899 | \$ 158,331 | \$ 144,432 |
| Total Expenditures/Appropriations | \$ 13,899 | \$ 158,331 | - |
| Net Cost | \$ - | \$ - | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased by \$144,432 due to fund balance from higher than anticipated interest earnings and administrative cost savings.
- Fund Balance has increased by \$144,432 due to higher than anticipated interest earnings and administrative costs less than anticipated.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$3,194,445 consisting of \$193,331 administrative and accounting costs, \$1,085,000 in principal payment and \$1,916,114 interest payments. Financing is from various user departments of \$3,036,114 and available fund balance of \$158,331.

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 2017-18 | | | | Schedule 15 |
|---|--------------------|--|--------------------|------------------------|--|-------------|
| 9304304 - 2007 Public Facilities Projects-Debt Service 304A - 2007 PUBLIC FACILITIES PROJ-DEBT SVC | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 350,949 | \$ 76,867 | \$ 76,867 | \$ 158,331 | \$ 158,331 | |
| Revenue from Use Of Money & Property | 2,519 | 37,621 | - | - | - | |
| Total Revenue | \$ 353,468 | \$ 114,488 | \$ 76,867 | \$ 158,331 | \$ 158,331 | |
| Services & Supplies | \$ 306,603 | \$ 17,497 | \$ 111,867 | \$ 193,331 | \$ 193,331 | |
| Other Charges | 2,999,286 | 2,972,274 | 2,998,614 | 3,001,114 | 3,001,114 | |
| Interfund Reimb | (3,029,289) | (3,033,614) | (3,033,614) | (3,036,114) | (3,036,114) | |
| Total Financing Uses | \$ 276,600 | \$ (43,843) | \$ 76,867 | \$ 158,331 | \$ 158,331 | |
| Total Expenditures/Appropriations | \$ 276,600 | \$ (43,843) | \$ 76,867 | \$ 158,331 | \$ 158,331 | |
| Net Cost | \$ (76,868) | \$ (158,331) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 9304304 2007 Public Facilities Projects-Debt Service

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|--|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 COP debt service | | | | | | | | | | | | |
| | 3,194,445 | -3,036,114 | 0 | 0 | 0 | 0 | 0 | 0 | 158,331 | 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 | 3,194,445 | -3,036,114 | 0 | 0 | 0 | 0 | 0 | 0 | 158,331 | 0 | 0.0 | 0 |

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|-----------------------|---------------------------|---------------------------|----------------------------|------------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | (3,824) | (19,092) | 368,479 | 488,683 | 488,683 |
| Total Financing | 364,653 | 469,591 | 368,479 | 488,683 | 488,683 |
| Net Cost | (368,477) | (488,683) | - | - | - |

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.
- The final debt service payment related to the Sacramento County Main Jail portion of the bonds will be made on February 1, 2018.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|---|-------------------------------------|--|----------|---------|
| Budget Unit: 9300000 - 2010 Refunding COPs-Debt Svc | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 66,128 | \$ 488,683 | \$ | 422,555 |
| Total Revenue | \$ 66,128 | \$ 488,683 | \$ | 422,555 |
| Services & Supplies | \$ 103,628 | \$ 526,183 | \$ | 422,555 |
| Other Charges | 13,186,078 | 13,186,078 | | - |
| Transfers In & Out | (13,223,578) | (13,223,578) | | - |
| Total Financing Uses | \$ 66,128 | \$ 488,683 | \$ | 422,555 |
| Total Expenditures/Appropriations | \$ 66,128 | \$ 488,683 | \$ | - |
| Net Cost | \$ - | \$ - | \$ | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased by \$422,555 due to fund balance from higher than anticipated interest earnings and administrative cost savings.
- Fund Balance has increased by \$422,555 due to higher than anticipated interest earnings and administrative costs less than anticipated.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$13,712,261 consisting of \$37,500 administrative costs, \$488,683 for future debt service interest costs due to lower borrowing from Fixed Asset Acquisition Fund, \$9,775,000 in principal payment and \$3,411,078 in interest payments. Financing is from payments from various user departments of \$13,223,578 and available fund balance of \$488,683.

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 2017-18 | | | | Schedule 15 |
|--|---------------------|--|-------------------|---------------------|---|-------------|
| 9300000 - 2010 Refunding COPs-Debt Svc 300A - 2010 REFUNDING COPs- DEBT SVC | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 345,774 | \$ 368,479 | \$ 368,479 | \$ 488,683 | \$ 488,683 | |
| Revenue from Use Of Money & Property | 18,879 | 101,112 | - | - | - | |
| Total Revenue | \$ 364,653 | \$ 469,591 | \$ 368,479 | \$ 488,683 | \$ 488,683 | |
| Services & Supplies | \$ 29,372 | \$ 41,471 | \$ 405,979 | \$ 526,183 | \$ 526,183 | |
| Other Charges | 12,904,632 | 13,012,615 | 13,035,678 | 13,186,078 | 13,186,078 | |
| Interfund Reimb | (12,937,828) | (13,073,178) | (13,073,178) | (13,223,578) | (13,223,578) | |
| Total Financing Uses | \$ (3,824) | \$ (19,092) | \$ 368,479 | \$ 488,683 | \$ 488,683 | |
| Total Expenditures/Appropriations | \$ (3,824) | \$ (19,092) | \$ 368,479 | \$ 488,683 | \$ 488,683 | |
| Net Cost | \$ (368,477) | \$ (488,683) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 9300000 2010 Refunding Certificate of Participation-Debt Service

| Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|--|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | |
| <i>Program No. and Title: 001 COP debt service</i> | | | | | | | | | | | |
| 13,712,261 | -13,223,578 | 0 | 0 | 0 | 0 | 0 | 0 | 488,683 | 0 | 0.0 | 0 |
| <i>Program Type: Mandated</i> | | | | | | | | | | | |
| <i>Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations</i> | | | | | | | | | | | |
| <i>Strategic Objective: FO -- Financial Obligation</i> | | | | | | | | | | | |
| <i>Program Description: payment of debt service</i> | | | | | | | | | | | |
| FUNDED | | | | | | | | | | | |
| 13,712,261 | -13,223,578 | 0 | 0 | 0 | 0 | 0 | 0 | 488,683 | 0 | 0.0 | 0 |

| Summary | | | | | |
|-----------------------|---------------------------|---------------------------|----------------------------|------------------------------|--|
| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 58 | - | - | - | - |
| Total Financing | 58 | - | - | - | - |
| Net Cost | - | - | - | - | - |

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

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 2017-18 | | | | |
| | | 9300500 - 2010 Refunding COPs-PG- Debt Svcs | | | | |
| | | 300B - 2010 REFUNDING COPs-PG-DEBT SVCS | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 58 | \$ - | \$ - | \$ - | \$ - | |
| Total Revenue | \$ 58 | \$ - | \$ - | \$ - | \$ - | |
| Services & Supplies | \$ 58 | \$ - | \$ - | \$ - | \$ - | |
| Total Financing Uses | \$ 58 | \$ - | \$ - | \$ - | \$ - | |
| Total Expenditures/Appropriations | \$ 58 | \$ - | \$ - | \$ - | \$ - | |
| Net Cost | \$ - | \$ - | \$ - | \$ - | \$ - | |

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | (16,995) | (21,232) | 95,415 | 145,201 | 145,201 |
| Total Financing | 78,421 | 123,969 | 95,415 | 145,201 | 145,201 |
| Net Cost | (95,416) | (145,201) | - | - | - |

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.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

**ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET
Budget Unit: 9280000 - Juvenile Courthouse Project-Debt Service**

| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
|---|-------------------------------------|--|------------|
| Fund Balance | \$ 16,308 | \$ 145,201 | \$ 128,893 |
| Total Revenue | \$ 16,308 | \$ 145,201 | \$ 128,893 |
| Services & Supplies | \$ 51,308 | \$ 180,201 | \$ 128,893 |
| Other Charges | 2,216,476 | 2,216,476 | - |
| Transfers In & Out | (2,251,476) | (2,251,476) | - |
| Total Financing Uses | \$ 16,308 | \$ 145,201 | \$ 128,893 |
| Total Expenditures/Appropriations | \$ 16,308 | \$ 145,201 | - |
| Net Cost | \$ - | \$ - | \$ - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased by \$128,893 due to fund balance from higher than anticipated interest earnings and administrative cost savings.
- Fund Balance has increased by \$128,893 due to higher than anticipated interest earnings and administrative costs less than anticipated.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$2,396,677 consisting of \$180,201 in administrative costs, \$975,000 in principal payment, and \$1,241,476 in interest payments. Financing is from payments from the Courts of \$2,251,476 and available fund balance of \$145,201.

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 2017-18 | | | | Schedule 15 |
|---|--------------------|--|--------------------|------------------------|--|-------------|
| 9280000 - Juvenile Courthouse Project-Debt Service 280A - JUVENILE COURTHOUSE PROJECT-DEBT SERVICE | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 72,623 | \$ 95,415 | \$ 95,415 | \$ 145,201 | \$ 145,201 | |
| Revenue from Use Of Money & Property | 5,798 | 28,554 | - | - | - | |
| Total Revenue | \$ 78,421 | \$ 123,969 | \$ 95,415 | \$ 145,201 | \$ 145,201 | |
| Services & Supplies | \$ 13,006 | \$ 13,784 | \$ 130,415 | \$ 180,201 | \$ 180,201 | |
| Other Charges | 2,216,374 | 2,214,660 | 2,214,676 | 2,216,476 | 2,216,476 | |
| Interfund Reimb | (2,246,375) | (2,249,676) | (2,249,676) | (2,251,476) | (2,251,476) | |
| Total Financing Uses | \$ (16,995) | \$ (21,232) | \$ 95,415 | \$ 145,201 | \$ 145,201 | |
| Total Expenditures/Appropriations | \$ (16,995) | \$ (21,232) | \$ 95,415 | \$ 145,201 | \$ 145,201 | |
| Net Cost | \$ (95,416) | \$ (145,201) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 9280000 Juvenile Courthouse Project-Debt Service

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

FUNDED

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

| | | | | | | | | | | | |
|-----------|------------|---|---|---|---|---|---|---------|---|-----|---|
| 2,396,677 | -2,251,476 | 0 | 0 | 0 | 0 | 0 | 0 | 145,201 | 0 | 0.0 | 0 |
|-----------|------------|---|---|---|---|---|---|---------|---|-----|---|

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED

| | | | | | | | | | | | |
|-----------|------------|---|---|---|---|---|---|---------|---|-----|---|
| 2,396,677 | -2,251,476 | 0 | 0 | 0 | 0 | 0 | 0 | 145,201 | 0 | 0.0 | 0 |
|-----------|------------|---|---|---|---|---|---|---------|---|-----|---|

PUBLIC FACILITIES FINANCING - PENSION OBLIGATION BOND 9313000
- DEBT SERVICE

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 414,469 | 47,945 | 327,248 | 445,795 | 445,795 |
| Total Financing | 741,717 | 493,740 | 327,248 | 445,795 | 445,795 |
| Net Cost | (327,248) | (445,795) | - | - | - |

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 counter-party opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.
- On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the County was expecting to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net cost to the transaction due to the additional debt service added-on beginning in Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate was 5.935 percent.
- On October 22, 2008, by Resolution Number 2008-1025, the Board of Supervisors approved terminating the existing swap agreement with Lehman Brothers due to Lehman's bankruptcy filing and subsequent failure to perform under the terms of the agreement. The Board in the same action authorized the County to enter into a replacement swap transaction with Deutsche Bank. The replacement swap transaction fixed rate initially remained unchanged at 5.935 percent, and then changed to 6.04 percent on July 1, 2009.

PROGRAM DESCRIPTION (cont.):

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

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|--|---|-----------------|
| Budget Unit: 9313000 - Pension Obligation Bond-Debt Service | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Fund Balance | \$ 210,040 | \$ 445,795 | \$ 235,755 |
| Total Revenue | \$ 210,040 | \$ 445,795 | \$ 235,755 |
| Services & Supplies | \$ 405,040 | \$ 640,795 | \$ 235,755 |
| Other Charges | 89,795,962 | 89,795,962 | - |
| Transfers In & Out | (89,990,962) | (89,990,962) | - |
| Total Financing Uses | \$ 210,040 | \$ 445,795 | \$ 235,755 |
| Total Expenditures/Appropriations | \$ 210,040 | \$ 445,795 | - |
| Net Cost | - | - | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased by \$235,755 due to fund balance from higher than anticipated interest earnings administrative cost savings, and lower than anticipated debt service interest payments.
- Fund Balance has increased by \$235,755 due to higher than anticipated interest earnings and administrative costs and debt service interest less than anticipated.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$90,436,757 consisting of \$340,795 administrative costs, \$300,000 for future annual debt service increases, \$11,066,148 in principal payments and \$78,729,814 in interest payments. Financing is from payments from departments of \$89,990,962 and available fund balance of \$445,795.

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 2017-18 | | | | Schedule 15 |
|---|---------------------|--|--------------------|------------------------|--|-------------|
| 9313000 - Pension Obligation Bond-Debt Service 313A - PENSION OBLIGATION BOND-DEBT SERVICE | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 714,156 | \$ 327,248 | \$ 327,248 | \$ 445,795 | \$ 445,795 | |
| Revenue from Use Of Money & Property | 27,561 | 166,492 | - | - | - | |
| Total Revenue | \$ 741,717 | \$ 493,740 | \$ 327,248 | \$ 445,795 | \$ 445,795 | |
| Services & Supplies | \$ 579,470 | \$ 243,014 | \$ 522,248 | \$ 640,795 | \$ 640,795 | |
| Other Charges | 83,035,961 | 86,340,893 | 86,340,962 | 89,795,962 | 89,795,962 | |
| Interfund Reimb | (83,200,962) | (86,535,962) | (86,535,962) | (89,990,962) | (89,990,962) | |
| Total Financing Uses | \$ 414,469 | \$ 47,945 | \$ 327,248 | \$ 445,795 | \$ 445,795 | |
| Total Expenditures/Appropriations | \$ 414,469 | \$ 47,945 | \$ 327,248 | \$ 445,795 | \$ 445,795 | |
| Net Cost | \$ (327,248) | \$ (445,795) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 9313000 Pension Obligation Bond-Debt Service

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|--|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 POB debt service | | | | | | | | | | | | |
| | 90,436,757 | -89,990,962 | 0 | 0 | 0 | 0 | 0 | 0 | 445,795 | 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 | 90,436,757 | -89,990,962 | 0 | 0 | 0 | 0 | 0 | 0 | 445,795 | 0 | 0.0 | 0 |

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|-----------------------|---------------------------|---------------------------|----------------------------|------------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 686,408 | 541,124 | 2,011,774 | 1,478,279 | 1,478,279 |
| Total Financing | 2,698,183 | 2,019,403 | 2,011,774 | 1,478,279 | 1,478,279 |
| Net Cost | (2,011,775) | (1,478,279) | - | - | - |

PROGRAM DESCRIPTION:

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

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|---|-------------------------------------|--|------------|--|
| Budget Unit: 9284000 - Tobacco Litigation Settlement-Capital Projects | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 706,769 | \$ 1,478,279 | \$ 771,510 | |
| Total Revenue | \$ 706,769 | \$ 1,478,279 | \$ 771,510 | |
| Other Charges | \$ 706,769 | \$ 1,478,279 | \$ 771,510 | |
| Total Financing Uses | \$ 706,769 | \$ 1,478,279 | \$ 771,510 | |
| Total Expenditures/Appropriations | \$ 706,769 | \$ 1,478,279 | - | |
| Net Cost | - | - | - | |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased by \$771,510 due to capital project construction timing.
- Fund Balance has increased by \$771,510 due to capital project construction timing.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$1,478,279 consisting of capital project costs reimbursed to departments for approved projects. Financing is from available fund balance from Bond proceeds and interest earnings thereon.

SCHEDULE:

| State Controller Schedule | | County 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 2017-18 | | | | |
| 9284000 - Tobacco Litigation Settlement-Capital Projects 284A - TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 2,694,896 | \$ 2,011,774 | \$ 2,011,774 | \$ 1,478,279 | \$ 1,478,279 | |
| Revenue from Use Of Money & Property | 3,287 | 7,629 | - | - | - | |
| Total Revenue | \$ 2,698,183 | \$ 2,019,403 | \$ 2,011,774 | \$ 1,478,279 | \$ 1,478,279 | |
| Other Charges | \$ 686,408 | \$ 541,124 | \$ 2,011,774 | \$ 1,478,279 | \$ 1,478,279 | |
| Total Financing Uses | \$ 686,408 | \$ 541,124 | \$ 2,011,774 | \$ 1,478,279 | \$ 1,478,279 | |
| Total Expenditures/Appropriations | \$ 686,408 | \$ 541,124 | \$ 2,011,774 | \$ 1,478,279 | \$ 1,478,279 | |
| Net Cost | \$ (2,011,775) | \$ (1,478,279) | \$ - | \$ - | \$ - | |

2017-18 PROGRAM INFORMATION

BU: 9284000 Tobacco Litigation Settlement-Capital Projects

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Fund Balance | Net Cost | Positions | Vehicles |
|--|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|--------------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> 001 Tobacco Litigation Securitization | | | | | | | | | | | | |
| | 1,478,279 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,478,279 | 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 | 1,478,279 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,478,279 | 0 | 0.0 | 0 |

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | 33,913,742 | 28,779,637 | 31,260,427 | 28,708,783 | 28,708,783 |
| Total Financing | 38,021,959 | 32,689,979 | 31,260,427 | 28,708,783 | 28,708,783 |
| Net Cost | (4,108,217) | (3,910,342) | - | - | - |

PROGRAM DESCRIPTION:

- This budget unit comprises the Teeter Plan Debt Service Fund. The Teeter Plan of property tax apportionment (otherwise known as the Alternative Method of Tax Apportionment) was first implemented in Fiscal Year 1993-94 following the Board of Supervisors' formal adoption on June 29, 1993. Under the Teeter Plan, secured property taxes are distributed by the County to local taxing entities on an accrual basis. In addition, when the Teeter Plan was first implemented, local taxing entities received a one-time acceleration of prior years' delinquent secured property taxes from the County. The County is thereafter entitled to retain all penalties and interest charges on the delinquent secured property taxes.
- The first financing for the distribution of the “purchase” of the delinquencies in the County's redemption file as of June 30, 1993, was provided through a borrowing arrangement through the Treasurer's Pooled Fund administered by the Treasurer-Tax Collector. The terms of the note were approved by the Board of Supervisors on August 3, 1993. Subsequently, annual purchases of secured property tax delinquencies as of June 30th of each year were financed through the Treasurer's Pooled Fund in August of the same year. Following the purchase of the redemption file, actual collections from delinquent taxpayers are transferred into the debt service fund (when apportioned by the Auditor-Controller) for eventual transfer to the Treasurer's Pooled Fund according to the payment schedule set in each borrowing.
- Interest earned on the debt service reserve will reduce the net borrowing costs owed by the County to the Treasurer's Pooled Fund.
- As actual collections are received from the delinquent taxpayers, the principal amount of the borrowing is reduced, and interest collected from delinquent taxpayers is used to pay interest on each borrowing. Also, the net penalty/interest revenue remaining after debt service interest costs is transferred to the General Fund (Budget Unit 5700000) 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.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | |
|--|-------------------------------------|--|----------------------|
| Budget Unit: 5940000 - Teeter Plan | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance |
| Fund Balance | \$ 4,108,216 | \$ 3,910,341 | \$(197,875) |
| Miscellaneous Revenues | 27,152,211 | 24,798,442 | (2,353,769) |
| Total Revenue | \$ 31,260,427 | \$ 28,708,783 | \$(2,551,644) |
| Other Charges | \$ 24,305,392 | \$ 22,233,946 | (2,071,446) |
| Expenditure Transfer & Reimbursement | 6,955,035 | 6,474,837 | (480,198) |
| Total Expenditures/Appropriations | \$ 31,260,427 | \$ 28,708,783 | \$(2,551,644) |
| Net Cost | \$ - | \$ - | - |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have decreased by \$2,551,644 due to the following:
 - A reduction of \$480,198 in Interfund Transfer to the General Fund;
 - A reduction of \$2,071,446 in debt service costs.
- Revenues have decreased by \$2,353,769 due to lower property tax delinquency.
- Fund Balance has decreased by \$197,875 due to lower than anticipated property tax delinquency collection.

SUPPLEMENTAL INFORMATION:

The total Fiscal Year 2017-18 requirement for the Teeter Plan debt service is \$28,708,783, consisting of \$22,233,946 for principal and interest payments, and \$6,474,837 for transfer to the General Fund. Financing is from \$24,798,442 in anticipated collections from delinquent taxpayers and \$3,910,341 from Fiscal Year 2016-17 year-end unreserved fund balance. The debt service requirement includes a quarterly and annual payment which is payable on or about August 1st after close of each fiscal year. It is anticipated that a fund balance will be rolled forward each year to finance the August 1st payments.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|---|-----------------------|-----------------------|----------------------|----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 4,854,040 | \$ 4,108,216 | \$ 4,108,216 | \$ 3,910,341 | \$ 3,910,341 |
| Revenue from Use Of Money & Property | 1,103 | 4,003 | - | - | - |
| Miscellaneous Revenues | 31,297,291 | 27,526,147 | 27,152,211 | 24,798,442 | 24,798,442 |
| Other Financing Sources | 1,869,525 | 1,051,613 | - | - | - |
| Total Revenue | \$ 38,021,959 | \$ 32,689,979 | \$ 31,260,427 | \$ 28,708,783 | \$ 28,708,783 |
| Other Charges | \$ 23,892,772 | \$ 20,243,420 | \$ 24,305,392 | \$ 22,233,946 | \$ 22,233,946 |
| Interfund Charges | 10,020,970 | 8,536,217 | 6,955,035 | 6,474,837 | 6,474,837 |
| Total Expenditures/Appropriations | \$ 33,913,742 | \$ 28,779,637 | \$ 31,260,427 | \$ 28,708,783 | \$ 28,708,783 |
| Net Cost | \$ (4,108,217) | \$ (3,910,342) | \$ - | \$ - | \$ - |

2017-18 PROGRAM INFORMATION

BU: 5940000 Teeter Plan

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

FUNDED

Program No. and Title: 001 Teeter Plan Debt Service

| | | | | | | | | | | | |
|------------|---|---|---|---|---|---|------------|-----------|---|-----|---|
| 28,708,783 | 0 | 0 | 0 | 0 | 0 | 0 | 24,798,442 | 3,910,341 | 0 | 0.0 | 0 |
|------------|---|---|---|---|---|---|------------|-----------|---|-----|---|

Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

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

| | | | | | | | | | | | |
|---------------|------------|---|---|---|---|---|------------|-----------|---|-----|---|
| FUNDED | 28,708,783 | 0 | 0 | 0 | 0 | 0 | 24,798,442 | 3,910,341 | 0 | 0.0 | 0 |
|---------------|------------|---|---|---|---|---|------------|-----------|---|-----|---|

Summary

| Classification | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommend | 2017-18 Adopted by the Board of Supervisors |
|--------------------|----------------|----------------|-----------------|-------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total Requirements | (375,556) | (460,472) | 488,878 | 960,133 | 960,133 |
| Total Financing | 113,322 | 499,660 | 488,878 | 960,133 | 960,133 |
| Net Cost | (488,878) | (960,132) | - | - | - |

PROGRAM DESCRIPTION:

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

MISSION:

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

SIGNIFICANT DEVELOPMENTS DURING 2016-17:

Budgeted allocation of \$344,000 for the Powerhouse Science Center was not expended resulting in an increase in available fund balance.

2017-18 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR 2017-18:

- The Board approved a new Grant Program that provides a new allocation of \$1,000,000 annually to contract with community organizations selected through a competitive process.
- An increase of \$30,000 to the Sacramento History Museum.

RECOMMENDED BUDGET FUND BALANCE CHANGES FOR 2017-18:

The estimated increase in available fund balance of \$111,366 from the prior year is due to timing of payments for Board approved contracts for neighborhood and civic projects.

RECOMMENDED BUDGET RESERVE BALANCES FOR 2017-18:

General Reserve - \$52,658

This estimated reserve was established in (1989) in connection with a loan to the Sacramento Ballet Association. The loan has been paid, and the reserve will be reviewed in Fiscal Year 2017-18 for possible release. Reserve remains unchanged since Fiscal Year 2016-17 Adopted Budget.

FISCAL YEAR 2017-18 BUDGET RECOMMENDED FOR ADOPTION

| ADJUSTMENTS TO APPROVED RECOMMENDED 2017-18 BUDGET | | | | |
|--|-------------------------------------|--|-------------------|--|
| Budget Unit: 4060000 - Transient-Occupancy Tax | | | | |
| Detail by Revenue Category and Expenditure Object | Approved Recommended Budget 2017-18 | Recommended For Adopted Budget 2017-18 | Variance | |
| Fund Balance | \$ 600,244 | \$ 960,133 | \$ 359,889 | |
| Total Revenue | \$ 600,244 | \$ 960,133 | \$ 359,889 | |
| Other Charges | \$ 3,291,082 | \$ 3,567,189 | \$ 276,107 | |
| Expenditure Transfer & Reimbursement | (2,690,838) | (2,607,056) | \$ 83,782 | |
| Total Expenditures/Appropriations | \$ 600,244 | \$ 960,133 | \$ 359,889 | |
| Net Cost | \$ - | \$ - | - | |

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations have increased \$359,889 due to the following:
 - \$276,107 re-budgeting of prior year district funds.
 - \$83,782 decrease in reimbursement from General Fund due lower actual expenditures resulting in a higher fund balance.
- Fund Balance has increased \$359,889 due to prior year projects not completed during the year.

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2017-18 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2015-16 Actual | 2016-17 Actual | 2016-17 Adopted | 2017-18 Recommended | 2017-18 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|--------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 117,036 | \$ 488,878 | \$ 488,878 | \$ 960,133 | \$ 960,133 |
| Revenue from Use Of Money & Property | (3,714) | 10,782 | - | - | - |
| Total Revenue | \$ 113,322 | \$ 499,660 | \$ 488,878 | \$ 960,133 | \$ 960,133 |
| Services & Supplies | \$ 1,145 | \$ - | \$ 20,000 | \$ - | \$ - |
| Other Charges | 1,592,569 | 1,881,950 | 2,810,313 | 3,567,189 | 3,567,189 |
| Interfund Charges | - | 34,363 | 35,350 | 36,000 | 36,000 |
| Interfund Reimb | (1,969,270) | (2,376,785) | (2,376,785) | (2,643,056) | (2,643,056) |
| Total Expenditures/Appropriations | \$ (375,556) | \$ (460,472) | \$ 488,878 | \$ 960,133 | \$ 960,133 |
| Net Cost | \$ (488,878) | \$ (960,132) | \$ - | \$ - | \$ - |

2017-18 PROGRAM INFORMATION

BU: 4060000 Transient-Occupancy Tax

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

FUNDED

Program No. and Title: 001 Transient-Occupancy Tax

| | | | | | | | | | | | |
|-----------|------------|---|---|---|---|---|---|---------|---|-----|---|
| 3,603,189 | -2,643,056 | 0 | 0 | 0 | 0 | 0 | 0 | 960,133 | 0 | 0.0 | 0 |
|-----------|------------|---|---|---|---|---|---|---------|---|-----|---|

Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Sacramento County imposes a Transient-Occupancy Tax (TOT) in the amount of 12.0 percent of the rent charged at hotels, motels, and similar structures for short-term lodging. The Board of Supervisors allocates a portion of the TOT revenue to this budget for artistic, cultural, civic, and other activities which enhance the image and quality of life of the community.

FUNDED

| | | | | | | | | | | | |
|-----------|------------|---|---|---|---|---|---|---------|---|-----|---|
| 3,603,189 | -2,643,056 | 0 | 0 | 0 | 0 | 0 | 0 | 960,133 | 0 | 0.0 | 0 |
|-----------|------------|---|---|---|---|---|---|---------|---|-----|---|