

GENERAL GOVERNMENT

TABLE OF CONTENTS

	<u>BUDGET UNIT</u>	<u>PAGE</u>
INTRODUCTION		E-4
1991 REALIGNMENT	7480000	E-7
2011 REALIGNMENT.....	7440000	E-16
AIRPORT ENTERPRISE/CAPITAL OUTLAY.....	3400000/3480000	E-28
APPROPRIATION FOR CONTINGENCIES	5980000	E-42
BOARD OF RETIREMENT.....	7860000	E-45
CIVIL SERVICE COMMISSION	4210000	E-52
CLERK OF THE BOARD.....	4010000	E-57
COMMUNITY INVESTMENT PROGRAM	5060000	E-65
CONTRIBUTION TO LAFCo.....	5920000	E-68
COUNTY COUNSEL	4810000	E-71
COUNTY EXECUTIVE/COUNTY EXECUTIVE CABINET.....	5910000/5730000	E-77
COUNTY LIBRARY	6310000	E-86
CRIMINAL JUSTICE CABINET.....	5750000	E-90
ECONOMIC DEVELOPMENT.....	3870000	E-95
EMERGENCY SERVICES	7090000	E-105
FAIR HOUSING SERVICES.....	4660000	E-110
FINANCING DISTRICTS		
ANTELOPE PUBLIC FACILITIES FINANCING PLAN	3070000	E-113
BRADSHAW ROAD/US 50 FINANCING DISTRICT	3081000	E-117
COUNTY SERVICE AREA No. 10	2857000	E-120
COUNTYWIDE LIBRARY FACILITIES ADMINISTRATIVE FEE.....	1600000	E-123
FLORIN ROAD CAPITAL PROJECT.....	1182880	E-126
FLORIN VINEYARD No. 1 CFD 2016-2	1470000	E-129
FULTON AVENUE CAPITAL PROJECT	1182881	E-133
LAGUNA COMMUNITY FACILITIES DISTRICT	3090000	E-137
LAGUNA CREEK RANCH/ELLIOTT RANCH CFD-1	2870000	E-140
LAGUNA STONELAKE CFD	1300000	E-144
MATHER LANDSCAPE MAINTENANCE CFD	1320000	E-147
MATHER PUBLIC FACILITIES FINANCING PLAN	1360000	E-150
McCLELLAN PARK CFD No. 2004-1	1400000	E-153

GENERAL GOVERNMENT

TABLE OF CONTENTS

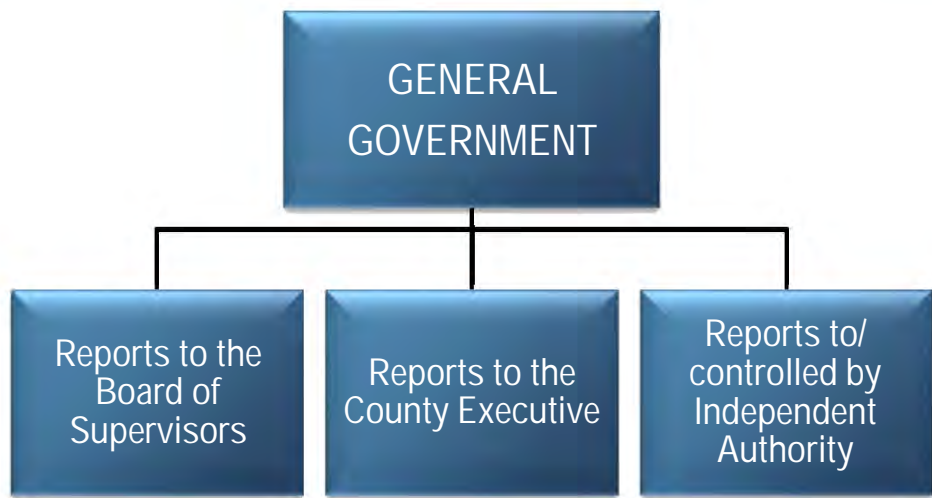
	<u>BUDGET UNIT</u>	<u>PAGE</u>
Financing Districts (cont.)		
METRO AIR PARK 2001 CFD No. 2000-1	1390000	E-156
METRO AIR PARK SERVICES TAX.....	1420000	E-159
NORTH VINEYARD STATION SPECIFIC PLAN	1430000	E-162
NORTH VINEYARD STATION CFDs	1440000	E-166
PARK MEADOWS CFD - BOND PROCEEDS	1310000	E-170
VINEYARD PUBLIC FACILITIES FINANCING PLAN.....	2840000	E-173
FINANCING - TRANSFERS/REIMBURSEMENTS	5110000	E-177
FIXED ASSET - REVOLVING	9277000	E-182
INTERAGENCY PROCUREMENT	9030000	E-185
NATOMAS FIRE DISTRICT	2290000	E-190
NON-DEPARTMENTAL COSTS/GENERAL FUND	5770000	E-193
NON-DEPARTMENTAL REVENUES/GENERAL FUND	5700000	E-197
OFFICE OF LABOR RELATIONS	5970000	E-201
PLANNING AND ENVIRONMENTAL REVIEW	5725728	E-207
AFFORDABILITY FEE	3830000	E-215
NEIGHBORHOOD REVITALIZATION	5790000	E-218
PUBLIC FACILITIES FINANCING		
1997 PUBLIC BUILDING FACILITIES - CONSTRUCTION		
(FOR INFORMATION ONLY)	9309000	E-222
1997 PUBLIC FACILITIES - DEBT SERVICE (FOR INFORMATION ONLY).....	3080000	E-223
1997 REFUNDING PUBLIC FACILITIES - DEBT SERVICE.....	9288000	E-225
2003 PUBLIC FACILITIES PROJECTS - DEBT SERVICE	9298000	E-228
2004 PENSION OBLIGATION BOND - DEBT SERVICE.....	9282000	E-231
2006 PUBLIC FACILITIES PROJECTS - DEBT SERVICE	9306306	E-234
2007 PUBLIC FACILITIES PROJECTS - CONSTRUCTION		
(FOR INFORMATION ONLY)	9303303	E-237
2007 PUBLIC FACILITIES PROJECTS - DEBT SERVICE	9304304	E-238
2010 REFUNDING CERTIFICATE OF PARTICIPATION - DEBT SERVICE	9300000	E-241
JUVENILE COURTHOUSE PROJECT - DEBT SERVICE.....	9280000	E-245
PENSION OBLIGATION BOND - DEBT SERVICE	9313000	E-248
TOBACCO LITIGATION SETTLEMENT - CAPITAL PROJECTS	9284000	E-251

GENERAL GOVERNMENT

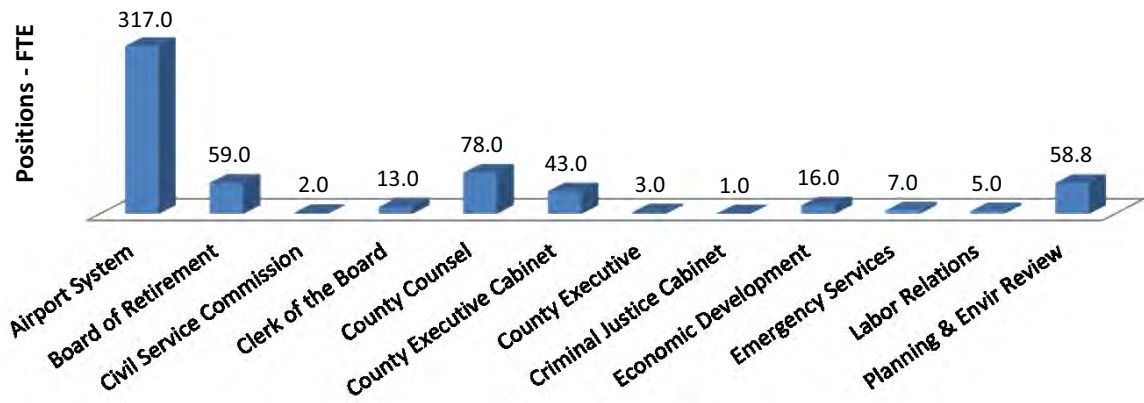
TABLE OF CONTENTS

	<u>BUDGET UNIT</u>	<u>PAGE</u>
PUBLIC SAFETY SALES TAX (PROPOSITION 172).....	7460000	E-254
TEETER PLAN	5940000	E-257
TRANSIENT-OCCUPANCY TAX	4060000	E-261

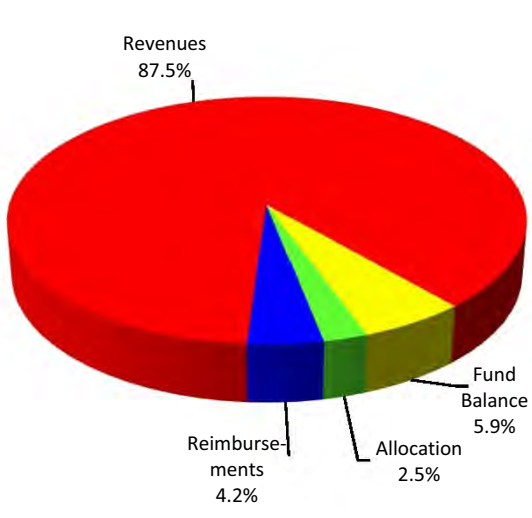
INTRODUCTION



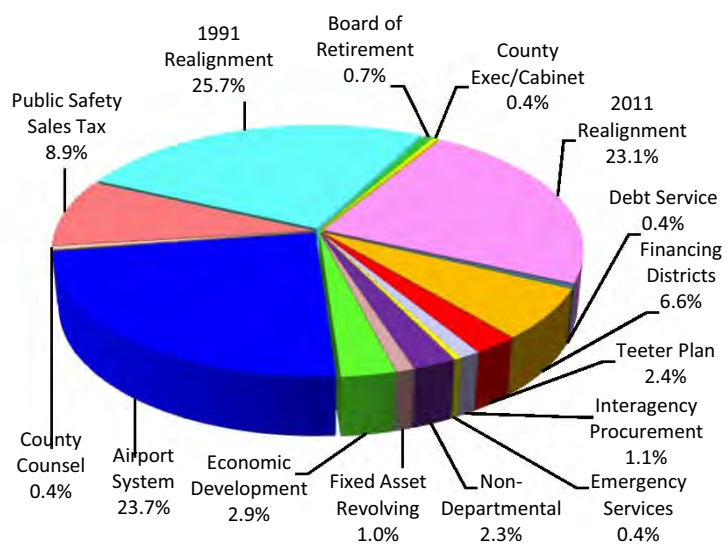
Staffing Trend



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.

General Government Budget Units/Departments						
Fund	Budget Unit No.	Departments/Budget Units	Requirements	Financing	Net Cost	Positions
001A	5980000	Appropriation for Contingency	\$1,986,199	\$0	\$1,986,199	0.0
001A	4210000	Civil Service Commission	438,170	60,000	378,170	2.0
001A	4010000	Clerk of the Board	1,990,455	555,461	1,434,994	13.0
001A	5920000	Contribution to LAFCo	239,500	0	239,500	0.0
001A	4810000	County Counsel	6,045,093	3,442,823	2,602,270	78.0
001A	5910000	County Executive	1,144,782	0	1,144,782	3.0
001A	5730000	County Executive Cabinet	3,934,474	3,514,804	419,670	43.0
001A	5750000	Criminal Justice Cabinet	157	0	157	1.0
001A	7090000	Emergency Services	5,159,644	4,127,237	1,032,407	7.0
001A	4660000	Fair Housing Services	183,857	0	183,857	0.0
001A	5110000	Financing-Transfers/Reimbursement	6,211,725	0	6,211,725	0.0
001A	5970000	Labor Relations	427,154	418,891	8,263	5.0
001A	5770000	Non-Departmental Costs/General Fund	32,004,567	0	32,004,567	0.0
001A	5700000	Non-Departmental Revenues/General Fund	-10,489,830	636,286,019	-646,775,849	0.0
001A	5725728	Planning and Environmental Review	12,532,377	10,430,567	2,101,810	58.8
001A	0001000	Reserve Changes	8,192,412	2,798,781	5,393,631	0.0
		GENERAL FUND TOTAL	\$70,000,736	\$661,634,583	-\$591,633,847	210.8
001F	5060000	Community Investment Program	\$450,316	\$450,316	\$0	0.0
001G	5790000	Neighborhood Revitalization	938,166	938,166	0	0.0
001J	7460000	Public Safety Sales Tax	123,583,038	123,583,038	0	0.0
001K-L	7480000	1991 Realignment	355,879,468	355,879,468	0	0.0
001M-O	7440000	2011 Realignment	320,448,505	320,448,505	0	0.0
011A	6310000	County Library	1,121,838	1,121,838	0	0.0
015A	4060000	Transient-Occupancy Tax	1,028,838	1,028,838	0	0.0
016A	5940000	Teeter Plan	33,596,769	33,596,769	0	0.0
020A	3870000	Economic Development	40,134,381	40,134,381	0	16.0
023A	3830000	Affordability Fee	3,600,000	3,600,000	0	0.0
030A	9030000	Interagency Procurement	15,209,761	2,662,064	12,547,697	0.0
041A	3400000	Airport System-Operations	335,118,392	211,632,574	123,485,818	317.0
043A	3480000	Airport System-Capital Outlay	-6,034,003	0	-6,034,003	0.0
060A	7860000	Board of Retirement	9,577,952	9,577,952	0	59.0
229A	2290000	Natomas Fire District	2,498,334	2,498,334	0	0.0
277A	9277000	Fixed Asset Revolving Fund	13,695,057	13,695,057	0	0.0
		TOTAL	\$1,250,846,812	\$1,120,847,300	\$129,999,512	392.0

INTRODUCTION

General Government Budget Units/Departments						
Fund	Budget Unit No.	Departments/Budget Units	Requirements	Financing	Net Cost	Positions
Financing Districts						
101A	3070000	Antelope Public Facilities Financing Plan	\$2,358,119	\$2,358,119	\$0	0.0
105A	2870000	Laguna Creek/Elliott Ranch CFD No.1	3,870,560	3,870,560	0	0.0
107A	3090000	Laguna Community Facilities District	371,391	371,391	0	0.0
108A	2840000	Vineyard Public Facilities Financing Plan	14,173,679	14,173,679	0	0.0
115A	3081000	Bradshaw/US 50 Financing District	51,840	51,840	0	0.0
118A	1182880	Florin Road Capital Project	392,672	392,672	0	0.0
118B	1182881	Fulton Avenue Capital Project	22	22	0	0.0
130A	1300000	Laguna Stonelake CFD	312,922	312,922	0	0.0
131A	1310000	Park Meadows CFD-Bond Proceeds	135,148	135,148	0	0.0
132A	1320000	Mather Landscape Maintenance CFD	549,624	549,624	0	0.0
136A	1360000	Mather Public Facilities Financing Plan	772,192	772,192	0	0.0
139A	1390000	Metro Air Park	28,439,028	28,439,028	0	0.0
140A	1400000	McClellan Park CFD	774,249	774,249	0	0.0
142A	1420000	Metro Air Park Service Tax	710,375	710,375	0	0.0
143A	1430000	North Vineyard Station Specific Plan	3,828,371	3,828,371	0	0.0
144A	1440000	North Vineyard Station CFDs	26,582,290	26,582,290	0	0.0
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	8,409,767	8,409,767	0	0.0
160A	1600000	Countywide Library Facilities Admin Fee	51,391	51,391	0	0.0
257A	2857000	County Service Area No. 10	438,620	438,620	0	0.0
		TOTAL	\$92,222,260	\$92,222,260	\$0	0.0
Debt Service						
280A	9280000	Juvenile Courthouse Project-Debt Service	\$196,925	\$196,925	\$0	0.0
282A	9282000	2004 Pension Obligation Bonds-Debt Service	1,732,023	1,732,023	0	0.0
284A	9284000	Tobacco Litigation Settlement-Capital Project	725,727	725,727	0	0.0
288A	9288000	1997 Refunding Pub. Facilities-Debt Service	556,896	556,896	0	0.0
298A	9298000	2003 Public Facilities Project-Debt Service	181,792	181,792	0	0.0
300A	9300000	2010 Refunding COPs-Debt Service	560,033	560,033	0	0.0
304A	9304304	2007 Public Facilities Project-Debt Service	202,877	202,877	0	0.0
306A	9306306	2006 Pub. Bldg. Facilities-Debt Service	195,220	195,220	0	0.0
313A	9313000	Pension Obligation Bonds-Debt Service	846,505	846,505	0	0.0
		TOTAL	\$5,197,998	\$5,197,998	\$0	0.0
		GRAND TOTAL	\$1,418,267,806	\$1,879,902,141	-\$461,634,335	602.8

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

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	-	-	-	344,831,681	355,879,468
Total Financing	-	-	-	344,831,681	355,879,468
Net Cost	-	-	-	-	-

PROGRAM DESCRIPTION:

- 1991 Realignment shifted significant programs and responsibilities from the state to counties and provided counties with dedicated revenues from the state sales tax and vehicle license fee to pay for these responsibilities.
- Funding from the ½ cent state sales tax and dedicated portion of vehicle license fee revenues is distributed to the program areas listed below according to state statutes. Sacramento County receives a portion of each statewide revenue source based on statutory formulas and the prior year’s caseload.
 - **Mental Health** — provides funding for Institute for Mental Disease (IMD) designated psychiatric inpatient hospitalization services and residential locked facilities for services for adults, *Lanterman Petris Short Act* responsibilities for involuntary evaluation and treatment, State hospital treatment for individuals committed by courts under civil code, and community mental health services for individuals with serious mental illness to the extent resources are available.
 - **Public Health** — provides funding for Communicable Disease Control, Chronic Disease Prevention, Immunizations, Maternal Child Adolescent Health, Public Health Nursing, Public Health Labs, Health Education, Foster Care, and County Indigent Health programs.
 - **Social Services** — provides funding for CalWORKs Assistance and Employment Services, In-Home Supportive Services, Foster Care Assistance, Child Protective Services, Adult Protective Services, Adoptions Assistance, California Children’s Services, and County administration.
 - **CalWORKs Maintenance of Effort (MOE)** — provides funding up to a capped amount of \$1.12 billion statewide for CalWORKs.
 - **Family Support and Child Poverty and Family Supplemental Support** — provides redirected funding to be used for CalWORKs. These subaccounts were established by Assembly Bill 85 to capture and redirect savings counties would have experienced due to the implementation of federal health care reform beginning in Fiscal Year 2013-14.

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- This budget unit is being established as part of the Fiscal Year 2018-19 Recommended Budget. Previously, 1991 Realignment funding was received in an unbudgeted trust fund and budgeted as revenue in the Departments that utilize the funding. Beginning this fiscal year, 1991 Realignment revenue will be budgeted and received in this Budget Unit and transferred to Departments via an interfund transfer (reimbursement).
- 1991 Realignment revenues anticipated to be received in Fiscal Year 2018-19 total \$329,943,806, an increase of \$23,218,887 over the \$306,724,919 in revenues anticipated to be received in the trust fund in Fiscal Year 2017-18. These figures only include new revenue anticipated to be received in each fiscal year, and do not include fund balance carryover. The majority of the increase from Fiscal Year 2017-18 to Fiscal Year 2018-19 is due to an anticipated \$17.9 million increase in the Family Support subaccount, which was established by Assembly Bill 85 to capture and redirect savings counties would have experienced due to implementation of federal health care reform. The additional funding will therefore be used by the State in lieu of State General Fund to cover CalWORKs Single Allocation costs.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$12,805,180 due to a combination of higher than expected revenues and lower than expected expenditures in prior years, and intentional efforts to reserve funding for future needs. These funds are included in the Fiscal Year 2018-19 allocation to Departments, as shown in the Program Database, and reserved as described below.

BUDGET RESERVE BALANCES FOR FY 2018-19:

Social Services Reserve — \$4,960,787

This reserve is being established in Fiscal Year 2018-19. Changes included in the Fiscal Year 2017-18 State Budget eliminated the In-Home Supportive Services (IHSS) Coordinated Care Initiative and revised counties' IHSS Maintenance of Effort (MOE) requirement upwards. Due to these changes, Sacramento County's IHSS MOE costs will increase faster than related revenue, requiring additional General Fund support in each successive year. Though there is substantial uncertainty associated with projecting future IHSS MOE related costs and revenues, the Social Services reserve was established as part of the Fiscal Year 2018-19 Recommended Budget to partially mitigate the significant increase in costs likely to occur in Fiscal Year 2019-20 and thereafter. In addition, there may also be increases to IHSS provider payments resulting from ongoing wage negotiations.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 7480000 - 1991 Realignment				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19		Variance
Fund Balance	\$ 12,805,180	\$ 22,170,678	\$	9,365,498
Intergovernmental Revenues	329,943,806	333,708,790		3,764,984
Total Revenue	\$ 342,748,986	\$ 355,879,468	\$	13,130,482
Reserve Provision	\$ 4,960,787	9,766,920	\$	4,806,133
Expenditure Transfer & Reimbursement	337,788,199	346,112,548		8,324,349
Total Expenditures/Appropriations	\$ 342,748,986	\$ 355,879,468	\$	13,130,482
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Public Health Changes
 - Public Health fund balance has increased by \$2,277,472 due to lower than anticipated Fiscal Year 2017-18 expenditures in Department of Health Services public health programs and a State revision to the Fiscal Year 2017-18 Public Health Base.
 - Public Health revenues have increased by \$90,321 due to a revised estimate of the FY 2018-19 Public Health base.
 - Public Health base appropriations have increased \$171,322 due to an anticipated increase in negotiated cost of living adjustments.
 - Recommended on-going growth requests include a total of \$1,200,373 in Public Health appropriations and reimbursement to the Department of Health Services and the Department of Health Services Correctional Health budget unit.
 - A Public Health reserve is being established in Fiscal Year 2018-19 at a level of \$996,098. These funds will be needed in future years for enhancements to custody, treatment, and medical services in County jails. Additionally, reserving carryover funds can serve as a hedge against fiscal uncertainty due to the volatile and difficult to estimate nature of 1991 Realignment revenues.
- Social Services Changes
 - Social Services fund balance has increased by \$7,088,026 due primarily to lower than anticipated Fiscal Year 2017-18 expenditures in multiple social services programs, caused by declining caseloads. In addition, the State revised their estimate of Fiscal Year 2017-18 Accelerated Growth upwards.
 - Social Services revenues have increased \$3,674,663 due to revised estimates of the Fiscal Year 2018-19 Social Services base, non-accelerated Fiscal Year 2017-18 sales tax and vehicle license fee growth, and accelerated Fiscal Year 2018-19 sales tax growth.

- Social Services Changes (cont.)
 - Social Services base appropriations have increased \$347,770 due to an anticipated increase in negotiated cost of living adjustments.
 - Social Services base appropriations have increased \$5,722,562 due to an increased reimbursement to IHSS Provider Payments to cover the cost of the \$1 supplemental wage increase approved by the Board on July 17, 2018.
 - Recommended on-going growth requests include a total of \$882,322 in Social Services appropriations and reimbursement to the Department of Child, Family, and Adult Services.
 - Social Services reserves have increased by \$3,810,035 to partially mitigate the significant increase in In-Home Supportive Services Maintenance of Effort costs anticipated to occur in Fiscal Year 2019-20 and thereafter.
- Growth details are included in the Program Information – Growth Requests Recommended for September section for each Department receiving growth.

REVISED RESERVE BALANCES FOR FY 2018-19:

- **Social Services Reserve — \$8,770,822**
- **Public Health Reserve — \$996,098**

SUPPLEMENTAL INFORMATION

Summary of Realignment Distribution
 FY 2018-19
 September Recommended for Adoption: Allocation to Departments

1991 REALIGNMENT

-- FY 2018-19 --
 September
 Recommended for
 Adoption

PUBLIC HEALTH TRUST ACCOUNT

7207350	Child Health and Disability Prevention Program	1,127,249
7201600	Pharmacy	1,170,082
7201800	Clinics	8,891,737
7207500	Public Health Officer/AIDS	2,053,946
		13,243,014
7272000	County Medically Indigent Services Program (Treatment Account)	820,000
7274000	Health Providers Payments	1,192,590
7271000	CA Children's Services (Treatment Account)	376,762
		2,389,352
7410000	Correctional Health	1,068,413
	PUBLIC HEALTH TOTAL	16,700,779

SOCIAL SERVICES TRUST ACCOUNT

7803200	Adult Protective Services	2,481,005
7805000	Child Protective Services	15,418,846
7804000	Public Guardian	1,984,692
7803000	In-Home Supportive Services - Administration Backfill	600,000
	DCFAS TOTAL	20,484,543
7207300	California Children's Services	1,412,572
	DHS TOTAL	1,412,572
7250100	In-Home Supportive Services - Provider Payments (includes Case Management, Information, and Payrolling System)	78,393,176
7803000	In-Home Supportive Services Administration - Maintenance of Effort	4,586,540
6600000	In-Home Supportive Services Public Authority - Maintenance of Effort	259,006
	IHSS MOE TOTAL	83,238,722
8100000	Human Assistance Administration	5,889,821
8700000	Human Assistance Foster Care	29,685,759
	DHA TOTAL	35,575,580
6600000	In-Home Supportive Services Public Authority - Admin Backfill	300,000
	IHSS PA TOTAL	300,000
	SS TRUST TOTAL	141,011,417

SUPPLEMENTAL INFORMATION (cont.)

**Summary of Realignment Distribution
FY 2018-19
September Recommended for Adoption: Allocation to Departments**

		-- FY 2018-19 -- September Recommended for Adoption
MENTAL HEALTH TRUST ACCOUNTS		
7202000	Mental Health Administration	2,835,293
7202200	Contracted Beds	24,681,304
7202300	Mental Health Treatment Center	8,009,062
7202400	Children's Mental Health	3,193,812
7202900	Adult Mental Health	9,203,329
	DHS TOTAL	47,922,800
7230000	Juvenile Mental Health Medical Services	1,165,027
	JUV MED TOTAL	1,165,027
7410000	Adult Correctional Mental Health	2,984,901
	COR HLTH TOTAL	2,984,901
	Mental Health Total	52,072,728

CalWORKs		
8700000	Human Assistance - CalWORKs Maintenance of Effort	63,045,572
8700000	Human Assistance - Child Poverty and Family Supplemental Support	24,613,295
8100000	Human Assistance - Family Support	17,901,555
8700000	Human Assistance - Family Support	30,767,202

-- FY 2018-19 --
September
Recommended for
Adoption

1991 TOTALS BY BUDGET UNIT		
	CHILD, FAMILY, AND ADULT SERVICES	25,071,083
	CORRECTIONAL HEALTH	4,053,314
	HEALTH SERVICES	62,578,386
	HUMAN ASSISTANCE ADMINISTRATION	23,791,376
	HUMAN ASSISTANCE AID PAYMENTS	148,111,828
	IN-HOME SUPPORTIVE SERVICES PROVIDER PAYMENTS	78,393,176
	IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY	559,006
	JUVENILE MED	1,165,027
	MEDICAL TREATMENT ACCOUNT	2,389,352
		\$ 346,112,548

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **7480000 - 1991 Realignment**
 Function **PUBLIC ASSISTANCE**
 Activity **Other Assistance**
 Fund **001K - 1991 REALIGNMENT PUBLIC ASSISTANCE**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ -	\$ -	\$ -	\$ 14,005,553	\$ 22,170,678
Intergovernmental Revenues	-	-	-	330,826,128	333,708,790
Total Revenue	\$ -	\$ -	\$ -	\$ 344,831,681	\$ 355,879,468
Reserve Provision	\$ -	\$ -	\$ -	4,960,787	9,766,920
Interfund Charges	-	-	-	339,870,894	346,112,548
Total Expenditures/Appropriations	\$ -	\$ -	\$ -	\$ 344,831,681	\$ 355,879,468
Net Cost	\$ -	\$ -	\$ -	\$ -	-

2018-19 PROGRAM INFORMATION

BU: 748000 1991 Realignment

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									
FUNDED										
<i>Program No. and Title: 001 Mental Health</i>										
52,072,728	0	0	52,072,728	0	52,072,728	0	0	0	0.0	0
<i>Program Type: Mandated</i>										
<i>Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations</i>										
<i>Strategic Objective: HS2 -- Minimize the impact of substance abuse and mental illness on neighborhoods and families</i>										
<i>Program Description: Allocation of 1991 Realignment for Mental Health.</i>										
<hr/>										
<i>Program No. and Title: 002 Public Health</i>										
16,496,504	0	0	16,496,504	0	14,449,762	0	2,046,742	0	0.0	0
<i>Program Type: Mandated</i>										
<i>Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations</i>										
<i>Strategic Objective: HS3 -- Keep the community free from communicable disease</i>										
<i>Program Description: Allocation of 1991 Realignment for Public Health.</i>										
<hr/>										
<i>Program No. and Title: 003 Social Services</i>										
148,899,917	0	0	148,899,917	0	129,976,354	0	18,923,563	0	0.0	0
<i>Program Type: Mandated</i>										
<i>Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations</i>										
<i>Strategic Objective: HS1 -- Ensure that needy residents have adequate food, shelter, and health care</i>										
<i>Program Description: Allocation of 1991 Realignment for Social Services.</i>										
<hr/>										
<i>Program No. and Title: 004 CalWORKs Maintenance of Effort</i>										
63,045,572	0	0	63,045,572	0	63,045,572	0	0	0	0.0	0
<i>Program Type: Mandated</i>										
<i>Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations</i>										
<i>Strategic Objective: HS1 -- Ensure that needy residents have adequate food, shelter, and health care</i>										
<i>Program Description: Allocation of 1991 Realignment for CalWORKs Maintenance of Effort. Revenues received from this funding source are based on the amount of expenditures.</i>										

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									
Program No. and Title: 005 Child Poverty and Family Supplemental Support										
24,613,295	0	0	24,613,295	0	24,613,295	0	0	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> HS1 -- Ensure that needy residents have adequate food, shelter, and health care										
<i>Program Description:</i> Allocation of 1991 Realignment for Child Poverty and Family Supplemental Support. Revenues received from this funding source are based on the amount of expenditures.										
Program No. and Title: 006 Family Support										
48,668,757	0	0	48,668,757	0	48,668,757	0	0	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> HS1 -- Ensure that needy residents have adequate food, shelter, and health care										
<i>Program Description:</i> Allocation of 1991 Realignment for Family Support. Revenues received from this funding source are based on the amount of expenditures.										
FUNDED										
353,796,773	0	0	353,796,773	0	332,826,468	0	20,970,305	0	0.0	0
GROWTH REQUEST RECOMMENDED FOR SEPTEMBER										
Program No. and Title: 002 Public Health										
1,200,373	0	0	1,200,373	0	0	0	1,200,373	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> HS3 -- Keep the community free from communicable disease										
<i>Program Description:</i> Allocation of 1991 Public Health Realignment for Departmental Growth.										
Program No. and Title: 003 Social Services										
882,322	0	0	882,322	0	882,322	0	0	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> HS1 -- Ensure that needy residents have adequate food, shelter, and health care										
<i>Program Description:</i> Allocation of 1991 Social Services Realignment for Departmental Growth.										
GROWTH REQUEST RECOMMENDED FOR SEPTEMBER										
2,082,695	0	0	2,082,695	0	882,322	0	1,200,373	0	0.0	0
GRAND TOTAL FUNDED										
355,879,468	0	0	355,879,468	0	333,708,790	0	22,170,678	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	-	-	-	313,939,494	320,448,505
Total Financing	-	-	-	313,939,494	320,448,505
Net Cost	-	-	-	-	-

PROGRAM DESCRIPTION:

- The 2011 Realignment shifted significant programs and responsibilities from the state to counties and provided counties with dedicated revenue from the state sales tax and vehicle license fee to fund these programs and responsibilities.
- Funding from the state sales tax and vehicle license fee is distributed to the program areas listed below according to state statutes. Sacramento County receives a portion of each statewide revenue source based on statutory formulas.
 - **Support Services**
 - **Behavioral Health** — provides funding for Drug Court, Drug Medi-Cal, Nondrug Medi-Cal, Early and Periodic Screening, Diagnosis, and Treatment, and Mental Health Managed Care programs.
 - **Protective Services** — provides funding for Adoptions, Adult Protective Services, Child Abuse Prevention, Intervention, and Treatment, Child Welfare Services, and Foster Care programs.
 - **Law Enforcement Services**
 - Assembly Bill 109 Community Corrections
 - District Attorney and Public Defender
 - Youthful Offender Block Grant
 - Juvenile Reentry Grant
 - Trial Court Security
 - Local Innovation.
 - **Enhancing Law Enforcement Activities**
 - Booking and Processing Fees
 - Juvenile Probation Activities
 - California Office of Emergency Services
 - Citizen Option for Public Safety
 - Juvenile Justice Crime Prevention.

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- This budget unit is being established as part of the Fiscal Year 2018-19 Recommended Budget. Previously, 2011 Realignment funding was received in an unbudgeted trust fund and budgeted as revenue in the Departments that utilize the funding. Beginning this fiscal year, 2011 Realignment revenue will be budgeted and received in this Budget Unit and transferred to departments via an interfund transfer (reimbursement).
- 2011 Realignment revenues anticipated to be received in Fiscal Year 2018-19 total \$304,340,862, an increase of \$12,880,942 over the \$291,459,920 in revenues anticipated to be received in the trust fund in Fiscal Year 2017-18. These figures only include new revenue anticipated to be received in each fiscal year, and do not include fund balance carryover.

FUND BALANCE FOR FY 2018-19:

Available fund balance is estimated to be \$5,389,172 due to a combination of higher than expected revenues and lower than expected expenditures in prior years, and intentional efforts to reserve funding for future needs. These funds are included in the Fiscal Year 2018-19 allocation to Departments, as shown in the Program Database and reserved as described below.

BUDGET RESERVE BALANCES FOR FY 2018-19:

- **Youthful Offender Block Grant Reserve — \$167,184**
 - This reserve is being established in Fiscal Year 2018-19. The \$167,184 in funding was carried over from Fiscal Year 2017-18. Reserving the carryover funds for future years can serve as a hedge against fiscal uncertainty due to the volatile nature of 2011 Realignment revenues.
- **Local Innovation Reserve — \$945,105**
 - This reserve is being established in Fiscal Year 2018-19. State statutes mandate that starting in Fiscal Year 2015-16, Counties transfer ten percent of growth from the Trial Court Security, Community Corrections, DA and Public Defender, and Juvenile Justice special accounts to the Local Innovation subaccount. The County received \$218,717 from this source in Fiscal Year 2016-17, \$378,737 in Fiscal Year 2017-18, and anticipates receiving approximately \$347,651 in Fiscal Year 2018-19. The funding can be spent on innovative programs to address issues and needs associated with Assembly Bill 109 offenders, Trial Court Security, Community Corrections, District Attorney and Public Defender, and Juvenile Justice. Since the program's inception, the County has not utilized any of the funds in anticipation of identification of pilot projects aimed at reducing recidivism and the jail population by the Adult Correctional System Review Committee (ACSR). As part of the Fiscal Year 2018-19 Recommended Budget, the funds that have accumulated to date are placed in reserve pending the results of the ACSR planning efforts.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 7440000 - 2011 Realignment			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Fund Balance	\$ 5,389,172	\$ 15,289,921	\$ 9,900,749
Intergovernmental Revenues	304,340,862	305,158,584	817,722
Total Revenue	\$ 309,730,034	\$ 320,448,505	10,718,471
Reserve Provision	\$ 1,112,289	\$ 5,700,259	4,587,970
Expenditure Transfer & Reimbursement	308,617,745	314,748,246	6,130,501
Total Expenditures/Appropriations	\$ 309,730,034	\$ 320,448,505	10,718,471
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Assembly Bill (AB) 109 – Community Corrections Changes
 - AB 109 – Community Corrections revenues have increased \$5,097,078, a one-time increase in growth revenues due to unsustainable performance improvements during the relevant reporting period.
 - AB 109 – Community Corrections base appropriations have increased \$912,365 due to an anticipated increase in negotiated cost of living adjustments.
 - Recommended on-going growth requests include \$570,000 in AB 109 – Community Corrections reimbursement to the Sheriff's Department and Department of Health Services Correctional Health Budget Unit.
 - An AB 109 – Community Corrections reserve is being established in Fiscal Year 2018-19 at a level of \$3,614,713. This reserve will be needed in future years for enhancements to custody, treatment, and medical services in County jails. Additionally, reserving carryover funds can serve as a hedge against fiscal uncertainty due to the volatile and difficult to estimate nature of 2011 Realignment revenues.
- Local Innovation Changes
 - Local Innovation revenues have increased by \$580,913 due to the receipt of additional AB 109 – Community Corrections growth as described above. Counties are required to transfer ten percent of AB – 109 Community Corrections Growth to the Local Innovation subaccount.
 - Local Innovation reserves have increased by \$580,913 due to the receipt of additional revenues. These funds are placed in reserve pending the results of the Adult Correctional System Review Committee planning efforts.

- Behavioral Health Changes
 - Behavioral Health fund balance has increased by \$4,867,836 primarily due to the receipt of Fiscal Year 2016-17 Behavioral Health growth revenue in Fiscal Year 2017-18. Fiscal Year 2016-17 Behavioral Health growth was previously anticipated to be received in Fiscal Year 2018-19, following the pattern of delayed growth distribution experienced in the past few fiscal years. In addition, Fiscal Year 2017-18 expenditures in behavioral health programs were lower than anticipated.
 - Behavioral Health revenues have decreased \$4,221,241 primarily due to the fact that the Fiscal Year 2016-17 Behavioral Health growth was received in Fiscal Year 2017-18 rather than Fiscal Year 2018-19 as described in the previous bullet.
 - Behavioral Health base appropriations have increased \$278,295 due to an anticipated increase in negotiated cost of living adjustments.
 - Recommended on-going growth requests include \$124,882 in Behavioral Health appropriations and reimbursement to the Department of Health Services.
 - A Behavioral Health reserve is being established in FY 2018-19 at a level of \$243,418 as a hedge against fiscal uncertainty due to the volatile and difficult to estimate nature of 2011 Realignment revenues.
- Protective Services Changes
 - Protective Services fund balance has increased by \$5,032,913 primarily due to lower than anticipated FY 2017-18 expenditures in multiple programs, caused by declining caseloads.
 - Protective Services revenues have decreased \$639,028 due to a revised estimate of sales tax growth.
 - Protective Services base appropriations have increased \$730,381 due to an anticipated increase in negotiated cost of living adjustments.
 - Recommended on-going growth requests include \$3,514,578 in Protective Services appropriations and reimbursement to the Department of Human Assistance and Department of Child, Family, and Adult Services.
 - A Protective Services reserve is being established in FY 2018-19 at a level of \$148,926. This reserve may be needed during FY 2019-20 to partially mitigate increased costs stemming from the end of the Title IV-E Waiver. Additionally, reserving carryover funds can serve as a hedge against fiscal uncertainty due to the volatile and difficult to estimate nature of 2011 Realignment revenues.
- Growth details are included in the Program Information – Growth Requests Recommended for September section for each Department receiving growth.

REVISED RESERVE BALANCES FOR FY 2018-19:

- **AB 109 – Community Corrections Reserve — \$3,614,713**
- **Local Innovation Reserve — \$1,526,018**
- **Youth Offender Block Grant Reserve — \$167,184**
- **Behavioral Health Reserve — \$243,418**
- **Protective Services Reserve — \$148,926**

SUPPLEMENTAL INFORMATION

Summary of Realignment Distribution
 FY 2018-19
 September Recommended for Adoption: Allocation to Departments

2011 REALIGNMENT

-- FY 2018-19 --
 September
 Recommended for
 Adoption

PUBLIC SAFETY

Fund Center	Use of Funds	
7400000	Court Security	29,174,524
	Enhancing Law Enforcement Activities	
7400000	Booking Fees	2,144,928
7410000	Booking Fees	102,223
6700000	Juvenile Probation Activities	5,387,463
7400000	CAL EMA	4,668,549
7400000	Citizens' Option for Public Safety - Sheriff	2,291,448
5800000	Citizens' Option for Public Safety - District Attorney	702,999
6700000	Citizens' Option for Public Safety - Probation (Juvenile Justice Crime Prevention)	6,868,471
	TOTAL ENHANCING LAW ENFORCEMENT ACTIVITIES	22,166,081
	District Attorney/Public Defender	
5800000	District Attorney	824,581
6910000	Public Defender	824,581
	TOTAL DA/PD	1,649,162
6700000	Youth Offender Block Grant	7,797,524
	TOTAL YOBG	7,797,524
6700000	Juvenile Re-entry Grant	457,530
	TOTAL JRG	457,530
	County Total	61,244,821

SUPPLEMENTAL INFORMATION (cont.)

**Summary of Realignment Distribution
FY 2018-19
September Recommended for Adoption: Allocation to Departments**

HEALTH & HUMAN SERVICES

BEHAVIORAL HEALTH SERVICES		
7206000	Drug Court	1,241,817
7206000	Non Drug Medi-Cal	821,656
7206000	Drug Medi-Cal	8,153,319
7202400	Early and Periodic Screening, Diagnosis, and Treatment	23,514,036
7202900	Adult Mental Health	1,387,877
7202200	Mental Health Administration	553,746
7202200	Psychiatric Health Facilities	13,275,101
7202300	Mental Health Treatment Center	22,681,615
BEHAVIORAL HEALTH SERVICES TOTAL		71,629,167
PROTECTIVE SERVICES		
7202400	Children's Mental Health	-
7206000	Drug Court	220,000
DHS TOTAL		220,000
6700000	Probation	616,693
PROB TOTAL		616,693
7805000	Child Protective Services	49,989,770
7803000	Adult Protective Services	2,893,727
7805000	Adoptions	2,188,585
7804000	Public Guardian	1,543,641
7805000	Child Abuse Prevention	419,875
DCFAS TOTAL		57,035,598
8100000	Human Assistance	1,906,362
8700000	Foster Care Assistance (includes Assembly Bill 12)	28,468,685
8100000	Foster Care Administration	2,138,293
8700000	Adoption Assistance	37,474,247
DHA TOTAL		69,987,587
PROTECTIVE SERVICES TOTAL		127,859,878
County Total		199,489,045

-- FY 2018-19 --
**September
Recommended for
Adoption**

AB 109

7400000	Sheriff Community Corrections Partnership Program	28,791,150
7410000	Adult Correctional Health	5,448,168
6700000	Probation Community Corrections Partnership Program	19,085,835
5800000	District Attorney Community Corrections Partnership Program	689,227
AB 109 Total		54,014,380

SUPPLEMENTAL INFORMATION (cont.)

Summary of Realignment Distribution
FY 2018-19

September Recommended for Adoption: Allocation to Departments

	-- FY 2018-19 -- September Recommended for Adoption
2011 REALIGNMENT TOTALS BY BUDGET UNIT	
CHILD, FAMILY, AND ADULT SERVICES	57,035,598
CORRECTIONAL HEALTH	102,223
DISTRICT ATTORNEY	1,527,580
HEALTH SERVICES	71,849,167
HUMAN ASSISTANCE ADMINISTRATION	4,044,655
HUMAN ASSISTANCE AID PAYMENTS	65,942,932
PROBATION	21,127,681
PUBLIC DEFENDER	824,581
SHERIFF	38,279,449
	<u>\$ 260,733,866</u>
 ASSEMBLY BILL 109 TOTALS BY BUDGET UNIT	
CORRECTIONAL HEALTH	5,448,168
DISTRICT ATTORNEY	689,227
PROBATION	19,085,835
SHERIFF	28,791,150
	<u>\$ 54,014,380</u>
 2011 Realignment Total (including Assembly Bill 109)	 <u>314,748,246</u>

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **7440000 - 2011 Realignment**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001M - 2011 REALIGNMENT PUBLIC PROTECTION**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ -	\$ -	\$ -	\$ 9,028,632	\$ 15,289,921
Intergovernmental Revenues	-	-	-	304,910,862	305,158,584
Total Revenue	\$ -	\$ -	\$ -	\$ 313,939,494	\$ 320,448,505
Reserve Provision	\$ -	\$ -	\$ -	1,112,289	5,700,259
Interfund Charges	-	-	-	312,827,205	314,748,246
Total Expenditures/Appropriations	\$ -	\$ -	\$ -	\$ 313,939,494	\$ 320,448,505
Net Cost	\$ -	\$ -	\$ -	\$ -	-

2018-19 PROGRAM INFORMATION

BU: 7440000 2011 Realignment

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Booking and Processing Fees

2,247,151	0	0	2,247,151	0	2,247,151	0	0	0	0.0	0
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Program Type: Mandated

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

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

Program Description: Allocation of 2011 Realignment for Booking and Processing Fees.

Program No. and Title: 002 Juvenile Probation Activities

5,387,463	0	0	5,387,463	0	4,958,423	0	429,040	0	0.0	0
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Program Type: Mandated

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

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

Program Description: Allocation of 2011 Realignment for Juvenile Probation Activities.

Program No. and Title: 003 California Office of Emergency Services

4,668,549	0	0	4,668,549	0	4,668,549	0	0	0	0.0	0
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Program Type: Mandated

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

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

Program Description: Allocation of 2011 Realignment for California Office of Emergency Services High Tech Theft Apprehension and Prosecution Program, Multi-Jurisdictional Methamphetamine Enforcement Team, and Sexual Assault Felony Enforcement.

Program No. and Title: 004 Citizens' Option for Public Safety (COPS)

2,994,447	0	0	2,994,447	0	2,661,518	0	332,929	0	0.0	0
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Program Type: Mandated

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

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

Program Description: Allocation of 2011 Realignment for Citizens' Option for Public Safety.

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									
<u>Program No. and Title: 005 Juvenile Justice Crime Prevention</u>										
6,868,471	0	0	6,868,471	0	6,277,826	0	590,645	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> PS1 -- Protect the community from criminal activity, abuse and violence										
<i>Program Description:</i> Allocation of 2011 Realignment funding for Juvenile Justice Crime Prevention.										
<u>Program No. and Title: 006 Assembly Bill 109 - Community Corrections</u>										
57,059,093	0	0	57,059,093	0	55,941,074	0	1,118,019	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> PS1 -- Protect the community from criminal activity, abuse and violence										
<i>Program Description:</i> Allocation of Assembly Bill 109 funding (part of 2011 Realignment).										
<u>Program No. and Title: 007 District Attorney and Public Defender</u>										
1,649,162	0	0	1,649,162	0	1,554,658	0	94,504	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> CJ -- Ensure a fair and just criminal justice system										
<i>Program Description:</i> Allocation of 2011 Realignment for the District Attorney's Office and Public Defender's Office.										
<u>Program No. and Title: 008 Youthful Offender Block Grant</u>										
7,964,708	0	0	7,964,708	0	7,797,524	0	167,184	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> PS1 -- Protect the community from criminal activity, abuse and violence										
<i>Program Description:</i> Allocation of 2011 Realignment for the Youthful Offender Block Grant.										
<u>Program No. and Title: 009 Juvenile Re-entry Grant</u>										
457,530	0	0	457,530	0	457,530	0	0	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> PS1 -- Protect the community from criminal activity, abuse and violence										
<i>Program Description:</i> Allocation of 2011 Realignment for the Juvenile Re-entry Grant.										

	<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net Appropriations</u>	<u>Federal</u>	<u>State</u>	<u>Fees/ Other</u>	<u>Fund Balance</u>	<u>Net Cost</u>	<u>Positions</u>	<u>Vehicles</u>
		<u>Realignment/ Prop 172</u>	<u>Other</u>								
<hr/>											
<i>Program No. and Title: 010 Trial Court Security</i>											
	29,174,524	0	0	29,174,524	0	29,174,524	0	0	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>	PS1 -- Protect the community from criminal activity, abuse and violence										
<i>Program Description:</i>	Allocation of 2011 Realignment for Court Security.										
<hr/>											
<i>Program No. and Title: 011 Local Innovation</i>											
	1,526,018	0	0	1,526,018	0	928,564	0	597,454	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>	PS1 -- Protect the community from criminal activity, abuse and violence										
<i>Program Description:</i>	Allocation of 2011 Realignment for Local Innovation. This funding can be used to fund activities eligible to be funded by Assembly Bill 109 Community Corrections, District Attorney/Public Defender, Juvenile Re-entry Grant, and Court Security.										
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<i>Program No. and Title: 012 Behavioral Health Services</i>											
	71,747,703	0	0	71,747,703	0	64,963,885	0	6,783,818	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>	HS2 -- Minimize the impact of substance abuse and mental illness on neighborhoods and families										
<i>Program Description:</i>	Allocation of 2011 Realignment for Behavioral Health Services.										
<hr/>											
<i>Program No. and Title: 013 Protective Services</i>											
	124,494,226	0	0	124,494,226	0	122,957,358	0	1,536,868	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>	HS1 -- Ensure that needy residents have adequate food, shelter, and health care										
<i>Program Description:</i>	Allocation of 2011 Realignment for Protective Services.										
<hr/>											
FUNDED	316,239,045	0	0	316,239,045	0	304,588,584	0	11,650,461	0	0.0	0

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

GROWTH REQUEST RECOMMENDED FOR SEPTEMBER

Program No. and Title: 006 Assembly Bill 109 - Community Corrections

570,000	0	0	570,000	0	570,000	0	0	0	0.0	0
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Program Type: Mandated

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

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

Program Description: Allocation of 2011 Realignment Assembly Bill 109 funding for Departmental Growth.

Program No. and Title: 012 Behavioral Health Services

124,882	0	0	124,882	0	0	0	124,882	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: HS2 -- Minimize the impact of substance abuse and mental illness on neighborhoods and families

Program Description: Allocation of 2011 Realignment Behavioral Health Services funding for Departmental Growth.

Program No. and Title: 013 Protective Services

3,514,578	0	0	3,514,578	0	0	0	3,514,578	0	0.0	0
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Program Type: Mandated

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

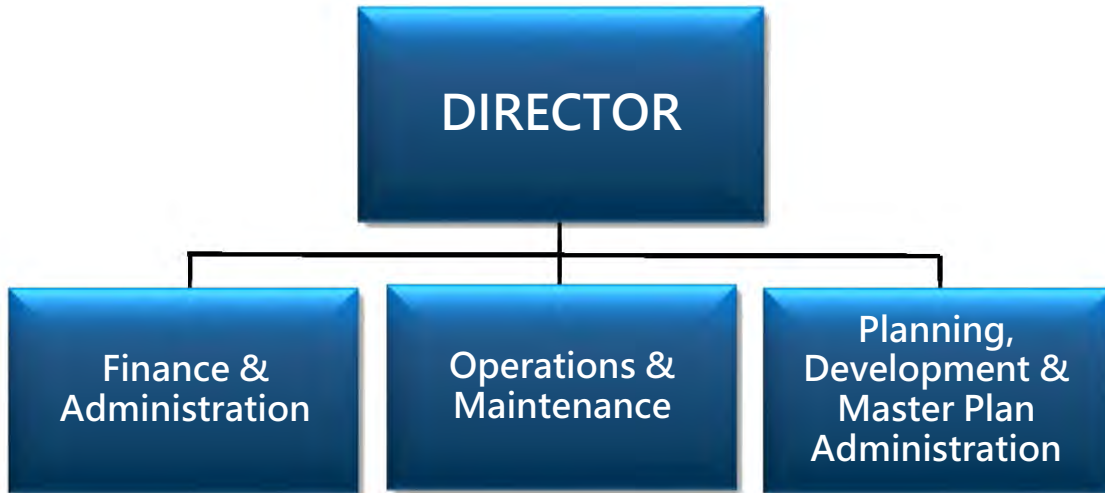
Strategic Objective: HS1 -- Ensure that needy residents have adequate food, shelter, and health care

Program Description: Allocation of 2011 Realignment Protective Services funding for Departmental Growth.

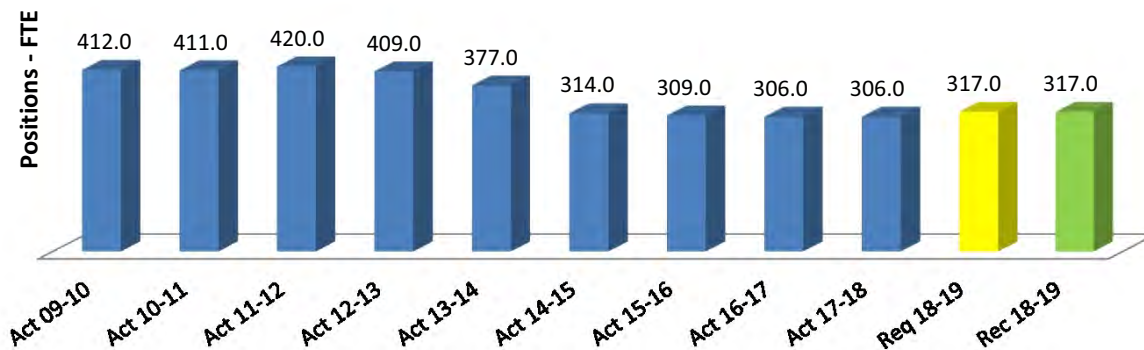
GROWTH REQUEST RECOMMENDED FOR SEPTEMBER										
4,209,460	0	0	4,209,460	0	570,000	0	3,639,460	0	0.0	0

GRAND TOTAL FUNDED										
320,448,505	0	0	320,448,505	0	305,158,584	0	15,289,921	0	0.0	0

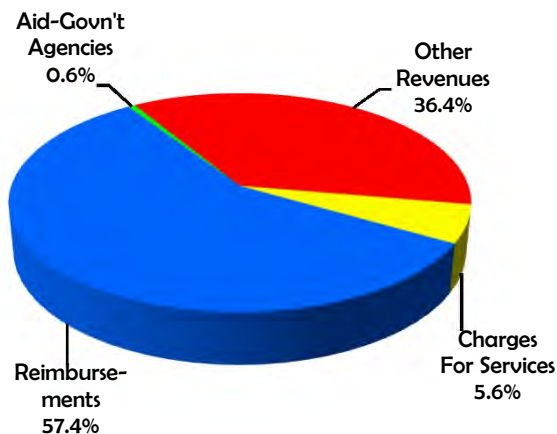
DEPARTMENTAL STRUCTURE
ROBERT LEONARD, INTERIM DIRECTOR



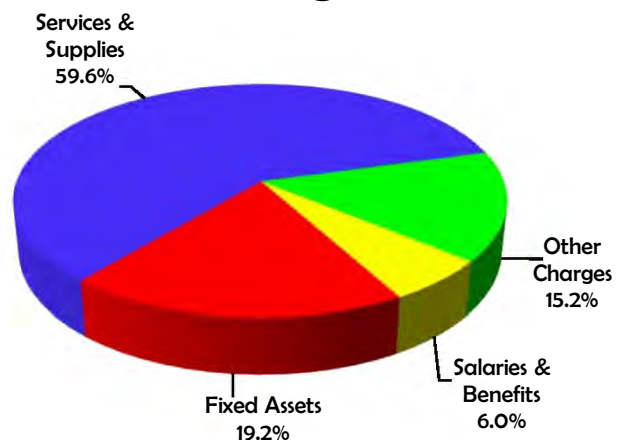
Staffing Trend



Financing Sources



Financing Uses



SUMMARY					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Total Requirements	245,359,601	225,727,200	265,071,794	339,749,953	329,084,389
Total Financing	219,318,821	207,226,242	207,238,114	211,087,574	211,632,574
Net Cost	26,040,780	18,500,958	57,833,680	128,662,379	117,451,815
Positions	306.0	306.0	306.0	317.0	317.0

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 similarly sized airports.
- Operate and maintain the County’s aviation assets in a financially sustainable manner.
- Successfully partner with the California Capital Airshow for the 13th 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 FY 2017-18:

- **Sacramento International Airport**

- As of December 2017, passenger enplanements increased by 394,484 passengers or 7.8 percent year over year versus Calendar Year (CY) 2016. An additional 3,654 departing flights were added during CY 2017, representing an additional 556,553 departing seats. New nonstop service was added to San Diego, Newark, Los Cabos, Spokane and Long Beach. Sacramento International Airport (SMF) averaged 139 flights per day to 33 nonstop destinations during CY 2017 versus 129 flights per day to 31 nonstop destinations during CY 2016.
- Terminal A renovations continued with the completion of new passenger lounge areas in Concourse A, as well as the start of construction for the expansion of the security check point. The security check point project will decrease wait times, update the passenger experience, and add exit lane technology at Concourse A.
- The SMF Master Plan update was approved by the Board of Supervisors and forwarded for environmental review in February of 2017. The Environmental Review is currently underway. 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.
- The Oxidation Pond Remediation Project at the SMF mitigated and removed 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. The construction was completed in the fall of 2017.
- The Department entered into an agreement that saw construction completed in December 2017 of two solar photovoltaic electric generating facilities at Sacramento 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 2017, the Department completed the first phase of the Truemper Road Extension project at Mather Airport. This project included 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.
- Along the newly created Truemper Road frontage, Mather Jet Center has begun construction on 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 project is underway on 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 is constructing drainage improvements for additional flood protection and a water quality device for treatment of runoff. Airports expects to receive approximately \$3.5 million of Airport Improvement Program (AIP) funding from the Federal Aviation Administration (FAA) for this project, with construction starting in summer of 2017 and completing in Spring 2018.

SIGNIFICANT DEVELOPMENTS DURING FY 2017- 18 (cont.):

- The upgrade of Mather's Instrument landing System to Category II Special Authorization criteria has been 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.
- **McClellan Airport**
 - The Department and the Office of Economic Development worked together to transfer McClellan Airport management to McClellan Business Park.

FY 2018-19 APPROVED RECOMMENDED BUDGET**SIGNIFICANT CHANGES FOR FY 2018-19:**

- 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 spring of 2018.
- 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 began start in the summer of 2017, and the project will be complete by summer 2019.
- The Airports Sustainability Master Plan was initiated in March of 2017 and when completed in the summer of 2018 will provide a pathway to ensuring sustainability is integrated into airport planning, operations, maintenance and development at all Department facilities.
- 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, and an expanded security check point will be constructed to reduce wait times.
- The Department is currently developing 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.
- **Mather**
 - The Truemper Roadway extension will continue with the design and construction of the Truemper Extension Phase II. This phase will extend Truemper Way from its current end to the existing roadway along the flight line adjacent to the West Cargo Apron.

- **Mather Airport (cont.):**

- Runway 4L/22R will have the pavement rehabilitated; this project is anticipated to begin in the Spring of 2019.

STAFFING LEVEL CHANGES FOR FY 2018-19:

- The following position changes were made by various Salary Resolution Amendments during Fiscal Year 2017-18:

Airfield Superintendent	1.0
Custodian Level 2.....	-2.0
Senior Airport Planner	<u>1.0</u>
Total	0.0

- The following position changes are included as part of the Fiscal Year 2018-19 Recommended June Budget:

Custodian Level 2.....	-3.0
Fire Captain Aircraft Rescue & Firefighting (24)	1.0
Firefighter Aircraft Rescue & Firefighting Level 2 (24)	-1.0
Senior Airport Operations Worker	2.0
Storekeeper 1	<u>1.0</u>
Total	0.0

BUDGET RESERVE BALANCES FOR FY 2018-19:

- **Operating Reserve — \$28,014,591**

- As defined in the Bond Master Indenture dated May 1, 2008, “Operating Reserve Requirement” means, as of any date of calculation, an amount equal to 25 percent of the amount included in the then current Annual Budget for Operating Expenses. For Fiscal Year 2017-18, the Operating Reserve Requirement is \$24,415,776. The Operating Reserve Requirement for Fiscal Year 2018-19 reflects an increase of \$3,598,815 from the Fiscal Year 2017-18 Adopted Budget.

- **Revenue Bond Reserve and Contingency**

- As defined in the Bond Master Indenture dated as of May 1, 2008, the Reserve and Contingency Requirement represents, as of any date of calculation, an amount equal to \$2,000,000 or such greater amount as specified in the then-current Annual Budget. This Reserve remains unchanged from the Fiscal Year 2017-18 Adopted Budget.

CAPITAL IMPROVEMENT PLAN FOR FY 2018-19:

- For detailed information regarding Fiscal Year 2018-19 capital projects, equipment and operating impacts by project, please refer to the Fiscal Year 2018-19 Capital Improvement Plan.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit 3400000 - Airport System			
Operating Detail	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
1	2	3	4
Operating Revenues			
Charges for Services	\$ 89,936,850	\$ 89,936,850	\$ -
Intergovernmental Revenues	2,771,299	2,771,299	-
Use of Money and Property	91,953,460	92,498,460	545,000
Total Operating Revenues	\$ 184,661,609	\$ 185,206,609	\$ 545,000
Operating Expenses			
Salaries and Employee Benefits	\$ 35,734,114	\$ 36,870,130	\$ 1,136,016
Services and Supplies	73,674,158	80,628,258	6,954,100
Other Charges	1,638,866	1,638,866	-
Depreciation	52,084,613	52,084,613	-
Total Operating Expenses	\$ 163,131,751	\$ 171,221,867	\$ 8,090,116
Operating Income (Loss)	\$ 21,529,858	\$ 13,984,742	\$ (7,545,116)
Non-Operating Revenues (Expenses)			
Other Financing	\$ -	\$ -	\$ -
Other Revenues	22,658,000	22,658,000	-
Fines/Forefeitures/Penalties	55,000	55,000	-
Licenses/Permits	30,000	30,000	-
Interest Income	3,682,965	3,682,965	-
Cost of Goods Sold	(500,000)	(500,000)	-
Gain or Loss on Sale of Capital Assets	-	-	-
Interest Expense	(51,125,357)	(39,396,525)	-
Total Non-Operating Revenues (Expenses)	\$ (25,199,392)	\$ (13,470,560)	\$ -
Income Before Capital Contributions and Transfers	\$ (3,669,534)	\$ 514,182	\$ (7,545,116)
Interfund Charges	\$ 285,000,000	\$ 285,000,000	\$ -
Interfund Reimb	(161,000,000)	(161,000,000)	-
Change in Net Assets	\$ (127,669,534)	\$ (123,485,818)	\$ (7,545,116)
Net Assets - Beginning Balance	592,679,435	592,679,435	-
Net Assets - Ending Balance	\$ 465,009,901	\$ 469,193,617	\$ 4,183,716
Positions	306.0	317.0	11.0

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	\$ 276,074	\$ 276,074	-
Total Operating Expenses	\$ 276,074	\$ 276,074	-
Operating Income (Loss)	\$ (276,074)	\$ (276,074)	-
Non-Operating Revenues (Expenses)			
Other Financing	\$ -	\$ -	-
Interest Income	-	-	-
Equipment	(17,834,000)	(15,440,400)	2,393,600
Improvements	(103,741,023)	(102,249,523)	1,491,500
Land	(2,000,000)	-	2,000,000
Total Non-Operating Revenues (Expenses)	\$ (123,575,023)	\$ (117,689,923)	5,885,100
Income Before Capital Contributions and Transfers	\$ (123,851,097)	\$ (117,965,997)	5,885,100
Interfund Reimb	(124,000,000)	(124,000,000)	-
Change in Net Assets	\$ 148,903	\$ 6,034,003	5,885,100
Net Assets - Beginning Balance	(58,033,734)	(58,033,734)	-
Net Assets - Ending Balance	\$ (57,884,831)	\$ (51,999,731)	5,885,100

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:**DEPARTMENT OF AIRPORTS (3400000)**

- Rebudget/Reserve Changes
 - Operating Reserves have decreased \$1,912,250 due to a decrease in anticipated operating expenses. The Department is required to reserve an amount equal to 25% of budgeted operating expenses.
 - Appropriations have increased \$4,426,300 due to rebudgeting of various projects not completed in Fiscal Year 2017-18, such as software upgrades, a major LED lighting retrofit project now being undertaken by Maintenance and Operations, cooling towers for Terminal A and heating, ventilation, and air conditioning replacement.
- Additional Recommended Growth
 - Recommended on-going growth requests include \$1,141,749 in net appropriations and adding 11.0 FTE.
 - Growth details are included in the Program Information – Growth Requests Recommended for September section of this budget unit.
- Other Changes
 - Appropriations have decreased \$9,206,765 due to the following:
 - A decrease of \$5,733 due to a position reallocation.
 - An increase of \$952,800 for services and supplies costs associated with the addition of services such as increasing shuttle operations, camera replacements and contribution to the Business Environmental Resource Center.
 - An increase of \$1,575,000 for Maintenance and Operation projects such as Concourse A and B Americans with Disabilities Act counter modifications and seating and electrical work projects.
 - A decrease of \$11,728,832 due to interest savings resulting from the refunding of Series 2008 and Series 2009 bonds and issuance of Series 2018 bonds approved by the Board on April 10, 2018.
 - Revenues have increased \$545,000 due to an increased estimate of reimbursement for bussing operations at Sacramento International Airport.

AIRPORT CAPITAL OUTLAY (3480000)

- Rebudget Changes
 - Appropriations have increased \$4,882,200 due to rebudgeting of various projects not completed in Fiscal Year 2017-18, such as Mather apron rehabilitation and runway upgrade projects and improvements to Terminal A at Sacramento International Airport.
- Other Changes
 - Appropriations have decreased \$10,827,300 due to removal of Mather projects to focus on the runway upgrade mentioned above, postponing of campus wide landscaping modifications, and moving the LED Retrofit project from the Capital Outlay Budget to the Airport Enterprise Budget under Maintenance and Operations.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

The following position changes are included as part of the Fiscal Year 2018-19 Adopted Budget:

Administrative Services Officer 2.....	2.0
Airfield Maintenance Supervisor.....	-1.0
Airport Manager	1.0
Airport Operations Dispatcher Range B	-1.0
Airport Operations Officer.....	3.0
Custodian Level 2	-1.0
Equipment Mechanic.....	1.0
Office Specialist Level 2	1.0
Park Maintenance Mechanic	-1.0
Senior Accountant.....	1.0
Senior Airport Economic Development Specialist.....	1.0
Senior Airport Operations Worker	-1.0
Senior Highway Maintenance Worker	1.0
Stock Clerk.....	3.0
Storekeeper 1.....	1.0
Supervising Engineering Technician.....	<u>1.0</u>
Total	11.0

REVISED RESERVE BALANCES FOR FY 2018-19:

- **Operating Reserve — \$26,102,341**
- **Revenue Bond Reserve and Contingency - \$2,000,000**

SCHEDULE (AIRPORT OPERATIONS):

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Enterprise Fund Fiscal Year 2018-19				Schedule 11
	Fund Title 041A - AIRPORT MAINTENANCE				
	Service Activity Airport Operations				
	Budget Unit 3400000				
Operating Detail	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Operating Revenues					
Charges for Service	\$ 81,312,506	\$ 86,625,047	\$ 87,412,940	\$ 89,936,850	\$ 89,936,850
Intergovernmental Revenues	12,533,139	3,217,592	10,033,344	2,771,299	2,771,299
Use Of Money/Prop	92,656,309	90,714,673	87,903,805	91,953,460	92,498,460
Total Operating Revenues	\$ 186,501,954	\$ 180,557,312	\$ 185,350,089	\$ 184,661,609	\$ 185,206,609
Operating Expenses					
Salaries/Benefits	\$ 32,103,713	\$ 33,631,473	\$ 35,182,857	\$ 36,875,862	\$ 36,870,130
Services & Supplies	55,835,199	62,687,921	68,049,425	73,674,158	80,628,258
Other Charges	1,676,975	1,563,973	1,359,929	1,638,866	1,638,866
Depreciation	52,506,365	52,327,025	53,060,553	52,084,613	52,084,613
Total Operating Expenses	\$ 142,122,252	\$ 150,210,392	\$ 157,652,764	\$ 164,273,499	\$ 171,221,867
Operating Income (Loss)	\$ 44,379,702	\$ 30,346,920	\$ 27,697,325	\$ 20,388,110	\$ 13,984,742
Non-Operating Revenues (Expenses)					
Other Revenues	\$ 18,191,091	\$ 20,239,800	\$ 20,033,844	\$ 22,658,000	\$ 22,658,000
Fines/Forefeitures/Penalties	36,441	64,148	50,000	55,000	55,000
Licenses/Permits	61,855	62,972	30,000	30,000	30,000
Interest Income	1,442,716	3,040,657	1,774,181	3,682,965	3,682,965
Cost of Goods Sold	(361,607)	(499,671)	(535,000)	(500,000)	(500,000)
Gain or Loss on Sale of Capital Assets	262,046	518,184	-	-	-
Interest Expense	(54,049,713)	(50,093,579)	(52,198,000)	(51,125,357)	(39,396,525)
Total Non-Operating Revenues (Expenses)	\$ (34,417,171)	\$ (26,667,489)	\$ (30,844,975)	\$ (25,199,392)	\$ (13,470,560)
Income Before Capital Contributions and Transfers	\$ 9,962,531	\$ 3,679,431	\$ (3,147,650)	\$ (4,811,282)	\$ 514,182
Interfund Charges	157,029,805	174,204,864	214,400,000	285,000,000	285,000,000
Interfund Reimb	(157,029,805)	(174,204,864)	(159,900,000)	(161,000,000)	(161,000,000)
Change In Net Assets	\$ 9,962,531	\$ 3,679,431	\$ (57,647,650)	\$ (128,811,282)	\$ (123,485,818)
Net Assets - Beginning Balance	570,329,573	584,627,149	584,627,149	592,679,435	592,679,435
Equity and Other Account Adjustments	4,335,045	4,372,855	-	-	-
Net Assets - Ending Balance	\$ 584,627,149	\$ 592,679,435	\$ 526,979,499	\$ 463,868,153	\$ 469,193,617
Positions	306.0	306.0	306.0	317.0	317.0
Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6

2018-19 PROGRAM INFORMATION

BU: 3400000 Airport Enterprise

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Sacramento International Airport

493,235,453	0	-161,000,000	332,235,453	2,771,299	0	203,333,670	0	126,130,484	301.0	158
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Program Type: Self-Supporting

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

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

Program Description: Developing, operating, and maintaining Airport System to provide the safe and efficient movement of people and goods.

Program No. and Title: 002 Executive Airport

563,064	0	0	563,064	0	0	1,449,155	0	-886,091	1.0	4
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Program Type: Self-Supporting

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

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

Program Description: Developing, operating, and maintaining general aviation airport

Program No. and Title: 003 Mather Airport

1,178,126	0	0	1,178,126	0	0	4,078,450	0	-2,900,324	4.0	15
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Program Type: Self-Supporting

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

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

Program Description: Developing, operating, and maintaining regional cargo airport

FUNDED										
494,976,643	0	-161,000,000	333,976,643	2,771,299	0	208,861,275	0	122,344,069	306.0	177

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

GROWTH REQUEST RECOMMENDED FOR SEPTEMBER

Program No. and Title: 001 Sacramento International Airport

356,562 0 0 356,562 0 0 0 0 356,562 5.0 0

Program Type: Mandated

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

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

Program Description: Regulatory Compliance: Satisfying directives from the Transportation Security Administration and Government Accounting Standards Board.

Program No. and Title: 001 Sacramento International Airport

541,434 0 0 541,434 0 0 0 0 541,434 4.0 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: Operational Efficiency: Position growth needed to maintain the operational efficiency of the Department.

Program No. and Title: 001 Sacramento International Airport

243,753 0 0 243,753 0 0 0 0 243,753 2.0 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: Growth in Services/Customer Service: Adding positions in selected sections to maintain customer service and keep up with passenger growth.

GROWTH REQUEST RECOMMENDED FOR SEPTEMBER										
1,141,749	0	0	1,141,749	0	0	0	0	1,141,749	11.0	0

GRAND TOTAL FUNDED										
496,118,392	0	-161,000,000	335,118,392	2,771,299	0	208,861,275	0	123,485,818	317.0	177

SCHEDULE (AIRPORT CAPITAL OUTLAY):

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Enterprise Fund Fiscal Year 2018-19				Schedule 11
	Fund Title		043A - AIRPORT CAPITAL IMPR		
	Service Activity		Capital Outlay		
	Budget Unit		3480000		
Operating Detail	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Operating Revenues					
Intergovernmental Revenues	\$ 12,134,657	\$ 1,655,003	\$ -	\$ -	\$ -
Total Operating Revenues	\$ 12,134,657	\$ 1,655,003	\$ -	\$ -	\$ -
Operating Expenses					
Depreciation	\$ -	\$ -	\$ 219,630	\$ 276,074	\$ 276,074
Total Operating Expenses	\$ -	\$ -	\$ 219,630	\$ 276,074	\$ 276,074
Operating Income (Loss)	\$ 12,134,657	\$ 1,655,003	\$ (219,630)	\$ (276,074)	\$ (276,074)
Non-Operating Revenues (Expenses)					
Other Revenues	\$ 21,765	\$ -	\$ -	\$ -	\$ -
Interest Income	667,133	1,162,312	-	-	-
Equipment	(3,495,467)	(3,642,362)	(7,300,400)	(17,834,000)	(15,440,400)
Improvements	(45,329,725)	(21,152,741)	(45,166,000)	(103,741,023)	(102,249,523)
Land	-	(54,309)	(2,000,000)	(2,000,000)	-
Total Non-Operating Revenues (Expenses)	\$ (48,136,294)	\$ (23,687,100)	\$ (54,466,400)	\$ (123,575,023)	\$ (117,689,923)
Income Before Capital Contributions and Transfers	\$ (36,001,637)	\$ (22,032,097)	\$ (54,686,030)	\$ (123,851,097)	\$ (117,965,997)
Interfund Reimb	-	-	(54,500,000)	(124,000,000)	(124,000,000)
Change In Net Assets	\$ (36,001,637)	\$ (22,032,097)	\$ (186,030)	\$ 148,903	\$ 6,034,003
Net Assets - Beginning Balance	-	(36,001,637)	(36,001,637)	(58,033,734)	(58,033,734)
Equity and Other Account Adjustments	-	-	-	-	-
Net Assets - Ending Balance	\$ (36,001,637)	\$ (58,033,734)	\$ (36,187,667)	\$ (57,884,831)	\$ (51,999,731)
Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6

2018-19 PROGRAM INFORMATION

BU: 3480000 Airport-Capital Outlay

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 004 Capital Improvement Program

117,965,997	0	-124,000,000	-6,034,003	0	0	0	0	-6,034,003	0.0	0
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Program Type: Self-Supporting

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

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

Program Description: Developed to meet the needs of expanding service

FUNDED										
117,965,997	0	-124,000,000	-6,034,003	0	0	0	0	-6,034,003	0.0	0

GRAND TOTAL FUNDED										
117,965,997	0	-124,000,000	-6,034,003	0	0	0	0	-6,034,003	0.0	0

Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	-	-	4,288,000	1,986,199	1,986,199
Total Financing	-	-	-	-	-
Net Cost	-	-	4,288,000	1,986,199	1,986,199

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 FY 2017-18:

- Appropriation adjustment of \$10,000 to the Cooperative Extension budget unit to fund the coordinator position from 0.5 FTE to 1.0 FTE.
- Appropriation adjustment of \$171,367 to the Human Assistance-Administration budget unit to fund the Winter Sanctuary Program.
- Appropriation adjustment of \$50,000 to the Code Enforcement budget unit to fund contracted towing services.
- Appropriation adjustment of \$1,000,000 to the Non-Departmental Costs budget unit to be transferred to the City of Rancho Cordova to fund construction costs for Phase II of the Mather Veterans Village.
- Appropriation adjustment of \$200,000 to the Care In-Homes and Institutions - Juvenile Court Wards budget unit to pay for additional youth committed to the State Department of Juvenile Justice.
- Appropriation adjustment of \$2,847,335 to the Voter Registration and Elections budget unit to cover costs associated with the purchase of new voting equipment and the new vote-by-mail process.

FY 2018-19 APPROVED RECOMMENDED BUDGET

- Appropriations have decreased \$803,707 to fund the following services:
 - \$691,607 to the Child, Family and Adults Services Budget Unit to fund the Hearts for Kids and Birth & Beyond programs.
 - \$14,900 to the Fair Housing Services Budget Unit to fund increased cost for Sacramento Self Help Housing Renters Helpline contract.
 - \$97,200 to the Financing-Transfers/Reimbursements Budget Unit to be transferred to Water Resources to fund stormwater education services.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 5980000 - Appropriation For Contingency				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Appropriation for Contingencies	\$ 1,182,492	\$ 1,986,199	\$ 803,707	
Total Expenditures/Appropriations	\$ 1,182,492	\$ 1,986,199	\$ 803,707	
Net Cost	\$ 1,182,492	\$ 1,986,199	\$ 803,707	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$803,707.
- Other Changes
 - Appropriations have increased \$803,707 to restore Board of Supervisor changes at Recommended Budget.

SCHEDULE:

State Controller Schedule		County of Sacramento			Schedule 9	
County Budget Act January 2010		Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19				
		Budget Unit	5980000 - Appropriation For Contingency			
		Function	APPROPRIATION FOR CONTINGENCY			
		Activity	Appropriation for Contingency			
		Fund	001A - GENERAL			
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Appropriation for Contingencies	\$ -	\$ -	\$ 4,288,000	\$ 1,986,199	\$ 1,986,199	
Total Expenditures/Appropriations	\$ -	\$ -	\$ 4,288,000	\$ 1,986,199	\$ 1,986,199	
Net Cost	\$ -	\$ -	\$ 4,288,000	\$ 1,986,199	\$ 1,986,199	

2018-19 PROGRAM INFORMATION

BU: 5980000 Appropriation For Contingency

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/ Prop 172</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		

FUNDED

Program No. and Title: 001 General Fund Contingencies

2,789,906	0	0	2,789,906	0	0	0	0	2,789,906	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: FO -- Financial Obligation

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

FUNDED										
2,789,906	0	0	2,789,906	0	0	0	0	2,789,906	0.0	0

BOS APPROVED DURING JUNE BUDGET HEARINGS

Program No. and Title: 001 General Fund Contingencies

-803,707	0	0	-803,707	0	0	0	0	-803,707	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

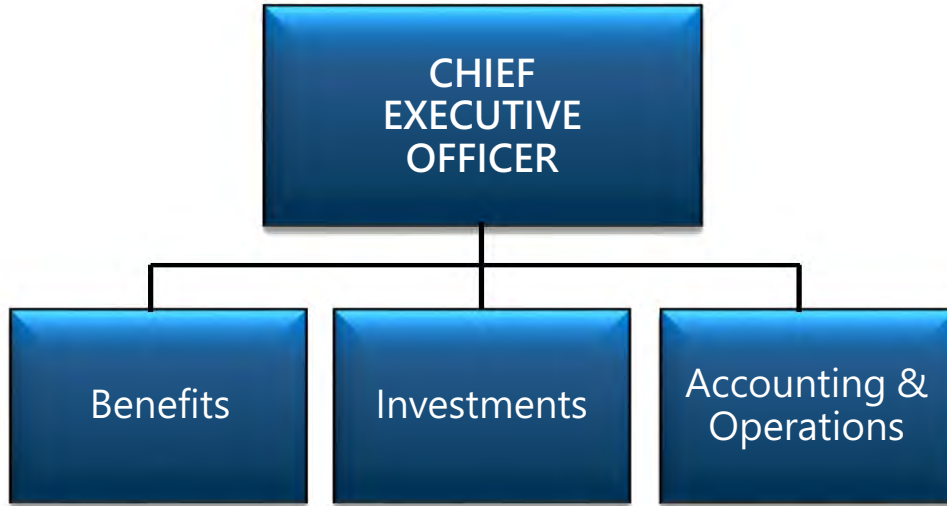
Strategic Objective: FO -- Financial Obligation

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

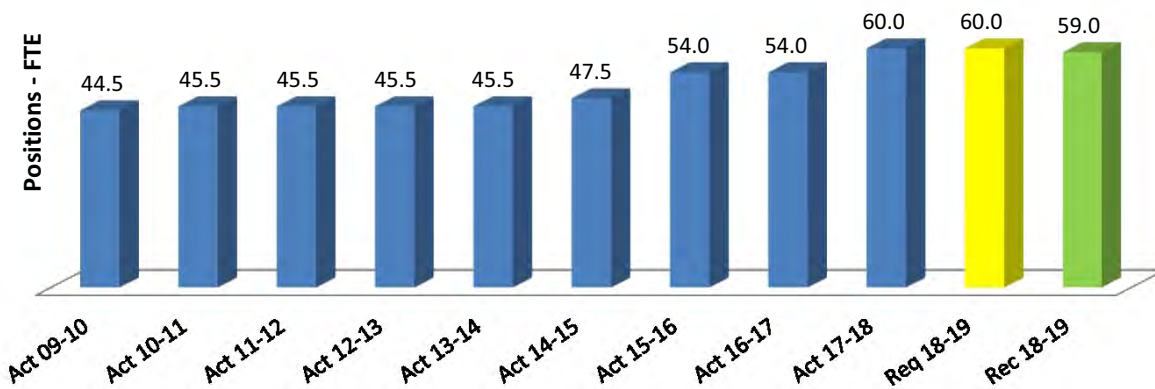
BOS APPROVED DURING JUNE BUDGET HEARINGS										
-803,707	0	0	-803,707	0	0	0	0	-803,707	0.0	0

GRAND TOTAL FUNDED										
1,986,199	0	0	1,986,199	0	0	0	0	1,986,199	0.0	0

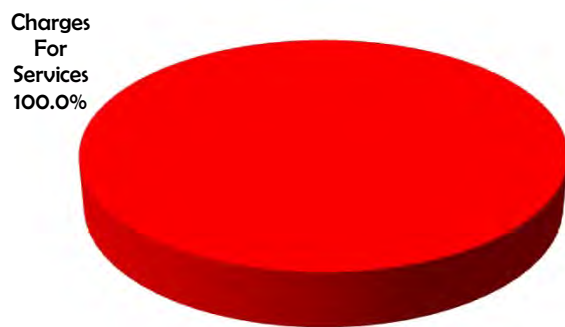
DEPARTMENTAL STRUCTURE
ERIC STERN, CHIEF EXECUTIVE OFFICER



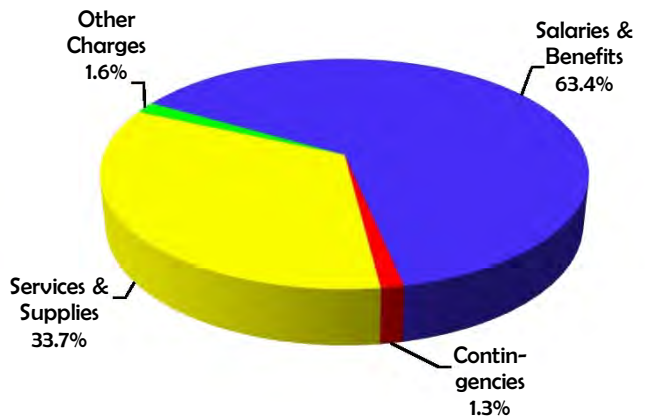
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	6,113,682	5,995,645	10,024,407	9,125,781	9,577,952
Total Financing	(561,213)	(974,375)	10,024,407	9,125,781	9,577,952
Net Cost	6,674,895	6,970,020	-	-	-
Positions	54.0	60.0	60.0	60.0	59.0

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 FY 2017-18:

The significant developments are still being worked on, and when completed, will be presented to the SCERS Board in June as part of the SCERS Fiscal Year 2018-19 Recommended Budget.

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

The significant changes are still being worked on, and when completed, will be presented to the SCERS Board in June as part of the SCERS Fiscal Year 2018-19 Recommended Budget.

STAFFING LEVEL CHANGES FOR FY 2018-19:

The following position changes were made by various Salary Resolution Amendments during Fiscal Year 2017-18:

Accounting Manager	1.0	
Senior Accounting Manager	<u>-1.0</u>	
Total		0.0

FOR INFORMATION ONLY

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET

Budget Unit: 7860000 - Board Of Retirement

Operating Detail	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Operating Revenues			
Charges for Service	\$ 9,125,781	\$ 9,577,952	\$ 452,171
Total Operating Revenues	\$ 9,125,781	\$ 9,577,952	\$ 452,171
Operating Expenses			
Salaries/Benefits	\$ 5,922,615	\$ 6,068,615	\$ 146,000
Services & Supplies	2,925,161	3,231,332	306,171
Other Charges	126,005	126,005	-
Depreciation	27,000	27,000	-
Total Operating Expenses	\$ 9,000,781	\$ 9,452,952	\$ 452,171
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	(13,644,915)	(13,644,915)	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ (13,644,915)	\$ (13,644,915)	-
Positions	60.0	59.0	-1.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Other Changes
 - Appropriations have increased \$452,171 to acknowledge the Fiscal Year 2018-19 Budget approved by the SCERS Board on August 15, 2018. This reflects an increase of \$146,000 in Salaries and Benefits and \$306,171 in Services and Supplies. 1.0 FTE Senior Personnel Specialist will be transferred from SCERS to the Department of Personnel Services and reallocated to 1.0 FTE Senior Personnel Analyst to provide dedicated personnel services to SCERS.
 - Revenues have increased \$452,171 to acknowledge the Fiscal Year 2018-19 Budget approved by the SCERS Board on August 15, 2018.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

The following position changes are included as part of the Fiscal Year 2018-19 Adopted Budget:

Administrative Services Officer 2	1.0
Office Specialist Level 2.....	1.0
Senior Accountant.....	1.0
Senior Office Assistant Level 2	-1.0
Senior Office Specialist.....	-1.0
Senior Personnel Specialist	-1.0
Senior Retirement Benefits Specialist	<u>-1.0</u>
Total	-1.0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Internal Service Fund Fiscal Year 2018-19				Schedule 10	
	Fund Title		060A - BOARD OF RETIREMENT			
	Service Activity		Administration			
	Budget Unit		7860000			
Operating Detail	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ -	\$ -	\$ 10,024,407	\$ 9,125,781	\$ 9,577,952	
Total Operating Revenues	\$ -	\$ -	\$ 10,024,407	\$ 9,125,781	\$ 9,577,952	
Operating Expenses						
Salaries/Benefits	\$ 3,912,479	\$ 4,035,561	\$ 6,733,278	\$ 5,922,615	\$ 6,068,615	
Services & Supplies	1,856,578	1,692,760	2,898,790	2,925,161	3,231,332	
Other Charges	317,947	240,339	240,339	126,005	126,005	
Depreciation	26,678	26,985	27,000	27,000	27,000	
Total Operating Expenses	\$ 6,113,682	\$ 5,995,645	\$ 9,899,407	\$ 9,000,781	\$ 9,452,952	
Operating Income (Loss)	\$ (6,113,682)	\$ (5,995,645)	\$ 125,000	\$ 125,000	\$ 125,000	
Non-Operating Revenues (Expenses)						
Other Revenues	\$ -	\$ 30	\$ -	\$ -	\$ -	
Interest Income	(561,213)	(974,405)	-	-	-	
Contingencies	-	-	(125,000)	(125,000)	(125,000)	
Total Non-Operating Revenues (Expenses)	\$ (561,213)	\$ (974,375)	\$ (125,000)	\$ (125,000)	\$ (125,000)	
Income Before Capital Contributions and Transfers	\$ (6,674,895)	\$ (6,970,020)	\$ -	\$ -	\$ -	
Change In Net Assets	\$ (6,674,895)	\$ (6,970,020)	\$ -	\$ -	\$ -	
Net Assets - Beginning Balance	-	(6,674,895)	(6,674,895)	(13,644,915)	(13,644,915)	
Equity and Other Account Adjustments	-	-	-	-	-	
Net Assets - Ending Balance	\$ (6,674,895)	\$ (13,644,915)	\$ (6,674,895)	\$ (13,644,915)	\$ (13,644,915)	
Positions	54.0	60.0	60.0	60.0	59.0	
	Revenues Tie To				SCH 1, COL 4	
	Expenses Tie To				SCH 1, COL 6	

2018-19 PROGRAM INFORMATION

BU: 786000 Board Of Retirement

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

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

9,577,952	0	0	9,577,952	0	0	9,577,952	0	0	59.0	0
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Program Type: Mandated

Countywide Priority: 5 -- General Government

Strategic Objective: FO -- Financial Obligation

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

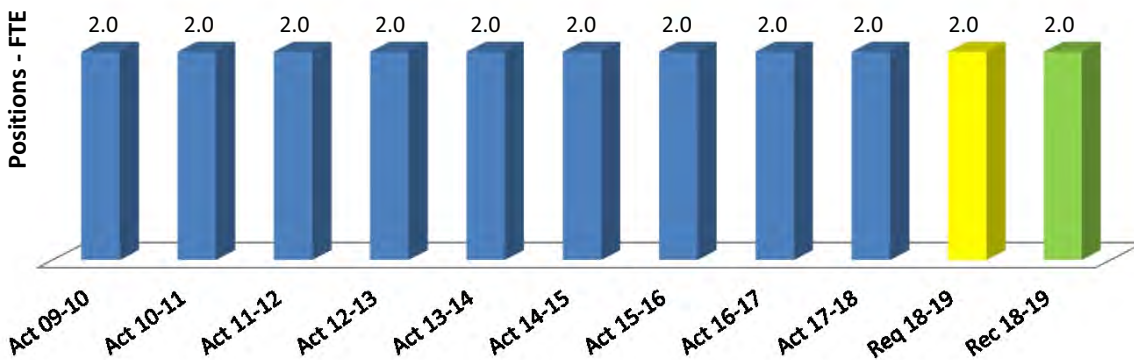
FUNDED										
9,577,952	0	0	9,577,952	0	0	9,577,952	0	0	59.0	0

GRAND TOTAL FUNDED										
9,577,952	0	0	9,577,952	0	0	9,577,952	0	0	59.0	0

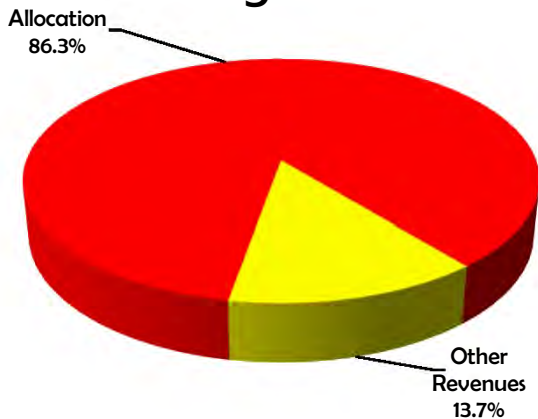
DEPARTMENTAL STRUCTURE
ALICE DOWDIN CALVILLO, EXECUTIVE OFFICER



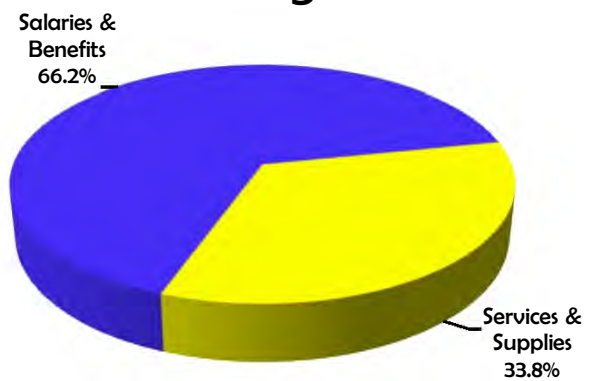
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	323,757	357,190	423,914	435,930	438,170
Total Financing	22,713	27,711	60,000	60,000	60,000
Net Cost	301,044	329,479	363,914	375,930	378,170
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 tests.

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.

GOALS:

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

STAFFING LEVEL CHANGES FOR FY 2018-19:

The following position changes were made by various Salary Resolution Amendments during Fiscal Year 2017-18:

Executive Secretary	1.0
Civil Service Specialist	<u>-1.0</u>
Total	0.0

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 4210000 - Civil Service Commission			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Miscellaneous Revenues	\$ 60,000	\$ 60,000	-
Total Revenue	\$ 60,000	\$ 60,000	-
Salaries & Benefits	\$ 288,002	\$ 290,242	2,240
Services & Supplies	110,263	110,263	-
Expenditure Transfer & Reimbursement	37,665	37,665	-
Total Expenditures/Appropriations	\$ 435,930	\$ 438,170	2,240
Net Cost	\$ 375,930	\$ 378,170	2,240
Positions	2.0	2.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$2,240.
- Other Changes
 - Appropriations have increased \$2,240 due to an anticipated increase in negotiated cost of living adjustments.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **4210000 - Civil Service Commission**
 Function **GENERAL**
 Activity **Personnel**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Miscellaneous Revenues	\$ 22,713	\$ 27,711	\$ 60,000	\$ 60,000	\$ 60,000
Total Revenue	\$ 22,713	\$ 27,711	\$ 60,000	\$ 60,000	\$ 60,000
Salaries & Benefits	\$ 205,758	\$ 213,738	\$ 287,691	\$ 288,002	\$ 290,242
Services & Supplies	106,296	120,120	108,408	110,263	110,263
Other Charges	2,865	-	-	-	-
Intrafund Charges	8,838	23,332	27,815	37,665	37,665
Total Expenditures/Appropriations	\$ 323,757	\$ 357,190	\$ 423,914	\$ 435,930	\$ 438,170
Net Cost	\$ 301,044	\$ 329,479	\$ 363,914	\$ 375,930	\$ 378,170
Positions	2.0	2.0	2.0	2.0	2.0

2018-19 PROGRAM INFORMATION

BU: 4210000 Civil Service Commission

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Civil Service Commission

438,170	0	0	438,170	0	0	60,000	0	378,170	2.0	0
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Program Type: Mandated

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

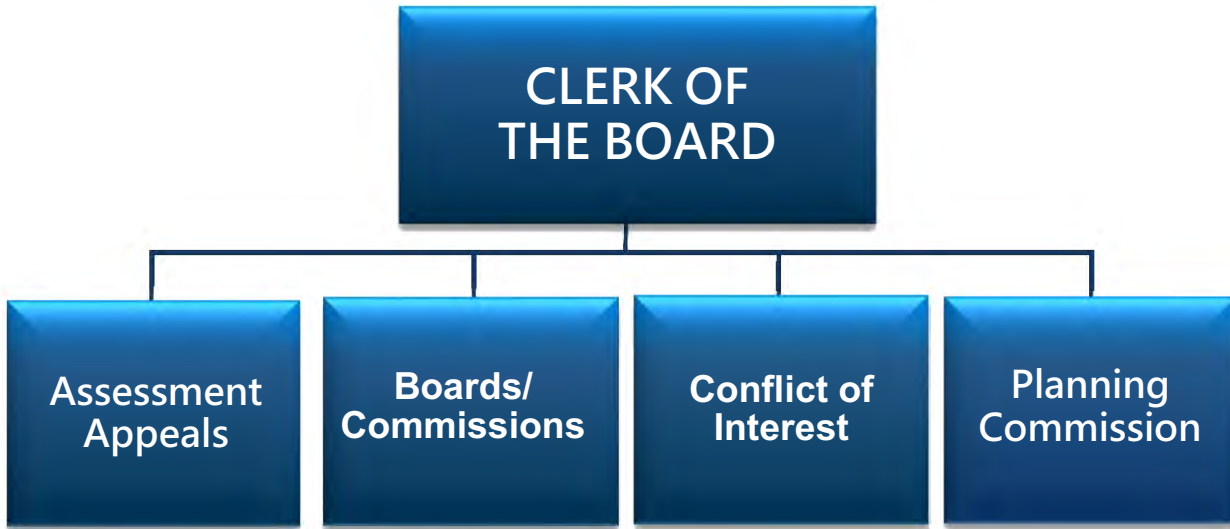
Strategic Objective: IS -- Internal Support

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

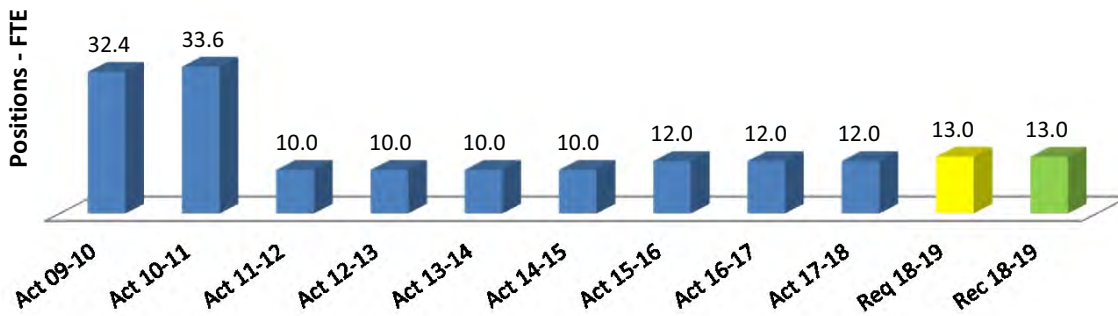
FUNDED										
438,170	0	0	438,170	0	0	60,000	0	378,170	2.0	0

GRAND TOTAL FUNDED										
438,170	0	0	438,170	0	0	60,000	0	378,170	2.0	0

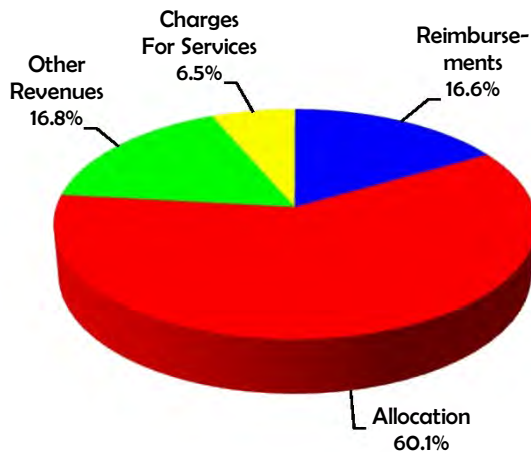
DEPARTMENTAL STRUCTURE
FLORENCE EVANS, CLERK OF THE BOARD



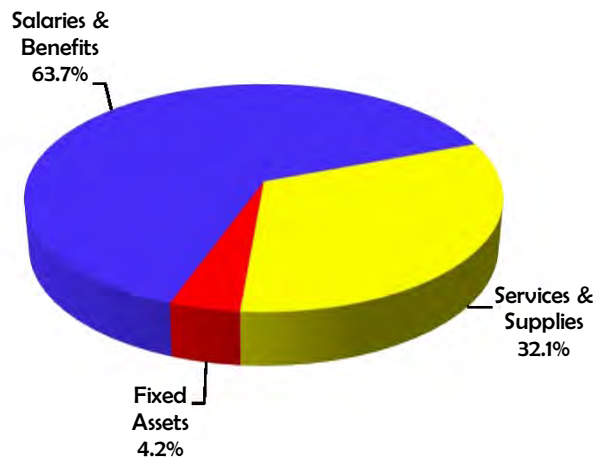
Staffing Trend



Financing Sources



Financing Uses



Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	1,629,943	1,710,332	2,049,873	1,887,982	1,990,455
Total Financing	394,614	502,047	550,801	464,715	555,461
Net Cost	1,235,329	1,208,285	1,499,072	1,423,267	1,434,994
Positions	12.0	12.0	12.0	13.0	13.0

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, Sacramento Transportation Authority, Regional Human Rights/Fair Housing Commission, Sacramento County Successor Agency Oversight Board, and Sacramento County Oversight Board.

- 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 FY 2017-18:

- Implemented new agenda management technology to replace an aged system with funding from a Public, Education, and Government (PEG) grant.
- Implemented electronic tracking, storing, and reporting of Ethics Training certificates.
- Implemented technology for electronic public speaker requests in the Board Chambers using kiosks and web administration functionality.
- Implemented first phase of microfilm and microfiche data conversion project to enhance the searching of records dated from 1946 through 1995.
- Began to provide clerking and meeting management services for Sacramento County Oversight Board.

FY 2018-19 APPROVED RECOMMENDED BUDGET**SIGNIFICANT CHANGES FOR FY 2018-19:**

- Will initiate a transition to assume administrative oversight functions for additional legislative hearing bodies, including the Subdivision Review Committee, Project Review Committee, Zoning Administrator, and Community Planning Advisory Councils. Planning and Environmental Review will provide cost recovery.
- Will complete final phase of microfilm and microfiche conversion project.
- Will implement first phase of enhanced Boards, Commissions and Committees database tracking and processing system, with improved reporting and application functionality.
- Will implement first phase of electronic management of Fair Political Practices Commission (FPPC) Biennial Notices and tracking and storage of conflict of interest codes.
- Will implement digitalization of historical records for electronic access and transparency.

RECOMMENDED GROWTH FOR FY 2018-19:

- On-going recommended growth requests include:
 - Appropriations of \$182,540 offset by a reimbursement from Planning and Environmental Review of \$381,376
 - Net county cost of -\$198,836, due to a shift of net county cost to Planning and Environmental Review
 - 1.0 FTE.
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

STAFFING LEVEL CHANGES FOR FY 2018-19:

The following position changes are included as part of the Fiscal Year 2018-19 Recommended June Budget:

Assistant Clerk Board of Supervisors	1.0
Deputy Clerk Board of Supervisors Level 2	1.0
Administrative Services Officer 2 Confidential	<u>-1.0</u>
Total	1.0

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 4010000 - Clerk of the Board			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Licenses, Permits & Franchises	\$ 50,000	\$ 50,000	-
Charges for Services	154,715	154,715	-
Miscellaneous Revenues	260,000	350,746	90,746
Total Revenue	\$ 464,715	\$ 555,461	90,746
Salaries & Benefits	\$ 1,509,811	\$ 1,521,538	11,727
Services & Supplies	730,403	721,119	(9,284)
Equipment	-	100,030	100,030
Expenditure Transfer & Reimbursement	(352,232)	(352,232)	-
Total Expenditures/Appropriations	\$ 1,887,982	\$ 1,990,455	102,473
Net Cost	\$ 1,423,267	\$ 1,434,994	11,727
Positions	13.0	13.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$11,727.
- Rebudget Changes
 - Appropriations have increased \$31,905 in Services and Supplies due to rebudgeting for the installation of the new agenda management system, which is now scheduled for completion in Fiscal Year 2018-19. The increase in appropriations is offset by an increase in revenue due to the rebudgeting of the Fiscal Year 2017-18 Public, Education, and Government (PEG) grant revenue to be received from the Sacramento Metropolitan Cable Television Commission (SMCTC) after completion of the installation of the new agenda management system.
- Other Changes
 - Appropriations have increased \$11,727 due to an anticipated increase in negotiated cost of living adjustments.
 - Appropriations have increased \$58,841 in Services and Supplies due to projects related to the Fiscal Year 2018-19 PEG grant.
 - Revenues have increased \$58,841 due to the Fiscal Year 2018-19 PEG grant awarded by SMCTC on June 28, 2018 in the amount of \$258,841. The Approved Recommended budget included only \$200,000 for the anticipated grant.
 - Appropriations have increased \$100,030 in Equipment and decreased \$100,030 in Services and Supplies, for a net zero change, in order to properly classify fixed asset equipment purchases related to the Fiscal Year 2018-19 PEG grant.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **4010000 - Clerk of the Board**
 Function **GENERAL**
 Activity **Legislative & Administrative**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Licenses, Permits & Franchises	\$ 48,499	\$ 53,565	\$ 37,000	\$ 50,000	\$ 50,000
Charges for Services	172,374	155,194	154,672	154,715	154,715
Miscellaneous Revenues	173,741	293,288	359,129	260,000	350,746
Total Revenue	\$ 394,614	\$ 502,047	\$ 550,801	\$ 464,715	\$ 555,461
Salaries & Benefits	\$ 1,033,201	\$ 1,140,271	\$ 1,325,021	\$ 1,509,811	\$ 1,521,538
Services & Supplies	577,612	520,791	565,244	730,403	721,119
Equipment	-	19,649	120,547	-	100,030
Intrafund Charges	37,039	48,973	57,328	45,137	45,137
Intrafund Reimb	(17,909)	(19,352)	(18,267)	(397,369)	(397,369)
Total Expenditures/Appropriations	\$ 1,629,943	\$ 1,710,332	\$ 2,049,873	\$ 1,887,982	\$ 1,990,455
Net Cost	\$ 1,235,329	\$ 1,208,285	\$ 1,499,072	\$ 1,423,267	\$ 1,434,994
Positions	12.0	12.0	12.0	13.0	13.0

2018-19 PROGRAM INFORMATION

BU: 401000 Clerk of the Board

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Clerk of the Board

1,974,334	0	0	1,974,334	0	0	467,911	0	1,506,423	10.0	0
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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 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

102,206	0	-15,993	86,213	0	0	60,550	0	25,663	1.0	0
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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

128,744	0	0	128,744	0	0	27,000	0	101,744	1.0	0
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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

2,205,284	0	-15,993	2,189,291	0	0	555,461	0	1,633,830	12.0	0
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<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

Program No. and Title: 001 Clerk of the Board

182,540	0	-381,376	-198,836	0	0	0	0	-198,836	1.0	0
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Program Type: Mandated

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: Clerk of the Board will assume clerking responsibility for additional legislative hearing bodies (Community Planning Advisory Councils, Subdivision Review Committee, Project Review Committee, and Zoning Administrator), increasing fiscal, clerical, and management responsibilities. This will require 1.0 additional FTE (Deputy Clerk BOS Lv 2), a reallocation from 1.0 FTE Admin Services Officer 2 Conf to 1.0 FTE Assistant Clerk BOS, and extra help support from two retired annuitants. Planning and Environmental Review will provide \$381,376 to Clerk of the Board through a combination of a cost reduction of \$182,540 and an increase of \$198,836 in net county cost. The Clerk of the Board is decreasing net county cost by the equivalent amount of \$198,836.

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

182,540	0	-381,376	-198,836	0	0	0	0	-198,836	1.0	0
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GRAND TOTAL FUNDED

2,387,824	0	-397,369	1,990,455	0	0	555,461	0	1,434,994	13.0	0
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Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	742,976	582,549	1,028,943	596,626	450,316
Total Financing	1,771,919	1,032,865	1,028,943	596,626	450,316
Net Cost	(1,028,943)	(450,316)	-	-	-

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$596,626 due to lower than anticipated expenditures for Board of Supervisors' district projects.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET
 Budget Unit: 5060000 - Community Investment Program

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Fund Balance	\$ 596,626	\$ 450,316	\$ (146,310)
Total Revenue	\$ 596,626	\$ 450,316	\$ (146,310)
Services & Supplies	\$ 596,626	\$ 425,316	\$ (171,310)
Expenditure Transfer & Reimbursement	-	25,000	25,000
Total Expenditures/Appropriations	\$ 596,626	\$ 450,316	\$ (146,310)
Net Cost	\$ -	\$ -	\$ -

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased \$146,310 due to the completion of various Board of Supervisors' district projects resulting in a decrease in appropriations of \$146,310.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **5060000 - Community Investment Program**
 Function **GENERAL**
 Activity **Promotion**
 Fund **001F - COMMUNITY INVESTMENT PROGRAM**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ 1,771,797	\$ 1,028,943	\$ 1,028,943	\$ 596,626	\$ 450,316
Revenue from Use Of Money & Property	122	-	-	-	-
Miscellaneous Revenues	-	3,922	-	-	-
Total Revenue	\$ 1,771,919	\$ 1,032,865	\$ 1,028,943	\$ 596,626	\$ 450,316
Services & Supplies	\$ 749,068	\$ 582,549	\$ 1,028,943	\$ 596,626	\$ 425,316
Interfund Charges	-	-	-	-	25,000
Interfund Reimb	(6,092)	-	-	-	-
Total Expenditures/Appropriations	\$ 742,976	\$ 582,549	\$ 1,028,943	\$ 596,626	\$ 450,316
Net Cost	\$ (1,028,943)	\$ (450,316)	\$ -	\$ -	\$ -

2018-19 PROGRAM INFORMATION

BU: 506000 Community Investment Program

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Community Investment Program

140,895	0	0	140,895	0	0	0	140,895	0	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

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

309,421	0	0	309,421	0	0	0	309,421	0	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

450,316	0	0	450,316	0	0	0	450,316	0	0.0	0
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GRAND TOTAL FUNDED

450,316	0	0	450,316	0	0	0	450,316	0	0.0	0
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Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	239,500	239,500	239,500	239,500	239,500
Total Financing	-	-	-	-	-
Net Cost	239,500	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.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 5920000 - Contribution To LAFCo			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	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 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 2018-19	Schedule 9
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Budget Unit **5920000 - Contribution To LAFCO**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Other Charges	\$ 239,500	\$ 239,500	\$ 239,500	\$ 239,500	\$ 239,500
Total Expenditures/Appropriations	\$ 239,500	\$ 239,500	\$ 239,500	\$ 239,500	\$ 239,500
Net Cost	\$ 239,500	\$ 239,500	\$ 239,500	\$ 239,500	\$ 239,500

2018-19 PROGRAM INFORMATION

BU: 5920000 Contribution To LAFCO

<u>Appropriations</u>	<u>Reimbursements</u>	<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u> <u>Prop 172</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		

FUNDED

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

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

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

Strategic Objective: FO -- Financial Obligation

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

FUNDED

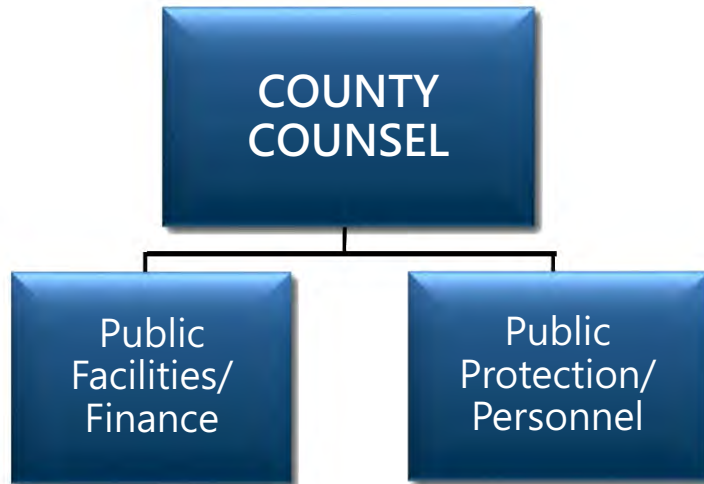
239,500	0	0	239,500	0	0	0	0	239,500	0.0	0
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GRAND TOTAL FUNDED

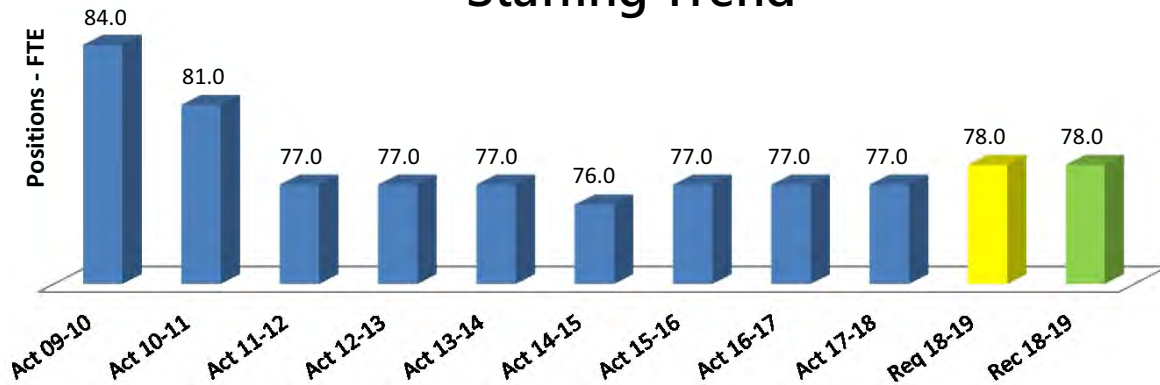
239,500	0	0	239,500	0	0	0	0	239,500	0.0	0
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DEPARTMENTAL STRUCTURE

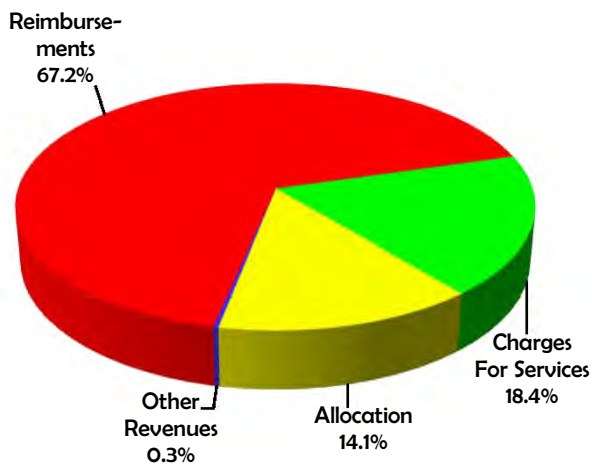
ROBYN DRIVON, COUNTY COUNSEL



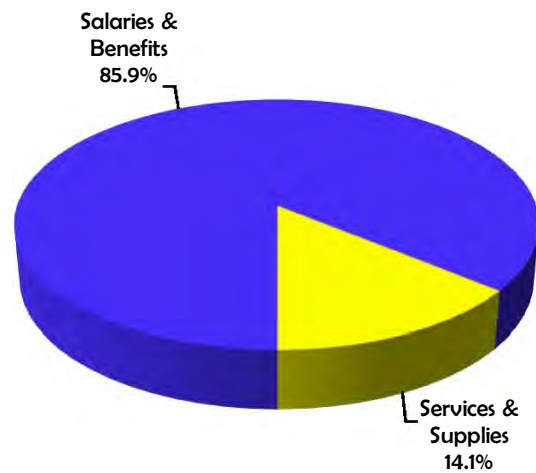
Staffing Trend



Financing Sources



Financing Uses



Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	5,486,437	5,041,573	5,862,028	6,164,933	6,045,093
Total Financing	3,033,491	3,188,566	3,535,071	3,442,823	3,442,823
Net Cost	2,452,946	1,853,007	2,326,957	2,722,110	2,602,270
Positions	77.0	77.0	77.0	78.0	78.0

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:

- The Office of the County Counsel is dedicated to providing the highest-quality legal service to the County, its governing body and other public agencies in a manner that promotes integrity and trust, while maintaining the highest professional and ethical standards. The office accomplishes its mission by doing each of the following:
 - Providing objective and direct legal advice, by zealously advocating for our clients, while acting in a courteous, ethical and honorable manner in our contacts with all persons inside and outside the Office;
 - Being accessible and responsive to clients;
 - Providing creative solutions and viable alternatives; and
 - Providing a friendly and enriching working environment for all staff members to enable them to achieve their highest potential.
- The County Counsel’s Office does not provide advice directly to members of the public.

FY 2018-19 APPROVED RECOMMENDED BUDGET

RECOMMENDED GROWTH FOR FY 2018-19:

- On-going recommended growth requests include:
 - Appropriations of \$326,910 offset by an Intrafund Reimbursement from the Sheriff’s Department of \$326,910

- On-going recommended growth requests include (cont.):
 - 1.0 FTE
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

STAFFING LEVEL CHANGES FOR FY 2018-19:

The following position changes are included as part of the Fiscal Year 2018-19 Recommended June Budget:

Attorney Level 4 Civil Range B	1.0
Total	1.0

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 4810000 - County Counsel			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Charges for Services	\$ 3,392,823	\$ 3,392,823	-
Miscellaneous Revenues	50,000	50,000	-
Total Revenue	\$ 3,442,823	\$ 3,442,823	-
Salaries & Benefits	\$ 15,703,631	\$ 15,833,791	130,160
Services & Supplies	2,441,379	2,441,379	-
Expenditure Transfer & Reimbursement	(12,230,077)	(12,230,077)	-
Total Expenditures/Appropriations	\$ 5,914,933	\$ 6,045,093	130,160
Net Cost	\$ 2,472,110	\$ 2,602,270	130,160
Positions	78.0	78.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$130,160.
- Other Changes
 - Appropriations have increased \$130,160 due to an anticipated increase in negotiated cost of living adjustments.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **4810000 - County Counsel**
 Function **GENERAL**
 Activity **Counsel**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Intergovernmental Revenues	\$ (769)	\$ -	\$ -	\$ -	\$ -
Charges for Services	2,896,013	3,100,308	3,454,936	3,392,823	3,392,823
Miscellaneous Revenues	138,247	88,258	80,135	50,000	50,000
Total Revenue	\$ 3,033,491	\$ 3,188,566	\$ 3,535,071	\$ 3,442,823	\$ 3,442,823
Salaries & Benefits	\$ 14,618,681	\$ 14,335,453	\$ 14,943,400	\$ 15,703,631	\$ 15,833,791
Services & Supplies	1,881,201	2,012,536	2,401,338	2,691,379	2,441,379
Intrafund Charges	154,537	142,631	151,277	161,962	161,962
Intrafund Reimb	(11,167,982)	(11,449,047)	(11,633,987)	(12,392,039)	(12,392,039)
Total Expenditures/Appropriations	\$ 5,486,437	\$ 5,041,573	\$ 5,862,028	\$ 6,164,933	\$ 6,045,093
Net Cost	\$ 2,452,946	\$ 1,853,007	\$ 2,326,957	\$ 2,722,110	\$ 2,602,270
Positions	77.0	77.0	77.0	78.0	78.0

2018-19 PROGRAM INFORMATION

BU: 4810000 County Counsel

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Legal Services

18,110,222	0	-12,065,129	6,045,093	0	0	3,442,823	0	2,602,270	77.0	1
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

Program Description: Delivery of legal services to County

FUNDED										
18,110,222	0	-12,065,129	6,045,093	0	0	3,442,823	0	2,602,270	77.0	1

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

Program No. and Title: 001 Legal Services

326,910	0	-326,910	0	0	0	0	0	0	1.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

Program Description: Attorney Position to represent Sheriff

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)										
326,910	0	-326,910	0	0	0	0	0	0	1.0	0

GRAND TOTAL FUNDED										
18,437,132	0	-12,392,039	6,045,093	0	0	3,442,823	0	2,602,270	78.0	1

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

GROWTH REQUEST NOT RECOMMENDED

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

250,000	0	0	250,000	0	0	0	0	250,000	0.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

Program Description: Office Security

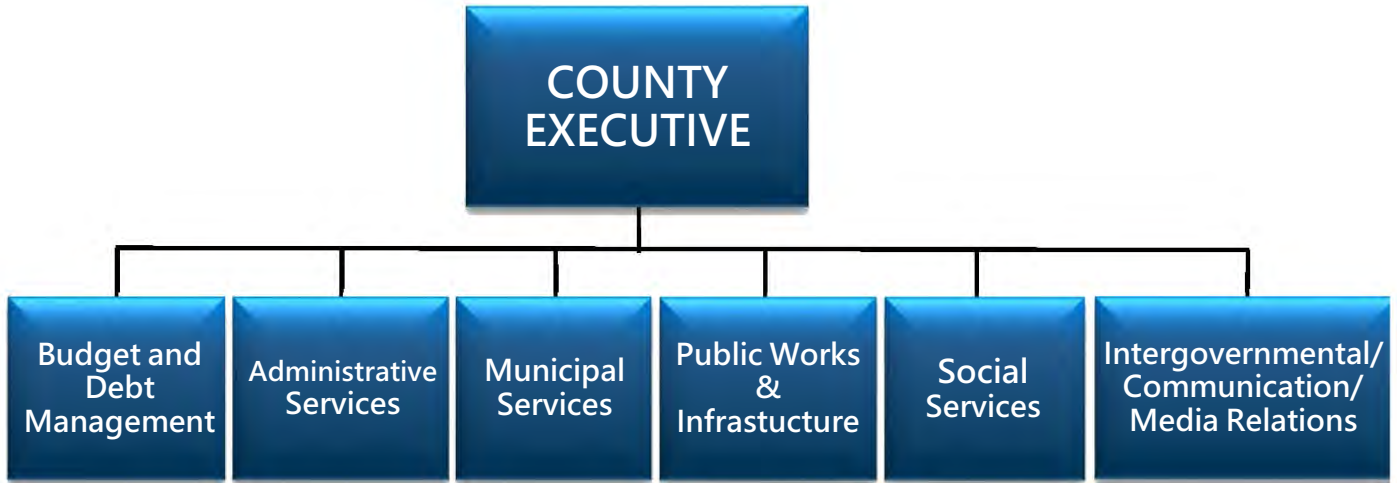
GROWTH REQUEST NOT RECOMMENDED

250,000	0	0	250,000	0	0	0	0	250,000	0.0	0
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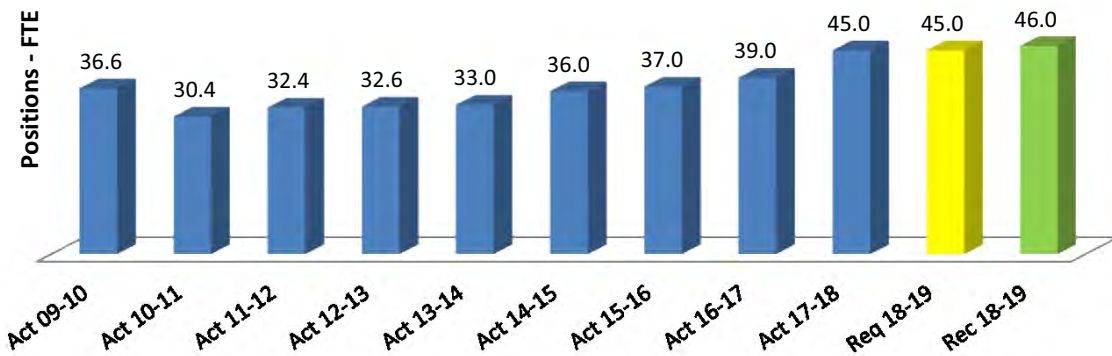
GRAND TOTAL NOT RECOMMENDED

250,000	0	0	250,000	0	0	0	0	250,000	0.0	0
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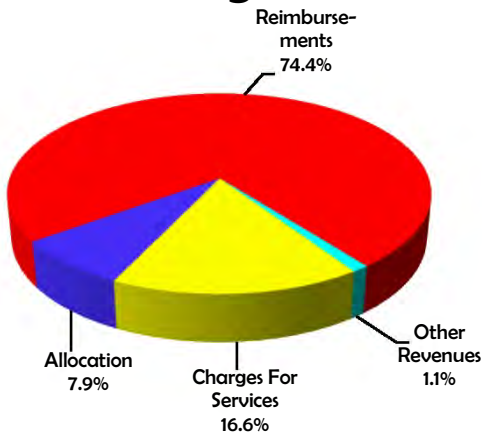
DEPARTMENTAL STRUCTURE
NAVDEEP S. GILL, COUNTY EXECUTIVE



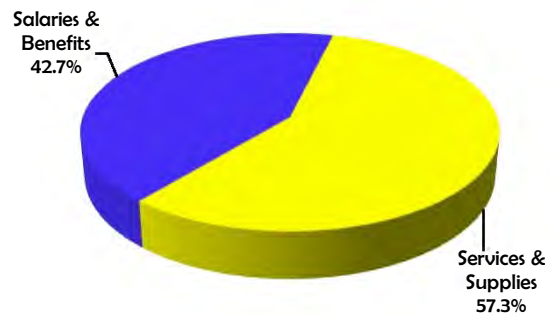
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	927,253	1,055,674	1,075,344	1,114,360	1,144,782
Total Financing	9	-	-	-	-
Net Cost	927,244	1,055,674	1,075,344	1,114,360	1,144,782
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	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	2,960,704	3,155,266	3,696,043	3,772,056	3,934,474
Total Financing	2,755,822	2,781,760	3,259,097	3,514,804	3,514,804
Net Cost	204,882	373,506	436,946	257,252	419,670
Positions	36.0	42.0	40.0	42.0	43.0

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

RECOMMENDED GROWTH FOR FY 2018-19:

- On-going recommended growth requests include:
 - Appropriations of \$26,959 offset by revenues of \$26,959.
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

STAFFING LEVEL CHANGES FOR FY 2018-19:

The following position changes were made by various Salary Resolution Amendments during Fiscal Year 2017-18:

Communication & Media Officer I	1.0	
Communication & Media Officer II	<u>1.0</u>	
Total		2.0

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

COUNTY EXECUTIVE OFFICE (5910000):

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 5910000 - County Executive				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Total Revenue	\$ -	\$ -	\$ -	-
Salaries & Benefits	\$ 871,974	\$ 902,396	\$ 30,422	30,422
Services & Supplies	178,533	178,533	-	-
Expenditure Transfer & Reimbursement	63,853	63,853	-	-
Total Expenditures/Appropriations	\$ 1,114,360	\$ 1,144,782	\$ 30,422	30,422
Net Cost	\$ 1,114,360	\$ 1,144,782	\$ 30,422	30,422
Positions	3.0	3.0	0.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$30,422.
- Other Changes
 - Appropriations have increased \$23,111 due to Salary and Benefit costs.
 - Appropriations have increased \$7,311 due to an anticipated increase in negotiated cost of living adjustments.

SCHEDULE (5910000):

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **5910000 - County Executive**
 Function **GENERAL**
 Activity **Legislative & Administrative**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Miscellaneous Revenues	\$ 9	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 9	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits	\$ 700,242	\$ 844,811	\$ 840,495	\$ 871,974	\$ 902,396
Services & Supplies	148,629	143,992	167,806	178,533	178,533
Other Charges	5,760	-	-	-	-
Intrafund Charges	72,622	66,871	67,043	63,853	63,853
Total Expenditures/Appropriations	\$ 927,253	\$ 1,055,674	\$ 1,075,344	\$ 1,114,360	\$ 1,144,782
Net Cost	\$ 927,244	\$ 1,055,674	\$ 1,075,344	\$ 1,114,360	\$ 1,144,782
Positions	3.0	3.0	3.0	3.0	3.0

2018-19 PROGRAM INFORMATION

BU: 5910000 County Executive

Appropriations	Reimbursements		Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other								

FUNDED

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

1,144,782	0	0	1,144,782	0	0	0	0	1,144,782	3.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

Program Description: County Executive and related direct staff support.

FUNDED

1,144,782	0	0	1,144,782	0	0	0	0	1,144,782	3.0	0
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GRAND TOTAL FUNDED

1,144,782	0	0	1,144,782	0	0	0	0	1,144,782	3.0	0
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FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION
COUNTY EXECUTIVE CABINET (5730000)

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 5730000 - County Executive Cabinet			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Charges for Services	\$ 3,290,804	\$ 3,290,804	-
Miscellaneous Revenues	224,000	224,000	-
Total Revenue	\$ 3,514,804	\$ 3,514,804	-
Salaries & Benefits	\$ 7,411,668	\$ 7,586,115	174,447
Services & Supplies	1,976,047	1,948,322	(27,725)
Expenditure Transfer & Reimbursement	(5,615,659)	(5,599,963)	15,696
Total Expenditures/Appropriations	\$ 3,772,056	\$ 3,934,474	162,418
Net Cost	\$ 257,252	\$ 419,670	162,418
Positions	42.0	43.0	1.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased by \$162,418.
- Other Changes
 - Appropriations have increased by \$100,000 due to an increase in 2.0 FTE Administrative Services Officer II, and a decrease in 1.0 FTE CEO Management Analyst II from the shift of Transient Occupancy Tax (TOT) administration from Economic Development to the County Executive Cabinet.
 - Appropriations have increased \$62,418 due to an anticipated increase in negotiated cost of living adjustments.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

The following position changes are included as part of the Fiscal Year 2018-19 Adopted Budget:

Administrative Services Officer II	2.0
CEO Management Analyst II.....	<u>-1.0</u>
Total	1.0

SCHEDULE (5730000):

- Produced new video to promote Sacramento County as a great place to live and work to both inform residents and encourage economic growth.

STAFFING LEVEL CHANGES FOR 2016-17

State Controller, Schedule 9
 County Budget Act
 January 2010

County of Sacramento
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

- The following 1.0 FTE position was added following the 2015-16 Budget Adoption through June 30, 2016:

Director of Special Projects	Budget Unit	5730000 - County Executive Cabinet	1.0
(Homeless Initiatives Director)	Function	GENERAL	
	Activity	Legislative & Administrative	Total 1.0
	Fund	001A - GENERAL	

- The following 1.0 FTE position was added as part of the 2016-17 Approved and Recommended

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
CEO Management Analyst 1					1.0
				Total	1.0
Charges for Services	\$ 2,537,432	\$ 2,564,833	\$ 3,037,422	\$ 3,290,804	\$ 3,290,804
Miscellaneous Revenues	218,390	216,927	221,675	224,000	224,000
Total Revenue	\$ 2,755,822	\$ 2,781,760	\$ 3,259,097	\$ 3,514,804	\$ 3,514,804
Salaries & Benefits	\$ 5,689,361	\$ 6,650,903	\$ 7,042,574	\$ 7,411,668	\$ 7,586,115
Services & Supplies	1,135,843	1,273,150	1,606,068	1,976,047	1,948,322
Intrafund Charges	5,857,285	7,339,006	7,847,617	9,171,749	9,187,445
Intrafund Reimb	(9,721,785)	(12,107,793)	(12,800,216)	(14,787,408)	(14,787,408)
Total Expenditures/Appropriations	\$ 2,960,704	\$ 3,155,266	\$ 3,696,043	\$ 3,772,056	\$ 3,934,474
Net Cost	\$ 204,882	\$ 373,506	\$ 436,946	\$ 257,252	\$ 419,670
Positions	36.0	42.0	40.0	42.0	43.0

2018-19 PROGRAM INFORMATION

BU: 5730000 County Executive Cabinet

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Cabinet Administration

12,129,671	0	-9,821,223	2,308,448	0	0	1,988,778	0	319,670	12.0	0
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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

837,908	0	-357,730	480,178	0	0	480,178	0	0	4.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

Program Description: Capital and cash-flow borrowing, covenant compliance.

Program No. and Title: 003 Communication and Media

1,349,623	0	-1,049,482	300,141	0	0	300,141	0	0	9.0	0
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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

354,748	0	0	354,748	0	0	354,748	0	0	2.0	0
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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		Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
		Realignment/ Prop 172	Other								

Program No. and Title: 005 Countywide Administration and Budget

3,230,964	0	-3,121,964	109,000	0	0	9,000	0	100,000	14.0	0
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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

715,968	0	-360,968	355,000	0	0	355,000	0	0	2.0	0
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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											
18,618,882	0	-14,711,367	3,907,515	0	0	3,487,845	0	419,670	43.0	0	

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

Program No. and Title: 003 Communication and Media

103,000	0	-76,041	26,959	0	0	26,959	0	0	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: County Mailer System - This is a method of news delivery to county residents who may not have access to the internet or do not access the County's webpage. Content includes information about County programs, services and events that can be of great value to residents that they may not otherwise be aware.

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)											
103,000	0	-76,041	26,959	0	0	26,959	0	0	0.0	0	

GRAND TOTAL FUNDED											
18,721,882	0	-14,787,408	3,934,474	0	0	3,514,804	0	419,670	43.0	0	

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	1,089,572	1,109,673	1,188,983	1,041,522	1,121,838
Total Financing	1,270,257	1,189,989	1,188,983	1,041,522	1,121,838
Net Cost	(180,685)	(80,316)	-	-	-

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 FY 2017-18:

- Completed Americans with Disabilities Act (ADA) upgrades at the Arcade Library.
- Replaced metal and single-ply roof and drain system at the Rancho Cordova Library.
- Replaced chiller, boiler, and building control systems at the Southgate Library.
- Replaced fire alarm system at the Sylvan Oaks Library.

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- Complete roof replacement at the Arden-Dimick Library.
- Complete ADA upgrades at the Fair Oaks Library.
- Complete parking lot lighting at the Rancho Cordova Library.
- Complete restroom refurbishment at the Southgate Library.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$0 due to remaining fund balance anticipated to be spent on capital maintenance and repairs during Fiscal Year 2017-18.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 6310000 - County Library				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ -	\$ 80,316	\$	80,316
Revenue from Use Of Money & Property	500	500		-
Miscellaneous Revenues	1,041,022	1,041,022		-
Total Revenue	\$ 1,041,522	\$ 1,121,838	\$	80,316
Services & Supplies	\$ 1,041,522	\$ 1,121,838	\$	80,316
Total Expenditures/Appropriations	\$ 1,041,522	\$ 1,121,838	\$	80,316
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Appropriations have increased \$80,316 due to rebudgeting for capital maintenance projects. The increase in appropriations is offset by increased fund balance.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **6310000 - County Library**
 Function **EDUCATION**
 Activity **Library Services**
 Fund **011A - LIBRARY**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ 299,140	\$ 180,685	\$ 180,685	\$ -	\$ 80,316
Revenue from Use Of Money & Property	973	1,506	500	500	500
Miscellaneous Revenues	970,144	1,007,798	1,007,798	1,041,022	1,041,022
Total Revenue	\$ 1,270,257	\$ 1,189,989	\$ 1,188,983	\$ 1,041,522	\$ 1,121,838
Services & Supplies	\$ 1,089,572	\$ 1,109,673	\$ 1,183,983	\$ 1,041,522	\$ 1,121,838
Other Charges	-	-	5,000	-	-
Total Expenditures/Appropriations	\$ 1,089,572	\$ 1,109,673	\$ 1,188,983	\$ 1,041,522	\$ 1,121,838
Net Cost	\$ (180,685)	\$ (80,316)	\$ -	\$ -	\$ -

2018-19 PROGRAM INFORMATION

BU: 6310000 County Library

<u>Appropriations</u>	<u>Reimbursements</u>		Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other	Appropriations							

FUNDED

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

1,121,838	0	0	1,121,838	0	0	1,041,522	80,316	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

Strategic Objective: FO -- Financial Obligation

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

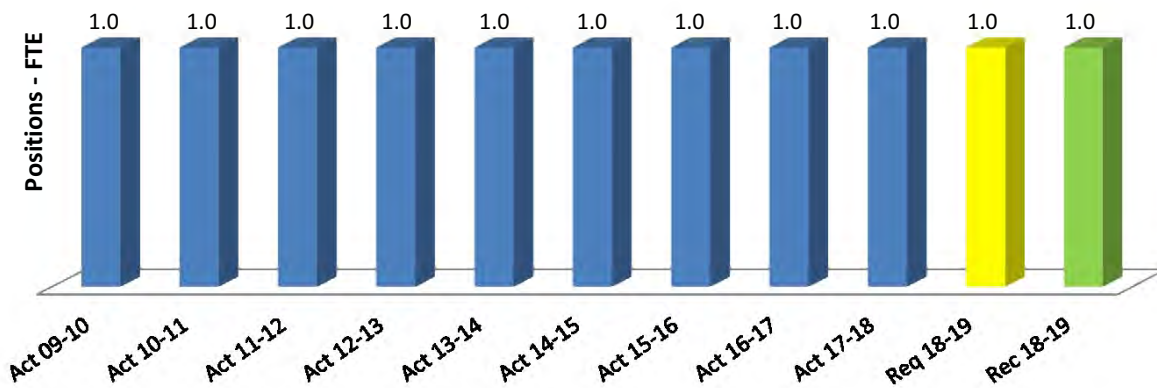
FUNDED										
1,121,838	0	0	1,121,838	0	0	1,041,522	80,316	0	0.0	0

GRAND TOTAL FUNDED										
1,121,838	0	0	1,121,838	0	0	1,041,522	80,316	0	0.0	0

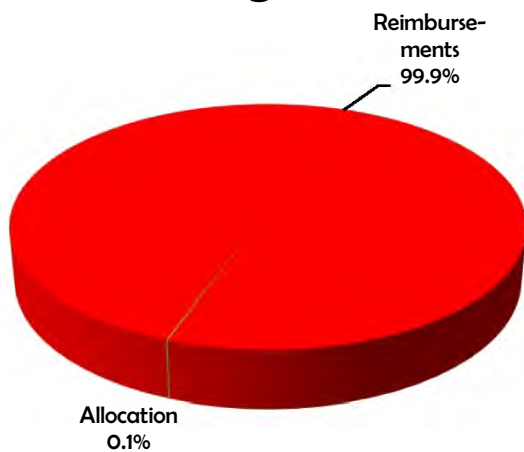
DEPARTMENTAL STRUCTURE



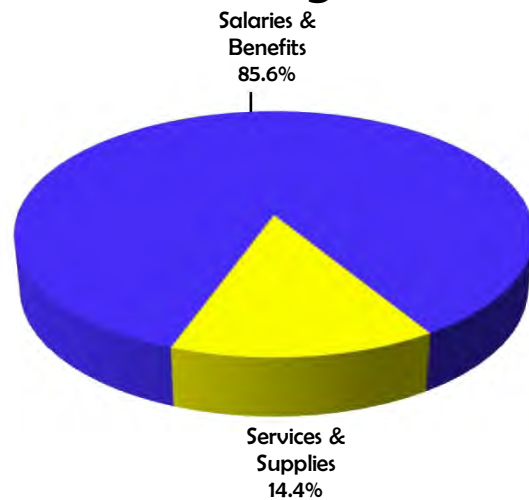
Staffing Trend



Financing Sources



Financing Uses



Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	78	(39)	-	-	157
Total Financing	-	-	-	-	-
Net Cost	78	(39)	-	-	157
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 FY 2017-18:

- The Cabinet’s Integrated Justice Information System (IJIS) Steering Committee began new efforts to update IJIS data elements access matrix and IJIS data sharing MOU.
- Superior Court continued work to expand their new Case Management System’s C-Track application to provide an interface with the county Criminal Justice Information System (CJIS) and for processing all criminal cases with no loss in functionality for users.
- In collaboration with existing partners, Superior Court was awarded an Office of Traffic Safety grant to support the new DUI Treatment Court program for high risk/need repeat DUI offenders with a substance use disorder. It started operating in October 2017.

SIGNIFICANT DEVELOPMENTS DURING FY 2017-18 (cont.):

- A collaborative Mental Health Workgroup was established by the Adult Correctional System Review (ACSR) Committee to identify and implement changes aimed at enhancing pretrial diversion opportunities for mentally ill defendants and reducing recidivism for those discharged from Jail Psychiatric Services. The workgroup generated a Collaborative Court Guide and an Adult Sequential Intercept Flow Chart to show behavioral health opportunities currently available along the criminal justice continuum.
- In January 2018, the *In Re Humphrey (2018) 19 Cal. Appellate 5th 1006*, California appellate court decision indicated ability to pay and least restrictive alternatives need to be considered when making a bail determination. The point of the decision is that pretrial releases should increase, but there's no clear consensus on the interpretation of the case or its effect on local courts.
- The ACSR Committee and its Pretrial Workgroup determined pilot program efforts to establish new pretrial monitoring options as an alternative to jail were not effective at increasing the number of pretrial releases and reducing the jail population. The one-year Pretrial Monitoring Pilot Program was terminated in April 2018.
- In May 2018, the ACSR Committee completed a final report on progress and status of primary recommendations from work with consultants. ACSR Committee activities sunset at the end of Fiscal Year 2017-18.

FY 2018-19 APPROVED RECOMMENDED BUDGET**SIGNIFICANT CHANGES FOR FY 2018-19:**

- Criminal Justice Cabinet is working to identify specialized presentations, training opportunities, and small projects aligned with cabinet goals using budgeted, but previously underutilized professional service funding.
- The Criminal Justice Cabinet, Justice Partners Efficiency Committee (JPEC) will take over ongoing efforts from the Adult Correctional System Review (ACSR) Committee that will sunset activities at the end of Fiscal Year 2017-18. JPEC membership is aligned with ACSR Committee membership.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 5750000 - Criminal Justice Cabinet				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Salaries & Benefits	\$ 195,742	\$ 195,899	\$	157
Services & Supplies	30,656	30,656		-
Expenditure Transfer & Reimbursement	(226,398)	(226,398)		-
Total Expenditures/Appropriations	\$ -	\$ 157	\$	157
Net Cost	\$ -	\$ 157	\$	157
Positions	1.0	1.0		0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$157.
- Other Changes
 - Appropriations have increased \$157 due to an anticipated increase in negotiated cost of living adjustments.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **5750000 - Criminal Justice Cabinet**
 Function **PUBLIC PROTECTION**
 Activity **Judicial**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Salaries & Benefits	\$ 179,309	\$ 187,781	\$ 185,571	\$ 195,742	\$ 195,899
Services & Supplies	3,602	2,977	32,601	30,656	30,656
Intrafund Charges	1,294	1,482	1,560	2,176	2,176
Intrafund Reimb	(184,127)	(192,279)	(219,732)	(228,574)	(228,574)
Total Expenditures/Appropriations	\$ 78	\$ (39)	\$ -	\$ -	\$ 157
Net Cost	\$ 78	\$ (39)	\$ -	\$ -	\$ 157
Positions	1.0	1.0	1.0	1.0	1.0

2018-19 PROGRAM INFORMATION

BU: 5750000 Criminal Justice Cabinet

Appropriations	Reimbursements		Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other	Appropriations							

FUNDED

Program No. and Title: 001 Criminal Justice Cabinet

228,731	0	-228,574	157	0	0	0	0	157	1.0	0
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Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

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

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

FUNDED										
228,731	0	-228,574	157	0	0	0	0	157	1.0	0

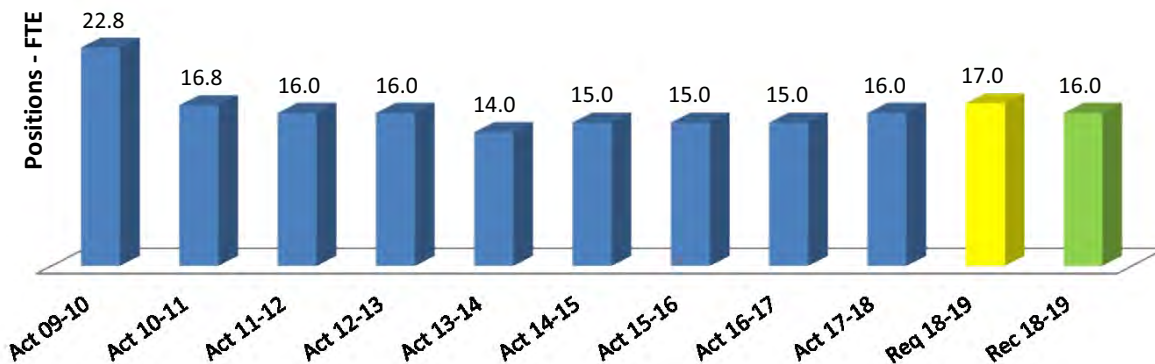
GRAND TOTAL FUNDED										
228,731	0	-228,574	157	0	0	0	0	157	1.0	0

DEPARTMENTAL STRUCTURE

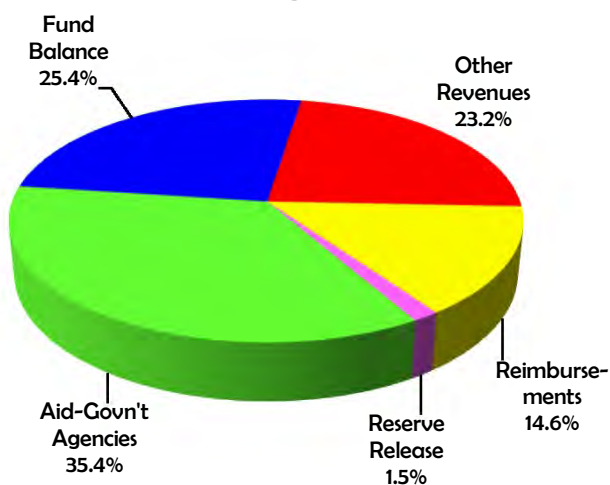
TROY GIVANS, DIRECTOR



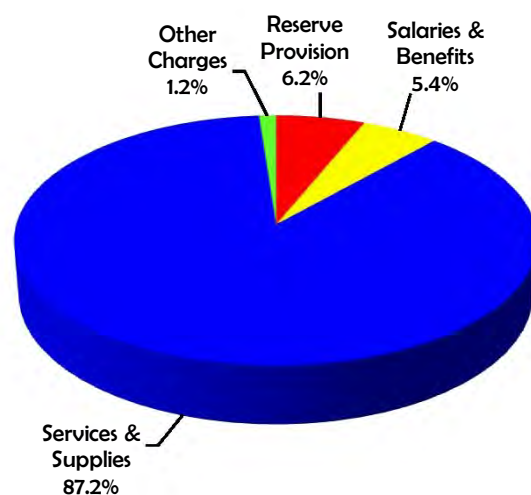
Staffing Trend



Financing Sources



Financing Uses



Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	16,151,045	17,059,024	52,723,090	28,155,265	40,134,381
Total Financing	26,473,864	28,966,636	52,723,090	28,155,265	40,134,381
Net Cost	(10,322,819)	(11,907,612)	-	-	-
Positions	15.0	16.0	16.0	17.0	16.0

PROGRAM DESCRIPTION:

- Effective May 11, 2017, the Board of Supervisors abolished the Department of Community Development and shifted the Office of Economic Development as a direct report to the County Executive. The budget for the Office remains in its current budget unit (3870000).
- The Office of 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, and activities related to the redevelopment of the former McClellan and Mather air force bases.
- The Office is responsible for administering Sacramento County’s economic development and job creation and retention programs. These programs focus on business development, retention and attraction; and attraction of key sales, property, transient occupancy and utility user tax revenue generators. The Office is also actively engaged with revitalization of various commercial corridors in the County and working with other organizations in the promotion of sports, tourism and the arts.
- General economic development activities promote a sustainable community and have resulted in increased General Fund revenues, including sales and property tax from projects within the major commercial corridors, as well as job growth.

MISSION:

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

GOALS:

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

FY 2018-19 APPROVED RECOMMENDED BUDGET

RECOMMENDED GROWTH FOR FY 2018-19:

- On-going recommended growth requests include:
 - Appropriations of \$142,662 offset by revenues of \$142,662
 - 1.0 FTE.
- Details are included in the Program Information - Growth Request Recommended section of this budget unit.

STAFFING LEVEL CHANGES FOR FY 2018-19:

The following position changes are included as part of the Fiscal Year 2018-19 Recommended June Budget:

Permitting & Environmental Regulatory Consultant III.....	1.0
Business Citizen Assistance Representative II.....	- 1.0
Administrative Services Officer II	<u>1.0</u>
Total	1.0

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$8,977,874 due to funding carry-over amounts for: Western Area Power Authority program activity of \$2.3 million due to timing of energy projects at McClellan, \$0.5 million for fire protection services at McClellan, \$4.9 million for funding dedicated to General Economic Development, and Mather and McClellan activities and projects. This carry-over is due to a combination of project timing and lower than anticipated expenditures in Fiscal Year 2017-18.

BUDGET RESERVE BALANCES FOR FY 2018-19:

- Economic Development maintains the following reserves:
 - **Mather Reserve — \$1,506,067**
 - This reserve was established to hold Economic Development Conveyance (EDC) Agreement proceeds in the amount of \$493,933 that would provide funding for future expenditures benefiting EDC properties in accordance with the EDC agreement. This reserve was also established to hold \$1,506,067 dedicated to funding Mather Roadway and other infrastructure. The Reserve reflects a decrease of \$493,933 from Fiscal Year 2017-18 in the form of a Reserve Release of \$493,933 in Fiscal Year 2018-19 to provide funds for EDC properties.
 - **North Area Transfer Station — \$239,960**
 - This 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 \$256,599 from Fiscal Year 2017-18 in the form of a Reserve Release of \$256,599 for the ninth payment of a ten-year repayment from the Department of Waste Management and Recycling.

- Economic Development maintains the following reserves (cont.):
 - **Western Area Power Authority — \$750,000**
 - This reserve was established due to variability in the energy market. It is funded with WAPA program proceeds. Reserve remains unchanged since Fiscal Year 2017-18 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 2017-18 Adopted Budget.
 - **Economic Development Restoration — \$2,910,000**
 - This reserve is being established in Fiscal Year 2018-19 to maintain stable County Economic Development funding in future years resulting from estimated reductions in other funds previously available to support Economic Development.
 - **Imprest Cash— \$300**
 - This reserve provides petty cash funding for the Office of Economic Development. Reserve remains unchanged since Fiscal Year 2017-18 Adopted Budget.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 3870000 - Economic Development				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 8,977,874	\$ 11,907,611	\$	2,929,737
Reserve Release	750,532	690,211		(60,321)
Licenses, Permits & Franchises	49,646	97,846		48,200
Revenue from Use Of Money & Property	815,787	935,787		120,000
Intergovernmental Revenues	8,143,181	16,643,181		8,500,000
Charges for Services	15,000	15,000		-
Miscellaneous Revenues	9,385,245	9,826,745		441,500
Other Financing Sources	18,000	18,000		-
Total Revenue	\$ 28,155,265	\$ 40,134,381	\$	11,979,116
Reserve Provision	\$ 2,910,000	2,910,000	\$	-
Salaries & Benefits	2,645,027	2,545,027		(100,000)
Services & Supplies	22,407,389	34,411,505		12,004,116
Other Charges	382,849	557,849		175,000
Expenditure Transfer & Reimbursement	(190,000)	(290,000)		(100,000)
Total Expenditures/Appropriations	\$ 28,155,265	\$ 40,134,381	\$	11,979,116
Net Cost	\$ -	-	\$	-
Positions	17.0	16.0		-1.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$2,929,737 due to the timing of actual revenues and expenditures for grant activities and projects at the former Mather and McClellan Air Force bases.
 - Reserves have increased \$60,321 due to an administrative adjustment.
 - Appropriations have increased \$11,804,116 due to rebudgeting for the following projects:
 - \$551,692 due to the timing of Mather projects.
 - \$31,358 for Business Environmental Resource Center (BERC) operations.
 - \$1,571,930 for electricity payments to Western Area Power Association (WAPA) and WAPA funded projects.
 - \$8,918,043 due to the timing of McClellan projects, including environmental remediation and infrastructure.
 - \$731,093 for Economic Development administration and operation.
 - The increase in appropriations is offset by increased fund balance, as well as an increase of \$8,934,700 in the following rebudgeted revenue:
 - \$8,500,000 related to McClellan environmental remediation projects.
 - \$266,500 in redevelopment bond proceeds for Mather projects.
 - \$48,200 in additional Mather permit revenue.
 - \$120,000 for a Mather parking lease extension.
- Other Changes
 - Appropriations have increased \$175,000 due to the distribution of earned interest to the United States Air Force related to McClellan agreements, offset by \$175,000 in miscellaneous (interest) revenue.
 - Appropriations and reimbursements have decreased \$100,000 due to the shift of Transient-Occupancy Tax (TOT) administration from Economic Development to the County Executive Cabinet, including the transfer of 2.0 FTE Administrative Services Officer 2 positions. In addition, 1.0 FTE CEO Management Analyst 2 position will be transferred to Economic Development and reallocated to a Senior Administrative Analyst Range B.
 - Reimbursements increased \$230,000 due to a \$200,000 increase to reflect correctly the internal reimbursements from the other divisions; and a \$30,000 increase to support Property Based Improvement District (PBID) formation activities, with a corresponding increase in appropriations.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

The following position changes are included as part of the Fiscal Year 2018-19 Adopted Budget:

Senior Administrative Analyst Range B.....	1.0
Administrative Services Officer 2	<u>-2.0</u>
Total	-1.0

REVISED RESERVE BALANCES FOR FY 2018-19:

- **Mather Reserve — \$1,560,067**
- **North Area Transfer Station — \$246,282**
- **Western Area Power Authority — \$750,000**
- **Business Environmental Resource Center (BERC) — \$275,000**
- **Economic Development Restoration — \$2,910,000**
- **Imprest Cash — \$300**

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **3870000 - Economic Development**
 Function **GENERAL**
 Activity **Promotion**
 Fund **020A - ECONOMIC DEVELOPMENT**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ 10,916,689	\$ 10,322,821	\$ 10,322,821	\$ 8,977,874	\$ 11,907,611
Reserve Release	202,769	202,769	202,769	750,532	690,211
Licenses, Permits & Franchises	52,777	-	48,200	49,646	97,846
Revenue from Use Of Money & Property	2,375,686	1,563,175	2,770,491	815,787	935,787
Intergovernmental Revenues	7,183,911	10,029,640	24,050,000	8,143,181	16,643,181
Charges for Services	3,722	-	15,000	15,000	15,000
Miscellaneous Revenues	5,720,388	6,828,520	15,295,809	9,385,245	9,826,745
Other Financing Sources	17,922	19,711	18,000	18,000	18,000
Total Revenue	\$ 26,473,864	\$ 28,966,636	\$ 52,723,090	\$ 28,155,265	\$ 40,134,381
Reserve Provision	\$ -	\$ -	\$ -	\$ 2,910,000	\$ 2,910,000
Salaries & Benefits	2,133,975	2,143,702	2,416,432	2,645,027	2,545,027
Services & Supplies	14,018,097	14,900,459	50,401,454	22,407,389	34,411,505
Other Charges	204,333	304,863	295,204	382,849	557,849
Interfund Charges	119,664	91,993	105,310	49,000	79,000
Interfund Reimb	(325,120)	(381,993)	(495,310)	(439,000)	(369,000)
Intrafund Charges	5,064,850	4,362,455	6,063,614	6,855,034	6,472,043
Intrafund Reimb	(5,064,754)	(4,362,455)	(6,063,614)	(6,655,034)	(6,472,043)
Total Expenditures/Appropriations	\$ 16,151,045	\$ 17,059,024	\$ 52,723,090	\$ 28,155,265	\$ 40,134,381
Net Cost	\$ (10,322,819)	\$ (11,907,612)	\$ -	\$ -	\$ -
Positions	15.0	16.0	16.0	17.0	16.0

2018-19 PROGRAM INFORMATION

BU: 3870000 Economic Development

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 General Economic Development

2,045,840	0	-1,810,725	235,115	0	0	245,781	-10,666	0	4.0	0
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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: 002 McClellan

31,395,655	0	-510,472	30,885,183	16,643,181	0	3,605,945	10,636,057	0	1.5	0
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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: 003 Business Environmental Resource Center (BERC)

1,909,877	0	-801,000	1,108,877	0	0	965,944	142,933	0	5.0	0
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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.

	<u>Appropriations</u>	<u>Reimbursements</u>		Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other									
Program No. and Title: 004 Mather											
	8,411,814	0	-1,724,290	6,687,524	0	0	5,718,046	969,478	0	2.0	0
<i>Program Type:</i> Self-Supporting											
<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> Economic redevelopment of the former Mather Air Force Base to promote employment and self-sufficiency through the job market. Achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self funded with proceeds generated from sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased revenues and job growth.											
Program No. and Title: 005 Administration											
	3,069,576	0	-1,994,556	1,075,020	0	0	215,000	860,020	0	2.5	1
<i>Program Type:</i> Self-Supporting											
<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> Administration and personnel resources directly engaged in program implementation. This program is primarily funded with reimbursements from the above programs and funds personnel salary and benefit costs, administration costs, and County allocated costs.											
FUNDED											
	46,832,762	0	-6,841,043	39,991,719	16,643,181	0	10,750,716	12,597,822	0	15.0	1

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

Program No. and Title: 001 General Economic Development

129,193	0	0	129,193	0	0	129,193	0	0	1.0	0
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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: Addition of an ASO II to support TOT program, funded with existing TOT funds.

Program No. and Title: 003 Business Environmental Resource Center (BERC)

13,469	0	0	13,469	0	0	13,469	0	0	0.0	0
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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: Reclassification of a Permitting and Environmental Regulatory Consultant (PERC) II to a PERC III. Position is fully funded with no net cost to the general fund.

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

142,662	0	0	142,662	0	0	142,662	0	0	1.0	0
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GRAND TOTAL FUNDED

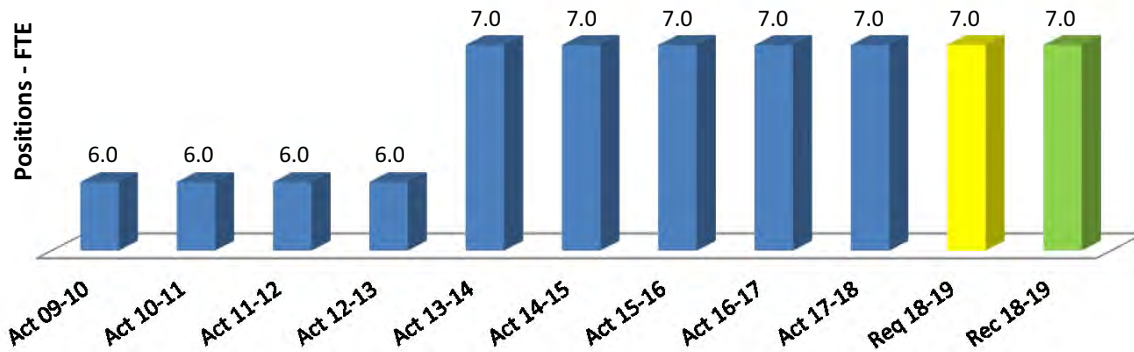
46,975,424	0	-6,841,043	40,134,381	16,643,181	0	10,893,378	12,597,822	0	16.0	1
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DEPARTMENT STRUCTURE

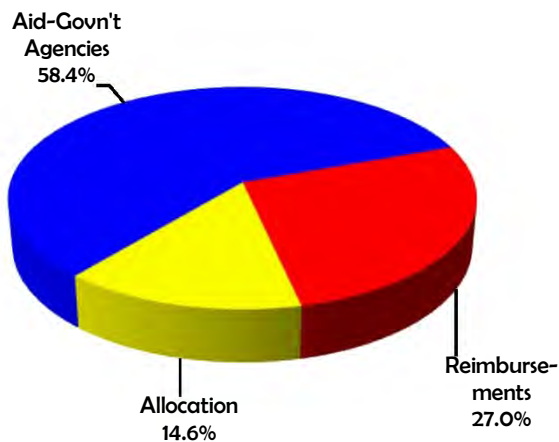
STEVE CANTELME, CHIEF



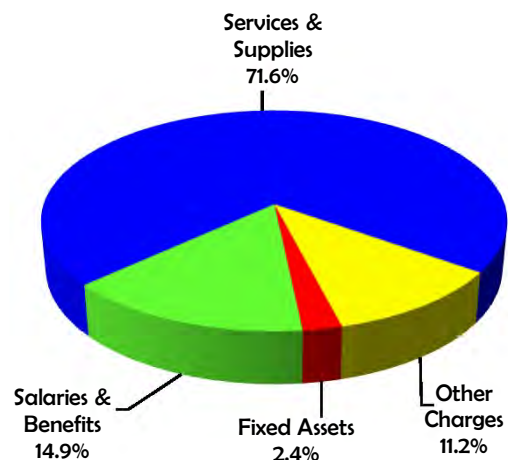
Staffing Trend



Financing Sources



Financing Uses



Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	2,785,976	3,575,881	4,222,345	4,502,305	5,159,644
Total Financing	2,239,842	2,605,267	3,218,640	3,462,254	4,127,237
Net Cost	546,134	970,614	1,003,705	1,040,051	1,032,407
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 and 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.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 7090000 - Emergency Services				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Intergovernmental Revenues	\$ 3,462,254	\$ 4,127,237	\$	664,983
Total Revenue	\$ 3,462,254	\$ 4,127,237	\$	664,983
Salaries & Benefits	\$ 1,045,872	\$ 1,054,448	\$	8,576
Services & Supplies	1,729,713	2,325,976		596,263
Other Charges	788,344	788,344		-
Equipment	114,632	167,132		52,500
Expenditure Transfer & Reimbursement	823,744	823,744		-
Total Expenditures/Appropriations	\$ 4,502,305	\$ 5,159,644	\$	657,339
Net Cost	\$ 1,040,051	\$ 1,032,407	\$	(7,644)
Positions	7.0	7.0		0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has decreased a net \$7,644.
- Other Changes
 - Appropriations have increased a net \$657,339 due to an increase of \$8,576 in negotiated cost of living adjustments, an increase of \$664,983 in grant funding for flood fighting supplies and equipment, and a decrease of \$16,220 in estimated lease costs related to expansion of the County's Emergency Operations Center.
 - Revenues have increased \$664,983 due to an award of grant funding from the California Department of Water Resources.

SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2018-19

Schedule 9

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

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Intergovernmental Revenues	\$ 1,973,082	\$ 2,605,267	\$ 3,218,640	\$ 3,462,254	\$ 4,127,237
Miscellaneous Revenues	266,760	-	-	-	-
Total Revenue	\$ 2,239,842	\$ 2,605,267	\$ 3,218,640	\$ 3,462,254	\$ 4,127,237
Salaries & Benefits	\$ 957,387	\$ 975,998	\$ 998,093	\$ 1,045,872	\$ 1,054,448
Services & Supplies	1,246,072	1,273,792	1,677,076	1,729,713	2,325,976
Other Charges	125,405	253,033	317,282	788,344	788,344
Equipment	-	7,009	-	114,632	167,132
Interfund Charges	-	413,696	806,693	485,125	485,125
Intrafund Charges	624,457	1,439,732	1,502,008	1,580,671	2,245,654
Intrafund Reimb	(167,345)	(787,379)	(1,078,807)	(1,242,052)	(1,907,035)
Total Expenditures/Appropriations	\$ 2,785,976	\$ 3,575,881	\$ 4,222,345	\$ 4,502,305	\$ 5,159,644
Net Cost	\$ 546,134	\$ 970,614	\$ 1,003,705	\$ 1,040,051	\$ 1,032,407
Positions	7.0	7.0	7.0	7.0	7.0

2018-19 PROGRAM INFORMATION

BU: 7090000 Emergency Services

Appropriations	Reimbursements		Net	Federal	State	Fees/	Fund	Net	Positions	Vehicles
	Realignment/ Prop 172	Other	Appropriations			Other	Balance	Cost		

FUNDED

Program No. and Title: 001 SacOES Admin

1,827,814	0	-149,337	1,678,477	432,866	0	213,204	0	1,032,407	7.0	3
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Program Type: Mandated

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

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

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

Program No. and Title: 002 SacOES Internal Grants

1,757,698	0	-1,757,698	0	0	0	0	0	0	0.0	0
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Program Type: Discretionary

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

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

Program Description: Homeland Security and State Department of Water Resources 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

3,481,167	0	0	3,481,167	2,374,295	1,106,872	0	0	0	0.0	0
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Program Type: Discretionary

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

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

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

FUNDED										
7,066,679	0	-1,907,035	5,159,644	2,807,161	1,106,872	213,204	0	1,032,407	7.0	3

GRAND TOTAL FUNDED										
7,066,679	0	-1,907,035	5,159,644	2,807,161	1,106,872	213,204	0	1,032,407	7.0	3

Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	154,454	139,967	154,729	183,857	183,857
Total Financing	-	-	-	-	-
Net Cost	154,454	139,967	154,729	183,857	183,857

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

BOARD OF SUPERVISOR CHANGES MADE DURING THE RECOMMENDED BUDGET HEARINGS:

Appropriations have increased \$14,900 for the County’s share of the Sacramento Self Help Housing annual contract that provides the renter’s Help Line and other landlord-tenant dispute resolution services. This increase will help fund an additional staff position to help with the Renter’s Help Line.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 4660000 - Fair Housing Services			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Services & Supplies	\$ 146,117	\$ 146,117	-
Other Charges	37,240	37,240	-
Expenditure Transfer & Reimbursement	500	500	-
Total Expenditures/Appropriations	\$ 183,857	\$ 183,857	-
Net Cost	\$ 183,857	\$ 183,857	-

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 2018-19	Schedule 9
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Budget Unit **4660000 - Fair Housing Services**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Services & Supplies	\$ 131,387	\$ 125,696	\$ 127,046	\$ 146,117	\$ 146,117
Other Charges	22,657	14,060	26,683	37,240	37,240
Intrafund Charges	410	211	1,000	500	500
Total Expenditures/Appropriations	\$ 154,454	\$ 139,967	\$ 154,729	\$ 183,857	\$ 183,857
Net Cost	\$ 154,454	\$ 139,967	\$ 154,729	\$ 183,857	\$ 183,857

2018-19 PROGRAM INFORMATION

BU: 4660000 Fair Housing Services

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Fair Housing Contract Services

130,117	0	0	130,117	0	0	0	0	130,117	0.0	0
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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

38,840	0	0	38,840	0	0	0	0	38,840	0.0	0
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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										
168,957	0	0	168,957	0	0	0	0	168,957	0.0	0

BOS APPROVED DURING JUNE BUDGET HEARINGS

Program No. and Title: 001 Fair Housing Contract Services

14,900	0	0	14,900	0	0	0	0	14,900	0.0	0
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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: Increased cost for Sac Self Help Housing Renters Helpline Contract

BOS APPROVED DURING JUNE BUDGET HEARINGS										
14,900	0	0	14,900	0	0	0	0	14,900	0.0	0

GRAND TOTAL FUNDED										
183,857	0	0	183,857	0	0	0	0	183,857	0.0	0

Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	31,618	116,107	1,497,773	2,323,193	2,358,119
Total Financing	1,478,891	1,497,226	1,497,773	2,323,193	2,358,119
Net Cost	(1,447,273)	(1,381,119)	-	-	-

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.

SIGNIFICANT DEVELOPMENTS DURING FY 2017-18:

- Updated the Antelope PFFP and Development Impact Fee Programs, including the Roadway, Park Capital Improvement Programs and development base.
- Approved agreement for fee payment and credit with the Elverta Park subdivision.

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

Implementation of the Development Impact Fee Program.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$1,356,793. The decrease in fund balance of \$90,480 is due to costs associated with district administration and the update of Antelope PFFP, and Development Impact Fee Programs.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 3070000 - Antelope Public Facilities Financing Plan				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 1,356,793	\$ 1,381,119	\$ 24,326	
Revenue from Use Of Money & Property	12,400	21,000	8,600	
Charges for Services	500,000	502,000	2,000	
Miscellaneous Revenues	454,000	454,000	-	
Total Revenue	\$ 2,323,193	\$ 2,358,119	\$ 34,926	
Services & Supplies	\$ 1,404,550	\$ 1,432,784	\$ 28,234	
Other Charges	918,643	925,335	6,692	
Total Financing Uses	\$ 2,323,193	\$ 2,358,119	\$ 34,926	
Total Expenditures/Appropriations	\$ 2,323,193	\$ 2,358,119	-	
Net Cost	-	-	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- **Rebudget/Reserve/Fund Balance Changes**
 - Fund Balance has increased \$24,326 due to lower than anticipated administrative costs and higher than expected revenues.
 - Appropriations have increased \$24,326 due to rebudgeting for additional administrative costs and reimbursement agreements. The increase in appropriations is offset by increased fund balance and revenue.
- **Other Changes**
 - Appropriations have increased \$10,600 due to increased revenues.
 - Revenues have increased \$10,600 due to higher estimated interest earnings and additional revenue from developer fees identified.

FINANCING DISTRICTS - ANTELOPE PUBLIC FACILITIES FINANCING PLAN 3070000

SCHEDULE:

	County of Sacramento					Schedule 15
State Controller Schedule County Budget Act January 2010	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2018-19					
3070000 - Antelope Public Facilities Financing Plan						
101A - ANTELOPE PUBLIC FACILITIES FINANCING						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 1,448,059	\$ 1,447,273	\$ 1,447,273	\$ 1,356,793	\$ 1,381,119	
Revenue from Use Of Money & Property	15,320	23,285	7,500	12,400	21,000	
Charges for Services	15,512	26,668	43,000	500,000	502,000	
Miscellaneous Revenues	-	-	-	454,000	454,000	
Total Revenue	\$ 1,478,891	\$ 1,497,226	\$ 1,497,773	\$ 2,323,193	\$ 2,358,119	
Services & Supplies	\$ 31,618	\$ 116,107	\$ 1,085,329	\$ 1,404,550	\$ 1,432,784	
Other Charges	-	-	412,444	918,643	925,335	
Total Financing Uses	\$ 31,618	\$ 116,107	\$ 1,497,773	\$ 2,323,193	\$ 2,358,119	
Total Expenditures/Appropriations	\$ 31,618	\$ 116,107	\$ 1,497,773	\$ 2,323,193	\$ 2,358,119	
Net Cost	\$ (1,447,273)	\$ (1,381,119)	- \$	- \$	-	

2018-19 PROGRAM INFORMATION

BU: 3070000 Antelope Public Facilities Financing Plan

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Antelope PFFP Drainage Facilities

33,054	0	0	33,054	0	0	500	32,554	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

Program No. and Title: 002 Antelope PFFP Roadway Facilities

1,927,584	0	0	1,927,584	0	0	969,000	958,584	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

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

104,760	0	0	104,760	0	0	1,500	103,260	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

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

292,721	0	0	292,721	0	0	6,000	286,721	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED										
2,358,119	0	0	2,358,119	0	0	977,000	1,381,119	0	0.0	0

GRAND TOTAL FUNDED										
2,358,119	0	0	2,358,119	0	0	977,000	1,381,119	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	58,897	7,362	56,327	47,227	51,840
Total Financing	114,624	56,202	56,327	47,227	51,840
Net Cost	(55,727)	(48,840)	-	-	-

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 non-county 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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$46,227. The decrease in fund balance of \$9,500 is due to the cost of district administration.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 3081000 - Bradshaw/US 50 Financing District				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 46,227	\$ 48,840	\$	2,613
Revenue from Use Of Money & Property	1,000	3,000		2,000
Total Revenue	\$ 47,227	\$ 51,840	\$	4,613
Other Charges	\$ 47,227	\$ 51,840	\$	4,613
Total Financing Uses	\$ 47,227	\$ 51,840	\$	4,613
Total Expenditures/Appropriations	\$ 47,227	\$ 51,840		-
Net Cost	\$ -	\$ -		-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$2,613 due to lower than anticipated administrative costs.
 - Appropriations have increased \$2,613 due to rebudgeting for additional administrative costs. The increase in appropriations is offset by increased fund balance.
- Other Changes
 - Appropriations have increased \$2,000 due to the increase in revenues.
 - Revenues have increased \$2,000 due to higher estimated 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 2018-19				Schedule 15
3081000 - Bradshaw/US 50 Financing District 115A - BRADSHAW/US 50 FINANCING DISTRICT						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 113,766	\$ 55,727	\$ 55,727	\$ 46,227	\$ 48,840	
Revenue from Use Of Money & Property	858	475	600	1,000	3,000	
Total Revenue	\$ 114,624	\$ 56,202	\$ 56,327	\$ 47,227	\$ 51,840	
Services & Supplies	\$ 58,897	\$ 7,362	\$ 56,327	-	-	
Other Charges	-	-	-	47,227	51,840	
Total Financing Uses	\$ 58,897	\$ 7,362	\$ 56,327	\$ 47,227	\$ 51,840	
Total Expenditures/Appropriations	\$ 58,897	\$ 7,362	\$ 56,327	\$ 47,227	\$ 51,840	
Net Cost	\$ (55,727)	\$ (48,840)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 3081000 Bradshaw/US 50 Financing District

<u>Appropriations</u>	<u>Reimbursements</u>	<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>								
	<u>Other</u>								

FUNDED

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

51,840	0	0	51,840	0	0	3,000	48,840	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED	51,840	0	0	51,840	0	0	3,000	48,840	0	0.0	0
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GRAND TOTAL FUNDED	51,840	0	0	51,840	0	0	3,000	48,840	0	0.0	0
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Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	229,339	201,013	405,588	425,161	438,620
Total Financing	427,028	409,634	405,588	425,161	438,620
Net Cost	(197,689)	(208,621)	-	-	-

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 FY 2017-18:

Vineyard Vanpool services increased to three separate vanpools.

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- Annexation of Easton development to a new benefit zone of CSA 10.
- Annexation of Elverta development to a new benefit zone of CSA 10.
- Investigate additional Vanpool service opportunities.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$198,161. The increase in fund balance of \$473 is due to lower than anticipated administrative costs.

BUDGET RESERVE BALANCES FOR FY 2018-19:

Reserve for Operating Capital — \$531,758

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. Reserve remains unchanged from the Fiscal Year 2017-18 Adopted Budget.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 2857000 - CSA No. 10			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Fund Balance	\$ 198,161	\$ 208,620	\$ 10,459
Revenue from Use Of Money & Property	3,000	6,000	3,000
Charges for Services	224,000	224,000	-
Total Revenue	\$ 425,161	\$ 438,620	\$ 13,459
Reserve Provision	\$ 126,146	\$ 126,146	-
Services & Supplies	299,015	312,474	13,459
Total Financing Uses	\$ 425,161	\$ 438,620	\$ 13,459
Total Expenditures/Appropriations	\$ 425,161	\$ 438,620	-
Net Cost	- \$	- \$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$10,459 due to higher than expected revenues and lower than anticipated administrative costs.
 - Appropriations have increased \$10,459 due to rebudgeting for additional administrative costs. The increase in appropriations is offset by increased Fund Balance.
 - Beginning Fund Balance in accounting reports is higher by \$121,413 due to the posting in error of the Fiscal Year 2017-18 reserve to retained earnings. A correction in COMPASS has been processed in Fiscal Year 2018-19.
- Other Changes
 - Appropriations have increased \$3,000 due to additional revenue. Revenues have increased \$3,000 due to higher estimated interest earnings.

REVISED RESERVE BALANCES FOR FY 2018-19:

Reserve for Operating Capital — \$531,758

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 2018-19				Schedule 15
					2857000 - CSA No. 10	257A - CSA NO. 10
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 249,207	\$ 197,688	\$ 197,688	\$ 198,161	\$ 208,620	
Revenue from Use Of Money & Property	3,490	7,279	1,500	3,000	6,000	
Charges for Services	174,331	204,667	206,400	224,000	224,000	
Total Revenue	\$ 427,028	\$ 409,634	\$ 405,588	\$ 425,161	\$ 438,620	
Reserve Provision	\$ 194,201	\$ 121,413	\$ 121,413	\$ 126,146	\$ 126,146	
Services & Supplies	35,138	79,600	284,175	299,015	312,474	
Total Financing Uses	\$ 229,339	\$ 201,013	\$ 405,588	\$ 425,161	\$ 438,620	
Total Expenditures/Appropriations	\$ 229,339	\$ 201,013	\$ 405,588	\$ 425,161	\$ 438,620	
Net Cost	\$ (197,689)	\$ (208,621)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 2857000 County Service Area No. 10

Appropriations	Reimbursements		Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other								

FUNDED

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

438,620	0	0	438,620	0	0	230,000	208,620	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED										
Appropriations	Reimbursements		Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other								
438,620	0	0	438,620	0	0	230,000	208,620	0	0.0	0

GRAND TOTAL FUNDED										
Appropriations	Reimbursements		Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other								
438,620	0	0	438,620	0	0	230,000	208,620	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	27,277	20,702	50,305	50,655	51,391
Total Financing	57,583	51,842	50,305	50,655	51,391
Net Cost	(30,306)	(31,140)	-	-	-

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$30,405. The fund balance increase of \$100 is due to interest revenue.

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

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 1600000 - Countywide Library Facilities Admin Fee				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 30,405	\$ 31,141	\$ 736	
Revenue from Use Of Money & Property	250	250	-	
Charges for Services	20,000	20,000	-	
Total Revenue	\$ 50,655	\$ 51,391	\$ 736	
Services & Supplies	\$ 50,655	\$ 51,391	\$ 736	
Total Financing Uses	\$ 50,655	\$ 51,391	\$ 736	
Total Expenditures/Appropriations	\$ 50,655	\$ 51,391	-	
Net Cost	-	-	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$736 due to higher than anticipated development fees revenue.
 - Appropriations have increased \$736 due to rebudgeting for additional administrative costs. The increase in appropriations is offset by increased fund balance.

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 2018-19				
1600000 - Countywide Library Facilities Admin Fee 160A - COUNTYWIDE LIBRARY FACILITIES ADMIN FEE						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 36,064	\$ 30,305	\$ 30,305	\$ 30,405	\$	31,141
Revenue from Use Of Money & Property	278	539	-	250		250
Charges for Services	21,241	20,998	20,000	20,000		20,000
Total Revenue	\$ 57,583	\$ 51,842	\$ 50,305	\$ 50,655	\$	51,391
Services & Supplies	\$ 27,277	\$ 20,702	\$ 50,305	\$ 50,655		51,391
Total Financing Uses	\$ 27,277	\$ 20,702	\$ 50,305	\$ 50,655	\$	51,391
Total Expenditures/Appropriations	\$ 27,277	\$ 20,702	\$ 50,305	\$ 50,655	\$	51,391
Net Cost	\$ (30,306)	\$ (31,140)	\$ -	\$ -	\$	-

2018-19 PROGRAM INFORMATION

BU: 1600000 Countywide Library Facilities Administrative Fee

<u>Appropriations</u>	<u>Reimbursements</u>	<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/ Other</u>	<u>Fund Balance</u>	<u>Net Cost</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/ Prop 172</u>	<u>Appropriations</u>							

FUNDED

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

51,391	0	0	51,391	0	0	20,250	31,141	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: 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										
51,391	0	0	51,391	0	0	20,250	31,141	0	0.0	0

GRAND TOTAL FUNDED										
51,391	0	0	51,391	0	0	20,250	31,141	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	23,652	6,646	401,676	390,197	392,672
Total Financing	411,495	393,317	401,676	390,197	392,672
Net Cost	(387,843)	(386,671)	-	-	-

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$384,197. The decrease in available fund balance of \$3,646 is due to the costs of district administration.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 1182880 - Florin Road Capital Project				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 384,197	\$ 386,672	\$	2,475
Revenue from Use Of Money & Property	6,000	6,000		-
Total Revenue	\$ 390,197	\$ 392,672	\$	2,475
Other Charges	\$ 390,197	\$ 392,672	\$	2,475
Total Financing Uses	\$ 390,197	\$ 392,672	\$	2,475
Total Expenditures/Appropriations	\$ 390,197	\$ 392,672	\$	-
Net Cost	-	-	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$2,475 due to higher anticipated interest earnings.
 - Appropriations have increased \$2,475 due to the increase in Fund Balance.

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 2018-19				
		1182880 - Florin Road Capital Project 118A - FLORIN ROAD CAPITAL PROJECT				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 407,777	\$ 387,843	\$ 387,843	\$ 384,197	\$ 386,672	
Revenue from Use Of Money & Property	3,718	5,474	5,500	6,000	6,000	
Miscellaneous Revenues	-	-	8,333	-	-	
Total Revenue	\$ 411,495	\$ 393,317	\$ 401,676	\$ 390,197	\$ 392,672	
Services & Supplies	\$ 23,652	\$ 6,646	\$ 24,000	\$ -	\$ -	
Other Charges	-	-	377,676	390,197	392,672	
Total Financing Uses	\$ 23,652	\$ 6,646	\$ 401,676	\$ 390,197	\$ 392,672	
Total Expenditures/Appropriations	\$ 23,652	\$ 6,646	\$ 401,676	\$ 390,197	\$ 392,672	
Net Cost	\$ (387,843)	\$ (386,671)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1182880 Florin Road Capital Project

Appropriations	Reimbursements	Net	Federal	State	Fees/	Fund	Net	Positions	Vehicles
	Realignment/ Prop 172	Appropriations			Other	Balance	Cost		
	Other								

FUNDED

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

392,672	0	0	392,672	0	0	6,000	386,672	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

392,672	0	0	392,672	0	0	6,000	386,672	0	0.0	0
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GRAND TOTAL FUNDED

392,672	0	0	392,672	0	0	6,000	386,672	0	0.0	0
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Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	-	23,112	124,800	8,385,764	8,409,767
Total Financing	-	157,878	124,800	8,385,764	8,409,767
Net Cost	-	(134,766)	-	-	-

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 two 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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

Issuance of the first series of bonds for Florin Vineyard CFD No.1 to finance the cost of public facilities required for the development of this project.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$110,764. The fund balance increase of \$110,764 is due to remaining pay-as-you-go funds and lower than anticipated expenditures for Fiscal Year 2017-18.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 1470000 - Florin Vineyard No. 1 CFD 2016-2				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 110,764	\$ 134,767	\$	24,003
Charges for Services	75,000	75,000		-
Other Financing Sources	8,200,000	8,200,000		-
Total Revenue	\$ 8,385,764	\$ 8,409,767	\$	24,003
Services & Supplies	\$ 301,700	\$ 291,967	\$	(9,733)
Other Charges	8,084,064	8,117,800		33,736
Total Financing Uses	\$ 8,385,764	\$ 8,409,767	\$	24,003
Total Expenditures/Appropriations	\$ 8,385,764	\$ 8,409,767	\$	-
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$24,003 due to due to higher than anticipated revenue.
 - Appropriations have increased \$24,003 due to rebudgeting for additional facility reimbursements. The increase in appropriations is offset by increased fund balance.

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 2018-19				
1470000 - Florin Vineyard No. 1 CFD 2016-2 147A - FLORIN VINEYARD NO. 1 CFD 2016-2 ADMIN						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ -	\$ -	\$ -	\$ 110,764	\$ 134,767	
Charges for Services	-	157,878	124,800	75,000	75,000	
Other Financing Sources	-	-	-	8,200,000	8,200,000	
Total Revenue	\$ -	\$ 157,878	\$ 124,800	\$ 8,385,764	\$ 8,409,767	
Services & Supplies	\$ -	\$ 23,112	\$ 40,000	\$ 301,700	\$ 291,967	
Other Charges	-	-	84,800	8,084,064	8,117,800	
Total Financing Uses	\$ -	\$ 23,112	\$ 124,800	\$ 8,385,764	\$ 8,409,767	
Total Expenditures/Appropriations	\$ -	\$ 23,112	\$ 124,800	\$ 8,385,764	\$ 8,409,767	
Net Cost	\$ -	\$ (134,766)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1470000 Florin Vineyard No. 1 CFD

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Florin Vineyard No.1 CFD

8,409,767	0	0	8,409,767	0	0	8,275,000	134,767	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: 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										
8,409,767	0	0	8,409,767	0	0	8,275,000	134,767	0	0.0	0

GRAND TOTAL FUNDED										
8,409,767	0	0	8,409,767	0	0	8,275,000	134,767	0	0.0	0

Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	4,257	-	43	-	22
Total Financing	4,286	22	43	-	22
Net Cost	(29)	(22)	-	-	-

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$0 due to the depletion of funds for this program. Economic Development Fund will cover administration costs.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 1182881 - Fulton Avenue Capital Project			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Fund Balance	\$	- \$	22 \$
Total Revenue	\$	- \$	22 \$
Other Charges	\$	- \$	22 \$
Total Financing Uses	\$	- \$	22 \$
Total Expenditures/Appropriations	\$	- \$	22 \$
Net Cost	\$	- \$	- \$

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$22 due to lower than anticipated administrative costs.
 - Appropriations have increased \$22 due to the increase in Fund Balance.

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 2018-19				
		1182881 - Fulton Avenue Capital Project 118B - FULTON AVENUE CAPITAL PROJECT				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 4,257	\$ 29	\$ 29	\$ -	\$ 22	
Revenue from Use Of Money & Property	29	(7)	14	-	-	
Total Revenue	\$ 4,286	\$ 22	\$ 43	\$ -	\$ 22	
Services & Supplies	\$ 4,257	\$ -	\$ -	\$ -	\$ -	
Other Charges	-	-	43	-	22	
Total Financing Uses	\$ 4,257	\$ -	\$ 43	\$ -	\$ 22	
Total Expenditures/Appropriations	\$ 4,257	\$ -	\$ 43	\$ -	\$ 22	
Net Cost	\$ (29)	\$ (22)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1182881 Fulton Avenue Capital Project

Appropriations	Reimbursements		Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other	Appropriations							

FUNDED

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

22	0	0	22	0	0	0	22	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED										
22	0	0	22	0	0	0	22	0	0.0	0

GRAND TOTAL FUNDED										
22	0	0	22	0	0	0	22	0	0.0	0

Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	41,572	33,789	398,764	355,964	371,391
Total Financing	436,337	400,180	398,764	355,964	371,391
Net Cost	(394,765)	(366,391)	-	-	-

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$353,464. The decrease in fund balance of \$41,300 is due to the costs of district administration.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 3090000 - Laguna Community Facilities District				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 353,464	\$ 366,391	\$	12,927
Revenue from Use Of Money & Property	2,500	5,000		2,500
Total Revenue	\$ 355,964	\$ 371,391	\$	15,427
Services & Supplies	\$ 100,964	\$ 116,391	\$	15,427
Other Charges	255,000	255,000		-
Total Financing Uses	\$ 355,964	\$ 371,391	\$	15,427
Total Expenditures/Appropriations	\$ 355,964	\$ 371,391	\$	-
Net Cost	- \$	- \$		-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$12,927 due to lower than anticipated administrative costs.
 - Appropriations have increased \$12,927 due to rebudgeting for additional administrative costs. The increase in appropriations is offset by increased fund balance.
- Other Changes
 - Appropriations have increased \$2,500 due to the increase in revenues.
 - Revenues have increased \$2,500 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 2018-19				Schedule 15
3090000 - Laguna Community Facilities District 107A - LAGUNA COMMUNITY FACILITIES DISTRICT						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 432,482	\$ 394,764	\$ 394,764	\$ 353,464	\$ 366,391	
Revenue from Use Of Money & Property	3,855	5,416	4,000	2,500	5,000	
Total Revenue	\$ 436,337	\$ 400,180	\$ 398,764	\$ 355,964	\$ 371,391	
Services & Supplies	\$ 41,572	\$ 33,789	\$ 118,764	\$ 100,964	\$ 116,391	
Other Charges	-	-	280,000	255,000	255,000	
Total Financing Uses	\$ 41,572	\$ 33,789	\$ 398,764	\$ 355,964	\$ 371,391	
Total Expenditures/Appropriations	\$ 41,572	\$ 33,789	\$ 398,764	\$ 355,964	\$ 371,391	
Net Cost	\$ (394,765)	\$ (366,391)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 3090000 Laguna Community Facilities District

Appropriations	Reimbursements	Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Appropriations							

FUNDED

Program No. and Title: 001 Laguna CFD

371,391	0	0	371,391	0	0	5,000	366,391	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED										
371,391	0	0	371,391	0	0	5,000	366,391	0	0.0	0

GRAND TOTAL FUNDED										
371,391	0	0	371,391	0	0	5,000	366,391	0	0.0	0

Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	331,564	357,890	3,648,874	3,808,978	3,870,560
Total Financing	3,501,440	3,704,451	3,648,874	3,808,978	3,870,560
Net Cost	(3,169,876)	(3,346,561)	-	-	-

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

Provide funding to the City of Elk Grove for the planning and construction of the Joint Use Park and Ride Facility.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$3,304,978. The increase in available fund balance of \$135,104 is due to lower services, supplies and administrative costs.

BUDGET RESERVE BALANCES FOR FY 2018-19:

Reserve for Construction— \$3,239,373

This estimated reserve was established in 1998 to finance major public improvements and reflects an increase of \$83,879 for Fiscal Year 2018-19. 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.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 2870000 - Laguna Crk/Elliott Rch CFD No. 1				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 3,304,978	\$ 3,346,560	\$	41,582
Revenue from Use Of Money & Property	55,000	75,000		20,000
Miscellaneous Revenues	449,000	449,000		-
Total Revenue	\$ 3,808,978	\$ 3,870,560	\$	61,582
Reserve Provision	\$ 83,879	\$ 83,879	\$	-
Services & Supplies	1,253,099	1,314,681		61,582
Other Charges	2,472,000	2,472,000		-
Total Financing Uses	\$ 3,808,978	\$ 3,870,560	\$	61,582
Total Expenditures/Appropriations	\$ 3,808,978	\$ 3,870,560	\$	-
Net Cost	-	-	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Appropriations have increased \$41,582 due to rebudgeting for additional administrative costs. The increase in appropriations is offset by increased fund balance.
- Other Changes
 - Appropriations have increased \$20,000 due to higher estimated revenues.
 - Revenues have increased \$20,000 due to higher estimated interest earnings.

REVISED RESERVE BALANCES FOR FY 2018-19:

General Reserve — \$3,239,373

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

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 2018-19				
	2870000 - Laguna Crk/Elliott Rch CFD No. 1 105A - LAGUNA CRK/ELLIOTT RCH CFD 1				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ 3,017,416	\$ 3,169,874	\$ 3,169,874	\$ 3,304,978	\$ 3,346,560
Revenue from Use Of Money & Property	34,494	79,973	30,000	55,000	75,000
Miscellaneous Revenues	449,530	454,604	449,000	449,000	449,000
Total Revenue	\$ 3,501,440	\$ 3,704,451	\$ 3,648,874	\$ 3,808,978	\$ 3,870,560
Reserve Provision	\$ 12,500	\$ 13,500	\$ 13,500	\$ 83,879	\$ 83,879
Services & Supplies	319,064	336,351	1,813,374	1,253,099	1,314,681
Other Charges	-	8,039	1,822,000	2,472,000	2,472,000
Total Financing Uses	\$ 331,564	\$ 357,890	\$ 3,648,874	\$ 3,808,978	\$ 3,870,560
Total Expenditures/Appropriations	\$ 331,564	\$ 357,890	\$ 3,648,874	\$ 3,808,978	\$ 3,870,560
Net Cost	\$ (3,169,876)	\$ (3,346,561)	\$ -	\$ -	\$ -

2018-19 PROGRAM INFORMATION

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

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1

2,090,755	0	0	2,090,755	0	0	290,000	1,800,755	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This district provides for the construction of major freeway interchanges, railroad overcrossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the district.

Program No. and Title: 002 Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2

1,779,805	0	0	1,779,805	0	0	234,000	1,545,805	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This district provides for the construction of major freeway interchanges, railroad overcrossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the district.

FUNDED	3,870,560	0	0	3,870,560	0	0	524,000	3,346,560	0	0.0	0
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GRAND TOTAL FUNDED	3,870,560	0	0	3,870,560	0	0	524,000	3,346,560	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	132,164	133,798	313,929	312,331	312,922
Total Financing	314,092	311,221	313,929	312,331	312,922
Net Cost	(181,928)	(177,423)	-	-	-

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$176,831. The decrease in available fund balance of \$5,098 is due to higher than expected district administration costs.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 1300000 - Laguna Stonelake CFD				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 176,831	\$ 177,422	\$	591
Revenue from Use Of Money & Property	3,000	3,000		-
Miscellaneous Revenues	132,500	132,500		-
Total Revenue	\$ 312,331	\$ 312,922	\$	591
Services & Supplies	\$ 311,331	\$ 311,922	\$	591
Other Charges	1,000	1,000		-
Total Financing Uses	\$ 312,331	\$ 312,922	\$	591
Total Expenditures/Appropriations	\$ 312,331	\$ 312,922	\$	-
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$591 due to lower than anticipated administrative costs.
 - Appropriations have increased \$591 due to the increase in Fund Balance.

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 2018-19				
1300000 - Laguna Stonelake CFD						
130A - LAGUNA STONELAKE CFD-BOND PROCEEDS						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 184,173	\$ 181,929	\$ 181,929	\$ 176,831	\$ 177,422	
Revenue from Use Of Money & Property	1,980	2,631	2,000	3,000	3,000	
Miscellaneous Revenues	127,939	126,661	130,000	132,500	132,500	
Total Revenue	\$ 314,092	\$ 311,221	\$ 313,929	\$ 312,331	\$ 312,922	
Services & Supplies	\$ 132,164	\$ 133,798	\$ 312,929	\$ 311,331	\$ 311,922	
Other Charges	-	-	1,000	1,000	1,000	
Total Financing Uses	\$ 132,164	\$ 133,798	\$ 313,929	\$ 312,331	\$ 312,922	
Total Expenditures/Appropriations	\$ 132,164	\$ 133,798	\$ 313,929	\$ 312,331	\$ 312,922	
Net Cost	\$ (181,928)	\$ (177,423)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1300000 Laguna Stonelake CFD

Appropriations	Reimbursements	Net	Federal	State	Fees/	Fund	Net	Positions	Vehicles
	Realignment/ Prop 172	Appropriations			Other	Balance	Cost		

FUNDED

Program No. and Title: 001 Laguna Stonelake CFD

312,922	0	0	312,922	0	0	135,500	177,422	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED	312,922	0	0	312,922	0	0	135,500	177,422	0	0.0	0
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GRAND TOTAL FUNDED	312,922	0	0	312,922	0	0	135,500	177,422	0	0.0	0
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Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	114,894	130,760	509,320	544,176	549,624
Total Financing	459,214	514,384	509,320	544,176	549,624
Net Cost	(344,320)	(383,624)	-	-	-

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$378,176. The increase in fund balance of \$33,856 is due to expenditures being lower than anticipated for the Fiscal Year 2017-18.

BUDGET RESERVE BALANCES FOR FY 2018-19:

Reserve for Operating Capital — \$250,000

This reserve was established in Fiscal Year 2000-01 to fund future improvements, repair or replacement of Landscape Facilities, Bike and Pedestrian Facilities, Fire Break Facilities and any other Facilities identified by the County. Reserve reflects an increase of \$120,000 from the Fiscal Year 2017-18 Adopted Budget.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 1320000 - Mather Landscape Maint CFD				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 378,176	\$ 383,624	\$ 5,448	
Revenue from Use Of Money & Property	3,000	3,000	-	
Charges for Services	163,000	163,000	-	
Total Revenue	\$ 544,176	\$ 549,624	\$ 5,448	
Reserve Provision	\$ 120,000	\$ 120,000	-	
Services & Supplies	314,113	319,561	5,448	
Other Charges	2,000	2,000	-	
Transfers In & Out	108,063	108,063	-	
Total Financing Uses	\$ 544,176	\$ 549,624	\$ 5,448	
Total Expenditures/Appropriations	\$ 544,176	\$ 549,624	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$5,448 due to higher than anticipated interest earnings and lower than anticipated administrative costs.
 - Appropriations have increased \$5,448 due to the increase in Fund Balance.

REVISED RESERVE BALANCES FOR FY 2018-19:

Reserve for Operating Capital — \$250,000

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 2018-19				
		132000 - Mather Landscape Maint CFD 132A - MATHER LANDSCAPE MAINT CFD				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 291,394	\$ 344,320	\$ 344,320	\$ 378,176	\$ 383,624	
Revenue from Use Of Money & Property	4,198	7,338	2,000	3,000	3,000	
Charges for Services	163,622	162,726	163,000	163,000	163,000	
Total Revenue	\$ 459,214	\$ 514,384	\$ 509,320	\$ 544,176	\$ 549,624	
Reserve Provision	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	
Services & Supplies	22,756	23,988	401,376	314,113	319,561	
Other Charges	823	828	2,000	2,000	2,000	
Interfund Charges	91,315	105,944	105,944	108,063	108,063	
Total Financing Uses	\$ 114,894	\$ 130,760	\$ 509,320	\$ 544,176	\$ 549,624	
Total Expenditures/Appropriations	\$ 114,894	\$ 130,760	\$ 509,320	\$ 544,176	\$ 549,624	
Net Cost	\$ (344,320)	\$ (383,624)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1320000 Mather Landscape Maintenance CFD

Appropriations	Reimbursements	Net	Federal	State	Fees/	Fund	Net	Positions	Vehicles
	Realignment/ Prop 172	Appropriations			Other	Balance	Cost		
	Other								

FUNDED

Program No. and Title: 001 Mather Landscape Maintenance CFD

549,624	0	0	549,624	0	0	166,000	383,624	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

549,624	0	0	549,624	0	0	166,000	383,624	0	0.0	0
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GRAND TOTAL FUNDED

549,624	0	0	549,624	0	0	166,000	383,624	0	0.0	0
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Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	158,940	39,377	805,221	796,039	772,192
Total Financing	708,484	606,369	805,221	796,039	772,192
Net Cost	(549,544)	(566,992)	-	-	-

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$643,839. The increase in fund balance of \$94,294 is due to lower than anticipated expenditures for the Fiscal Year 2017-18.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 1360000 - Mather PFFP				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 643,839	\$ 566,992	\$(76,847)	
Revenue from Use Of Money & Property	5,200	5,200	-	
Charges for Services	127,000	180,000	53,000	
Miscellaneous Revenues	20,000	20,000	-	
Total Revenue	\$ 796,039	\$ 772,192	\$(23,847)	
Services & Supplies	\$ 677,489	\$ 653,642	\$(23,847)	
Other Charges	118,550	118,550	-	
Total Financing Uses	\$ 796,039	\$ 772,192	\$(23,847)	
Total Expenditures/Appropriations	\$ 796,039	\$ 772,192	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased \$76,847 due to lower than anticipated revenue received in Fiscal Year 2017-18
 - Appropriations have decreased \$23,847 due to the decrease in Fund Balance and are offset by an additional \$53,000 in revenue from developer fees.
- Other Changes
 - Revenues have increased \$53,000 due to a difference in timing of revenue collection and new sources of revenue identified.

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 2018-19				Schedule 15
		1360000 - Mather PFFP 136A - MATHER PFFP				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 619,438	\$ 549,545	\$ 549,545	\$ 643,839	\$ 566,992	
Revenue from Use Of Money & Property	6,596	9,426	7,000	5,200	5,200	
Charges for Services	82,450	27,398	208,676	127,000	180,000	
Miscellaneous Revenues	-	20,000	40,000	20,000	20,000	
Total Revenue	\$ 708,484	\$ 606,369	\$ 805,221	\$ 796,039	\$ 772,192	
Services & Supplies	\$ 13,820	\$ 19,377	\$ 666,671	\$ 677,489	\$ 653,642	
Other Charges	-	20,000	138,550	118,550	118,550	
Interfund Charges	145,120	-	-	-	-	
Total Financing Uses	\$ 158,940	\$ 39,377	\$ 805,221	\$ 796,039	\$ 772,192	
Total Expenditures/Appropriations	\$ 158,940	\$ 39,377	\$ 805,221	\$ 796,039	\$ 772,192	
Net Cost	\$ (549,544)	\$ (566,992)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1360000 Mather Public Facilities Financing Plan

Appropriations	Reimbursements	Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Appropriations							

FUNDED

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

772,192	0	0	772,192	0	0	205,200	566,992	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED	772,192	0	0	772,192	0	0	205,200	566,992	0	0.0	0
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GRAND TOTAL FUNDED	772,192	0	0	772,192	0	0	205,200	566,992	0	0.0	0
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FINANCING DISTRICTS - McCLELLAN PARK CFD No. 2004-1 140000

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	139,489	12,778,638	12,865,126	754,045	774,249
Total Financing	526,115	13,203,295	12,865,126	754,045	774,249
Net Cost	(386,626)	(424,657)	-	-	-

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.

SIGNIFICANT DEVELOPMENTS DURING FY 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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$408,953. The increase in fund balance of \$22,327 is due to expenditures being lower than anticipated for Fiscal Year 2017-18.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 1400000 - McClellan CFD 2004-1			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Fund Balance	\$ 408,953	\$ 424,657	\$ 15,704
Revenue from Use Of Money & Property	6,000	10,500	4,500
Miscellaneous Revenues	339,092	339,092	-
Total Revenue	\$ 754,045	\$ 774,249	\$ 20,204
Services & Supplies	\$ 286,937	\$ 476,449	\$ 189,512
Other Charges	467,108	297,800	(169,308)
Total Financing Uses	\$ 754,045	\$ 774,249	\$ 20,204
Total Expenditures/Appropriations	\$ 754,045	\$ 774,249	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$15,704 due to lower than anticipated administrative costs and higher than anticipated interest earnings.
 - Appropriations have increased \$15,704 due to rebudgeting for additional administrative costs. The increase in appropriations is offset by increased fund balance.
- Other Changes
 - Appropriations have increased \$4,500 due to the increase in expected interest earnings.
 - Revenues have increased \$4,500 due to higher estimated 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 2018-19				Schedule 15
		140000 - McClellan CFD 2004-1 140A - MCCLELLAN CFD 2004-1				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 328,269	\$ 386,626	\$ 386,626	\$ 408,953	\$ 424,657	
Revenue from Use Of Money & Property	3,997	11,597	3,500	6,000	10,500	
Miscellaneous Revenues	193,849	178,768	475,000	339,092	339,092	
Other Financing Sources	-	12,626,304	12,000,000	-	-	
Total Revenue	\$ 526,115	\$ 13,203,295	\$ 12,865,126	\$ 754,045	\$ 774,249	
Services & Supplies	\$ 139,489	\$ 377,841	\$ 805,126	\$ 286,937	\$ 476,449	
Other Charges	-	12,400,797	12,060,000	467,108	297,800	
Total Financing Uses	\$ 139,489	\$ 12,778,638	\$ 12,865,126	\$ 754,045	\$ 774,249	
Total Expenditures/Appropriations	\$ 139,489	\$ 12,778,638	\$ 12,865,126	\$ 754,045	\$ 774,249	
Net Cost	\$ (386,626)	\$ (424,657)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 140000 McClellan Park CFD 2004-1

Appropriations	Reimbursements	Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Appropriations							

FUNDED

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

774,249	0	0	774,249	0	0	349,592	424,657	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED										
774,249	0	0	774,249	0	0	349,592	424,657	0	0.0	0

GRAND TOTAL FUNDED										
774,249	0	0	774,249	0	0	349,592	424,657	0	0.0	0

Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	349,764	1,014,156	13,082,363	28,798,233	28,439,028
Total Financing	11,107,127	12,288,184	13,082,363	28,798,233	28,439,028
Net Cost	(10,757,363)	(11,274,028)	-	-	-

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

Provide funding for the Interstate 5 and Metro Air Parkway Interchange Project.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$11,710,233. The fund balance increase of \$952,870 is associated with the collection of "pay as you go" funding for the construction of the Interstate 5 and Metro Air Parkway Interchange Project and lower than expected expenditures during Fiscal Year 2017-18.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 1390000 - Metro Air Park 2001 CFD 2000-1			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Fund Balance	\$ 11,710,233	\$ 11,274,028	\$ (436,205)
Revenue from Use Of Money & Property	88,000	165,000	77,000
Miscellaneous Revenues	17,000,000	17,000,000	-
Total Revenue	\$ 28,798,233	\$ 28,439,028	\$ (359,205)
Services & Supplies	\$ 22,407,251	\$ 24,689,228	\$ 2,281,977
Other Charges	6,390,982	3,749,800	(2,641,182)
Total Financing Uses	\$ 28,798,233	\$ 28,439,028	\$ (359,205)
Total Expenditures/Appropriations	\$ 28,798,233	\$ 28,439,028	-
Net Cost	-	-	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased \$436,205 due to lower than anticipated revenue received in Fiscal Year 2017-18.
 - Appropriations have decreased \$359,205 due to the decrease in Fund Balance and are offset by an additional \$77,000 in revenue from estimated interest earnings.
- Other Changes
 - Revenues have increased \$77,000 due to higher estimated 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 2018-19				Schedule 15
		1390000 - Metro Air Park 2001 CFD 2000-1 139A - METRO AIR PARK 2001 CFD 2000-1				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 4,646,492	\$ 10,757,363	\$ 10,757,363	\$ 11,710,233	\$ 11,274,028	
Revenue from Use Of Money & Property	18,842	147,651	25,000	88,000	165,000	
Miscellaneous Revenues	6,441,793	1,383,170	2,300,000	17,000,000	17,000,000	
Total Revenue	\$ 11,107,127	\$ 12,288,184	\$ 13,082,363	\$ 28,798,233	\$ 28,439,028	
Services & Supplies	\$ 349,301	\$ 681,397	\$ 4,499,282	\$ 22,407,251	\$ 24,689,228	
Other Charges	463	332,759	8,583,081	6,390,982	3,749,800	
Total Financing Uses	\$ 349,764	\$ 1,014,156	\$ 13,082,363	\$ 28,798,233	\$ 28,439,028	
Total Expenditures/Appropriations	\$ 349,764	\$ 1,014,156	\$ 13,082,363	\$ 28,798,233	\$ 28,439,028	
Net Cost	\$ (10,757,363)	\$ (11,274,028)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1390000 Metro Air Park 2001 CFD 2000-1

<u>Appropriations</u>	<u>Reimbursements</u>	<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/ Prop 172</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		

FUNDED

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

28,439,028	0	0	28,439,028	0	0	17,165,000	11,274,028	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED	28,439,028	0	0	28,439,028	0	0	17,165,000	11,274,028	0	0.0	0
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GRAND TOTAL FUNDED	28,439,028	0	0	28,439,028	0	0	17,165,000	11,274,028	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	126,431	121,610	742,628	713,644	710,375
Total Financing	754,560	746,575	742,628	713,644	710,375
Net Cost	(628,129)	(624,965)	-	-	-

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$598,634. The fund balance decrease of \$29,494 is due to the costs associated with district administration.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 1420000 - Metro Air Park Services Tax				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 598,634	\$ 624,965	\$	26,331
Revenue from Use Of Money & Property	5,010	8,210		3,200
Charges for Services	110,000	77,200		(32,800)
Total Revenue	\$ 713,644	\$ 710,375	\$	(3,269)
Services & Supplies	\$ 204,000	\$ 227,868	\$	23,868
Other Charges	429,644	434,792		5,148
Transfers In & Out	80,000	47,715		(32,285)
Total Financing Uses	\$ 713,644	\$ 710,375	\$	(3,269)
Total Expenditures/Appropriations	\$ 713,644	\$ 710,375	\$	-
Net Cost	-	-	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$26,331 due to lower than anticipated administrative costs and higher than anticipated interest earnings.
 - Appropriations have increased \$26,331 due to rebudgeting for additional administrative costs. The increase in appropriations is offset by increased fund balance.
- Other Changes
 - Appropriations have decreased by \$29,600 due to lower Detention Basin Groundwater Pumping Services assessment revenues.
 - Revenues have decreased \$32,800 due to lower tax requirements for Detention Basin Groundwater Pumping Services offset by \$3,200 in higher estimated 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 2018-19				Schedule 15	
	1420000 - Metro Air Park Services Tax 142A - METRO AIR PARK SERVICES TAX					
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 616,088	\$ 628,128	\$ 628,128	\$ 598,634	\$ 624,965	
Revenue from Use Of Money & Property	5,969	9,162	4,500	5,010	8,210	
Charges for Services	132,503	109,285	110,000	110,000	77,200	
Total Revenue	\$ 754,560	\$ 746,575	\$ 742,628	\$ 713,644	\$ 710,375	
Services & Supplies	\$ 46,370	\$ 41,545	\$ 661,628	\$ 204,000	\$ 227,868	
Other Charges	61	65	1,000	429,644	434,792	
Interfund Charges	80,000	80,000	80,000	80,000	47,715	
Total Financing Uses	\$ 126,431	\$ 121,610	\$ 742,628	\$ 713,644	\$ 710,375	
Total Expenditures/Appropriations	\$ 126,431	\$ 121,610	\$ 742,628	\$ 713,644	\$ 710,375	
Net Cost	\$ (628,129)	\$ (624,965)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1420000 Metro Air Park Services Tax

Appropriations	Reimbursements		Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other	Appropriations							

FUNDED

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

710,375	0	0	710,375	0	0	85,410	624,965	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED	710,375	0	0	710,375	0	0	85,410	624,965	0	0.0	0
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GRAND TOTAL FUNDED	710,375	0	0	710,375	0	0	85,410	624,965	0	0.0	0
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FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN 1430000

Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	2,083,281	1,791,526	5,379,674	3,960,602	3,828,371
Total Financing	6,057,955	4,534,897	5,379,674	3,960,602	3,828,371
Net Cost	(3,974,674)	(2,743,371)	-	-	-

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 FY 2017-18:

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET:

SIGNIFICANT CHANGES FOR FY 2018-19:

- 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.

SIGNIFICANT CHANGES FOR FY 2018-19 (cont.):

- Complete the construction of a portion of Waterman Road.
- 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.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$2,880,602. The decrease in fund balance of \$1,094,072 is due to the interfund loan repayment of \$1,583,072 to the Vineyard Fee Program Roadway Fund, for the construction of the Gerber Road Improvement, and the costs of district administration for \$158,000 offset by revenues in the amount of \$647,000.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 1430000 - North Vineyard Station Specific Plan			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Fund Balance	\$ 2,880,602	\$ 2,743,371	\$ (137,231)
Revenue from Use Of Money & Property	30,000	35,000	5,000
Charges for Services	1,050,000	1,050,000	-
Total Revenue	\$ 3,960,602	\$ 3,828,371	\$ (132,231)
Services & Supplies	\$ 1,086,779	\$ 1,003,576	\$ (83,203)
Other Charges	2,873,823	2,824,795	(49,028)
Total Financing Uses	\$ 3,960,602	\$ 3,828,371	\$ (132,231)
Total Expenditures/Appropriations	\$ 3,960,602	\$ 3,828,371	-
Net Cost	-	-	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased \$137,231 due to higher than anticipated administrative costs and lower than expected revenues.
 - Appropriations have decreased \$132,231 due to the decrease in Fund Balance and are offset by an additional \$5,000 in revenue from estimated interest earnings.
- Other Changes
 - Revenues have increased \$5,000 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 2018-19				
1430000 - North Vineyard Station Specific Plan 143A - NVSSP-ROADWAY						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 4,369,995	\$ 3,974,674	\$ 3,974,674	\$ 2,880,602	\$ 2,743,371	
Revenue from Use Of Money & Property	43,977	58,078	55,000	30,000	35,000	
Charges for Services	593,983	502,145	1,350,000	1,050,000	1,050,000	
Miscellaneous Revenues	1,050,000	-	-	-	-	
Total Revenue	\$ 6,057,955	\$ 4,534,897	\$ 5,379,674	\$ 3,960,602	\$ 3,828,371	
Services & Supplies	\$ 104,490	\$ 208,454	\$ 984,779	\$ 1,086,779	\$ 1,003,576	
Other Charges	1,978,791	-	2,694,895	2,873,823	2,824,795	
Interfund Charges	-	1,583,072	1,700,000	-	-	
Total Financing Uses	\$ 2,083,281	\$ 1,791,526	\$ 5,379,674	\$ 3,960,602	\$ 3,828,371	
Total Expenditures/Appropriations	\$ 2,083,281	\$ 1,791,526	\$ 5,379,674	\$ 3,960,602	\$ 3,828,371	
Net Cost	\$ (3,974,674)	\$ (2,743,371)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1430000 North Vineyard Station Specific Plan

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 North Vineyard Station

3,828,371	0	0	3,828,371	0	0	1,085,000	2,743,371	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED										
3,828,371	0	0	3,828,371	0	0	1,085,000	2,743,371	0	0.0	0

GRAND TOTAL FUNDED										
3,828,371	0	0	3,828,371	0	0	1,085,000	2,743,371	0	0.0	0

Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	627,607	244,670	26,128,265	20,403,244	26,582,290
Total Financing	26,145,371	26,132,958	26,128,265	20,403,244	26,582,290
Net Cost	(25,517,764)	(25,888,288)	-	-	-

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

Provide funding to finance the construction costs of major public improvements in the North Vineyard Station No.1 and No.2 Community Facilities Districts.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$19,909,244. The fund balance decrease of \$5,608,521 is due to the reimbursement of construction costs for public facilities to the developer and the costs of district administration.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 1440000 - North Vineyard Station CFDs				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 19,909,244	\$ 25,888,290	\$ 5,979,046	
Revenue from Use Of Money & Property	134,000	154,000	20,000	
Miscellaneous Revenues	360,000	540,000	180,000	
Total Revenue	\$ 20,403,244	\$ 26,582,290	\$ 6,179,046	
Services & Supplies	\$ 1,123,917	\$ 1,141,753	17,836	
Other Charges	19,279,327	25,440,537	6,161,210	
Total Financing Uses	\$ 20,403,244	\$ 26,582,290	\$ 6,179,046	
Total Expenditures/Appropriations	\$ 20,403,244	\$ 26,582,290	-	
Net Cost	- \$	- \$	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$5,979,046 due to timing delay in reimbursement of facilities costs to Developer, offset by lower than expected revenues.
 - Appropriations have increased \$5,979,046 due to rebudgeting for Developer reimbursements. The increase in appropriations is offset by increased fund balance.

- Other Changes
 - Appropriations have increased \$200,000 due to rebudgeting for Developer reimbursements and additional administrative costs. The increase in appropriations is offset by increased revenues.
 - Revenues have increased \$200,000 due to administrative revenue to be transferred in Fiscal Year 2018-19 and 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 2018-19				Schedule 15
		1440000 - North Vineyard Station CFDs 144A - NVSSP CFD 2005-2-ADMIN				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 25,880,164	\$ 25,517,765	\$ 25,517,765	\$ 19,909,244	\$ 25,888,290	
Revenue from Use Of Money & Property	123,917	310,090	70,500	134,000	154,000	
Miscellaneous Revenues	141,290	305,103	540,000	360,000	540,000	
Total Revenue	\$ 26,145,371	\$ 26,132,958	\$ 26,128,265	\$ 20,403,244	\$ 26,582,290	
Services & Supplies	\$ 268,662	\$ 244,670	\$ 1,074,938	\$ 1,123,917	\$ 1,141,753	
Other Charges	358,945	-	25,053,327	19,279,327	25,440,537	
Total Financing Uses	\$ 627,607	\$ 244,670	\$ 26,128,265	\$ 20,403,244	\$ 26,582,290	
Total Expenditures/Appropriations	\$ 627,607	\$ 244,670	\$ 26,128,265	\$ 20,403,244	\$ 26,582,290	
Net Cost	\$ (25,517,764)	\$ (25,888,288)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1440000 North Vineyard Station CFDs

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 North Vineyard Station CFDs

26,582,290	0	0	26,582,290	0	0	694,000	25,888,290	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED										
26,582,290	0	0	26,582,290	0	0	694,000	25,888,290	0	0.0	0

GRAND TOTAL FUNDED										
26,582,290	0	0	26,582,290	0	0	694,000	25,888,290	0	0.0	0

Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	60,474	66,594	132,853	135,660	135,148
Total Financing	125,328	130,391	132,853	135,660	135,148
Net Cost	(64,854)	(63,797)	-	-	-

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$64,310. The decrease in available fund balance of \$543 is due to higher costs of district administration.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 1310000 - Park Meadows CFD-Bond Proceeds				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 64,310	\$ 63,798	\$	(512)
Revenue from Use Of Money & Property	2,000	2,000		-
Miscellaneous Revenues	69,350	69,350		-
Total Revenue	\$ 135,660	\$ 135,148	\$	(512)
Services & Supplies	\$ 135,660	\$ 135,148	\$	(512)
Total Financing Uses	\$ 135,660	\$ 135,148	\$	(512)
Total Expenditures/Appropriations	\$ 135,660	\$ 135,148	\$	-
Net Cost	-	-	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased \$512 due to higher than anticipated administrative costs.
 - Appropriations have decreased \$512 due to the decrease in Fund Balance.

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 2018-19					
		1310000 - Park Meadows CFD-Bond Proceeds					
		131A - PARK MEADOWS CFD-BOND PROCEEDS					
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended		
1	2	3	4	5	6		
Fund Balance	\$ 60,309	\$ 64,853	\$ 64,853	\$ 64,310	\$ 63,798		
Revenue from Use Of Money & Property	1,403	1,481	-	2,000	2,000		
Miscellaneous Revenues	63,616	64,057	68,000	69,350	69,350		
Total Revenue	\$ 125,328	\$ 130,391	\$ 132,853	\$ 135,660	\$ 135,148		
Services & Supplies	\$ 60,474	\$ 66,594	\$ 132,853	\$ 135,660	\$ 135,148		
Total Financing Uses	\$ 60,474	\$ 66,594	\$ 132,853	\$ 135,660	\$ 135,148		
Total Expenditures/Appropriations	\$ 60,474	\$ 66,594	\$ 132,853	\$ 135,660	\$ 135,148		
Net Cost	\$ (64,854)	\$ (63,797)	\$ -	\$ -	\$ -		

2018-19 PROGRAM INFORMATION

BU: 1310000 Park Meadows CFD - Bond Proceeds

Appropriations	Reimbursements	Net	Federal	State	Fees/	Fund	Net	Positions	Vehicles
	Realignment/ Prop 172	Appropriations			Other	Balance	Cost		

FUNDED

Program No. and Title: 001 Park Meadows CFD

135,148	0	0	135,148	0	0	71,350	63,798	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED	135,148	0	0	135,148	0	0	71,350	63,798	0	0.0	0
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GRAND TOTAL FUNDED	135,148	0	0	135,148	0	0	71,350	63,798	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	1,203,155	(625,579)	10,819,499	11,847,227	14,173,679
Total Financing	9,015,654	8,944,610	10,819,499	11,847,227	14,173,679
Net Cost	(7,812,499)	(9,570,189)	-	-	-

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 FY 2017-18:

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

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- Commencing the construction of the Elk Grove- Florin Road widening from north of Elder Creek to Florin Road project.
- Commencing the construction of the bridge replacement at Elder Creek and Elk Grove- Florin Road project.

SIGNIFICANT CHANGES FOR FY 2018-19 (cont.):

- Update Vineyard PFFP, including updating the Roadway, Transit and Park Capital Improvement Programs and updating the development base.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$9,028,227. The estimated fund balance increase of \$1,215,728 is due to the interfund loan repayment of \$1,583,072 from the North Vineyard Station Specific Plan, for the construction of the Gerber Road Improvement, and revenues in the amount of \$581,600, diminished by the costs of administration planning, design and construction of infrastructure projects financed by the district for \$948,944.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 2840000 - Vineyard Public Facilities Financing Plan				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 9,028,227	\$ 9,570,190	\$	541,963
Revenue from Use Of Money & Property	57,000	80,000		23,000
Intergovernmental Revenues	1,729,000	1,729,000		-
Charges for Services	1,033,000	1,033,000		-
Miscellaneous Revenues	-	1,761,489		1,761,489
Total Revenue	\$ 11,847,227	\$ 14,173,679	\$	2,326,452
Services & Supplies	\$ 7,997,227	\$ 9,187,056	\$	1,189,829
Other Charges	3,850,000	4,986,623		1,136,623
Total Financing Uses	\$ 11,847,227	\$ 14,173,679	\$	2,326,452
Total Expenditures/Appropriations	\$ 11,847,227	\$ 14,173,679	\$	-
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$541,963 due to higher than estimated developer fees and interest earnings revenue.
 - Appropriations have increased \$541,963 due to rebudgeting for construction costs for the Vineyard Roadway projects. The increase in appropriations is offset by increased fund balance.

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Other Changes
 - Appropriations have increased \$1,784,489 due to construction costs associated to the Vineyard Roadway projects.
 - Revenues have increased \$1,761,489 due to an expected reimbursement from the Sacramento County Water Agency for the design, construction, inspection and administrative costs related to the installation of water pipeline facilities and construction of the channel realignment within the Vineyard Roadway projects limits.
 - Revenues have increased \$23,000 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 2018-19				Schedule 15
2840000 - Vineyard Public Facilities Financing Plan 108A - VINEYARD PFFP						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 8,493,718	\$ 7,812,499	\$ 7,812,499	\$ 9,028,227	\$ 9,570,190	
Revenue from Use Of Money & Property	77,400	112,016	72,000	57,000	80,000	
Intergovernmental Revenues	80,509	102,452	1,900,000	1,729,000	1,729,000	
Charges for Services	364,027	917,643	1,035,000	1,033,000	1,033,000	
Miscellaneous Revenues	-	-	-	-	1,761,489	
Total Revenue	\$ 9,015,654	\$ 8,944,610	\$ 10,819,499	\$ 11,847,227	\$ 14,173,679	
Services & Supplies	\$ 957,098	\$ 851,632	\$ 10,619,499	\$ 7,997,227	\$ 9,187,056	
Other Charges	246,057	105,861	1,900,000	3,850,000	4,986,623	
Interfund Reimb	-	(1,583,072)	(1,700,000)	-	-	
Total Financing Uses	\$ 1,203,155	\$ (625,579)	\$ 10,819,499	\$ 11,847,227	\$ 14,173,679	
Total Expenditures/Appropriations	\$ 1,203,155	\$ (625,579)	\$ 10,819,499	\$ 11,847,227	\$ 14,173,679	
Net Cost	\$ (7,812,499)	\$ (9,570,189)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 2840000 Vineyard Public Facilities Financing Plan

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Vineyard

14,173,679	0	0	14,173,679	0	0	4,603,489	9,570,190	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED										
14,173,679	0	0	14,173,679	0	0	4,603,489	9,570,190	0	0.0	0

GRAND TOTAL FUNDED										
14,173,679	0	0	14,173,679	0	0	4,603,489	9,570,190	0	0.0	0

Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	3,968,923	5,366,457	5,379,774	6,003,638	6,211,725
Total Financing	-	-	-	-	-
Net Cost	3,968,923	5,366,457	5,379,774	6,003,638	6,211,725

PROGRAM DESCRIPTION:

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

SIGNIFICANT DEVELOPMENTS DURING FY 2017-18:

- Transferred \$2,643,056 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 \$395,310 to the Economic Development Fund for TOT program administration, economic development and marketing, and Property and Business Improvement District (PBID) Academy.
- Transferred \$1,984,000 to the Road Fund for road maintenance and I-80 Buffwood Way Soundwall/Engle Road AC Overlay Pavement projects.
- Transferred \$331,530 to the Golf Fund to backfill decline in revenues.
- Transferred \$25,878 to 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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- Transfer of \$3,091,638 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 \$439,000 to the Economic Development Fund for TOT program administration, economic development and marketing, and Property and Business Improvement District (PBID) Academy.
- Transfer of \$2,473,000 to the Road Fund for road maintenance and I-80 Buffwood Way Soundwall/Engle Road AC Overlay Pavement projects.

BOARD OF SUPERVISOR CHANGES MADE DURING THE RECOMMENDED BUDGET HEARING:

Appropriations have increased \$97,200 to be transferred to Water Resources to fund stormwater education services to public schools in unincorporated areas of the County.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 5110000 - Financing-Transfers/Reimbursement				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Expenditure Transfer & Reimbursement	\$ 6,100,838	\$ 6,211,725	\$	110,887
Total Expenditures/Appropriations	\$ 6,100,838	\$ 6,211,725	\$	110,887
Net Cost	\$ 6,100,838	\$ 6,211,725	\$	110,887

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$110,887.
- Other Changes
 - Appropriations have decreased \$100,000 due to less Interfund Transfers to the Economic Development Fund as a result of the shift of administration of the Transient Occupancy Tax (TOT) grants from Economic Development to the County Executive Cabinet.
 - Appropriations have decreased \$30,113 due to less Interfund Transfers to the TOT Fund as a result of an increase in available fund balance in the TOT Fund.
 - Appropriations have increased \$30,000 due to additional Interfund Transfers to the Economic Development Fund for the Property and Business Improvement District (PBID) Academy.
 - Appropriations have increased \$211,000 due to Interfund Transfers to the Water Agency-Zone 13 budget unit to fund WaterFix litigation costs.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **5110000 - Financing-Transfers/Reimbursement**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Interfund Charges	\$ 3,968,923	\$ 5,366,457	\$ 5,379,774	\$ 6,003,638	\$ 6,211,725
Total Expenditures/Appropriations	\$ 3,968,923	\$ 5,366,457	\$ 5,379,774	\$ 6,003,638	\$ 6,211,725
Net Cost	\$ 3,968,923	\$ 5,366,457	\$ 5,379,774	\$ 6,003,638	\$ 6,211,725

2018-19 PROGRAM INFORMATION

BU: 5110000 Financing-Transfers/Reimbursement

Appropriations	Reimbursements		Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other	Appropriations							

FUNDED

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

3,061,525	0	0	3,061,525	0	0	0	0	3,061,525	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: 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

369,000	0	0	369,000	0	0	0	0	369,000	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Transfer for Transient Occupancy Tax administration and economic development and marketing.

Program No. and Title: 003 Transfer to Road Fund

2,473,000	0	0	2,473,000	0	0	0	0	2,473,000	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Transfer for road maintenance and projects.

FUNDED

5,903,525	0	0	5,903,525	0	0	0	0	5,903,525	0.0	0
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<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

BOS APPROVED DURING JUNE BUDGET HEARINGS

Program No. and Title: **004 Transfer to Water Resources**

97,200	0	0	97,200	0	0	0	0	97,200	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Transfer to fund stormwater education services to public schools in unincorporated areas of the County.

BOS APPROVED DURING JUNE BUDGET HEARINGS										
97,200	0	0	97,200	0	0	0	0	97,200	0.0	0

GROWTH REQUEST RECOMMENDED FOR SEPTEMBER

Program No. and Title: **005 Transfer to Water Agency - Zone 13**

211,000	0	0	211,000	0	0	0	0	211,000	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Transfer for WaterFix litigation costs.

GROWTH REQUEST RECOMMENDED FOR SEPTEMBER										
211,000	0	0	211,000	0	0	0	0	211,000	0.0	0

GRAND TOTAL FUNDED										
6,211,725	0	0	6,211,725	0	0	0	0	6,211,725	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	22,215,988	14,769,660	44,713,000	44,207,965	13,695,057
Total Financing	22,215,989	14,769,660	44,713,000	44,207,965	13,695,057
Net Cost	(1)	-	-	-	-

PROGRAM DESCRIPTION:

This budget unit provides for transfer of funds, as necessary, to the 2010 Refunding COPs - Fixed Asset Debt Service (see Budget Unit 9300000) for payment of debt service and other costs of the program. Since completion of the drawdown of proceeds from the initial borrowing, this budget unit has provided funds for continuing acquisition of fixed assets and will provide funds throughout the life of the program.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET

Budget Unit: 9277000 - Fixed Asset Revolving

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Miscellaneous Revenues	\$ 44,207,965	\$ 13,695,057	\$ (30,512,908)
Total Revenue	\$ 44,207,965	\$ 13,695,057	\$ (30,512,908)
Services & Supplies	\$ 4,060,000	\$ -	\$ (4,060,000)
Capital Assets			
Improvements	10,536,902	5,083,994	(5,452,908)
Equipment	20,000,000	-	(20,000,000)
Computer Software	1,000,000	-	(1,000,000)
Total Capital Assets	31,536,902	5,083,994	(26,452,908)
Transfers In & Out	\$ 8,611,063	\$ 8,611,063	\$ -
Total Financing Uses	\$ 44,207,965	\$ 13,695,057	\$ (30,512,908)
Total Expenditures/Appropriations	\$ 44,207,965	\$ 13,695,057	\$ -
Net Cost	\$ -	\$ -	\$ -

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Other Changes
 - Appropriations and revenues have decreased \$30,512,908 due to lower payments transferred from the Interagency Procurement Fund as a result of the elimination of flow-through departmental fixed asset purchases not financed by the Fixed Asset Revolving Fund.

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 2018-19 appropriation is estimated to be \$13,695,057 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 2018-19				Schedule 15
		9277000 - Fixed Asset Revolving 277A - FIXED ASSET REVOLVING				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Miscellaneous Revenues	\$ 22,215,989	\$ 14,769,660	\$ 44,713,000	\$ 44,207,965	\$ 13,695,057	
Total Revenue	\$ 22,215,989	\$ 14,769,660	\$ 44,713,000	\$ 44,207,965	\$ 13,695,057	
Services & Supplies	\$ 3,003,444	\$ 872,576	\$ 4,060,000	\$ 4,060,000	\$ -	
Capital Assets						
Improvements	950,162	1,052,908	11,200,000	10,536,902	5,083,994	
Equipment	9,961,532	4,391,176	20,000,000	20,000,000	-	
Computer Software	-	-	1,000,000	1,000,000	-	
Total Capital Assets	10,911,694	5,444,084	32,200,000	31,536,902	5,083,994	
Interfund Charges	\$ 8,300,850	\$ 8,453,000	\$ 8,453,000	\$ 8,611,063	\$ 8,611,063	
Total Financing Uses	\$ 22,215,988	\$ 14,769,660	\$ 44,713,000	\$ 44,207,965	\$ 13,695,057	
Total Expenditures/Appropriations	\$ 22,215,988	\$ 14,769,660	\$ 44,713,000	\$ 44,207,965	\$ 13,695,057	
Net Cost	\$ (1)	\$ -	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9277000 Fixed Asset - Revolving

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Fixed Asset Financing Program

13,695,057	0	0	13,695,057	0	0	13,695,057	0	0	0.0	0
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Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: This program provides 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	13,695,057	0	0	13,695,057	0	0	13,695,057	0	0	0.0	0
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GRAND TOTAL FUNDED	13,695,057	0	0	13,695,057	0	0	13,695,057	0	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	22,215,989	14,769,660	51,991,450	42,404,602	15,209,761
Total Financing	20,337,242	18,558,320	43,232,414	35,945,869	2,662,064
Net Cost	1,878,747	(3,788,660)	8,759,036	6,458,733	12,547,697

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.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 9030000 - Interagency Procurement			
Operating Detail	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Operating Revenues			
Charges for Service	\$ 34,910,196	\$ 1,627,245	(33,282,951)
Total Operating Revenues	\$ 34,910,196	\$ 1,627,245	(33,282,951)
Operating Expenses			
Services & Supplies	\$ -	\$ 3,314,883	3,314,883
Other Charges	44,207,966	13,698,242	(30,509,724)
Total Operating Expenses	\$ 44,207,966	\$ 17,013,125	(27,194,841)
Operating Income (Loss)	\$ (9,297,770)	\$ (15,385,880)	(6,088,110)
Non-Operating Revenues (Expenses)			
Interest Income	\$ 1,035,673	\$ 1,034,819	(854)
Total Non-Operating Revenues (Expenses)	\$ 1,035,673	\$ 1,034,819	(854)
Income Before Capital Contributions and Transfers	\$ (8,262,097)	\$ (14,351,061)	(6,088,964)
Interfund Reimb	(1,803,364)	(1,803,364)	-
Change In Net Assets	\$ (6,458,733)	\$ (12,547,697)	(6,088,964)
Net Assets - Beginning Balance	12,547,697	12,547,697	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ 6,088,964	\$ -	(6,088,964)

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance increased by \$6,088,964 due to a \$6,410,061 prepayment received from General Services for outstanding principal from fixed asset acquisition lease agreements on Contract No. 14-02, 15-02, and 16-02 to the Fixed Asset Acquisition Fund, offset by a \$321,097 decrease in fund balance due to decrease in departmental reimbursements.
 - Appropriations have increased \$3,314,883 due to rebudgeting for debt service payments. The increase in appropriations is offset by increased fund balance.
- Other Changes
 - Appropriations have decreased by \$30,509,724 as a result of the elimination of flow-through departmental fixed asset purchases.
 - Revenues have decreased \$33,283,805 due to lower payments transferred as a result of the elimination of flow-through departmental fixed asset purchases and lower estimated interest earnings.

SUPPLEMENTAL INFORMATION:

- During Fiscal Year 2018-19, 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 Budget and Debt Management, and necessary support is provided by staff.

Financing:

Charges (lease payments)		\$1,627,245
Interest Income		1,034,819
Interfund Reimbursements		1,803,364
Retained Earnings (Fund Balance)		12,547,697
	Total Financing	<u>\$17,013,125</u>

Uses:

Other Charges:

Transfer for Debt Service:		\$11,925,946
Principal and Interest Costs	\$8,591,063	
Debt Service Administrative Costs	20,000	
Reserve for Debt Service	3,314,883	
Specific Projects Identified for Fiscal Year 2018-19		5,083,994
Contribution to Other Funds		3,185
	Total Uses	<u>\$17,013,125</u>

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Internal Service Fund Fiscal Year 2018-19				Schedule 10
	Fund Title		030A - INTERAGENCY PROCUREMENT		
	Service Activity		Interagency Procurement		
	Budget Unit		9030000		
Operating Detail	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Operating Revenues					
Charges for Service	\$ 18,900,701	\$ 17,055,136	\$ 41,732,414	\$ 34,910,196	\$ 1,627,245
Total Operating Revenues	\$ 18,900,701	\$ 17,055,136	\$ 41,732,414	\$ 34,910,196	\$ 1,627,245
Operating Expenses					
Services & Supplies	\$ -	\$ -	\$ -	\$ -	\$ 3,314,883
Other Charges	22,215,989	14,769,660	51,991,450	44,207,966	13,698,242
Total Operating Expenses	\$ 22,215,989	\$ 14,769,660	\$ 51,991,450	\$ 44,207,966	\$ 17,013,125
Operating Income (Loss)	\$ (3,315,288)	\$ 2,285,476	\$ (10,259,036)	\$ (9,297,770)	\$ (15,385,880)
Non-Operating Revenues (Expenses)					
Interest Income	\$ 1,436,541	\$ 1,503,184	\$ 1,500,000	\$ 1,035,673	\$ 1,034,819
Total Non-Operating Revenues (Expenses)	\$ 1,436,541	\$ 1,503,184	\$ 1,500,000	\$ 1,035,673	\$ 1,034,819
Income Before Capital Contributions and Transfers	\$ (1,878,747)	\$ 3,788,660	\$ (8,759,036)	\$ (8,262,097)	\$ (14,351,061)
Interfund Reimb	-	-	-	(1,803,364)	(1,803,364)
Change In Net Assets	\$ (1,878,747)	\$ 3,788,660	\$ (8,759,036)	\$ (6,458,733)	\$ (12,547,697)
Net Assets - Beginning Balance	10,637,784	8,759,037	8,759,037	12,547,697	12,547,697
Equity and Other Account Adjustments	-	-	-	-	-
Net Assets - Ending Balance	\$ 8,759,037	\$ 12,547,697	\$ 1	\$ 6,088,964	\$ -
Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6

2018-19 PROGRAM INFORMATION

BU: 9030000 Interagency Procurement

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Interagency Procurement

17,013,125	0	-1,803,364	15,209,761	0	0	2,662,064	12,547,697	0	0.0	0
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Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

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

FUNDED										
17,013,125	0	-1,803,364	15,209,761	0	0	2,662,064	12,547,697	0	0.0	0

GRAND TOTAL FUNDED										
17,013,125	0	-1,803,364	15,209,761	0	0	2,662,064	12,547,697	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	2,315,874	2,347,478	2,416,571	2,418,000	2,498,334
Total Financing	2,407,345	2,427,810	2,416,571	2,418,000	2,498,334
Net Cost	(91,471)	(80,332)	-	-	-

PROGRAM DESCRIPTION:

- Natomas Fire District funds the provision of fire protection services to approximately forty square miles of the Unincorporated Area in the northwestern portion of Sacramento County. Natomas Fire District is a dependent special district and the Board of Supervisors serves as the Board of Directors for the District.
- Fire protection service is contracted to the Fire Department of the City of Sacramento. The District and the City entered into the contract in Fiscal Year 1984-85. All district assets, including equipment and real property, were turned over to the City. The City absorbed all district employees who did not retire at the time.
- The contract calls for the annual payment of all available financing to the City for the fire protection service, less County administrative expenditures such as biannual audits, property tax administration fees, and administrative service charges.
- District financing consists of property taxes (including the homeowners’ subvention), interest earnings, and fund balances.
- The Office of Economic Development 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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$0 due to the transfer of available fund balance to the City of Sacramento.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 2290000 - Natomas Fire District				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ -	\$ 80,334	\$ 80,334	80,334
Taxes	2,389,000	2,389,000		-
Revenue from Use Of Money & Property	1,500	1,500		-
Intergovernmental Revenues	27,500	27,500		-
Total Revenue	\$ 2,418,000	\$ 2,498,334	\$ 80,334	80,334
Services & Supplies	\$ 2,418,000	\$ 2,498,334	\$ 80,334	80,334
Total Financing Uses	\$ 2,418,000	\$ 2,498,334	\$ 80,334	80,334
Total Expenditures/Appropriations	\$ 2,418,000	\$ 2,498,334		-
Net Cost	\$ -	\$ -		-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/ Reserve/ Fund Balance Changes
 - Fund Balance has increased \$80,334 due to Fiscal Year 2017-18 expenditures coming in lower than anticipated.
- Other Changes
 - Appropriations have increased \$80,334 reflecting an increase in payments to the City of Sacramento resulting from an increase in available funding.

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 2018-19				Schedule 15
2290000 - Natomas Fire District 229A - NATOMAS FIRE DISTRICT						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 170,785	\$ 91,471	\$ 91,471	\$ -	\$ 80,334	
Taxes	2,201,676	2,303,670	2,298,600	2,389,000	2,389,000	
Revenue from Use Of Money & Property	10,668	9,092	500	1,500	1,500	
Intergovernmental Revenues	24,216	23,577	26,000	27,500	27,500	
Total Revenue	\$ 2,407,345	\$ 2,427,810	\$ 2,416,571	\$ 2,418,000	\$ 2,498,334	
Services & Supplies	\$ 2,315,874	\$ 2,347,478	\$ 2,416,571	\$ 2,418,000	\$ 2,498,334	
Total Financing Uses	\$ 2,315,874	\$ 2,347,478	\$ 2,416,571	\$ 2,418,000	\$ 2,498,334	
Total Expenditures/Appropriations	\$ 2,315,874	\$ 2,347,478	\$ 2,416,571	\$ 2,418,000	\$ 2,498,334	
Net Cost	\$ (91,471)	\$ (80,332)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 2290000 Natomas Fire District

Appropriations	Reimbursements	Net	Federal	State	Fees/	Fund	Net	Positions	Vehicles
	Realignment/ Prop 172	Appropriations			Other	Balance	Cost		

FUNDED

Program No. and Title: 001 Fire Protection Services

2,498,334	0	0	2,498,334	0	0	2,418,000	80,334	0	0.0	0
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Program Type: Mandated

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

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

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

FUNDED

2,498,334	0	0	2,498,334	0	0	2,418,000	80,334	0	0.0	0
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GRAND TOTAL FUNDED

2,498,334	0	0	2,498,334	0	0	2,418,000	80,334	0	0.0	0
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Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	17,054,163	17,022,817	19,604,778	30,954,567	32,004,567
Total Financing	117,479	-	-	-	-
Net Cost	16,936,684	17,022,817	19,604,778	30,954,567	32,004,567

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

New centrally-budgeted projects for Fiscal Year 2018-19 include the University of California, Davis settlement payment of \$7.8 million, additional Interfund Transfers repayment of \$1.4 million and debt service payment for the Fixed Asset Acquisition Fund of \$1.8 million.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 5770000 - Non-Departmental Costs/General Fund			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Total Revenue	\$ -	\$ -	-
Salaries & Benefits	\$ 3,000	\$ 3,000	-
Services & Supplies	15,658,109	16,958,109	1,300,000
Other Charges	9,108,479	9,108,479	-
Expenditure Transfer & Reimbursement	5,934,979	5,934,979	-
Total Expenditures/Appropriations	\$ 30,704,567	\$ 32,004,567	1,300,000
Net Cost	\$ 30,704,567	\$ 32,004,567	1,300,000

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$1,300,000.
- Rebudget Changes
 - Appropriations have increased \$1,050,000 due to rebudgeting for the Mather Veterans Village (\$1,000,000) and Measure A planning (\$50,000). The increase in appropriations is offset by an increase in net county cost.
- Additional Recommended Growth
 - Recommended one-time growth request includes \$250,000 in net appropriations and \$250,000 in net cost.
 - 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 2018-19	Schedule 9
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Budget Unit **5770000 - Non-Departmental Costs/General Fund**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Intergovernmental Revenues	\$ 117,479	\$ -	\$ -	\$ -	-
Total Revenue	\$ 117,479	\$ -	\$ -	\$ -	-
Salaries & Benefits	\$ 1,938	\$ 2,605	\$ 3,000	\$ 3,000	3,000
Services & Supplies	7,358,372	7,385,009	7,546,879	15,908,109	16,958,109
Other Charges	5,560,267	5,380,267	7,744,329	9,108,479	9,108,479
Interfund Charges	419,728	439,440	439,440	2,104,813	2,104,813
Intrafund Charges	3,713,858	3,815,496	3,871,130	3,830,166	3,830,166
Total Expenditures/Appropriations	\$ 17,054,163	\$ 17,022,817	\$ 19,604,778	\$ 30,954,567	\$ 32,004,567
Net Cost	\$ 16,936,684	\$ 17,022,817	\$ 19,604,778	\$ 30,954,567	\$ 32,004,567

2018-19 PROGRAM INFORMATION

BU: 5770000 Non-Departmental Costs/General Fund

Appropriations	Reimbursements		Net	Federal	State	Fees/	Fund	Net	Positions	Vehicles
	Realignment/ Prop 172	Other	Appropriations			Other	Balance	Cost		

FUNDED

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

484,934	0	0	484,934	0	0	0	0	484,934	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: Projects include 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

31,269,633	0	0	31,269,633	0	0	0	0	31,269,633	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: Countywide operations and special projects include 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										
31,754,567	0	0	31,754,567	0	0	0	0	31,754,567	0.0	0

GROWTH REQUEST RECOMMENDED FOR SEPTEMBER

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

250,000	0	0	250,000	0	0	0	0	250,000	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: Funding for Library Master Plan Study.

GROWTH REQUEST RECOMMENDED FOR SEPTEMBER										
250,000	0	0	250,000	0	0	0	0	250,000	0.0	0

GRAND TOTAL FUNDED										
32,004,567	0	0	32,004,567	0	0	0	0	32,004,567	0.0	0

Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	(9,682,411)	(10,438,158)	(8,303,842)	(8,580,913)	(10,489,830)
Total Financing	569,952,612	602,910,165	594,833,339	623,491,045	636,286,019
Net Cost	(579,635,023)	(613,348,323)	(603,137,181)	(632,071,958)	(646,775,849)

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- Property tax-related and Teeter Plan revenues and transfers are projected to increase by \$13.3 million from prior-year estimated actual levels.
- Property Tax In Lieu of Vehicle License Fees are projected to be \$11.2 million above prior-year estimated actual levels, an increase of 7.0 percent.
- Sales and Use Tax revenues are projected to increase by \$0.5 million from prior-year estimated actual levels, an increase of 0.6 percent.
- The County’s Utility User Tax is budgeted at \$20.4 million, an increase of \$0.8 million from prior-year estimated actual levels.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 5700000 - Non-Departmental Revenues/General Fund			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Taxes	\$ 568,765,834	\$ 568,593,684	(172,150)
Licenses, Permits & Franchises	5,259,800	5,296,924	37,124
Fines, Forfeitures & Penalties	12,613,600	12,613,600	-
Revenue from Use Of Money & Property	179,000	179,000	-
Intergovernmental Revenues	31,537,927	43,437,927	11,900,000
Miscellaneous Revenues	5,134,884	6,164,884	1,030,000
Total Revenue	\$ 623,491,045	\$ 636,286,019	12,794,974
Expenditure Transfer & Reimbursement	\$ (8,580,913)	\$ (10,489,830)	(1,908,917)
Total Expenditures/Appropriations	\$ (8,580,913)	\$ (10,489,830)	(1,908,917)
Net Cost	\$ (632,071,958)	\$ (646,775,849)	(14,703,891)

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has decreased \$14,703,891.
- Other Changes
 - Appropriations have decreased a net of \$1,908,917 due to an increase in reimbursements from the Teeter Plan Fund (\$2,561,301) and a decrease in reimbursements from the Solid Waste Authority Fund (\$652,384).
 - Revenues have increased a net of \$12,791,974 due to an increase in one-time Senate Bill (SB) 90 payment from the State of California for prior years' claims (\$11,900,000), an increase in one-time transfers from the Debt Service Funds for excess revenues (\$1,030,000) and an increase in Cable Television Franchise Fees approved by the Cable Commission (\$37,124). Revenues have decreased \$172,150 due to minor adjustments in Utility User Tax (\$17,412) and Transient Occupancy Tax (\$154,738).

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **5700000 - Non-Departmental Revenues/General Fund**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Taxes	\$ 514,090,142	\$ 544,360,260	\$ 540,696,812	\$ 568,765,834	\$ 568,593,684
Licenses, Permits & Franchises	5,675,247	5,477,829	5,169,698	5,259,800	5,296,924
Fines, Forfeitures & Penalties	12,371,308	12,501,120	11,112,578	12,613,600	12,613,600
Revenue from Use Of Money & Property	1,023,092	9,927	179,000	179,000	179,000
Intergovernmental Revenues	30,560,501	32,335,193	30,913,770	31,537,927	43,437,927
Charges for Services	1,434	398	-	-	-
Miscellaneous Revenues	6,230,888	8,225,438	6,761,481	5,134,884	6,164,884
Total Revenue	\$ 569,952,612	\$ 602,910,165	\$ 594,833,339	\$ 623,491,045	\$ 636,286,019
Interfund Reimb	\$ (9,682,411)	\$ (10,438,158)	\$ (8,303,842)	\$ (8,580,913)	\$ (10,489,830)
Total Expenditures/Appropriations	\$ (9,682,411)	\$ (10,438,158)	\$ (8,303,842)	\$ (8,580,913)	\$ (10,489,830)
Net Cost	\$ (579,635,023)	\$ (613,348,323)	\$ (603,137,181)	\$ (632,071,958)	\$ (646,775,849)

2018-19 PROGRAM INFORMATION

BU: 5700000 Non-Departmental Revenues/General Fund

Appropriations	Reimbursements		Net	Federal	State	Fees/	Fund	Net	Positions	Vehicles
	Realignment/ Prop 172	Other	Appropriations			Other	Balance	Cost		

FUNDED

Program No. and Title: 001 General Purpose Financing Revenues

0	0	-10,489,830	-10,489,830	0	15,175,702	621,110,317	0	-646,775,849	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

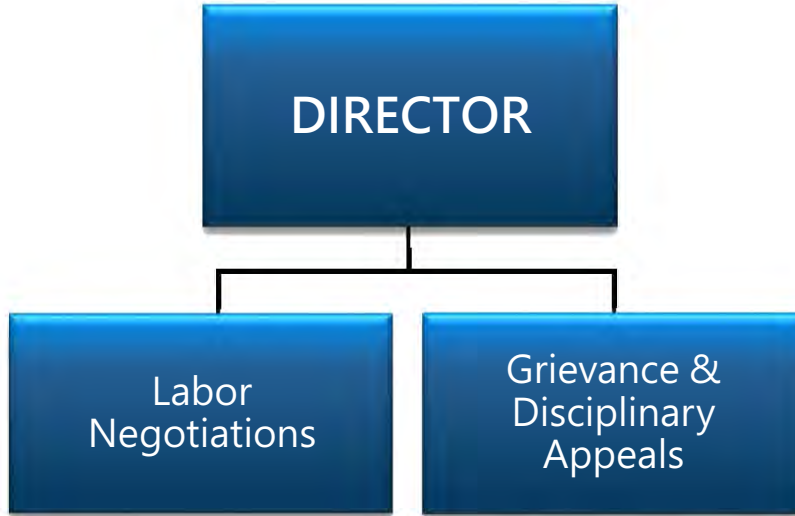
Program Description: The major general purpose revenues, such as property taxes, sales tax, property in lieu of vehicle license fees, and the utility user tax, not linked to a specific program or activity, are accounted for in this budget unit.

FUNDED										
0	0	-10,489,830	-10,489,830	0	15,175,702	621,110,317	0	-646,775,849	0.0	0

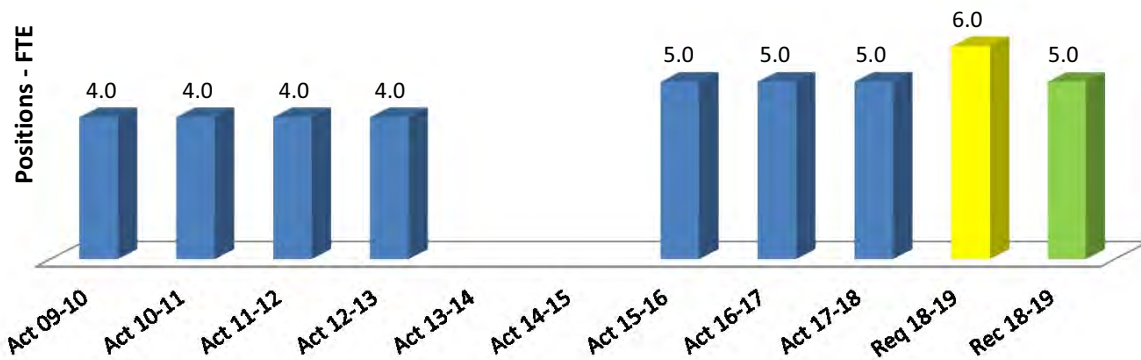
GRAND TOTAL FUNDED										
0	0	-10,489,830	-10,489,830	0	15,175,702	621,110,317	0	-646,775,849	0.0	0

DEPARTMENTAL STRUCTURE

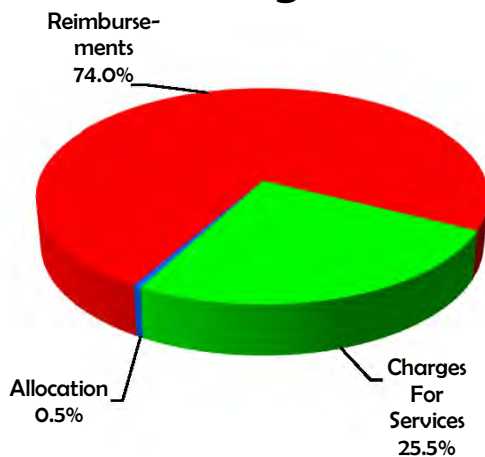
ROBERT BONNER, DIRECTOR



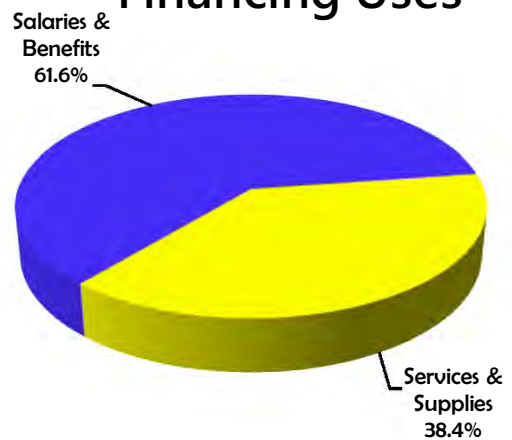
Staffing Trend



Financing Sources



Financing Uses



Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	143,482	508,885	399,061	590,791	427,154
Total Financing	387,170	269,636	399,061	418,891	418,891
Net Cost	(243,688)	239,249	-	171,900	8,263
Positions	5.0	5.0	5.0	6.0	5.0

PROGRAM DESCRIPTION:

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

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 FY 2017-18:

The Office of Labor Negotiations began negotiating new labor agreements with recognized employee organizations that represent the County's workforce.

FY 2018-19 APPROVED RECOMMENDED BUDGET**SIGNIFICANT CHANGES FOR FY 2018-19:**

Negotiations with recognized employee organizations for new labor agreements are expected to continue into late 2018 and possibly early 2019.

RECOMMENDED GROWTH FOR FY 2018-19:

- On-going recommended growth requests include:
 - Appropriations for salary and benefits of \$18,500 offset by a reduction in appropriations for services and supplies of \$18,500.
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

STAFFING LEVEL CHANGES FOR FY 2018-19:

The following position changes are included as part of the Fiscal Year 2018-19 Recommended June Budget:

Labor Relations Officer	1.0	
Labor Relations Representative	-1.0	
Total		0.0

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 5970000 - Office of Labor Relations			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Charges for Services	\$ 418,891	\$ 418,891	-
Total Revenue	\$ 418,891	\$ 418,891	-
Salaries & Benefits	\$ 1,003,069	\$ 1,011,332	8,263
Services & Supplies	367,040	367,040	-
Expenditure Transfer & Reimbursement	(951,218)	(951,218)	-
Total Expenditures/Appropriations	\$ 418,891	\$ 427,154	8,263
Net Cost	\$ -	\$ 8,263	8,263
Positions	5.0	5.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$8,263.
- Other Changes
 - Appropriations have increased \$8,263 due to an anticipated increase in negotiated cost of living adjustments.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **5970000 - Office of Labor Relations**
 Function **GENERAL**
 Activity **Personnel**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Revenue from Use Of Money & Property	\$ 525	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	(12)	-	-	-	-
Charges for Services	386,657	269,636	399,061	418,891	418,891
Total Revenue	\$ 387,170	\$ 269,636	\$ 399,061	\$ 418,891	\$ 418,891
Salaries & Benefits	\$ 907,686	\$ 938,536	\$ 970,189	\$ 1,174,969	\$ 1,011,332
Services & Supplies	186,014	233,144	393,818	367,040	367,040
Intrafund Charges	219,979	103,420	252,100	263,162	263,162
Intrafund Reimb	(1,170,197)	(766,215)	(1,217,046)	(1,214,380)	(1,214,380)
Total Expenditures/Appropriations	\$ 143,482	\$ 508,885	\$ 399,061	\$ 590,791	\$ 427,154
Net Cost	\$ (243,688)	\$ 239,249	\$ -	\$ 171,900	\$ 8,263
Positions	5.0	5.0	5.0	6.0	5.0

2018-19 PROGRAM INFORMATION

BU: 5970000 Office of Labor Relations

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Office of Labor Relations

1,641,534	0	-1,214,380	427,154	0	0	418,891	0	8,263	5.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

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

FUNDED										
1,641,534	0	-1,214,380	427,154	0	0	418,891	0	8,263	5.0	0

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

Program No. and Title: 001 Office of Labor Relations

0	0	0	0	0	0	0	0	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

Program Description: Reallocation of 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 \$18,500 cost will be funded by a reduction in the Other Professional Services account with no net increase in appropriations.

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)										
0	0	0	0	0	0	0	0	0	0.0	0

GRAND TOTAL FUNDED										
1,641,534	0	-1,214,380	427,154	0	0	418,891	0	8,263	5.0	0

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

GROWTH REQUEST NOT RECOMMENDED

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

171,900	0	0	171,900	0	0	0	0	171,900	1.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

Program Description: 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.

GROWTH REQUEST NOT RECOMMENDED

171,900	0	0	171,900	0	0	0	0	171,900	1.0	0
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GRAND TOTAL NOT RECOMMENDED

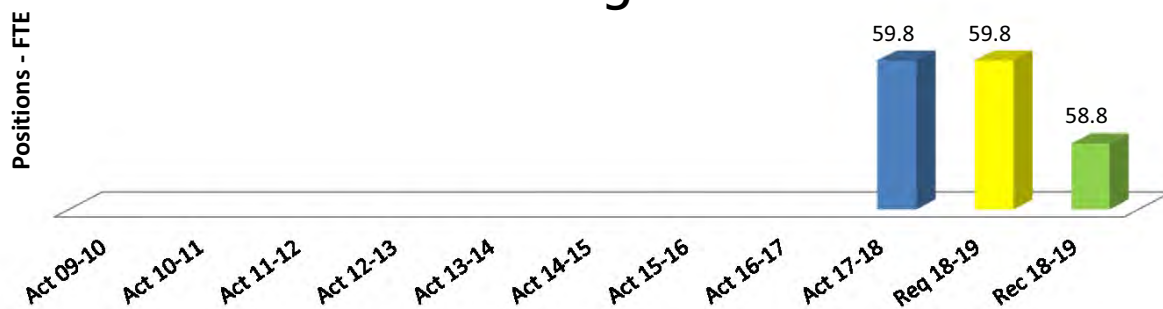
171,900	0	0	171,900	0	0	0	0	171,900	1.0	0
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DEPARTMENTAL STRUCTURE

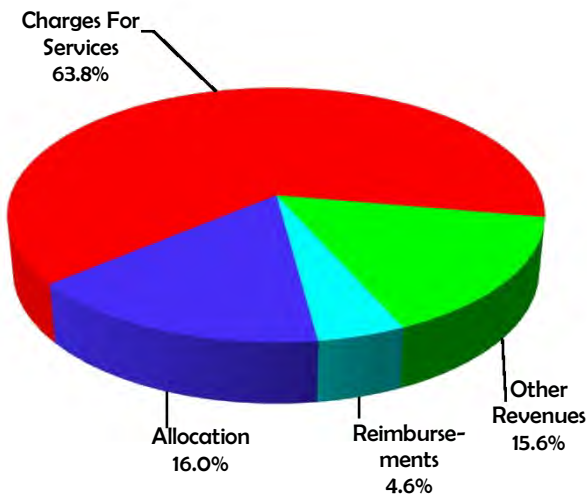
LEIGHANN MOFFITT, DIRECTOR



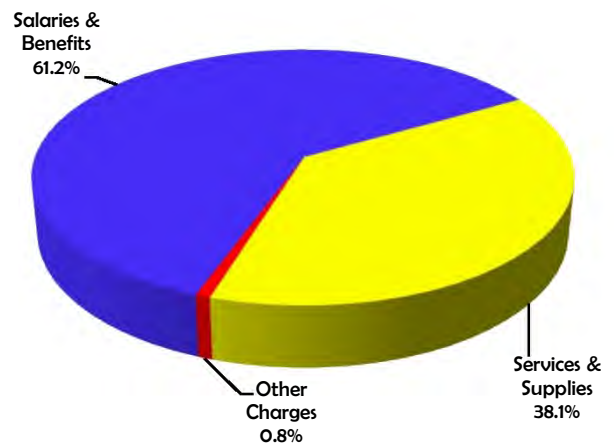
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	10,833,382	10,260,237	11,960,473	12,543,432	12,532,377
Total Financing	8,680,370	8,310,408	10,380,114	10,430,567	10,430,567
Net Cost	2,153,012	1,949,829	1,580,359	2,112,865	2,101,810
Positions	0.0	59.8	59.8	59.8	58.8

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 (PER) as a direct report to the 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 FY 2017-18:

- Adopted a State mandated Environmental Justice Element of the General Plan including policies that prioritize improvements and programs that address the needs of identified disadvantaged communities.

SIGNIFICANT DEVELOPMENTS DURING FY 2017-18 (cont.):

- Took actions to facilitate production of new housing including adoption of an Accessory Dwelling Unit (ADU) Ordinance that lowers the processing costs to obtain a permit for an ADU, and approval of several large housing developments.
- Adopted updates to the General Plan Safety Element to reduce risks related to flood hazards, seismic and geologic hazards, and fire hazards.

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- Adopt the South Sacramento Habitat Conservation Plan that simplifies and expedites state and federal endangered species permitting processes for private development projects and County agency facility improvements.
- Adopt major Master Plans along the Jackson Highway corridor allowing for new housing and commercial development consistent with General Plan policies.
- Adopt a required Community-wide Climate Action Plan to address greenhouse gas reduction, and a climate change adaptation plan.
- Clerk of the Board will assume clerking responsibility for several hearing bodies, including the Subdivision Review Committee, Project Review Committee, Zoning Administrator, and Community Planning Advisory Councils. PER will provide funding to Clerk of the Board through the reduction of 1.0 Secretary and 1.0 Senior Office Assistant, and an increase in net county cost offset by an equivalent reduction in net county cost by Clerk of the Board.

RECOMMENDED GROWTH FOR FY 2018-19:

- On-going recommended growth requests include:
 - Appropriations of \$348,909 partially offset by revenues of \$119,073
 - Net county cost of \$229,836
 - 1.0 FTE.
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

STAFFING LEVEL CHANGES FOR FY 2018-19:

The following position changes are included as part of the Fiscal Year 2018-19 Recommended June Budget:

Assistant Planner	2.0
Assistant Planner Recruitment Allowance	-2.0
Planning Technician	-1.0
Secretary	-1.0
Senior Office Assistant.....	<u>-1.0</u>
Total	-3.0

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 5725728 - Planning and Environmental Review			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Licenses, Permits & Franchises	\$ 263,000	\$ 263,000	-
Charges for Services	8,385,061	8,385,061	-
Miscellaneous Revenues	1,782,506	1,782,506	-
Total Revenue	\$ 10,430,567	\$ 10,430,567	-
Salaries & Benefits	\$ 7,958,630	\$ 8,032,340	73,710
Services & Supplies	4,397,701	4,397,701	-
Other Charges	100,000	100,000	-
Expenditure Transfer & Reimbursement	2,336	2,336	-
Total Expenditures/Appropriations	\$ 12,458,667	\$ 12,532,377	73,710
Net Cost	\$ 2,028,100	\$ 2,101,810	73,710
Positions	58.8	58.8	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$73,710.
- Other Changes
 - Appropriations have increased \$73,710 due to an anticipated increase in negotiated cost of living adjustments.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **5725728 - Planning and Environmental Review**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Licenses, Permits & Franchises	\$ 280,510	\$ 218,329	\$ 259,500	\$ 263,000	\$ 263,000
Fines, Forfeitures & Penalties	1,776	(448)	-	-	-
Revenue from Use Of Money & Property	(52)	-	-	-	-
Intergovernmental Revenues	36,646	52,958	75,000	-	-
Charges for Services	7,080,765	6,587,298	8,100,460	8,385,061	8,385,061
Miscellaneous Revenues	1,280,725	1,452,271	1,945,154	1,782,506	1,782,506
Total Revenue	\$ 8,680,370	\$ 8,310,408	\$ 10,380,114	\$ 10,430,567	\$ 10,430,567
Salaries & Benefits	\$ 6,515,202	\$ 7,189,313	\$ 7,398,521	\$ 8,043,395	\$ 8,032,340
Services & Supplies	3,818,017	3,418,851	4,834,156	4,397,701	4,397,701
Other Charges	253,690	14,778	50,000	100,000	100,000
Equipment	9,086	-	-	-	-
Interfund Reimb	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)
Intrafund Charges	808,257	203,312	221,032	605,387	605,387
Intrafund Reimb	(450,870)	(446,017)	(423,236)	(483,051)	(483,051)
Total Expenditures/Appropriations	\$ 10,833,382	\$ 10,260,237	\$ 11,960,473	\$ 12,543,432	\$ 12,532,377
Net Cost	\$ 2,153,012	\$ 1,949,829	\$ 1,580,359	\$ 2,112,865	\$ 2,101,810
Positions	0.0	59.8	59.8	59.8	58.8

2018-19 PROGRAM INFORMATION

BU: 5725728 Planning And Environmental Review

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Planning and Environmental Review

12,786,519	0	-603,051	12,183,468	0	0	10,311,494	0	1,871,974	59.8	1
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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	12,786,519	0	-603,051	12,183,468	0	0	10,311,494	0	1,871,974	59.8	1
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<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

Program No. and Title: 001 Planning and Environmental Review

17,242	0	0	17,242	0	0	17,242	0	0	0.0	0
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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: Reallocate (upgrade) Planning Technician to Assistant Planner for Design Review in Current Planning

Program No. and Title: 001 Planning and Environmental Review

101,831	0	0	101,831	0	0	101,831	0	0	1.0	0
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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: Assistant Planner in Zoning Administration for administrative permits and planning applications intake

Program No. and Title: 001 Planning and Environmental Review

31,000	0	0	31,000	0	0	0	0	31,000	0.0	0
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Program Type: Discretionary

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

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

Program Description: Software Upgrades

Program No. and Title: 001 Planning and Environmental Review

198,836	0	0	198,836	0	0	0	0	198,836	-2.0	0
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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: Clerk of the Board will assume clerking responsibility for several legislative hearing bodies (Community Planning Advisory Councils, Subdivision Review Committee, Project Review Committee, and Zoning Administrator). Planning and Environmental Review (PER) will provide \$381,376 to Clerk of the Board, and reduce costs by \$182,540 through the reduction of 2.0 FTE and supplies for staff that were previously doing this work. PER is increasing net county cost by \$198,836, and Clerk of the Board will decrease net county cost by an equivalent amount.

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

348,909	0	0	348,909	0	0	119,073	0	229,836	-1.0	0
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<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									
GRAND TOTAL FUNDED										
13,135,428	0	-603,051	12,532,377	0	0	10,430,567	0	2,101,810	58.8	1

GROWTH REQUEST NOT RECOMMENDED

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

84,765	0	0	84,765	0	0	0	0	84,765	1.0	0
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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 Technician position to assist with Long Range Planning and Infill activities

GROWTH REQUEST NOT RECOMMENDED										
84,765	0	0	84,765	0	0	0	0	84,765	1.0	0

GRAND TOTAL NOT RECOMMENDED										
84,765	0	0	84,765	0	0	0	0	84,765	1.0	0

Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	1,729,697	2,275,929	2,301,872	1,400,000	3,600,000
Total Financing	1,731,569	2,918,065	2,301,872	1,400,000	3,600,000
Net Cost	(1,872)	(642,136)	-	-	-

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$0.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET			
Budget Unit: 3830000 - Affordability Fee			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Fund Balance	\$ -	\$ 642,136	\$ 642,136
Licenses, Permits & Franchises	1,400,000	2,957,864	1,557,864
Total Revenue	\$ 1,400,000	\$ 3,600,000	\$ 2,200,000
Services & Supplies	\$ 1,400,000	\$ 3,600,000	\$ 2,200,000
Total Expenditures/Appropriations	\$ 1,400,000	\$ 3,600,000	\$ 2,200,000
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/ Reserve/ Fund Balance Changes
 - Fund Balance has increased \$642,136 due to the receipt of the Affordability Fee payment for the Caselman Ranch project.
- Other Changes
 - Appropriations have increased \$2,200,000 due to an increase in funds transferred to SHRA as a result of an anticipated revenue increase of \$1,557,864 from Affordability Fee collections and an increase in Fund Balance.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **3830000 - Affordability Fee**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **023A - AFFORDABILITY FEE**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ 2,702	\$ 1,872	\$ 1,872	\$ -	\$ 642,136
Licenses, Permits & Franchises	1,725,442	2,911,415	2,300,000	1,400,000	2,957,864
Revenue from Use Of Money & Property	3,425	4,778	-	-	-
Total Revenue	\$ 1,731,569	\$ 2,918,065	\$ 2,301,872	\$ 1,400,000	\$ 3,600,000
Services & Supplies	\$ 1,729,697	\$ 2,275,929	\$ 2,301,872	\$ 1,400,000	\$ 3,600,000
Total Expenditures/Appropriations	\$ 1,729,697	\$ 2,275,929	\$ 2,301,872	\$ 1,400,000	\$ 3,600,000
Net Cost	\$ (1,872)	\$ (642,136)	\$ -	\$ -	\$ -

2018-19 PROGRAM INFORMATION

BU: 3830000 Affordability Fee

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Affordability Fee

3,600,000	0	0	3,600,000	0	0	2,957,864	642,136	0	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED	3,600,000	0	0	3,600,000	0	0	2,957,864	642,136	0	0.0	0
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GRAND TOTAL FUNDED	3,600,000	0	0	3,600,000	0	0	2,957,864	642,136	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	45,194	1,027,501	1,965,667	935,162	938,166
Total Financing	1,281,281	1,689,470	1,965,667	935,162	938,166
Net Cost	(1,236,087)	(661,969)	-	-	-

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 FY 2017-18:

- Transferred \$1,006,305 to Regional Parks for Parkways and Unincorporated Communities Clean Up and Safety Initiative.
- Received \$441,703 from the 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.

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- Expect the sale of Redevelopment Agency Property with City and County of Sacramento within the former Downtown Redevelopment area (731 K Street; 2224 Front Street) and the former Oak Park Redevelopment area (4722 9th Avenue). Funds to be used for projects as they are identified in the former Downtown Redevelopment and Oak Park Redevelopment areas.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$588,802. Fund balance decreased due to the transfer of \$1,006,305 to Regional Parks for the Unincorporated Communities Clean Up and Safety Initiative, \$24,200 for the Farm to Future project in southern Sacramento County and the receipt of \$441,703 from property sales in the Downtown Redevelopment area. A Fund Balance of \$647,285 remains. The Downtown Redevelopment area fund balance of \$441,703 must be used for projects in the Downtown Redevelopment area and the remaining fund balance of \$205,582 can be used for as yet to be identified general neighborhood revitalization projects.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 5790000 - Neighborhood Revitalization				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 647,285	\$ 661,969	\$ 14,684	
Miscellaneous Revenues	287,877	276,197	(11,680)	
Total Revenue	\$ 935,162	\$ 938,166	3,004	
Services & Supplies	\$ 935,162	\$ 938,166	3,004	
Total Expenditures/Appropriations	\$ 935,162	\$ 938,166	3,004	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/ Reserve/ Fund Balance Changes
 - Fund Balance has increased \$14,684 due to the receipt of proceeds from the sale of a redevelopment agency property in Fiscal Year 2017-18, and due to actual expenditures for the Farm to Future project being slightly less than anticipated.
- Other Changes
 - Appropriations have increased \$3,004 due to increased Fund Balance of \$3,004 due to lower than expected expenditures for the Farm to Future project.
 - Revenue decreased \$11,680 due to receipt of proceeds from the sale of a redevelopment agency property in late Fiscal Year 2017-18 instead of Fiscal Year 2018-19.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **5790000 - Neighborhood Revitalization**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001G - NEIGHBORHOOD REVITALIZATION**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ 1,281,281	\$ 1,236,087	\$ 1,236,087	\$ 647,285	\$ 661,969
Taxes	-	453,383	-	-	-
Miscellaneous Revenues	-	-	729,580	287,877	276,197
Total Revenue	\$ 1,281,281	\$ 1,689,470	\$ 1,965,667	\$ 935,162	\$ 938,166
Services & Supplies	\$ 45,194	\$ 21,196	\$ 959,362	\$ 935,162	\$ 938,166
Interfund Charges	-	1,006,305	1,006,305	-	-
Total Expenditures/Appropriations	\$ 45,194	\$ 1,027,501	\$ 1,965,667	\$ 935,162	\$ 938,166
Net Cost	\$ (1,236,087)	\$ (661,969)	\$ -	\$ -	\$ -

2018-19 PROGRAM INFORMATION

BU: 5790000 Neighborhood Revitalization

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Neighborhood Revitalization

208,586	0	0	208,586	0	0	0	208,586	0	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Provides revitalization activities that complement County investments.

Program No. and Title: 002 Downtown Redevelopment

700,979	0	0	700,979	0	0	247,596	453,383	0	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: 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: 003 Oak Park Redevelopment

28,601	0	0	28,601	0	0	28,601	0	0	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: 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

938,166	0	0	938,166	0	0	276,197	661,969	0	0.0	0
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GRAND TOTAL FUNDED

938,166	0	0	938,166	0	0	276,197	661,969	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	757	-	-	-	-
Total Financing	758	-	-	-	-
Net Cost	(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 2018-19				
		9309000 - 1997-Public Bldg Facilites-Construction				
		309A - 1997-PUBLIC FACILITIES-CONSTRUCTION				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 758	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 758	\$ -	\$ -	\$ -	\$ -	
Other Charges	\$ 757	\$ -	\$ -	\$ -	\$ -	
Total Financing Uses	\$ 757	\$ -	\$ -	\$ -	\$ -	
Total Expenditures/Appropriations	\$ 757	\$ -	\$ -	\$ -	\$ -	
Net Cost	\$ (1)	\$ -	\$ -	\$ -	\$ -	

Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	16,451	-	-	-	-
Total Financing	16,451	-	-	-	-
Net Cost	-	-	-	-	-

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 2018-19			Schedule 15	
3080000 - 1997-Public Facilities Debt Service 308A - 1997-PUBLIC FACILITIES DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 16,451	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 16,451	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	\$ 16,451	\$ -	\$ -	\$ -	\$ -	
Total Financing Uses	\$ 16,451	\$ -	\$ -	\$ -	\$ -	
Total Expenditures/Appropriations	\$ 16,451	\$ -	\$ -	\$ -	\$ -	
Net Cost	\$ -	\$ -	\$ -	\$ -	\$ -	

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	378,650	335,088	483,596	351,538	556,896
Total Financing	862,246	891,984	483,596	351,538	556,896
Net Cost	(483,596)	(556,896)	-	-	-

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.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 9288000 - 1997-Refunding Public Facilities Debt Service				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 351,538	\$ 556,896	\$ 205,358	
Total Revenue	\$ 351,538	\$ 556,896	\$ 205,358	
Services & Supplies	\$ 386,538	\$ 591,896	\$ 205,358	
Other Charges	6,318,420	6,318,420	-	
Transfers In & Out	(6,353,420)	(6,353,420)	-	
Total Financing Uses	\$ 351,538	\$ 556,896	\$ 205,358	
Total Expenditures/Appropriations	\$ 351,538	\$ 556,896	-	
Net Cost	-	-	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased by \$205,358 due to higher than anticipated interest earnings and administrative costs less than anticipated.
 - Appropriations have increased \$205,358 due to rebudgeting for additional administrative costs. The increase in appropriations is offset by increased fund balance.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$6,910,316 consisting of \$241,896 administrative costs, \$350,000 General Fund contribution as a result of accumulated interest earnings on the debt service reserve fund, \$4,025,000 in principal payment, and \$2,293,420 in interest payments. Financing is from payments from various user departments of \$6,353,420 and available fund balance of \$556,896.

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 2018-19				Schedule 15
9288000 - 1997-Refunding Public Facilities Debt Service 288A - 1997-PUBLIC FACILITIES DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 466,196	\$ 483,596	\$ 483,596	\$ 351,538	\$ 556,896	
Revenue from Use Of Money & Property	396,050	408,388	-	-	-	
Total Revenue	\$ 862,246	\$ 891,984	\$ 483,596	\$ 351,538	\$ 556,896	
Services & Supplies	\$ 413,650	\$ 370,393	\$ 518,596	\$ 386,538	\$ 591,896	
Other Charges	6,318,338	6,319,908	6,320,214	6,318,420	6,318,420	
Interfund Reimb	(6,353,338)	(6,355,213)	(6,355,214)	(6,353,420)	(6,353,420)	
Total Financing Uses	\$ 378,650	\$ 335,088	\$ 483,596	\$ 351,538	\$ 556,896	
Total Expenditures/Appropriations	\$ 378,650	\$ 335,088	\$ 483,596	\$ 351,538	\$ 556,896	
Net Cost	\$ (483,596)	\$ (556,896)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9288000 1997 Refunding Public Facilities-Debt Service

Appropriations	Reimbursements		Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other								

FUNDED

Program No. and Title: 001 COP debt service

6,910,316	0	-6,353,420	556,896	0	0	0	556,896	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED										
Appropriations	Reimbursements		Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
Realignment/ Prop 172	Other									
6,910,316	0	-6,353,420	556,896	0	0	0	556,896	0	0.0	0

GRAND TOTAL FUNDED										
Appropriations	Reimbursements		Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
Realignment/ Prop 172	Other									
6,910,316	0	-6,353,420	556,896	0	0	0	556,896	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	(17,746)	(13,821)	147,194	175,818	181,792
Total Financing	129,448	167,971	147,194	175,818	181,792
Net Cost	(147,194)	(181,792)	-	-	-

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.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET
Budget Unit: 9298000 - 2003 Public Facilities Projects-Debt Service

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Fund Balance	\$ 175,818	\$ 181,792	\$ 5,974
Total Revenue	\$ 175,818	\$ 181,792	\$ 5,974
Services & Supplies	\$ 210,818	\$ 216,792	\$ 5,974
Other Charges	959,780	959,780	-
Transfers In & Out	(994,780)	(994,780)	-
Total Financing Uses	\$ 175,818	\$ 181,792	\$ 5,974
Total Expenditures/Appropriations	\$ 175,818	\$ 181,792	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased by \$5,974 due to higher than anticipated interest earnings and administrative costs less than anticipated.
 - Appropriations have increased \$5,974 due to rebudgeting for additional administrative costs. The increase in appropriations is offset by increased fund balance.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$1,176,572 consisting of \$216,792 administrative costs, \$450,000 in principal payment and \$509,780 in interest payments. Financing is from payments from various user departments of \$994,780 and available fund balance of \$181,792.

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 2018-19				Schedule 15
9298000 - 2003 Public Facilities Projects-Debt Service 298A - 2003 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 113,840	\$ 147,194	\$ 147,194	\$ 175,818	\$ 181,792	
Revenue from Use Of Money & Property	15,608	20,777	-	-	-	
Total Revenue	\$ 129,448	\$ 167,971	\$ 147,194	\$ 175,818	\$ 181,792	
Services & Supplies	\$ 17,254	\$ 21,188	\$ 182,194	\$ 210,818	\$ 216,792	
Other Charges	960,700	958,261	958,270	959,780	959,780	
Interfund Reimb	(995,700)	(993,270)	(993,270)	(994,780)	(994,780)	
Total Financing Uses	\$ (17,746)	\$ (13,821)	\$ 147,194	\$ 175,818	\$ 181,792	
Total Expenditures/Appropriations	\$ (17,746)	\$ (13,821)	\$ 147,194	\$ 175,818	\$ 181,792	
Net Cost	\$ (147,194)	\$ (181,792)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9298000 2003 Public Facilities Projects-Debt Service

Appropriations	Reimbursements	Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Appropriations							

FUNDED

Program No. and Title: 001 COP debt service

1,176,572	0	-994,780	181,792	0	0	0	181,792	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED

1,176,572	0	-994,780	181,792	0	0	0	181,792	0	0.0	0
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GRAND TOTAL FUNDED

1,176,572	0	-994,780	181,792	0	0	0	181,792	0	0.0	0
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PUBLIC FACILITIES FINANCING - 2004 PENSION OBLIGATION BOND - DEBT SERVICE 9282000

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	161,776	(578,697)	906,233	1,112,430	1,732,023
Total Financing	1,068,009	1,153,326	906,233	1,112,430	1,732,023
Net Cost	(906,233)	(1,732,023)	-	-	-

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.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET Budget Unit: 9282000 - 2004 Pension Obligation Bond-Debt Service				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 1,112,430	\$ 1,732,023	\$	619,593
Total Revenue	\$ 1,112,430	\$ 1,732,023	\$	619,593
Services & Supplies	\$ 1,312,430	\$ 1,932,023	\$	619,593
Other Charges	43,910,086	43,910,086		-
Transfers In & Out	(44,110,086)	(44,110,086)		-
Total Financing Uses	\$ 1,112,430	\$ 1,732,023	\$	619,593
Total Expenditures/Appropriations	\$ 1,112,430	\$ 1,732,023	\$	-
Net Cost	-	-	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased by \$619,353 due to higher than anticipated interest earnings and administrative costs less than anticipated.
 - Appropriations have increased \$619,353 due to rebudgeting for a transfer of excess fund balance to the general fund. The increase in appropriations is offset by increased fund balance.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$45,842,109 consisting of \$552,023 for ongoing financial and legal services and administrative costs, \$1,380,000 for transfer to the General Fund, \$7,500,000 in principal payments and \$36,410,086 in interest payments. Financing is from payments from departments of \$44,110,086 and available fund balance of \$1,732,023.

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 2018-19				Schedule 15
9282000 - 2004 Pension Obligation Bond-Debt Service 282A - 2004 PENSION OBLIGATION BOND-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 907,776	\$ 906,233	\$ 906,233	\$ 1,112,430	\$ 1,732,023	
Revenue from Use Of Money & Property	160,233	247,093	-	-	-	
Total Revenue	\$ 1,068,009	\$ 1,153,326	\$ 906,233	\$ 1,112,430	\$ 1,732,023	
Services & Supplies	\$ 851,142	\$ 75,661	\$ 1,106,233	\$ 1,312,430	\$ 1,932,023	
Other Charges	41,744,179	43,745,656	44,200,014	43,910,086	43,910,086	
Interfund Reimb	(42,433,545)	(44,400,014)	(44,400,014)	(44,110,086)	(44,110,086)	
Total Financing Uses	\$ 161,776	\$ (578,697)	\$ 906,233	\$ 1,112,430	\$ 1,732,023	
Total Expenditures/Appropriations	\$ 161,776	\$ (578,697)	\$ 906,233	\$ 1,112,430	\$ 1,732,023	
Net Cost	\$ (906,233)	\$ (1,732,023)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9282000 2004 Pension Obligation Bond-Debt Service

Appropriations	Reimbursements Realignment/ Prop 172	Other	Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
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FUNDED

Program No. and Title: 001 POB debt service

45,842,109	0	-44,110,086	1,732,023	0	0	0	1,732,023	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED

45,842,109	0	-44,110,086	1,732,023	0	0	0	1,732,023	0	0.0	0
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GRAND TOTAL FUNDED

45,842,109	0	-44,110,086	1,732,023	0	0	0	1,732,023	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	(23,292)	(25,823)	130,193	185,338	195,220
Total Financing	106,901	169,397	130,193	185,338	195,220
Net Cost	(130,193)	(195,220)	-	-	-

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.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

**ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET
Budget Unit: 9306306 - 2006 Public Facilities Projects-Debt Service**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Fund Balance	\$ 185,338	\$ 195,220	\$ 9,882
Total Revenue	\$ 185,338	\$ 195,220	\$ 9,882
Services & Supplies	\$ 220,338	\$ 230,220	\$ 9,882
Other Charges	2,413,926	2,413,926	-
Transfers In & Out	(2,448,926)	(2,448,926)	-
Total Financing Uses	\$ 185,338	\$ 195,220	\$ 9,882
Total Expenditures/Appropriations	\$ 185,338	\$ 195,220	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased by \$9,882 due to higher than anticipated interest earnings and administrative costs less than anticipated.
 - Appropriations have increased \$9,882 due to rebudgeting for additional administrative costs. The increase in appropriations is offset by increased fund balance.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$2,644,146 consisting of \$230,220 administrative and accounting costs, \$1,530,000 in principal payment, and \$883,926 in interest payments. Financing is from various user departments of \$2,448,926 and available fund balance of \$195,220.

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 2018-19				
9306306 - 2006 Public Facilities Projects-Debt Service 306A - 2006 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 84,918	\$ 130,193	\$ 130,193	\$ 185,338	\$ 195,220	
Revenue from Use Of Money & Property	21,983	39,204	-	-	-	
Total Revenue	\$ 106,901	\$ 169,397	\$ 130,193	\$ 185,338	\$ 195,220	
Services & Supplies	\$ 18,676	\$ 28,334	\$ 165,193	\$ 220,338	\$ 230,220	
Other Charges	2,403,720	2,388,820	2,405,976	2,413,926	2,413,926	
Interfund Reimb	(2,445,688)	(2,442,977)	(2,440,976)	(2,448,926)	(2,448,926)	
Total Financing Uses	\$ (23,292)	\$ (25,823)	\$ 130,193	\$ 185,338	\$ 195,220	
Total Expenditures/Appropriations	\$ (23,292)	\$ (25,823)	\$ 130,193	\$ 185,338	\$ 195,220	
Net Cost	\$ (130,193)	\$ (195,220)	-	-	-	

2018-19 PROGRAM INFORMATION

BU: 9306306 2006 Public Facilities Projects-Debt Service

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 COP debt service

2,644,146	0	-2,448,926	195,220	0	0	0	195,220	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED										
2,644,146	0	-2,448,926	195,220	0	0	0	195,220	0	0.0	0

GRAND TOTAL FUNDED										
2,644,146	0	-2,448,926	195,220	0	0	0	195,220	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	26,335	-	-	-	-
Total Financing	26,335	-	-	-	-
Net Cost	-	-	-	-	-

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 2018-19				
9303303 - 2007 Public Facilities Projects-Construction 303A - 2007 PUBLIC FACILITIES PROJ-CONST						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 26,605	\$ -	\$ -	\$ -	\$ -	
Revenue from Use Of Money & Property	(270)	-	-	-	-	
Total Revenue	\$ 26,335	\$ -	\$ -	\$ -	\$ -	
Other Charges	\$ 26,335	\$ -	\$ -	\$ -	\$ -	
Total Financing Uses	\$ 26,335	\$ -	\$ -	\$ -	\$ -	
Total Expenditures/Appropriations	\$ 26,335	\$ -	\$ -	\$ -	\$ -	
Net Cost	\$ -	\$ -	\$ -	\$ -	\$ -	

Summary					
Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	(43,843)	(21,475)	158,331	197,479	202,877
Total Financing	114,488	181,402	158,331	197,479	202,877
Net Cost	(158,331)	(202,877)	-	-	-

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).

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 9304304 - 2007 Public Facilities Projects-Debt Service				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 197,479	\$ 202,877	\$ 5,398	
Total Revenue	\$ 197,479	\$ 202,877	\$ 5,398	
Services & Supplies	\$ 232,479	\$ 237,877	\$ 5,398	
Other Charges	3,001,038	3,001,038	-	
Transfers In & Out	(3,036,038)	(3,036,038)	-	
Total Financing Uses	\$ 197,479	\$ 202,877	\$ 5,398	
Total Expenditures/Appropriations	\$ 197,479	\$ 202,877	-	
Net Cost	-	-	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased by \$5,398 due to higher than anticipated interest earnings and administrative costs less than anticipated.
 - Appropriations have increased \$5,398 due to rebudgeting for additional administrative costs. The increase in appropriations is offset by increased fund balance.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$3,238,915 consisting of \$237,877 administrative and accounting costs, \$1,135,000 in principal payment and \$1,866,038 interest payments. Financing is from various user departments of \$3,036,038 and available fund balance of \$202,877.

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 2018-19				Schedule 15
9304304 - 2007 Public Facilities Projects-Debt Service 304A - 2007 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 76,867	\$ 158,331	\$ 158,331	\$ 197,479	\$ 202,877	
Revenue from Use Of Money & Property	37,621	23,071	-	-	-	
Total Revenue	\$ 114,488	\$ 181,402	\$ 158,331	\$ 197,479	\$ 202,877	
Services & Supplies	\$ 17,497	\$ 34,471	\$ 193,331	\$ 232,479	\$ 237,877	
Other Charges	2,972,274	2,980,168	3,001,114	3,001,038	3,001,038	
Interfund Reimb	(3,033,614)	(3,036,114)	(3,036,114)	(3,036,038)	(3,036,038)	
Total Financing Uses	\$ (43,843)	\$ (21,475)	\$ 158,331	\$ 197,479	\$ 202,877	
Total Expenditures/Appropriations	\$ (43,843)	\$ (21,475)	\$ 158,331	\$ 197,479	\$ 202,877	
Net Cost	\$ (158,331)	\$ (202,877)	-	-	-	

2018-19 PROGRAM INFORMATION

BU: 9304304 2007 Public Facilities Projects-Debt Service

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 COP debt service

3,238,915	0	-3,036,038	202,877	0	0	0	202,877	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED	3,238,915	0	-3,036,038	202,877	0	0	0	202,877	0	0.0	0
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GRAND TOTAL FUNDED	3,238,915	0	-3,036,038	202,877	0	0	0	202,877	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	(19,092)	26,919	488,683	587,371	560,033
Total Financing	469,591	586,952	488,683	587,371	560,033
Net Cost	(488,683)	(560,033)	-	-	-

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 was made on February 1, 2018.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 9300000 - 2010 Refunding COPs-Debt Svc				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 587,371	\$ 560,033	\$ (27,338)	
Total Revenue	\$ 587,371	\$ 560,033	\$ (27,338)	
Services & Supplies	\$ 478,180	\$ 468,216	\$ (9,964)	
Other Charges	9,475,819	9,458,445	(17,374)	
Transfers In & Out	(9,366,628)	(9,366,628)	-	
Total Financing Uses	\$ 587,371	\$ 560,033	\$ (27,338)	
Total Expenditures/Appropriations	\$ 587,371	\$ 560,033	-	
Net Cost	-	-	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased by \$27,338 due to higher than anticipated administrative costs.
 - Appropriations have decreased \$27,338 due to a higher than anticipated administrative costs.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$9,926,661 consisting of \$185,883 administrative costs, \$400,000 for transfer to the General Fund, \$6,440,000 in principal payment and \$2,900,778 in interest payments. Financing is from payments from various user departments of \$9,366,628 and available fund balance of \$560,033.

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 2018-19				Schedule 15
9300000 - 2010 Refunding COPs-Debt Svc 300A - 2010 REFUNDING COPs- DEBT SVC					
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ 368,479	\$ 488,683	\$ 488,683	\$ 587,371	\$ 560,033
Revenue from Use Of Money & Property	101,112	98,269	-	-	-
Total Revenue	\$ 469,591	\$ 586,952	\$ 488,683	\$ 587,371	\$ 560,033
Services & Supplies	\$ 41,471	\$ 64,719	\$ 526,183	\$ 478,180	\$ 468,216
Other Charges	13,012,615	13,185,778	13,186,078	9,475,819	9,458,445
Interfund Reimb	(13,073,178)	(13,223,578)	(13,223,578)	(9,366,628)	(9,366,628)
Total Financing Uses	\$ (19,092)	\$ 26,919	\$ 488,683	\$ 587,371	\$ 560,033
Total Expenditures/Appropriations	\$ (19,092)	\$ 26,919	\$ 488,683	\$ 587,371	\$ 560,033
Net Cost	\$ (488,683)	\$ (560,033)	\$ -	\$ -	\$ -

2018-19 PROGRAM INFORMATION

BU: 9300000 2010 Refunding Certificate of Participation-Debt Service

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 COP debt service

9,926,661	0	-9,366,628	560,033	0	0	0	560,033	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED										
9,926,661	0	-9,366,628	560,033	0	0	0	560,033	0	0.0	0

GRAND TOTAL FUNDED										
9,926,661	0	-9,366,628	560,033	0	0	0	560,033	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	(21,232)	(14,302)	145,201	183,790	196,925
Total Financing	123,969	182,623	145,201	183,790	196,925
Net Cost	(145,201)	(196,925)	-	-	-

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.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET

Budget Unit: 9280000 - Juvenile Courthouse Project-Debt Service

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Fund Balance	\$ 183,790	\$ 196,925	\$ 13,135
Total Revenue	\$ 183,790	\$ 196,925	\$ 13,135
Services & Supplies	\$ 218,790	\$ 231,925	\$ 13,135
Other Charges	2,211,776	2,211,776	-
Transfers In & Out	(2,246,776)	(2,246,776)	-
Total Financing Uses	\$ 183,790	\$ 196,925	\$ 13,135
Total Expenditures/Appropriations	\$ 183,790	\$ 196,925	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased by \$13,135 due to higher than anticipated interest earnings and administrative costs less than anticipated.
 - Appropriations have increased \$13,135 due to rebudgeting for additional administrative costs. The increase in appropriations is offset by increased fund balance.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$2,443,701 consisting of \$231,925 in administrative costs, \$1,010,000 in principal payment, and \$1,201,776 in interest payments. Financing is from payments from the Courts of \$2,246,776 and available fund balance of \$196,925.

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 2018-19				
9280000 - Juvenile Courthouse Project-Debt Service 280A - JUVENILE COURTHOUSE PROJECT-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 95,415	\$ 145,201	\$ 145,201	\$ 183,790	\$ 196,925	
Revenue from Use Of Money & Property	28,554	37,422	-	-	-	
Total Revenue	\$ 123,969	\$ 182,623	\$ 145,201	\$ 183,790	\$ 196,925	
Services & Supplies	\$ 13,784	\$ 20,753	\$ 180,201	\$ 218,790	\$ 231,925	
Other Charges	2,214,660	2,216,421	2,216,476	2,211,776	2,211,776	
Interfund Reimb	(2,249,676)	(2,251,476)	(2,251,476)	(2,246,776)	(2,246,776)	
Total Financing Uses	\$ (21,232)	\$ (14,302)	\$ 145,201	\$ 183,790	\$ 196,925	
Total Expenditures/Appropriations	\$ (21,232)	\$ (14,302)	\$ 145,201	\$ 183,790	\$ 196,925	
Net Cost	\$ (145,201)	\$ (196,925)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9280000 Juvenile Courthouse Project-Debt Service

Appropriations	Reimbursements	Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Appropriations							
	Other								

FUNDED

Program No. and Title: 001 COP debt service

2,443,701	0	-2,246,776	196,925	0	0	0	196,925	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED

2,443,701	0	-2,246,776	196,925	0	0	0	196,925	0	0.0	0
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GRAND TOTAL FUNDED

2,443,701	0	-2,246,776	196,925	0	0	0	196,925	0	0.0	0
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PUBLIC FACILITIES FINANCING - PENSION OBLIGATION BOND 9313000
- DEBT SERVICE

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	47,945	(128,492)	445,795	389,801	846,505
Total Financing	493,740	718,013	445,795	389,801	846,505
Net Cost	(445,795)	(846,505)	-	-	-

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual debt service and related financial services costs, including costs of issuance, for the County of Sacramento Taxable Pension Funding Bonds Series 1995. The bonds were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1995. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) were variable-interest rate bonds. The variable-rate portions of the bonds were sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.
- Debt service on the bonds began on August 15, 1995, and the County is required to deposit the anticipated annual debt service into this fund by July 31 of each fiscal year.
- On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134.0 million variable rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2002 at 6.169 percent, below the first three years' level of 6.195 percent. The swap counterparty opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.
- On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the County was expecting to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net cost to the transaction due to the additional debt service added-on beginning in Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate was 5.935 percent.
- On October 22, 2008, by Resolution Number 2008-1025, the Board of Supervisors approved terminating the existing swap agreement with Lehman Brothers due to Lehman's bankruptcy filing and subsequent failure to perform under the terms of the agreement. The Board in the same action authorized the County to enter into a replacement swap transaction with Deutsche Bank. The replacement swap transaction fixed rate initially remained unchanged at 5.935 percent, and then changed to 6.04 percent on July 1, 2009.

PROGRAM DESCRIPTION (cont.):

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

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 9313000 - Pension Obligation Bond-Debt Service				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 389,801	\$ 846,505	\$ 456,704	
Total Revenue	\$ 389,801	\$ 846,505	\$ 456,704	
Services & Supplies	\$ 584,801	\$ 1,041,505	\$ 456,704	
Other Charges	91,524,628	91,524,628	-	
Transfers In & Out	(91,719,628)	(91,719,628)	-	
Total Financing Uses	\$ 389,801	\$ 846,505	\$ 456,704	
Total Expenditures/Appropriations	\$ 389,801	\$ 846,505	-	
Net Cost	-	-	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased by \$456,704 due to higher than anticipated interest earnings and administrative costs less than anticipated.
 - Appropriations have increased \$456,704 due to rebudgeting for a transfer of excess fund balance to the general fund. The increase in appropriations is offset by increased fund balance.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$92,566,133 consisting of \$641,505 for ongoing financial and legal services and administrative costs, \$400,000 for transfer to the General Fund, \$61,970,000 in principal payments and \$29,554,628 in interest payments. Financing is from payments from departments of \$91,719,628 and available fund balance of \$846,505.

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 2018-19				Schedule 15
9313000 - Pension Obligation Bond-Debt Service 313A - PENSION OBLIGATION BOND-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 327,248	\$ 445,795	\$ 445,795	\$ 389,801	\$ 846,505	
Revenue from Use Of Money & Property	166,492	272,218	-	-	-	
Total Revenue	\$ 493,740	\$ 718,013	\$ 445,795	\$ 389,801	\$ 846,505	
Services & Supplies	\$ 243,014	\$ 66,508	\$ 640,795	\$ 584,801	\$ 1,041,505	
Other Charges	86,340,893	89,795,962	89,795,962	91,524,628	91,524,628	
Interfund Reimb	(86,535,962)	(89,990,962)	(89,990,962)	(91,719,628)	(91,719,628)	
Total Financing Uses	\$ 47,945	\$ (128,492)	\$ 445,795	\$ 389,801	\$ 846,505	
Total Expenditures/Appropriations	\$ 47,945	\$ (128,492)	\$ 445,795	\$ 389,801	\$ 846,505	
Net Cost	\$ (445,795)	\$ (846,505)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9313000 Pension Obligation Bond-Debt Service

Appropriations	Reimbursements		Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other	Appropriations							

FUNDED

Program No. and Title: 001 POB debt service

92,566,133	0	-91,719,628	846,505	0	0	0	846,505	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED

92,566,133	0	-91,719,628	846,505	0	0	0	846,505	0	0.0	0
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GRAND TOTAL FUNDED

92,566,133	0	-91,719,628	846,505	0	0	0	846,505	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	541,124	762,422	1,478,279	681,277	725,727
Total Financing	2,019,403	1,488,149	1,478,279	681,277	725,727
Net Cost	(1,478,279)	(725,727)	-	-	-

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.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 9284000 - Tobacco Litigation Settlement-Capital Projects				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 681,277	\$ 725,727	\$	44,450
Total Revenue	\$ 681,277	\$ 725,727	\$	44,450
Other Charges	\$ 681,277	\$ 725,727	\$	44,450
Total Financing Uses	\$ 681,277	\$ 725,727	\$	44,450
Total Expenditures/Appropriations	\$ 681,277	\$ 725,727	\$	-
Net Cost	-	-	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased by \$44,450 due to higher than anticipated interest earnings and capital project construction timing.
 - Appropriations have increased \$44,450 due to rebudgeting for ongoing capital projects. The increase in appropriations is offset by increased fund balance.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$725,727 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 2018-19				
9284000 - Tobacco Litigation Settlement-Capital Projects						
284A - TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 2,011,774	\$ 1,478,279	\$ 1,478,279	\$ 681,277	\$ 725,727	
Revenue from Use Of Money & Property	7,629	9,870	-	-	-	
Total Revenue	\$ 2,019,403	\$ 1,488,149	\$ 1,478,279	\$ 681,277	\$ 725,727	
Other Charges	\$ 541,124	\$ 762,422	\$ 1,478,279	\$ 681,277	\$ 725,727	
Total Financing Uses	\$ 541,124	\$ 762,422	\$ 1,478,279	\$ 681,277	\$ 725,727	
Total Expenditures/Appropriations	\$ 541,124	\$ 762,422	\$ 1,478,279	\$ 681,277	\$ 725,727	
Net Cost	\$ (1,478,279)	\$ (725,727)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9284000 Tobacco Litigation Settlement-Capital Projects

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/ Other</u>	<u>Fund Balance</u>	<u>Net Cost</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/ Prop 172</u>	<u>Other</u>	<u>Appropriations</u>							

FUNDED

Program No. and Title: 001 Tobacco Litigation Securitization

725,727 0 0 725,727 0 0 0 725,727 0 0.0 0

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: capital project funding

FUNDED	725,727	0	0	725,727	0	0	0	725,727	0	0.0	0
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GRAND TOTAL FUNDED	725,727	0	0	725,727	0	0	0	725,727	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	-	-	-	123,583,038	123,583,038
Total Financing	-	-	-	123,583,038	123,583,038
Net Cost	-	-	-	-	-

PROGRAM DESCRIPTION:

- Proposition 172 provides a dedicated ½ cent sales tax for local public safety purposes. It was approved by voters in 1993.
- The state distributes funding from the ½ cent state sales tax to Sacramento County based on Sacramento County’s proportional share of taxable sales in the prior year.

FY 2018-19 APPROVED RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- This budget unit is being established as part of the Fiscal Year 2018-19 Recommended Budget. Previously, Public Safety Sales Tax funding was received in an unbudgeted trust fund and budgeted as revenue in the Departments that utilize the funding. Beginning this fiscal year, Public Safety Sales Tax revenue will be budgeted and received in this Budget Unit and transferred to Departments via an interfund transfer (reimbursement).
- Public Safety Sales Tax revenues anticipated to be received in Fiscal Year 2018-19 total \$123,583,038, an increase of \$6,137,627 over the \$117,445,411 in revenues anticipated to be received in the trust fund in Fiscal Year 2017-18.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET

Budget Unit: 7460000 - Public Safety Sales Tax

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance
Intergovernmental Revenues	\$ 123,583,038	\$ 123,583,038	-
Total Revenue	\$ 123,583,038	\$ 123,583,038	-
Expenditure Transfer & Reimbursement	\$ 123,583,038	\$ 123,583,038	-
Total Expenditures/Appropriations	\$ 123,583,038	\$ 123,583,038	-
Net Cost	\$ -	\$ -	-

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 2018-19	Schedule 9
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Budget Unit: **7460000 - Public Safety Sales Tax**
 Function: **PUBLIC PROTECTION**
 Activity: **Other Protection**
 Fund: **001J - PUBLIC SAFETY SALES TAX**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 123,583,038	\$ 123,583,038
Total Revenue	\$ -	\$ -	\$ -	\$ 123,583,038	\$ 123,583,038
Interfund Charges	\$ -	\$ -	\$ -	\$ 123,583,038	\$ 123,583,038
Total Expenditures/Appropriations	\$ -	\$ -	\$ -	\$ 123,583,038	\$ 123,583,038
Net Cost	\$ -	\$ -	\$ -	\$ -	\$ -

2018-19 PROGRAM INFORMATION

BU: 7460000 Public Safety Sales Tax

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Public Safety Sales Tax: Sheriff's Department Allocation

89,140,445	0	0	89,140,445	0	89,140,445	0	0	0	0.0	0
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Program Type: Mandated

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

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

Program Description: Allocation of Public Safety Sales Tax (Proposition 172) revenue to the Sheriff's Department.

Program No. and Title: 002 Public Safety Sales Tax: District Attorney's Office Allocation

14,212,049	0	0	14,212,049	0	14,212,049	0	0	0	0.0	0
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Program Type: Mandated

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

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

Program Description: Allocation of Public Safety Sales Tax (Proposition 172) revenue to the District Attorney's Office.

Program No. and Title: 003 Public Safety Sales Tax: Probation Department Allocation

20,230,544	0	0	20,230,544	0	20,230,544	0	0	0	0.0	0
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Program Type: Mandated

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

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

Program Description: Allocation of Public Safety Sales Tax (Proposition 172) revenue to the Probation Department.

FUNDED										
123,583,038	0	0	123,583,038	0	123,583,038	0	0	0	0.0	0

GRAND TOTAL FUNDED										
123,583,038	0	0	123,583,038	0	123,583,038	0	0	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	28,779,637	28,708,782	28,708,783	28,698,400	33,596,769
Total Financing	32,689,979	32,651,179	28,708,783	28,698,400	33,596,769
Net Cost	(3,910,342)	(3,942,397)	-	-	-

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.

FY 2018-19 APPROVED RECOMMENDED BUDGET**FUND BALANCE FOR FY 2018-19:**

Available fund balance is \$3,900,000 due to lower than anticipated principal and interest payments.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 5940000 - Teeter Plan				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 3,900,000	\$ 3,942,397	\$	42,397
Miscellaneous Revenues	24,798,400	29,654,372		4,855,972
Total Revenue	\$ 28,698,400	\$ 33,596,769	\$	4,898,369
Other Charges	\$ 21,698,400	24,035,468	\$	2,337,068
Expenditure Transfer & Reimbursement	7,000,000	9,561,301		2,561,301
Total Expenditures/Appropriations	\$ 28,698,400	\$ 33,596,769	\$	4,898,369
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$42,397 due to higher than anticipated property tax delinquency collection.
- Other Changes
 - Appropriations have increased \$4,898,369 due to additional Interfund Transfers to the General Fund of \$2,561,301 and increased debt service costs of \$2,337,068.
 - Revenues have increased \$4,855,972 due to higher property tax delinquency.

SUPPLEMENTAL INFORMATION:

The total Fiscal Year 2018-19 requirement for the Teeter Plan debt service is \$33,596,769, consisting of \$24,035,468 for principal and interest payments, and \$9,561,301 for transfer to the General Fund. Financing is from \$29,654,372 in anticipated collections from delinquent taxpayers and \$3,942,397 from Fiscal Year 2017-18 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 2018-19	Schedule 9
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Budget Unit **5940000 - Teeter Plan**
 Function **DEBT SERVICE**
 Activity **Retirement of Long-Term Debt**
 Fund **016A - TEETER PLAN**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ 4,108,216	\$ 3,910,341	\$ 3,910,341	\$ 3,900,000	\$ 3,942,397
Revenue from Use Of Money & Property	4,003	8,143	-	-	-
Miscellaneous Revenues	27,526,147	28,040,619	24,798,442	24,798,400	29,654,372
Other Financing Sources	1,051,613	692,076	-	-	-
Total Revenue	\$ 32,689,979	\$ 32,651,179	\$ 28,708,783	\$ 28,698,400	\$ 33,596,769
Other Charges	\$ 20,243,420	\$ 19,757,878	\$ 22,233,946	\$ 21,698,400	\$ 24,035,468
Interfund Charges	8,536,217	8,950,904	6,474,837	7,000,000	9,561,301
Total Expenditures/Appropriations	\$ 28,779,637	\$ 28,708,782	\$ 28,708,783	\$ 28,698,400	\$ 33,596,769
Net Cost	\$ (3,910,342)	\$ (3,942,397)	\$ -	\$ -	\$ -

2018-19 PROGRAM INFORMATION

BU: 5940000 Teeter Plan

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Teeter Plan Debt Service

33,596,769	0	0	33,596,769	0	0	29,654,372	3,942,397	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

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

FUNDED										
33,596,769	0	0	33,596,769	0	0	29,654,372	3,942,397	0	0.0	0

GRAND TOTAL FUNDED										
33,596,769	0	0	33,596,769	0	0	29,654,372	3,942,397	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	(460,472)	(42,478)	960,133	13,362	1,028,838
Total Financing	499,660	985,761	960,133	13,362	1,028,838
Net Cost	(96,132)	(1,028,239)	-	-	-

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 FY 2017-18:

The Board approved a new Grants Program that provides \$1,000,000 annually to community organizations selected through a competitive process.

FY 2018-19 APPROVED RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$12,762 due to a reduced payment to Greater Sacramento Area Council (GSAC) of \$12,162 and \$600 of interest income.

BUDGET RESERVE BALANCES FOR FY 2018-19:

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 2018-19 for possible release. Reserve remains unchanged since Fiscal Year 2017-18 Adopted Budget.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2018-19 BUDGET				
Budget Unit: 4060000 - Transient-Occupancy Tax				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2018-19	Recommended For Adopted Budget 2018-19	Variance	
Fund Balance	\$ 12,762	\$ 1,028,238	\$	1,015,476
Revenue from Use Of Money & Property	600	600		-
Total Revenue	\$ 13,362	\$ 1,028,838	\$	1,015,476
Other Charges	\$ 3,068,000	\$ 4,053,363		985,363
Expenditure Transfer & Reimbursement	(3,054,638)	(3,024,525)		30,113
Total Expenditures/Appropriations	\$ 13,362	\$ 1,028,838	\$	1,015,476
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/ Reserve/ Fund Balance Changes
 - Fund Balance has increased \$1,015,476 due to prior year projects not completed during the year, and appropriations have increased \$985,363 in Other Charges due to rebudgeting of prior year projects. Reimbursements from the General Fund decreased \$30,113 due to a higher fund balance.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **4060000 - Transient-Occupancy Tax**
 Function **RECREATION & CULTURAL SERVICES**
 Activity **Cultural Services**
 Fund **015A - TRANSIENT OCCUPANCY**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Actual	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ 488,878	\$ 960,133	\$ 960,133	\$ 12,762	\$ 1,028,238
Revenue from Use Of Money & Property	10,782	25,628	-	600	600
Total Revenue	\$ 499,660	\$ 985,761	\$ 960,133	\$ 13,362	\$ 1,028,838
Other Charges	\$ 1,881,950	\$ 2,566,237	\$ 3,567,189	\$ 3,068,000	\$ 4,053,363
Interfund Charges	34,363	34,341	36,000	37,000	37,000
Interfund Reimb	(2,376,785)	(2,643,056)	(2,643,056)	(3,091,638)	(3,061,525)
Total Expenditures/Appropriations	\$ (460,472)	\$ (42,478)	\$ 960,133	\$ 13,362	\$ 1,028,838
Net Cost	\$ (960,132)	\$ (1,028,239)	-	-	-

2018-19 PROGRAM INFORMATION

BU: 4060000 Transient-Occupancy Tax

Appropriations	Reimbursements		Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other								

FUNDED

Program No. and Title: 001 Transient-Occupancy Tax

4,090,363	0	-3,061,525	1,028,838	0	0	600	1,028,238	0	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Sacramento County imposes a Transient-Occupancy Tax (TOT) in the amount of 12.0 percent of the rent charged at hotels, motels, and similar structures for short-term lodging. The Board of Supervisors allocates a portion of the TOT revenue to this budget for artistic, cultural, civic, and other activities which enhance the image and quality of life of the community.

FUNDED										
4,090,363	0	-3,061,525	1,028,838	0	0	600	1,028,238	0	0.0	0

GRAND TOTAL FUNDED										
4,090,363	0	-3,061,525	1,028,838	0	0	600	1,028,238	0	0.0	0