

GENERAL GOVERNMENT

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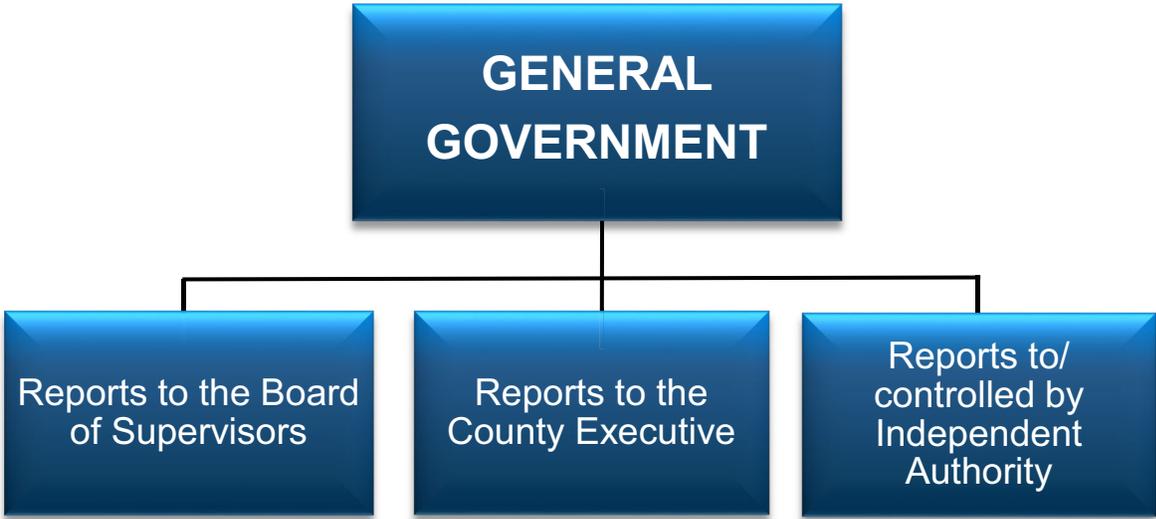
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GENERAL GOVERNMENT

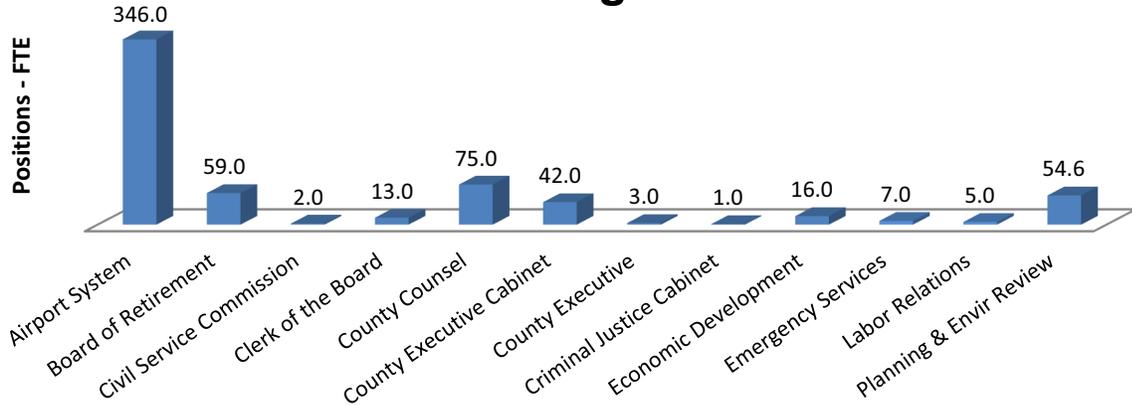
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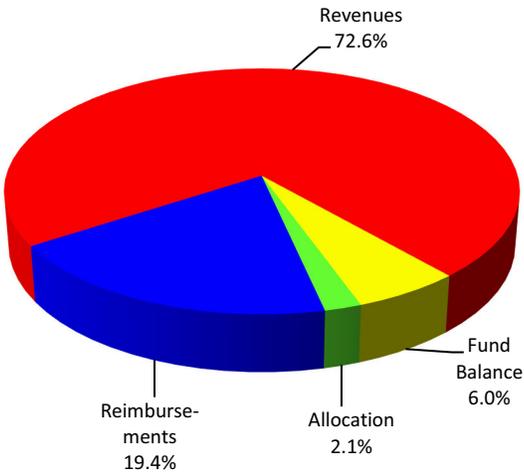
INTRODUCTION



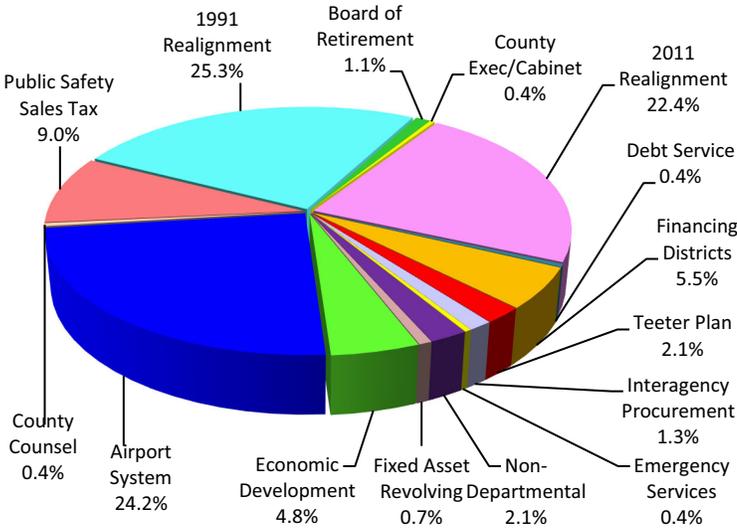
Staffing Trend



Financing Sources



Financing Uses



INTRODUCTION

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

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

General Government Budget Units/Departments						
Fund	Budget Unit No.	Departments/Budget Units	Requirements	Financing	Net Cost	Positions
001A	5980000	Appropriation for Contingency	\$986,199	\$0	\$986,199	0.0
001A	4210000	Civil Service Commission	435,223	60,000	375,223	2.0
001A	4010000	Clerk of the Board	2,116,210	777,638	1,338,572	13.0
001A	5920000	Contribution to LAFCo	239,500	0	239,500	0.0
001A	4810000	County Counsel	6,039,950	3,882,680	2,157,270	75.0
001A	5910000	County Executive	1,209,862	0	1,209,862	3.0
001A	5730000	County Executive Cabinet	4,008,409	3,573,815	434,594	42.0
001A	5750000	Criminal Justice Cabinet	0	0	0	1.0
001A	7090000	Emergency Services	5,470,777	4,438,370	1,032,407	7.0
001A	4660000	Fair Housing Services	190,648	0	190,648	0.0
001A	5110000	Financing-Transfers/Reimbursement	12,605,364	0	12,605,364	0.0
001A	5970000	Labor Relations	422,253	422,253	0	5.0
001A	5770000	Non-Departmental Costs/General Fund	30,388,674	435,466	29,953,208	0.0
001A	5700000	Non-Departmental Revenues/General Fund	-9,482,211	655,373,582	-664,855,793	0.0
001A	5725728	Planning and Environmental Review	11,050,465	8,979,655	2,070,810	54.6
001A	0001000	Reserve Changes	11,194,078	13,989,976	-2,795,898	0.0
		GENERAL FUND TOTAL	\$76,875,401	\$691,933,435	-\$615,058,034	202.6
001F	5060000	Community Investment Program	\$168,395	\$168,395	\$0	0.0
001G	5790000	Neighborhood Revitalization	1,077,561	1,077,561	0	0.0
001J	7460000	Public Safety Sales Tax	132,576,594	132,576,594	0	0.0
001K-L	7480000	1991 Realignment	370,456,377	370,456,377	0	0.0
001M-O	7440000	2011 Realignment	328,609,801	328,609,801	0	0.0
011A	6310000	County Library	1,215,684	1,215,684	0	0.0
015A	4060000	Transient-Occupancy Tax	1,545,099	1,545,099	0	0.0
016A	5940000	Teeter Plan	31,075,181	31,075,181	0	0.0
020A	3870000	Economic Development	69,969,767	69,969,767	0	16.0
023A	3830000	Affordability Fee	2,906,799	2,906,799	0	0.0
029G	0290007	South Sacramento Conservation Agency Admin	204,442	204,442	0	1.0
030A	9030000	Interagency Procurement	19,360,665	2,090,621	17,270,044	0.0
041A	3400000	Airport System-Operations	224,331,291	241,655,833	-17,324,542	346.0
043A	3480000	Airport System-Capital Outlay	130,301,481	0	130,301,481	0.0
060A	7860000	Board of Retirement	15,679,549	15,679,549	0	59.0
229A	2290000	Natomas Fire District	2,960,748	2,960,748	0	0.0
277A	9277000	Fixed Asset Revolving Fund	10,408,688	10,408,688	0	0.0
		TOTAL	\$1,342,848,122	\$1,212,601,139	\$130,246,983	422.0

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	\$2,776,025	\$2,776,025	\$0	0.0
105A	2870000	Laguna Creek/Elliott Ranch CFD No.1	3,971,674	3,971,674	0	0.0
107A	3090000	Laguna Community Facilities District	357,347	357,347	0	0.0
108A	2840000	Vineyard Public Facilities Financing Plan	13,664,556	13,664,556	0	0.0
115A	3081000	Bradshaw/US 50 Financing District	50,184	50,184	0	0.0
118A	1182880	Florin Road Capital Project	395,358	395,358	0	0.0
118B	1182881	Fulton Avenue Capital Project	0	0	0	0.0
130A	1300000	Laguna Stonelake CFD	308,299	308,299	0	0.0
131A	1310000	Park Meadows CFD-Bond Proceeds	134,187	134,187	0	0.0
132A	1320000	Mather Landscape Maintenance CFD	472,167	472,167	0	0.0
136A	1360000	Mather Public Facilities Financing Plan	856,499	856,499	0	0.0
139A	1390000	Metro Air Park 2001 CFD 2000-1	23,115,049	23,115,049	0	0.0
140A	1400000	McClellan Park CFD 2004-1	803,124	803,124	0	0.0
142A	1420000	Metro Air Park Services Tax	690,604	690,604	0	0.0
143A	1430000	North Vineyard Station Specific Plan	3,463,011	3,463,011	0	0.0
144A	1440000	North Vineyard Station CFDs	17,946,384	17,946,384	0	0.0
145A	1450000	Florin Vineyard Community Plan	4,384,620	4,384,620	0	0.0
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	6,215,819	6,215,819	0	0.0
160A	1600000	Countywide Library Facilities Admin Fee	35,810	35,810	0	0.0
257A	2857000	CSA No. 10	485,480	485,480	0	0.0
TOTAL			\$80,126,197	\$80,126,197	\$0	0.0
Debt Service						
280A	9280000	Juvenile Courthouse Project-Debt Service	\$289,748	\$289,748	\$0	0.0
282A	9282000	2004 Pension Obligation Bond-Debt Service	1,203,102	1,203,102	0	0.0
284A	9284000	Tobacco Litigation Settlement-Capital Projects	744,524	744,524	0	0.0
288A	9288000	1997 Refunding Public Facilities Debt Service	0	0	0	0.0
298A	9298000	2003 Public Facilities Project-Debt Service	0	0	0	0.0
300A	9300000	2010 Refunding COPs-Debt Service	889,138	889,138	0	0.0
304A	9304304	2007 Public Facilities Projects-Debt Service	0	0	0	0.0
306A	9306306	2006 Public Facilities Projects-Debt Service	0	0	0	0.0
307A	9307001	2018 Refunding COPs	1,829,356	1,829,356	0	0.0
313A	9313000	Pension Obligation Bond-Debt Service	954,747	954,747	0	0.0
TOTAL			\$5,910,615	\$5,910,615	\$0	0.0
GRAND TOTAL			\$1,505,760,335	\$1,990,571,386	-\$484,811,051	624.6

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

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	-	345,838,298	355,879,468	370,456,377	370,456,377
Total Financing	-	372,898,521	355,879,468	370,456,377	370,456,377
Net Cost	-	(27,060,223)	-	-	-

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.

SIGNIFICANT DEVELOPMENTS DURING FY 2018-19:

- This budget unit was 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 in Fiscal Year 2018-19, 1991 Realignment revenue was budgeted and received in this Budget Unit and transferred to Departments via an Interfund transfer (reimbursement).

SIGNIFICANT DEVELOPMENTS DURING FY 2018-19 (cont.):

- In Fiscal Year 2018-19, Fiscal Year 2019-20, Fiscal Year 2020-21, and Fiscal Year 2021-22, a portion of 1991 Mental Health realignment revenue will be diverted from counties to repay \$180.7 million in State recoupments as a result of the federal Office of Inspector General audit of specialty mental health services in Fiscal Year 2013-14. Approximately \$1.9 million per year is anticipated to be diverted from Sacramento County.

FY 2019-20 RECOMMENDED BUDGET**SIGNIFICANT CHANGES FOR FY 2019-20:**

- 1991 Realignment revenues anticipated to be received in Fiscal Year 2019-20 total \$345,068,818, an increase of \$4,665,840 over the \$340,402,978 in revenues anticipated to be received in Fiscal Year 2018-19. These figures only include new revenue anticipated to be received in each fiscal year, and do not include fund balance carryover or reserves.
- The Fiscal Year 2019-20 Governor's January Budget proposal includes changes to the County In Home Supportive Services (IHSS) Maintenance of Effort (MOE), and associated 1991 Realignment funding sources; significant 1991 Realignment changes are described as follows:
 - As part of the Fiscal Year 2017-18 State Enacted Budget, anticipated Fiscal Year 2017-18 and Fiscal Year 2018-19 Social Services sales tax growth was accelerated to Counties to help cover increased county IHSS MOE costs. The Fiscal Year 2019-20 Governor's January Budget proposes to stop acceleration of growth in Fiscal Year 2019-20. Because Fiscal Year 2018-19 growth is already being accelerated, this amount will not be included in the Fiscal Year 2018-19 growth payment, which is received and budgeted by Sacramento County in Fiscal Year 2019-20. Fiscal Year 2019-20 growth will not be accelerated, and will be received and budgeted by Sacramento County in Fiscal Year 2020-21. This change does not impact the total amount of growth received by Sacramento County across fiscal years, but reduces the amount of growth revenue available in Fiscal Year 2019-20.
 - The Governor's January Budget proposes to stop the temporary redirection of Mental Health and Public Health growth revenues, which were redirected to the Social Services Subaccount in Fiscal Year 2017-18 and Fiscal Year 2018-19 to help cover the cost of the IHSS MOE. If the Governor's proposal is enacted, Fiscal Year 2019-20 Mental Health and Public Health growth revenue, which is received and budgeted by Sacramento County in Fiscal Year 2020-21, will no longer be redirected to Social Services.

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$2,174,043 due to higher than budgeted revenues and lower than budgeted expenditures anticipated in Fiscal Year 2018-19.

BUDGET RESERVE BALANCES FOR FY 2019-20:

- **Social Services Reserve — \$0**
 - This reserve was established in Fiscal Year 2018-19 to partially mitigate the significant increase in IHSS MOE and wage costs anticipated in Fiscal Year 2019-20. The Governor's January Budget proposed changes to the IHSS MOE and associated 1991 Realignment funding sources. Under the proposal, County IHSS costs are still anticipated to increase each year, but at a slower rate than they would have under the previous proposal. Reserve reflects a decrease of \$8,770,822 from the Fiscal Year 2018-19 Adopted Budget.

BUDGET RESERVE BALANCES FOR FY 2019-20 (cont.):

- **Public Health Reserve — \$0**
 - This reserve was established in Fiscal Year 2018-19 for enhancements to custody, treatment, and medical services in County jails. Reserve reflects a decrease of \$996,098 from the Fiscal Year 2018-19 Adopted Budget for enhancements to custody, treatment, and medical services in County jails.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 7480000 - 1991 Realignment			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 2,174,043	\$ 27,060,222	\$ 24,886,179
Reserve Release	9,766,920	9,766,920	-
Intergovernmental Revenues	345,068,818	333,629,235	(11,439,583)
Total Revenue	\$ 357,009,781	\$ 370,456,377	\$ 13,446,596
Reserve Provision	\$ -	\$ 11,753,919	\$ 11,753,919
Expenditure Transfer & Reimbursement	357,009,781	358,702,458	1,692,677
Total Expenditures/Appropriations	\$ 357,009,781	\$ 370,456,377	\$ 13,446,596
Net Cost	\$ -	\$ -	\$ -

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- CalWORKs Maintenance of Effort Changes
 - Fund Balance has increased \$8,674,751 due to the inclusion of anticipated July and August 2019 revenues in Fiscal Year 2018-19 revenue accruals based on State Controller schedules.
 - Revenues have decreased \$8,674,751 to correct for the July and August 2019 revenues accrued in Fiscal Year 2018-19. These revenues should have been recognized in Fiscal Year 2019-20 in accordance with California Department of Social Services instruction.
- Social Services Changes
 - Fund Balance has increased \$16,285,748 due a \$5.3M decrease in Fiscal Year 2018-19 In-Home Supportive Services Maintenance of Effort (IHSS MOE) expenditures that should have been paid in Fiscal Year 2018-19, but will be paid in Fiscal Year 2019-20 due to late State billing, State acceleration of an additional \$2.8M in Fiscal Year 2018-19 Social Services growth, and lower than anticipated Fiscal Year 2018-19 expenditures of \$8.1M due to lower than anticipated program costs and savings due to positions being held vacant in anticipation of Fiscal Year 2019-20 reductions.
 - Revenues have decreased \$2,764,832 due to State acceleration of an additional \$2,764,832 in Fiscal Year 2018-19 Social Services growth. This adjustment has no impact on the total amount of revenue the County will receive; the growth was included in Fiscal Year 2018-19 base payments so is included the Fiscal Year 2019-20 beginning Fund Balance as described above.

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

- Appropriations have increased \$1,766,996 due to the net result of rebudgeting of \$5.3M in Fiscal Year 2018-19 IHSS MOE expenditures that should have been billed and paid in Fiscal Year 2018-19, and an anticipated reduction of \$3.6M in the Fiscal Year 2019-20 IHSS MOE requirement.
- Reserves have increased \$11,753,919 due to an effort to reserve funds both to mitigate the potential loss of Title IV-E Waiver revenues starting on October 1, 2019, and to mitigate potential future revenue fluctuations due to the volatile and difficult to estimate nature of 1991 Realignment revenues.
- Mental Health Changes
 - Fund Balance has decreased \$84,289 due to accounting adjustments.
 - Appropriations have decreased \$84,289 due a lower amount of resources available to allocate because of the decrease in Fund Balance.
- Public Health Changes
 - Fund Balance has decreased \$2,427 due to slightly lower than anticipated Fiscal Year 2018-19 revenues.
 - Appropriations have decreased \$2,427 due a lower amount of resources available to allocate because of the decrease in Fund Balance.
- Other Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$12,397 due to a Fiscal Year 2018-19 interest posting. Because there is no statutory requirement to keep interest earned on 1991 Realignment funding in the 1991 Realignment Funds, 1991 Realignment interest will be directly posted in the General Fund going forward.
 - Appropriations have increased \$12,397 to transfer the Fiscal Year 2018-19 First Quarter interest to the General Fund.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Social Services Reserve — \$11,753,919**

SUPPLEMENTAL INFORMATION:

**Summary of FY 2019-20 Realignment Distribution
Adopted Budget Allocation to Departments**

1991 REALIGNMENT

-- FY 2019-20 --

Adopted Budget

PUBLIC HEALTH

7207350	Child Health and Disability Prevention Program	1,005,332
7201600	Pharmacy	1,043,533
7201800	Clinics	7,963,073
7207500	Public Health Officer/AIDS	1,829,376
		11,841,314
7271000	County Medically Indigent Services Program (Treatment Account)	50,000
7274000	Health Providers Payments	1,762,918
7272000	CA Children's Services (Treatment Account)	285,000
		2,097,918
7410000	Correctional Health	1,948,958
	Public Health TOTAL	15,888,190

SOCIAL SERVICES

7800000	Child Family & Adult Services	DCFAS TOTAL	20,589,911
7207300	California Children's Services	DHS TOTAL	1,188,535
7250100	In-Home Supportive Services - Provider Payments (includes Case Management, Information, and Payrolling System)	IHSS MOE TOTAL	87,571,461
8100000	Human Assistance Administration		4,955,681
8700000	Human Assistance Foster Care		28,877,527
		DHA TOTAL	33,833,208
6600000	In-Home Supportive Services Public Authority	IHSS PA TOTAL	217,927
	Social Services TOTAL		143,401,042

SUPPLEMENTAL INFORMATION (cont.):

Summary of FY 2019-20 Realignment Distribution
 Adopted Budget Allocation to Departments

-- FY 2019-20 --

MENTAL HEALTH

		Adopted Budget
7202000	Mental Health Administration	2,835,293
7202200	Contracted Beds	23,703,889
7202300	Mental Health Treatment Center	7,711,003
7202400	Children's Mental Health	3,074,954
7202900	Adult Mental Health	8,860,826
	HEALTH SERVICES TOTAL	46,185,965
7230000	Juvenile Mental Health Medical Services	1,124,853
	JUV MED TOTAL	1,124,853
7410000	Adult Correctional Mental Health	2,881,971
	COR HLTH TOTAL	2,881,971
	Mental Health Total	50,192,789

CalWORKs

8700000	Human Assistance - CalWORKs Maintenance of Effort	69,006,186
8700000	Human Assistance - Child Poverty and Family Supplemental Support	35,259,009
8100000	Human Assistance - Family Support	14,175,642
8700000	Human Assistance - Family Support	30,767,202

1991 TOTALS BY BUDGET UNIT

CHILD, FAMILY, AND ADULT SERVICES	20,589,911
CORRECTIONAL HEALTH	4,830,929
HEALTH SERVICES	59,215,814
HUMAN ASSISTANCE ADMINISTRATION	19,131,323
HUMAN ASSISTANCE AID PAYMENTS	163,909,924
IN-HOME SUPPORTIVE SERVICES PROVIDER PAYMENTS	87,571,461
IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY	217,927
JUVENILE MED	1,124,853
MEDICAL TREATMENT ACCOUNT	2,097,918
	\$ 358,690,060

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$	-	\$ 40,126,320	\$ 22,170,678	\$ 27,060,222	\$ 27,060,222
Reserve Release		-	-	9,766,920	9,766,920	9,766,920
Revenue from Use Of Money & Property		-	12,397	-	-	-
Intergovernmental Revenues		-	332,759,804	333,708,790	333,629,235	333,629,235
Total Revenue	\$	-	\$ 372,898,521	\$ 355,879,468	\$ 370,456,377	\$ 370,456,377
Reserve Provision	\$	-	\$ 9,766,920	\$ 9,766,920	\$ 11,753,919	\$ 11,753,919
Interfund Charges		-	336,071,378	346,112,548	358,702,458	358,702,458
Total Expenditures/Appropriations	\$	-	\$ 345,838,298	\$ 355,879,468	\$ 370,456,377	\$ 370,456,377
Net Cost	\$	-	\$ (27,060,223)	\$	-	\$

2019-20 PROGRAM INFORMATION

BU: 748000 1991 Realignment

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

FUNDED

Program No. and Title: **001 Mental Health**

50,192,789	0	0	50,192,789	0	50,192,787	0	2	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 1991 Realignment for Mental Health.

Program No. and Title: **002 Public Health**

15,888,190	0	0	15,888,190	0	14,507,678	0	1,380,512	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: HS3 -- Keep the community free from communicable disease

Program Description: Allocation of 1991 Realignment for Public Health.

Program No. and Title: **003 Social Services**

155,167,360	0	0	155,167,360	0	128,395,482	0	26,771,878	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 1991 Realignment for Social Services.

Program No. and Title: **004 CalWORKs Maintenance of Effort**

69,006,186	0	0	69,006,186	0	60,331,435	0	8,674,751	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 1991 Realignment for CalWORKs Maintenance of Effort. Revenues received from this funding source are based on the amount of expenditures.

	<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>									
<i>Program No. and Title: 005 Child Poverty and Family Supplemental Support</i>											
	35,259,009	0	0	35,259,009	0	35,259,009	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.											
<i>Program No. and Title: 006 Family Support</i>											
	44,942,844	0	0	44,942,844	0	44,942,844	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											
	370,456,378	0	0	370,456,378	0	333,629,235	0	36,827,143	0	0.0	0
GRAND TOTAL FUNDED											
	370,456,378	0	0	370,456,378	0	333,629,235	0	36,827,143	0	0.0	0

Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	-	319,986,121	320,448,505	328,609,801	328,609,801
Total Financing	-	327,430,833	320,448,505	328,609,801	328,609,801
Net Cost	-	(7,444,712)	-	-	-

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

SIGNIFICANT DEVELOPMENT DURING FY 2018-19:

- This budget unit was 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 in Fiscal Year 2018-19, 2011 Realignment revenue was budgeted and received in this budget unit and transferred to Departments via an interfund transfer (reimbursement).

FY 2019-20 RECOMMENDED BUDGET**SIGNIFICANT CHANGES FOR FY 2019-20:**

- 2011 Realignment revenues anticipated to be received in Fiscal Year 2019-20 total \$316,337,391, an increase of \$7,820,612 over the \$308,516,779 in revenues anticipated to be received in Fiscal Year 2018-19. These figures only include new revenue anticipated to be received in each fiscal year, and do not include fund balance carryover or reserves.
- Beginning in Fiscal Year 2019-20, Community Corrections Planning funds are being budgeted in the 2011 Realignment budget unit. Previously, Community Corrections Planning funding was received in an unbudgeted trust fund.

RECOMMENDED GROWTH FOR FY 2019-20:

- On-going recommended growth requests include:
 - Appropriations of \$3,198,984 offset by revenues and fund balance of \$3,198,984.
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$4,704,229 due to higher than budgeted revenues anticipated in FY 2018-19 and the addition of Community Corrections Planning funds to the 2011 Realignment budget unit in Fiscal Year 2019-20.

BUDGET RESERVE BALANCES FOR FY 2019-20:

- **AB 109 Community Corrections Reserve — \$0**

This reserve was established in Fiscal Year 2018-19 for enhancements to custody, treatment, and medical services in County jails. Reserve reflects a decrease of \$3,614,713 from the Fiscal Year 2018-19 Adopted Budget for enhancements to custody, treatment, and medical services in County jails.

- **Local Innovation Reserve — \$770,223**

This reserve was established in Fiscal Year 2018-19 to reserve local innovation funds pending the results of the Adult Correctional System Review Committee planning efforts. Reserve reflects a decrease of \$755,795 from the Fiscal Year 2018-19 Adopted Budget to partially fund a Pre-Trial Assessment & Monitoring Pilot Program in the Probation Department. A total of \$443,189 in anticipated Fiscal Year 2018-19 local innovation carryover and revenue is also being used for the Pilot Program. \$770,223 remains reserved to partially offset the cost of the Pilot Program in Fiscal Year 2020-21.

BUDGET RESERVE BALANCES FOR FY 2019-20 (cont.):

- **Youth Offender Block Grant Reserve — \$0**

This reserve was established in Fiscal Year 2018-19 as a hedge against fiscal uncertainty due to the volatile and difficult to estimate nature of 2011 Realignment revenues. Reserve reflects a total decrease of \$167,184 from the Fiscal Year 2018-19 Adopted Budget; \$102,341 of the reserve was released by the Board on April 23, 2019 to allow for transfer of the full budgeted amount of Youth Offender Block Grant Realignment revenue to the Probation Department and \$64,843 is being recommended for release as part of the Fiscal Year 2019-20 Recommended Budget.

- **Behavioral Health Reserve — \$0**

This reserve was established in Fiscal Year 2018-19 to serve as a hedge against fiscal uncertainty due to the volatile and difficult to estimate nature of 2011 Realignment revenues. Reserve reflects a decrease of \$243,418 from the Fiscal Year 2018-19 Adopted Budget.

- **Protective Services Reserve — \$0**

This reserve was established in Fiscal Year 2018-19 to serve as a hedge against fiscal uncertainty due to the volatile and difficult to estimate nature of 2011 Realignment revenues. Reserve reflects a decrease of \$148,926 from the Fiscal Year 2018-19 Adopted Budget.

- **Community Corrections Planning Reserve — \$696,511**

This reserve is being established in Fiscal Year 2019-20 for future AB 109 Community Corrections planning efforts.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 7440000 - 2011 Realignment			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 4,704,229	\$ 7,444,715	\$ 2,740,486
Reserve Release	4,827,695	4,827,695	-
Intergovernmental Revenues	316,337,391	316,337,391	-
Total Revenue	\$ 325,869,315	\$ 328,609,801	\$ 2,740,486
Reserve Provision	\$ 696,511	\$ 3,437,002	\$ 2,740,491
Expenditure Transfer & Reimbursement	325,172,804	325,172,799	(5)
Total Expenditures/Appropriations	\$ 325,869,315	\$ 328,609,801	\$ 2,740,486
Net Cost	\$ -	\$ -	\$ -

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Enhancing Law Enforcement Activities Changes
 - Fund Balance has increased \$129,639 due to 1) a lack of Fiscal Year 2018-19 expenditures eligible for \$51K in California Office of Emergency Services funding and 2) a decision to assume that 2011 Realignment Vehicle License Fee revenue would grow at a slightly higher rate than what was assumed in the Fiscal Year 2019-20 Approved Recommended Budget. This decision was made based on 10 months of actual Fiscal Year 2018-19 revenues, and increased the amount of Fiscal Year 2018-19 revenue accrued. Since the accruals were done, the State has posted the 11th month of revenue, which is lower than what was assumed. It is not possible to determine whether revenues were under- or over- accrued until the 12th month of revenue and the Fiscal Year 2018-19 growth payment are received.
 - Appropriations have decreased \$3 due to a lower amount of resources available to allocate because the Booking Fees Fund Balance was \$3 lower than anticipated.
 - Reserves have increased \$129,642 due to an effort to reserve funds to mitigate potential future revenue reductions due to the volatile and difficult to estimate nature of 2011 Realignment Revenues. If Fiscal Year 2018-19 revenues were in fact over-accrued as described above, these reserves could be released to mitigate or partially mitigate the resulting reduction in Fiscal Year 2019-20 revenue.
- Law Enforcement Services Changes
 - Fund Balance has increased \$3,520 due to accounting adjustments.
 - Reserves have increased \$3,520 due to an effort to reserve funds to mitigate potential future revenue reductions due to the volatile and difficult to estimate nature of 2011 Realignment Revenues.

- Behavioral Health Changes
 - Fund Balance has decreased \$2 due to accounting adjustments.
 - Appropriations have decreased \$2 due a lower amount of resources available to allocate because of the decrease in Fund Balance.
- Protective Services Changes
 - Fund Balance has increased \$2,607,329 due to accounting adjustments and lower than anticipated Fiscal Year 2018-19 expenditures due to lower than anticipated program costs and savings due to positions being held vacant in anticipation of Fiscal Year 2019-20 reductions.
 - Reserves have increased \$2,607,329 due to an effort to reserve funds both to mitigate the potential loss of Title IV-E Waiver revenues starting on October 1, 2019, and to mitigate potential future revenue fluctuations due to the volatile and difficult to estimate nature of 2011 Realignment revenues.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Community Corrections Planning Reserve - \$696,511**
- **Local Innovation Reserve - \$770,223**
- **AB 109 Community Corrections Reserve - \$20**
- **District Attorney and Public Defender Reserve - \$3,500**
- **California Office of Emergency Services Reserve - \$51,105**
- **Citizens Option for Public Safety Reserve - \$15,039**
- **Juvenile Justice Crime Prevention Reserve - \$35,514**
- **Juvenile Probation Activities Reserve - \$27,984**
- **Protective Services Reserve – \$2,607,329**

SUPPLEMENTAL INFORMATION

Summary of FY 2019-20 Realignment Distribution
 Adopted Budget Allocation to Departments

2011 REALIGNMENT

-- FY 2019-20 --

PUBLIC SAFETY

Adopted Budget

Fund Center Use of Funds

7400000	Court Security		30,102,165
	Enhancing Law Enforcement Activities		
7400000	Booking Fees		2,144,925
7410000	Booking Fees		102,223
6700000	Juvenile Probation Activities		5,243,526
7400000	CAL OES		4,689,025
7400000	Citizens' Option for Public Safety - Sheriff		2,196,927
5800000	Citizens' Option for Public Safety - District Attorney		682,671
6700000	Citizens' Option for Public Safety - Probation (Juvenile Justice Crime Prevention)		6,691,013
	TOTAL ENHANCING LAW ENFORCEMENT ACTIVITIES		21,750,310
	District Attorney/Public Defender		
5800000	District Attorney		889,603
6910000	Public Defender		889,603
		TOTAL DA/PD	1,779,206
6700000	Youth Offender Block Grant	TOTAL YOBG	8,319,467
6700000	Juvenile Re-entry Grant	TOTAL JRG	593,293
6700000	Local Innovation	TOTAL LOCAL INNOVATION	1,198,984
		County Total	63,743,425

SUPPLEMENTAL INFORMATION (cont.):

Summary of FY 2019-20 Realignment Distribution
 Adopted Budget Allocation to Departments

2011 REALIGNMENT

-- FY 2019-20 --

PUBLIC SAFETY

Adopted Budget

Fund Center Use of Funds

HEALTH & HUMAN SERVICES

	BEHAVIORAL HEALTH SERVICES		
7206000	Drug Court		1,241,817
7206000	Non Drug Medi-Cal		821,656
7206000	Drug Medi-Cal		7,653,319
7202400	Early and Periodic Screening, Diagnosis, and Treatment		23,514,036
7202900	Adult Mental Health		1,387,877
7202000	Mental Health Administration		553,746
7202200	Psychiatric Health Facilities		14,644,215
7202300	Mental Health Treatment Center		22,681,615
7206000	SUD Residential Treatment		500,000
	BEHAVIORAL HEALTH SERVICES TOTAL		72,998,281
	PROTECTIVE SERVICES		
7202400	Children's Mental Health		-
7206000	Drug Court		220,000
		DHS TOTAL	220,000
6700000	Probation	PROB TOTAL	624,299
7800000	Child Family & Adult Services	DCFAS TOTAL	57,739,029
8100000	Human Assistance		1,838,586
8700000	Foster Care Assistance (includes Assembly Bill 12)		28,819,795
8100000	Foster Care Administration		2,255,953
8700000	Adoption Assistance		37,936,424
		DHA TOTAL	70,850,758
	PROTECTIVE SERVICES TOTAL		129,434,086
	County Total		202,432,367

SUPPLEMENTAL INFORMATION (cont.):

Summary of FY 2019-20 Realignment Distribution
 Adopted Budget Allocation to Departments

-- FY 2019-20 --

AB 109

7400000	Sheriff - Corrections (Community Corrections Partnership Program)
7410000	Adult Correctional Health
6700000	Probation Community Corrections Partnership Program
5800000	District Attorney Community Corrections Partnership Program
AB 109 Total	

Adopted Budget

32,380,973
5,749,011
20,139,739
727,285
58,997,008

2011 REALIGNMENT TOTALS BY BUDGET UNIT

CHILD, FAMILY, AND ADULT SERVICES	57,739,029
CORRECTIONAL HEALTH	102,223
DISTRICT ATTORNEY	1,572,274
HEALTH SERVICES	73,218,281
HUMAN ASSISTANCE ADMINISTRATION	4,094,539
HUMAN ASSISTANCE AID PAYMENTS	66,756,219
PROBATION	22,670,581
PUBLIC DEFENDER	889,603
SHERIFF	39,133,042
	\$ 266,175,792

ASSEMBLY BILL 109 TOTALS BY BUDGET UNIT

CORRECTIONAL HEALTH	5,749,011
DISTRICT ATTORNEY	727,285
PROBATION	20,139,739
SHERIFF	32,380,973
	\$ 58,997,008

2011 Realignment Total (including Assembly Bill 109)

325,172,800

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$	-	\$ 32,681,755	\$ 15,289,921	\$ 7,444,715	\$ 7,444,715
Reserve Release		-	102,341	-	4,827,695	4,827,695
Intergovernmental Revenues		-	294,667,127	305,158,584	316,337,391	316,337,391
Charges for Services		-	(20,390)	-	-	-
Total Revenue	\$	-	\$ 327,430,833	\$ 320,448,505	\$ 328,609,801	\$ 328,609,801
Reserve Provision	\$	-	\$ 5,700,259	\$ 5,700,259	\$ 3,437,002	\$ 3,437,002
Interfund Charges		-	314,285,862	314,748,246	325,172,799	325,172,799
Total Expenditures/Appropriations	\$	-	\$ 319,986,121	\$ 320,448,505	\$ 328,609,801	\$ 328,609,801
Net Cost	\$	-	\$ (7,444,712)	\$ -	\$ -	-

2019-20 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

2,247,148	0	0	2,247,148	0	2,247,151	0	-3	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

5,271,510	0	0	5,271,510	0	5,153,918	0	117,592	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

4,740,130	0	0	4,740,130	0	4,668,593	0	71,537	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 programs.

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

2,894,637	0	0	2,894,637	0	2,770,132	0	124,505	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 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>								
<i>Program No. and Title: 005 Juvenile Justice Crime Prevention</i>											
	6,726,527	0	0	6,726,527	0	6,541,420	0	185,107	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.											
<hr/>											
<i>Program No. and Title: 006 Assembly Bill 109 - Community Corrections</i>											
	56,997,028	0	0	56,997,028	0	54,809,974	0	2,187,054	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).											
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<i>Program No. and Title: 007 District Attorney and Public Defender</i>											
	1,782,706	0	0	1,782,706	0	1,779,206	0	3,500	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.											
<hr/>											
<i>Program No. and Title: 008 Youthful Offender Block Grant</i>											
	8,319,467	0	0	8,319,467	0	8,254,624	0	64,843	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.											
<hr/>											
<i>Program No. and Title: 009 Juvenile Re-entry Grant</i>											
	593,293	0	0	593,293	0	543,949	0	49,344	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</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>Program No. and Title: 010 Trial Court Security</u>										
	30,102,165	0	0	30,102,165	0	29,803,938	0	298,227	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.										
<u>Program No. and Title: 011 Local Innovation</u>										
	0	0	0	0	0	0	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 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.										
<u>Program No. and Title: 012 Behavioral Health Services</u>										
	72,998,281	0	0	72,998,281	0	70,401,771	0	2,596,510	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.										
<u>Program No. and Title: 013 Protective Services</u>										
	132,041,414	0	0	132,041,414	0	128,960,880	0	3,080,534	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.										
<u>Program No. and Title: 014 Community Corrections Planning</u>										
	696,511	0	0	696,511	0	0	0	696,511	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> Reserve of Community Corrections Planning funds for future AB 109 planning efforts.										

	<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	325,410,817	0	0	325,410,817	0	315,935,556	0	9,475,261	0	0.0	0

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

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

	2,000,000	0	0	2,000,000	0	0	0	2,000,000	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 - Community Corrections for Departmental Growth.

Program No. and Title: 011 Local Innovation

	1,198,984	0	0	1,198,984	0	401,836	0	797,148	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

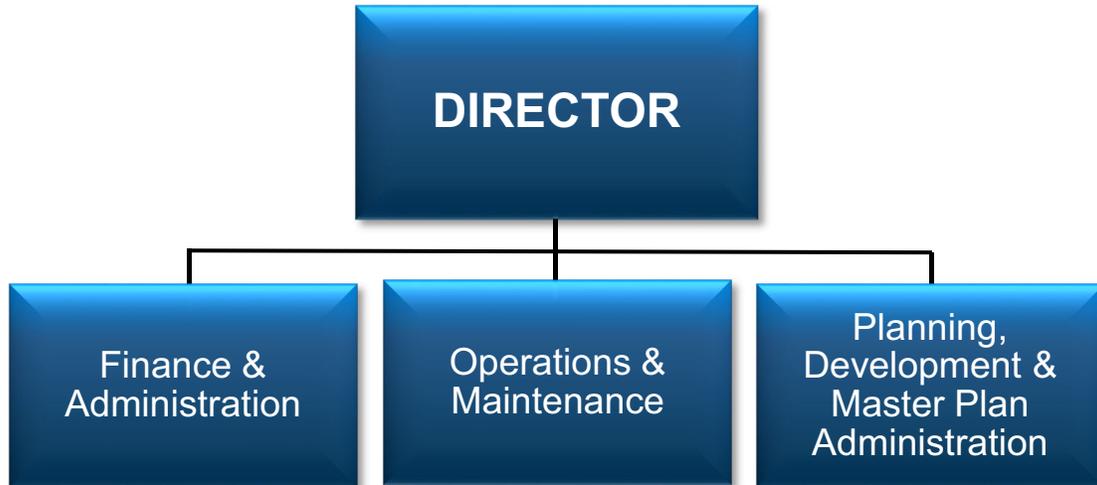
Program Description: Allocation of 2011 Realignment Local Innovation for Departmental Growth. This funding can be used to fund activities eligible to be funded by Assembly Bill 109 Community Corrections, District Attorney/Public Defender, Juvenile Re-entry Grant, and Court Security.

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)	3,198,984	0	0	3,198,984	0	401,836	0	2,797,148	0	0.0	0
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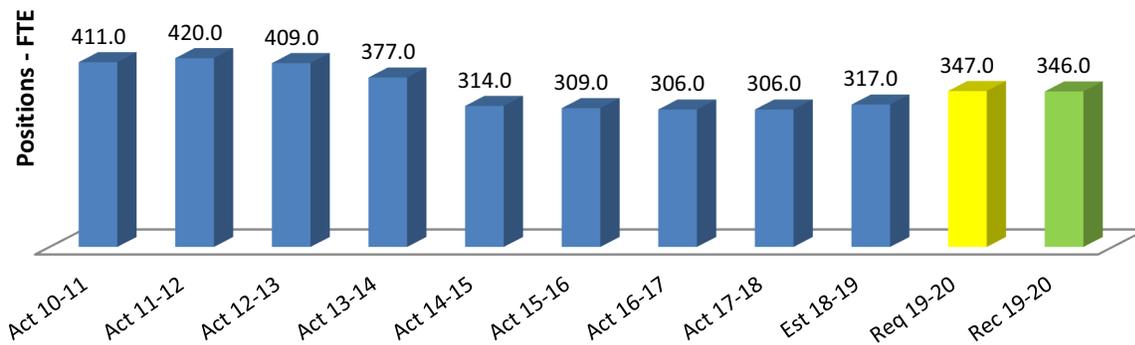
GRAND TOTAL FUNDED	328,609,801	0	0	328,609,801	0	316,337,392	0	12,272,409	0	0.0	0
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DEPARTMENTAL STRUCTURE

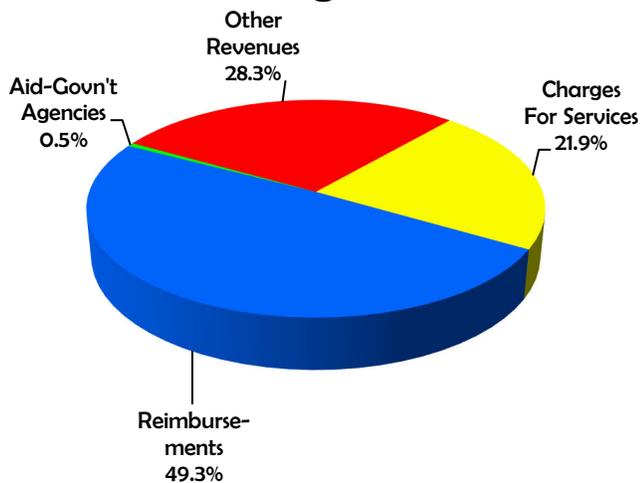
CINDY NICHOL, DIRECTOR



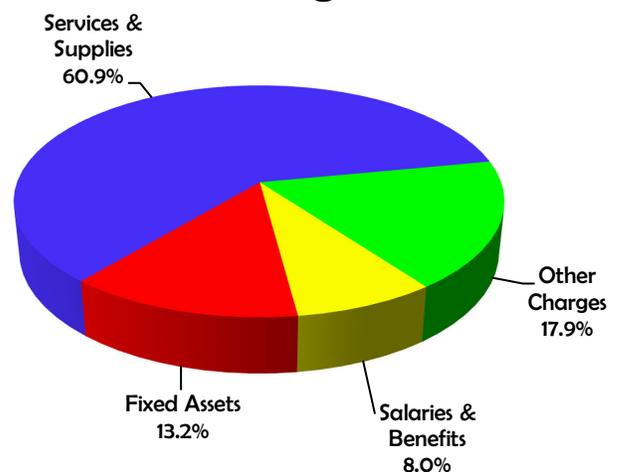
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	200,877,788	195,504,226	335,118,392	224,331,291	224,331,291
Total Financing	204,408,927	212,750,692	211,632,574	241,655,833	241,655,833
Net Cost	(3,531,139)	(17,246,466)	123,485,818	(17,324,542)	(17,324,542)
Positions	306.0	317.0	317.0	346.0	346.0

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:

- Operate the Airport System in a safe, secure, environmentally sound, effective, and efficient manner.
- Achieve the highest level of internal and external customer satisfaction.
- Be a trusted and highly responsive County Department.
- Ensure the highest level of employee commitment and performance.
- Operate and maintain the County’s aviation assets in a financially sustainable manner.

SIGNIFICANT DEVELOPMENTS DURING FY 2018-19:

- **Sacramento International Airport (SMF):**
 - SMF handled over 12 million passengers during calendar year 2018, marking an increase of 10.1 percent on a seat capacity increase of 7.8 percent year over year. The airport handled over one million passengers per month during the last eight consecutive months of the year, a feat not achieved since July 2007. During calendar year 2018, new nonstop service was launched in 11 markets, including Austin, Houston, Los Cabos, New Orleans,

- **Sacramento International Airport (cont.):**
 - Orlando, and St. Louis by Southwest Airlines. Air Canada reinstated daily nonstop service to Vancouver (May) following a ten-year absence, Frontier reinstated service to SMF with nonstop service to Denver and Las Vegas (August), Volaris launched twice weekly nonstop service to Leon, Mexico (November) and Alaska Airlines launched thrice-weekly nonstop service to Kona, Hawaii (December).
 - During the first half of 2019, SMF anticipates the following new service: new daily nonstop service to Maui by Hawaiian Airlines (April), new daily nonstop service to Santa Barbara by Contour Airlines (April), new nonstop service by Sun Country Airlines to Minneapolis-St. Paul (May) and new daily, year-round nonstop service to Detroit by Delta Air Lines (June). SMF seat capacity growth during the first half of 2019 is expected to be 11.8 percent year over year. As of July 2019, SMF expects to have 167 daily flights to 41 nonstop destinations.
 - 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 checkpoint. The security checkpoint project will decrease wait times, update the passenger experience, and add exit lane technology at Concourse A.
 - SMF Master Plan update was accepted by the Board of Supervisors and forwarded for environmental review in February of 2017. The Environmental Review has been completed, and the Master Plan will go back to the Board of Supervisors for adoption in July 2019. 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 Concourse A Jetbridge Replacement project has been initiated to 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 in the summer of 2017, and the project will be complete by Fall 2019.
 - Airports solicited for and executed an on-call planning contract to analyze site requirements for a new consolidated rental car facility, to be constructed in future years.
 - The Airports Sustainability Management Plan was initiated in March of 2017 and was completed in the summer of 2018. The Plan will provide a pathway to ensuring sustainability is integrated into airport planning, operations, maintenance and development at all Department facilities.
- **Mather Airport:**
 - In 2017, Airports 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 flight line for future aviation related and commercial development. In 2018, the design for the second phase to the Truemper Road Extension was designed.

- **Mather Airport (cont.):**
 - Along the newly created Truemper Road frontage, Mather Jet Center has completed construction on a new, privately funded development, which includes a large fixed based operator (FBO) hangar and four executive hangars for corporate aircraft.
 - The upgrade of Mather's Instrument landing System to Category II Special Authorization criteria was designed and construction began in early 2019 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.

FY 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2019-20:

- **Sacramento International Airport:**
 - 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 has been completed and construction will begin in early 2019 and complete in the fall 2019.
 - 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 checkpoint is under construction to reduce wait times.
 - Airports 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 Airport**
 - 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.
 - Runway 4L/22R will have the pavement rehabilitated; this project is anticipated to begin in the spring of 2019. This project is a precursor to the future rehabilitation in runway 4R/22L in the summer of 2020.
- **Capital Outlay**
 - Budgeted Capital Outlay expenses of \$69,558,498 represent a decrease of \$54.3 million compared to the base budgeted CIP from the prior year. Projects included in the Airport System's capital budget will contribute to the traveling experience of airport customers, provide the infrastructure needed to safely and effectively accommodate current demand, and help meet the future demand of air travel.

RECOMMENDED GROWTH FOR FY 2019-20:

- On-going recommended growth requests include:
 - Appropriations of \$3,479,909 offset by Airports revenues of \$3,479,909
 - 29.0 FTE.
- Details are included in the Program Information – Growth Request Recommended section of this budget unit

STAFFING LEVEL CHANGES FOR FY 2019-20:

- The following position changes are included as part of the Fiscal Year 2019-20 Recommended June Budget:

Account Clerk Level 2	-1.0
Administrative Services Officer 1	1.0
Airport Operations Officer	3.0
Airport Operations Worker.....	8.0
Associate Engineer Architect	2.0
Assistant Engineer Civil Level 2	1.0
Communication and Media Officer 1	1.0
Construction Management Specialist	1.0
Custodian Level 2	-2.0
Equipment Maintenance Supervisor.....	1.0
Firefighter Aircraft Rescue & Firefighter Level 2 (24)	3.0
Highway Maintenance Equipment Operator	2.0
Park Maintenance Worker 1	2.0
Senior Account Clerk	1.0
Senior Airport Manager	1.0
Senior Airport Operations Worker	1.0
Senior Airport Planner.....	-1.0
Senior Engineering Technician.....	-1.0
Senior Highway Maintenance Worker	3.0
Senior Office Assistant.....	1.0
Senior Park Maintenance Worker.....	1.0
Stationary Engineer 1	<u>1.0</u>
Total	29.0

BUDGET RESERVE BALANCES FOR FY 2019-20:

- **Operating Reserve — \$31,644,460**

As defined in the Bond Master Indenture dated as of 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 2019-20, the Operating Reserve Requirement is \$31,644,460. The Operating Reserve Requirement for Fiscal Year 2019-20 reflects an increase of \$5,542,119 from the Fiscal Year 2018-19 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 2018-19 Adopted Budget.

CAPITAL IMPROVEMENT PLAN FOR FY 2019-20:

- For detailed information regarding Fiscal Year 2019-20 capital projects, equipment and operating impacts by project, please refer to the Fiscal Year 2019-20 Capital Improvement Plan (CIP).

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 3400000 - Airport System			
Operating Detail	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Operating Revenues			
Charges for Service	\$ 104,239,180	\$ 104,239,180	-
Intergovernmental Revenues	2,536,305	2,536,305	-
Use Of Money/Prop	105,526,496	105,526,496	-
Total Operating Revenues	\$ 212,301,981	\$ 212,301,981	-
Operating Expenses			
Salaries/Benefits	\$ 42,143,965	\$ 42,143,965	-
Services & Supplies	82,810,744	87,802,844	4,992,100
Other Charges	1,646,633	1,646,633	-
Depreciation	53,170,120	53,170,120	-
Total Operating Expenses	\$ 179,771,462	\$ 184,763,562	4,992,100
Operating Income (Loss)	\$ 32,530,519	\$ 27,538,419	(4,992,100)
Non-Operating Revenues (Expenses)			
Other Revenues	\$ 22,661,508	\$ 22,661,508	-
Fines/Forefeitures/Penalties	55,000	55,000	-
Licenses/Permits	29,544	29,544	-
Interest Income	6,607,800	6,607,800	-
Cost of Goods Sold	(630,000)	(630,000)	-
Interest Expense	(38,937,729)	(38,937,729)	-
Total Non-Operating Revenues (Expenses)	\$ (10,213,877)	\$ (10,213,877)	-
Income Before Capital Contributions and Transfers	\$ 22,316,642	\$ 17,324,542	(4,992,100)
Change In Net Assets	\$ 22,316,642	\$ 17,324,542	(4,992,100)
Net Assets - Beginning Balance	615,906,166	615,906,166	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ 638,222,808	\$ 633,230,708	(4,992,100)
Positions	346.0	346.0	0.0

CAPITAL OUTLAY 3480000

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 3480000 - Airport-Cap Outlay			
Operating Detail	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Operating Revenues			
Total Operating Revenues	\$ -	\$ -	-
Operating Expenses			
Depreciation	\$ 288,630	\$ 288,630	-
Total Operating Expenses	\$ 288,630	\$ 288,630	-
Operating Income (Loss)	\$ (288,630)	\$ (288,630)	-
Non-Operating Revenues (Expenses)			
Computer Software	\$ (990,000)	\$ (884,461)	105,539
Equipment	(4,989,500)	(18,762,594)	(13,773,094)
Improvements	(63,290,368)	(110,365,796)	(47,075,428)
Total Non-Operating Revenues (Expenses)	\$ (69,269,868)	\$ (130,012,851)	\$ (60,742,983)
Income Before Capital Contributions and Transfers	\$ (69,558,498)	\$ (130,301,481)	\$ (60,742,983)
Change In Net Assets	\$ (69,558,498)	\$ (130,301,481)	\$ (60,742,983)
Net Assets - Beginning Balance	(71,065,783)	(71,065,783)	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ (140,624,281)	\$ (201,367,264)	\$ (60,742,983)

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:**Airport Enterprise (3400000)**

- Rebudget/Reserve/Fund Balance Changes
 - Appropriations have increased \$4,992,100 due to rebudgeting of maintenance projects such as LED retrofit for exterior facilities; replacement of existing cooling towers in Terminal A; and the Landside Pavement Maintenance Management Program assessment to report on the safe and serviceable condition of Airports pavement.

Airport Capital Outlay (3480000)

- Rebudget/Reserve/Fund Balance Changes
 - Appropriations have increased \$49,899,635 due to rebudgeting of various projects not completed in the prior fiscal year. The three most significant rebudgeting changes are the Rehabilitation of Runway 16R-34L at \$24.3 million; Replacement of Terminal A Jetbridges for \$9 million; and the Special Authorization Category II System for \$3.6 million. Other projects being rebudgeted are the Infrastructure for Shuttle buses; two crash trucks for Airport Fire which did not arrive in Fiscal Year 2018-19; continuing work on Remain Over Night parking for airplanes; Seating for Southwest Airlines at the Gates plus electrical work; and Economy Lot Rehabilitation. Lastly, the changes include \$651k in equipment/vehicle rebudgeting because the equipment and vehicles did not arrive in Fiscal Year 2018-19.
 - Reserves have increased \$1,411,401 due an increase in budgeted Operating Expenses resulting in a revised Operating Reserve requirement of \$33,055,861.
- Additional Recommended Growth
 - Recommended one-time growth requests include \$10,843,348 in appropriations for multiple capital improvement projects. The largest request includes \$8,750,000 to purchase ten new electric buses for Sacramento International Airport which will add service to accommodate increased passenger traffic and replenish the aging shuttle bus fleet. The requests also include \$143,348 for runway redesignation, \$200,000 for upgrades to the County Work Order System, \$300,000 for a new Surface Hog Hardened Cleaning Truck, \$250,000 for preliminary analysis of a potential pedestrian walkway from Terminal B to Concourse B, \$400,000 for a replacement Mather Airport Tower Small Digital Voice Switch, \$400,000 for Executive Airport Terminal Building roof replacement, and \$400,000 to rehabilitate Taxiway A at Franklin Field Airport.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Operating Reserve — \$33,055,861**
- **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 2019-20				Schedule 11
	Fund Title		041A - AIRPORT MAINTENANCE		
	Service Activity		Airport Operations		
	Budget Unit		3400000		
Operating Detail	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Operating Revenues					
Charges for Service	\$ 86,625,047	\$ 92,659,629	\$ 89,936,850	\$ 104,239,180	\$ 104,239,180
Intergovernmental Revenues	3,217,592	3,741,852	2,771,299	2,536,305	2,536,305
Use Of Money/Prop	90,714,673	98,722,420	92,498,460	105,526,496	105,526,496
Total Operating Revenues	\$ 180,557,312	\$ 195,123,901	\$ 185,206,609	\$ 212,301,981	\$ 212,301,981
Operating Expenses					
Salaries/Benefits	\$ 33,631,473	\$ 35,773,200	\$ 36,870,130	\$ 42,143,965	\$ 42,143,965
Services & Supplies	62,687,921	65,057,554	80,628,258	87,802,844	87,802,844
Other Charges	1,563,973	1,427,741	1,638,866	1,646,633	1,646,633
Depreciation	52,327,025	52,620,508	52,084,613	53,170,120	53,170,120
Total Operating Expenses	\$ 150,210,392	\$ 154,879,003	\$ 171,221,867	\$ 184,763,562	\$ 184,763,562
Operating Income (Loss)	\$ 30,346,920	\$ 40,244,898	\$ 13,984,742	\$ 27,538,419	\$ 27,538,419
Non-Operating Revenues (Expenses)					
Other Revenues	\$ 20,239,800	\$ 11,378,393	\$ 22,658,000	\$ 22,661,508	\$ 22,661,508
Fines/Forefeitures/Penalties	64,148	38,891	55,000	55,000	55,000
Licenses/Permits	62,972	65,017	30,000	29,544	29,544
Interest Income	3,040,657	5,964,728	3,682,965	6,607,800	6,607,800
Cost of Goods Sold	(499,671)	(680,942)	(500,000)	(630,000)	(630,000)
Gain or Loss on Sale of Capital Assets	518,184	572,034	-	-	-
Interest Expense	(50,093,579)	(39,400,735)	(39,396,525)	(38,937,729)	(38,937,729)
Total Non-Operating Revenues (Expenses)	\$ (26,667,489)	\$ (22,062,614)	\$ (13,470,560)	\$ (10,213,877)	\$ (10,213,877)
Income Before Capital Contributions and Transfers	\$ 3,679,431	\$ 18,182,284	\$ 514,182	\$ 17,324,542	\$ 17,324,542
Interfund Charges	174,204,864	167,118,031	285,000,000	235,250,000	235,250,000
Interfund Reimb	(174,204,864)	(166,966,757)	(161,000,000)	(235,250,000)	(235,250,000)
Change In Net Assets	\$ 3,679,431	\$ 18,031,010	\$ (123,485,818)	\$ 17,324,542	\$ 17,324,542
Net Assets - Beginning Balance	584,627,149	592,679,435	592,679,435	616,536,454	616,536,454
Equity and Other Account Adjustments	4,372,855	5,826,009	-	-	-
Net Assets - Ending Balance	\$ 592,679,435	\$ 616,536,454	\$ 469,193,617	\$ 633,860,996	\$ 633,860,996
Positions	306.0	317.0	317.0	346.0	346.0
<hr/>					
	Revenues Tie To				SCH 1, COL 4
	Expenses Tie To				SCH 1, COL 6

2019-20 PROGRAM INFORMATION

BU: 3400000 Airport Enterprise

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

FUNDED

Program No. and Title: 001 Administration and Finance

116,299,080	0	0	116,299,080	0	0	0	0	116,299,080	55.0	12
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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: All administrative and finance duties at the airports including accounting, budgeting, central warehouse in coordination with Department of General Services Purchasing, property leasing and contracts, airtrade development, information and technology, and media and communications.

Program No. and Title: 002 Operations & Maintenance

97,492,504	0	0	97,492,504	0	0	0	0	97,492,504	234.0	197
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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: Operations and maintenance for the airports to meet federal, state, and local standards, and enhance the customer experience by instructing at the curb, providing security and communication, directing to parking and ground transportation, enhancing the terminal facilities and keeping them clean, providing protection and aid in emergencies, and landscaping.

Program No. and Title: 003 Planning and Development

7,059,798	0	0	7,059,798	0	0	0	0	7,059,798	28.0	7
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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: Planning and development of all capital improvement projects and maintenance projects beginning with design through completion.

Program No. and Title: 004 Airport Revenues

0	0	0	0	2,536,305	0	239,119,528	0	-241,655,833	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: All airport revenue including Airline revenue, Non-Airline revenue, Grants and Passenger Facility Charges.

FUNDED										
220,851,382	0	0	220,851,382	2,536,305	0	239,119,528	0	-20,804,451	317.0	216

<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 , 002, & 004: Administration and Finance; Operations and Maintenance; Revenue

163,060	0	0	163,060	0	0	0	0	163,060	2.0	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: Administrative Support to Free Key Staff for Intended Roles: Add 1.0 FTE Administrative Services Officer I (ASO I) and 1.0 FTE Senior Office Assistant to alleviate the managers from administrative duties to allow them to focus on their primary mission. The ASO I will support the Deputy Director of Administration and Finance and be shared with the IT manager. The Senior Office Assistant will support the Lost and Found section.

Program No. and Title: 001 , 002, & 004: Administration and Finance; Operations and Maintenance; Revenue

1,126,850	0	0	1,126,850	0	0	0	0	1,126,850	13.0	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: Improve Airport Safety and Security: Add 2.0 FTE Airport Operations Officers (one for the Sacramento International Airport for the Safety Management System section and one for Mather Airport); 8.0 FTE Airport Operations Workers to optimize airport terminal and landside operations along with security requirements; and 3.0 FTE Firefighter Air Rescue & Fire Level IIs to increase shift manpower and operate the fire fighting rigs. This request will support the Department of Airports' fundamental goal of optimizing safely and security for all passengers, tenants, airlines, and the community.

Program No. and Title: 001 & 004: Administration and Finance; Revenue

100,318	0	0	100,318	0	0	0	0	100,318	1.0	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: Address Customer Service Needs: Add 1.0 FTE Communication and Media Officer I to emphasize the communication experience for air travelers by addressing customer service issues and taking a proactive approach in communication with constituents.

Program No. and Title: 002 & 004: Operations and Maintenance; Revenue

896,818	0	0	896,818	0	0	0	0	896,818	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: Airport Law Enforcement: Sheriff Airport Law Enforcement will be adding 4.0 FTE Deputy Sheriff positions, Range B, to Airport Security Operations; supporting the TSA/SMF implementation of the Passenger Screening Canine Program, TSA requirements and law enforcement needs at the Airports.

<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: 002 , 003 & 004: Operations and Maintenance; Planning and Development; Revenue

940,628	0	0	940,628	0	0	0	0	940,628	11.0	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: Maintain Aging Facilities and Assets: Add 1.0 FTE Associate Engineer Architect to use engineering techniques to construct, renovate, and maintain the facilities; 1.0 FTE Airport Operations Officer to oversee essential facility contracts and daily inspections of the facilities along with overseeing the critical equipment replacement plan, the call center and the work order system; 1.0 Stationary Engineer I to perform facility inspection, technical review of tenant improvement plans, and aid in the Computerized Maintenance Management System for leadership; 3.0 FTE Senior Highway Maintenance Workers for Airfield-Highway Maintenance section; 2.0 FTE Highway Maintenance Equipment Operators to maintain the roadways, airfield, and parking lots; 1.0 FTE Equipment Maintenance Supervisor to oversee and coordinate with staff who maintain and repair equipment and develop and implement maintenance procedures; and 2.0 FTE Park Maintenance Workers to help the Park Maintenance section maintain approximately 150 acres of landscape at the four County airports. The positions requested will allow the Airport to proactively plan for the repair, maintenance, and upgrades on all facilities, property, and assets.

Program No. and Title: 003 & 004: Planning and Development; Revenue

252,235	0	0	252,235	0	0	0	0	252,235	2.0	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: Invest in Demand Driven Programs: Reallocate 1.0 FTE Senior Airport Planner to 1.0 FTE Senior Airport Manager to better serve the needs of the planned initiatives of the Department, add 1.0 FTE Assistant Civil Engineer to assist project managers with project management tasks and work requests and 1.0 FTE Associate Engineer Architect to verify designs and feasibility on construction projects.

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)										
3,479,909	0	0	3,479,909	0	0	0	0	3,479,909	29.0	0

GRAND TOTAL FUNDED										
224,331,291	0	0	224,331,291	2,536,305	0	239,119,528	0	-17,324,542	346.0	216

<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 & 004: Administration and Finance; Revenue

96,502	0	0	96,502	0	0	0	0	96,502	1.0	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: Administrative Support for Aircraft Rescue and Firefighting: Add 1.0 FTE Administrative Services Officer I to help the Fire Chief and Battalion Chiefs to focus on their primary mission of fire protection and prevention by having the Administrative Services Officer I take care of the coordination with the Budget officer, purchasing, maintaining and reviewing agency documents, processing maintenance requests, updating code volumes, scheduling inspections, and maintaining certifications/training schedules.

GROWTH REQUEST NOT RECOMMENDED										
96,502	0	0	96,502	0	0	0	0	96,502	1.0	0

GRAND TOTAL NOT RECOMMENDED										
96,502	0	0	96,502	0	0	0	0	96,502	1.0	0

SCHEDULE (AIRPORT CAPITAL OUTLAY):

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Enterprise Fund Fiscal Year 2019-20			Schedule 11	
		Fund Title		043A - AIRPORT CAPITAL IMPR		
		Service Activity		Capital Outlay		
		Budget Unit		3480000		
Operating Detail	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Operating Revenues						
Intergovernmental Revenues	\$ 1,655,003	\$ 3,146,157	\$ -	\$ -	\$ -	
Total Operating Revenues	\$ 1,655,003	\$ 3,146,157	\$ -	\$ -	\$ -	
Operating Expenses						
Depreciation	\$ -	\$ -	\$ 276,074	\$ 288,630	\$ 288,630	
Total Operating Expenses	\$ -	\$ -	\$ 276,074	\$ 288,630	\$ 288,630	
Operating Income (Loss)	\$ 1,655,003	\$ 3,146,157	\$ (276,074)	\$ (288,630)	\$ (288,630)	
Non-Operating Revenues (Expenses)						
Interest Income	\$ 1,162,312	\$ 1,906,342	\$ -	\$ -	\$ -	
Computer Software	-	(464,397)	-	(884,461)	(884,461)	
Equipment	(3,642,362)	(6,985,390)	(15,440,400)	(18,762,594)	(18,762,594)	
Improvements	(21,152,741)	(46,340,985)	(102,249,523)	(110,365,796)	(110,365,796)	
Land	(54,309)	(144,139)	-	-	\$ -	
Total Non-Operating Revenues (Expenses)	\$ (23,687,100)	\$ (52,028,569)	\$ (117,689,923)	\$ (130,012,851)	\$ (130,012,851)	
Income Before Capital Contributions and Transfers	\$ (22,032,097)	\$ (48,882,412)	\$ (117,965,997)	\$ (130,301,481)	\$ (130,301,481)	
Interfund Reimb	-	(151,274)	(124,000,000)	-	\$ -	
Change In Net Assets	\$ (22,032,097)	\$ (48,731,138)	\$ 6,034,003	\$ (130,301,481)	\$ (130,301,481)	
Net Assets - Beginning Balance	-	(22,032,097)	(22,032,097)	(70,763,235)	(70,763,235)	
Equity and Other Account Adjustments	-	-	-	-	\$ -	
Net Assets - Ending Balance	\$ (22,032,097)	\$ (70,763,235)	\$ (15,998,094)	\$ (201,064,716)	\$ (201,064,716)	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

2019-20 PROGRAM INFORMATION

BU: 348000 Airport-Capital Outlay

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

FUNDED

Program No. and Title: 005 International Airport

91,168,182	0	0	91,168,182	0	0	0	0	91,168,182	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: Capital Improvement Program developed to meet the needs of expanding service at Sacramento International Airport, both in passengers and cargo.

Program No. and Title: 006 Mather Airport

26,589,951	0	0	26,589,951	0	0	0	0	26,589,951	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: Capital Improvement Program developed to meet the needs of expanding cargo service at the Airport system's reliever airport, Mather Airport.

Program No. and Title: 007 Executive Airport

1,600,000	0	0	1,600,000	0	0	0	0	1,600,000	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: Capital Improvement Program developed to meet the needs of the Airport system's reliever airport, Executive Airport.

Program No. and Title: 008 Franklin Field Airport

100,000	0	0	100,000	0	0	0	0	100,000	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: Capital Improvement Program developed to meet the needs of Franklin Field Airport.

FUNDED										
119,458,133	0	0	119,458,133	0	0	0	0	119,458,133	0.0	0

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

GROWTH REQUEST RECOMMENDED FOR SEPTEMBER

Program No. and Title: 005 Capital Improvement Program for International (SMF)

9,643,348	0	0	9,643,348	0	0	0	0	9,643,348	0.0	1
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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: Request for capital improvement projects at Sacramento International Airport. The majority of the request is for ten new electric buses to add service for increased passenger traffic and to replenish our aging fleet at a cost of \$8,750,000. The request also includes \$143,348 for Federal Aviation Administration mandated runway re-designation, \$200,000 for the Airports portion of the upgraded County Work Order System, \$300,000 for a new Surface Hog Hardened Cleaning Truck, and \$250,000 for preliminary concept and design analysis of a potential pedestrian walkway from Terminal B to Concourse B.

Program No. and Title: 006 Capital Improvement Program for Mather (MHR)

400,000	0	0	400,000	0	0	0	0	400,000	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: Request for \$400,000 for a replacement Mather Airport Tower Small Digital Voice Switch. The current system has passed its useful life and recently suffered water damage that necessitates replacement.

Program No. and Title: 007 Capital Improvement Program for Executive (SAC)

400,000	0	0	400,000	0	0	0	0	400,000	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: Request for \$400,000 for the Executive Airport Terminal Building Roof Replacement. The current single ply membrane roof has passed its useful life.

Program No. and Title: 008 Capital Improvement Program for Franklin Field (FF)

400,000	0	0	400,000	0	0	0	0	400,000	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: Request for \$400,000 to rehabilitate Taxiway A at Franklin Field Airport. This critical project is mandated by CalTrans based on their annual inspection.

GROWTH REQUEST RECOMMENDED FOR SEPTEMBER										
10,843,348	0	0	10,843,348	0	0	0	0	10,843,348	0.0	1

GRAND TOTAL FUNDED										
130,301,481	0	0	130,301,481	0	0	0	0	130,301,481	0.0	1

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	-	-	1,986,199	986,199	986,199
Total Financing	-	-	-	-	-
Net Cost	-	-	1,986,199	986,199	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 2018-19:

- Appropriation adjustment of \$24,585 to the Department of Finance budget unit to fund the decrease in Veterans Business License fee exemption.
- Appropriation adjustment of \$175,068 to Voter Registration and Elections budget unit to fund additional costs in administering the November 2018 General Election and upgrades to departmental computers.
- Appropriation adjustment increase of \$3,123,179 to the Appropriation for Contingency fund due to increased revenue from Prop 172 Public Safety Sales Tax.

FY 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGE FOR FY 2019-20:

- Appropriation for contingency level reduced by \$1 million to help balance the General Fund budget for Fiscal Year 2019-20.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 5980000 - Appropriation For Contingency			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Appropriation for Contingencies	\$ 986,199	\$ 986,199	-
Total Expenditures/Appropriations	\$ 986,199	\$ 986,199	-
Net Cost	\$ 986,199	\$ 986,199	-

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 2019-20	Schedule 9
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Budget Unit **5980000 - Appropriation For Contingency**
 Function **APPROPRIATION FOR CONTINGENCY**
 Activity **Appropriation for Contingency**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Appropriation for Contingencies	\$ -	\$ -	\$ 1,986,199	\$ 986,199	\$ 986,199
Total Expenditures/Appropriations	\$ -	\$ -	\$ 1,986,199	\$ 986,199	\$ 986,199
Net Cost	\$ -	\$ -	\$ 1,986,199	\$ 986,199	\$ 986,199

2019-20 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>
	Realignment/ Prop 172	Appropriations			Other	Balance	Cost		

FUNDED

Program No. and Title: 001 General Fund Contingencies

986,199	0	0	986,199	0	0	0	0	986,199	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.

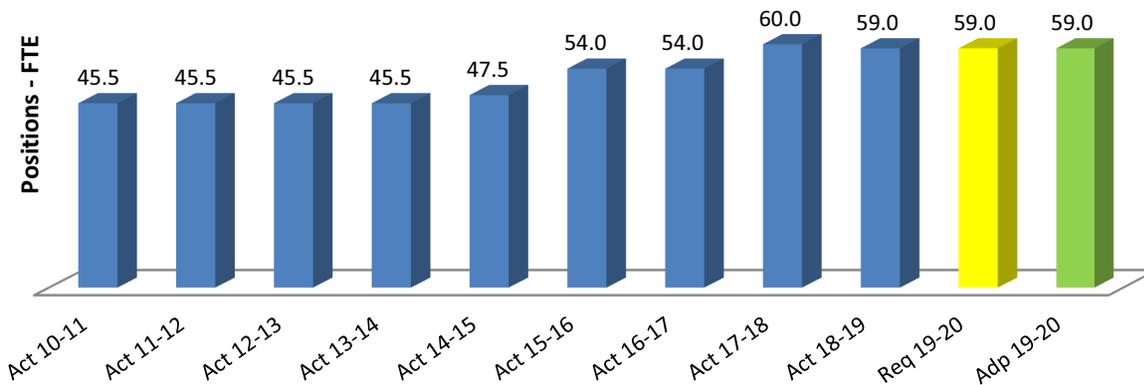
FUNDED	986,199	0	0	986,199	0	0	0	986,199	0.0	0
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GRAND TOTAL FUNDED	986,199	0	0	986,199	0	0	0	986,199	0.0	0
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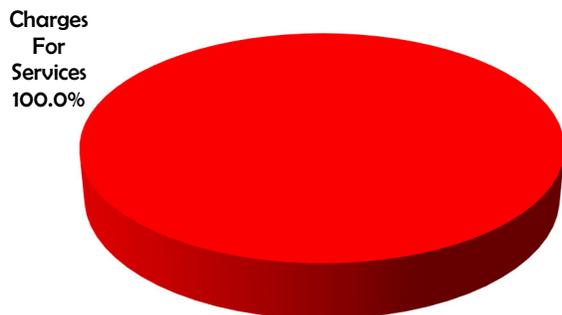
DEPARTMENTAL STRUCTURE
ERIC STERN, CHIEF EXECUTIVE OFFICER



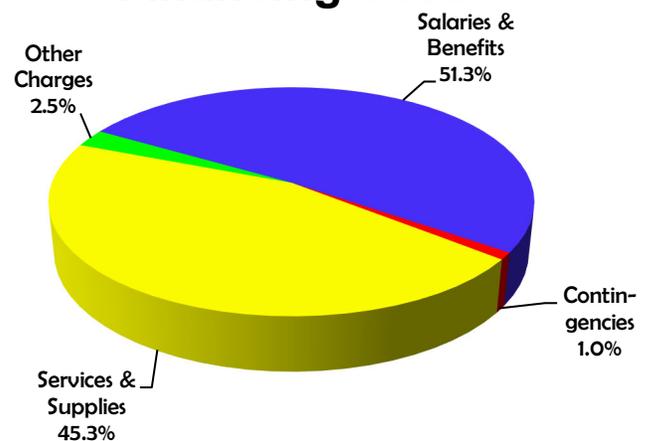
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	5,995,645	6,362,456	9,577,952	15,679,549	15,679,549
Total Financing	(974,375)	(1,778,010)	9,577,952	15,679,549	15,679,549
Net Cost	6,970,020	8,140,466	-	-	-
Positions	60.0	59.0	59.0	59.0	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:

We are dedicated to providing the highest level of retirement services and to managing 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.

FY 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGE FOR FY 2019-20:

In Fiscal Year 2019-20, investment operations, which includes custodian fees, investment consultant fees and third-party vendor service for the accounting and reporting of private market investments, were included in the budget to provide a comprehensive budget for all operations.

STAFFING LEVEL CHANGES FOR FY 2019-20:

- The following position changes were made by various Salary Resolution Amendments during Fiscal Year 2018-19:

Administrative Services Officer 1	-1.0
Assistant Retirement Administrator – Benefits	-1.0
Assistant Retirement Administrator – Enterprise Solutions Management	-1.0
Assistant Retirement Administrator – Investments.....	-1.0
Assistant Retirement Administrator – Operations	-1.0
Assistant Retirement Administrator – Benefits Range B	1.0
Assistant Retirement Administrator – Enterprise Solutions Management Range B	1.0
Assistant Retirement Administrator – Investments Range B.....	1.0
Assistant Retirement Administrator – Operations Range B	1.0
Chief Investment Officer Retirement.....	-1.0
Chief Investment Officer Retirement Range B	1.0
Communication and Media Officer 2.....	1.0
Information Technology Analyst Level 2	-1.0
Information Technology Applications Analyst Level 2	1.0
Retirement General Counsel	-1.0
Retirement General Counsel Range B	<u>1.0</u>
Total	0.0

STAFFING LEVEL CHANGES FOR FY 2019-20 (cont.):

- The following position changes are included as part of the Fiscal Year 2019-20 Recommended June Budget:
 - Retirement Benefits Specialist Level 2 1.0
 - Retirement Disability Specialist-2.0
 - Retirement Services Analyst 1.0
 - Retirement Services Manager -1.0
 - Senior Retirement Benefits Specialist 1.0
- Total 0.0**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 7860000 - Board Of Retirement			
Operating Detail	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Operating Revenues			
Charges for Service	\$ 15,679,549	\$ 15,679,549	-
Total Operating Revenues	\$ 15,679,549	\$ 15,679,549	-
Operating Expenses			
Salaries/Benefits	\$ 8,038,531	\$ 8,038,531	-
Services & Supplies	7,095,447	7,095,447	-
Other Charges	354,571	354,571	-
Depreciation	36,000	36,000	-
Total Operating Expenses	\$ 15,524,549	\$ 15,524,549	-
Operating Income (Loss)	\$ 155,000	\$ 155,000	-
Non-Operating Revenues (Expenses)			
Contingencies	\$ (155,000)	\$ (155,000)	-
Total Non-Operating Revenues (Expenses)	\$ (155,000)	\$ (155,000)	-
Income Before Capital Contributions and Transfers	\$ -	\$ -	-
Change In Net Assets	\$ -	\$ -	-
Net Assets - Beginning Balance	(15,110,486)	(15,110,486)	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ (15,110,486)	\$ (15,110,486)	-
Positions	59.0	59.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations and revenues have not changed.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The following position changes are included as part of the Fiscal Year 2019-20 Adopted Budget:

Office Specialist Level 2	1.0
Personnel Specialist Level 2	<u>-1.0</u>
Total	0.0

FOR INFORMATION ONLY

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Internal Service Fund Fiscal Year 2019-20			Schedule 10	
		Fund Title Service Activity Budget Unit			060A - BOARD OF RETIREMENT Administration 786000	
Operating Detail	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ -	\$ -	\$ 9,577,952	\$ 15,679,549	\$ 15,679,549	
Total Operating Revenues	\$ -	\$ -	\$ 9,577,952	\$ 15,679,549	\$ 15,679,549	
Operating Expenses						
Salaries/Benefits	\$ 4,035,561	\$ 3,891,469	\$ 6,068,615	\$ 8,038,531	\$ 8,038,531	
Services & Supplies	1,692,760	2,318,304	3,231,332	7,095,447	7,095,447	
Other Charges	240,339	126,005	126,005	354,571	354,571	
Depreciation	26,985	26,678	27,000	36,000	36,000	
Total Operating Expenses	\$ 5,995,645	\$ 6,362,456	\$ 9,452,952	\$ 15,524,549	\$ 15,524,549	
Operating Income (Loss)	\$ (5,995,645)	\$ (6,362,456)	\$ 125,000	\$ 155,000	\$ 155,000	
Non-Operating Revenues (Expenses)						
Other Revenues	\$ 30	\$ -	\$ -	\$ -	\$ -	
Interest Income	(974,405)	(1,778,010)	-	-	-	
Contingencies	-	-	(125,000)	(155,000)	(155,000)	
Total Non-Operating Revenues (Expenses)	\$ (974,375)	\$ (1,778,010)	\$ (125,000)	\$ (155,000)	\$ (155,000)	
Income Before Capital Contributions and Transfers	\$ (6,970,020)	\$ (8,140,466)	\$ -	\$ -	\$ -	
Change In Net Assets	\$ (6,970,020)	\$ (8,140,466)	\$ -	\$ -	\$ -	
Net Assets - Beginning Balance	-	(6,970,020)	(6,970,020)	(15,110,486)	(15,110,486)	
Equity and Other Account Adjustments	-	-	-	-	-	
Net Assets - Ending Balance	\$ (6,970,020)	\$ (15,110,486)	\$ (6,970,020)	\$ (15,110,486)	\$ (15,110,486)	
Positions	60.0	59.0	59.0	59.0	59.0	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

2019-20 PROGRAM INFORMATION

BU: 7860000 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)

15,679,549	0	0	15,679,549	0	0	15,679,549	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.

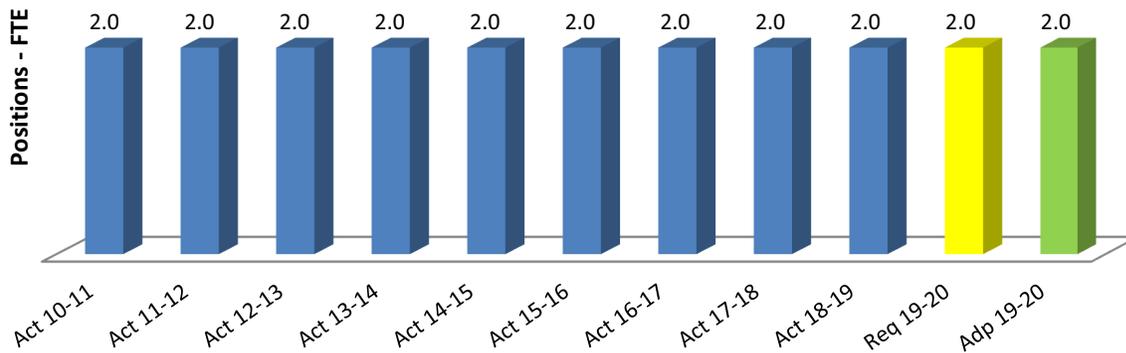
FUNDED										
15,679,549	0	0	15,679,549	0	0	15,679,549	0	0	59.0	0

GRAND TOTAL FUNDED										
15,679,549	0	0	15,679,549	0	0	15,679,549	0	0	59.0	0

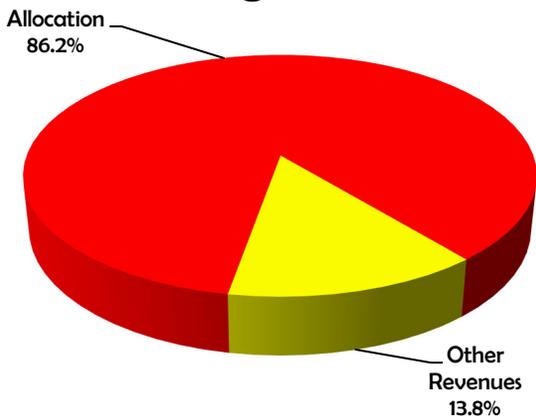
DEPARTMENTAL STRUCTURE
ALICE DOWDIN CALVILLO, EXECUTIVE OFFICER



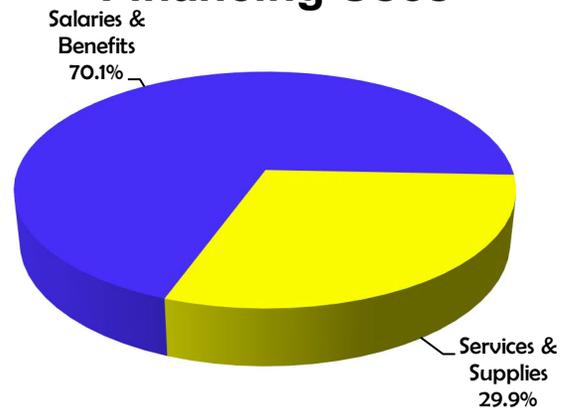
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	357,190	389,270	438,170	435,223	435,223
Total Financing	27,711	21,349	60,000	60,000	60,000
Net Cost	329,479	367,921	378,170	375,223	375,223
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.

GOAL:

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

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 4210000 - Civil Service Commission			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Miscellaneous Revenues	\$ 60,000	\$ 60,000	\$ -
Total Revenue	\$ 60,000	\$ 60,000	\$ -
Salaries & Benefits	\$ 305,073	\$ 305,073	\$ -
Services & Supplies	115,618	115,618	-
Expenditure Transfer & Reimbursement	14,532	14,532	-
Total Expenditures/Appropriations	\$ 435,223	\$ 435,223	\$ -
Net Cost	\$ 375,223	\$ 375,223	\$ -
Positions	2.0	2.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20			Schedule 9	
Budget Unit		4210000 - Civil Service Commission				
Function		GENERAL				
Activity		Personnel				
Fund		001A - GENERAL				
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Miscellaneous Revenues	\$ 27,711	\$ 21,349	\$ 60,000	\$ 60,000	\$ 60,000	
Total Revenue	\$ 27,711	\$ 21,349	\$ 60,000	\$ 60,000	\$ 60,000	
Salaries & Benefits	\$ 213,738	\$ 256,571	\$ 290,242	\$ 305,073	\$ 305,073	
Services & Supplies	120,120	100,268	110,263	115,618	115,618	
Intrafund Charges	23,332	32,431	37,665	14,532	14,532	
Total Expenditures/Appropriations	\$ 357,190	\$ 389,270	\$ 438,170	\$ 435,223	\$ 435,223	
Net Cost	\$ 329,479	\$ 367,921	\$ 378,170	\$ 375,223	\$ 375,223	
Positions	2.0	2.0	2.0	2.0	2.0	

2019-20 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

435,223	0	0	435,223	0	0	60,000	0	375,223	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.

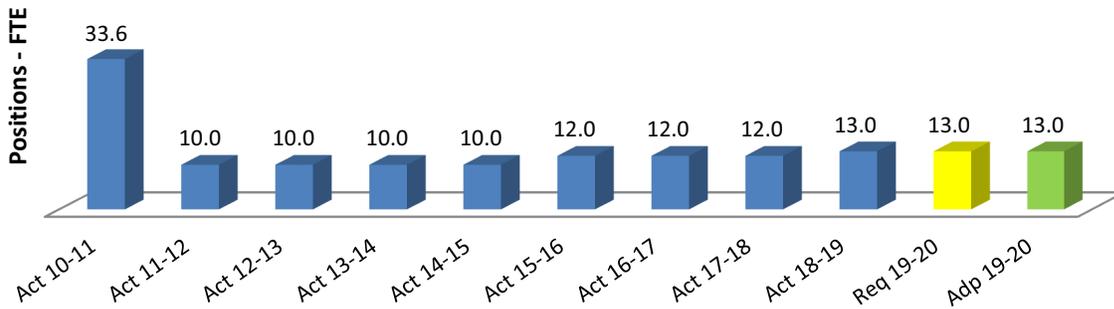
FUNDED										
435,223	0	0	435,223	0	0	60,000	0	375,223	2.0	0

GRAND TOTAL FUNDED										
435,223	0	0	435,223	0	0	60,000	0	375,223	2.0	0

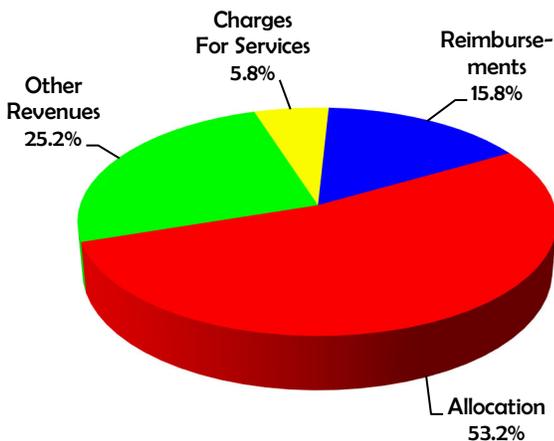
DEPARTMENTAL STRUCTURE
FLORENCE EVANS, CLERK OF THE BOARD



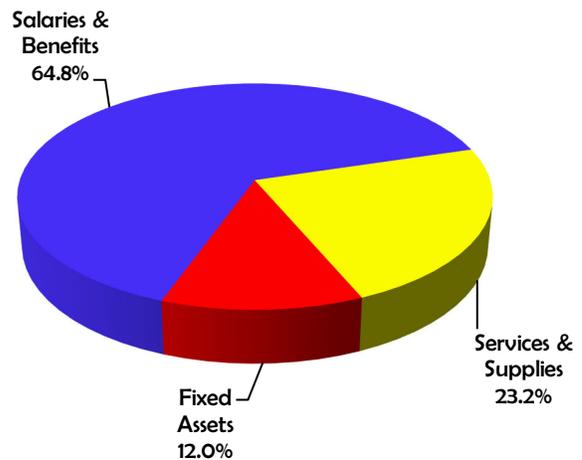
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	1,710,332	1,521,762	1,990,455	2,116,210	2,116,210
Total Financing	502,047	262,299	555,461	777,638	777,638
Net Cost	1,208,285	1,259,463	1,434,994	1,338,572	1,338,572
Positions	12.0	13.0	13.0	13.0	13.0

PROGRAM DESCRIPTION:

The Clerk’s Office produces agendas, action summaries and meeting packets for public meetings pursuant to the Ralph M. Brown Act and provides agenda management and clerking services for the Sacramento County Board of Supervisors, 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, Countywide Oversight Board, South Sacramento Conservation Agency Joint Powers Authority, Subdivision Review Committee, Zoning Administration, Planning Review Committee, and fourteen Community Planning Advisory Councils.

- Clerk of the Board** – The Clerk prepares agendas, action summaries, meeting packets, legal notices and communication related to the transactions of the Board of Supervisors and serves as Clerk to the Board. The Clerk is the official record-keeper 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 acts as clerk to other governmental hearing bodies, prepares agendas, action summaries, legal notices and communication related to the transactions of the hearing bodies, and maintains the official records pursuant to governing bylaws and state and local statutes. The Clerk is the filing officer of the report of distribution of tickets and behested payments (Form 800) as well as the Statement of Economic Interest (Form 700) on behalf of the County’s designated filers, including personnel and individuals serving on behalf of the County of Sacramento Boards and Commissions and Special Districts. The Clerk collects, reviews and tracks the conflict of interest codes of local government agencies within the county of Sacramento. The Clerk tracks and manages the Board of Supervisors’ appointments and nominations of 67 boards and commissions. The Clerk’s Office provides reception, clerical and administrative support services, including special district payroll, on behalf of the offices of the Clerk of the Board and five Supervisorial Districts.
- Assessment Appeals Boards** – Members of the Assessment Appeals Boards are appointed by the Board of Supervisors and are quasi-judicial bodies that conduct hearings to make decisions related to property assessment disputes between taxpayers and the Assessor. The Clerk issues annual appeal filing notices, reviews and processes assessment appeal applications, schedules appeal hearings, and serves as Clerk to the Assessment Appeals Boards pursuant to the Assessment Appeals Local Rules and Revenue and Taxation Code, enforced by the State Board of Equalization. The Clerk collaborates with County departments, appellants, and the Office of the Assessor throughout the appeal process in accordance with legal requirements. The Clerk’s Office maintains the official records, provides administrative

PROGRAM DESCRIPTION (cont.):

support, complies with mandated training requirements and local rules revisions, and provides assistance to the general public on the assessment appeals process.

- **Planning Commission** – The Clerk acts as Secretary and schedules project hearing matters and prepares agendas, action summaries, meeting packets, and communication for the County Planning Commission and Board of Zoning Appeals. The Secretary prepares legal notices, meets publishing requirements, and produces transmittals of the actions taken by the Commission and serves as Secretary to the Commissioners. The Secretary 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 conducts hearings and makes recommendations related to long-range planning and policy matters and has discretionary authority over current planning matters pursuant to the County’s Zoning Code. The County Planning Commission also acts as the Board of Zoning Appeals and conducts hearings and makes decisions on appeal matters previously approved or denied by the Zoning Administrator or Planning Director. The Secretary collaborates with County departments and members of the public to schedule hearings and facilitate meetings and conducts long range planning with the Office of Planning and Environmental Review.

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 2018-19:

- Agenda Management/Clerking Service model expanded by 18 boards/councils.
- Initiated implementation of new agenda management technology and data migration.
- Initiated compliance of new Brown Act agenda online posting requirements for county boards/commissions.
- Completed grant funded technology upgrades and improvements in the Board Chambers and public meeting rooms.
- Successfully relocated official records of the Board of Supervisors and completed office workspace reconfigurations.
- Hosted California Clerks of the Board of Supervisors, County Region 2 spring training and workshop.
- Successfully completed internal audit of assessment appeals and implementation of best practices.

FY 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2019-20:

- Implementation of new agenda management technology and facilitation of end-user training.
- Complete compliance of Brown Act agenda online posting requirements for county boards/commissions.
- Complete grant funded technology upgrades and replacements in the Board Chambers and addition of new recording technology in the public meeting room.

RECOMMENDED REDUCTIONS FOR FY 2019-20:

- Recommended reductions include:
 - Net Appropriations of \$94,516
 - Net county cost of \$94,516.
- Details are included in the Program Information – Unfunded section of this budget unit.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 4010000 - Clerk of the Board			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Licenses, Permits & Franchises	\$ 35,000	\$ 35,000	-
Charges for Services	145,000	145,000	-
Miscellaneous Revenues	359,746	597,638	237,892
Total Revenue	\$ 539,746	\$ 777,638	237,892
Salaries & Benefits	\$ 1,629,371	\$ 1,629,371	-
Services & Supplies	598,074	536,784	(61,290)
Equipment	100,030	302,290	202,260
Expenditure Transfer & Reimbursement	(352,235)	(352,235)	-
Total Expenditures/Appropriations	\$ 1,975,240	\$ 2,116,210	140,970
Net Cost	\$ 1,435,494	\$ 1,338,572	(96,922)
Positions	13.0	13.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET0004

- The allocation (net cost) has decreased by \$96,922.

- Rebudget/Reserve/Fund Balance Changes
 - Appropriations have increased \$140,970 due to rebudgeting for the Public Education and Government Facilities Fund (PEG) Grant. The increase in appropriations is offset by PEG Grant revenue in excess of 2019-20 need, due to timing of revenue transfer.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Licenses, Permits & Franchises	\$ 53,565	\$ 38,190	\$ 50,000	\$ 35,000	\$ 35,000
Charges for Services	155,194	155,788	154,715	145,000	145,000
Miscellaneous Revenues	293,288	68,321	350,746	597,638	597,638
Total Revenue	\$ 502,047	\$ 262,299	\$ 555,461	\$ 777,638	\$ 777,638
Salaries & Benefits	\$ 1,140,271	\$ 1,369,397	\$ 1,521,538	\$ 1,629,371	\$ 1,629,371
Services & Supplies	520,791	453,159	721,119	536,784	536,784
Equipment	19,649	53,698	100,030	302,290	302,290
Intrafund Charges	48,973	43,753	45,137	46,010	46,010
Intrafund Reimb	(19,352)	(398,245)	(397,369)	(398,245)	(398,245)
Total Expenditures/Appropriations	\$ 1,710,332	\$ 1,521,762	\$ 1,990,455	\$ 2,116,210	\$ 2,116,210
Net Cost	\$ 1,208,285	\$ 1,259,463	\$ 1,434,994	\$ 1,338,572	\$ 1,338,572
Positions	12.0	13.0	13.0	13.0	13.0

2019-20 PROGRAM INFORMATION

BU: 401000 Clerk of the Board

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

FUNDED

Program No. and Title: 001 Clerk of the Board

2,275,766	0	-381,376	1,894,390	0	0	688,088	0	1,206,302	11.0	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

109,071	0	-16,869	92,202	0	0	69,550	0	22,652	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

129,618	0	0	129,618	0	0	20,000	0	109,618	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										
2,514,455	0	-398,245	2,116,210	0	0	777,638	0	1,338,572	13.0	0

GRAND TOTAL FUNDED										
2,514,455	0	-398,245	2,116,210	0	0	777,638	0	1,338,572	13.0	0

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

UNFUNDED

Program No. and Title: 001 Clerk of the Board

38,821	0	0	38,821	0	0	0	0	38,821	0.0	0
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Program Type: Mandated

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: Reduce various Services and Supplies accounts including Legal Advertising/Notices in the amount of \$9,884, Temporary Services in the amount of \$10,000, Data Processing Supplies in the amount of \$6,000, and Mail/Postage in the amount of \$12,937. These reductions will result in delays in the timely production of agendas, action summaries and meeting packets within mandated timeframes. Service levels for departments, external agencies, boards and commissions, and members of the public will be compromised.

Program No. and Title: 001 Clerk of the Board

55,695	0	0	55,695	0	0	0	0	55,695	0.0	0
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Program Type: Mandated

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: Eliminate funding for a new database to replace the existing Boards and Commissions 650+ member database. This leaves the department at risk of losing current records due to the aging of the system. Service levels for Board Districts, departments, boards and commissions, and members of the public will run the risk of declining.

UNFUNDED										
94,516	0	0	94,516	0	0	0	0	94,516	0.0	0

GRAND TOTAL UNFUNDED										
94,516	0	0	94,516	0	0	0	0	94,516	0.0	0

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	582,549	281,922	450,316	168,395	168,395
Total Financing	1,032,865	450,316	450,316	168,395	168,395
Net Cost	(450,316)	(168,394)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

Available fund balance is \$276,313 due to lower than anticipated expenditures for Board of Supervisors’ district projects.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 5060000 - Community Investment Program			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 276,313	\$ 168,395	\$ (107,918)
Total Revenue	\$ 276,313	\$ 168,395	\$ (107,918)
Services & Supplies	\$ 270,887	\$ 162,969	\$ (107,918)
Expenditure Transfer & Reimbursement	5,426	5,426	-
Total Expenditures/Appropriations	\$ 276,313	\$ 168,395	\$ (107,918)
Net Cost	\$ -	\$ -	\$ -

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased \$107,918 due to the completion of various Board of Supervisors' district projects resulting in a decrease in appropriations of \$107,918.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 1,028,943	\$ 450,316	\$ 450,316	\$ 168,395	\$ 168,395
Miscellaneous Revenues	3,922	-	-	-	-
Total Revenue	\$ 1,032,865	\$ 450,316	\$ 450,316	\$ 168,395	\$ 168,395
Services & Supplies	\$ 582,549	\$ 256,922	\$ 425,316	\$ 162,969	\$ 162,969
Interfund Charges	-	25,000	25,000	5,426	5,426
Total Expenditures/Appropriations	\$ 582,549	\$ 281,922	\$ 450,316	\$ 168,395	\$ 168,395
Net Cost	\$ (450,316)	\$ (168,394)	-	-	-

2019-20 PROGRAM INFORMATION

BU: 5060000 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

96,321	0	0	96,321	0	0	0	96,321	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

72,074	0	0	72,074	0	0	0	72,074	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

168,395	0	0	168,395	0	0	0	168,395	0	0.0	0
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GRAND TOTAL FUNDED

168,395	0	0	168,395	0	0	0	168,395	0	0.0	0
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Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
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 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 5920000 - Contribution To LAFCO			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	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 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
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

2019-20 PROGRAM INFORMATION

BU: 5920000 Contribution To LAFCO

<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 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

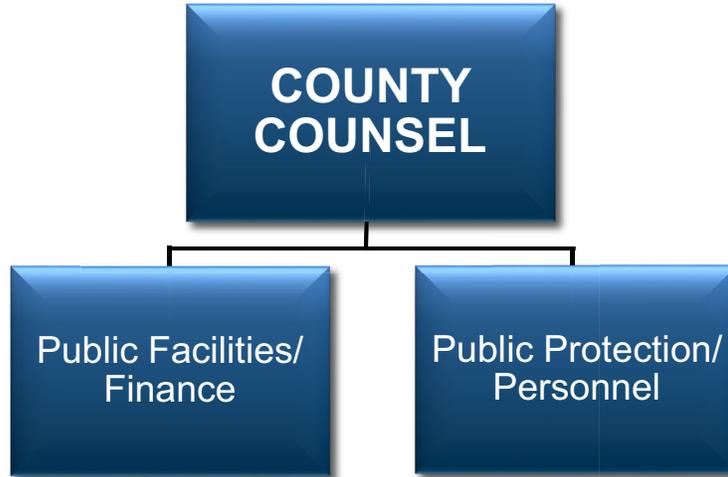
Program Description: This has been a State mandated program since 1963. Every County is required to have a Local Agency Formation Commission.

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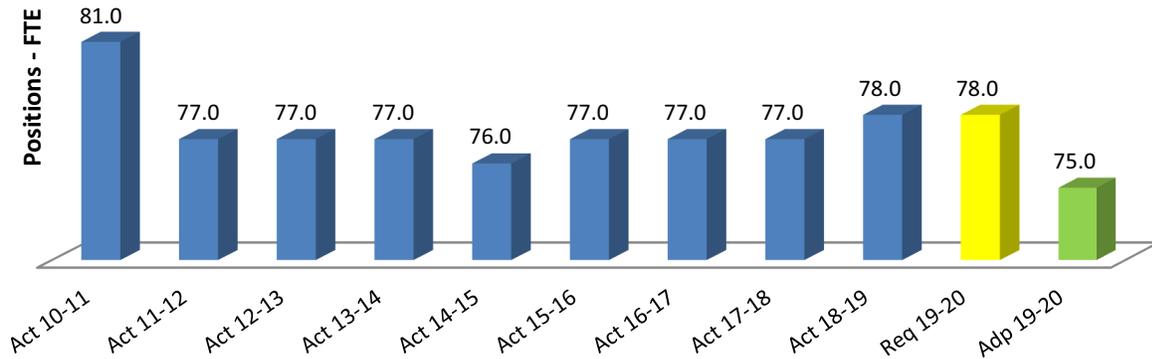
GRAND TOTAL FUNDED	239,500	0	0	239,500	0	0	0	239,500	0.0	0
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DEPARTMENTAL STRUCTURE

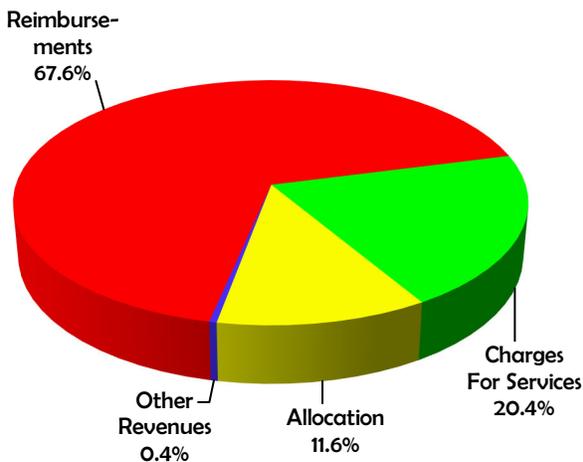
LISA A. TRAVIS, COUNTY COUNSEL



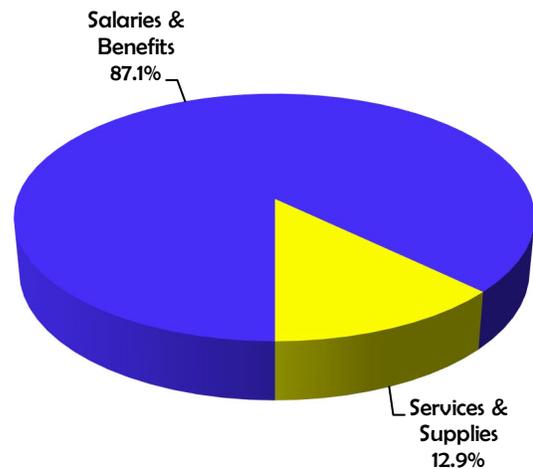
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	5,041,573	5,741,154	6,045,093	6,039,950	6,039,950
Total Financing	3,188,566	3,677,868	3,442,823	3,882,680	3,882,680
Net Cost	1,853,007	2,063,286	2,602,270	2,157,270	2,157,270
Positions	77.0	78.0	78.0	75.0	75.0

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 2019-20 RECOMMENDED BUDGET

RECOMMENDED REDUCTIONS FOR FY 2019-20:

- Recommended reductions include:
 - Net Appropriations of \$127,323
 - Revenues of -\$371,575 (actually increasing as work is shifted)
 - Net county cost of \$498,898
 - 3.0 FTE
- Details are included in the Program Information – Unfunded section of this budget unit.

STAFFING LEVEL CHANGE FOR FY 2019-20:

- The following position changes are included as part of the Fiscal Year 2019-20 Recommended June Budget:

Attorney Level 4 Civil Range B.....	-3.0
Total	-3.0

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 4810000 - County Counsel			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Charges for Services	\$ 3,807,680	\$ 3,807,680	-
Miscellaneous Revenues	75,000	75,000	-
Total Revenue	\$ 3,882,680	\$ 3,882,680	-
Salaries & Benefits	\$ 16,261,827	\$ 16,261,827	-
Services & Supplies	2,245,076	2,245,076	-
Expenditure Transfer & Reimbursement	(12,466,953)	(12,466,953)	-
Total Expenditures/Appropriations	\$ 6,039,950	\$ 6,039,950	-
Net Cost	\$ 2,157,270	\$ 2,157,270	-
Positions	75.0	75.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Intergovernmental Revenues	\$ -	\$ (2,255)	\$ -	\$ -	-
Charges for Services	3,100,308	3,604,322	3,392,823	3,807,680	3,807,680
Miscellaneous Revenues	88,258	75,801	50,000	75,000	75,000
Total Revenue	\$ 3,188,566	\$ 3,677,868	\$ 3,442,823	\$ 3,882,680	\$ 3,882,680
Salaries & Benefits	\$ 14,335,453	\$ 15,429,744	\$ 15,833,791	\$ 16,261,827	\$ 16,261,827
Services & Supplies	2,012,536	1,994,827	2,441,379	2,245,076	2,245,076
Intrafund Charges	142,631	153,164	161,962	162,339	162,339
Intrafund Reimb	(11,449,047)	(11,836,581)	(12,392,039)	(12,629,292)	(12,629,292)
Total Expenditures/Appropriations	\$ 5,041,573	\$ 5,741,154	\$ 6,045,093	\$ 6,039,950	\$ 6,039,950
Net Cost	\$ 1,853,007	\$ 2,063,286	\$ 2,602,270	\$ 2,157,270	\$ 2,157,270
Positions	77.0	78.0	78.0	75.0	75.0

2019-20 PROGRAM INFORMATION

BU: 4810000 County Counsel

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

FUNDED

Program No. and Title: 001 Legal Services

18,669,242	0	-12,629,292	6,039,950	0	0	3,882,680	0	2,157,270	75.0	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: Legal Services

FUNDED										
18,669,242	0	-12,629,292	6,039,950	0	0	3,882,680	0	2,157,270	75.0	1

GRAND TOTAL FUNDED										
18,669,242	0	-12,629,292	6,039,950	0	0	3,882,680	0	2,157,270	75.0	1

UNFUNDED

Program No. and Title: 001 Legal Services

877,401	0	-750,078	127,323	0	0	-371,575	0	498,898	3.0	0
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Program Type: Mandated

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

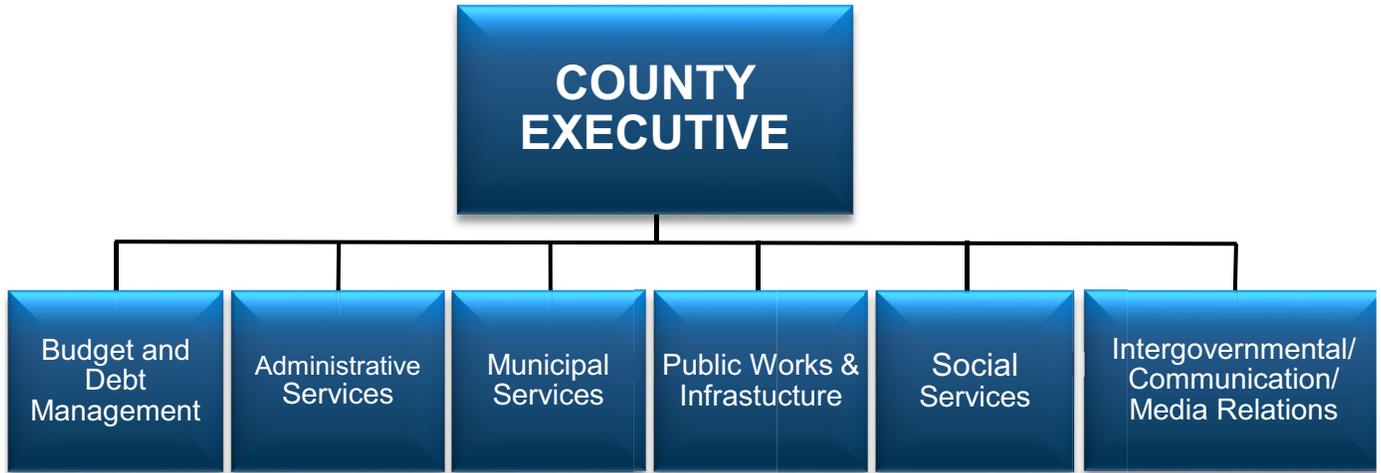
Strategic Objective: IS -- Internal Support

Program Description: Reduction of 2.0 FTE Attorney Level 4 Civil Range B Attorney Positions due to a reduction in reimbursement from the Department of Child, Family and Adult Services will reduce Legal Services to Juvenile Dependency, negatively impacting the writs and appeals as those responsibilities must be absorbed by courtroom attorneys; Reduction of 1.0 FTE Attorney Level 4 Civil Range B will reduce representation of the Public Guardian/Public Administrator covering statutorily mandated court proceedings; and, reduction of reimbursement for 1.0 FTE Information Technology contractor from the Department of Technology will result in project delays because responsibilities will need to be absorbed by existing Information Technology contractors.

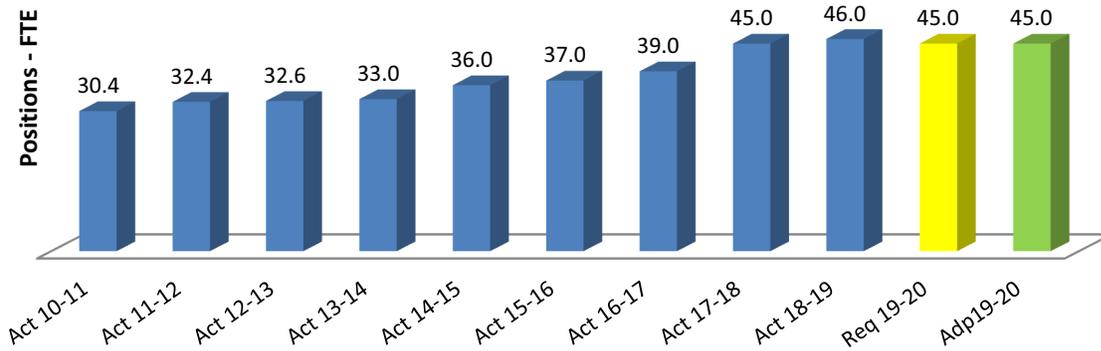
UNFUNDED										
877,401	0	-750,078	127,323	0	0	-371,575	0	498,898	3.0	0

GRAND TOTAL UNFUNDED										
877,401	0	-750,078	127,323	0	0	-371,575	0	498,898	3.0	0

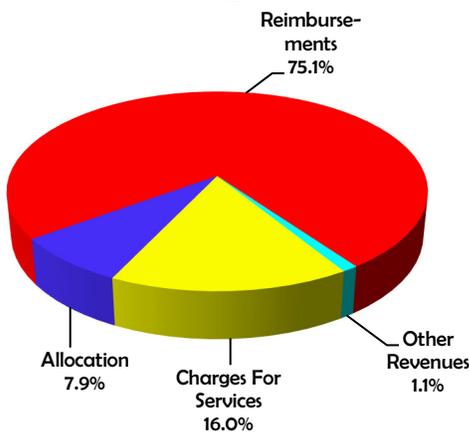
DEPARTMENTAL STRUCTURE
NAVDEEP S. GILL, COUNTY EXECUTIVE



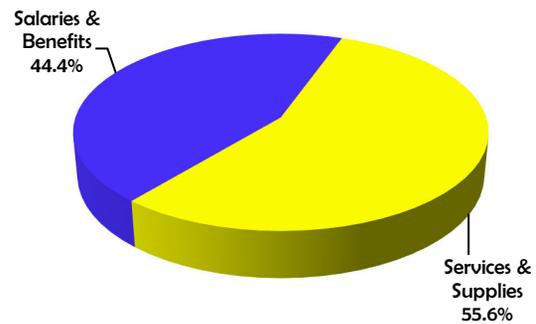
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	1,055,674	1,128,445	1,144,782	1,209,862	1,209,862
Total Financing	-	-	-	-	-
Net Cost	1,055,674	1,128,445	1,144,782	1,209,862	1,209,862
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 Office of the County Executive’s budget unit also includes the Assistant County Executive and support staff.

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	3,155,266	3,494,696	3,934,474	4,008,409	4,008,409
Total Financing	2,781,760	3,131,633	3,514,804	3,573,815	3,573,815
Net Cost	373,506	363,063	419,670	434,594	434,594
Positions	42.0	43.0	43.0	42.0	42.0

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 Cabinet 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 2019-20 RECOMMENDED BUDGET

STAFFING LEVEL CHANGE FOR FY 2019-20:

The following position changes are included as part of the Fiscal Year 2019-20 Recommended June Budget:

Communication & Media Officer 2	-1.0
Total	-1.0

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

OFFICE OF COUNTY EXECUTIVE (5910000)

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 5910000 - County Executive			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Salaries & Benefits	\$ 972,005	\$ 972,005	-
Services & Supplies	158,090	158,090	-
Expenditure Transfer & Reimbursement	79,767	79,767	-
Total Expenditures/Appropriations	\$ 1,209,862	\$ 1,209,862	-
Net Cost	\$ 1,209,862	\$ 1,209,862	-
Positions	3.0	3.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has not changed.

SCHEDULE (5910000):

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Salaries & Benefits	\$ 844,811	\$ 924,762	\$ 902,396	\$ 972,005	\$ 972,005
Services & Supplies	143,992	139,931	178,533	158,090	158,090
Intrafund Charges	66,871	63,752	63,853	79,767	79,767
Total Expenditures/Appropriations	\$ 1,055,674	\$ 1,128,445	\$ 1,144,782	\$ 1,209,862	\$ 1,209,862
Net Cost	\$ 1,055,674	\$ 1,128,445	\$ 1,144,782	\$ 1,209,862	\$ 1,209,862
Positions	3.0	3.0	3.0	3.0	3.0

2019-20 PROGRAM INFORMATION

BU: 5910000 County Executive

<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 Agency/County Executive Administration

1,209,862	0	0	1,209,862	0	0	0	0	1,209,862	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										
1,209,862	0	0	1,209,862	0	0	0	0	1,209,862	3.0	0

GRAND TOTAL FUNDED										
1,209,862	0	0	1,209,862	0	0	0	0	1,209,862	3.0	0

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION
COUNTY EXECUTIVE CABINET (5730000)

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 5730000 - County Executive Cabinet			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Charges for Services	\$ 3,349,815	\$ 3,349,815	\$ -
Miscellaneous Revenues	224,000	224,000	-
Total Revenue	\$ 3,573,815	\$ 3,573,815	\$ -
Salaries & Benefits	\$ 8,320,835	\$ 8,320,835	\$ -
Services & Supplies	1,834,174	1,834,174	-
Expenditure Transfer & Reimbursement	(6,146,600)	(6,146,600)	-
Total Expenditures/Appropriations	\$ 4,008,409	\$ 4,008,409	\$ -
Net Cost	\$ 434,594	\$ 434,594	\$ -
Positions	42.0	42.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has not changed.

SCHEDULE (5730000):

State Controller Schedule		County of Sacramento				Schedule 9
County Budget Act January 2010		Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20				
		Budget Unit	5730000 - County Executive Cabinet			
		Function	GENERAL			
		Activity	Legislative & Administrative			
		Fund	001A - GENERAL			
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Charges for Services	\$ 2,564,833	\$ 2,937,177	\$ 3,290,804	\$ 3,349,815	\$ 3,349,815	
Miscellaneous Revenues	216,927	194,456	224,000	224,000	224,000	
Total Revenue	\$ 2,781,760	\$ 3,131,633	\$ 3,514,804	\$ 3,573,815	\$ 3,573,815	
Salaries & Benefits	\$ 6,650,903	\$ 7,199,167	\$ 7,586,115	\$ 8,320,835	\$ 8,320,835	
Services & Supplies	1,273,150	1,295,608	1,948,322	1,834,174	1,834,174	
Interfund Reimb	-	-	-	(206,544)	(206,544)	
Intrafund Charges	7,339,006	7,977,630	9,187,445	9,555,154	9,555,154	
Intrafund Reimb	(12,107,793)	(12,977,709)	(14,787,408)	(15,495,210)	(15,495,210)	
Total Expenditures/Appropriations	\$ 3,155,266	\$ 3,494,696	\$ 3,934,474	\$ 4,008,409	\$ 4,008,409	
Net Cost	\$ 373,506	\$ 363,063	\$ 419,670	\$ 434,594	\$ 434,594	
Positions	42.0	43.0	43.0	42.0	42.0	

2019-20 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 Communications and Media

1,870,547	0	-1,698,439	172,108	0	0	172,108	0	0	8.0	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: 002 Local Agency Formation Commission (LAFCo) Support

365,937	0	0	365,937	0	0	365,937	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.

Program No. and Title: 003 Government Relations/Legislation

738,039	0	-383,039	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.

Program No. and Title: 004 Executive Cabinet

12,461,171	0	-10,032,600	2,428,571	0	0	2,153,511	0	275,060	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.

	<u>Appropriations</u>	<u>Reimbursements</u>		Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
		Realignment/ Prop 172	Other								
<i>Program No. and Title: 005 Budget and Debt Management</i>											
	4,274,469	0	-3,587,676	686,793	0	0	527,259	0	159,534	18.0	0
<i>Program Type: Self-Supporting</i>											
<i>Countywide Priority: 5 -- General Government</i>											
<i>Strategic Objective: IS -- Internal Support</i>											
<i>Program Description: Provides countywide central budget review, budget recommendations on programs/policies, agenda oversight and Capital and cash-flow borrowing / covenant compliance.</i>											
FUNDED											
	19,710,163	0	-15,701,754	4,008,409	0	0	3,573,815	0	434,594	42.0	0
GRAND TOTAL FUNDED											
	19,710,163	0	-15,701,754	4,008,409	0	0	3,573,815	0	434,594	42.0	0

Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	1,109,673	977,982	1,121,838	1,215,684	1,215,684
Total Financing	1,189,989	1,121,636	1,121,838	1,215,684	1,215,684
Net Cost	(80,316)	(143,654)	-	-	-

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.
- 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. Many 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.
- 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 2018-19:

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

FY 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$80,000 due to rebudgeting for capital maintenance projects.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 6310000 - County Library				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 80,000	\$ 143,653	\$ 63,653	
Miscellaneous Revenues	1,072,031	1,072,031	-	
Total Revenue	\$ 1,152,031	\$ 1,215,684	\$ 63,653	
Services & Supplies	\$ 1,152,031	\$ 1,215,684	\$ 63,653	
Total Expenditures/Appropriations	\$ 1,152,031	\$ 1,215,684	\$ 63,653	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Appropriations have increased \$63,653 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 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 180,685	\$ 80,316	\$ 80,316	\$ 143,653	\$ 143,653
Revenue from Use Of Money & Property	1,506	298	500	-	-
Miscellaneous Revenues	1,007,798	1,041,022	1,041,022	1,072,031	1,072,031
Total Revenue	\$ 1,189,989	\$ 1,121,636	\$ 1,121,838	\$ 1,215,684	\$ 1,215,684
Services & Supplies	\$ 1,109,673	\$ 977,982	\$ 1,121,838	\$ 1,215,684	\$ 1,215,684
Total Expenditures/Appropriations	\$ 1,109,673	\$ 977,982	\$ 1,121,838	\$ 1,215,684	\$ 1,215,684
Net Cost	\$ (80,316)	\$ (143,654)	\$ -	\$ -	\$ -

2019-20 PROGRAM INFORMATION

BU: 6310000 County Library

<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 Capital maintenance and repair funding for Sacramento County owned Sacramento Public Library Authority branches

1,215,684	0	0	1,215,684	0	0	1,072,031	143,653	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.

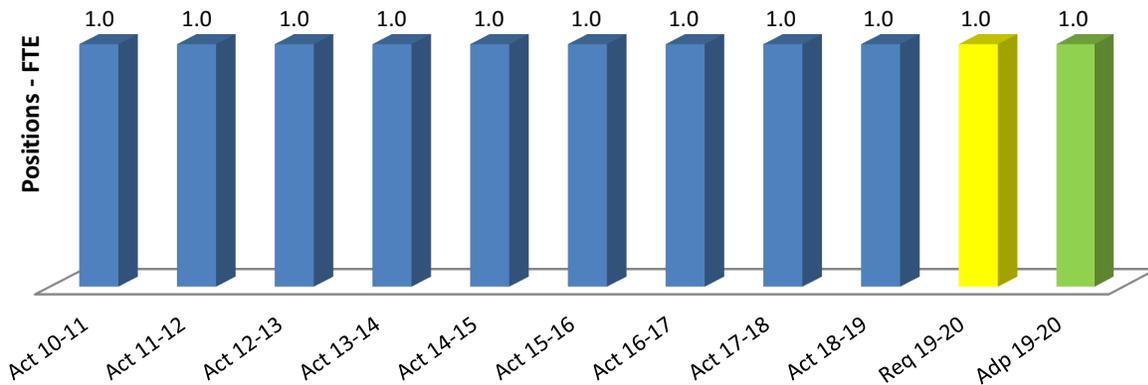
FUNDED										
1,215,684	0	0	1,215,684	0	0	1,072,031	143,653	0	0.0	0

GRAND TOTAL FUNDED										
1,215,684	0	0	1,215,684	0	0	1,072,031	143,653	0	0.0	0

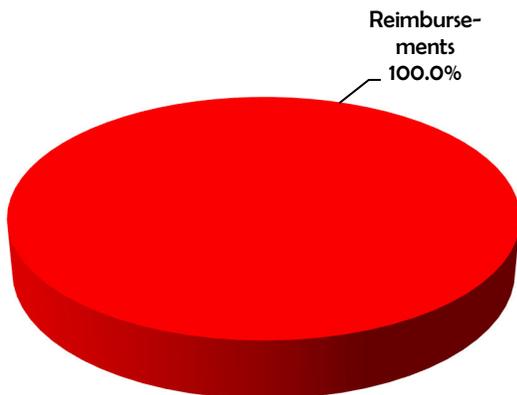
DEPARTMENTAL STRUCTURE



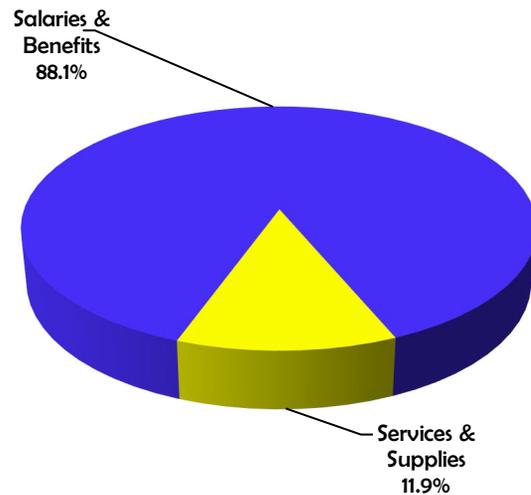
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(39)	(21)	157	-	-
Total Financing	-	-	-	-	-
Net Cost	(39)	(21)	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:

Establish cohesive juvenile and adult criminal justice system policies based on research, evaluation and monitoring of policy decisions and programs implemented, identify deficiencies, formulate policy, 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 2018-19:

- AB 1810 and SB 215 (2018) amended Penal Code 1001.35-1001.36 to create a mental health diversion pathway for eligible individuals with mental disorders that can be safely addressed in community-based treatment when it is determined their mental disorder played a significant part in the commission of their charged offense. In collaboration with key justice agencies, Sacramento Superior Court implemented a local mental health diversion process for misdemeanor offenses in October 2018 and for felony offenses in January 2019 with no additional funding to provide treatment to this new population.
- The Cabinet’s Integrated Justice Information System (IJIS) Steering Committee began efforts to update the IJIS data sharing Memorandum of Understanding (MOU) and IJIS data elements access matrix to ensure structural, legal, and data system changes are incorporated.

SIGNIFICANT DEVELOPMENTS DURING FY 2018-19 (cont.):

- Sacramento Superior Court expanded their new Case Management System’s C-Track application to provide processing for all Traffic Court cases, in addition to Parole and Post-Release Community Supervision (PRCS) cases already being processed in C-Track.
- The Cabinet and its Mental Health Workgroup developed Board materials, including the Resolution adopted on January 29, 2019, to formally join the National Stepping Up Initiative, which provides specialized evidence based tools, resources, and technical assistance to help counties reduce the number of people with mental illnesses in jail.

FY 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2019-20:

- Cabinet agencies and staff will work collaboratively to support implementation of a three-year Pretrial Felony Mental Health Diversion Pilot Program that will be supported by funding from the Department of State Hospitals. The pilot will expand community-based mental health service capacity for the targeted population.
- An updated Integrated Justice Information System (IJIS) MOU will be executed to ensure data sharing continues between justice partners through IJIS in a coordinated manner to enhance public safety and justice. The MOU is specific to standards and expectations for data sharing through IJIS and does not address standards and expectations for individual Agency non-shared systems and data.
- The Sheriff’s new Jail Management System (JMS) and the Court’s new Criminal Case Management System (C-Track) are both scheduled to go live in Fiscal Year 2019-20.
- A new Presiding Judge will be elected, resulting in a change to the Chair of the Criminal Justice Cabinet starting January 1, 2020.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 5750000 - Criminal Justice Cabinet			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Salaries & Benefits	\$ 209,819	\$ 209,819	-
Services & Supplies	25,960	25,960	-
Expenditure Transfer & Reimbursement	(235,779)	(235,779)	-
Total Expenditures/Appropriations	\$ -	\$ -	-
Net Cost	\$ -	\$ -	-
Positions	1.0	1.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Salaries & Benefits	\$ 187,781	\$ 197,478	\$ 195,899	\$ 209,819	\$ 209,819
Services & Supplies	2,977	3,155	30,656	25,960	25,960
Intrafund Charges	1,482	2,060	2,176	2,398	2,398
Intrafund Reimb	(192,279)	(202,714)	(228,574)	(238,177)	(238,177)
Total Expenditures/Appropriations	\$ (39)	\$ (21)	\$ 157	\$ -	\$ -
Net Cost	\$ (39)	\$ (21)	\$ 157	\$ -	\$ -
Positions	1.0	1.0	1.0	1.0	1.0

2019-20 PROGRAM INFORMATION

BU: 5750000 Criminal Justice Cabinet

<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 Criminal Justice Cabinet

238,177	0	-238,177	0	0	0	0	0	0	1.0	0
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Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

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

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

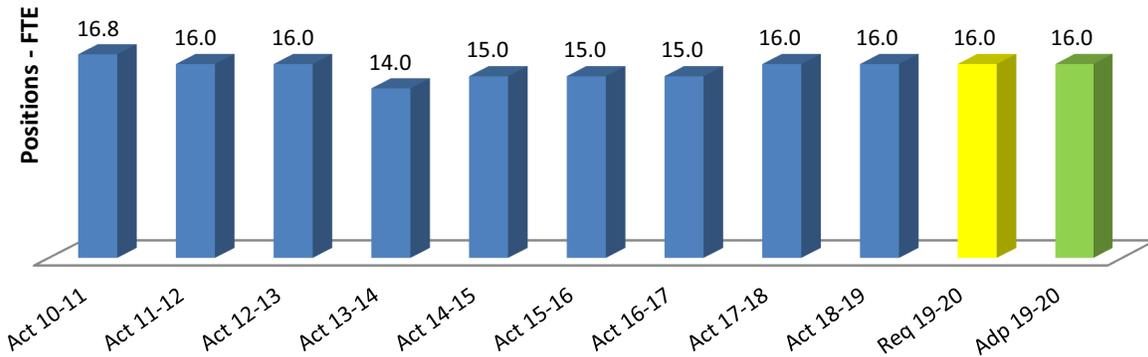
FUNDED	238,177	0	-238,177	0	0	0	0	0	1.0	0
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DEPARTMENTAL STRUCTURE

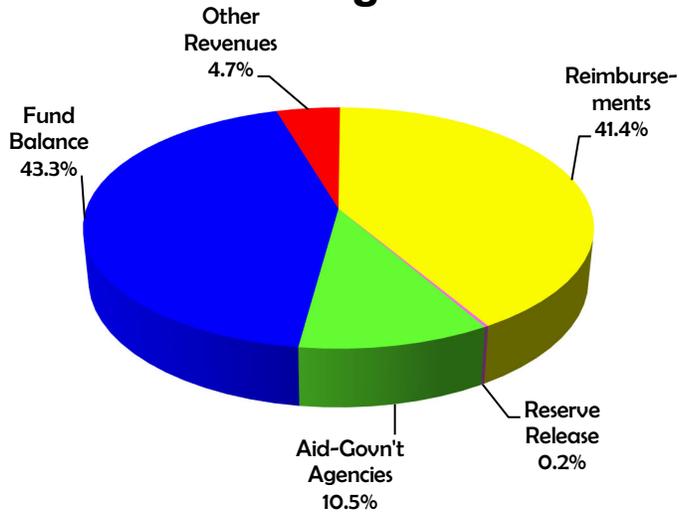
TROY GIVANS, DIRECTOR



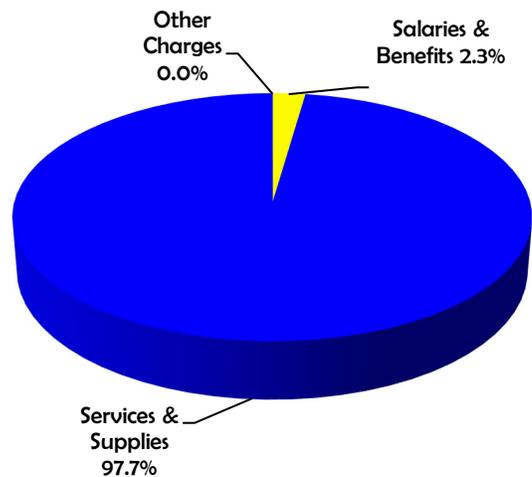
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	17,059,024	38,132,269	40,134,381	69,969,767	69,969,767
Total Financing	28,966,636	48,105,252	40,134,381	69,969,767	69,969,767
Net Cost	(11,907,612)	(9,972,983)	-	-	-
Positions	16.0	16.0	16.0	16.0	16.0

PROGRAM DESCRIPTION:

- 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 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGE FOR FY 2019-20:

- At the direction of the Department of Finance, McClellan Environmental Services Cooperative Agreement funding, McClellan Qualified Investment funding, and Mather/McClellan redevelopment bond proceeds totaling \$38,720,731, which historically had been recorded as Trust Funds, will be moved into Fund Balance beginning July 1, 2019.

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$47,585,475 primarily due to the inclusion of \$38,720,731 previously held in trust accounts prior to Fiscal Year 2019-20 (\$22.1 million of McClellan Environmental Services Cooperative Agreement funding, \$0.5 million of McClellan Qualified Investment funding, and \$16.1 million of Mather/McClellan redevelopment bond proceeds). The balance of the available fund balance is due to a combination of project timing and lower than anticipated expenditures in Fiscal Year 2018-19: \$3.0 million for Western Area Power Authority program energy efficiency projects at McClellan; \$0.6 million for fire protection services at McClellan; \$0.2 million for Business Environmental Resource Center operations; and \$5.0 million for Mather, McClellan, and General Economic Development projects and activities.

BUDGET RESERVE BALANCES FOR FY 2019-20:

- **Mather Reserve — \$1,560,067**

This reserve was established to hold dedicated funding for Mather Roadway and other infrastructure. Reserve remains unchanged from the Fiscal Year 2018-19 Adopted Budget.

- **North Area Transfer Station — \$0**

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 reflects a decrease of \$246,282 from the Fiscal Year 2018-19 Adopted Budget in the form of the final payment of the ten-year repayment from DWMR.

- **Western Area Power Authority (WAPA) — \$750,000**

This reserve was established due to variability in the energy market. It is funded with WAPA program proceeds. Reserve remains unchanged from the Fiscal Year 2018-19 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 from the Fiscal Year 2018-19 Adopted Budget.

- **Economic Development Restoration — \$2,910,000**

This reserve was 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. Reserve remains unchanged from the Fiscal Year 2018-19 Adopted Budget.

- **Imprest Cash — \$300**

This reserve was established to provide petty cash funding for the Office of Economic Development. Reserve remains unchanged from the Fiscal Year 2018-19 Adopted Budget.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 3870000 - Economic Development			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 47,585,475	\$ 51,611,538	\$ 4,026,063
Reserve Release	246,282	246,282	-
Licenses, Permits & Franchises	52,000	30,000	(22,000)
Revenue from Use Of Money & Property	808,523	808,523	-
Intergovernmental Revenues	12,500,000	12,500,000	-
Miscellaneous Revenues	4,773,728	4,754,424	(19,304)
Other Financing Sources	19,000	19,000	-
Total Revenue	\$ 65,985,008	\$ 69,969,767	\$ 3,984,759
Salaries & Benefits	\$ 2,716,368	\$ 2,716,368	-
Services & Supplies	63,450,407	67,435,166	3,984,759
Other Charges	8,233	8,233	-
Expenditure Transfer & Reimbursement	(190,000)	(190,000)	-
Total Expenditures/Appropriations	\$ 65,985,008	\$ 69,969,767	\$ 3,984,759
Net Cost	\$ -	\$ -	-
Positions	16.0	16.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$4,026,063 primarily due to:
 - Timing of projects at the former Mather Air Force Base (\$377,658)
 - Timing of projects related to environmental remediation and infrastructure at the former McClellan Air Force Base (\$3,137,311)
 - Various project timeline shifts related to the Business Environmental Resource Center (BERC) and Western Power Association (WAPA).
 - Appropriations have increased \$3,984,752 due to rebudgeting related to the above projects.
 - Revenues decreased \$41,304 due to timing of receipt of revenue.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 10,322,821	\$ 11,907,611	\$ 11,907,611	\$ 51,611,538	\$ 51,611,538
Reserve Release	202,769	690,211	690,211	246,282	246,282
Licenses, Permits & Franchises	-	58,197	97,846	30,000	30,000
Revenue from Use Of Money & Property	1,563,175	568,427	935,787	808,523	808,523
Intergovernmental Revenues	10,029,640	28,911,447	16,643,181	12,500,000	12,500,000
Charges for Services	-	-	15,000	-	-
Miscellaneous Revenues	6,828,520	5,950,843	9,826,745	4,754,424	4,754,424
Other Financing Sources	19,711	18,516	18,000	19,000	19,000
Total Revenue	\$ 28,966,636	\$ 48,105,252	\$ 40,134,381	\$ 69,969,767	\$ 69,969,767
Reserve Provision	\$ -	\$ 2,910,000	\$ 2,910,000	\$ -	\$ -
Salaries & Benefits	2,143,702	2,031,060	2,545,027	2,716,368	2,716,368
Services & Supplies	14,900,459	32,935,222	34,411,505	67,435,166	67,435,166
Other Charges	304,863	545,989	557,849	8,233	8,233
Interfund Charges	91,993	43,431	79,000	42,052,253	42,052,253
Interfund Reimb	(381,993)	(333,431)	(369,000)	(42,242,253)	(42,242,253)
Intrafund Charges	4,362,455	4,568,411	6,472,043	7,092,391	7,092,391
Intrafund Reimb	(4,362,455)	(4,568,413)	(6,472,043)	(7,092,391)	(7,092,391)
Total Expenditures/Appropriations	\$ 17,059,024	\$ 38,132,269	\$ 40,134,381	\$ 69,969,767	\$ 69,969,767
Net Cost	\$ (11,907,612)	\$ (9,972,983)	\$ -	\$ -	\$ -
Positions	16.0	16.0	16.0	16.0	16.0

2019-20 PROGRAM INFORMATION

BU: 3870000 Economic Development

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 Economic Development

1,948,936	0	-1,703,324	245,612	0	0	245,609	3	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. The program has continued the approach of aggregating primarily non-General Fund financing sources to maintain ongoing core program services. This approach is being taken to allow the annual General Fund transfer to be used to meet other critical county needs.

Program No. and Title: 002 McClellan

89,316,402	0	-38,405,656	50,910,746	0	0	16,135,168	34,775,578	0	2.0	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: 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 cooperative agreement funds, redevelopment bond proceeds, energy credits from electricity sales, revenues derived from McClellan Airfield Aircraft Rescue and Fire Fighting services 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)

1,948,027	0	-835,000	1,113,027	0	0	911,920	201,107	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.

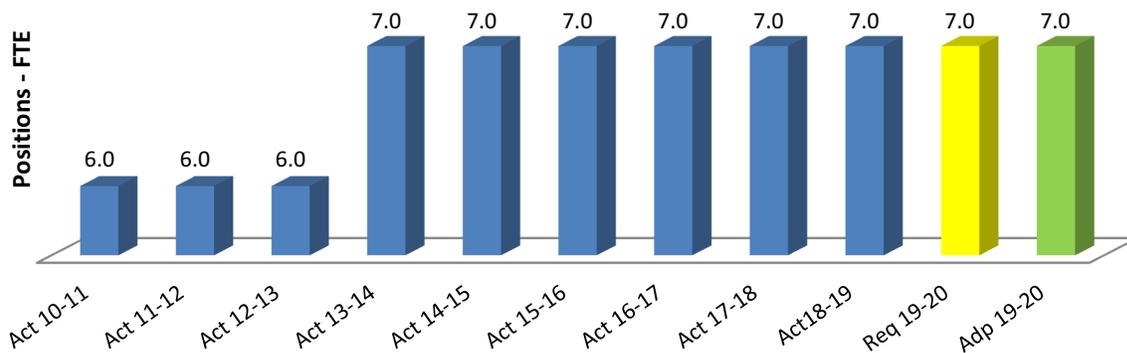
	Appropriations	Reimbursements		Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
		Realignment/ Prop 172	Other								
Program No. and Title: 004 Mather											
	22,371,007	0	-6,392,964	15,978,043	0	0	504,250	15,473,793	0	2.0	0
<i>Program Type:</i> Self-Supporting											
<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 redevelopment bond proceeds and 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											
	3,720,039	0	-1,997,700	1,722,339	0	0	315,000	1,407,339	0	3.0	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> 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											
	119,304,411	0	-49,334,644	69,969,767	0	0	18,111,947	51,857,820	0	16.0	0
GRAND TOTAL FUNDED											
	119,304,411	0	-49,334,644	69,969,767	0	0	18,111,947	51,857,820	0	16.0	0

DEPARTMENT STRUCTURE

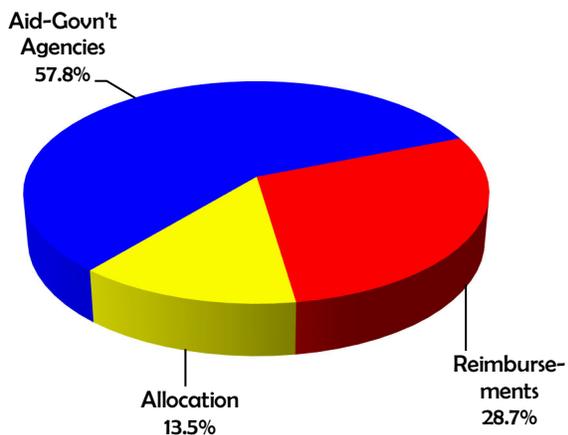
STEVE CANTELME, CHIEF



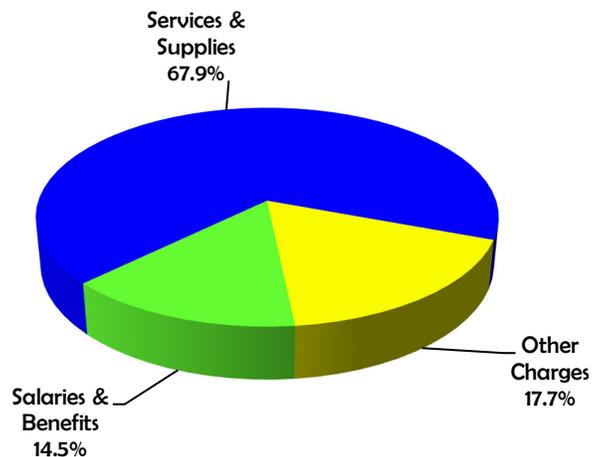
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	3,575,881	3,527,680	5,159,644	5,470,777	5,470,777
Total Financing	2,605,267	2,553,262	4,127,237	4,438,370	4,438,370
Net Cost	970,614	974,418	1,032,407	1,032,407	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 the 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 and shelter training to the region and coordinate non-county agencies with care and shelter responsibilities such as American Red Cross in all response activities before, during and after a disaster.

FY 2019-20 RECOMMENDED BUDGET**RECOMMENDED REDUCTIONS FOR FY 2019-20:**

- Recommended reductions include:
 - Net Appropriations of \$50,735
 - Net County Cost of \$50,735.
- Details are included in the Program Information – Unfunded section of this budget unit.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 7090000 - Emergency Services			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Intergovernmental Revenues	\$ 3,536,147	\$ 4,438,370	\$ 902,223
Total Revenue	\$ 3,536,147	\$ 4,438,370	\$ 902,223
Salaries & Benefits	\$ 1,109,994	\$ 1,109,994	-
Services & Supplies	1,691,353	2,375,126	683,773
Other Charges	1,169,022	1,169,022	-
Equipment	-	187,132	187,132
Expenditure Transfer & Reimbursement	598,185	629,503	31,318
Total Expenditures/Appropriations	\$ 4,568,554	\$ 5,470,777	\$ 902,223
Net Cost	\$ 1,032,407	\$ 1,032,407	-
Positions	7.0	7.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has not changed.
- Rebudget Changes
 - Appropriations have increased \$902,223 due to rebudgeting for California Department of Water Resources grant projects not completed in Fiscal Year 2018-19. The increase in appropriations is offset by an increase in grant revenue from the California Department of Water Resources.
- Other Changes
 - \$31,318 in appropriations were shifted from Services and Supplies to Expenditure Transfers due to a transfer of Homeland Security grant funds from the Sacramento Office of Emergency Services to the Coroner for deployable storage racks and transfer boards for disaster victims.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20	Schedule 9
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Budget Unit **7090000 - Emergency Services**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Intergovernmental Revenues	\$ 2,605,267	\$ 2,553,262	\$ 4,127,237	\$ 4,438,370	\$ 4,438,370
Total Revenue	\$ 2,605,267	\$ 2,553,262	\$ 4,127,237	\$ 4,438,370	\$ 4,438,370
Salaries & Benefits	\$ 975,998	\$ 1,050,612	\$ 1,054,448	\$ 1,109,994	\$ 1,109,994
Services & Supplies	1,273,792	1,130,691	2,325,976	2,375,126	2,375,126
Other Charges	253,033	218,570	788,344	1,169,022	1,169,022
Equipment	7,009	38,216	167,132	187,132	187,132
Interfund Charges	413,696	678,816	485,125	166,000	166,000
Intrafund Charges	1,439,732	1,774,602	2,245,654	2,666,365	2,666,365
Intrafund Reimb	(787,379)	(1,363,827)	(1,907,035)	(2,202,862)	(2,202,862)
Total Expenditures/Appropriations	\$ 3,575,881	\$ 3,527,680	\$ 5,159,644	\$ 5,470,777	\$ 5,470,777
Net Cost	\$ 970,614	\$ 974,418	\$ 1,032,407	\$ 1,032,407	\$ 1,032,407
Positions	7.0	7.0	7.0	7.0	7.0

2019-20 PROGRAM INFORMATION

BU: 7090000 Emergency 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 SacOES Admin

1,840,006	0	-160,789	1,679,217	433,646	0	213,164	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 Grant Projects

5,833,633	0	-2,042,073	3,791,560	2,436,249	1,355,311	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 and state grant funds on behalf of the operational area 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.

FUNDED										
7,673,639	0	-2,202,862	5,470,777	2,869,895	1,355,311	213,164	0	1,032,407	7.0	3

GRAND TOTAL FUNDED										
7,673,639	0	-2,202,862	5,470,777	2,869,895	1,355,311	213,164	0	1,032,407	7.0	3

<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>									

UNFUNDED

Program No. and Title: 001 SacOES Admin

50,735	0	0	50,735	0	0	0	0	50,735	0.0	0
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Program Type: Mandated

Countywide Priority: 5 -- General Government

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

Program Description: Reduction in funding, impacting \$65,000 average annual service contract that provides review and update of 30 countywide emergency plans every 3 years for an average of 10 per year. If the plan review/update schedule is not kept current, fewer trainings and exercises will be provided and the County will be less prepared to respond to an emergency. The Department can utilize staff to review some plans for the first year but will start falling behind on plan updates and compliance issues without dedicated staff, which could affect grant eligibility.

UNFUNDED										
50,735	0	0	50,735	0	0	0	0	50,735	0.0	0

GRAND TOTAL UNFUNDED										
50,735	0	0	50,735	0	0	0	0	50,735	0.0	0

GROWTH REQUEST NOT RECOMMENDED

Program No. and Title: 001 SacOES Admin

187,857	0	0	187,857	0	0	0	0	187,857	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

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

Program Description: Funding for replacement of 29 desktops, 30 laptops, and 135 Microsoft Office 2016-19 licenses, which are part of a Department of Technology (Dtech) project to upgrade the Microsoft operating system and Microsoft Office countywide.

GROWTH REQUEST NOT RECOMMENDED										
187,857	0	0	187,857	0	0	0	0	187,857	0.0	0

GRAND TOTAL NOT RECOMMENDED										
187,857	0	0	187,857	0	0	0	0	187,857	0.0	0

Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	139,967	164,431	183,857	190,648	190,648
Total Financing	-	-	-	-	-
Net Cost	139,967	164,431	183,857	190,648	190,648

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 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET
 Budget Unit: 4660000 - Fair Housing Services

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Services & Supplies	\$ 146,117	\$ 146,117	-
Other Charges	44,031	44,031	-
Expenditure Transfer & Reimbursement	500	500	-
Total Expenditures/Appropriations	\$ 190,648	\$ 190,648	-
Net Cost	\$ 190,648	\$ 190,648	-

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 2019-20	Schedule 9
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Budget Unit **466000 - Fair Housing Services**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Services & Supplies	\$ 125,696	\$ 132,039	\$ 146,117	\$ 146,117	\$ 146,117
Other Charges	14,060	32,179	37,240	44,031	44,031
Intrafund Charges	211	213	500	500	500
Total Expenditures/Appropriations	\$ 139,967	\$ 164,431	\$ 183,857	\$ 190,648	\$ 190,648
Net Cost	\$ 139,967	\$ 164,431	\$ 183,857	\$ 190,648	\$ 190,648

2019-20 PROGRAM INFORMATION

BU: 466000 Fair Housing Services

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

FUNDED

Program No. and Title: 001 Fair Housing Services

190,648	0	0	190,648	0	0	0	0	190,648	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: Oversight of the fair housing services contract and retirement liability payments for the Sacramento Regional Human Rights/ Fair Housing Commission.

FUNDED										
190,648	0	0	190,648	0	0	0	0	190,648	0.0	0

GRAND TOTAL FUNDED										
190,648	0	0	190,648	0	0	0	0	190,648	0.0	0

Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	116,107	52,580	2,358,119	2,776,025	2,776,025
Total Financing	1,497,226	1,605,511	2,358,119	2,776,025	2,776,025
Net Cost	(1,381,119)	(1,552,931)	-	-	-

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 DEVELOPMENT DURING FY 2018-19:

- Financing Plan and Development Impact Fee Program update approved by the Board of Supervisors on August 21, 2018. First update since 2005.

FY 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGE FOR FY 2019-20:

- Development of Barrett Ranch East, located on the north side of Antelope Road along the west and east sides of Don Julio Boulevard, will result in various roadway, park and residential and commercial construction projects.

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$1,443,834 primarily due to lower than anticipated district administration costs.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 3070000 - Antelope Public Facilities Financing Plan				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 1,443,834	\$ 1,552,931	\$ 109,097	
Revenue from Use Of Money & Property	6,000	18,000	12,000	
Charges for Services	252,000	252,000	-	
Miscellaneous Revenues	953,094	953,094	-	
Total Revenue	\$ 2,654,928	\$ 2,776,025	\$ 121,097	
Services & Supplies	\$ 1,727,231	\$ 1,842,622	\$ 115,391	
Other Charges	927,697	933,403	5,706	
Total Financing Uses	\$ 2,654,928	\$ 2,776,025	\$ 121,097	
Total Expenditures/Appropriations	\$ 2,654,928	\$ 2,776,025	-	
Net Cost	-	-	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$109,097 due to lower than anticipated administrative costs, higher than expected revenues, and an additional estimated increase in interest earnings.
 - Appropriations have increased \$121,097 due to rebudgeting for additional administrative costs and reimbursement agreements. The increase in appropriations is offset by increased fund balance and revenue.

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 2019-20				
3070000 - Antelope Public Facilities Financing Plan 101A - ANTELOPE PUBLIC FACILITIES FINANCING						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 1,447,273	\$ 1,381,119	\$ 1,381,119	\$ 1,552,931	\$ 1,552,931	
Revenue from Use Of Money & Property	23,285	36,490	21,000	18,000	18,000	
Charges for Services	26,668	187,902	502,000	252,000	252,000	
Miscellaneous Revenues	-	-	454,000	953,094	953,094	
Total Revenue	\$ 1,497,226	\$ 1,605,511	\$ 2,358,119	\$ 2,776,025	\$ 2,776,025	
Services & Supplies	\$ 116,107	\$ 52,580	\$ 1,432,784	\$ 1,842,622	\$ 1,842,622	
Other Charges	-	-	925,335	933,403	933,403	
Total Financing Uses	\$ 116,107	\$ 52,580	\$ 2,358,119	\$ 2,776,025	\$ 2,776,025	
Total Expenditures/Appropriations	\$ 116,107	\$ 52,580	\$ 2,358,119	\$ 2,776,025	\$ 2,776,025	
Net Cost	\$ (1,381,119)	\$ (1,552,931)	\$ -	\$ -	\$ -	

2019-20 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/ Prop 172</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		

FUNDED

Program No. and Title: 001 Antelope PFFP Drainage Facilities

33,677	0	0	33,677	0	0	500	33,177	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

2,336,422	0	0	2,336,422	0	0	1,215,094	1,121,328	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

106,784	0	0	106,784	0	0	1,500	105,284	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

299,142	0	0	299,142	0	0	6,000	293,142	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										
2,776,025	0	0	2,776,025	0	0	1,223,094	1,552,931	0	0.0	0

GRAND TOTAL FUNDED										
2,776,025	0	0	2,776,025	0	0	1,223,094	1,552,931	0	0.0	0

Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	7,362	-	51,840	50,184	50,184
Total Financing	56,202	49,939	51,840	50,184	50,184
Net Cost	(48,840)	(49,939)	-	-	-

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.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET
 Budget Unit: 3081000 - Bradshaw/US 50 Financing District

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ -	\$ 49,939	\$ 49,939
Revenue from Use Of Money & Property	-	245	245
Total Revenue	\$ -	\$ 50,184	\$ 50,184
Other Charges	\$ -	\$ 50,184	\$ 50,184
Total Financing Uses	\$ -	\$ 50,184	\$ 50,184
Total Expenditures/Appropriations	\$ -	\$ 50,184	\$ -
Net Cost	\$ -	\$ -	\$ -

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$49,939 due to the timing of finalizing the assessment district.
 - Appropriations have increased \$50,184 due to increased fund balance and additional interest revenue.

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 2019-20				
		3081000 - Bradshaw/US 50 Financing District				
		115A - BRADSHAW/US 50 FINANCING DISTRICT				
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 55,727	\$ 48,840	\$ 48,840	\$ 49,939	\$ 49,939	
Revenue from Use Of Money & Property	475	1,099	3,000	245	245	
Total Revenue	\$ 56,202	\$ 49,939	\$ 51,840	\$ 50,184	\$ 50,184	
Services & Supplies	\$ 7,362	\$ -	\$ -	\$ -	-	
Other Charges	-	-	51,840	50,184	50,184	
Total Financing Uses	\$ 7,362	\$ -	\$ 51,840	\$ 50,184	\$ 50,184	
Total Expenditures/Appropriations	\$ 7,362	\$ -	\$ 51,840	\$ 50,184	\$ 50,184	
Net Cost	\$ (48,840)	\$ (49,939)	\$ -	\$ -	-	

2019-20 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>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

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

50,184	0	0	50,184	0	0	245	49,939	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	50,184	0	0	50,184	0	0	245	49,939	0	0.0	0
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GRAND TOTAL FUNDED	50,184	0	0	50,184	0	0	245	49,939	0	0.0	0
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Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	201,013	196,770	438,620	485,480	485,480
Total Financing	409,634	457,250	438,620	485,480	485,480
Net Cost	(208,621)	(260,480)	-	-	-

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 DEVELOPMENT DURING FY 2018-19:

- Explored participation of employees located at the Amazon distribution facility in the Vineyard Vanpool Program.

FY 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGE FOR FY 2019-20:

- Continued analysis of possible increased services as new residential home construction continues in the area.

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$84,429 primarily due to lower expenditures.

BUDGET RESERVE BALANCES FOR FY 2019-20

- **Reserve for Operating Capital: \$631,758**
 - 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 reflects an increase of \$100,000 from the Fiscal Year 2018-19 Adopted Budget.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 2857000 - CSA No. 10			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 84,429	\$ 260,480	\$ 176,051
Charges for Services	225,000	225,000	-
Total Revenue	\$ 309,429	\$ 485,480	\$ 176,051
Reserve Provision	\$ 100,000	\$ 100,000	-
Services & Supplies	209,429	385,480	176,051
Total Financing Uses	\$ 309,429	\$ 485,480	\$ 176,051
Total Expenditures/Appropriations	\$ 309,429	\$ 485,480	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$176,051 due to higher than expected revenues and lower than anticipated administrative costs.
 - Appropriations have increased \$176,051 due to rebudgeting for additional administrative costs offset by increase in fund balance.

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 2019-20				Schedule 15
2857000 - CSA No. 10 257A - CSA NO. 10						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 197,688	\$ 208,620	\$ 208,620	\$ 260,480	\$ 260,480	
Revenue from Use Of Money & Property	7,279	14,845	6,000	-	-	
Charges for Services	204,667	233,785	224,000	225,000	225,000	
Total Revenue	\$ 409,634	\$ 457,250	\$ 438,620	\$ 485,480	\$ 485,480	
Reserve Provision	\$ 121,413	\$ 126,146	\$ 126,146	100,000	100,000	
Services & Supplies	79,600	70,624	312,474	385,480	385,480	
Total Financing Uses	\$ 201,013	\$ 196,770	\$ 438,620	\$ 485,480	\$ 485,480	
Total Expenditures/Appropriations	\$ 201,013	\$ 196,770	\$ 438,620	\$ 485,480	\$ 485,480	
Net Cost	\$ (208,621)	\$ (260,480)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 2857000 County Service Area No. 10

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

FUNDED

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

485,480	0	0	485,480	0	0	225,000	260,480	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

485,480	0	0	485,480	0	0	225,000	260,480	0	0.0	0
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GRAND TOTAL FUNDED

485,480	0	0	485,480	0	0	225,000	260,480	0	0.0	0
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Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	20,702	34,970	51,391	35,810	35,810
Total Financing	51,842	50,780	51,391	35,810	35,810
Net Cost	(31,140)	(15,810)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$8,752 due to expenditures being lower than budgeted.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1600000 - Countywide Library Facilities Admin Fee				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 8,752	\$ 15,810	\$ 7,058	
Charges for Services	20,000	20,000	-	
Total Revenue	\$ 28,752	\$ 35,810	\$ 7,058	
Services & Supplies	\$ 28,752	\$ 35,810	\$ 7,058	
Total Financing Uses	\$ 28,752	\$ 35,810	\$ 7,058	
Total Expenditures/Appropriations	\$ 28,752	\$ 35,810	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$7,058 due to lower than anticipated administrative fees.
 - Appropriations have increased \$7,058 due to increased fund balance.

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 2019-20				Schedule 15
160000 - Countywide Library Facilities Admin Fee 160A - COUNTYWIDE LIBRARY FACILITIES ADMIN FEE						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 30,305	\$ 31,141	\$ 31,141	\$ 15,810	\$ 15,810	
Revenue from Use Of Money & Property	539	634	250	-	-	
Charges for Services	20,998	19,005	20,000	20,000	20,000	
Total Revenue	\$ 51,842	\$ 50,780	\$ 51,391	\$ 35,810	\$ 35,810	
Services & Supplies	\$ 20,702	\$ 34,970	\$ 51,391	\$ 35,810	\$ 35,810	
Total Financing Uses	\$ 20,702	\$ 34,970	\$ 51,391	\$ 35,810	\$ 35,810	
Total Expenditures/Appropriations	\$ 20,702	\$ 34,970	\$ 51,391	\$ 35,810	\$ 35,810	
Net Cost	\$ (31,140)	\$ (15,810)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 160000 Countywide Library Facilities Administrative Fee

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 Countywide Library Facilities Admin Fee

35,810	0	0	35,810	0	0	20,000	15,810	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

35,810	0	0	35,810	0	0	20,000	15,810	0	0.0	0
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GRAND TOTAL FUNDED

35,810	0	0	35,810	0	0	20,000	15,810	0	0.0	0
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Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	6,646	-	392,672	395,358	395,358
Total Financing	393,317	395,358	392,672	395,358	395,358
Net Cost	(386,671)	(395,358)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$388,605 due to expenditures coming in below budget.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 1182880 - Florin Road Capital Project			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 388,605	\$ 395,358	\$ 6,753
Total Revenue	\$ 388,605	\$ 395,358	\$ 6,753
Other Charges	\$ 388,605	\$ 395,358	\$ 6,753
Total Financing Uses	\$ 388,605	\$ 395,358	\$ 6,753
Total Expenditures/Appropriations	\$ 388,605	\$ 395,358	\$ -
Net Cost	\$ -	\$ -	\$ -

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$6,753 due to higher than anticipated interest earnings.
 - Appropriations have increased \$6,753 due to the increase in fund balance.

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 2019-20				Schedule 15
1182880 - Florin Road Capital Project 118A - FLORIN ROAD CAPITAL PROJECT						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 387,843	\$ 386,672	\$ 386,672	\$ 395,358	\$ 395,358	
Revenue from Use Of Money & Property	5,474	8,686	6,000	-	-	
Total Revenue	\$ 393,317	\$ 395,358	\$ 392,672	\$ 395,358	\$ 395,358	
Services & Supplies	\$ 6,646	\$ -	\$ -	\$ -	-	
Other Charges	-	-	392,672	395,358	395,358	
Total Financing Uses	\$ 6,646	\$ -	\$ 392,672	\$ 395,358	\$ 395,358	
Total Expenditures/Appropriations	\$ 6,646	\$ -	\$ 392,672	\$ 395,358	\$ 395,358	
Net Cost	\$ (386,671)	\$ (395,358)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 1182880 Florin Road Capital Project

<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 Road Property and Business Improvement District (PBID)

395,358	0	0	395,358	0	0	0	395,358	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	395,358	0	0	395,358	0	0	0	395,358	0	0.0	0
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GRAND TOTAL FUNDED	395,358	0	0	395,358	0	0	0	395,358	0	0.0	0
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Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	23,112	198,296	8,409,767	6,215,819	6,215,819
Total Financing	157,878	6,318,115	8,409,767	6,215,819	6,215,819
Net Cost	(134,766)	(6,119,819)	-	-	-

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 one 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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$2,909,451 primarily due to expenditures coming in below budget.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1470000 - Florin Vineyard No. 1 CFD 2016-2				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 2,909,451	\$ 6,119,819	\$ 3,210,368	
Charges for Services	96,000	96,000	-	
Total Revenue	\$ 3,005,451	\$ 6,215,819	\$ 3,210,368	
Services & Supplies	\$ 119,924	\$ 91,628	(28,296)	
Other Charges	2,885,527	6,124,191	3,238,664	
Total Financing Uses	\$ 3,005,451	\$ 6,215,819	\$ 3,210,368	
Total Expenditures/Appropriations	\$ 3,005,451	\$ 6,215,819	-	
Net Cost	-	-	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$3,210,368 due to a delay in the timing of reimbursements to the developer.
 - Appropriations have increased \$3,210,368 due to increased fund balance.

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 2019-20				Schedule 15
1470000 - Florin Vineyard No. 1 CFD 2016-2 147A - FLORIN VINEYARD NO. 1 CFD 2016-2 ADMIN						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ -	\$ 134,767	\$ 134,767	\$ 6,119,819	\$ 6,119,819	
Revenue from Use Of Money & Property	-	106,343	-	-	-	
Charges for Services	157,878	-	75,000	96,000	96,000	
Miscellaneous Revenues	-	40,000	-	-	-	
Other Financing Sources	-	6,037,005	8,200,000	-	-	
Total Revenue	\$ 157,878	\$ 6,318,115	\$ 8,409,767	\$ 6,215,819	\$ 6,215,819	
Services & Supplies	\$ 23,112	\$ 198,296	\$ 291,967	\$ 91,628	\$ 91,628	
Other Charges	-	-	8,117,800	6,124,191	6,124,191	
Total Financing Uses	\$ 23,112	\$ 198,296	\$ 8,409,767	\$ 6,215,819	\$ 6,215,819	
Total Expenditures/Appropriations	\$ 23,112	\$ 198,296	\$ 8,409,767	\$ 6,215,819	\$ 6,215,819	
Net Cost	\$ (134,766)	\$ (6,119,819)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 1470000 Florin Vineyard No. 1 CFD

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

FUNDED

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

6,215,819	0	0	6,215,819	0	0	96,000	6,119,819	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	6,215,819	0	0	6,215,819	0	0	96,000	6,119,819	0	0.0	0
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GRAND TOTAL FUNDED	6,215,819	0	0	6,215,819	0	0	96,000	6,119,819	0	0.0	0
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FINANCING DISTRICTS - FLORIN VINEYARD COMMUNITY PLAN 1450000 FEE PROGRAM

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	-	-	-	4,384,620	4,384,620
Total Financing	-	-	-	4,384,620	4,384,620
Net Cost	-	-	-	-	-

PROGRAM DESCRIPTION:

- Florin Vineyard Community Plan (FVCP) Development Impact Fee Program is located in the Vineyard and South Sacramento Communities of Sacramento County and generally bounded by portions of South Watt Avenue/Elk Grove Florin Road on the west, Elder Creek Road on the north, Bradshaw Road on the east, and Gerber Road on the south.
- The FVCP 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 Florin Vineyard Community Plan (FVCP) area to urbanize. This includes construction of roadways, park and public transit facilities as identified by the FVCP Fee Program.

GOALS:

- Ensure funding is provided for infrastructure project’s design and construction, and FVCP area’s land use impacts are mitigated.
- Monitor and ensure adequate infrastructure funding is available for planned projects.

SIGNIFICANT DEVELOPMENT DURING FY 2018-19:

- Received Board approval of the Florin Vineyard Community Plan on May 14, 2019, including the Roadway, Park, and Transit Facility development impact fees plus funding roadways for other jurisdictions as identified in the program. In Fiscal Year 2019-20 a formal budget will be included in the County’s annual budget.

FY 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$2,092,102. The increase in fund balance of \$2,092,102 is due to the fund being included as a formal budget for the first year.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1450000 - Florin Vineyard Community Plan				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 2,092,102	\$ 4,319,620	\$ 2,227,518	
Charges for Services	65,000	65,000	-	
Total Revenue	\$ 2,157,102	\$ 4,384,620	\$ 2,227,518	
Services & Supplies	\$ 330,400	\$ 334,214	3,814	
Other Charges	1,826,702	4,050,406	2,223,704	
Total Financing Uses	\$ 2,157,102	\$ 4,384,620	\$ 2,227,518	
Total Expenditures/Appropriations	\$ 2,157,102	\$ 4,384,620	-	
Net Cost	-	-	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$2,227,518 due to higher than expected revenues.
 - Appropriations have increased \$2,227,518 due to the increase in fund balance.

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 2019-20				Schedule 15
1450000 - Florin Vineyard Community Plan 145A - FLORIN VINEYARD COMM PLAN - ROADWAY						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ -	\$ -	\$ -	\$ 4,319,620	\$ 4,319,620	
Charges for Services	-	-	-	65,000	65,000	
Total Revenue	\$ -	\$ -	\$ -	\$ 4,384,620	\$ 4,384,620	
Services & Supplies	\$ -	\$ -	\$ -	\$ 334,214	\$ 334,214	
Other Charges	-	-	-	4,050,406	4,050,406	
Total Financing Uses	\$ -	\$ -	\$ -	\$ 4,384,620	\$ 4,384,620	
Total Expenditures/Appropriations	\$ -	\$ -	\$ -	\$ 4,384,620	\$ 4,384,620	
Net Cost	\$ -	\$ -	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 1450000 Florin Vineyard Community Plan

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

Program No. and Title: 001 Florin Vineyard

4,384,620	0	0	4,384,620	0	0	65,000	4,319,620	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 public roadway infrastructure and facilities to the Florin Vineyard district.

FUNDED	4,384,620	0	0	4,384,620	0	0	65,000	4,319,620	0	0.0	0
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GRAND TOTAL FUNDED	4,384,620	0	0	4,384,620	0	0	65,000	4,319,620	0	0.0	0
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Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	-	21	22	-	-
Total Financing	22	22	22	-	-
Net Cost	(22)	(1)	-	-	-

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.

FOR INFORMATION ONLY

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act		Special Districts and Other Agencies				
January 2010		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2019-20				
		1182881 - Fulton Avenue Capital Project				
		118B - FULTON AVENUE CAPITAL PROJECT				
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 29	\$ 22	\$ 22	\$ -	\$ -	
Revenue from Use Of Money & Property	(7)	-	-	-	-	
Total Revenue	\$ 22	\$ 22	\$ 22	\$ -	\$ -	
Other Charges	\$ -	\$ 21	\$ 22	\$ -	\$ -	
Total Financing Uses	\$ -	\$ 21	\$ 22	\$ -	\$ -	
Total Expenditures/Appropriations	\$ -	\$ 21	\$ 22	\$ -	\$ -	
Net Cost	\$ (22)	\$ (1)	\$ -	\$ -	\$ -	

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	33,789	17,134	371,391	357,347	357,347
Total Financing	400,180	374,481	371,391	357,347	357,347
Net Cost	(366,391)	(357,347)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$343,215 due to expenditures coming in under budget.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 3090000 - Laguna Community Facilities District				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 343,215	\$ 357,347	\$ 14,132	
Total Revenue	\$ 343,215	\$ 357,347	\$ 14,132	
Services & Supplies	\$ 50,000	\$ 50,000	\$ -	
Other Charges	293,215	307,347	14,132	
Total Financing Uses	\$ 343,215	\$ 357,347	\$ 14,132	
Total Expenditures/Appropriations	\$ 343,215	\$ 357,347	\$ -	
Net Cost	\$ -	\$ -	\$ -	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$14,132 due to lower than anticipated administrative costs and higher than anticipated revenues.
 - Appropriations have increased \$14,132 due to rebudgeting for additional administrative costs offset by increased fund balance.

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 2019-20				Schedule 15
3090000 - Laguna Community Facilities District 107A - LAGUNA COMMUNITY FACILITIES DISTRICT						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 394,764	\$ 366,391	\$ 366,391	\$ 357,347	\$ 357,347	
Revenue from Use Of Money & Property	5,416	8,090	5,000	-	-	
Total Revenue	\$ 400,180	\$ 374,481	\$ 371,391	\$ 357,347	\$ 357,347	
Services & Supplies	\$ 33,789	\$ 17,134	\$ 116,391	\$ 50,000	\$ 50,000	
Other Charges	-	-	255,000	307,347	307,347	
Total Financing Uses	\$ 33,789	\$ 17,134	\$ 371,391	\$ 357,347	\$ 357,347	
Total Expenditures/Appropriations	\$ 33,789	\$ 17,134	\$ 371,391	\$ 357,347	\$ 357,347	
Net Cost	\$ (366,391)	\$ (357,347)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 3090000 Laguna Community Facilities District

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

FUNDED

Program No. and Title: 001 Laguna CFD

357,347	0	0	357,347	0	0	0	357,347	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

357,347	0	0	357,347	0	0	0	357,347	0	0.0	0
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GRAND TOTAL FUNDED

357,347	0	0	357,347	0	0	0	357,347	0	0.0	0
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Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	357,890	429,012	3,870,560	3,971,674	3,971,674
Total Financing	3,704,451	3,951,686	3,870,560	3,971,674	3,971,674
Net Cost	(3,346,561)	(3,522,674)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$3,503,239 due to services, supplies and administrative costs coming in below budget.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 2870000 - Laguna Crk/Elliott Rch CFD No. 1				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 3,503,239	\$ 3,522,674	\$ 19,435	
Miscellaneous Revenues	449,000	449,000	-	
Total Revenue	\$ 3,952,239	\$ 3,971,674	\$ 19,435	
Reserve Provision	\$ 83,765	\$ 86,890	\$ 3,125	
Services & Supplies	1,396,474	1,412,784	16,310	
Other Charges	2,472,000	2,472,000	-	
Total Financing Uses	\$ 3,952,239	\$ 3,971,674	\$ 19,435	
Total Expenditures/Appropriations	\$ 3,952,239	\$ 3,971,674	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$19,435 due to lower than anticipated administrative costs and higher than expected revenues.
 - Reserves have increased \$3,125 for Fiscal Year 2019-20.
 - Appropriations have increased \$16,310 due to rebudgeting for additional administrative costs offset by increased fund balance.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **General Reserve — \$3,326,263**

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 2019-20				
		2870000 - Laguna Crk/Elliott Rch CFD No. 1				
		105A - LAGUNA CRK/ELLIOTT RCH CFD 1				
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 3,169,874	\$ 3,346,560	\$ 3,346,560	\$ 3,522,674	\$ 3,522,674	
Revenue from Use Of Money & Property	79,973	135,647	75,000	-	-	
Miscellaneous Revenues	454,604	469,479	449,000	449,000	449,000	
Total Revenue	\$ 3,704,451	\$ 3,951,686	\$ 3,870,560	\$ 3,971,674	\$ 3,971,674	
Reserve Provision	\$ 13,500	\$ 83,879	\$ 83,879	\$ 86,890	\$ 86,890	
Services & Supplies	336,351	345,133	1,314,681	1,412,784	1,412,784	
Other Charges	8,039	-	2,472,000	2,472,000	2,472,000	
Total Financing Uses	\$ 357,890	\$ 429,012	\$ 3,870,560	\$ 3,971,674	\$ 3,971,674	
Total Expenditures/Appropriations	\$ 357,890	\$ 429,012	\$ 3,870,560	\$ 3,971,674	\$ 3,971,674	
Net Cost	\$ (3,346,561)	\$ (3,522,674)	\$ -	\$ -	\$ -	

2019-20 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

2,149,468	0	0	2,149,468	0	0	245,000	1,904,468	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

1,822,206	0	0	1,822,206	0	0	204,000	1,618,206	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										
3,971,674	0	0	3,971,674	0	0	449,000	3,522,674	0	0.0	0

GRAND TOTAL FUNDED										
3,971,674	0	0	3,971,674	0	0	449,000	3,522,674	0	0.0	0

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	133,798	139,468	312,922	308,299	308,299
Total Financing	311,221	315,267	312,922	308,299	308,299
Net Cost	(177,423)	(175,799)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$147,051 due to expenditures coming in below budget.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1300000 - Laguna Stonelake CFD				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 147,051	\$ 175,799	\$ 28,748	
Miscellaneous Revenues	132,500	132,500	-	
Total Revenue	\$ 279,551	\$ 308,299	\$ 28,748	
Services & Supplies	\$ 278,551	\$ 307,299	\$ 28,748	
Other Charges	1,000	1,000	-	
Total Financing Uses	\$ 279,551	\$ 308,299	\$ 28,748	
Total Expenditures/Appropriations	\$ 279,551	\$ 308,299	\$ -	
Net Cost	\$ -	\$ -	\$ -	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$28,748 due to lower than anticipated administrative costs and higher than anticipated revenues.
 - Appropriations have increased \$28,748 due to the increase in fund balance.

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 2019-20				Schedule 15
1300000 - Laguna Stonelake CFD 130A - LAGUNA STONELAKE CFD-BOND PROCEEDS						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 181,929	\$ 177,422	\$ 177,422	\$ 175,799	\$ 175,799	
Revenue from Use Of Money & Property	2,631	4,181	3,000	-	-	
Miscellaneous Revenues	126,661	133,664	132,500	132,500	132,500	
Total Revenue	\$ 311,221	\$ 315,267	\$ 312,922	\$ 308,299	\$ 308,299	
Services & Supplies	\$ 133,798	\$ 139,468	\$ 311,922	\$ 307,299	\$ 307,299	
Other Charges	-	-	1,000	1,000	1,000	
Total Financing Uses	\$ 133,798	\$ 139,468	\$ 312,922	\$ 308,299	\$ 308,299	
Total Expenditures/Appropriations	\$ 133,798	\$ 139,468	\$ 312,922	\$ 308,299	\$ 308,299	
Net Cost	\$ (177,423)	\$ (175,799)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 1300000 Laguna Stonelake 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/ Prop 172</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		

FUNDED

Program No. and Title: 001 Laguna Stonelake CFD

308,299	0	0	308,299	0	0	132,500	175,799	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

308,299	0	0	308,299	0	0	132,500	175,799	0	0.0	0
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GRAND TOTAL FUNDED

308,299	0	0	308,299	0	0	132,500	175,799	0	0.0	0
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Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	130,760	250,553	549,624	472,167	472,167
Total Financing	514,384	559,720	549,624	472,167	472,167
Net Cost	(383,624)	(309,167)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$293,609 due to expenditures being lower than anticipated.

BUDGET RESERVE BALANCES FOR 2019-20:

- **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 remains unchanged from the Fiscal Year 2018-19 Adopted Budget.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1320000 - Mather Landscape Maint CFD				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 293,609	\$ 309,167	\$ 15,558	
Charges for Services	163,000	163,000	-	
Total Revenue	\$ 456,609	\$ 472,167	\$ 15,558	
Services & Supplies	\$ 338,993	\$ 354,551	\$ 15,558	
Other Charges	2,000	2,000	-	
Transfers In & Out	115,616	115,616	-	
Total Financing Uses	\$ 456,609	\$ 472,167	\$ 15,558	
Total Expenditures/Appropriations	\$ 456,609	\$ 472,167	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$15,558 due to higher than anticipated interest earnings and lower than anticipated administrative costs.
 - Appropriations have increased \$15,558 due to the increase in fund balance.

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 2019-20				Schedule 15
		1320000 - Mather Landscape Maint CFD 132A - MATHER LANDSCAPE MAINT CFD				
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 344,320	\$ 383,624	\$ 383,624	\$ 309,167	\$ 309,167	
Revenue from Use Of Money & Property	7,338	12,417	3,000	-	-	
Charges for Services	162,726	163,679	163,000	163,000	163,000	
Total Revenue	\$ 514,384	\$ 559,720	\$ 549,624	\$ 472,167	\$ 472,167	
Reserve Provision	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ -	
Services & Supplies	23,988	21,502	319,561	354,551	354,551	
Other Charges	828	988	2,000	2,000	2,000	
Interfund Charges	105,944	108,063	108,063	115,616	115,616	
Total Financing Uses	\$ 130,760	\$ 250,553	\$ 549,624	\$ 472,167	\$ 472,167	
Total Expenditures/Appropriations	\$ 130,760	\$ 250,553	\$ 549,624	\$ 472,167	\$ 472,167	
Net Cost	\$ (383,624)	\$ (309,167)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 1320000 Mather Landscape Maintenance 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>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>								

FUNDED

Program No. and Title: 001 Mather Landscape Maintenance CFD

472,167	0	0	472,167	0	0	163,000	309,167	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	472,167	0	0	472,167	0	0	163,000	309,167	0	0.0	0
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GRAND TOTAL FUNDED	472,167	0	0	472,167	0	0	163,000	309,167	0	0.0	0
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Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	39,377	18,468	772,192	856,499	856,499
Total Financing	606,369	754,967	772,192	856,499	856,499
Net Cost	(566,992)	(736,499)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$672,031 due to lower than anticipated expenditures for the Fiscal Year 2018-19.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1360000 - Mather PFFP				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 672,031	\$ 736,499	\$ 64,468	
Charges for Services	100,000	100,000	-	
Miscellaneous Revenues	20,000	20,000	-	
Total Revenue	\$ 792,031	\$ 856,499	\$ 64,468	
Services & Supplies	\$ 673,481	\$ 737,949	\$ 64,468	
Other Charges	118,550	118,550	-	
Total Financing Uses	\$ 792,031	\$ 856,499	\$ 64,468	
Total Expenditures/Appropriations	\$ 792,031	\$ 856,499	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has a net increase of \$64,468, which includes the net effect of a decrease in administrative expenses, due to greater than expected impact fees.
 - Appropriations have increased \$64,468 due to the increase in fund balance.

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 2019-20				Schedule 15
		1360000 - Mather PFFP 136A - MATHER PFFP				
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 549,545	\$ 566,992	\$ 566,992	\$ 736,499	\$ 736,499	
Revenue from Use Of Money & Property	9,426	16,726	5,200	-	-	
Charges for Services	27,398	171,249	180,000	100,000	100,000	
Miscellaneous Revenues	20,000	-	20,000	20,000	20,000	
Total Revenue	\$ 606,369	\$ 754,967	\$ 772,192	\$ 856,499	\$ 856,499	
Services & Supplies	\$ 19,377	\$ 18,468	\$ 653,642	\$ 737,949	\$ 737,949	
Other Charges	20,000	-	118,550	118,550	118,550	
Total Financing Uses	\$ 39,377	\$ 18,468	\$ 772,192	\$ 856,499	\$ 856,499	
Total Expenditures/Appropriations	\$ 39,377	\$ 18,468	\$ 772,192	\$ 856,499	\$ 856,499	
Net Cost	\$ (566,992)	\$ (736,499)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 1360000 Mather 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>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>								
	<u>Other</u>								

FUNDED

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

856,499	0	0	856,499	0	0	120,000	736,499	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	856,499	0	0	856,499	0	0	120,000	736,499	0	0.0	0
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GRAND TOTAL FUNDED	856,499	0	0	856,499	0	0	120,000	736,499	0	0.0	0
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FINANCING DISTRICTS - McCLELLAN PARK CFD No. 2004-1 140000

Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	12,778,638	170,921	774,249	803,124	803,124
Total Financing	13,203,295	641,045	774,249	803,124	803,124
Net Cost	(424,657)	(470,124)	-	-	-

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.

FY 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$463,963 due to expenditures being lower than anticipated for the Fiscal Year 2018-19.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 1400000 - McClellan CFD 2004-1			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 463,963	\$ 470,124	\$ 6,161
Miscellaneous Revenues	333,000	333,000	-
Total Revenue	\$ 796,963	\$ 803,124	\$ 6,161
Services & Supplies	\$ 473,828	\$ 480,860	\$ 7,032
Other Charges	323,135	322,264	(871)
Total Financing Uses	\$ 796,963	\$ 803,124	\$ 6,161
Total Expenditures/Appropriations	\$ 796,963	\$ 803,124	-
Net Cost	-	-	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$6,161 due to higher than anticipated interest earnings in the Facilities account.
 - Appropriations have increased \$6,161 due to increased fund balance.

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 2019-20				Schedule 15
		1400000 - McClellan CFD 2004-1 140A - MCCLELLAN CFD 2004-1				
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 386,626	\$ 424,657	\$ 424,657	\$ 470,124	\$ 470,124	
Revenue from Use Of Money & Property	11,597	13,454	10,500	-	-	
Miscellaneous Revenues	178,768	202,934	339,092	333,000	333,000	
Other Financing Sources	12,626,304	-	-	-	-	
Total Revenue	\$ 13,203,295	\$ 641,045	\$ 774,249	\$ 803,124	\$ 803,124	
Services & Supplies	\$ 377,841	\$ 170,921	\$ 476,449	\$ 480,860	\$ 480,860	
Other Charges	12,400,797	-	297,800	322,264	322,264	
Total Financing Uses	\$ 12,778,638	\$ 170,921	\$ 774,249	\$ 803,124	\$ 803,124	
Total Expenditures/Appropriations	\$ 12,778,638	\$ 170,921	\$ 774,249	\$ 803,124	\$ 803,124	
Net Cost	\$ (424,657)	\$ (470,124)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 1400000 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

803,124	0	0	803,124	0	0	333,000	470,124	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	803,124	0	0	803,124	0	0	333,000	470,124	0	0.0	0
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GRAND TOTAL FUNDED	803,124	0	0	803,124	0	0	333,000	470,124	0	0.0	0
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Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	1,014,156	1,302,792	28,439,028	23,115,049	23,115,049
Total Financing	12,288,184	12,634,841	28,439,028	23,115,049	23,115,049
Net Cost	(11,274,028)	(11,332,049)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$5,892,284 primarily due to expenditures being lower than anticipated.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1390000 - Metro Air Park 2001 CFD 2000-1				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 5,892,284	\$ 11,332,049	\$ 5,439,765	
Miscellaneous Revenues	11,783,000	11,783,000	-	
Total Revenue	\$ 17,675,284	\$ 23,115,049	\$ 5,439,765	
Services & Supplies	\$ 17,604,984	\$ 23,044,749	\$ 5,439,765	
Other Charges	70,300	70,300	-	
Total Financing Uses	\$ 17,675,284	\$ 23,115,049	\$ 5,439,765	
Total Expenditures/Appropriations	\$ 17,675,284	\$ 23,115,049	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance increased \$5,439,765 due to higher than anticipated administrative expenses of \$39,009 offset by the timing of expenditures for construction of the I-5 project of \$5,478,774.
 - Appropriations have increased \$5,439,765 due to the increase in fund balance.

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 2019-20				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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 10,757,363	\$ 11,274,028	\$ 11,274,028	\$ 11,332,049	\$ 11,332,049	
Revenue from Use Of Money & Property	147,651	255,305	165,000	-	-	
Miscellaneous Revenues	1,383,170	1,105,508	17,000,000	11,783,000	11,783,000	
Total Revenue	\$ 12,288,184	\$ 12,634,841	\$ 28,439,028	\$ 23,115,049	\$ 23,115,049	
Services & Supplies	\$ 681,397	\$ 1,302,312	\$ 24,689,228	\$ 23,044,749	\$ 23,044,749	
Other Charges	332,759	480	3,749,800	70,300	70,300	
Total Financing Uses	\$ 1,014,156	\$ 1,302,792	\$ 28,439,028	\$ 23,115,049	\$ 23,115,049	
Total Expenditures/Appropriations	\$ 1,014,156	\$ 1,302,792	\$ 28,439,028	\$ 23,115,049	\$ 23,115,049	
Net Cost	\$ (11,274,028)	\$ (11,332,049)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 1390000 Metro Air Park 2001 CFD 2000-1

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

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

23,115,049	0	0	23,115,049	0	0	11,783,000	11,332,049	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										
23,115,049	0	0	23,115,049	0	0	11,783,000	11,332,049	0	0.0	0

GRAND TOTAL FUNDED										
23,115,049	0	0	23,115,049	0	0	11,783,000	11,332,049	0	0.0	0

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	121,610	73,542	710,375	690,604	690,604
Total Financing	746,575	733,546	710,375	690,604	690,604
Net Cost	(624,965)	(660,004)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$651,185 due to lower than anticipated costs during Fiscal Year 2018-19.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 1420000 - Metro Air Park Services Tax			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 651,185	\$ 660,004	8,819
Charges for Services	30,600	30,600	-
Total Revenue	\$ 681,785	\$ 690,604	8,819
Services & Supplies	\$ 249,485	\$ 251,181	1,696
Other Charges	431,792	438,936	7,144
Transfers In & Out	508	487	(21)
Total Financing Uses	\$ 681,785	\$ 690,604	8,819
Total Expenditures/Appropriations	\$ 681,785	\$ 690,604	-
Net Cost	-	-	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$8,819 due to higher than anticipated interest earnings.
 - Appropriations have increased \$8,819 due to increased fund balance.

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 2019-20				Schedule 15
		1420000 - Metro Air Park Services Tax 142A - METRO AIR PARK SERVICES TAX				
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 628,128	\$ 624,965	\$ 624,965	\$ 660,004	\$ 660,004	
Revenue from Use Of Money & Property	9,162	14,435	8,210	-	-	
Charges for Services	109,285	94,146	77,200	30,600	30,600	
Total Revenue	\$ 746,575	\$ 733,546	\$ 710,375	\$ 690,604	\$ 690,604	
Services & Supplies	\$ 41,545	\$ 25,842	\$ 227,868	\$ 251,181	\$ 251,181	
Other Charges	65	-	434,792	438,936	438,936	
Interfund Charges	80,000	47,700	47,715	487	487	
Total Financing Uses	\$ 121,610	\$ 73,542	\$ 710,375	\$ 690,604	\$ 690,604	
Total Expenditures/Appropriations	\$ 121,610	\$ 73,542	\$ 710,375	\$ 690,604	\$ 690,604	
Net Cost	\$ (624,965)	\$ (660,004)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 1420000 Metro Air Park Services Tax

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

FUNDED

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

690,604	0	0	690,604	0	0	30,600	660,004	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

690,604	0	0	690,604	0	0	30,600	660,004	0	0.0	0
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GRAND TOTAL FUNDED

690,604	0	0	690,604	0	0	30,600	660,004	0	0.0	0
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FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN 1430000

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	1,791,526	229,553	3,828,371	3,463,011	3,463,011
Total Financing	4,534,897	3,242,564	3,828,371	3,463,011	3,463,011
Net Cost	(2,743,371)	(3,013,011)	-	-	-

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.

FY 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2019-20:

- The Board is expected to approve an updated North Vineyard Station PFFP, including updating the Roadway, Frontage, Transit and Park Capital Improvement Programs and updating the development base during the fiscal year.

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$2,770,238 due to lower than expected district costs.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1430000 - North Vineyard Station Specific Plan				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 2,770,238	\$ 3,013,011	\$ 242,773	
Charges for Services	450,000	450,000	-	
Total Revenue	\$ 3,220,238	\$ 3,463,011	\$ 242,773	
Services & Supplies	\$ 921,536	\$ 1,030,266	\$ 108,730	
Other Charges	2,298,702	2,432,745	134,043	
Total Financing Uses	\$ 3,220,238	\$ 3,463,011	\$ 242,773	
Total Expenditures/Appropriations	\$ 3,220,238	\$ 3,463,011	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$242,773 due to lower than anticipated administrative costs and higher than expected revenues.
 - Appropriations have increased \$242,773 due to the increase in fund balance.

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 2019-20				Schedule 15
1430000 - North Vineyard Station Specific Plan 143A - NVSSP-ROADWAY						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 3,974,674	\$ 2,743,371	\$ 2,743,371	\$ 3,013,011	\$ 3,013,011	
Revenue from Use Of Money & Property	58,078	63,711	35,000	-	-	
Charges for Services	502,145	435,482	1,050,000	450,000	450,000	
Total Revenue	\$ 4,534,897	\$ 3,242,564	\$ 3,828,371	\$ 3,463,011	\$ 3,463,011	
Services & Supplies	\$ 208,454	\$ 229,553	\$ 1,003,576	\$ 1,030,266	\$ 1,030,266	
Other Charges	-	-	2,824,795	2,432,745	2,432,745	
Interfund Charges	1,583,072	-	-	-	-	
Total Financing Uses	\$ 1,791,526	\$ 229,553	\$ 3,828,371	\$ 3,463,011	\$ 3,463,011	
Total Expenditures/Appropriations	\$ 1,791,526	\$ 229,553	\$ 3,828,371	\$ 3,463,011	\$ 3,463,011	
Net Cost	\$ (2,743,371)	\$ (3,013,011)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 1430000 North Vineyard Station Specific Plan

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

FUNDED

Program No. and Title: 001 North Vineyard Station

3,463,011	0	0	3,463,011	0	0	450,000	3,013,011	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

3,463,011	0	0	3,463,011	0	0	450,000	3,013,011	0	0.0	0
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GRAND TOTAL FUNDED

3,463,011	0	0	3,463,011	0	0	450,000	3,013,011	0	0.0	0
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Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	244,670	9,265,974	26,582,290	17,946,384	17,946,384
Total Financing	26,132,958	26,852,358	26,582,290	17,946,384	17,946,384
Net Cost	(25,888,288)	(17,586,384)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$6,151,667 due to the expenditures coming in lower than budget.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 1440000 - North Vineyard Station CFDs			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 6,151,667	\$ 17,586,384	\$ 11,434,717
Miscellaneous Revenues	360,000	360,000	-
Total Revenue	\$ 6,511,667	\$ 17,946,384	\$ 11,434,717
Services & Supplies	\$ 1,065,830	\$ 968,069	\$ (97,761)
Other Charges	5,445,837	16,978,315	11,532,478
Total Financing Uses	\$ 6,511,667	\$ 17,946,384	\$ 11,434,717
Total Expenditures/Appropriations	\$ 6,511,667	\$ 17,946,384	\$ -
Net Cost	\$ -	\$ -	\$ -

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$11,434,717 due higher than expected revenues and delay in reimbursement to developers.
 - Appropriations have increased \$11,434,717 due to rebudgeting for the timing of reimbursement to developers. The increase in appropriations are 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 2019-20				
1440000 - North Vineyard Station CFDs 144A - NVSSP CFD 2005-2-ADMIN						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 25,517,765	\$ 25,888,290	\$ 25,888,290	\$ 17,586,384	\$ 17,586,384	
Revenue from Use Of Money & Property	310,090	447,848	154,000	-	-	
Miscellaneous Revenues	305,103	516,220	540,000	360,000	360,000	
Total Revenue	\$ 26,132,958	\$ 26,852,358	\$ 26,582,290	\$ 17,946,384	\$ 17,946,384	
Services & Supplies	\$ 244,670	\$ 363,091	\$ 1,141,753	\$ 968,069	\$ 968,069	
Other Charges	-	8,902,883	25,440,537	16,978,315	16,978,315	
Total Financing Uses	\$ 244,670	\$ 9,265,974	\$ 26,582,290	\$ 17,946,384	\$ 17,946,384	
Total Expenditures/Appropriations	\$ 244,670	\$ 9,265,974	\$ 26,582,290	\$ 17,946,384	\$ 17,946,384	
Net Cost	\$ (25,888,288)	\$ (17,586,384)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 1440000 North Vineyard Station CFDs

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

FUNDED

Program No. and Title: 001 North Vineyard Station CFDs

17,946,384	0	0	17,946,384	0	0	360,000	17,586,384	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

17,946,384	0	0	17,946,384	0	0	360,000	17,586,384	0	0.0	0
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GRAND TOTAL FUNDED

17,946,384	0	0	17,946,384	0	0	360,000	17,586,384	0	0.0	0
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Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	66,594	68,998	135,148	134,187	134,187
Total Financing	130,391	133,835	135,148	134,187	134,187
Net Cost	(63,797)	(64,837)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$64,857 due to lower than expected costs in district administration.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 1310000 - Park Meadows CFD-Bond Proceeds			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 64,857	\$ 64,837	(20)
Miscellaneous Revenues	69,350	69,350	-
Total Revenue	\$ 134,207	\$ 134,187	(20)
Services & Supplies	\$ 134,207	\$ 134,187	(20)
Total Financing Uses	\$ 134,207	\$ 134,187	(20)
Total Expenditures/Appropriations	\$ 134,207	\$ 134,187	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased \$20 due to higher than anticipated administrative costs.
 - Appropriations have decreased \$20 due to the decrease in fund balance.

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 2019-20				Schedule 15
1310000 - Park Meadows CFD-Bond Proceeds 131A - PARK MEADOWS CFD-BOND PROCEEDS						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 64,853	\$ 63,798	\$ 63,798	\$ 64,837	\$ 64,837	
Revenue from Use Of Money & Property	1,481	2,386	2,000	-	-	
Miscellaneous Revenues	64,057	67,651	69,350	69,350	69,350	
Total Revenue	\$ 130,391	\$ 133,835	\$ 135,148	\$ 134,187	\$ 134,187	
Services & Supplies	\$ 66,594	\$ 68,998	\$ 135,148	\$ 134,187	\$ 134,187	
Total Financing Uses	\$ 66,594	\$ 68,998	\$ 135,148	\$ 134,187	\$ 134,187	
Total Expenditures/Appropriations	\$ 66,594	\$ 68,998	\$ 135,148	\$ 134,187	\$ 134,187	
Net Cost	\$ (63,797)	\$ (64,837)	\$ -	\$ -	\$ -	

2019-20 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

134,187	0	0	134,187	0	0	69,350	64,837	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

134,187	0	0	134,187	0	0	69,350	64,837	0	0.0	0
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GRAND TOTAL FUNDED

134,187	0	0	134,187	0	0	69,350	64,837	0	0.0	0
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Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(625,579)	972,171	14,173,679	13,664,556	13,664,556
Total Financing	8,944,610	11,494,392	14,173,679	13,664,556	13,664,556
Net Cost	(9,570,189)	(10,522,221)	-	-	-

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.

FY 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2019-20:

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

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$9,131,603 primarily due to lower than expected expenditures related to delays in construction project design.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 2840000 - Vineyard Public Facilities Financing Plan			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 9,131,603	\$ 10,522,221	\$ 1,390,618
Intergovernmental Revenues	1,361,807	1,361,807	-
Charges for Services	650,000	650,000	-
Miscellaneous Revenues	1,130,528	1,130,528	-
Total Revenue	\$ 12,273,938	\$ 13,664,556	\$ 1,390,618
Services & Supplies	\$ 7,823,938	\$ 9,214,556	\$ 1,390,618
Other Charges	4,450,000	4,450,000	-
Total Financing Uses	\$ 12,273,938	\$ 13,664,556	\$ 1,390,618
Total Expenditures/Appropriations	\$ 12,273,938	\$ 13,664,556	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$1,390,618 due to lower than anticipated expenditures, and higher than estimated developer fees and interest earnings revenue.
 - Appropriations have increased \$1,390,618 due to increased fund balance.

FINANCING DISTRICTS - VINEYARD PUBLIC FACILITIES FINANCING PLAN 2840000

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2019-20				Schedule 15
	2840000 - Vineyard Public Facilities Financing Plan 108A - VINEYARD PFFP				
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 7,812,499	\$ 9,570,190	\$ 9,570,190	\$ 10,522,221	\$ 10,522,221
Revenue from Use Of Money & Property	112,016	233,502	80,000	-	-
Intergovernmental Revenues	102,452	367,193	1,729,000	1,361,807	1,361,807
Charges for Services	917,643	1,323,507	1,033,000	650,000	650,000
Miscellaneous Revenues	-	-	1,761,489	1,130,528	1,130,528
Total Revenue	\$ 8,944,610	\$ 11,494,392	\$ 14,173,679	\$ 13,664,556	\$ 13,664,556
Services & Supplies	\$ 851,632	\$ 866,942	\$ 9,187,056	\$ 9,214,556	\$ 9,214,556
Other Charges	105,861	105,229	4,986,623	4,450,000	4,450,000
Interfund Reimb	(1,583,072)	-	-	-	-
Total Financing Uses	\$ (625,579)	\$ 972,171	\$ 14,173,679	\$ 13,664,556	\$ 13,664,556
Total Expenditures/Appropriations	\$ (625,579)	\$ 972,171	\$ 14,173,679	\$ 13,664,556	\$ 13,664,556
Net Cost	\$ (9,570,189)	\$ (10,522,221)	\$ -	\$ -	\$ -

2019-20 PROGRAM INFORMATION

BU: 2840000 Vineyard Public Facilities Financing Plan

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

FUNDED

Program No. and Title: 001 Vineyard

13,664,556	0	0	13,664,556	0	0	3,142,335	10,522,221	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

13,664,556	0	0	13,664,556	0	0	3,142,335	10,522,221	0	0.0	0
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GRAND TOTAL FUNDED

13,664,556	0	0	13,664,556	0	0	3,142,335	10,522,221	0	0.0	0
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Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	5,366,457	7,176,156	6,211,725	12,605,364	12,605,364
Total Financing	-	-	-	-	-
Net Cost	5,366,457	7,176,156	6,211,725	12,605,364	12,605,364

PROGRAM DESCRIPTION:

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

SIGNIFICANT DEVELOPMENTS DURING FY 2018-19:

- Transferred \$3,061,525 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 \$369,000 to the Economic Development Fund for TOT program administration, economic development and marketing, and Property and Business Improvement District (PBID) Academy.
- Transferred \$2,473,000 to the Road Fund for road maintenance and I-80 Buffwood Way Soundwall project.
- Transferred \$211,000 to the Water Agency for water litigation costs.
- Transferred \$97,200 to Water Resources for Mather vernal pool education activities.

FY 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2019-20:

- Transfer of \$3,074,957 to the TOT Fund for various artistic, cultural, civic, and other activities which enhance the image and quality of life in the community.
- Transfer of \$269,000 to the Economic Development Fund for economic development and marketing, and Property and Business Improvement District (PBID) Academy. Funds will no longer be transferred to cover TOT administration in the Economic Development Fund because the duties have been transferred to the County Executive Cabinet (Budget Unit 5730000).
- Transfer of \$1,000,000 to the Road Fund for road maintenance.
- Transfer of \$100,000 to the Water Agency for water litigation costs.
- Transfer of \$8,000,000 to the Capital Construction Fund for jail assessment and design cost.

SIGNIFICANT CHANGES FOR FY 2019-20 (cont.):

- Transfer of \$335,000 to the Neighborhood Revitalization Fund for improvements to corridors or neighborhoods to address blight or improve the health, safety and economic vitality of commercial corridors and neighborhoods within the unincorporated County.

RECOMMENDED GROWTH FOR FY 2019-20:

- One-time recommended growth requests include:
 - Appropriations of \$8,275,000
 - Net County Cost of \$8,275,000.
- On-going recommended growth requests include:
 - Appropriations of \$60,000
 - Net County Cost of \$60,000.
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

RECOMMENDED REDUCTIONS FOR FY 2019-20:

- Recommended reductions include:
 - Net Appropriations of \$400,000
 - Net County Cost of \$400,000.
- Details are included in the Program Information – Unfunded section of this budget unit.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 5110000 - Financing-Transfers/Reimbursement				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Expenditure Transfer & Reimbursement	\$ 12,778,957	\$ 12,605,364	\$(173,593)	
Total Expenditures/Appropriations	\$ 12,778,957	\$ 12,605,364	\$(173,593)	
Net Cost	\$ 12,778,957	\$ 12,605,364	\$(173,593)	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has decreased \$173,593.
- Rebudget Changes
 - Appropriations have increased \$35,569 due to rebudgeting for Interfund Transfers to the Economic Development Fund for the Property and Business Improvement District (PBID) Academy. The increase in appropriations is offset by an increase in net county cost.

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET (cont):

- Other Changes
 - Appropriations have decreased \$209,162 due to less Interfund Transfers to the TOT Fund as a result of an increase in available fund balance and a decrease in TOT transfer out.

SCHEDULE:

<p>State Controller Schedule County Budget Act January 2010</p>	<p>County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20</p>	<p>Schedule 9</p>
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Budget Unit **5110000 - Financing-Transfers/Reimbursement**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Interfund Charges	\$ 5,366,457	\$ 7,176,156	\$ 6,211,725	\$ 12,605,364	\$ 12,605,364
Total Expenditures/Appropriations	\$ 5,366,457	\$ 7,176,156	\$ 6,211,725	\$ 12,605,364	\$ 12,605,364
Net Cost	\$ 5,366,457	\$ 7,176,156	\$ 6,211,725	\$ 12,605,364	\$ 12,605,364

2019-20 PROGRAM INFORMATION

BU: 5110000 Financing-Transfers/Reimbursement

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

FUNDED

Program No. and Title: **001 Financing-Transfers/Reimbursements**

4,270,364	0	0	4,270,364	0	0	0	0	4,270,364	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: General Fund transfers to other county funds

FUNDED										
4,270,364	0	0	4,270,364	0	0	0	0	4,270,364	0.0	0

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

Program No. and Title: **001 Financing-Transfers/Reimbursements**

8,000,000	0	0	8,000,000	0	0	0	0	8,000,000	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: This growth request of \$8,000,000 to the Capital Construction Fund will partially fund a full assessment of Adult Corrections, programming to develop a detailed cost estimate, and related design and construction documents, for necessary improvements to the Main Jail and Rio Consumes Correctional Center. (See Budget Unit 3100000)

Program No. and Title: **001 Financing-Transfers/Reimbursements**

335,000	0	0	335,000	0	0	0	0	335,000	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: Proceeds from the Sierra 99 Digital Billboard. Since March 2017, the General Fund has received \$315,000 from the Sierra 99 Billboard revenues. Approximately \$40,000 will be used for the ReIMAGINE Mack Road Foundation project in FY 2018-19. The remaining amount of \$275,000 plus anticipated revenue of \$60,000 in FY 2019-20 is being transferred to the Neighborhood Revitalization Fund for projects intended to improve the safety and economic vitality of commercial corridors and neighborhoods within the unincorporated County. (See Budget Unit 5790000)

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)										
8,335,000	0	0	8,335,000	0	0	0	0	8,335,000	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>									
GRAND TOTAL FUNDED										
12,605,364	0	0	12,605,364	0	0	0	0	12,605,364	0.0	0

UNFUNDED

Program No. and Title: 001 Financing-Transfers/Reimbursements

400,000	0	0	400,000	0	0	0	0	400,000	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: Reduction of general fund contribution to the Roads Fund. (See Budget Unit 2900000)

UNFUNDED										
400,000	0	0	400,000	0	0	0	0	400,000	0.0	0

GRAND TOTAL UNFUNDED										
400,000	0	0	400,000	0	0	0	0	400,000	0.0	0

Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	14,769,660	8,695,057	13,695,057	10,408,688	10,408,688
Total Financing	14,769,660	-	13,695,057	10,408,688	10,408,688
Net Cost	-	8,695,057	-	-	-

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 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET

Budget Unit: 9277000 - Fixed Asset Revolving

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ -	\$(8,695,057)	\$(8,695,057)
Miscellaneous Revenues	10,408,688	19,103,745	8,695,057
Total Revenue	\$ 10,408,688	\$ 10,408,688	\$ -
Capital Assets	\$ -	\$ -	\$ -
Improvements	1,630,288	1,630,288	-
Total Capital Assets	1,630,288	1,630,288	-
Transfers In & Out	\$ 8,778,400	\$ 8,778,400	-
Total Financing Uses	\$ 10,408,688	\$ 10,408,688	\$ -
Total Expenditures/Appropriations	\$ 10,408,688	\$ 10,408,688	\$ -
Net Cost	\$ -	\$ -	\$ -

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance is negative \$8,695,057 due to timing of the board approved revenue recovery for Fiscal Year 2018-19. This has been corrected in Fiscal Year 2019-20.
 - The budget has been updated to reflect an increase in revenues for Fiscal Year 2019-20 of \$8,695,057 to reflect the revenue recovery from Fiscal Year 2018-19.

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 2019-20 appropriation is estimated to be \$19,103,745 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 2019-20				Schedule 15
9277000 - Fixed Asset Revolving 277A - FIXED ASSET REVOLVING						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ -	\$ -	\$ -	\$ (8,695,057)	\$ (8,695,057)	
Miscellaneous Revenues	14,769,660	-	13,695,057	19,103,745	19,103,745	
Total Revenue	\$ 14,769,660	\$ -	\$ 13,695,057	\$ 10,408,688	\$ 10,408,688	
Services & Supplies	\$ 872,576	\$ -	\$ -	\$ -	-	
Capital Assets						
Improvements	1,052,908	83,994	5,083,994	1,630,288	1,630,288	
Equipment	4,391,176	-	-	-	-	
Total Capital Assets	5,444,084	83,994	5,083,994	1,630,288	1,630,288	
Interfund Charges	\$ 8,453,000	\$ 8,611,063	\$ 8,611,063	\$ 8,778,400	\$ 8,778,400	
Total Financing Uses	\$ 14,769,660	\$ 8,695,057	\$ 13,695,057	\$ 10,408,688	\$ 10,408,688	
Total Expenditures/Appropriations	\$ 14,769,660	\$ 8,695,057	\$ 13,695,057	\$ 10,408,688	\$ 10,408,688	
Net Cost	\$ -	\$ 8,695,057	\$ -	\$ -	-	

2019-20 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

10,408,688	0	0	10,408,688	0	0	19,103,745	-8,695,057	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										
10,408,688	0	0	10,408,688	0	0	19,103,745	-8,695,057	0	0.0	0

GRAND TOTAL FUNDED										
10,408,688	0	0	10,408,688	0	0	19,103,745	-8,695,057	0	0.0	0

Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	14,769,660	(1,803,364)	15,209,761	19,360,665	19,360,665
Total Financing	18,558,320	2,918,984	2,662,064	2,090,621	2,090,621
Net Cost	(3,788,660)	(4,722,348)	12,547,697	17,270,044	17,270,044

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 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 9030000 - Interagency Procurement			
Operating Detail	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Operating Revenues			
Charges for Service	\$ 1,607,812	\$ 1,607,812	-
Total Operating Revenues	\$ 1,607,812	\$ 1,607,812	-
Operating Expenses			
Services & Supplies	\$ 1,692,636	\$ 256,920	(1,435,716)
Other Charges	8,778,400	19,103,745	10,325,345
Total Operating Expenses	\$ 10,471,036	\$ 19,360,665	8,889,629
Operating Income (Loss)	\$ (8,863,224)	\$ (17,752,853)	(8,889,629)
Non-Operating Revenues (Expenses)			
Interest Income	\$ 482,809	\$ 482,809	-
Total Non-Operating Revenues (Expenses)	\$ 482,809	\$ 482,809	-
Income Before Capital Contributions and Transfers	\$ (8,380,415)	\$ (17,270,044)	(8,889,629)
Change In Net Assets	\$ (8,380,415)	\$ (17,270,044)	(8,889,629)
Net Assets - Beginning Balance	17,270,044	17,270,044	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ 8,889,629	\$ -	(8,889,629)

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Available fund balance increased by \$8,889,629 due to the timing of the board approved revenue recovery from Fiscal Year 2018-19 and an increase in interest income.
 - Appropriations have increased by \$8,889,629 due to inclusion of the Fiscal Year 2018-19 board approved revenue recovery as well as additional fund balance.

SUPPLEMENTAL INFORMATION:

- During Fiscal Year 2019-20, 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 and cash revolving purchases)		\$1,607,812
Interest Income		482,809
Retained Earnings (Fund Balance)		<u>17,270,044</u>
	Total Financing	\$19,360,665

Uses:

Other Charges:

Transfer for Debt Service:		\$9,035,320
Principal and Interest Costs	\$8,758,400	
Debt Service Administrative Costs	20,000	
Reserve For Debt Service	<u>256,920</u>	
Specific Projects identified for Fiscal Year 2019-20		1,692,636
Fiscal Year 2018-19 Fixed Asset Revolving Fund Recovery		<u>8,695,057</u>
	Total Uses	\$19,360,665

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Internal Service Fund Fiscal Year 2019-20				Schedule 10
	Fund Title		030A - INTERAGENCY PROCUREMENT		
	Service Activity		Interagency Procurement		
	Budget Unit		9030000		
Operating Detail	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Operating Revenues					
Charges for Service	\$ 17,055,136	\$ 1,627,245	\$ 1,627,245	\$ 1,607,812	\$ 1,607,812
Total Operating Revenues	\$ 17,055,136	\$ 1,627,245	\$ 1,627,245	\$ 1,607,812	\$ 1,607,812
Operating Expenses					
Services & Supplies	\$ -	\$ -	\$ 3,314,883	\$ 256,920	\$ 256,920
Other Charges	14,769,660	-	13,698,242	19,103,745	19,103,745
Total Operating Expenses	\$ 14,769,660	\$ -	\$ 17,013,125	\$ 19,360,665	\$ 19,360,665
Operating Income (Loss)	\$ 2,285,476	\$ 1,627,245	\$ (15,385,880)	\$ (17,752,853)	\$ (17,752,853)
Non-Operating Revenues (Expenses)					
Interest Income	\$ 1,503,184	\$ 1,291,739	\$ 1,034,819	\$ 482,809	\$ 482,809
Total Non-Operating Revenues (Expenses)	\$ 1,503,184	\$ 1,291,739	\$ 1,034,819	\$ 482,809	\$ 482,809
Income Before Capital Contributions and Transfers	\$ 3,788,660	\$ 2,918,984	\$ (14,351,061)	\$ (17,270,044)	\$ (17,270,044)
Interfund Reimb	-	(1,803,364)	(1,803,364)	-	-
Change In Net Assets	\$ 3,788,660	\$ 4,722,348	\$ (12,547,697)	\$ (17,270,044)	\$ (17,270,044)
Net Assets - Beginning Balance	-	3,788,660	3,788,660	17,270,044	17,270,044
Equity and Other Account Adjustments	-	8,759,036	-	-	-
Net Assets - Ending Balance	\$ 3,788,660	\$ 17,270,044	\$ (8,759,037)	\$ -	\$ -
Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6

2019-20 PROGRAM INFORMATION

BU: 903000 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

19,360,665	0	0	19,360,665	0	0	2,090,621	17,270,044	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										
19,360,665	0	0	19,360,665	0	0	2,090,621	17,270,044	0	0.0	0

GRAND TOTAL FUNDED										
19,360,665	0	0	19,360,665	0	0	2,090,621	17,270,044	0	0.0	0

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	2,347,478	2,497,134	2,498,334	2,960,748	2,960,748
Total Financing	2,427,810	2,902,281	2,498,334	2,960,748	2,960,748
Net Cost	(80,332)	(405,147)	-	-	-

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, 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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$52,666 due to revenues being higher than budgeted.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 2290000 - Natomas Fire District			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 52,666	\$ 405,148	\$ 352,482
Taxes	2,526,600	2,526,600	-
Revenue from Use Of Money & Property	1,500	1,500	-
Intergovernmental Revenues	27,500	27,500	-
Total Revenue	\$ 2,608,266	\$ 2,960,748	\$ 352,482
Services & Supplies	\$ 2,608,266	\$ 2,960,748	\$ 352,482
Total Financing Uses	\$ 2,608,266	\$ 2,960,748	\$ 352,482
Total Expenditures/Appropriations	\$ 2,608,266	\$ 2,960,748	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$352,482 due to Fiscal Year 2018-19 property tax revenues exceeding the budgeted amount.
 - Appropriations have increased \$352,482 due to 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 2019-20				Schedule 15
2290000 - Natomas Fire District 229A - NATOMAS FIRE DISTRICT						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 91,471	\$ 80,334	\$ 80,334	\$ 405,148	\$ 405,148	
Taxes	2,303,670	2,766,424	2,389,000	2,526,600	2,526,600	
Revenue from Use Of Money & Property	9,092	29,277	1,500	1,500	1,500	
Intergovernmental Revenues	23,577	26,246	27,500	27,500	27,500	
Total Revenue	\$ 2,427,810	\$ 2,902,281	\$ 2,498,334	\$ 2,960,748	\$ 2,960,748	
Services & Supplies	\$ 2,347,478	\$ 2,497,134	\$ 2,498,334	\$ 2,960,748	\$ 2,960,748	
Total Financing Uses	\$ 2,347,478	\$ 2,497,134	\$ 2,498,334	\$ 2,960,748	\$ 2,960,748	
Total Expenditures/Appropriations	\$ 2,347,478	\$ 2,497,134	\$ 2,498,334	\$ 2,960,748	\$ 2,960,748	
Net Cost	\$ (80,332)	\$ (405,147)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 2290000 Natomas Fire District

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 Fire Protection Services

2,960,748	0	0	2,960,748	0	0	2,555,600	405,148	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

2,960,748	0	0	2,960,748	0	0	2,555,600	405,148	0	0.0	0
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GRAND TOTAL FUNDED

2,960,748	0	0	2,960,748	0	0	2,555,600	405,148	0	0.0	0
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Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	17,022,817	28,050,925	32,004,567	30,388,674	30,388,674
Total Financing	-	486,842	-	435,466	435,466
Net Cost	17,022,817	27,564,083	32,004,567	29,953,208	29,953,208

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 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2019-20:

- General Fund Fiscal Year 2018-19 Ending/ 2019-20 Beginning Balance includes approximately \$262,000 in Census 2020 revenue received in Fiscal Year 2018-19 that will fund Fiscal Year 2019-20 expenses.
- New centrally budgeted projects for Fiscal Year 2019-20 include initial payments for the Hardesty-Schneider lawsuit of one-million dollars and Regional Correctional Mental Health consultant costs of \$300,000.

RECOMMENDED GROWTH FOR FY 2019-20:

- One-time recommended growth requests include:
 - Appropriations of \$1,300,000
 - Net County Cost of \$1,300,000.
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 5770000 - Non-Departmental Costs/General Fund			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Miscellaneous Revenues	\$ 435,466	\$ 435,466	-
Total Revenue	\$ 435,466	\$ 435,466	-
Salaries & Benefits	\$ 3,000	\$ 3,000	-
Services & Supplies	17,481,681	17,031,196	(450,485)
Other Charges	9,105,717	9,105,717	-
Expenditure Transfer & Reimbursement	4,248,761	4,248,761	-
Total Expenditures/Appropriations	\$ 30,839,159	\$ 30,388,674	(450,485)
Net Cost	\$ 30,403,693	\$ 29,953,208	(450,485)

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has decreased \$450,485.
- Rebudget Changes
 - Appropriations have increased \$349,256 due to rebudgeting for the Library Master Plan Study (\$250,000) and Census 2020 (\$99,256). The increase in appropriations is offset by an increase in net county cost.
- Other Changes
 - Appropriations have decreased \$799,741 related to one-time growth request originally approved for \$1 million in June for costs associated with the Hardesty Schneider lawsuit.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Miscellaneous Revenues	\$ -	\$ 486,842	\$ -	\$ 435,466	\$ 435,466
Total Revenue	\$ -	\$ 486,842	\$ -	\$ 435,466	\$ 435,466
Salaries & Benefits	\$ 2,605	\$ 2,239	\$ 3,000	\$ 3,000	\$ 3,000
Services & Supplies	7,385,009	15,361,427	16,958,109	17,031,196	17,031,196
Other Charges	5,380,267	6,774,258	9,108,479	9,105,717	9,105,717
Interfund Charges	439,440	2,104,813	2,104,813	236,112	236,112
Intrafund Charges	3,815,496	3,808,188	3,830,166	4,012,649	4,012,649
Total Expenditures/Appropriations	\$ 17,022,817	\$ 28,050,925	\$ 32,004,567	\$ 30,388,674	\$ 30,388,674
Net Cost	\$ 17,022,817	\$ 27,564,083	\$ 32,004,567	\$ 29,953,208	\$ 29,953,208

2019-20 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, Contractual Obligations and Central Support of Operations and Special Projects**

29,888,415	0	0	29,888,415	0	0	435,466	0	29,452,949	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 annual audits, search and rescue claims, contribution to Sacramento Area Council of Governments, 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										
29,888,415	0	0	29,888,415	0	0	435,466	0	29,452,949	0.0	0

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

Program No. and Title: **001 Countywide Contributions, Contractual Obligations and Central Support of Operations and Special Projects**

200,259	0	0	200,259	0	0	0	0	200,259	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: Hardesty-Schneider lawsuit. Growth request approved in June was for \$1 million originally. Costs associated with the lawsuit have decreased \$799,741 to \$200,259.

Program No. and Title: **001 Countywide Contributions, Contractual Obligations and Central Support of Operations and Special Projects**

300,000	0	0	300,000	0	0	0	0	300,000	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: Contract for the Regional Correctional Mental Health facility consultant

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)										
500,259	0	0	500,259	0	0	0	0	500,259	0.0	0

GRAND TOTAL FUNDED										
30,388,674	0	0	30,388,674	0	0	435,466	0	29,953,208	0.0	0

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(10,438,158)	(10,489,830)	(10,489,830)	(9,482,211)	(9,482,211)
Total Financing	602,910,165	651,524,546	636,286,019	655,373,582	655,373,582
Net Cost	(613,348,323)	(662,014,376)	(646,775,849)	(664,855,793)	(664,855,793)

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 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2019-20:

- Property tax-related and Teeter Plan revenues and transfers are projected to increase by \$27.8 million from prior-year estimated actual levels, an increase of 6.2 percent.
- Property Tax In Lieu of Vehicle License Fees are projected to be \$10.6 million above prior-year estimated actual levels, an increase of 6.2 percent.
- One-time revenues are projected to decrease by \$13.6 million.
- The Fiscal Year 2018-19 Adopted Budget included \$11.9 in reimbursements from the State for prior year Senate Bill 90 claims. The Fiscal Year 2019-20 Recommended Budget does not include any revenue from this source.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 5700000 - Non-Departmental Revenues/General Fund				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Taxes	\$ 601,055,715	\$ 601,624,532	\$ 568,817	
Licenses, Permits & Franchises	4,559,800	4,493,462	(\$66,338)	
Fines, Forfeitures & Penalties	10,782,300	9,900,000	(\$882,300)	
Revenue from Use Of Money & Property	(100,000)	(100,000)	-	
Intergovernmental Revenues	32,653,974	32,627,895	(\$26,079)	
Miscellaneous Revenues	3,677,693	6,827,693	\$3,150,000	
Total Revenue	\$ 652,629,482	\$ 655,373,582	\$ 2,744,100	
Expenditure Transfer & Reimbursement	\$ (11,540,890)	\$ (9,482,211)	\$2,058,679	
Total Expenditures/Appropriations	\$ (11,540,890)	\$ (9,482,211)	\$ 2,058,679	
Net Cost	\$ (664,170,372)	\$ (664,855,793)	\$ (685,421)	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has decreased \$685,421.
- Other Changes
 - Appropriations have increased a net of \$2,058,679 due to a decrease in reimbursements from the Teeter Plan Fund (\$2,071,076) and a one-time increase in reimbursements from 1991 Realignment pooled interest (\$12,397).
 - Revenues have increased a net of \$2,744,100 due to an increase in one-time transfers from the Debt Service Funds for excess revenues (\$3,150,000) and an overall increase in taxes (\$568,817). These increases are partially offset by revenue decreases due to lower Cable Television Franchise Fees approved by the Cable Commission (\$66,338), a decline in Fines, Forfeitures, & Penalties (\$882,300) and minor adjustments in Intergovernmental Revenues (\$26,079).

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Taxes	\$ 544,360,260	\$ 581,665,515	\$ 568,593,684	\$ 601,624,532	\$ 601,624,532
Licenses, Permits & Franchises	5,477,829	4,940,422	5,296,924	4,493,462	4,493,462
Fines, Forfeitures & Penalties	12,501,120	9,996,308	12,613,600	9,900,000	9,900,000
Revenue from Use Of Money & Property	9,927	1,760,171	179,000	(100,000)	(100,000)
Intergovernmental Revenues	32,335,193	44,385,892	43,437,927	32,627,895	32,627,895
Charges for Services	398	148	-	-	-
Miscellaneous Revenues	8,225,438	8,776,090	6,164,884	6,827,693	6,827,693
Total Revenue	\$ 602,910,165	\$ 651,524,546	\$ 636,286,019	\$ 655,373,582	\$ 655,373,582
Interfund Reimb	\$ (10,438,158)	\$ (10,489,830)	\$ (10,489,830)	\$ (9,482,211)	\$ (9,482,211)
Total Expenditures/Appropriations	\$ (10,438,158)	\$ (10,489,830)	\$ (10,489,830)	\$ (9,482,211)	\$ (9,482,211)
Net Cost	\$ (613,348,323)	\$ (662,014,376)	\$ (646,775,849)	\$ (664,855,793)	\$ (664,855,793)

2019-20 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	-9,482,211	-9,482,211	0	12,345,337	643,028,245	0	-664,855,793	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

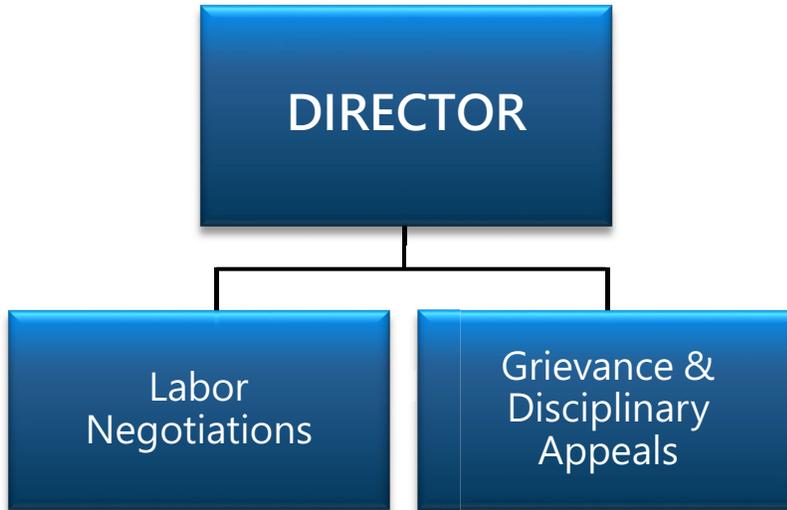
Program Description: The major general purpose revenues, such as property taxes, sales tax, property in lieu of vehicle license fees, and the utility user tax, not linked to a specific program or activity, are accounted for in this budget unit.

FUNDED	0	0	-9,482,211	-9,482,211	0	12,345,337	643,028,245	0	-664,855,793	0.0	0
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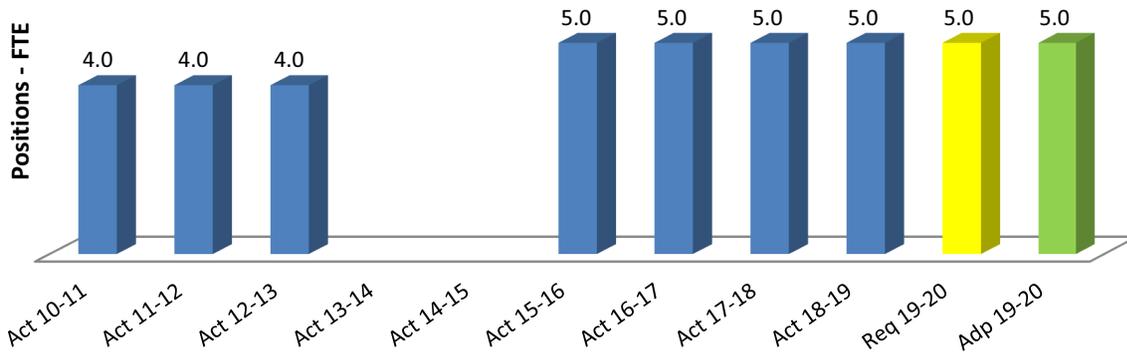
GRAND TOTAL FUNDED	0	0	-9,482,211	-9,482,211	0	12,345,337	643,028,245	0	-664,855,793	0.0	0
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DEPARTMENTAL STRUCTURE

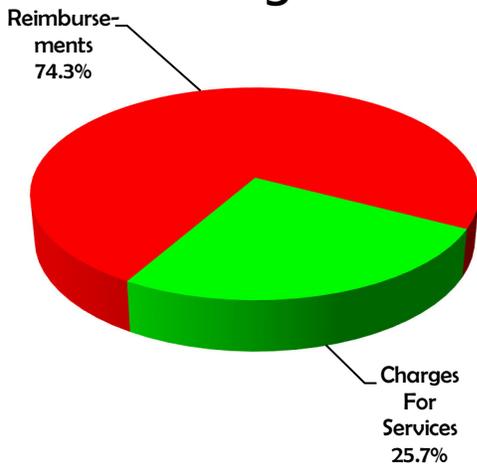
VACANT, DIRECTOR



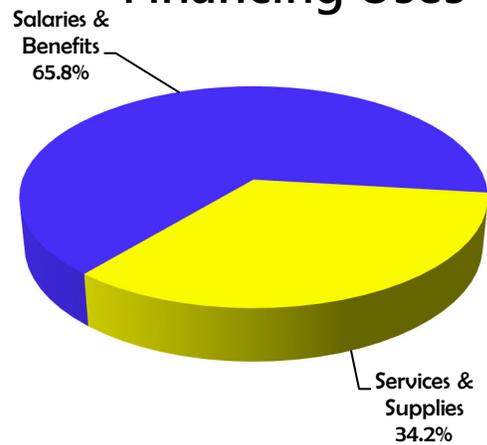
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	508,885	290,455	427,154	422,253	422,253
Total Financing	269,636	282,198	418,891	422,253	422,253
Net Cost	239,249	8,257	8,263	-	-
Positions	5.0	5.0	5.0	5.0	5.0

PROGRAM DESCRIPTION:

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

MISSION:

Support the County and its Departments by:

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

GOAL:

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

SIGNIFICANT DEVELOPMENT DURING FY 2018-19:

- The Office of Labor Relations negotiated new labor agreements with recognized employee organizations that represent the County’s workforce. The office reached agreements with 28 out of 29 organizations during this budget cycle.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 5970000 - Office of Labor Relations			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Charges for Services	\$ 422,253	\$ 422,253	-
Total Revenue	\$ 422,253	\$ 422,253	-
Salaries & Benefits	\$ 1,079,582	\$ 1,079,582	-
Services & Supplies	298,519	298,519	-
Expenditure Transfer & Reimbursement	(955,848)	(955,848)	-
Total Expenditures/Appropriations	\$ 422,253	\$ 422,253	-
Net Cost	\$ -	\$ -	-
Positions	5.0	5.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Charges for Services	\$ 269,636	\$ 282,198	\$ 418,891	\$ 422,253	\$ 422,253
Total Revenue	\$ 269,636	\$ 282,198	\$ 418,891	\$ 422,253	\$ 422,253
Salaries & Benefits	\$ 938,536	\$ 990,926	\$ 1,011,332	\$ 1,079,582	\$ 1,079,582
Services & Supplies	233,144	200,283	367,040	298,519	298,519
Intrafund Charges	103,420	53,458	263,162	263,433	263,433
Intrafund Reimb	(766,215)	(954,212)	(1,214,380)	(1,219,281)	(1,219,281)
Total Expenditures/Appropriations	\$ 508,885	\$ 290,455	\$ 427,154	\$ 422,253	\$ 422,253
Net Cost	\$ 239,249	\$ 8,257	\$ 8,263	\$ -	\$ -
Positions	5.0	5.0	5.0	5.0	5.0

2019-20 PROGRAM INFORMATION

BU: 5970000 Office of Labor Relations

<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>							

FUNDED

Program No. and Title: 001 Office of Labor Relations

1,641,534	0	-1,219,281	422,253	0	0	422,253	0	0	5.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

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

FUNDED	1,641,534	0	-1,219,281	422,253	0	0	422,253	0	0	5.0	0
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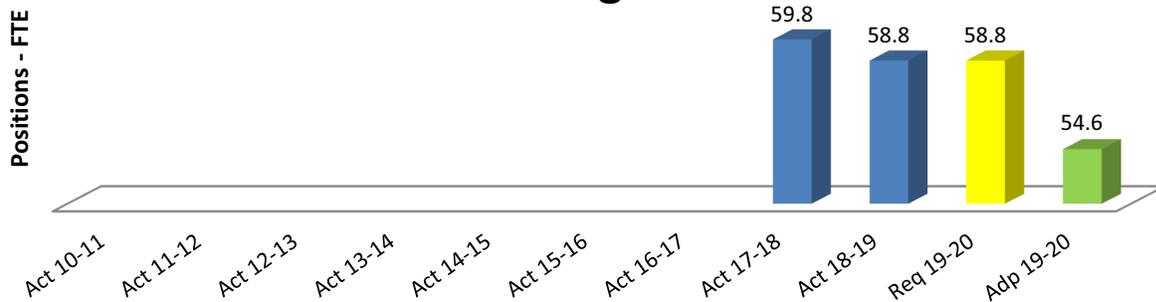
GRAND TOTAL FUNDED	1,641,534	0	-1,219,281	422,253	0	0	422,253	0	0	5.0	0
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DEPARTMENTAL STRUCTURE

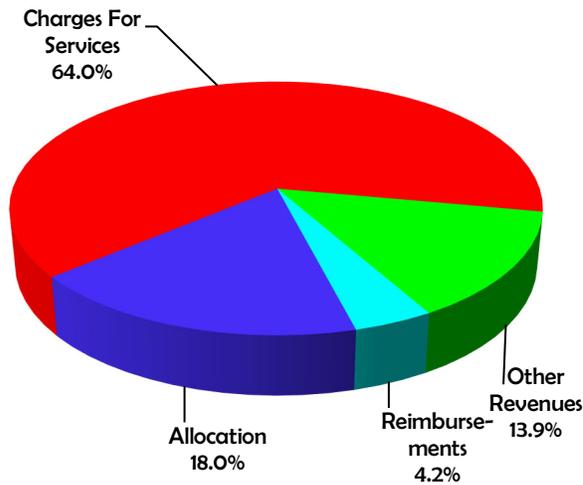
LEIGHANN MOFFITT, DIRECTOR



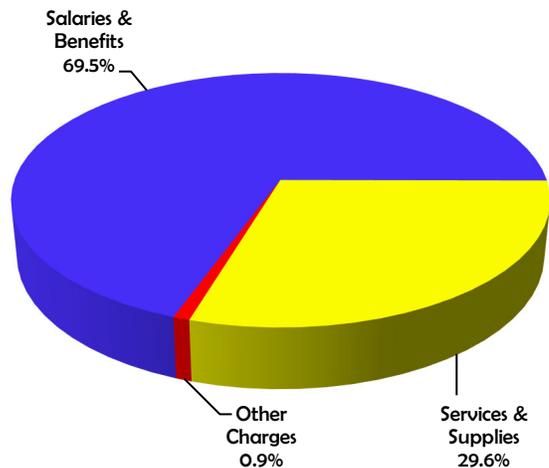
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	10,260,237	10,866,130	12,532,377	11,050,465	11,050,465
Total Financing	8,310,408	7,245,036	10,430,567	8,979,655	8,979,655
Net Cost	1,949,829	3,621,094	2,101,810	2,070,810	2,070,810
Positions	59.8	58.8	58.8	54.6	54.6

PROGRAM DESCRIPTION:

The Office of 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 management 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 implementation of mitigation monitoring and reporting programs in accordance with California Public Resources Code and adopted County ordinances.

MISSION:

Planning and Environmental Reviews 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, and 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 2018-19:

- Adopted the South Sacramento Habitat Conservation Plan (SSHCP).
- Published Draft Environmental Impact Reports for three major Master Plans along the Jackson Highway corridor.
- Coordinated development of an Infill Program with the Office of Economic Development.

SIGNIFICANT DEVELOPMENTS DURING FY 2018-19 (cont.):

- Adopted several Zoning Code/County Code amendment packages – an Urgency Ordinance relating to habitable area, short-term rentals, streamlined approval for non-conforming uses, Zoning Code fix-it package, Final Map and Parcel Map modifications, and temporary prohibition on Industrial Hemp cultivation.
- Implemented the following new programs – Hotel/Motel Worker Protection Act and Accessory Dwelling Unit streamlined approval.

FY 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2019-20:

- Adopt one or more major Master Plans along the Jackson Highway corridor allowing for new housing and commercial development consistent with the General Plan policies on fiscal neutrality and smart growth.
- Adopt the Environmental Justice Element Phase 2.
- Update the Housing Incentive Program, and update the Affordable Housing Density Bonus section of the Zoning Code.

RECOMMENDED REDUCTIONS FOR FY 2019-20:

- Recommended reductions include:
 - Net Appropriations of \$615,879
 - Net County Cost reduction of \$615,879
 - 4.2 FTE.
- Details are included in the Program Information – Unfunded section of this budget unit.

STAFFING LEVEL CHANGES FOR FY 2019-20:

- The following position changes were made by various Salary Resolution Amendments during Fiscal Year 2018-19:

Associate Planner	-0.2
Associate Planner	-0.8
Associate Planner	<u>1.0</u>
Total	0.0

- The following position changes are included as part of the Fiscal Year 2019-20 Recommended June Budget:

Associate Planner	-0.2
Assistant Planner	-2.0
Planning Technician	-1.0
Secretary	<u>-1.0</u>
Total	-4.2

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 5725728 - Planning and Environmental Review			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Licenses, Permits & Franchises	\$ 148,000	\$ 148,000	-
Charges for Services	7,381,106	7,381,106	-
Miscellaneous Revenues	1,450,549	1,450,549	-
Total Revenue	\$ 8,979,655	\$ 8,979,655	-
Salaries & Benefits	\$ 8,016,848	\$ 8,016,848	-
Services & Supplies	2,790,890	2,790,890	-
Other Charges	100,000	100,000	-
Expenditure Transfer & Reimbursement	142,727	142,727	-
Total Expenditures/Appropriations	\$ 11,050,465	\$ 11,050,465	-
Net Cost	\$ 2,070,810	\$ 2,070,810	-
Positions	54.6	54.6	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Licenses, Permits & Franchises	\$ 218,329	\$ 111,607	\$ 263,000	\$ 148,000	\$ 148,000
Fines, Forfeitures & Penalties	(448)	-	-	-	-
Intergovernmental Revenues	52,958	-	-	-	-
Charges for Services	6,587,298	5,688,088	8,385,061	7,381,106	7,381,106
Miscellaneous Revenues	1,452,271	1,445,341	1,782,506	1,450,549	1,450,549
Total Revenue	\$ 8,310,408	\$ 7,245,036	\$ 10,430,567	\$ 8,979,655	\$ 8,979,655
Salaries & Benefits	\$ 7,189,313	\$ 7,611,066	\$ 8,032,340	\$ 8,016,848	\$ 8,016,848
Services & Supplies	3,418,851	3,262,728	4,397,701	2,790,890	2,790,890
Other Charges	14,778	53,156	100,000	100,000	100,000
Interfund Reimb	(120,000)	(120,000)	(120,000)	-	-
Intrafund Charges	203,312	561,179	605,387	625,778	625,778
Intrafund Reimb	(446,017)	(501,999)	(483,051)	(483,051)	(483,051)
Total Expenditures/Appropriations	\$ 10,260,237	\$ 10,866,130	\$ 12,532,377	\$ 11,050,465	\$ 11,050,465
Net Cost	\$ 1,949,829	\$ 3,621,094	\$ 2,101,810	\$ 2,070,810	\$ 2,070,810
Positions	59.8	58.8	58.8	54.6	54.6

2019-20 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

11,533,516	0	-483,051	11,050,465	0	0	8,979,655	0	2,070,810	54.6	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: The Office of Planning & Environmental Review administers land use programs and implements the provisions of the California Environmental Quality Act (CEQA) as they apply to Sacramento County

FUNDED										
11,533,516	0	-483,051	11,050,465	0	0	8,979,655	0	2,070,810	54.6	1

GRAND TOTAL FUNDED										
11,533,516	0	-483,051	11,050,465	0	0	8,979,655	0	2,070,810	54.6	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>									

UNFUNDED

Program No. and Title: 001 Planning and Environmental Review

74,590	0	0	74,590	0	0	0	0	74,590	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: Student Interns (3): Eliminating interns will affect Zoning Code Amendments and Long Range planning initiatives that rely on interns research and analysis, likely influencing the quality and timing of these initiatives.

Program No. and Title: 001 Planning and Environmental Review

129,862	0	0	129,862	0	0	0	0	129,862	1.2	0
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Program Type: Self-Supporting

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Eliminating the Vacant Assistant Planner and 0.2 vacant Associate Planner in Environmental Review may result in longer processing times for environmental documents.

Program No. and Title: 001 Planning and Environmental Review

72,711	0	0	72,711	0	0	0	0	72,711	1.0	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: Eliminating the vacant Secretary will result in delays in completing and disseminating updated Zoning Code documents, and shift more administration work to planners.

Program No. and Title: 001 Planning and Environmental Review

90,076	0	0	90,076	0	0	0	0	90,076	1.0	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: Eliminating the vacant Planning Technician in Zoning Administration will result in one fewer staff at the counter which will increase overall customer wait time.

Program No. and Title: 001 Planning and Environmental Review

108,391	0	0	108,391	0	0	0	0	108,391	1.0	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: Eliminating the vacant Assistant Planner in Long Range Planning will impact the ability to develop a robust Infill Program on Arden Way, and will impede progress on General Plan activities.

<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>									
<i>Program No. and Title: 001 Planning and Environmental Review</i>										
140,249	0	0	140,249	0	0	0	0	140,249	0.0	0
<i>Program Type:</i> Mandated										
<i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities										
<i>Strategic Objective:</i> C1 -- Develop and sustain livable and attractive neighborhoods and communities										
<i>Program Description:</i> Landscape Reviews (DOT staff) - reduction to this State mandated activity will impact applicants by increasing the project review period and eliminate public information assistance. This activity will be significantly scaled back and will impact staff ability to perform design reviews, plan check and site improvement plan reviews timely.										
UNFUNDED										
615,879	0	0	615,879	0	0	0	0	615,879	4.2	0
GRAND TOTAL UNFUNDED										
615,879	0	0	615,879	0	0	0	0	615,879	4.2	0

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	2,275,929	2,340,260	3,600,000	2,906,799	2,906,799
Total Financing	2,918,065	2,347,059	3,600,000	2,906,799	2,906,799
Net Cost	(642,136)	(6,799)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$0.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 3830000 - Affordability Fee			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ -	\$ 6,799	\$ 6,799
Licenses, Permits & Franchises	2,900,000	2,900,000	-
Total Revenue	\$ 2,900,000	\$ 2,906,799	\$ 6,799
Services & Supplies	\$ 2,900,000	\$ 2,906,799	\$ 6,799
Total Expenditures/Appropriations	\$ 2,900,000	\$ 2,906,799	\$ 6,799
Net Cost	\$ -	\$ -	\$ -

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Fund Balance Changes
 - Fund Balance has increased \$6,799 due to interest earnings.
 - Appropriations have increased \$6,799 due to 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 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 1,872	\$ 642,136	\$ 642,136	\$ 6,799	6,799
Licenses, Permits & Franchises	2,911,415	1,691,449	2,957,864	2,900,000	2,900,000
Revenue from Use Of Money & Property	4,778	13,474	-	-	-
Total Revenue	\$ 2,918,065	\$ 2,347,059	\$ 3,600,000	\$ 2,906,799	\$ 2,906,799
Services & Supplies	\$ 2,275,929	\$ 2,340,260	\$ 3,600,000	\$ 2,906,799	\$ 2,906,799
Total Expenditures/Appropriations	\$ 2,275,929	\$ 2,340,260	\$ 3,600,000	\$ 2,906,799	\$ 2,906,799
Net Cost	\$ (642,136)	\$ (6,799)	- \$	- \$	-

2019-20 PROGRAM INFORMATION

BU: 3830000 Affordability Fee

<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 Affordability Fee

2,906,799	0	0	2,906,799	0	0	2,900,000	6,799	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.

2,906,799	0	0	2,906,799	0	0	2,900,000	6,799	0	0.0	0
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GRAND TOTAL FUNDED	0	0	2,906,799	0	0	2,900,000	6,799	0	0.0	0
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PLANNING AND ENVIRONMENTAL REVIEW - NEIGHBORHOOD 5790000 REVITALIZATION

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	1,027,501	13,800	938,166	1,077,561	1,077,561
Total Financing	1,689,470	941,361	938,166	1,077,561	1,077,561
Net Cost	(661,969)	(927,561)	-	-	-

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 funded include removal of junk and debris, developer assistance for projects that improve neighborhoods, and community enhancement projects.
- In 2011, The State dissolved the redevelopment agencies and the properties were transferred to the local level. This budget also includes proceeds from the sale of properties purchased with tax-exempt bond funds that must be used for improvement projects in the former Redevelopment Project Area.

SIGNIFICANT DEVELOPMENTS DURING FY 2018-19:

- Received \$268,535 from the sale of Redevelopment Agency Property. Funds are used for projects as they are identified in the Downtown and Oak Park Redevelopment areas.
- Received repayment of a \$150,000 loan made to the Sacramento Housing and Redevelopment Agency (SHRA) in 2015, plus interest, for a total of \$160,856. This will allow the release of reserves established in the event the loan was not repaid.

FY 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2019-20:

- Using proceeds from the sale of Redevelopment Agency Property within the former Downtown Redevelopment area for electric vehicle charging stations in downtown County parking facilities.
- Transferring \$160,856 from a loan repayment and \$208,586 in unrestricted Fund Balance for a total of \$369,442 to the General Fund.
- Transferring \$275,000 in revenue generated since 2015 by the Sierra 99 Billboard, and anticipated revenue of \$60,000 in Fiscal Year 2019-20 to the Neighborhood Revitalization Fund.

RECOMMENDED GROWTH FOR FY 2019-20:

- On-going recommended growth request includes:
 - Appropriations of \$60,000 offset by revenues of \$60,000.

RECOMMENDED GROWTH FOR FY 2019-20 (cont.):

- One-time recommended growth request includes:
 - Appropriations of \$275,000 offset by revenues of \$275,000.
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

FUND BALANCE FOR FY 2019-20:

Available Fund Balance is \$881,359 due to expenditures being less than budgeted. The Fund Balance for the Downtown Redevelopment Area and Oak Park Redevelopment Area must be used within the respective redevelopment area.

BUDGET RESERVE BALANCES FOR FY 2019-20:

General Reserve - \$0

This reserve was established in 2015 in connection with a loan to the Sacramento Housing and Redevelopment Agency for an affordable housing project. The loan was repaid in 2018. Reserve reflects a decrease of \$150,000 from the Fiscal Year 2018-19 Adopted Budget.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 5790000 - Neighborhood Revitalization			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 881,359	\$ 927,561	\$ 46,202
Reserve Release	150,000	150,000	-
Total Revenue	\$ 1,031,359	\$ 1,077,561	\$ 46,202
Services & Supplies	\$ 996,917	\$ 1,043,119	46,202
Expenditure Transfer & Reimbursement	34,442	34,442	-
Total Expenditures/Appropriations	\$ 1,031,359	\$ 1,077,561	\$ 46,202
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/ Reserve/ Fund Balance Changes
 - Fund Balance has increased \$46,202 due to actual expenditures for the Electric Vehicle Charging Stations project being slightly less than anticipated in Fiscal Year 2018-19.
 - Appropriations have increased \$46,202 due to 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 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 1,236,087	\$ 661,969	\$ 661,969	\$ 927,561	\$ 927,561
Reserve Release	-	-	-	150,000	150,000
Taxes	453,383	-	-	-	-
Revenue from Use Of Money & Property	-	10,857	-	-	-
Miscellaneous Revenues	-	268,535	276,197	-	-
Total Revenue	\$ 1,689,470	\$ 941,361	\$ 938,166	\$ 1,077,561	\$ 1,077,561
Services & Supplies	\$ 21,196	\$ 13,800	\$ 938,166	\$ 1,043,119	\$ 1,043,119
Interfund Charges	1,006,305	-	-	369,442	369,442
Interfund Reimb	-	-	-	(335,000)	(335,000)
Total Expenditures/Appropriations	\$ 1,027,501	\$ 13,800	\$ 938,166	\$ 1,077,561	\$ 1,077,561
Net Cost	\$ (661,969)	\$ (927,561)	\$ -	\$ -	\$ -

2019-20 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

369,442	0	0	369,442	0	0	0	369,442	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

680,069	0	0	680,069	0	0	0	680,069	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

28,050	0	0	28,050	0	0	0	28,050	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										
1,077,561	0	0	1,077,561	0	0	0	1,077,561	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/ Prop 172</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

Program No. and Title: 004 Sierra 99 Billboard

335,000	0	-335,000	0	0	0	0	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 the Sierra 99 Digital Billboard. Since March 2017, the General Fund has received \$315,000 from the Sierra 99 Billboard revenues. Approximately \$40,000 will be used for the ReIMAGINE Mack Road Foundation project in FY 2018-19. The remaining amount of \$275,000 plus anticipated revenue of \$60,000 in FY 2019-20 is being transferred to the Neighborhood Revitalization Fund for projects intended to improve the safety and economic vitality of commercial corridors and neighborhoods within the unincorporated County. (See Budget Unit 5110000)

GROWTH REQUEST RECOMMENDED (APPROVED IN JUNE)

335,000	0	-335,000	0	0	0	0	0	0	0.0	0
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GRAND TOTAL FUNDED

1,412,561	0	-335,000	1,077,561	0	0	0	1,077,561	0	0.0	0
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Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	335,088	7,764,848	556,896	-	-
Total Financing	891,984	894,095	556,896	-	-
Net Cost	(556,896)	6,870,753	-	-	-

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.
- On November 15, 2018, the County refinanced the 1997 Public Facilities Project refunding with the 2018 Refunding Certificates of Participation, Series A.

SIGNIFICANT DEVELOPMENT DURING FY 2018-19:

Issued the 2018 Refunding Certificates of Participation, Series A that refunded the 1997 Refunding Certificates of Participation in November of 2018 reducing debt service to affected Departments.

FY 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$475,694 due to lower than expected administrative expenses and higher than anticipated interest income.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 9288000 - 1997-Refunding Public Facilities Debt Service			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 475,694	\$ -	(475,694)
Total Revenue	\$ 475,694	\$ -	(475,694)
Services & Supplies	\$ 475,694	\$ -	(475,694)
Total Financing Uses	\$ 475,694	\$ -	(475,694)
Total Expenditures/Appropriations	\$ 475,694	\$ -	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund balance and appropriations have decreased \$475,694 due to the transfer to 2018 Refunding Certificates of Participation, Series A to fund debt service requirement in Fiscal Year 2019-20.

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 2019-20				
9288000 - 1997-Refunding Public Facilities Debt Service 288A - 1997-PUBLIC FACILITIES DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 483,596	\$ 556,896	\$ 556,896	\$ -	\$ -	
Revenue from Use Of Money & Property	408,388	337,199	-	-	-	
Total Revenue	\$ 891,984	\$ 894,095	\$ 556,896	\$ -	\$ -	
Services & Supplies	\$ 370,393	\$ 7,983,762	\$ 591,896	\$ -	\$ -	
Other Charges	6,319,908	5,219,506	6,318,420	-	-	
Interfund Reimb	(6,355,213)	(5,438,420)	(6,353,420)	-	-	
Total Financing Uses	\$ 335,088	\$ 7,764,848	\$ 556,896	\$ -	\$ -	
Total Expenditures/Appropriations	\$ 335,088	\$ 7,764,848	\$ 556,896	\$ -	\$ -	
Net Cost	\$ (556,896)	\$ 6,870,753	\$ -	\$ -	\$ -	

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(13,821)	1,169,995	181,792	-	-
Total Financing	167,971	203,215	181,792	-	-
Net Cost	(181,792)	966,780	-	-	-

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.
- On November 15, 2018, the County refinanced the 2003 Public Facilities Project financing with the 2018 Refunding Certificates of Participation, Series B.

SIGNIFICANT DEVELOPMENTS DURING FY 2018-19:

- Issued the 2018 Refunding Certificates of Participation, Series B that refunded the 2003 Public Facilities Project Certificates of Participation in November of 2018 reducing debt service to affected Departments.

FY 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$49,993 due to lower than expected administrative expenses and higher than anticipated interest income.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 9298000 - 2003 Public Facilities Projects-Debt Service			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 49,993	\$ -	(49,993)
Total Revenue	\$ 49,993	\$ -	(49,993)
Services & Supplies	\$ 49,993	\$ -	(49,993)
Total Financing Uses	\$ 49,993	\$ -	(49,993)
Total Expenditures/Appropriations	\$ 49,993	\$ -	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance and appropriations have decreased \$49,993 due to the transfer to the 2018 Refunding Certificates of Participation, Series B to fund debt service requirement in Fiscal Year 2019-20.

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 2019-20				Schedule 15
9298000 - 2003 Public Facilities Projects-Debt Service 298A - 2003 PUBLIC FACILITES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 147,194	\$ 181,792	\$ 181,792	\$ -	-	
Revenue from Use Of Money & Property	20,777	21,423	-	-	-	
Total Revenue	\$ 167,971	\$ 203,215	\$ 181,792	\$ -	-	
Services & Supplies	\$ 21,188	\$ 1,205,775	\$ 216,792	\$ -	-	
Other Charges	958,261	-	959,780	-	-	
Interfund Reimb	(993,270)	(35,780)	(994,780)	-	-	
Total Financing Uses	\$ (13,821)	\$ 1,169,995	\$ 181,792	\$ -	-	
Total Expenditures/Appropriations	\$ (13,821)	\$ 1,169,995	\$ 181,792	\$ -	-	
Net Cost	\$ (181,792)	\$ 966,780	\$ -	\$ -	-	

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

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(578,697)	916,628	1,732,023	1,203,102	1,203,102
Total Financing	1,153,326	2,119,730	1,732,023	1,203,102	1,203,102
Net Cost	(1,732,023)	(1,203,102)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$606,364 due to lower than expected administrative expenses and higher than anticipated interest income.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9282000 - 2004 Pension Obligation Bond-Debt Service				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 606,364	\$ 1,203,102	\$ 596,738	
Total Revenue	\$ 606,364	\$ 1,203,102	\$ 596,738	
Services & Supplies	\$ 806,364	\$ 1,403,102	\$ 596,738	
Other Charges	46,323,810	46,323,810	-	
Transfers In & Out	(46,523,810)	(46,523,810)	-	
Total Financing Uses	\$ 606,364	\$ 1,203,102	\$ 596,738	
Total Expenditures/Appropriations	\$ 606,364	\$ 1,203,102	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund balance has increased by \$596,738 due to higher than anticipated interest income and lower than anticipated interest expense

Supplemental Information

- Total requirement for this fiscal year is \$47,726,912 consisting of \$903,102 in administrative costs, \$10,650,000 in principal payment, \$35,673,810 in interest payments, and a transfer to the General Fund of \$500,000. Financing is from payments from Departments of \$46,523,810 and available fund balance of \$1,203,102.

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 2019-20				Schedule 15
9282000 - 2004 Pension Obligation Bond-Debt Service 282A - 2004 PENSION OBLIGATION BOND-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 906,233	\$ 1,732,023	\$ 1,732,023	\$ 1,203,102	\$ 1,203,102	
Revenue from Use Of Money & Property	247,093	387,707	-	-	-	
Total Revenue	\$ 1,153,326	\$ 2,119,730	\$ 1,732,023	\$ 1,203,102	\$ 1,203,102	
Services & Supplies	\$ 75,661	\$ 1,475,490	\$ 1,932,023	\$ 1,403,102	\$ 1,403,102	
Other Charges	43,745,656	43,551,224	43,910,086	46,323,810	46,323,810	
Interfund Reimb	(44,400,014)	(44,110,086)	(44,110,086)	(46,523,810)	(46,523,810)	
Total Financing Uses	\$ (578,697)	\$ 916,628	\$ 1,732,023	\$ 1,203,102	\$ 1,203,102	
Total Expenditures/Appropriations	\$ (578,697)	\$ 916,628	\$ 1,732,023	\$ 1,203,102	\$ 1,203,102	
Net Cost	\$ (1,732,023)	\$ (1,203,102)	\$ -	\$ -	\$ -	

2019-20 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

47,726,912 0 -46,523,810 1,203,102 0 0 0 1,203,102 0 0.0 0

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED

47,726,912 0 -46,523,810 1,203,102 0 0 0 1,203,102 0 0.0 0

GRAND TOTAL FUNDED

47,726,912 0 -46,523,810 1,203,102 0 0 0 1,203,102 0 0.0 0

Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(25,823)	3,083,371	195,220	-	-
Total Financing	169,397	224,525	195,220	-	-
Net Cost	(195,220)	2,858,846	-	-	-

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.
- On November 15, 2018, the County refinanced the 2006 Public Facilities Project financing with the 2018 Refunding Certificates of Participation, Series B.

SIGNIFICANT DEVELOPMENTS DURING FY 2018-19:

- Issued the 2018 Refunding Certificates of Participation, Series B that refunded the 2006 Public Facilities Project Certificates of Participation in November of 2018 reducing debt service to affected Departments.

FY 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$51,204 due to lower than expected administrative expenses and higher than anticipated interest income.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 9306306 - 2006 Public Facilities Projects-Debt Service			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 51,204	\$ -	(51,204)
Total Revenue	\$ 51,204	\$ -	(51,204)
Services & Supplies	\$ 51,204	\$ -	(51,204)
Total Financing Uses	\$ 51,204	\$ -	(51,204)
Total Expenditures/Appropriations	\$ 51,204	\$ -	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance and appropriations have decreased \$51,204 due to the transfer to the 2018 Refunding Certificates of Participation, Series B to fund debt service requirement in Fiscal Year 2019-20.

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 2019-20				
		9306306 - 2006 Public Facilities Projects-Debt Service				
		306A - 2006 PUBLIC FACILITIES PROJ-DEBT SVC				
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 130,193	\$ 195,220	\$ 195,220	\$ -	-	
Revenue from Use Of Money & Property	39,204	29,305	-	-	-	
Total Revenue	\$ 169,397	\$ 224,525	\$ 195,220	\$ -	-	
Services & Supplies	\$ 28,334	\$ 3,135,277	\$ 230,220	\$ -	-	
Other Charges	2,388,820	426,020	2,413,926	-	-	
Interfund Reimb	(2,442,977)	(477,926)	(2,448,926)	-	-	
Total Financing Uses	\$ (25,823)	\$ 3,083,371	\$ 195,220	\$ -	-	
Total Expenditures/Appropriations	\$ (25,823)	\$ 3,083,371	\$ 195,220	\$ -	-	
Net Cost	\$ (195,220)	\$ 2,858,846	\$ -	\$ -	-	

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(21,475)	3,260,944	202,877	-	-
Total Financing	181,402	255,531	202,877	-	-
Net Cost	(202,877)	3,005,413	-	-	-

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).
- On November 15, 2018, the County refinanced the 2007 financing with the 2018 Refunding Certificates of Participation, Series B.

SIGNIFICANT DEVELOPMENTS DURING FY 2018-19:

- Issued the 2018 Refunding Certificates of Participation, Series B that refunded the 2007 Certificates of Participation in November of 2018 reducing debt service to affected Departments.

FY 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$77,119 due to lower than expected administrative expenses and higher than anticipated interest income.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 9304304 - 2007 Public Facilities Projects-Debt Service			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 77,119	\$ -	\$(77,119)
Total Revenue	\$ 77,119	\$ -	\$(77,119)
Services & Supplies	\$ 77,119	\$ -	\$(77,119)
Total Financing Uses	\$ 77,119	\$ -	\$(77,119)
Total Expenditures/Appropriations	\$ 77,119	\$ -	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund balance and appropriations decreased \$77,119 due to the transfer to the 2018 Refunding Certificates of Participation, Series B to fund debt service requirement in Fiscal Year 2019-20.

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 2019-20				
		9304304 - 2007 Public Facilities Projects-Debt Service				
		304A - 2007 PUBLIC FACILITIES PROJ-DEBT SVC				
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 158,331	\$ 202,877	\$ 202,877	\$ -	-	
Revenue from Use Of Money & Property	23,071	52,654	-	-	-	
Total Revenue	\$ 181,402	\$ 255,531	\$ 202,877	\$ -	-	
Services & Supplies	\$ 34,471	\$ 3,298,013	\$ 237,877	\$ -	-	
Other Charges	2,980,168	2,081,969	3,001,038	-	-	
Interfund Reimb	(3,036,114)	(2,119,038)	(3,036,038)	-	-	
Total Financing Uses	\$ (21,475)	\$ 3,260,944	\$ 202,877	\$ -	-	
Total Expenditures/Appropriations	\$ (21,475)	\$ 3,260,944	\$ 202,877	\$ -	-	
Net Cost	\$ (202,877)	\$ 3,005,413	\$ -	\$ -	-	

Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	26,919	46,734	560,033	889,138	889,138
Total Financing	586,952	935,871	560,033	889,138	889,138
Net Cost	(560,033)	(889,137)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$669,740 due to lower than expected administrative expenses and higher than anticipated interest income.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9300000 - 2010 Refunding COPs-Debt Svc				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 669,740	\$ 889,138	\$ 219,398	
Total Revenue	\$ 669,740	\$ 889,138	\$ 219,398	
Services & Supplies	\$ 695,590	\$ 914,988	\$ 219,398	
Other Charges	9,157,676	9,157,676	-	
Transfers In & Out	(9,183,526)	(9,183,526)	-	
Total Financing Uses	\$ 669,740	\$ 889,138	\$ 219,398	
Total Expenditures/Appropriations	\$ 669,740	\$ 889,138	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$219,398 due to higher than anticipated interest income.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$10,072,664 consisting of \$414,988 administrative costs, \$6,595,000 in principal payment, \$2,562,676 in interest payments, and a transfer to the General Fund of \$500,000. Financing is from payments from various user departments of \$9,183,526 and available fund balance of \$889,138.

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 2019-20				Schedule 15
9300000 - 2010 Refunding COPs-Debt Svc 300A - 2010 REFUNDING COPs- DEBT SVC						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 488,683	\$ 560,033	\$ 560,033	\$ 889,138	\$ 889,138	
Revenue from Use Of Money & Property	98,269	375,838	-	-	-	
Total Revenue	\$ 586,952	\$ 935,871	\$ 560,033	\$ 889,138	\$ 889,138	
Services & Supplies	\$ 64,719	\$ 73,486	\$ 468,216	\$ 914,988	\$ 914,988	
Other Charges	13,185,778	9,339,875	9,458,445	9,157,676	9,157,676	
Interfund Reimb	(13,223,578)	(9,366,627)	(9,366,628)	(9,183,526)	(9,183,526)	
Total Financing Uses	\$ 26,919	\$ 46,734	\$ 560,033	\$ 889,138	\$ 889,138	
Total Expenditures/Appropriations	\$ 26,919	\$ 46,734	\$ 560,033	\$ 889,138	\$ 889,138	
Net Cost	\$ (560,033)	\$ (889,137)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 9300000 2010 Refunding Certificate of Participation-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

10,072,664	0	-9,183,526	889,138	0	0	0	889,138	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								
10,072,664	0	-9,183,526	889,138	0	0	0	889,138	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								
10,072,664	0	-9,183,526	889,138	0	0	0	889,138	0	0.0	0

Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	-	100,768,483	-	1,829,356	1,829,356
Total Financing	-	102,597,841	-	1,829,356	1,829,356
Net Cost	-	(1,829,358)	-	-	-

PROGRAM DESCRIPTION:

- This budget unit provides for the annual lease payments for the 2018 Refunding Certificates of Participation issued on November 15, 2018. The annual lease payments for the portion of the refunded debt related to the 1997 Refunding Public Facilities Project are included and accounted for in BU 9307002 and the 2003 Public Facilities Project, 2006 Public Facilities Project and 2007 financings are included and accounted for in BU 9307003.
- These 2018 Refunding Certificates of Participation refunded the County's 1997 Refunding Certificates of Participation (Coroner/Crime Lab and Data Center), 2003 Public Facilities Project Certificates of Participation (various capital projects), the 2006 Public Facilities Projects Certificates of Participation (Fleet Maintenance and Voter Registration/Sheriff Station House Facilities) and the 2007 Certificates of Participation (Animal Care Facility and a 120 bed expansion of the Youth Detention Facility).
- Although the financing for all of these issuances were consolidated into a two series 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.

SIGNIFICANT DEVELOPMENTS DURING FY 2018-19:

Issued the 2018 Refunding Certificates of Participation, Series A and B to refund the 1997 Refunding Certificates of Participation (Coroner/Crime Lab and Data Center), the 2003 Public Facilities Project Certificates of Participation (various capital projects), the 2006 Public Facilities Project Certificates of Participation (Fleet Maintenance and Voter Registration/Sheriff Station House Facilities) and the 2007 Certificates of Participation (Animal Care Facility and a 120 bed expansion of the Youth Detention Facility) in November of 2018 reducing debt service to affected Departments.

FY 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$21,413 due to lower than expected administrative expenses and higher than anticipated interest income.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9307001 - 2018 Refunding COPs				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 21,413	\$ 1,829,356	\$ 1,807,943	
Total Revenue	\$ 21,413	\$ 1,829,356	\$ 1,807,943	
Services & Supplies	\$ 161,163	\$ 1,969,356	\$ 1,808,193	
Other Charges	9,662,125	9,662,125	-	
Transfers In & Out	(9,801,875)	(9,802,125)	(250)	
Total Financing Uses	\$ 21,413	\$ 1,829,356	\$ 1,807,943	
Total Expenditures/Appropriations	\$ 21,413	\$ 1,829,356	-	
Net Cost	-	-	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$1,807,943 due to transfers of funds from the 1997 Refunding Certificates of Participation fund and higher than anticipated interest income.

SUPPLEMENTAL INFORMATION

- Total requirement for this fiscal year is \$11,631,481 consisting of \$469,356 administrative costs, \$5,505,000 in principal payment, \$4,157,125 in interest payments, and a transfer of \$1,500,000 to the General Fund. Financing is from payments from various user departments of \$9,802,125 and available fund balance of \$1,829,356.

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 2019-20				Schedule 15
		9307001 - 2018 Refunding COPs 307A - 2018 REFUNDING COPs				
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ -	\$ -	\$ -	\$ 1,829,356	\$ 1,829,356	
Revenue from Use Of Money & Property	-	1,813,827	-	-	-	
Other Financing Sources	-	100,784,014	-	-	-	
Total Revenue	\$ -	\$ 102,597,841	\$ -	\$ 1,829,356	\$ 1,829,356	
Services & Supplies	\$ -	\$ 100,772,933	\$ -	\$ 1,969,356	\$ 1,969,356	
Other Charges	-	4,757,550	-	9,662,125	9,662,125	
Interfund Reimb	-	(4,762,000)	-	(9,802,125)	(9,802,125)	
Total Financing Uses	\$ -	\$ 100,768,483	\$ -	\$ 1,829,356	\$ 1,829,356	
Total Expenditures/Appropriations	\$ -	\$ 100,768,483	\$ -	\$ 1,829,356	\$ 1,829,356	
Net Cost	\$ -	\$ (1,829,358)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 9307001 2018 Refunding COPs-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>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>								
	<u>Other</u>								

FUNDED

Program No. and Title: 001 COP debt service

11,631,481	0	-9,802,125	1,829,356	0	0	0	1,829,356	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	11,631,481	0	-9,802,125	1,829,356	0	0	0	1,829,356	0	0.0	0
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GRAND TOTAL FUNDED	11,631,481	0	-9,802,125	1,829,356	0	0	0	1,829,356	0	0.0	0
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Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(14,302)	(12,716)	196,925	289,748	289,748
Total Financing	182,623	277,032	196,925	289,748	289,748
Net Cost	(196,925)	(289,748)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

Available fund balance is \$244,164 due to lower than expected administrative expenses and higher than anticipated interest income.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9280000 - Juvenile Courthouse Project-Debt Service				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 244,164	\$ 289,748	\$ 45,584	
Total Revenue	\$ 244,164	\$ 289,748	\$ 45,584	
Services & Supplies	\$ 279,164	\$ 324,748	\$ 45,584	
Other Charges	2,215,076	2,215,076	-	
Transfers In & Out	(2,250,076)	(2,250,076)	-	
Total Financing Uses	\$ 244,164	\$ 289,748	\$ 45,584	
Total Expenditures/Appropriations	\$ 244,164	\$ 289,748	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund balance has increased by \$45,584 due to higher than anticipated interest income.

SUPPLEMENTAL INFORMATION

- Total requirement for this fiscal year is \$2,539,824 consisting of \$174,748 in administrative costs, \$1,060,000 in principal payment, \$1,155,076 in interest payments and \$150,000 transfer to the General Fund. Financing is from payments from the Courts of \$2,250,076 and available fund balance of \$289,748.

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 2019-20				
9280000 - Juvenile Courthouse Project-Debt Service 280A - JUVENILE COURTHOUSE PROJECT-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 145,201	\$ 196,925	\$ 196,925	\$ 289,748	\$ 289,748	
Revenue from Use Of Money & Property	37,422	80,107	-	-	-	
Total Revenue	\$ 182,623	\$ 277,032	\$ 196,925	\$ 289,748	\$ 289,748	
Services & Supplies	\$ 20,753	\$ 22,695	\$ 231,925	\$ 324,748	\$ 324,748	
Other Charges	2,216,421	2,211,365	2,211,776	2,215,076	2,215,076	
Interfund Reimb	(2,251,476)	(2,246,776)	(2,246,776)	(2,250,076)	(2,250,076)	
Total Financing Uses	\$ (14,302)	\$ (12,716)	\$ 196,925	\$ 289,748	\$ 289,748	
Total Expenditures/Appropriations	\$ (14,302)	\$ (12,716)	\$ 196,925	\$ 289,748	\$ 289,748	
Net Cost	\$ (196,925)	\$ (289,748)	\$ -	\$ -	\$ -	

2019-20 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							

FUNDED

Program No. and Title: 001 COP debt service

2,539,824	0	-2,250,076	289,748	0	0	0	289,748	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

2,539,824	0	-2,250,076	289,748	0	0	0	289,748	0	0.0	0
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GRAND TOTAL FUNDED

2,539,824	0	-2,250,076	289,748	0	0	0	289,748	0	0.0	0
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PUBLIC FACILITIES FINANCING - PENSION OBLIGATION BOND 9313000
- DEBT SERVICE

Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(128,492)	279,970	846,505	954,747	954,747
Total Financing	718,013	1,234,717	846,505	954,747	954,747
Net Cost	(846,505)	(954,747)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

Available fund balance is \$672,824 due to lower than expected administrative expenses and higher than anticipated interest income.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9313000 - Pension Obligation Bond-Debt Service				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 672,824	\$ 954,747	\$ 281,923	
Total Revenue	\$ 672,824	\$ 954,747	\$ 281,923	
Services & Supplies	\$ 867,824	\$ 1,149,747	\$ 281,923	
Other Charges	93,211,712	93,211,712	-	
Transfers In & Out	(93,406,712)	(93,406,712)	-	
Total Financing Uses	\$ 672,824	\$ 954,747	\$ 281,923	
Total Expenditures/Appropriations	\$ 672,824	\$ 954,747	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased by \$281,923 due to higher than anticipated interest income.

SUPPLEMENTAL INFORMATION

- Total requirement for this fiscal year is \$94,361,459 consisting of \$649,747 administrative costs, \$68,035,000 in principal payments, \$25,176,712 in interest payments, and a transfer to the General Fund of \$500,000. Financing is from payments from departments of \$93,406,712 and available fund balance of \$954,747.

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 2019-20				Schedule 15
9313000 - Pension Obligation Bond-Debt Service 313A - PENSION OBLIGATION BOND-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 445,795	\$ 846,505	\$ 846,505	\$ 954,747	\$ 954,747	
Revenue from Use Of Money & Property	272,218	388,212	-	-	-	
Total Revenue	\$ 718,013	\$ 1,234,717	\$ 846,505	\$ 954,747	\$ 954,747	
Services & Supplies	\$ 66,508	\$ 478,143	\$ 1,041,505	\$ 1,149,747	\$ 1,149,747	
Other Charges	89,795,962	91,521,455	91,524,628	93,211,712	93,211,712	
Interfund Reimb	(89,990,962)	(91,719,628)	(91,719,628)	(93,406,712)	(93,406,712)	
Total Financing Uses	\$ (128,492)	\$ 279,970	\$ 846,505	\$ 954,747	\$ 954,747	
Total Expenditures/Appropriations	\$ (128,492)	\$ 279,970	\$ 846,505	\$ 954,747	\$ 954,747	
Net Cost	\$ (846,505)	\$ (954,747)	\$ -	\$ -	\$ -	

2019-20 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	Appropriations							
	Other								

FUNDED

Program No. and Title: 001 POB debt service

94,361,459 0 -93,406,712 954,747 0 0 0 954,747 0 0.0 0

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED	94,361,459	0	-93,406,712	954,747	0	0	0	954,747	0	0.0	0
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GRAND TOTAL FUNDED	94,361,459	0	-93,406,712	954,747	0	0	0	954,747	0	0.0	0
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Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	762,422	-	725,727	744,524	744,524
Total Financing	1,488,149	744,525	725,727	744,524	744,524
Net Cost	(725,727)	(744,525)	-	-	-

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 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

Available fund balance is \$436,959 due to Board approved capital expenditure reimbursement delays and higher than anticipated interest income.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9284000 - Tobacco Litigation Settlement-Capital Projects				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 436,959	\$ 744,524	\$ 307,565	
Total Revenue	\$ 436,959	\$ 744,524	\$ 307,565	
Other Charges	\$ 436,959	\$ 744,524	\$ 307,565	
Total Financing Uses	\$ 436,959	\$ 744,524	\$ 307,565	
Total Expenditures/Appropriations	\$ 436,959	\$ 744,524	-	
Net Cost	-	-	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance increased by \$307,565 due to Board approved capital expenditure reimbursement delays and higher than anticipated interest income.

SUPPLEMENTAL INFORMATION

- Total requirement for this fiscal year is \$744,524 consisting of capital project costs reimbursed to departments for approved projects. Financing is from available fund balance from Bond proceeds and interest earnings thereon.

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2019-20				Schedule 15
9284000 - Tobacco Litigation Settlement-Capital Projects 284A - TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 1,478,279	\$ 725,727	\$ 725,727	\$ 744,524	\$ 744,524	
Revenue from Use Of Money & Property	9,870	18,798	-	-	-	
Total Revenue	\$ 1,488,149	\$ 744,525	\$ 725,727	\$ 744,524	\$ 744,524	
Other Charges	\$ 762,422	\$ -	\$ 725,727	\$ 744,524	\$ 744,524	
Total Financing Uses	\$ 762,422	\$ -	\$ 725,727	\$ 744,524	\$ 744,524	
Total Expenditures/Appropriations	\$ 762,422	\$ -	\$ 725,727	\$ 744,524	\$ 744,524	
Net Cost	\$ (725,727)	\$ (744,525)	\$ -	\$ -	\$ -	

2019-20 PROGRAM INFORMATION

BU: 9284000 Tobacco Litigation Settlement-Capital Projects

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

FUNDED

Program No. and Title: 001 Tobacco Litigation Securitization

744,524	0	0	744,524	0	0	0	744,524	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: capital project funding

FUNDED	744,524	0	0	744,524	0	0	0	744,524	0	0.0	0
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GRAND TOTAL FUNDED	744,524	0	0	744,524	0	0	0	744,524	0	0.0	0
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Summary

Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	-	126,706,217	123,583,038	132,576,594	132,576,594
Total Financing	-	127,452,603	123,583,038	132,576,594	132,576,594
Net Cost	-	(746,386)	-	-	-

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.

SIGNIFICANT DEVELOPMENTS DURING FY 2018-19:

- This budget unit was 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 in Fiscal Year 2018-19, Public Safety Sales Tax revenue was budgeted and received in this Budget Unit and transferred to Departments via an interfund transfer (reimbursement).

FY 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2019-20:

- Public Safety Sales Tax revenues anticipated to be received in Fiscal Year 2019-20 total \$131,830,208, an increase of \$5,123,991 over the \$126,706,217 estimated to be received in Fiscal Year 2018-19.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET

Budget Unit: 7460000 - Public Safety Sales Tax

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ -	\$ 746,386	\$ 746,386
Intergovernmental Revenues	131,830,208	131,830,208	-
Total Revenue	\$ 131,830,208	\$ 132,576,594	\$ 746,386
Reserve Provision	\$ -	\$ 746,386	\$ 746,386
Expenditure Transfer & Reimbursement	131,830,208	131,830,208	-
Total Expenditures/Appropriations	\$ 131,830,208	\$ 132,576,594	\$ 746,386
Net Cost	\$ -	\$ -	\$ -

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$746,386 due to an increase in estimated Fiscal Year 2018-19 revenue anticipated to be received during the Fiscal Year 2018-19 accrual period.
 - Reserves have increased \$746,386 due to the recommendation to reserve the additional fund balance as a hedge against fiscal uncertainty due to the volatile and difficult to estimate nature of Public Safety Sales Tax revenues.

REVISED RESERVE BALANCES FOR FY 2019-20:

- Public Safety Sales Tax Reserve — **\$746,386**

SCHEDULE:

<p>State Controller Schedule County Budget Act January 2010</p>	<p>County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20</p>	<p>Schedule 9</p>
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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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$	-	-	-	746,386 \$
Revenue from Use Of Money & Property		10,760		-	-
Intergovernmental Revenues		127,441,843	123,583,038	131,830,208	131,830,208
Total Revenue	\$	- \$ 127,452,603	\$ 123,583,038	\$ 132,576,594	\$ 132,576,594
Reserve Provision	\$	-	-	-	746,386 \$
Interfund Charges		126,706,217	123,583,038	131,830,208	131,830,208
Total Expenditures/Appropriations	\$	- \$ 126,706,217	\$ 123,583,038	\$ 132,576,594	\$ 132,576,594
Net Cost	\$	- \$ (746,386)	\$	- \$	-

2019-20 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

95,627,497	0	0	95,627,497	0	95,089,129	0	538,368	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

15,246,309	0	0	15,246,309	0	15,160,474	0	85,835	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

21,702,788	0	0	21,702,788	0	21,580,605	0	122,183	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										
132,576,594	0	0	132,576,594	0	131,830,208	0	746,386	0	0.0	0

GRAND TOTAL FUNDED										
132,576,594	0	0	132,576,594	0	131,830,208	0	746,386	0	0.0	0

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	-	-	-	204,442	204,442
Total Financing	-	-	-	204,442	204,442
Net Cost	-	-	-	-	-
Positions	0.0	1.0	0.0	1.0	1.0

PROGRAM DESCRIPTION:

The purpose of the South Sacramento Conservation Agency is to oversee implementation of the South Sacramento Habitat Conservation Plan (SSHCP) including the acquisition of land or easements to form the SSHCP preserve system; implementation of proposals for restoration of species habitat and aquatic resources; formation of management and monitoring plans to maintain the preserve system; and ensuring compliance with the conditions of the SSHCP and associated permits.

MISSION:

South Sacramento Conservation Agency's mission is to comprehensively protect and conserve multiple covered species present in the plan area; to provide means to conserve, enhance and restore the habitats upon which the covered species depend; and to ensure the long term survival of the covered species.

GOAL:

Consistently administer our guiding documents, policies, an regulations.

SIGNIFICANT DEVELOPMENTS DURING FY 2018-19:

- The South Sacramento Habitat Conservation Plan (SSCHP) was approved by the Board of Supervisors.
- The South Sacramento Conservation Agency (SSCA) was established to oversee the SSHCP and an Executive Director was hired.

FY 2019-20 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2019-20:

- Obtain various permits from Federal and State agencies for implementation of the SSHCP to allow permit streamlining of development activities.
- Make additional acquisitions of conservation easements on important preserve properties consistent with the SSHCP Conservation Strategy.

STAFFING LEVEL CHANGES FOR FY 2019-20:

- The following position change was made by various Salary Resolution Amendments during Fiscal Year 2018-19:

Principal Planner.....	<u>1.0</u>
TOTAL:	1.0

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 0290007 - South Sacramento Conservation Agency Admin			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Licenses, Permits & Franchises	\$ 204,442	\$ 204,442	-
Total Revenue	\$ 204,442	\$ 204,442	-
Salaries & Benefits	\$ 204,442	\$ 204,442	-
Total Financing Uses	\$ 204,442	\$ 204,442	-
Total Expenditures/Appropriations	\$ 204,442	\$ 204,442	-
Net Cost	-	-	-
Positions	1.0	1.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations and revenues have not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2019-20				Schedule 15
0290007 - South Sacramento Conservation Agency Admin 029G - SOUTH SACRAMENTO CONSERVATION AGENCY ADMIN						
Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Licenses, Permits & Franchises	\$ -	\$ -	\$ -	\$ 204,442	\$ 204,442	
Total Revenue	\$ -	\$ -	\$ -	\$ 204,442	\$ 204,442	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 204,442	\$ 204,442	
Total Financing Uses	\$ -	\$ -	\$ -	\$ 204,442	\$ 204,442	
Total Expenditures/Appropriations	\$ -	\$ -	\$ -	\$ 204,442	\$ 204,442	
Net Cost	\$ -	\$ -	\$ -	\$ -	\$ -	
Positions	0.0	1.0	0.0	1.0	1.0	1.0

2019-20 PROGRAM INFORMATION

BU: 0290007 South Sacramento Conservation Agency Administration

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

FUNDED

Program No. and Title: 001 South Sacramento Conservation Agency Administration

204,442	0	0	204,442	0	0	204,442	0	0	1.0	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: The South Sacramento Conservation Agency oversees the implementation of the South Sacramento Habitat Conservation Plan (SSHCP) including the acquisition of land or easements to form the SSHCP preserve system; implementation of proposals for restoration of species habitat and aquatic resources; formation of management and monitoring plans to maintain the preserve system; and ensuring compliance with the conditions of the SSHCP and associated permits.

FUNDED	204,442	0	0	204,442	0	0	204,442	0	0	1.0	0
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GRAND TOTAL FUNDED	204,442	0	0	204,442	0	0	204,442	0	0	1.0	0
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Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	28,708,782	30,512,020	33,596,769	31,075,181	31,075,181
Total Financing	32,651,179	33,907,273	33,596,769	31,075,181	31,075,181
Net Cost	(3,942,397)	(3,395,253)	-	-	-

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 2019-20 RECOMMENDED BUDGET**FUND BALANCE FOR FY 2019-20:**

- Available fund balance is \$3,942,397 due to lower than anticipated principal and interest payments.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 5940000 - Teeter Plan				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 3,942,397	\$ 3,395,254	(\$ 547,143)	
Miscellaneous Revenues	29,654,372	27,679,927	(1,974,445)	
Total Revenue	\$ 33,596,769	\$ 31,075,181	(2,521,588)	
Other Charges	\$ 24,035,468	\$ 22,963,471	(1,071,997)	
Expenditure Transfer & Reimbursement	9,561,301	8,111,710	(1,449,591)	
Total Expenditures/Appropriations	\$ 33,596,769	\$ 31,075,181	(2,521,588)	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased \$547,143 due to lower than anticipated property tax delinquency collection.
- Other Changes
 - Appropriations have decreased \$2,521,588 due to lower Interfund Transfers to the General Fund of \$1,449,591 and decreased debt service costs of \$1,071,997.
 - Revenues have decreased \$1,974,445 due to lower property tax delinquency.

SUPPLEMENTAL INFORMATION:

- The total Fiscal Year 2019-20 requirement for the Teeter Plan debt service is \$31,075,181, consisting of \$22,963,471 for principal and interest payments, and \$8,111,710 for transfer to the General Fund. Financing is from \$27,679,927 in anticipated collections from delinquent taxpayers and \$3,395,254 from Fiscal Year 2018-19 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 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 3,910,341	\$ 3,942,397	\$ 3,942,397	\$ 3,395,254	\$ 3,395,254
Revenue from Use Of Money & Property	8,143	10,603	-	-	-
Miscellaneous Revenues	28,040,619	29,231,438	29,654,372	27,679,927	27,679,927
Other Financing Sources	692,076	722,835	-	-	-
Total Revenue	\$ 32,651,179	\$ 33,907,273	\$ 33,596,769	\$ 31,075,181	\$ 31,075,181
Other Charges	\$ 19,757,878	\$ 20,950,719	\$ 24,035,468	\$ 22,963,471	\$ 22,963,471
Interfund Charges	8,950,904	9,561,301	9,561,301	8,111,710	8,111,710
Total Expenditures/Appropriations	\$ 28,708,782	\$ 30,512,020	\$ 33,596,769	\$ 31,075,181	\$ 31,075,181
Net Cost	\$ (3,942,397)	\$ (3,395,253)	\$ -	\$ -	\$ -

2019-20 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

31,075,181	0	0	31,075,181	0	0	27,679,927	3,395,254	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										
31,075,181	0	0	31,075,181	0	0	27,679,927	3,395,254	0	0.0	0

GRAND TOTAL FUNDED										
31,075,181	0	0	31,075,181	0	0	27,679,927	3,395,254	0	0.0	0

Summary					
Classification	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommend	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(42,478)	(403,615)	1,028,838	1,545,099	1,545,099
Total Financing	985,761	1,078,826	1,028,838	1,545,099	1,545,099
Net Cost	(1,028,239)	(1,482,441)	-	-	-

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 DEVELOPMENT DURING FY 2018-19:

The Board approved the second year of funding for the Cultural Arts Awards that provides \$1,000,000 annually to community organizations selected through a competitive process.

FY 2019-20 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2019-20:

- Available fund balance is \$16,562 due to a reduced payment to Greater Sacramento Economic Council (GSEC) of \$12,162 and an increase of \$4,400 of interest income.

BUDGET RESERVE BALANCE FOR FY 2019-20:

- **General Reserve - \$ 0**
 - This reserve was established in 1989 in connection with a loan to the Sacramento Ballet Association. The loan has been paid back. Reserve reflects a decrease of \$52,658 from the Fiscal Year 2018-19 Adopted Budget.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 4060000 - Transient-Occupancy Tax				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 16,562	\$ 1,482,441	\$ 1,465,879	
Reserve Release	52,658	52,658	-	
Revenue from Use Of Money & Property	10,000	10,000	-	
Total Revenue	\$ 79,220	\$ 1,545,099	\$ 1,465,879	
Services & Supplies	\$ 100,000	\$ 100,000	-	
Other Charges	2,961,019	4,217,736	1,256,717	
Expenditure Transfer & Reimbursement	(2,981,799)	(2,772,637)	209,162	
Total Expenditures/Appropriations	\$ 79,220	\$ 1,545,099	\$ 1,465,879	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/ Reserve/ Fund Balance Changes
 - Fund Balance has increased \$1,465,879 due to prior year projects not completed during the year.
 - Appropriations have increased \$1,465,879 due to rebudgeting \$1,256,717 in Other Charges for prior year projects, and a decrease in reimbursements from the General Fund in the amount of \$209,162. The decrease in General Fund reimbursements includes \$137,162 due to higher fund balance and a one-time transfer, approved on August 6, 2019, of \$72,000 from the District 5 and District 2 portion of the Transient Occupancy Tax Community Grant Fund to offset revenue decreases in Animal Care and Regulation.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2019-20	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	2017-18 Actual	2018-19 Actual	2018-19 Adopted	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 960,133	\$ 1,028,238	\$ 1,028,238	\$ 1,482,441	\$ 1,482,441
Reserve Release	-	-	-	52,658	52,658
Revenue from Use Of Money & Property	25,628	50,588	600	10,000	10,000
Total Revenue	\$ 985,761	\$ 1,078,826	\$ 1,028,838	\$ 1,545,099	\$ 1,545,099
Services & Supplies	\$ -	\$ 61,999	\$ -	\$ 100,000	\$ 100,000
Other Charges	2,566,237	2,558,911	4,053,363	4,217,736	4,217,736
Interfund Charges	34,341	37,000	37,000	40,500	40,500
Interfund Reimb	(2,643,056)	(3,061,525)	(3,061,525)	(2,813,137)	(2,813,137)
Total Expenditures/Appropriations	\$ (42,478)	\$ (403,615)	\$ 1,028,838	\$ 1,545,099	\$ 1,545,099
Net Cost	\$ (1,028,239)	\$ (1,482,441)	\$ -	\$ -	\$ -

2019-20 PROGRAM INFORMATION

BU: 4060000 Transient-Occupancy 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 Transient-Occupancy Tax

4,358,236	0	-2,813,137	1,545,099	0	0	10,000	1,535,099	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										
4,358,236	0	-2,813,137	1,545,099	0	0	10,000	1,535,099	0	0.0	0

GRAND TOTAL FUNDED										
4,358,236	0	-2,813,137	1,545,099	0	0	10,000	1,535,099	0	0.0	0