

# SUMMARY SCHEDULES

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# PERMANENT POSITION ANALYSIS BY FUND

## PERMANENT POSITION ANALYSIS BY FUND 2003-04 TO 2008-09

FUND	NAME					Estimated	Requested	Recommended
		2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2008-09
001	General*	10,185.8	10,478.1	10,567.8	10,659.1	10,742.6	10,751.8	10,450.9
010	Environmental Management	0.0	113.0	131.0	134.8	137.8	137.8	137.8
012	Community Services	110.6	105.3	117.2	121.2	120.2	120.2	120.2
013	First 5 Sacramento Commission	17.0	18.0	18.0	21.0	21.0	21.0	21.0
018	Golf	21.0	20.0	20.0	18.0	10.0	9.0	9.0
020	Economic Development & Intergovernmental Affairs	20.8	22.8	22.8	22.8	23.8	23.8	23.8
031	OCIT (ISF)	245.0	245.0	256.0	256.0	239.0	238.0	238.0
032	Facility Planning, Architecture & Real Estate	0.0	0.0	2.0	97.0	90.8	90.8	90.8
033	Municipal Services	2,164.5	2,205.0	2,300.0	2,277.5	1,448.8	1,328.8	1,328.8
051	Refuse Enterprise							
035	General Services (ISF)	580.5	567.0	561.0	507.0	497.0	502.0	501.0
041	Airport System	434.0	443.0	420.0	415.0	406.0	414.0	414.0
049	Citrus Heights Refuse	13.0	13.0	0.0	0.0	0.0	0.0	0.0
056	Parking Enterprise	10.0	10.0	10.0	10.0	10.0	10.0	10.0
059	Regional Radio Communications	4.0	4.0	4.0	4.0	7.0	7.0	7.0
060	Board of Retirement	41.0	41.0	42.0	42.5	42.5	42.5	42.5
261	Regional Sanitation District	0.0	0.0	0.0	0.0	451.0	451.0	451.0
267	County Sanitation District No. 1	0.0	0.0	0.0	0.0	307.0	307.0	307.0
320	Water Agency-Zone 40	0.0	0.0	0.0	0.0	0.0	34.0	34.0
320	Water Agency-Zone 41 General Operations	0.0	0.0	0.0	0.0	0.0	70.0	70.0
<b>TOTAL</b>		<b>13,847.2</b>	<b>14,285.2</b>	<b>14,471.8</b>	<b>14,585.9</b>	<b>14,554.5</b>	<b>14,558.7</b>	<b>14,256.8</b>

\*Note: Totals include Members, Board of Supervisors (5.0).

# SUMMARY OF COUNTY BUDGET

# SCHEDULE 1

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
1985

SCHEDULE 1  
SUMMARY OF COUNTY BUDGET

Fund No.	County Fund	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
		Fund Balance Unreserved/ Undesignated June 30, 2008	Cancellation Of Prior Year Reserves	Estimated Additional Financing Sources	Total Available Financing	Estimated Financing Uses	Provisions for Reserves And/Or Designations (New Or Increases)	Total Financing Requirements
	<u>COUNTYWIDE FUNDS</u>							
001	General	28,515,189	37,272,191	2,133,400,044	2,199,187,424	2,197,970,192	1,217,232	2,199,187,424
002	Fish & Game	0	13,363	36,637	50,000	50,000	0	50,000
004	Health Care / Uninsured	152,221	760,878	10,000	923,099	923,099	0	923,099
006	Park Construction	-516,369	712,450	5,279,239	5,475,320	5,475,320	0	5,475,320
007	Capital Construction	-15,353,423	0	38,291,379	22,937,956	22,937,956	0	22,937,956
008	Tobacco Litigation Settlement	6,568	4,772,897	1,254,418	6,033,883	6,033,883	0	6,033,883
013	First 5 Sacramento Commission	16,133,019	38,027,759	20,392,172	74,552,950	74,552,950	0	74,552,950
016	Teeter Plan	6,746,096	0	64,664,348	71,410,444	71,410,444	0	71,410,444
020	Economic Development	14,607,742	0	38,382,665	52,990,407	52,990,407	0	52,990,407
	Subtotal	50,291,043	81,559,538	2,301,710,902	2,433,561,483	2,432,344,251	1,217,232	2,433,561,483
	<u>LESS THAN COUNTYWIDE FUNDS</u>							
005	Road	-5,228,042	0	68,952,531	63,724,489	63,724,489	0	63,724,489
010	Environmental Management	2,052,264	3,883,708	16,088,087	22,024,059	22,024,059	0	22,024,059
011	Library General	5,394,297	0	21,892,796	27,287,093	23,787,093	3,500,000	27,287,093
012	Community Services	0	0	26,311,912	26,311,912	26,311,912	0	26,311,912
015	Transient-Occupancy Tax	0	0	9,602,273	9,602,273	9,602,273	0	9,602,273
018	Golf	4,832	0	8,919,512	8,924,344	8,924,344	0	8,924,344
021	Building Inspection	898,517	0	14,714,013	15,612,530	14,955,045	657,485	15,612,530
025	Roadways	11,360,526	0	7,110,008	18,470,534	14,129,138	4,341,396	18,470,534
026	Transportation-Sales Tax	-36,024,364	0	106,998,787	70,974,423	70,974,423	0	70,974,423
068	Rural Transit	-171,435	0	11,892,873	11,721,438	11,721,438	0	11,721,438
	Subtotal	-21,713,405	3,883,708	292,482,792	274,653,095	266,154,214	8,498,881	274,653,095
	<b>GRAND TOTAL</b>	<b>28,577,638</b>	<b>85,443,246</b>	<b>2,594,193,694</b>	<b>2,708,214,578</b>	<b>2,698,498,465</b>	<b>9,716,113</b>	<b>2,708,214,578</b>

# ANALYSIS OF FUND BAL UNRESERVED/UNDESIGNATED

# SCHEDULE 2

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 2  
ANALYSIS OF FUND BALANCE  
UNRESERVED/UNDESIGNATED  
TO FINANCE THE BUDGET

Fund No.	County Funds	Fund Balance	Less: Fund Balance-Reserved/ Designated June 30		Designations	Fund Balance
		(Per Auditor) As of June 30, 2008 Estimated	Encumbrances	General and Other Reserves		Unreserved/ As of June 30, 2008 Estimated
	<u>COUNTYWIDE FUNDS</u>					
001	General	133,576,762	0	105,061,573	0	28,515,189
002	Fish & Game	13,363	0	13,363	0	0
004	Health Care / Uninsured	913,099	0	760,878	0	152,221
006	Parks Construction	1,106,119	0	1,622,488	0	-516,369
007	Capital Construction	-15,353,323	0	100	0	-15,353,423
008	Tobacco Litigation Settlement	40,813,579	0	40,807,011	0	6,568
013	First 5 Sacramento Commission	97,127,674	0	80,994,655	0	16,133,019
016	Teeter Plan	6,746,096	0	0	0	6,746,096
020	Economic Development	14,608,042	0	300	0	14,607,742
	Subtotal	279,551,411	0	229,260,368	0	50,291,043
	<u>LESS THAN COUNTYWIDE FUNDS</u>					
005	Road	-2,025,192	0	3,202,850	0	-5,228,042
010	Environmental Management	7,893,865	0	5,841,601	0	2,052,264
011	Library General	5,395,922	0	1,625	0	5,394,297
012	Community Services	146,250	0	146,250	0	0
015	Transient-Occupancy Tax	1,308,841	0	1,308,841	0	0
018	Golf	320,960	0	316,128	0	4,832
021	Building Inspection	3,234,821	0	2,336,304	0	898,517
025	Roadways	29,046,437	0	17,685,911	0	11,360,526
026	Transportation-Sales Tax	-36,024,364	0	0	0	-36,024,364
068	Rural Transit	-171,435	0	0	0	-171,435
	Subtotal	9,126,105	0	30,839,510	0	-21,713,405
	<b>GRAND TOTAL</b>	<b>288,677,516</b>	<b>0</b>	<b>260,099,878</b>	<b>0</b>	<b>28,577,638</b>

# DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS

# SCHEDULE 3

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 3  
DETAIL OF PROVISIONS FOR  
RESERVES/DESIGNATIONS

Fund No.	Description	Reserves/ Designations Balance as of June 30, 2008	Amount Made Available for Financing by Cancellation		Increase or New Reserves/Designations to be Provided in Budget Year		Total Reserves/ Designations for Budget Year
			Recommended	Approved/ Adopted by the Board of Supervisors	Recommended	Approved/ Adopted by the Board of Supervisors	
001	<u>GENERAL FUND</u>						
	General Reserve	10,799,813	10,799,813	0	0	0	0
	General Reserve-Dept Savings	0	0	0	0	0	0
	Reserve for Cash Flow	32,421,527	0	0	0	0	32,421,527
	Reserve for Imprest Cash	255,355	0	0	0	0	255,355
	Reserve for DRR Debt Mgmt Acctg and Collection Sys	1,030,510	448,696	0	0	0	581,814
	Reserve for Assistance Payments	0	0	0	0	0	0
	Reserve for SAFCA	0	0	0	0	0	0
	Reserve for RACOS Loan	2,900,000	0	0	0	0	2,900,000
	Reserve for Future Pension Obligation Bond	35,844,473	25,114,964	0	0	0	10,729,509
	Reserve for Health For All Loan	109,405	4,675	0	0	0	104,730
	Reserve for Golf Fund Loan	127,775	127,775	0	0	0	0
	Reserve for Loan Buyout (Teeter Plan)	3,250,961	0	0	1,217,232	0	4,468,193
	Reserve for Teeter Delinquencies	1,554,726	590,768	0	0	0	963,958
	Reserve for Spec. Deposits-Travel	100,000	0	0	0	0	100,000
	Reserve for Tax Loss (Teeter Plan)	16,250,778	185,500	0	0	0	16,065,278
	Reserve for TRANS Interest	416,250	0	0	0	0	416,250
001	TOTAL-GENERAL FUND	105,061,573	37,272,191	0	1,217,232	0	69,006,614
002	<u>FISH &amp; GAME</u>						
	Reserve for Future Services	13,363	13,363	0	0	0	0
004	<u>HEALTH CARE / UNINSURED</u>						
	Reserve for Future Services	760,878	760,878	0	0	0	0
005	<u>ROAD FUND</u>						
	Reserve for Long-Term Liabilities	3,202,850	0	0	0	0	3,202,850
006	<u>PARKS CONSTRUCTION</u>						
	Reserve for American River Parkway	1,613,502	712,450	0	0	0	901,052
	Reserve for Loan to CSA 4C	8,986	0	0	0	0	8,986
006	TOTAL-PARKS CONSTRUCTION	1,622,488	712,450	0	0	0	910,038
007	<u>CAPITAL CONSTRUCTION</u>						
	Imprest Cash	100	0	0	0	0	100
008	<u>TOBACCO LITIGATION SETTLEMENT</u>						
	Reserve for Future Services	40,807,011	4,772,897	0	0	0	36,034,114
010	<u>ENVIRONMENTAL MANAGEMENT</u>						
	Reserve for EMD-Consumer Protection	1,853,870	1,551,220	0	0	0	302,650
	Reserve for EMD-Environmental Protection	695,446	678,007	0	0	0	17,439
	Reserve for EMD-Hazardous Materials	3,292,285	1,654,481	0	0	0	1,637,804
010	TOTAL-ENVIRONMENTAL MANAGEMENT	5,841,601	3,883,708	0	0	0	1,957,893
011	<u>LIBRARY FUND</u>						
	Reserve for Imprest Cash	1,625	0	0	0	0	1,625
	Reserve for Pension Obligation Bonds	0	0	0	3,500,000	0	3,500,000
013	TOTAL-FIRST 5 SACRAMENTO COMMISSION	1,625	0	0	3,500,000	0	3,501,625
012	<u>COMMUNITY SERVICES</u>						
	Reserve for Imprest Cash	146,250	0	0	0	0	146,250
013	<u>FIRST 5 SACRAMENTO COMMISSION</u>						
	Reserve for Imprest Cash	300	0	0	0	0	300
	Reserve for Future Services	80,994,355	38,027,759	0	0	0	42,966,596
013	TOTAL-FIRST 5 SACRAMENTO COMMISSION	80,994,655	38,027,759	0	0	0	42,966,896
015	<u>TRANSIENT-OCCUPANCY TAX</u>						
	Advance to Sacramento Ballet	49,504	0	0	0	0	49,504
	Reserve for Raley Field	1,250,000	0	0	0	0	1,250,000
	Reserve for Loan to California National Guard Historical Society	9,337	0	0	0	0	9,337
	Reserve for Loan to Independence Field	0	0	0	0	0	0
015	TOTAL-TRANSIENT-OCCUPANCY TAX	1,308,841	0	0	0	0	1,308,841

# DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS

# SCHEDULE 3

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 3  
DETAIL OF PROVISIONS FOR  
RESERVES/DESIGNATIONS

Fund No.	Description	Reserves/ Designations Balance as of June 30, 2008	Amount Made Available for Financing by Cancellation		Increase or New Reserves/Designations to be Provided in Budget Year		Total Reserves/ Designations for Budget Year
			Recommended	Approved/ Adopted by the Board of Supervisors	Recommended	Approved/ Adopted by the Board of Supervisors	
018	<u>GOLF</u>						
	Reserve for Regional Parks	17,500	0	0	0	0	17,500
	Reserve for Future Services	298,628	0	0	0	0	298,628
018	TOTAL-GOLF	316,128	0	0	0	0	316,128
020	<u>ECONOMIC DEVELOPMENT</u>						
	Reserve for Imprest Cash	300	0	0	0	0	300
	Reserve for Future Services	0	0	0	0	0	0
020	TOTAL-ECONOMIC DEVELOPMENT	300	0	0	0	0	300
021	<u>BUILDING INSPECTION FUND</u>						
	Reserve for Imprest Cash	0	0	0	0	0	0
	Reserve for Future Services	2,336,304	0	0	657,485	0	2,993,789
021	TOTAL-BUILDING INSPECTION	2,336,304	0	0	657,485	0	2,993,789
025	<u>ROADWAYS</u>					0	
	Reserve for Future Construction	17,685,911	0	0	4,341,396	0	22,027,307
025	TOTAL-ROADWAYS	17,685,911	0	0	4,341,396	0	22,027,307
068	<u>RURAL TRANSIT</u>						
	Reserve for Rural Transit	0	0	0	0	0	0
068	TOTAL-RURAL TRANSIT	0	0	0	0	0	0
	GRAND TOTAL	260,099,878	85,443,246	0	9,716,113	0	184,372,745

# SUMMARY OF ESTIMATED REVENUE, OTHER FINANCING

# SCHEDULE 4

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 4  
SUMMARY OF ESTIMATED REVENUE,  
OTHER FINANCING SOURCES, AND  
RESIDUAL EQUITY TRANSFERS

	Description	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
<b><u>SUMMARIZATION BY SOURCE</u></b>						
91	Current Secured Property Tax	210,464,201	240,819,670	240,759,713	243,076,508	243,076,508
91	Current Unsecured Property Tax	8,113,758	8,299,763	8,231,796	8,300,000	8,300,000
91	Supplemental Property Tax	23,966,616	7,497,625	7,830,028	7,407,500	7,407,500
91	Taxes (Other Than Current Property)	305,423,831	297,751,999	286,837,077	312,971,168	312,971,168
	<b>Total Taxes</b>	<b>547,968,406</b>	<b>554,369,057</b>	<b>543,658,614</b>	<b>571,755,176</b>	<b>571,755,176</b>
92	Licenses and Permits	37,671,568	44,781,970	46,233,910	45,785,819	45,765,819
93	Fines, Forfeitures, and Penalties	24,535,333	23,870,224	24,315,216	23,819,979	23,819,979
94	Use of Money and Property	51,932,386	42,872,418	43,391,954	41,509,017	41,509,017
95	Aid-Other Government Agencies	1,386,614,705	1,436,202,387	1,543,125,744	1,562,869,988	1,558,725,527
96	Charges for Current Services	97,748,025	105,990,999	106,418,474	128,337,609	127,437,317
97	Miscellaneous Revenues	155,140,848	164,816,549	174,700,119	203,688,276	201,844,183
98	Other Financing Sources	3,762,717	2,957,495	8,152,301	4,885,551	4,885,551
99	Residual Eq Trn In	0	0	0	18,451,125	18,451,125
	<b>GRAND TOTAL</b>	<b>2,305,373,988</b>	<b>2,375,861,099</b>	<b>2,489,996,332</b>	<b>2,601,102,540</b>	<b>2,594,193,694</b>
<b><u>SUMMARIZATION BY FUND</u></b>						
<b><u>COUNTYWIDE FUNDS</u></b>						
001	General	1,982,876,142	2,049,619,590	2,104,899,735	2,140,308,890	2,133,400,044
002	Fish & Game	38,313	40,906	40,906	36,637	36,637
004	Health Care / Uninsured	289,725	30,000	25,000	10,000	10,000
006	Park Construction	2,388,015	7,475,469	10,685,899	5,279,239	5,279,239
007	Capital Construction	23,640,331	23,651,764	18,773,523	38,291,379	38,291,379
008	Tobacco Litigation Settlement	1,757,962	531,553	1,492,431	1,254,418	1,254,418
013	First 5 Sacramento Commission	24,861,016	21,953,710	19,456,046	20,392,172	20,392,172
016	Teeter Plan	49,661,133	61,573,227	54,827,131	64,664,348	64,664,348
020	Economic Development	12,005,150	17,715,899	18,701,256	38,382,665	38,382,665
	<b>Subtotal</b>	<b>2,097,517,787</b>	<b>2,182,592,118</b>	<b>2,228,901,927</b>	<b>2,308,619,748</b>	<b>2,301,710,902</b>
<b><u>LESS THAN COUNTYWIDE FUNDS</u></b>						
005	Road	49,899,211	45,924,730	75,133,067	68,952,531	68,952,531
010	Environmental Management	13,434,148	15,147,883	15,709,685	16,088,087	16,088,087
011	Library General	20,785,134	21,857,005	21,625,101	21,892,796	21,892,796
012	Community Services	20,701,284	23,007,246	23,908,348	26,311,912	26,311,912
015	Transient-Occupancy Tax	7,278,204	10,207,273	10,207,273	9,602,273	9,602,273
018	Golf	8,562,381	8,793,024	8,893,626	8,919,512	8,919,512
021	Building Inspection	13,752,339	15,322,198	16,468,102	14,714,013	14,714,013
025	Roadways	5,580,716	6,689,000	6,391,802	7,110,008	7,110,008
026	Transportation-Sales Tax	65,164,314	44,944,744	80,360,367	106,998,787	106,998,787
068	Rural Transit	2,698,470	1,375,878	2,397,034	11,892,873	11,892,873
	<b>Subtotal</b>	<b>207,856,201</b>	<b>193,268,981</b>	<b>261,094,405</b>	<b>292,482,792</b>	<b>292,482,792</b>
	<b>GRAND TOTAL</b>	<b>2,305,373,988</b>	<b>2,375,861,099</b>	<b>2,489,996,332</b>	<b>2,601,102,540</b>	<b>2,594,193,694</b>

# ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND

# SCHEDULE 5

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 5  
ANALYSIS OF FINANCING  
SOURCES BY SOURCE BY FUND

Fund No.	Account No.	Source Classification	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
001	91910100	Secured Property Tax	187,976,770	216,181,000	216,181,000	218,181,000	218,181,000
005	91910100	Secured Property Tax	364,607	375,000	350,000	375,000	375,000
011	91910100	Secured Property Tax	17,494,977	19,144,025	19,146,614	19,431,185	19,431,185
001	91910200	Unsecured Property Tax	7,418,361	7,423,000	7,423,000	7,423,000	7,423,000
005	91910200	Unsecured Property Tax	14,116	25,000	12,000	25,000	25,000
011	91910200	Unsecured Property Tax	681,281	851,763	796,796	852,000	852,000
001	91910300	Current Supplemental Prop. Tax	22,632,724	7,000,000	7,000,000	7,000,000	7,000,000
005	91910300	Current Supplemental Prop. Tax	27,092	7,500	2,000	7,500	7,500
011	91910300	Current Supplemental Prop. Tax	1,306,800	490,125	828,028	400,000	400,000
001	91910600	Property Tax Unitary	4,434,385	4,900,000	4,900,000	4,900,000	4,900,000
005	91910600	Property Tax Unitary	6,937	4,000	0	0	0
011	91910600	Property Tax Unitary	186,525	215,645	182,099	189,323	189,323
	91	Taxes-Current Property	242,544,575	256,617,058	256,821,537	258,784,008	258,784,008
001	91910400	Prop. Tax Secured Delinquent	3,819,443	7,289,933	1,850,000	1,850,000	1,850,000
005	91910400	Prop. Tax Secured Delinquent	7,656	20,000	16,000	20,000	20,000
011	91910400	Prop. Tax Secured Delinquent	361,853	657,122	244,730	657,100	657,100
001	91910500	Prop. Tax Suppl. Delinquent	2,538,217	2,682,753	500,000	1,200,000	1,200,000
005	91910500	Prop. Tax Suppl. Delinquent	3,020	6,000	6,000	6,000	6,000
011	91910500	Prop. Tax Suppl. Delinquent	142,726	155,010	76,834	0	0
001	91910700	Prop. Tax In-Lieu of Vehicle License Fee	129,588,212	141,314,516	138,205,581	142,727,600	142,727,600
001	91913000	Property Tax Prior-Unsecured	151,219	0	0	0	0
005	91913000	Property Tax Prior-Unsecured	294	0	0	0	0
011	91913000	Property Tax Prior-Unsecured	13,887	0	0	0	0
001	91914000	Penalty/Costs-Property Tax	992,885	1,623,899	1,622,000	969,514	969,514
005	91914000	Penalty/Costs-Property Tax	0	0	0	0	0
011	91914000	Penalty/Costs-Property Tax	0	0	0	0	0
001	91915100	Sales/Use Tax	60,056,512	60,141,846	61,450,000	61,344,600	61,344,600
005	91915100	Sales/Use Tax	475,590	430,000	430,000	430,000	430,000
068	91915100	Sales/Use Tax	950,878	0	943,703	10,392,373	10,392,373
005	91915200	One-Half Sales Tax	0	0	0	0	0
026	91915200	One-Half Sales Tax	49,835,382	34,750,744	30,442,229	44,763,281	44,763,281
001	91915300	In Lieu-Local Sales and Use Tax	21,517,116	19,280,176	21,650,000	19,665,700	19,665,700
001	91916500	Utility User Tax	15,803,082	14,500,000	14,500,000	14,645,000	14,645,000
015	91917000	Transient Occupancy Tax	6,823,065	6,900,000	6,900,000	6,300,000	6,300,000
001	91918000	Property Transfer Tax	12,342,794	8,000,000	8,000,000	8,000,000	8,000,000
	91	Taxes-Other Than Current Prop.	305,423,831	297,751,999	286,837,077	312,971,168	312,971,168
001	92921000	Animal Licenses	402,062	350,015	550,000	550,000	550,000
001	92922000	Business Licenses	1,272,385	1,260,000	1,344,721	1,481,752	1,461,752
001	92922100	Special Business Licenses	687,752	646,832	629,085	664,300	664,300
001	92922200	Special Business Empl. Permits	21,760	20,000	11,250	25,000	25,000
001	92922500	Fictitious Business Licenses	307,336	300,000	315,477	420,991	420,991
025	92923200	Roadway Dev./Bldg. Permits	4,227,409	5,787,000	5,500,000	6,205,000	6,205,000
021	92924000	Building Permits-Residential	6,615,599	7,800,000	8,580,000	7,890,000	7,890,000
021	92925000	Building Permits-Commercial	4,382,333	5,644,924	5,720,000	5,260,000	5,260,000
010	92925700	Drainage Permits	478,440	0	630,337	0	0
001	92925800	Encroachment Permits	0	20,000	70,000	40,000	40,000
005	92925800	Encroachment Permits	598,583	995,000	536,000	995,000	995,000
001	92926000	Zoning Permits	2,034,353	2,017,427	3,135,826	2,021,057	2,021,057
021	92926000	Zoning Permits	0	50,000	0	0	0
001	92926400	Cable TV Franchise Fee	2,438,959	2,371,730	2,371,730	2,371,730	2,371,730
001	92926500	Franchises	1,061,825	900,000	900,000	900,000	900,000
005	92927000	Road Permits	92,457	51,304	74,000	35,000	35,000
001	92929000	Licenses/Permits-Other	2,019,510	3,068,142	3,262,758	2,923,000	2,923,000
010	92929000	Licenses/Permits-Other	10,349,385	11,939,736	11,647,815	12,496,137	12,496,137
020	92929000	Licenses/Permits-Other	136,167	109,860	127,405	36,852	36,852
021	92929000	Licenses/Permits-Other	152,194	1,000,000	475,000	1,000,000	1,000,000
001	92929100	Bingo License Fee	393,059	450,000	352,506	470,000	470,000
	92	Licenses and Permits	37,671,568	44,781,970	46,233,910	45,785,819	45,765,819
001	93931000	Vehicle Code Fines	8,535,242	7,900,911	7,813,023	7,781,640	7,781,640
001	93932000	Other Court Fines	10,698,127	11,070,194	11,070,000	11,070,000	11,070,000
002	93932000	Other Court Fines	36,444	40,104	40,104	35,980	35,980
001	93933000	Forfeitures/Penalties	177,114	475,704	561,252	407,000	407,000

# ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND

# SCHEDULE 5

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 5  
ANALYSIS OF FINANCING  
SOURCES BY SOURCE BY FUND

Fund No.	Account No.	Source Classification	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
005	93933000	Forfeitures/Penalties	-23	23	0	0	0
007	93933000	Forfeitures/Penalties	4,601,235	3,900,000	3,900,000	3,900,000	3,900,000
001	93934000	Civil Penalties	10,835	9,100	9,100	9,100	9,100
001	93935000	Federal Asset Forfeitures	79,594	0	0	0	0
001	93935100	State Asset Forfeitures	396,765	474,188	921,737	616,259	616,259
	93	Fines, Forfeitures, and Penalties	24,535,333	23,870,224	24,315,216	23,819,979	23,819,979
001	94941000	Interest Income	32,328,355	26,359,273	26,042,200	26,160,548	26,160,548
002	94941000	Interest Income	1,869	802	802	657	657
004	94941000	Interest Income	107,868	30,000	25,000	10,000	10,000
005	94941000	Interest Income	866,997	300,000	400,000	300,000	300,000
006	94941000	Interest Income	48,672	0	0	0	0
007	94941000	Interest Income	558,501	189,316	125,000	125,000	125,000
008	94941000	Interest Income	1,757,962	1,492,431	1,492,431	1,254,418	1,254,418
010	94941000	Interest Income	321,637	267,308	214,465	0	0
011	94941000	Interest Income	314,878	70,000	70,000	70,000	70,000
013	94941000	Interest Income	4,893,110	3,860,000	1,500,000	3,605,000	3,605,000
015	94941000	Interest Income	102,037	40,000	40,000	35,000	35,000
016	94941000	Interest Income	151,898	0	0	0	0
018	94941000	Interest Income	21,857	0	0	0	0
020	94941000	Interest Income	1,444,566	1,406,708	500,000	500,000	500,000
021	94941000	Interest Income	206,681	1,000	80,000	0	0
025	94941000	Interest Income	1,223,001	722,000	722,000	722,000	722,000
026	94941000	Interest Income	400,579	200,000	300,000	200,000	200,000
068	94941000	Interest Income	25,229	10,300	10,300	10,300	10,300
005	94941100	Contributions	156,543	257,465	3,319,500	328,200	328,200
001	94942900	Building Rental-Other	72,000	85,000	85,000	85,000	85,000
012	94942900	Building Rental-Other	255,414	250,000	250,000	268,320	268,320
018	94942900	Building Rental-Other	0	2,000	500	1,500	1,500
020	94942900	Building Rental-Other	41,385	181,749	73,000	48,000	48,000
001	94943100	Agricultural Leases-Other	20,962	3,100	24,000	24,000	24,000
020	94943400	Aviation Ground Leases	2,141,201	2,471,306	2,476,719	2,749,578	2,749,578
001	94943500	Parking Lot Fees Pub.	0	0	0	0	0
001	94943900	Ground Leases-Other	128,977	130,621	148,466	158,462	158,462
018	94943900	Ground Leases-Other	0	69,000	85,000	69,000	69,000
012	94944400	Food Service Concessions	116,200	135,000	135,000	168,015	168,015
018	94944400	Food Service Concessions	745,641	789,153	804,168	821,747	821,747
001	94944500	Flight Ins Concessions	0	0	0	0	0
001	94944800	Recreational Concessions	13,364	14,500	14,000	14,000	14,000
018	94944800	Recreational Concessions	3,453,071	3,534,271	3,689,689	3,780,272	3,780,272
001	94944900	Taxi/Bus/Limo Concessions	0	0	0	0	0
001	94945400	Telephones	11,640	115	764,714	0	0
013	94945400	Telephones	291	0	0	0	0
001	94947000	Royalties	0	0	0	0	0
	94	Use of Money and Property	51,932,386	42,872,418	43,391,954	41,509,017	41,509,017
001	95951200	Cigarette Tax-Uninc. Area	1,615,696	1,456,291	1,598,626	1,433,748	1,433,748
005	95951200	Cigarette Tax-Uninc. Area	0	4,920,000	13,097,011	8,177,011	8,177,011
026	95951200	Cigarette Tax-Uninc. Area	614,201	88,043	0	0	0
005	95951300	Highway User Tax-Select	22,887,626	22,662,895	23,081,293	22,500,000	22,500,000
001	95952200	Homeowner's Prop. Tax Relief	3,047,738	3,045,000	3,045,000	3,045,000	3,045,000
005	95952200	Homeowner's Prop. Tax Relief	5,848	0	0	0	0
011	95952200	Homeowner's Prop. Tax Relief	282,207	273,315	280,000	273,300	273,300
001	95952300	Motor Vehicle In-Lieu Tax	0	0	0	0	0
001	95952500	Williamson Act Tax Relief	522,115	527,073	500,000	500,000	500,000
001	95952600	Vehicle In-Lieu-Realignment	57,613,303	5,092,951	4,547,956	4,563,713	4,563,713
001	95952800	State Aid-Other	5,718,842	5,938,734	4,992,449	4,696,425	4,696,425
001	95953300	Redevel. Pass Through	1,180,570	1,813,319	200,000	1,560,000	1,560,000
012	95953300	Redevel. Pass Through	1,984,081	3,170,431	3,170,431	3,231,159	3,231,159
001	95953500	Rev. Neut. Payments	16,845,751	14,385,700	17,278,000	18,185,000	18,185,000
001	95954100	State Aid-Welfare Admin.	39,969,988	86,537,047	90,891,216	94,714,054	94,714,054
001	95954200	State Aid-Services Program	63,332,400	61,241,796	61,371,546	55,740,847	55,074,880
012	95954200	State Aid-Services Program	0	22,367	22,367	22,367	22,367
001	95954300	Welfare State-CALWIN	8,945,129	0	0	0	0
001	95954400	Welfare State-Other	13,957	0	0	0	0

# ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND

# SCHEDULE 5

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 5  
ANALYSIS OF FINANCING  
SOURCES BY SOURCE BY FUND

Fund No.	Account No.	Source Classification	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
001	95954500	State Aid-Children Assistance	125,481,181	119,464,898	126,553,983	98,504,696	98,504,696
001	95954600	State Aid-Welf St	4,481,089	0	130,715	0	0
001	95954800	Welf St	0	102,000	0	0	0
001	95954900	State Aid-Other Welfare Program	31,481,365	30,000,000	65,358	5,340,311	5,084,212
001	95955000	State Aid-COPS	2,019,241	1,995,578	1,906,886	1,861,197	1,861,197
001	95955300	State Aid-Crippled Child. Admin.	6,170,142	7,387,257	7,387,257	7,838,443	7,767,219
001	95955400	State Aid-Crippled Child. Trtmnt.	572,434	1,097,478	1,447,478	1,392,999	1,342,346
001	95955500	State Aid-Health Admin.	63,196,012	50,017,045	51,850,970	60,404,914	60,300,012
013	95955500	State Aid-Health Admin.	66,216	180,942	60,000	180,000	180,000
001	95955700	State Aid-VHL Men. Health	0	0	20,381,686	20,381,686	20,381,686
001	95955900	State Aid-Other Health Program	2,325,003	7,554,376	43,031,834	37,333,107	37,143,627
001	95956100	State Aid-Agriculture	2,326,679	1,937,492	1,949,168	2,063,734	2,063,734
001	95956400	State Aid-Public Safety	108,769,324	103,821,482	108,977,847	108,597,268	108,597,268
001	95956600	State Aid-Veterans Affairs	74,177	58,000	58,000	58,000	58,000
001	95956800	State Aid-Realignment	143,484,768	197,024,588	200,021,992	197,137,516	197,137,516
001	95956900	State Aid-Other Misc. Programs	67,781,310	62,351,425	63,335,532	66,188,346	66,104,176
005	95956900	State Aid-Other Misc. Programs	10,222,505	2,169,330	12,966,140	27,776,275	27,776,275
006	95956900	State Aid-Other Misc. Programs	2,135,901	7,023,537	10,233,871	4,827,211	4,827,211
013	95956900	State Aid-Other Misc. Programs	19,651,399	17,912,768	17,896,046	16,567,172	16,567,172
020	95956900	State Aid-Other Misc. Programs	10,000	10,000	10,000	0	0
026	95956900	State Aid-Other Misc. Programs	2,856,971	2,596,984	8,522,446	2,726,527	2,726,527
068	95956900	State Aid-Other Misc. Programs	260,445	83,184	80,000	0	0
	95	Aid-State	817,945,614	823,963,326	900,943,104	877,822,026	876,399,531
001	95957100	Federal Aid-Welfare Admin.	136,089,321	111,367,245	111,367,245	110,193,282	110,193,282
001	95957200	Federal Aid-Child Svc./Admin.	74,378,008	102,606,236	106,106,486	106,445,393	105,035,338
012	95957200	Federal Aid-Child Svc./Admin.	2,563,656	1,865,915	1,865,915	1,872,549	1,872,549
001	95957500	Federal Aid-Children Assist.	184,585,235	216,983,339	186,923,041	210,262,375	210,262,375
012	95957700	Federal Aid-GAIN	299,775	300,344	300,344	346,133	346,133
001	95957900	Federal Aid-Other Welfare Prog.	3,481,365	3,907,485	4,057,485	5,063,691	5,063,691
006	95957900	Federal Aid-Other Welfare Prog.	0	0	0	0	0
012	95957900	Federal Aid-Other Welfare Prog.	9,439	662,112	662,112	651,010	651,010
001	95958900	Federal Aid-Other Health Prog.	72,505,784	81,183,404	100,114,774	101,286,705	100,585,938
004	95958900	Federal Aid-Other Health Prog.	181,857	0	0	0	0
005	95959100	Federal Aid-Construction	11,927,234	8,658,746	13,907,082	5,566,333	5,566,333
006	95959100	Federal Aid-Construction	0	250,000	250,000	250,000	250,000
025	95959100	Federal Aid-Construction	0	0	0	0	0
026	95959100	Federal Aid-Construction	11,046,707	7,105,588	39,758,662	40,905,629	40,905,629
001	95959200	Federal Aid-Planning	0	0	0	0	0
001	95959900	Federal Aid-Other Misc. Prog.	27,375,042	24,932,303	28,612,521	30,406,035	29,914,025
005	95959900	Federal Aid-Other Misc. Prog.	68,571	0	0	0	0
012	95959900	Federal Aid-Other Misc. Prog.	13,366,071	13,877,678	14,778,780	17,062,948	17,062,948
020	95959900	Federal Aid-Other Misc. Prog.	4,414,287	8,317,270	5,000,000	24,793,254	24,793,254
068	95959900	Federal Aid-Other Misc. Prog.	63,863	181,912	150,000	130,000	130,000
	95	Aid-Federal	542,356,215	582,199,577	613,854,447	655,235,337	652,632,505
001	95952900	In-Lieu Taxes-Other	13,878	15,000	15,000	15,000	15,000
001	95953000	Misc. Intergovernmental	443,630	484,102	484,102	450,000	450,000
005	95953000	Misc. Intergovernmental	0	0	0	0	0
021	95953000	Misc. Intergovernmental	1,632,356	70,120	1,360,350	524,013	524,013
025	95953000	Misc. Intergovernmental	21,142	0	0	0	0
001	95953100	Aid - Other Local Gov't Agencies	22,699,990	25,010,529	24,893,028	27,061,760	26,942,626
007	95953100	Aid - Other Local Gov't Agencies	167,272	2,435,323	0	0	0
010	95953100	Aid - Other Local Gov't Agencies	50,369	418,853	540,313	468,852	468,852
068	95953100	Aid - Other Local Gov't Agencies	1,224,256	950,000	950,000	1,200,000	1,200,000
001	95953200	Aid from County Funds	0	574,652	0	0	0
005	95953200	Aid from County Funds	59,983	80,905	85,400	93,000	93,000
	95	Aid-Other	26,312,876	30,039,484	28,328,193	29,812,625	29,693,491
	95	Aid-Other Gov't Agencies	1,386,614,705	1,436,202,387	1,543,125,744	1,562,869,988	1,558,725,527
001	96960300	Special Assessments	348,528	418,689	423,426	390,500	390,500
021	96960300	Special Assessments	0	0	1,500	0	0
001	96960900	Vital Statistic Fees	1,410,495	1,304,979	1,792,009	1,306,014	1,306,014
001	96961100	Adoption Fees	33,264	20,049	36,021	35,000	35,000

# ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND

# SCHEDULE 5

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 5  
ANALYSIS OF FINANCING  
SOURCES BY SOURCE BY FUND

Fund No.	Account No.	Source Classification	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
001	96961200	Candidate Filing Fees	12,900	40,000	40,000	10,000	10,000
001	96961300	Civil Process Service Fees	1,073,261	1,196,988	1,180,609	1,322,626	1,180,609
001	96961500	Estate/Public Admin. Fees	406,689	600,000	600,000	600,000	600,000
001	96961700	Recording Fees	6,565,478	5,800,638	9,030,787	9,959,705	9,959,705
021	96961700	Recording Fees	19,320	8,000	12,000	5,000	5,000
005	96962100	Electricity Svcs Charges	0	0	0	0	0
001	96963100	Assessing/Collecting Fees	6,654,215	7,320,512	7,429,485	7,822,414	7,791,751
025	96963100	Assessing/Collecting Fees	0	0	500	0	0
001	96963200	Auditing/Accounting Fees	1,136,239	961,353	822,871	1,067,275	1,067,275
001	96963300	Court/Legal Fees	2,919,313	3,426,117	3,040,397	3,662,958	3,662,958
001	96963600	Election Service Charges	1,587,848	584,160	384,800	1,894,579	1,894,579
005	96963700	Engineering Service Fees	11,500	3,000	8,000	3,000	3,000
001	96963900	Personnel Service Charges	11,662,922	12,723,191	14,196,840	23,621,983	23,493,378
020	96963900	Personnel Service Charges	9,097	0	25,000	0	0
001	96964100	Planning Service Charges	200,808	341,174	368,900	368,900	368,900
005	96964100	Planning Service Charges	200,138	183,427	240,000	200,000	200,000
010	96964100	Planning Service Charges	20,907	694,680	37,490	723,917	723,917
001	96964300	Plan/Eng-Plan Check & Insp Fees	375,217	524,348	904,671	607,000	607,000
005	96964300	Plan/Eng-Plan Check & Insp Fees	1,148	7,600	0	7,500	7,500
010	96964300	Plan/Eng-Plan Check & Insp Fees	568,503	0	649,408	0	0
012	96964300	Plan/Eng-Plan Check & Insp Fees	0	235,868	235,868	235,000	235,000
021	96964300	Plan/Eng-Plan Check & Insp Fees	0	200	0	0	0
005	96964400	Plan/Eng-Subdivision Map Fees	0	0	0	0	0
010	96964400	Plan/Eng-Subdivision Map Fees	35,333	0	96,202	0	0
001	96964500	Jail Booking Fees	2,905,475	2,835,997	2,836,461	2,864,843	2,864,843
001	96964600	Recreation Service Charges	1,774,111	2,009,458	1,857,961	1,740,372	1,740,372
018	96964600	Recreation Service Charges	4,253,009	4,263,009	4,234,236	4,246,993	4,246,993
018	96964800	Fire Control Service Charges	0	0	0	0	0
001	96964900	Copying Charges	76,393	90,678	100,750	90,750	90,750
001	96965100	Building Maint Svc Charges	29,000	19,334	0	0	0
001	96965300	Park/Grounds Main. Svcs Chg.	1,540,174	1,507,750	1,507,750	2,078,283	2,078,283
005	96965400	Road Maint. Service Charges	146,551	260,000	185,000	250,000	250,000
001	96965700	Development Fees	12,000	240,000	240,000	240,000	240,000
005	96965700	Development Fees	0	0	0	0	0
026	96965700	Development Fees	0	0	0	0	0
001	96966100	Crippled Child. Treat. Charges	4,960	10,000	10,000	10,000	10,000
001	96966200	Medical Care-Indigent Patients	40,585	46,047	440,937	684,217	684,217
001	96966300	Medical Care-Private Patients	9,425	10,554	20,000	8,850	8,850
001	96966500	Mental Health-Private Patients	412,948	527,617	730,225	526,000	526,000
001	96966600	Alcoholism Services-Client Fees	41,412	37,471	38,000	37,500	37,500
001	96966900	Medical Care-Other	41,765	300,000	150,000	21,450	21,450
001	96967100	Institutional Care-Adult Prisoners	15,461,192	16,794,739	14,017,189	17,658,494	17,658,494
001	96967200	Institutional Care-Juveniles	406,639	344,216	391,522	344,853	344,853
001	96967300	Institutional Care-State Inst.	12,479	17,283	12,523	17,283	17,283
001	96967500	Work Furlough Charges	6,205,139	6,380,788	6,088,574	6,898,862	6,305,345
001	96967600	Systems Development Services	0	0	0	0	0
001	96967700	Data Processing Services	0	25,780	0	550,000	550,000
001	96967800	Auditor-Controller Services	90,387	545,800	529,800	647,457	647,457
001	96967900	Public Works Services	956,930	105,186	105,186	124,421	124,421
005	96967900	Public Works Services	41,367	0	0	0	0
010	96967900	Public Works Services	39,852	0	11,730	0	0
021	96967900	Public Works Services	0	459,012	0	0	0
007	96968800	General Services	15,500	0	0	0	0
001	96969000	Leased Property Use Charges	0	0	0	0	0
007	96969000	Leased Property Use Charges	0	0	0	0	0
001	96969100	Cemetery Services	29,744	23,379	30,000	30,000	30,000
012	96969100	Cemetery Services	109,746	0	0	0	0
001	96969200	Communication Services	0	40	0	0	0
012	96969200	Communication Services	28,200	0	0	0	0
001	96969300	Education/Training	0	0	0	0	0
012	96969300	Education/Training	9,928	0	0	0	0
001	96969400	Humane Services	174,524	122,423	347,600	200,000	200,000
012	96969400	Humane Services	34,937	0	0	0	0
012	96969500	Connection Fees	25,724	0	0	0	0
012	96969600	In Lieu Assess Fees	54,990	0	0	0	0
001	96969700	Law Enforcement Services	626,578	5,013,889	4,054,721	5,477,300	5,477,300

# ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND

# SCHEDULE 5

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 5  
ANALYSIS OF FINANCING  
SOURCES BY SOURCE BY FUND

Fund No.	Account No.	Source Classification	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
010	96969800	Milk Inspection Services	0	0	0	0	0
001	96969900	Service Fees/Charges-Other	26,454,883	27,167,647	26,504,886	29,228,422	29,222,932
005	96969900	Service Fees/Charges-Other	0	600	0	0	0
007	96969900	Service Fees/Charges-Other	57,325	58,804	48,000	48,000	48,000
010	96969900	Service Fees/Charges-Other	625	0	0	0	0
012	96969900	Service Fees/Charges-Other	188,538	213,639	213,639	294,888	294,888
021	96969900	Service Fees/Charges-Other	9,988	14,886	5,000	15,000	15,000
068	96969900	Service Fees/Charges-Other	171,879	150,000	150,000	160,000	160,000
	96	Charges for Current Services	97,748,025	105,990,999	106,418,474	128,337,609	127,437,317
020	97970600	Electricity Resales	1,881,339	1,320,024	800,000	150,000	150,000
005	97970900	Sales-Other	3,095	617	0	0	0
006	97970900	Sales-Other	858	0	0	0	0
007	97970900	Sales-Other	15,964	16,124	0	0	0
025	97970900	Sales-Other	0	0	0	0	0
026	97970900	Sales-Other	3,239	34,380	0	0	0
001	97971000	Cash Overages	393	51	500	50	50
001	97972000	Bad Debt Recovery	1,665	285	0	0	0
005	97972000	Bad Debt Recovery	29,817	40,000	18,000	20,000	20,000
010	97972000	Bad Debt Recovery	0	0	0	0	0
021	97972000	Bad Debt Recovery	0	0	0	0	0
001	97972100	Aid Payment Recoveries	2,650,427	5,211,495	4,811,495	2,750,688	2,750,688
012	97972100	Aid Payment Recoveries	331,187	756,183	756,183	584,300	584,300
005	97972500	Trans Reimbursement	0	0	-2,800	0	0
026	97972500	Trans Reimbursement	0	0	0	0	0
068	97972500	Trans Reimbursement	0	0	113,031	0	0
001	97973000	Donations & Contributions	663,129	1,022,066	1,188,683	1,128,445	1,037,445
007	97973000	Donations & Contributions	12,843,250	14,163,501	13,663,501	13,881,917	13,881,917
012	97973000	Donations & Contributions	399,517	0	0	0	0
020	97973000	Donations & Contributions	1,210,744	1,375,556	1,236,316	1,175,955	1,175,955
026	97973000	Donations & Contributions	0	0	0	0	0
001	97974000	Insurance Proceeds	4,620,447	1,034,883	1,018,000	1,222,680	1,222,680
007	97974000	Insurance Proceeds	97,011	0	0	0	0
012	97974000	Insurance Proceeds	574	0	0	0	0
018	97974000	Insurance Proceeds	1,101	0	0	0	0
020	97974000	Insurance Proceeds	0	0	0	0	0
001	97976200	Assessment Fees	5,155,836	2,515,269	3,478,266	1,506,258	1,359,649
012	97977200	Employee Meals-Sales	217,251	399,231	399,231	377,778	377,778
001	97978000	Child Support Recoveries	2,081,530	1,615,500	1,615,500	1,615,500	1,615,500
001	97978500	Countywide Cost Plan	5,711,436	6,309,292	6,309,292	7,048,687	7,048,687
001	97979000	Revenue-Other	38,395,691	53,181,226	63,967,491	55,812,993	54,206,509
005	97979000	Revenue-Other	1,631,144	4,466,318	6,402,441	1,837,712	1,837,712
006	97979000	Revenue-Other	191,816	201,932	0	0	0
007	97979000	Revenue-Other	1,572,354	2,888,696	1,037,022	20,336,462	20,336,462
010	97979000	Revenue-Other	1,569,097	1,827,306	1,881,925	2,324,101	2,324,101
012	97979000	Revenue-Other	692,101	1,118,478	1,118,478	1,057,237	1,057,237
013	97979000	Revenue-Other	250,000	0	0	40,000	40,000
015	97979000	Revenue-Other	353,102	350,000	350,000	350,000	350,000
018	97979000	Revenue-Other	87,702	114,591	62,033	0	0
020	97979000	Revenue-Other	771,542	2,472,248	7,452,816	7,146,807	7,146,807
021	97979000	Revenue-Other	733,868	274,056	193,753	20,000	20,000
025	97979000	Revenue-Other	109,164	180,000	169,302	183,008	183,008
026	97979000	Revenue-Other	407,235	169,005	1,337,030	18,403,350	18,403,350
068	97979000	Revenue-Other	0	0	0	0	0
001	97979000	In-Kind Revenues	52	100,000	0	0	0
012	97979700	In-Kind Revenues	0	0	0	0	0
001	97979900	Prior-Year Revenues	20,937,664	995,887	455,000	50,000	50,000
004	97979900	Prior-Year Revenues	0	0	0	0	0
005	97979900	Prior-Year Revenues	48,815	0	0	0	0
006	97979900	Prior-Year Revenues	10,768	0	0	0	0
008	97979900	Prior-Year Revenues	0	-960,878	0	0	0
012	97979900	Prior-Year Revenues	12,950	0	0	0	0
016	97979900	Prior-Year Revenues	49,509,235	61,573,227	54,827,131	64,664,348	64,664,348
020	97979900	Prior-Year Revenues	-63,262	50,000	0	0	0
021	97979900	Prior-Year Revenues	0	0	40,499	0	0

**ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND**

**SCHEDULE 5**

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 5  
ANALYSIS OF FINANCING  
SOURCES BY SOURCE BY FUND

Fund No.	Account No.	Source Classification	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
	97	Miscellaneous Revenues	155,140,848	164,816,549	174,700,119	203,688,276	201,844,183
001	98986100	Gain on Sale of Fixed Asset	9,828	142	0	0	0
068	98986100	Gain on Sale of Fixed Asset	1,920	482	0	200	200
001	98986200	Proceeds from Asset Sale-Other	0	0	4,000,000	0	0
020	98986200	Proceeds from Asset Sale-Other	1	0	0	0	0
001	98986300	Sale-Low Value Asset	8,620	0	0	0	0
020	98986300	Sale-Low Value Asset	8,083	1,178	1,000,000	1,750,000	1,750,000
006	98987000	Debt Issue Financing	0	0	202,028	202,028	202,028
015	98987000	Debt Issue Financing	0	2,917,273	2,917,273	2,917,273	2,917,273
018	98987000	Debt Issue Financing	0	21,000	18,000	0	0
007	98987200	Capitol Lease Financing	3,711,919	0	0	0	0
018	98988000	Operating Trans In	0	0	0	0	0
001	98989000	Resales	0	0	0	0	0
001	98989200	Vending Card Revenue	20,220	17,000	15,000	15,000	15,000
012	98989200	Vending Card Revenue	1,005	0	0	0	0
010	98989300	Notary Public Fees	0	0	0	0	0
001	98989400	Medical Fee Collections	1,121	420	0	1,050	1,050
	98	Other Financing Sources	3,762,717	2,957,495	8,152,301	4,885,551	4,885,551
001	99999500	Residual Eq Trans In	0	0	0	18,183,730	18,183,730
010	99999500	Residual Eq Trans In	0	0	0	75,080	75,080
011	99999500	Residual Eq Trans In	0	0	0	19,888	19,888
012	99999500	Residual Eq Trans In	0	0	0	140,208	140,208
013	99999500	Residual Eq Trans In	0	0	0	0	0
018	99999500	Residual Eq Trans In	0	0	0	0	0
020	99999500	Residual Eq Trans In	0	0	0	32,219	32,219
	99	Residual Eq Trn In	0	0	0	18,451,125	18,451,125
GRAND TOTAL--ALL COUNTY FUNDS			2,305,373,988	2,375,861,099	2,489,996,332	2,601,102,540	2,594,193,694

# ANALYSIS OF CURRENT PROPERTY TAXES

# SCHEDULE 6

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 6  
ANALYSIS OF CURRENT  
PROPERTY TAXES AND  
ASSESSED VALUATION

Fund No.	Fund	CURRENT SECURED PROPERTY TAXES				CURRENT UNSECURED PROPERTY TAXES			
		Apportionment From Countywide Tax Rate	Voter Approved Debt		Total Secured	Apportionment From Countywide Tax Rate	Voter Approved Debt		Total Unsecured
			Rate	Amount			Rate	Amount	
	<u>COUNTYWIDE FUNDS</u>								
001	General	218,181,000	--	--	218,181,000	7,423,000	--	--	7,423,000
002	Fish & Game	0	--	--	0	0	--	--	0
004	Health Care / Uninsured	0	--	--	0	0	--	--	0
006	Park Construction	0	--	--	0	0	--	--	0
007	Capital Construction	0	--	--	0	0	--	--	0
016	Teeter Plan	0	--	--	0	0	--	--	0
	Subtotal	218,181,000	--	--	218,181,000	7,423,000	--	--	7,423,000
	<u>LESS THAN COUNTYWIDE FUNDS</u>								
005	Road	375,000	--	--	375,000	25,000	--	--	25,000
010	Environmental Management	0	--	--	0	0	--	--	0
011	Library General	19,431,185	--	--	19,431,185	852,000	--	--	852,000
012	Community Services	0	--	--	0	0	--	--	0
015	Transient-Occupancy Tax	0	--	--	0	0	--	--	0
018	Golf	0	--	--	0	0	--	--	0
021	Building Inspection	0	--	--	0	0	--	--	0
025	Roadways	0	--	--	0	0	--	--	0
026	Transportation-Sales Tax	0	--	--	0	0	--	--	0
068	Rural Transit	0	--	--	0	0	--	--	0
	Subtotal	19,806,185	--	--	19,806,185	877,000	--	--	877,000
	<b>GRAND TOTAL</b>	<b>237,987,185</b>	<b>--</b>	<b>--</b>	<b>237,987,185</b>	<b>8,300,000</b>	<b>--</b>	<b>--</b>	<b>8,300,000</b>

# SUMMARY OF FINANCING REQUIREMENTS BY FUNC/FUND SCHEDULE 7

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 7  
SUMMARY OF COUNTY  
FINANCING REQUIREMENTS  
BY FUNCTION AND FUND

Description	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
<b><u>SUMMARIZATION BY FUNCTION:</u></b>					
General	152,394,740	166,655,785	195,777,173	205,859,947	202,147,271
Public Protection	673,371,912	713,285,683	720,870,456	769,325,241	734,929,377
Public Ways & Facilities	98,168,098	176,960,590	182,580,750	160,616,088	160,616,088
Health & Sanitation	623,871,981	669,199,137	710,501,843	790,041,097	750,025,389
Public Assistance	656,091,719	711,406,626	720,375,406	732,313,402	722,054,462
Education	20,245,727	22,164,854	27,332,869	24,209,414	24,209,414
Recreation & Cultural	27,229,561	30,813,016	31,363,797	29,218,641	28,941,020
Debt Service	40,113,838	67,506,166	67,506,166	71,410,444	71,410,444
<b>TOTAL SPECIFIC FINANCING USES</b>	<b>2,291,487,576</b>	<b>2,557,991,857</b>	<b>2,656,308,460</b>	<b>2,782,994,274</b>	<b>2,694,333,465</b>
Appropriation for Contingencies	0	0	4,441,357	4,165,000	4,165,000
Provisions for Reserves	113,516,103	22,991,477	22,991,477	9,716,113	9,716,113
<b>TOTAL FINANCING REQUIREMENTS</b>	<b>2,405,003,679</b>	<b>2,580,983,334</b>	<b>2,683,741,294</b>	<b>2,796,875,387</b>	<b>2,708,214,578</b>
<b><u>SUMMARIZATION BY FUND:</u></b>					
<b><u>Countywide Funds</u></b>					
001 General	2,070,897,155	2,151,531,217	2,203,009,478	2,286,281,218	2,199,187,424
002 Fish & Game	50,490	50,000	50,000	50,000	50,000
004 Health Care / Uninsured	587,216	988,779	1,136,000	923,099	923,099
006 Park Construction	3,155,989	6,991,731	9,685,792	5,475,320	5,475,320
007 Capital Construction	18,677,987	23,651,764	26,820,193	22,937,956	22,937,956
008 Tobacco Litigation Settlement	52,000,452	8,721,765	9,401,703	6,033,883	6,033,883
013 First 5 Sacramento Commission	19,745,105	28,140,642	41,775,997	74,552,950	74,552,950
016 Teeter Plan	40,113,838	67,506,166	67,506,166	71,410,444	71,410,444
020 Economic Development	11,842,514	21,228,381	35,763,080	54,557,422	52,990,407
<b>TOTAL, Countywide Funds</b>	<b>2,217,070,746</b>	<b>2,308,810,445</b>	<b>2,395,148,409</b>	<b>2,522,222,292</b>	<b>2,433,561,483</b>
<b><u>Less Than Countywide Funds</u></b>					
005 Road	42,003,633	60,253,331	86,367,022	63,724,489	63,724,489
010 Environmental Management	14,061,872	15,480,954	18,067,440	22,024,059	22,024,059
011 Library General	19,854,624	21,762,864	26,925,257	27,287,093	27,287,093
012 Community Services	20,678,061	23,161,151	24,062,253	26,311,912	26,311,912
015 Transient-Occupancy Tax	7,773,227	10,835,968	10,835,968	9,602,273	9,602,273
018 Golf	8,870,067	8,685,979	8,791,413	8,924,344	8,924,344
021 Building Inspection	16,847,442	13,070,510	15,114,931	15,612,530	15,612,530
025 Roadways	6,881,248	4,242,690	15,288,250	18,470,534	18,470,534
026 Transportation-Sales Tax	49,089,594	112,090,384	80,701,767	70,974,423	70,974,423
068 Rural Transit	1,873,165	2,589,058	2,438,584	11,721,438	11,721,438
<b>TOTAL, Less Than Countywide Funds</b>	<b>187,932,933</b>	<b>272,172,889</b>	<b>288,592,885</b>	<b>274,653,095</b>	<b>274,653,095</b>
<b>TOTAL FINANCING REQUIREMENTS</b>	<b>2,405,003,679</b>	<b>2,580,983,334</b>	<b>2,683,741,294</b>	<b>2,796,875,387</b>	<b>2,708,214,578</b>

# SUMMARY OF COUNTY FINANCING REQUIREMENTS

# SCHEDULE 8

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 8  
SUMMARY OF COUNTY  
FINANCING REQUIREMENTS

Budget Unit	Description	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
	TOTAL SPECIFIC FINANCING USES	2,291,487,576	2,557,991,857	2,656,308,460	2,782,994,274	2,694,333,465
	<u>APPROPRIATIONS FOR CONTINGENCIES</u>					
3100000	Capital Construction Fund	0	0	1,000,000	1,000,000	1,000,000
6460000	Fish & Game	0	0	0	0	0
5980000	General Fund	0	0	3,129,585	3,100,000	3,100,000
4060000	Transient-Occupancy Tax	0	0	0	0	0
6470000	Golf	0	0	0	0	0
6570000	Park Construction	0	0	311,772	65,000	65,000
	TOTAL--APPROPRIATIONS FOR CONTINGENCIES	0	0	4,441,357	4,165,000	4,165,000
	TOTAL EXPENDITURE APPROPRIATIONS	2,291,487,576	2,557,991,857	2,660,749,817	2,787,159,274	2,698,498,465
	<u>PROVISIONS FOR INCREASE FOR NEW RESERVE</u>					
	<u>General Fund</u>					
	Reserve for Imprest Cash	0	0	0	0	0
	General Reserve	0	0	0	0	0
	General Reserve-Dept Savings	11,872,241	0	0	0	0
	Reserve for Cash Flow	17,421,527	0	0	0	0
	Reserve for Assistance Payments	0	878,356	878,356	0	0
	Reserve for DRR Debt Mgmt Acctg and Collect Sys	512,908	517,602	517,602	0	0
	Reserve for SAFCA	5,000,000	0	0	0	0
	Reserve for Future Realignment Costs	0	0	0	0	0
	Reserve for Nexus Study Impact	0	0	0	0	0
	Reserve for DHA Revenue Reduction	0	0	0	0	0
	Reserve for Future Pension Obligation Bond	19,116,000	0	0	0	0
	Reserve for EMD-Hazardous Materials	0	0	0	0	0
	Reserve for BERC	0	0	0	0	0
	Reserve for Loan Buyout (Teeter Plan)	0	779,662	779,662	1,217,232	1,217,232
	Reserve for Teeter Delinquencies	56,461	0	0	0	0
	Reserve for Long-Term Liabilities	0	0	0	0	0
	Reserve for Mather Acquisition	0	0	0	0	0
	Reserve for Mather Coummunity Center	0	0	0	0	0
	Reserve for Tax Loss (Teeter Plan)	2,215,107	9,418,131	9,418,131	0	0
	Reserve for TRANS Interest	765,000	416,250	416,250	0	0
	TOTAL, General Fund	56,959,244	12,010,001	12,010,001	1,217,232	1,217,232
	<u>FISH &amp; GAME</u>					
	Reserve for Future Services	0	0	0	0	0
	TOTAL, Health Care / Uninsured	0	0	0	0	0
	<u>HEALTH CARE / UNINSURED</u>					
	Reserve for Future Services	0	0	0	0	0
	TOTAL, Health Care / Uninsured	0	0	0	0	0
	<u>ROAD FUND</u>					
	Advance to Bradshaw /U.S. 50 Assessment Dst.	0	0	0	0	0
	TOTAL, Road Fund	0	0	0	0	0
	<u>PARKS CONSTRUCTION FUND</u>					
	Reserve for American River Parkway	365,581	0	0	0	0
	Reserve for Loan to CSA 4C	0	0	0	0	0
	TOTAL, Park Construction Fund	365,581	0	0	0	0
	<u>TOBACCO LITIGATION SETTLEMENT</u>					
	Reserve for Future Services	48,557,566	0	0	0	0
	Reserve for CBO Programs	0	0	0	0	0
	TOTAL, Tobacco Litigation Settlement	48,557,566	0	0	0	0
	<u>ENVIRONMENTAL MANAGEMENT</u>					
	Reserve for EMD-Consumer Protection	279,123	18,604	18,604	0	0
	Reserve for EMD-Environmental Protection	0	363,377	363,377	0	0
	Reserve for EMD-Hazardous Materials	853,355	981,396	981,396	0	0
	TOTAL, Enviromental Management	1,132,478	1,363,377	1,363,377	0	0
	<u>COUNTY LIBRARY</u>					
	Reserve for Pension Obligation Bonds	0	0	0	3,500,000	3,500,000
	TOTAL, County Library	0	0	0	3,500,000	3,500,000

# SUMMARY OF COUNTY FINANCING REQUIREMENTS

# SCHEDULE 8

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 8  
SUMMARY OF COUNTY  
FINANCING REQUIREMENTS

Budget Unit	Description	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
	<u>FIRST 5 SACRAMENTO COMMISSION</u>					
	Reserve for Future Services	4,287,268	7,112,326	7,112,326	0	0
	TOTAL, First 5 Sacramento Commission	4,287,268	7,112,326	7,112,326	0	0
	<u>TRANSIENT-OCCUPANCY TAX</u>					
	Reserve for Raley Field	300,000	150,000	150,000	0	0
	TOTAL, Transient-Occupancy Tax	300,000	150,000	150,000	0	0
	<u>GOLF</u>					
	Reserve for Future Services	0	74,300	74,300	0	0
	TOTAL, Golf	0	74,300	74,300	0	0
	<u>ECONOMIC DEVELOPMENT</u>					
	Reserve for Future Services	0	0	0	0	0
	TOTAL, Economic Development	0	0	0	0	0
	<u>BUILDING INSPECTION</u>					
	Reserve for Imprest Cash	0	0	0	0	0
	Reserve for Future Construction	167,824	0	0	657,485	657,485
	TOTAL, Building Inspection	167,824	0	0	657,485	657,485
	<u>ROADWAYS</u>					
	Reserve for Future Construction	1,717,890	2,281,473	2,281,473	4,341,396	4,341,396
	TOTAL, Roadways	1,717,890	2,281,473	2,281,473	4,341,396	4,341,396
	<u>RURAL TRANSIT</u>					
	Reserve for Rural Transit	28,252	0	0	0	0
	TOTAL, Rural Transit	28,252	0	0	0	0
	TOTAL--PROVISIONS FOR RESERVES	113,516,103	22,991,477	22,991,477	9,716,113	9,716,113
	GRAND TOTAL--BUDGET REQUIREMENTS	2,405,003,679	2,580,983,334	2,683,741,294	2,796,875,387	2,708,214,578

# SUMMARY OF FINANCING USES (BUDGET/FUNC/ACTIVITY) SCHEDULE 8A

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 8A  
SUMMARY OF COUNTY  
FINANCING REQUIREMENTS  
BY FUNCTION AND ACTIVITY

Function	Budget Unit	Description	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
100		<u>GENERAL</u>					
101	4010000	Board of Supervisors	4,263,179	4,342,232	4,782,678	4,997,279	4,997,279
101	5730000	County Executive Cabinet	1,821,870	1,677,468	1,875,469	2,000,244	2,000,244
101	5910000	County Executive	1,477,364	1,469,115	2,064,245	1,573,985	1,573,985
101		TOTAL, Legislative & Administrative	7,562,413	7,488,815	8,722,392	8,571,508	8,571,508
102	3610000	Assessor	16,039,343	15,864,918	17,180,683	16,970,892	16,152,662
102	3230000	Department of Finance	14,726,493	15,781,071	17,046,289	18,632,766	18,286,651
102	7220000	Tobacco Litigation Settlement	3,442,886	8,721,765	9,401,703	6,033,883	6,033,883
102	5700000	Non-Departmental Revenue-General Fund	8,566,185	-5,664,147	-5,165,545	-2,568,533	-2,568,533
102	5770000	Non-Departmental Costs-General Fund	9,480,716	10,031,146	11,720,858	8,282,445	8,282,445
102		TOTAL, Finance	52,255,623	44,734,753	50,183,988	47,351,453	46,187,108
103	4810000	County Counsel	5,788,893	6,458,408	6,155,236	6,215,325	6,215,325
103		TOTAL, County Counsel	5,788,893	6,458,408	6,155,236	6,215,325	6,215,325
104	4210000	Civil Service Commission	350,024	340,123	364,792	381,949	381,949
104	6030000	Employment Services & Risk Management	-5,885	0	0	0	0
104	6010000	Employment Records & Training	203	0	0	0	0
104	5970000	Office of Labor Relations	1,175,324	1,037,943	1,108,390	1,183,501	1,183,501
104	6050000	Personnel Services	16,951,642	14,848,790	16,440,110	16,907,373	16,778,768
104		TOTAL, Personnel	18,471,308	16,226,856	17,913,292	18,472,823	18,344,218
105	4410000	Voter Registration and Elections	14,578,956	14,774,347	16,881,193	11,586,271	11,356,765
105		TOTAL, Elections	14,578,956	14,774,347	16,881,193	11,586,271	11,356,765
107	2820000	Veteran's Facility	16,368	19,700	20,000	16,511	16,511
107		TOTAL, Property Management	16,368	19,700	20,000	16,511	16,511
108	3100000	Capital Construction-Buildings	18,806,958	23,410,940	25,820,193	21,937,956	21,937,956
108	3106382	Capital Construction-Libraries	-128,971	240,824	0	0	0
108	6570000	Park Construction	2,790,408	6,991,731	9,374,020	5,410,320	5,410,320
108		TOTAL, Plant Acquisition	21,468,395	30,643,495	35,194,213	27,348,276	27,348,276
109	3870000	Economic Development & Intergovernmental Affairs	11,842,514	21,228,381	35,763,080	54,557,422	52,990,407
109	5110000	Financing Transfers/Reimbursements-General Fund	3,758,166	4,598,792	4,598,792	5,380,307	5,313,292
109	5760000	Neighborhood Services	780,982	1,064,827	1,939,944	6,667,594	6,367,594
109		TOTAL, Promotion	16,381,662	26,892,000	42,301,816	66,605,323	64,671,293
110	5715717	Data Processing-Payroll	377,170	363,728	402,940	352,515	352,515
110	5715718	Data Processing-Property Data Base	1,394,749	1,659,624	1,653,397	1,677,690	1,677,690
110	5715719	Data Processing-Fiscal/Mgt Systems	2,725,902	2,140,288	2,891,120	2,846,979	2,846,979
110	5715721	Data Processing-AM/GIS	6,189,360	6,985,425	6,961,045	7,164,391	7,164,391
110	5715722	Data Processing-Infrastructure	0	1,000,000	243,800	256,190	0
110	6110000	Revenue Recovery	5,183,941	7,268,346	6,252,741	7,394,692	7,394,692
110		TOTAL, Other General	15,871,122	19,417,411	18,405,043	19,692,457	19,436,267
100		GRAND TOTAL--GENERAL	152,394,740	166,655,785	195,777,173	205,859,947	202,147,271
200		<u>PUBLIC PROTECTION</u>					
201	4522000	Contribution to Law Library	772,086	787,521	788,855	808,543	808,543
201	5020000	Court/Non-Trial Court Funding	17,059,304	16,269,106	17,222,702	16,380,803	15,145,606
201	5040000	Court/County Contribution	26,043,255	25,282,144	25,685,588	25,799,371	25,799,371
201	5510000	Conflict Criminal Defenders	9,710,115	10,744,420	10,584,488	13,353,286	10,160,206
201	5660000	Sacramento Grand Jury	197,761	227,180	227,180	249,253	249,253
201	5050000	Ct Paid County Services	24,492,242	26,397,072	26,397,072	29,367,353	29,367,353
201	5750000	Criminal Justice Cabinet	21,221	139,358	298,488	98,330	98,330
201	5800000	District Attorney	61,835,119	68,355,535	69,056,293	74,878,798	72,238,679
201	6910000	Public Defender	24,404,974	26,678,368	26,615,447	25,975,206	25,975,206
201		TOTAL, Judicial	164,536,077	174,880,704	176,876,113	186,910,943	179,842,547
202	7400000	Sheriff's Department	221,188,623	226,951,804	220,772,827	248,712,729	235,248,718
202		TOTAL, Police Protection	221,188,623	226,951,804	220,772,827	248,712,729	235,248,718
203	6700000	Probation	106,701,159	122,296,024	123,267,651	135,706,357	127,531,422
203	6760000	Care-Homes & Institutions-Juvenile Court Wards	1,081,138	2,913,607	3,129,246	3,134,205	2,771,259
203	7400000	Sheriff-Detention and Correction	109,450,077	119,293,276	119,447,795	123,279,014	119,559,612
203		TOTAL, Detention and Correction	217,232,374	244,502,907	245,844,692	262,119,576	249,862,293
206	2150000	Building Inspection	16,679,618	13,070,510	15,114,931	14,955,045	14,955,045
206	3210000	Ag. Comm. Sealer Wgts. & Measures	4,042,651	4,256,408	4,509,158	4,841,557	4,713,935
206		TOTAL, Protective Inspection	20,722,269	17,326,918	19,624,089	19,796,602	19,668,980
207	3220000	Animal Care & Regulations	5,342,466	5,329,893	5,907,688	5,154,261	5,140,261
207	3240000	County Clerk/Recorder	6,449,902	7,284,860	11,181,935	11,502,211	11,502,211

# SUMMARY OF FINANCING USES (BUDGET/FUNC/ACTIVITY)

# SCHEDULE 8A

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 8A  
SUMMARY OF COUNTY  
FINANCING REQUIREMENTS  
BY FUNCTION AND ACTIVITY

Function	Budget Unit	Description	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
207	3260000	Wildlife Services	93,090	99,908	99,908	116,910	106,910
207	4660000	Contribution To Human Rights/Fair Housing	133,100	161,100	161,100	161,100	161,100
207	4610000	Coroner	6,054,495	6,568,732	6,662,616	7,119,587	6,490,027
207	5520000	Dispute Resolution Program	353,824	418,689	390,500	390,500	390,500
207	5715716	Data Processing-Law & Justice	5,381,601	5,411,925	5,598,881	5,690,616	5,690,616
207	5920000	Contribution to LAFCO	195,500	228,833	228,833	228,833	228,833
207	5690000	Environmental Review and Assessment	3,593,189	3,981,188	4,315,936	4,591,146	4,591,146
207	6610000	Planning Department and Commission	16,782,305	15,361,969	16,917,893	10,523,515	9,748,523
207	7090000	Emergency Services	5,313,097	4,776,253	6,287,445	6,306,712	6,256,712
207		TOTAL, Other Protection	49,692,569	49,623,350	57,752,735	51,785,391	50,306,839
200		GRAND TOTAL--PUBLIC PROTECTION	673,371,912	713,285,683	720,870,456	769,325,241	734,929,377
300		<u>PUBLIC WAYS &amp; FACILITIES</u>					
301	2140000	Transportation-Sales Tax	49,089,594	112,090,384	80,701,767	70,974,423	70,974,423
301	2900000	Sacramento County Roads	42,003,633	60,253,331	86,367,022	63,724,489	63,724,489
301	2910000	Roadways	5,163,358	1,961,217	13,006,777	14,129,138	14,129,138
301		TOTAL, Public Ways	96,256,585	174,304,932	180,075,566	148,828,050	148,828,050
303	2930000	Rural Transit	1,844,913	2,589,058	2,438,584	11,721,438	11,721,438
303	4650000	Contribution to Paratransit	66,600	66,600	66,600	66,600	66,600
300		GRAND TOTAL--PUBLIC WAYS AND FACILITIES	98,168,098	176,960,590	182,580,750	160,616,088	160,616,088
400		<u>HEALTH AND SANITATION</u>					
401	3350000	Environmental Management	12,929,394	14,117,577	16,704,063	22,024,059	22,024,059
401	5740000	Office of Compliance	60,210	292,728	291,474	307,996	307,996
401	7200000	Health and Human Services	445,934,676	463,476,633	498,314,309	509,779,891	491,216,503
401	7210000	First 5 Sacramento Commission	15,457,837	21,028,316	34,663,671	74,552,950	74,552,950
401	7230000	Juvenile Medical Services	11,000,710	11,529,012	11,594,527	12,555,377	11,743,160
401	7250000	IHSS Provider Payments	57,577,819	65,064,000	62,776,122	73,772,863	62,776,122
401	7270000	Health-Medical Treatment Payments	41,816,291	51,093,091	43,476,891	53,029,661	43,386,299
401	7410000	Correctional Health Services	38,507,828	41,609,001	41,544,786	43,095,201	43,095,201
401	8900000	Health Care / Uninsured	587,216	988,779	1,136,000	923,099	923,099
401		TOTAL, Health	623,871,981	669,199,137	710,501,843	790,041,097	750,025,389
400		GRAND TOTAL--HEALTH AND SANITATION	623,871,981	669,199,137	710,501,843	790,041,097	750,025,389
500		<u>PUBLIC ASSISTANCE</u>					
501	8100000	Human Assistance-Administration	245,723,068	267,843,888	271,891,539	285,161,648	277,612,222
505	8700000	Human Assistance-Aid Programs	357,054,467	386,659,710	390,234,420	385,668,356	385,668,356
512	5810000	Children Support Services	32,636,123	33,741,877	34,187,194	35,171,486	32,461,972
512	8600000	Community Services	20,678,061	23,161,151	24,062,253	26,311,912	26,311,912
512		TOTAL, Other Assistance	53,314,184	56,903,028	58,249,447	61,483,398	58,773,884
500		GRAND TOTAL--PUBLIC ASSISTANCE	656,091,719	711,406,626	720,375,406	732,313,402	722,054,462
600		<u>EDUCATION</u>					
602	6310000	County Library Operation	19,854,624	21,762,864	26,925,257	23,787,093	23,787,093
602		TOTAL, Education	19,854,624	21,762,864	26,925,257	23,787,093	23,787,093
603	3310000	Cooperative Extension	391,103	401,990	407,612	422,321	422,321
600		GRAND TOTAL--EDUCATION	20,245,727	22,164,854	27,332,869	24,209,414	24,209,414
700		<u>RECREATION &amp; CULTURAL SERVICES</u>					
701	6400000	Regional Parks	10,835,777	11,465,369	11,910,716	10,642,024	10,364,403
701	6460000	Propagation-Fish and Game	50,490	50,000	50,000	50,000	50,000
701	6470000	Golf	8,870,067	8,611,679	8,717,113	8,924,344	8,924,344
701		TOTAL, Recreation Facilities	19,756,334	20,127,048	20,677,829	19,616,368	19,338,747
702	4060000	Transient-Occupancy Tax	7,473,227	10,685,968	10,685,968	9,602,273	9,602,273
702		TOTAL, Cultural Services	7,473,227	10,685,968	10,685,968	9,602,273	9,602,273
700		GRAND TOTAL--RECREATION AND CULTURAL	27,229,561	30,813,016	31,363,797	29,218,641	28,941,020
800		<u>DEBT SERVICE</u>					
801	5940000	Teeter Plan	40,113,838	67,506,166	67,506,166	71,410,444	71,410,444
800		GRAND TOTAL--DEBT SERVICE	40,113,838	67,506,166	67,506,166	71,410,444	71,410,444
		TOTAL--SPECIFIC FINANCING USES	2,291,487,576	2,557,991,857	2,656,308,460	2,782,994,274	2,694,333,465

**SPECIAL REVENUE FUND  
DISTRICTS  
GOVERNED BY  
BOARD OF SUPERVISORS**

# SUMMARY OF SPECIAL DISTRICT BUDGET

# SCHEDULE 13

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 13  
SUMMARY OF SPECIAL  
DISTRICT BUDGET

Fund No.	District	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
		Fund Balance Unreserved/ Undesignated June 30, 2008	Cancellation Of Prior Year Reserves	Estimated Additional Financing Sources	Total Available Financing	Estimated Financing Uses	Provisions for Reserves And/Or Designations (New Or Increases)	Total Financing Requirements
	Requirements of Districts Operated by the Department of Parks and Recreation							
	County Service Areas							
560	County Service Area No. 4-B	103,789	0	10,921	114,710	114,710	0	114,710
561	County Service Area No. 4-C	51,267	0	96,875	148,142	148,142	0	148,142
562	County Service Area No. 4-D	592	5,000	10,959	16,551	16,551	0	16,551
563	County Parks CFD 2006-1	0	0	500	500	500	0	500
	Total	155,648	5,000	119,255	279,903	279,903	0	279,903
	Park Maintenance District							
351	Del Norte Oaks	316	0	3,272	3,588	3,588	0	3,588
	Total	316	0	3,272	3,588	3,588	0	3,588
	Total Requirements of Districts Operated by the Department of Parks and Recreation	155,964	5,000	122,527	283,491	283,491	0	283,491
	Requirements of Districts Operated Through Advisory Board							
	Fire District							
229	Natomas	0	0	1,580,800	1,580,800	1,580,800	0	1,580,800
	Total	0	0	1,580,800	1,580,800	1,580,800	0	1,580,800
	Parks and Recreation District							
336	Mission Oaks	638,791	165,589	2,550,814	3,355,194	3,355,194	0	3,355,194
336	Mission Oaks Maint/Improvement	180,453	42,629	882,418	1,105,500	1,105,500	0	1,105,500
337	Carmichael	1,405,707	0	3,526,356	4,932,063	4,930,459	1,604	4,932,063
338	Sunrise	2,333,498	0	13,927,870	16,261,368	16,261,368	0	16,261,368
338	Antelope Assessment	1,763,160	0	512,000	2,275,160	2,275,160	0	2,275,160
	Total	6,321,609	208,218	21,399,458	27,929,285	27,927,681	1,604	27,929,285
	Total Requirements of Districts Operated Through Advisory Boards	6,321,609	208,218	22,980,258	29,510,085	29,508,481	1,604	29,510,085
	Requirements of the Sacramento Public Facilities Financing Corp.							
277	Fixed Asset Revolving Fund	0	0	74,661,916	74,661,916	74,661,916	0	74,661,916
280	Juvenile Courthouse Project Debt Service	484,832	0	0	484,832	484,832	0	484,832
282	2004-Pension Obligation Bonds-Debt Svc	3,780,000	0	0	3,780,000	3,780,000	0	3,780,000
287	Capital Projects Debt Svc	339,645	0	100,000	439,645	439,645	0	439,645
288	1997 Refunding-Pub Fac Debt Svc	4,420,346	0	250,000	4,670,346	4,670,346	0	4,670,346
292	Jail Debt Service-County Payments	742,436	0	0	742,436	742,436	0	742,436
298	2003 Public Facilities Projects Debt Service	260,081	0	0	260,081	260,081	0	260,081
303	2007 Public Facilities Projects-Construction	20,491,650	0	0	20,491,650	20,491,650	0	20,491,650
304	2007 Public Facilities Projects-Debt Service	5,216,552	0	0	5,216,552	2,211,139	3,005,413	5,216,552
305	2006 Public Facilities Projects - Construction	393,596	0	0	393,596	393,596	0	393,596
306	2006 Public Facilities Projects - Debt Services	1,362,785	0	0	1,362,785	1,362,785	0	1,362,785
308	1997 Public Bldg. Fac.-Debt Service	2,681,197	0	0	2,681,197	2,681,197	0	2,681,197
309	1997 Public Facilities - Construction	2,270,978	0	0	2,270,978	2,270,978	0	2,270,978
	Total Requirements of the Sacramento Public Facilities Financing Corporation	42,444,098	0	75,011,916	117,456,014	114,450,601	3,005,413	117,456,014
	Requirements of the Tobacco Securitization Program							
284	Tobacco Litigation Settlement	38,897,774	0	0	38,897,774	38,897,774	0	38,897,774
	Total Requirements of the Tobacco Securitization Program	38,897,774	0	0	38,897,774	38,897,774	0	38,897,774
	Requirements of the Pension Obligation Bond							
311	POB Interest Rate Stabilization Fund	288,519	0	0	288,519	0	288,519	288,519
313	Pension Obligation Bond-Debt Svc	0	0	0	0	0	0	0
	Total Requirements of the Pension Obligation Bond	288,519	0	0	288,519	0	288,519	288,519
	GRAND TOTAL	88,107,964	213,218	98,114,701	186,435,883	183,140,347	3,295,536	186,435,883

# ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED SCHEDULE 14

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 14  
ANALYSIS OF FUND BALANCE  
UNRESERVED/UNDESIGNATED  
TO FINANCE THE BUDGET

Fund No.	District	Fund Balance (Per Auditor) As of June 30, 2008 Estimated	Less: Fund Balance-Reserved/ Designated June 30		Designations	Fund Balance Unreserved/ Undesignated June 30, 2008 Estimated
			Encumbrances	General and Other Reserves		
	Requirements of Districts Operated by the Department of Parks and Recreation County Service Areas					
560	County Service Area No. 4-B	117,179	0	13,390	0	103,789
561	County Service Area No. 4-C	75,734	0	24,467	0	51,267
562	County Service Area No. 4-D	5,725	0	5,133	0	592
562	County Parks CFD 2006-1	0	0	0	0	0
	<b>Total</b>	<b>198,638</b>	<b>0</b>	<b>42,990</b>	<b>0</b>	<b>155,648</b>
	Park Maintenance District					
351	Del Norte Oaks	359	0	43	0	316
	<b>Total</b>	<b>359</b>	<b>0</b>	<b>43</b>	<b>0</b>	<b>316</b>
	<b>Total Requirements of Districts Operated by the Department of Parks and Recreation</b>	<b>198,997</b>	<b>0</b>	<b>43,033</b>	<b>0</b>	<b>155,964</b>
	Requirements of Districts Operated Through Advisory Board					
	Fire District					
229	Natomas	0	0	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Parks and Recreation Districts					
336	Mission Oaks	1,620,293	0	981,502	0	638,791
336	Mission Oaks Maint/Improvement	1,150,228	0	969,775	0	180,453
337	Carmichael	1,426,229	0	20,522	0	1,405,707
338	Sunrise	2,333,500	0	2	0	2,333,498
338	Antelope Assessment	1,763,160	0	0	0	1,763,160
	<b>Total</b>	<b>8,293,410</b>	<b>0</b>	<b>1,971,801</b>	<b>0</b>	<b>6,321,609</b>
	<b>Total Requirements of Districts Operated Through Advisory Boards</b>	<b>8,293,410</b>	<b>0</b>	<b>1,971,801</b>	<b>0</b>	<b>6,321,609</b>
	Requirements of the Sacramento Public Facilities Financing Corporation					
277	Fixed Asset Revolving Fund	0	0	0	0	0
280	Juvenile Courthouse Proj-Debt Service	2,701,644	0	2,216,812	0	484,832
282	2004-Pension Obligation Bonds-Debt Svc	3,780,000	0	0	0	3,780,000
287	Capital Projects Debt Svc	359,054	0	19,409	0	339,645
288	1997 Refunding-Pub Fac Debt Svc	11,291,099	0	6,870,753	0	4,420,346
292	Jail Debt Service	742,436	0	0	0	742,436
298	Public Facilities Proj-Debt Service	1,226,861	0	966,780	0	260,081
303	2007 Public Facilities Projects-Construction	20,491,650	0	0	0	20,491,650
304	2007 Public Facilities Projects-Debt Service	5,216,552	0	0	0	5,216,552
305	2006 Public Facilities Projects - Construction	393,596	0	0	0	393,596
306	2006 Public Facilities Projects - Debt Service	4,221,630	0	2,858,845	0	1,362,785
308	1997 Public Bldg. Fac.-Debt Service	5,710,680	0	3,029,483	0	2,681,197
309	1997 Public Facilities - Construction	2,270,978	0	0	0	2,270,978
	<b>Total Requirements of the Sacramento Public Facilities Financing Corporation</b>	<b>58,406,180</b>	<b>0</b>	<b>15,962,082</b>	<b>0</b>	<b>42,444,098</b>

# ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED

# SCHEDULE 14

COUNTY OF SACRAMENTO  
 STATE OF CALIFORNIA  
 BUDGET FOR FISCAL YEAR  
 2008-09

State Controller  
 County Budget Act  
 (1985)

SCHEDULE 14  
 ANALYSIS OF FUND BALANCE  
 UNRESERVED/UNDESIGNATED  
 TO FINANCE THE BUDGET

Fund No.	District	Fund Balance (Per Auditor) As of June 30, 2008 Estimated	Less: Fund Balance-Reserved/ Designated June 30		Designations	Fund Balance Unreserved/ Undesignated June 30, 2008 Estimated
			Encumbrances	General and Other Reserves		
284	Requirements of the Tobacco Securitization Program					
	Tobacco Litigation Settlement	38,897,774	0	0	0	38,897,774
	Total Requirements of the Tobacco Securitization Program	38,897,774	0	0	0	38,897,774
311 313	Requirements of the Pension Obligation Bond					
	POB Interest Rate Stabilization Fund	288,519	0	0	0	288,519
	POB Obligation Bond-Debt Service	0	0	0	0	0
	Total Requirements of the Pension Obligation Bond	288,519	0	0	0	288,519
	GRAND TOTAL	106,084,880	0	17,976,916	0	88,107,964

# DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS

# SCHEDULE 15

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 15  
DETAIL OF PROVISIONS FOR  
RESERVES/DESIGNATIONS

Fund No.	District	Reserves/ Designations Balance as of June 30, 2008	Amount Made Available for Financing by Cancellation		Increase or New Reserves/Designations to be Provided in Budget Year		Total Reserves/ Designations for Budget Year
			Recommended	Approved/ Adopted by the Board of Supervisors	Recommended	Approved/ Adopted by the Board of Supervisors	
560	County Service Area No. 4-B General Reserve	13,390	0	0	0	0	13,390
560	TOTAL	13,390	0	0	0	0	13,390
561	County Service Area No. 4-C General Reserve	24,467	0	0	0	0	24,467
561	TOTAL	24,467	0	0	0	0	24,467
562	County Service Area No. 4-D General Reserve	5,133	5,000	0	0	0	133
562	TOTAL	5,133	5,000	0	0	0	133
351	Del Norte Oaks Park District General Reserve	43	0	0	0	0	43
351	TOTAL	43	0	0	0	0	43
336	Mission Oaks Recreation & Park District General Reserve	981,502	165,589	0	0	0	815,913
336	TOTAL	981,502	165,589	0	0	0	815,913
336	Mission Oaks Maintenance/ Improvement District Reserve for Future Construction	969,775	42,629	0	0	0	927,146
336	TOTAL	969,775	42,629	0	0	0	927,146
337	Carmichael Recreation & Park District General Reserve	20,522	0	0	1,604	0	22,126
337	TOTAL	20,522	0	0	1,604	0	22,126
338	Sunrise Recreation & Park District General Reserve	2	0	0	0	0	2
338	TOTAL	2	0	0	0	0	2
280	Juvenile Courthouse Proj-Debt Service Reserve for Debt Service	2,216,812	0	0	0	0	2,216,812
280	TOTAL	2,216,812	0	0	0	0	2,216,812
287	Capital Projects Debt Service Reserve for Debt Service	19,409	0	0	0	0	19,409
287	TOTAL	19,409	0	0	0	0	19,409
288	1997 Refunding-Public Facilities Debt Service Reserve for Debt Service	6,870,753	0	0	0	0	6,870,753
288	TOTAL	6,870,753	0	0	0	0	6,870,753
298	2003 Public Fac Projects-Debt Service Reserve for Debt Service	966,780	0	0	0	0	966,780
298	TOTAL	966,780	0	0	0	0	966,780
304	2007 Public Facilities Projects - Debt Services Reserve for Debt Service	0	0	0	3,005,413	0	3,005,413
304	TOTAL	0	0	0	3,005,413	0	3,005,413

# DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS

# SCHEDULE 15

COUNTY OF SACRAMENTO  
 STATE OF CALIFORNIA  
 BUDGET FOR FISCAL YEAR  
 2008-09

State Controller  
 County Budget Act  
 (1985)

SCHEDULE 15  
 DETAIL OF PROVISIONS FOR  
 RESERVES/DESIGNATIONS

Fund No.	District	Reserves/ Designations Balance as of June 30, 2008	Amount Made Available for Financing by Cancellation		Increase or New Reserves/Designations to be Provided in Budget Year		Total Reserves/ Designations for Budget Year
			Recommended	Approved/ Adopted by the Board of Supervisors	Recommended	Approved/ Adopted by the Board of Supervisors	
306	2006 Public Facilities Projects - Debt Services Reserve for Debt Service	2,858,845	0	0	0	0	2,858,845
306	TOTAL	2,858,845	0	0	0	0	2,858,845
308	1997 Public Building Facilities - Debt Services Reserve for Debt Service	3,029,483	0	0	0	0	3,029,483
308	TOTAL	3,029,483	0	0	0	0	3,029,483
311	POB Interest Stabilization Fund Reserve for Interest Rate Mitigation	0	0	0	288,519		288,519
311	TOTAL	0	0	0	288,519	0	288,519
	GRAND TOTAL	17,976,916	213,218	0	3,295,536	0	21,059,234

# ANALYSIS OF CURRENT PROPERTY TAXES

# SCHEDULE 16A

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 16A  
ANALYSIS OF CURRENT  
PROPERTY TAXES

Fund No.	Fund	CURRENT SECURED PROPERTY TAXES				CURRENT UNSECURED PROPERTY TAXES			
		Apportionment From Countywide Tax Rate	Voter Approved Debt		Total Secured	Apportionment From Countywide Tax Rate	Voter Approved Debt		Total Unsecured
			Rate	Amount			Rate	Amount	
	Districts Operated by Department of Parks and Recreation								
560	Service Area No. 4 (Zone B)	4,411	--	--	4,411	251	--	--	251
561	Service Area No. 4 (Zone C)	17,103	--	--	17,103	662	--	--	662
562	Service Area No. 4 (Zone D)	8,250	--	--	8,250	558	--	--	558
562	Couty Parks CFD 2006-1	500	--	--	500	0	--	--	0
	Total	30,264	--	--	30,264	1,471	--	--	1,471
	Park Maintenance District								
351	Del Norte Oaks	2,597	--	--	2,597	101	--	--	101
	Total	2,597	--	--	2,597	101	--	--	101
	Total Current Property Taxes of Districts Operated by Department of Parks and Recreation	32,861	--	--	32,861	1,572	--	--	1,572
	Districts Operated Through Advisory Boards								
	Fire District								
229	Natomas	1,350,000	--	--	1,350,000	75,000	--	--	75,000
	Total	1,350,000	--	--	1,350,000	75,000	--	--	75,000
	Parks and Recreation Districts								
336	Mission Oaks	1,748,894	--	--	1,748,894	59,800	--	--	59,800
337	Carmichael	1,488,445	--	--	1,488,445	55,000	--	--	55,000
338	Sunrise	3,813,920	--	--	3,813,920	151,000	--	--	151,000
	Total	7,051,259	--	--	7,051,259	265,800	--	--	265,800
	Total Current Property Taxes of Districts Operated Through Advisory Boards	8,401,259	--	--	8,401,259	340,800	--	--	340,800
	GRAND TOTAL	8,434,120	--	--	8,434,120	342,372	--	--	342,372

# SUMMARY OF ESTIMATED REVENUE

# SCHEDULE 16B

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 16B  
SUMMARY OF ESTIMATED REVENUE,  
OTHER FINANCING SOURCES, AND  
RESIDUAL EQUITY TRANSFERS

Fund No.	Acct. No.	Districts Summary By Source	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
560		COUNTY SERVICE AREA NO. 4-B					
	91910100	Secured Property Tax	4,411	4,411	3,416	4,411	4,411
	91910200	Unsecured Property Tax	171	251	251	251	251
	91910300	Property Tax Supplemental	329	328	300	328	328
	91910400	Property Tax - Secured Delinquent	104	103	63	103	103
	91910500	Property Tax - Supplemental Delinquent	41	40	18	40	40
	91910600	Property Tax - Unitary	79	78	82	78	78
	91913000	Property Tax Prior-Unsecured	4	4	4	4	4
	94941000	Interest Income	5,121	5,120	2,370	5,120	5,120
	95952200	Homeowner Property Tax Relief	71	86	86	86	86
	97973000	Donations/Contributions	15,000	0	250	500	500
560		Total District Revenues	25,331	10,421	6,840	10,921	10,921
561		COUNTY SERVICE AREA NO. 4-C					
	91910100	Secured Property Tax	17,103	17,103	12,975	17,103	17,103
	91910200	Unsecured Property Tax	662	662	620	662	662
	91910300	Property Tax Supplemental	1,272	1,272	725	1,272	1,272
	91910400	Property Tax - Secured Delinquent	367	367	180	367	367
	91910500	Property Tax - Supplemental Delinquent	145	145	56	145	145
	91910600	Property Tax - Unitary	796	795	569	795	795
	91912000	Propertx Tax Redemption	0	1	1	1	1
	91913000	Property Tax Prior-Unsecured	14	14	12	14	14
	94941000	Interest Income	3,022	3,022	705	3,022	3,022
	95952200	Homeowner Property Tax Relief	274	274	265	274	274
	95956900	State Aid Other Misc Programs	0	0	0	0	0
	96964600	Recreation Service Charges	43,248	55,000	50,000	55,000	55,000
	97973000	Donations/Contributions	15,000	15,000	0	0	0
	97979000	Miscellaneous Other Revenues	18,220	18,220	10,000	18,220	18,220
	97979900	Prior Year	-13,305	0	0	0	0
561		Total District Revenues	86,818	111,875	76,108	96,875	96,875
562		COUNTY SERVICE AREA NO. 4-D					
	91910100	Secured Property Tax	7,793	8,250	8,250	8,250	8,250
	91910200	Unsecured Property Tax	302	558	558	558	558
	91910300	Property Tax Supplemental	581	581	280	581	581
	91910400	Property Tax - Secured Delinquent	184	291	200	291	291
	91910500	Property Tax - Supplemental Delinquent	72	72	32	72	72
	91910600	Property Tax - Unitary	139	100	100	100	100
	91913000	Property Tax Prior-Unsecured	7	11	0	11	11
	94941000	Interest Income	721	721	265	721	721
	95952200	Homeowner Property Tax Relief	125	125	100	125	125
	96964600	Recreation Service Charges	-150	450	35	250	250
	97973000	Donations/Contributions	15,000	0	0	0	0
	97979000	Misc Other Revenues	1	0	0	0	0
562		Total District Revenues	24,775	11,159	9,820	10,959	10,959
563		COUNTY PARKS CFD 2006-1					
	91910100	Secured Property Tax	0	0	0	500	500
563		Total District Revenues	0	0	0	500	500
351		DEL NORTE OAKS PARK MAINTENANCE DISTRICT					
	91910100	Secured Property Tax	2,597	2,294	2,200	2,597	2,597
	91910200	Unsecured Property Tax	101	151	150	101	101
	91910300	Property Tax Supplemental	195	51	108	195	195
	91910400	Property Tax - Secured Delinquent	59	146	100	59	59
	91910500	Property Tax - Supplemental Delinquent	23	34	39	23	23
	91910600	Property Tax - Unitary	33	31	24	33	33
	91913000	Property Tax Prior-Unsecured	2	5	0	5	5
	94941000	Interest Income	217	66	16	217	217
	95952200	Homeowner Property Tax Relief	42	28	36	42	42
351		Total District Revenues	3,269	2,806	2,673	3,272	3,272

**SUMMARY OF ESTIMATED REVENUE**

**SCHEDULE 16B**

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 16B  
SUMMARY OF ESTIMATED REVENUE,  
OTHER FINANCING SOURCES, AND  
RESIDUAL EQUITY TRANSFERS

Fund No.	Acct. No.	Districts Summary By Source	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
229		NATOMAS FIRE DISTRICT					
	91910100	Secured Property Tax	1,468,222	1,468,222	1,350,000	1,350,000	1,350,000
	91910200	Unsecured Property Tax	56,857	56,857	75,000	75,000	75,000
	91910300	Property Tax Supplemental	109,361	109,361	70,000	70,000	70,000
	91910400	Property Tax - Secured Delinquent	33,398	33,398	35,000	35,000	35,000
	91910500	Property Tax - Supplemental Delinquent	13,173	13,173	12,500	12,500	12,500
	91910600	Property Tax - Unitary	9,748	9,748	7,500	7,500	7,500
	91912000	Prop Tax Redemption	0	0	0	0	0
	91913000	Property Tax Prior-Unsecured	1,282	1,282	800	800	800
	91914000	Property Tax Penalties	0	0	0	0	0
	94941000	Interest Income	48,031	48,031	10,000	10,000	10,000
	95952200	Homeowner Property Tax Relief	23,559	23,559	20,000	20,000	20,000
229		Total District Revenues	1,763,631	1,763,631	1,580,800	1,580,800	1,580,800
336		MISSION OAKS RECREATION AND PARK DISTRICT					
	91910100	Secured Property Tax	1,808,417	1,900,971	1,900,971	1,748,894	1,748,894
	91910200	Unsecured Property Tax	70,016	73,835	65,000	59,800	59,800
	91910300	Property Tax Supplemental	134,407	80,000	85,000	78,000	78,000
	91910400	Property Tax - Secured Delinquent	38,298	70,561	25,000	23,000	23,000
	91910500	Property Tax - Supplemental Delinquent	15,106	16,094	5,000	4,600	4,600
	91910600	Property Tax - Unitary	62,404	39,145	30,000	27,600	27,600
	91913000	Property Tax Prior-Unsecured	1,470	2,513	1,000	920	920
	94941000	Interest Income	105,982	25,000	50,000	30,000	30,000
	94942900	Building Rental-Other	27,005	25,000	25,000	20,000	20,000
	95952200	Homeowner Property Tax Relief	29,005	20,000	30,000	20,000	20,000
	95953200	Aid from County Funds	22,056	0	0	0	0
	95956900	State Aid Other Misc Programs	0	200,000	200,000	0	0
	96964600	Recreation Service Charges	450,130	400,000	440,000	440,000	440,000
	96969000	Lease Property Use Charges	0	17,000	17,000	17,000	17,000
	96969900	Service Fees/Charges-Other	89,199	50,000	50,000	50,000	50,000
	97973000	Donations and Contributions	13,090	10,548	5,000	10,000	10,000
	97974000	Insurance Proceeds	2,882	1,000	1,000	1,000	1,000
	97979000	Misc Other Revenues	44,292	25,013	0	20,000	20,000
	97979900	Prior Year	-6,233	0	0	0	0
336		Total District Revenues	2,907,526	2,956,680	2,929,971	2,550,814	2,550,814
336		MISSION OAKS MAINTENANCE/ IMPROVEMENT DISTRICT					
	94941000	Interest Income	61,439	20,000	50,000	30,000	30,000
	95953200	Aid Co Funds	0	473,246	412,822	70,000	70,000
	97970900	Taxable Sales	3,856	0	0	0	0
	97976200	Assessment Fees	767,613	782,418	782,418	782,418	782,418
	97979000	Miscellaneous Other Revenues	88,430	2,059,266	2,059,266	0	0
336		Total District Revenues	921,338	3,334,930	3,304,506	882,418	882,418
337		CARMICHAEL RECREATION AND PARK DISTRICT					
	91910100	Secured Property Tax	1,371,883	1,459,260	1,459,260	1,488,445	1,488,445
	91910200	Unsecured Property Tax	53,116	55,434	55,000	55,000	55,000
	91910300	Property Tax Supplemental	101,984	50,000	70,000	50,000	50,000
	91910400	Property Tax - Secured Delinquent	29,262	51,232	20,000	40,000	40,000
	91910500	Property Tax - Supplemental Delinquent	11,542	12,085	10,000	10,000	10,000
	91910600	Property Tax - Unitary	16,511	16,500	20,000	16,500	16,500
	91913000	Property Tax Prior-Unsecured	1,123	0	0	0	0
	94941000	Interest Income	6,437	6,500	5,235	5,000	5,000
	94942900	Building Rental-Other	1,008,135	1,198,500	1,195,336	1,085,000	1,085,000
	94943900	Ground Leases-Other	0	23,700	23,700	24,411	24,411
	94944400	Food Service Concessions	2,022	10,000	25,024	15,000	15,000
	95952200	Homeowner Property Tax Relief	22,004	22,000	25,000	22,000	22,000
	95952200	Home Prop Tax Rel	0	0	477,370	0	0
	95953100	Aid from Other Local Agencies	500	395,044	560,890	0	0
	95956900	State Aid-Misc Programs	35,900	560,980	0	0	0
	96964600	Recreation Service Charges	546,159	770,000	760,054	675,000	675,000
	97973000	Donations and Contributions	4,808	8,500	20,000	20,000	20,000
	97974000	Insurance Proceeds	7,616	12,500	10,578	10,000	10,000
	97979000	Other Revenue	122	10,000	10,516	10,000	10,000
	98985000	Proceeds from Asset Sale - Land	0	0	0	0	0
337		Total District Revenues	3,219,124	4,662,235	4,747,963	3,526,356	3,526,356

**SUMMARY OF ESTIMATED REVENUE**

**SCHEDULE 16B**

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 16B  
SUMMARY OF ESTIMATED REVENUE,  
OTHER FINANCING SOURCES, AND  
RESIDUAL EQUITY TRANSFERS

Fund No.	Acct. No.	Districts Summary By Source	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
338		SUNRISE RECREATION AND PARK DISTRICT					
	91910100	Prop Tax Cur Sec	3,667,233	3,813,920	3,850,590	3,813,920	3,813,920
	91910200	Prop Tax Cur Unsec	141,983	151,000	143,720	151,000	151,000
	91910300	Prop Tax Cur Sup	272,570	175,000	150,000	125,000	125,000
	91910400	Prop Tax Sec Delinquent	77,785	136,940	77,780	136,940	136,940
	91910500	Prop Tax Supplemental Del	30,681	32,300	30,680	32,300	32,300
	91910600	Prop Tax Unitary	50,630	60,000	53,000	60,000	60,000
	91913000	Prop Tax Pr Unsec	2,985	5,090	2,000	2,500	2,500
	91914000	Prop Tax Penalties	0	430	0	0	0
	94941000	Interest Income	114,918	50,000	50,000	50,000	50,000
	94942900	Bldg Rental Other	192,232	188,780	188,780	195,000	195,000
	94943900	Ground Leases-Other	147,258	145,000	134,730	157,880	157,880
	94944800	Recreational Concess	29,999	30,000	36,000	30,000	30,000
	95952200	Home Prop Tax Rel	58,819	56,000	60,500	56,000	56,000
	95953300	Redev Passthru	18,587	18,710	24,000	18,710	18,710
	95956300	Construction St	0	1,109,700	1,360,700	1,360,700	1,360,700
	95956900	State Aid Other Misc Programs	0	81,790	81,000	0	0
	95959900	Welf Fed	80,220	156,000	156,000	141,000	141,000
	96962900	Utility Svc Chgs	0	0	0	0	0
	96964600	Recreation Svc Chgs	2,995,884	3,294,060	3,124,560	3,509,850	3,509,850
	96965100	Bldg Maint Chgs	0	0	0	0	0
	96965300	Landscaping Maint Ch	7,672	7,800	7,800	77,800	77,800
	96965700	Development Fees	0	2,400,000	2,400,000	3,200,000	3,200,000
	96969600	In Lieu Assess Fees	0	441,680	601,480	741,270	741,270
	96969700	Law Enforcement Svc	15,805	15,000	15,000	17,000	17,000
	97973000	Donations/Contributions	0	1,000	1,000	1,000	1,000
	97976200	Assessment Fees	166,864	0	0	0	0
	97979000	Miscellaneous Other Revenues	70,701	50,000	50,000	50,000	50,000
338		Total District Revenues	8,142,826	12,420,200	12,599,320	13,927,870	13,927,870
338		ANTELOPE ASSESSMENT					
	94941000	Interest Income	0	35,000	100,000	25,000	25,000
	96960300	Special Assesment	0	472,860	489,250	487,000	487,000
	97979000	Miscellaneous Other Revenues	0	7,562,540	6,910,540	0	0
338		Total Revenues	0	8,070,400	7,499,790	512,000	512,000
277		FIXED ASSET REVOLVING FUND					
	97979000	Miscellaneous Other Revenues	44,119,570	39,375,318	77,134,067	74,661,916	74,661,916
277		Total Revenues	44,119,570	39,375,318	77,134,067	74,661,916	74,661,916
280		JUVENILE COURTHOUSE PROJECT-DEBT SERVICE					
	94941000	Interest Income	144,066	94,000	94,000	0	0
280		Total Revenues	144,066	94,000	94,000	0	0
282		2004 PENSION OBLIGATION BONDS-DEBT SERVICE					
	94941000	Interest Income	562,750	612,292	500,000	0	0
282		Total Revenues	562,750	612,292	500,000	0	0
284		TOBACCO LITIGATION SETTLEMENT- CAPITAL PROJECTS					
	94941000	Interest Income	5,539,649	2,265,359	0	0	0
	97979900	Prior Year	63,225,245	0	0	0	0
284		Total Revenues	68,764,894	2,265,359	0	0	0
287		CAPITAL PROJECTS-DEBT SERVICE					
	94941000	Interest Income	39,969	171,317	0	100,000	100,000
287		Total Revenues	39,969	171,317	0	100,000	100,000
288		1997 REFUNDING - PUBLIC FACILITIES DEBT SERVICE					
	94941000	Interest Income	803,762	548,388	240,000	250,000	250,000
	97979000	Miscellaneous Other Revenues	0	297	0	0	0
288		Total Revenues	803,762	548,685	240,000	250,000	250,000
289		1997 PUBLIC FACILITIES CONSTRUCTION					
	94941000	Interest Income	117	0	0	0	0
289		Total Revenues	117	0	0	0	0

**SUMMARY OF ESTIMATED REVENUE**

**SCHEDULE 16B**

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 16B  
SUMMARY OF ESTIMATED REVENUE,  
OTHER FINANCING SOURCES, AND  
RESIDUAL EQUITY TRANSFERS

Fund No.	Acct. No.	Districts Summary By Source	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
292	94941000	JAIL DEBT SERVICE					
		Interest Income	259,893	85,876	0	0	0
292		Total Revenues	259,893	85,876	0	0	0
298	94941000	2003 PUBLIC FACILITIES PROJECTS-DEBT SERVICE					
		Interest Income	76,932	41,413	45,000	0	0
298		Total Revenues	76,932	41,413	45,000	0	0
303	98987000	2007 PUBLIC FACILITIES PROJECTS-CONSTRUCTION					
		Debt Issue Financing	0	0	40,270,000	0	0
303		Total Revenues	0	0	40,270,000	0	0
304	98987000	2007 PUBLIC FACILITIES PROJECTS-DEBT SERVICE					
		Debt Issue Financing	0	0	7,660,000	0	0
304		Total Revenues	0	0	7,660,000	0	0
305	94941000	2006 PUBLIC FACILITIES PROJECTS-CONSTRUCTION					
		Interest Income	444,501	0	0	0	0
305		Total Revenues	444,501	0	0	0	0
306	94941000	2006 PUBLIC FACILITIES PROJECTS-DEBT SERVICE					
		Interest Income	98,525	0	116,000	0	0
	97979900	Prior Year	983,668	0	0	0	0
306		Total Revenues	1,082,193	0	116,000	0	0
308	94941000	1997 PUBLIC BUILDING FACILITIES DEBT SERVICE					
		Interest Income	171,195	247,000	247,000	0	0
	98987000	Debt Issue Financing	0	0	0	0	0
308		Total Revenues	171,195	247,000	247,000	0	0
309	94941000	1997 PUBLIC BUILDING FACILITIES CONSTRUCTION					
		Interest Income	427,055	164,783	0	0	0
309		Total Revenues	427,055	164,783	0	0	0
311	94941000	PENSION OBLIGATION BOND INTEREST RATE STABILIZATION FUND					
		Interest Income	780,435	288,519	250,000	0	0
311		Total Revenues	780,435	288,519	250,000	0	0
313	97979000	PENSION OBLIGATION BOND-DEBT SERVICE					
		Miscellaneous Other Revenues	157,590	0	0	0	0
313		Total Revenues	157,590	0	0	0	0
		GRAND TOTAL	134,929,560	77,238,899	159,313,858	98,114,701	98,114,701

**PUBLIC SERVICE**  
**ENTERPRISE FUNDS**

# SUMMARY OF SPECIAL DISTRICT BUDGET

# SCHEDULE 13

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 13  
SUMMARY OF SPECIAL  
DISTRICT BUDGET

Fund No.	District	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
		Fund Balance Unreserved/ Undesignated June 30, 2008	Cancellation Of Prior Year Reserves	Estimated Additional Financing Sources	Total Available Financing	Estimated Financing Uses	Provisions for Reserves And/Or Designations (New Or Increases)	Total Financing Requirements
267	County Sanitation District No. 1	0	0	31,042,367	31,042,367	31,042,367	0	31,042,367
	Total	0	0	31,042,367	31,042,367	31,042,367	0	31,042,367
261	Sacramento Regional County Sanitation District	0	0	48,941,781	48,941,781	48,941,781	0	48,941,781
	Total	0	0	48,941,781	48,941,781	48,941,781	0	48,941,781
	Sacramento County Water Agency							0
320	Water Agency-Zone 40	0	0	38,077,668	38,077,668	206,345,389	0	206,345,389
320	SCWA Zone 41 General Operations	0	0	33,494,682	33,494,682	36,101,302	0	36,101,302
320	Water Agency-Zone 50	0	0	10,100	10,100	2,145,154	0	2,145,154
	Total	0	0	71,582,450	71,582,450	244,591,845	0	244,591,845
	GRAND TOTAL	0	0	151,566,598	151,566,598	324,575,993	0	324,575,993

# ANALYSIS OF FUND BAL UNRESERVED/UNDESIGNATED

# SCHEDULE 14

COUNTY OF SACRAMENTO  
 STATE OF CALIFORNIA  
 BUDGET FOR FISCAL YEAR  
 2008-09

State Controller  
 County Budget Act  
 (1985)

SCHEDULE 14  
 ANALYSIS OF FUND BALANCE  
 UNRESERVED/UNDESIGNATED  
 TO FINANCE THE BUDGET

Fund No.	District	Fund Balance (Per Auditor) as of June 30, 2008 Estimated	Less: Fund Balance-Reserved/ Designated June 30		Designations	Fund Balance
			Encumbrances	General and Other Reserves		Unreserved/ Undesignated June 30, 2008 Estimated
	Sacramento County Water Agency					
320	Water Agency-Zone 40	0	0	0	0	0
320	Water Agency-Zone 41	0	0	0	0	0
320	Water Agency-Zone 50	0	0	0	0	0
	Total	0	0	0	0	0
	GRAND TOTAL	0	0	0	0	0

# DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS

# SCHEDULE 15

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 15  
DETAIL OF PROVISIONS FOR  
RESERVES/DESIGNATIONS

Fund No.	District	Reserves/ Designations Balance as of June 30, 2008	Amount Made Available for Financing by Cancellation		Increase or New Reserves/Designations to be Provided in Budget Year		Total Reserves/ Designations for Budget Year
			Recommended	Approved/ Adopted by the Board of Supervisors	Recommended	Approved/ Adopted by the Board of Supervisors	
320*	Water Agency-Zone 40						
	320A Reserve for Future Construction	0	0	0	0	0	0
	320A Reserve for Rate Stabilization	0	0	0	0	0	0
	320A Reserve for 2003 Bond-funded Water Proje	0	0	0	0	0	0
	320D General Reserve	0	0	0	0	0	0
	320E General Reserve	0	0	0	0	0	0
	SCWA Zone 41 General Operations						
	General Reserve	0	0	0	0	0	0
320	TOTAL	0	0	0	0	0	0
	GRAND TOTAL	0	0	0	0	0	0

\* During the 2006-07 fiscal year these enterprise funds were converted from governmental to enterprise fund accounting in the County's financial and accounting system, reclassifying their reserves to retained earnings.

# SUMMARY OF ESTIMATED REVENUE

# SCHEDULE 16B

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 16B  
SUMMARY OF ESTIMATED REVENUE,  
OTHER FINANCING SOURCES, AND  
RESIDUAL EQUITY TRANSFERS

Fund No.	Acct. No.	Districts Summary By Source	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
261		REGIONAL SANITATION DISTRICT - OPERATIONS					
	96962700	Sanitation Service Charges	34,817,732	39,253,777	46,989,328	48,941,781	48,941,781
261		Total District Revenues	34,817,732	39,253,777	46,989,328	48,941,781	48,941,781
267		COUNTY SANITATION DISTRICT NO. 1					
	96962700	Sanitation Service Charges	30,760,541	26,014,836	31,018,539	31,042,367	31,042,367
267		Total District Revenues	30,760,541	26,014,836	31,018,539	31,042,367	31,042,367
320		WATER AGENCY-ZONE 40					
	94941000	Interest Income	3,559,994	23,166,000	23,241,000	7,541,200	7,541,200
	96960300	Special Assessment	192,254	150,000	0	150,000	150,000
	96962800	Water Service Charges	5,396,141	7,400,000	10,000,000	9,900,000	9,900,000
	96965700	Development Fees	14,474,242	17,330,000	26,096,190	20,339,400	20,339,400
	96967900	Public Works Services	0	0	0	47,068	47,068
	97972000	Bad Debt Recovery	27,299	55,000	0	50,000	50,000
	97979000	Other Revenues	0	0	4,400,000	50,000	50,000
320		Total District Revenues	23,649,930	48,101,000	63,737,190	38,077,668	38,077,668
320		SCWA Zone 41 General Operations					
	92925800	Encroachment Permits	(154)	0	0	0	0
	92929000	Licenses/Permits-Other	439,057	470,000	842,240	503,840	503,840
	94941000	Interest Income	149,587	145,000	183,000	163,400	163,400
	95953000	Misc. Intergovernmental	2,955	2,000	1,800	2,000	2,000
	95959100	Construction Federal	9,880	10,000	10,000	4,212,661	4,212,661
	96960300	Special Assessment	248,157	160,000	250,000	250,000	250,000
	96962800	Water Services Charges	14,850,377	20,500,000	19,600,000	23,657,000	23,657,000
	96964300	Plan Check Fees	0	0	2,000	0	0
	96965700	Development Fees	118,381	30,000	37,000	35,000	35,000
	96967900	Public Works Services	0	0	0	3,041,781	3,041,781
	96969500	Connection Fees	222,415	30,000	200,000	100,000	100,000
	97970800	Water Resale	854,831	840,000	1,100,000	860,000	860,000
	97972000	Bad Debt Recovery	39,894	75,000	0	0	0
	97979000	Revenues-Other	252,338	939,126	2,584,000	669,000	669,000
320		Total District Revenues	17,187,718	23,201,126	24,810,040	33,494,682	33,494,682
320		WATER AGENCY-ZONE 50					
	94941000	Interest Income	202	0	200	100	100
	96965700	Development Fees	0	0	0	10,000	10,000
	97979000	Revenues-Other	0	3,125,000	3,475,000	0	0
320		Total District Revenues	202	3,125,000	3,475,200	10,100	10,100
049		CITRUS HEIGHTS REFUSE OPERATIONS					
	94941000	Interest Income	27,986	0	0	0	0
	95956900	State Aid-Other Misc. Program	0	0	0	0	0
	96960300	Special Assessment	1,198	0	0	0	0
	96962300	Refuse Collection Residential	0	0	0	0	0
	97972000	Bad Debt Recovery	4,549	0	0	0	0
	97979000	Revenues-Other	0	0	0	0	0
049		Total Revenues	33,733	0	0	0	0
		GRAND TOTAL	106,449,856	139,695,739	170,030,297	151,566,598	151,566,598

**SPECIAL REVENUE  
FUND DISTRICTS**

# SUMMARY OF SPECIAL DISTRICT BUDGET

# SCHEDULE 13

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 13  
SUMMARY OF SPECIAL  
DISTRICT BUDGET

Fund No.	District	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
		Fund Balance Unreserved/ Undesignated June 30, 2008	Cancellation Of Prior Year Reserves	Estimated Additional Financing Sources	Total Available Financing	Estimated Financing Uses	Provisions for Reserves And/Or Designations (New Or Increases)	Total Financing Requirements
	Requirements of Districts Operated by the Municipal Services Agency County Service Areas							
253	County Service Area No. 1	513,329	0	2,867,770	3,381,099	3,381,099	0	3,381,099
257	County Service Area No. 10	404,528	0	41,373	445,901	445,901	0	445,901
	Total	917,857	0	2,909,143	3,827,000	3,827,000	0	3,827,000
330	Landscape Maintenance Districts	96,529	0	763,566	860,095	860,095	0	860,095
	Total	96,529	0	763,566	860,095	860,095	0	860,095
	Sacramento County Water Agency							
314	Beach Stone Lake Flood Mitigation	37,154	10,844	54,265	102,263	102,263	0	102,263
315	Water Agency-Zone 11A	-1,450,399	4,897,134	4,021,251	7,467,986	7,467,986	0	7,467,986
315	Water Agency-Zone 11B	336,471	0	903,342	1,239,813	1,213,081	26,732	1,239,813
315	Water Agency-Zone 11C	701,800	0	616,729	1,318,529	1,172,416	146,113	1,318,529
316	North Vineyard Station Right of Way	62,415	0	540,917	603,332	603,332	0	603,332
317	North Vineyard Well Protection	6,500	30,450	170,300	207,250	207,250	0	207,250
318	Water Agency-Zone 13	880,282	881,250	2,349,322	4,110,854	4,110,854	0	4,110,854
319	Water Agency-Zone 12	175,195	0	7,487,747	7,662,942	7,662,942	0	7,662,942
	Total	749,418	5,819,678	16,143,873	22,712,969	22,540,124	172,845	22,712,969
322	Stormwater Utility	7,289,859	31,636,089	24,942,859	63,868,807	34,156,282	29,712,525	63,868,807
	Total	7,289,859	31,636,089	24,942,859	63,868,807	34,156,282	29,712,525	63,868,807
	Total Requirements of Districts Operated by the Municipal Services Agency	9,053,663	37,455,767	44,759,441	91,268,871	61,383,501	29,885,370	91,268,871
	Requirements of the Public Facilities Districts Operated by the Municipal Services Agency							
101	Antelope Public Facilities Financing Plan	2,667,869	0	24,000	2,691,869	2,691,869	0	2,691,869
	Total Requirements of the Antelope Public Facilities Financing Plan	2,667,869	0	24,000	2,691,869	2,691,869	0	2,691,869
105	Laguna Creek Ranch/Elliott Ranch Community Facilities District No. 1	3,460,053	0	489,449	3,949,502	3,693,197	256,305	3,949,502
	Total Requirements of the Laguna Creek Ranch/Elliott Ranch Community Facilities District No. 1	3,460,053	0	489,449	3,949,502	3,693,197	256,305	3,949,502
107	Laguna Community Facilities District	5,501,197	0	100,000	5,601,197	5,601,197	0	5,601,197
	Total Requirements of the Laguna Community Facilities District	5,501,197	0	100,000	5,601,197	5,601,197	0	5,601,197
108	Vineyard Public Facilities Financing Plan	6,732,333	0	471,000	7,203,333	7,203,333	0	7,203,333
	Total Requirements of the Vineyard Public Facilities Financing Plan	6,732,333	0	471,000	7,203,333	7,203,333	0	7,203,333
115	Bradshaw Road/US 50 Integrated Financing District	295,227	0	1,500	296,727	296,727	0	296,727
	Total Requirements of the Bradshaw Road/US 50 Integrated Financing District	295,227	0	1,500	296,727	296,727	0	296,727
118	Florin Road Capital Project	410,120	0	2,500	412,620	412,620	0	412,620
	Total Requirements of the Florin Road Capital Project	410,120	0	2,500	412,620	412,620	0	412,620
118	Fulton Avenue Capital Project	72,696	0	1,500	74,196	74,196	0	74,196
	Total Requirements of the Fulton Avenue Capital Project	72,696	0	1,500	74,196	74,196	0	74,196
130	Laguna Stonelake CFD-Bond	109,507	0	132,500	242,007	242,007	0	242,007
	Total Requirements of the Laguna Stonelake CFD-Bond	109,507	0	132,500	242,007	242,007	0	242,007

**SUMMARY OF SPECIAL DISTRICT BUDGET**

**SCHEDULE 13**

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 13  
SUMMARY OF SPECIAL  
DISTRICT BUDGET

Fund No.	District	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
		Fund Balance Unreserved/ Undesignated June 30, 2008	Cancellation Of Prior Year Reserves	Estimated Additional Financing Sources	Total Available Financing	Estimated Financing Uses	Provisions for Reserves And/Or Designations (New Or Increases)	Total Financing Requirements
131	Park Meadows CFD - Bond Proceeds	190,459	0	60,067	250,526	250,526	0	250,526
	Total Requirements of the Park Meadows CFD Bond Proceeds	190,459	0	60,067	250,526	250,526	0	250,526
132	Mather Landscape Maintenance CFD	492,041	0	150,207	642,248	642,248	0	642,248
	Total Requirements of the Mather Landscape Maintenance CFD	492,041	0	150,207	642,248	642,248	0	642,248
136	Mather PFFP	2,999,252	0	525,000	3,524,252	3,524,252	0	3,524,252
	Total Requirements of the Mather PFFP	2,999,252	0	525,000	3,524,252	3,524,252	0	3,524,252
137	Gold River Station No.7 Landscape CFD	32,946	0	33,000	65,946	65,946	0	65,946
	Total Requirements of the Gold River Station No. 7 Landscape CFD	32,946	0	33,000	65,946	65,946	0	65,946
139	Metro Air Park CFD	46,413,763	0	9,077,634	55,491,397	55,491,397	0	55,491,397
	Total Requirements of the Metro Air Park CFD	46,413,763	0	9,077,634	55,491,397	55,491,397	0	55,491,397
140	McClellan CFD	2,119,334	0	140,000	2,259,334	2,259,334	0	2,259,334
	Total Requirements of the McClellan CFD	2,119,334	0	140,000	2,259,334	2,259,334	0	2,259,334
141	Sacramento County Land Maintenance CFD	242,486	0	201,500	443,986	443,986	0	443,986
	Total Requirements of the Sacramento Land Maintenance CFD	242,486	0	201,500	443,986	443,986	0	443,986
142	Metro Air Park Service Tax	760,899	0	768,829	1,529,728	1,529,728	0	1,529,728
	Total Requirements of the Metro Air Park Service Tax	760,899	0	768,829	1,529,728	1,529,728	0	1,529,728
143	North Vineyard Station Specific Plan	1,755,842	0	334,000	2,089,842	2,089,842	0	2,089,842
	Total Requirements of the North Vineyard Specific Plan	1,755,842	0	334,000	2,089,842	2,089,842	0	2,089,842
144	North Vineyard Station Specific Plan CFD 2005-2	3,994,254	0	89,000	4,083,254	4,083,254	0	4,083,254
	Total Requirements of the North Vineyard Specific Plan CFD 2005-2	3,994,254	0	89,000	4,083,254	4,083,254	0	4,083,254
	Total Requirements of the Public Facilities Districts Operated by the Municipal Services Agency	78,250,278	0	12,601,686	90,851,964	90,595,659	256,305	90,851,964
	<b>GRAND TOTAL</b>	<b>87,303,941</b>	<b>37,455,767</b>	<b>57,361,127</b>	<b>182,120,835</b>	<b>151,979,160</b>	<b>30,141,675</b>	<b>182,120,835</b>

# ANALYSIS OF FUND BALANCE

# SCHEDULE 14

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 14  
ANALYSIS OF FUND BALANCE  
UNRESERVED/UNDESIGNATED  
TO FINANCE THE BUDGET

Fund No.	District	Fund Balance (Per Auditor) as of June 30, 2008 Estimated	Less: Fund Balance-Reserved/ Designated June 30		Designations	Fund Balance Unreserved/ Undesignated June 30, 2008 Estimated
			Encumbrances	General and Other Reserves		
	Requirements of Districts Operated by the Municipal Services Agency					
	County Service Areas					
253	County Service Area No. 1	1,620,077	0	1,106,748	0	513,329
257	County Service Area No. 10	404,528	0	0	0	404,528
	Total	2,024,605	0	1,106,748	0	917,857
	Landscape Maintenance District					
330	Landscape District - Zone 4	325,089	0	228,560	0	96,529
	Total	325,089	0	228,560	0	96,529
	Sacramento County Water Agency					
314	Beach Stone Lake Flood Mitigation	2,056,294	0	2,019,140	0	37,154
315	Water Agency-Zone 11A	37,437,967	0	38,888,366	0	-1,450,399
315	Water Agency-Zone 11B	7,506,557	0	7,170,086	0	336,471
315	Water Agency-Zone 11C	4,374,502	0	3,672,702	0	701,800
316	North Vineyard Station Right of Way	62,415	0	0	0	62,415
317	North Vineyard Well Protection	1,038,611	0	1,032,111	0	6,500
318	Water Agency-Zone 13	3,401,351	0	2,521,069	0	880,282
319	Water Agency-Zone 12	175,195	0	0	0	175,195
	Total	56,052,892	0	55,303,474	0	749,418
322	Stormwater Utility	18,198,612	0	10,908,753	0	7,289,859
	Total	18,198,612	0	10,908,753	0	7,289,859
	Total Requirements of Districts Operated by the Municipal Services Agency	76,601,198	0	67,547,535	0	9,053,663
	Requirements of the Public Facilities Districts Operated the Municipal Services Agency					
101	Antelope Public Facilities Financing Plan	2,667,869	0	0	0	2,667,869
	Total Requirements of the Antelope Public Facilities Financing Plan	2,667,869	0	0	0	2,667,869
105	Laguna Creek Ranch/Elliott Ranch Community Facilities District No. 1	6,261,846	0	2,801,793	0	3,460,053
	Total Requirements of the Laguna Creed Ranch/ Elliott Ranch Community Facilities District No. 1	6,261,846	0	2,801,793	0	3,460,053
107	Laguna Community Facilities Dist.	5,501,197	0	0	0	5,501,197
	Total Requirements of the Laguna Community Facilities District	5,501,197	0	0	0	5,501,197
108	Vineyard Public Facilities Financing Plan	6,732,333	0	0	0	6,732,333
	Total Requirements of the Elk Grove/West Vineyard Public Facilities Financing Plan	6,732,333	0	0	0	6,732,333
115	Bradshaw Road/US 50 Integrated Financing District	295,227	0	0	0	295,227
	Total Requirements of the Bradshaw Road/ US 50 Integrated Financing District	295,227	0	0	0	295,227
118	Florin Road Capital Project	410,120	0	0	0	410,120
	Total Requirements of the Florin Road Capital Project	410,120	0	0	0	410,120
118	Fulton Road Capital Project	72,696	0	0	0	72,696
	Total Requirements of the Fulton Road Capital Project	72,696	0	0	0	72,696

**ANALYSIS OF FUND BALANCE**

**SCHEDULE 14**

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 14  
ANALYSIS OF FUND BALANCE  
UNRESERVED/UNDESIGNATED  
TO FINANCE THE BUDGET

Fund No.	District	Fund Balance (Per Auditor) as of June 30, 2008 Estimated	Less: Fund Balance-Reserved/ Designated June 30		Designations	Fund Balance Unreserved/ Undesignated June 30, 2008 Estimated
			Encumbrances	General and Other Reserves		
130	Laguna Stonelake CFD No. 1-Bond	109,507	0	0	0	109,507
	Total Requirements of the Laguna Stonelake CFD No. 1-Bond	109,507	0	0	0	109,507
131	Park Meadows CFD Bond Proceeds	190,459	0	0	0	190,459
	Total Requirements of the Park Meadows CFD Bond Proceeds	190,459	0	0	0	190,459
132	Mather Landscape Maintenance CFD	532,041	0	40,000	0	492,041
	Total Requirements of the Mather Landscape Maintenance CFD	532,041	0	40,000	0	492,041
136	Mather PFFP	2,999,252	0	0	0	2,999,252
	Total Requirements of the Mather PFFP	2,999,252	0	0	0	2,999,252
137	Gold River Station No. 7 Landscape CFD	119,988	0	87,042	0	32,946
	Total Requirements of the Gold River Station No. 7 Landscape CFD	119,988	0	87,042	0	32,946
139	Metro Air Park CFD	46,413,763	0	0	0	46,413,763
	Total Requirements of the Metro Air Park CFD	46,413,763	0	0	0	46,413,763
140	McClellan CFD	2,119,334	0	0	0	2,119,334
	Total Requirements of the McClellan CFD	2,119,334	0	0	0	2,119,334
141	Sacramento County Landscape Maintenance CFD	284,486	0	42,000	0	242,486
	Total Requirements of the Sacramento County Landscape CFD	284,486	0	42,000	0	242,486
142	Metro Air park Service Tax	760,899	0	0	0	760,899
	Total Requirements of the Metro Air Park Service Tax	760,899	0	0	0	760,899
143	North Vineyard Station Specific Plan-Roadway	1,755,842	0	0	0	1,755,842
	Total Requirements of the North Vineyard Station Specific Plan-Roadway	1,755,842	0	0	0	1,755,842
144	North Vineyard Station Specific Plan CFD 2005-2-Admin	3,994,254	0	0	0	3,994,254
	Total Requirements of the North Vineyard Station CFD 2005-2-Admin	3,994,254	0	0	0	3,994,254
	Total Requirements of the Public Facilities District Operated by the Municipal Services Agency	81,221,113	0	2,970,835	0	78,250,278
	GRAND TOTAL	157,822,311	0	70,518,370	0	87,303,941

# DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS

# SCHEDULE 15

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 15  
DETAIL OF PROVISIONS FOR  
RESERVES/DESIGNATIONS

Fund No.	District	Reserves/ Designations Balance as of June 30, 2008	Amount Made Available for Financing by Cancellation		Increase or New Reserves/Designations to be Provided in Budget Year		Total Reserves/ Designations for Budget Year
			Recommended	Approved/ Adopted by the Board of Supervisors	Recommended	Approved/ Adopted by the Board of Supervisors	
253	County Service Area No. 1						
	Working Capital Reserve	804,602	0	0	0	0	804,602
	Rate Stabilization Reserve	302,146	0	0	0	0	302,146
253	TOTAL	1,106,748	0	0	0	0	1,106,748
330	Landscape Maintenance District						
	Working Capital Reserve	228,560	0	0	0	0	228,560
	Reserve for Future Projects	0	0	0	0	0	0
	Rate Stabilization Reserve	0	0	0	0	0	0
330	TOTAL	228,560	0	0	0	0	228,560
314	Beach Stone Lake Flood Mitigation						
	General Reserve	2,019,140	10,844	0	0	0	2,008,296
314	TOTAL	2,019,140	10,844	0	0	0	2,008,296
315	Water Agency-Zone 11A						
	315A General Reserve	30,238,516	2,816,026	0	0	0	27,422,490
	315N No Vineyard Supplemental	1,539,104	1,299,365	0	0	0	239,739
	315X Beach Stone Lakes	2,778,083	52,322	0	0	0	2,725,761
	315W Vineyard Springs Spplemental Drainang	4,332,663	729,421	0	0	0	3,603,242
	Water Agency-Zone 11B						
	General Reserve	7,170,086	0	0	26,732	0	7,196,818
	Water Agency-Zone 11C						
	General Reserve	3,672,702	0	0	146,113	0	3,818,815
315	TOTAL	49,731,154	4,897,134	0	172,845	0	45,006,865
317	North Vineyard Well Protection						
	General Reserve	1,032,111	30,450	0	0	0	1,001,661
317	TOTAL	1,032,111	30,450	0	0	0	1,001,661
318	Water Agency-Zone 13						
	Working Capital Reserve	2,521,069	881,250	0	0	0	1,639,819
318	TOTAL	2,521,069	881,250	0	0	0	1,639,819
322	Stormwater Utility						
	General Reserve*	10,908,753	31,636,089	0	29,712,525	0	8,985,189
322	TOTAL	10,908,753	31,636,089	0	29,712,525	0	8,985,189
105	Laguna Creek Ranch/Elliott Ranch						
	Community Facilities District No. 1						
	Reserve for Construction	2,801,793	0	0	256,305	0	3,058,098
105	TOTAL	2,801,793	0	0	256,305	0	3,058,098
132	Mather Landscape Maintenance CFD						
	Working Capital Reserve	40,000	0	0	0	0	40,000
132	TOTAL	40,000	0	0	0	0	40,000
137	Gold River Station No. 7 Landscape CFD						
	Working Capital Reserve	87,042	0	0	0	0	87,042
137	TOTAL	87,042	0	0	0	0	87,042
141	Sacramento County Landscape CFD						
	Working Capital Reserve	42,000	0	0	0	0	42,000
141	TOTAL	42,000	0	0	0	0	42,000
	GRAND TOTAL	70,518,370	37,455,767	0	30,141,675	0	63,204,278

\* Due to rounding the June 30, 2007 reserve balance for Fund 322 is \$1 less than previously reported.

# ANALYSIS OF CURRENT PROPERTY TAXES

# SCHEDULE 16A

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 16A  
ANALYSIS OF CURRENT  
PROPERTY TAXES

Fund No.	Fund	CURRENT SECURED PROPERTY TAXES				CURRENT UNSECURED PROPERTY TAXES			
		Apportionment From Countywide Tax Rate	Voter Approved Debt		Total Secured	Apportionment From Countywide Tax Rate	Voter Approved Debt		Total Unsecured
			Rate	Amount			Rate	Amount	
253	Districts Operated by the Municipal Services Agency								
	County Service Areas								
	County Service Area No. 1	125,000	--	--	125,000	11,000	--	--	11,000
	Total	125,000	--	--	125,000	11,000	--	--	11,000
319	Sacramento County Water Agency								
	Water Agency-Zone 12	5,812,389	--	--	5,812,389	509,792	--	--	509,792
	Total	5,812,389	--	--	5,812,389	509,792	--	--	509,792
	Total Current Property Taxes of Districts Operated by the Municipal Services Agency	5,937,389	--	--	5,937,389	520,792	--	--	520,792

# SUMMARY OF ESTIMATED REVENUE

# SCHEDULE 16B

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 16B  
SUMMARY OF ESTIMATED REVENUE,  
OTHER FINANCING SOURCES, AND  
RESIDUAL EQUITY TRANSFERS

Fund No.	Acct. No.	Districts Summary By Source	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
253		COUNTY SERVICE AREA NO. 1					
	91910100	Secured Property Tax	304,845	125,000	125,000	125,000	125,000
	91910200	Unsecured Property Tax	11,799	11,000	11,000	11,000	11,000
	91910300	Property Tax Supplemental	22,598	13,500	13,500	13,500	13,500
	91910400	Property Tax Secured Delinquent	5,906	6,000	6,000	6,000	6,000
	91910500	Property Tax Supplemental Delinquent	2,329	1,000	1,000	1,000	1,000
	91910600	Property Tax Unitary	16,032	10,000	10,000	10,000	10,000
	91913000	Property Tax Prior-Unsecured	227	0	0	0	0
	94941000	Interest Income	59,568	2,000	17,000	17,000	17,000
	95952200	Homeowner Property Tax Relief	4,887	3,000	3,000	3,000	3,000
	96960300	Special Assessments	2,208,167	2,163,786	2,115,000	2,265,000	2,265,000
	96967900	Public Works Services	3,025	0	0	0	0
	97972000	Bad Debt Recovery	21,297	10,000	10,000	10,000	10,000
	97973000	Donations/Contributions	0	1,083,317	1,083,317	406,270	406,270
	97979000	Other Revenues	438,605	-325	99,731	0	0
253		Total District Revenues	3,099,285	3,428,278	3,494,548	2,867,770	2,867,770
257		COUNTY SERVICE AREA NO. 10					
	94941000	Interest Income	20,196	0	0	0	0
	96960300	Special Assessments	376,873	470,175	470,175	41,373	41,373
257		Total District Revenues	397,069	470,175	470,175	41,373	41,373
330		LANDSCAPE DISTRICT - ZONE 4					
	94941000	Interest Income	28,681	19,655	20,000	20,000	20,000
	94941100	Contributions	35,330	0	0	0	0
	96960300	Special Assessments	480,901	510,000	510,000	510,000	510,000
	97973000	Donations/Contributions	0	0	0	233,566	233,566
330		Total District Revenues	544,912	529,655	530,000	763,566	763,566
330		LANDSCAPE DISTRICT - ZONE 5					
	94941000	Interest Income	366	0	0	0	0
330		Total District Revenues	366	0	0	0	0
314		BEACH STONE LAKES FLOOD MITIGATION					
	94941000	Interest Income	98,973	97,255	97,255	54,265	54,265
314		Total District Revenues	98,973	97,255	97,255	54,265	54,265
315		WATER AGENCY-ZONE 11A					
	92925700	Drainage Permits	5,584,216	3,100,000	6,330,000	1,152,000	1,152,000
	94941000	Interest Income	1,652,645	1,573,531	1,573,531	999,251	999,251
	96963700	Engineering Service Fee	425	0	0	0	0
	96965700	Dev Fee- Credits	1,532,106	0	8,660,000	1,850,000	1,850,000
	96969900	Service Fees/Charges Other	27,754	35,000	35,000	20,000	20,000
	97979900	Prior Year	156,660	0	0	7,054	0
315		Total District Revenues	8,953,806	4,708,531	16,598,531	4,021,251	4,021,251
315		WATER AGENCY-ZONE 11B					
	92925700	Drainage Permits	1,760,882	1,000,000	1,000,000	500,000	500,000
	94941000	Interest Income	303,044	280,772	280,772	198,342	198,342
	96963700	Engineering Service Fee	2,765	4,539	5,000	5,000	5,000
	96965700	Dev Fee- Credits	231,081	0	70,000	200,000	200,000
315		Total District Revenues	2,297,772	1,285,311	1,355,772	903,342	903,342
315		WATER AGENCY-ZONE 11C					
	92925700	Drainage Permits	1,018,605	778,000	778,000	400,000	400,000
	94941000	Interest Income	200,109	190,252	190,252	116,729	116,729
	96965701	Dev Fee- Credits	4,588	4,000	106,000	100,000	100,000
315		Total District Revenues	1,223,302	972,252	1,074,252	616,729	616,729
316		NORTH VINEYARD STATION - RIGHT OF WAY					
	94941000	Interest Income	29,850	30,149	30,149	15,738	15,738
	97979900	Contributions	59,675	1,426	661,015	525,179	525,179
	97973001	Prior Year	-572,872	0	0	0	0
316		Total District Revenues	-483,347	31,575	691,164	540,917	540,917
317		NORTH VINEYARD WELL PROTECTION					
	94941000	Interest Income	37,297	31,500	35,000	20,300	20,300
	96965700	Development Fees	200,318	150,000	150,000	150,000	150,000
317		Total District Revenues	237,615	181,500	185,000	170,300	170,300

**SUMMARY OF ESTIMATED REVENUE**

**SCHEDULE 16B**

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 16B  
SUMMARY OF ESTIMATED REVENUE,  
OTHER FINANCING SOURCES, AND  
RESIDUAL EQUITY TRANSFERS

Fund No.	Acct. No.	Districts Summary By Source	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
318		<b>WATER AGENCY-ZONE 13</b>					
	94941000	Interest Income	141,769	127,728	127,728	98,289	98,289
	96960300	Special Assessments	2,185,825	2,197,861	2,197,861	2,221,033	2,221,033
	96963700	Engineering Service Fees	28,158	30,000	30,000	30,000	30,000
	97979000	Revenues-Other	14,779	0	0	0	0
318		<b>Total District Revenues</b>	<b>2,370,531</b>	<b>2,355,589</b>	<b>2,355,589</b>	<b>2,349,322</b>	<b>2,349,322</b>
319		<b>WATER AGENCY-ZONE 12</b>					
	91910100	Secured Property Tax	5,975,451	5,698,421	5,698,419	5,812,389	5,812,389
	91910200	Unsecured Property Tax	231,352	499,796	499,796	509,792	509,792
	91910300	Property Tax Supplemental	444,092	631,241	631,241	643,866	643,866
	91910400	Property Tax-Secured Delinquent	126,126	223,148	91,170	227,611	227,611
	91910500	Property Tax Supplemental Delinquent	49,748	52,639	27,364	53,692	53,692
	91910600	Property Tax Unitary	106,446	108,346	108,346	110,511	110,511
	91913000	Property Tax Prior Unsecured	4,840	0	0	0	0
	94941000	Interest Income	47,053	0	0	0	0
	95952200	Homeowner Property Tax Relief	95,840	127,339	127,339	129,886	129,886
	96960300	Special Assessments	0	0	43	0	0
319		<b>Total District Revenues</b>	<b>7,080,948</b>	<b>7,340,930</b>	<b>7,183,718</b>	<b>7,487,747</b>	<b>7,487,747</b>
320		<b>WATER AGENCY - FINANCING AUTHORITY</b>					
	97979000	Revenues-Other	1,073,522	0	0	0	0
320		<b>Total District Revenues</b>	<b>1,073,522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
322		<b>STORMWATER UTILITY</b>					
	94941000	Interest Income	1,041,070	976,705	976,705	536,477	536,477
	95956900	Contributions	32,611	61,800	50,000	50,000	50,000
	94941101	State Aid Other Misc Programs	39,411	0	0	0	0
	95959100	Construction Fed	0	632,000	0	300,000	300,000
	95959200	Planning Fed	143,926	285,400	150,000	67,100	67,100
	96960300	Special Assessment	467,916	700,000	700,000	900,000	900,000
	96962900	Utility Service Charges-Other	21,631,622	22,096,981	22,096,981	22,223,147	22,223,147
	96967900	Public Works Services	113,136	(837)	0	0	0
	97970900	Taxable Sales	4,473	5,000	5,000	5,000	5,000
	97972000	Bad Debt Recovery	123,566	140,341	0	150,000	150,000
	97979000	Other Revenues	652,112	712,244	1,385,588	711,135	711,135
	97979700	In-Kind Match	0	47,916	0	0	0
	97979904	Prior Year Misc Rev	75,651	0	0	0	0
322		<b>Total Stormwater Utility Revenues</b>	<b>24,325,494</b>	<b>25,657,550</b>	<b>25,364,274</b>	<b>24,942,859</b>	<b>24,942,859</b>
101		<b>ANTELOPE PUBLIC FACILITIES FINANCING PLAN</b>					
	94941000	Interest Income	246,203	65,300	0	2,500	2,500
	96965700	Development Fees	849,091	15,185	2,197,252	21,500	21,500
101		<b>Total District Revenues</b>	<b>1,095,294</b>	<b>80,485</b>	<b>2,197,252</b>	<b>24,000</b>	<b>24,000</b>
105		<b>LAGUNA CREEK RANCH/ELLIOTT RANCH COMMUNITY FACILITIES DISTRICT NO. 1</b>					
	94941000	Interest Income	413,902	220,000	40,000	40,000	40,000
	97979000	Misc. Other Revenue	758,551	612,364	449,449	449,449	449,449
105		<b>Total District Revenues</b>	<b>1,172,453</b>	<b>832,364</b>	<b>489,449</b>	<b>489,449</b>	<b>489,449</b>
107		<b>LAGUNA COMMUNITY FACILITIES DISTRICT</b>					
	94941000	Interest Income	340,873	200,000	100,000	100,000	100,000
	97979000	Misc. Other Revenue	263,405	0	0	0	0
107		<b>Total District Revenues</b>	<b>604,278</b>	<b>200,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
108		<b>VINEYARD PUBLIC FACILITIES FINANCING PLAN</b>					
	94941000	Interest Income	419,184	111,100	75,000	51,000	51,000
	95953000	Misc. Intergovernmental	668,046	0	0	0	0
	95959100	Construction Fed	0	24,237	0	0	0
	96965700	Development Fees	1,560,747	477,000	1,560,000	420,000	420,000
	97979000	Misc. Other Revenue	229,470	0	0	0	0
108		<b>Total District Revenues</b>	<b>2,877,447</b>	<b>612,337</b>	<b>1,635,000</b>	<b>471,000</b>	<b>471,000</b>

**SUMMARY OF ESTIMATED REVENUE**

**SCHEDULE 16B**

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 16B  
SUMMARY OF ESTIMATED REVENUE,  
OTHER FINANCING SOURCES, AND  
RESIDUAL EQUITY TRANSFERS

Fund No.	Acct. No.	Districts Summary By Source	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
115		BRADSHAW ROAD/US 50 INTEGRATED FINANCING DISTRICT					
	94941000	Interest Income	27,347	4,500	2,000	1,500	1,500
	97979000	Misc. Other Revenue	0	0	3,000	0	0
115		Total District Revenues	27,347	4,500	5,000	1,500	1,500
118		FLORIN ROAD CAPITAL PROJECT					
	94941000	Interest Income	21,165	7,000	2,500	2,500	2,500
118		Total District Revenues	21,165	7,000	2,500	2,500	2,500
118		FULTON AVENUE CAPITAL PROJECT					
	94941000	Interest Income	13,802	1,500	2,500	1,500	1,500
118		Total District Revenues	13,802	1,500	2,500	1,500	1,500
130		LAGUNA STONELAKE CFD-BOND					
	94941000	Interest Income	7,757	5,073	0	2,500	2,500
	94941100	Contributions	0	0	0	130,000	130,000
	97979000	Misc. Other Revenue	152,416	137,000	130,000	0	0
130		Total District Revenues	160,173	142,073	130,000	132,500	132,500
131		PARK MEADOWS CFD BOND PROCEEDS					
	94941000	Interest Income	11,785	5,500	0	2,500	2,500
	97979000	Misc. Other Revenue	59,837	57,567	57,567	57,567	57,567
131		Total District Revenues	71,622	63,067	57,567	60,067	60,067
132		MATHER LANDSCAPE MAINTENANCE CFD					
	94941000	Interest Income	30,577	9,000	0	2,500	2,500
	96960300	Special Assessments	140,988	147,707	147,707	147,707	147,707
132		Total District Revenues	171,565	156,707	147,707	150,207	150,207
136		MATHER PFFP					
	94941000	Interest Income	144,068	45,170	10,000	10,000	10,000
	96965700	Development Fees	923	99,973	515,000	515,000	515,000
136		Total District Revenues	144,991	145,143	525,000	525,000	525,000
137		GOLD RIVER STATION NO. 7 LANDSCAPE CFD					
	94941000	Interest Income	5,053	2,000	0	0	0
	96960300	Special Assessment	32,734	33,000	33,000	33,000	33,000
137		Total District Revenues	37,787	35,000	33,000	33,000	33,000
139		METRO AIR PARK CFD					
	94941000	Interest Income	1,519,240	660,000	50,000	105,000	105,000
	97979000	Miscellaneous Other Revenues	788,670	3,699,883	250,000	8,972,634	8,972,634
	98987000	Debt Financing	0	40,200,000	0	0	0
139		Total District Revenues	2,307,910	44,559,883	300,000	9,077,634	9,077,634
140		McCLELLAN CFD					
	94941000	Interest Income	363,632	165,000	50,000	50,000	50,000
	94949000	Concessions Other	1,553	0	0	0	0
	97979000	Miscellaneous Other Revenues	104,097	100,630	90,000	90,000	90,000
140		Total District Revenues	469,282	265,630	140,000	140,000	140,000
141		SACRAMENTO COUNTY LANDSCAPE MAINTENANCE CFD					
	94941000	Interest Income	6,249	3,758	0	1,500	1,500
	96960300	Special Assessment	92,082	170,000	170,000	170,000	170,000
	96965700	Development Fees	0	0	240,000	30,000	30,000
	97979000	Miscellaneous Other Revenues	0	23,500	0	0	0
141		Total District Revenues	98,331	197,258	410,000	201,500	201,500
142		METRO AIR PARK SERVICE TAX					
	94941000	Interest Income	50,084	13,901	0	1,500	1,500
	96960300	Special Assessment	601,920	738,961	738,961	767,329	767,329
142		Total District Revenues	652,004	752,862	738,961	768,829	768,829

# SUMMARY OF ESTIMATED REVENUE

# SCHEDULE 16B

COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA  
BUDGET FOR FISCAL YEAR  
2008-09

State Controller  
County Budget Act  
(1985)

SCHEDULE 16B  
SUMMARY OF ESTIMATED REVENUE,  
OTHER FINANCING SOURCES, AND  
RESIDUAL EQUITY TRANSFERS

Fund No.	Acct. No.	Districts Summary By Source	Actual 2006-07	Estimated 2007-08	Adopted 2007-08	Requested 2008-09	Recommended 2008-09
143		<b>NORTH VINEYARD SPECIFIC PLAN</b>					
	94941000	Interest Income	0	24,615	0	4,000	4,000
	96965700	Development Fees	0	1,941,727	1,292,216	330,000	330,000
143		<b>Total District Revenues</b>	0	1,966,342	1,292,216	334,000	334,000
144		<b>NORTH VINEYARD SPECIFIC PLAN CFD 2005-2</b>					
	94941000	Interest Income	0	(2,381)	0	0	0
	96960300	Special Assessment	0	0	12,150,000	89,000	89,000
	98987000	Debt Issue Financing	0	12,858,930	0	0	0
144		<b>Total District Revenues</b>	0	12,856,549	12,150,000	89,000	89,000
050		<b>SACRAMENTO REGIONAL COUNTY SOLID WASTE AUTHORITY</b>					
	92926500	Franchises	4,076,626	0	0	0	0
	93933000	Forfeit/Penalties	5,189	0	0	0	0
	94941000	Interest Income	127,908	0	0	0	0
	95956900	State Aid Other Miscellaneous Programs	0	0	0	0	0
	97972000	Bad Debt Recovery	36,013	0	0	0	0
	97979900	Prior Year Revenue	0	0	0	0	0
050		<b>Total District Revenues</b>	4,245,736	0	0	0	0
		<b>GRAND TOTAL</b>	65,391,435	109,937,301	79,756,430	57,361,127	57,361,127