

SUMMARY SCHEDULES

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SUMMARY OF COUNTY BUDGET

SCHEDULE 1

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

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, 2004	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
	COUNTYWIDE FUNDS							
001	General	67,952,967	2,789,403	1,820,632,388	1,891,374,758	1,880,807,360	10,567,398	1,891,374,758
002	Fish & Game	53,340	0	45,761	99,101	69,717	29,384	99,101
003	Court Operations	8,833,473	0	87,164,547	95,998,020	87,164,547	8,833,473	95,998,020
004	Health Care / Uninsured	469,195	0	530,000	999,195	500,000	499,195	999,195
006	Park Construction	-1,363,024	1,395,024	9,056,274	9,088,274	8,926,674	161,600	9,088,274
007	Capital Construction	-21,826,825	0	37,507,996	15,681,171	15,681,171	0	15,681,171
008	Tobacco Litigation Settlement	1,473,922	0	6,416,192	7,890,114	7,890,114	0	7,890,114
013	First Five Commission	8,820,093	0	18,766,212	27,586,305	24,332,126	3,254,179	27,586,305
016	Teeter Plan	3,399,019	0	20,223,478	23,622,497	23,622,497	0	23,622,497
020	Economic Development	17,251,677	359,500	46,077,464	63,688,641	63,688,641	0	63,688,641
	Subtotal	85,063,837	4,543,927	2,046,420,312	2,136,028,076	2,112,682,847	23,345,229	2,136,028,076
	LESS THAN COUNTYWIDE FUNDS							
005	Road	1,179,853	0	37,210,546	38,390,399	38,390,399	0	38,390,399
010	Environmental Management	0	0	11,351,750	11,351,750	8,197,572	3,154,178	11,351,750
011	Library General	967,890	0	14,770,129	15,738,019	15,738,019	0	15,738,019
012	Community Services	327,227	0	25,767,092	26,094,319	26,094,319	0	26,094,319
015	Transient-Occupancy Tax	394,030	0	9,038,098	9,432,128	9,432,128	0	9,432,128
018	Golf	2,676	0	8,460,089	8,462,765	8,282,189	180,576	8,462,765
021	Building Inspection	730,899	0	16,867,418	17,598,317	16,867,418	730,899	17,598,317
025	Roadways	6,787,826	3,219,893	2,909,531	12,917,250	11,722,917	1,194,333	12,917,250
026	Transportation-Sales Tax	1,389,226	0	68,502,017	69,891,243	69,891,243	0	69,891,243
027	Citrus Heights Road Maintenance	224	0	200	424	424	0	424
	Subtotal	11,779,851	3,219,893	194,876,870	209,876,614	204,616,628	5,259,986	209,876,614
	GRAND TOTAL	96,843,688	7,763,820	2,241,297,182	2,345,904,690	2,317,299,475	28,605,215	2,345,904,690

ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED SCHEDULE 2

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

State Controller
County Budget Act
(1985)

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

Fund No.	County Funds	Fund Balance (Per Auditor) As of June 30, 2004 Actual	Less: Fund Balance-Reserved/ Designated June 30		Designations	Fund Balance
			Encumbrances	General and Other Reserves		Unreserved/ Undesignated June 30, 2004 Actual
	<u>COUNTYWIDE FUNDS</u>					
001	General	120,065,282	17,563,275	34,549,040	0	67,952,967
002	Fish & Game	53,340	0	0	0	53,340
003	Court Operations	16,602,218	141,058	7,627,687	0	8,833,473
004	Health Care / Uninsured	2,097,195	0	1,628,000	0	469,195
006	Parks Construction	1,242,607	1,162,725	1,442,906	0	-1,363,024
007	Capital Construction	-1,167,439	20,659,386	0	0	-21,826,825
008	Tobacco Litigation Settlement	1,473,922	0	0	0	1,473,922
013	First Five Commission	73,828,117	3,396,893	61,611,131	0	8,820,093
016	Teeter Plan	3,399,019	0	0	0	3,399,019
020	Economic Development	18,360,436	389,759	719,000	0	17,251,677
	Subtotal	235,954,697	43,313,096	107,577,764	0	85,063,837
	<u>LESS THAN COUNTWIDE FUNDS</u>					
005	Road	6,715,388	2,332,685	3,202,850	0	1,179,853
010	Enviromental Management	0	0	0	0	0
011	Library General	974,733	5,218	1,625	0	967,890
012	Community Services	475,863	2,386	146,250	0	327,227
015	Transient-Occupancy Tax	2,119,842	1,066,475	659,337	0	394,030
018	Golf	311,931	8,318	300,937	0	2,676
021	Building Inspection	2,431,093	749	1,699,445	0	730,899
025	Roadways	24,547,980	60,524	17,699,630	0	6,787,826
026	Transportation-Sales Tax	14,795,616	13,406,390	0	0	1,389,226
027	Citrus Heights Road Maintance	224	0	0	0	224
	Subtotal	52,372,670	16,882,745	23,710,074	0	11,779,851
	GRAND TOTAL	288,327,367	60,195,841	131,287,838	0	96,843,688

DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS

SCHEDULE 3

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

State Controller
County Budget Act
(1985)

SCHEDULE 3
DETAIL OF PROVISIONS FOR
RESERVES/DESIGNATIONS

Fund No.	Description	Reserves/ Designations Balance as of June 30, 2004	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	8,799,813	0	0	2,000,000	0	10,799,813
	General Reserve-Dept Savings	0	0	0	4,677,757	0	4,677,757
	Reserve for Cash Flow	15,000,000	0	0	0	0	15,000,000
	Reserve for EMD-Consumer Protection	770,433	770,433	0	0	0	0
	Reserve for EMD-Environmental Protection	276,406	276,406	0	0	0	0
	Reserve for EMD-Hazardous Materials	224,307	224,307	0	0	0	0
	Reserve for Imprest Cash	252,805	0	0	0	0	252,805
	Reserve for Booking Fees	0	0	0	1,950,000	0	1,950,000
	Reserve for Nexus Study Impact	0	0	0	580,000	0	580,000
	Reserve for Loan Buyout (Teeter Plan)	3,154,938	805,757	0	0	0	2,349,181
	Reserve for Teeter Delinquencies	1,500,000	0	0	0	0	1,500,000
	Reserve for Spec. Deposits-Travel	100,000	0	0	0	0	100,000
	Reserve for Tax Loss (Teeter Plan)	3,757,838	0	0	859,641	0	4,617,479
	Reserve for TRANS Interest	712,500	712,500	0	500,000	0	500,000
001	TOTAL-GENERAL FUND	34,549,040	2,789,403	0	10,567,398	0	42,327,035
002	<u>FISH & GAME</u>						
	Reserve for Future Services	0	0	0	29,384	0	29,384
003	<u>COURT OPERATIONS</u>						
	Reserve for Future Services	7,627,687	0	0	8,833,473	0	16,461,160
004	<u>HEALTH CARE / UNINSURED</u>						
	Reserve for Future Services	1,628,000	0	0	499,195	0	2,127,195
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	1,433,920	1,395,024	0	161,600	0	200,496
	Reserve for Loan to CSA 4C	8,986	0	0	0	0	8,986
006	TOTAL-PARKS CONSTRUCTION	1,442,906	1,395,024	0	161,600	0	209,482
010	<u>ENVIROMENTAL MANAGEMENT</u>						
	Reserve for EMD-Consumer Protection	0	0	0	1,365,494	0	1,365,494
	Reserve for EMD-Environmental Protection	0	0	0	698,102	0	698,102
	Reserve for EMD-Hazardous Materials	0	0	0	1,090,582	0	1,090,582
010	TOTAL-ENVIROMENTAL MANAGEMENT	0	0	0	3,154,178	0	3,154,178
011	<u>LIBRARY FUND</u>						
	Imprest Cash	1,625	0	0	0	0	1,625

SUMMARY SCHEDULES

DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS SCHEDULE 3

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

State Controller
County Budget Act
(1985)

SCHEDULE 3
DETAIL OF PROVISIONS FOR
RESERVES/DESIGNATIONS

Fund No.	Description	Reserves/ Designations Balance as of June 30, 2004	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	
012	<u>COMMUNITY SERVICES</u> Reserve for Imprest Cash	146,250	0	0	0	0	146,250
013	<u>FIRST FIVE COMMISSION</u> Reserve for Imprest Cash	300	0	0	0	0	300
	Reserve for Future Services	61,610,831	0	0	3,254,179	0	64,865,010
013	TOTAL-CHILDREN & FAMILY FIRST	61,611,131	0	0	3,254,179	0	64,865,310
015	<u>TRANSIENT-OCCUPANCY TAX</u> Advance to Sacramento Ballet	50,000	0	0	0	0	50,000
	Reserve for Raley Field	600,000	0	0	0	0	600,000
	Reserve for Loan to California National Guard Historical Society	9,337	0	0	0	0	9,337
015	TOTAL-TRANSIENT-OCCUPANCY TAX	659,337	0	0	0	0	659,337
018	<u>GOLF</u> Reserve for Future Services	300,937	0	0	180,576	0	481,513
020	<u>ECONOMIC DEVELOPMENT</u> Reserve for Future Services	719,000	359,500	0	0	0	359,500
021	<u>BUILDING INSPECTION FUND</u> Reserve for Imprest Cash	350	0	0	0	0	350
	Reserve for Future Services	1,699,095	0	0	730,899	0	2,429,994
021	TOTAL-BUILDING INSPECTION	1,699,445	0	0	730,899	0	2,430,344
025	<u>ROADWAYS</u> Reserve for Future Construction						
	Fee District No. 1	129,831	0	0	484,428	0	614,259
	Fee District No. 2	461,595	0	0	314,435	0	776,030
	Fee District No. 3	13,798,689	2,669,240	0	0	0	11,129,449
	Fee District No. 4	575,656	550,653	0	0	0	25,003
	Fee District No. 7	2,733,859	0	0	395,470	0	3,129,329
025	TOTAL-ROADWAYS	17,699,630	3,219,893	0	1,194,333	0	15,674,070
	GRAND TOTAL	131,287,838	7,763,820	0	28,605,215	0	152,129,233

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SPECIAL REVENUE FUND DISTRICTS

**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
2004-05

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, 2004	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	106,300	0	9,725	116,025	103,925	12,100	116,025
561	County Service Area No. 4-C	22,089	0	76,700	98,789	92,869	5,920	98,789
562	County Service Area No. 4-D	17,423	0	10,194	27,617	12,301	15,316	27,617
	Total	145,812	0	96,619	242,431	209,095	33,336	242,431
	Park Maintenance District							
351	Del Norte Oaks	1,330	0	3,143	4,473	4,473	0	4,473
	Total	1,330	0	3,143	4,473	4,473	0	4,473
	Total Requirements of Districts Operated by the Department of Parks and Recreation	147,142	0	99,762	246,904	213,568	33,336	246,904
	Requirements of Districts Operated Through Advisory Board Fire District							
229	Natomas	649,560	0	1,454,500	2,104,060	2,104,060	0	2,104,060
	Total	649,560	0	1,454,500	2,104,060	2,104,060	0	2,104,060
	Parks and Recreation District							
336	Mission Oaks	772,611	0	2,044,645	2,817,256	2,346,362	470,894	2,817,256
336	Mission Oaks Maint/Improvement	599,770	0	852,583	1,452,353	906,446	545,907	1,452,353
337	Carmichael	172,136	0	3,615,111	3,787,247	3,787,247		3,787,247
338	Sunrise	1,304,683	0	12,040,310	13,344,993	13,344,993		13,344,993
	Total	2,849,200	0	18,552,649	21,401,849	20,385,048	1,016,801	21,401,849
	Total Requirements of Districts Operated Through Advisory Boards	3,498,760	0	20,007,149	23,505,909	22,489,108	1,016,801	23,505,909
	Requirements of the Sacramento Public Facilities Financing Corp.							
277	Fixed Asset Revolving Fund	-9,224	0	80,674,924	80,665,700	80,665,700	0	80,665,700
279	Juvenile Courthouse Project Construction	14,077,032	0	0	14,077,032	14,077,032	0	14,077,032

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

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, 2004	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
280	Juvenile Courthouse Project Debt Service	1,705,141	0	1,541,788	3,246,929	3,246,929	0	3,246,929
282	2004-Pension Obligation Bonds-Debt Svc	0	0	531,888	531,888	531,888	0	531,888
287	Capital Projects Debt Svc	476,767	0	0	476,767	476,767	0	476,767
288	1997 Refunding-Pub Fac Debt Svc	4,895,634	0	120,000	5,015,634	4,990,667	24,967	5,015,634
289	1997 Public Facilities-Construction	2,329	24,967	0	27,296	27,296	0	27,296
292	Jail Debt Service-County Payments	251,845	0	0	251,845	251,845	0	251,845
297	2003 Public Facilities Projects Construction	4,204,709	0	0	4,204,709	4,204,709	0	4,204,709
298	2003 Public Facilities Projects Debt Service	452,362	0	355,829	808,191	808,191	0	808,191
308	1997 Public Bldg. Fac.-Debt Service	2,000,644	0	0	2,000,644	2,000,644	0	2,000,644
309	1997 Public Facilities - Construction	-1,046	0	1,046	0	0	0	0
	Total Requirements of the Sacramento Public Facilities Financing Corporation	28,056,193	24,967	83,225,475	111,306,635	111,281,668	24,967	111,306,635
296	Requirements of the California Health Facilities Financing Authority							
	Mental Health Center Debt Service	642,154	0	0	642,154	642,154	0	642,154
	Total Requirements of the California Health Facilities Financing Authority	642,154	0	0	642,154	642,154	0	642,154
284	Requirements of the Tobacco Securitization Program							
	Tobacco Litigation Settlement	47,299,644	0	0	47,299,644	47,299,644	0	47,299,644
	Total Requirements of the Tobacco Securitization Program	47,299,644	0	0	47,299,644	47,299,644	0	47,299,644
	Requirements of the Pension Obligation Bond							
311	POB Interest Rate Stabilization Fund	-112,900	0	112,900	0	0	0	0
313	Pension Obligation Bond-Debt Svc	2,028,789	0	0	2,028,789	2,028,789	0	2,028,789
	Total Requirements of the Pension Obligation Bond	1,915,889	0	112,900	2,028,789	2,028,789	0	2,028,789
	GRAND TOTAL	81,559,782	24,967	103,445,286	185,030,035	183,954,931	1,075,104	185,030,035

ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED SCHEDULE 14

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

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

State Controller
County Budget Act
(1985)

Fund No.	District	Fund Balance (Per Auditor) As of June 30, 2004 Actual	Less: Fund Balance-Reserved/ Designated June 30		Designations	Fund Balance
			Encumbrances	General and Other Reserves		Unreserved/ Undesignated June 30, 2004 Actual
	Requirements of Districts Operated by the Department of Parks and Recreation					
	County Service Areas					
560	County Service Area No. 4-B	106,300	0	0	0	106,300
561	County Service Area No. 4-C	22,089	0	0	0	22,089
562	County Service Area No. 4-D	17,423	0	0	0	17,423
	Total	145,812	0	0	0	145,812
	Park Maintenance District					
351	Del Norte Oaks	1,330	0	0	0	1,330
	Total	1,330	0	0	0	1,330
	Total Requirements of Districts Operated by the Department of Parks and Recreation	147,142	0	0	0	147,142
	Requirements of Districts Operated Through Advisory Board					
	Fire District					
229	Natomas	649,560	0	0	0	649,560
	Total	649,560	0	0	0	649,560
	Parks and Recreation Districts					
336	Mission Oaks	1,119,091	0	346,480	0	772,611
336	Mission Oaks Maint/Improvement	935,330	0	335,560	0	599,770
337	Carmichael	186,710	0	14,574	0	172,136
338	Sunrise	1,381,804	77,119	2	0	1,304,683
	Total	3,622,935	77,119	696,616	0	2,849,200
	Total Requirements of Districts Operated Through Advisory Boards	4,272,495	77,119	696,616	0	3,498,760
	Requirements of the Sacramento Public Facilities Financing Corporation					
277	Fixed Asset Revolving Fund	363,412	372,636	0	0	-9,224

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

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

State Controller
County Budget Act
(1985)

Fund No.	District	Fund Balance (Per Auditor) As of June 30, 2004 Actual	Less: Fund Balance-Reserved/ Designated June 30		Designations	Fund Balance
			Encumbrances	General and Other Reserves		Unreserved/ Undesignated June 30, 2004 Actual
279	Juvenile Courthouse Proj-Construction	14,077,032	0	0	0	14,077,032
280	Juvenile Courthouse Proj-Debt Service	3,921,953	0	2,216,812	0	1,705,141
282	2004-Pension Obligation Bonds-Debt Sv	0	0	0	0	0
287	Capital Projects Debt Svc	496,176	0	19,409	0	476,767
288	1997 Refunding-Pub Fac Debt Svc	11,766,387	0	6,870,753	0	4,895,634
289	1997 Public Facilities Construction	27,296	0	24,967	0	2,329
292	Jail Debt Service	251,845	0	0	0	251,845
297	Public Facilities Proj-Construction	4,204,709	0	0	0	4,204,709
298	Public Facilities Proj-Debt Service	1,419,142	0	966,780	0	452,362
308	1997 Public Bldg. Fac.-Debt Service	7,101,976	0	5,101,332	0	2,000,644
309	1997 Pub. Bldg. Facilities	-1,046	0	0	0	-1,046
	Total Requirements of the Sacramento Public Facilities Financing Corporation	43,628,882	372,636	15,200,053	0	28,056,193
296	Requirements of the California Health Facilities Financing Authority					
	Mental Health Center Debt Service	642,154	0	0	0	642,154
	Total Requirements of the California Health Facilities Financing Authority	642,154	0	0	0	642,154
284	Requirements of the Tobacco Securitization Program					
	Tobacco Litigation Settlement	47,299,644	0	0	0	47,299,644
	Total Requirements of the Tobacco Securitization Program	47,299,644	0	0	0	47,299,644
311	Requirements of the Pension Obligation Bond					
	POB Interest Rate Stabilization Fund	258,058	0	370,958	0	-112,900
313	POB Obligation Bond-Debt Service	2,028,789	0	0	0	2,028,789
	Total Requirements of the Pension Obligation Bond	2,286,847	0	370,958	0	1,915,889
	GRAND TOTAL	98,277,164	449,755	16,267,627	0	81,559,782

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DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS

SCHEDULE 15

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

State Controller
County Budget Act
(1985)

SCHEDULE 15
DETAIL OF PROVISIONS FOR
RESERVES/DESIGNATIONS

Fund No.	District	Reserves/ Designations Balance as of June 30, 2004	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	0	0	0	12,100	0	12,100
560	TOTAL	0	0	0	12,100	0	12,100
561	County Service Area No. 4-C General Reserve	0	0	0	5,920	0	5,920
561	TOTAL	0	0	0	5,920	0	5,920
562	County Service Area No. 4-D General Reserve	0	0	0	15,316	0	15,316
562	TOTAL	0	0	0	15,316	0	15,316
336	Mission Oaks Recreation & Park District General Reserve	346,480	0	0	470,894	0	817,374
336	TOTAL	346,480	0	0	470,894	0	817,374
336	Mission Oaks Maintenance/ Improvement District Reserve for Future Construction	335,560	0	0	545,907	0	881,467
336	TOTAL	335,560	0	0	545,907	0	881,467
337	Carmichael Recreation & Park District General Reserve	14,574	0	0	0	0	14,574
337	TOTAL	14,574	0	0	0	0	14,574
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	24,967	0	6,895,720
288	TOTAL	6,870,753	0	0	24,967	0	6,895,720
289	1997 Refunding-Public Facilities Construction Reserve for Rebate	24,967	24,967	0	0	0	0
289	TOTAL	24,967	24,967	0	0	0	0

PUBLIC SERVICE ENTERPRISE FUNDS

PUBLIC SERVICE ENTERPRISE FUNDS

SUMMARY OF SPECIAL DISTRICT BUDGET

SCHEDULE 13

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

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, 2004	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
Waste Water Treatment District								
267	San. Dist. No. 1-Operations	18,969,875	0	38,312,200	57,282,075	40,282,075	17,000,000	57,282,075
268	San. Dist. No. 1-Trunk Improvements	9,858,769	0	18,106,391	27,965,160	27,965,160	0	27,965,160
269	San. Dist. No. 1-Rehab Cap Outlay	7,899,301	0	6,656,000	14,555,301	14,555,301	0	14,555,301
	Total	36,727,945	0	63,074,591	99,802,536	82,802,536	17,000,000	99,802,536
Regional Waste Water Treatment Districts								
240	SRCSO 2000 Revenue Bonds	-3,348,203	0	39,216,510	35,868,307	35,859,470	8,837	35,868,307
240	CSD No. 1 2000 Revenue Bonds	-14,935	0	3,604,353	3,589,418	3,589,418	0	3,589,418
261	Regional-Operating	8,532,296	0	64,124,330	72,656,626	72,656,626	0	72,656,626
262	Regional Operations-Capital Outlay	131,599,158	5,000,000	72,153,600	208,752,758	203,752,758	5,000,000	208,752,758
265	Regional Debt Service	498,277	9,575	4,752,568	5,260,420	5,260,420	0	5,260,420
	Total	137,266,593	5,009,575	183,851,361	326,127,529	321,118,692	5,008,837	326,127,529
Sacramento County Water Agency								
320	SCWA Zone 41 General Operations	2,488,775	0	13,342,440	15,831,215	14,150,862	1,680,353	15,831,215
	Total	2,488,775	0	13,342,440	15,831,215	14,150,862	1,680,353	15,831,215
Citrus Heights Refuse Operations								
049	Citrus Heights Refuse Operations	555,860	0	4,628,550	5,184,410	5,140,230	44,180	5,184,410
	Total	555,860	0	4,628,550	5,184,410	5,140,230	44,180	5,184,410
	GRAND TOTAL	177,039,173	5,009,575	264,896,942	446,945,690	423,212,320	23,733,370	446,945,690

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ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED SCHEDULE 14

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

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, 2004 Actual	Less: Fund Balance-Reserved/ Designated June 30		Designations	Fund Balance
			Encumbrances	General and Other Reserves		Unreserved/ Undesignated June 30, 2004 Actual
	Waste Water Treatment District					
267	San. Dist. No. 1-Operations	23,570,811	1,300,936	3,300,000	0	18,969,875
268	San. Dist. No. 1-Trunk Improvements	28,342,062	1,739,957	16,743,336	0	9,858,769
269	San. Dist. No. 1-Rehab Cap. Outlay	9,032,426	1,133,125	0	0	7,899,301
	Total	60,945,299	4,174,018	20,043,336	0	36,727,945
	Regional Waste Water Maintenance Districts					
240	SRCSO 2000 Revenue Bonds	-3,336,693	0	11,510	0	-3,348,203
240	CSD No. 1 2000 Revenue Bonds	34,570	0	49,505	0	-14,935
261	Regional-Operations	71,471,754	5,548,383	57,391,075	0	8,532,296
262	Regional Operations-Capital Outlay	423,091,227	101,043,779	190,448,290	0	131,599,158
265	Regional-Debt Service	5,763,772	0	5,265,495	0	498,277
	Total	497,024,630	106,592,162	253,165,875	0	137,266,593
	Sacramento County Water Agency					
320	SCWA Zone 41 General Operations *	2,818,045	287,605	41,665	0	2,488,775
	Total	2,818,045	287,605	41,665	0	2,488,775
	Citrus Heights Refuse Operations					
049	Citrus Heights Refuse Operations	1,062,129	515	505,754	0	555,860
	Total	1,062,129	515	505,754	0	555,860
	GRAND TOTAL	561,850,103	111,054,300	273,756,630	0	177,039,173

* General & Other Reserves includes a midyear adjustment to correct an accounting error.
(sch14grnef.xls)

DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS

SCHEDULE 15

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

State Controller
County Budget Act
(1985)

SCHEDULE 15
DETAIL OF PROVISIONS FOR
RESERVES/DESIGNATIONS

Fund No.	District	Reserves/ Designations Balance as of June 30, 2004	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	
261	Sacramento County Regional Sanitation District-Operating Fund						
	General Reserve	5,500,000	0	0	0	0	5,500,000
	Reserve for Replacement	14,591,842	0	0	0	0	14,591,842
	Rate Stabilization Reserve	20,500,000	0	0	0	0	20,500,000
	Reserve for Facilities Closure	7,021,078	0	0	0	0	7,021,078
	Reserve for Incentive & Lifeline Programs	3,500,000	0	0	0	0	3,500,000
	Reserve for Premium Payment	6,278,155	0	0	0	0	6,278,155
261	TOTAL	57,391,075	0	0	0	0	57,391,075
262	Sacramento County Regional Sanitation District Operations-Capital Outlay						
	Reserve for Expansion	20,908,124	0	0	0	0	20,908,124
	Reserve for Replacement	40,430,166	5,000,000	0	5,000,000	0	40,430,166
	Debt Service Stabilization	5,100,000	0	0	0	0	5,100,000
	2001 Refunding Debt Repayment	124,010,000	0	0	0	0	124,010,000
262	TOTAL	190,448,290	5,000,000	0	5,000,000	0	190,448,290
240	Sacramento County Regional Sanitation District 2000 Revenue Bonds						
	General Reserve	11,510	0	0	8,837	0	20,347
	TOTAL	11,510	0	0	8,837	0	20,347
240	County Sanitation District No. 1 2000 Revenue Bonds						
	General Reserve	49,505	0	0	0	0	49,505
240	TOTAL	49,505	0	0	0	0	49,505
267	County Sanitation District No. 1						
	General Reserve	2,300,000	0	0	1,200,000	0	3,500,000
	Reserve for Replacement	1,000,000	0	0	3,800,000	0	4,800,000
	Reserve for NCCY Repayment	0	0	0	12,000,000	0	12,000,000
267	TOTAL	3,300,000	0	0	17,000,000	0	20,300,000

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

State Controller
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(1985)

SCHEDULE 15
DETAIL OF PROVISIONS FOR
RESERVES/DESIGNATIONS

Fund No.	District	Reserves/ Designations Balance as of June 30, 2004	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	
268	County Sanitation District No. 1 Trunk Improvements						
	Reserve for Construction	15,743,336	0	0	0	0	15,743,336
	Rate Stabilization Reserve	1,000,000	0	0	0	0	1,000,000
268	TOTAL	16,743,336	0	0	0	0	16,743,336
265	Sacramento County Regional Sanitation District-Debt Service						
	General Reserve	5,265,495	9,575	0	0	0	5,255,920
265	TOTAL	5,265,495	9,575	0	0	0	5,255,920
320	SCWA Zone 41 General Operations						
	General Reserve *	41,665	0	0	1,680,353	0	1,722,018
320	TOTAL	41,665	0	0	1,680,353	0	1,722,018
049	Citrus Heights Refuse Operations						
	General Reserve	505,754	0	0	44,180	0	549,934
049	TOTAL	505,754	0	0	44,180	0	549,934
	GRAND TOTAL	273,756,630	5,009,575	0	23,733,370	0	292,480,425

* General & Other Reserves includes a midyear adjustment to correct an accounting error.

SPECIAL REVENUE FUND DISTRICTS

SPECIAL REVENUE FUND DISTRICTS

SUMMARY OF SPECIAL DISTRICT BUDGET

SCHEDULE 13

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

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, 2004	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 Public Works Agency, County Service Areas							
253	County Service Area No. 1	330,773	213,948	3,730,066	4,274,787	4,274,787	0	4,274,787
254	County Service Area No. 5	27,984	0	0	27,984	27,984	0	27,984
256	County Service Area No. 7	1,902	0	0	1,902	1,902	0	1,902
257	County Service Area No. 10	19,262	0	50,982	70,244	70,244	0	70,244
	Total	379,921	213,948	3,781,048	4,374,917	4,374,917	0	4,374,917
	Landscape Maintenance District:							
330	Landscape District - Zone d	227,798	0	493,285	721,083	560,630	160,453	721,083
330	Landscape District - Zone e	117,980	0	84,763	202,743	95,480	107,263	202,743
	Total	345,778	0	578,048	923,826	656,110	267,716	923,826
	Sacramento County Water Agency:							
315	Water Agency-Zone 11A	12,375,342	0	14,477,241	26,852,583	18,793,286	8,059,297	26,852,583
315	Water Agency-Zone 11E	603,344	0	940,000	1,543,344	1,064,057	479,287	1,543,344
315	Water Agency-Zone 11C	205,412	0	1,605,000	1,810,412	969,242	841,170	1,810,412
320	Water Agency-Zone 40	26,162,360	29,571,179	40,401,317	96,134,856	95,486,692	648,164	96,134,856
320	Water Agency - Financing Authority	-11,856	11,856	3,271,185	3,271,185	3,271,185	0	3,271,185
318	Water Agency-Zone 13	422,499	465,681	2,144,548	3,032,728	3,032,728	0	3,032,728
319	Water Agency-Zone 12	1,306,000	0	5,584,583	6,890,583	6,890,583	0	6,890,583
	Total	41,063,101	30,048,716	68,423,874	139,535,691	129,507,773	10,027,918	139,535,691
322	Stormwater Utility	12,406,360	23,651,391	29,140,913	65,198,664	39,375,190	25,823,474	65,198,664
	Total	12,406,360	23,651,391	29,140,913	65,198,664	39,375,190	25,823,474	65,198,664
	Total Requirements of Districts Operated by the Public Works Agency:	54,195,160	53,914,055	101,923,883	210,033,098	173,913,990	36,119,108	210,033,098
	Requirements of the Public Facilities Districts Operated by the Public Works Agency:							
101	Antelope Public Facilities Financing Plan	4,125,192	0	1,796,458	5,921,650	5,921,650	0	5,921,650
	Total Requirements of the Antelope Public Facilities Financing Plan	4,125,192	0	1,796,458	5,921,650	5,921,650	0	5,921,650

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

State Controller
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(1985)

SCHEDULE 13
SUMMARY OF SPECIAL
DISTRICT BUDGET

Fund No.	District	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
		Fund Balance Unreserved/ Undesignated June 30, 2004	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
105	Laguna Creek Ranch/Elliott Ranch Community Facilities District No. 1	5,354,310	0	1,837,975	7,192,285	5,854,222	1,338,063	7,192,285
	Total Requirements of the Laguna Creek Ranch/Elliott Ranch Community Facilities District No. 1	5,354,310	0	1,837,975	7,192,285	5,854,222	1,338,063	7,192,285
107	Laguna Community Facilities District	22,044,307	0	679,001	22,723,308	22,723,308	0	22,723,308
	Total Requirements of the Laguna Community Facilities District	22,044,307	0	679,001	22,723,308	22,723,308	0	22,723,308
108	Vineyard Public Facilities Financing Plan	14,998,941	0	4,262,941	19,261,882	19,261,882	0	19,261,882
	Total Requirements of the Vineyard Public Facilities Financing Plan	14,998,941	0	4,262,941	19,261,882	19,261,882	0	19,261,882
115	Bradshaw Road/US 50 Integrated Financing District	1,023,042	0	5,524	1,028,566	1,028,566	0	1,028,566
	Total Requirements of the Bradshaw Road/US 50 Integrated Financing District	1,023,042	0	5,524	1,028,566	1,028,566	0	1,028,566
128	East Elk Grove Public Facilities Financing Plan	47,437	0	0	47,437	47,437	0	47,437
	Total Requirements of the East Elk Grove Public Facilities Finance Plan	47,437	0	0	47,437	47,437	0	47,437
130	Laguna Stonelake CFD-Developer Fees	4,391	0	0	4,391	4,391	0	4,391
	Total Requirements of the Laguna Stonelake CFD-Developer Fees	4,391	0	0	4,391	4,391	0	4,391
130	Laguna Stonelake CFD-Bond	629,018	0	134,943	763,961	763,961	0	763,961
	Total Requirements of the Laguna Stonelake CFD-Bond	629,018	0	134,943	763,961	763,961	0	763,961
131	Park Meadows CFD - Bond Proceeds	162,836	0	57,398	220,234	220,234	0	220,234
	Total Requirements of the Park Meadows CFD Bond Proceeds	162,836	0	57,398	220,234	220,234	0	220,234
132	Mather Landscape Maintenance CFD	43,825	78,010	138,851	260,686	260,686	0	260,686
	Total Requirements of the Mather Landscape Maintenance CFD	43,825	78,010	138,851	260,686	260,686	0	260,686

COUNTY OF SACRAMENTO
 STATE OF CALIFORNIA
 BUDGET FOR FISCAL YEAR
 2004-05

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, 2004	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
	Landscape Maintenance CFD	43,825	78,010	138,851	260,686	260,686	0	260,686
136	Mather PFFF	2,680,200	0	1,565,000	4,245,200	4,245,200	0	4,245,200
	Total Requirements of the Mather PFFF	2,680,200	0	1,565,000	4,245,200	4,245,200	0	4,245,200
137	Gold River Station No.7 Landscape CFD	19,929	0	38,075	58,004	38,075	19,929	58,004
	Total Requirements of the Gold River Station No. 7 Landscape CFD	19,929	0	38,075	58,004	38,075	19,929	58,004
139	Metro Air Park CFD	52,717,053	0	3,865,000	56,582,053	56,582,053	0	56,582,053
	Total Requirements of the Metro Air Park CFD	52,717,053	0	3,865,000	56,582,053	56,582,053	0	56,582,053
140	McClellan CFD	0	0	8,090,000	8,090,000	8,090,000	0	8,090,000
	Total Requirements of the McClellan CFD	0	0	8,090,000	8,090,000	8,090,000	0	8,090,000
141	Sacramento County Land Maintenance CFD	0	0	48,450	48,450	48,450	0	48,450
	Total Requirements of the Sacramento Count Land Maintenance CFD	0	0	48,450	48,450	48,450	0	48,450
142	Metro Air Park Service Tax	0	0	378,750	378,750	378,750	0	378,750
	Total Requirements of the Metro Air Par Service Tax	0	0	378,750	378,750	378,750	0	378,750
	Total Requirements of the Public Facilities Districts Operated by the Public Works Agency	103,850,481	78,010	22,898,366	126,826,857	125,468,865	1,357,992	126,826,857

ANALYSIS OF FUND BALANCE

SCHEDULE 14

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

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, 2004 Actual	Less: Fund Balance-Reserved/ Designated June 30		Designations	Fund Balance Unreserved/ Undesignated June 30, 2004 Actual
			Encumbrances	General and Other Reserves		
	Requirements of Districts Operated by the Public Works Agency					
	County Service Areas					
253	County Service Area No. 1	1,701,098	3,091	1,367,234	0	330,773
254	County Service Area No. 5 *	27,984	0	0	0	27,984
256	County Service Area No. 7 *	1,902	0	0	0	1,902
257	County Service Area No. 10	19,262	0	0	0	19,262
	Total	1,750,246	3,091	1,367,234	0	379,921
	Landscape Maintenance District					
330	Landscape District - Zone 4	646,934	144	418,992	0	227,798
330	Landscape District - Zone 5	329,762	0	211,782	0	117,980
	Total	976,696	144	630,774	0	345,778
	Sacramento County Water Agency					
315	Water Agency-Zone 11A	20,305,834	494,177	7,436,315	0	12,375,342
315	Water Agency-Zone 11B	3,724,999	30,506	3,091,149	0	603,344
315	Water Agency-Zone 11C	1,942,667	7,015	1,730,240	0	205,412
320	Water Agency-Zone 40 **	108,373,084	6,706,705	75,504,019	0	26,162,360
318	Water Agency-Zone 13	1,527,732	539,217	566,016	0	422,499
320	Water Agency Financing Authority	0	0	11,856	0	-11,856
319	Water Agency-Zone 12	1,306,000	0	0	0	1,306,000
	Total	137,180,316	7,777,620	88,339,595	0	41,063,101
322	Stormwater Utility	18,610,329	2,228,638	3,975,331	0	12,406,360
	Total	18,610,329	2,228,638	3,975,331	0	12,406,360
	Total Requirements of Districts Operated by the Public Works Agency	158,517,587	10,009,493	94,312,934	0	54,195,160
	Requirements of the Public Facilities Districts Operated the Public Works Agency					
101	Antelope Public Facilities Financing Plan	4,578,607	453,415	0	0	4,125,192
	Total Requirements of the Antelope Public Facilities Financing Plan	4,578,607	453,415	0	0	4,125,192
105	Laguna Creek Ranch/Elliott Ranch Community Facilities District No. 1	6,646,663	3,416	1,288,937	0	5,354,310
	Total Requirements of the Laguna Creed Ranch/ Elliott Ranch Community Facilities District No. 1	6,646,663	3,416	1,288,937	0	5,354,310
107	Laguna Community Facilities Dist.	22,066,381	22,074	0	0	22,044,307
	Total Requirements of the Laguna Community Facilities District	22,066,381	22,074	0	0	22,044,307
108	Vineyard Public Facilities Financing Plan	14,998,941	0	0	0	14,998,941
	Total Requirements of the Elk Grove/West Vineyard Public Facilities Financing Plan	14,998,941	0	0	0	14,998,941

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

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

State Controller
County Budget Act
(1985)

Fund No.	District	Fund Balance (Per Auditor) as of June 30, 2004 Actual	Less: Fund Balance-Reserved/ Designated June 30		Designations	Fund Balance Unreserved/ Undesignated June 30, 2004 Actual
			Encumbrances	General and Other Reserves		
115	Bradshaw Road/US 50 Integrated Financing District	1,023,042	0	0	0	1,023,042
	Total Requirements of the Bradshaw Road/ US 50 Integrated Financing District	1,023,042	0	0	0	1,023,042
128	East Elk Grove Public Facilities Financing Plan	47,437	0	0	0	47,437
	Total Requirements of the East Elk Grove Public Facilities Financing Plan	47,437	0	0	0	47,437
130	Laguna Stonelake CFD Developer Fees	4,391	0	0	0	4,391
	Total Requirements of the Laguna Stonelake CFD Developer Fees	4,391	0	0	0	4,391
130	Laguna Stonelake CFD No. 1-Bond	633,225	4,207	0	0	629,018
	Total Requirements of the Laguna Stonelake CFD No. 1-Bond	633,225	4,207	0	0	629,018
131	Park Meadows CFD Bond Proceeds	162,941	105	0	0	162,836
	Total Requirements of the Park Meadows CFD Bond Proceeds	162,941	105	0	0	162,836
132	Mather Landscape Maintenance CFD	161,835	0	118,010	0	43,825
	Total Requirements of the Mather Landscape Maintenance CFD	161,835	0	118,010	0	43,825
136	Mather PFFP	2,680,200	0	0	0	2,680,200
	Total Requirements of the Mather PFFP	2,680,200	0	0	0	2,680,200
137	Gold River Station No. 7 Landscape CFD	58,614	0	38,685	0	19,929
	Total Requirements of the Gold River Station No. 7 Landscape CFD	58,614	0	38,685	0	19,929
139	Metro Air Park CFD	52,717,053	0	0	0	52,717,053
	Total Requirements of the Metro Air Park CFD	52,717,053	0	0	0	52,717,053
	Total Requirements of the Public Facilities District Operated by the Public Works Agency	105,779,330	483,217	1,445,632	0	103,850,481
050	Requirements of the Sacramento Regional County Solid Waste Authority	1,258,323	469,990	223,628	0	564,705
	Total Requirements of the Sacramento Regional County Solid Waste Authority	1,258,323	469,990	223,628	0	564,705
	GRAND TOTAL	265,555,240	10,962,700	95,982,194	0	158,610,346

* Midyear reserve release Fund 254 - \$407,711 & Fund 256 - \$102,910.

** Midyear accounting adjustment to correct error. (\$221,057).

(sch14pwpsr.xls)

DETAIL OF PROVISIONS

SCHEDULE 15

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

State Controller
County Budget Act
(1985)

SCHEDULE 15
DETAIL OF PROVISIONS FOR
RESERVES/DESIGNATIONS

Fund No.	District	Reserves/ Designations Balance as of June 30, 2004	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						
	General Reserve	851,140	0	0	0	0	851,140
	Rate Stabilization Reserve	516,094	213,948	0	0	0	302,146
253	TOTAL	1,367,234	213,948	0	0	0	1,153,286
330	Landscape Maintenance District						
	Working Capital Reserve	236,000	0	0	0	0	236,000
	Reserve for Future Projects	175,499	0	0	160,453	0	335,952
	Rate Stabilization Reserve	219,275	0	0	107,263	0	326,538
330	TOTAL	630,774	0	0	267,716	0	898,490
320	Water Agency-Zone 40 *						
	320A Reserve for Future Construction	46,181,030	29,571,179	0	0	0	16,609,851
	320A Reserve for Rate Stabilization	10,000,000	0	0	0	0	10,000,000
	320A Reserve for 2003 Bond-funded Water Projects	19,025,000	0	0	0	0	19,025,000
	320D General Reserve	297,989	0	0	637,777	0	935,766
	320E General Reserve	0	0	0	10,387	0	10,387
320	TOTAL	75,504,019	29,571,179	0	648,164	0	46,581,004
320	Water Agency-Financing Authority						
	General Reserve	11,856	11,856	0	0	0	0
320	TOTAL	11,856	11,856	0	0	0	0
315	Water Agency-Zone 11A						
	General Reserve	5,680,847	0	0	4,076,007	0	9,756,854
	Beach Stone Lakes	1,755,468	0	0	250,667	0	2,006,135
	Vineyard Springs Spplmental Drainange	0	0	0	3,732,623	0	3,732,623
	Water Agency-Zone 11B						
	General Reserve	3,091,149	0	0	479,287	0	3,570,436
	Water Agency-Zone 11C						
	General Reserve	1,730,240	0	0	841,170	0	2,571,410
315	TOTAL	12,257,704	0	0	9,379,754	0	21,637,458
318	Water Agency-Zone 13						
	Working Capital Reserve	566,016	465,681	0	0	0	100,335
	Rate Stabilization Reserve	0	0	0	0	0	0
318	TOTAL	566,016	465,681	0	0	0	100,335

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
BUDGET FOR FISCAL YEAR
2004-05

State Controller
County Budget Act
(1985)

SCHEDULE 15
DETAIL OF PROVISIONS FOR
RESERVES/DESIGNATIONS

Fund No.	District	Reserves/ Designations Balance as of June 30, 2004	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	
322	Stormwater Utilith General Reserve	3,975,331	23,651,391	0	25,823,474	0	6,147,414
	Reserve for Capital Improvement	0	0	0	0	0	0
322	TOTAL	3,975,331	23,651,391	0	25,823,474	0	6,147,414
105	Laguna Creek Ranch/Elliott Ranch Community Facilities District No. 1 Reserve for Construction	1,288,937	0	0	1,338,063	0	2,627,000
105	TOTAL	1,288,937	0	0	1,338,063	0	2,627,000
132	Mather Landscape Maintenance CFI Working Capital Reserve	40,000	0	0	0	0	40,000
	Bike Trail Repair/Replacemer	78,010	78,010	0	0	0	0
132	TOTAL	118,010	78,010	0	0	0	40,000
137	Gold River Station No. 7 Landscape CFI Working Capital Reserve	38,685	0	0	19,929	0	58,614
137	TOTAL	38,685	0	0	19,929	0	58,614
050	Sacramento Regional County Soli Waste Authority General Reserve	223,628	0	0	61,801	0	285,429
	Working Capital Reserve	0	0	0	0	0	0
	Reserve for Franchise Fee Clearin	0	0	0	0	0	0
050	TOTAL	223,628	0	0	61,801	0	285,429
	GRAND TOTAL	95,982,194	53,992,065	0	37,538,901	0	79,529,030

* Includes an adjusting entry for (\$221,057) to correct an accounting error.
(sch15pwpsr.xls)