

GENERAL GOVERNMENT/ADMINISTRATION

TABLE OF CONTENTS

| | <u>BUDGET UNIT</u> | <u>PAGE</u> |
|--|-----------------------|-------------|
| 1997 PUBLIC BUILDING FACILITIES - CONSTRUCTION | 9309000 | E-3 |
| 1997 PUBLIC BUILDING FACILITIES - DEBT SERVICE | 3080000 | E-5 |
| 1997 REFUNDING PUBLIC FACILITIES - DEBT SERVICE..... | 9288000 | E-7 |
| 2003 PUBLIC FACILITIES PROJECTS - DEBT SERVICE | 9298000 | E-9 |
| 2004 PENSION OBLIGATION BOND - DEBT SERVICE..... | 9282000 | E-11 |
| 2006 PUBLIC FACILITIES PROJECTS - DEBT SERVICE..... | 9306306 | E-13 |
| 2007 PUBLIC FACILITIES PROJECTS - CONSTRUCTION | 9303303 | E-15 |
| 2007 PUBLIC FACILITIES PROJECTS - DEBT SERVICE | 9304304 | E-17 |
| 2010 REFUNDING CERTIFICATE OF PARTICIPATION - DEBT SERVICE | 9300000 | E-19 |
| 2010 REFUNDING CERTIFICATE OF PARTICIPATION - PARKING GARAGE - DEBT SERVICE | 9300500 | E-21 |
| AIRPORT ENTERPRISE/CAPITAL OUTLAY..... | 3400000/3480000 | E-23 |
| APPROPRIATION FOR CONTINGENCIES | 5980000 | E-26 |
| BOARD OF RETIREMENT | 7860000 | E-27 |
| CIVIL SERVICE COMMISSION | 4210000 | E-30 |
| CLERK OF THE BOARD (INFORMATION ONLY)..... | 4010000 | E-32 |
| CONTRIBUTION TO HUMAN RIGHTS AND FAIR HOUSING COMMISSION | 4660000 | E-33 |
| CONTRIBUTION TO LAFCo..... | 5920000 | E-35 |
| COUNTY COUNSEL | 4810000 | E-37 |
| COUNTY EXECUTIVE/CABINET | 5910000/5730000..... | E-39 |
| COUNTY LIBRARY | 2563100 | E-44 |
| CRIMINAL JUSTICE CABINET | 5750000 | E-46 |
| DEPARTMENT OF COMMUNITY DEVELOPMENT (INFORMATION ONLY)..... | 5720000 | E-48 |
| ECONOMIC DEVELOPMENT AND MARKETING | 3870000 | E-49 |
| EMERGENCY OPERATIONS | 7090000 | E-53 |
| FINANCING DISTRICTS | | |
| ANTELOPE PUBLIC FACILITIES FINANCING PLAN | 3070000 | E-55 |
| BRADSHAW ROAD/US 50 FINANCING DISTRICT | 3081000 | E-57 |
| COUNTY SERVICE AREA NO. 10 | 2857000 | E-59 |
| FLORIN ROAD CAPITAL PROJECT..... | 1182880 | E-61 |
| FULTON AVENUE CAPITAL PROJECT | 1182881 | E-63 |
| LAGUNA COMMUNITY FACILITIES DISTRICT | 3090000 | E-65 |

TABLE OF CONTENTS

| | <u>BUDGET UNIT</u> | <u>PAGE</u> |
|---|---------------------------|--------------------|
| FINANCING DISTRICTS (CONT.): | | |
| LAGUNA CREEK RANCH/ELLIOTT RANCH CFD-1 | 2870000 | E-67 |
| LAGUNA STONELAKE CFD | 1300001 | E-69 |
| MATHER LANDSCAPE MAINTENANCE CFD | 1320000 | E-71 |
| MATHER PUBLIC FACILITIES FINANCING PLAN | 1360000 | E-73 |
| MCCLELLAN PARK CFD No. 2004-1 | 1400000 | E-75 |
| METRO AIR PARK 2001 CFD No. 2000-1 | 1390000 | E-77 |
| METRO AIR PARK SERVICES TAX..... | 1420000 | E-79 |
| NORTH VINEYARD STATION SPECIFIC PLAN | 1430000 | E-81 |
| NORTH VINEYARD STATION SPECIFIC PLAN CFD | 1440000 | E-83 |
| PARK MEADOWS CFD - BOND PROCEEDS | 1310000 | E-85 |
| VINEYARD PUBLIC FACILITIES FINANCING PLAN..... | 2840000 | E-87 |
| FINANCING - TRANSFERS/REIMBURSEMENTS (INFORMATION ONLY)..... | 5110000 | E-89 |
| FIXED ASSET - REVOLVING | 9277000 | E-90 |
| INTERAGENCY PROCUREMENT | 9030000 | E-92 |
| JUVENILE COURTHOUSE PROJECT - DEBT SERVICE | 9280000 | E-94 |
| NATOMAS FIRE DISTRICT | 2290000 | E-96 |
| NON-DEPARTMENTAL COSTS/GENERAL FUND | 5770000 | E-98 |
| NON-DEPARTMENTAL REVENUES/GENERAL FUND | 5700000 | E-100 |
| OFFICE OF LABOR RELATIONS (INFORMATION ONLY) | 5970000 | E-102 |
| PENSION OBLIGATION BOND - DEBT SERVICE | 9313000 | E-103 |
| PENSION OBLIGATION BOND - INTEREST RATE STABILIZATION (INFORMATION ONLY) | 9311000 | E-105 |
| TEETER PLAN | 5940000 | E-107 |
| TOBACCO LITIGATION SETTLEMENT - CAPITAL PROJECTS | 9284000 | E-109 |
| TRANSIENT-OCCUPANCY TAX | 4060000 | E-111 |

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | Schedule 15 | |
|---|---------------------|--|--------------------|----------------------|------------------------|--|
| 9309000 - 1997-Public Bldg Facilites-CONSTRUCTION 309A - 1997-PUBLIC FACILITIES-CONSTRUCTION | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 553,981 | \$ 548,561 | \$ 548,561 | \$ 299,708 | \$ 299,708 | |
| Revenue from Use Of Money & Property | 2,150 | 1,147 | - | - | - | |
| Total Revenue | \$ 556,131 | \$ 549,708 | \$ 548,561 | \$ 299,708 | \$ 299,708 | |
| Other Charges | \$ 7,570 | \$ 250,000 | \$ 548,561 | \$ 299,708 | \$ 299,708 | |
| Total Financing Uses | \$ 7,570 | \$ 250,000 | \$ 548,561 | \$ 299,708 | \$ 299,708 | |
| Total Expenditures/Appropriations | \$ 7,570 | \$ 250,000 | \$ 548,561 | \$ 299,708 | \$ 299,708 | |
| Net Cost | \$ (548,561) | \$ (299,708) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

This budget unit provides for the appropriations for the uses of the proceeds of the County of Sacramento 1997 Public Building Facilities Project Certificates of Participation. The bonds were sold in January 1997. The proceeds from the bond issue are used to finance construction of the 448-bed dormitory-style jail at the Rio Cosumnes Correctional Center; purchase of the Bank of America building and associated tenant improvements; and any other authorized acquisitions, construction, and/or improvement projects to be substituted. This budget unit was established for payment of all costs associated with these projects which included architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.

2013-14 PROGRAM INFORMATION

BU: 9309000 1997 Public Building Facilities-Construction

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

FUNDED

Program No. and Title: 001 COP project construction

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---|---------|---|-----|---|
| 299,708 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 299,708 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---|---------|---|-----|---|

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: capital project funding

| | | | | | | | | | | | |
|---------------|---------|---|---|---|---|---|---|---------|---|-----|---|
| FUNDED | 299,708 | 0 | 0 | 0 | 0 | 0 | 0 | 299,708 | 0 | 0.0 | 0 |
|---------------|---------|---|---|---|---|---|---|---------|---|-----|---|

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|---|---------------------|--|--------------------|----------------------|------------------------|-------------|
| 3080000 - 1997-Public Facilities Debt Service 308A - 1997-PUBLIC FACILITIES DEBT SERVICE | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 507,247 | \$ 341,038 | \$ 341,038 | \$ 255,628 | \$ 255,628 | |
| Revenue from Use Of Money & Property | 215,249 | 214,586 | - | - | - | |
| Total Revenue | \$ 722,496 | \$ 555,624 | \$ 341,038 | \$ 255,628 | \$ 255,628 | |
| Services & Supplies | \$ 434,089 | \$ 325,000 | \$ 366,038 | \$ 280,628 | \$ 280,628 | |
| Other Charges | 2,996,333 | 3,025,210 | 3,025,214 | 3,020,464 | 3,020,464 | |
| Interfund Reimb | (3,048,964) | (3,050,214) | (3,050,214) | (3,045,464) | (3,045,464) | |
| Total Financing Uses | \$ 381,458 | \$ 299,996 | \$ 341,038 | \$ 255,628 | \$ 255,628 | |
| Total Expenditures/Appropriations | \$ 381,458 | \$ 299,996 | \$ 341,038 | \$ 255,628 | \$ 255,628 | |
| Net Cost | \$ (341,038) | \$ (255,628) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

BU: 3080000 1997 Public Building Facilities-Debt Service

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Carryover | Net Cost | Positions | Vehicles |
|--|--|----------------|------------------|----------------|-------------|---------|------|----------------|-----------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title: 001 COP debt service</i> | | | | | | | | | | | | |
| | 3,301,092 | 3,045,464 | 0 | 0 | 0 | 0 | 0 | 0 | 255,628 | 0 | 0.0 | 0 |
| <i>Program Type:</i> | Mandated | | | | | | | | | | | |
| <i>Countywide Priority:</i> | 0 -- Specific Mandated Countywide/Municipal or Financial Obligations | | | | | | | | | | | |
| <i>Strategic Objective:</i> | FO -- Financial Obligation | | | | | | | | | | | |
| <i>Program Description:</i> | payment of debt service | | | | | | | | | | | |
| FUNDED | | | | | | | | | | | | |
| | 3,301,092 | 3,045,464 | 0 | 0 | 0 | 0 | 0 | 0 | 255,628 | 0 | 0.0 | 0 |

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|---|---------------------|--|--------------------|----------------------|------------------------|-------------|
| 9288000 - 1997-Refunding Public Facilities Debt Service 288A - 1997-PUBLIC FACILITIES DEBT SERVICE | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 777,701 | \$ 417,793 | \$ 417,793 | \$ 417,793 | \$ 417,793 | |
| Revenue from Use Of Money & Property | 374,505 | 400,000 | - | - | - | |
| Total Revenue | \$ 1,152,206 | \$ 817,793 | \$ 417,793 | \$ 417,793 | \$ 417,793 | |
| Services & Supplies | \$ 754,414 | \$ 425,000 | \$ 442,793 | \$ 442,793 | \$ 442,793 | |
| Other Charges | 6,317,900 | 6,315,526 | 6,315,526 | 6,319,620 | 6,319,620 | |
| Interfund Reimb | (6,337,901) | (6,340,526) | (6,340,526) | (6,344,620) | (6,344,620) | |
| Total Financing Uses | \$ 734,413 | \$ 400,000 | \$ 417,793 | \$ 417,793 | \$ 417,793 | |
| Total Expenditures/Appropriations | \$ 734,413 | \$ 400,000 | \$ 417,793 | \$ 417,793 | \$ 417,793 | |
| Net Cost | \$ (417,793) | \$ (417,793) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

- This budget unit reflects the debt service requirement for payment of principal, interest, and various other costs related to the 1997 Public Facilities Project Certificates of Participation for the construction of the Coroner/Crime Lab and Data Center (the 1994 Certificates).
- On December 2, 1997, the Board of Supervisors approved the refinancing of the County of Sacramento 1997 Public Facilities Project Certificates of Participation (Coroner/Crime Lab and Data Center). The refunding (\$88,360,000) was executed and closed on January 1, 1998.
- The refunding issue was structured as a crossover refunding which reduced the annual debt service payment by \$575,000 annually. With this structure, the 1997 Refunding Certificates of Participation remained self-supporting to the call date of the 1994 Certificates (October 1, 2004). Through October 1, 2004, the County continued to pay debt service on the outstanding 1994 Certificates.
- On October 1, 2004, (the "crossover" date), the escrow supporting the refunding bonds was released and the proceeds were used to redeem the outstanding 1994 Certificates. After October 1, 2004, the 1994 Certificates were no longer outstanding, and the County began paying debt service on the Refunding Certificates.

2013-14 PROGRAM INFORMATION

BU: 9288000 1997 Refunding Public Facilities-Debt Service

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

FUNDED

Program No. and Title: 001 COP debt service

| | | | | | | | | | | | |
|-----------|-----------|---|---|---|---|---|---|---------|---|-----|---|
| 6,762,413 | 6,344,620 | 0 | 0 | 0 | 0 | 0 | 0 | 417,793 | 0 | 0.0 | 0 |
|-----------|-----------|---|---|---|---|---|---|---------|---|-----|---|

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

| | | | | | | | | | | | |
|---------------|-----------|-----------|---|---|---|---|---|---------|---|-----|---|
| FUNDED | 6,762,413 | 6,344,620 | 0 | 0 | 0 | 0 | 0 | 417,793 | 0 | 0.0 | 0 |
|---------------|-----------|-----------|---|---|---|---|---|---------|---|-----|---|

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|---|--------------------|--|--------------------|----------------------|------------------------|-------------|
| 9298000 - 2003 Public Facilities Projects-Debt Service 298A - 2003 PUBLIC FACILITIES PROJ-DEBT SVC | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 44,571 | \$ 55,799 | \$ 55,799 | \$ 58,202 | \$ 58,202 | |
| Revenue from Use Of Money & Property | 3,062 | 2,403 | - | - | - | |
| Total Revenue | \$ 47,633 | \$ 58,202 | \$ 55,799 | \$ 58,202 | \$ 58,202 | |
| Services & Supplies | \$ 11,835 | \$ 25,000 | \$ 80,799 | \$ 83,202 | \$ 83,202 | |
| Other Charges | 965,095 | 961,296 | 961,296 | 962,096 | 962,096 | |
| Interfund Reimb | (985,096) | (986,296) | (986,296) | (987,096) | (987,096) | |
| Total Financing Uses | \$ (8,166) | \$ - | \$ 55,799 | \$ 58,202 | \$ 58,202 | |
| Total Expenditures/Appropriations | \$ (8,166) | \$ - | \$ 55,799 | \$ 58,202 | \$ 58,202 | |
| Net Cost | \$ (55,799) | \$ (58,202) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the County of Sacramento 2003 Public Facilities Projects Certificates of Participation. On April 15, 2003, the Board of Supervisors approved a financing plan for the County of Sacramento 2003 Public Facilities Projects Certificates of Participation to finance various capital projects.
- The financing (\$15,000,000) was executed on May 7, 2003. At the time of sale, \$3,665,930 is to be deposited as a reserve within this Debt Service Fund. The terms of the agreement authorizing the sale of securities require that this reserve be retained to be used as the final annual lease payment.

2013-14 PROGRAM INFORMATION

BU: 9298000 2003 Public Facilities Project-Debt Service

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Carryover | Net Cost | Positions | Vehicles |
|-------------------------------|--|----------------|------------------|----------------|-------------|---------|------|----------------|-----------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> | <u>001 COP debt service</u> | | | | | | | | | | | |
| | 1,045,298 | 987,096 | 0 | 0 | 0 | 0 | 0 | 0 | 58,202 | 0 | 0.0 | 0 |
| <i>Program Type:</i> | Mandated | | | | | | | | | | | |
| <i>Countywide Priority:</i> | 0 -- Specific Mandated Countywide/Municipal or Financial Obligations | | | | | | | | | | | |
| <i>Strategic Objective:</i> | FO -- Financial Obligation | | | | | | | | | | | |
| <i>Program Description:</i> | payment of debt service | | | | | | | | | | | |
| FUNDED | 1,045,298 | 987,096 | 0 | 0 | 0 | 0 | 0 | 0 | 58,202 | 0 | 0.0 | 0 |

SCHEDULE:

| State Controller Schedule | | County of Sacramento | | | | Schedule 15 |
|--|-----------------------|--|---------------------|----------------------|------------------------|-------------|
| County Budget Act January 2010 | | Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | |
| 9282000 - 2004 Pension Obligation Bonds-Debt Service 282A - 2004 PENSION OBLIGATION BOND-DEBT SERVICE | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 3,066,535 | \$ 1,358,874 | \$ 1,358,874 | \$ 241,684 | \$ 241,684 | |
| Revenue from Use Of Money & Property | 56,326 | 42,810 | - | - | - | |
| Other Financing Sources | 73,875,000 | - | - | - | - | |
| Total Revenue | \$ 76,997,861 | \$ 1,401,684 | \$ 1,358,874 | \$ 241,684 | \$ 241,684 | |
| Services & Supplies | \$ 76,387,800 | \$ 1,160,000 | \$ 1,358,874 | \$ 411,684 | \$ 411,684 | |
| Other Charges | 30,591,691 | 34,947,451 | 34,947,451 | 34,615,375 | 34,615,375 | |
| Interfund Reimb | (31,340,505) | (34,947,451) | (34,947,451) | (34,785,375) | (34,785,375) | |
| Total Financing Uses | \$ 75,638,986 | \$ 1,160,000 | \$ 1,358,874 | \$ 241,684 | \$ 241,684 | |
| Total Expenditures/Appropriations | \$ 75,638,986 | \$ 1,160,000 | \$ 1,358,874 | \$ 241,684 | \$ 241,684 | |
| Net Cost | \$ (1,358,875) | \$ (241,684) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual debt service and related financial services costs, including costs of issuance, for the County of Sacramento Taxable Pension Funding Bonds Series 2004 approved by the Board of Supervisors on June 15, 2004, by Resolution Number 2004-0784. The bonds were sold in June 2004 and closed in July 2004. The proceeds from the bond issue were utilized to pay a portion of the estimated Unfunded Accrued Actuarial Liability (UAAL) as of July 1, 2004, owed by the County to the Sacramento County Employees' Retirement System (SCERS) as of July 1, 2004. The UAAL was incurred as a result of labor agreements which provided for enhanced retirement benefits for County employees and negative investment returns by the system during Fiscal Year 2002-03. The bonds were issued as Convertible Auction Rate Securities (CARS), Series 2004C-1 (\$324,582,426.50), 2004C-2 (\$39,147,165.75) and 2004C-3 (\$62,401,528). CARS were a structure that combined the debt service deferral feature of Capital Appreciation Bonds (CABS) with Auction Rate Securities. The CARS paid no debt service until 2006, when they incrementally converted to conventional Auction Rate Securities. At each conversion date (July 10, 2006, 2009 and 2014) the County has the ability to call and pay down any amount of the CARS. The County also has the ability to direct the remarketing agents to sell the converted CARS in any one of several interest rate modes.

PROGRAM DESCRIPTION (CONT.):

- In March 2008, the 2004 C-1 Series was refunded as Floating Rate Notes, and are no longer structured as Auction Rate Securities. The new structure brings a level of certainty to interest payments for these Bonds that are no longer available in the Auction Rate Securities market.
- In June 2009, the 2004C-2 Series was refunded as Floating Rate Notes, purchased by Bank of America as a private placement bond, and are no longer structured as Auction Rate Securities. In October 2011, these 2009 Floating Rate Notes held by Bank of America were refunded to fixed interest rate mode as the 2011B Series, and the related swap agreement was terminated.
- Due to Auction Rate Securities no longer being a market product in demand, the 2004C-3 Series will either be restructured or refunded before their conversion dates of July 10, 2014.

2013-14 PROGRAM INFORMATION

BU: 9282000 2004 Pension Obligation Bond-Debt Service

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

FUNDED

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

| | | | | | | | | | | | |
|------------|------------|---|---|---|---|---|---|---------|---|-----|---|
| 35,027,059 | 34,785,375 | 0 | 0 | 0 | 0 | 0 | 0 | 241,684 | 0 | 0.0 | 0 |
|------------|------------|---|---|---|---|---|---|---------|---|-----|---|

Program Type: Mandated
Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations
Strategic Objective: FO -- Financial Obligation
Program Description: payment of debt service

| | | | | | | | | | | | |
|---------------|------------|------------|---|---|---|---|---|---------|---|-----|---|
| FUNDED | 35,027,059 | 34,785,375 | 0 | 0 | 0 | 0 | 0 | 241,684 | 0 | 0.0 | 0 |
|---------------|------------|------------|---|---|---|---|---|---------|---|-----|---|

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|---|---------------------|--|--------------------|----------------------|------------------------|-------------|
| 9306306 - 2006 Public Facilities Projects-Debt Service 306A - 2006 PUBLIC FACILITIES PROJ-DEBT SVC | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 2,624,875 | \$ 334,680 | \$ 334,680 | \$ 343,845 | \$ 343,845 | |
| Revenue from Use Of Money & Property | 14,010 | 9,164 | - | - | - | |
| Total Revenue | \$ 2,638,885 | \$ 343,844 | \$ 334,680 | \$ 343,845 | \$ 343,845 | |
| Services & Supplies | \$ 2,324,207 | \$ 25,000 | \$ 359,680 | \$ 368,845 | \$ 368,845 | |
| Other Charges | 3,123,743 | 3,121,143 | 3,121,144 | 3,121,144 | 3,121,144 | |
| Interfund Reimb | (3,143,744) | (3,146,144) | (3,146,144) | (3,146,144) | (3,146,144) | |
| Total Financing Uses | \$ 2,304,206 | \$ (1) | \$ 334,680 | \$ 343,845 | \$ 343,845 | |
| Total Expenditures/Appropriations | \$ 2,304,206 | \$ (1) | \$ 334,680 | \$ 343,845 | \$ 343,845 | |
| Net Cost | \$ (334,679) | \$ (343,845) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

This budget unit reflects the debt service requirement for payment of principal, interest, and various other costs related to the 2006 Public Facilities Project Certificates of Participation (COPs). The bonds were sold on May 11, 2006. The proceeds from the bond issue were used to finance construction of the Fleet Maintenance Facility (\$14,525,000), purchase of the Voter Registration and Elections/Sheriff Station House Facility (\$10,980,000) and a partial refunding (\$15,000,000) of the 1997 COPs (Purchase of Bank of America facility and construction of a 448-Bed Dormitory Jail facility at Rio Cosumnes Correctional Center) in order to release the Bank of America facility as security for that financing.

2013-14 PROGRAM INFORMATION

BU: 9306306 2006 Public Facilities Project-Debt Service

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

FUNDED

Program No. and Title: 001 COP debt service

| | | | | | | | | | | | |
|-----------|-----------|---|---|---|---|---|---|---------|---|-----|---|
| 3,489,989 | 3,146,144 | 0 | 0 | 0 | 0 | 0 | 0 | 343,845 | 0 | 0.0 | 0 |
|-----------|-----------|---|---|---|---|---|---|---------|---|-----|---|

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

| | | | | | | | | | | | |
|---------------|-----------|-----------|---|---|---|---|---|---------|---|-----|---|
| FUNDED | 3,489,989 | 3,146,144 | 0 | 0 | 0 | 0 | 0 | 343,845 | 0 | 0.0 | 0 |
|---------------|-----------|-----------|---|---|---|---|---|---------|---|-----|---|

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|--|-----------------------|--|--------------------|----------------------|------------------------|-------------|
| 9303303 - 2007 Public Facilities Projects-Construction 303A - 2007 PUBLIC FACILITIES PROJ-CONST | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 4,899,072 | \$ 889,018 | \$ 889,018 | \$ 15,285 | \$ 15,285 | |
| Revenue from Use Of Money & Property | 10,817 | 2,727 | - | - | - | |
| Total Revenue | \$ 4,909,889 | \$ 891,745 | \$ 889,018 | \$ 15,285 | \$ 15,285 | |
| Services & Supplies | \$ 2,990,000 | - | 12,558 | 15,285 | 15,285 | |
| Other Charges | 828,540 | 876,460 | 876,460 | - | - | |
| Total Financing Uses | \$ 3,818,540 | \$ 876,460 | \$ 889,018 | \$ 15,285 | \$ 15,285 | |
| Total Expenditures/Appropriations | \$ 3,818,540 | \$ 876,460 | \$ 889,018 | \$ 15,285 | \$ 15,285 | |
| Net Cost | \$ (1,091,349) | \$ (15,285) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

This budget unit provides for the appropriations for the uses of the proceeds of the County of Sacramento 2007 Certificates of Participation (COPs) Animal Care Facility/Youth Detention Facilities-120 Bed Expansion projects. The bonds were sold on August 16, 2007. The proceeds from the bond issue will be used to finance construction of a new Animal Care Facility (\$21,800,000) and a 120 bed expansion for the Youth Detention Facility (\$18,470,000). This budget unit is established for payment of all costs associated with these projects, which include architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.

2013-14 PROGRAM INFORMATION

BU: 9303303 2007 PUB Fac Projects-Construction

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

FUNDED

Program No. and Title: 001 COP project construction

| | | | | | | | | | | | |
|--------|---|---|---|---|---|---|---|--------|---|-----|---|
| 15,285 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,285 | 0 | 0.0 | 0 |
|--------|---|---|---|---|---|---|---|--------|---|-----|---|

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: capital project funding

| | | | | | | | | | | | |
|---------------|--------|---|---|---|---|---|---|--------|---|-----|---|
| FUNDED | 15,285 | 0 | 0 | 0 | 0 | 0 | 0 | 15,285 | 0 | 0.0 | 0 |
|---------------|--------|---|---|---|---|---|---|--------|---|-----|---|

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|---|--|----------------------|--------------------|----------------------|------------------------|
| 9304304 - 2007 Public Facilities Projects-Debt Service 304A - 2007 PUBLIC FACILITIES PROJ-DEBT SVC | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 303,401 | \$ 301,221 | \$ 301,221 | \$ 306,082 | \$ 306,082 |
| Revenue from Use Of Money & Property | 1,600 | 4,861 | - | - | - |
| Total Revenue | \$ 305,001 | \$ 306,082 | \$ 301,221 | \$ 306,082 | \$ 306,082 |
| Services & Supplies | \$ 23,782 | \$ 25,000 | \$ 326,221 | \$ 331,082 | \$ 331,082 |
| Other Charges | 3,002,913 | 2,999,114 | 2,999,114 | 3,004,289 | 3,004,289 |
| Interfund Reimb | (3,022,914) | (3,024,114) | (3,024,114) | (3,029,289) | (3,029,289) |
| Total Financing Uses | \$ 3,781 | \$ - | \$ 301,221 | \$ 306,082 | \$ 306,082 |
| Total Expenditures/Appropriations | \$ 3,781 | \$ - | \$ 301,221 | \$ 306,082 | \$ 306,082 |
| Net Cost | \$ (301,220) | \$ (306,082) | \$ - | \$ - | \$ - |

PROGRAM DESCRIPTION:

This budget unit reflects the debt service requirement for payment of principal, interest, and various other costs related to the County of Sacramento 2007 Certificates of Participation (COPs) Animal Care Facility/Youth Detention Facilities-120 Bed Expansion projects. The bonds were sold on August 16, 2007. The proceeds from the bond issue will be used to finance construction of a new Animal Care Facility (\$21,800,000) and a 120 bed expansion for the Youth Detention Facility (\$18,470,000).

2013-14 PROGRAM INFORMATION

BU: 9304304 2007 PUB Fac Projects-Debt Service

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Carryover | Net Cost | Positions | Vehicles |
|-------------------------------|--|----------------|------------------|----------------|-------------|---------|------|----------------|-----------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> | 001 COP debt service | | | | | | | | | | | |
| | 3,335,371 | 3,029,289 | 0 | 0 | 0 | 0 | 0 | 0 | 306,082 | 0 | 0.0 | 0 |
| <i>Program Type:</i> | Mandated | | | | | | | | | | | |
| <i>Countywide Priority:</i> | 0 -- Specific Mandated Countywide/Municipal or Financial Obligations | | | | | | | | | | | |
| <i>Strategic Objective:</i> | FO -- Financial Obligation | | | | | | | | | | | |
| <i>Program Description:</i> | payment of debt service | | | | | | | | | | | |
| FUNDED | 3,335,371 | 3,029,289 | 0 | 0 | 0 | 0 | 0 | 0 | 306,082 | 0 | 0.0 | 0 |

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|--|---------------------|--|--------------------|----------------------|------------------------|-------------|
| 9300000 - 2010 Refunding COPs-Debt Svc 300A - 2010 REFUNDING COPs- DEBT SVC | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 260,486 | \$ 250,252 | \$ 250,252 | \$ 287,459 | \$ 287,459 | |
| Revenue from Use Of Money & Property | 37,540 | 37,185 | - | - | - | |
| Total Revenue | \$ 298,026 | \$ 287,437 | \$ 250,252 | \$ 287,459 | \$ 287,459 | |
| Services & Supplies | \$ 125,831 | \$ 30,000 | \$ 280,252 | \$ 317,459 | \$ 317,459 | |
| Other Charges | 13,805,868 | 14,018,931 | 14,018,953 | 14,182,954 | 14,182,954 | |
| Interfund Reimb | (13,883,953) | (14,048,953) | (14,048,953) | (14,212,954) | (14,212,954) | |
| Total Financing Uses | \$ 47,746 | \$ (22) | \$ 250,252 | \$ 287,459 | \$ 287,459 | |
| Total Expenditures/Appropriations | \$ 47,746 | \$ (22) | \$ 250,252 | \$ 287,459 | \$ 287,459 | |
| Net Cost | \$ (250,280) | \$ (287,459) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

- This budget unit provides for the annual lease payments for the governmental funds portion of the 2010 Refunding Certificates of Participation issued on March 12, 2010. The annual lease payments for the portion of the refunded debt related to the Parking Garage is segregated and accounted for in Budget Unit 9300500 as an enterprise fund.
- These 2010 Refunding Certificates of Participation refunded the County's 1990 Certificates of Participation (Fixed Asset Acquisition Fund), 2003 Refunding Certificates of Participation (Main Jail) and the 1999 Refunding Certificates of Participation (Cherry Island Golf Course and the County Employees Parking Garage).
- Although the financing for all of these issuances was consolidated into a single issue, the debt service related to each is segregated so that the appropriate amounts are charged to the operating funds/budgets of the departments that operate each facility and/or borrow internally from the Fixed Asset Acquisition Fund.

2013-14 PROGRAM INFORMATION

BU: 9300000 2010 Refunding COPS-Debt Svcs

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

FUNDED

Program No. and Title: 001 COP debt service

| | | | | | | | | | | | |
|------------|------------|---|---|---|---|---|---|---------|---|-----|---|
| 14,500,413 | 14,212,954 | 0 | 0 | 0 | 0 | 0 | 0 | 287,459 | 0 | 0.0 | 0 |
|------------|------------|---|---|---|---|---|---|---------|---|-----|---|

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

| | | | | | | | | | | | |
|---------------|------------|------------|---|---|---|---|---|---------|---|-----|---|
| FUNDED | 14,500,413 | 14,212,954 | 0 | 0 | 0 | 0 | 0 | 287,459 | 0 | 0.0 | 0 |
|---------------|------------|------------|---|---|---|---|---|---------|---|-----|---|

2010 REFUNDING CERTIFICATE OF PARTICIPATION - PARKING 9300500
GARAGE - DEBT SERVICE

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|--|--------------------|--|--------------------|----------------------|------------------------|-------------|
| 9300500 - 2010 Refunding COPs-PG- Debt Svcs 300B - 2010 REFUNDING COPs-PG-DEBT SVCS | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 58,763 | \$ 69,225 | \$ 69,225 | \$ 70,749 | \$ 70,749 | |
| Revenue from Use Of Money & Property | 1,637 | 1,523 | - | - | - | |
| Total Revenue | \$ 60,400 | \$ 70,748 | \$ 69,225 | \$ 70,749 | \$ 70,749 | |
| Services & Supplies | \$ 2,290 | \$ 10,000 | \$ 79,225 | \$ 80,749 | \$ 80,749 | |
| Other Charges | 715,635 | 709,749 | 709,750 | 241,500 | 241,500 | |
| Interfund Reimb | (726,750) | (719,750) | (719,750) | (251,500) | (251,500) | |
| Total Financing Uses | \$ (8,825) | \$ (1) | \$ 69,225 | \$ 70,749 | \$ 70,749 | |
| Total Expenditures/Appropriations | \$ (8,825) | \$ (1) | \$ 69,225 | \$ 70,749 | \$ 70,749 | |
| Net Cost | \$ (69,225) | \$ (70,749) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

- This budget unit provides for the annual lease payments for the enterprise fund portion of the 2010 Refunding Certificates of Participation issued on March 12, 2010. The annual lease payments for the governmental funds portion of the refunded debt related to the Fixed Asset Acquisition Fund, Main Jail and Cherry Island Golf Course is segregated and accounted for in Budget Unit 9300000.
- This 2010 Refunding Certificates of Participation refunded the County's 1990 Certificates of Participation (Fixed Asset Acquisition Fund), 2003 Refunding Certificates of Participation (Main Jail) and the 1999 Refunding Certificates of Participation (Cherry Island Golf Course and the County Employees Parking Garage).
- Although the financing for all of these issuances was consolidated into a single issue, the debt service related to each is segregated so that the appropriate amounts are charged to the operating funds/budgets of the departments that operate each facility and/or borrow internally from the Fixed Asset Acquisition Fund.

2013-14 PROGRAM INFORMATION

BU: 9300500 2010 Refunding COPs-PG-Debt Svcs

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Carryover | Net Cost | Positions | Vehicles |
|-------------------------------|--|----------------|------------------|----------------|-------------|---------|------|----------------|-----------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> | <u>001 COP debt service</u> | | | | | | | | | | | |
| | 322,249 | 251,500 | 0 | 0 | 0 | 0 | 0 | 0 | 70,749 | 0 | 0.0 | 0 |
| <i>Program Type:</i> | Mandated | | | | | | | | | | | |
| <i>Countywide Priority:</i> | 0 -- Specific Mandated Countywide/Municipal or Financial Obligations | | | | | | | | | | | |
| <i>Strategic Objective:</i> | FO -- Financial Obligation | | | | | | | | | | | |
| <i>Program Description:</i> | payment of debt service | | | | | | | | | | | |

| | | | | | | | | | | | | |
|---------------|---------|---------|---|---|---|---|---|---|--------|---|-----|---|
| FUNDED | 322,249 | 251,500 | 0 | 0 | 0 | 0 | 0 | 0 | 70,749 | 0 | 0.0 | 0 |
|---------------|---------|---------|---|---|---|---|---|---|--------|---|-----|---|

SCHEDULE:

| State Controller Schedules | | County of Sacramento | | | Schedule 11 | |
|--|------------------------|---|------------------------|------------------------|--------------------------------|--|
| County Budget Act January 2010 | | Operation of Enterprise Fund Fiscal Year 2013-14 | | | Fund Title Service Activity | Airport Enterprise and Capital Outlay |
| Operating Detail | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Operating Revenues | | | | | | |
| Licenses, Permits and Franchises | \$ 18,610 | \$ 18,150 | \$ 14,664 | \$ 9,075 | \$ 9,075 | |
| Residual Equity Transfer In | | - | - | 8,078 | 8,078 | |
| Revenue From Use of Money and Property | 114,415,979 | 129,076,042 | 136,438,498 | 130,567,695 | 130,567,695 | |
| Charges for Services | 27,370,390 | 28,757,974 | 30,364,462 | 28,757,974 | 28,757,974 | |
| Miscellaneous Sales | 15,957,049 | 18,772,683 | 19,639,476 | 18,826,831 | 18,826,831 | |
| Total Operating Revenues | \$ 157,762,028 | \$ 176,624,849 | \$ 186,457,100 | \$ 178,169,653 | \$ 178,169,653 | |
| Operating Expenses | | | | | | |
| Salaries and Employee Benefits | \$ 36,994,962 | \$ 37,619,291 | \$ 39,461,953 | \$ 37,344,287 | \$ 37,344,287 | |
| Services and Supplies | 54,830,470 | 58,991,000 | 62,852,103 | 67,502,294 | 67,502,294 | |
| Other Charges | 4,585,696 | 4,660,616 | 4,635,071 | 4,692,155 | 4,692,155 | |
| Depreciation | 39,449,881 | 47,347,938 | 52,305,235 | 48,843,002 | 48,843,002 | |
| Costs of Goods Sold | 624,256 | 750,000 | 750,000 | 850,000 | 850,000 | |
| Total Operating Expenses | \$ 136,485,265 | \$ 149,368,845 | \$ 160,004,362 | \$ 159,231,738 | \$ 159,231,738 | |
| Operating Income (Loss) | \$ 21,276,763 | \$ 27,256,004 | \$ 26,452,738 | \$ 18,937,915 | \$ 18,937,915 | |
| Non-Operating Revenues (Expenses) | | | | | | |
| Interest/Investment Income and/or Gain | \$ 1,871,142 | \$ 1,445,065 | \$ 481,000 | \$ 1,406,014 | \$ 1,406,014 | |
| Interest/Investment (Expense) and/or (Loss) | (61,146,152) | (59,501,171) | (58,416,868) | (58,484,191) | (58,484,191) | |
| Gain or Loss on Sale of Capital Assets | 76,419 | 63,770 | 101,350 | 60,966 | 60,966 | |
| Total Non-Operating Revenues (Expenses) | \$ (59,198,591) | \$ (57,992,336) | \$ (57,834,518) | \$ (57,017,211) | \$ (57,017,211) | |
| Income Before Capital Contributions and Transfers | \$ (37,921,828) | \$ (30,736,332) | \$ (31,381,780) | \$ (38,079,296) | \$ (38,079,296) | |
| Capital Contributions - Grant, extraordinary items, etc. | \$ 16,028,713 | \$ 12,333,013 | \$ 8,442,038 | \$ 8,200,000 | \$ 8,200,000 | |
| Transfers-In/(Out) | - | - | - | - | - | |
| Change in Net Assets | \$ (21,893,115) | \$ (18,403,319) | \$ (22,939,742) | \$ (29,879,296) | \$ (29,879,296) | |
| Net Assets - Beginning Balance | 658,918,853 | 637,025,738 | 637,025,738 | 618,622,419 | 618,622,419 | |
| Net Assets - Ending Balance | \$ 637,025,738 | \$ 618,622,419 | \$ 614,085,996 | \$ 588,743,123 | \$ 588,743,123 | |
| Revenues Tie To | | | | | SCH 1, COL 5 | |
| Expenses Tie To | | | | | SCH 1, COL 7 | |
| Memo Only: | | | | | | |
| Improvements | 115,871,049 | 37,881,652 | 38,323,750 | 37,500,235 | 37,500,235 | |
| Equipment | 1,069,599 | 282,000 | 290,000 | 2,160,000 | 2,160,000 | |
| Total Capital | \$ 116,940,648 | \$ 38,163,652 | \$ 38,613,750 | \$ 39,660,235 | \$ 39,660,235 | |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

BU: 3400000 Airport Enterprise

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

FUNDED

Program No. and Title: 001 Sacramento International Airport System

| | | | | | | | | | | | |
|-------------|-------------|-----------|---|---|---|-------------|---|---|------------|-------|-----|
| 419,046,328 | 164,799,590 | 8,200,000 | 0 | 0 | 0 | 174,748,485 | 0 | 0 | 71,298,253 | 370.0 | 190 |
|-------------|-------------|-----------|---|---|---|-------------|---|---|------------|-------|-----|

Program Type: Self-Supporting
Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations
Strategic Objective: T -- Bolster safe and efficient movement of people and goods
Program Description: Developing, operating, and maintaining Airport System to provide the safe and efficient movement of people and goods.

Program No. and Title: 002 Executive Airport

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|-----------|---|---|----------|-----|---|
| 1,038,086 | 0 | 0 | 0 | 0 | 0 | 1,278,316 | 0 | 0 | -240,230 | 8.0 | 6 |
|-----------|---|---|---|---|---|-----------|---|---|----------|-----|---|

Program Type: Self-Supporting
Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations
Strategic Objective: T -- Bolster safe and efficient movement of people and goods
Program Description: Developing, operating, and maintaining general aviation airport

Program No. and Title: 003 Mather Airport

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|-----------|---|---|------------|-----|---|
| 2,302,157 | 0 | 0 | 0 | 0 | 0 | 3,609,832 | 0 | 0 | -1,307,675 | 8.0 | 8 |
|-----------|---|---|---|---|---|-----------|---|---|------------|-----|---|

Program Type: Self-Supporting
Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations
Strategic Objective: T -- Bolster safe and efficient movement of people and goods
Program Description: Developing, operating, and maintaining regional cargo airport

| | | | | | | | | | | | | |
|---------------|-------------|-------------|-----------|---|---|---|-------------|---|---|------------|-------|-----|
| FUNDED | 422,386,571 | 164,799,590 | 8,200,000 | 0 | 0 | 0 | 179,636,633 | 0 | 0 | 69,750,348 | 386.0 | 204 |
|---------------|-------------|-------------|-----------|---|---|---|-------------|---|---|------------|-------|-----|

BU: 3480000 Airport-Capital Outlay (Info Only)

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

FUNDED

Program No. and Title: 004 Capital Improvement Program

| | | | | | | | | | | | |
|------------|------------|---|---|---|---|---|---|---|----------|-----|---|
| 39,789,183 | 40,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -210,817 | 0.0 | 0 |
|------------|------------|---|---|---|---|---|---|---|----------|-----|---|

Program Type: Self-Supporting
Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations
Strategic Objective: T -- Bolster safe and efficient movement of people and goods
Program Description: Developed to meet the needs of expanding service

| | | | | | | | | | | | |
|---------------|------------|------------|---|---|---|---|---|---|----------|-----|---|
| FUNDED | 39,789,183 | 40,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | -210,817 | 0.0 | 0 |
|---------------|------------|------------|---|---|---|---|---|---|----------|-----|---|

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | | | Schedule 9 | |
|---|-------------------|--|--|----------------------|------------------------|--|
| | | Budget Unit | 5980000 - Appropriation For Contingency | | | |
| | | Function | APPROPRIATION FOR CONTINGENCY | | | |
| | | Activity | Appropriation for Contingency | | | |
| | | Fund | 001A - GENERAL | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Appropriation for Contingencies | \$ - | \$ - | 1,531,085 | \$ 1,800,000 | \$ 1,800,000 | |
| Total Expenditures/Appropriations | \$ - | \$ - | 1,531,085 | \$ 1,800,000 | \$ 1,800,000 | |
| Net Cost | \$ - | \$ - | 1,531,085 | \$ 1,800,000 | \$ 1,800,000 | |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

BU: 5980000 Appropriation for Contingency

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Carryover | Net Cost | Positions | Vehicles |
|-------------------------------|---|----------------|------------------|----------------|-------------|---------|------|----------------|-----------|-----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> | 001 General Fund Contingencies | | | | | | | | | | | |
| | 1,800,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,800,000 | 0.0 | 0 |
| <i>Program Type:</i> | Discretionary | | | | | | | | | | | |
| <i>Countywide Priority:</i> | 5 -- General Government | | | | | | | | | | | |
| <i>Strategic Objective:</i> | FO -- Financial Obligation | | | | | | | | | | | |
| <i>Program Description:</i> | The program provides for expenditure requirements that may be incurred during the year for which no specific appropriation has been made. | | | | | | | | | | | |
| FUNDED | | | | | | | | | | | | |
| | 1,800,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,800,000 | 0.0 | 0 |

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Operation of Internal Service Fund Fiscal Year 2013-14 | | | | Schedule 10 |
|---|---------------------------|--|----------------------------|------------------------------|--------------------------------|--------------------|
| | | Fund Title 060A - BOARD OF RETIREMENT | | | | |
| | | Service Activity Administration | | | | |
| | | Budget Unit 7860000 | | | | |
| Operating Detail | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Operating Revenues | | | | | | |
| Charges for Service | \$ - | \$ 6,371,778 | \$ 6,543,592 | \$ 6,400,066 | \$ 6,400,066 | |
| Total Operating Revenues | \$ - | \$ 6,371,778 | \$ 6,543,592 | \$ 6,400,066 | \$ 6,400,066 | |
| Operating Expenses | | | | | | |
| Salaries/Benefits | \$ 3,513,557 | \$ 3,741,622 | \$ 3,917,226 | \$ 3,797,114 | \$ 3,797,114 | |
| Services & Supplies | 2,376,756 | 2,181,383 | 2,177,593 | 2,222,224 | 2,222,224 | |
| Other Charges | 196,822 | 286,747 | 286,747 | 218,702 | 218,702 | |
| Depreciation | 15,953 | 37,026 | 37,026 | 37,026 | 37,026 | |
| Total Operating Expenses | \$ 6,103,088 | \$ 6,246,778 | \$ 6,418,592 | \$ 6,275,066 | \$ 6,275,066 | |
| Operating Income (Loss) | \$ (6,103,088) | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | |
| Non-Operating Revenues (Expenses) | | | | | | |
| Other Financing | \$ 921 | \$ - | \$ - | \$ - | \$ - | |
| Interest Income | (126,996) | - | - | - | - | |
| Contingencies | - | (125,000) | (125,000) | (125,000) | (125,000) | |
| Total Non-Operating Revenues (Expenses) | \$ (126,075) | \$ (125,000) | \$ (125,000) | \$ (125,000) | \$ (125,000) | |
| Income Before Capital Contributions and Transfers | \$ (6,229,163) | \$ - | \$ - | \$ - | \$ - | |
| Change In Net Assets | \$ (6,229,163) | \$ - | \$ - | \$ - | \$ - | |
| Net Assets - Beginning Balance | - | (6,229,163) | (6,229,163) | (6,229,163) | (6,229,163) | |
| Equity and Other Account Adjustments | - | - | - | - | - | |
| Net Assets - Ending Balance | \$ (6,229,163) | \$ (6,229,163) | \$ (6,229,163) | \$ (6,229,163) | \$ (6,229,163) | |
| Positions | 45.5 | 45.5 | 45.5 | 45.5 | 45.5 | |
| Revenues Tie To | | | | | SCH 1, COL 4 | |
| Expenses Tie To | | | | | SCH 1, COL 6 | |

PROGRAM DESCRIPTION:

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

- Is responsible for the administration and maintenance of the records of the System in accordance with the provisions of the 1937 Act and Retirement Board Bylaws.
- Sets policy for the investment of the assets of the System and monitors its investments.
- Appoints a Retirement Administrator who serves as Chief Executive Officer for the System, who is not subject to County Civil Service or merit system rules but serves at the will and pleasure of the Retirement Board.¹
- Annually adopts a budget covering the entire expense of administration of the System.
- The annual budget is included in the County budget as information only.

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

2013-14 PROGRAM INFORMATION

BU: 7860000 Board of Retirement (Info Only)

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Carryover | Net Cost | Positions | Vehicles |
|-------------------------------|--|----------------|------------------|----------------|-------------|---------|-----------|----------------|-----------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> | 001 Management of the Sacramento County Employees' Retirement System (SCERS) | | | | | | | | | | | |
| | 6,400,066 | 0 | 0 | 0 | 0 | 0 | 6,400,066 | 0 | 0 | 0 | 45.5 | 0 |
| <i>Program Type:</i> | Mandated | | | | | | | | | | | |
| <i>Countywide Priority:</i> | 5 -- General Government | | | | | | | | | | | |
| <i>Strategic Objective:</i> | FO -- Financial Obligation | | | | | | | | | | | |
| <i>Program Description:</i> | Pursuant to the provisions of the County Employees' Retirement Law of 1937, management of the Sacramento County Employees' Retirement System (System) is vested in the Board of Retirement which is responsible for the administration and maintenance of the records of the System in accordance with the 1937 Act and Retirement Board Bylaws. | | | | | | | | | | | |
| FUNDED | | | | | | | | | | | | |
| | 6,400,066 | 0 | 0 | 0 | 0 | 0 | 6,400,066 | 0 | 0 | 0 | 45.5 | 0 |

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|-------------------|----------------------|--------------------|----------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Prior Yr Carryover | \$ 9,956 | \$ 5,819 | \$ 5,819 | \$ - | - |
| Miscellaneous Revenues | 9,948 | 19,979 | 24,580 | 10,000 | 10,000 |
| Residual Equity Transfer In | 7,637 | 13,449 | 13,449 | 2,123 | 2,123 |
| Total Revenue | \$ 27,541 | \$ 39,247 | \$ 43,848 | \$ 12,123 | \$ 12,123 |
| Salaries & Benefits | \$ 250,562 | \$ 295,055 | \$ 241,580 | \$ 265,312 | \$ 265,312 |
| Services & Supplies | 43,666 | 55,316 | 60,118 | 49,321 | 49,321 |
| Other Charges | 479 | 2,866 | 2,866 | 2,865 | 2,865 |
| Intrafund Charges | 4,655 | 4,476 | 4,476 | 4,383 | 4,383 |
| Total Expenditures/Appropriations | \$ 299,362 | \$ 357,713 | \$ 309,040 | \$ 321,881 | \$ 321,881 |
| Net Cost | \$ 271,821 | \$ 318,466 | \$ 265,192 | \$ 309,758 | \$ 309,758 |
| Positions | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |

PROGRAM DESCRIPTION:

The Civil Service Commission is responsible for establishing rules and appeal procedures regarding the selection and classification of employees for Civil Service positions and for hearing appeals from releases from probation, disciplinary actions for unrepresented employees, examination disqualifications, and medical, drug, and psychological disqualifications. Commission staff is authorized to conduct investigations necessary for proper administration of its responsibilities and to make recommendations on matters under its jurisdiction. All costs other than "Other Professional Services" are functionalized as employee services. Other professional services are in a separate function because they can be specifically identified to departments.

2013-14 PROGRAM INFORMATION

BU: 4210000 Civil Service Commission

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

FUNDED

Program No. and Title: 001 Civil Service Commission

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|--------|---|---------|-----|---|
| 321,881 | 0 | 0 | 0 | 0 | 0 | 0 | 12,123 | 0 | 309,758 | 2.0 | 0 |
|---------|---|---|---|---|---|---|--------|---|---------|-----|---|

Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

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

| | | | | | | | | | | | |
|---------------|---------|---|---|---|---|---|--------|---|---------|-----|---|
| FUNDED | 321,881 | 0 | 0 | 0 | 0 | 0 | 12,123 | 0 | 309,758 | 2.0 | 0 |
|---------------|---------|---|---|---|---|---|--------|---|---------|-----|---|

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|---------------------|----------------------|---------------------|----------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Prior Yr Carryover | \$ 148,689 | \$ 89,906 | \$ 89,906 | \$ - | - |
| Licenses, Permits & Franchises | 31,327 | 33,198 | 36,000 | 31,000 | 31,000 |
| Intergovernmental Revenues | (918) | - | - | - | - |
| Charges for Services | 314,778 | 174,867 | 179,059 | 150,500 | 150,500 |
| Miscellaneous Revenues | 181,601 | 133,800 | 140,000 | 127,350 | 127,350 |
| Residual Equity Transfer In | 5,939 | 14,373 | 6,037 | 815 | 815 |
| Total Revenue | \$ 681,416 | \$ 446,144 | \$ 451,002 | \$ 309,665 | \$ 309,665 |
| Salaries & Benefits | \$ 1,021,863 | \$ 1,002,013 | \$ 1,026,800 | \$ 1,045,767 | \$ 1,028,767 |
| Services & Supplies | 294,572 | 291,455 | 324,371 | 284,353 | 284,353 |
| Intrafund Charges | 22,525 | 17,497 | 17,497 | 26,598 | 26,598 |
| Intrafund Reimb | (3,247) | (1,896) | (3,000) | (1,800) | (1,800) |
| Total Expenditures/Appropriations | \$ 1,335,713 | \$ 1,309,069 | \$ 1,365,668 | \$ 1,354,918 | \$ 1,337,918 |
| Net Cost | \$ 654,297 | \$ 862,925 | \$ 914,666 | \$ 1,045,253 | \$ 1,028,253 |
| Positions | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 |

PROGRAM DESCRIPTION:

As of Fiscal Year 2013-14 the Clerk of the Board has been moved to Internal Services.

INFORMATION ONLY

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

Budget Unit **4660000 - Contribution To Human Rights/Fair
Housing Comm**

Function **PUBLIC PROTECTION**

Activity **Other Protection**

Fund **001A - GENERAL**

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|-------------------|----------------------|--------------------|----------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Other Charges | \$ 61,267 | \$ 61,267 | \$ 61,267 | \$ 61,267 | \$ 61,267 |
| Total Expenditures/Appropriations | \$ 61,267 | \$ 61,267 | \$ 61,267 | \$ 61,267 | \$ 61,267 |
| Net Cost | \$ 61,267 | \$ 61,267 | \$ 61,267 | \$ 61,267 | \$ 61,267 |

PROGRAM DESCRIPTION:

Under a Joint Powers Agreement (JPA), provides funding to staff the following programs for residents of the Unincorporated Area:

- Housing Counseling
- Mediations
- Investigation of housing discrimination complaints
- Repartee (off-hour answering services)
- Affiliate and Community Meetings
- Education and Outreach
- Material Distribution, including our Fair Housing Handbook.

2013-14 PROGRAM INFORMATION

BU: 4660000 Contribution to Human Rights/Fair Housing Commission

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

FUNDED

Program No. and Title: 001 County Share of Fixed Operating Cost

| | | | | | | | | | | | |
|--------|---|---|---|---|---|---|---|---|--------|-----|---|
| 49,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,000 | 0.0 | 0 |
|--------|---|---|---|---|---|---|---|---|--------|-----|---|

Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Under a Joint Powers Agreement provides funding to staff the following programs for residents in the Unincorporated Area: Housing counseling, mediations, investigation of housing discrimination complaints, affiliate and community meetings, education and outreach, and materials distribution including the Fair Housing Handbook.

Program No. and Title: 002 County Tenant/Landlord Hotline, E&O, Admin Service Level

| | | | | | | | | | | | |
|--------|---|---|---|---|---|---|---|---|--------|-----|---|
| 12,267 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,267 | 0.0 | 0 |
|--------|---|---|---|---|---|---|---|---|--------|-----|---|

Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Under a Joint Powers Agreement provides funding to staff the following programs for residents in the Unincorporated Area: Housing counseling, mediations, investigation of housing discrimination complaints, affiliate and community meetings, education and outreach, and materials distribution including the Fair Housing Handbook.

| | | | | | | | | | | | |
|---------------|--------|---|---|---|---|---|---|---|--------|-----|---|
| FUNDED | 61,267 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61,267 | 0.0 | 0 |
|---------------|--------|---|---|---|---|---|---|---|--------|-----|---|

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

Budget Unit **5920000 - Contribution To LAFCO**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|-------------------|----------------------|--------------------|----------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Prior Yr Carryover | \$ 228,833 | \$ - | \$ - | \$ - | - |
| Total Revenue | \$ 228,833 | \$ - | \$ - | \$ - | - |
| Other Charges | \$ 457,666 | \$ 228,833 | \$ 228,833 | \$ 228,833 | \$ 228,833 |
| Total Expenditures/Appropriations | \$ 457,666 | \$ 228,833 | \$ 228,833 | \$ 228,833 | \$ 228,833 |
| Net Cost | \$ 228,833 | \$ 228,833 | \$ 228,833 | \$ 228,833 | \$ 228,833 |

PROGRAM DESCRIPTION:

- The independent Local Agency Formation Commission (LAFCo) reviews and approves, modifies and approves - with or without terms and conditions; or denies proposals for:
 - Incorporation of cities.
 - Annexation, detachment, or reorganization of territory to a city or a special district.
 - Consolidation, merger, and formation or reorganization of special districts which impact the provision of public services within the County.
- Promotes the logical and reasonable development of local governmental agencies to provide for the present and future needs of the County and its communities.
- Adopts and amends Spheres of Influence (SOI), which are defined as plans for the probable ultimate physical boundaries and service area of a local governmental agency for each independent special district and city within the County.
- Protects prime agricultural farmland and open space from urban development where appropriate.
- This budget unit accounts for the County's annual LAFCo assessment.
- LAFCo is funded by application fees and an equal contribution of one-third each from County, Cities and Special Districts.

2013-14 PROGRAM INFORMATION

BU: 5920000 Contribution to LAFCO

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

FUNDED

Program No. and Title: 001 Administration of LAFCO

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---|---|---------|-----|---|
| 228,833 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 228,833 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---|---|---------|-----|---|

Program Type: Mandated
 Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations
 Strategic Objective: FO -- Financial Obligation
 Program Description: This has been a State mandated program since 1963. Every County is required to have a Local Agency Formation Commission.

| | | | | | | | | | | | |
|---------------|---------|---|---|---|---|---|---|---|---------|-----|---|
| FUNDED | 228,833 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 228,833 | 0.0 | 0 |
|---------------|---------|---|---|---|---|---|---|---|---------|-----|---|

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|---------------------|----------------------|---------------------|----------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Prior Yr Carryover | \$ 83,210 | \$ 159,224 | \$ 159,224 | \$ - | - |
| Intergovernmental Revenues | (98) | - | - | - | - |
| Charges for Services | 4,065,368 | 3,836,129 | 4,021,277 | 3,881,000 | 3,881,000 |
| Miscellaneous Revenues | 21,195 | 2,000 | 25,000 | 18,024 | 62,152 |
| Residual Equity Transfer In | 19,937 | 17,357 | 17,357 | 3,397 | 3,397 |
| Total Revenue | \$ 4,189,612 | \$ 4,014,710 | \$ 4,222,858 | \$ 3,902,421 | \$ 3,946,549 |
| Salaries & Benefits | \$ 12,595,669 | \$ 12,483,512 | \$ 12,875,527 | \$ 13,487,612 | \$ 13,174,433 |
| Services & Supplies | 1,618,710 | 1,716,918 | 1,982,305 | 1,926,753 | 1,926,753 |
| Equipment | 9,024 | - | - | - | - |
| Interfund Reimb | - | (300,000) | (300,000) | (300,000) | (300,000) |
| Intrafund Charges | 136,194 | 140,952 | 140,952 | 133,452 | 133,452 |
| Intrafund Reimb | (8,688,760) | (8,501,018) | (8,908,384) | (9,267,077) | (9,267,077) |
| Total Expenditures/Appropriations | \$ 5,670,837 | \$ 5,540,364 | \$ 5,790,400 | \$ 5,980,740 | \$ 5,667,561 |
| Net Cost | \$ 1,481,225 | \$ 1,525,654 | \$ 1,567,542 | \$ 2,078,319 | \$ 1,721,012 |
| Positions | 77.0 | 77.0 | 77.0 | 77.0 | 77.0 |

PROGRAM DESCRIPTION:

- Acts as general legal counsel to the County, its officers, and related constituent local governmental entities and other, independent local agencies.
- Provides counsel and prepares the legal instruments by which the County transacts business, including ordinances, resolutions, and contracts.
- Prosecutes major caseloads of conservatorships and probate, labor relations, grievance arbitration and related litigation, personnel discipline, zoning, building, and other code enforcement.
- Defends litigation brought against actions of the Board of Supervisors including, but not limited to, actions related to the County's budget, programs and County land use regulations.

PROGRAM DESCRIPTION (CONT.):

- Provides significant training to County officers and employees in ethics, contracts, and the Public Records Act.
- The services of this Office continue to be incorporated into a number of countywide committees and task forces including the Executive Technology Committee, the Debt Utilization Advisory Committee, E-Government, Health Insurance Portability and Accountability Act (HIPAA) Steering Committee, and the Nuisance Response Cabinet.

2013-14 PROGRAM INFORMATION

BU: 4810000 County Counsel

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

FUNDED

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

| | | | | | | | | | | | |
|------------|-----------|---|---|---|---|---|-----------|---|-----------|------|---|
| 15,234,638 | 9,567,077 | 0 | 0 | 0 | 0 | 0 | 3,946,549 | 0 | 1,721,012 | 77.0 | 1 |
|------------|-----------|---|---|---|---|---|-----------|---|-----------|------|---|

Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

Program Description: Delivery of legal services to the County

FUNDED

| | | | | | | | | | | | |
|------------|-----------|---|---|---|---|---|-----------|---|-----------|------|---|
| 15,234,638 | 9,567,077 | 0 | 0 | 0 | 0 | 0 | 3,946,549 | 0 | 1,721,012 | 77.0 | 1 |
|------------|-----------|---|---|---|---|---|-----------|---|-----------|------|---|

UNFUNDED

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---------|---|---------|-----|---|
| 313,179 | 0 | 0 | 0 | 0 | 0 | 0 | -44,128 | 0 | 357,307 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---------|---|---------|-----|---|

Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

Program Description: Delivery of legal services to the County

UNFUNDED

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---------|---|---------|-----|---|
| 313,179 | 0 | 0 | 0 | 0 | 0 | 0 | -44,128 | 0 | 357,307 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---------|---|---------|-----|---|

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|---------------------|----------------------|--------------------|----------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Prior Yr Carryover | \$ 13,890 | \$ 5,705 | \$ 5,705 | \$ - | \$ - |
| Charges for Services | 315,248 | - | - | - | - |
| Residual Equity Transfer In | - | 361 | 361 | 253 | 253 |
| Total Revenue | \$ 329,138 | \$ 6,066 | \$ 6,066 | \$ 253 | \$ 253 |
| Salaries & Benefits | \$ 1,244,140 | \$ 790,347 | \$ 797,387 | \$ 814,912 | \$ 814,912 |
| Services & Supplies | 95,846 | 76,234 | 82,129 | 85,948 | 85,948 |
| Other Charges | 957 | 5,760 | 5,907 | 5,761 | 5,761 |
| Intrafund Charges | 6,406 | 54,550 | 54,877 | 57,088 | 57,088 |
| Total Expenditures/Appropriations | \$ 1,347,349 | \$ 926,891 | \$ 940,300 | \$ 963,709 | \$ 963,709 |
| Net Cost | \$ 1,018,211 | \$ 920,825 | \$ 934,234 | \$ 963,456 | \$ 963,456 |
| Positions | 6.0 | 3.0 | 3.0 | 3.0 | 3.0 |

PROGRAM DESCRIPTION:

The County Executive is responsible to the Board of Supervisors for planning, organizing, directing, controlling, and coordinating virtually all county activities. These responsibilities include serving in an advisory capacity to the Board of Supervisors with respect to the functions of joint powers authorities, officials and boards not under the direct jurisdiction or control of the County Executive. The functions and activities of the County Executive are mandated by the County Charter. The County Executive's Office (CEO) budget unit also includes the Assistant County Executive Officer and support staff.

2013-14 PROGRAM INFORMATION

BU: 5910000 County Executive

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

FUNDED

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|-----|---|---------|-----|---|
| 963,709 | 0 | 0 | 0 | 0 | 0 | 0 | 253 | 0 | 963,456 | 3.0 | 0 |
|---------|---|---|---|---|---|---|-----|---|---------|-----|---|

Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

Program Description: County Executive and related direct staff support

| | | | | | | | | | | | |
|---------------|---------|---|---|---|---|---|-----|---|---------|-----|---|
| FUNDED | 963,709 | 0 | 0 | 0 | 0 | 0 | 253 | 0 | 963,456 | 3.0 | 0 |
|---------------|---------|---|---|---|---|---|-----|---|---------|-----|---|

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|---------------------|----------------------|---------------------|----------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Prior Yr Carryover | \$ 60,028 | \$ 153,402 | \$ 153,402 | \$ - | - |
| Licenses, Permits & Franchises | 18,400 | - | - | - | - |
| Intergovernmental Revenues | - | - | - | 100,000 | 100,000 |
| Charges for Services | 1,828,782 | 2,256,735 | 2,394,285 | 2,395,501 | 2,395,501 |
| Miscellaneous Revenues | 15 | 4,096 | 8,853 | 6,346 | 6,346 |
| Residual Equity Transfer In | 19,808 | 15,257 | 15,257 | 3,640 | 3,640 |
| Total Revenue | \$ 1,927,033 | \$ 2,429,490 | \$ 2,571,797 | \$ 2,505,487 | \$ 2,505,487 |
| Salaries & Benefits | \$ 3,855,408 | \$ 4,057,110 | \$ 4,780,443 | \$ 4,687,449 | \$ 4,687,449 |
| Services & Supplies | 683,055 | 839,643 | 885,182 | 1,005,482 | 1,005,482 |
| Other Charges | - | 6,048 | 5,905 | - | - |
| Interfund Reimb | (43,573) | - | - | - | - |
| Intrafund Charges | 3,015,459 | 3,083,584 | 3,792,660 | 3,724,946 | 3,724,946 |
| Intrafund Reimb | (5,739,428) | (5,549,893) | (6,892,393) | (6,912,390) | (6,912,390) |
| Total Expenditures/Appropriations | \$ 1,770,921 | \$ 2,436,492 | \$ 2,571,797 | \$ 2,505,487 | \$ 2,505,487 |
| Net Cost | \$ (156,112) | \$ 7,002 | \$ - | \$ - | \$ - |
| Positions | 26.4 | 29.6 | 29.4 | 30.0 | 30.0 |

PROGRAM DESCRIPTION:

The County Executive Cabinet is responsible to the County Executive for: program oversight; monitoring and reporting of major systems indicators; coordinated policy development and implementation; analysis of proposed legislation and state/federal initiatives; development of agency-related legislative platforms; analysis of agency-related departmental budgets; and coordination with elected officials. The County Executive Cabinet consists of the Office of Financial Management, the County's Communications and Media Office, and the following agencies' Chief Deputy County Executive and their respective support staff: Countywide Services, Internal Services, and Municipal Services. The assignment of departments within each agency, and the functions and activities of the agencies are enacted by county ordinance.

2013-14 PROGRAM INFORMATION

BU: 5730000 County Executive Cabinet

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

FUNDED

Program No. and Title: 001 Countywide Administration and Budget - Countywide Services

| | | | | | | | | | | | |
|-----------|-----------|---|---|---|---|---|--------|---|---|-----|---|
| 1,916,309 | 1,862,880 | 0 | 0 | 0 | 0 | 0 | 53,429 | 0 | 0 | 1.0 | 0 |
|-----------|-----------|---|---|---|---|---|--------|---|---|-----|---|

Program Type: Discretionary
Countywide Priority: 5 -- General Government
Strategic Objective: IS -- Internal Support
Program Description: Agency leadership includes program/policy/budget/community relations and accountability to the citizens of the county.

Program No. and Title: 002 Countywide Administration and Budget - Internal Services

| | | | | | | | | | | | |
|---------|---------|---|---|---|---|---|---------|---|---|-----|---|
| 820,615 | 335,524 | 0 | 0 | 0 | 0 | 0 | 485,091 | 0 | 0 | 1.0 | 0 |
|---------|---------|---|---|---|---|---|---------|---|---|-----|---|

Program Type: Discretionary
Countywide Priority: 5 -- General Government
Strategic Objective: IS -- Internal Support
Program Description: Agency leadership includes program/policy/budget/community relations and accountability to the citizens of the county.

Program No. and Title: 003 Countywide Administration and Budget - Municipal Services

| | | | | | | | | | | | |
|---------|--------|---|---|---|---|---|---------|---|---|-----|---|
| 909,026 | 82,788 | 0 | 0 | 0 | 0 | 0 | 826,238 | 0 | 0 | 1.0 | 0 |
|---------|--------|---|---|---|---|---|---------|---|---|-----|---|

Program Type: Discretionary
Countywide Priority: 5 -- General Government
Strategic Objective: IS -- Internal Support
Program Description: Agency leadership includes program/policy/budget/community relations and accountability to the citizens of the county.

Program No. and Title: 004 Debt Management

| | | | | | | | | | | | |
|---------|---------|---|---|---|---|---|---------|---|---|-----|---|
| 222,791 | 111,396 | 0 | 0 | 0 | 0 | 0 | 111,395 | 0 | 0 | 1.0 | 0 |
|---------|---------|---|---|---|---|---|---------|---|---|-----|---|

Program Type: Mandated
Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations
Strategic Objective: IS -- Internal Support
Program Description: Capital and cash-flow borrowing, covenant compliance

Program No. and Title: 005 Communication and Media

| | | | | | | | | | | | |
|-----------|---------|---|---|---|---|---|---------|---|---|-----|---|
| 1,030,401 | 742,859 | 0 | 0 | 0 | 0 | 0 | 287,542 | 0 | 0 | 6.0 | 0 |
|-----------|---------|---|---|---|---|---|---------|---|---|-----|---|

Program Type: Discretionary
Countywide Priority: 5 -- General Government
Strategic Objective: IS -- Internal Support
Program Description: Centralized public info to media/public of countywide info

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Carryover | Net Cost | Positions | Vehicles |
|--|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|-----------|----------|-----------|----------|
| Program No. and Title: 006 LAFCo Staff Support | | | | | | | | | | | | |
| | 317,796 | 0 | 0 | 0 | 0 | 0 | 0 | 317,796 | 0 | 0 | 2.0 | 0 |
| <i>Program Type:</i> Mandated | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations | | | | | | | | | | | | |
| <i>Strategic Objective:</i> EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability | | | | | | | | | | | | |
| <i>Program Description:</i> Provides staff support to LAFCo | | | | | | | | | | | | |
| <hr/> | | | | | | | | | | | | |
| Program No. and Title: 007 Countywide Administration and Budget | | | | | | | | | | | | |
| | 4,200,939 | 3,776,943 | 0 | 0 | 100,000 | 0 | 0 | 323,996 | 0 | 0 | 18.0 | 0 |
| <i>Program Type:</i> Self-Supporting | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 5 -- General Government | | | | | | | | | | | | |
| <i>Strategic Objective:</i> IS -- Internal Support | | | | | | | | | | | | |
| <i>Program Description:</i> Provides countywide central budget review, budget recommendations on programs/policies, and agenda oversight. | | | | | | | | | | | | |
| <hr/> | | | | | | | | | | | | |
| FUNDED | 9,417,877 | 6,912,390 | 0 | 0 | 100,000 | 0 | 0 | 2,405,487 | 0 | 0 | 30.0 | 0 |

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|---------------------|----------------------|---------------------|----------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 413,073 | \$ 186,320 | \$ 186,320 | \$ 202,176 | \$ 202,176 |
| Revenue from Use Of Money & Property | 3,441 | 2,000 | 5,000 | 2,736 | 2,736 |
| Miscellaneous Revenues | 850,537 | 877,269 | 873,794 | 899,266 | 899,266 |
| Residual Equity Transfer In | 15,549 | 12,818 | 12,818 | 2,248 | 2,248 |
| Total Revenue | \$ 1,282,600 | \$ 1,078,407 | \$ 1,077,932 | \$ 1,106,426 | \$ 1,106,426 |
| Reserve Provision | \$ 200,000 | \$ - | \$ - | \$ - | - |
| Services & Supplies | 751,809 | 876,231 | 1,054,486 | 1,081,426 | 1,081,426 |
| Other Charges | 144,472 | - | 23,446 | 25,000 | 25,000 |
| Total Expenditures/Appropriations | \$ 1,096,281 | \$ 876,231 | \$ 1,077,932 | \$ 1,106,426 | \$ 1,106,426 |
| Net Cost | \$ (186,319) | \$ (202,176) | \$ - | \$ - | - |

PROGRAM DESCRIPTION:

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

- The Sacramento Public Library Authority (SPLA) provides all public library services in Sacramento County, except the City of Folsom. The County and City of Sacramento established the SPLA as a Joint Powers Authority (JPA) in 1993. The governing board is a 15 member body consisting of five members of the County Board of Supervisors, five members of the Sacramento City Council, two members from Elk Grove, one member each representing the cities of Citrus Heights and Rancho Cordova, with the remaining member shared by the cities of Galt and Isleton. SPLA funding is provided primarily by a dedicated property tax source and other revenue sources received directly by the SPLA.
- This County Library Budget provides funding for capital maintenance, capital repairs, preventative maintenance, property insurance and related costs at the nine SPLA branches owned by the County of Sacramento. (These costs at the other 19 SPLA branches are supported by separate SPLA funding sources).

PROGRAM DESCRIPTION (CONT.):

- SPLA provides public library services to all citizens of the County. A broad range of services includes: books, ebooks, DVDs, reference and information services, inter-branch and inter-library loans, early literacy and adult literacy programs and services, and special programming for children, teens, and adults. All library branches provide public access to computers and the Internet, including wireless Internet service. Materials in the collection are available in a number of languages and in several different media such as print and electronic. Eighteen locations provide community rooms for use by non-profit groups. The catalog is available 24 hours a day via the Internet at www.saclibrary.org. Reservation and renewal of materials, and sign ups for programs and community rooms can be done on-line.
- As a benefit to SPLA and the community, the Sacramento Public Library Foundation and the Friends of the Sacramento Public Library provide additional funding for various pre-approved programs, projects and materials.
- Under terms of the JPA, funding for construction and maintenance of the county facilities is the responsibility of the County of Sacramento. Capital funding collected through developer fees are accumulated in separate county funds and are only available for construction and renovation of Library facilities and cannot be used for operations.

2013-14 PROGRAM INFORMATION

BU: 6310000 County Library

Appropriations Reimbursements Federal Revenues State Revenues Realignment Pro 172 Fees Other Revenues Carryover Net Cost Positions Vehicles

FUNDED

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

1,106,426 0 0 0 0 0 0 904,250 202,176 0 0.0 0

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

Strategic Objective: FO -- Financial Obligation

Program Description: The Sacramento Public Library Authority (SPLA) provides public library services to all citizens of the County. This Program, the County Library Budget Unit, provides funding for capital maintenance, capital repairs, preventative maintenance, property insurance, and related costs at the nine SPLA branches owned by the County of Sacramento. (These costs at the other nineteen SPLA branches are supported by separate SPLA funding sources.) All community members and many community groups rely on SPLA Library resources. Students from grade school to college use library resources for research, homework, and a quiet place to study. Teens and children use the Library as a safe public space for after school time for reading, programs, homework assistance, or being with their friends. Families use the Library's many programs for reading with their children and promoting literacy. Many people rely on libraries for access to public computers and job search resources, including updating resumes, taking classes to improve computer skills, and applying for jobs online through the Library's network. Many business people use the Library's extensive wireless network system to access e-mail and conduct business while away from home.

| | | | | | | | | | | | |
|---------------|-----------|---|---|---|---|---|---------|---------|---|-----|---|
| FUNDED | 1,106,426 | 0 | 0 | 0 | 0 | 0 | 904,250 | 202,176 | 0 | 0.0 | 0 |
|---------------|-----------|---|---|---|---|---|---------|---------|---|-----|---|

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|--------------------|----------------------|--------------------|----------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Reserve Release | \$ 19,132 | \$ - | \$ - | \$ - | - |
| Prior Yr Carryover | 5,748 | 49,354 | 49,354 | - | - |
| Intergovernmental Revenues | 21,000 | 67,250 | - | - | - |
| Residual Equity Transfer In | 199 | 171 | 171 | 45 | 45 |
| Total Revenue | \$ 46,079 | \$ 116,775 | \$ 49,525 | \$ 45 | \$ 45 |
| Salaries & Benefits | \$ 168,473 | \$ 187,623 | \$ 182,368 | \$ 186,769 | \$ 186,769 |
| Services & Supplies | 33,292 | 51,531 | 68,288 | 28,179 | 28,179 |
| Interfund Charges | 3,562 | 5,424 | 5,424 | 5,427 | 5,427 |
| Intrafund Charges | 1,661 | 1,802 | 1,802 | 1,734 | 1,734 |
| Intrafund Reimb | (208,357) | (143,357) | (208,357) | (208,357) | (208,357) |
| Total Expenditures/Appropriations | \$ (1,369) | \$ 103,023 | \$ 49,525 | \$ 13,752 | \$ 13,752 |
| Net Cost | \$ (47,448) | \$ (13,752) | \$ - | \$ 13,707 | \$ 13,707 |
| Positions | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |

PROGRAM DESCRIPTION:

- The Criminal Justice Cabinet brings together the various institutions of the Sacramento County justice system. The Cabinet is committed to providing the coordinated leadership necessary to establish cohesive public policies that are based on research, evaluation and monitoring of policy decisions and programs. The Cabinet is committed to innovative corrections programs for adult and juvenile offenders. Through a coordinated planning effort, the Cabinet reviews, evaluates and makes policy recommendations on vital criminal justice system issues.
- With the Governor’s passing of public safety realignment legislation in the Fiscal Year 2011-12 budget, Cabinet members now participate, along with members from community based organizations, education, workforce development and the public on the Community Corrections Partnership committee. The Community Corrections Partnership (CCP) is implementing new programs and services to serve this new population of offenders and the members are committed to ensuring that funds used are consistent with the approved Realignment Plan.

2013-14 PROGRAM INFORMATION

BU: 5750000 Criminal Justice Cabinet

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

FUNDED

Program No. and Title: **001 Criminal Justice Cabinet**

| | | | | | | | | | | | |
|---------|---------|---|---|---|---|---|----|---|--------|-----|---|
| 222,109 | 208,357 | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 13,707 | 1.0 | 0 |
|---------|---------|---|---|---|---|---|----|---|--------|-----|---|

Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

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

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

| | | | | | | | | | | | |
|---------------|---------|---------|---|---|---|---|----|---|--------|-----|---|
| FUNDED | 222,109 | 208,357 | 0 | 0 | 0 | 0 | 45 | 0 | 13,707 | 1.0 | 0 |
|---------------|---------|---------|---|---|---|---|----|---|--------|-----|---|

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

Budget Unit **5720000 - Community Development**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|---------------------|----------------------|---------------------|----------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Prior Yr Carryover | \$ 319,279 | \$ 466,443 | \$ 466,443 | \$ - | - |
| Licenses, Permits & Franchises | 16,502 | 108,400 | 556,434 | 1,493,118 | 1,493,118 |
| Fines, Forfeitures & Penalties | - | - | - | 1,026,635 | 1,026,635 |
| Intergovernmental Revenues | 115,623 | 740,750 | 103,368 | 580,000 | 580,000 |
| Charges for Services | 4,940,530 | 4,443,351 | 5,467,518 | 25,171,440 | 25,171,440 |
| Miscellaneous Revenues | 847,814 | 1,805,068 | 1,861,310 | 2,191,018 | 2,191,018 |
| Residual Equity Transfer In | 26,645 | 44,407 | 38,214 | 12,059 | 12,059 |
| Total Revenue | \$ 6,266,393 | \$ 7,608,419 | \$ 8,493,287 | \$ 30,474,270 | \$ 30,474,270 |
| Salaries & Benefits | \$ 6,151,427 | \$ 6,473,330 | \$ 7,253,714 | \$ 22,363,888 | \$ 21,846,540 |
| Services & Supplies | 1,841,352 | 3,417,870 | 2,870,222 | 9,360,993 | 9,210,692 |
| Other Charges | 32,442 | 78,040 | 93,040 | 451,634 | 451,634 |
| Interfund Reimb | (745,971) | (429,000) | (429,000) | (1,030,000) | (1,030,000) |
| Intrafund Charges | 339,136 | 549,810 | 549,810 | 3,660,061 | 3,660,061 |
| Intrafund Reimb | (580,831) | (813,099) | (813,099) | (2,786,213) | (2,786,213) |
| Total Expenditures/Appropriations | \$ 7,037,555 | \$ 9,276,951 | \$ 9,524,687 | \$ 32,020,363 | \$ 31,352,714 |
| Net Cost | \$ 771,162 | \$ 1,668,532 | \$ 1,031,400 | \$ 1,546,093 | \$ 878,444 |
| Positions | 57.7 | 55.7 | 54.6 | 184.8 | 178.8 |

PROGRAM DESCRIPTION:

As of Fiscal Year 2013-14, Community Development has been moved to Municipal Services.

INFORMATION ONLY

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|------------------------|------------------------|----------------------|----------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 11,977,114 | \$ 13,799,800 | \$ 13,799,800 | \$ 11,155,939 | \$ 11,155,939 |
| Reserve Release | 2,300,000 | 178,710 | 178,710 | 636,394 | 636,394 |
| Licenses, Permits & Franchises | - | 58,260 | 73,106 | 43,245 | 43,245 |
| Revenue from Use Of Money & Property | 3,923,847 | 3,591,196 | 3,386,051 | 3,648,072 | 3,648,072 |
| Intergovernmental Revenues | 7,161,098 | 13,231,899 | 20,061,835 | 24,950,537 | 24,950,537 |
| Charges for Services | 10,489 | 43,062 | - | 297 | 297 |
| Miscellaneous Revenues | 7,097,126 | 6,111,838 | 6,930,148 | 6,445,074 | 6,445,074 |
| Other Financing Sources | 82,695 | 102,419 | 103,846 | 97,500 | 97,500 |
| Residual Equity Transfer In | 7,528 | 7,295 | - | 1,387 | 1,387 |
| Total Revenue | \$ 32,559,897 | \$ 37,124,479 | \$ 44,533,496 | \$ 46,978,445 | \$ 46,978,445 |
| Reserve Provision | \$ 1,664,380 | \$ 1,250,000 | \$ 1,250,000 | \$ 1,350,000 | \$ 1,350,000 |
| Salaries & Benefits | 1,944,602 | 1,950,202 | 2,082,536 | 2,133,812 | 2,133,812 |
| Services & Supplies | 16,330,980 | 23,192,361 | 39,139,485 | 42,276,106 | 42,276,106 |
| Other Charges | 125,405 | 99,177 | 2,121,475 | 1,308,527 | 1,308,527 |
| Equipment | 23,570 | 18,620 | 30,000 | - | - |
| Interfund Reimb | (90,000) | (90,000) | (90,000) | (90,000) | (90,000) |
| Intrafund Charges | 5,020,304 | 4,547,232 | 6,838,966 | 5,850,424 | 5,850,424 |
| Intrafund Reimb | (5,020,303) | (4,547,232) | (6,838,966) | (5,850,424) | (5,850,424) |
| Total Expenditures/Appropriations | \$ 19,998,938 | \$ 26,420,360 | \$ 44,533,496 | \$ 46,978,445 | \$ 46,978,445 |
| Net Cost | \$ (12,560,959) | \$ (10,704,119) | - \$ | - \$ | - |
| Positions | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 |

PROGRAM DESCRIPTION:

- The Office of Economic Development and Marketing oversees and is responsible for economic development matters within the County including, but not limited to, economic development issues in the following areas: the operation of the County's Business Environmental Resource Center, activities related to the redevelopment of the former McClellan and Mather air force bases, and marketing efforts of the County.

PROGRAM DESCRIPTION (CONT.):

- The Office is responsible for administering Sacramento County's economic development and job creation and retention programs. These programs focus on business development, retention and attraction; and attraction of key sales, property, transient occupancy and utility user tax revenue generators. The Office is also actively engaged with revitalization of various commercial corridors in the County; working with other organizations in the promotion of sports, tourism and the arts; and providing support to the Assistant County Executive in negotiations with cities, special districts, and others on matters associated with the Local Agency Formation Commission.
- General economic development activities promote a sustainable community and have resulted in increased General Fund revenues, including sales and property tax from projects within the major commercial corridors, as well as job growth.

2013-14 PROGRAM INFORMATION

BU: 3870000 Economic Development

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

FUNDED

Program No. and Title: 001 General Economic Development

| | | | | | | | | | | | |
|---------|---------|---|---|---|---|---|---------|---|---|-----|---|
| 982,037 | 781,734 | 0 | 0 | 0 | 0 | 0 | 200,303 | 0 | 0 | 4.0 | 0 |
|---------|---------|---|---|---|---|---|---------|---|---|-----|---|

Program Type: Self-Supporting

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This program engages in general economic development and job creation and retention programs including: business development, retention and attraction; attraction of key sales, property, transient occupancy and utility users tax revenue generators; involvement with regional and local partnerships and programs; promotion of sports, tourism, and the arts; and commercial corridor revitalization. These activities promote a sustainable community and have resulted in increased General Fund revenues and job growth. This program provides support to the Assistant County Executive in negotiations with cities, special districts, and others on matters associated with the Local Agency Formation Commission. Due to extraordinary issues with the economy and the County’s budget, the program has aggregated non-General Fund financing sources to maintain ongoing core program services in Fiscal Year 2013-14. This approach was taken in the four prior fiscal years and will be taken in Fiscal Year 2013-14 to allow the annual General Fund transfer to be used to meet other critical county needs in Fiscal Year 2013-14.

Program No. and Title: 002 McClellan

| | | | | | | | | | | | |
|------------|---------|------------|--------|---|---|---|-----------|-----------|---|-----|---|
| 39,888,109 | 855,235 | 24,940,537 | 10,000 | 0 | 0 | 0 | 9,023,518 | 5,058,819 | 0 | 2.0 | 1 |
|------------|---------|------------|--------|---|---|---|-----------|-----------|---|-----|---|

Program Type: Self-Supporting

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Economic redevelopment of the former McClellan Air Force Base to promote employment and self-sufficiency through the job market. Achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self funded with grants, revenues derived from the McClellan Airfield and proceeds generated from sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased General Fund revenues and job growth.

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

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---------|---------|---|-----|---|
| 1,428,673 | 0 | 0 | 0 | 0 | 0 | 0 | 636,456 | 792,217 | 0 | 4.0 | 0 |
|-----------|---|---|---|---|---|---|---------|---------|---|-----|---|

Program Type: Self-Supporting

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This program is a one-stop, non-regulatory Permit Assistance Center to help Sacramento County businesses understand and comply with federal, state, and local environmental and non-environmental regulations. Economic growth and sustainability is facilitated through assistance with permitting and regulations. Enterprise cost sharing agreements are the primary sources of funding for this program. Activities in this program have promoted a sustainable community and resulted in tax revenues and increased job growth.

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Carryover | Net Cost | Positions | Vehicles |
|--|---|----------------|------------------|----------------|-------------|---------|------|----------------|------------|----------|-----------|----------|
| Program No. and Title: 004 Mather | | | | | | | | | | | | |
| | 7,887,070 | 1,644,295 | 0 | 0 | 0 | 0 | 0 | 946,245 | 5,296,530 | 0 | 3.0 | 0 |
| Program Type: | Self-Supporting | | | | | | | | | | | |
| Countywide Priority: | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| Strategic Objective: | EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability | | | | | | | | | | | |
| Program Description: | Economic redevelopment of the former Mather Air Force Base to promote employment and self-sufficiency through the job market. Achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self funded with proceeds generated from sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased revenues and job growth. | | | | | | | | | | | |
| <hr/> | | | | | | | | | | | | |
| Program No. and Title: 005 Administration | | | | | | | | | | | | |
| | 2,732,980 | 2,659,160 | 0 | 0 | 0 | 0 | 0 | 65,447 | 8,373 | 0 | 3.0 | 1 |
| Program Type: | Self-Supporting | | | | | | | | | | | |
| Countywide Priority: | 4 -- Sustainable and Livable Communities | | | | | | | | | | | |
| Strategic Objective: | EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability | | | | | | | | | | | |
| Program Description: | Administration and personnel resources directly engaged in program implementation. This program is primarily funded with reimbursements from the above programs and funds personnel salary and benefit costs, administration costs, and County allocated costs. | | | | | | | | | | | |
| <hr/> | | | | | | | | | | | | |
| FUNDED | 52,918,869 | 5,940,424 | 24,940,537 | 10,000 | 0 | 0 | 0 | 10,871,969 | 11,155,939 | 0 | 16.0 | 2 |

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|---------------------|----------------------|---------------------|----------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Prior Yr Carryover | \$ 28,568 | \$ 145,343 | \$ 145,343 | \$ - | \$ - |
| Intergovernmental Revenues | 4,360,862 | 1,849,061 | 7,177,627 | 2,087,055 | 2,087,055 |
| Miscellaneous Revenues | 160,174 | 211,891 | 209,513 | 218,412 | 218,412 |
| Residual Equity Transfer In | 12,996 | 22,896 | 22,896 | 3,698 | 3,698 |
| Total Revenue | \$ 4,562,600 | \$ 2,229,191 | \$ 7,555,379 | \$ 2,309,165 | \$ 2,309,165 |
| Reserve Provision | \$ 28,568 | \$ 145,343 | \$ 145,343 | \$ 13,343 | \$ 13,343 |
| Salaries & Benefits | 662,463 | 656,420 | 673,603 | 712,286 | 712,286 |
| Services & Supplies | 985,525 | 855,589 | 1,989,929 | 1,059,545 | 1,059,545 |
| Other Charges | 1,120,097 | 546,998 | 1,083,133 | 608,867 | 608,867 |
| Equipment | 12,303 | - | - | - | - |
| Interfund Charges | 164,358 | - | - | - | - |
| Intrafund Charges | 2,473,802 | 699,539 | 5,545,969 | 848,286 | 848,286 |
| Intrafund Reimb | (746,934) | (479,126) | (1,672,975) | (715,785) | (715,785) |
| Total Expenditures/Appropriations | \$ 4,700,182 | \$ 2,424,763 | \$ 7,765,002 | \$ 2,526,542 | \$ 2,526,542 |
| Net Cost | \$ 137,582 | \$ 195,572 | \$ 209,623 | \$ 217,377 | \$ 217,377 |
| Positions | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 |

PROGRAM DESCRIPTION:

Responsible for planning, coordinating, and implementing emergency/disaster plans for Sacramento County, and responsible for operational area coordination and administration/oversight of Homeland Security Grants.

2013-14 PROGRAM INFORMATION

BU: 7090000 Emergency Operations

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

FUNDED

Program No. and Title: 001 Emergency Operations Office

| | | | | | | | | | | | | |
|-----------|---------|---------|---|---|---|---|---|---------|---|---------|-----|---|
| 1,108,421 | 106,948 | 434,986 | 0 | 0 | 0 | 0 | 0 | 389,110 | 0 | 177,377 | 5.4 | 4 |
|-----------|---------|---------|---|---|---|---|---|---------|---|---------|-----|---|

Program Type: Mandated
Countywide Priority: 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations
Strategic Objective: PS2 -- Keep the community safe from environmental hazards and natural disasters
Program Description: Develop and maintain Sacramento County's Emergency Operations Plan, annexes to the plan and supporting communications plan, and coordinate the plan and all emergency management issues with the County's emergency response organization and other local, state and federal agencies. Plan, prepare, train and exercise to ensure the readiness of the County's emergency response organization. Provide operational area coordination for cities and special districts. Act as the conduit between local government and the state emergencies services organization for the coordination of resources, information and priorities during disasters.

Program No. and Title: 002 EOC Maintenance

| | | | | | | | | | | | | |
|--------|---|---|---|---|---|---|---|--------|---|--------|-----|---|
| 80,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,000 | 0 | 40,000 | 0.0 | 0 |
|--------|---|---|---|---|---|---|---|--------|---|--------|-----|---|

Program Type: Mandated
Countywide Priority: 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations
Strategic Objective: PS2 -- Keep the community safe from environmental hazards and natural disasters
Program Description: To provide and maintain a functional emergency operations center for Sacramento County and the Operational Area as a suitable location for emergency management during disasters, coordination of alert and warning, public information, management of critical resources, situational awareness for establishing priorities for management of the emergency, coordination among responding jurisdictions, agencies and levels of government to protect people, property and the environment, and coordination of recovery from the disaster.

Program No. and Title: 003 Emergency Operations Grant Projects

| | | | | | | | | | | | | |
|---------|---------|---|---|---|---|---|---|---|---|---|-----|---|
| 608,837 | 608,837 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0 | 0 |
|---------|---------|---|---|---|---|---|---|---|---|---|-----|---|

Program Type: Mandated
Countywide Priority: 5 -- General Government
Strategic Objective: PS2 -- Keep the community safe from environmental hazards and natural disasters
Program Description: Homeland Security grant funded projects to enhance emergency management capabilities in Sacramento County in the areas of planning, communication, equipment acquisition, training and exercises for County staff and other operational area partners focusing on projects with regional benefits.

Program No. and Title: 004 Homeland Security Grant Administration

| | | | | | | | | | | | | |
|-----------|---|-----------|---|---|---|---|---|---|---|---|-----|---|
| 1,445,069 | 0 | 1,445,069 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.6 | 0 |
|-----------|---|-----------|---|---|---|---|---|---|---|---|-----|---|

Program Type: Mandated
Countywide Priority: 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations
Strategic Objective: PS2 -- Keep the community safe from environmental hazards and natural disasters
Program Description: Obtain, administer and disperse Homeland Security grants on behalf of the operational area.

| | | | | | | | | | | | | |
|---------------|-----------|---------|-----------|---|---|---|---|---------|---|---------|-----|---|
| FUNDED | 3,242,327 | 715,785 | 1,880,055 | 0 | 0 | 0 | 0 | 429,110 | 0 | 217,377 | 6.0 | 4 |
|---------------|-----------|---------|-----------|---|---|---|---|---------|---|---------|-----|---|

SCHEDULE:

| State Controller Schedule | | County of Sacramento | | | | Schedule 15 |
|--|---------------------------|--|----------------------------|------------------------------|--------------------------------|--------------------|
| County Budget Act January 2010 | | Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | |
| 3070000 - Antelope Public Facilities Financing Plan 101A - ANTELOPE PUBLIC FACILITIES FINANCING | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 2,874,396 | \$ 2,659,454 | \$ 2,659,454 | \$ 1,786,802 | \$ | 1,786,802 |
| Revenue from Use Of Money & Property | 8,388 | 4,950 | 10,000 | 10,000 | | 10,000 |
| Charges for Services | 10,525 | 1,821 | - | 40,000 | | 40,000 |
| Miscellaneous Revenues | 84 | - | - | - | | - |
| Total Revenue | \$ 2,893,393 | \$ 2,666,225 | \$ 2,669,454 | \$ 1,836,802 | \$ | 1,836,802 |
| Services & Supplies | \$ 233,940 | \$ 879,422 | \$ 1,811,398 | \$ 976,518 | \$ | 976,518 |
| Other Charges | - | - | 858,056 | 860,284 | | 860,284 |
| Total Financing Uses | \$ 233,940 | \$ 879,422 | \$ 2,669,454 | \$ 1,836,802 | \$ | 1,836,802 |
| Total Expenditures/Appropriations | \$ 233,940 | \$ 879,422 | \$ 2,669,454 | \$ 1,836,802 | \$ | 1,836,802 |
| Net Cost | \$ (2,659,453) | \$ (1,786,803) | \$ - | \$ - | \$ | - |

PROGRAM DESCRIPTION:

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

FINANCING DISTRICTS - ANTELOPE PUBLIC FACILITIES FINANCING PLAN 3070000

2013-14 PROGRAM INFORMATION

BU: 3070000 Antelope Public Facilities Financing Plan

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

FUNDED

Program No. and Title: 001 Antelope PFFP Drainage Facilities

| | | | | | | | | | | | | |
|--------|---|---|---|---|---|---|---|---|--------|---|-----|---|
| 32,402 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32,402 | 0 | 0.0 | 0 |
|--------|---|---|---|---|---|---|---|---|--------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

Program No. and Title: 002 Antelope PFFP Roadway Facilities

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|--------|--------|-----------|---|-----|---|
| 1,427,385 | 0 | 0 | 0 | 0 | 0 | 40,000 | 10,000 | 1,377,385 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|--------|--------|-----------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---|---------|---|-----|---|
| 101,679 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 101,679 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---|---------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---|---------|---|-----|---|
| 275,336 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 275,336 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---|---------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|--------|--------|-----------|---|-----|---|
| 1,836,802 | 0 | 0 | 0 | 0 | 0 | 40,000 | 10,000 | 1,786,802 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|--------|--------|-----------|---|-----|---|

SCHEDULE:

| State Controller Schedule | | County of Sacramento | | | | Schedule 15 |
|--|---------------------------|--|----------------------------|------------------------------|--------------------------------|--------------------|
| County Budget Act January 2010 | | Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | |
| 3081000 - Bradshaw/US 50 Financing District | | | | | | |
| 115A - BRADSHAW/US 50 FINANCING DISTRICT | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 170,900 | \$ 140,910 | \$ 140,910 | \$ 112,760 | \$ 112,760 | |
| Revenue from Use Of Money & Property | 613 | 350 | 1,000 | 1,000 | 1,000 | |
| Total Revenue | \$ 171,513 | \$ 141,260 | \$ 141,910 | \$ 113,760 | \$ 113,760 | |
| Services & Supplies | \$ 30,603 | \$ 28,500 | \$ 141,910 | \$ 113,760 | \$ 113,760 | |
| Total Financing Uses | \$ 30,603 | \$ 28,500 | \$ 141,910 | \$ 113,760 | \$ 113,760 | |
| Total Expenditures/Appropriations | \$ 30,603 | \$ 28,500 | \$ 141,910 | \$ 113,760 | \$ 113,760 | |
| Net Cost | \$ (140,910) | \$ (112,760) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

BU: 3081000 Bradshaw US 50 Capital Project

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

FUNDED

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|-------|---------|---|-----|---|
| 113,760 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 112,760 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|-------|---------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

| | | | | | | | | | | | |
|---------------|---------|---|---|---|---|---|-------|---------|---|-----|---|
| FUNDED | 113,760 | 0 | 0 | 0 | 0 | 0 | 1,000 | 112,760 | 0 | 0.0 | 0 |
|---------------|---------|---|---|---|---|---|-------|---------|---|-----|---|

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 2857000 - CSA No. 10 257A - CSA NO. 10 |
|---|--|---|---|---|---|---|
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 19,545 | \$ 16,525 | \$ 15,171 | \$ 16,386 | \$ 16,386 | |
| Reserve Release | - | 11,000 | 11,000 | - | - | |
| Revenue from Use Of Money & Property | 275 | 200 | 500 | - | - | |
| Total Revenue | \$ 19,820 | \$ 27,725 | \$ 26,671 | \$ 16,386 | \$ 16,386 | |
| Services & Supplies | \$ 8,308 | \$ 11,339 | \$ 26,671 | \$ 16,386 | \$ 16,386 | |
| Total Financing Uses | \$ 8,308 | \$ 11,339 | \$ 26,671 | \$ 16,386 | \$ 16,386 | |
| Total Expenditures/Appropriations | \$ 8,308 | \$ 11,339 | \$ 26,671 | \$ 16,386 | \$ 16,386 | |
| Net Cost | \$ (11,512) | \$ (16,386) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

BU: 2857000 County Service Area No. 10

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

FUNDED

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

| | | | | | | | | | | | |
|--------|---|---|---|---|---|---|---|--------|---|-----|---|
| 16,386 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,386 | 0 | 0.0 | 0 |
|--------|---|---|---|---|---|---|---|--------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

| | | | | | | | | | | | |
|---------------|--------|---|---|---|---|---|---|--------|---|-----|---|
| FUNDED | 16,386 | 0 | 0 | 0 | 0 | 0 | 0 | 16,386 | 0 | 0.0 | 0 |
|---------------|--------|---|---|---|---|---|---|--------|---|-----|---|

SCHEDULE:

| State Controller Schedule | | County of Sacramento | | | | Schedule 15 |
|--|---------------------------|--|----------------------------|------------------------------|--------------------------------|--------------------|
| County Budget Act January 2010 | | Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | |
| | | 1182880 - Florin Road Capital Project | | | | |
| | | 118A - FLORIN ROAD CAPITAL PROJECT | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 423,321 | \$ 420,502 | \$ 420,502 | \$ 417,629 | \$ 417,629 | |
| Revenue from Use Of Money & Property | 1,646 | 1,000 | 1,000 | 1,000 | 1,000 | |
| Total Revenue | \$ 424,967 | \$ 421,502 | \$ 421,502 | \$ 418,629 | \$ 418,629 | |
| Services & Supplies | \$ 4,465 | \$ 3,773 | \$ 420,502 | \$ 417,629 | \$ 417,629 | |
| Other Charges | - | 100 | 1,000 | 1,000 | 1,000 | |
| Total Financing Uses | \$ 4,465 | \$ 3,873 | \$ 421,502 | \$ 418,629 | \$ 418,629 | |
| Total Expenditures/Appropriations | \$ 4,465 | \$ 3,873 | \$ 421,502 | \$ 418,629 | \$ 418,629 | |
| Net Cost | \$ (420,502) | \$ (417,629) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

BU: 1182880 Florin Road PBID Capital Project TR

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

FUNDED

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|-------|---------|---|-----|---|
| 418,629 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 417,629 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|-------|---------|---|-----|---|

Program Type: Mandated
Countywide Priority: 4 -- Sustainable and Livable Communities
Strategic Objective: EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability
Program Description: This program provides funding for enhancements in the Florin Road PBID.

| | | | | | | | | | | | |
|---------------|---------|---|---|---|---|---|-------|---------|---|-----|---|
| FUNDED | 418,629 | 0 | 0 | 0 | 0 | 0 | 1,000 | 417,629 | 0 | 0.0 | 0 |
|---------------|---------|---|---|---|---|---|-------|---------|---|-----|---|

SCHEDULE:

| State Controller Schedule | County of Sacramento | | | | Schedule 15 |
|--|--|------------------------------|----------------------------|------------------------------|--------------------------------|
| County Budget Act January 2010 | Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | |
| | 1182881 - Fulton Avenue Capital Project 118B - FULTON AVENUE CAPITAL PROJECT | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 31,897 | \$ 27,558 | \$ 27,558 | \$ 23,760 | \$ 23,760 |
| Revenue from Use Of Money & Property | 116 | 75 | - | - | - |
| Total Revenue | \$ 32,013 | \$ 27,633 | \$ 27,558 | \$ 23,760 | \$ 23,760 |
| Services & Supplies | \$ 4,454 | \$ 3,773 | \$ 27,058 | \$ 23,260 | \$ 23,260 |
| Other Charges | - | 100 | 500 | 500 | 500 |
| Total Financing Uses | \$ 4,454 | \$ 3,873 | \$ 27,558 | \$ 23,760 | \$ 23,760 |
| Total Expenditures/Appropriations | \$ 4,454 | \$ 3,873 | \$ 27,558 | \$ 23,760 | \$ 23,760 |
| Net Cost | \$ (27,559) | \$ (23,760) | \$ - | \$ - | \$ - |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

BU: 1182881 Fulton Avenue PBID Capital Project TR

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

FUNDED

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

| | | | | | | | | | | | |
|--------|---|---|---|---|---|---|---|--------|---|-----|---|
| 23,760 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,760 | 0 | 0.0 | 0 |
|--------|---|---|---|---|---|---|---|--------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

| | | | | | | | | | | | |
|---------------|--------|---|---|---|---|---|---|--------|---|-----|---|
| FUNDED | 23,760 | 0 | 0 | 0 | 0 | 0 | 0 | 23,760 | 0 | 0.0 | 0 |
|---------------|--------|---|---|---|---|---|---|--------|---|-----|---|

SCHEDULE:

| State Controller Schedule | | County of Sacramento | | | | Schedule 15 |
|---|---------------------------|--|----------------------------|------------------------------|--------------------------------|--------------------|
| County Budget Act January 2010 | | Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | |
| 3090000 - Laguna Community Facility District 107A - LAGUNA COMMUNITY FACILITY DISTRICT | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 1,260,912 | \$ 1,228,907 | \$ 1,228,907 | \$ 1,196,807 | \$ 1,196,807 | |
| Revenue from Use Of Money & Property | 4,862 | 3,000 | 5,000 | 5,000 | 5,000 | |
| Total Revenue | \$ 1,265,774 | \$ 1,231,907 | \$ 1,233,907 | \$ 1,201,807 | \$ 1,201,807 | |
| Services & Supplies | \$ 36,867 | \$ 35,100 | \$ 533,907 | \$ 501,807 | \$ 501,807 | |
| Other Charges | - | - | 700,000 | 700,000 | 700,000 | |
| Total Financing Uses | \$ 36,867 | \$ 35,100 | \$ 1,233,907 | \$ 1,201,807 | \$ 1,201,807 | |
| Total Expenditures/Appropriations | \$ 36,867 | \$ 35,100 | \$ 1,233,907 | \$ 1,201,807 | \$ 1,201,807 | |
| Net Cost | \$ (1,228,907) | \$ (1,196,807) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

BU: 3090000 Laguna Community Facilities District

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

FUNDED

Program No. and Title: **001 Laguna CFD**

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|-------|-----------|---|-----|---|
| 1,201,807 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 | 1,196,807 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|---|-------|-----------|---|-----|---|

Program Type: Mandated
Countywide Priority: 4 -- Sustainable and Livable Communities
Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities
Program Description: This program provides necessary infrastructure for area urbanization which includes providing for construction of a major freeway interchange, public transit and fire protection facilities within the district.

| | | | | | | | | | | | |
|---------------|-----------|---|---|---|---|---|-------|-----------|---|-----|---|
| FUNDED | 1,201,807 | 0 | 0 | 0 | 0 | 0 | 5,000 | 1,196,807 | 0 | 0.0 | 0 |
|---------------|-----------|---|---|---|---|---|-------|-----------|---|-----|---|

SCHEDULE:

| State Controller Schedule | County of Sacramento | | | | Schedule 15 |
|--|--|------------------------------|----------------------------|------------------------------|--------------------------------|
| County Budget Act January 2010 | Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | |
| | 2870000 - Laguna Crk/Elliott Rch CFD No. 1 105A - LAGUNA CRK/ELLIOTT RCH CFD 1 | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 2,584,628 | \$ 2,312,990 | \$ 2,312,990 | \$ 2,857,900 | \$ 2,857,900 |
| Revenue from Use Of Money & Property | 919 | 4,500 | 35,000 | 20,000 | 20,000 |
| Miscellaneous Revenues | 231,024 | 887,163 | 525,000 | 460,000 | 460,000 |
| Total Revenue | \$ 2,816,571 | \$ 3,204,653 | \$ 2,872,990 | \$ 3,337,900 | \$ 3,337,900 |
| Reserve Provision | \$ 10,000 | \$ - | \$ - | \$ 5,000 | \$ 5,000 |
| Services & Supplies | 443,582 | 346,753 | 1,654,915 | 1,214,900 | 1,214,900 |
| Other Charges | 50,000 | - | 1,218,075 | 2,118,000 | 2,118,000 |
| Total Financing Uses | \$ 503,582 | \$ 346,753 | \$ 2,872,990 | \$ 3,337,900 | \$ 3,337,900 |
| Total Expenditures/Appropriations | \$ 503,582 | \$ 346,753 | \$ 2,872,990 | \$ 3,337,900 | \$ 3,337,900 |
| Net Cost | \$ (2,312,989) | \$ (2,857,900) | \$ - | \$ - | \$ - |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

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

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

FUNDED

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

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---------|-----------|---|-----|---|
| 1,815,370 | 0 | 0 | 0 | 0 | 0 | 0 | 250,000 | 1,565,370 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|---|---------|-----------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

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

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---------|-----------|---|-----|---|
| 1,522,530 | 0 | 0 | 0 | 0 | 0 | 0 | 230,000 | 1,292,530 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|---|---------|-----------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---------|-----------|---|-----|---|
| 3,337,900 | 0 | 0 | 0 | 0 | 0 | 0 | 480,000 | 2,857,900 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|---|---------|-----------|---|-----|---|

SCHEDULE:

| State Controller Schedule | | County of Sacramento | | | | Schedule 15 |
|--|---------------------------|--|----------------------------|------------------------------|--------------------------------|--------------------|
| County Budget Act January 2010 | | Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | |
| 1300000 - Laguna Stonelake CFD | | | | | | |
| 130A - LAGUNA STONELAKE CFD-BOND PROCEEDS | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 96,228 | \$ 101,168 | \$ 99,990 | \$ 140,612 | \$ 140,612 | |
| Revenue from Use Of Money & Property | 406 | 500 | 2,500 | 1,000 | 1,000 | |
| Miscellaneous Revenues | 159,899 | 165,000 | 130,000 | 130,000 | 130,000 | |
| Total Revenue | \$ 256,533 | \$ 266,668 | \$ 232,490 | \$ 271,612 | \$ 271,612 | |
| Services & Supplies | \$ 155,364 | \$ 125,556 | \$ 228,490 | \$ 267,612 | \$ 267,612 | |
| Other Charges | - | 500 | 4,000 | 4,000 | 4,000 | |
| Total Financing Uses | \$ 155,364 | \$ 126,056 | \$ 232,490 | \$ 271,612 | \$ 271,612 | |
| Total Expenditures/Appropriations | \$ 155,364 | \$ 126,056 | \$ 232,490 | \$ 271,612 | \$ 271,612 | |
| Net Cost | \$ (101,169) | \$ (140,612) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

BU: 1300000 Laguna Stonelake CFD

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

FUNDED

Program No. and Title: **001** Laguna Stonelake CFD

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|
| 271,612 | 0 | 0 | 0 | 0 | 0 | 0 | 131,000 | 140,612 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

| | | | | | | | | | | | |
|---------------|---------|---|---|---|---|---|---------|---------|---|-----|---|
| FUNDED | 271,612 | 0 | 0 | 0 | 0 | 0 | 131,000 | 140,612 | 0 | 0.0 | 0 |
|---------------|---------|---|---|---|---|---|---------|---------|---|-----|---|

SCHEDULE:

| State Controller Schedule | | County of Sacramento | | | | Schedule 15 |
|--|---------------------------|--|----------------------------|------------------------------|--------------------------------|--------------------|
| County Budget Act January 2010 | | Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | |
| | | 1320000 - Mather Landscape Maint CFD | | | | |
| | | 132A - MATHER LANDSCAPE MAINT CFD | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 293,024 | \$ 379,895 | \$ 379,895 | \$ 456,919 | \$ 456,919 | |
| Revenue from Use Of Money & Property | 1,804 | 1,500 | 1,000 | 1,500 | 1,500 | |
| Charges for Services | 158,445 | 157,290 | 157,290 | 157,290 | 157,290 | |
| Total Revenue | \$ 453,273 | \$ 538,685 | \$ 538,185 | \$ 615,709 | \$ 615,709 | |
| Services & Supplies | \$ 18,466 | \$ 15,000 | \$ 469,760 | \$ 95,310 | \$ 95,310 | |
| Other Charges | 609 | 341 | 2,000 | 2,000 | 2,000 | |
| Interfund Charges | 54,303 | 66,425 | 66,425 | 518,399 | 518,399 | |
| Total Financing Uses | \$ 73,378 | \$ 81,766 | \$ 538,185 | \$ 615,709 | \$ 615,709 | |
| Total Expenditures/Appropriations | \$ 73,378 | \$ 81,766 | \$ 538,185 | \$ 615,709 | \$ 615,709 | |
| Net Cost | \$ (379,895) | \$ (456,919) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

BU: 1320000 Mather Landscape Maint CFD

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

FUNDED

Program No. and Title: **001 Mather Landscape Maintenance CFD**

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|
| 615,709 | 0 | 0 | 0 | 0 | 0 | 0 | 158,790 | 456,919 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|

Program Type: Mandated
 Countywide Priority: 4 -- Sustainable and Livable Communities
 Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities
 Program Description: This district provides funding for landscape maintenance within the Mather Field Redevelopment Area

| | | | | | | | | | | | |
|---------------|---------|---|---|---|---|---|---------|---------|---|-----|---|
| FUNDED | 615,709 | 0 | 0 | 0 | 0 | 0 | 158,790 | 456,919 | 0 | 0.0 | 0 |
|---------------|---------|---|---|---|---|---|---------|---------|---|-----|---|

SCHEDULE:

| State Controller Schedule | | County of Sacramento | | | | Schedule 15 |
|--|---------------------------|--|----------------------------|------------------------------|--------------------------------|---|
| County Budget Act January 2010 | | Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | |
| | | | | | | 1360000 - Mather PFFP 136A - MATHER PFFP |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 1,223,322 | \$ 2,378,982 | \$ 2,377,612 | \$ 1,975,555 | \$ 1,975,555 | |
| Revenue from Use Of Money & Property | 5,688 | 50 | 2,500 | 5,000 | 5,000 | |
| Charges for Services | 1,219,902 | - | 515,000 | 515,000 | 515,000 | |
| Total Revenue | \$ 2,448,912 | \$ 2,379,032 | \$ 2,895,112 | \$ 2,495,555 | \$ 2,495,555 | |
| Services & Supplies | \$ 70,816 | \$ 409,027 | \$ 2,795,112 | \$ 2,395,555 | \$ 2,395,555 | |
| Other Charges | - | - | 100,000 | 100,000 | 100,000 | |
| Total Financing Uses | \$ 70,816 | \$ 409,027 | \$ 2,895,112 | \$ 2,495,555 | \$ 2,495,555 | |
| Total Expenditures/Appropriations | \$ 70,816 | \$ 409,027 | \$ 2,895,112 | \$ 2,495,555 | \$ 2,495,555 | |
| Net Cost | \$ (2,378,096) | \$ (1,970,005) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

BU: 1360000 Mather Public Facilities Financing Plan

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

FUNDED

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

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---------|-------|-----------|---|-----|---|
| 2,495,555 | 0 | 0 | 0 | 0 | 0 | 515,000 | 5,000 | 1,975,555 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|---------|-------|-----------|---|-----|---|

Program Type: Mandated
Countywide Priority: 4 -- Sustainable and Livable Communities
Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities
Program Description: This district provides public roadway infrastructure necessary for the Mather area to develop, including infrastructure design, construction cost sharing, reimbursements and other related tasks.

| | | | | | | | | | | | |
|---------------|-----------|---|---|---|---|---------|-------|-----------|---|-----|---|
| FUNDED | 2,495,555 | 0 | 0 | 0 | 0 | 515,000 | 5,000 | 1,975,555 | 0 | 0.0 | 0 |
|---------------|-----------|---|---|---|---|---------|-------|-----------|---|-----|---|

FINANCING DISTRICTS - McCLELLAN PARK CFD No. 2004-1 140000

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|--|--|----------------------|--------------------|----------------------|------------------------|
| | 1400000 - McClellan CFD 2004-1 140A - MCCLELLAN CFD 2004-1 | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 1,153,895 | \$ 146,766 | \$ 146,766 | \$ 155,133 | \$ 155,133 |
| Revenue from Use Of Money & Property | 114 | 1,150 | 2,000 | 1,000 | 1,000 |
| Miscellaneous Revenues | 9,007,912 | 100,000 | 170,000 | 200,000 | 200,000 |
| Total Revenue | \$ 10,161,921 | \$ 247,916 | \$ 318,766 | \$ 356,133 | \$ 356,133 |
| Services & Supplies | \$ 387,718 | \$ 92,283 | \$ 261,813 | \$ 299,133 | \$ 299,133 |
| Other Charges | 9,627,438 | 500 | 56,953 | 57,000 | 57,000 |
| Total Financing Uses | \$ 10,015,156 | \$ 92,783 | \$ 318,766 | \$ 356,133 | \$ 356,133 |
| Total Expenditures/Appropriations | \$ 10,015,156 | \$ 92,783 | \$ 318,766 | \$ 356,133 | \$ 356,133 |
| Net Cost | \$ (146,765) | \$ (155,133) | \$ - | \$ - | \$ - |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

BU: 1400000 McClellan Park CFD No. 2004-1

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

FUNDED

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|
| 356,133 | 0 | 0 | 0 | 0 | 0 | 0 | 201,000 | 155,133 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|

Program Type: Mandated
Countywide Priority: 4 -- Sustainable and Livable Communities
Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities
Program Description: This district provides for the repair, replacement, or improvement of certain infrastructure within the district. This includes storm drainage, sanitary sewer, roadway and landscaping improvements.

| | | | | | | | | | | | |
|---------------|---------|---|---|---|---|---|---------|---------|---|-----|---|
| FUNDED | 356,133 | 0 | 0 | 0 | 0 | 0 | 201,000 | 155,133 | 0 | 0.0 | 0 |
|---------------|---------|---|---|---|---|---|---------|---------|---|-----|---|

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|---|-----------------------|--|---------------------|----------------------|------------------------|-------------|
| 1390000 - Metro Air Park 2001 CFD 2000-1 139A - METRO AIR PARK 2001 CFD 2000-1 | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 8,833,597 | \$ 6,495,496 | \$ 6,150,808 | \$ 5,887,517 | \$ 5,887,517 | |
| Revenue from Use Of Money & Property | 2,708 | 6,500 | 11,500 | 6,500 | 6,500 | |
| Miscellaneous Revenues | (1,515,944) | 305,000 | 300,000 | 300,000 | 300,000 | |
| Total Revenue | \$ 7,320,361 | \$ 6,806,996 | \$ 6,462,308 | \$ 6,194,017 | \$ 6,194,017 | |
| Services & Supplies | \$ 461,024 | \$ 319,479 | \$ 1,899,327 | \$ 2,736,036 | \$ 2,736,036 | |
| Other Charges | 864,806 | 600,000 | 4,562,981 | 3,457,981 | 3,457,981 | |
| Total Financing Uses | \$ 1,325,830 | \$ 919,479 | \$ 6,462,308 | \$ 6,194,017 | \$ 6,194,017 | |
| Total Expenditures/Appropriations | \$ 1,325,830 | \$ 919,479 | \$ 6,462,308 | \$ 6,194,017 | \$ 6,194,017 | |
| Net Cost | \$ (5,994,531) | \$ (5,887,517) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

- Metro Air Park 2001 Community Facilities District No. 2000-1 (District) is located within Sacramento County, bounded by Interstate 5 on the south, Powerline Road on the west, Elverta Road on the north, and Lone Tree Road on the east. The District project consists of a high-quality, multiuse, commercial and industrial business park proposed for development on a 1,892 acre area immediately east of and adjacent to the Sacramento International Airport.
- The District land uses planned include light manufacturing, airport related distribution, high technology/research and development, corporate and professional office, support retail and services, hotel, 18-hole golf course with clubhouse, driving range and ancillary structure, and other open space areas.
- The District financing provides for the infrastructure including roadway, freeway, drainage, sewer and water facilities primarily financed through the issuance of Mello-Roos special tax bonds. The debt service on these bonds is paid with a voter-approved annual special tax levy within the District boundaries subject to the maximum authorized tax rates. The entire bond proceeds received are deposited with the Department of Finance and are drawn upon as infrastructure construction progresses.

2013-14 PROGRAM INFORMATION

BU: 1390000 Metro Air Park 2001 CFD No. 2000-1

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Carryover | Net Cost | Positions | Vehicles |
|---|----------------|----------------|------------------|----------------|-------------|---------|------|----------------|-----------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title: 001 Metro Air Park 2001 CFD No. 2000-1</i> | | | | | | | | | | | | |
| | 6,194,017 | 0 | 0 | 0 | 0 | 0 | 0 | 306,500 | 5,887,517 | 0 | 0.0 | 0 |
| <i>Program Type:</i> Mandated | | | | | | | | | | | | |
| <i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities | | | | | | | | | | | | |
| <i>Strategic Objective:</i> C1 -- Develop and sustain livable and attractive neighborhoods and communities | | | | | | | | | | | | |
| <i>Program Description:</i> This district provides public infrastructure and facilities within the Metro Air Park Community Facilities District | | | | | | | | | | | | |
| FUNDED | 6,194,017 | 0 | 0 | 0 | 0 | 0 | 0 | 306,500 | 5,887,517 | 0 | 0.0 | 0 |

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|---|--|---|---|---|---|--------------------|
| 1420000 - Metro Air Park Service Tax 142A - METRO AIR PARK SERVICE TAX | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 644,127 | \$ 645,341 | \$ 645,341 | \$ 640,451 | \$ 640,451 | |
| Revenue from Use Of Money & Property | 2,553 | 1,650 | 2,000 | - | - | |
| Charges for Services | 92,663 | 110,000 | 110,000 | 110,000 | 110,000 | |
| Total Revenue | \$ 739,343 | \$ 756,991 | \$ 757,341 | \$ 750,451 | \$ 750,451 | |
| Services & Supplies | \$ 42,006 | \$ 36,500 | \$ 675,341 | \$ 668,451 | \$ 668,451 | |
| Other Charges | 68 | 40 | 2,000 | 2,000 | 2,000 | |
| Interfund Charges | 51,928 | 80,000 | 80,000 | 80,000 | 80,000 | |
| Total Financing Uses | \$ 94,002 | \$ 116,540 | \$ 757,341 | \$ 750,451 | \$ 750,451 | |
| Total Expenditures/Appropriations | \$ 94,002 | \$ 116,540 | \$ 757,341 | \$ 750,451 | \$ 750,451 | |
| Net Cost | \$ (645,341) | \$ (640,451) | - \$ | - \$ | - | |

PROGRAM DESCRIPTION:

- Metro Air Park Service Tax is levied within the area of Sacramento County that is bounded by Interstate 5 on the south, Powerline Road on the west, Elverta Road on the north, and Lone Tree Road on the east. This Service Tax was implemented to provide a needed revenue source for authorized services which include roadway median landscape maintenance and drainage maintenance associated with groundwater infiltration into the drainage detention basins within the Metro Air Park Community Facilities District (CFD) boundaries.
- This service tax appears as direct levies on all property tax bills within the boundaries of Metro Air Park, except those exempt by statute.

2013-14 PROGRAM INFORMATION

BU: 1420000 Metro Air Park Service Tax

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

FUNDED

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

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|
| 750,451 | 0 | 0 | 0 | 0 | 0 | 0 | 110,000 | 640,451 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|---------|---------|---|-----|---|

Program Type: Mandated
Countywide Priority: 4 -- Sustainable and Livable Communities
Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities
Program Description: This district was implemented to provide a needed revenue source for authorized services which include roadway median landscape maintenance and drainage maintenance associated with groundwater infiltration into the drainage detention basins within the Met

| | | | | | | | | | | | |
|---------------|---------|---|---|---|---|---|---------|---------|---|-----|---|
| FUNDED | 750,451 | 0 | 0 | 0 | 0 | 0 | 110,000 | 640,451 | 0 | 0.0 | 0 |
|---------------|---------|---|---|---|---|---|---------|---------|---|-----|---|

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|--|-----------------------|--|---------------------|----------------------|------------------------|-------------|
| 1430000 - North Vineyard Station Specific Plan 143A - NVSSP-ROADWAY | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 676,227 | \$ 1,137,219 | \$ 1,137,219 | \$ 1,473,028 | \$ 1,473,028 | |
| Revenue from Use Of Money & Property | 4,069 | 4,000 | 5,000 | 4,000 | 4,000 | |
| Charges for Services | 482,602 | 705,000 | 3,275,000 | 1,250,000 | 1,250,000 | |
| Total Revenue | \$ 1,162,898 | \$ 1,846,219 | \$ 4,417,219 | \$ 2,727,028 | \$ 2,727,028 | |
| Services & Supplies | \$ 25,679 | \$ 33,191 | \$ 323,438 | \$ 651,247 | \$ 651,247 | |
| Other Charges | - | 2,160,000 | 4,093,781 | 2,075,781 | 2,075,781 | |
| Interfund Reimb | - | (1,820,000) | - | - | - | |
| Total Financing Uses | \$ 25,679 | \$ 373,191 | \$ 4,417,219 | \$ 2,727,028 | \$ 2,727,028 | |
| Total Expenditures/Appropriations | \$ 25,679 | \$ 373,191 | \$ 4,417,219 | \$ 2,727,028 | \$ 2,727,028 | |
| Net Cost | \$ (1,137,219) | \$ (1,473,028) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

BU: 1430000 North Vineyard Station Specific Plan

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

FUNDED

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

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|-----------|-------|-----------|---|-----|---|
| 2,727,028 | 0 | 0 | 0 | 0 | 0 | 1,250,000 | 4,000 | 1,473,028 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|-----------|-------|-----------|---|-----|---|

Program Type: Mandated
Countywide Priority: 4 -- Sustainable and Livable Communities
Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities
Program Description: This program provides public roadway infrastructure and facilities to the North Vineyard Station district.

| | | | | | | | | | | | |
|---------------|-----------|---|---|---|---|-----------|-------|-----------|---|-----|---|
| FUNDED | 2,727,028 | 0 | 0 | 0 | 0 | 1,250,000 | 4,000 | 1,473,028 | 0 | 0.0 | 0 |
|---------------|-----------|---|---|---|---|-----------|-------|-----------|---|-----|---|

FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN CFD 2005-2 1440000

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|--|--|-----------------------|---------------------|----------------------|------------------------|
| 1440000 - North Vineyard Station Specific Plan CFD 2005-2 144A - NVSSP CFD 2005-2-ADMIN | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 1,581,805 | \$ 1,602,700 | \$ 1,601,522 | \$ 1,628,397 | \$ 1,628,397 |
| Revenue from Use Of Money & Property | 1,730 | 1,100 | 1,000 | 1,000 | 1,000 |
| Miscellaneous Revenues | 94,320 | 95,432 | 80,432 | 80,432 | 80,432 |
| Total Revenue | \$ 1,677,855 | \$ 1,699,232 | \$ 1,682,954 | \$ 1,709,829 | \$ 1,709,829 |
| Services & Supplies | \$ 75,155 | \$ 70,335 | \$ 326,954 | \$ 353,829 | \$ 353,829 |
| Other Charges | - | 500 | 1,356,000 | 1,356,000 | 1,356,000 |
| Total Financing Uses | \$ 75,155 | \$ 70,835 | \$ 1,682,954 | \$ 1,709,829 | \$ 1,709,829 |
| Total Expenditures/Appropriations | \$ 75,155 | \$ 70,835 | \$ 1,682,954 | \$ 1,709,829 | \$ 1,709,829 |
| Net Cost | \$ (1,602,700) | \$ (1,628,397) | \$ - | \$ - | \$ - |

PROGRAM DESCRIPTION:

- The North Vineyard Station No.1 Community Facilities District (CFD) includes two areas known as Vineyard Point and Vineyard Creek which are located within the boundaries of the North Vineyard Station Specific Plan (NVSSP). The NVSSP is located in the County of Sacramento, approximately 13 miles southeast of Downtown Sacramento and two miles north of the City of Elk Grove. It includes approximately 1,591 acres that are bound by Florin Road on the north, Gerber Road on the south, the extension of Vineyard Road on the east, and Elder Creek (west side, top of channel), which roughly constitutes the western border.
- This District provides for the construction of major public improvements that are primarily financed through the issuance of Mello-Roos special tax bonds. The debt service on these bonds and ongoing administration of the District are paid through the annual levy of a voter-approved special tax within the District boundaries that is subject to the maximum authorized tax rates. The bond proceeds received are deposited with the Department of Finance and are drawn upon as infrastructure construction progresses to completion.

FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN CFD 2005-2 1440000

2013-14 PROGRAM INFORMATION

BU: 1440000 North Vineyard Station CFD No. 2005-2

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

FUNDED

Program No. and Title: *001 North Vineyard Station CFD No. 2005-2*

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|--------|-----------|---|-----|---|
| 1,709,829 | 0 | 0 | 0 | 0 | 0 | 0 | 81,432 | 1,628,397 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|---|--------|-----------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This district provides for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems.

FUNDED

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|--------|-----------|---|-----|---|
| 1,709,829 | 0 | 0 | 0 | 0 | 0 | 0 | 81,432 | 1,628,397 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|---|--------|-----------|---|-----|---|

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|---|--------------------|--|--------------------|----------------------|------------------------|-------------|
| 1310000 - Park Meadows CFD-Bond Proceeds 131A - PARK MEADOWS CFD-BOND PROCEEDS | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 111,606 | \$ 87,010 | \$ 85,832 | \$ 62,454 | \$ 62,454 | |
| Revenue from Use Of Money & Property | 137 | 500 | 2,500 | 500 | 500 | |
| Miscellaneous Revenues | 69,636 | 65,000 | 60,000 | 60,000 | 60,000 | |
| Total Revenue | \$ 181,379 | \$ 152,510 | \$ 148,332 | \$ 122,954 | \$ 122,954 | |
| Services & Supplies | \$ 94,369 | \$ 89,556 | \$ 146,832 | \$ 121,954 | \$ 121,954 | |
| Other Charges | - | 500 | 1,500 | 1,000 | 1,000 | |
| Total Financing Uses | \$ 94,369 | \$ 90,056 | \$ 148,332 | \$ 122,954 | \$ 122,954 | |
| Total Expenditures/Appropriations | \$ 94,369 | \$ 90,056 | \$ 148,332 | \$ 122,954 | \$ 122,954 | |
| Net Cost | \$ (87,010) | \$ (62,454) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

BU: 1310000 Park Meadows CFD

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

FUNDED

Program No. and Title: 014 Park Meadows CFD

| | | | | | | | | | | | |
|---------|---|---|---|---|---|---|--------|--------|---|-----|---|
| 122,954 | 0 | 0 | 0 | 0 | 0 | 0 | 60,500 | 62,454 | 0 | 0.0 | 0 |
|---------|---|---|---|---|---|---|--------|--------|---|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

| | | | | | | | | | | | |
|---------------|---------|---|---|---|---|---|--------|--------|---|-----|---|
| FUNDED | 122,954 | 0 | 0 | 0 | 0 | 0 | 60,500 | 62,454 | 0 | 0.0 | 0 |
|---------------|---------|---|---|---|---|---|--------|--------|---|-----|---|

SCHEDULE:

| State Controller Schedule | | County of Sacramento | | | | Schedule 15 |
|---|---------------------------|--|----------------------------|------------------------------|--------------------------------|--------------------|
| County Budget Act January 2010 | | Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | |
| 2840000 - Vineyard Public Facilities Financing Plan 108A - VINEYARD PFFP | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 7,726,598 | \$ 8,204,778 | \$ 7,923,817 | \$ 6,079,303 | \$ 6,079,303 | |
| Revenue from Use Of Money & Property | 26,547 | 16,500 | 15,500 | 10,500 | 10,500 | |
| Intergovernmental Revenues | 140,537 | 60,000 | - | - | - | |
| Charges for Services | 622,677 | 485,000 | 335,000 | 550,000 | 550,000 | |
| Total Revenue | \$ 8,516,359 | \$ 8,766,278 | \$ 8,274,317 | \$ 6,639,803 | \$ 6,639,803 | |
| Services & Supplies | \$ 371,537 | \$ 846,308 | \$ 6,454,768 | \$ 5,524,803 | \$ 5,524,803 | |
| Other Charges | 457,718 | 20,667 | 1,819,549 | 1,115,000 | 1,115,000 | |
| Interfund Charges | - | 1,820,000 | - | - | - | |
| Total Financing Uses | \$ 829,255 | \$ 2,686,975 | \$ 8,274,317 | \$ 6,639,803 | \$ 6,639,803 | |
| Total Expenditures/Appropriations | \$ 829,255 | \$ 2,686,975 | \$ 8,274,317 | \$ 6,639,803 | \$ 6,639,803 | |
| Net Cost | \$ (7,687,104) | \$ (6,079,303) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

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

FINANCING DISTRICTS - VINEYARD PUBLIC FACILITIES FINANCING PLAN 2840000

2013-14 PROGRAM INFORMATION

BU: 2840000 Vineyard Public Facilities Financing Plan

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

| |
|---------------|
| FUNDED |
|---------------|

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

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---------|--------|-----------|----------|-----|---|
| 6,639,803 | 0 | 0 | 0 | 0 | 0 | 550,000 | 10,500 | 6,079,303 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|---------|--------|-----------|----------|-----|---|

Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

| | | | | | | | | | | | |
|---------------|-----------|---|---|---|---|---------|--------|-----------|----------|-----|---|
| FUNDED | 6,639,803 | 0 | 0 | 0 | 0 | 550,000 | 10,500 | 6,079,303 | 0 | 0.0 | 0 |
|---------------|-----------|---|---|---|---|---------|--------|-----------|----------|-----|---|

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | | | Schedule 9 | |
|---|-------------------|--|--------------------|----------------------|------------------------|--|
| | | Budget Unit 5110000 - Financing-Transfers/Reimbursement | | | | |
| | | Function GENERAL | | | | |
| | | Activity Finance | | | | |
| | | Fund 001A - GENERAL | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Interfund Charges | \$ 5,833,163 | \$ 6,519,596 | \$ 6,519,596 | \$ - | \$ - | |
| Total Expenditures/Appropriations | \$ 5,833,163 | \$ 6,519,596 | \$ 6,519,596 | \$ - | \$ - | |
| Net Cost | \$ 5,833,163 | \$ 6,519,596 | \$ 6,519,596 | \$ - | \$ - | |

PROGRAM DESCRIPTION:

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

INFORMATION ONLY

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | Schedule 15 | |
|---|--|---|---|---|---|--|
| 9277000 - Fixed Asset Revolving 277A - FIXED ASSET REVOLVING | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 300,898 | \$ (248,929) | \$ (265,062) | \$ - | \$ - | |
| Miscellaneous Revenues | 17,008,819 | 22,093,854 | 49,568,817 | 55,055,216 | 55,055,216 | |
| Residual Equity Transfer In | 398 | - | - | - | - | |
| Total Revenue | \$ 17,310,115 | \$ 21,844,925 | \$ 49,303,755 | \$ 55,055,216 | \$ 55,055,216 | |
| Services & Supplies | \$ 3,196,828 | \$ 3,550,000 | \$ 8,000,000 | \$ 13,318,882 | \$ 13,318,882 | |
| Capital Assets | | | | | | |
| Improvements | 1,740,717 | 500,000 | 1,000,000 | - | - | |
| Equipment | 4,466,889 | 10,000,000 | 30,508,830 | 33,824,359 | 33,824,359 | |
| Computer Software | 477,678 | - | 2,000,000 | - | - | |
| Total Capital Assets | 6,685,284 | 10,500,000 | 33,508,830 | 33,824,359 | 33,824,359 | |
| Interfund Charges | \$ 7,696,725 | \$ 7,794,925 | \$ 7,794,925 | \$ 7,911,975 | \$ 7,911,975 | |
| Total Financing Uses | \$ 17,578,837 | \$ 21,844,925 | \$ 49,303,755 | \$ 55,055,216 | \$ 55,055,216 | |
| Total Expenditures/Appropriations | \$ 17,578,837 | \$ 21,844,925 | \$ 49,303,755 | \$ 55,055,216 | \$ 55,055,216 | |
| Net Cost | \$ 268,722 | \$ - | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

BU: 9277000 Fixed Asset - Revolving Fund

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

FUNDED

Program No. and Title: **001 Fixed Asset Financing Program**

| | | | | | | | | | | | |
|------------|---|---|---|---|---|---|------------|---|---|-----|---|
| 55,055,216 | 0 | 0 | 0 | 0 | 0 | 0 | 55,055,216 | 0 | 0 | 0.0 | 0 |
|------------|---|---|---|---|---|---|------------|---|---|-----|---|

Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: This program provides for the transfer of funds for 2010 Refunding COP's - Fixed Asset Debt Service payments. It also provides financing for county departments to purchase fixed assets.

| | | | | | | | | | | | |
|---------------|------------|---|---|---|---|---|------------|---|---|-----|---|
| FUNDED | 55,055,216 | 0 | 0 | 0 | 0 | 0 | 55,055,216 | 0 | 0 | 0.0 | 0 |
|---------------|------------|---|---|---|---|---|------------|---|---|-----|---|

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | County of Sacramento Operation of Internal Service Fund Fiscal Year 2013-14 | | | | Schedule 10 | |
|--|---|-----------------------|--------------------------------|------------------------|------------------------|--|
| | Fund Title | | 030A - INTERAGENCY PROCUREMENT | | | |
| | Service Activity | | Interagency Procurement | | | |
| | Budget Unit | | 9030000 | | | |
| Operating Detail | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Operating Revenues | | | | | | |
| Charges for Service | \$ 15,810,892 | \$ 14,500,179 | \$ 20,363,931 | \$ 18,163,556 | \$ 18,163,556 | |
| Total Operating Revenues | \$ 15,810,892 | \$ 14,500,179 | \$ 20,363,931 | \$ 18,163,556 | \$ 18,163,556 | |
| Operating Expenses | | | | | | |
| Services & Supplies | \$ 24,383 | \$ 10,000 | \$ 160,000 | \$ - | \$ - | |
| Other Charges | 17,008,819 | 20,844,925 | 49,303,755 | 55,055,216 | 55,055,216 | |
| Total Operating Expenses | \$ 17,033,202 | \$ 20,854,925 | \$ 49,463,755 | \$ 55,055,216 | \$ 55,055,216 | |
| Operating Income (Loss) | \$ (1,222,310) | \$ (6,354,746) | \$ (29,099,824) | \$ (36,891,660) | \$ (36,891,660) | |
| Non-Operating Revenues (Expenses) | | | | | | |
| Interest Income | \$ 2,037,950 | \$ 1,518,127 | \$ 1,486,981 | \$ 1,260,773 | \$ 1,260,773 | |
| Contingencies | - | - | (5,480,067) | - | - | |
| Total Non-Operating Revenues (Expenses) | \$ 2,037,950 | \$ 1,518,127 | \$ (3,993,086) | \$ 1,260,773 | \$ 1,260,773 | |
| Income Before Capital Contributions and Transfers | \$ 815,640 | \$ (4,836,619) | \$ (33,092,910) | \$ (35,630,887) | \$ (35,630,887) | |
| Intrafund Charges | 24,383 | 10,000 | 160,000 | - | - | |
| Intrafund Reimb | (24,383) | (10,000) | (160,000) | - | - | |
| Change In Net Assets | \$ 815,640 | \$ (4,836,619) | \$ (33,092,910) | \$ (35,630,887) | \$ (35,630,887) | |
| Net Assets - Beginning Balance | 39,651,867 | 40,467,507 | 40,467,507 | 35,630,888 | 35,630,888 | |
| Equity and Other Account Adjustments | - | - | - | - | - | |
| Net Assets - Ending Balance | \$ 40,467,507 | \$ 35,630,888 | \$ 7,374,597 | \$ 1 | \$ 1 | |
| | Revenues Tie To | | | | SCH 1, COL 4 | |
| | Expenses Tie To | | | | SCH 1, COL 6 | |

PROGRAM DESCRIPTION:

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

PROGRAM DESCRIPTION (CONT.):

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

2013-14 PROGRAM INFORMATION

BU: 9030000 Interagency Procurement

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

FUNDED

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

| | | | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|------------|------------|---|-----|---|
| 55,055,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,424,329 | 35,630,887 | 0 | 0.0 | 0 |
|------------|---|---|---|---|---|---|---|------------|------------|---|-----|---|

Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

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

| | | | | | | | | | | | | |
|---------------|------------|---|---|---|---|---|---|------------|------------|---|-----|---|
| FUNDED | 55,055,216 | 0 | 0 | 0 | 0 | 0 | 0 | 19,424,329 | 35,630,887 | 0 | 0.0 | 0 |
|---------------|------------|---|---|---|---|---|---|------------|------------|---|-----|---|

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|---|--------------------|--|--------------------|----------------------|------------------------|-------------|
| 9280000 - Juvenile Courthouse Project-Debt Service 280A - JUVENILE COURTHOUSE PROJECT-DEBT SERVICE | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 44,165 | \$ 60,126 | \$ 60,126 | \$ 16,591 | \$ 16,591 | |
| Revenue from Use Of Money & Property | 6,853 | 6,464 | - | - | - | |
| Total Revenue | \$ 51,018 | \$ 66,590 | \$ 60,126 | \$ 16,591 | \$ 16,591 | |
| Services & Supplies | \$ 10,892 | \$ 75,000 | \$ 85,126 | \$ 41,591 | \$ 41,591 | |
| Other Charges | 2,216,812 | 2,211,956 | 2,211,957 | 2,214,264 | 2,214,264 | |
| Interfund Reimb | (2,236,813) | (2,236,957) | (2,236,957) | (2,239,264) | (2,239,264) | |
| Total Financing Uses | \$ (9,109) | \$ 49,999 | \$ 60,126 | \$ 16,591 | \$ 16,591 | |
| Total Expenditures/Appropriations | \$ (9,109) | \$ 49,999 | \$ 60,126 | \$ 16,591 | \$ 16,591 | |
| Net Cost | \$ (60,127) | \$ (16,591) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the County of Sacramento 2003 Juvenile Courthouse Project. On April 15, 2003, the Board of Supervisors approved a financing plan for the 2003 Juvenile Courthouse Project Certificates of Participation.
- The financing (\$32,178,972) was executed and closed on June 17, 2003. At the time of sale, \$2,034,250 was deposited as a reserve within this Debt Service Fund. The terms of the agreement authorizing the sale of securities require that this reserve be retained to be used as the final annual lease payment.

2013-14 PROGRAM INFORMATION

BU: 9280000 Juvenile Courthouse Proj-Debt Service

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

FUNDED

Program No. and Title: 001 COP debt service

| | | | | | | | | | | | |
|-----------|-----------|---|---|---|---|---|---|--------|---|-----|---|
| 2,255,855 | 2,239,264 | 0 | 0 | 0 | 0 | 0 | 0 | 16,591 | 0 | 0.0 | 0 |
|-----------|-----------|---|---|---|---|---|---|--------|---|-----|---|

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

| | | | | | | | | | | | |
|---------------|-----------|-----------|---|---|---|---|---|--------|---|-----|---|
| FUNDED | 2,255,855 | 2,239,264 | 0 | 0 | 0 | 0 | 0 | 16,591 | 0 | 0.0 | 0 |
|---------------|-----------|-----------|---|---|---|---|---|--------|---|-----|---|

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|---|---------------------------|---|----------------------------|------------------------------|--------------------------------|--------------------|
| 2290000 - Natomas Fire District 229A - NATOMAS FIRE DISTRICT | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 129,235 | \$ 1,743,578 | \$ 1,743,578 | \$ 65,521 | \$ 65,521 | |
| Taxes | 1,781,719 | 1,741,500 | 2,087,000 | 1,828,000 | 1,828,000 | |
| Revenue from Use Of Money & Property | 1,347 | 1,500 | 5,000 | 3,000 | 3,000 | |
| Intergovernmental Revenues | 26,158 | 27,000 | 30,000 | 30,000 | 30,000 | |
| Miscellaneous Revenues | - | 7 | - | - | - | |
| Other Financing Sources | 900,000 | - | - | - | - | |
| Total Revenue | \$ 2,838,459 | \$ 3,513,585 | \$ 3,865,578 | \$ 1,926,521 | \$ 1,926,521 | |
| Services & Supplies | \$ 994,881 | \$ 3,448,064 | \$ 3,865,578 | \$ 1,926,521 | \$ 1,926,521 | |
| Total Financing Uses | \$ 994,881 | \$ 3,448,064 | \$ 3,865,578 | \$ 1,926,521 | \$ 1,926,521 | |
| Total Expenditures/Appropriations | \$ 994,881 | \$ 3,448,064 | \$ 3,865,578 | \$ 1,926,521 | \$ 1,926,521 | |
| Net Cost | \$ (1,843,578) | \$ (65,521) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

- Natomas Fire District funds the provision of fire protection services to approximately 40 square miles of the Unincorporated Area in the northwestern portion of Sacramento County. Natomas Fire District is a dependent special district and the Board of Supervisors serves as the Board of Directors for the District.
- Fire protection service is contracted to the Fire Department of the City of Sacramento. The District and the City entered into the contract in Fiscal Year 1984-85. All district assets, including equipment and real property, were turned over to the City. The City absorbed all district employees who did not retire at the time.
- The contract calls for the annual payment of all available financing to the City for the fire protection service, less County administrative expenditures such as biannual audits, property tax administration fees, and administrative service charges.
- District financing consists of property taxes (including the homeowners' subvention), interest earnings, and fund balances.
- The Office of Economic Development and Marketing is responsible for managing the contract with the City, making payments and preparing the district budget.

2013-14 PROGRAM INFORMATION

BU: 2290000 Natomas Fire District

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

FUNDED

Program No. and Title: 001 Fire Protection Services

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|--|-----------|--------|--|-----|---|
| 1,926,521 | 0 | 0 | 0 | 0 | 0 | | 1,861,000 | 65,521 | | 0.0 | 0 |
|-----------|---|---|---|---|---|--|-----------|--------|--|-----|---|

Program Type: Mandated

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

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

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

| | | | | | | | | | | | |
|---------------|-----------|---|---|---|---|--|-----------|--------|--|-----|---|
| FUNDED | 1,926,521 | 0 | 0 | 0 | 0 | | 1,861,000 | 65,521 | | 0.0 | 0 |
|---------------|-----------|---|---|---|---|--|-----------|--------|--|-----|---|

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|---------------------|----------------------|---------------------|----------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Charges for Services | \$ - | \$ - | \$ 240,000 | \$ 240,000 | \$ 240,000 |
| Miscellaneous Revenues | - | - | - | 350,000 | 350,000 |
| Total Revenue | \$ - | \$ - | \$ 240,000 | \$ 590,000 | \$ 590,000 |
| Services & Supplies | \$ 4,049,503 | \$ 4,747,027 | \$ 4,914,440 | \$ 5,092,172 | \$ 5,092,172 |
| Other Charges | 183,695 | 1,161,934 | 261,934 | 205,958 | 205,958 |
| Interfund Charges | - | - | - | 844,292 | 844,292 |
| Intrafund Charges | 336,000 | 142,000 | 142,000 | 129,500 | 129,500 |
| Total Expenditures/Appropriations | \$ 4,569,198 | \$ 6,050,961 | \$ 5,318,374 | \$ 6,271,922 | \$ 6,271,922 |
| Net Cost | \$ 4,569,198 | \$ 6,050,961 | \$ 5,078,374 | \$ 5,681,922 | \$ 5,681,922 |

PROGRAM DESCRIPTION:

There are two categories of appropriations in the Non-Departmental Costs/General Fund budget unit:

- Costs associated with mandated contributions and contractual obligations including search and rescue claims, subsidy for fire protection at McClellan Park, and contribution to Sacramento Area Council of Governments (SACOG).
- Costs associated with central support of countywide operations and special projects which include: annual audits; Cost Plan preparation; budget printing and distribution; County Executive Outreach; Legislative Advocate; transit subsidies; Youth Commission support; and memberships to statewide and national organizations.

2013-14 PROGRAM INFORMATION

BU: 5770000 Non-Departmental Costs/General Fund

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Carryover | Net Cost | Positions | Vehicles |
|-------------------------------|---|----------------|------------------|----------------|-------------|---------|------|----------------|-----------|-----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| Program No. and Title: | <u>001 Countywide Contributions and Contractual Obligations</u> | | | | | | | | | | | |
| | 2,051,859 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,051,859 | 0.0 | 0 |
| Program Type: | Mandated | | | | | | | | | | | |
| Countywide Priority: | 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations | | | | | | | | | | | |
| Strategic Objective: | FO -- Financial Obligation | | | | | | | | | | | |
| Program Description: | Projects include Search and Rescue claims, contribution to SACOG, and payments for fire protection at McClellan. | | | | | | | | | | | |
| Program No. and Title: | <u>002 Central Support of Countywide Operations and Special Projects</u> | | | | | | | | | | | |
| | 4,220,063 | 0 | 0 | 0 | 0 | 0 | 0 | 590,000 | 0 | 3,630,063 | 0.0 | 0 |
| Program Type: | Discretionary | | | | | | | | | | | |
| Countywide Priority: | 5 -- General Government | | | | | | | | | | | |
| Strategic Objective: | IS -- Internal Support | | | | | | | | | | | |
| Program Description: | Countywide operations and special projects include annual audits, Cost Plan preparation, budget printing and distribution, County Executive Outreach, sales tax audits, Legislative Advocate, transit subsidies, youth commission support, and memberships to statewide and national organizations. | | | | | | | | | | | |
| FUNDED | 6,271,922 | 0 | 0 | 0 | 0 | 0 | 0 | 590,000 | 0 | 5,681,922 | 0.0 | 0 |

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Taxes | \$ 405,398,849 | \$ 401,552,174 | \$ 403,007,811 | \$ 412,814,079 | \$ 412,814,079 |
| Licenses, Permits & Franchises | 5,068,689 | 4,708,886 | 4,708,886 | 4,500,000 | 4,500,000 |
| Fines, Forfeitures & Penalties | 14,115,776 | 13,299,428 | 17,276,192 | 14,109,276 | 14,109,276 |
| Revenue from Use Of Money & Property | 332,110 | (92,719) | - | (554,601) | (554,601) |
| Intergovernmental Revenues | 25,908,033 | 22,294,768 | 19,890,556 | 21,676,867 | 21,676,867 |
| Charges for Services | - | (485) | - | - | - |
| Miscellaneous Revenues | 13,868,639 | 9,859,945 | 10,098,341 | 7,656,282 | 7,656,282 |
| Total Revenue | \$ 464,692,096 | \$ 451,621,997 | \$ 454,981,786 | \$ 460,201,903 | \$ 460,201,903 |
| Services & Supplies | \$ - | \$ - | \$ - | 500,000 | 500,000 |
| Other Charges | 53,996 | 301,542 | 2,860,000 | - | - |
| Interfund Reimb | (24,852,388) | (24,069,149) | (24,069,149) | (13,851,837) | (13,851,837) |
| Intrafund Charges | 3,708,374 | 3,842,426 | 3,842,426 | 3,742,426 | 3,742,426 |
| Total Expenditures/Appropriations | \$ (21,090,018) | \$ (19,925,181) | \$ (17,366,723) | \$ (9,609,411) | \$ (9,609,411) |
| Net Cost | \$ (485,782,114) | \$ (471,547,178) | \$ (472,348,509) | \$ (469,811,314) | \$ (469,811,314) |

PROGRAM DESCRIPTION:

- The major general purpose revenues, such as property taxes, sales tax, property tax in lieu of vehicle license fees, and the utility tax, not linked to a specific program or activity, are accounted for in this budget unit. These revenues, along with General Fund balance and net reserve changes, are the sources of the net general purpose financing allocations to General Fund departments and the Courts.
- The financing sources include both revenues and transfers from other funds, which show in the budget as negative appropriations.
- Property taxes, sales tax, and property tax in lieu of vehicle license fees make up 75 percent of the total general purpose financing for the County.

PROGRAM DESCRIPTION (CONT.):

- The general purpose revenues come from differing geographic areas. The County’s property taxes are derived from the entire county. Sales tax, utility tax, and franchise fees come from the Unincorporated Area only. Vehicle license fees are allocated to the County from a statewide pool on the basis of population and the assessed values of property, not on the basis of fees paid within the County. Property tax in lieu of vehicle license fees is a swap of vehicle license fee revenues for ad valorem property tax revenues.

2013-14 PROGRAM INFORMATION

BU: 5700000 Non-Departmental Revenues/General Fund

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Carryover | Net Cost | Positions | Vehicles |
|-------------------------------|---|----------------|------------------|----------------|-------------|---------|------|----------------|-----------|--------------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> | 001 General Purpose Financing Revenues | | | | | | | | | | | |
| | 4,242,426 | 13,851,837 | 0 | 16,795,420 | 0 | 0 | 0 | 443,406,483 | 0 | -469,811,314 | 0.0 | 0 |
| <i>Program Type:</i> | Discretionary | | | | | | | | | | | |
| <i>Countywide Priority:</i> | 5 -- General Government | | | | | | | | | | | |
| <i>Strategic Objective:</i> | IS -- Internal Support | | | | | | | | | | | |
| <i>Program Description:</i> | The major general purpose revenues, such as property taxes, sales tax, property in lieu of vehicle license fees, and the utility user tax, not linked to a specific program or activity, are accounted for in this budget unit. | | | | | | | | | | | |
| FUNDED | 4,242,426 | 13,851,837 | 0 | 16,795,420 | 0 | 0 | 0 | 443,406,483 | 0 | -469,811,314 | 0.0 | 0 |

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|-------------------|----------------------|--------------------|----------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Prior Yr Carryover | \$ 1,086 | \$ - | \$ - | \$ - | - |
| Intergovernmental Revenues | - | (12) | - | - | - |
| Charges for Services | - | 166,480 | 280,835 | - | - |
| Miscellaneous Revenues | 1,487 | 826 | - | - | - |
| Residual Equity Transfer In | 870 | 1,670 | 1,670 | - | - |
| Total Revenue | \$ 3,443 | \$ 168,964 | \$ 282,505 | \$ - | - |
| Salaries & Benefits | \$ 678,440 | \$ 479,320 | \$ 613,554 | \$ - | - |
| Services & Supplies | 152,499 | 117,738 | 286,456 | - | - |
| Intrafund Charges | 153,604 | 10,370 | 122,194 | - | - |
| Intrafund Reimb | - | (438,464) | (739,699) | - | - |
| Total Expenditures/Appropriations | \$ 984,543 | \$ 168,964 | \$ 282,505 | \$ - | - |
| Net Cost | \$ 981,100 | \$ - | \$ - | \$ - | - |
| Positions | 4.0 | 4.0 | 4.0 | 0.0 | 0.0 |

PROGRAM DESCRIPTION:

The Office of Labor Relations is responsible for preparing for and conducting labor negotiations; advising and hearing grievance and disciplinary appeals; and administering employee relations statutes, ordinances, and policies. Effective July 1, 2013, the Office of Labor Relations was reorganized under the Department of Personnel Services.

INFORMATION ONLY

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|---|-----------------------|--|---------------------|----------------------|------------------------|-------------|
| 9313000 - Pension Obligation Bond-Debt Service 313A - PENSION OBLIGATION BOND-DEBT SERVICE | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 7,874,308 | \$ 1,730,520 | \$ 1,730,520 | \$ 224,604 | \$ 224,604 | |
| Revenue from Use Of Money & Property | - | 54,084 | - | - | - | |
| Miscellaneous Revenues | 1 | - | - | - | - | |
| Other Financing Sources | 183,365,000 | - | - | - | - | |
| Total Revenue | \$ 191,239,309 | \$ 1,784,604 | \$ 1,730,520 | \$ 224,604 | \$ 224,604 | |
| Services & Supplies | \$ 193,817,448 | \$ 1,560,000 | \$ 1,730,520 | \$ 389,604 | \$ 389,604 | |
| Other Charges | 68,229,706 | 74,886,838 | 74,886,838 | 79,416,739 | 79,416,739 | |
| Interfund Reimb | (72,538,364) | (74,886,838) | (74,886,838) | (79,581,739) | (79,581,739) | |
| Total Financing Uses | \$ 189,508,790 | \$ 1,560,000 | \$ 1,730,520 | \$ 224,604 | \$ 224,604 | |
| Total Expenditures/Appropriations | \$ 189,508,790 | \$ 1,560,000 | \$ 1,730,520 | \$ 224,604 | \$ 224,604 | |
| Net Cost | \$ (1,730,519) | \$ (224,604) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual debt service and related financial services costs, including costs of issuance, for the County of Sacramento Taxable Pension Funding Bonds Series 1995. The bonds were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1995. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) were variable-interest rate bonds. The variable-rate portions of the bonds were sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.
- Debt service on the bonds began on August 15, 1995, and the County is required to deposit the anticipated annual debt service into this fund by July 31 of each fiscal year.
- On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134.0 million variable rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2002 at 6.169 percent, below the first three years' level of 6.195 percent. The swap counterparty has opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.

PROGRAM DESCRIPTION (CONT.):

- On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the County was expecting to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net cost to the transaction due to the additional debt service added-on beginning in Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate is 5.935 percent.
- On October 22, 2008, by Resolution Number 2008-1025, the Board of Supervisors approved terminating the existing swap agreement with Lehman Brothers due to Lehman's bankruptcy filing and subsequent failure to perform under the terms of the agreement. The Board in the same action authorized the County to enter into a replacement swap transaction with Deutsche Bank. The replacement swap transaction fixed rate initially remained unchanged at 5.935 percent, and then changed to 6.04 per cent on July 1, 2009.
- In September 2011, the \$134,000,000 variable rate portion of the 1995 Bonds (the Series 1995B and 1995C Bonds) were refunded to a fixed interest rate mode as the 2011A Series, and the related swap agreement with Deutsche Bank was terminated. All of the Pension Obligation Bonds originally issued in 1995 are now in fixed interest rate mode, with no remaining swap agreements.

2013-14 PROGRAM INFORMATION

BU: 9313000 Pension Obligation Bond-Debt Service

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

FUNDED

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

| | | | | | | | | | | | |
|------------|------------|---|---|---|---|---|---|---------|---|-----|---|
| 79,806,343 | 79,581,739 | 0 | 0 | 0 | 0 | 0 | 0 | 224,604 | 0 | 0.0 | 0 |
|------------|------------|---|---|---|---|---|---|---------|---|-----|---|

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

| | | | | | | | | | | | |
|---------------|------------|------------|---|---|---|---|---|---------|---|-----|---|
| FUNDED | 79,806,343 | 79,581,739 | 0 | 0 | 0 | 0 | 0 | 224,604 | 0 | 0.0 | 0 |
|---------------|------------|------------|---|---|---|---|---|---------|---|-----|---|

PENSION OBLIGATION BOND - INTEREST RATE STABILIZATION 9311000

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|--|--|----------------------|---------------------|----------------------|------------------------|
| 9311000 - Pension Obligation Bond-Int Rate Stabilization 311A - PENSION BOND-INT RATE STABILIZATION | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 103,218 | \$ 67,535 | \$ 67,535 | \$ - | \$ - |
| Reserve Release | - | 1,043,794 | 1,043,794 | - | - |
| Revenue from Use Of Money & Property | 67,535 | - | - | - | - |
| Total Revenue | \$ 170,753 | \$ 1,111,329 | \$ 1,111,329 | \$ - | \$ - |
| Reserve Provision | \$ 103,218 | \$ - | \$ - | \$ - | \$ - |
| Services & Supplies | - | 1,111,329 | 1,111,329 | - | - |
| Total Financing Uses | \$ 103,218 | \$ 1,111,329 | \$ 1,111,329 | \$ - | \$ - |
| Total Expenditures/Appropriations | \$ 103,218 | \$ 1,111,329 | \$ 1,111,329 | \$ - | \$ - |
| Net Cost | \$ (67,535) | \$ - | \$ - | \$ - | \$ - |

PROGRAM DESCRIPTION:

- The County of Sacramento Taxable Pension Funding Bonds Series 1995 were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1998. Most of the bonds were fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) were issued as variable-interest rate bonds, with an initial marketing term of three years, and converted to a weekly variable rate reset mode in Fiscal Year 1998-99, with a related interest rate swap agreement.
- This budget unit has provided for interest earnings on the Pension Obligation Bond-Debt Service Fund (Budget Unit 9313000). In the Pension Obligation Bond Trust Indenture, the County has covenanted to use the proceeds from interest earnings on the Debt Service Fund to purchase interest rate "cap" contracts on the variable-rate portion of the bonds, to make up the difference between the early set aside of funds in the Debt Service Fund and actual debt service, and/or to mitigate budgetary impact from high variable-rate interest rates by withdrawing funds from this fund and utilizing them for any lawful purpose of the County.

PROGRAM DESCRIPTION (CONT.):

- In September 2011 the Series 1995B&C variable rate bonds were refunded as fixed rate bonds by the 2011A Refunding Bonds, and the related interest rate swap agreement was terminated, and it is no longer necessary to maintain this separate fund, which will be closed in Fiscal Year 2012-13.

INFORMATION ONLY

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

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

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|-----------------------|----------------------|----------------------|----------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 5,393,384 | \$ 5,638,584 | \$ 5,638,584 | \$ 972,522 | \$ 972,522 |
| Revenue from Use Of Money & Property | 2,780 | 1,109 | - | - | - |
| Miscellaneous Revenues | 50,950,582 | 49,735,550 | 51,502,590 | 47,460,807 | 47,460,807 |
| Other Financing Sources | 805,402 | 1,765,931 | - | - | - |
| Total Revenue | \$ 57,152,148 | \$ 57,141,174 | \$ 57,141,174 | \$ 48,433,329 | \$ 48,433,329 |
| Other Charges | \$ 37,062,777 | \$ 41,951,472 | \$ 42,923,994 | \$ 37,469,763 | \$ 37,469,763 |
| Interfund Charges | 14,450,787 | 14,217,180 | 14,217,180 | 10,963,566 | 10,963,566 |
| Total Expenditures/Appropriations | \$ 51,513,564 | \$ 56,168,652 | \$ 57,141,174 | \$ 48,433,329 | \$ 48,433,329 |
| Net Cost | \$ (5,638,584) | \$ (972,522) | \$ - | \$ - | \$ - |

PROGRAM DESCRIPTION:

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

PROGRAM DESCRIPTION (CONT.):

- Interest earned on the debt service reserve will reduce the net borrowing costs owed by the County to the Treasurer's Pooled Fund.
- As actual collections are received from the delinquent taxpayers, the principal amount of the borrowing is reduced, and interest collected from delinquent taxpayers is used to pay interest on each borrowing. Also, the net penalty/interest revenue remaining after debt service interest costs is transferred to the General Fund (Budget Unit 5705701) by the close of the final accounting period each year.
- A separate "Tax Losses Reserve Fund" has been established in the General Fund pursuant to Section 4703 of the Revenue and Taxation Code. That reserve is a statutory prerequisite of the Teeter Plan and has no relationship to the borrowing through the Treasurer's Pooled Fund. In the event that a shortfall exists following the forced sale of a delinquent parcel(s), the Tax Losses Reserve Fund would be utilized to fund the shortfall and provide full apportionment of the taxes due.

2013-14 PROGRAM INFORMATION

BU: 5940000 Teeter Plan

| | Appropriations | Reimbursements | Federal Revenues | State Revenues | Realignment | Pro 172 | Fees | Other Revenues | Carryover | Net Cost | Positions | Vehicles |
|-------------------------------|--|----------------|------------------|----------------|-------------|---------|------|----------------|-----------|----------|-----------|----------|
| FUNDED | | | | | | | | | | | | |
| <i>Program No. and Title:</i> | <i>001 Teeter Plan Debt Service</i> | | | | | | | | | | | |
| | 48,433,329 | 0 | 0 | 0 | 0 | 0 | 0 | 47,460,807 | 972,522 | 0 | 0.0 | 0 |
| <i>Program Type:</i> | Mandated | | | | | | | | | | | |
| <i>Countywide Priority:</i> | 0 -- Specific Mandated Countywide/Municipal or Financial Obligations | | | | | | | | | | | |
| <i>Strategic Objective:</i> | IS -- Internal Support | | | | | | | | | | | |
| <i>Program Description:</i> | Delinquent property tax collection and debt service payments. | | | | | | | | | | | |
| FUNDED | 48,433,329 | 0 | 0 | 0 | 0 | 0 | 0 | 47,460,807 | 972,522 | 0 | 0.0 | 0 |

SCHEDULE:

| State Controller Schedule County Budget Act January 2010 | | County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14 | | | | Schedule 15 |
|---|------------------------|--|----------------------|---------------------|---------------------|-------------|
| 9284000 - Tobacco Litigation Settlement-Capital Projects 284A - TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS | | | | | | |
| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Fund Balance | \$ 21,700,861 | \$ 13,268,476 | \$ 13,268,476 | \$ 4,274,417 | \$ 4,274,417 | |
| Revenue from Use Of Money & Property | 5,654 | 5,941 | - | - | - | |
| Total Revenue | \$ 21,706,515 | \$ 13,274,417 | \$ 13,268,476 | \$ 4,274,417 | \$ 4,274,417 | |
| Other Charges | \$ 8,438,039 | \$ 9,000,000 | \$ 13,268,476 | \$ 4,274,417 | \$ 4,274,417 | |
| Total Financing Uses | \$ 8,438,039 | \$ 9,000,000 | \$ 13,268,476 | \$ 4,274,417 | \$ 4,274,417 | |
| Total Expenditures/Appropriations | \$ 8,438,039 | \$ 9,000,000 | \$ 13,268,476 | \$ 4,274,417 | \$ 4,274,417 | |
| Net Cost | \$ (13,268,476) | \$ (4,274,417) | \$ - | \$ - | \$ - | |

PROGRAM DESCRIPTION:

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

2013-14 PROGRAM INFORMATION

BU: 9284000 Tobacco Litigation Settlement-Capital Projects

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

FUNDED

Program No. and Title: **001 Tobacco Litigation Securitization**

| | | | | | | | | | | | | |
|--|-----------|---|---|---|---|---|---|---|-----------|---|-----|---|
| | 4,274,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,274,417 | 0 | 0.0 | 0 |
|--|-----------|---|---|---|---|---|---|---|-----------|---|-----|---|

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: capital project funding

| | | | | | | | | | | | | |
|---------------|-----------|---|---|---|---|---|---|---|-----------|---|-----|---|
| FUNDED | 4,274,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,274,417 | 0 | 0.0 | 0 |
|---------------|-----------|---|---|---|---|---|---|---|-----------|---|-----|---|

SCHEDULE:

| | | |
|---|--|-------------------|
| State Controller Schedule County Budget Act January 2010 | County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14 | Schedule 9 |
|---|--|-------------------|

Budget Unit **4060000 - Transient-Occupancy Tax**
 Function **RECREATION & CULTURAL SERVICES**
 Activity **Cultural Services**
 Fund **015A - TRANSIENT OCCUPANCY**

| Detail by Revenue Category and Expenditure Object | 2011-12 Actual | 2012-13 Estimated | 2012-13 Adopted | 2013-14 Requested | 2013-14 Recommended |
|--|---------------------|----------------------|---------------------|----------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fund Balance | \$ 208,205 | \$ (178,334) | \$ (178,334) | \$ 152,267 | \$ 152,267 |
| Taxes | 3,383,027 | 3,544,889 | 3,391,622 | 3,717,466 | 3,717,466 |
| Revenue from Use Of Money & Property | 4,698 | 2,000 | 3,000 | 3,000 | 3,000 |
| Miscellaneous Revenues | 61,369 | 610,352 | 571,352 | 285,676 | 285,676 |
| Other Financing Sources | - | - | 2,901,365 | 2,899,572 | 2,899,572 |
| Total Revenue | \$ 3,657,299 | \$ 3,978,907 | \$ 6,689,005 | \$ 7,057,981 | \$ 7,057,981 |
| Services & Supplies | \$ 90,200 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 |
| Other Charges | 1,320,821 | 1,672,303 | 4,263,513 | 4,165,638 | 4,165,638 |
| Interfund Charges | 2,423,729 | 2,300,492 | 2,300,492 | 2,767,343 | 2,767,343 |
| Total Expenditures/Appropriations | \$ 3,834,750 | \$ 4,097,795 | \$ 6,689,005 | \$ 7,057,981 | \$ 7,057,981 |
| Net Cost | \$ 177,451 | \$ 118,888 | \$ - | \$ - | \$ - |

PROGRAM DESCRIPTION:

- Sacramento County imposes a Transient-Occupancy Tax (TOT) in the amount of 12 percent of the rent charged at hotels, motels, and similar structures for short-term lodging.
- The Board of Supervisors makes allocations from this budget for artistic, cultural, civic, and other activities which enhance the image and quality of life of the community.

2013-14 PROGRAM INFORMATION

BU: 4060000 Transient-Occupancy Tax

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

FUNDED

Program No. and Title: **001 Transient-Occupancy Tax**

| | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|-----------|---------|---|-----|---|
| 7,057,981 | 0 | 0 | 0 | 0 | 0 | 0 | 6,905,714 | 152,267 | 0 | 0.0 | 0 |
|-----------|---|---|---|---|---|---|-----------|---------|---|-----|---|

Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Sacramento County imposes a Transient-Occupancy Tax (TOT) in the amount of 12.0 percent of the rent charged at hotels, motels, and similar structures for short-term lodging. The Board of Supervisors makes allocations from this budget for artistic, cultural, civic, and other activities which enhance the image and quality of life of the community.

| | | | | | | | | | | | |
|---------------|-----------|---|---|---|---|---|-----------|---------|---|-----|---|
| FUNDED | 7,057,981 | 0 | 0 | 0 | 0 | 0 | 6,905,714 | 152,267 | 0 | 0.0 | 0 |
|---------------|-----------|---|---|---|---|---|-----------|---------|---|-----|---|