

GENERAL GOVERNMENT/ADMINISTRATION

TABLE OF CONTENTS

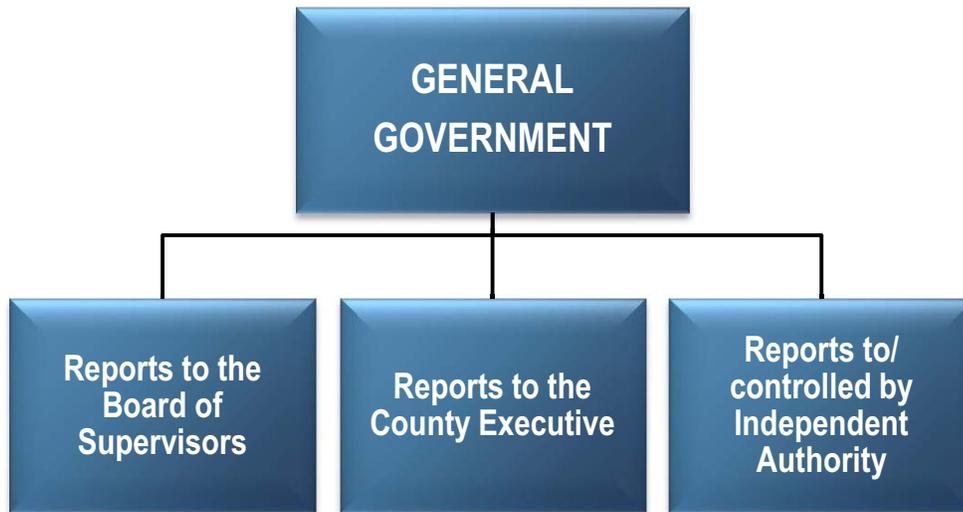
	<u>BUDGET UNIT</u>	<u>PAGE</u>
INTRODUCTION		E-3
1997 PUBLIC BUILDING FACILITIES - CONSTRUCTION	9309000	E-5
1997 PUBLIC BUILDING FACILITIES - DEBT SERVICE	3080000	E-7
1997 REFUNDING PUBLIC FACILITIES - DEBT SERVICE	9288000	E-9
2003 PUBLIC FACILITIES PROJECTS - DEBT SERVICE	9298000	E-11
2004 PENSION OBLIGATION BOND - DEBT SERVICE	9282000	E-13
2006 PUBLIC FACILITIES PROJECTS - DEBT SERVICE	9306306	E-15
2007 PUBLIC FACILITIES PROJECTS - CONSTRUCTION	9303303	E-17
2007 PUBLIC FACILITIES PROJECTS - DEBT SERVICE	9304304	E-19
2010 REFUNDING CERTIFICATE OF PARTICIPATION - DEBT SERVICE	9300000	E-21
2010 REFUNDING CERTIFICATE OF PARTICIPATION - PARKING GARAGE - DEBT SERVICE	9300500	E-23
AIRPORT ENTERPRISE/CAPITAL OUTLAY	3400000/3480000	E-25
APPROPRIATION FOR CONTINGENCIES	5980000	E-34
BOARD OF RETIREMENT (FOR INFORMATION ONLY)	7860000	E-36
CIVIL SERVICE COMMISSION	4210000	E-44
CLERK OF THE BOARD (FOR INFORMATION ONLY)	4010000	E-48
COMMUNITY INVESTMENT PROGRAM	5060000	E-49
CONTRIBUTION TO LAFCo	5920000	E-51
COUNTY COUNSEL	4810000	E-54
COUNTY EXECUTIVE/COUNTY EXECUTIVE CABINET	5910000/5730000	E-58
COUNTY LIBRARY	6310000	E-66
CRIMINAL JUSTICE CABINET	5750000	E-71
DEPARTMENT OF COMMUNITY DEVELOPMENT (FOR INFORMATION ONLY)	5720000	E-75
ECONOMIC DEVELOPMENT (FOR INFORMATION ONLY)	3870000	E-76
EMERGENCY OPERATIONS	7090000	E-77
FAIR HOUSING SERVICES	4660000	E-83
FINANCING DISTRICTS		
ANTELOPE PUBLIC FACILITIES FINANCING PLAN	3070000	E-85
BRADSHAW ROAD/US 50 FINANCING DISTRICT	3081000	E-88
COUNTY SERVICE AREA NO. 10	2857000	E-90

GENERAL GOVERNMENT/ADMINISTRATION

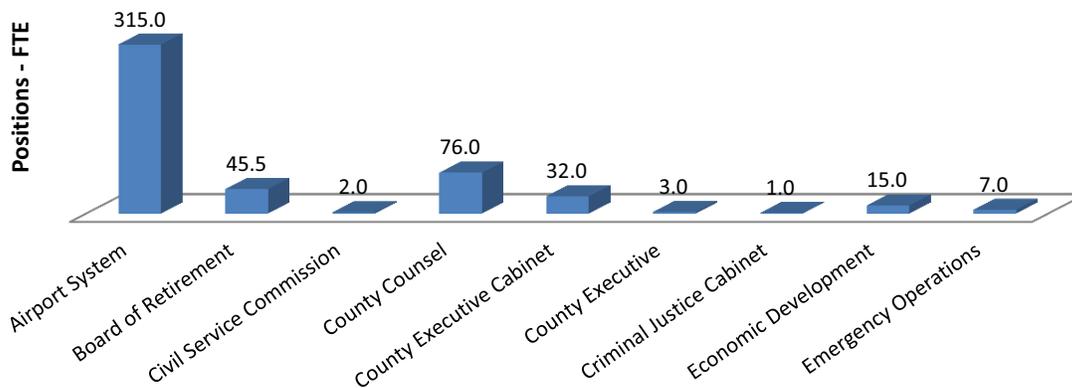
TABLE OF CONTENTS

	<u>BUDGET UNIT</u>	<u>PAGE</u>
FINANCING DISTRICTS (CONT.)		
FLORIN ROAD CAPITAL PROJECT.....	1182880	E-92
FULTON AVENUE CAPITAL PROJECT	1182881	E-94
LAGUNA COMMUNITY FACILITIES DISTRICT	3090000	E-96
LAGUNA CREEK RANCH/ELLIOTT RANCH CFD-1	2870000	E-98
LAGUNA STONELAKE CFD	1300000	E-101
MATHER LANDSCAPE MAINTENANCE CFD	1320000	E-103
MATHER PUBLIC FACILITIES FINANCING PLAN	1360000	E-105
MCCLELLAN PARK CFD No. 2004-1	1400000	E-107
METRO AIR PARK 2001 CFD No. 2000-1	1390000	E-109
METRO AIR PARK SERVICES TAX.....	1420000	E-111
NORTH VINEYARD STATION SPECIFIC PLAN	1430000	E-113
NORTH VINEYARD STATION SPECIFIC PLAN CFD	1440000	E-115
PARK MEADOWS CFD - BOND PROCEEDS	1310000	E-117
VINEYARD PUBLIC FACILITIES FINANCING PLAN.....	2840000	E-119
FINANCING - TRANSFERS/REIMBURSEMENTS	5110000	E-122
FIXED ASSET - REVOLVING	9277000	E-126
INTERAGENCY PROCUREMENT	9030000	E-128
JUVENILE COURTHOUSE PROJECT - DEBT SERVICE	9280000	E-131
NATOMAS FIRE DISTRICT	2290000	E-133
NON-DEPARTMENTAL COSTS/GENERAL FUND	5770000	E-136
NON-DEPARTMENTAL REVENUES/GENERAL FUND	5700000	E-140
OFFICE OF LABOR RELATIONS (FOR INFORMATION ONLY).....	5970000	E-144
PENSION OBLIGATION BOND - DEBT SERVICE	9313000	E-145
PENSION OBLIGATION BOND - INTEREST RATE STABILIZATION (FOR INFORMATION ONLY)	9311000	E-148
TEETER PLAN	5940000	E-149
TOBACCO LITIGATION SETTLEMENT - CAPITAL PROJECTS	9284000	E-152
TRANSIENT-OCCUPANCY TAX	4060000	E-154

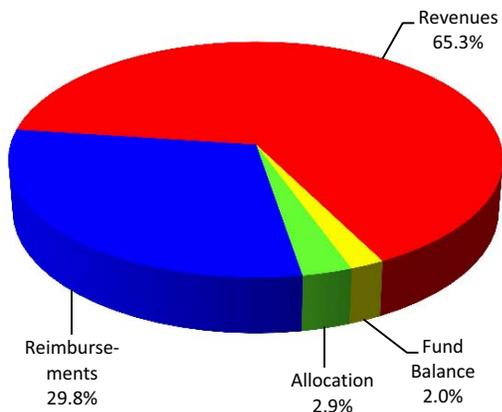
INTRODUCTION



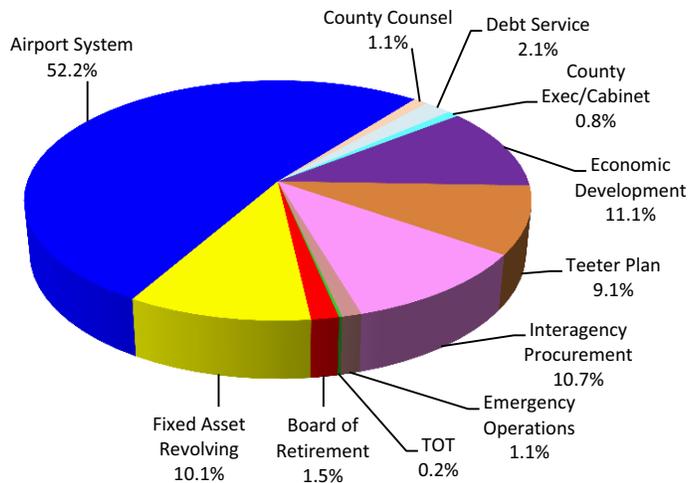
Staffing Trend



Financing Sources



Financing Uses



INTRODUCTION

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

Following is a summary of the budget units that fall into these categories:

Reports to the Board of Supervisors – County Counsel and County Executive

Reports to the County Executive – Airport System, County Executive Cabinet, Economic Development and Marketing, Emergency Operations and First 5 Commission. The Director of Economic Development is also responsible for Transient Occupancy Tax.

Reports to/controlled by Independent Authority – Board of Retirement, Civil Service Commission, Contribution to Human Rights and Fair Housing, Contribution to LAFCo, County Library, Criminal Justice Cabinet and Natomas Fire District.

General Government Fund Centers/Departments						
Fund	Fund Center	Department	Requirements	Financing	Net Cost	Positions
001A	5980000	Appropriation for Contingency	\$2,712,161	\$0	\$2,712,161	0.0
001A	4210000	Civil Service Commission	343,089	25,000	318,089	2.0
001A	4660000	Fair Housing Services	150,000	0	150,000	0.0
001A	5920000	Contribution to LAFCo	228,833	0	228,833	0.0
001A	4810000	County Counsel	4,857,867	2,671,084	2,186,783	76.0
001A	5910000	County Executive	1,035,338	0	1,035,338	3.0
001A	5730000	County Executive Cabinet	2,804,856	2,566,281	238,575	32.0
001A	5750000	Criminal Justice Cabinet	0	0	0	1.0
001A	7090000	Emergency Operations	5,036,732	4,557,830	478,902	7.0
001A	5110000	Financing-Transfers/Reimbursement	4,276,841	0	4,276,841	0.0
001A	5770000	Non-Departmental Costs/General Fund	26,728,450	240,000	26,488,450	0.0
001A	5700000	Non-Departmental Revenues/General Fund	-13,109,634	507,501,492	-520,611,126	0.0
001A	0001000	Reserves-Teeter	5,499,555	694,963	4,804,592	0.0
GENERAL FUND TOTAL			\$40,564,088	\$518,256,650	-\$477,692,562	121.0
001F	5060000	Community Investment Program	\$0	\$0	\$0	0.0
011A	6310000	County Library	1,606,333	1,606,333	0	0.0
015A	4060000	Transient-Occupancy Tax	823,559	823,559	0	0.0
016A	5940000	Teeter Plan	42,184,311	42,184,311	0	0.0
020A	3870000	Economic Development	51,260,148	51,260,148	0	15.0
030A	9030000	Interagency Procurement	49,675,460	19,912,922	29,762,538	0.0
041A	3400000	Airport System-Operations	239,565,989	185,110,625	54,455,364	315.0
043A	3480000	Airport System-Capital Outlay	1,702,072	0	1,702,072	0.0
060A	7860000	Board of Retirement	7,027,484	7,027,484	0	45.5
229A	2290000	Natomas Fire District	2,018,832	2,018,832	0	0.0
277A	9277000	Fixed Asset Revolving Fund	46,750,637	46,750,637	0	0.0
280A	9280000	Juvenile Courthouse Project-Debt Service	54,675	54,675	0	0.0
282A	9282000	2004 Pension Obligation Bonds-Debt Service	1,811,141	1,811,141	0	0.0
284A	9284000	Tobacco Litigation Settlement-Capital Project	4,405,302	4,405,302	0	0.0
288A	9288000	1997 Refunding Pub. Facilities-Debt Service	419,406	419,406	0	0.0
298A	9298000	2003 Public Facilities Project-Debt Service	90,041	90,041	0	0.0
300A	9300000	2010 Refunding COPs-Debt Service	519,395	519,395	0	0.0
300B	9300500	2010 Refunding COPs-Parking Garage-Debt Service	87,585	87,585	0	0.0
303A	9303303	2007 Public Facilities Project-Construction	21,054	21,054	0	0.0
304A	9304304	2007 Public Facilities Project-Debt Service	336,608	336,608	0	0.0
306A	9306306	2006 Pub. Bldg. Facilities-Debt Service	375,128	375,128	0	0.0
308A	3080000	1997 Pub. Bldg. Facilities-Debt Service	299,045	299,045	0	0.0
309A	9309000	1997 Pub. Bldg. Facilities-Construction	542,687	542,687	0	0.0
313A	9313000	Pension Obligation Bonds-Debt Service	539,092	539,092	0	0.0
GRAND TOTAL			\$492,680,072	\$884,452,660	-\$391,772,588	496.5

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

1997 PUBLIC BUILDING FACILITIES - CONSTRUCTION 9309000

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	9,647	-	542,160	542,687	542,687
Total Financing	551,807	542,687	542,160	542,687	542,687
Net Cost	(542,160)	(542,687)	-	-	-

PROGRAM DESCRIPTION:

This budget unit provides for the appropriations for the uses of the proceeds of the County of Sacramento 1997 Public Building Facilities Project Certificates of Participation. The bonds were sold in January 1997. The proceeds from the bond issue were used to finance construction of the 448-bed dormitory-style jail at the Rio Cosumnes Correctional Center; purchase of the Bank of America building and associated tenant improvements (730 I Street); and any other authorized acquisitions, construction, and/or improvement projects to be substituted. This budget unit was established for payment of all costs associated with these projects which included architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects, and the remaining amount of proceeds is being used for ADA improvements to County facilities.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$542,687 consisting of capital project costs reimbursed to departments for approved projects. Financing is from available fund balance of \$542,687.

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 2014-15				Schedule 15
9309000 - 1997-Public Bldg Facilites-Construction 309A - 1997-PUBLIC FACILITIES-CONSTRUCTION						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 548,561	\$ 542,160	\$ 542,160	\$ 542,687	\$ 542,687	
Revenue from Use Of Money & Property	3,246	527	-	-	-	
Total Revenue	\$ 551,807	\$ 542,687	\$ 542,160	\$ 542,687	\$ 542,687	
Other Charges	\$ 9,647	\$ -	\$ 542,160	\$ 542,687	\$ 542,687	
Total Financing Uses	\$ 9,647	\$ -	\$ 542,160	\$ 542,687	\$ 542,687	
Total Expenditures/Appropriations	\$ 9,647	\$ -	\$ 542,160	\$ 542,687	\$ 542,687	
Net Cost	\$ (542,160)	\$ (542,687)	\$ -	\$ -	\$ -	

2014-15 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
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FUNDED

Program No. and Title: **001 COP project construction**

542,687	0	0	0	0	0	0	0	542,687	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: capital project funding

FUNDED

542,687	0	0	0	0	0	0	0	542,687	0	0.0	0
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Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	285,736	224,144	273,988	299,045	299,045
Total Financing	559,723	523,190	273,988	299,045	299,045
Net Cost	(273,987)	(299,046)	-	-	-

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the unrefunded portion (Carol Miller Justice Center facility) of the County of Sacramento 1997 Certificates of Participation (COPs) Public Building Facilities Project.
- On December 10, 1996, the Board of Supervisors approved a financing plan for the 1997 COPs Public Building Facilities Projects, which included the following projects:
 - Construction of the 448-bed dormitory-style jail at the Rio Cosumnes Correctional Center.
 - Purchase of the Bank of America building (730 I Street) and associated tenant improvements.
 - Refunding of the 1988 CSAC II and 1990 Public Facilities Project COPs (Carol Miller Justice Center facility).
- The financing (\$58,020,000) was executed and closed on January 28, 1997. At the time of sale, \$5,214,116 was deposited as a reserve with Debt Service Fund. The terms of the agreement authorizing the sale of securities require that this reserve be retained to be used as the final annual lease payment. The debt service payments began on August 1, 1997.
- On March 7, 2006, the Board approved the 2006 COPs (Public Facilities Projects) financing to partially refund and defease approximately \$15,000,000 of the 1997 Public Facilities COPs in order to release the Bank of America Facility as security for those bonds. Since the Carol Miller Justice Center facility portion of the 1997 COPs was already refunded, it could not be part of the 2006 COP transaction.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$3,348,308 consisting of \$124,045 administrative costs, \$200,000 General Fund contribution as a result of accumulated interest earnings on the debt service reserve fund, \$2,870,000 in principal payment, and \$154,263 in interest payments. Financing is from payments from various user departments of \$3,049,263 and available fund balance of \$299,045.

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 2014-15				Schedule 15
3080000 - 1997-Public Facilities Debt Service 308A - 1997-PUBLIC FACILITIES DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 341,038	\$ 273,988	\$ 273,988	\$ 299,045	\$ 299,045	
Revenue from Use Of Money & Property	218,685	249,202	-	-	-	
Total Revenue	\$ 559,723	\$ 523,190	\$ 273,988	\$ 299,045	\$ 299,045	
Services & Supplies	\$ 310,740	\$ 249,146	\$ 298,988	\$ 324,045	\$ 324,045	
Other Charges	3,025,210	3,020,462	3,020,464	3,024,263	3,024,263	
Interfund Reimb	(3,050,214)	(3,045,464)	(3,045,464)	(3,049,263)	(3,049,263)	
Total Financing Uses	\$ 285,736	\$ 224,144	\$ 273,988	\$ 299,045	\$ 299,045	
Total Expenditures/Appropriations	\$ 285,736	\$ 224,144	\$ 273,988	\$ 299,045	\$ 299,045	
Net Cost	\$ (273,987)	\$ (299,046)	\$ -	\$ -	\$ -	

2014-15 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
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FUNDED

Program No. and Title: 001 COP debt service

3,348,308	3,049,263	0	0	0	0	0	0	299,045	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED	3,348,308	3,049,263	0	0	0	0	0	299,045	0	0.0	0
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1997 REFUNDING PUBLIC FACILITIES - DEBT SERVICE 9288000

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	385,527	360,199	412,293	419,406	419,406
Total Financing	797,820	779,605	412,293	419,406	419,406
Net Cost	(412,293)	(419,406)	-	-	-

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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$6,764,532 consisting of \$69,406 administrative costs, \$375,000 General Fund contribution as a result of accumulated interest earnings on the debt service reserve fund, \$3,330,000 in principal payment, and \$2,990,126 in interest payments. Financing is from payments from various user departments of \$6,345,126 and available fund balance of \$419,406.

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 2014-15				Schedule 15
9288000 - 1997-Refunding Public Facilities Debt Service 288A - 1997-PUBLIC FACILITIES DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 417,793	\$ 412,293	\$ 412,293	\$ 419,406	\$ 419,406	
Revenue from Use Of Money & Property	380,027	367,312	-	-	-	
Total Revenue	\$ 797,820	\$ 779,605	\$ 412,293	\$ 419,406	\$ 419,406	
Services & Supplies	\$ 410,528	\$ 385,200	\$ 437,293	\$ 444,406	\$ 444,406	
Other Charges	6,315,525	6,319,619	6,319,620	6,320,126	6,320,126	
Interfund Reimb	(6,340,526)	(6,344,620)	(6,344,620)	(6,345,126)	(6,345,126)	
Total Financing Uses	\$ 385,527	\$ 360,199	\$ 412,293	\$ 419,406	\$ 419,406	
Total Expenditures/Appropriations	\$ 385,527	\$ 360,199	\$ 412,293	\$ 419,406	\$ 419,406	
Net Cost	\$ (412,293)	\$ (419,406)	\$ -	\$ -	\$ -	

2014-15 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												
<i>Program No. and Title:</i> <u>001 COP debt service</u>												
	6,764,532	6,345,126	0	0	0	0	0	0	419,406	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	6,764,532	6,345,126	0	0	0	0	0	0	419,406	0	0.0	0

2003 PUBLIC FACILITIES PROJECTS - DEBT SERVICE 9298000

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(13,658)	(13,158)	74,599	90,041	90,041
Total Financing	60,940	76,883	74,599	90,041	90,041
Net Cost	(74,598)	(90,041)	-	-	-

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the County of Sacramento 2003 Public Facilities Projects Certificates of Participation. On April 15, 2003, the Board of Supervisors approved a financing plan for the County of Sacramento 2003 Public Facilities Projects Certificates of Participation to finance various capital projects.
- The financing (\$15,230,000) was executed on May 7, 2003. At the time of sale, \$3,665,930 was deposited as a reserve within this Debt Service Fund. The terms of the agreement authorizing the sale of securities require that this reserve be retained to be used as the final annual lease payment.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$1,077,337 consisting of \$115,041 administrative costs, \$385,000 in principal payment and \$577,296 in interest payments. Financing is from payments from various user departments of \$987,296 and available fund balance of \$90,041.

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 2014-15				Schedule 15
9298000 - 2003 Public Facilities Projects-Debt Service 298A - 2003 PUBLIC FACILITES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 55,799	\$ 74,599	\$ 74,599	\$ 90,041	\$ 90,041	
Revenue from Use Of Money & Property	5,141	2,284	-	-	-	
Total Revenue	\$ 60,940	\$ 76,883	\$ 74,599	\$ 90,041	\$ 90,041	
Services & Supplies	\$ 11,343	\$ 11,843	\$ 99,599	\$ 115,041	\$ 115,041	
Other Charges	961,295	962,095	962,096	962,296	962,296	
Interfund Reimb	(986,296)	(987,096)	(987,096)	(987,296)	(987,296)	
Total Financing Uses	\$ (13,658)	\$ (13,158)	\$ 74,599	\$ 90,041	\$ 90,041	
Total Expenditures/Appropriations	\$ (13,658)	\$ (13,158)	\$ 74,599	\$ 90,041	\$ 90,041	
Net Cost	\$ (74,598)	\$ (90,041)	\$ -	\$ -	-	

2014-15 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>	001 COP debt service											
	1,077,337	987,296	0	0	0	0	0	0	90,041	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												
	1,077,337	987,296	0	0	0	0	0	0	90,041	0	0.0	0

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	436,954	111,171,044	1,007,874	1,811,141	1,811,141
Total Financing	1,444,828	112,982,185	1,007,874	1,811,141	1,811,141
Net Cost	(1,007,874)	(1,811,141)	-	-	-

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual debt service and related financial services costs, including costs of issuance, for the County of Sacramento Taxable Pension Funding Bonds Series 2004 approved by the Board of Supervisors on June 15, 2004, by Resolution Number 2004-0784. The bonds were sold in June 2004 and closed in July 2004. The proceeds from the bond issue were utilized to pay a portion of the estimated Unfunded Accrued Actuarial Liability (UAAL) as of July 1, 2004, owed by the County to the Sacramento County Employees' Retirement System (SCERS) as of July 1, 2004. The UAAL was incurred as a result of labor agreements which provided for enhanced retirement benefits for County employees and negative investment returns by the system during Fiscal Year 2002-03. The bonds were issued as Convertible Auction Rate Securities (CARS), Series 2004C-1 (\$324,582,426.50), 2004C-2 (\$39,147,165.75) and 2004C-3 (\$62,401,528). CARS were a structure that combined the debt service deferral feature of Capital Appreciation Bonds (CABS) with Auction Rate Securities. The CARS paid no debt service until 2006, when they incrementally converted to conventional Auction Rate Securities. At each conversion date (July 10, 2006, 2009 and 2014) the County had the ability to call and pay down any amount of the CARS. The County also had the ability to direct the remarketing agents to sell the converted CARS in any one of several interest rate modes.
- In March 2008, the 2004 C-1 Series was refunded as Floating Rate Notes, and are no longer structured as Auction Rate Securities. The new structure brings a level of certainty to interest payments for these Bonds that are no longer available in the Auction Rate Securities market.
- In June 2009, the 2004C-2 Series was refunded as Floating Rate Notes, purchased by Bank of America as a private placement bond, and were no longer structured as Auction Rate Securities. In October 2011, these 2009 Floating Rate Notes held by Bank of America were refunded to fixed interest rate mode as the 2011B Series, and the related swap agreement was terminated.
- Due to Auction Rate Securities no longer a market product in demand, the 2004C-3 Series was refunded to fixed interest rate mode as the 2013 Series, in advance of their July 10, 2014, scheduled conversion to Auction Rate Securities. There was no swap agreement related to these bonds.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$44,168,872 consisting of \$170,000 for ongoing financial services and administrative costs, \$1,811,141 in case required to use for legal/other costs related to Lehman bankruptcy not yet finalized, \$2,175,000 in principal payments and \$40,012,731 in interest payments. Financing is from payments from departments of \$42,357,731 and available fund balance of \$1,811,141.

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 2014-15				Schedule 15
9282000 - 2004 Pension Obligation Bonds-Debt Service 282A - 2004 PENSION OBLIGATION BOND-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 1,358,874	\$ 1,007,874	\$ 1,007,874	\$ 1,811,141	\$ 1,811,141	
Revenue from Use Of Money & Property	82,362	14,311	-	-	-	
Miscellaneous Revenues	3,592	-	-	-	-	
Other Financing Sources	-	111,960,000	-	-	-	
Total Revenue	\$ 1,444,828	\$ 112,982,185	\$ 1,007,874	\$ 1,811,141	\$ 1,811,141	
Services & Supplies	\$ 1,038,876	\$ 111,934,020	\$ 1,177,874	\$ 1,981,141	\$ 1,981,141	
Other Charges	34,345,529	34,022,399	34,615,375	42,187,731	42,187,731	
Interfund Reimb	(34,947,451)	(34,785,375)	(34,785,375)	(42,357,731)	(42,357,731)	
Total Financing Uses	\$ 436,954	\$ 111,171,044	\$ 1,007,874	\$ 1,811,141	\$ 1,811,141	
Total Expenditures/Appropriations	\$ 436,954	\$ 111,171,044	\$ 1,007,874	\$ 1,811,141	\$ 1,811,141	
Net Cost	\$ (1,007,874)	\$ (1,811,141)	\$ -	\$ -	\$ -	

2014-15 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
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FUNDED

Program No. and Title: 001 POB debt service

44,168,872	42,357,731	0	0	0	0	0	0	1,811,141	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED

44,168,872	42,357,731	0	0	0	0	0	0	1,811,141	0	0.0	0
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Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(8,229)	(14,259)	356,225	375,128	375,128
Total Financing	347,995	360,869	356,225	375,128	375,128
Net Cost	(356,224)	(375,128)	-	-	-

PROGRAM DESCRIPTION:

This budget unit reflects the debt service requirement for payment of principal, interest, and various other costs related to the 2006 Public Facilities Project Certificates of Participation (COPs). The bonds were sold on May 11, 2006. The proceeds from the bond issue were used to finance construction of the Fleet Maintenance Facility (\$14,525,000), purchase of the Voter Registration and Elections/Sheriff Station House Facility (\$10,980,000) and a partial refunding (\$15,000,000) of the 1997 COPs (purchase of Bank of America building (730 I Street) and construction of a 448-Bed Dormitory Jail facility at Rio Cosumnes Correctional Center) in order to release the Bank of America building as security for that financing to facilitate sale of the building. Building was sold in September 2014, and sale proceeds will be used to partially defease the 2006 COPs.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$3,523,671 consisting of \$25,000 administrative costs, \$375,128 for expenses related to sale of 720 I Street building and possible future arbitrage rebate to Internal Revenue Service, \$1,760,000 in principal payment, and \$1,363,543 in interest payments. Financing is from various user departments of \$3,148,543 and available fund balance of \$375,128.

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 2014-15				Schedule 15
9306306 - 2006 Public Facilities Projects-Debt Service 306A - 2006 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 334,680	\$ 356,225	\$ 356,225	\$ 375,128	\$ 375,128	
Revenue from Use Of Money & Property	13,315	4,644	-	-	-	
Total Revenue	\$ 347,995	\$ 360,869	\$ 356,225	\$ 375,128	\$ 375,128	
Services & Supplies	\$ 16,772	\$ 10,742	\$ 381,225	\$ 400,128	\$ 400,128	
Other Charges	3,121,143	3,121,143	3,121,144	3,123,543	3,123,543	
Interfund Reimb	(3,146,144)	(3,146,144)	(3,146,144)	(3,148,543)	(3,148,543)	
Total Financing Uses	\$ (8,229)	\$ (14,259)	\$ 356,225	\$ 375,128	\$ 375,128	
Total Expenditures/Appropriations	\$ (8,229)	\$ (14,259)	\$ 356,225	\$ 375,128	\$ 375,128	
Net Cost	\$ (356,224)	\$ (375,128)	\$ -	\$ -	-	

2014-15 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												
<i>Program No. and Title: 001 COP debt service</i>												
	3,523,671	3,148,543	0	0	0	0	0	0	375,128	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	3,523,671	3,148,543	0	0	0	0	0	0	375,128	0	0.0	0

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	728,409	148,165	163,536	21,054	21,054
Total Financing	891,945	169,219	163,536	21,054	21,054
Net Cost	(163,536)	(21,054)	-	-	-

PROGRAM DESCRIPTION:

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

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$21,054 consisting of remaining funds not allocated to capital projects being held for possible future arbitrage rebate liability to Internal Revenue Service. Financing is from available fund balance of \$21,054.

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 2014-15				Schedule 15
9303303 - 2007 Public Facilities Projects-Construction 303A - 2007 PUBLIC FACILITIES PROJ-CONST						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 889,018	\$ 163,536	\$ 163,536	\$ 21,054	\$ 21,054	
Revenue from Use Of Money & Property	2,927	5,683	-	-	-	
Total Revenue	\$ 891,945	\$ 169,219	\$ 163,536	\$ 21,054	\$ 21,054	
Services & Supplies	\$ -	\$ 115	\$ 15,484	\$ 21,054	\$ 21,054	
Other Charges	728,409	148,050	148,052	-	-	
Total Financing Uses	\$ 728,409	\$ 148,165	\$ 163,536	\$ 21,054	\$ 21,054	
Total Expenditures/Appropriations	\$ 728,409	\$ 148,165	\$ 163,536	\$ 21,054	\$ 21,054	
Net Cost	\$ (163,536)	\$ (21,054)	\$ -	\$ -	\$ -	

2014-15 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												
<i>Program No. and Title:</i> 001 COP project construction												
	21,054	0	0	0	0	0	0	0	21,054	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> FO -- Financial Obligation												
<i>Program Description:</i> capital project funding												
FUNDED	21,054	0	0	0	0	0	0	0	21,054	0	0.0	0

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(13,871)	(11,534)	326,001	336,608	336,608
Total Financing	312,131	325,073	326,001	336,608	336,608
Net Cost	(326,002)	(336,607)	-	-	-

PROGRAM DESCRIPTION:

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

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$3,164,522 consisting of \$25,000 administrative costs, \$336,608 for possible future arbitrage rebate liability to Internal Revenue Service, \$950,000 in principal payment and \$1,852,914 interest payments. Financing is from various user departments of \$2,827,914 and available fund balance of \$336,608.

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 2014-15				Schedule 15
9304304 - 2007 Public Facilities Projects-Debt Service 304A - 2007 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 301,221	\$ 326,001	\$ 326,001	\$ 336,608	\$ 336,608	
Revenue from Use Of Money & Property	10,447	(928)	-	-	-	
Miscellaneous Revenues	463	-	-	-	-	
Total Revenue	\$ 312,131	\$ 325,073	\$ 326,001	\$ 336,608	\$ 336,608	
Services & Supplies	\$ 11,132	\$ 13,469	\$ 351,001	\$ 361,608	\$ 361,608	
Other Charges	2,999,111	3,004,286	3,004,289	2,802,914	2,802,914	
Interfund Reimb	(3,024,114)	(3,029,289)	(3,029,289)	(2,827,914)	(2,827,914)	
Total Financing Uses	\$ (13,871)	\$ (11,534)	\$ 326,001	\$ 336,608	\$ 336,608	
Total Expenditures/Appropriations	\$ (13,871)	\$ (11,534)	\$ 326,001	\$ 336,608	\$ 336,608	
Net Cost	\$ (326,002)	\$ (336,607)	\$ -	\$ -	\$ -	

2014-15 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
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FUNDED

Program No. and Title: 001 COP debt service

3,164,522	2,827,914	0	0	0	0	0	0	336,608	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED

3,164,522	2,827,914	0	0	0	0	0	0	336,608	0	0.0	0
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2010 REFUNDING CERTIFICATE OF PARTICIPATION - 9300000 DEBT SERVICE

Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	3,204	(4,401)	300,389	519,395	519,395
Total Financing	303,593	514,993	300,389	519,395	519,395
Net Cost	(300,389)	(519,394)	-	-	-

PROGRAM DESCRIPTION:

- This budget unit provides for the annual lease payments for the governmental funds portion of the 2010 Refunding Certificates of Participation issued on March 12, 2010. The annual lease payments for the portion of the refunded debt related to the Parking Garage is segregated and accounted for in Budget Unit 9300500 as an enterprise fund.
- These 2010 Refunding Certificates of Participation refunded the County's 1990 Certificates of Participation (Fixed Asset Acquisition Fund), 2003 Refunding Certificates of Participation (Main Jail) and the 1999 Refunding Certificates of Participation (Cherry Island Golf Course and the County Employees Parking Garage).
- Although the financing for all of these issuances was consolidated into a single issue, the debt service related to each is segregated so that the appropriate amounts are charged to the operating funds/budgets of the departments that operate each facility and/or borrow internally from the Fixed Asset Acquisition Fund.
- The final debt service payment related to the County Employees Parking Garage portion of the bonds was made on February 1, 2014.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$14,900,899 consisting of \$169,391 administrative costs, \$375,004 in case required for future debt service interest costs due to lower borrowing from Fixed Asset Acquisition Fund, \$9,595,000 in principal payment and \$4,761,504 in interest payments. Financing is from payments from various user departments of \$14,381,504 and available fund balance of \$519,395.

2010 REFUNDING CERTIFICATE OF PARTICIPATION - DEBT SERVICE 9300000

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 2014-15				Schedule 15
	9300000 - 2010 Refunding COPs-Debt Svc 300A - 2010 REFUNDING COPs- DEBT SVC				
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 250,252	\$ 300,389	\$ 300,389	\$ 519,395	\$ 519,395
Revenue from Use Of Money & Property	53,341	214,604	-	-	-
Total Revenue	\$ 303,593	\$ 514,993	\$ 300,389	\$ 519,395	\$ 519,395
Services & Supplies	\$ 33,226	\$ 25,609	\$ 330,389	\$ 544,395	\$ 544,395
Other Charges	14,018,931	14,182,943	14,182,954	14,356,504	14,356,504
Interfund Reimb	(14,048,953)	(14,212,953)	(14,212,954)	(14,381,504)	(14,381,504)
Total Financing Uses	\$ 3,204	\$ (4,401)	\$ 300,389	\$ 519,395	\$ 519,395
Total Expenditures/Appropriations	\$ 3,204	\$ (4,401)	\$ 300,389	\$ 519,395	\$ 519,395
Net Cost	\$ (300,389)	\$ (519,394)	- \$	- \$	-

2014-15 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												
<i>Program No. and Title:</i> 001 COP debt service												
	14,900,899	14,381,504	0	0	0	0	0	0	519,395	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	14,900,899	14,381,504	0	0	0	0	0	0	519,395	0	0.0	0

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

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(7,718)	(7,692)	79,677	87,585	87,585
Total Financing	71,959	79,893	79,677	87,585	87,585
Net Cost	(79,677)	(87,585)	-	-	-

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.
- The final debt service payment related to the County Employees Parking Garage portion of the bonds was made on February 1, 2014.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$87,585 consisting of \$87,585 to be reimbursed to Parking Enterprise Fund due to final debt service payment for this portion of 2010 Refunding Certificates of Participation made in Fiscal Year 2013-14. Financing is from available fund balance of \$87,585.

2010 REFUNDING CERTIFICATE OF PARTICIPATION - PARKING GARAGE - DEBT SERVICE

9300500

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 2014-15				Schedule 15
	9300500 - 2010 Refunding COPs-PG- Debt Svcs 300B - 2010 REFUNDING COPs-PG-DEBT SVCS				
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 69,225	\$ 79,677	\$ 79,677	\$ 87,585	\$ 87,585
Revenue from Use Of Money & Property	2,734	216	-	-	-
Total Revenue	\$ 71,959	\$ 79,893	\$ 79,677	\$ 87,585	\$ 87,585
Services & Supplies	\$ 2,283	\$ 2,308	\$ 89,677	\$ 87,585	\$ 87,585
Other Charges	709,749	241,500	241,500	-	-
Interfund Reimb	(719,750)	(251,500)	(251,500)	-	-
Total Financing Uses	\$ (7,718)	\$ (7,692)	\$ 79,677	\$ 87,585	\$ 87,585
Total Expenditures/Appropriations	\$ (7,718)	\$ (7,692)	\$ 79,677	\$ 87,585	\$ 87,585
Net Cost	\$ (79,677)	\$ (87,585)	- \$	- \$	-

2014-15 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
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FUNDED

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

87,585	0	0	0	0	0	0	0	0	87,585	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

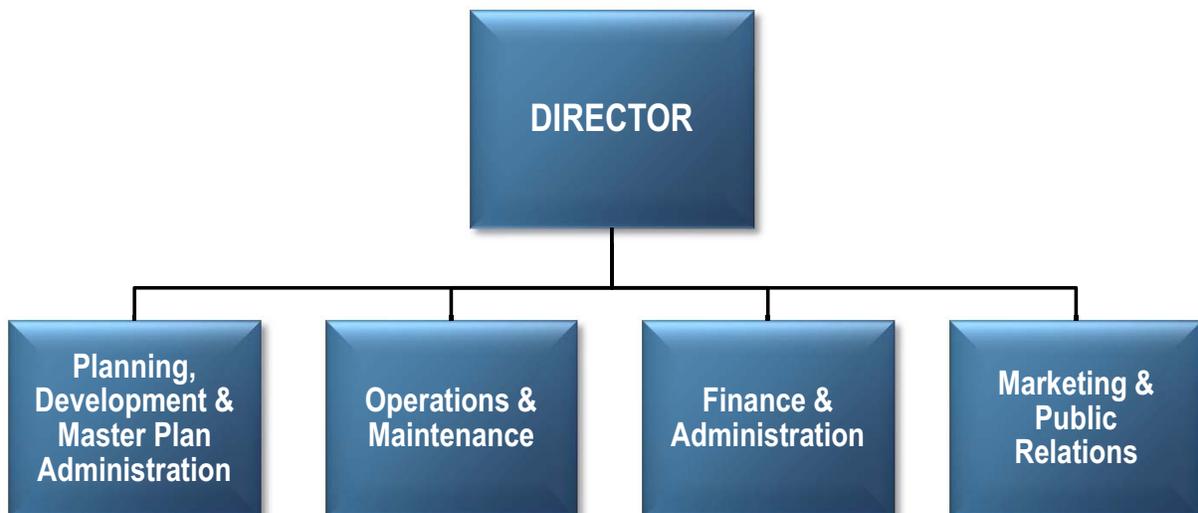
Program Description: payment of debt service

FUNDED

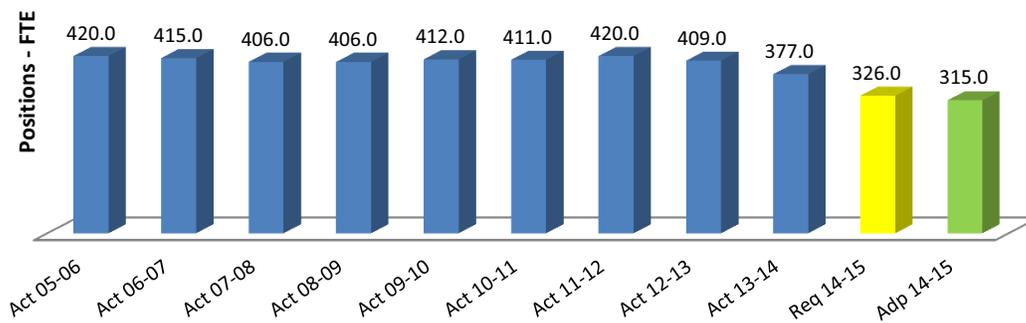
87,585	0	0	0	0	0	0	0	0	87,585	0	0.0	0
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Departmental Structure

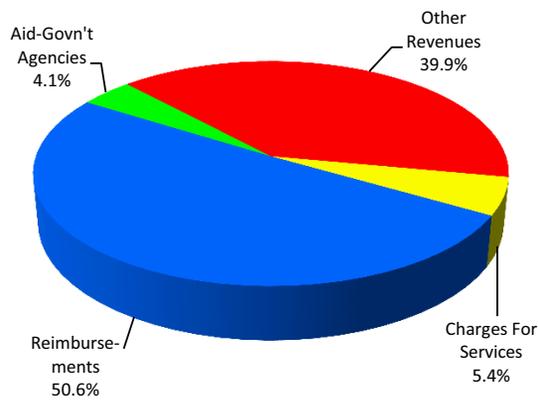
JOHN WHEAT, DIRECTOR



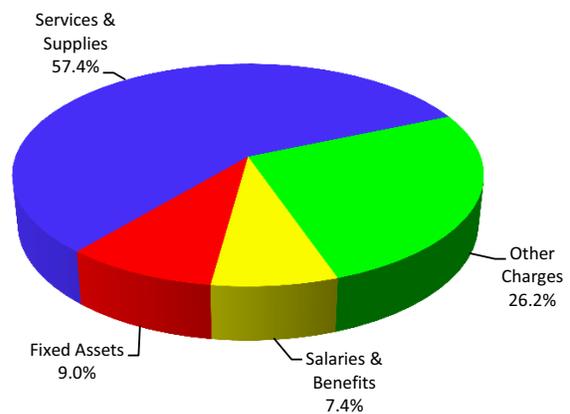
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	228,916,109	198,404,728	255,917,227	241,268,061	241,268,061
Total Financing	205,812,948	184,525,157	189,046,721	185,110,625	185,110,625
Net Cost	23,103,161	13,879,571	66,870,506	56,157,436	56,157,436
Positions	409.0	377.0	382.0	315.0	315.0

PROGRAM DESCRIPTION:

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

MISSION:

The Department of Airports is responsible for the operation and development of the four airports in the Sacramento County Airport System: Sacramento International, Mather, Executive and Franklin Field.

GOALS:

- Actively reinforce the positive impact of the Sacramento County Airport System on the Northern California region and increase the level at which community members value each of the airports within the system.
- Operate and maintain our facilities so that airline rates and charges are competitive with other similar airports
- Operate and maintain the County's aviation assets in a financially sustainable manner.
- Successfully partner with the California Capital Airshow for the 9th annual airshow at Mather Airport, thus resulting in positive perception of Sacramento County by the public.

GOALS (CONT.):

- Continue implementation of the Continuous Descent Approach (CDA) arrival procedure at Mather Airport for the various night cargo carrier aircraft types that do not already utilize the CDA and develop a Standard Terminal Arrival procedure to improve the rate at which arriving aircraft utilize the CDA. CDA procedures have been shown to significantly reduce aircraft noise, fuel burn, and emissions along the extent of the approach course.
- Revise the Executive Airport and Franklin Field Master Plans to reflect the downturn in traffic activity.
- Increase awareness among the private and public agencies regarding the need to reduce potential interactions between aircraft and hazardous wildlife through land use decisions that minimize wildlife attractants.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- **Department-wide**
 - Continued to operate all facilities in a safe and effective manner.
 - Government Finance Officers Association (GFOA) of the United States and Canada awarded the County Department of Airports a Certificate of Achievement for Excellence in Financial Reporting for the 25th consecutive year.
- **Sacramento International Airport**
 - In May 2014, SSP America was selected as the new food and beverage operator in Terminal A at Sacramento International Airport. SSP will invest approximately \$3 million to remodel and re-concept the food and beverage spaces in Terminal A.
 - In June 2014, the Department of Airports replaced 1,820 high-pressure sodium light fixtures in the International Airport parking garage with energy efficient light-emitting diodes (LEDs). In addition to improving visibility within the six-story garage, the new lights will save 1.7 million kilowatts of energy annually, translating into a savings of \$184,000 annually.
- **Sacramento Executive Airport and Franklin Field**
 - A "No Further Action" letter was issued on May 16, 2014 by the County of Sacramento Environmental Management Department for the Executive Airport Car Rental hazmat site. This action brought final closure to soil and groundwater contamination dating from the 1980s.
- **Mather Airport**
 - In September 2013, Mather Airport was the site of the eighth annual California Capital Air Show, featuring military demonstrations, aerobatic performers, and static displays of military, cargo, and general aviation aircraft.
 - In February 2014 the Board of Supervisors approved a 35-year lease and development agreement with a new Fixed Base Operator (FBO), Mather Jet Center, DBA SACjet at Sacramento Mather Airport. Under the terms of the Agreement, SACjet will manage and operate a full-service, first class FBO at the airport. SACjet will invest a minimum of \$7.2 million for construction and development, including new hangars.

SIGNIFICANT DEVELOPMENTS DURING 2013-14 (CONT.):

- **Mather Airport (cont.)**

- In the spring of 2014 a new fuel storage and dispensing facility (“fuel farm”) was completed at Mather Airport. Three 50,000-gallon jet fuel tanks adjacent to the cargo ramp have replaced the two former Air Force fuel tanks (400,000 and 600,000 gallons) which were no longer functional and larger than needed for Airport purposes.

SIGNIFICANT CHANGES FOR 2014-15:

- The Department of Airports continues its effort to reduce operating expenses in order to strengthen the Department’s financial position and achieve a more competitive airline cost structure. Through a combination of organizational restructuring, greater efficiencies in contracted and County-provided services and other cost reduction measures, approximately \$15 million of savings were identified.
- Recognizing that significant economic and aviation industry changes have occurred since work began on the current International Airport Master Plan in mid-2000 and its approval by the Board of Supervisors in August 2007, a consultant was selected to prepare a comprehensive update to the master plan that will evaluate and make recommendations to enable airfield facilities to match the capabilities of the new Central Terminal B and Concourse, and will identify opportunities for complementary commercial development. The Master Plan update will be a two-year program, extending through early 2015.
- The Airport System’s Capital Improvement Program for Fiscal Years 2015-2019 is designed to ensure that the County Airport System’s facilities continue to be operated in a safe and effective manner, providing an appropriate level of service to customers.

SUPPLEMENTAL INFORMATION:

- **Operating Revenues**

- Budgeted operating revenues of \$185,110,625 represent a reduction of approximately \$9.2 million compared to prior-year budgeted operating revenues. The decrease is largely due to a decrease in parking revenue resulting from the still recovering passenger numbers.

- **Operating Expenses**

- Budgeted operating expenses of \$145,162,386 represent a reduction of \$11.2 million compared to the budgeted operating expenses from the prior year.
- The decrease in budgeted operating expenses is due to a decrease in Salaries/Benefits of \$4.9 million as a result of the efforts to “right size” the organization resulting in the net deletion of 67.0 FTEs. Services and Supplies have also been reduced in the amount of \$9.2 million. The factors contributing to the decrease include reductions to the Sheriff’s Department and the Department of Technology. Budgeted expenditures for outside contractors, such as the parking and shuttle bus operator, have also been reduced.

- **Capital Outlay**

- Projects included in the Airport System’s capital budget will contribute to the traveling experience of airport customers, provide the infrastructure needed to safely and effectively accommodate current demand, and help meet the future demand of air travel.

SUPPLEMENTAL INFORMATION (CONT.):

- The following details budgeted capital projects:

Land & Improvements – \$36,214,849

- This reflects improvements at Sacramento International Airport (SMF) unless otherwise indicated. The following improvements are expected to be financed by department retained earnings, federal and state construction grants, and other third party funds:

\$ 5,000,000	Rehabilitate remote overnight parking apron/lighting
1,500,000	Repave and realign bus lanes at Terminal A
4,900,000	Rehabilitate Taxiway “D” and connections to Runway 16L
6,300,000	Parking Access and Revenue Control System replacement
6,500,000	TSA Terminal A outbound baggage handling project
9,053,349	Miscellaneous improvements at SMF
2,341,500	Miscellaneous improvements at Mather Airport
620,000	Miscellaneous improvements at Executive Airport

Equipment – \$2,370,000

\$ 750,000	Replace ARFF Vehicle, 1500 Gallons
1,260,000	Shuttle bus replacement
360,000	Miscellaneous equipment

STAFFING LEVEL CHANGES FOR 2014-15:

Budget additions, deletions and/or reclassifications.

Added Positions:

Admin Services Officer 1	1.0
Airport Operations Officer	<u>4.0</u>
Total Added	5.0

Deleted Positions:

Account Clerk Level 2	2.0
Accounting Manager	1.0
Airport Chief Administration Officer	1.0
Airport Operations Dispatcher Level 2	5.0
Airport Operations Worker	23.0
Airport Technical Assistant	1.0
Associate Engineer Arch	1.0
Captain ARFF	1.0
Communication and Media Officer 2	1.0

STAFFING LEVEL CHANGES FOR 2014-15 (CONT.):**Deleted Positions (cont):**

Custodian Level 2	4.0
Equipment Mechanic	1.0
Executive Secretary	1.0
Firefighter ARFF.....	4.0
Highway Maintenance Supervisor	1.0
Highway Maintenance Worker	2.0
Maintenance Worker	4.0
Office Specialist	3.0
Park Maintenance Worker 1	4.0
Park Maintenance Worker 2	1.0
Real Estate Specialist	1.0
Secretary	1.0
Senior Airport Economic Development Specialist	2.0
Senior Airport Operations Worker	2.0
Senior Park Maintenance Worker	1.0
Stock Clerk	1.0
Storekeeper 2	2.0
Supervisor Communication Operations Dispatcher	<u>1.0</u>

Total Deleted	72.0
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Net Decrease	67.0
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SCHEDULE:

State Controller Schedules County Budget Act January 2010		County of Sacramento Operation of Enterprise Fund Fiscal Year 2014-15			Schedule 11 Airport Enterprise and Capital Outlay 3400000 & 3480000	
Operating Detail	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Operating Revenues						
Licenses, Permits and Franchises	\$ 21,960	\$ 23,030	\$ 9,075	\$ 21,360	\$ 21,360	
Residual Equity Transfer In	60,229	8,078	8,078	-	-	
Revenue From Use of Money and Property	130,253,938	131,868,534	133,792,208	130,500,634	130,500,634	
Charges for Services	24,600,365	25,423,929	26,239,673	20,177,874	20,177,874	
Miscellaneous Sales	15,677,547	15,905,315	18,810,707	18,204,970	18,204,970	
Total Operating Revenues	\$ 170,614,039	\$ 173,228,886	\$ 178,859,741	\$ 168,904,838	\$ 168,904,838	
Operating Expenses						
Salaries and Employee Benefits	\$ 36,021,872	\$ 32,739,382	\$ 36,963,014	\$ 32,019,957	\$ 32,019,957	
Services and Supplies	53,504,679	52,314,430	66,586,630	57,297,689	57,297,689	
Other Charges	4,884,064	4,947,419	4,692,155	4,747,775	4,747,775	
Depreciation	48,583,058	51,506,149	48,843,002	50,446,965	50,446,965	
Cost of Goods Sold	641,268	648,940	850,000	650,000	650,000	
Total Operating Expenses	\$ 143,634,941	\$ 142,156,320	\$ 157,934,801	\$ 145,162,386	\$ 145,162,386	
Operating Income (Loss)	\$ 26,979,098	\$ 31,072,566	\$ 20,924,940	\$ 23,742,452	\$ 23,742,452	
Non-Operating Revenues (Expenses)						
Interest/Investment Income and/or Gain	\$ 1,244,907	\$ 400,929	\$ 1,406,014	\$ 712,018	\$ 712,018	
Interest/Investment (Expense) and/or (Loss)	(59,501,172)	(58,484,192)	(58,484,191)	(57,520,826)	(57,520,826)	
Gain or Loss on Sale of Capital Assets	45,689	5,650	60,966	-	-	
Total Non-Operating Revenues (Expenses)	\$ (58,210,576)	\$ (58,077,613)	\$ (57,017,211)	\$ (56,808,808)	\$ (56,808,808)	
Income Before Capital Contributions and Transfers	\$ (31,231,478)	\$ (27,005,047)	\$ (36,092,271)	\$ (33,066,356)	\$ (33,066,356)	
Capital Contributions - Grant, extraordinary items, etc.	\$ 9,720,594	\$ 9,754,475	\$ 8,720,000	\$ 15,493,769	\$ 15,493,769	
Transfers-In/(Out)	-	-	-	-	-	
Change in Net Assets	\$ (21,510,884)	\$ (17,250,572)	\$ (27,372,271)	\$ (17,572,587)	\$ (17,572,587)	
Net Assets - Beginning Balance	618,622,419	597,111,535	597,111,535	600,499,675	600,499,675	
Equity and Other Account Adjustments	-	20,638,712	-	-	-	
Net Assets - Ending Balance	\$ 597,111,535	\$ 600,499,675	\$ 569,739,264	\$ 582,927,088	\$ 582,927,088	
Positions						
	409.0	377.0	382.0	315.0	315.0	
Revenues Tie To					SCH 1, COL 5	
Expenses Tie To					SCH 1, COL 7	
Total Revenue	\$ -	\$ 1,132,155	\$ -	\$ -	\$ -	
Improvements	25,343,314	(3,020,607)	37,338,235	36,214,849	36,214,849	
Equipment	436,682	784,822	2,160,000	2,370,000	2,370,000	
NET COST	\$ 25,779,996	\$ (3,367,940)	\$ 39,498,235	\$ 38,584,849	\$ 38,584,849	

2014-15 PROGRAM INFORMATION

BU: 3400000 Airport Enterprise

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title: 001 Sacramento International Airport System</i>												
	391,066,502	152,500,000	15,493,769	0	0	0	164,490,055	0	0	58,582,678	309.0	182
<i>Program Type:</i> Self-Supporting												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> T -- Bolster safe and efficient movement of people and goods												
<i>Program Description:</i> Developing, operating, and maintaining Airport System to provide the safe and efficient movement of people and goods.												
<i>Program No. and Title: 002 Executive Airport</i>												
	325,258	0	0	0	0	0	1,373,675	0	0	-1,048,417	2.0	6
<i>Program Type:</i> Self-Supporting												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> T -- Bolster safe and efficient movement of people and goods												
<i>Program Description:</i> Developing, operating, and maintaining general aviation airport												
<i>Program No. and Title: 003 Mather Airport</i>												
	674,229	0	0	0	0	0	3,753,126	0	0	-3,078,897	4.0	14
<i>Program Type:</i> Self-Supporting												
<i>Countywide Priority:</i> 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> T -- Bolster safe and efficient movement of people and goods												
<i>Program Description:</i> Developing, operating, and maintaining regional cargo airport												
FUNDED												
	392,065,989	152,500,000	15,493,769	0	0	0	169,616,856	0	0	54,455,364	315.0	202

2014-15 PROGRAM INFORMATION

BU: 3480000 Airport-Capital Outlay (Info Only)

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

Program No. and Title: **004 Capital Improvement Program**

38,702,072	37,000,000	0	0	0	0	0	0	0	1,702,072	0.0	0
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Program Type: Self-Supporting

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

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

Program Description: Developed to meet the needs of expanding service

FUNDED	38,702,072	37,000,000	0	0	0	0	0	0	1,702,072	0.0	0
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Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	-	-	4,013,388	2,712,161	2,712,161
Total Financing	-	-	-	-	-
Net Cost	-	-	4,013,388	2,712,161	2,712,161

PROGRAM DESCRIPTION:

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

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- Midyear adjustments of \$2,756,288 to the Health Medical Treatment Payments budget to fund increased costs in the Low Income Health Program (LIHP) and the County Medically Indigent Services Program (CMISP).
- Midyear adjustments of \$1,085,237 to the Aid Payments budget to fund the \$40 increased cash grant issued to General Assistance recipients due to the implementation of the Affordable Care Act.
- Midyear adjustments of \$150,000 to the Contribution to Human Rights/Fair Housing Commission budget for fair housing services through June 30, 2014 and costs associated with subsequent shut-down of Commission operations.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **5980000 - Appropriation For Contingency**
 Function **APPROPRIATION FOR CONTINGENCY**
 Activity **Appropriation for Contingency**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Appropriation for Contingencies	\$ -	\$ -	\$ 4,013,388	\$ 2,712,161	\$ 2,712,161
Total Expenditures/Appropriations	\$ -	\$ -	\$ 4,013,388	\$ 2,712,161	\$ 2,712,161
Net Cost	\$ -	\$ -	\$ 4,013,388	\$ 2,712,161	\$ 2,712,161

2014-15 PROGRAM INFORMATION

BU: 5980000 Appropriation for Contingency

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

Program No. and Title: **001 General Fund Contingencies**

2,712,161	0	0	0	0	0	0	0	0	2,712,161	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: FO -- Financial Obligation

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

FUNDED

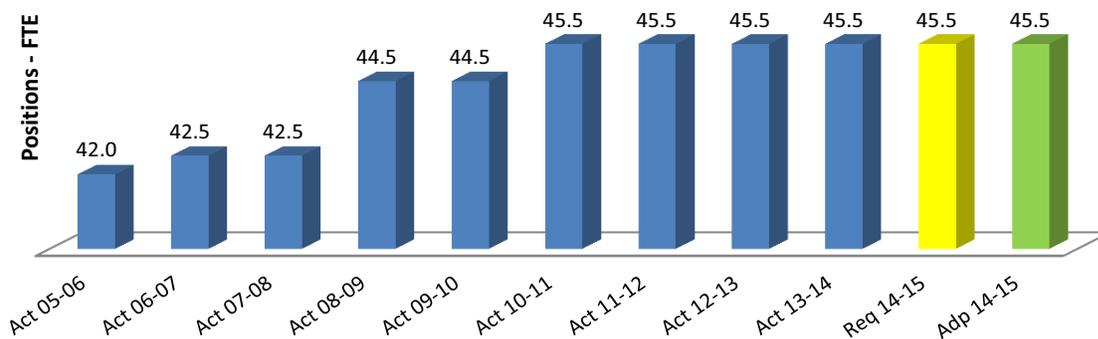
2,712,161	0	0	0	0	0	0	0	0	2,712,161	0.0	0
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Departmental Structure

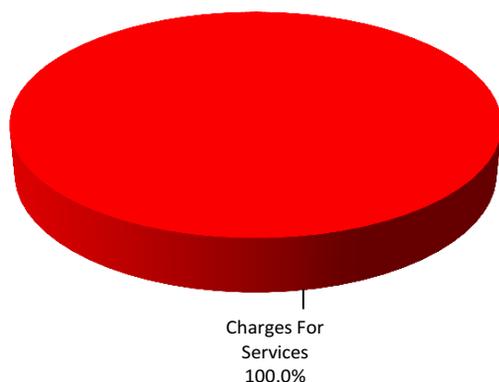
RICHARD STENSRUD, CHIEF EXECUTIVE OFFICER



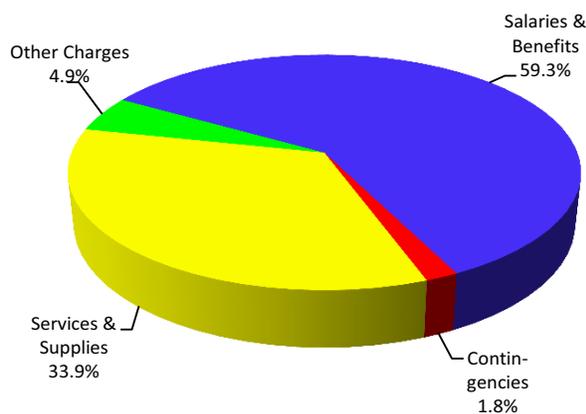
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	4,608,453	4,806,713	6,506,320	7,027,484	7,027,484
Total Financing	(231,907)	(40,517)	6,506,320	7,027,484	7,027,484
Net Cost	4,840,360	4,847,230	-	-	-
Positions	45.5	45.5	45.5	45.5	45.5

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.

MISSION:

To provide the highest level of retirement services and manage system resources in an effective and prudent manner.

CORE VALUES:

In fulfilling out the mission as a retirement system, the Board of Retirement is committed to:

- The highest level of professionalism and fiduciary responsibility.
- Acting with integrity.
- Competent, courteous and respectful service to all.
- Open and fair processes.
- Safeguarding confidential information.

¹

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

CORE VALUES (CONT.):

- Cost-effective operations.
- Stable funding and minimal contribution volatility.
- Effective communication and helpful education.
- Maintaining a highly competent and committed staff.
- Continuous improvement.
- Planning strategically for the future.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- Worked with Sacramento County Employees' Retirement System's (SCERS) consultant Keith Bozarth LLC to develop a strategic plan for the years 2014 to 2018.
- Conducted a SCERS Board election for new three-year terms for one Miscellaneous Board Member, one Retired Board Member, and one Alternate Retired Board Member. Diana Gin was re-elected as the Miscellaneous Board Member. Michael DeBord was elected as the Retired Board Member, and Martha J. Hoover was elected as the Alternate Retired Board Member.
- Hired a General Counsel.
- Established a policy regarding requests to facilitate communication by third parties with the SCERS membership.
- Began to survey and analyze information to develop a policy regarding the retired annuitant employment.
- Worked with the County and Labor Relations on the impact of the employer and employee normal cost sharing as a result of the California Public Employees' Pension Reform Act (CalPEPRA).
- Worked with SCERS' actuary Segal Consulting and SCERS' auditor Macias Gini & O'Connell to identify the impact and required changes as a result of Governmental Accounting Standards Board (GASB) Statement No. 67, Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25, and Statement No. 68, Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27. Met with SCERS' participating employers to discuss and plan for the implementation of the new GASB Statements.
- Worked with the Segal Consulting to conduct the triennial experience study as of June 30, 2013.
- Received the Certificate of Achievement for Excellence in Financial Reporting award from the Government Finance Officers Association (GFOA) for the SCERS Comprehensive Annual Financial Report for the years ended June 30, 2013 and 2012.
- Received the Award for Outstanding Achievement in Popular Annual Financial Reporting from the Government Finance Officers Association (GFOA) for the SCERS Comprehensive Annual Financial Report Summary for the year ended June 30, 2013.
- Nominated for the Small Public Plan of the Year by Institutional Investor in the 12th Annual Hedge Fund Industry Awards.
- Nominated and named runner-up for aiCIO's Industry Innovation Award for pension plans with under \$15 billion in assets.

SIGNIFICANT DEVELOPMENTS DURING 2013-14 (CONT.):

- Recognized by investment industry that SCERS Chief Investment Officer Scott Chan was one of aiCIO's 2013 Power 100 Chief Investment Officers.
- Analyzed and developed recommendations regarding the issues, costs and benefits of adding new lines of business or business products that are compatible with the existing SCERS business model.
- Continued to work with Department of Technology (DTech) to determine SCERS' information technology system requirements, issued Request for Information (RFI), and assessed vendors' products and services.
- Worked with Sacramento County Employee Benefits Office and DTech to implement all new medical vendors for pensioners into the payroll system.
- Worked with Sacramento Metropolitan Fire District (SMFD) and DTech to modify the current payroll system to allow the deduction of the retiree portion of the health care premiums associated with the retiree's participation in the SMFD retiree health care plan from the monthly SCERS benefit payment to the retiree.
- Worked with the Sacramento County Retired Employees' Association (SCREA) and DTech to modify the current payroll system to allow the deduction from monthly benefit payments of premiums for certain insurance products offered to SCREA members.
- Continued to enhance the COMPASS pension payroll system and Member and Benefit Accounting System for Employees (MBASE) to identify and track information relevant to the CalPEPRA and potential Public Record Act requests.
- Worked with Sacramento County Personnel Actions and DTech to design and implement the retirement rate redesign for the normal cost sharing arrangements negotiated between the County and recognized employee organizations.
- Worked with DTech to move SCERS website content to SharePoint and to give SCERS website a fresher look; to enhance the online benefit calculator; and to migrate the MBASE system to the new virtual server platform.
- Upgraded staff desktop computers.
- Implemented changes in the SCERS recordkeeping system for the employer and employee normal cost sharing.
- Built several customized separate account structures with the objective to increase Staff engagement and become strategic partners with its investment managers including: (1) Increased communication of manager's insights and knowledge; (2) Greater control of investment guidelines, terms, and portfolio holdings; and (3) Capability to turn down investments for inclusion into SCERS' portfolio.
- Began to execute on strategic real estate plan created in 2013 including: (1) Restructuring core open-end commingled funds manager structure; (2) Selling several core real estate properties at favorable prices; and (3) Capitalize on low interest rates through selective leverage.
- Completed the implementation of the Equity manager structure, which included reducing SCERS' aggregate Equity exposure and reducing manager redundancies.

SIGNIFICANT DEVELOPMENTS DURING 2013-14 (CONT.):

- Modified the International Equity structure to include a dedicated emerging markets small cap mandate.
- Implemented the new manager structure for the Fixed Income asset class approved in 2012, including: (1) Conducted a manager search for and selected a manager for the global opportunistic fixed income mandate; (2) Conducted a manager search for and selected a manager for the strategic credit mandate; and (3) Created custom benchmarks for each new mandate.

SIGNIFICANT CHANGES FOR 2014-15:

- Develop and implement additional educational programs and materials for SCERS members.
- Complete the review and revision of SCERS Bylaws/Regulations. Combine the materials with applicable statutes, policies and procedures to form a consolidated plan document.
- Undertake a facilitated analysis of retirement system governance culminating in the development of governance policies outlining Board and staff roles and responsibilities.
- Develop a process and parameters for Board evaluation of its own performance.
- Implement a structured goal setting and performance evaluation process for SCERS employees.
- Continue to develop and implement a comprehensive communications plan, integrating a SCERS 'brand' concept.
- Develop and implement a program for establishing a baseline for member satisfaction, enhancing member feedback, measuring improvements in service, and benchmarking against best practices in customer service.
- Analyze and develop recommendations regarding the issues, costs and benefits of adding new lines of business or business products that are compatible with the existing SCERS business model.
- Implement the new design of SCERS website.
- Continue to work with Department of Technology to determine SCERS' information technology system requirements, modify and enhance SCERS' system to accommodate operational needs, and to plan strategically for future information technological needs.
- Develop additional staff training and enhancing the business continuity plan.
- Amend and implement updated Disability Retirement Procedures.
- Analyze Participating Employer use of Retired Annuitants.
- Educate Participating Employers regarding the new restrictions implemented by PEPRA.
- Develop cooperative monitoring program with Participating Employers to insure compliance with PEPRA restrictions.
- Establish full internal investment staffing.
- Continue to execute on plans for the long-term direction, sub-asset class structure and investment manager structure of SCERS' real estate program including: (1) Development of an individual asset class policy; (2) Reassessment of the core open-end commingled funds; and, (3) Review of opportunities in value add and opportunistic real estate.

SIGNIFICANT CHANGES FOR 2014-15 (CONT.):

- Complete the restructuring of the fixed income class including: (1) Finish the search for and selection of an opportunistic credit manager for the fixed income asset class; (2) Amend investment guidelines for existing managers to allow greater flexibility; and, (3) Create appropriate custom benchmarks.
- Continue to execute on plans developed to restructure the equities asset class including the review of SCERS' emerging markets equity structure.
- Assess the need for the addition of a strategic partner for segments of the private equity portfolio.
- Identify, perform due diligence and make direct investments in hedge funds, private equity, opportunities and SCERS' first private real assets funds.
- Monitor and assess the direction of the securities lending program.
- Revise overall investment policy statement to incorporate individual asset class policies.
- Research and assess the need for additional risk management systems and tools.
- Continue to assess the investment manager lineup across SCERS' fund.
- Develop a plan to more efficiently address the gap between SCERS' actual and target allocation in Real Assets.
- Assess the need for the addition of a strategic partner for segments of the private equity portfolio.
- Deepen expertise in alternative assets by increasing capabilities in operational due diligence, including the evaluation of third party services.
- Conduct a 'soft dollar' audit of SCERS' equity managers.
- Evaluate SCERS' all-cap emerging markets exposure.
- Revise overall investment policy statement to incorporate individual asset class policies.
- Identify, perform due diligence and make direct investments in hedge funds, private equity, opportunities and SCERS' first private real assets funds.
- Research and assess the need for additional risk management systems and tools.
- Continue to assess the investment manager lineup across SCERS' fund.
- Assess risk in global currency exposures.

FOR INFORMATION ONLY

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Internal Service Fund Fiscal Year 2014-15			Schedule 10	
		Fund Title		060A - BOARD OF RETIREMENT		
		Service Activity		Administration		
		Budget Unit		786000		
Operating Detail	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ -	\$ -	\$ 6,506,320	\$ 7,027,484	\$ 7,027,484	
Total Operating Revenues	\$ -	\$ -	\$ 6,506,320	\$ 7,027,484	\$ 7,027,484	
Operating Expenses						
Salaries/Benefits	\$ 3,276,694	\$ 3,310,148	\$ 3,794,275	\$ 4,170,712	\$ 4,170,712	
Services & Supplies	1,019,462	1,252,313	2,331,957	2,384,696	2,384,696	
Other Charges	286,747	218,702	218,702	311,084	311,084	
Depreciation	25,550	25,550	36,386	35,992	35,992	
Total Operating Expenses	\$ 4,608,453	\$ 4,806,713	\$ 6,381,320	\$ 6,902,484	\$ 6,902,484	
Operating Income (Loss)	\$ (4,608,453)	\$ (4,806,713)	\$ 125,000	\$ 125,000	\$ 125,000	
Non-Operating Revenues (Expenses)						
Other Financing	\$ -	\$ 162	\$ -	\$ -	\$ -	
Interest Income	(231,907)	(40,679)	-	-	-	
Contingencies	-	-	(125,000)	(125,000)	(125,000)	
Total Non-Operating Revenues (Expenses)	\$ (231,907)	\$ (40,517)	\$ (125,000)	\$ (125,000)	\$ (125,000)	
Income Before Capital Contributions and Transfers	\$ (4,840,360)	\$ (4,847,230)	\$ -	\$ -	\$ -	
Change In Net Assets	\$ (4,840,360)	\$ (4,847,230)	\$ -	\$ -	\$ -	
Net Assets - Beginning Balance	-	(4,840,360)	(4,840,360)	(9,687,590)	(9,687,590)	
Equity and Other Account Adjustments	-	-	-	-	-	
Net Assets - Ending Balance	\$ (4,840,360)	\$ (9,687,590)	\$ (4,840,360)	\$ (9,687,590)	\$ (9,687,590)	
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	

2014-15 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
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FUNDED

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

7,027,484	0	0	0	0	0	7,027,484	0	0	0	45.5	0
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Program Type: Mandated

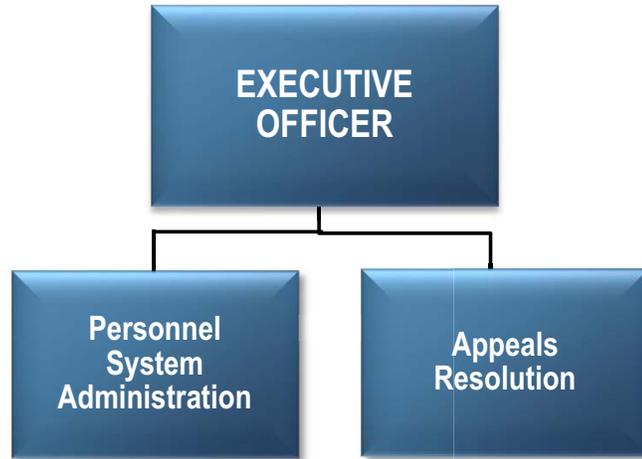
Countywide Priority: 5 -- General Government

Strategic Objective: FO -- Financial Obligation

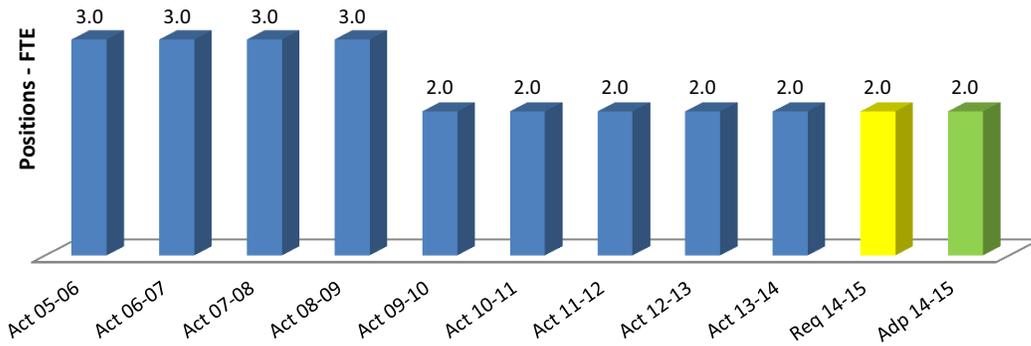
Program Description: Pursuant to the provisions of the County Employees' Retirement Law of 1937, management of the Sacramento County Employees' Retirement System (System) is vested in the Board of Retirement which is responsible for the administration and maintenance of the records of the System in accordance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

FUNDED	7,027,484	0	0	0	0	7,027,484	0	0	0	45.5	0
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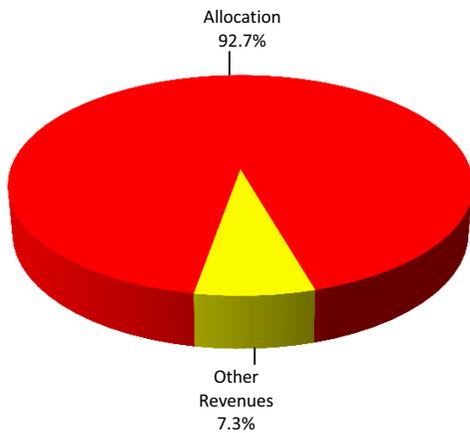
Departmental Structure ALICE DOWDIN CALVILLO, EXECUTIVE OFFICER



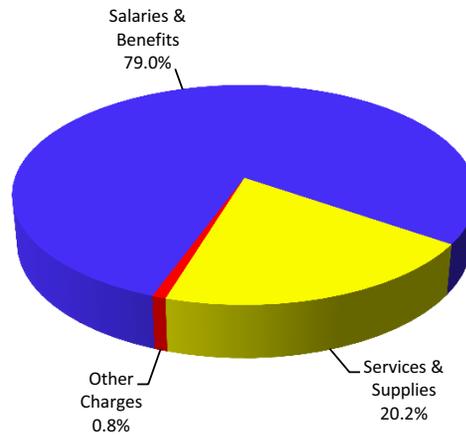
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	350,080	306,147	321,881	343,089	343,089
Total Financing	37,757	11,457	12,123	25,000	25,000
Net Cost	312,323	294,690	309,758	318,089	318,089
Positions	2.0	2.0	2.0	2.0	2.0

PROGRAM DESCRIPTION:

- The Civil Service Commission (Commission) is responsible for policy direction and oversight of a merit system for the selection, promotion and retention of civil service employees in Sacramento County service. The Commission makes final decisions on appeals: 1) involving alleged improper action under or the denial of any rights provided by, the Civil Service Rules involving examination and selection procedures; 2) relating to the classification plan; 3) from disciplinary actions for non-represented employees; and 4) from releases from probation.
- Commission staff is authorized to conduct investigations necessary for proper administration of the Commission’s responsibilities, and make recommendations on matters under its jurisdiction.

MISSION:

To provide policy direction and oversight for the merit selection, promotion, retention, classification and discipline of civil service employees pursuant to Article XVI of the Sacramento County Charter and accepted principles of public personnel administration.

GOALS:

To effectively establish policy and rules governing the selection of employees for, and the classification of, civil service positions; successfully conduct investigations and make fair and final decisions on appeals from examination and selection procedure appeals relating to the County’s classification plan; and responsibly hear and resolve appeals from specified disciplinary actions taken by the County.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- Closed 18 of 18 exam appeals, eight of 14 adverse action appeals, one of two disqualification from employment appeals, and one of two classification appeals received during the 2013-14 fiscal year in addition to closing five exam appeals received in the 2012-13 fiscal year.
- Approved or modified 61 job classifications within the civil service system.
- Established a new tracking system to monitor costs and expenditures associated with adverse action and medical and psychological appeals to ensure that charges are paid for by, and subsequently reimbursed to, the Commission in a more expeditious manner.

SIGNIFICANT CHANGES FOR 2014-15:

- Redefine the process in which release from probation appeals are set for hearing to ensure that hearings are set in a timelier manner.

SIGNIFICANT CHANGES FOR 2014-15 (CONT.):

- Further enhance the Commission's web page to make more information available to constituents, including the ability to file appeals on-line rather than in-person.
- Develop an index for Commission meetings to more efficiently identify when actions were taken by the Commission.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **4210000 - Civil Service Commission**
 Function **GENERAL**
 Activity **Personnel**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 5,819	\$ -	\$ -	\$ -	-
Miscellaneous Revenues	18,489	9,334	10,000	25,000	25,000
Residual Equity Transfer In	13,449	2,123	2,123	-	-
Total Revenue	\$ 37,757	\$ 11,457	\$ 12,123	\$ 25,000	\$ 25,000
Salaries & Benefits	\$ 290,863	\$ 256,126	\$ 265,312	\$ 271,083	\$ 271,083
Services & Supplies	52,415	43,997	49,321	63,522	63,522
Other Charges	2,864	2,865	2,865	2,864	2,864
Intrafund Charges	3,938	3,159	4,383	5,620	5,620
Total Expenditures/Appropriations	\$ 350,080	\$ 306,147	\$ 321,881	\$ 343,089	\$ 343,089
Net Cost	\$ 312,323	\$ 294,690	\$ 309,758	\$ 318,089	\$ 318,089
Positions	2.0	2.0	2.0	2.0	2.0

2014-15 PROGRAM INFORMATION

BU: 4210000 Civil Service Commission

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

Program No. and Title: **001 Civil Service Commission**

	343,089	0	0	0	0	0	0	25,000	0	318,089	2.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

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

FUNDED

	343,089	0	0	0	0	0	0	25,000	0	318,089	2.0	0
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SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2014-15

Schedule 9

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

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 89,906	\$ -	\$ -	\$ -	-
Licenses, Permits & Franchises	55,076	43,868	31,000	32,500	32,500
Intergovernmental Revenues	(1,884)	352	-	-	-
Charges for Services	178,494	153,782	150,500	164,350	164,350
Miscellaneous Revenues	132,265	104,083	127,350	63,200	63,200
Residual Equity Transfer In	6,037	815	815	-	-
Total Revenue	\$ 459,894	\$ 302,900	\$ 309,665	\$ 260,050	\$ 260,050
Salaries & Benefits	\$ 997,373	\$ 965,330	\$ 1,028,767	\$ 1,081,889	\$ 1,081,889
Services & Supplies	268,761	260,845	284,353	279,157	279,157
Intrafund Charges	14,847	24,570	26,598	31,718	31,718
Intrafund Reimb	(1,859)	(10,834)	(1,800)	(4,000)	(4,000)
Total Expenditures/Appropriations	\$ 1,279,122	\$ 1,239,911	\$ 1,337,918	\$ 1,388,764	\$ 1,388,764
Net Cost	\$ 819,228	\$ 937,011	\$ 1,028,253	\$ 1,128,714	\$ 1,128,714
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

FOR INFORMATION ONLY

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	-	-	-	-	-
Total Financing	-	-	-	-	-
Net Cost	-	-	-	-	-

PROGRAM DESCRIPTION:

The Community Investment Program Fund (Fund 001F) was established in Fiscal Year 2014-15 to account for the Board of Supervisors' Community Improvement Projects. Funding is provided by an interfund reimbursement from the General Fund (Fund 001A).

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **5060000 - Community Investment Program**
 Function **GENERAL**
 Activity **Promotion**
 Fund **001F - COMMUNITY INVESTMENT PROGRAM**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Services & Supplies	\$ -	\$ -	\$ -	\$ -	2,000,000
Interfund Reimb	-	-	-	-	(2,000,000)
Total Expenditures/Appropriations	\$ -	\$ -	\$ -	\$ -	-
Net Cost	\$ -	\$ -	\$ -	\$ -	-

2014-15 PROGRAM INFORMATION

BU: 5060000 Community Investment Program

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

Program No. and Title: **001 Community Investment Program**

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

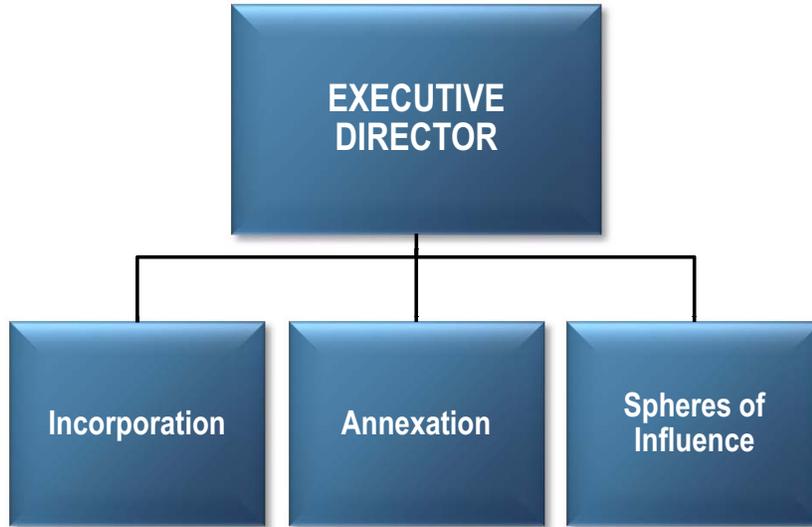
Countywide Priority: 4 -- Sustainable and Livable Communities

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

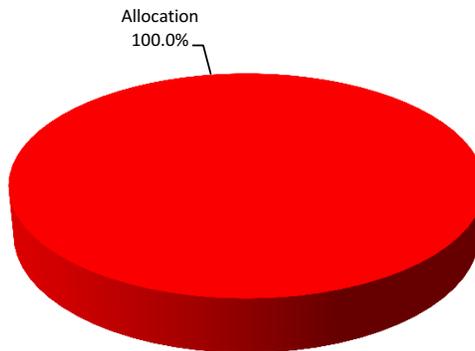
Program Description: Board of Supervisors' Community Improvement Projects.

FUNDED	2,000,000	2,000,000	0	0	0	0	0	0	0	0.0	0
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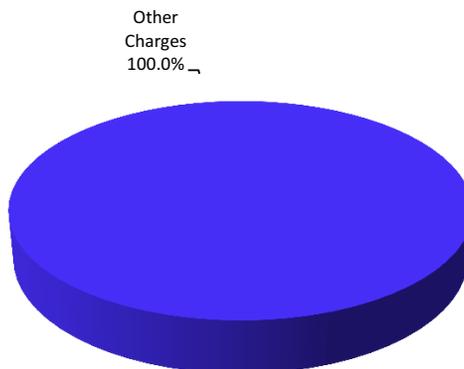
Departmental Structure
PETER BRUNDAGE, EXECUTIVE DIRECTOR



Financing Sources



Financing Uses



Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	228,833	228,833	228,833	228,833	228,833
Total Financing	-	-	-	-	-
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 disapproves proposals for:
 - Incorporation or disincorporation of cities.
 - Annexation, detachment, or reorganization of territory to a city or a special district.
 - Consolidation, merger, formation, dissolution or reorganization of special districts which impact the provision of public services throughout the County, and region.
- Promotes the logical and reasonable development of local governmental agencies to provide for the present and future needs of the County and its communities.
- Adopts and amends Spheres of Influence (SOI), which are defined as plans for the probable ultimate physical boundaries and service area of a local governmental agency for each independent special district and city within the County.
- Protects prime agricultural farmland and open space from urban development where appropriate.
- This budget unit accounts for the County’s annual LAFCo assessment.
- LAFCo is funded by application fees and an equal contribution of one-third each from County, Cities and Special Districts.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **5920000 - Contribution To LAFCO**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Other Charges	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833
Total Expenditures/Appropriations	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833
Net Cost	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833

2014-15 PROGRAM INFORMATION

BU: 5920000 Contribution to LAFCO

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

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

228,833	0	0	0	0	0	0	0	0	228,833	0.0	0
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Program Type: Mandated

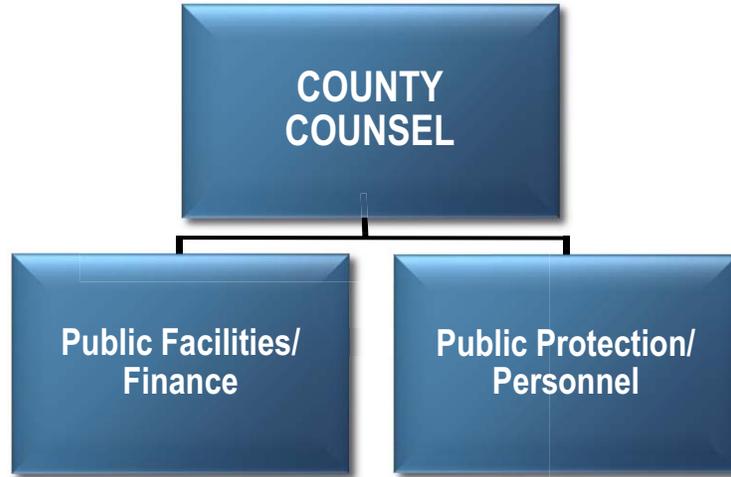
Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations

Strategic Objective: FO -- Financial Obligation

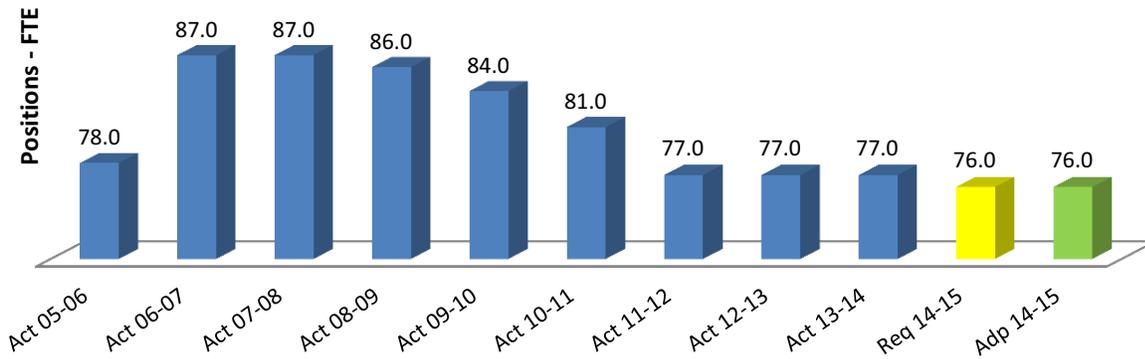
Program Description: This has been a State mandated program since 1963. Every County is required to have a Local Agency Formation Commission.

FUNDED	228,833	0	0	0	0	0	0	0	228,833	0.0	0
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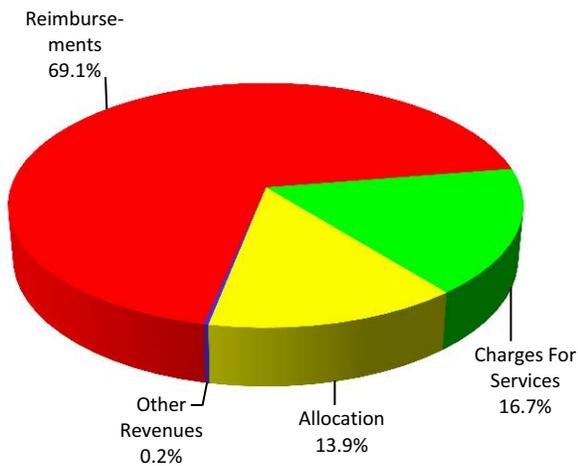
Departmental Structure
JOHN WHISENHUNT, COUNTY COUNSEL



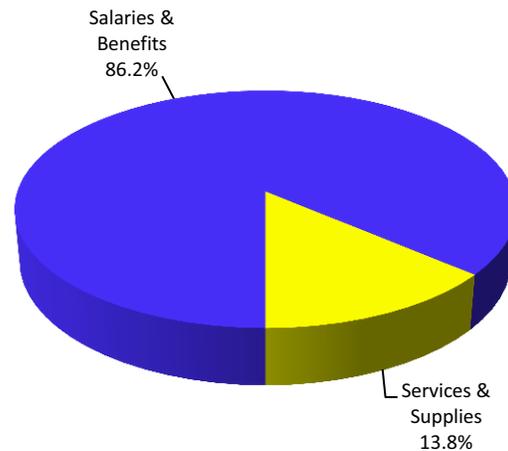
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	5,310,772	5,037,474	5,667,561	4,857,867	4,857,867
Total Financing	4,201,402	3,717,274	3,946,549	2,671,084	2,671,084
Net Cost	1,109,370	1,320,200	1,721,012	2,186,783	2,186,783
Positions	77.0	77.0	77.0	76.0	76.0

PROGRAM DESCRIPTION:

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

MISSION:

To serve and protect the County, its treasury, and its governing body, by providing timely and accurate legal services and aggressively representing the County in litigation. Legal services shall be performed maintaining the highest professional and ethical standards while fostering high morale and productivity in the workplace through collaborative efforts dedicated to continuous improvement.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- Continued expansion of case management system to allow for automated documents, more efficient legal calendaring, searching, and reporting on workload within the Office.
- Provided significant legal support in connection with the County’s efforts to implement the Affordable Care Act.
- Continued to oversee and assist outside counsel in connection with the University of California, Davis (UCD) litigation.
- Continued significant work on McClellan reuse, privatization of environmental remediation and airfield funding strategies.
- Actively involved in reviewing and commenting on the draft environmental impact report on the Bay Delta Conservation Plan and the development of appropriate legal strategies to protect the County’s interests with respect to this proposed project.
- Significant efforts on marijuana cultivation issues.
- Continued legal support for the proposed South Sacramento Habitat Conservation Plan.

SIGNIFICANT DEVELOPMENTS DURING 2013-14 (CONT.):

- Continued to prosecute significant eminent domain actions.
- Developed legal strategies that led to successful settlement of long-standing financial issues with the Sacramento Superior Court.
- Provided significant legal support for the sale of the County facility at 730 I Street.

SIGNIFICANT CHANGES FOR 2014-15:

- Continue expansion of case management system to allow for automated documents, more efficient legal calendaring, searching, and reporting on workload within the Office.
- Defense of litigation challenging the adequacy of the final environmental impact report for the Mather Airport Master Plan.
- Defense of litigation challenging a benefit assessment levied by the Carmichael Park District.
- Defense of potential litigation relating to County's regulation of ambulance services within the County.
- Oversee provision of legal services with respect to the Bay Delta Conservation Plan.
- Assist in defense of the UCD litigation and development of potential settlement strategies.
- Continue to provide legal support in connection with those significant ongoing legal issues that will carry-over from Fiscal Year 2013-14.

STAFFING LEVEL CHANGES FOR 2014-15:

- The following 1.0 FTE position was deleted: 1.0 FTE Attorney Level 4 Civil Range B.
- The following 2.0 FTE unfunded positions were deleted: 1.0 FTE Senior Office Assistant Confidential and 1.0 FTE Supervising Civil Attorney.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **4810000 - County Counsel**
 Function **GENERAL**
 Activity **Counsel**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 159,224	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	(80)	(279)	-	-	-
Charges for Services	4,022,250	3,685,312	3,881,000	2,633,351	2,633,351
Miscellaneous Revenues	2,651	28,844	62,152	37,733	37,733
Residual Equity Transfer In	17,357	3,397	3,397	-	-
Total Revenue	\$ 4,201,402	\$ 3,717,274	\$ 3,946,549	\$ 2,671,084	\$ 2,671,084
Salaries & Benefits	\$ 12,525,514	\$ 12,546,051	\$ 13,174,433	\$ 13,565,356	\$ 13,565,356
Services & Supplies	1,622,370	1,542,897	1,926,753	2,051,438	2,051,438
Interfund Reimb	(300,000)	(300,000)	(300,000)	-	-
Intrafund Charges	119,512	124,680	133,452	116,190	116,190
Intrafund Reimb	(8,656,624)	(8,876,154)	(9,267,077)	(10,875,117)	(10,875,117)
Total Expenditures/Appropriations	\$ 5,310,772	\$ 5,037,474	\$ 5,667,561	\$ 4,857,867	\$ 4,857,867
Net Cost	\$ 1,109,370	\$ 1,320,200	\$ 1,721,012	\$ 2,186,783	\$ 2,186,783
Positions	77.0	77.0	77.0	76.0	76.0

2014-15 PROGRAM INFORMATION

BU: 4810000 County Counsel

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

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

	15,732,984	10,875,117	0	0	0	0	0	2,671,084	0	2,186,783	76.0	1
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Program Type: Mandated

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

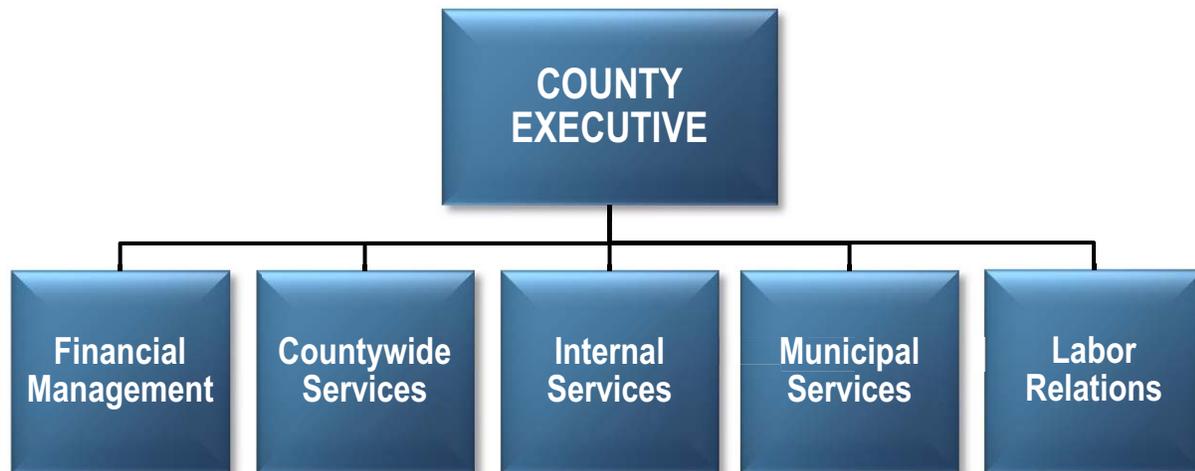
Strategic Objective: IS -- Internal Support

Program Description: Delivery of legal services to the County

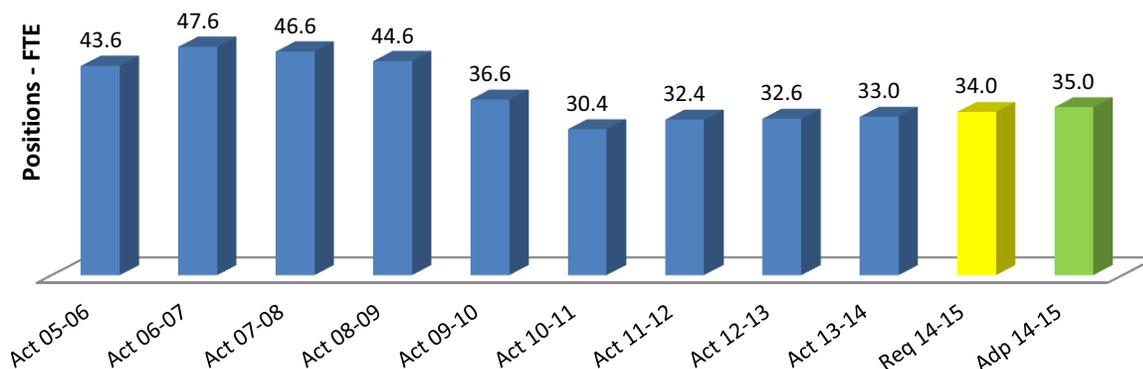
FUNDED

	15,732,984	10,875,117	0	0	0	0	0	2,671,084	0	2,186,783	76.0	1
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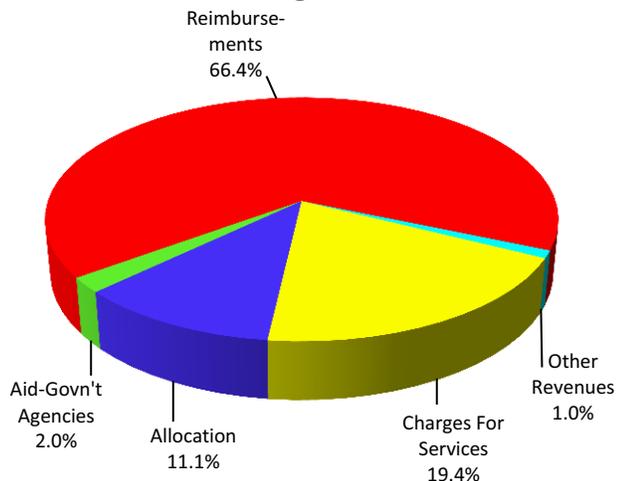
Departmental Structure
BRADLEY J. HUDSON, COUNTY EXECUTIVE



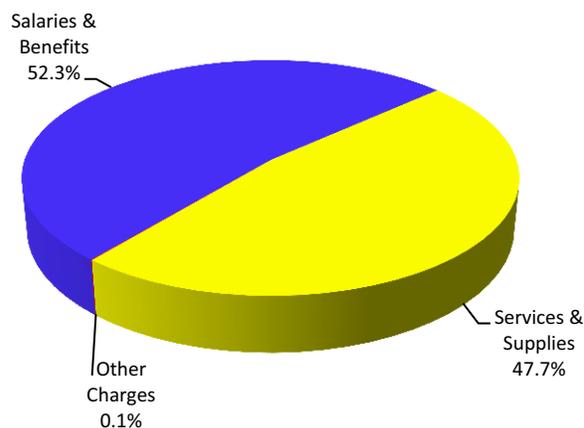
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	935,123	944,024	963,709	1,035,338	1,035,338
Total Financing	6,066	253	253	-	-
Net Cost	929,057	943,771	963,456	1,035,338	1,035,338
Positions	3.0	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.

Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	2,441,871	2,398,938	2,505,487	2,804,856	2,804,856
Total Financing	2,451,311	2,390,912	2,505,487	2,566,281	2,566,281
Net Cost	(9,440)	8,026	-	238,575	238,575
Positions	29.6	30.0	30.0	31.0	32.0

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 legislative platforms; analysis of 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, Chief Deputy County Executives for Countywide Services, Internal Services, and Municipal Services and support staffs.

MISSION:

To ensure all county activities are geared toward efficiency, economy, and maximum service effectiveness. To guide the County toward this vision, it is the mission of the County Executive's Office to ensure proper, efficient, and effective administration of county business on behalf of the Board of Supervisors and their constituents.

GOALS:

- **County Management** – Continue to develop innovative and effective solutions to the problem of delivering effective and cost-efficient services to the residents of Sacramento County.
- **Budget Preparation and Debt Management** – Oversee a fair and impartial budget process that helps the Board of Supervisors make difficult budget decisions; obtain lowest cost and maximum return on cash flow and capital debt financings.
- **Communication and Media Office** – Provide the public and county employees with better information regarding current county activities.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- Refunded 2004C-3 Pension Obligation Bonds.
- Designed and launched a new county news site to provide in depth and consumable news for media outlets and residents, working with the Department of Technology (DTech) to keep our constituents informed.
- Worked with DTech to create and launch a mobile friendly website.
- Promoted Sac County 311 service to residents and employees through a variety of online, print and broadcast media and marketing materials; 311 is one easy number for public to connect with county services.
- Promoted Affordable Care Act health insurance to Sacramento residents, including print ads and online marketing.
- Promoted information about services available to Veterans by creating a print and online News Insert.
- Created a team of interns to write and produce videos to create consumable news for residents.
- Worked with Office of Emergency Services on severe weather operations, opened Cooling Center during summer for homeless individuals needing shelter during extreme hot spell. Communicated with media, residents and businesses to disseminate information about taking precautions and availability of shelter.

SIGNIFICANT CHANGES FOR 2014-15:

- 1997 Certificates of Participation will mature.
- Partial redemption of 2006 Certificates of Participation with proceeds from 730 I Street building sale.
- Redesign department websites to work with new mobile friendly format to better communicate with residents and businesses on mobile devices.
- Continue 311 Connect promotions to through print media and community meetings.
- Promote Illegal Dumping program through multi-cultural marketing materials to increase reports of illegal dumping, and improve the quality of life in communities.

STAFFING LEVEL CHANGES FOR 2014-15:

The following 2.0 FTE position were added: 1.0 FTE Communication and Media Officer 3 and 1.0 FTE Director of Labor Relations.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **5910000 - County Executive**
 Function **GENERAL**
 Activity **Legislative & Administrative**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 5,705	\$ -	\$ -	\$ -	-
Residual Equity Transfer In	361	253	253	-	-
Total Revenue	\$ 6,066	\$ 253	\$ 253	\$ -	-
Salaries & Benefits	\$ 796,196	\$ 820,036	\$ 814,912	\$ 859,791	859,791
Services & Supplies	80,083	62,358	85,948	91,790	91,790
Other Charges	5,760	5,760	5,761	5,760	5,760
Intrafund Charges	53,084	55,870	57,088	77,997	77,997
Total Expenditures/Appropriations	\$ 935,123	\$ 944,024	\$ 963,709	\$ 1,035,338	\$ 1,035,338
Net Cost	\$ 929,057	\$ 943,771	\$ 963,456	\$ 1,035,338	\$ 1,035,338
Positions	3.0	3.0	3.0	3.0	3.0

SCHEDULE (COUNTY EXECUTIVE CABINET):

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **5730000 - County Executive Cabinet**
 Function **GENERAL**
 Activity **Legislative & Administrative**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 153,402	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	132,469	121,067	100,000	231,400	231,400
Charges for Services	2,150,183	2,243,773	2,395,501	2,220,442	2,220,442
Miscellaneous Revenues	-	22,334	6,346	114,439	114,439
Residual Equity Transfer In	15,257	3,738	3,640	-	-
Total Revenue	\$ 2,451,311	\$ 2,390,912	\$ 2,505,487	\$ 2,566,281	\$ 2,566,281
Salaries & Benefits	\$ 4,035,239	\$ 4,147,721	\$ 4,687,449	\$ 5,115,005	\$ 5,115,005
Services & Supplies	788,071	813,943	1,005,482	1,226,290	1,226,290
Other Charges	7,335	-	-	-	-
Interfund Reimb	(43,307)	-	-	-	-
Intrafund Charges	3,086,686	3,438,194	3,724,946	4,051,116	4,051,116
Intrafund Reimb	(5,432,153)	(6,000,920)	(6,912,390)	(7,587,555)	(7,587,555)
Total Expenditures/Appropriations	\$ 2,441,871	\$ 2,398,938	\$ 2,505,487	\$ 2,804,856	\$ 2,804,856
Net Cost	\$ (9,440)	\$ 8,026	\$ -	\$ 238,575	\$ 238,575
Positions	29.6	30.0	30.0	31.0	32.0

2014-15 PROGRAM INFORMATION

BU: 5910000 County Executive

	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 Agency/County Executive Administration											
	1,035,338	0	0	0	0	0	0	0	0	1,035,338	3.0	0
<i>Program Type:</i>	Mandated											
<i>Countywide Priority:</i>	1 -- Flexible Mandated Countywide/Municipal or Financial Obligations											
<i>Strategic Objective:</i>	IS -- Internal Support											
<i>Program Description:</i>	County Executive and related direct staff support											
FUNDED	1,035,338	0	0	0	0	0	0	0	0	1,035,338	3.0	0

2014-15 PROGRAM INFORMATION

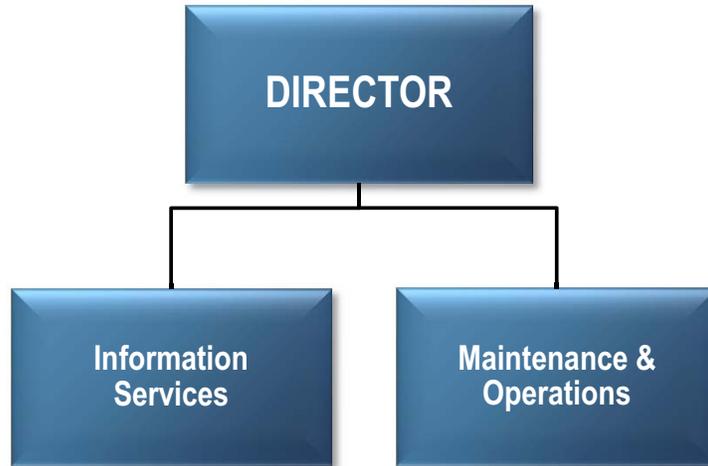
BU: 5730000 County Executive Cabinet

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title:	<u>001 Countywide Administration and Budget - Countywide Services</u>											
	2,267,750	2,216,487	0	0	0	0	0	51,263	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:	<u>002 Countywide Administration and Budget - Internal Services</u>											
	846,762	305,715	0	0	0	0	0	541,047	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:	<u>003 Countywide Administration and Budget - Municipal Services</u>											
	755,492	192,900	0	0	0	0	0	562,592	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:	<u>004 Debt Management</u>											
	227,694	113,847	0	0	0	0	0	113,847	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:	<u>005 Communication and Media</u>											
	1,278,723	776,608	0	0	0	0	0	267,212	0	234,903	7.0	0
Program Type:	Discretionary											
Countywide Priority:	5 -- General Government											
Strategic Objective:	IS -- Internal Support											
Program Description:	Centralized public information distribution to media/public of countywide information											

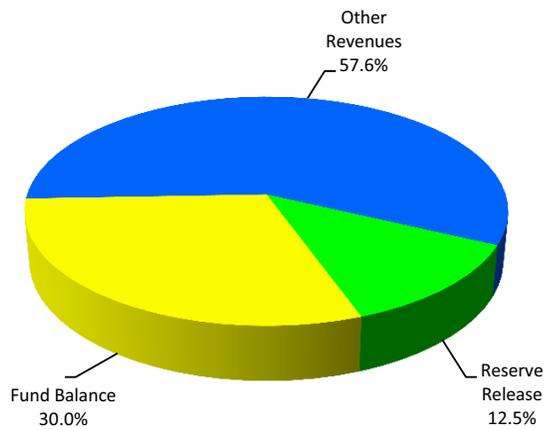
	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
Program No. and Title: 006 LAFCo Staff Support												
	343,382	0	0	0	0	0	0	343,382	0	0	2.0	0
Program Type:	Mandated											
Countywide Priority:	1 -- Flexible Mandated Countywide/Municipal or Financial Obligations											
Strategic Objective:	EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability											
Program Description:	Provides staff support to Local Agency Formation Commission											
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Program No. and Title: 007 Countywide Administration and Budget												
	4,672,608	3,981,998	0	0	231,400	0	0	455,538	0	3,672	19.0	0
Program Type:	Self-Supporting											
Countywide Priority:	5 -- General Government											
Strategic Objective:	IS -- Internal Support											
Program Description:	Provides countywide central budget review, budget recommendations on programs/policies, and agenda oversight.											
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FUNDED	10,392,411	7,587,555	0	0	231,400	0	0	2,334,881	0	238,575	32.0	0

Departmental Structure

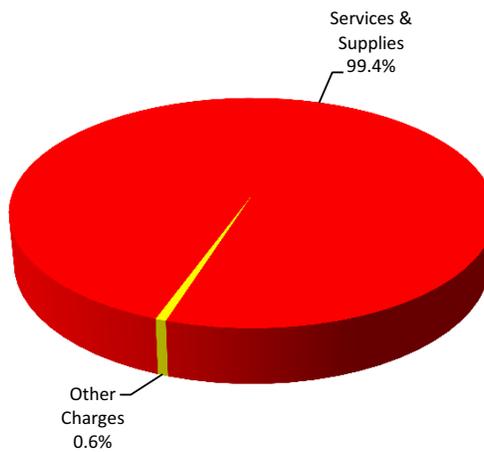
RIVKAH SASS, DIRECTOR



Financing Sources



Financing Uses



Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	746,447	752,223	1,236,128	1,606,333	1,606,333
Total Financing	1,078,325	1,233,926	1,236,128	1,606,333	1,606,333
Net Cost	(331,878)	(481,703)	-	-	-

PROGRAM DESCRIPTION:

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

- The Sacramento Public Library Authority (SPLA) provides all public library services in Sacramento County, except the City of Folsom. The County and City of Sacramento established the SPLA as a Joint Powers Authority (JPA) in 1993. The governing board is a 15 member body consisting of five members of the County Board of Supervisors, five members of the Sacramento City Council, two members from Elk Grove, one member each representing the cities of Citrus Heights and Rancho Cordova, with the remaining member shared by the cities of Galt and Isleton. SPLA funding is provided primarily by a dedicated property tax source and other revenue sources received directly by the SPLA.
- This County Library Budget provides funding for capital maintenance, capital repairs, preventative maintenance, property insurance and related costs at the nine SPLA branches owned by the County of Sacramento. (These costs at the other 19 SPLA branches are supported by separate SPLA funding sources.)
- SPLA provides public library services to all citizens of the County. A broad range of services includes: books, ebooks, DVDs, reference and information services, inter-branch and inter-library loans, early literacy and adult literacy programs and services, and special programming for children, teens, and adults. All library branches provide public access to computers and the Internet, including wireless Internet service. Materials in the collection are available in a number of languages and in several different media such as print and electronic. Eighteen locations provide community rooms for use by non-profit groups. The catalog is available 24 hours a day via the Internet at www.saclibrary.org. Reservation and renewal of materials, and sign ups for programs and community rooms can be done on-line.
- As a benefit to SPLA and the community, the Sacramento Public Library Foundation and the Friends of the Sacramento Public Library provide additional funding for various pre-approved programs, projects and materials.
- Under terms of the JPA, funding for construction and maintenance of the county facilities is the responsibility of the County of Sacramento. Capital funding collected through developer fees are accumulated in separate county funds and are only available for construction and renovation of Library facilities and cannot be used for operations.

MISSION:

Sacramento Public Library delivers ideas, resources, and information to help our community discover, learn, and grow.

SIGNIFICANT DEVELOPMENTS FOR 2013-14:

- Total circulation of print materials of 7.1 million, a 3 percent decrease from Fiscal Year 2012-13 circulation.
- eBook and audio book downloads totaled 479,218, an increase of 35 percent from Fiscal Year 2012-13.
- The Library recorded 4,144,307 visits to its facilities, and database searches totaled 388,406.
- Program attendance was 190,201, a 12 percent increase from Fiscal Year 2012-13.
- Summer Reading registrations increased 30 percent and finishers increased 19 percent, and the number of books read increased 119 percent, from Fiscal Year 2012-13.
- Opened the relocated Rio Linda Branch in a 7,600 square foot building on the closed Rio Linda Elementary School campus on September 21, 2013. The County of Sacramento provided a grant of Tobacco Bond proceeds to fund this project.
- Funding from dedicated County and City of Sacramento funding sources for Sacramento Public Library activities and operations improved slightly in Fiscal Year 2013-14, which allowed for modest improvements in books and materials purchases, staffing and capital improvements.
- Worked with County Architectural Services Division on the design phase of ADA improvements at the Sylvan Oaks Library.
- Addressed repairs needed, such as moisture and HVAC issues in the Arcade branch public computer room, roof and areas damaged by termite and dry rot at the Rancho Cordova branch, and siding issues at the Southgate branch.
- Established a community garden at the Rancho Cordova Library with funding from the Junior League of Sacramento.
- Partnered with ScholarShare Speaks and Fairytale Town for the 2013 Sacramento Play Summit, drawing 122 people.
- Opened the Veterans Resource Station at the Southgate Library on February 28, 2014.

SIGNIFICANT CHANGES FOR 2014-15:

- Implement a high school graduation service for adults with funding from a planning grant from the California State Library.
- Partner with ScholarShare Speaks, Fairytale Town, and Sutter Health for the 2014 Sacramento Play Summit on September 13, 2014.

CAPITAL IMPROVEMENT PLAN (CIP) OPERATING IMPACT FOR 2014-15

- The adopted budget includes four capital projects, all of which are anticipated to be completed this fiscal year. These projects total \$808,466 and are funded through the County Library Fund and the Capital Construction Fund, in the amounts of \$658,094 and \$150,372, respectively.
- These projects include ventilation, ADA compliance, and exterior building maintenance. Detailed information is available in the Library section of the CIP.

FUND BALANCE CHANGES FOR 2013-14:

The increase in \$149,825 in available fund balance from the prior year is due to funds being carried over from the previous year to complete projects that were started in Fiscal Year 2013-14 and will be completed in Fiscal Year 2014-15.

ADOPTED BUDGET RESERVE BALANCE FOR 2014-15:

Reserve for Capital Improvement/Repairs - \$0

The \$200,000 reserve balance is being released to assist in ongoing operating costs for capital maintenance projects, thereby depleting the reserves.

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15			Schedule 9	
		Budget Unit	6310000 - County Library			
		Function	EDUCATION			
		Activity	Library Services			
		Fund	011A - LIBRARY			
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 186,320	\$ 331,878	\$ 331,878	\$ 481,703	\$ 481,703	
Reserve Release	-	-	-	200,000	200,000	
Revenue from Use Of Money & Property	1,918	534	2,736	1,000	1,000	
Miscellaneous Revenues	877,269	899,266	899,266	923,630	923,630	
Residual Equity Transfer In	12,818	2,248	2,248	-	-	
Total Revenue	\$ 1,078,325	\$ 1,233,926	\$ 1,236,128	\$ 1,606,333	\$ 1,606,333	
Services & Supplies	\$ 746,447	\$ 752,223	\$ 1,211,128	\$ 1,596,333	\$ 1,596,333	
Other Charges	-	-	25,000	10,000	10,000	
Total Expenditures/Appropriations	\$ 746,447	\$ 752,223	\$ 1,236,128	\$ 1,606,333	\$ 1,606,333	
Net Cost	\$ (331,878)	\$ (481,703)	\$ -	\$ -	\$ -	

2014-15 PROGRAM INFORMATION

BU: 6310000 County Library

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

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

1,606,333	0	0	0	0	0	0	1,124,630	481,703	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

Strategic Objective: FO -- Financial Obligation

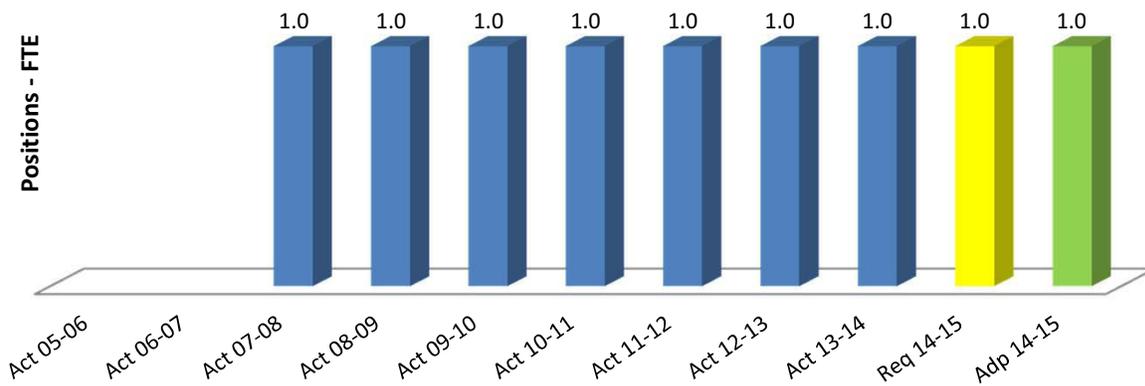
Program Description: The Sacramento Public Library Authority (SPLA) provides public library services to all citizens of the County. This Program, the County Library Budget Unit, provides funding for capital maintenance, capital repairs, preventative maintenance, property insurance, and related costs 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	1,606,333	0	0	0	0	0	1,124,630	481,703	0	0.0	0
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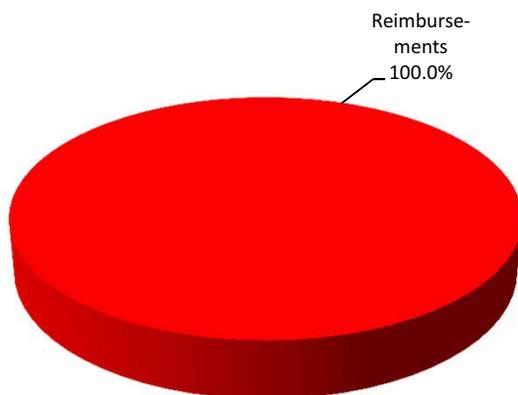
Departmental Structure



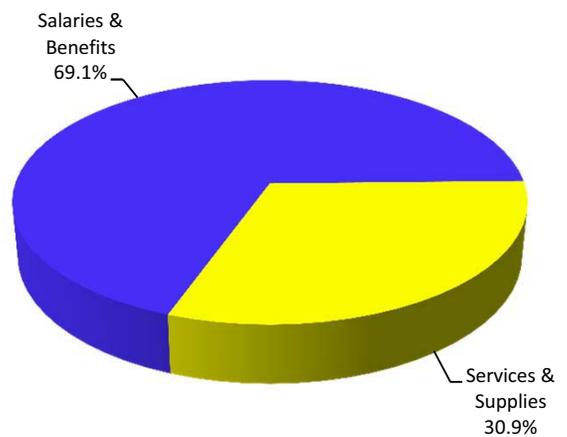
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	9,042	5,318	13,752	-	-
Total Financing	49,460	45	45	-	-
Net Cost	(40,418)	5,273	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 (CCP) committee. The 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.

MISSION:

To establish cohesive juvenile and adult criminal justice system policies based on research, evaluation and monitoring of policy decisions and program implementations, to identify deficiencies, and implement plans and programs for change when opportunities present themselves. In addition, communicate and present planning, financial, operational, managerial and programmatic recommendations to the agencies represented on the Cabinet.

GOALS:

- Implement policies and programs to facilitate an efficient and effective criminal justice system.
- Provide collaborative leadership in the planning and implementation of new programs.
- Through a coordinated planning effort, review, evaluate and make policy recommendations on vital criminal justice system issues.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- The Cabinet completed the juvenile commitment facility assessment project.
- The Superior Court worked to implement a new criminal case management system.
- The Community Corrections Partnership (CCP) participated in an 11 county research project on public safety realignment with the Public Policy Institute of California on behalf of the Board of State and Community Corrections.
- The CCP collected and began to evaluate and measure funded programs for performance outcomes and reductions in recidivism rates.

SIGNIFICANT DEVELOPMENTS DURING 2013-14 (CONT.):

- The CCP meetings were converted to AgendaNet beginning in September 2013 which enabled the public to watch meetings live, see the posted agenda and meeting materials, and watch archived meetings online.

SIGNIFICANT CHANGES FOR 2014-15:

- The CCP will solicit a Request for Proposal (RFP) for providers to deliver recidivism services within the County under a grant funded by the Board of State and Community Corrections.
- The Superior Court will continue to work to implement a new criminal case management system that will interface with the county Criminal Justice Information System (CJIS) and the Integrated Justice Information System (IJIS) with no loss in functionality for users.

STAFFING LEVEL CHANGES FOR 2014-15:

During the Adopted Budget Hearings, the Board of Supervisors approved the reallocation of 1.0 FTE Principal Administrative Analyst position to 1.0 FTE CEO Management Analyst II position.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **5750000 - Criminal Justice Cabinet**
 Function **PUBLIC PROTECTION**
 Activity **Judicial**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 49,354	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	(65)	-	-	-	-
Residual Equity Transfer In	171	45	45	-	-
Total Revenue	\$ 49,460	\$ 45	\$ 45	\$ -	-
Salaries & Benefits	\$ 185,494	\$ 186,587	\$ 186,769	\$ 195,758	195,758
Services & Supplies	25,767	20,041	28,179	80,646	80,646
Interfund Charges	5,424	5,427	5,427	5,118	5,118
Intrafund Charges	713	1,620	1,734	1,735	1,735
Intrafund Reimb	(208,356)	(208,357)	(208,357)	(283,257)	(283,257)
Total Expenditures/Appropriations	\$ 9,042	\$ 5,318	\$ 13,752	\$ -	-
Net Cost	\$ (40,418)	\$ 5,273	\$ 13,707	\$ -	-
Positions	1.0	1.0	1.0	1.0	1.0

2014-15 PROGRAM INFORMATION

BU: 5750000 Criminal Justice Cabinet

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

Program No. and Title: 001 Criminal Justice Cabinet

283,257	283,257	0	0	0	0	0	0	0	0	0	1.0	0
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Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

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

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

FUNDED

283,257	283,257	0	0	0	0	0	0	0	0	0	1.0	0
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SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **5720000 - Community Development**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 466,443	\$ -	\$ -	\$ -	-
Licenses, Permits & Franchises	143,787	1,665,057	1,553,357	1,701,615	1,701,615
Fines, Forfeitures & Penalties	-	346,295	1,030,731	539,325	539,325
Revenue from Use Of Money & Property	-	(1,644)	-	-	-
Intergovernmental Revenues	294,744	682,693	1,659,546	691,561	691,561
Charges for Services	5,321,008	22,940,384	27,075,964	27,318,432	27,318,432
Miscellaneous Revenues	1,535,080	2,165,925	2,200,603	4,231,910	4,231,910
Residual Equity Transfer In	44,407	13,244	12,059	-	-
Total Revenue	\$ 7,805,469	\$ 27,811,954	\$ 33,532,260	\$ 34,482,843	\$ 34,482,843
Salaries & Benefits	\$ 6,323,056	\$ 21,098,723	\$ 22,505,401	\$ 24,300,114	\$ 24,300,114
Services & Supplies	2,614,341	9,410,530	11,967,783	11,406,942	11,406,942
Other Charges	53,122	(1,468,864)	451,634	431,184	431,184
Equipment	-	13,962	-	50,000	50,000
Interfund Charges	-	-	-	4,228,000	2,228,000
Interfund Reimb	(274,500)	(1,020,000)	(1,030,000)	(254,011)	(254,011)
Intrafund Charges	515,124	3,591,039	3,848,551	5,517,195	5,989,105
Intrafund Reimb	(776,232)	(3,217,914)	(2,974,704)	(3,551,110)	(3,551,110)
Total Expenditures/Appropriations	\$ 8,454,911	\$ 28,407,476	\$ 34,768,665	\$ 42,128,314	\$ 40,600,224
Net Cost	\$ 649,442	\$ 595,522	\$ 1,236,405	\$ 7,645,471	\$ 6,117,381
Positions	56.6	191.0	188.0	204.0	204.0

PROGRAM DESCRIPTION:

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

FOR 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 2014-15	Schedule 9
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Budget Unit **3870000 - Economic Development**
 Function **GENERAL**
 Activity **Promotion**
 Fund **020A - ECONOMIC DEVELOPMENT**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 13,799,800	\$ (4,164,635)	\$ (4,164,635)	\$ 10,594,396	\$ 10,594,396
Reserve Release	178,710	636,394	636,394	369,409	369,409
Licenses, Permits & Franchises	48,264	38,232	43,245	39,399	39,399
Revenue from Use Of Money & Property	3,571,489	3,448,205	3,649,309	3,511,687	3,511,687
Intergovernmental Revenues	8,669,972	5,538,539	32,341,159	22,340,252	22,340,252
Charges for Services	59,646	36,996	13,000	13,223	13,223
Miscellaneous Revenues	6,005,814	4,318,707	6,293,693	14,371,782	14,371,782
Other Financing Sources	114,718	102,886	97,500	20,000	20,000
Residual Equity Transfer In	7,295	1,387	1,387	-	-
Total Revenue	\$ 32,455,708	\$ 9,956,711	\$ 38,911,052	\$ 51,260,148	\$ 51,260,148
Reserve Provision	\$ 1,250,000	\$ 1,350,000	\$ 1,350,000	-	-
Salaries & Benefits	1,848,854	1,749,149	2,004,917	2,146,605	2,146,605
Services & Supplies	15,752,153	14,396,969	34,237,608	48,754,987	48,754,987
Other Charges	99,177	149,569	1,408,527	489,545	489,545
Equipment	18,619	-	-	-	-
Interfund Charges	-	-	-	134,011	134,011
Interfund Reimb	(90,000)	(90,000)	(90,000)	(265,000)	(265,000)
Intrafund Charges	4,124,158	3,810,831	6,168,985	6,474,354	6,474,354
Intrafund Reimb	(4,124,156)	(3,810,829)	(6,168,985)	(6,474,354)	(6,474,354)
Total Expenditures/Appropriations	\$ 18,878,805	\$ 17,555,689	\$ 38,911,052	\$ 51,260,148	\$ 51,260,148
Net Cost	\$ (13,576,903)	\$ 7,598,978	-	-	-
Positions	16.0	14.0	14.0	15.0	15.0

PROGRAM DESCRIPTION:

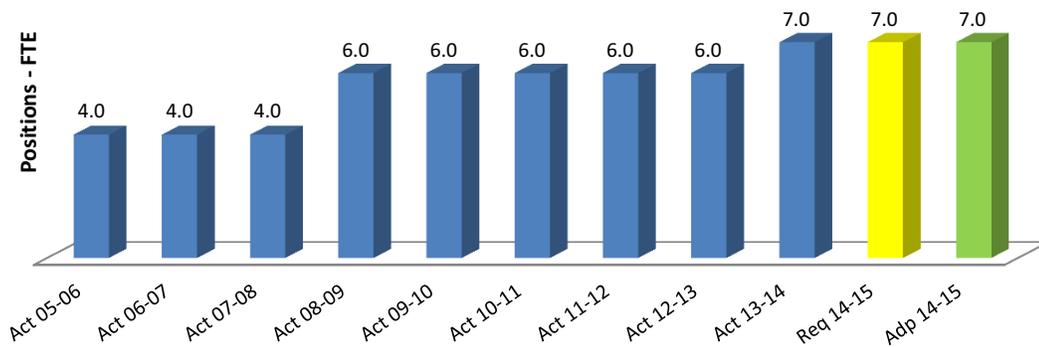
As of Fiscal Year 2014-15 Economic Development has been moved to Municipal Services.

FOR INFORMATION ONLY

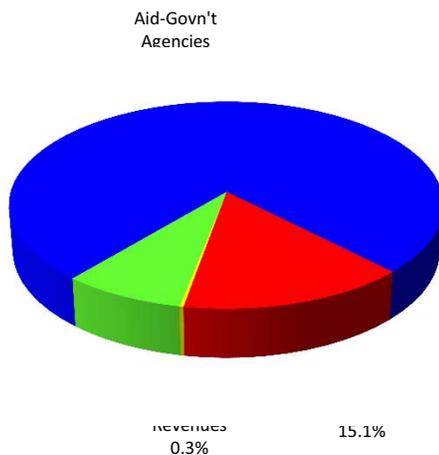
Department Structure
STEVE CANTELME, DIRECTOR



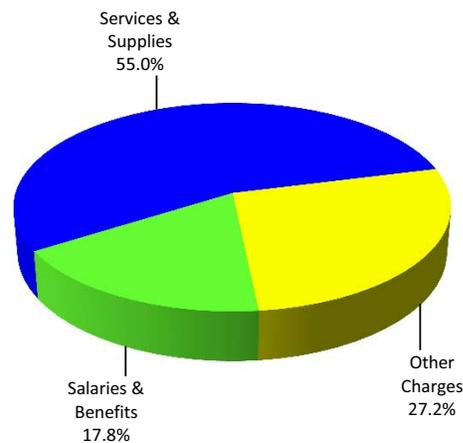
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	4,429,856	2,268,503	1,949,505	5,036,732	5,036,732
Total Financing	4,217,993	1,955,638	1,745,516	4,557,830	4,557,830
Net Cost	211,863	312,865	203,989	478,902	478,902
Positions	6.0	7.0	6.0	7.0	7.0

PROGRAM DESCRIPTION:

The Office of Emergency Services (OES) is responsible for planning, coordinating, and implementing emergency/disaster plans for Sacramento County. Responsible for operational area coordination and administration/oversight of Homeland Security Grants.

MISSION:

To provide for the development of Sacramento’s Emergency Response Plan and for the coordination of that plan with the county’s emergency response organization and other local, state, and federal agencies in order to mitigate, prepare for, respond to, and recover from the effects of a natural or technological disaster. To provide for coordination of Operational Area (OA) resources, information, and priorities among local governments within the County and between local governments and the state.

GOALS:

- Ensure integrated response to disasters by using the Standardized Emergency Management Systems (SEMS) and the National Incident Management System (NIMS), developing response capabilities, maintaining and improving the county’s Emergency Operations Center (EOC), providing for immediate and sustained response operations, and enabling a smooth transition into long-term recovery.
- Provide for timely, effective, efficient and coordinated government response to potential and/or actual emergencies and disasters.
- Ensure that emergency managers, county staff, and the affected public receive comprehensive and relevant skill development through training and exercises in emergency management and public awareness programs.
- Integrate hazard identification, risk assessment, and prevention into a comprehensive approach to hazard mitigation.
- Ensure enhanced local government capability to respond to all types of disaster events by coordinating the acquisition, distribution and oversight of federal Homeland Security grants.
- Conduct emergency management exercises, public awareness programs, and professional job-specific training.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- Web EOC is a software program designed to assist local government with the management of a disaster or significant event. Web EOC is the leading emergency management software in the country and is widely used by states, counties, local government as well as private companies. Some of the users include FEMA, Cal OES, NASA, Homeland Security, Wal Mart, Boeing and many others. Sacramento County took the lead in bringing Web EOC to the region and partnered with the cities of Folsom, Elk Grove and Sacramento initially to make the purchase. By June of 2014, the remaining cities within the county had partnered with the County to use Web EOC as their primary management software program to manage incidents and to share information with each other. The partnership continues to grow with the addition of special districts such as Metro Fire and Cosumnes Fire District.
- The EOC was reconfigured to add a classroom and additional breakout or conference rooms. In addition, new technology was added to replace the aging computers, video walls, conferencing capabilities and connectivity. Most of the cost of the new technology changes were funded through a \$550,000 grant and the building remodel funded primarily by McClellan Park.
- Plans were updated in 2014 including the Hazard Mitigation Plan and the Drought Climate Change Plan. In addition to these OES plans, our office assisted with the development of CalOES projects such as the Northern California CAT Flood Plan, Recovery Framework Plan and the Radiological / Nuclear Emergency Response Plan Project.
- Training for the region included Web EOC User training and Sub-Admin training, ICS100 / IS700 combined courses, Operations Section, Logistics Section, Planning Section, Introduction to Emergency Management – Earthquakes, EOC Management and Operations, Recovery Operations, Finance Section and an Executive Management Workshop. In total, over 1000 people within the region received training delivered or facilitated by County OES.
- Access & Functional Needs Coordination Advisory Group (AFN-CAG) was re-tooled in 2012 and continues to be enhanced today. Over 65 agencies have partnered with Sacramento OES in an effort to address the community needs for people with access and functional needs. AFN-CAG participates in reviewing emergency plans, preparedness materials and training and is one of the best models in the state for used to address their needs.
- Sacramento Medical Reserve Corp. (SMRC) engages medical professionals and support volunteers who want to donate their time and expertise to prepare for and respond to emergencies in the region. SMRC trains regularly and participates in training events including exercises like the Active Shooter exercises, Air shows, California Highway Patrol exercises, law & fire exercises and County Health exercises to name a few. In 2014, SMRC successfully formed a 501c(3) and has formed the SMRC Foundation to assist with generating funding to promote and support emergency medical preparedness in the region.
- Grants are still a big part of Sacramento OES's operations with this years' State Homeland Security Grant Program (SHSGP) grant totaling just over \$1.5 million and the Emergency Management Performance Grant \$430,000. Most of the SHSGP funds were awarded to local recipients such as fire, law and health departments to better ensure their ability to respond to disasters and large events.

SIGNIFICANT CHANGES FOR FISCAL YEAR 2014-15:

- The remodel of the EOC was completed in September 2014.
- Hiring an Emergency Coordinator and Administrative Service Officer in 2014.
- Large scale exercise planned for early 2015 involving crude oil transportation by rail.
- OES will be receiving a portable 20 gpm water purification trailer in November 2014 through a gift from Raley’s Corporation.
- Facilitated a grant from State Department of Water Resources in the amount of \$950,000 for Delta emergency plans, training and sensor equipment.

STAFFING LEVEL CHANGES FOR 2014-15:

- The following 1.0 FTE position was added: 1.0 FTE Chief of Emergency Services.
- The following positions are Administrative additions, deletions, and/or reclassifications completed during the Fiscal Year 2013-14:

Added Positions

Emergency Coordinator	1.0
Administrative Services Officer I	<u>1.0</u>
Total	2.0

Deleted Positions

Assistant Coordinator	1.0
Account Clerk II	<u>1.0</u>
Total	2.0

SCHEDULE:

State Controller Schedule

County Budget Act
January 2010

County of Sacramento

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2014-15

Schedule 9

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

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Prior Yr Carryover	\$ 145,343	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	3,820,315	1,931,309	1,523,406	4,542,830	4,542,830
Miscellaneous Revenues	229,439	20,631	218,412	15,000	15,000
Residual Equity Transfer In	22,896	3,698	3,698	-	-
Total Revenue	\$ 4,217,993	\$ 1,955,638	\$ 1,745,516	\$ 4,557,830	\$ 4,557,830
Reserve Provision	\$ 145,343	\$ -	\$ -	\$ -	-
Salaries & Benefits	652,452	672,770	712,286	1,055,512	1,055,512
Services & Supplies	1,178,049	1,164,554	1,035,774	942,626	942,626
Other Charges	944,106	497,466	211,057	1,615,543	1,615,543
Equipment	-	13,835	-	-	-
Interfund Charges	-	-	-	122,000	122,000
Intrafund Charges	2,271,257	396,152	682,402	2,199,779	2,199,779
Intrafund Reimb	(761,351)	(476,274)	(692,014)	(898,728)	(898,728)
Total Expenditures/Appropriations	\$ 4,429,856	\$ 2,268,503	\$ 1,949,505	\$ 5,036,732	\$ 5,036,732
Net Cost	\$ 211,863	\$ 312,865	\$ 203,989	\$ 478,902	\$ 478,902
Positions	6.0	7.0	6.0	7.0	7.0

2014-15 PROGRAM INFORMATION

BU: 7090000 Emergency Operations

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

Program No. and Title: 001 Office of Emergency Services

1,235,915	111,226	430,787	0	0	0	0	215,000	0	478,902	7.0	4
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Program Type: Mandated
Countywide Priority: 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations
Strategic Objective: PS2 -- Keep the community safe from environmental hazards and natural disasters
Program Description: Develop and maintain Sacramento County's Emergency Operations Plan, annexes to the plan and supporting communications plan, and coordinate the plan and all emergency management issues with the County's emergency response organization and other local, state and federal agencies. Plan, prepare, train and exercise to ensure the readiness of the County's emergency response organization. Provide operational area coordination for cities and special districts. Act as the conduit between local government and the state emergency services organization for the coordination of resources, 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 information and priorities during disasters.

Program No. and Title: 002 SacOES Internal Grant Projects

787,502	787,502	0	0	0	0	0	0	0	0	0.0	0
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Program Type: Mandated
Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations
Strategic Objective: PS2 -- Keep the community safe from environmental hazards and natural disasters
Program Description: 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: 003 HOMELAND SECURITY GRANT ADMINISTRATION

3,912,043	0	2,993,209	918,834	0	0	0	0	0	0	0.0	0
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Program Type: Mandated
Countywide Priority: 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations
Strategic Objective: 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	5,935,460	898,728	3,423,996	918,834	0	0	0	215,000	0	478,902	7.0	4
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Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	61,267	181,294	61,267	150,000	150,000
Total Financing	-	-	-	-	-
Net Cost	61,267	181,294	61,267	150,000	150,000

PROGRAM DESCRIPTION:

Effective July 1, 2014 this budget unit includes funding for:

- Fair housing services for unincorporated County residents provided through contracted services.
- Retirement liability payment obligations belonging to the Regional Human Rights/Fair Housing Commission (Commission).

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- Due to a lack of funding, the Commission closed its doors and stopped providing fair housing related services effective June 30, 2014.
- The cities of Citrus Heights, Elk Grove and Rancho Cordova withdrew from the Regional Human Rights/Fair Housing Joint Powers Authority.

SIGNIFICANT CHANGES FOR 2014-15:

- This budget unit provided a contribution to the Commission for fair housing services through June 30, 2014. Residual costs related to the wind-down of Commission operations will be paid through this budget unit.
- Revision of the Joint Powers Agreement to include the City and County of Sacramento, only, and make the primary function of the Joint Powers Authority the payment of the Commission's outstanding retirement liability.
- Execution of contracts with Sacramento Self-Help Housing and Community Link – 211 for provision of fair housing related services to residents in the unincorporated area of the County.
- Cessation of Commission staff services related to the Superior Court's dispute resolution programs.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **4660000 - Fair Housing Services**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Services & Supplies	\$ -	\$ 2,238	\$ -	\$ 120,000	\$ 120,000
Other Charges	61,267	179,056	61,267	30,000	30,000
Total Expenditures/Appropriations	\$ 61,267	\$ 181,294	\$ 61,267	\$ 150,000	\$ 150,000
Net Cost	\$ 61,267	\$ 181,294	\$ 61,267	\$ 150,000	\$ 150,000

2014-15 PROGRAM INFORMATION

BU: 4660000 Fair Housing Services

	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 Fair Housing Contract Services											
	120,000	0	0	0	0	0	0	0	0	120,000	0.0	0
<i>Program Type:</i>	Discretionary											
<i>Countywide Priority:</i>	4 -- Sustainable and Livable Communities											
<i>Strategic Objective:</i>	HS1 -- Ensure that needy residents have adequate food, shelter, and health care											
<i>Program Description:</i>	Fair Housing Contract Services											
<i>Program No. and Title:</i>	002 Human Rights/Fair Housing Commission Residual Payments											
	30,000	0	0	0	0	0	0	0	0	30,000	0.0	0
<i>Program Type:</i>	Discretionary											
<i>Countywide Priority:</i>	4 -- Sustainable and Livable Communities											
<i>Strategic Objective:</i>	HS1 -- Ensure that needy residents have adequate food, shelter, and health care											
<i>Program Description:</i>	Sacramento Regional Human Rights/Fair Housing retirement liability payments and residual wind down costs											
FUNDED												
	150,000	0	0	0	0	0	0	0	0	150,000	0.0	0

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	741,589	64,603	1,980,926	2,072,234	2,072,234
Total Financing	2,685,908	2,082,442	1,980,926	2,072,234	2,072,234
Net Cost	(1,944,319)	(2,017,839)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To provide major public facilities necessary to serve urbanization of the Antelope area, which include construction of roadway, park, and fire protection facilities, plus funding storm drainage and water supply mitigation measures.

GOALS:

- Ensure that necessary financing is available when needed for planned projects in the PFFP, utilizing funding from the issuance of development impact fees.
- Utilize county departments and noncounty agencies as resources on projects which include infrastructure design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and land use impacts to the PFFP.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- Continue the collection of development impact fees to fund infrastructure projects.
- Continue the design of traffic signal at Walerga Road and Big Cloud Way.

SIGNIFICANT CHANGES FOR 2014-15:

- Commence the construction of traffic signal at Walerga Road and Big Cloud Way.
- Update Antelope PFFP, including updating the Roadway and Park Capital Improvement Programs and updating the development base.

FUND BALANCE CHANGES FOR 2013-14:

The increase in available fund balance of \$100,308 is due to higher than anticipated development fee revenue.

FINANCING DISTRICTS - ANTELOPE PUBLIC FACILITIES FINANCING PLAN 3070000

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 2014-15				Schedule 15
3070000 - Antelope Public Facilities Financing Plan 101A - ANTELOPE PUBLIC FACILITIES FINANCING					
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 2,659,454	\$ 1,930,926	\$ 1,930,926	\$ 2,031,234	\$ 2,031,234
Revenue from Use Of Money & Property	9,543	1,503	10,000	1,000	1,000
Charges for Services	16,911	150,013	40,000	40,000	40,000
Total Revenue	\$ 2,685,908	\$ 2,082,442	\$ 1,980,926	\$ 2,072,234	\$ 2,072,234
Services & Supplies	\$ 741,589	\$ 64,603	\$ 1,118,898	\$ 1,665,395	\$ 1,665,395
Other Charges	-	-	862,028	406,839	406,839
Total Financing Uses	\$ 741,589	\$ 64,603	\$ 1,980,926	\$ 2,072,234	\$ 2,072,234
Total Expenditures/Appropriations	\$ 741,589	\$ 64,603	\$ 1,980,926	\$ 2,072,234	\$ 2,072,234
Net Cost	\$ (1,944,319)	\$ (2,017,839)	-	-	-

FINANCING DISTRICTS - ANTELOPE PUBLIC FACILITIES FINANCING PLAN 3070000

2014-15 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:	<u>001 Antelope PFFP Drainage Facilities</u>											
	32,525	0	0	0	0	0	0	0	32,525	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:	<u>002 Antelope PFFP Roadway Facilities</u>											
	1,660,395	0	0	0	0	0	40,000	1,000	1,619,395	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:	<u>003 Antelope PFFP Water Facilities and Services</u>											
	102,343	0	0	0	0	0	0	0	102,343	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:	<u>004 Antelope PFFP East Antelope Local Roadway</u>											
	276,971	0	0	0	0	0	0	0	276,971	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	2,072,234	0	0	0	0	0	40,000	1,000	2,031,234	0	0.0	0

FINANCING DISTRICTS - BRADSHAW ROAD/US 50 3081000

FINANCING DISTRICT

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	28,735	21,801	113,938	215,932	215,932
Total Financing	141,673	237,733	113,938	215,932	215,932
Net Cost	(112,938)	(215,932)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To provide portions of the major public infrastructure necessary for Sacramento County residents, local employees, and business customers to efficiently utilize transportation facilities in the area of Bradshaw Road and US 50.

GOALS:

- Ensure district funding is available for transportation facilities through financial management of bond proceeds.
- Work collaboratively with county departments and noncounty agencies on project activities including infrastructure project design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and land use impacts to the District.

FUND BALANCE CHANGES FOR 2013-14:

The increase in available fund balance of \$102,994 is due to the transfer of revenue to the district as a result of final debt service payment and bonds being paid off.

FINANCING DISTRICTS - BRADSHAW ROAD/US 50 FINANCING DISTRICT 3081000

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 2014-15				Schedule 15
	3081000 - Bradshaw/US 50 Financing District 115A - BRADSHAW/US 50 FINANCING DISTRICT				
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 140,910	\$ 112,938	\$ 112,938	\$ 215,932	\$ 215,932
Revenue from Use Of Money & Property	763	181	1,000	-	-
Miscellaneous Revenues	-	124,614	-	-	-
Total Revenue	\$ 141,673	\$ 237,733	\$ 113,938	\$ 215,932	\$ 215,932
Services & Supplies	\$ 28,735	\$ 21,801	\$ 113,938	\$ 215,932	\$ 215,932
Total Financing Uses	\$ 28,735	\$ 21,801	\$ 113,938	\$ 215,932	\$ 215,932
Total Expenditures/Appropriations	\$ 28,735	\$ 21,801	\$ 113,938	\$ 215,932	\$ 215,932
Net Cost	\$ (112,938)	\$ (215,932)	\$ -	\$ -	\$ -

2014-15 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
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FUNDED

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

215,932	0	0	0	0	0	0	0	215,932	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

215,932	0	0	0	0	0	0	0	215,932	0	0.0	0
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FINANCING DISTRICTS - COUNTY SERVICE AREA No. 10 2857000

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	7,827	5,448	105,022	187,672	187,672
Total Financing	26,554	104,054	105,022	187,672	187,672
Net Cost	(18,727)	(98,606)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To provide funding for extended transportation services to achieve trip reduction targets in the North Vineyard Station Specific Plan and other urban development areas in Sacramento County.

GOALS:

- Coordinate with Department of Transportation to establish the services contracts for extended transportation services targeting trip reduction for the District's Benefit Zones.
- Provide trip reduction services that may include shuttle transit service as appropriate using funding from service charges that appear as direct levies on property tax bills within the District.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- Board approved the levy of Fiscal Year 2013-14 charges after not levying for the past four years.
- Board approved the annexation of Champion Oaks Commercial Development to Benefit Zone 3.
- Continued trip reduction services planning by Department of Transportation of initial services to Benefit Zone 3.

SIGNIFICANT CHANGES FOR 2014-15:

Continued trip reduction services planning by Department of Transportation of initial services to Benefit Zone 3.

FUND BALANCE CHANGES FOR 2013-14:

The increase in available fund balance of \$81,235 is due to an increase in direct levy revenue.

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 2014-15				Schedule 15 2857000 - CSA No. 10 257A - CSA NO. 10
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 15,171	\$ 18,726	\$ 18,726	\$ 99,961	\$ 99,961	
Reserve Release	11,000	-	-	-	-	
Revenue from Use Of Money & Property	383	79	500	-	-	
Charges for Services	-	85,249	85,796	87,711	87,711	
Total Revenue	\$ 26,554	\$ 104,054	\$ 105,022	\$ 187,672	\$ 187,672	
Reserve Provision	\$ -	\$ -	\$ -	\$ 52,000	\$ 52,000	
Services & Supplies	7,827	5,448	105,022	135,172	135,172	
Other Charges	-	-	-	500	500	
Total Financing Uses	\$ 7,827	\$ 5,448	\$ 105,022	\$ 187,672	\$ 187,672	
Total Expenditures/Appropriations	\$ 7,827	\$ 5,448	\$ 105,022	\$ 187,672	\$ 187,672	
Net Cost	\$ (18,727)	\$ (98,606)	\$ -	\$ -	\$ -	

2014-15 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
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FUNDED

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

187,672	0	0	0	0	0	0	87,711	99,961	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

187,672	0	0	0	0	0	0	87,711	99,961	0	0.0	0
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Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	3,998	4,603	419,984	414,786	414,786
Total Financing	422,981	419,389	419,984	414,786	414,786
Net Cost	(418,983)	(414,786)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To collaborate with the Florin Road Partnership to provide funding for enhancements in the Florin Road area as identified in the District's Management Plan.

GOAL:

Ensure that District funding is available for planned projects.

FUND BALANCE CHANGES FOR 2013-14:

The decrease in available fund balance of \$4,198 is due to the costs of district administration.

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 2014-15				Schedule 15
1182880 - Florin Road Capital Project 118A - FLORIN ROAD CAPITAL PROJECT						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 420,502	\$ 418,984	\$ 418,984	\$ 414,786	\$ 414,786	
Revenue from Use Of Money & Property	2,479	405	1,000	-	-	
Total Revenue	\$ 422,981	\$ 419,389	\$ 419,984	\$ 414,786	\$ 414,786	
Services & Supplies	\$ 3,998	\$ 4,603	\$ 418,984	\$ 413,786	\$ 413,786	
Other Charges	-	-	1,000	1,000	1,000	
Total Financing Uses	\$ 3,998	\$ 4,603	\$ 419,984	\$ 414,786	\$ 414,786	
Total Expenditures/Appropriations	\$ 3,998	\$ 4,603	\$ 419,984	\$ 414,786	\$ 414,786	
Net Cost	\$ (418,983)	\$ (414,786)	\$ -	\$ -	\$ -	

2014-15 PROGRAM INFORMATION

BU: 1182880 Florin Road PBID Capital Project

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

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

414,786	0	0	0	0	0	0	0	414,786	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

414,786	0	0	0	0	0	0	0	414,786	0	0.0	0
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FINANCING DISTRICTS - FULTON AVENUE CAPITAL PROJECT 1182881

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	10,675	5,076	17,036	11,973	11,973
Total Financing	27,710	17,050	17,036	11,973	11,973
Net Cost	(17,035)	(11,974)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To collaborate with the Fulton Avenue Improvement Association in providing funding for enhancements in the Fulton Avenue area as identified in the District's Management Plan.

GOAL:

Ensure that District funding is available for planned projects.

FUND BALANCE CHANGES FOR 2013-14:

The decrease in fund balance of \$5,063 is due to the costs associated with the renewal of the district.

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 2014-15				Schedule 15
1182881 - Fulton Avenue Capital Project 118B - FULTON AVENUE CAPITAL PROJECT						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 27,558	\$ 17,036	\$ 17,036	\$ 11,973	\$ 11,973	
Revenue from Use Of Money & Property	152	14	-	-	-	
Total Revenue	\$ 27,710	\$ 17,050	\$ 17,036	\$ 11,973	\$ 11,973	
Services & Supplies	\$ 10,675	\$ 5,076	\$ 16,536	\$ 11,473	\$ 11,473	
Other Charges	-	-	500	500	500	
Total Financing Uses	\$ 10,675	\$ 5,076	\$ 17,036	\$ 11,973	\$ 11,973	
Total Expenditures/Appropriations	\$ 10,675	\$ 5,076	\$ 17,036	\$ 11,973	\$ 11,973	
Net Cost	\$ (17,035)	\$ (11,974)	\$ -	\$ -	\$ -	

2014-15 PROGRAM INFORMATION

BU: 1182881 Fulton Avenue PBID Capital Project

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

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

11,973	0	0	0	0	0	0	0	11,973	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED	11,973	0	0	0	0	0	0	11,973	0	0.0	0
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Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	36,048	25,389	1,205,055	1,175,823	1,175,823
Total Financing	1,236,103	1,201,212	1,205,055	1,175,823	1,175,823
Net Cost	(1,200,055)	(1,175,823)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To provide portions of the major public infrastructure necessary for the Laguna area to urbanize. This includes construction of a major freeway interchange, roadway, public transit and fire protection facilities.

GOAL:

Collaborate with the cities of Elk Grove and Sacramento and the Sacramento Regional Transit District regarding the funding of remaining project priorities.

FUND BALANCE CHANGES FOR 2013-14:

The decrease in available fund balance of \$24,232 is associated with the costs of district administration.

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 2014-15				Schedule 15
3090000 - Laguna Community Facility District 107A - LAGUNA COMMUNITY FACILITY DISTRICT						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 1,228,907	\$ 1,200,055	\$ 1,200,055	\$ 1,175,823	\$ 1,175,823	
Revenue from Use Of Money & Property	7,196	1,157	5,000	-	-	
Total Revenue	\$ 1,236,103	\$ 1,201,212	\$ 1,205,055	\$ 1,175,823	\$ 1,175,823	
Services & Supplies	\$ 36,048	\$ 25,389	\$ 505,055	\$ 475,823	\$ 475,823	
Other Charges	-	-	700,000	700,000	700,000	
Total Financing Uses	\$ 36,048	\$ 25,389	\$ 1,205,055	\$ 1,175,823	\$ 1,175,823	
Total Expenditures/Appropriations	\$ 36,048	\$ 25,389	\$ 1,205,055	\$ 1,175,823	\$ 1,175,823	
Net Cost	\$ (1,200,055)	\$ (1,175,823)	\$ -	\$ -	\$ -	

2014-15 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
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FUNDED

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

1,175,823	0	0	0	0	0	0	0	1,175,823	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

1,175,823	0	0	0	0	0	0	0	1,175,823	0	0.0	0
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Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	612,082	356,538	3,073,300	3,219,612	3,219,612
Total Financing	3,205,380	3,114,149	3,073,300	3,219,612	3,219,612
Net Cost	(2,593,298)	(2,757,611)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To distribute funds within the guidelines of the bond covenants to the City of Elk Grove for the major public infrastructure necessary to urbanize the Laguna Creek Ranch/Elliott Ranch area. This includes remaining construction authorized when the District was formed in 1990 of freeway interchange, railroad overcrossing, roadway, public transit, fire protection, park, storm drainage and flood control facilities. Most of these facilities were completed prior to incorporation of Elk Grove in 2000.

GOAL:

Collaborate with the City of Elk Grove to schedule remaining authorized facilities projects with the available District financing.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- For Improvement Areas No. 1:
 - Reimbursed for the construction of park improvements at Cosumnes Community Services District's Bartholomew, Lawson and King Parks.
- For both Improvement Areas No. 1 and No. 2:
 - Continued Construction of Harbour Point Drive Median and Rehabilitation Project.

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

SIGNIFICANT CHANGES FOR 2014-15:

For both Improvement Areas No. 1 and No. 2:

- Continue Construction of Harbour Point Drive Median and Rehabilitation.

FUND BALANCE CHANGES FOR 2013-14:

The increase in available fund balance of \$164,312 is due to higher than anticipated direct levy revenue.

ADOPTED BUDGET RESERVE BALANCES FOR 2014-15:

Reserve for Construction: \$3,129,494

Bond proceeds are the primary financing source for the construction of infrastructure projects scheduled in the Laguna Creek Ranch/Elliott Ranch CFD-1 Financing Plan. Bond proceeds remaining after the first year obligations were met were placed in the Reserve for Construction. Typically, these reserves are drawn upon each fiscal year when the combination of available fund balance and anticipated revenues are insufficient to fund current year construction.

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 2014-15				Schedule 15
2870000 - Laguna Crk/Elliott Rch CFD No. 1						
105A - LAGUNA CRK/ELLIOTT RCH CFD 1						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 2,312,990	\$ 2,593,300	\$ 2,593,300	\$ 2,757,612	\$ 2,757,612	
Revenue from Use Of Money & Property	4,727	1,964	30,000	2,000	2,000	
Miscellaneous Revenues	887,663	518,885	450,000	460,000	460,000	
Total Revenue	\$ 3,205,380	\$ 3,114,149	\$ 3,073,300	\$ 3,219,612	\$ 3,219,612	
Reserve Provision	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	
Services & Supplies	360,256	279,713	1,297,841	1,411,612	1,411,612	
Other Charges	251,826	71,825	1,770,459	1,808,000	1,808,000	
Total Financing Uses	\$ 612,082	\$ 356,538	\$ 3,073,300	\$ 3,219,612	\$ 3,219,612	
Total Expenditures/Appropriations	\$ 612,082	\$ 356,538	\$ 3,073,300	\$ 3,219,612	\$ 3,219,612	
Net Cost	\$ (2,593,298)	\$ (2,757,611)	\$ -	\$ -	\$ -	

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

2014-15 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:	<u>001 Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1</u>											
	1,671,096	0	0	0	0	0	0	251,000	1,420,096	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:	<u>002 Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2</u>											
	1,548,516	0	0	0	0	0	0	211,000	1,337,516	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	3,219,612	0	0	0	0	0	0	462,000	2,757,612	0	0.0	0

FINANCING DISTRICTS - LAGUNA STONELAKE CFD 1300000

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	132,046	99,581	260,117	300,040	300,040
Total Financing	265,226	273,381	260,117	300,040	300,040
Net Cost	(133,180)	(173,800)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To provide portions of the public infrastructure and public facilities necessary to urbanize the Laguna Stonelake area. This includes construction of roadway, drainage, sewer, water, library, park, and fire protection facilities.

GOAL:

Provide ongoing administration until the Mello-Roos special tax bonds are retired for the District.

FUND BALANCE CHANGES FOR 2013-14:

The increase in available fund balance of \$39,923 is due to higher than anticipated revenue and lower than anticipated expenditures.

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 2014-15				
1300000 - Laguna Stonelake CFD						
130A - LAGUNA STONELAKE CFD-BOND PROCEEDS						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 99,990	\$ 134,117	\$ 134,117	\$ 174,040	\$ 174,040	
Revenue from Use Of Money & Property	865	355	1,000	1,000	1,000	
Miscellaneous Revenues	164,371	138,909	125,000	125,000	125,000	
Total Revenue	\$ 265,226	\$ 273,381	\$ 260,117	\$ 300,040	\$ 300,040	
Services & Supplies	\$ 132,046	\$ 99,581	\$ 256,117	\$ 295,040	\$ 295,040	
Other Charges	-	-	4,000	5,000	5,000	
Total Financing Uses	\$ 132,046	\$ 99,581	\$ 260,117	\$ 300,040	\$ 300,040	
Total Expenditures/Appropriations	\$ 132,046	\$ 99,581	\$ 260,117	\$ 300,040	\$ 300,040	
Net Cost	\$ (133,180)	\$ (173,800)	\$ -	\$ -	\$ -	

2014-15 PROGRAM INFORMATION

BU: 1300000 Laguna Stonelake CFD

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

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

300,040	0	0	0	0	0	0	126,000	174,040	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

300,040	0	0	0	0	0	0	126,000	174,040	0	0.0	0
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Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	82,054	155,140	629,523	637,631	637,631
Total Financing	547,058	628,772	629,523	637,631	637,631
Net Cost	(465,004)	(473,632)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To provide funding for the landscape maintenance and installation services associated with the Independence at Mather residential subdivision. This includes the installation, maintenance, repair and/or replacement of landscape facilities; the creation and maintenance of a firebreak area primarily at the boundaries of the District; and the maintenance of signing, pavement, striping and shoulders of a bike and pedestrian trail in the parkway/open space corridors.

GOALS:

- Request bids and award the construction contract to complete the Mather Bike Trail.
- Provide landscape maintenance and other services utilizing county departments as resources.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

Construction commenced for the Phase 2 Mather Bike Trail improvements.

SIGNIFICANT CHANGES FOR 2014-15:

Continue to provide funding for the construction of the Phase 2 Mather Bike Trail improvements.

FUND BALANCE CHANGES FOR 2013-14:

The increase in available fund balance of \$8,626 is due to less than anticipated district administration costs.

ADOPTED BUDGET RESERVE BALANCES FOR 2014-15:

Reserve for Operating Capital: \$130,000

Assessment revenues finance the cost of administering this District.

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 2014-15				Schedule 15
1320000 - Mather Landscape Maint CFD 132A - MATHER LANDSCAPE MAINT CFD						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 379,895	\$ 465,005	\$ 465,005	\$ 473,631	\$ 473,631	
Revenue from Use Of Money & Property	3,262	620	1,500	-	-	
Charges for Services	163,901	163,147	163,018	164,000	164,000	
Total Revenue	\$ 547,058	\$ 628,772	\$ 629,523	\$ 637,631	\$ 637,631	
Services & Supplies	\$ 14,946	\$ 14,449	\$ 109,124	\$ 177,316	\$ 177,316	
Other Charges	683	759	2,000	1,000	1,000	
Interfund Charges	66,425	139,932	518,399	459,315	459,315	
Total Financing Uses	\$ 82,054	\$ 155,140	\$ 629,523	\$ 637,631	\$ 637,631	
Total Expenditures/Appropriations	\$ 82,054	\$ 155,140	\$ 629,523	\$ 637,631	\$ 637,631	
Net Cost	\$ (465,004)	\$ (473,632)	\$ -	\$ -	\$ -	

2014-15 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
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FUNDED

Program No. and Title: 001 Mather Landscape Maintenance CFD

637,631	0	0	0	0	0	0	164,000	473,631	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

637,631	0	0	0	0	0	0	164,000	473,631	0	0.0	0
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FINANCING DISTRICTS - MATHER PUBLIC FACILITIES 1360000

FINANCING PLAN

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	520,742	740,802	2,392,330	1,941,829	1,941,829
Total Financing	2,391,701	2,171,630	2,392,330	1,941,829	1,941,829
Net Cost	(1,870,959)	(1,430,828)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To provide portions of the major public infrastructure roadway facilities necessary for the Mather area to develop.

GOAL:

Coordinate support for infrastructure design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and land use impacts utilizing other county departments and noncounty agencies as resources for District projects.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- Continued collection of development impact fees to fund infrastructure projects.
- Provided funding for the construction of Air Park Drive (Femoyer Street to Villages of Zinfandel Boundary).
- Provided funding for the construction of Femoyer Street (International Drive to Mather Boulevard).

SIGNIFICANT CHANGES FOR 2014-15:

- Provide funding for the construction of Air Park Drive (Femoyer Street to Villages of Zinfandel Boundary). Air Park Drive is scheduled to open in September 2015.
- Provide funding for the construction of Femoyer Street (International Drive to Mather Boulevard). Femoyer Street is scheduled to reopen in September 2015.

FUND BALANCE CHANGES FOR 2013-14:

The fund balance decrease of \$441,501 is due to construction costs for the Air Park Drive and the Femoyer Street Project.

FINANCING DISTRICTS - MATHER PUBLIC FACILITIES FINANCING PLAN 1360000

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 2014-15				Schedule 15
	1360000 - Mather PFFP 136A - MATHER PFFP				
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 2,377,612	\$ 1,872,330	\$ 1,872,330	\$ 1,430,829	\$ 1,430,829
Revenue from Use Of Money & Property	13,857	1,800	5,000	1,000	1,000
Charges for Services	-	242,500	515,000	510,000	510,000
Miscellaneous Revenues	232	55,000	-	-	-
Total Revenue	\$ 2,391,701	\$ 2,171,630	\$ 2,392,330	\$ 1,941,829	\$ 1,941,829
Services & Supplies	\$ 520,742	\$ 740,802	\$ 2,192,330	\$ 1,841,829	\$ 1,841,829
Other Charges	-	-	200,000	100,000	100,000
Total Financing Uses	\$ 520,742	\$ 740,802	\$ 2,392,330	\$ 1,941,829	\$ 1,941,829
Total Expenditures/Appropriations	\$ 520,742	\$ 740,802	\$ 2,392,330	\$ 1,941,829	\$ 1,941,829
Net Cost	\$ (1,870,959)	\$ (1,430,828)	\$ -	\$ -	\$ -

2014-15 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												
<i>Program No. and Title:</i> 001 Mather Public Facilities Financing Plan												
	1,941,829	0	0	0	0	0	510,000	1,000	1,430,829	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 roadway infrastructure necessary for the Mather area to develop, including infrastructure design, construction cost sharing, reimbursements and other related tasks.												
FUNDED	1,941,829	0	0	0	0	0	510,000	1,000	1,430,829	0	0.0	0

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

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	96,142	85,296	339,567	395,693	395,693
Total Financing	234,709	389,989	339,567	395,693	395,693
Net Cost	(138,567)	(304,693)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To provide portions of the public infrastructure and public facilities necessary for the reuse of McClellan Park CFD. This includes construction of roadway, drainage, sewer, and landscape facilities.

GOAL:

Ensure that necessary financing is available when needed for planned projects. This includes provisions for, and documentation of, reimbursement payments to private developers for infrastructure work performed at the developers' initial expense.

FUND BALANCE CHANGES FOR 2013-14:

The fund balance increase of \$166,126 is due to higher than anticipated direct levy revenue and lower than anticipated district expenditures.

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 2014-15				Schedule 15
		1400000 - McClellan CFD 2004-1 140A - MCCLELLAN CFD 2004-1				
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 146,766	\$ 138,567	\$ 138,567	\$ 304,693	\$ 304,693	
Revenue from Use Of Money & Property	1,100	388	1,000	1,000	1,000	
Miscellaneous Revenues	86,843	251,034	200,000	90,000	90,000	
Total Revenue	\$ 234,709	\$ 389,989	\$ 339,567	\$ 395,693	\$ 395,693	
Services & Supplies	\$ 96,142	\$ 85,296	\$ 282,567	\$ 333,693	\$ 333,693	
Other Charges	-	-	57,000	62,000	62,000	
Total Financing Uses	\$ 96,142	\$ 85,296	\$ 339,567	\$ 395,693	\$ 395,693	
Total Expenditures/Appropriations	\$ 96,142	\$ 85,296	\$ 339,567	\$ 395,693	\$ 395,693	
Net Cost	\$ (138,567)	\$ (304,693)	\$ -	\$ -	\$ -	

2014-15 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												
<i>Program No. and Title:</i> 001 McClellan Park CFD No. 2004-1												
	395,693	0	0	0	0	0	0	91,000	304,693	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 for the repair, replacement, or improvement of certain infrastructure within the district. This includes storm drainage, sanitary sewer, roadway and landscaping improvements.												
FUNDED	395,693	0	0	0	0	0	0	91,000	304,693	0	0.0	0

Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	871,078	756,006	6,645,527	6,381,070	6,381,070
Total Financing	7,232,207	6,467,785	6,645,527	6,381,070	6,381,070
Net Cost	(6,361,129)	(5,711,779)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To provide public infrastructure and facilities necessary for Metro Air Park CFD to develop. This includes construction of roadway, freeway, drainage, sewer, and water facilities.

GOAL:

Ensure that necessary financing is available when needed for planned projects. This includes provisions for, and documentation of, reimbursement payments to private developers for infrastructure work performed at the developers' initial expense.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

Board approved reallocation of remaining funds to the I-5/Metro Parkway Interchange Project.

SIGNIFICANT CHANGES FOR 2014-15:

- Continue to process reimbursements for project and property acquisition for roadway, drainage, sewer, and water facilities.
- Complete the design of Metro Parkway/I-5 Interchange.
- Work on the update of the financing plan.

FUND BALANCE CHANGES FOR 2013-14:

- The fund balance decrease of \$260,457 is associated with the costs of the Metro Parkway/I5 interchange and direct levy revenue needed to pay debt service due to delinquencies in the district.

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 2014-15				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	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 6,150,808	\$ 6,339,027	\$ 6,339,027	\$ 6,078,570	\$ 6,078,570	
Revenue from Use Of Money & Property	4,898	2,358	6,500	2,500	2,500	
Miscellaneous Revenues	1,076,501	126,400	300,000	300,000	300,000	
Total Revenue	\$ 7,232,207	\$ 6,467,785	\$ 6,645,527	\$ 6,381,070	\$ 6,381,070	
Services & Supplies	\$ 297,703	\$ 234,579	\$ 2,859,583	\$ 3,276,070	\$ 3,276,070	
Other Charges	573,375	521,427	3,785,944	3,105,000	3,105,000	
Total Financing Uses	\$ 871,078	\$ 756,006	\$ 6,645,527	\$ 6,381,070	\$ 6,381,070	
Total Expenditures/Appropriations	\$ 871,078	\$ 756,006	\$ 6,645,527	\$ 6,381,070	\$ 6,381,070	
Net Cost	\$ (6,361,129)	\$ (5,711,779)	\$ -	\$ -	\$ -	

2014-15 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
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FUNDED

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

6,381,070	0	0	0	0	0	0	302,500	6,078,570	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

6,381,070	0	0	0	0	0	0	302,500	6,078,570	0	0.0	0
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FINANCING DISTRICTS - METRO AIR PARK SERVICES 1420000

TAX

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	118,549	109,715	749,344	750,118	750,118
Total Financing	757,892	749,985	749,344	750,118	750,118
Net Cost	(639,343)	(640,270)	-	-	-

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.

MISSION:

To provide maintenance revenue for facilities within the development of Metro Air Park Community Facilities District. This includes maintenance of roadway, drainage, water facilities, and traffic monitoring.

GOAL:

Ensure necessary revenue is available when needed for maintenance projects.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- Facilities are continuing to be constructed within the district.
- Revenue is being generated for future operations and maintenance within the district.

SIGNIFICANT CHANGES FOR 2014-15:

No changes anticipated.

FUND BALANCE CHANGES FOR 2013-14:

The fund balance increase of \$774 from the prior year is due to lower annual district costs.

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 2014-15				Schedule 15
		1420000 - Metro Air Park Service Tax 142A - METRO AIR PARK SERVICE TAX				
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 645,341	\$ 639,344	\$ 639,344	\$ 640,118	\$ 640,118	
Revenue from Use Of Money & Property	3,891	641	-	-	-	
Charges for Services	108,660	110,000	110,000	110,000	110,000	
Total Revenue	\$ 757,892	\$ 749,985	\$ 749,344	\$ 750,118	\$ 750,118	
Services & Supplies	\$ 38,468	\$ 29,632	\$ 667,344	\$ 668,118	\$ 668,118	
Other Charges	81	83	2,000	2,000	2,000	
Interfund Charges	80,000	80,000	80,000	80,000	80,000	
Total Financing Uses	\$ 118,549	\$ 109,715	\$ 749,344	\$ 750,118	\$ 750,118	
Total Expenditures/Appropriations	\$ 118,549	\$ 109,715	\$ 749,344	\$ 750,118	\$ 750,118	
Net Cost	\$ (639,343)	\$ (640,270)	\$ -	\$ -	\$ -	

2014-15 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												
<i>Program No. and Title:</i> 001 Metro Air Park Services Tax												
	750,118	0	0	0	0	0	0	110,000	640,118	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 was implemented to provide a needed revenue source for authorized services which include roadway median landscape maintenance and drainage maintenance associated with groundwater infiltration into the drainage detention basins within the Metro Air Park Community Facilities District (CFD) boundaries.												
FUNDED	750,118	0	0	0	0	0	0	110,000	640,118	0	0.0	0

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	574,506	22,775	2,831,637	3,095,541	3,095,541
Total Financing	2,152,143	2,116,815	2,831,637	3,095,541	3,095,541
Net Cost	(1,577,637)	(2,094,040)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To provide portions of the major public infrastructure necessary for the NVSSP area to urbanize. This includes construction of roadways, frontage lanes, public transit, library, and park facilities.

GOALS:

- Ensure project support is provided by county departments and noncounty agencies for infrastructure project design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and District land use impacts.
- Monitor and ensure adequate District funding is available for planned projects. Funding is provided through the collection of development impact fees.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

Continue the collection of development impact fees to fund infrastructure projects.

SIGNIFICANT CHANGES FOR 2014-15:

- Continue to work with FRWA on paying off the Sacramento County Water Agency's share of the obligation for the construction of Gerber Road from Elk Grove-Florin to Gerber Creek Crossing #3.
- Update North Vineyard Station Fee Program, including updating the Roadway, Frontage Lane, Transit and Park Capital Improvement Programs and updating the development base.

FUND BALANCE CHANGES FOR 2013-14:

The increase in available fund balance of \$516,404 is due to higher than anticipated development fee revenue.

FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN 1430000

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 2014-15				Schedule 15
	1430000 - North Vineyard Station Specific Plan 143A - NVSSP-ROADWAY				
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 1,137,219	\$ 1,577,637	\$ 1,577,637	\$ 2,094,041	\$ 2,094,041
Revenue from Use Of Money & Property	10,688	1,796	4,000	1,500	1,500
Charges for Services	1,004,236	537,382	1,250,000	1,000,000	1,000,000
Total Revenue	\$ 2,152,143	\$ 2,116,815	\$ 2,831,637	\$ 3,095,541	\$ 3,095,541
Services & Supplies	\$ 28,263	\$ 22,775	\$ 736,591	\$ 849,327	\$ 849,327
Other Charges	2,056,937	-	2,095,046	2,246,214	2,246,214
Interfund Reimb	(1,510,694)	-	-	-	-
Total Financing Uses	\$ 574,506	\$ 22,775	\$ 2,831,637	\$ 3,095,541	\$ 3,095,541
Total Expenditures/Appropriations	\$ 574,506	\$ 22,775	\$ 2,831,637	\$ 3,095,541	\$ 3,095,541
Net Cost	\$ (1,577,637)	\$ (2,094,040)	\$ -	\$ -	\$ -

2014-15 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
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FUNDED

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

3,095,541	0	0	0	0	0	1,000,000	1,500	2,094,041	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

3,095,541	0	0	0	0	0	1,000,000	1,500	2,094,041	0	0.0	0
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FINANCING DISTRICTS - NORTH VINEYARD STATION 1440000

SPECIFIC PLAN CFD

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	70,985	57,585	1,712,598	1,740,941	1,740,941
Total Financing	1,699,604	1,629,515	1,712,598	1,740,941	1,740,941
Net Cost	(1,628,619)	(1,571,930)	-	-	-

PROGRAM DESCRIPTION:

- The North Vineyard Station No.1 Community Facilities District 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 Sacramento County Department of Finance and are drawn upon as infrastructure construction progresses to completion.

MISSION:

To provide portions of the major public infrastructure necessary for the North Vineyard Station area to urbanize. This includes construction of roadway and transportation improvements, signalized intersections, landscaping improvements, sanitary sewer, storm drainage and potable water systems.

GOAL:

Coordinate support for infrastructure design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursement, and land use impacts utilizing other county departments and noncounty agencies as resources for District projects.

SIGNIFICANT CHANGES FOR 2014-15:

Continue to work toward the issuance of the second series of bonds and provide for the acquisition and reimbursement of public facilities constructed in connection with the Vineyard Creek Development.

FUND BALANCE CHANGES FOR 2013-14:

The fund balance decrease of \$57,386 is due to higher than anticipated district administrative expenses.

FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN CFD 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 2014-15				Schedule 15
1440000 - North Vineyard Station Specific Plan CFD 2005-2 144A - NVSSP CFD 2005-2-ADMIN					
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 1,601,522	\$ 1,629,557	\$ 1,629,557	\$ 1,572,171	\$ 1,572,171
Revenue from Use Of Money & Property	2,988	1,694	1,000	1,000	1,000
Miscellaneous Revenues	95,094	(1,736)	82,041	167,770	167,770
Total Revenue	\$ 1,699,604	\$ 1,629,515	\$ 1,712,598	\$ 1,740,941	\$ 1,740,941
Services & Supplies	\$ 70,985	\$ 57,585	\$ 356,598	\$ 385,941	\$ 385,941
Other Charges	-	-	1,356,000	1,355,000	1,355,000
Total Financing Uses	\$ 70,985	\$ 57,585	\$ 1,712,598	\$ 1,740,941	\$ 1,740,941
Total Expenditures/Appropriations	\$ 70,985	\$ 57,585	\$ 1,712,598	\$ 1,740,941	\$ 1,740,941
Net Cost	\$ (1,628,619)	\$ (1,571,930)	-	-	-

2014-15 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
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FUNDED

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

1,740,941	0	0	0	0	0	0	168,770	1,572,171	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

1,740,941	0	0	0	0	0	0	168,770	1,572,171	0	0.0	0
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FINANCING DISTRICTS - PARK MEADOWS CFD - BOND PROCEEDS

1310000

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	79,952	70,339	132,582	126,743	126,743
Total Financing	151,095	132,342	132,582	126,743	126,743
Net Cost	(71,143)	(62,003)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To provide the necessary acquisition and construction of West Stockton Boulevard and some related water and drainage improvements from Dunisch Road to Lewis Stein Road.

GOAL:

Provide ongoing administration until the Mello-Roos special tax bonds are retired for the District.

FUND BALANCE CHANGES FOR 2013-14:

The decrease in available fund balance of \$9,839 is due to the costs of district administration.

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 2014-15				Schedule 15
1310000 - Park Meadows CFD-Bond Proceeds 131A - PARK MEADOWS CFD-BOND PROCEEDS						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 85,832	\$ 72,082	\$ 72,082	\$ 62,243	\$ 62,243	
Revenue from Use Of Money & Property	566	355	500	500	500	
Miscellaneous Revenues	64,697	59,905	60,000	64,000	64,000	
Total Revenue	\$ 151,095	\$ 132,342	\$ 132,582	\$ 126,743	\$ 126,743	
Services & Supplies	\$ 79,952	\$ 53,033	\$ 131,582	\$ 126,743	\$ 126,743	
Other Charges	-	17,306	1,000	-	-	
Total Financing Uses	\$ 79,952	\$ 70,339	\$ 132,582	\$ 126,743	\$ 126,743	
Total Expenditures/Appropriations	\$ 79,952	\$ 70,339	\$ 132,582	\$ 126,743	\$ 126,743	
Net Cost	\$ (71,143)	\$ (62,003)	\$ -	\$ -	\$ -	

2014-15 PROGRAM INFORMATION

BU: 1310000 Park Meadows CFD

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

Program No. and Title: **014 Park Meadows CFD**

126,743	0	0	0	0	0	0	64,500	62,243	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED	126,743	0	0	0	0	0	64,500	62,243	0	0.0	0
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Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	2,062,796	817,032	8,683,052	8,465,799	8,465,799
Total Financing	9,641,251	8,235,966	8,683,052	8,465,799	8,465,799
Net Cost	(7,578,455)	(7,418,934)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To provide portions of the major public infrastructure necessary for the Vineyard area to urbanize. This includes construction of major freeway interchanges, roadways, public transit, fire protection, library, community center, and park facilities.

GOALS:

- Ensure project support is provided by county departments and noncounty agencies for infrastructure project design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and District land use impacts.
- Monitor and ensure adequate District funding is available for planned projects.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- Continue the collection of development impact fees to fund infrastructure projects.
- Design of the following roadway projects:
 - Elk Grove-Florin Road Widening, Gerber Road to Florin Road.
 - Elk Grove-Florin Road Bridge at Elder Creek.
 - Vineyard Road Bridge at Laguna Creek.

SIGNIFICANT CHANGES FOR 2014-15:

Continue to progress in the following roadway construction projects that are planned for the Vineyard area:

- Design of the Elk Grove-Florin Road Widening, Gerber Road to Florin Road.
- Design of the Elk Grove-Florin Road Bridge at Elder Creek.

FINANCING DISTRICTS - VINEYARD PUBLIC FACILITIES FINANCING PLAN 2840000

SIGNIFICANT CHANGES FOR 2014-15 (CONT.):

Continue to progress in the following roadway construction projects that are planned for the Vineyard area (cont.):

- Design and construction of the Vineyard Road Bridge at Laguna Creek.

FUND BALANCE CHANGES FOR 2013-14:

The fund balance increase of \$33,247 is due to higher than anticipated development fee revenue.

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 2014-15				Schedule 15
2840000 - Vineyard Public Facilities Financing Plan 108A - VINEYARD PFFP						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 7,923,817	\$ 7,622,552	\$ 7,622,552	\$ 7,655,799	\$ 7,655,799	
Revenue from Use Of Money & Property	50,931	11,590	10,500	10,000	10,000	
Intergovernmental Revenues	191,691	306,440	-	-	-	
Charges for Services	1,474,812	295,384	1,050,000	800,000	800,000	
Total Revenue	\$ 9,641,251	\$ 8,235,966	\$ 8,683,052	\$ 8,465,799	\$ 8,465,799	
Services & Supplies	\$ 552,102	\$ 749,499	\$ 7,368,052	\$ 7,142,594	\$ 7,142,594	
Other Charges	-	67,533	1,315,000	1,323,205	1,323,205	
Interfund Charges	1,510,694	-	-	-	-	
Total Financing Uses	\$ 2,062,796	\$ 817,032	\$ 8,683,052	\$ 8,465,799	\$ 8,465,799	
Total Expenditures/Appropriations	\$ 2,062,796	\$ 817,032	\$ 8,683,052	\$ 8,465,799	\$ 8,465,799	
Net Cost	\$ (7,578,455)	\$ (7,418,934)	\$ -	\$ -	\$ -	

FINANCING DISTRICTS - VINEYARD PUBLIC FACILITIES FINANCING PLAN 2840000

2014-15 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												
<i>Program No. and Title:</i>	<i>001 Vineyard</i>											
	8,465,799	0	0	0	0	0	800,000	10,000	7,655,799	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>	Provide construction of major freeway interchanges, roadways, public transit, fire protection, library, community center and park facilities.											
FUNDED	8,465,799	0	0	0	0	0	800,000	10,000	7,655,799	0	0.0	0

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	7,319,596	823,124	42,059	2,276,841	4,276,841
Total Financing	-	-	-	-	-
Net Cost	7,319,596	823,124	42,059	2,276,841	4,276,841

PROGRAM DESCRIPTION:

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

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- Transferred \$42,059 to the Tobacco Litigation Settlement Fund to backfill the reallocation of deallocated revenues.
- Transferred \$781,065 to the Capital Construction Fund for lobby space and security improvement projects.

SIGNIFICANT CHANGES FOR 2014-15:

- Transfer of \$2,000,000 to the Community Investment Program Fund for Board Community Improvement projects.
- Transfer of \$750,000 to the Capital Construction Fund for pre-development costs for the new Orangevale Library project.
- Transfer of \$1,221,841 to the Transient Occupancy Tax (TOT) Fund for various artistic, cultural, civic, and other activities which enhance the image and quality of life in the community.
- Transfer of \$265,000 to the Economic Development Fund for TOT program administration, economic development and marketing and Property Based Business Improvement District (PBID) formation and travel.
- Transfer of \$40,000 to the CSA No. 4B (Wilton-Cosumnes) Fund for Wilton Park.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **5110000 - Financing-Transfers/Reimbursement**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Interfund Charges	\$ 7,319,596	\$ 823,124	\$ 42,059	\$ 2,276,841	\$ 4,276,841
Total Expenditures/Appropriations	\$ 7,319,596	\$ 823,124	\$ 42,059	\$ 2,276,841	\$ 4,276,841
Net Cost	\$ 7,319,596	\$ 823,124	\$ 42,059	\$ 2,276,841	\$ 4,276,841

2014-15 PROGRAM INFORMATION

BU: 5110000 Financing-Transfers/Reimbursements

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title:	<u>001 Transfer to Transient-Occupancy Tax Fund</u>											
	1,221,841	0	0	0	0	0	0	0	0	1,221,841	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:	Transfer for artistic, cultural, civic and other activities which enhance the image and quality of life in the community.											
Program No. and Title:	<u>002 Transfer to Economic Development Fund</u>											
	265,000	0	0	0	0	0	0	0	0	265,000	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:	Transfer for Transient Occupancy Tax administration, economic development and marketing, and PBID formation and travel.											
Program No. and Title:	<u>003 Transfer to the Capital Construction Fund</u>											
	750,000	0	0	0	0	0	0	0	0	750,000	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:	Transfer for pre-development costs for the new Orangevale Library.											
Program No. and Title:	<u>004 Transfer to CSA No. 4B (Wilton-Cosumnes) Wilton Park Fund</u>											
	40,000	0	0	0	0	0	0	0	0	40,000	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:	Transfer for Wilton Park.											
Program No. and Title:	<u>005 Transfer to Community Investment Program Fund</u>											
	2,000,000	0	0	0	0	0	0	0	0	2,000,000	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:	Transfer for Board Community Improvement Projects											

FINANCING - TRANSFERS/REIMBURSEMENTS

5110000

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
<i>FUNDED</i>	4,276,841	0	0	0	0	0	0	0	0	4,276,841	0.0	0

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	15,866,090	20,449,890	57,239,812	46,750,637	46,750,637
Total Financing	15,509,832	20,231,243	57,239,812	46,750,637	46,750,637
Net Cost	356,258	218,647	-	-	-

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.

SUPPLEMENTAL INFORMATION:

- Interest earnings on the borrowed funds will be transferred from the Interagency Procurement Fund (see Budget Unit 9030000) to cover all associated debt service costs.
- For Fiscal Year 2014-15, the large expenditures anticipated are vehicles for General Services.
- Financing for the Fiscal Year 2014-15 appropriation is estimated to be \$46,750,637 provided from payments transferred from the Interagency Procurement Fund, and from reimbursements by departments/entities that previously financed their fixed asset acquisitions through the Fixed Asset Financing Program.

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2014-15				Schedule 15
9277000 - Fixed Asset Revolving 277A - FIXED ASSET REVOLVING						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ (265,062)	\$ (458,543)	\$ (458,543)	\$ (100,228)	\$ (100,228)	
Miscellaneous Revenues	15,774,781	20,689,786	57,698,355	46,850,865	46,850,865	
Residual Equity Transfer In	113	-	-	-	-	
Total Revenue	\$ 15,509,832	\$ 20,231,243	\$ 57,239,812	\$ 46,750,637	\$ 46,750,637	
Services & Supplies	\$ 1,424,751	\$ 3,039,929	\$ 13,318,882	\$ 9,000,000	\$ 9,000,000	
Capital Assets						
Improvements	219,047	112,309	1,000,000	1,000,000	1,000,000	
Equipment	6,427,367	9,385,677	33,824,359	27,718,212	27,718,212	
Computer Software	-	-	1,184,596	1,000,000	1,000,000	
Total Capital Assets	6,646,414	9,497,986	36,008,955	29,718,212	29,718,212	
Interfund Charges	\$ 7,794,925	\$ 7,911,975	\$ 7,911,975	\$ 8,032,425	\$ 8,032,425	
Total Financing Uses	\$ 15,866,090	\$ 20,449,890	\$ 57,239,812	\$ 46,750,637	\$ 46,750,637	
Total Expenditures/Appropriations	\$ 15,866,090	\$ 20,449,890	\$ 57,239,812	\$ 46,750,637	\$ 46,750,637	
Net Cost	\$ 356,258	\$ 218,647	\$ -	\$ -	\$ -	

2014-15 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
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FUNDED

Program No. and Title: 001 Fixed Asset Financing Program

46,750,637	0	0	0	0	0	0	46,850,865	-100,228	0	0.0	0
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Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

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

FUNDED

46,750,637	0	0	0	0	0	0	46,850,865	-100,228	0	0.0	0
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Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	15,783,781	20,689,786	57,239,812	49,675,460	49,675,460
Total Financing	13,204,087	12,564,512	19,352,000	19,912,922	19,912,922
Net Cost	2,579,694	8,125,274	37,887,812	29,762,538	29,762,538

PROGRAM DESCRIPTION:

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

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

SUPPLEMENTAL INFORMATION:

- During Fiscal Year 2014-15, appropriated payments/transfers will be made from this fund to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents.
- The activities of this fund are managed by the Office of Financial Management, and necessary support is provided by staff.

Financing:

Charges (lease payments and cash revolving purchases).....	\$18,738,488
Interest Income.....	1,174,434
Retained Earnings (Fund Balance).....	<u>29,762,538</u>
Total Financing	\$49,675,460

SUPPLEMENTAL INFORMATION (CONT.):

Uses:

Other Charges:

Transfer for Debt Service:

Principal and Interest Costs	\$8,022,425
Debt Service Administrative Costs	10,000
Specific Projects Identified for Fiscal Year 2014-15.....	<u>38,718,212</u>
Total Uses	\$46,750,637

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Internal Service Fund Fiscal Year 2014-15				Schedule 10
		Fund Title		030A - INTERAGENCY PROCUREMENT		
		Service Activity		Interagency Procurement		
		Budget Unit		9030000		
Operating Detail	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ 11,510,868	\$ 11,239,727	\$ 18,440,000	\$ 18,738,488	\$ 18,738,488	
Total Operating Revenues	\$ 11,510,868	\$ 11,239,727	\$ 18,440,000	\$ 18,738,488	\$ 18,738,488	
Operating Expenses						
Services & Supplies	\$ 9,000	\$ -	\$ -	\$ -	\$ -	
Other Charges	15,774,781	20,689,786	57,239,812	49,675,460	49,675,460	
Total Operating Expenses	\$ 15,783,781	\$ 20,689,786	\$ 57,239,812	\$ 49,675,460	\$ 49,675,460	
Operating Income (Loss)	\$ (4,272,913)	\$ (9,450,059)	\$ (38,799,812)	\$ (30,936,972)	\$ (30,936,972)	
Non-Operating Revenues (Expenses)						
Interest Income	\$ 1,693,219	\$ 1,324,785	\$ 912,000	\$ 1,174,434	\$ 1,174,434	
Total Non-Operating Revenues (Expenses)	\$ 1,693,219	\$ 1,324,785	\$ 912,000	\$ 1,174,434	\$ 1,174,434	
Income Before Capital Contributions and Transfers	\$ (2,579,694)	\$ (8,125,274)	\$ (37,887,812)	\$ (29,762,538)	\$ (29,762,538)	
Intrafund Charges	9,000	-	-	-	-	
Intrafund Reimb	(9,000)	-	-	-	-	
Change In Net Assets	\$ (2,579,694)	\$ (8,125,274)	\$ (37,887,812)	\$ (29,762,538)	\$ (29,762,538)	
Net Assets - Beginning Balance	40,467,507	37,887,813	37,887,813	29,762,538	29,762,538	
Equity and Other Account Adjustments	-	(1)	-	-	-	
Net Assets - Ending Balance	\$ 37,887,813	\$ 29,762,538	\$ 1	\$ -	\$ -	
Revenues Tie To						
					SCH 1, COL 4	
					SCH 1, COL 6	

2014-15 PROGRAM INFORMATION

BU: 9030000 Interagency Procurement

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

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

49,675,460	0	0	0	0	0	0	19,912,922	29,762,538	0	0.0	0
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Program Type: Self-Supporting

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

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

FUNDED	49,675,460	0	0	0	0	0	19,912,922	29,762,538	0	0.0	0
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JUVENILE COURTHOUSE PROJECT- DEBT SERVICE 9280000

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	36,017	(14,766)	35,256	54,675	54,675
Total Financing	71,273	39,908	35,256	54,675	54,675
Net Cost	(35,256)	(54,674)	-	-	-

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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$2,294,188 consisting of \$79,675 administrative costs, \$865,000 in principal payment, and \$1,349,513 in interest payments. Financing is from payments from the Courts of \$2,239,513 and available fund balance of \$54,675.

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 2014-15				Schedule 15
9280000 - Juvenile Courthouse Project-Debt Service 280A - JUVENILE COURTHOUSE PROJECT-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 60,126	\$ 35,256	\$ 35,256	\$ 54,675	\$ 54,675	
Revenue from Use Of Money & Property	11,147	4,652	-	-	-	
Total Revenue	\$ 71,273	\$ 39,908	\$ 35,256	\$ 54,675	\$ 54,675	
Services & Supplies	\$ 61,018	\$ 10,240	\$ 60,256	\$ 79,675	\$ 79,675	
Other Charges	2,211,956	2,214,258	2,214,264	2,214,513	2,214,513	
Interfund Reimb	(2,236,957)	(2,239,264)	(2,239,264)	(2,239,513)	(2,239,513)	
Total Financing Uses	\$ 36,017	\$ (14,766)	\$ 35,256	\$ 54,675	\$ 54,675	
Total Expenditures/Appropriations	\$ 36,017	\$ (14,766)	\$ 35,256	\$ 54,675	\$ 54,675	
Net Cost	\$ (35,256)	\$ (54,674)	\$ -	\$ -	\$ -	

2014-15 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
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FUNDED

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

2,294,188	2,239,513	0	0	0	0	0	0	54,675	0	0.0	0
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Program Type: Mandated

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

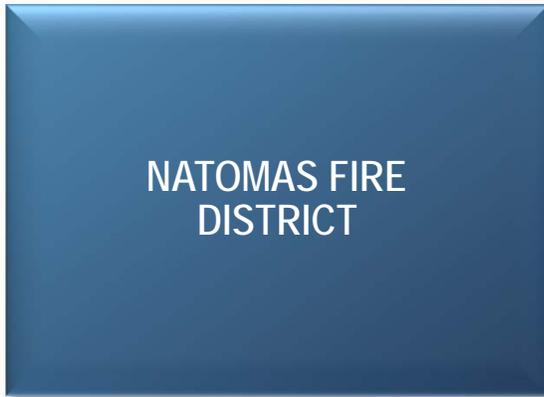
Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

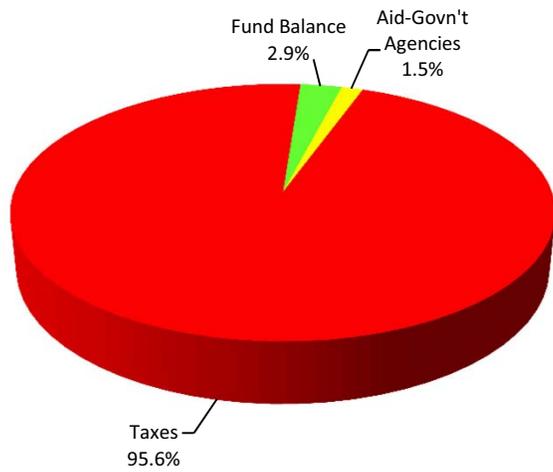
FUNDED

2,294,188	2,239,513	0	0	0	0	0	0	54,675	0	0.0	0
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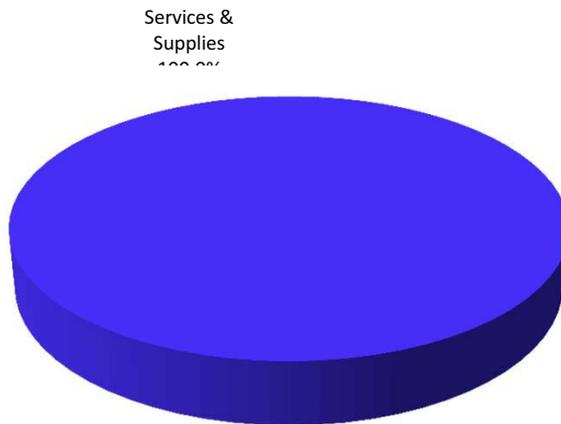
Departmental Structure



Financing Sources



Financing Uses



Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	3,557,468	1,881,992	1,881,992	2,018,832	2,018,832
Total Financing	3,578,460	1,939,823	1,881,992	2,018,832	2,018,832
Net Cost	(20,992)	(57,831)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To provide fire protection to a special district in the Unincorporated Area in the northwestern part of Sacramento County through the City of Sacramento.

GOAL:

To provide timely and effective fire protection services to the special district area.

FUND BALANCE CHANGES FOR 2013-14:

Fund balance increased by \$36,840 from the previous year due to higher than anticipated revenue in Fiscal Year 2013-14.

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 2014-15				Schedule 15
2290000 - Natomas Fire District 229A - NATOMAS FIRE DISTRICT						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 1,743,578	\$ 20,992	\$ 20,992	\$ 57,832	\$ 57,832	
Taxes	1,804,799	1,894,299	1,828,000	1,930,000	1,930,000	
Revenue from Use Of Money & Property	3,533	(761)	3,000	1,000	1,000	
Intergovernmental Revenues	26,543	25,293	30,000	30,000	30,000	
Miscellaneous Revenues	7	-	-	-	-	
Total Revenue	\$ 3,578,460	\$ 1,939,823	\$ 1,881,992	\$ 2,018,832	\$ 2,018,832	
Services & Supplies	\$ 3,557,468	\$ 1,881,992	\$ 1,881,992	\$ 2,018,832	\$ 2,018,832	
Total Financing Uses	\$ 3,557,468	\$ 1,881,992	\$ 1,881,992	\$ 2,018,832	\$ 2,018,832	
Total Expenditures/Appropriations	\$ 3,557,468	\$ 1,881,992	\$ 1,881,992	\$ 2,018,832	\$ 2,018,832	
Net Cost	\$ (20,992)	\$ (57,831)	\$ -	\$ -	\$ -	

2014-15 PROGRAM INFORMATION

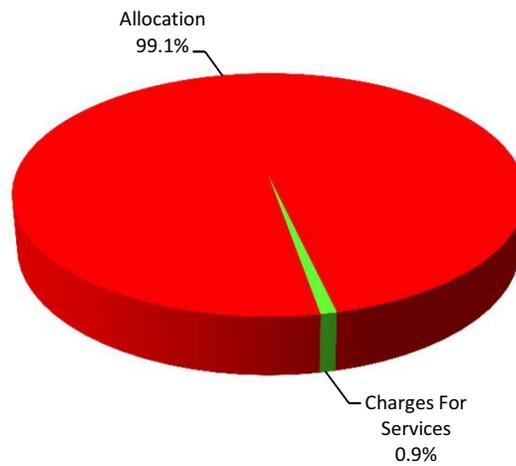
BU: 2290000 Natomas Fire District

	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											
	2,018,832	0	0	0	0	0	0	1,961,000	57,832	0	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												
	2,018,832	0	0	0	0	0	0	1,961,000	57,832	0	0.0	0

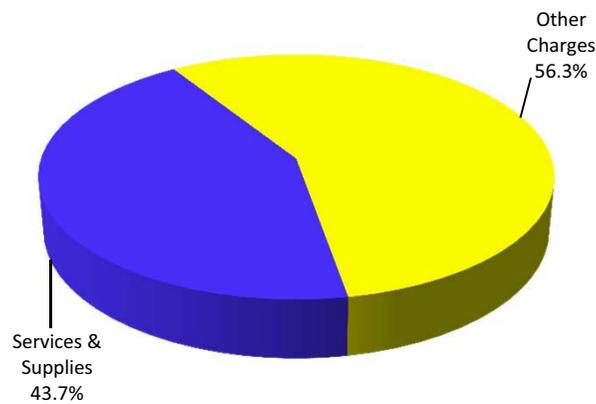
Departmental Structure



Financing Sources



Financing Uses



Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	4,869,561	15,203,702	16,113,042	27,678,450	26,728,450
Total Financing	-	-	590,000	240,000	240,000
Net Cost	4,869,561	15,203,702	15,523,042	27,438,450	26,488,450

PROGRAM DESCRIPTION:

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

- Costs associated with mandated contributions and contractual obligations including countywide annual financial audits, search and rescue claims and contribution to Sacramento Area Council of Governments (SACOG).
- Costs associated with central support of countywide operations which include: transit subsidies, Legislative Advocate; subsidy for fire protection at McClellan, youth commission support; and memberships to statewide and national organizations.

SIGNIFICANT CHANGES FOR 2014-15:

New centrally-budgeted projects include property tax administrative costs, fines/forfeitures collection costs, bond financing for Raley Field and Sacramento Regional Arts Facilities, sales tax auto agreement payments, and contributions to the Cemetery Commission and the Problem Property Trust Fund.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **5770000 - Non-Departmental Costs/General Fund**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Charges for Services	\$ -	\$ -	\$ 240,000	\$ 240,000	\$ 240,000
Miscellaneous Revenues	-	-	350,000	-	-
Total Revenue	\$ -	\$ -	\$ 590,000	\$ 240,000	\$ 240,000
Services & Supplies	\$ 4,526,453	\$ 4,358,554	\$ 5,175,394	\$ 7,033,981	\$ 7,033,981
Other Charges	213,458	9,913,415	10,005,915	16,002,717	15,052,717
Interfund Charges	-	802,233	802,233	844,752	844,752
Intrafund Charges	129,650	129,500	129,500	3,797,000	3,797,000
Total Expenditures/Appropriations	\$ 4,869,561	\$ 15,203,702	\$ 16,113,042	\$ 27,678,450	\$ 26,728,450
Net Cost	\$ 4,869,561	\$ 15,203,702	\$ 15,523,042	\$ 27,438,450	\$ 26,488,450

2014-15 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
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FUNDED

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

2,050,359	0	0	0	0	0	0	0	0	2,050,359	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: Projects include Search and Rescue claims, contribution to SACOG, and payments for fire protection at McClellan.

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

24,678,091	0	0	0	0	0	0	240,000	0	24,438,091	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: Countywide operations and special projects include annual audits, 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.

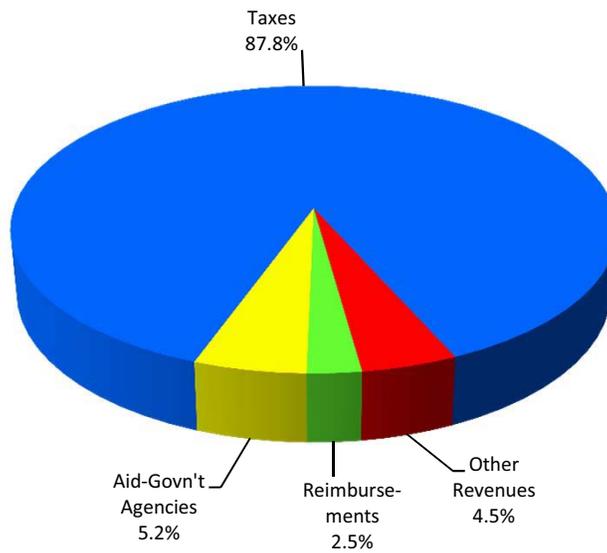
FUNDED

26,728,450	0	0	0	0	0	0	240,000	0	26,488,450	0.0	0
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Departmental Structure



Financing Sources



Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(19,576,566)	(8,603,265)	(9,618,424)	(13,109,634)	(13,109,634)
Total Financing	463,625,565	482,686,945	466,807,664	507,501,492	507,501,492
Net Cost	(483,202,131)	(491,290,210)	(476,426,088)	(520,611,126)	(520,611,126)

PROGRAM DESCRIPTION:

- The major general purpose revenues, such as property taxes, sales tax, property tax in lieu of vehicle license fees, and the utility tax, not linked to a specific program or activity, are accounted for in this budget unit. These revenues, along with General Fund balance and net reserve changes, are the sources of the net general purpose financing allocations to General Fund departments and the Courts.
- The financing sources include both revenues and transfers from other funds, which show in the budget as negative appropriations.
- Property taxes, sales tax, and property tax in lieu of vehicle license fees make up 75 percent of the total general purpose financing for the County.
- The general purpose revenues come from differing geographic areas. The County’s property taxes are derived from the entire county. Sales tax, utility tax, and franchise fees come from the Unincorporated Area only. Vehicle license fees are allocated to the County from a statewide pool on the basis of population and the assessed values of property, not on the basis of fees paid within the County. Property tax in lieu of vehicle license fees is a swap of vehicle license fee revenues for ad valorem property tax revenues.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- General revenue collections were higher than prior-year actual levels by \$19.1 million. Actual overall revenues and transfers-in from other funds for 2013-14 were \$15.1 million higher than adopted budget levels and \$11.0 million higher than prior-year 2012-13 actual levels. This increase from prior-year actual levels is due primarily to increases in property taxes.
- Actual Property tax-related and Teeter Plan revenues and transfers for 2013-14 were higher than prior-year 2012-13 actual levels by \$12.4 million.
- Actual Property Tax In Lieu of Vehicle License Fees for 2013-14 were \$5.7 million above prior-year 2012-13 actual levels.
- Actual Sales and Use Tax revenues and In Lieu Local Sales and Use Tax revenues for 2013-14 were \$3.2 million above prior-year 2012-13 actual levels and \$2.0 million below 2013-14 budgeted levels.
- Utility User Tax revenues were \$0.05 million lower than prior-year 2012-13 actuals and \$0.5 million lower than 2013-14 budgeted levels.

SIGNIFICANT CHANGES FOR 2014-15:

- Property tax-related and Teeter Plan revenues and transfers are estimated to increase by \$21.6 million from prior-year actual levels.

SIGNIFICANT CHANGES FOR 2014-15 (CONT.):

- Property Tax In Lieu of Vehicle License Fees are estimated to be \$7.0 million above prior-year actual levels, an increase of 5.5 percent.
- Sales and Use Tax revenues and In Lieu Local Sales and Use Tax revenues associated with the state's "Triple Flip" are estimated to increase by \$2.0 million from prior-year actual levels.
- The county's Utility User Tax is budgeted at \$17.0 million, an increase of \$0.3 million from prior-year actual levels.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **5700000 - Non-Departmental Revenues/General Fund**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Taxes	\$ 410,303,681	\$ 429,078,493	\$ 419,269,731	\$ 456,907,706	\$ 456,907,706
Licenses, Permits & Franchises	4,991,962	4,975,660	4,800,000	4,833,937	4,833,937
Fines, Forfeitures & Penalties	13,962,485	14,586,118	14,109,276	14,723,043	14,723,043
Revenue from Use Of Money & Property	630,146	1,967,691	20,399	1,745,055	1,745,055
Intergovernmental Revenues	25,214,970	25,419,206	22,981,976	27,270,462	27,270,462
Charges for Services	1,812,034	(6)	-	-	-
Miscellaneous Revenues	6,710,287	6,659,783	5,626,282	2,021,289	2,021,289
Total Revenue	\$ 463,625,565	\$ 482,686,945	\$ 466,807,664	\$ 507,501,492	\$ 507,501,492
Services & Supplies	\$ -	\$ 3,476,237	\$ 2,994,841	\$ -	\$ -
Other Charges	301,542	-	-	-	-
Interfund Reimb	(23,632,018)	(15,618,012)	(16,355,691)	(13,109,634)	(13,109,634)
Intrafund Charges	3,753,910	3,538,510	3,742,426	-	-
Total Expenditures/Appropriations	\$ (19,576,566)	\$ (8,603,265)	\$ (9,618,424)	\$ (13,109,634)	\$ (13,109,634)
Net Cost	\$ (483,202,131)	\$ (491,290,210)	\$ (476,426,088)	\$ (520,611,126)	\$ (520,611,126)

2014-15 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
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FUNDED

Program No. and Title: **001 General Purpose Financing Revenues**

0	13,109,634	0	17,345,661	0	0	0	490,155,831	0	-520,611,126	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

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

FUNDED	0	13,109,634	0	17,345,661	0	0	0	490,155,831	0	-520,611,126	0.0	0
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Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	197,385	12,623	-	-	-
Total Financing	197,441	-	-	-	-
Net Cost	(56)	12,623	-	-	-
Positions	4.0	0.0	0.0	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, 2012, the Office of Labor Relations was moved under the Department of Personnel Services (DPS); however, the budget for the Office was to remain in its current Budget Unit (5970000) through Fiscal Year 2012-13 and moved into DPS's budget effective July 1, 2013. All labor relations functions are now reflected in DPS' Budget Unit 6050000.

FOR 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 2014-15	Schedule 9
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Budget Unit **5970000 - Office of Labor Relations**
 Function **GENERAL**
 Activity **Personnel**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Intergovernmental Revenues	\$ (11)	\$ -	\$ -	\$ -	-
Charges for Services	194,955	-	-	-	-
Miscellaneous Revenues	827	-	-	-	-
Residual Equity Transfer In	1,670	-	-	-	-
Total Revenue	\$ 197,441	\$ -	\$ -	\$ -	-
Salaries & Benefits	\$ 488,597	\$ (662)	\$ -	\$ -	-
Services & Supplies	109,390	13,285	-	-	-
Intrafund Charges	107,640	-	-	-	-
Intrafund Reimb	(508,242)	-	-	-	-
Total Expenditures/Appropriations	\$ 197,385	\$ 12,623	\$ -	\$ -	-
Net Cost	\$ (56)	\$ 12,623	\$ -	\$ -	-
Positions	4.0	0.0	0.0	0.0	0.0

Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	1,431,541	(136,199)	386,986	539,092	539,092
Total Financing	1,818,527	402,893	386,986	539,092	539,092
Net Cost	(386,986)	(539,092)	-	-	-

PROGRAM DESCRIPTION:

- This budget unit provides for the appropriations for the annual debt service and related financial services costs, including costs of issuance, for the County of Sacramento Taxable Pension Funding Bonds Series 1995. The bonds were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1995. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) were variable-interest rate bonds. The variable-rate portions of the bonds were sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.
- Debt service on the bonds began on August 15, 1995, and the County is required to deposit the anticipated annual debt service into this fund by July 31 of each fiscal year.
- On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134.0 million variable rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2002 at 6.169 percent, below the first three years' level of 6.195 percent. The swap counterparty opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.
- On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the County was expecting to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net cost to the transaction due to the additional debt service added-on beginning in Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate was 5.935 percent.
- On October 22, 2008, by Resolution Number 2008-1025, the Board of Supervisors approved terminating the existing swap agreement with Lehman Brothers due to Lehman's bankruptcy filing and subsequent failure to perform under the terms of the agreement. The Board in the same action authorized the County to enter into a replacement swap transaction with Deutsche Bank. The replacement swap transaction fixed rate initially remained unchanged at 5.935 percent, and then changed to 6.04 percent on July 1, 2009.

PROGRAM DESCRIPTION (CONT.):

- In September 2011, the \$134,000,000 variable rate portion of the 1995 Bonds (the Series 1995B and 1995C Bonds) were refunded to a fixed interest rate mode as the 2011A Series, and the related swap agreement with Deutsche Bank was terminated. All of the Pension Obligation Bonds originally issued in 1995 are now in fixed interest rate mode, with no remaining swap agreements.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$83,158,057 consisting of \$165,000 administrative costs, \$539,092 in case required to use for legal/other costs related to Lehman bankruptcy not yet finalized, \$14,198,550 in principal payments and \$68,255,415 in interest payments. Financing is from payments from departments of \$82,618,965 and available fund balance of \$539,092.

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 2014-15				Schedule 15
9313000 - Pension Obligation Bond-Debt Service 313A - PENSION OBLIGATION BOND-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 1,730,520	\$ 386,986	\$ 386,986	\$ 539,092	\$ 539,092	
Revenue from Use Of Money & Property	88,007	15,907	-	-	-	
Total Revenue	\$ 1,818,527	\$ 402,893	\$ 386,986	\$ 539,092	\$ 539,092	
Services & Supplies	\$ 1,431,541	\$ 28,802	\$ 551,986	\$ 704,092	\$ 704,092	
Other Charges	74,886,838	79,416,738	79,416,739	82,453,965	82,453,965	
Interfund Reimb	(74,886,838)	(79,581,739)	(79,581,739)	(82,618,965)	(82,618,965)	
Total Financing Uses	\$ 1,431,541	\$ (136,199)	\$ 386,986	\$ 539,092	\$ 539,092	
Total Expenditures/Appropriations	\$ 1,431,541	\$ (136,199)	\$ 386,986	\$ 539,092	\$ 539,092	
Net Cost	\$ (386,986)	\$ (539,092)	\$ -	\$ -	\$ -	

2014-15 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
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FUNDED

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

83,158,057	82,618,965	0	0	0	0	0	0	539,092	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED

83,158,057	82,618,965	0	0	0	0	0	0	539,092	0	0.0	0
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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 2014-15			Schedule 15	
9311000 - Pension Obligation Bond-Int Rate Stabilization 311A - PENSION BOND-INT RATE STABILIZATION						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 67,535	\$ -	\$ -	\$ -	\$ -	
Reserve Release	1,043,794	-	-	-	-	
Revenue from Use Of Money & Property	284	-	-	-	-	
Total Revenue	\$ 1,111,613	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	\$ 1,111,329	\$ -	\$ -	\$ -	\$ -	
Total Financing Uses	\$ 1,111,329	\$ -	\$ -	\$ -	\$ -	
Total Expenditures/Appropriations	\$ 1,111,329	\$ -	\$ -	\$ -	\$ -	
Net Cost	\$ (284)	\$ -	\$ -	\$ -	\$ -	

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.
- 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.

FOR INFORMATION ONLY

Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	49,725,489	44,799,294	49,075,401	42,184,311	42,184,311
Total Financing	56,382,428	49,983,899	49,075,401	42,184,311	42,184,311
Net Cost	(6,656,939)	(5,184,605)	-	-	-

PROGRAM DESCRIPTION:

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

SUPPLEMENTAL INFORMATION:

The total Fiscal Year 2014-15 requirement for the Teeter Plan debt service is \$42,184,311, consisting of \$30,829,692 for principal and interest payments, and \$11,354,649 for transfer to the General Fund. Financing is from \$36,999,705 in anticipated collections from delinquent taxpayers, and \$5,184,606 from Fiscal Year 2013-14 year-end unreserved fund balance. The debt service requirement includes a quarterly and annual payment which is payable on or about August 1st after close of each fiscal year. It is anticipated that a fund balance will be rolled forward each year to finance the August 1st payments.

FUND BALANCE CHANGES FOR 2013-14:

The decrease in available fund balance of \$1,472,333 from the prior year is due to lower property tax delinquency.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **5940000 - Teeter Plan**
 Function **DEBT SERVICE**
 Activity **Retirement of Long-Term Debt**
 Fund **016A - TEETER PLAN**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 5,638,584	\$ 6,656,939	\$ 6,656,939	\$ 5,184,606	\$ 5,184,606
Revenue from Use Of Money & Property	3,508	1,130	-	-	-
Miscellaneous Revenues	48,974,405	41,274,011	42,418,462	36,999,705	36,999,705
Other Financing Sources	1,765,931	2,051,819	-	-	-
Total Revenue	\$ 56,382,428	\$ 49,983,899	\$ 49,075,401	\$ 42,184,311	\$ 42,184,311
Other Charges	\$ 35,870,813	\$ 32,409,472	\$ 35,947,900	\$ 30,829,692	\$ 30,829,692
Interfund Charges	13,854,676	12,389,822	13,127,501	11,354,619	11,354,619
Total Expenditures/Appropriations	\$ 49,725,489	\$ 44,799,294	\$ 49,075,401	\$ 42,184,311	\$ 42,184,311
Net Cost	\$ (6,656,939)	\$ (5,184,605)	\$ -	\$ -	\$ -

2014-15 PROGRAM INFORMATION

BU: 5940000 Teeter Plan

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

Program No. and Title: **001 Teeter Plan Debt Service**

42,184,311	0	0	0	0	0	0	36,999,705	5,184,606	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

Program Description: Delinquent property tax collection and debt service payments.

FUNDED

42,184,311	0	0	0	0	0	0	36,999,705	5,184,606	0	0.0	0
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Summary

Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	2,989,712	5,921,854	10,322,942	4,405,302	4,405,302
Total Financing	13,312,654	10,327,154	10,322,942	4,405,302	4,405,302
Net Cost	(10,322,942)	(4,405,300)	-	-	-

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.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$4,405,302 consisting of capital project costs reimbursed to departments for approved projects. Financing is from available fund balance from Bond proceeds and interest earnings thereon.

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2014-15				Schedule 15
9284000 - Tobacco Litigation Settlement-Capital Projects 284A - TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS						
Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 13,268,476	\$ 10,322,942	\$ 10,322,942	\$ 4,405,302	\$ 4,405,302	
Revenue from Use Of Money & Property	9,178	4,212	-	-	-	
Miscellaneous Revenues	35,000	-	-	-	-	
Total Revenue	\$ 13,312,654	\$ 10,327,154	\$ 10,322,942	\$ 4,405,302	\$ 4,405,302	
Other Charges	\$ 2,989,712	\$ 5,921,854	\$ 10,322,942	\$ 4,405,302	\$ 4,405,302	
Total Financing Uses	\$ 2,989,712	\$ 5,921,854	\$ 10,322,942	\$ 4,405,302	\$ 4,405,302	
Total Expenditures/Appropriations	\$ 2,989,712	\$ 5,921,854	\$ 10,322,942	\$ 4,405,302	\$ 4,405,302	
Net Cost	\$ (10,322,942)	\$ (4,405,300)	\$ -	\$ -	\$ -	

2014-15 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
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FUNDED

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

4,405,302	0	0	0	0	0	0	0	4,405,302	0	0.0	0
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Program Type: Mandated

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

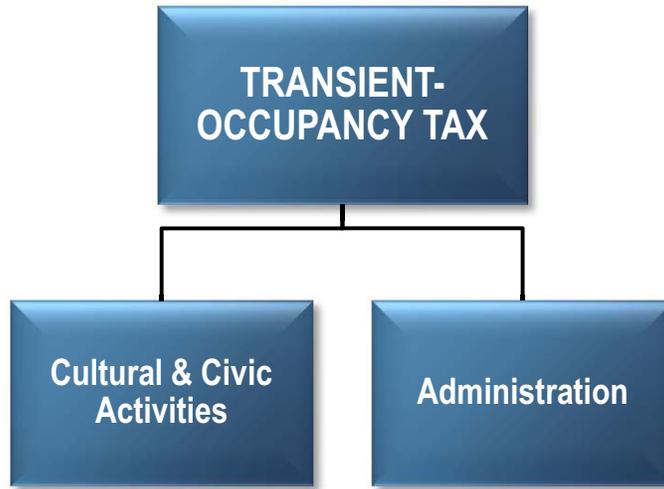
Strategic Objective: FO -- Financial Obligation

Program Description: capital project funding

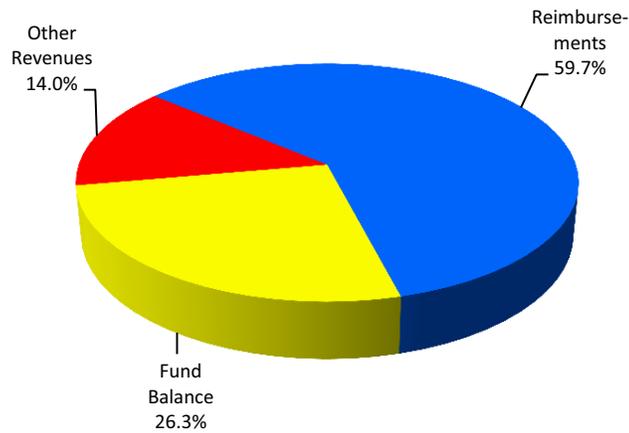
FUNDED

4,405,302	0	0	0	0	0	0	0	4,405,302	0	0.0	0
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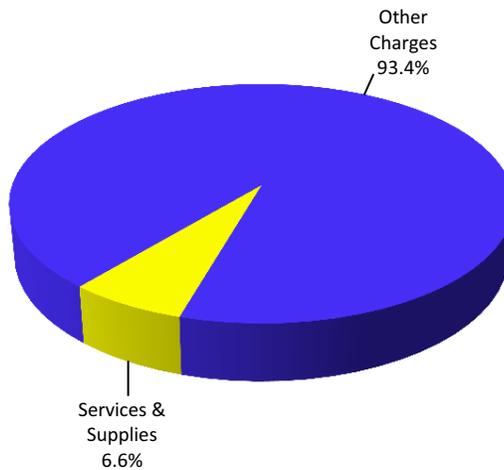
Departmental Structure



Financing Sources



Financing Uses



Summary					
Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommend	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	3,723,674	4,474,628	7,497,504	823,559	823,559
Total Financing	4,315,943	4,740,878	7,497,504	823,559	823,559
Net Cost	(592,269)	(266,250)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

To provide funding for artistic, cultural, civic and other activities which enhance the image of the community and quality of life in Sacramento.

SIGNIFICANT DEVELOPMENTS DURING 2013-14:

- Appropriations for this fund totaled \$7,497,504. Budgeted financing totaled \$7,497,504.
- Transient Occupancy Tax collections totaled \$3,861,712.
- The transfer to the County General Fund totaled \$3,017,261.
- New allocations for the Board of Supervisors Neighborhood Programs totaled \$100,000.
- New allocations for Sports, Tourism, Arts, and Quality of Life activities totaled \$573,440.
- New allocations for Sacramento Metropolitan Arts Commission (SMAC) activities totaled \$460,676, which included a \$285,676 contribution from the City of Sacramento.

SIGNIFICANT CHANGES FOR 2014-15:

- Gross appropriations for this fund total \$2,045,400. Budgeted financing totals \$2,045,400, including a reimbursement from the General Fund in the amount of \$1,221,841.
- Funding includes pass-through budgeting of \$285,676 in costs and revenues associated with the City of Sacramento contribution to the Fiscal Year 2014-15 Cultural Arts Awards.
- Transient Occupancy Tax revenue, previously budgeted within the Transient Occupancy Tax Fund, is now budgeted as discretionary revenue in the General Fund.
- The budgeted transfer to the General Fund of additional Fiscal Year 2013-14 Transient Occupancy Tax revenue totals \$134,828.
- New allocations for the Board of Supervisors Neighborhood Programs total \$100,000.
- New allocations for Sports, Tourism, Arts, and Quality of Life activities total \$622,000.
- New allocations for Sacramento Metropolitan Arts Commission activities total \$571,676, which include contributions from the City of Sacramento of \$285,676 for Cultural Arts Awards.

SIGNIFICANT CHANGES FOR 2014-15 (CONT.):

- Pass-through budgeting in costs and revenues associated with bond financing for Raley Field and Sacramento Regional Arts Facilities, previously budgeted within the Transient Occupancy Tax Fund, is now budgeted within the Non-Departmental Costs budget in the General Fund.

FUND BALANCE CHANGES FOR 2013-14:

Fund Balance decreased by \$53,907 from the prior fiscal year. The variance is an adjustment for actual expenditures and revenues in Fiscal Year 2013-14.

SUPPLEMENTAL INFORMATION:

Transient Occupancy Tax Fiscal Year 2014-15 Adopted Budget Detail

	Final Budget 2013-14	Actuals 2013-14	Final Budget 2014-15
Funding Sources			
Fund Balance	591,790	591,790	537,883
Tax Collections	3,717,466	3,861,712	0
Interest Income	3,000	1,700	0
Transfer from General Fund	0	0	1,221,841
Pass Through			
Raley Field Bond Financing	2,373,716	0	0
Sacramento Regional Arts Facilities (Music Circus)	525,856	0	0
City of Sacramento - Cultural Arts Awards	285,676	285,676	285,676
Total Funding	7,497,504	4,740,878	2,045,400
Expenditures			
Bond Financing			
Sacramento Theatre Company/Music Circus	66,000	66,000	66,000
Pass Throughs			
Raley Field Bond Financing	2,373,716	0	0
Sacramento Regional Arts Facilities	525,856	0	0
Subtotal Bond Financing	2,965,572	66,000	66,000
Administrative Costs			
Transient Occupancy Tax Program Administration	75,000	87,886	0
Dept. of Finance - Hotel Audits	25,000	15,525	0
Dept. of Finance - Revenue Estimates/Monitoring	25,000	12,114	0
Subtotal Administrative Costs	125,000	115,525	0
Transfers			
Transfer to General Fund	3,017,261	3,017,261	134,828
Transfer to Economic Development & Marketing	90,000	90,000	0
Subtotal Transfers	3,107,261	3,107,261	134,828
Board of Supervisors - Neighborhood Programs			
Board of Supervisors-Neighborhood Programs	100,000	33,438	100,000
Re-appropriation of BOS Neighborhood Funds	86,713	40,685	112,590
Subtotal Neighborhood Programs	186,713	74,123	212,590

SUPPLEMENTAL INFORMATION (CONT.):

Transient Occupancy Tax Fiscal Year 2014-15 Adopted Budget Detail

	Final Budget 2013-14	Actuals 2013-14	Final Budget 2014-15
Sports, Tourism, Arts, Quality of Life			
Sacramento Convention and Visitor's Bureau (SCVB)	105,496	105,496	105,000
Sports Marketing & Events Support - SCVB	70,000	70,000	70,000
Special Event Support	50,000	50,000	100,000
American River Parkway Foundation	16,184	16,184	16,000
Center for Sacramento History (Note 1)	145,350	145,350	145,000
Powerhouse Science Center - (Note 2)	93,205	93,205	93,000
Sacramento History Museum - (Note 2)	93,205	93,205	93,000
Subtotal Sports, Tourism, Arts, Quality of Life	573,440	573,440	622,000
Sacramento Metropolitan Arts Commission			
Operations	150,000	150,000	0
Cultural Arts Awards-County	25,000	25,000	286,000
Cultural Arts Awards-City of Sacramento (Pass-Through)	285,676	285,676	285,676
Cultural Arts Awards-Re-appropriations	0	12,328	259,306
Subtotal Sacramento Metropolitan Arts Commission	460,676	473,004	830,982
Reserves			
Reserve Increase: Sac Ballet Annual Receivable Adjustment	18,842	15,275	0
Subtotal Reserves	18,842	15,275	0
Economic Development			
Northern California World Trade Center	10,000	10,000	10,000
Sacramento Area Commerce & Trade Organization	30,000	30,000	139,000
Sacramento Area Regional Technology Alliance	10,000	0	10,000
Sacramento Area Regional Technology Alliance Re-appropriation	0	0	10,000
Sacramento Metropolitan Chamber of Commerce	10,000	10,000	10,000
Subtotal Economic Development	60,000	50,000	179,000
Total Expenditures	7,497,504	4,474,628	2,045,400
Total Funding	7,497,504	4,740,878	2,045,400
Difference	0	(266,250)	0
Note 1: Formerly named Archives & Museum Collection Center			
Note 2: Formerly named Sacramento Museum of History, Science & Technology			

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **4060000 - Transient-Occupancy Tax**
 Function **RECREATION & CULTURAL SERVICES**
 Activity **Cultural Services**
 Fund **015A - TRANSIENT OCCUPANCY**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ (178,334)	\$ 591,790	\$ 591,790	\$ 537,883	\$ 537,883
Taxes	3,876,132	3,861,712	3,717,466	-	-
Revenue from Use Of Money & Property	7,793	1,700	3,000	-	-
Miscellaneous Revenues	610,352	285,676	285,676	285,676	285,676
Other Financing Sources	-	-	2,899,572	-	-
Total Revenue	\$ 4,315,943	\$ 4,740,878	\$ 7,497,504	\$ 823,559	\$ 823,559
Services & Supplies	\$ 113,000	\$ 115,525	\$ 125,000	\$ -	\$ -
Other Charges	1,310,182	1,251,842	4,265,243	1,910,572	1,910,572
Interfund Charges	2,300,492	3,107,261	3,107,261	134,828	134,828
Interfund Reimb	-	-	-	(1,221,841)	(1,221,841)
Total Expenditures/Appropriations	\$ 3,723,674	\$ 4,474,628	\$ 7,497,504	\$ 823,559	\$ 823,559
Net Cost	\$ (592,269)	\$ (266,250)	\$ -	\$ -	\$ -

2014-15 PROGRAM INFORMATION

BU: 4060000 Transient-Occupancy Tax

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

Program No. and Title: 001 Transient-Occupancy Tax

2,045,400	1,221,841	0	0	0	0	0	285,676	537,883	0	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED	2,045,400	1,221,841	0	0	0	0	285,676	537,883	0	0.0	0
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