

GENERAL GOVERNMENT/ADMINISTRATION

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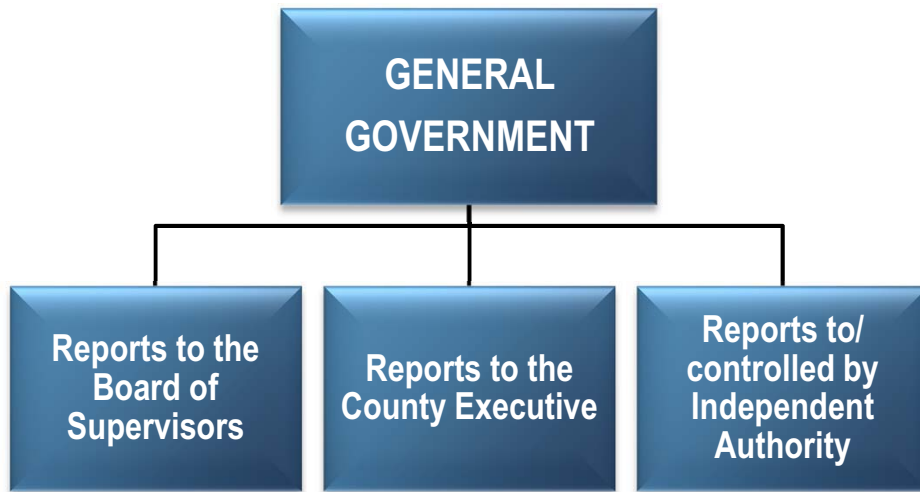
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GENERAL GOVERNMENT/ADMINISTRATION

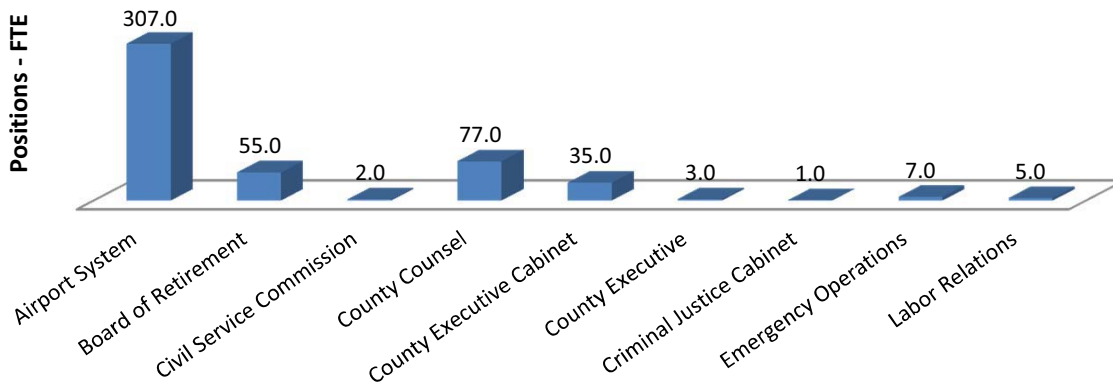
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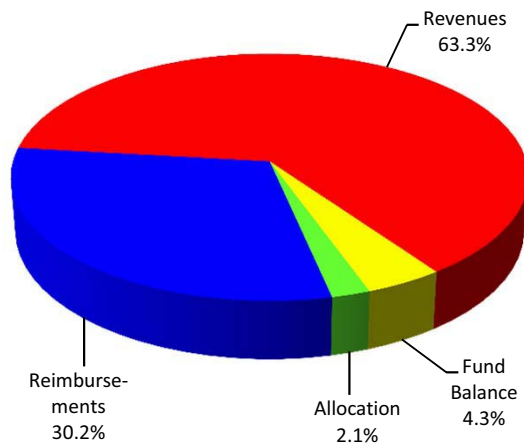
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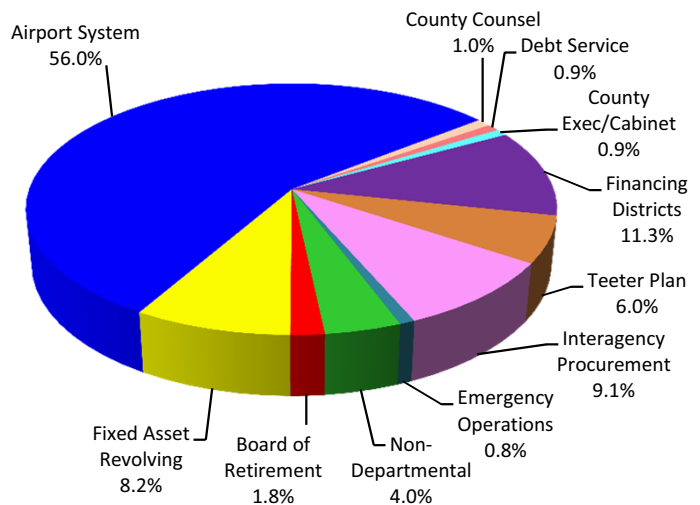
Staffing Trend



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, Emergency Operations, and Labor Relations.

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

INTRODUCTION

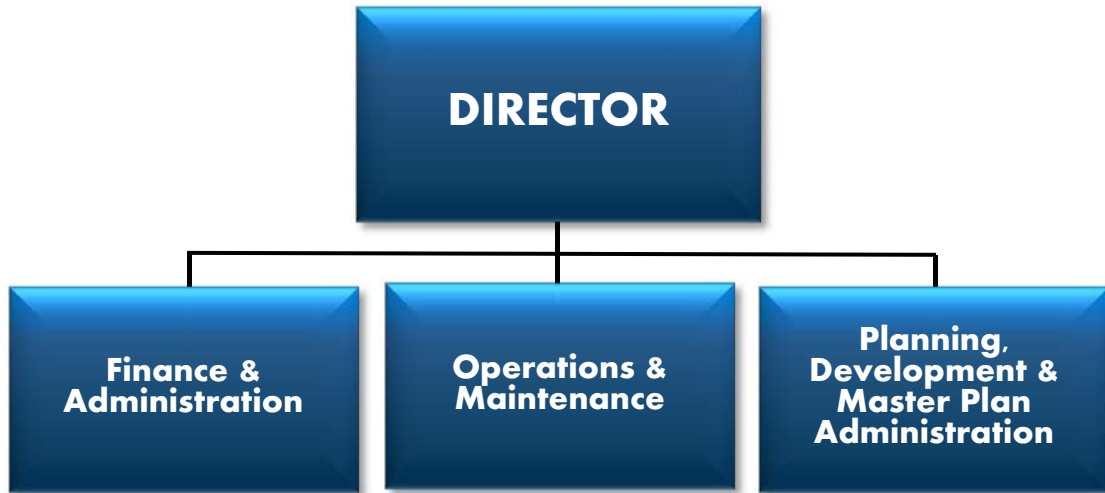
General Government Fund Centers/Departments

Fund	Fund Center	Department	Requirements	Financing	Net Cost	Positions
001A	5980000	Appropriation for Contingency	\$1,958,000	\$0	\$1,958,000	0.0
001A	4210000	Civil Service Commission	403,221	60,000	343,221	2.0
001A	4660000	Fair Housing Services	144,000	0	144,000	0.0
001A	5920000	Contribution to LAFCo	239,500	0	239,500	0.0
001A	4810000	County Counsel	5,202,202	2,875,245	2,326,957	77.0
001A	5910000	County Executive	1,108,642	0	1,108,642	3.0
001A	5730000	County Executive Cabinet	3,375,382	3,147,404	227,978	35.0
001A	5750000	Criminal Justice Cabinet	0	0	0	1.0
001A	7090000	Emergency Operations	4,232,895	3,296,873	936,022	7.0
001A	5110000	Financing-Transfers/Reimbursement	3,956,785	0	3,956,785	0.0
001A	5970000	Labor Relations	386,657	386,657	0	5.0
001A	5770000	Non-Departmental Costs/General Fund	20,972,170	1,217,479	19,754,691	0.0
001A	5700000	Non-Departmental Revenues/General Fund	-8,100,891	565,932,025	-574,032,916	0.0
001A	0001000	Reserve Changes	9,846,042	1,147,609	8,698,433	0.0
GENERAL FUND TOTAL			\$43,724,605	\$578,063,292	-\$534,338,687	130.0
001F	5060000	Community Investment Program	\$1,771,797	\$1,771,797	\$0	0.0
011A	6310000	County Library	1,269,284	1,269,284	0	0.0
015A	4060000	Transient-Occupancy Tax	488,878	488,878	0	0.0
016A	5940000	Teeter Plan	31,260,427	31,260,427	0	0.0
030A	9030000	Interagency Procurement	47,659,245	37,021,461	10,637,784	0.0
041A	3400000	Airport System-Operations	291,920,787	210,524,439	81,396,348	307.0
043A	3480000	Airport System-Capital Outlay	353,196	0	353,196	0.0
060A	7860000	Board of Retirement	9,335,411	9,335,411	0	55.0
101A	3070000	Antelope Public Facilities Financing Plan	1,491,059	1,491,059	0	0.0
105A	2870000	Laguna Creek/Elliott Ranch CFD No.1	3,457,416	3,457,416	0	0.0
107A	3090000	Laguna Community Facilities District	432,482	432,482	0	0.0
108A	2840000	Vineyard Public Facilities Financing Plan	11,068,718	11,068,718	0	0.0
115A	3081000	Bradshaw/US 50 Financing District	113,766	113,766	0	0.0
118A	1182880	Florin Road Capital Project	407,777	407,777	0	0.0
118B	1182881	Fulton Avenue Capital Project	4,257	4,257	0	0.0
130A	1300000	Laguna Stonelake CFD	309,173	309,173	0	0.0
131A	1310000	Park Meadows CFD-Bond Proceeds	124,309	124,309	0	0.0
132A	1320000	Mather Landscape Maintenance CFD	454,394	454,394	0	0.0
136A	1360000	Mather Public Facilities Financing Plan	979,438	979,438	0	0.0
139A	1390000	Metro Air Park	4,946,492	4,946,492	0	0.0
140A	1400000	McClellan Park CFD	498,769	498,769	0	0.0
142A	1420000	Metro Air Park Service Tax	726,088	726,088	0	0.0
143A	1430000	North Vineyard Station Specific Plan	7,019,995	7,019,995	0	0.0
144A	1440000	North Vineyard Station CFDs	26,240,164	26,240,164	0	0.0
160A	1600000	Countywide Library Facilities Admin Fee	49,064	49,064	0	0.0
229A	2290000	Natomas Fire District	2,440,585	2,440,585	0	0.0
257A	2857000	County Service Area No. 10	426,488	426,488	0	0.0
277A	9277000	Fixed Asset Revolving Fund	43,009,877	43,009,877	0	0.0
280A	9280000	Juvenile Courthouse Project-Debt Service	95,415	95,415	0	0.0
282A	9282000	2004 Pension Obligation Bonds-Debt Service	907,776	907,776	0	0.0
284A	9284000	Tobacco Litigation Settlement-Capital Project	2,011,774	2,011,774	0	0.0
288A	9288000	1997 Refunding Pub. Facilities-Debt Service	466,196	466,196	0	0.0
298A	9298000	2003 Public Facilities Project-Debt Service	113,840	113,840	0	0.0
300A	9300000	2010 Refunding COPs-Debt Service	368,479	368,479	0	0.0
303A	9303303	2007 Public Facilities Project-Construction	26,605	26,605	0	0.0
304A	9304304	2007 Public Facilities Project-Debt Service	76,867	76,867	0	0.0
306A	9306306	2006 Pub. Bldg. Facilities-Debt Service	84,918	84,918	0	0.0
308A	3080000	1997 Pub. Bldg. Facilities-Debt Service	16,451	16,451	0	0.0
309A	9309000	1997 Pub. Bldg. Facilities-Construction	758	758	0	0.0
313A	9313000	Pension Obligation Bonds-Debt Service	327,248	327,248	0	0.0
TOTAL			\$492,755,663	\$400,368,335	\$92,387,328	362.0
GRAND TOTAL			\$536,480,268	\$978,431,627	-\$441,951,359	492.0

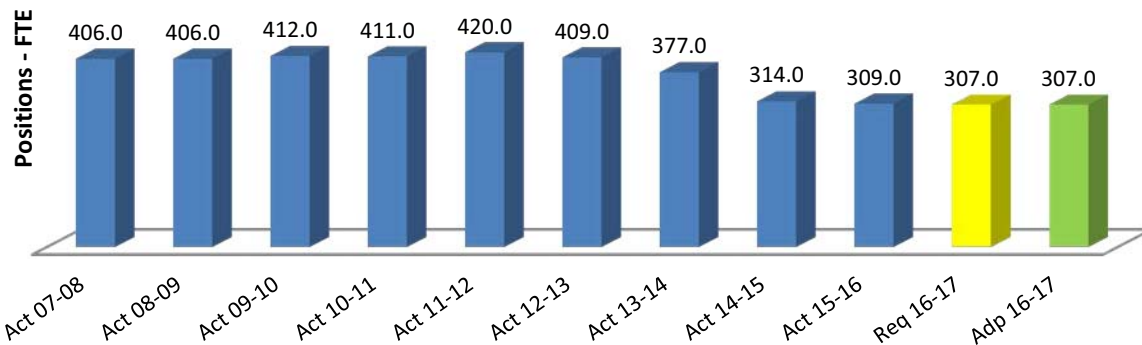
The negative net cost is General Purpose Financing that is allocated to General Fund departments in other sections of this Budget Book.

Departmental Structure

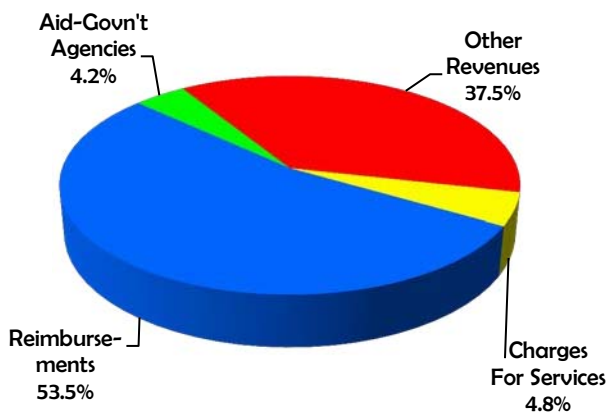
JOHN WHEAT, DIRECTOR



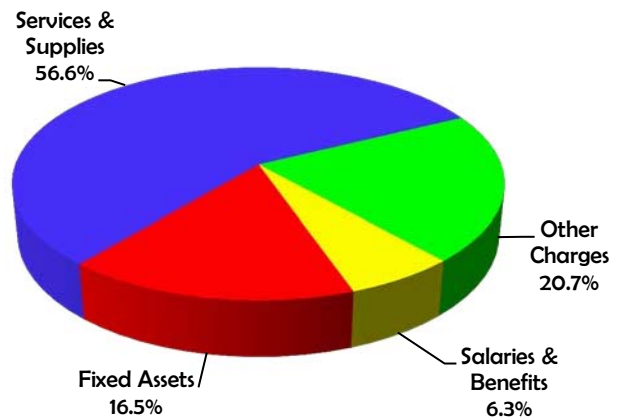
Staffing Trend



Financing Sources



Financing Uses



SUMMARY					
Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	202,222,510	214,312,327	247,094,317	292,273,983	292,273,983
Total Financing	189,205,154	207,545,858	190,550,272	210,524,439	210,524,439
Net Cost	13,017,356	6,766,469	56,544,045	81,749,544	81,749,544
Positions	314.0	309.0	309.0	307.0	307.0

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 will deliver a safe, customer friendly and competitive aviation transportation system that promotes the region's prosperity.

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 10th annual airshow at Mather Airport, thus resulting in positive perception of Sacramento County by the public.
- 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 2015-16:

- **Department-wide**
 - Continued to operate all facilities in a safe and effective manner.
- **Sacramento International Airport**
 - During Fiscal Year 2015-16 Passenger Enplanements increased by 314,588 passengers or 6.8 percent year over year from Fiscal Year 2014-15.
 - Public electric vehicle (EV) fast-charge station was officially launched with SMUD in the Free Waiting Area. The station features one of the only direct current (DC) fast chargers in the area that can accommodate most types of EVs manufactured by domestic and foreign automakers. Drivers can charge up to 80 percent of their car's battery in less than 30 minutes. The airport stations also have two L2 chargers for electric or hybrid vehicles without a fast charge connection who want to top off their batteries for extended range. The project exemplifies a ground-breaking concept in EV charging: an electric "fueling station" where EV drivers can fuel their vehicles quickly and easily, similar to that of a conventional gas station. Drivers must remain by their vehicles during charging. The partnership calls for Sacramento International Airport to provide lot space to SMUD at no charge. SMUD owns the equipment and will be responsible for maintenance.
 - The Airport's 2016 annual FAA Part 139 certification inspection was passed with zero discrepancies for the third consecutive year.
 - The 2015 and 2016 annual TSA comprehensive inspections were passed with zero discrepancies.
 - The ten year old Parking Access Revenue Control System (PARCS) reached the end of its useful life and has been replaced with a new updated ticketing, access and revenue system for customer parking. The new system is expected to reduce operating costs, improve overall system reliability, and improve customer service by offering a ticketless (credit card in / credit card out) and pay on foot options.
 - In spring of 2016 the Department of Airports (Airports) purchased and replaced fixtures with LED equivalents for a majority of the high mast fixtures along the major roadways and in parking lots at the Sacramento International Airport (SMF). The project reduced electrical usage compared to existing fixtures by about 70 percent. Airports received an energy incentive grant from SMUD of \$153,526 to assist with the funding of the project. Due to improvements in lighting technology, Airports was able to reduce the number of fixtures in many of the locations and still meet required lighting standards.
 - The results of the two quarterly water quality tests in the first half of 2015, specifically to determine the Total Trihalomethane (TTHM) level in the potable water supplied to SMF, indicated that the TTHM level was just below the acceptable limits. An effective method to reduce the TTHM level is to install an aeration system in each of the two water tanks owned and operated by Airports. The project was successfully developed and implemented through collaboration between the Airports, County Water Agency and Department of General Services. The first aeration system was installed in May and the second system in June. The new equipment reduced the amount of TTHM by as much as 60 percent and allows Airports to be in compliance with local regulatory requirements as well as providing safe potable water to its customers and employees.

SIGNIFICANT DEVELOPMENTS DURING 2015-16 (CONT.):

- **Mather Airport**

- In September 2015, Mather Airport was the site of the tenth annual California Capital Air Show, featuring military demonstrations, aerobatic performers, and static displays of military, cargo, and general aviation aircraft.

SIGNIFICANT CHANGES FOR 2016-17:

- **Sacramento International Airport**

- Installation of two Global Entry kiosks will be completed to address the increase in international traffic. The kiosks will help to expedite the clearing of customs/immigration for travelers who participate in the trusted traveler program.
- Airports is replacing the Crash Alert System at SMF. This is the communication system that begins at the Air Traffic Control Tower when an aircraft has an emergency. The communication is sent to our Airport Dispatch and Aircraft Rescue and Fire Fighting (ARFF). The new system is an upgrade in technology and reliability.
- Airports is currently initiating the development of a Safety Management System for SMF. This system integrates a collection of processes and procedures that ensures a formalized and proactive approach to safety through risk management.
- Airports entered into an agreement that will see construction completed in the spring of 2017 of two solar photovoltaic electric generating facilities at SMF. Upon completion of the project, the solar facilities will occupy a currently undeveloped 17-acre site on the airfield and a 15-acre site located just north of the economy parking lot on the Airport's "landside". The annual electrical savings is estimated to average \$850,000 for the 25 year term of the agreement.
- The number of passengers using plug-in electric vehicles as transportation to and from the airport is on the rise. The next phase of the EV Charging Stations project is in the Parking Garage. Currently in the Parking Garage near the center elevator for Terminal A, there are three chargers (two industry-standard J1772 and one legacy paddle charger) allocated to two parking spaces. This phase of the project will remove all of the legacy paddle chargers in the Parking Garage on the Terminal A side and install two new level 1, J1772 charging units on each floor in parking spaces near the elevators for Terminal B for a total of 24 chargers in the Parking Garage. The Parking Garage phase of the project expects to start in October or November of 2016.
- Airports in partnership with the Federal Aviation Administration (FAA) plans to undertake a \$35 million project this summer at SMF to reconstruct Taxiway D and its associated taxiway complex on the east side of the airfield and to extend Taxiway W to Taxiway D. The FAA will provide approximately \$16.4 million in Airport Improvement Program (AIP) funding toward the project and Airports will fund the remaining costs. The reconstruction of Taxiway D and its associated taxiways is critical to the overall airfield operational efficiency and safety at SMF as the taxiway pavements are showing signs of load related distresses and the geometric layout of the taxiway fillets no longer meets the latest FAA airport design requirements. With this project, Taxiway W will be extended to connect to Taxiway D which will improve operation efficiency and allows a true cross taxiway system from Taxiway A to Taxiway D. Additionally, this project is the first phase of a 2-phase airfield improvement program at SMF. The project broke ground on August 22 with anticipated completion in February of 2017.

SIGNIFICANT CHANGES FOR 2016-17 (CONT.):

- **Sacramento International Airport (cont.)**
 - The Terminal B West Apron Improvements project will replace the asphalt concrete patches left in the west apron from the footprint of the old Terminals B1 and B2 at the end of the Big Build Project. The patches will be replaced with structural concrete and will allow realignment of a taxi lane in the West Apron to increase Remain Overnight (RON) aircraft parking spaces. Also included in this project is expanding Cargo 1 parking apron, localized pavement repairs in the area currently used by FedEx and realign the vehicular service road along the south edge of this apron. The project is critical to both Southwest Airlines and FedEx as both airlines have increased their daily operations at SMF and allows the flexibility to maximize the utilization of the West Apron as airline operations continues grow. The design for all four elements is complete. The project will be divided up into two phases with the first phase, Cargo 1 parking apron expansion and 50 percent of pavement replacement, scheduled for construction in September. The remaining work has been scheduled for spring of 2017 construction.
- **Mather Airport**
 - **Taxiway B Rehabilitation** – This scope of this project includes the pavement rehabilitation of Taxiway B which connects Taxiway A and Runway 22R/4L at Mather Airport. The existing pavement has reached its useful life and will be removed and replaced along with constructing improvements to bring the taxiway into compliance with the latest FAA design guidelines. New taxiway edge lighting system will also be installed. The overall project cost is approximately \$1.1 million, and the Airports received an AIP grant in the amount of \$996,924 from the FAA for this project.
 - **EVA Flight School Development** – EVA Air (EVA) is an airline based in Taiwan that provides passenger and cargo services to over 40 international destinations. EVA is in the process of constructing the first phase of its Flight Training Academy (FTA) and intends to develop a nine and a half acre campus at Mather Airport. The campus would include an administrative/classroom building, dormitory, cafeteria, maintenance hangar and 13 shade hangars. The tentative completion date for the FTA is mid-September. The shade hangars are under construction, and the maintenance hangar is under County review.

SUPPLEMENTAL INFORMATION:

- **Operating Revenues**
 - Budgeted operating revenues of \$210,524,439 represent an increase of approximately \$20 million compared to the prior-year budgeted operating revenues. The increase is largely due to anticipated grant revenue for Capital Outlay projects and an increase in parking revenue resulting from the increase in passenger Enplanements.
- **Operating Expenses**
 - Budgeted operating expenses of \$148,495,640 represent an increase of \$1,433,038 compared to the budgeted operating expenses from the prior year.
 - The increase in budgeted operating expenses is due to approximately \$1 million increase in Salaries and Benefits, partially offset by reductions in Services and Supplies.

SUPPLEMENTAL INFORMATION (CONT.):

- **Capital Outlay**

- Budgeted Capital Outlay expenses of \$87,974,500 represents an increase of approximately \$1 million compared to the budgeted operating expenses from the prior year.
- Projects included in the Airport System's capital budget will contribute to the traveling experience of airport customers, provide the infrastructure needed to safely and effectively accommodate current demand, and help meet the future demand of air travel.

STAFFING LEVEL CHANGES FOR 2016-17:

- The following 7.0 FTE positions were added following the 2015-16 Budget Adoption and through June 30, 2016:

Accounting Manager	1.0
Administrative Services Officer 1	2.0
Senior Airport Manager	1.0
Storekeeper 2	1.0
Storekeeper Fleet Services	<u>2.0</u>
Total	7.0

- The following 7.0 FTE positions were deleted following the 2015-16 Budget Adoption and through June 30, 2016:

Custodian Level	1.0
Senior Office Assistant	1.0
Stock Clerk.....	1.0
Storekeeper 1	2.0
Senior Accountant	<u>2.0</u>
Total	7.0

- The following 15.0 FTE positions were added as part of the 2016-17 Approved Recommended and Adopted Budgets (this includes any position additions approved between hearings):

Associate Civil Engineer	1.0
Construction Management Supervisor.....	1.0
Environmental Specialist Level 2	1.0
Environmental Specialist Level 4	1.0
Airport Operations Officer	2.0
Equipment Mechanic	1.0
Highway Maintenance Supervisor	1.0

STAFFING LEVEL CHANGES FOR 2016-17 (CONT.):

Real Estate Specialist.....	1.0
Senior Airport Manager	1.0
Senior Airport Operations Worker	4.0
Senior Equipment Mechanic	<u>1.0</u>
Total	15.0

- The following 17.0 FTE positions were deleted as part of the 2016-17 Approved Recommended and Adopted Budgets (this includes any position additions approved between hearings):

Airport Noise Officer	1.0
Associate Engineer Architect.....	2.0
Custodian Level 2.....	6.0
Deputy Director Airport Finance Administration	1.0
Deputy Director Airport Operations & Maintenance	1.0
Deputy Director Airport Special Projects.....	1.0
Deputy Director Airport Planning & Development	1.0
Senior Airport Planner	1.0
Equipment Service Worker	1.0
Firefighter ARFF Level 2	<u>2.0</u>
Total	17.0

ADOPTED BUDGET RESERVE BALANCES FOR 2016-17:

- Operating Reserve**
 - Department of Airport Revenues minus Expenses at the end of a fiscal year contributes to the Change in Net Assets for the year. The Net Assets are classified in three categories: 1) Net Investment in Capital Assets, 2) Restricted Net Assets and 3) Unrestricted Net Assets. This Reserve increased by \$639,220 to total \$23,448,809.
- Revenue Bond Reserve and Contingency**
 - This reserve was established in 2008 to finance capital improvements. The reserve amount is set by the Bond Indenture and is maintained at \$2,000,000 a year.
- Revenue Bond Debt Service Reserve**
 - This reserve was established in 2008 to finance capital improvements. The reserve amount is set by the Bond Indenture. Reserve amount has increased by \$10,387 to total \$41,519,422.

SCHEDULE (AIRPORT OPERATIONS):

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Enterprise Fund Fiscal Year 2016-17			Schedule 11	
		Fund Title 041A - AIRPORT MAINTENANCE				
		Service Activity Airport Operations				
		Budget Unit 3400000				
Operating Detail	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ 71,906,019	\$ 75,056,812	\$ 74,370,603	\$ 79,402,715	\$ 79,402,715	
Intergovernmental Revenues	11,613,007	12,236,575	10,329,862	19,152,913	19,152,913	
Use Of Money/Prop	84,324,897	89,164,513	86,523,954	90,765,904	90,765,904	
Total Operating Revenues	\$ 167,843,923	\$ 176,457,900	\$ 171,224,419	\$ 189,321,532	\$ 189,321,532	
Operating Expenses						
Salaries/Benefits	\$ 31,601,927	\$ 30,700,442	\$ 32,459,945	\$ 33,556,091	\$ 33,556,091	
Services & Supplies	50,137,758	54,153,369	60,673,921	59,793,097	59,793,097	
Other Charges	1,128,481	1,243,381	1,594,621	1,730,157	1,730,157	
Depreciation	53,936,963	50,753,711	51,684,115	52,881,295	52,881,295	
Total Operating Expenses	\$ 136,805,129	\$ 136,850,903	\$ 146,412,602	\$ 147,960,640	\$ 147,960,640	
Operating Income (Loss)	\$ 31,038,794	\$ 39,606,997	\$ 24,811,817	\$ 41,360,892	\$ 41,360,892	
Non-Operating Revenues (Expenses)						
Other Revenues	\$ 17,381,620	\$ 18,015,636	\$ 18,886,746	\$ 19,659,768	\$ 19,659,768	
Fines/Forefeitures/Penalties	-	150,469	-	-	-	
Licenses/Permits	56,426	54,659	24,540	26,181	26,181	
Gain/Sale/Property	-	-	37,000	-	-	
Interest Income	430,014	768,845	377,567	1,516,958	1,516,958	
Cost of Goods Sold	(509,937)	(431,554)	(650,000)	(535,000)	(535,000)	
Gain or Loss on Sale of Capital Assets	141,167	74,979	-	-	-	
Interest Expense	(57,557,528)	(56,281,702)	(56,281,702)	(55,403,147)	(55,403,147)	
Total Non-Operating Revenues (Expenses)	\$ (40,058,238)	\$ (37,648,668)	\$ (37,605,849)	\$ (34,735,240)	\$ (34,735,240)	
Income Before Capital Contributions and Transfers	\$ (9,019,444)	\$ 1,958,329	\$ (12,794,032)	\$ 6,625,652	\$ 6,625,652	
Interfund Charges	154,807,755	150,308,147	198,700,000	242,022,000	242,022,000	
Interfund Reimb	(154,807,755)	(150,308,147)	(155,000,000)	(154,000,000)	(154,000,000)	
Change in Net Assets	\$ (9,019,444)	\$ 1,958,329	\$ (56,494,032)	\$ (81,396,348)	\$ (81,396,348)	
Net Assets - Beginning Balance	600,654,908	587,562,505	587,562,505	570,329,573	570,329,573	
Equity and Other Account Adjustments	(4,072,959)	(19,191,261)	-	-	-	
Net Assets - Ending Balance	\$ 587,562,505	\$ 570,329,573	\$ 531,068,473	\$ 488,933,225	\$ 488,933,225	
Positions	314.0	309.0	309.0	307.0	307.0	
Revenues Tie To					SCH 1, COL 4	
					SCH 1, COL 6	

SCHEDULE (AIRPORT CAPITAL OUTLAY):

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Enterprise Fund Fiscal Year 2016-17			Schedule 11	
		Fund Title		043A - AIRPORT CAPITAL IMPR		
		Service Activity		Capital Outlay		
		Budget Unit		3480000		
Operating Detail	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Operating Revenues						
Intergovernmental Revenues	\$ 3,056,069	\$ 11,368,943	\$ -	\$ -	-	
Total Operating Revenues	\$ 3,056,069	\$ 11,368,943	\$ -	\$ -	-	
Operating Expenses						
Depreciation	\$ -	\$ -	\$ 239,013	\$ 400,696	\$ 400,696	
Total Operating Expenses	\$ -	\$ -	\$ 239,013	\$ 400,696	\$ 400,696	
Operating Income (Loss)	\$ 3,056,069	\$ 11,368,943	\$ (239,013)	\$ (400,696)	\$ (400,696)	
Non-Operating Revenues (Expenses)						
Interest Income	\$ 295,935	\$ 706,663	\$ -	\$ -	-	
Equipment	(549,139)	(12,803,033)	(10,999,000)	(10,991,400)	(10,991,400)	
Improvements	(6,800,777)	(7,892,899)	(32,512,000)	(72,443,100)	(72,443,100)	
Land	-	-	-	(4,540,000)	(4,540,000)	
Total Non-Operating Revenues (Expenses)	\$ (7,053,981)	\$ (19,989,269)	\$ (43,511,000)	\$ (87,974,500)	\$ (87,974,500)	
Income Before Capital Contributions and Transfers	\$ (3,997,912)	\$ (8,620,326)	\$ (43,750,013)	\$ (88,375,196)	\$ (88,375,196)	
Interfund Reimb	-	-	(43,700,000)	(88,022,000)	(88,022,000)	
Change In Net Assets	\$ (3,997,912)	\$ (8,620,326)	\$ (50,013)	\$ (353,196)	\$ (353,196)	
Net Assets - Beginning Balance	-	(3,997,912)	(3,997,912)	(12,618,238)	(12,618,238)	
Equity and Other Account Adjustments	-	-	-	-	-	
Net Assets - Ending Balance	\$ (3,997,912)	\$ (12,618,238)	\$ (4,047,925)	\$ (12,971,434)	\$ (12,971,434)	
Revenues Tie To					SCH 1, COL 4	
					SCH 1, COL 6	

2016-17 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>												
	444,332,797	-154,000,000	18,023,413	0	0	0	186,313,125	0	0	85,996,259	301.0	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>												
	571,984	0	0	0	0	0	1,333,756	0	0	-761,772	1.0	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>												
	1,016,006	0	1,129,500	0	0	0	3,724,645	0	0	-3,838,139	5.0	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												
	445,920,787	-154,000,000	19,152,913	0	0	0	191,371,526	0	0	81,396,348	307.0	202

2016-17 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

88,375,196	-88,022,000	0	0	0	0	0	0	0	353,196	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	88,375,196	-88,022,000	0	0	0	0	0	0	353,196	0.0	0
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Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	-	-	2,000,000	2,173,000	1,958,000
Total Financing	-	-	-	-	-
Net Cost	-	-	2,000,000	2,173,000	1,958,000

PROGRAM DESCRIPTION:

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

SIGNIFICANT DEVELOPMENTS DURING 2015-16:

- Midyear adjustments of \$500,000 to the Department of Human Assistance – Administration budget unit to expand the Rapid Rehousing Program to house 100 households.
- Midyear adjustments of \$230,000 to the Care In Homes and Institutions budget unit to cover costs related to the commitment of wards from Sacramento County by the Juvenile Court to the California Department of Corrections and Rehabilitation Division of Juvenile Justice.

SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016-17

Schedule 9

Budget Unit: 5980000 - Appropriation For Contingency
Function: APPROPRIATION FOR CONTINGENCY
Activity: Appropriation for Contingency
Fund: 001A - GENERAL

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Appropriation for Contingencies	\$ -	\$ -	\$ 2,000,000	\$ 2,173,000	\$ 1,958,000
Total Expenditures/Appropriations	\$ -	\$ -	\$ 2,000,000	\$ 2,173,000	\$ 1,958,000
Net Cost	\$ -	\$ -	\$ 2,000,000	\$ 2,173,000	\$ 1,958,000

2016-17 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**

1,958,000	0	0	0	0	0	0	0	0	1,958,000	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

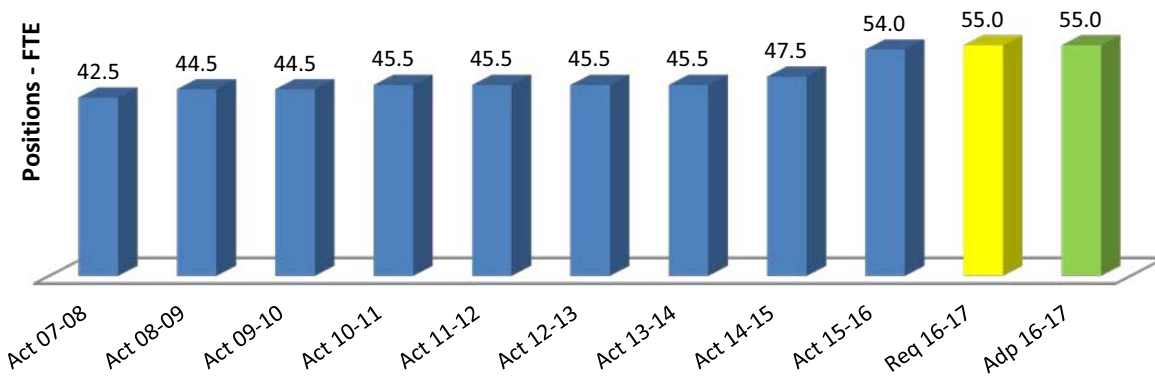
1,958,000	0	0	0	0	0	0	0	0	1,958,000	0.0	0
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Departmental Structure

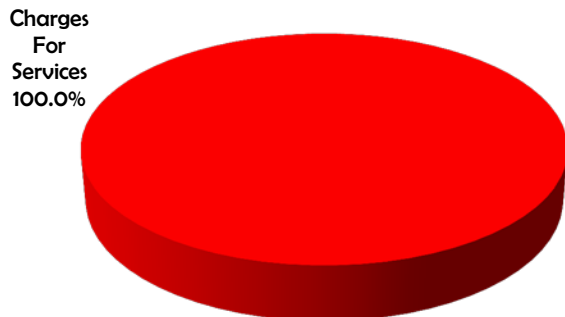
RICHARD STENSRUD, CHIEF EXECUTIVE OFFICER



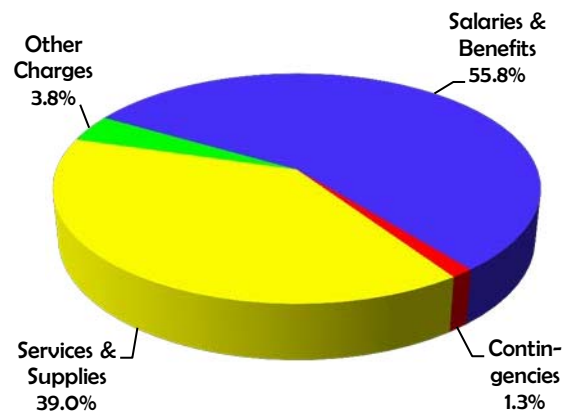
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	5,763,199	5,996,395	7,965,229	9,335,411	9,335,411
Total Financing	(112,098)	(165,958)	7,965,229	9,335,411	9,335,411
Net Cost	5,875,297	6,162,353	-	-	-
Positions	47.5	54.0	55.0	55.0	55.0

PROGRAM DESCRIPTION:

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

- Is responsible for the administration and maintenance of the records of the System in accordance with the provisions of the 1937 Act and Retirement Board Bylaws.
- Sets policy for the investment of the assets of the System and monitors its investments.
- Appoints a Retirement Administrator who serves as Chief Executive Officer for the System, who is not subject to County Civil Service or merit system rules but serves at the will and pleasure of the Retirement Board¹.
- Annually adopts a budget covering the entire expense of administration of the System.
- The annual budget is included in the County budget as information only.

MISSION:

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.

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.):

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

SIGNIFICANT DEVELOPMENTS DURING 2015-16:

- Continued the implementation of the 2014-2018 Strategic Plan goals and objectives.
- Continued to assess SCERS' information technology system requirements, modify and enhance SCERS' systems to accommodate operational needs and to plan strategically for future information technological needs; Reviewed responses to the Request for Proposal (RFP) and selected and engaged Linea Solutions, Inc. to provide SCERS with pension administration and financial systems consulting services.
- Initiated the assessment phase of the IT Modernization Program; Worked with Linea Solutions, Inc. to conduct the Current Technology Assessment; Presented to the SCERS Board an overview of the findings and recommendations.
- Made site visits to other 1937 Act retirement systems to learn about their IT infrastructures, business processes, best practices, and resources used to address organizational needs.
- Continued to work with Sacramento County Department of Personnel Services and Department of Technology (DTech) to design and implement the retirement rate redesign for the additional cost sharing arrangements negotiated between the County and recognized employee organizations.
- Educated Sacramento County recognized employee organizations of the impact of the additional cost sharing arrangements.
- Began working with Orangevale Recreation and Park District to move forward to a 50/50 normal cost sharing arrangement in which the employees begin paying towards the 50 percent of the combined employee and employer normal cost over the next two fiscal years.
- Worked with DTech on the SCERS online member account in order to enhance account information and reporting.
- Worked with Sacramento Metropolitan Fire District to determine a terminal withdrawal liability.
- Worked with Sacramento County Voter Registration and Elections to conduct elections for the Board of Retirement; conducted a concurrent election for the remaining unexpired term of the vacant Miscellaneous Board Representative and for the term beginning January 1, 2016 for the same position; Conducted an election for the Safety and Alternate Safety Board Representatives for the term beginning January 1, 2016.
- Worked with Sacramento County Retired Employees Association (SCREA) to implement the membership fee reduction for SCREA members.

SIGNIFICANT DEVELOPMENTS DURING 2015-16 (CONT.):

- Conducted and reported on the final compensation review process mandated by the California Public Employees' Pension Reform Act of 2013 (CalPEPRA).
- Completed implementation of GASB 67 and 68 reporting requirements.
- Initiated restructuring and expansion of retirement processing by adding third service team to Benefits.
- Conferred with participating employers regarding retired annuitant practices and reviewed additional restrictions imposed by CalPEPRA.
- Revised disability review procedures, and retained medical advisory firm to speed up and improve record review process for new disability retirement applicants.
- Expanded communications and benefit counseling requirements for applicants requesting service-connected disability retirement via reciprocity.
- Modified internal processes for disputed benefit determinations and appeal to Board of Retirement.
- Surveyed participating employers and developed and implemented standards on post-retirement employment.
- Initiated submission of a renewal of qualified plan status with the Internal Revenue Service.
- Initiated a review of the policies and practices used by SCERS participating employers with respect to enrolling eligible employees in SCERS.
- Initiated an asset allocation study for SCERS.
- Conducted and completed an emerging markets all-cap equity search within SCERS' International Equity asset class.
- Initiated a large cap international developed markets search within SCERS' International Equity asset class.
- Identified, performed due diligence and made direct investments in SCERS' Private Equity, Real Assets and Opportunities asset classes.
- Assessed the need for the addition of a strategic partner for segments of the Private Equity and Real Assets asset classes.
- Presented the annual reports and annual investment plans for the Private Equity and Real Assets asset classes.
- Prepared the 2015 Investment Year in Review Report.
- Continued to execute on plans for the long-term direction, sub-asset class structure and investment manager structure of SCERS' real estate program including: (1) Assessment of core separate account properties and open-end commingled funds; and (2) Review of opportunities in value add and opportunistic real estate.
- Made modifications to SCERS' overlay proxy within the Real Assets asset class to increase diversification across the liquid real assets investable universe.
- Evaluated reduced volatility equity strategies.
- Monitored and assessed the direction of SCERS' securities lending program.
- Researched and assessed the need for additional risk management systems and tools.

SIGNIFICANT DEVELOPMENTS DURING 2015-16 (CONT.):

- Continued to assess the investment manager lineup across SCERS' fund.
- Conducted investment education programs on timberland and currency exposures.

SIGNIFICANT CHANGES FOR 2016-17:

- 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 an 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.
- Continue to work with Linea Solutions, Inc. and DTech on the IT Modernization Program (a five year project).
- Enhance the business continuity plan.
- Establish full internal investment staffing.
- Implement the new staff structure.
- Complete the asset allocation study for SCERS that was initiated in Fiscal Year 2015-16.
- Revise the overall investment policy statement, including incorporating SCERS' individual asset class policies.
- Complete the large cap international developed markets search within SCERS' International Equity asset class.
- Identify, perform due diligence and make direct investments in SCERS' Absolute Return, Private Equity, Real Assets and Opportunities asset classes.
- Assess potential strategic partners for segments of the Private Equity and Real Assets asset classes.
- Present the annual reports and annual investment plans for the Private Equity and Real Assets asset classes.
- Continue to evaluate the proxies utilized within SCERS' overlay program.
- Deepen expertise in alternative assets by increasing capabilities in operational due diligence, including the evaluation of third party services.

STAFFING LEVEL CHANGES FOR 2016-17:

- The following 2.0 FTE positions were added following the 2015-16 Budget Adoption through June 30, 2016:

Administrative Services Officer 1	1.0
Office Assistant Level 2	<u>1.0</u>
Total	2.0

- The following 2.0 FTE positions were deleted following the 2015-16 Budget Adoption through June 30, 2016:

Office Specialist Level 2	1.0
Personnel Analyst	<u>1.0</u>
Total	2.0

FOR INFORMATION ONLY

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Internal Service Fund Fiscal Year 2016-17				Schedule 10
		Fund Title Service Activity Budget Unit				060A - BOARD OF RETIREMENT Administration 7860000
Operating Detail	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ -	\$ -	\$ 7,965,229	\$ 9,335,411	\$ 9,335,411	
Total Operating Revenues	\$ -	\$ -	\$ 7,965,229	\$ 9,335,411	\$ 9,335,411	
Operating Expenses						
Salaries/Benefits	\$ 3,424,573	\$ 3,443,425	\$ 4,989,241	\$ 5,211,920	\$ 5,211,920	
Services & Supplies	2,054,187	2,243,439	2,504,767	3,643,478	3,643,478	
Other Charges	259,240	284,383	310,236	317,947	317,947	
Depreciation	25,199	25,148	35,985	37,066	37,066	
Total Operating Expenses	\$ 5,763,199	\$ 5,996,395	\$ 7,840,229	\$ 9,210,411	\$ 9,210,411	
Operating Income (Loss)	\$ (5,763,199)	\$ (5,996,395)	\$ 125,000	\$ 125,000	\$ 125,000	
Non-Operating Revenues (Expenses)						
Interest Income	\$ (112,098)	\$ (165,958)	\$ -	\$ -	\$ -	
Contingencies	-	-	(125,000)	(125,000)	(125,000)	
Total Non-Operating Revenues (Expenses)	\$ (112,098)	\$ (165,958)	\$ (125,000)	\$ (125,000)	\$ (125,000)	
Income Before Capital Contributions and Transfers	\$ (5,875,297)	\$ (6,162,353)	\$ -	\$ -	\$ -	
Change In Net Assets	\$ (5,875,297)	\$ (6,162,353)	\$ -	\$ -	\$ -	
Net Assets - Beginning Balance	-	(5,875,297)	(5,875,297)	(12,037,650)	(12,037,650)	
Equity and Other Account Adjustments	-	-	-	-	-	
Net Assets - Ending Balance	\$ (5,875,297)	\$ (12,037,650)	\$ (5,875,297)	\$ (12,037,650)	\$ (12,037,650)	
Positions	47.5	54.0	55.0	55.0	55.0	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

2016-17 PROGRAM INFORMATION

BU: 786000 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)**

9,335,411	0	0	0	0	0	9,335,411	0	0	0	55.0	0
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Program Type: Mandated
Countywide Priority: 5 -- General Government
Strategic Objective: FO -- Financial Obligation

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

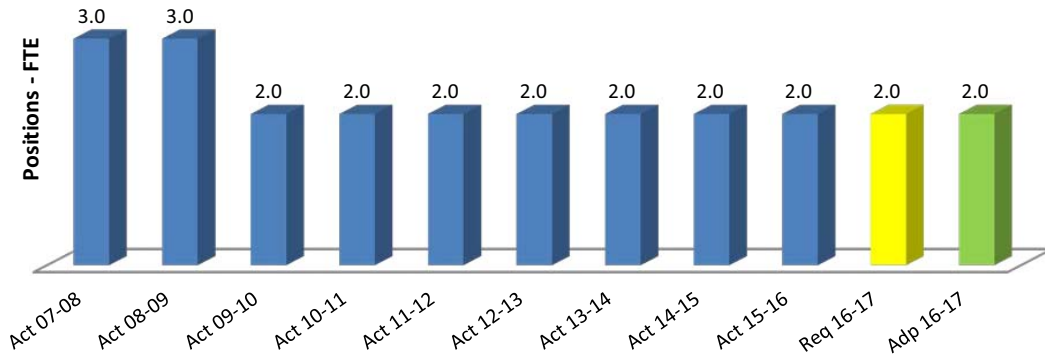
FUNDED	9,335,411	0	0	0	0	9,335,411	0	0	0	55.0	0
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Departmental Structure

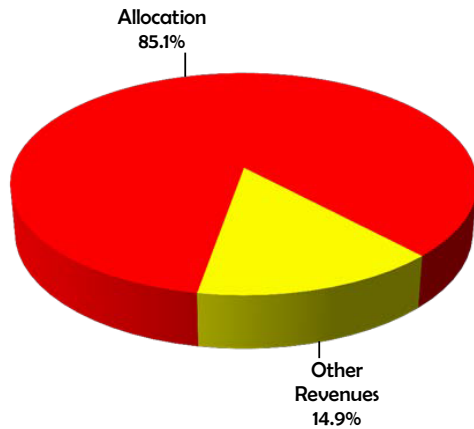
ALICE DOWDIN CALVILLO, EXECUTIVE OFFICER



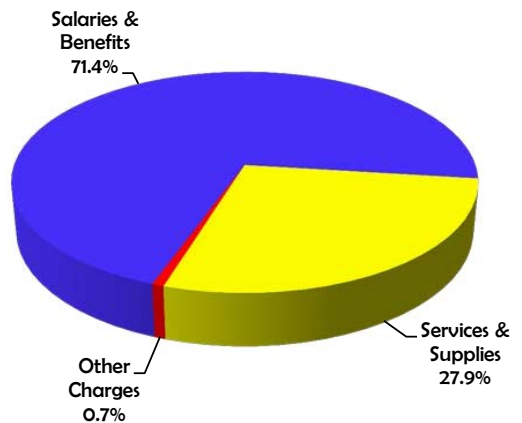
Staffing Trend



Financing Sources



Financing Uses



Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	358,659	359,175	390,573	403,221	403,221
Total Financing	49,959	40,245	60,000	60,000	60,000
Net Cost	308,700	318,930	330,573	343,221	343,221
Positions	2.0	2.0	2.0	2.0	2.0

PROGRAM DESCRIPTION:

- As required by Article XVI of the Sacramento County Charter, the Civil Service Commission (Commission) provides policy direction and oversight for the merit selection, promotion, retention, classification, and discipline of civil service employees. This includes approving all changes to the County's Classification Plan, including adding, revising or abolishing job classifications and approving proposed provisional appointment extensions. The Commission also investigates, hears and makes final determinations on numerous types of appeals including, classification, position allocation, release from probation, disciplinary action, examination, psychological disqualification (for peace officers), medical disqualification, and failed drug test appeals.
- 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 2015-16:

- Resolved a total of 49 appeals, as follows: 18 exam appeals; 13 adverse action appeals; 12 medical (including drug test) and psychological disqualification appeals; three removal from an eligibility list appeals; two allocation appeals; and one placement in inactive status appeal.
- Established, modified, replaced, merged, or abolished 17 job classifications within the County's civil service system.
- Postponed enhancements to the Commission's web page and development of an index for Commission meetings until Fiscal Year 2016-17.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Miscellaneous Revenues	\$ 49,959	\$ 40,245	\$ 60,000	\$ 60,000	\$ 60,000
Total Revenue	\$ 49,959	\$ 40,245	\$ 60,000	\$ 60,000	\$ 60,000
Salaries & Benefits	\$ 268,493	\$ 273,854	\$ 278,203	\$ 287,856	\$ 287,856
Services & Supplies	82,773	77,041	103,152	104,705	104,705
Other Charges	2,864	2,865	2,865	2,865	2,865
Intrafund Charges	4,529	5,415	6,353	7,795	7,795
Total Expenditures/Appropriations	\$ 358,659	\$ 359,175	\$ 390,573	\$ 403,221	\$ 403,221
Net Cost	\$ 308,700	\$ 318,930	\$ 330,573	\$ 343,221	\$ 343,221
Positions	2.0	2.0	2.0	2.0	2.0

2016-17 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

403,221	0	0	0	0	0	0	60,000	0	343,221	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

403,221	0	0	0	0	0	0	60,000	0	343,221	2.0	0
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Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(1,764,416)	(236)	1,764,416	1,771,797	1,771,797
Total Financing	-	1,771,562	1,764,416	1,771,797	1,771,797
Net Cost	(1,764,416)	(1,771,798)	-	-	-

PROGRAM DESCRIPTION:

- The Community Investment Program Fund (Fund 001F) was established in Fiscal Year 2014-15 to account for the Board of Supervisors' Community Improvement Projects. Funding is provided by an interfund reimbursement from the General Fund (Fund 001A).
- Effective Fiscal Year 2015-16, the Community Investment Program Fund will also include the remaining balance of the Tobacco Litigation Settlement allocation funds for Board district projects.

FUND BALANCE CHANGES FOR 2015-16:

Fund balance increased by \$7,381 due primarily to one-time interest adjustments.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ -	\$ 1,764,416	\$ 1,764,416	\$ 1,771,797	\$ 1,771,797
Revenue from Use Of Money & Property	-	7,146	-	-	-
Total Revenue	\$ -	\$ 1,771,562	\$ 1,764,416	\$ 1,771,797	\$ 1,771,797
Services & Supplies	\$ 130,584	\$ 1,120,500	\$ 2,890,346	\$ 1,777,889	\$ 1,777,889
Interfund Charges	105,000	120,000	120,000	-	-
Interfund Reimb	(2,000,000)	(1,240,736)	(1,245,930)	(6,092)	(6,092)
Total Expenditures/Appropriations	\$ (1,764,416)	\$ (236)	\$ 1,764,416	\$ 1,771,797	\$ 1,771,797
Net Cost	\$ (1,764,416)	\$ (1,771,798)	\$ -	\$ -	\$ -

2016-17 PROGRAM INFORMATION

BU: 506000 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**

831,574	0	0	0	0	0	0	0	831,574	0	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Funding for Board of Supervisors' Community Improvement Projects.

Program No. and Title: **002 Remaining Tobacco Litigation Settlement Allocation**

946,315	-6,092	0	0	0	0	0	0	940,223	0	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Funding for Board of Supervisors' District Projects.

FUNDED

1,777,889	-6,092	0	0	0	0	0	0	1,771,797	0	0.0	0
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Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	228,833	228,833	228,833	239,500	239,500
Total Financing	-	-	-	-	-
Net Cost	228,833	228,833	228,833	239,500	239,500

PROGRAM DESCRIPTION:

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

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17			Schedule 9	
		Budget Unit 5920000 - Contribution To LAFCO				
		Function PUBLIC PROTECTION				
		Activity Other Protection				
		Fund 001A - GENERAL				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Other Charges	\$ 228,833	\$ 228,833	\$ 228,833	\$ 239,500	\$ 239,500	
Total Expenditures/Appropriations	\$ 228,833	\$ 228,833	\$ 228,833	\$ 239,500	\$ 239,500	
Net Cost	\$ 228,833	\$ 228,833	\$ 228,833	\$ 239,500	\$ 239,500	

2016-17 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**

239,500	0	0	0	0	0	0	0	0	239,500	0.0	0
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Program Type: Mandated

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

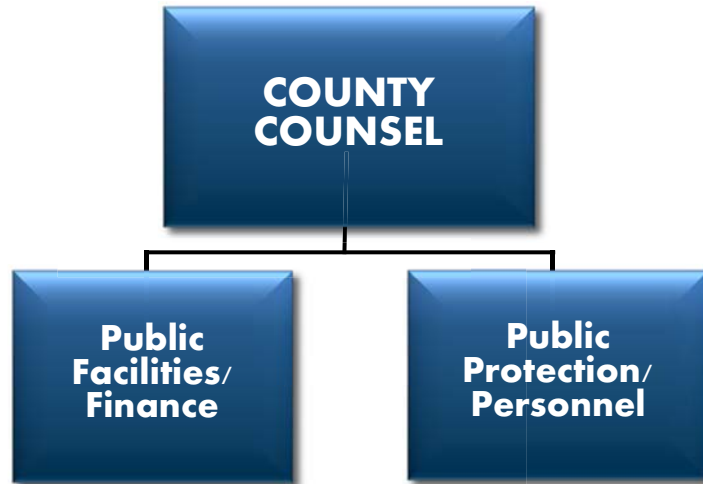
Strategic Objective: FO -- Financial Obligation

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

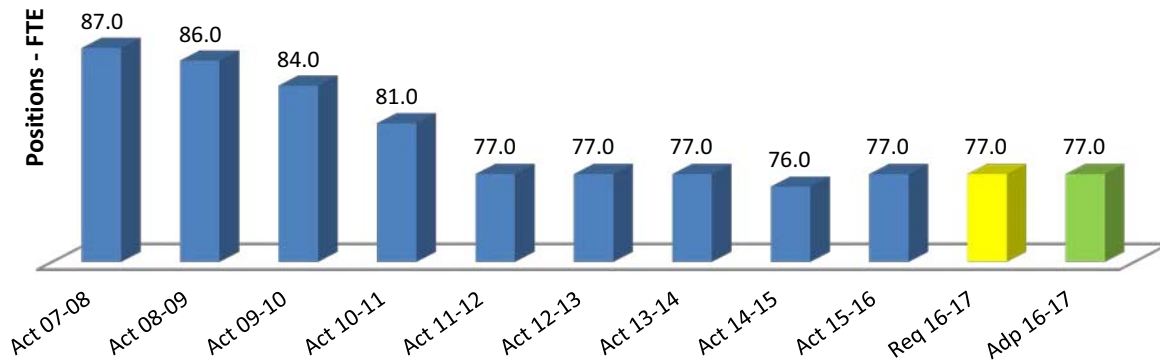
FUNDED

239,500	0	0	0	0	0	0	0	0	239,500	0.0	0
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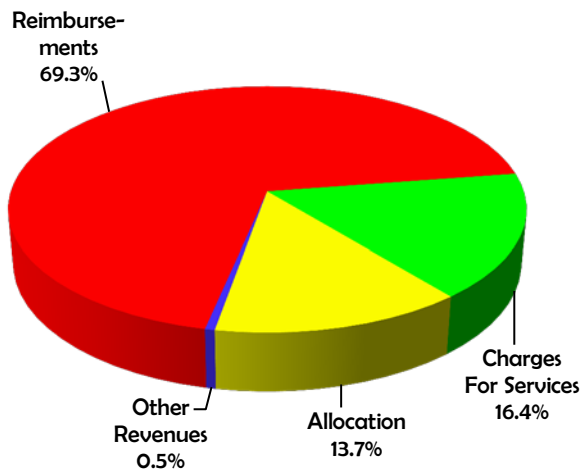
Departmental Structure
 ROBYN DRIVON, COUNTY COUNSEL



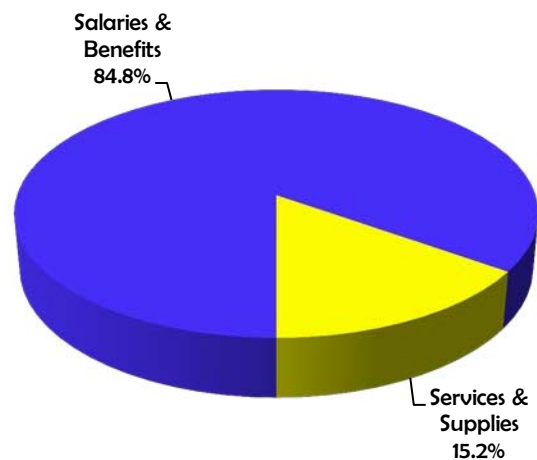
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	4,637,539	5,094,531	5,296,812	5,202,202	5,202,202
Total Financing	2,957,813	2,907,501	3,045,800	2,875,245	2,875,245
Net Cost	1,679,726	2,187,030	2,251,012	2,326,957	2,326,957
Positions	76.0	77.0	77.0	77.0	77.0

PROGRAM DESCRIPTION:

- Acts as general legal counsel to the County, its officers, and related constituent local governmental entities and other, independent local agencies.
- Provides counsel and prepares the legal instruments by which the County transacts business, including ordinances, resolutions, and contracts.
- Prosecutes major caseloads of 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 2015-16:

- Provided significant legal support related to County efforts to provide health care to undocumented residents and addressing homelessness.
- 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 WaterFix and development of appropriate strategies to protect the County’s interests related to this proposed project.
- Support for the South Sacramento Habitat Conservation Plan.

SIGNIFICANT CHANGES FOR 2016-17:

Oversee the provision of legal services with respect to the WaterFix.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Intergovernmental Revenues	\$ 634	\$ (184)	\$ -	\$ -	-
Charges for Services	2,899,623	2,801,178	2,957,800	2,785,245	2,785,245
Miscellaneous Revenues	57,556	106,507	88,000	90,000	90,000
Total Revenue	\$ 2,957,813	\$ 2,907,501	\$ 3,045,800	\$ 2,875,245	\$ 2,875,245
Salaries & Benefits	\$ 12,903,799	\$ 13,754,507	\$ 13,907,645	\$ 14,356,647	\$ 14,356,647
Services & Supplies	1,651,215	1,968,880	2,140,869	2,409,039	2,409,039
Intrafund Charges	109,016	121,727	129,911	166,450	166,450
Intrafund Reimb	(10,026,491)	(10,750,583)	(10,881,613)	(11,729,934)	(11,729,934)
Total Expenditures/Appropriations	\$ 4,637,539	\$ 5,094,531	\$ 5,296,812	\$ 5,202,202	\$ 5,202,202
Net Cost	\$ 1,679,726	\$ 2,187,030	\$ 2,251,012	\$ 2,326,957	\$ 2,326,957
Positions	76.0	77.0	77.0	77.0	77.0

2016-17 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

16,932,136	-11,729,934	0	0	0	0	0	2,875,245	0	2,326,957	77.0	1
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

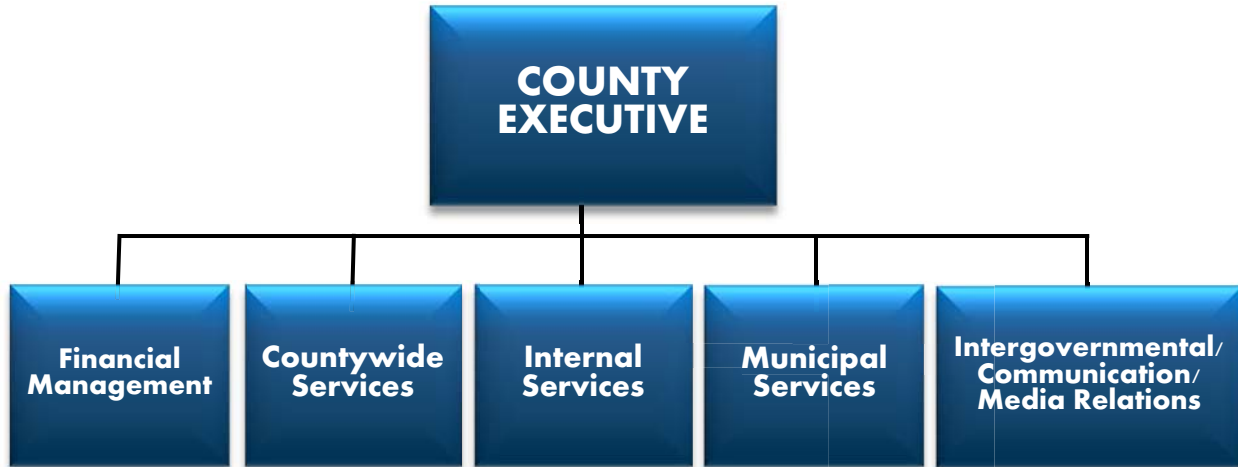
Program Description: Delivery of legal services to County

FUNDED

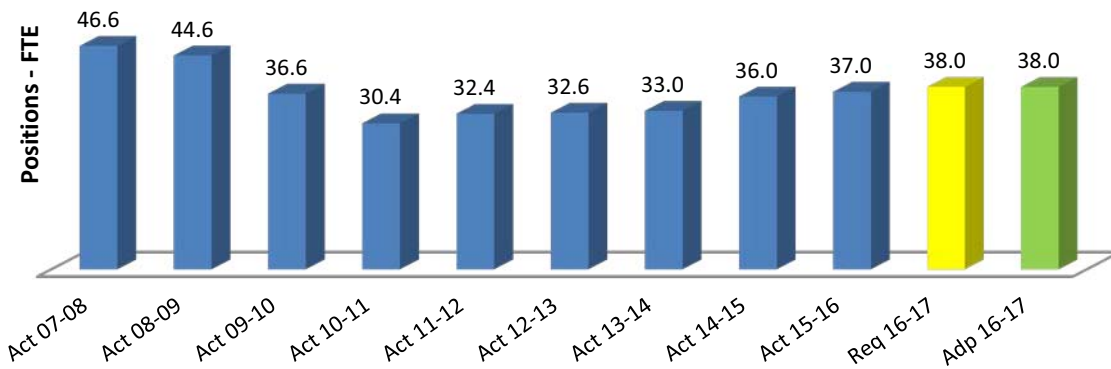
16,932,136	-11,729,934	0	0	0	0	0	2,875,245	0	2,326,957	77.0	1
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Departmental Structure

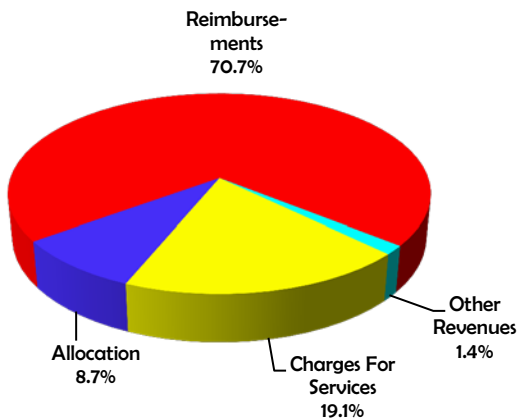
NAVDEEP S. GILL, COUNTY EXECUTIVE



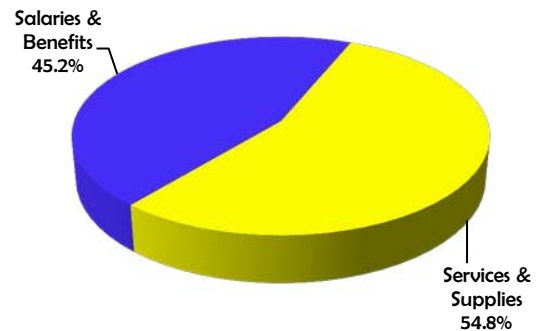
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	1,033,779	958,942	1,081,865	1,108,642	1,108,642
Total Financing	-	-	-	-	-
Net Cost	1,033,779	958,942	1,081,865	1,108,642	1,108,642
Positions	3.0	3.0	3.0	3.0	3.0

PROGRAM DESCRIPTION:

County Executive

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

Summary					
Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	2,334,928	2,567,365	2,676,733	3,375,382	3,375,382
Total Financing	2,250,155	2,614,246	2,656,733	3,147,404	3,147,404
Net Cost	84,773	(46,881)	20,000	227,978	227,978
Positions	33.0	34.0	33.0	35.0	35.0

PROGRAM DESCRIPTION:

County Executive Cabinet

The County Executive Cabinet is responsible to the County Executive for: program oversight; monitoring and reporting of major systems indicators; coordinated policy development and implementation; analysis of proposed legislation and state/federal initiatives; development of legislative platforms; analysis of departmental budgets; and coordination with elected officials. The County Executive Cabinet consists of the Chief Deputy County Executives for Countywide Services, Internal Services, and Municipal Services, the Office of Financial Management, the Office of Governmental Relations and Legislation, the County's Communications and Media Office, the Director of Homeless of Initiatives, and support staff.

MISSION:

The County Executive's Office aims to ensure efficient, economical, and effective administration of County activities on behalf its Board of Supervisors and its constituents.

GOALS:

- **County Executive Cabinet** – Continue to develop innovative and effective solutions to the problem of delivering effective and cost-efficient services to the residents of Sacramento County.
- **Budget Preparation and Debt Management** – Oversee the budget process that helps the Board of Supervisors make budget decisions; obtain lowest cost and maximum return on cash flow and capital debt financings.
- **Governmental Relations and Legislation** – Advocate at the state and federal levels of government on policies impacting County programs and services.
- **Communication and Media Office** – Provide information about programs and services to the public, media and employees, through a variety of channels including print, broadcast, online, social media, and public events. Increase understanding and accessibility to government services through outreach and connection.
- **Office of Special Projects** – Coordinates the County's policy and program development efforts to address homelessness.

SIGNIFICANT DEVELOPMENTS DURING 2015-16:

- Redeemed the 2005 Refunding Certificates of Participation – Solid Waste System.
- The City of Sacramento refunded the Sacramento Regional Arts Facilities Financing Authority, Series 2002 Certificates of Participation without the County of Sacramento's participation.
- Designed and launched a Delta website to promote the protection of the Sacramento-San Joaquin Delta in light of the governor's twin tunnels plan.
- Developed a web-based legislative bill tracking system that allows employees to monitor bills impacting their department.
- Sponsored legislation to relinquish SR 16 from State ownership to County ownership.
- Sponsored legislation to establish the American River Parkway Conservancy Program.

SIGNIFICANT CHANGES FOR 2016-17:

- Hired a Director of Homeless of Initiatives to coordinate the County's policy and program development efforts to address homelessness.
- Purchased a web-based system for the public to submit Public Record Act (PRA) requests online. This system enables the Office of the County Executive to manage PRA requests countywide.
- The Sacramento Regional Arts Facilities Financing Authority will be terminated during the fiscal year.
- Created rotating graphic messages for electronic billboard on US Highway 99 near CarMax to inform residents and visitors of important safety and informational messages, including always wear life jackets in rivers, use 311 to reach the County, conserve water, prepare for winter storms, etc.

SIGNIFICANT CHANGES FOR 2016-17(CONT.):

- Produced new video to promote Sacramento County as a great place to live and work to both inform residents and encourage economic growth.

STAFFING LEVEL CHANGES FOR 2016-17:

- The following 1.0 FTE position was added following the 2015-16 Budget Adoption through June 30, 2016:

Director of Special Projects	<u>1.0</u>
(Homeless Initiatives Director)	Total 1.0

- The following 1.0 FTE position was added as part of the 2016-17 Approved Recommended and Adopted Budgets:

CEO Management Analyst 1	<u>1.0</u>
	Total 1.0

SCHEDULE (COUNTY EXECUTIVE):

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Salaries & Benefits	\$ 860,416	\$ 773,054	\$ 893,586	\$ 869,203	\$ 869,203
Services & Supplies	89,668	105,647	107,067	149,707	149,707
Other Charges	5,760	5,760	5,761	5,761	5,761
Intrafund Charges	77,935	74,481	75,451	83,971	83,971
Total Expenditures/Appropriations	\$ 1,033,779	\$ 958,942	\$ 1,081,865	\$ 1,108,642	\$ 1,108,642
Net Cost	\$ 1,033,779	\$ 958,942	\$ 1,081,865	\$ 1,108,642	\$ 1,108,642
Positions	3.0	3.0	3.0	3.0	3.0

2016-17 PROGRAM INFORMATION

BU: 5910000 County Executive

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 Agency/County Executive Administration**

1,108,642	0	0	0	0	0	0	0	0	1,108,642	3.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

Program Description: County Executive and related direct staff support

FUNDED

1,108,642	0	0	0	0	0	0	0	0	1,108,642	3.0	0
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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 2016-17	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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Intergovernmental Revenues	\$ 71,266	\$ -	\$ -	\$ -	-
Charges for Services	2,069,829	2,458,112	2,542,058	2,925,729	2,925,729
Miscellaneous Revenues	109,060	156,134	114,675	221,675	221,675
Total Revenue	\$ 2,250,155	\$ 2,614,246	\$ 2,656,733	\$ 3,147,404	\$ 3,147,404
Salaries & Benefits	\$ 4,592,111	\$ 5,043,662	\$ 5,498,144	\$ 6,050,387	\$ 6,050,387
Services & Supplies	963,296	1,119,526	1,169,962	1,573,894	1,573,894
Intrafund Charges	3,626,923	3,978,589	4,278,004	6,585,979	6,585,979
Intrafund Reimb	(6,847,402)	(7,574,412)	(8,269,377)	(10,834,878)	(10,834,878)
Total Expenditures/Appropriations	\$ 2,334,928	\$ 2,567,365	\$ 2,676,733	\$ 3,375,382	\$ 3,375,382
Net Cost	\$ 84,773	\$ (46,881)	\$ 20,000	\$ 227,978	\$ 227,978
Positions	33.0	34.0	33.0	35.0	35.0

2016-17 PROGRAM INFORMATION

BU: 5730000 County Executive Cabinet

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title:	001 Cabinet Administration											
	8,452,667	-6,811,493	0	0	0	0	0	1,413,196	0	227,978	9.0	0
Program Type:	Discretionary											
Countywide Priority:	5 -- General Government											
Strategic Objective:	IS -- Internal Support											
Program Description:	Agency leadership includes Countywide Services Agency, Internal Services Agency, and Municipal Services Agency and associated administrative costs.											
Program No. and Title:	002 Debt Management											
	753,896	0	0	0	0	0	0	753,896	0	0	4.0	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:	003 Communication and Media											
	1,371,406	-1,102,166	0	0	0	0	0	269,240	0	0	7.0	0
Program Type:	Discretionary											
Countywide Priority:	5 -- General Government											
Strategic Objective:	IS -- Internal Support											
Program Description:	Centralized public info to media/public of countywide information.											
Program No. and Title:	004 LAFCo Staff Support											
	349,397	0	0	0	0	0	0	349,397	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 LAFCo.											
Program No. and Title:	005 Countywide Administration and Budget											
	2,604,168	-2,597,493	0	0	0	0	0	6,675	0	0	11.0	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.											

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
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Program No. and Title: **006** Legislative

	678,726	-323,726	0	0	0	0	0	355,000	0	0	2.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: Federal and state advocacy; liaison between the County and other governmental agencies or public entities.

FUNDED	14,210,260	-10,834,878	0	0	0	0	0	3,147,404	0	227,978	35.0	0
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Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	1,285,735	968,010	1,266,048	1,269,284	1,269,284
Total Financing	1,606,696	1,267,149	1,266,048	1,269,284	1,269,284
Net Cost	(320,961)	(299,139)	-	-	-

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 2015-16:

- Library worked with County Architectural Services Division on the design and refresh of the Arden-Dimick and Southgate libraries.
- Updated and completed an Orangevale Library Community Needs Assessment, Plan of Service, and Building Program in 2015. In readiness for construction of a new Orangevale Library when funding is identified, Architectural Schematic Design documents were completed in March 2016.
- BRANCH Mechanical - Sylvan Oaks Library fire panel system replacement. Replacement of the Rancho Cordova branch roof has been moved to Fiscal Year 2016-17.

FUND BALANCE CHANGES FOR 2015-16:

The decrease in available fund balance of \$21,822 from Fiscal Year 2015-16 to 2016-17 is due to increased capital project expenditures.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **631000 - County Library**
 Function **EDUCATION**
 Activity **Library Services**
 Fund **011A - LIBRARY**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 481,703	\$ 320,962	\$ 320,962	\$ 299,140	\$ 299,140
Reserve Release	200,000	-	-	-	-
Revenue from Use Of Money & Property	1,363	(5,130)	(6,231)	-	-
Miscellaneous Revenues	923,630	951,317	951,317	970,144	970,144
Total Revenue	\$ 1,606,696	\$ 1,267,149	\$ 1,266,048	\$ 1,269,284	\$ 1,269,284
Services & Supplies	\$ 1,285,735	\$ 968,010	\$ 1,261,048	\$ 1,264,284	\$ 1,264,284
Other Charges	-	-	5,000	5,000	5,000
Total Expenditures/Appropriations	\$ 1,285,735	\$ 968,010	\$ 1,266,048	\$ 1,269,284	\$ 1,269,284
Net Cost	\$ (320,961)	\$ (299,139)	- \$	- \$	-

2016-17 PROGRAM INFORMATION

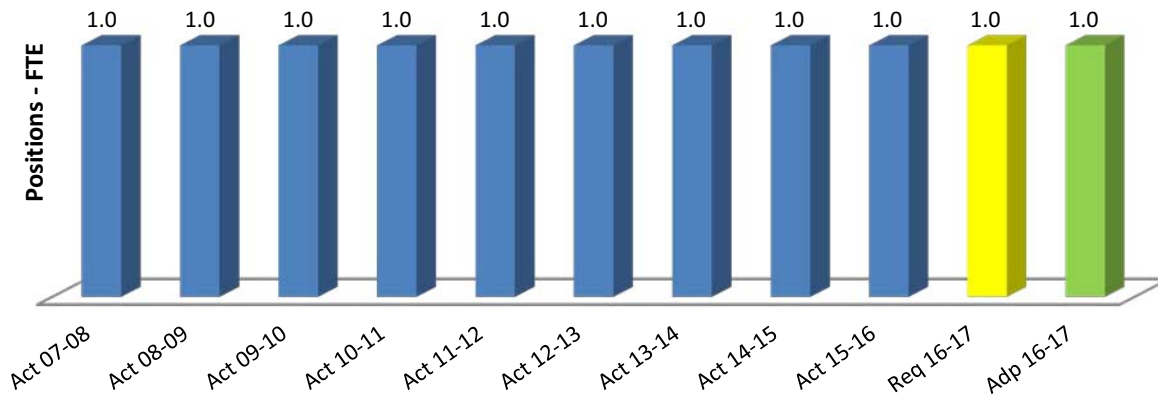
BU: 631000 County Library

	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 Capital maintenance and repair funding for Sacramento County owned Sacramento Public Library Authority branches												
	1,269,284	0	0	0	0	0	0	970,144	299,140	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities												
<i>Strategic Objective:</i> FO -- Financial Obligation												
<i>Program Description:</i> The Sacramento Public Library Authority (SPLA) provides all public library services in Sacramento County, except the City of Folsom. This Program, the County Library Budget Unit, provides funding for capital maintenance, capital repairs, preventative maintenance, property insurance and related costs at the nine SPLA branches owned by the County of Sacramento.												
FUNDED	1,269,284	0	0	0	0	0	0	970,144	299,140	0	0.0	0

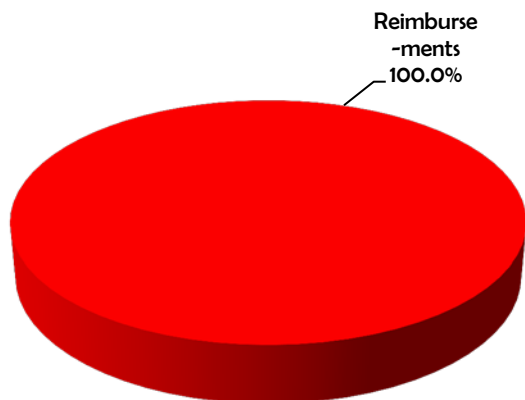
Departmental Structure



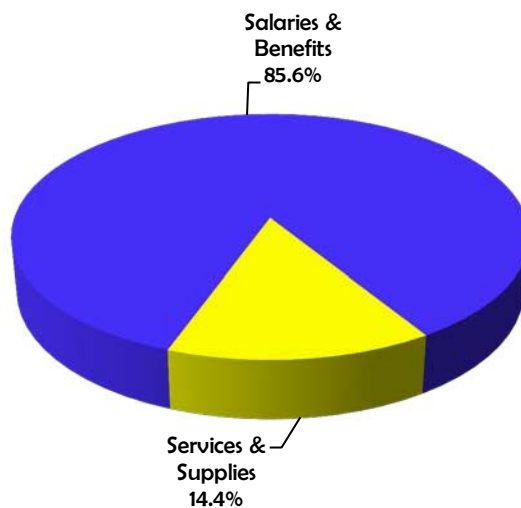
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(51)	(94)	-	-	-
Total Financing	-	-	-	-	-
Net Cost	(51)	(94)	-	-	-
Positions	1.0	1.0	1.0	1.0	1.0

PROGRAM DESCRIPTION:

The Criminal Justice Cabinet brings together the various institutions of the Sacramento County Justice System. The Cabinet is committed to providing the coordinated leadership necessary to establish cohesive public policies that are based on research, evaluation and monitoring of policy decisions and programs. The Cabinet is committed to innovative, efficient and effective corrections programs for adult and juvenile offenders. Through a coordinated planning effort, the Cabinet reviews, evaluates and makes policy recommendations on vital criminal justice system issues.

MISSION:

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 planning and implementing innovative programs for adult and juvenile offenders
- Through a coordinated planning effort, review, evaluate and make policy recommendations on vital criminal justice system issues

SIGNIFICANT DEVELOPMENTS DURING 2015-16:

- The Sacramento County Superior Court received grant funds and began operating a Co-Occurring Mental Health Treatment Court program for individuals assessed to have both substance misuse and mental health conditions. The program includes specialized residential and outpatient treatment and community supervision to by probation to reduce crime and substance abuse.
- A Prostitution Diversion Program, the RRESET (Reducing Recidivism of the Sexually Exploited & Trafficked) Court pilot was started to address criminal referrals and treatment needs of adults charged with prostitution and related offenses (excludes “Johns”). Participation lasts a minimum of six months and requires completion of treatment for graduation and dismissal of qualifying charges.

SIGNIFICANT DEVELOPMENTS DURING 2015-16 (CONT.):

- A Commercially Sexually Exploited Children (CSEC) Program Interagency Protocol MOU was established with expansive partnerships between public and private agencies to guide Sacramento County's approach to serving CSEC. The MOU includes guiding principles, oversight and support, a multidisciplinary team (MDT) for coordinated response to needs, a process for screening and identification of commercial sexual exploitation, and a first responder protocol.
- A competitively selected consulting firm with expertise in correctional planning, program review, operational architecture and analysis began working with a committee of key agency leaders to assess how the adult correctional system is operating. Consultants will work with the committee through December 2016 to identify, and potentially implement, cost-effective approaches to reduce offender recidivism and maintain community safety.
- The Public Policy Institute of California (PPIC) released a number of publications with 2011 Public Safety Realignment research findings based on state corrections data and local data submitted by 12 counties, including Sacramento, participating in the long-term PPIC research project.
- In January 2016, the Superior Court began processing Post Release Community Supervision (PRCS) and Parole cases through a new criminal case management system known as C-Track.

SIGNIFICANT CHANGES FOR 2016-17:

- The Superior Court will continue to work to expand the C-Track application to provide an interface with the county Criminal Justice Information System (CJIS) and the Integrated Justice Information System (IJIS) for processing all criminal cases with no loss in functionality for users.
- The Superior Court will reconfigure criminal case assignments in the Home Courts to improve case processing efficiency, which was negatively impacted by Proposition 47.
- In December 2016, an overview of Adult Correctional System Review work with consultants will be presented to the Board of Supervisors. Adult Correctional System Review Committee efforts will continue beyond the term of the work with consultants.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Salaries & Benefits	\$ 140,315	\$ 165,870	\$ 174,212	\$ 179,109	179,109
Services & Supplies	19,027	1,846	26,773	28,815	28,815
Interfund Charges	2,558	-	2,560	-	-
Intrafund Charges	1,684	1,554	1,659	1,355	1,355
Intrafund Reimb	(163,635)	(169,364)	(205,204)	(209,279)	(209,279)
Total Expenditures/Appropriations	\$ (51)	\$ (94)	\$ -	\$ -	-
Net Cost	\$ (51)	\$ (94)	\$ -	\$ -	-
Positions	1.0	1.0	1.0	1.0	1.0

2016-17 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**

209,279	-209,279	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.

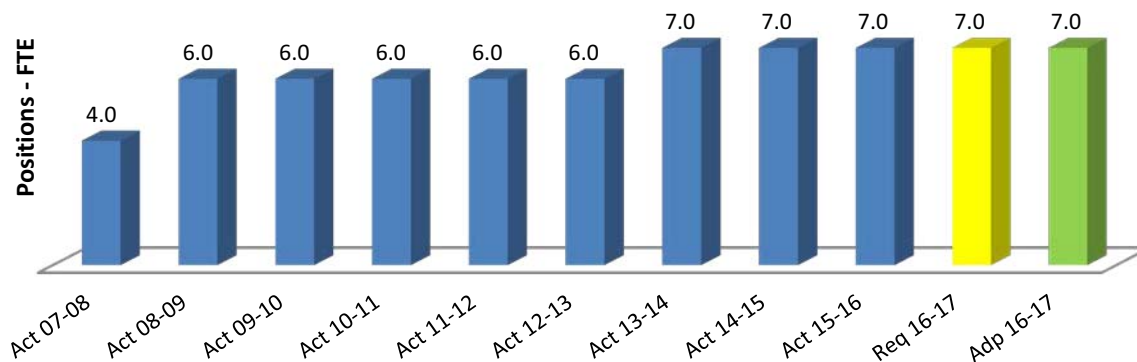
FUNDED

209,279	-209,279	0	0	0	0	0	0	0	0	1.0	0
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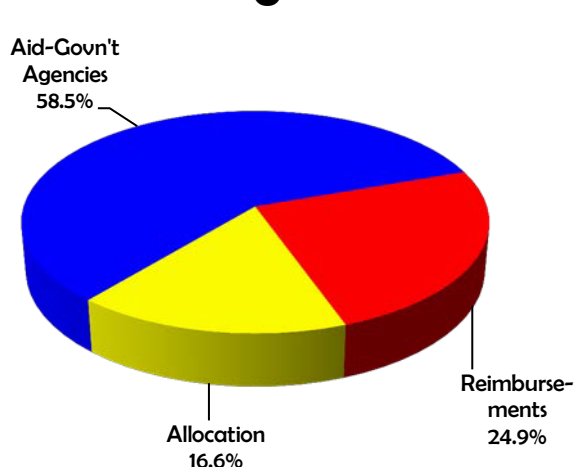
Department Structure
STEVE CANTELME, CHIEF



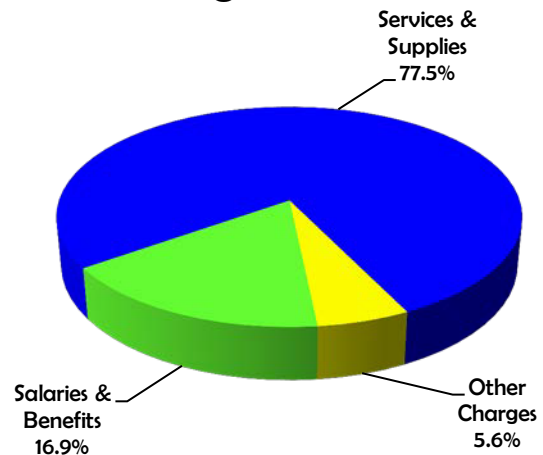
Staffing Trend



Financing Sources



Financing Uses



Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	2,312,578	4,231,682	4,842,857	4,232,895	4,232,895
Total Financing	2,156,481	3,103,093	4,005,565	3,296,873	3,296,873
Net Cost	156,097	1,128,589	837,292	936,022	936,022
Positions	7.0	7.0	7.0	7.0	7.0

PROGRAM DESCRIPTION:

The Sacramento County Office of Emergency Services (Sac OES) is responsible for planning, coordinating, and implementing emergency/disaster plans for Sacramento County and the Operational Area, maintaining the Emergency Operations Center, providing training to county and Operational responders and exercises to test plans and ensure readiness. Sac OES provides field response, and administration/oversight of Homeland Security and California Flood 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 System (SEMS) and the National Incident Management System (NIMS), developing response capabilities, maintaining and improving the County's Emergency Operations Center (EOC), providing for immediate and sustained response operations, and enabling a smooth transition into long-term recovery.
- Provide 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 2015-16:

- The Sacramento County Office of Emergency Services (SacOES) completed the downsizing and remodeling of the County Emergency Operations Center (EOC), which included an upgrade to the Audio/Video system.
- SacOES assisted neighboring counties of Lake and Calaveras during their devastating wildland fires. The County supported these counties by providing staff to assist them in their EOC's and with field personnel from departments such as Animal Care and Regulation, Environmental Management, OES, as well as the Communications and Media Office. The services had a value of approximately \$61,500 and that does not include law enforcement assistance.
- SacOES started an aggressive plan review and plan revision schedule in January of 2015 for all County and Operational Area plans. In 2016, OES developed 3 plans with three more expected to be completed before the end of the year. The Joint Information System Plan, Mass Fatality Plan and the Debris Management Plan were all completed in 2016.
- Twitchell Tower was completed in 2016 with much of the funding provided through grants obtained by SacOES. This project improved radio interoperability in the delta and significantly enhanced the County radio system coverage and may eventually lead to long term savings when the County removes communications equipment from the Walnut Creek tower 3-5 years from now.
- Training opportunities were increased significantly through SacOES over the last year. SacOES offered 10 training classes and 5 exercises resulting in over 350 people being trained. The cost of the training amounted to \$250,000 all of which was funded through grants.
- SacOES assisted with migrating River Delta Fire District and Isleton Fire Department onto the Sacramento Fire Communications Center (SRFECC). Both agencies were required to discontinue operating on the Solano County dispatch system so SacOES coordinated the migration with Sacramento Regional Fire/EMS Communications Center (SRFECC) and using grant funds was able to purchase the new 800MHz radios needed by both agencies.

SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016-17

Schedule 9

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

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Intergovernmental Revenues	\$ 2,156,481	\$ 3,103,093	\$ 4,005,565	\$ 3,296,873	\$ 3,296,873
Total Revenue	\$ 2,156,481	\$ 3,103,093	\$ 4,005,565	\$ 3,296,873	\$ 3,296,873
Salaries & Benefits	\$ 767,935	\$ 883,453	\$ 928,468	\$ 951,591	\$ 951,591
Services & Supplies	912,124	1,387,811	2,113,905	2,097,418	2,097,418
Other Charges	197,659	1,312,240	1,389,592	317,282	317,282
Interfund Charges	-	-	-	444,500	444,500
Intrafund Charges	1,241,824	1,025,267	1,893,040	1,824,016	1,824,016
Intrafund Reimb	(806,964)	(377,089)	(1,482,148)	(1,401,912)	(1,401,912)
Total Expenditures/Appropriations	\$ 2,312,578	\$ 4,231,682	\$ 4,842,857	\$ 4,232,895	\$ 4,232,895
Net Cost	\$ 156,097	\$ 1,128,589	\$ 837,292	\$ 936,022	\$ 936,022
Positions	7.0	7.0	7.0	7.0	7.0

2016-17 PROGRAM INFORMATION

BU: 7090000 Emergency Operations

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title:	<u>001 SacOES Admin</u>											
	1,789,067	-117,045	430,140	10,860	0	0	0	295,000	0	936,022	7.0	3
Program Type:	Mandated											
Countywide Priority:	1 -- Flexible Mandated Countywide/Municipal or Financial Obligations											
Strategic Objective:	PS2 -- Keep the community safe from environmental hazards and natural disasters											
Program Description:	Develop and maintain Sacramento County's Emergency Operations Plan, annexes to the plan and supporting communications plan, and coordinate the plan and all emergency management issues with the County's emergency response organization and other local, state and federal agencies. Plan, prepare, train and exercise to ensure the readiness of the County's emergency response organization. Provide operational area coordination for cities and special districts. Act as the conduit between local government and the state emergency services organization for the coordination of resources. Provide and maintain a functional emergency operations center for Sacramento County and the Operational Area as a suitable location for emergency management during disasters. Coordinate alerts and warnings, public information, management of critical resources, and situational awareness for establishing priorities for management of emergencies. Provide for coordination among responding jurisdictions, agencies, and levels of government to protect people, property and the environment, and coordination of recovery from disasters, as well as providing information and priorities during disasters.											
Program No. and Title:	<u>002 SacOES Internal Grants</u>											
	1,284,867	-1,284,867	0	0	0	0	0	0	0	0	0.0	0
Program Type:	Discretionary											
Countywide Priority:	1 -- Flexible Mandated Countywide/Municipal or Financial Obligations											
Strategic Objective:	PS2 -- Keep the community safe from environmental hazards and natural disasters											
Program Description:	Homeland Security and State Department of Water grant funded projects -- to enhance emergency management capabilities in Sacramento County in the areas of planning, communication, equipment acquisition, flood planning, training and exercises for County staff and other operational area partners focusing on projects with regional benefits.											
Program No. and Title:	<u>003 SacOES - Pass Thru</u>											
	2,560,873	0	1,527,118	1,033,755	0	0	0	0	0	0	0.0	0
Program Type:	Discretionary											
Countywide Priority:	1 -- Flexible Mandated Countywide/Municipal or Financial Obligations											
Strategic Objective:	PS2 -- Keep the community safe from environmental hazards and natural disasters											
Program Description:	Obtain, administer, and disperse Federal Homeland Security and State Water Resources grants on behalf of the operational area.											
FUNDED												
	5,634,807	-1,401,912	1,957,258	1,044,615	0	0	0	295,000	0	936,022	7.0	3

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	124,425	103,382	157,255	144,000	144,000
Total Financing	-	-	-	-	-
Net Cost	124,425	103,382	157,255	144,000	144,000

PROGRAM DESCRIPTION:

- Provide Fair housing services for unincorporated County residents through annual contracted services.
- Retirement liability payment obligations belonging to the Regional Human Rights/Fair Housing Commission (Commission) as well as residual wind-down expenses.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Services & Supplies	\$ 111,206	\$ 83,649	\$ 130,755	\$ 120,800	\$ 120,800
Other Charges	13,219	18,955	25,000	22,200	22,200
Intrafund Charges	-	778	1,500	1,000	1,000
Total Expenditures/Appropriations	\$ 124,425	\$ 103,382	\$ 157,255	\$ 144,000	\$ 144,000
Net Cost	\$ 124,425	\$ 103,382	\$ 157,255	\$ 144,000	\$ 144,000

2016-17 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: 001 Fair Housing Contract Services</i>												
	120,800	0	0	0	0	0	0	0	0	120,800	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												
<hr/>												
<i>Program No. and Title: 002 Human Rights/Fair Housing Commission Residual Payments</i>												
	23,200	0	0	0	0	0	0	0	0	23,200	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												
<hr/>												
FUNDED												
	144,000	0	0	0	0	0	0	0	0	144,000	0.0	0

FINANCING DISTRICTS - ANTELOPE PUBLIC FACILITIES 3070000

FINANCING PLAN

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	360,759	259,729	1,720,695	1,491,059	1,491,059
Total Financing	2,044,789	1,707,789	1,720,695	1,491,059	1,491,059
Net Cost	(1,684,030)	(1,448,060)	-	-	-

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 2015-16:

Completed the construction of the traffic signal at Walerga Road and Big Cloud Way.

SIGNIFICANT CHANGES FOR 2016-17:

Update Antelope PFFP, including updating the Roadway and Park Capital Improvement Programs and updating the development base.

FUND BALANCE CHANGES FOR 2015-16:

The decrease in available fund balance of \$235,972 is due to the costs associated with the construction of the traffic signal at Walerga Road and Big Cloud Way.

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 2016-17				
3070000 - Antelope Public Facilities Financing Plan 101A - ANTELOPE PUBLIC FACILITIES FINANCING						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 2,031,234	\$ 1,684,031	\$ 1,684,031	\$ 1,448,059	\$ 1,448,059	
Revenue from Use Of Money & Property	5,352	729	(8,336)	-	-	
Charges for Services	8,175	23,029	45,000	43,000	43,000	
Miscellaneous Revenues	28	-	-	-	-	
Total Revenue	\$ 2,044,789	\$ 1,707,789	\$ 1,720,695	\$ 1,491,059	\$ 1,491,059	
Services & Supplies	\$ 360,759	\$ 259,729	\$ 1,316,230	\$ 1,087,630	\$ 1,087,630	
Other Charges	-	-	404,465	403,429	403,429	
Total Financing Uses	\$ 360,759	\$ 259,729	\$ 1,720,695	\$ 1,491,059	\$ 1,491,059	
Total Expenditures/Appropriations	\$ 360,759	\$ 259,729	\$ 1,720,695	\$ 1,491,059	\$ 1,491,059	
Net Cost	\$ (1,684,030)	\$ (1,448,060)	\$ -	\$ -	\$ -	

2016-17 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>											
	32,222	0	0	0	0	0	0	0	32,222	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>											
	1,073,720	0	0	0	0	0	40,000	0	1,033,720	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>											
	101,931	0	0	0	0	0	0	0	101,931	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>											
	283,186	0	0	0	0	0	3,000	0	280,186	0	0.0	0
Program Type:	Mandated											
Countywide Priority:	4 -- Sustainable and Livable Communities											
Strategic Objective:	C1 -- Develop and sustain livable and attractive neighborhoods and communities											
Program Description:	This district provides for the necessary local roadway infrastructure to help urbanize the East Antelope area.											
FUNDED	1,491,059	0	0	0	0	0	43,000	0	1,448,059	0	0.0	0

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	43,221	58,967	172,613	113,766	113,766
Total Financing	216,404	172,732	172,613	113,766	113,766
Net Cost	(173,183)	(113,765)	-	-	-

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 non-county 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 2015-16:

The decrease in available fund balance of \$59,417 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 2016-17				Schedule 15
3081000 - Bradshaw/US 50 Financing District 115A - BRADSHAW/US 50 FINANCING DISTRICT						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 215,932	\$ 173,183	\$ 173,183	\$ 113,766	\$ 113,766	
Revenue from Use Of Money & Property	472	(451)	(570)	-	-	
Total Revenue	\$ 216,404	\$ 172,732	\$ 172,613	\$ 113,766	\$ 113,766	
Services & Supplies	\$ 43,221	\$ 58,967	\$ 172,613	\$ 113,766	\$ 113,766	
Total Financing Uses	\$ 43,221	\$ 58,967	\$ 172,613	\$ 113,766	\$ 113,766	
Total Expenditures/Appropriations	\$ 43,221	\$ 58,967	\$ 172,613	\$ 113,766	\$ 113,766	
Net Cost	\$ (173,183)	\$ (113,765)	\$ -	\$ -	\$ -	

2016-17 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

113,766	0	0	0	0	0	0	0	113,766	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	113,766	0	0	0	0	0	0	113,766	0	0.0	0
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FINANCING DISTRICTS - COUNTY SERVICE AREA No. 10 2857000

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	81,090	18,983	267,688	426,488	426,488
Total Financing	187,548	268,189	267,688	426,488	426,488
Net Cost	(106,458)	(249,206)	-	-	-

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 2015-16:

- Board approved the annexation of the Florin Vineyard Community Plan (FVCP) and the Wildhawk Northwest and Northeast development areas to Benefit Zone No. 3.
- Service charges to be activated for the Wildhawk Northwest and Northeast development (including the Silveira property) and the Caselman Ranch, Gardner Parke, Florin Vineyards developments within the FVCP area.

SIGNIFICANT CHANGES FOR 2016-17:

- Easton development to be annexed to a new benefit zone of CSA 10.
- Elverta development to be annexed to a new benefit zone of CSA 10.

FUND BALANCE CHANGES FOR 2015-16:

The increase in available fund balance of \$142,748 is due to lower than expected expenditures and additional service charges assessed for Champion Oaks Commercial Development and a portion of North Vineyard Greens Units 1 & 3.

ADOPTED BUDGET RESERVE BALANCES FOR 2016-17:

Reserve for Operating Capital – \$284,199

Funds set aside for future implementation of the full range of authorized transportation services including the possibility of shuttle transit.

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 2016-17				Schedule 15 2857000 - CSA No. 10 257A - CSA NO. 10
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 99,961	\$ 106,459	\$ 106,459	\$ 249,207	\$ 249,207	
Revenue from Use Of Money & Property	388	1,007	-	-	-	
Charges for Services	87,199	160,723	161,229	177,281	177,281	
Total Revenue	\$ 187,548	\$ 268,189	\$ 267,688	\$ 426,488	\$ 426,488	
Reserve Provision	\$ 52,000	\$ -	\$ -	\$ 194,201	\$ 194,201	
Services & Supplies	29,090	18,983	267,688	232,287	232,287	
Total Financing Uses	\$ 81,090	\$ 18,983	\$ 267,688	\$ 426,488	\$ 426,488	
Total Expenditures/Appropriations	\$ 81,090	\$ 18,983	\$ 267,688	\$ 426,488	\$ 426,488	
Net Cost	\$ (106,458)	\$ (249,206)	\$ -	\$ -	\$ -	

2016-17 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

426,488	0	0	0	0	0	0	177,281	249,207	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

426,488	0	0	0	0	0	0	177,281	249,207	0	0.0	0
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Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	-	-	-	49,064	49,064
Total Financing	-	18,288	-	49,064	49,064
Net Cost	-	(18,288)	-	-	-

PROGRAM DESCRIPTION:

The Countywide Library Facilities Administrative Fee fund provides ongoing program administration including but not limited to fee collection, annual reporting, program update, etc., for the Library Facilities Development Impact Fee Program, which uses fees collected to fund land acquisition, building construction, book collection, furnishings and computer equipment for the planned new library construction and/or expansion and relocation of existing libraries within the Urban Services Boundary of the unincorporated County.

MISSION:

To provide ongoing program administration to facilitate the collection of development impact fees to fund Library Facilities projects, prepare annual reports and program updates as needed.

GOAL:

Deliver accurate reports that help program administrators, of the Sacramento Public Library Authority Facility Master Plan, to determine the most appropriate use of funds provided by the collection of the Library Facilities Development Impact Fee.

FUND BALANCE CHANGES FOR 2015-16:

The fund balance increase of \$36,064 recognizes accumulated administrative fees from the past three years, now appropriated for administrative 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 2016-17				Schedule 15
160000 - Countywide Library Facilities Admin Fee 160A - COUNTYWIDE LIBRARY FACILITIES ADMIN FEE						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ -	\$ -	\$ -	\$ 36,064	\$ 36,064	
Revenue from Use Of Money & Property	-	150	-	-	-	
Charges for Services	-	18,138	-	13,000	13,000	
Total Revenue	\$ -	\$ 18,288	\$ -	\$ 49,064	\$ 49,064	
Services & Supplies	\$ -	\$ -	\$ -	\$ 49,064	\$ 49,064	
Total Financing Uses	\$ -	\$ -	\$ -	\$ 49,064	\$ 49,064	
Total Expenditures/Appropriations	\$ -	\$ -	\$ -	\$ 49,064	\$ 49,064	
Net Cost	\$ -	\$ (18,288)	\$ -	\$ -	\$ -	

2016-17 PROGRAM INFORMATION

BU: 160000 Countywide Library Facilities Admin Fee

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 Library Facilities Admin Fee

49,064	0	0	0	0	0	13,000	0	36,064	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: The Countywide Library Facilities Admin Fee fund provides ongoing program administration including but not limited to fee collection, annual reporting, program update, etc., for the Library Facilities Development Impact Fee Program.

FUNDED	49,064	0	0	0	0	13,000	0	36,064	0	0.0	0
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Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	4,066	4,413	410,048	407,777	407,777
Total Financing	415,772	412,190	410,048	407,777	407,777
Net Cost	(411,706)	(407,777)	-	-	-

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 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 2015-16:

The decrease in available fund balance of \$3,929 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 2016-17				Schedule 15
1182880 - Florin Road Capital Project 118A - FLORIN ROAD CAPITAL PROJECT						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 414,786	\$ 411,706	\$ 411,706	\$ 407,777	\$ 407,777	
Revenue from Use Of Money & Property	986	484	(1,658)	-	-	
Total Revenue	\$ 415,772	\$ 412,190	\$ 410,048	\$ 407,777	\$ 407,777	
Services & Supplies	\$ 4,066	\$ 4,413	\$ 409,048	\$ 406,777	\$ 406,777	
Other Charges	-	-	1,000	1,000	1,000	
Total Financing Uses	\$ 4,066	\$ 4,413	\$ 410,048	\$ 407,777	\$ 407,777	
Total Expenditures/Appropriations	\$ 4,066	\$ 4,413	\$ 410,048	\$ 407,777	\$ 407,777	
Net Cost	\$ (411,706)	\$ (407,777)	\$ -	\$ -	\$ -	

2016-17 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
FUNDED												
<i>Program No. and Title:</i> 001 Florin Road Property and Business Improvement District (PBID)												
	407,777	0	0	0	0	0	0	0	407,777	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities												
<i>Strategic Objective:</i> EG -- Promote a healthy and growing regional economy and county revenue base through business growth and workforce employability												
<i>Program Description:</i> This program provides funding for enhancements in the Florin Road PBID.												
FUNDED	407,777	0	0	0	0	0	0	0	407,777	0	0.0	0

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	5,524	2,105	6,334	4,257	4,257
Total Financing	11,996	6,361	6,334	4,257	4,257
Net Cost	(6,472)	(4,256)	-	-	-

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 2015-16:

The decrease in available fund balance of \$2,215 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 2016-17				Schedule 15
1182881 - Fulton Avenue Capital Project 118B - FULTON AVENUE CAPITAL PROJECT						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 11,973	\$ 6,472	\$ 6,472	\$ 4,257	\$ 4,257	
Revenue from Use Of Money & Property	23	(111)	(138)	-	-	
Total Revenue	\$ 11,996	\$ 6,361	\$ 6,334	\$ 4,257	\$ 4,257	
Services & Supplies	\$ 5,524	\$ 2,105	\$ 5,834	\$ 4,257	\$ 4,257	
Other Charges	-	-	500	-	-	
Total Financing Uses	\$ 5,524	\$ 2,105	\$ 6,334	\$ 4,257	\$ 4,257	
Total Expenditures/Appropriations	\$ 5,524	\$ 2,105	\$ 6,334	\$ 4,257	\$ 4,257	
Net Cost	\$ (6,472)	\$ (4,256)	\$ -	\$ -	\$ -	

2016-17 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)**

4,257	0	0	0	0	0	0	0	4,257	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

4,257	0	0	0	0	0	0	0	4,257	0	0.0	0
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Summary					
Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	29,497	714,873	1,144,056	432,482	432,482
Total Financing	1,178,614	1,147,354	1,144,056	432,482	432,482
Net Cost	(1,149,117)	(432,481)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

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

FUND BALANCE CHANGES FOR 2015-16:

The decrease in available fund balance of \$716,635 is due to the reimbursement to Regional Transit and 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 2016-17				Schedule 15
3090000 - Laguna Community Facilities District 107A - LAGUNA COMMUNITY FACILITIES DISTRICT						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 1,175,823	\$ 1,149,117	\$ 1,149,117	\$ 432,482	\$ 432,482	
Revenue from Use Of Money & Property	2,791	(1,763)	(5,061)	-	-	
Total Revenue	\$ 1,178,614	\$ 1,147,354	\$ 1,144,056	\$ 432,482	\$ 432,482	
Services & Supplies	\$ 27,876	\$ 38,323	\$ 444,056	\$ 187,482	\$ 187,482	
Other Charges	1,621	676,550	700,000	245,000	245,000	
Total Financing Uses	\$ 29,497	\$ 714,873	\$ 1,144,056	\$ 432,482	\$ 432,482	
Total Expenditures/Appropriations	\$ 29,497	\$ 714,873	\$ 1,144,056	\$ 432,482	\$ 432,482	
Net Cost	\$ (1,149,117)	\$ (432,481)	\$ -	\$ -	\$ -	

2016-17 PROGRAM INFORMATION

BU: 3090000 Laguna Community Facilities District

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 Laguna CFD												
	432,482	0	0	0	0	0	0	0	432,482	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 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	432,482	0	0	0	0	0	0	0	432,482	0	0.0	0

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

Summary					
Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	282,229	364,540	3,358,183	3,457,416	3,457,416
Total Financing	3,200,824	3,381,956	3,358,183	3,457,416	3,457,416
Net Cost	(2,918,595)	(3,017,416)	-	-	-

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.

FUND BALANCE CHANGES FOR 2015-16:

The increase in available fund balance of \$98,820 is due to lower services, supplies and administrative costs.

ADOPTED BUDGET RESERVE BALANCES FOR 2016-17:

Reserve for Construction – \$3,141,994

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.

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

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 2016-17				Schedule 15
	2870000 - Laguna Crk/Elliott Rch CFD No. 1 105A - LAGUNA CRK/ELLIOTT RCH CFD 1				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 2,757,612	\$ 2,918,596	\$ 2,918,596	\$ 3,017,416	\$ 3,017,416
Revenue from Use Of Money & Property	3,439	9,040	(413)	-	-
Miscellaneous Revenues	439,773	454,320	440,000	440,000	440,000
Total Revenue	\$ 3,200,824	\$ 3,381,956	\$ 3,358,183	\$ 3,457,416	\$ 3,457,416
Reserve Provision	\$ -	\$ -	\$ -	12,500	12,500
Services & Supplies	282,229	364,540	1,550,183	1,622,916	1,622,916
Other Charges	-	-	1,808,000	1,822,000	1,822,000
Total Financing Uses	\$ 282,229	\$ 364,540	\$ 3,358,183	\$ 3,457,416	\$ 3,457,416
Total Expenditures/Appropriations	\$ 282,229	\$ 364,540	\$ 3,358,183	\$ 3,457,416	\$ 3,457,416
Net Cost	\$ (2,918,595)	\$ (3,017,416)	\$ -	\$ -	\$ -

2016-17 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
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FUNDED

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

1,823,061	0	0	0	0	0	0	240,000	1,583,061	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

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

1,634,355	0	0	0	0	0	0	200,000	1,434,355	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

3,457,416	0	0	0	0	0	0	440,000	3,017,416	0	0.0	0
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Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	107,039	130,595	316,221	309,173	309,173
Total Financing	298,260	314,768	316,221	309,173	309,173
Net Cost	(191,221)	(184,173)	-	-	-

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 2015-16:

The decrease in available fund balance of \$7,048 is due to district administration 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 2016-17				Schedule 15
1300000 - Laguna Stonelake CFD 130A - LAGUNA STONELAKE CFD-BOND PROCEEDS						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 174,040	\$ 191,221	\$ 191,221	\$ 184,173	\$ 184,173	
Revenue from Use Of Money & Property	190	(53)	-	-	-	
Miscellaneous Revenues	124,030	123,600	125,000	125,000	125,000	
Total Revenue	\$ 298,260	\$ 314,768	\$ 316,221	\$ 309,173	\$ 309,173	
Services & Supplies	\$ 107,039	\$ 130,595	\$ 311,221	\$ 304,173	\$ 304,173	
Other Charges	-	-	5,000	5,000	5,000	
Total Financing Uses	\$ 107,039	\$ 130,595	\$ 316,221	\$ 309,173	\$ 309,173	
Total Expenditures/Appropriations	\$ 107,039	\$ 130,595	\$ 316,221	\$ 309,173	\$ 309,173	
Net Cost	\$ (191,221)	\$ (184,173)	\$ -	\$ -	\$ -	

2016-17 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**

309,173	0	0	0	0	0	0	125,000	184,173	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	309,173	0	0	0	0	0	125,000	184,173	0	0.0	0
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Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	401,014	109,761	399,649	454,394	454,394
Total Financing	638,394	401,153	399,649	454,394	454,394
Net Cost	(237,380)	(291,392)	-	-	-

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.

FUND BALANCE CHANGES FOR 2015-16

The increase in available fund balance of \$54,015 is due to expenditures being lower than anticipated for the Fiscal Year 2015-16.

ADOPTED BUDGET RESERVE BALANCES FOR 2016-17:

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 2016-17				Schedule 15
		1320000 - Mather Landscape Maint CFD 132A - MATHER LANDSCAPE MAINT CFD				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 473,631	\$ 237,379	\$ 237,379	\$ 291,394	\$ 291,394	
Revenue from Use Of Money & Property	1,408	413	(1,730)	-	-	
Charges for Services	163,355	163,361	164,000	163,000	163,000	
Total Revenue	\$ 638,394	\$ 401,153	\$ 399,649	\$ 454,394	\$ 454,394	
Services & Supplies	\$ 18,090	\$ 22,356	\$ 311,724	\$ 362,079	\$ 362,079	
Other Charges	670	480	1,000	1,000	1,000	
Interfund Charges	382,254	86,925	86,925	91,315	91,315	
Total Financing Uses	\$ 401,014	\$ 109,761	\$ 399,649	\$ 454,394	\$ 454,394	
Total Expenditures/Appropriations	\$ 401,014	\$ 109,761	\$ 399,649	\$ 454,394	\$ 454,394	
Net Cost	\$ (237,380)	\$ (291,392)	\$ -	\$ -	\$ -	

2016-17 PROGRAM INFORMATION

BU: 1320000 Mather Landscape Maint CFD

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 Mather Landscape Maintenance CFD												
	454,394	0	0	0	0	0	0	163,000	291,394	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 funding for landscape maintenance within the Mather Field Redevelopment Area												
FUNDED	454,394	0	0	0	0	0	0	163,000	291,394	0	0.0	0

FINANCING DISTRICTS - MATHER PUBLIC FACILITIES 1360000

FINANCING PLAN

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	872,686	375,970	1,150,236	979,438	979,438
Total Financing	1,512,599	995,408	1,150,236	979,438	979,438
Net Cost	(639,913)	(619,438)	-	-	-

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 non-county agencies as resources for District projects.

SIGNIFICANT DEVELOPMENTS DURING 2015-16:

Provide funding for Femoyer Street and Air Park Drive Projects.

SIGNIFICANT CHANGES FOR 2016-17:

- Provide funding for Femoyer Street and Air Park Drive Projects.
- Provide funding for Mather Fee Program Update.

FUND BALANCE CHANGES FOR 2015-16:

The fund balance decrease of \$20,474 is due to construction costs for the Air Park Drive and the Femoyer Street Project.

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 2016-17				Schedule 15
		1360000 - Mather PFFP 136A - MATHER PFFP				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 1,430,829	\$ 639,912	\$ 639,912	\$ 619,438	\$ 619,438	
Revenue from Use Of Money & Property	2,101	(5,756)	(9,676)	-	-	
Charges for Services	24,669	361,252	520,000	360,000	360,000	
Miscellaneous Revenues	55,000	-	-	-	-	
Total Revenue	\$ 1,512,599	\$ 995,408	\$ 1,150,236	\$ 979,438	\$ 979,438	
Services & Supplies	\$ 872,686	\$ 9,875	\$ 539,451	\$ 734,318	\$ 734,318	
Other Charges	-	-	100,000	100,000	100,000	
Interfund Charges	-	366,095	510,785	145,120	145,120	
Total Financing Uses	\$ 872,686	\$ 375,970	\$ 1,150,236	\$ 979,438	\$ 979,438	
Total Expenditures/Appropriations	\$ 872,686	\$ 375,970	\$ 1,150,236	\$ 979,438	\$ 979,438	
Net Cost	\$ (639,913)	\$ (619,438)	\$ -	\$ -	\$ -	

2016-17 PROGRAM INFORMATION

BU: 1360000 Mather Public Facilities Financing Plan

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title: 001 Mather Public Facilities Financing Plan	979,438	0	0	0	0	0	360,000	0	619,438	0	0.0	0
Program Type: Mandated												
Countywide Priority: 4 -- Sustainable and Livable Communities												
Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities												
Program Description: This district provides public roadway infrastructure necessary for the Mather area to develop, including infrastructure design, construction cost sharing, reimbursements and other related tasks.												
FUNDED	979,438	0	0	0	0	0	360,000	0	619,438	0	0.0	0

FINANCING DISTRICTS - McCLELLAN PARK CFD 1400000

No. 2004-1

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	121,008	135,073	347,812	498,769	498,769
Total Financing	378,520	463,342	347,812	498,769	498,769
Net Cost	(257,512)	(328,269)	-	-	-

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 2015-16:

The fund balance increase of \$70,757 is due to higher than anticipated 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 2016-17				Schedule 15
1400000 - McClellan CFD 2004-1 140A - MCCLELLAN CFD 2004-1						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 304,693	\$ 257,512	\$ 257,512	\$ 328,269	\$ 328,269	
Revenue from Use Of Money & Property	302	599	300	500	500	
Miscellaneous Revenues	73,525	205,231	90,000	170,000	170,000	
Total Revenue	\$ 378,520	\$ 463,342	\$ 347,812	\$ 498,769	\$ 498,769	
Services & Supplies	\$ 121,008	\$ 135,073	\$ 285,812	\$ 436,769	\$ 436,769	
Other Charges	-	-	62,000	62,000	62,000	
Total Financing Uses	\$ 121,008	\$ 135,073	\$ 347,812	\$ 498,769	\$ 498,769	
Total Expenditures/Appropriations	\$ 121,008	\$ 135,073	\$ 347,812	\$ 498,769	\$ 498,769	
Net Cost	\$ (257,512)	\$ (328,269)	\$ -	\$ -	\$ -	

2016-17 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												
	498,769	0	0	0	0	0	0	170,500	328,269	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	498,769	0	0	0	0	0	0	170,500	328,269	0	0.0	0

FINANCING DISTRICTS - METRO AIR PARK 2001 CFD 1390000

No. 2000-1

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	278,861	380,588	5,702,464	4,946,492	4,946,492
Total Financing	5,676,826	5,027,079	5,702,464	4,946,492	4,946,492
Net Cost	(5,397,965)	(4,646,491)	-	-	-

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.

FUND BALANCE CHANGES FOR 2015-16:

The fund balance decrease of \$751,472 is associated with the costs of the Metro Parkway/I5 interchange project 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 2016-17				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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 6,078,570	\$ 5,397,964	\$ 5,397,964	\$ 4,646,492	\$ 4,646,492	
Revenue from Use Of Money & Property	2,619	8,207	4,500	-	-	
Miscellaneous Revenues	(404,363)	(379,092)	300,000	300,000	300,000	
Total Revenue	\$ 5,676,826	\$ 5,027,079	\$ 5,702,464	\$ 4,946,492	\$ 4,946,492	
Services & Supplies	\$ 206,578	\$ 377,909	\$ 2,997,464	\$ 2,266,492	\$ 2,266,492	
Other Charges	72,283	2,679	2,705,000	2,680,000	2,680,000	
Total Financing Uses	\$ 278,861	\$ 380,588	\$ 5,702,464	\$ 4,946,492	\$ 4,946,492	
Total Expenditures/Appropriations	\$ 278,861	\$ 380,588	\$ 5,702,464	\$ 4,946,492	\$ 4,946,492	
Net Cost	\$ (5,397,965)	\$ (4,646,491)	\$ -	\$ -	\$ -	

2016-17 PROGRAM INFORMATION

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

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 Metro Air Park 2001 CFD No. 2000-1												
	4,946,492	0	0	0	0	0	0	300,000	4,646,492	0	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 4 -- Sustainable and Livable Communities												
<i>Strategic Objective:</i> C1 -- Develop and sustain livable and attractive neighborhoods and communities												
<i>Program Description:</i> This district provides public infrastructure and facilities within the Metro Air Park Community Facilities District												
FUNDED	4,946,492	0	0	0	0	0	0	300,000	4,646,492	0	0.0	0

FINANCING DISTRICTS - METRO AIR PARK SERVICES 1420000 TAX

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	111,596	123,655	746,091	726,088	726,088
Total Financing	750,426	739,661	746,091	726,088	726,088
Net Cost	(638,830)	(616,006)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

Ensure necessary revenue is available when needed for maintenance projects.

FUND BALANCE CHANGES FOR 2015-16:

The fund balance decrease of \$22,741 is due to the costs associated with 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 2016-17				Schedule 15
		1420000 - Metro Air Park Services Tax 142A - METRO AIR PARK SERVICES TAX				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 640,118	\$ 638,829	\$ 638,829	\$ 616,088	\$ 616,088	
Revenue from Use Of Money & Property	1,584	631	(2,738)	-	-	
Charges for Services	108,724	100,201	110,000	110,000	110,000	
Total Revenue	\$ 750,426	\$ 739,661	\$ 746,091	\$ 726,088	\$ 726,088	
Services & Supplies	\$ 31,516	\$ 43,605	\$ 664,091	\$ 644,088	\$ 644,088	
Other Charges	80	50	2,000	2,000	2,000	
Interfund Charges	80,000	80,000	80,000	80,000	80,000	
Total Financing Uses	\$ 111,596	\$ 123,655	\$ 746,091	\$ 726,088	\$ 726,088	
Total Expenditures/Appropriations	\$ 111,596	\$ 123,655	\$ 746,091	\$ 726,088	\$ 726,088	
Net Cost	\$ (638,830)	\$ (616,006)	\$ -	\$ -	\$ -	

2016-17 PROGRAM INFORMATION

BU: 1420000 Metro Air Park Services Tax

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title: <u>001 Metro Air Park Services Tax</u>												
	726,088	0	0	0	0	0	0	110,000	616,088	0	0.0	0
Program Type: Mandated												
Countywide Priority: 4 -- Sustainable and Livable Communities												
Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities												
Program Description: This district was implemented to provide a needed revenue source for authorized services which include roadway median landscape maintenance and drainage maintenance associated with groundwater infiltration into the drainage detention basins within the Metro Air Park Community Facilities District (CFD) boundaries.												
FUNDED	726,088	0	0	0	0	0	0	110,000	616,088	0	0.0	0

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	63,519	349,305	16,026,559	26,240,164	26,240,164
Total Financing	1,739,978	26,229,469	16,026,559	26,240,164	26,240,164
Net Cost	(1,676,459)	(25,880,164)	-	-	-

PROGRAM DESCRIPTION:

- The North Vineyard Station CFD No. 1 and North Vineyard Station CFD No. 2 are included within the North Vineyard Station Specific Plan (NVSSP). The NVSSP is located in the County of Sacramento, approximately 13 miles southeast of Downtown Sacramento and two miles north of the City of Elk Grove. It includes approximately 1,591 acres that are bound by Florin Road on the north, Gerber Road on the south, the extension of Vineyard Road on the east, and Elder Creek (west side, top of channel), which roughly constitutes the western border.
- The North Vineyard Station No. 1 Community Facilities District consists of approximately 284 acres that are bound by Florin Road on the north, Gerber Road on the south, and Bradshaw road on the east. The District includes the master planned community known as "Vineyard Point" and a portion of the master planned community known as "Vineyard Creek."
- The North Vineyard Station No. 2 Community Facilities District includes approximately 93 acres that are bound by Florin Road on the north, Gerber Road on the south, Elk Grove-Florin Road on the west and Bradshaw Road on the east. A portion of the District is included in the master planned community known as "Vineyard Creek."
- These Districts provide for the construction of major public improvements that are primarily financed through the issuance of Mello-Roos special tax bonds. The debt service on these bonds and ongoing administration of the District are paid through the annual levy of a voter-approved special tax within the District boundaries that is subject to the maximum authorized tax rates. The bond proceeds received are deposited with the Sacramento County Department of Finance and are drawn upon as infrastructure construction progresses to completion.

MISSION:

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

GOAL:

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

SIGNIFICANT DEVELOPMENTS DURING 2015-16:

- Issuance of the second series of bonds for North Vineyard Station CFD No. 1 to fund public facilities and refund outstanding bonds from the September 2007 issuance.

SIGNIFICANT DEVELOPMENTS DURING 2015-16 (CONT.):

- Issuance of the first series of bonds for North Vineyard Station CFD No. 2 to finance the cost of public facilities required for the development of this project.

FUND BALANCE CHANGES FOR 2015-16:

The fund balance increase of \$24,203,705 is due to the receipt of bond proceeds from the series 2016 issuance.

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 2016-17				Schedule 15
1440000 - North Vineyard Station CFDs 144A - NVSSP CFD 2005-2-ADMIN						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 1,572,171	\$ 1,676,459	\$ 1,676,459	\$ 25,880,164	\$ 25,880,164	
Revenue from Use Of Money & Property	1,057	1,741	100	-	-	
Charges for Services	-	300,000	-	-	-	
Miscellaneous Revenues	166,750	83,877	14,350,000	360,000	360,000	
Other Financing Sources	-	24,167,392	-	-	-	
Total Revenue	\$ 1,739,978	\$ 26,229,469	\$ 16,026,559	\$ 26,240,164	\$ 26,240,164	
Services & Supplies	\$ 63,519	\$ 349,305	\$ 570,254	\$ 1,014,719	\$ 1,014,719	
Other Charges	-	-	15,456,305	25,225,445	25,225,445	
Total Financing Uses	\$ 63,519	\$ 349,305	\$ 16,026,559	\$ 26,240,164	\$ 26,240,164	
Total Expenditures/Appropriations	\$ 63,519	\$ 349,305	\$ 16,026,559	\$ 26,240,164	\$ 26,240,164	
Net Cost	\$ (1,676,459)	\$ (25,880,164)	\$ -	\$ -	\$ -	

2016-17 PROGRAM INFORMATION

BU: 1440000 North Vineyard Station CFDs

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title: 001 North Vineyard Station CFDs												
	26,240,164	0	0	0	0	0	0	360,000	25,880,164	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: These districts provide for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems.												
FUNDED	26,240,164	0	0	0	0	0	0	360,000	25,880,164	0	0.0	0

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	741,048	2,040,982	5,576,249	7,019,995	7,019,995
Total Financing	4,023,486	6,410,975	5,576,249	7,019,995	7,019,995
Net Cost	(3,282,438)	(4,369,993)	-	-	-

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 non-county 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 CHANGES FOR 2016-17:

- Complete the construction of the traffic signal at Florin Road and Hedge Avenue.
- Complete the construction of the Gerber Road and Waterman Road Intersection.
- Complete the construction of the traffic signal at Bradshaw Road and Alder Creek.
- Complete the construction of a portion of Waterman Road.
- Complete the construction of a portion of Florin Road shoulder widening.
- Complete the construction of Florin Road at Elder Creek crossing.
- Complete the construction of the Florin Road and Waterman Road Intersection.
- Update North Vineyard Station PFFP, including updating the Roadway, Frontage, Transit and Park Capital Improvement Programs and updating the development base.

FUND BALANCE CHANGES FOR 2015-16:

The increase in available fund balance of \$1,087,558 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 2016-17				Schedule 15
1430000 - North Vineyard Station Specific Plan 143A - NVSSP-ROADWAY						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 2,094,041	\$ 3,282,437	\$ 3,282,437	\$ 4,369,995	\$ 4,369,995	
Revenue from Use Of Money & Property	6,952	20,356	(6,188)	-	-	
Charges for Services	872,493	2,058,182	1,250,000	1,600,000	1,600,000	
Miscellaneous Revenues	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	
Total Revenue	\$ 4,023,486	\$ 6,410,975	\$ 5,576,249	\$ 7,019,995	\$ 7,019,995	
Services & Supplies	\$ 36,849	\$ 55,030	\$ 911,798	\$ 895,919	\$ 895,919	
Other Charges	704,199	1,985,952	3,153,757	4,530,587	4,530,587	
Interfund Charges	-	-	1,510,694	1,593,489	1,593,489	
Total Financing Uses	\$ 741,048	\$ 2,040,982	\$ 5,576,249	\$ 7,019,995	\$ 7,019,995	
Total Expenditures/Appropriations	\$ 741,048	\$ 2,040,982	\$ 5,576,249	\$ 7,019,995	\$ 7,019,995	
Net Cost	\$ (3,282,438)	\$ (4,369,993)	\$ -	\$ -	\$ -	

2016-17 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

7,019,995	0	0	0	0	0	1,600,000	1,050,000	4,369,995	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	7,019,995	0	0	0	0	1,600,000	1,050,000	4,369,995	0	0.0	0
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Summary					
Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	57,370	67,961	128,490	124,309	124,309
Total Financing	121,860	128,270	128,490	124,309	124,309
Net Cost	(64,490)	(60,309)	-	-	-

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 2015-16:

The decrease in available fund balance of \$4,181 is due to district administration 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 2016-17				Schedule 15
1310000 - Park Meadows CFD-Bond Proceeds 131A - PARK MEADOWS CFD-BOND PROCEEDS						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 62,243	\$ 64,490	\$ 64,490	\$ 60,309	\$ 60,309	
Revenue from Use Of Money & Property	146	(198)	-	-	-	
Miscellaneous Revenues	59,471	63,978	64,000	64,000	64,000	
Total Revenue	\$ 121,860	\$ 128,270	\$ 128,490	\$ 124,309	\$ 124,309	
Services & Supplies	\$ 57,370	\$ 67,961	\$ 128,490	\$ 124,309	\$ 124,309	
Total Financing Uses	\$ 57,370	\$ 67,961	\$ 128,490	\$ 124,309	\$ 124,309	
Total Expenditures/Appropriations	\$ 57,370	\$ 67,961	\$ 128,490	\$ 124,309	\$ 124,309	
Net Cost	\$ (64,490)	\$ (60,309)	\$ -	\$ -	\$ -	

2016-17 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: 001 Park Meadows CFD

124,309	0	0	0	0	0	0	64,000	60,309	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

124,309	0	0	0	0	0	0	64,000	60,309	0	0.0	0
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FINANCING DISTRICTS - VINEYARD PUBLIC FACILITIES 2840000

FINANCING PLAN

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	755,288	4,207,753	9,336,047	11,068,718	11,068,718
Total Financing	9,244,188	12,701,471	9,336,047	11,068,718	11,068,718
Net Cost	(8,488,900)	(8,493,718)	-	-	-

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 2015-16:

Commenced the construction of the Vineyard Road Bridge at Laguna Creek.

SIGNIFICANT CHANGES FOR 2016-17:

- Complete the construction of the Vineyard Road Bridge at Laguna Creek.
- Update Vineyard PFFP, including updating the Roadway, Transit and Park Capital Improvement Programs and updating the development base.

FUND BALANCE CHANGES FOR 2015-16:

The fund balance increase of \$4,817 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 2016-17				Schedule 15
2840000 - Vineyard Public Facilities Financing Plan 108A - VINEYARD PFFP						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 7,655,799	\$ 8,488,901	\$ 8,488,901	\$ 8,493,718	\$ 8,493,718	
Revenue from Use Of Money & Property	19,227	15,762	(27,854)	-	-	
Intergovernmental Revenues	466,398	2,369,278	50,000	1,000,000	1,000,000	
Charges for Services	1,102,672	1,827,530	825,000	1,575,000	1,575,000	
Miscellaneous Revenues	92	-	-	-	-	
Total Revenue	\$ 9,244,188	\$ 12,701,471	\$ 9,336,047	\$ 11,068,718	\$ 11,068,718	
Services & Supplies	\$ 755,288	\$ 4,193,753	\$ 9,555,408	\$ 9,137,207	\$ 9,137,207	
Other Charges	-	14,000	785,000	3,525,000	3,525,000	
Interfund Reimb	-	-	(1,004,361)	(1,593,489)	(1,593,489)	
Total Financing Uses	\$ 755,288	\$ 4,207,753	\$ 9,336,047	\$ 11,068,718	\$ 11,068,718	
Total Expenditures/Appropriations	\$ 755,288	\$ 4,207,753	\$ 9,336,047	\$ 11,068,718	\$ 11,068,718	
Net Cost	\$ (8,488,900)	\$ (8,493,718)	\$ -	\$ -	\$ -	

2016-17 PROGRAM INFORMATION

BU: 2840000 Vineyard Public Facilities Financing Plan

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title: <u>001</u> <u>Vineyard</u>												
	12,662,207	-1,593,489	1,000,000	0	0	0	1,575,000	0	8,493,718	0	0.0	0
Program Type: Mandated												
Countywide Priority: 4 -- Sustainable and Livable Communities												
Strategic Objective: C1 -- Develop and sustain livable and attractive neighborhoods and communities												
Program Description: Provide construction of major freeway interchanges, roadways, public transit, fire protection, library, community center and park facilities.												
FUNDED	12,662,207	-1,593,489	1,000,000	0	0	0	1,575,000	0	8,493,718	0	0.0	0

Summary					
Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	4,276,841	2,329,466	2,329,466	3,956,785	3,956,785
Total Financing	-	-	-	-	-
Net Cost	4,276,841	2,329,466	2,329,466	3,956,785	3,956,785

PROGRAM DESCRIPTION:

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

SIGNIFICANT DEVELOPMENTS DURING 2015-16:

- Transferred of \$1,969,270 to the Transient Occupancy Tax (TOT) Fund for various artistic, cultural, civic, and other activities which enhance the image and quality of life in the community.
- Transferred of \$360,196 to the Economic Development Fund for TOT program administration, general economic development and countywide marketing.

SIGNIFICANT CHANGES FOR 2016-17:

- Transfer of \$2,376,785 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 \$180,000 to the Economic Development Fund for TOT program administration and economic development and marketing.
- Transfer of \$1,400,000 to the Road Fund for road maintenance.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Interfund Charges	\$ 4,276,841	\$ 2,329,466	\$ 2,329,466	\$ 3,956,785	\$ 3,956,785
Total Expenditures/Appropriations	\$ 4,276,841	\$ 2,329,466	\$ 2,329,466	\$ 3,956,785	\$ 3,956,785
Net Cost	\$ 4,276,841	\$ 2,329,466	\$ 2,329,466	\$ 3,956,785	\$ 3,956,785

2016-17 PROGRAM INFORMATION

BU: 511000 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>											
	2,376,785	0	0	0	0	0	0	0	0	2,376,785	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>											
	180,000	0	0	0	0	0	0	0	0	180,000	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 and economic development and marketing.											
Program No. and Title:	<u>003 Transfer to Road Fund</u>											
	1,400,000	0	0	0	0	0	0	0	0	1,400,000	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 road maintenance.											
FUNDED	3,956,785	0	0	0	0	0	0	0	0	3,956,785	0.0	0

Summary					
Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	19,012,558	36,360,999	36,361,000	43,009,877	43,009,877
Total Financing	18,964,557	36,361,000	36,361,000	43,009,877	43,009,877
Net Cost	48,001	(1)	-	-	-

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.
- Financing for the Fiscal Year 2016-17 appropriation is estimated to be \$43,009,877 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 2016-17				Schedule 15
9277000 - Fixed Asset Revolving 277A - FIXED ASSET REVOLVING						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ (100,228)	\$ (48,001)	\$ (48,001)	\$ -	\$ -	
Miscellaneous Revenues	19,064,785	36,409,001	36,409,001	43,009,877	43,009,877	
Total Revenue	\$ 18,964,557	\$ 36,361,000	\$ 36,361,000	\$ 43,009,877	\$ 43,009,877	
Services & Supplies	\$ 4,529,612	\$ 3,034,575	\$ 10,200,000	\$ 5,760,000	\$ 5,760,000	
Capital Assets						
Improvements	716,889	5,260,920	2,000,000	6,614,425	6,614,425	
Equipment	5,733,632	19,904,504	15,000,000	21,344,602	21,344,602	
Computer Software	-	-	1,000,000	1,000,000	1,000,000	
Total Capital Assets	6,450,521	25,165,424	18,000,000	28,959,027	28,959,027	
Interfund Charges	\$ 8,032,425	\$ 8,161,000	\$ 8,161,000	\$ 8,290,850	\$ 8,290,850	
Total Financing Uses	\$ 19,012,558	\$ 36,360,999	\$ 36,361,000	\$ 43,009,877	\$ 43,009,877	
Total Expenditures/Appropriations	\$ 19,012,558	\$ 36,360,999	\$ 36,361,000	\$ 43,009,877	\$ 43,009,877	
Net Cost	\$ 48,001	\$ (1)	\$ -	\$ -	\$ -	

2016-17 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

43,009,877	0	0	0	0	0	0	43,009,877	0	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	43,009,877	0	0	0	0	0	43,009,877	0	0	0.0	0
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Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	19,064,785	36,409,001	42,592,944	47,659,245	47,659,245
Total Financing	12,328,845	24,020,185	19,566,345	37,021,461	37,021,461
Net Cost	6,735,940	12,388,816	23,026,599	10,637,784	10,637,784

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 2016-17, 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)	\$35,621,801
Interest Income	1,399,660
Retained Earnings (Fund Balance)	<u>10,637,784</u>
Total Financing	\$47,659,245

SUPPLEMENTAL INFORMATION (CONT.):

Uses:

Other Charges:

Transfer for Debt Service:		\$8,290,850
Principal and Interest Costs	\$8,280,850	
Debt Service Administrative Costs	<u>10,000</u>	
Specific Projects Identified for Fiscal Year 2016-17		16,719,027
Contingency		<u>22,649,368</u>
Total Uses		\$47,659,245

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Internal Service Fund Fiscal Year 2016-17				Schedule 10
	Fund Title		030A - INTERAGENCY PROCUREMENT		
	Service Activity		Interagency Procurement		
	Budget Unit		9030000		
Operating Detail	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Operating Revenues					
Charges for Service	\$ 11,351,738	\$ 22,658,931	\$ 18,548,345	\$ 35,621,801	\$ 35,621,801
Total Operating Revenues	\$ 11,351,738	\$ 22,658,931	\$ 18,548,345	\$ 35,621,801	\$ 35,621,801
Operating Expenses					
Other Charges	\$ 19,064,785	\$ 36,409,001	\$ 42,592,944	\$ 47,659,245	\$ 47,659,245
Total Operating Expenses	\$ 19,064,785	\$ 36,409,001	\$ 42,592,944	\$ 47,659,245	\$ 47,659,245
Operating Income (Loss)	\$ (7,713,047)	\$ (13,750,070)	\$ (24,044,599)	\$ (12,037,444)	\$ (12,037,444)
Non-Operating Revenues (Expenses)					
Interest Income	\$ 977,107	\$ 1,361,254	\$ 1,018,000	\$ 1,399,660	\$ 1,399,660
Total Non-Operating Revenues (Expenses)	\$ 977,107	\$ 1,361,254	\$ 1,018,000	\$ 1,399,660	\$ 1,399,660
Income Before Capital Contributions and Transfers	\$ (6,735,940)	\$ (12,388,816)	\$ (23,026,599)	\$ (10,637,784)	\$ (10,637,784)
Change in Net Assets	\$ (6,735,940)	\$ (12,388,816)	\$ (23,026,599)	\$ (10,637,784)	\$ (10,637,784)
Net Assets - Beginning Balance	29,762,538	23,026,599	23,026,599	10,637,783	10,637,783
Equity and Other Account Adjustments	1	-	-	-	-
Net Assets - Ending Balance	\$ 23,026,599	\$ 10,637,783	\$ -	\$ (1)	\$ (1)
<hr/>					
Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6

2016-17 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**

47,659,245	0	0	0	0	0	0	37,021,461	10,637,784	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	47,659,245	0	0	0	0	0	37,021,461	10,637,784	0	0.0	0
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Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	2,013,971	2,180,180	2,180,180	2,440,585	2,440,585
Total Financing	2,186,743	2,350,967	2,180,180	2,440,585	2,440,585
Net Cost	(172,772)	(170,787)	-	-	-

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.

GOAL:

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

FUND BALANCE CHANGES FOR 2015-16:

Fund balance decreased by \$1,987 from the previous year due to slightly higher than anticipated transfer to the City of Sacramento in Fiscal Year 2015-16.

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 2016-17				Schedule 15
2290000 - Natomas Fire District 229A - NATOMAS FIRE DISTRICT						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 57,832	\$ 172,772	\$ 172,772	\$ 170,785	\$ 170,785	
Taxes	2,103,844	2,152,310	1,984,000	2,243,800	2,243,800	
Revenue from Use Of Money & Property	(914)	934	(2,592)	-	-	
Intergovernmental Revenues	25,981	24,951	26,000	26,000	26,000	
Total Revenue	\$ 2,186,743	\$ 2,350,967	\$ 2,180,180	\$ 2,440,585	\$ 2,440,585	
Services & Supplies	\$ 2,013,971	\$ 2,180,180	\$ 2,180,180	\$ 2,440,585	\$ 2,440,585	
Total Financing Uses	\$ 2,013,971	\$ 2,180,180	\$ 2,180,180	\$ 2,440,585	\$ 2,440,585	
Total Expenditures/Appropriations	\$ 2,013,971	\$ 2,180,180	\$ 2,180,180	\$ 2,440,585	\$ 2,440,585	
Net Cost	\$ (172,772)	\$ (170,787)	\$ -	\$ -	\$ -	

2016-17 PROGRAM INFORMATION

BU: 2290000 Natomas Fire 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 Fire Protection Services**

2,440,585	0	0	0	0	0	0	0	2,269,800	170,785	0	0.0	0
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Program Type: Mandated

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

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

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

FUNDED

2,440,585	0	0	0	0	0	0	0	2,269,800	170,785	0	0.0	0
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Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	23,930,809	17,266,256	20,514,814	20,922,170	20,972,170
Total Financing	(24,809)	175,924	490,000	1,217,479	1,217,479
Net Cost	23,955,618	17,090,332	20,024,814	19,704,691	19,754,691

PROGRAM DESCRIPTION:

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

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

SIGNIFICANT CHANGES FOR 2016-17:

New centrally-budgeted projects include the Social Services Community Support Fund program, contribution to the Aerospace Museum of California, and a grant and a loan to the River Delta Fire District.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Revenue from Use Of Money & Property	\$ (24,809)	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	-	175,924	250,000	1,217,479	1,217,479
Charges for Services	-	-	240,000	-	-
Total Revenue	\$ (24,809)	\$ 175,924	\$ 490,000	\$ 1,217,479	\$ 1,217,479
Salaries & Benefits	\$ -	\$ 2,282	\$ 500	\$ 3,000	\$ 3,000
Services & Supplies	7,187,510	6,830,232	7,229,861	8,792,547	8,792,547
Other Charges	12,283,696	6,244,095	9,082,570	7,935,619	7,985,619
Interfund Charges	844,752	299,059	299,059	301,728	301,728
Intrafund Charges	3,614,851	3,890,588	3,902,824	3,889,276	3,889,276
Total Expenditures/Appropriations	\$ 23,930,809	\$ 17,266,256	\$ 20,514,814	\$ 20,922,170	\$ 20,972,170
Net Cost	\$ 23,955,618	\$ 17,090,332	\$ 20,024,814	\$ 19,704,691	\$ 19,754,691

2016-17 PROGRAM INFORMATION

BU: 5770000 Non-Departmental Costs/General Fund

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title: 001 Countywide Contributions and Contractual Obligations</i>												
	470,887	0	0	0	0	0	0	0	0	470,887	0.0	0
<i>Program Type:</i> Mandated												
<i>Countywide Priority:</i> 1 -- Flexible Mandated Countywide/Municipal or Financial Obligations												
<i>Strategic Objective:</i> FO -- Financial Obligation												
<i>Program Description:</i> Projects include annual audits, search and rescue claims, contribution to Sacramento Area Council of Governments.												
<hr/>												
<i>Program No. and Title: 002 Central Support of Countywide Operations and Special Projects</i>												
	20,501,283	0	0	0	1,217,479	0	0	0	0	19,283,804	0.0	0
<i>Program Type:</i> Discretionary												
<i>Countywide Priority:</i> 5 -- General Government												
<i>Strategic Objective:</i> IS -- Internal Support												
<i>Program Description:</i> Countywide operations and special projects include property tax administration, fines and fees collection, revenue sharing payments, bond financing, Repayment of Interfund Transfers, budget printing and distribution, County Executive Outreach, sales tax audits and reporting, Legislative State Advocacy services, transit subsidies, youth commission support, and memberships to statewide and national organizations.												
<hr/>												
FUNDED												
	20,972,170	0	0	0	1,217,479	0	0	0	0	19,754,691	0.0	0

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(13,106,097)	(11,536,902)	(12,297,898)	(8,100,891)	(8,100,891)
Total Financing	535,346,206	559,564,523	551,031,444	565,932,025	565,932,025
Net Cost	(548,452,303)	(571,101,425)	(563,329,342)	(574,032,916)	(574,032,916)

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 2015-16:

- General revenue collections were higher than prior-year actual levels by \$24.2 million. Actual overall revenues and transfers-in from other funds for 2015-16 were \$7.8 million higher than adopted budget levels and \$22.6 million higher than prior-year 2014-15 actual levels. This increase from prior-year actual levels is due primarily to increases in property taxes and the receipt of prior years’ SB 90 revenues from the State.
- Actual Property tax-related and Teeter Plan revenues and transfers for 2015-16 were higher than prior-year 2014-15 actual levels by \$16.5 million.
- Actual Property Tax In Lieu of Vehicle License Fees for 2015-16 were \$6.1 million above prior-year 2014-15 actual levels.
- Actual Sales and Use Tax revenues and In Lieu Local Sales and Use Tax revenues for 2015-16 were \$7.3 million above prior-year 2014-15 actual levels and \$1.0 million below 2015-16 budgeted levels.
- Utility User Tax revenues were \$0.6 million higher than prior-year 2014-15 actuals and about the same as 2015-16 budgeted levels.

SIGNIFICANT CHANGES FOR 2016-17:

- Property tax-related and Teeter Plan revenues and transfers are estimated to increase by \$16.6 million from prior-year actual levels.
- Property Tax In Lieu of Vehicle License Fees are estimated to be \$8.0 million above prior-year actual levels, an increase of 5.6 percent.
- Sales and Use Tax revenues are estimated to decrease by \$2.9 million from prior-year actual levels due to one-time adjustments for the ending of the state’s “Triple Flip.”
- The county’s Utility User Tax is budgeted at \$19.1 million, an increase of \$1.0 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 2016-17	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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Taxes	\$ 463,728,965	\$ 494,857,146	\$ 488,043,732	\$ 509,956,400	\$ 509,956,400
Licenses, Permits & Franchises	5,317,244	5,515,033	5,201,404	5,501,948	5,501,948
Fines, Forfeitures & Penalties	13,795,075	11,969,123	13,661,727	13,384,954	13,384,954
Revenue from Use Of Money & Property	1,647,770	2,205,515	2,000,000	2,000,000	2,000,000
Intergovernmental Revenues	47,974,079	33,172,450	31,008,883	29,679,136	29,679,136
Charges for Services	464	4,781	-	-	-
Miscellaneous Revenues	2,882,609	11,840,475	11,115,698	5,409,587	5,409,587
Total Revenue	\$ 535,346,206	\$ 559,564,523	\$ 551,031,444	\$ 565,932,025	\$ 565,932,025
Services & Supplies	\$ -	\$ 8	\$ -	\$ -	\$ -
Interfund Reimb	(13,106,097)	(11,536,910)	(12,297,898)	(8,100,891)	(8,100,891)
Total Expenditures/Appropriations	\$ (13,106,097)	\$ (11,536,902)	\$ (12,297,898)	\$ (8,100,891)	\$ (8,100,891)
Net Cost	\$ (548,452,303)	\$ (571,101,425)	\$ (563,329,342)	\$ (574,032,916)	\$ (574,032,916)

2016-17 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	-8,100,891	0	16,518,935	0	0	0	549,413,090	0	-574,032,916	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

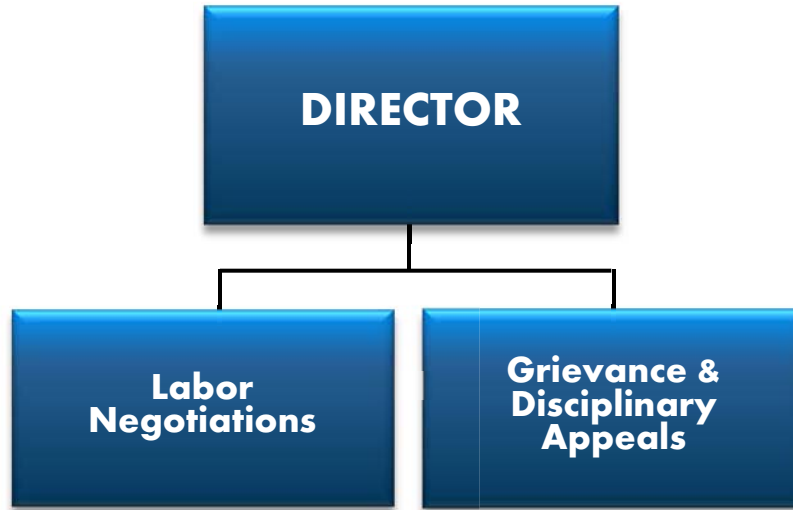
Strategic Objective: IS -- Internal Support

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

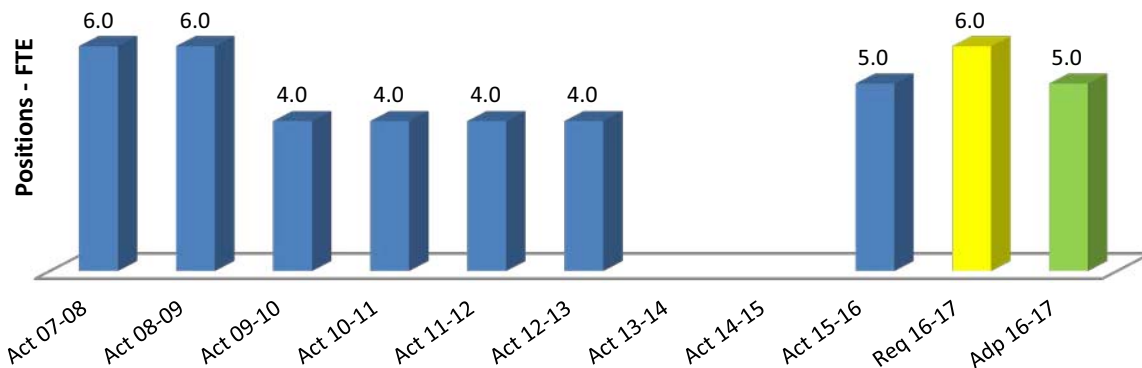
FUNDED	0	-8,100,891	0	16,518,935	0	0	0	549,413,090	0	-574,032,916	0.0	0
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Departmental Structure

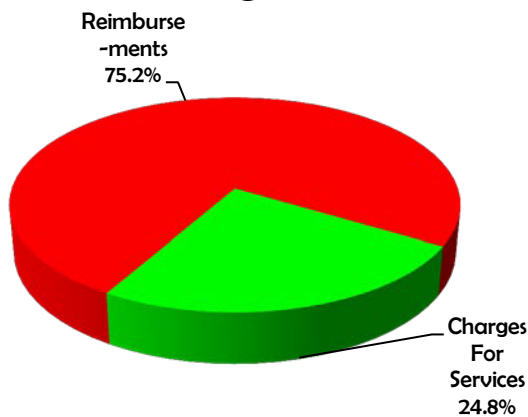
ROBERT BONNER, DIRECTOR



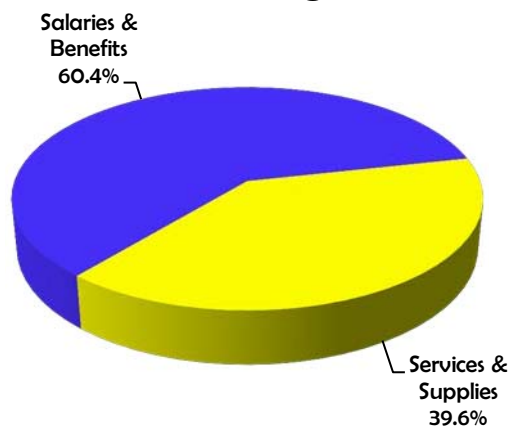
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	-	470,908	484,939	386,657	386,657
Total Financing	-	268,313	281,117	386,657	386,657
Net Cost	-	202,595	203,822	-	-
Positions	0.0	5.0	5.0	5.0	5.0

PROGRAM DESCRIPTION:

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

MISSION:

Support the County and its Departments by:

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

GOAL:

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

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Revenue from Use Of Money & Property	\$ -	\$ 350	\$ -	\$ -	-
Charges for Services	-	267,963	281,117	386,657	386,657
Total Revenue	\$ -	\$ 268,313	\$ 281,117	\$ 386,657	\$ 386,657
Salaries & Benefits	\$ -	\$ 894,706	\$ 886,753	\$ 941,060	\$ 941,060
Services & Supplies	-	132,952	186,381	377,964	377,964
Intrafund Charges	-	233,326	239,699	237,834	237,834
Intrafund Reimb	-	(790,076)	(827,894)	(1,170,201)	(1,170,201)
Total Expenditures/Appropriations	\$ -	\$ 470,908	\$ 484,939	\$ 386,657	\$ 386,657
Net Cost	\$ -	\$ 202,595	\$ 203,822	\$ -	-
Positions	0.0	5.0	5.0	5.0	5.0

2016-17 PROGRAM INFORMATION

BU: 5970000 Labor Relations

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 Labor Relations**

1,556,858	-1,170,201	0	0	0	0	0	386,657	0	0	5.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

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

FUNDED

1,556,858	-1,170,201	0	0	0	0	0	386,657	0	0	5.0	0
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Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	159,580	381,102	381,102	758	758
Total Financing	543,970	381,859	381,102	758	758
Net Cost	(384,390)	(757)	-	-	-

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.
- The remaining proceeds for ADA improvements will be fully expended in Fiscal Year 2016-17.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$758 consisting of capital project costs reimbursed to departments for approved projects. Financing is from available fund balance of \$758.

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 2016-17				Schedule 15
9309000 - 1997-Public Bldg Facilites-Construction 309A - 1997-PUBLIC FACILITIES-CONSTRUCTION						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 542,687	\$ 384,390	\$ 384,390	\$ 758	\$	758
Revenue from Use Of Money & Property	1,283	(2,531)	(3,288)	-		-
Total Revenue	\$ 543,970	\$ 381,859	\$ 381,102	\$ 758	\$	758
Other Charges	\$ 159,580	\$ 381,102	\$ 381,102	\$ 758	\$	758
Total Financing Uses	\$ 159,580	\$ 381,102	\$ 381,102	\$ 758	\$	758
Total Expenditures/Appropriations	\$ 159,580	\$ 381,102	\$ 381,102	\$ 758	\$	758
Net Cost	\$ (384,390)	\$ (757)	\$ -	\$ -	\$	-

2016-17 PROGRAM INFORMATION

BU: 9309000 1997 Public Building Facilities-Construction

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
Program No. and Title: <u>001 COP project construction</u>												
	758	0	0	0	0	0	0	0	758	0	0.0	0
Program Type: Mandated												
Countywide Priority: 0 -- Specific Mandated Countywide/Municipal or Financial Obligations												
Strategic Objective: FO -- Financial Obligation												
Program Description: capital project funding												
FUNDED	758	0	0	0	0	0	0	0	758	0	0.0	0

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	180,657	3,139,579	3,139,822	16,451	16,451
Total Financing	297,288	3,156,031	3,139,822	16,451	16,451
Net Cost	(116,631)	(16,452)	-	-	-

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.
- On October 30, 2014, the County of Sacramento 1997 Certificates of Participation (COPs) Public Building Facilities Project bonds were fully redeemed and as a result the Reserve Fund held by US Bank was liquidated and wired to the County of Sacramento. The remaining funds were transferred to the County's general fund as part of the Fiscal Year 2015-16 budget.
- In Fiscal Year 2016-17, the interest accrued on the remaining funds from Fiscal Year 2015-16 will be transferred to the County's general fund.

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$16,451 that will be transferred to the General Fund as a result of the full redemption of the bonds and the liquidation of the Reserve Fund held by US Bank. Financing is from accrued interest of \$16,451.

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 2016-17				Schedule 15
3080000 - 1997-Public Facilities Debt Service 308A - 1997-PUBLIC FACILITIES DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 299,045	\$ 116,631	\$ 116,631	\$ 16,451	\$ 16,451	
Reserve Release	-	3,029,483	3,029,483	-	-	
Revenue from Use Of Money & Property	(1,757)	9,917	(6,292)	-	-	
Total Revenue	\$ 297,288	\$ 3,156,031	\$ 3,139,822	\$ 16,451	\$ 16,451	
Services & Supplies	\$ 244,652	\$ 3,139,579	\$ 3,139,822	\$ 16,451	\$ 16,451	
Other Charges	2,985,268	-	-	-	-	
Interfund Reimb	(3,049,263)	-	-	-	-	
Total Financing Uses	\$ 180,657	\$ 3,139,579	\$ 3,139,822	\$ 16,451	\$ 16,451	
Total Expenditures/Appropriations	\$ 180,657	\$ 3,139,579	\$ 3,139,822	\$ 16,451	\$ 16,451	
Net Cost	\$ (116,631)	\$ (16,452)	\$ -	\$ -	\$ -	

2016-17 PROGRAM INFORMATION

BU: 3080000 1997 Public Building Facilities-Debt Service

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

FUNDED

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

16,451 0 0 0 0 0 0 0 0 0 16,451 0.0 0

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED

16,451 0 0 0 0 0 0 0 0 0 16,451 0.0 0

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	361,434	330,533	418,353	466,196	466,196
Total Financing	789,130	796,729	418,353	466,196	466,196
Net Cost	(427,696)	(466,196)	-	-	-

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 \$6,819,534 consisting of \$101,196 administrative costs, \$400,000 General Fund contribution as a result of accumulated interest earnings on the debt service reserve fund, \$3,660,000 in principal payment, and \$2,658,338 in interest payments. Financing is from payments from various user departments of \$6,353,338 and available fund balance of \$466,196.

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 2016-17				Schedule 15
9288000 - 1997-Refunding Public Facilities Debt Service 288A - 1997-PUBLIC FACILITIES DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 419,406	\$ 427,696	\$ 427,696	\$ 466,196	\$ 466,196	
Revenue from Use Of Money & Property	369,724	369,033	(9,343)	-	-	
Total Revenue	\$ 789,130	\$ 796,729	\$ 418,353	\$ 466,196	\$ 466,196	
Services & Supplies	\$ 386,435	\$ 360,534	\$ 448,353	\$ 501,196	\$ 501,196	
Other Charges	6,320,125	6,318,150	6,318,151	6,318,338	6,318,338	
Interfund Reimb	(6,345,126)	(6,348,151)	(6,348,151)	(6,353,338)	(6,353,338)	
Total Financing Uses	\$ 361,434	\$ 330,533	\$ 418,353	\$ 466,196	\$ 466,196	
Total Expenditures/Appropriations	\$ 361,434	\$ 330,533	\$ 418,353	\$ 466,196	\$ 466,196	
Net Cost	\$ (427,696)	\$ (466,196)	\$ -	\$ -	\$ -	

2016-17 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> 001 COP debt service												
	6,819,534	-6,353,338	0	0	0	0	0	0	466,196	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	6,819,534	-6,353,338	0	0	0	0	0	0	466,196	0	0.0	0

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(1,843)	(16,300)	92,207	113,840	113,840
Total Financing	92,503	97,539	92,207	113,840	113,840
Net Cost	(94,346)	(113,839)	-	-	-

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 \$1,109,540 consisting of \$148,840 administrative costs, \$415,000 in principal payment and \$545,700 in interest payments. Financing is from payments from various user departments of \$995,700 and available fund balance of \$113,840.

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 2016-17				Schedule 15
9298000 - 2003 Public Facilities Projects-Debt Service 298A - 2003 PUBLIC FACILITES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 90,041	\$ 94,346	\$ 94,346	\$ 113,840	\$ 113,840	
Revenue from Use Of Money & Property	2,462	3,193	(2,139)	-	-	
Total Revenue	\$ 92,503	\$ 97,539	\$ 92,207	\$ 113,840	\$ 113,840	
Services & Supplies	\$ 23,158	\$ 13,701	\$ 122,207	\$ 148,840	\$ 148,840	
Other Charges	962,295	956,895	956,896	960,700	960,700	
Interfund Reimb	(987,296)	(986,896)	(986,896)	(995,700)	(995,700)	
Total Financing Uses	\$ (1,843)	\$ (16,300)	\$ 92,207	\$ 113,840	\$ 113,840	
Total Expenditures/Appropriations	\$ (1,843)	\$ (16,300)	\$ 92,207	\$ 113,840	\$ 113,840	
Net Cost	\$ (94,346)	\$ (113,839)	\$ -	\$ -	\$ -	

2016-17 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											
	1,109,540	-995,700	0	0	0	0	0	0	113,840	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												
	1,109,540	-995,700	0	0	0	0	0	0	113,840	0	0.0	0

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(723,355)	1,714,719	2,523,941	907,776	907,776
Total Financing	1,856,204	2,622,495	2,523,941	907,776	907,776
Net Cost	(2,579,559)	(907,776)	-	-	-

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 \$43,341,320 consisting of \$307,776 for ongoing financial and legal services and administrative costs, \$800,000 to be transferred to the General Fund as a result of accumulated interest earnings, \$4,775,000 in principal payments and \$37,458,544 in interest payments. Financing is from payments from departments of \$42,433,544 and available fund balance of \$907,776.

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 2016-17				Schedule 15
9282000 - 2004 Pension Obligation Bonds-Debt Service 282A - 2004 PENSION OBLIGATION BOND-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 1,811,141	\$ 2,579,559	\$ 2,579,559	\$ 907,776	\$ 907,776	
Revenue from Use Of Money & Property	45,063	42,936	(55,618)	-	-	
Total Revenue	\$ 1,856,204	\$ 2,622,495	\$ 2,523,941	\$ 907,776	\$ 907,776	
Services & Supplies	\$ 41,103	\$ 2,463,900	\$ 2,693,941	\$ 1,107,776	\$ 1,107,776	
Other Charges	41,593,273	39,624,560	40,203,741	42,233,544	42,233,544	
Interfund Reimb	(42,357,731)	(40,373,741)	(40,373,741)	(42,433,544)	(42,433,544)	
Total Financing Uses	\$ (723,355)	\$ 1,714,719	\$ 2,523,941	\$ 907,776	\$ 907,776	
Total Expenditures/Appropriations	\$ (723,355)	\$ 1,714,719	\$ 2,523,941	\$ 907,776	\$ 907,776	
Net Cost	\$ (2,579,559)	\$ (907,776)	\$ -	\$ -	\$ -	

2016-17 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

43,341,320 -42,433,544 0 0 0 0 0 0 907,776 0 0.0 0

Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED

43,341,320 -42,433,544 0 0 0 0 0 0 907,776 0 0.0 0

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(564,210)	6,262,598	938,987	84,918	84,918
Total Financing	383,485	6,347,516	938,987	84,918	84,918
Net Cost	(947,695)	(84,918)	-	-	-

PROGRAM DESCRIPTION:

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

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$2,530,606 consisting of \$119,918 administrative and accounting costs, \$1,405,000 in principal payment, and \$1,005,688 in interest payments. Financing is from various user departments of \$2,445,688 and available fund balance of \$84,918.

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 2016-17				
		9306306 - 2006 Public Facilities Projects-Debt Service 306A - 2006 PUBLIC FACILITIES PROJ-DEBT SVC				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 375,128	\$ 947,696	\$ 947,696	\$ 84,918	\$ 84,918	
Revenue from Use Of Money & Property	8,357	4,967	(8,709)	-	-	
Other Financing Sources	-	5,394,853	-	-	-	
Total Revenue	\$ 383,485	\$ 6,347,516	\$ 938,987	\$ 84,918	\$ 84,918	
Services & Supplies	\$ 55,280	\$ 900,601	\$ 968,987	\$ 119,918	\$ 119,918	
Other Charges	2,529,053	7,800,711	2,408,714	2,410,688	2,410,688	
Interfund Reimb	(3,148,543)	(2,438,714)	(2,438,714)	(2,445,688)	(2,445,688)	
Total Financing Uses	\$ (564,210)	\$ 6,262,598	\$ 938,987	\$ 84,918	\$ 84,918	
Total Expenditures/Appropriations	\$ (564,210)	\$ 6,262,598	\$ 938,987	\$ 84,918	\$ 84,918	
Net Cost	\$ (947,695)	\$ (84,918)	\$ -	\$ -	\$ -	

2016-17 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:</i>	001 COP debt service											
	2,530,606	-2,445,688	0	0	0	0	0	0	84,918	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												
	2,530,606	-2,445,688	0	0	0	0	0	0	84,918	0	0.0	0

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	-	-	23,986	26,605	26,605
Total Financing	23,901	26,605	23,986	26,605	26,605
Net Cost	(23,901)	(26,605)	-	-	-

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 \$26,605 consisting of remaining funds not allocated to capital projects to be transferred for partial payment of the Fiscal Year 2016-17 debt service. Financing is from available fund balance of \$26,605.

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 2016-17				
9303303 - 2007 Public Facilities Projects-Construction 303A - 2007 PUBLIC FACILITIES PROJ-CONST						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 21,054	\$ 23,902	\$ 23,902	\$ 26,605	\$	26,605
Revenue from Use Of Money & Property	2,847	2,703	84	-	-	-
Total Revenue	\$ 23,901	\$ 26,605	\$ 23,986	\$ 26,605	\$	26,605
Services & Supplies	\$ -	\$ -	\$ 23,986	\$ 26,605	\$	26,605
Total Financing Uses	\$ -	\$ -	\$ 23,986	\$ 26,605	\$	26,605
Total Expenditures/Appropriations	\$ -	\$ -	\$ 23,986	\$ 26,605	\$	26,605
Net Cost	\$ (23,901)	\$ (26,605)	\$ -	\$ -	\$	-

2016-17 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: 001 COP project construction</i>												
	26,605	0	0	0	0	0	0	0	26,605	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	26,605	0	0	0	0	0	0	0	26,605	0	0.0	0

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(12,528)	276,600	346,497	76,867	76,867
Total Financing	338,421	353,468	346,497	76,867	76,867
Net Cost	(350,949)	(76,868)	-	-	-

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 \$3,110,481 consisting of \$111,867 administrative and accounting costs, \$1,040,000 in principal payment and \$1,958,614 interest payments. Financing is from various user departments of \$3,033,614 and available fund balance of \$76,867.

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 2016-17				
9304304 - 2007 Public Facilities Projects-Debt Service 304A - 2007 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 336,608	\$ 350,949	\$ 350,949	\$ 76,867	\$ 76,867	
Revenue from Use Of Money & Property	1,813	2,519	(4,452)	-	-	
Total Revenue	\$ 338,421	\$ 353,468	\$ 346,497	\$ 76,867	\$ 76,867	
Services & Supplies	\$ 12,476	\$ 306,603	\$ 376,497	\$ 111,867	\$ 111,867	
Other Charges	3,002,910	2,999,286	2,999,289	2,998,614	2,998,614	
Interfund Reimb	(3,027,914)	(3,029,289)	(3,029,289)	(3,033,614)	(3,033,614)	
Total Financing Uses	\$ (12,528)	\$ 276,600	\$ 346,497	\$ 76,867	\$ 76,867	
Total Expenditures/Appropriations	\$ (12,528)	\$ 276,600	\$ 346,497	\$ 76,867	\$ 76,867	
Net Cost	\$ (350,949)	\$ (76,868)	\$ -	\$ -	\$ -	

2016-17 PROGRAM INFORMATION

BU: 9304304 2007 PUB Fac Projects-Debt Service

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	001 COP debt service											
	3,110,481	-3,033,614	0	0	0	0	0	0	76,867	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												
	3,110,481	-3,033,614	0	0	0	0	0	0	76,867	0	0.0	0

**PUBLIC FACILITIES FINANCING - 2010 REFUNDING
CERTIFICATE OF PARTICIPATION - DEBT SERVICE**

9300000

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	202,044	(3,824)	308,358	368,479	368,479
Total Financing	547,817	364,653	308,358	368,479	368,479
Net Cost	(345,773)	(368,477)	-	-	-

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 \$13,441,657 consisting of \$137,500 administrative costs, \$268,479 in case required for future debt service interest costs due to lower borrowing from Fixed Asset Acquisition Fund, \$9,170,000 in principal payment and \$3,865,678 in interest payments. Financing is from payments from various user departments of \$13,073,178 and available fund balance of \$368,479.

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 2016-17				
9300000 - 2010 Refunding COPs-Debt Svc 300A - 2010 REFUNDING COPs- DEBT SVC						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 519,395	\$ 345,774	\$ 345,774	\$ 368,479	\$ 368,479	
Revenue from Use Of Money & Property	28,422	18,879	(37,416)	-	-	
Total Revenue	\$ 547,817	\$ 364,653	\$ 308,358	\$ 368,479	\$ 368,479	
Services & Supplies	\$ 227,060	\$ 29,372	\$ 338,358	\$ 405,979	\$ 405,979	
Other Charges	14,356,487	12,904,632	12,912,828	13,035,678	13,035,678	
Interfund Reimb	(14,381,503)	(12,937,828)	(12,942,828)	(13,073,178)	(13,073,178)	
Total Financing Uses	\$ 202,044	\$ (3,824)	\$ 308,358	\$ 368,479	\$ 368,479	
Total Expenditures/Appropriations	\$ 202,044	\$ (3,824)	\$ 308,358	\$ 368,479	\$ 368,479	
Net Cost	\$ (345,773)	\$ (368,477)	\$ -	\$ -	\$ -	

2016-17 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											
	13,441,657	-13,073,178	0	0	0	0	0	0	368,479	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												
	13,441,657	-13,073,178	0	0	0	0	0	0	368,479	0	0.0	0

**PUBLIC FACILITIES FINANCING - 2010 REFUNDING
 CERTIFICATE OF PARTICIPATION - PARKING GARAGE - DEBT
 SERVICE**

9300500

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	87,585	58	58	-	-
Total Financing	87,643	58	58	-	-
Net Cost	(58)	-	-	-	-

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.

FOR INFORMATION ONLY

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
		9300500 - 2010 Refunding COPs-PG- Debt Svcs				
		300B - 2010 REFUNDING COPs-PG-DEBT SVCS				
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 87,585	\$ 58	\$ 58	\$ -	-	
Revenue from Use Of Money & Property	58	-	-	-	-	
Total Revenue	\$ 87,643	\$ 58	\$ 58	\$ -	-	
Services & Supplies	\$ 87,585	\$ 58	\$ 58	\$ -	-	
Total Financing Uses	\$ 87,585	\$ 58	\$ 58	\$ -	-	
Total Expenditures/Appropriations	\$ 87,585	\$ 58	\$ 58	\$ -	-	
Net Cost	\$ (58)	\$ -	\$ -	\$ -	-	

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(13,745)	(16,995)	67,883	95,415	95,415
Total Financing	58,877	78,421	67,883	95,415	95,415
Net Cost	(72,622)	(95,416)	-	-	-

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 \$2,345,091 consisting of \$130,415 in administrative costs, \$935,000 in principal payment, and \$1,279,676 in interest payments. Financing is from payments from the Courts of \$2,249,676 and available fund balance of \$95,415.

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 2016-17				Schedule 15
9280000 - Juvenile Courthouse Project-Debt Service						
280A - JUVENILE COURTHOUSE PROJECT-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 54,675	\$ 72,623	\$ 72,623	\$ 95,415	\$ 95,415	
Revenue from Use Of Money & Property	4,202	5,798	(4,740)	-	-	
Total Revenue	\$ 58,877	\$ 78,421	\$ 67,883	\$ 95,415	\$ 95,415	
Services & Supplies	\$ 11,263	\$ 13,006	\$ 97,883	\$ 130,415	\$ 130,415	
Other Charges	2,214,505	2,216,374	2,216,375	2,214,676	2,214,676	
Interfund Reimb	(2,239,513)	(2,246,375)	(2,246,375)	(2,249,676)	(2,249,676)	
Total Financing Uses	\$ (13,745)	\$ (16,995)	\$ 67,883	\$ 95,415	\$ 95,415	
Total Expenditures/Appropriations	\$ (13,745)	\$ (16,995)	\$ 67,883	\$ 95,415	\$ 95,415	
Net Cost	\$ (72,622)	\$ (95,416)	\$ -	\$ -	\$ -	

2016-17 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

2,345,091	-2,249,676	0	0	0	0	0	0	95,415	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

2,345,091	-2,249,676	0	0	0	0	0	0	95,415	0	0.0	0
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PUBLIC FACILITIES FINANCING - PENSION OBLIGATION 9313000

BOND - DEBT SERVICE

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	(132,001)	414,469	647,615	327,248	327,248
Total Financing	582,155	741,717	647,615	327,248	327,248
Net Cost	(714,156)	(327,248)	-	-	-

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 counter party 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 \$86,863,210 consisting of \$322,248 administrative costs, \$200,000 for transfer to the General Fund as a result of accumulated interest earnings, \$11,266,521 in principal payments and \$75,074,441 in interest payments. Financing is from payments from departments of \$86,535,962 and available fund balance of \$327,248.

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 2016-17				
9313000 - Pension Obligation Bond-Debt Service 313A - PENSION OBLIGATION BOND-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 539,092	\$ 714,156	\$ 714,156	\$ 327,248	\$ 327,248	
Revenue from Use Of Money & Property	43,063	27,561	(66,541)	-	-	
Total Revenue	\$ 582,155	\$ 741,717	\$ 647,615	\$ 327,248	\$ 327,248	
Services & Supplies	\$ 32,999	\$ 579,470	\$ 812,615	\$ 522,248	\$ 522,248	
Other Charges	82,453,965	83,035,961	83,035,962	86,340,962	86,340,962	
Interfund Reimb	(82,618,965)	(83,200,962)	(83,200,962)	(86,535,962)	(86,535,962)	
Total Financing Uses	\$ (132,001)	\$ 414,469	\$ 647,615	\$ 327,248	\$ 327,248	
Total Expenditures/Appropriations	\$ (132,001)	\$ 414,469	\$ 647,615	\$ 327,248	\$ 327,248	
Net Cost	\$ (714,156)	\$ (327,248)	\$ -	\$ -	\$ -	

2016-17 PROGRAM INFORMATION

BU: 9313000 Pension Obligation Bond-Debt Service

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i>	001 POB debt service											
	86,863,210	-86,535,962	0	0	0	0	0	0	327,248	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	86,863,210	-86,535,962	0	0	0	0	0	0	327,248	0	0.0	0

PUBLIC FACILITIES FINANCING - TOBACCO LITIGATION 9284000 SETTLEMENT - CAPITAL PROJECTS

Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	1,712,713	686,408	2,694,833	2,011,774	2,011,774
Total Financing	4,407,609	2,698,183	2,694,833	2,011,774	2,011,774
Net Cost	(2,694,896)	(2,011,775)	-	-	-

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 \$2,011,774 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 2016-17				Schedule 15
9284000 - Tobacco Litigation Settlement-Capital Projects 284A - TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS						
Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3	4	5	6	
Fund Balance	\$ 4,405,302	\$ 2,694,896	\$ 2,694,896	\$ 2,011,774	\$ 2,011,774	
Revenue from Use Of Money & Property	2,307	3,287	(63)	-	-	
Total Revenue	\$ 4,407,609	\$ 2,698,183	\$ 2,694,833	\$ 2,011,774	\$ 2,011,774	
Other Charges	\$ 1,712,713	\$ 686,408	\$ 2,694,833	\$ 2,011,774	\$ 2,011,774	
Total Financing Uses	\$ 1,712,713	\$ 686,408	\$ 2,694,833	\$ 2,011,774	\$ 2,011,774	
Total Expenditures/Appropriations	\$ 1,712,713	\$ 686,408	\$ 2,694,833	\$ 2,011,774	\$ 2,011,774	
Net Cost	\$ (2,694,896)	\$ (2,011,775)	\$ -	\$ -	\$ -	

2016-17 PROGRAM INFORMATION

BU: 9284000 Tobacco Litigation Settlement-Capital Projects

	Appropriations	Reimbursements	Federal Revenues	State Revenues	Realignment	Pro 172	Fees	Other Revenues	Carryover	Net Cost	Positions	Vehicles
FUNDED												
<i>Program No. and Title:</i> 001 Tobacco Litigation Securitization												
	2,011,774	0	0	0	0	0	0	0	2,011,774	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	2,011,774	0	0	0	0	0	0	0	2,011,774	0	0.0	0

Summary					
Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	37,161,748	33,913,742	38,144,874	31,260,427	31,260,427
Total Financing	42,015,787	38,021,959	38,144,874	31,260,427	31,260,427
Net Cost	(4,854,039)	(4,108,217)	-	-	-

PROGRAM DESCRIPTION:

- This budget unit comprises the Teeter Plan Debt Service Fund. The Teeter Plan of property tax apportionment (otherwise known as the Alternative Method of Tax Apportionment) was first implemented in Fiscal Year 1993-94 following the Board of Supervisors' formal adoption on June 29, 1993. Under the Teeter Plan, secured property taxes are distributed by the County to local taxing entities on an accrual basis. In addition, when the Teeter Plan was first implemented, local taxing entities received a one-time acceleration of prior years' delinquent secured property taxes from the County. The County is thereafter entitled to retain all penalties and interest charges on the delinquent secured property taxes.
- The first financing for the distribution of the "purchase" of the delinquencies in the County's redemption file as of June 30, 1993, was provided through a borrowing arrangement through the Treasurer's Pooled Fund administered by the Treasurer-Tax Collector. The terms of the note were approved by the Board of Supervisors on August 3, 1993. Subsequently, annual purchases of secured property tax delinquencies as of June 30th of each year were financed through the Treasurer's Pooled Fund in August of the same year. Following the purchase of the redemption file, actual collections from delinquent taxpayers are transferred into the debt service fund (when apportioned by the Auditor-Controller) for eventual transfer to the Treasurer's Pooled Fund according to the payment schedule set in each borrowing.
- Interest earned on the debt service reserve will reduce the net borrowing costs owed by the County to the Treasurer's Pooled Fund.
- As actual collections are received from the delinquent taxpayers, the principal amount of the borrowing is reduced, and interest collected from delinquent taxpayers is used to pay interest on each borrowing. Also, the net penalty/interest revenue remaining after debt service interest costs is transferred to the General Fund (Budget Unit 5700000) by the close of the final accounting period each year.
- A separate "Tax Losses Reserve Fund" has been established in the General Fund pursuant to Section 4703 of the Revenue and Taxation Code. That reserve is a statutory prerequisite of the Teeter Plan and has no relationship to the borrowing through the Treasurer's Pooled Fund. In the event that a shortfall exists following the forced sale of a delinquent parcel(s), the Tax Losses Reserve Fund would be utilized to fund the shortfall and provide full apportionment of the taxes due.

SUPPLEMENTAL INFORMATION:

The total Fiscal Year 2016-17 requirement for the Teeter Plan debt service is \$31,260,427, consisting of \$24,305,392 for principal and interest payments, and \$6,955,035 for transfer to the General Fund. Financing is from \$27,152,211 in anticipated collections from delinquent taxpayers and \$4,108,216 from Fiscal Year 2015-16 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 2015-16:

The decrease in available fund balance of \$745,824 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 2016-17	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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 5,184,606	\$ 4,854,040	\$ 4,854,040	\$ 4,108,216	\$ 4,108,216
Revenue from Use Of Money & Property	1,197	1,103	2,872	-	-
Miscellaneous Revenues	34,806,402	31,297,291	33,287,962	27,152,211	27,152,211
Other Financing Sources	2,023,582	1,869,525	-	-	-
Total Revenue	\$ 42,015,787	\$ 38,021,959	\$ 38,144,874	\$ 31,260,427	\$ 31,260,427
Other Charges	\$ 25,810,666	\$ 23,892,772	\$ 27,362,916	\$ 24,305,392	\$ 24,305,392
Interfund Charges	11,351,082	10,020,970	10,781,958	6,955,035	6,955,035
Total Expenditures/Appropriations	\$ 37,161,748	\$ 33,913,742	\$ 38,144,874	\$ 31,260,427	\$ 31,260,427
Net Cost	\$ (4,854,039)	\$ (4,108,217)	\$ -	\$ -	\$ -

2016-17 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**

31,260,427	0	0	0	0	0	0	0	27,152,211	4,108,216	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

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

FUNDED

31,260,427	0	0	0	0	0	0	0	27,152,211	4,108,216	0	0.0	0
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Summary

Classification	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommend	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Total Requirements	422,752	(375,556)	110,861	488,878	488,878
Total Financing	539,788	113,322	110,861	488,878	488,878
Net Cost	(117,036)	(488,878)	-	-	-

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 2015-16:

New allocations for the Board of Supervisors Community Services Projects for \$500,000.

SIGNIFICANT CHANGES FOR 2016-17:

New allocation of \$344,000 for construction of the new Powerhouse Science Center.

FUND BALANCE CHANGES FOR 2015-16:

Fund Balance increased by \$371,842 from the prior fiscal year, due to projects approved in prior fiscal years not yet completed.

ADOPTED BUDGET RESERVE BALANCES FOR 2016-17:

The reserve balance for Fiscal Year 2016-17 is \$52,658. This reserve was established in connection with a loan dating back to 1989 with the Sacramento Ballet Association. The loan has been paid, and steps to release this reserve in Fiscal Year 2017-18 are being reviewed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6
Fund Balance	\$ 537,883	\$ 117,036	\$ 117,036	\$ 488,878	\$ 488,878
Revenue from Use Of Money & Property	1,905	(3,714)	(6,175)	-	-
Total Revenue	\$ 539,788	\$ 113,322	\$ 110,861	\$ 488,878	\$ 488,878
Services & Supplies	\$ -	\$ 1,145	\$ 20,000	\$ 20,000	\$ 20,000
Other Charges	1,509,765	1,592,569	2,060,131	2,810,313	2,810,313
Interfund Charges	134,828	-	-	35,350	35,350
Interfund Reimb	(1,221,841)	(1,969,270)	(1,969,270)	(2,376,785)	(2,376,785)
Total Expenditures/Appropriations	\$ 422,752	\$ (375,556)	\$ 110,861	\$ 488,878	\$ 488,878
Net Cost	\$ (117,036)	\$ (488,878)	\$ -	\$ -	\$ -

2016-17 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**

2,865,663	-2,376,785	0	0	0	0	0	0	488,878	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

2,865,663	-2,376,785	0	0	0	0	0	0	488,878	0	0.0	0
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