

GENERAL GOVERNMENT

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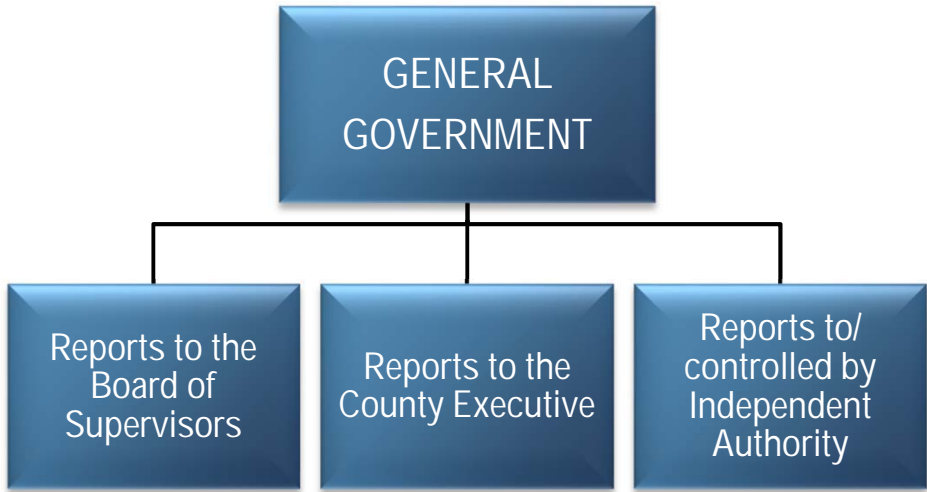
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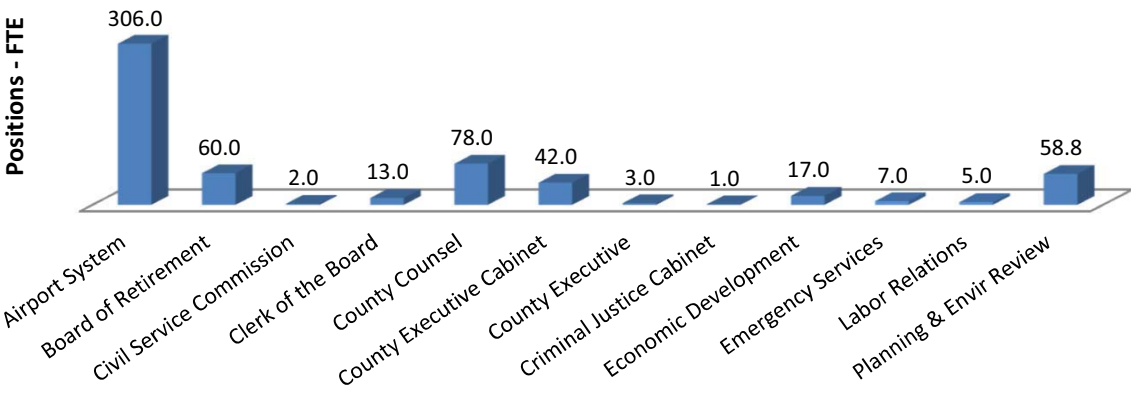
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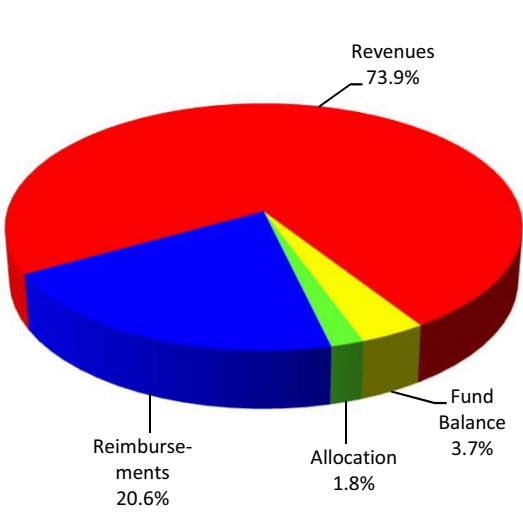
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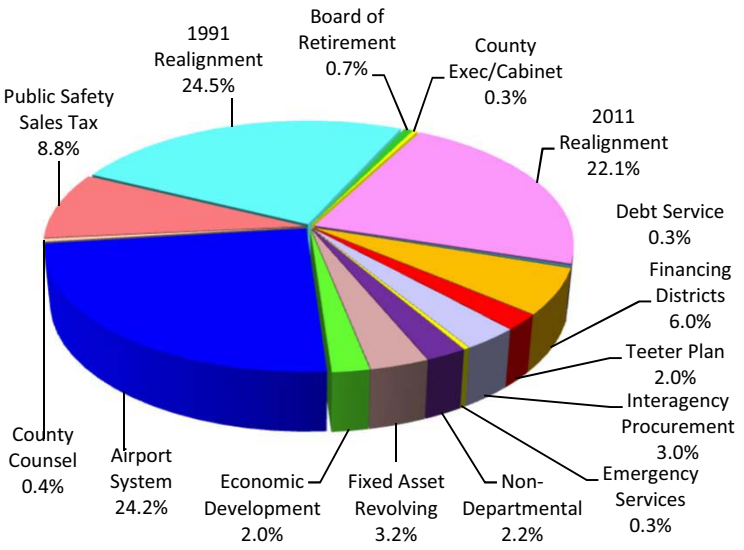
Staffing Trend



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, Clerk of the Board, County Executive Cabinet, Economic Development, Emergency Services, Labor Relations, and Planning and Environmental Review.
- 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.

General Government Budget Units/Departments						
Fund	Budget Unit No.	Departments/Budget Units	Requirements	Financing	Net Cost	Positions
001A	5980000	Appropriation for Contingency	\$1,986,199	\$0	\$1,986,199	0.0
001A	4210000	Civil Service Commission	435,930	60,000	375,930	2.0
001A	4010000	Clerk of the Board	1,887,982	464,715	1,423,267	13.0
001A	5920000	Contribution to LAFCo	239,500	0	239,500	0.0
001A	4810000	County Counsel	5,914,933	3,442,823	2,472,110	78.0
001A	5910000	County Executive	1,114,360	0	1,114,360	3.0
001A	5730000	County Executive Cabinet	3,772,056	3,514,804	257,252	42.0
001A	5750000	Criminal Justice Cabinet	0	0	0	1.0
001A	7090000	Emergency Services	4,502,305	3,462,254	1,040,051	7.0
001A	4660000	Fair Housing Services	168,957	0	168,957	0.0
001A	5110000	Financing-Transfers/Reimbursement	6,003,638	0	6,003,638	0.0
001A	5970000	Labor Relations	418,891	418,891	0	5.0
001A	5770000	Non-Departmental Costs/General Fund	30,704,567	0	30,704,567	0.0
001A	5700000	Non-Departmental Revenues/General Fund	-8,580,913	623,491,045	-632,071,958	0.0
001A	5725728	Planning and Environmental Review	12,458,667	10,430,567	2,028,100	58.8
001A	0001000	Reserve Changes	0	1,670,297	-1,670,297	0.0
		GENERAL FUND TOTAL	\$61,027,072	\$646,955,396	-\$585,928,324	209.8
001F	5060000	Community Investment Program	\$596,626	\$596,626	\$0	0.0
001G	5790000	Neighborhood Revitalization	935,162	935,162	0	0.0
001J	7460000	Public Safety Sales Tax	123,583,038	123,583,038	0	0.0
001K-L	7480000	1991 Realignment	342,748,986	342,748,986	0	0.0
001M-O	7440000	2011 Realignment	309,730,034	309,730,034	0	0.0
011A	6310000	County Library	1,041,522	1,041,522	0	0.0
015A	4060000	Transient-Occupancy Tax	13,362	13,362	0	0.0
016A	5940000	Teeter Plan	28,698,400	28,698,400	0	0.0
020A	3870000	Economic Development	28,155,265	28,155,265	0	17.0
023A	3830000	Affordability Fee	1,400,000	1,400,000	0	0.0
030A	9030000	Interagency Procurement	42,404,602	35,945,869	6,458,733	0.0
041A	3400000	Airport System-Operations	338,757,108	211,087,574	127,669,534	306.0
043A	3480000	Airport System-Capital Outlay	-148,903	0	-148,903	0.0
060A	7860000	Board of Retirement	9,125,781	9,125,781	0	60.0
229A	2290000	Natomas Fire District	2,418,000	2,418,000	0	0.0
277A	9277000	Fixed Asset Revolving Fund	44,207,965	44,207,965	0	0.0
		TOTAL	\$1,273,666,948	\$1,139,687,584	\$133,979,364	383.0

INTRODUCTION

General Government Budget Units/Departments

Fund	Budget Unit No.	Departments/Budget Units	Requirements	Financing	Net Cost	Positions
Financing Districts						
101A	3070000	Antelope Public Facilities Financing Plan	\$2,323,193	\$2,323,193	\$0	0.0
105A	2870000	Laguna Creek/Elliott Ranch CFD No. 1	3,808,978	3,808,978	0	0.0
107A	3090000	Laguna Community Facilities District	355,964	355,964	0	0.0
108A	2840000	Vineyard Public Facilities Financing Plan	11,847,227	11,847,227	0	0.0
115A	3081000	Bradshaw/US 50 Financing District	47,227	47,227	0	0.0
118A	1182880	Florin Road Capital Project	390,197	390,197	0	0.0
130A	1300000	Laguna Stonelake CFD	312,331	312,331	0	0.0
131A	1310000	Park Meadows CFD-Bond Proceeds	135,660	135,660	0	0.0
132A	1320000	Mather Landscape Maintenance CFD	544,176	544,176	0	0.0
136A	1360000	Mather Public Facilities Financing Plan	796,039	796,039	0	0.0
139A	1390000	Metro Air Park	28,798,233	28,798,233	0	0.0
140A	1400000	McClellan Park CFD	754,045	754,045	0	0.0
142A	1420000	Metro Air Park Service Tax	713,644	713,644	0	0.0
143A	1430000	North Vineyard Station Specific Plan	3,960,602	3,960,602	0	0.0
144A	1440000	North Vineyard Station CFDs	20,403,244	20,403,244	0	0.0
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	8,385,764	8,385,764	0	0.0
160A	1600000	Countywide Library Facilities Admin Fee	50,655	50,655	0	0.0
257A	2857000	County Service Area No. 10	425,161	425,161	0	0.0
		TOTAL	\$84,052,340	\$84,052,340	\$0	0.0
Debt Service						
280A	9280000	Juvenile Courthouse Project-Debt Service	\$183,790	\$183,790	\$0	0.0
282A	9282000	2004 Pension Obligation Bonds-Debt Service	1,112,430	1,112,430	0	0.0
284A	9284000	Tobacco Litigation Settlement-Capital Project	681,277	681,277	0	0.0
288A	9288000	1997 Refunding Pub. Facilities-Debt Service	351,538	351,538	0	0.0
298A	9298000	2003 Public Facilities Project-Debt Service	175,818	175,818	0	0.0
300A	9300000	2010 Refunding COPs-Debt Service	587,371	587,371	0	0.0
304A	9304304	2007 Public Facilities Project-Debt Service	197,479	197,479	0	0.0
306A	9306306	2006 Pub. Bldg. Facilities-Debt Service	185,338	185,338	0	0.0
313A	9313000	Pension Obligation Bonds-Debt Service	389,801	389,801	0	0.0
		TOTAL	\$3,864,842	\$3,864,842	\$0	0.0
		GRAND TOTAL	\$1,422,611,202	\$1,874,560,162	-\$451,948,960	592.8

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

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	-	-	-	342,748,986	342,748,986
Total Financing	-	-	-	342,748,986	342,748,986
Net Cost	-	-	-	-	-

PROGRAM DESCRIPTION:

- 1991 Realignment shifted significant programs and responsibilities from the state to counties and provided counties with dedicated revenues from the state sales tax and vehicle license fee to pay for these responsibilities.
- Funding from the ½ cent state sales tax and dedicated portion of vehicle license fee revenues is distributed to the program areas listed below according to state statutes. Sacramento County receives a portion of each statewide revenue source based on statutory formulas and the prior year’s caseload.
 - **Mental Health** — provides funding for Institute for Mental Disease (IMD) designated psychiatric inpatient hospitalization services and residential locked facilities for services for adults, *Lanterman Petris Short Act* responsibilities for involuntary evaluation and treatment, State hospital treatment for individuals committed by courts under civil code, and community mental health services for individuals with serious mental illness to the extent resources are available.
 - **Public Health** — provides funding for Communicable Disease Control, Chronic Disease Prevention, Immunizations, Maternal Child Adolescent Health, Public Health Nursing, Public Health Labs, Health Education, Foster Care, and County Indigent Health programs.
 - **Social Services** — provides funding for CalWORKs Assistance and Employment Services, In-Home Supportive Services, Foster Care Assistance, Child Protective Services, Adult Protective Services, Adoptions Assistance, California Children’s Services, and County administration.
 - **CalWORKs Maintenance of Effort (MOE)** — provides funding up to a capped amount of \$1.12 billion statewide for CalWORKs.
 - **Family Support and Child Poverty and Family Supplemental Support** — provides redirected funding to be used for CalWORKs. These subaccounts were established by Assembly Bill 85 to capture and redirect savings counties would have experienced due to the implementation of federal health care reform beginning in Fiscal Year 2013-14.

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- This budget unit is being established as part of the Fiscal Year 2018-19 Recommended Budget. Previously, 1991 Realignment funding was received in an unbudgeted trust fund and budgeted as revenue in the Departments that utilize the funding. Beginning this fiscal year, 1991 Realignment revenue will be budgeted and received in this Budget Unit and transferred to Departments via an interfund transfer (reimbursement).
- 1991 Realignment revenues anticipated to be received in Fiscal Year 2018-19 total \$329,943,806, an increase of \$23,218,887 over the \$306,724,919 in revenues anticipated to be received in the trust fund in Fiscal Year 2017-18. These figures only include new revenue anticipated to be received in each fiscal year, and do not include fund balance carryover. The majority of the increase from Fiscal Year 2017-18 to Fiscal Year 2018-19 is due to an anticipated \$17.9 million increase in the Family Support subaccount, which was established by Assembly Bill 85 to capture and redirect savings counties would have experienced due to implementation of federal health care reform. The additional funding will therefore be used by the State in lieu of State General Fund to cover CalWORKs Single Allocation costs.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$12,805,180 due to a combination of higher than expected revenues and lower than expected expenditures in prior years, and intentional efforts to reserve funding for future needs. These funds are included in the Fiscal Year 2018-19 allocation to Departments, as shown in the Program Database, and reserved as described below.

BUDGET RESERVE BALANCES FOR FY 2018-19:

Social Services Reserve — \$4,960,787

This reserve is being established in Fiscal Year 2018-19. Changes included in the Fiscal Year 2017-18 State Budget eliminated the In-Home Supportive Services (IHSS) Coordinated Care Initiative and revised counties' IHSS Maintenance of Effort (MOE) requirement upwards. Due to these changes, Sacramento County's IHSS MOE costs will increase faster than related revenue, requiring additional General Fund support in each successive year. Though there is substantial uncertainty associated with projecting future IHSS MOE related costs and revenues, the Social Services reserve was established as part of the Fiscal Year 2018-19 Recommended Budget to partially mitigate the significant increase in costs likely to occur in Fiscal Year 2019-20 and thereafter. In addition, there may also be increases to IHSS provider payments resulting from ongoing wage negotiations.

SUPPLEMENTAL INFORMATION:

Summary of Realignment Distribution
FY 2018-19
Recommended Budget Allocation to Departments

		-- FY 2018-19 -- Recommended Budget Allocation
<u>1991 REALIGNMENT</u>		
PUBLIC HEALTH TRUST ACCOUNT		
7207350	Child Health and Disability Prevention Program	1,081,192
7201600	Pharmacy	1,154,024
7201800	Clinics	8,816,924
7207500	Public Health Officer/AIDS	1,887,592
		12,939,732
7272000	County Medically Indigent Services Program (Treatment Account)	820,000
7274000	Health Providers Payments	1,192,590
7271000	CA Children's Services (Treatment Account)	376,762
		2,389,352
PUBLIC HEALTH TOTAL		15,329,084
SOCIAL SERVICES TRUST ACCOUNT		
7803200	Adult Protective Services	2,387,467
7805000	Child Protective Services	14,514,260
7804000	Public Guardian	1,984,692
7803000	In-Home Supportive Services - Administration Backfill	600,000
DCFAS TOTAL		19,486,419
7207300	California Children's Services	1,400,963
DHS TOTAL		1,400,963
7250100	In-Home Supportive Services - Provider Payments (includes Case Management, Information, and Payrolling System)	72,670,614
7803000	In-Home Supportive Services Administration - Maintenance of Effort	4,586,540
6600000	In-Home Supportive Services Public Authority - Maintenance of Effort	259,006
IHSS MOE TOTAL		77,516,160
8100000	Human Assistance Administration	5,669,462
8700000	Human Assistance Foster Care	29,685,759
DHA TOTAL		35,355,221
6600000	In-Home Supportive Services Public Authority - Admin Backfill	300,000
IHSS PA TOTAL		300,000
SS TRUST TOTAL		134,058,763

SUPPLEMENTAL INFORMATION (cont):

Summary of Realignment Distribution

FY 2018-19

Recommended Budget Allocation to Departments

		-- FY 2018-19 -- Recommended Budget Allocation
MENTAL HEALTH TRUST ACCOUNTS		
7202000	Mental Health Administration	2,835,293
7202200	Contracted Beds	24,681,304
7202300	Mental Health Treatment Center	8,009,062
7202400	Children's Mental Health	3,193,812
7202900	Adult Mental Health	9,203,329
	DHS TOTAL	47,922,800
7230000	Juvenile Mental Health Medical Ser	1,165,027
	JUV MED TOTAL	1,165,027
7410000	Adult Correctional Mental Health	2,984,901
	COR HLTH TOTAL	2,984,901
	Mental Health Total	52,072,728
CalWORKs		
8700000	Human Assistance - CalWORKs Maintenance of Effort	63,045,572
8700000	Human Assistance - Child Poverty and Family Supplemental Support	24,613,295
8100000	Human Assistance - Family Support	17,901,555
8700000	Human Assistance - Family Support	30,767,202
	1991 Realignment Total	337,788,199
1991 TOTALS BY BUDGET UNIT		
	CHILD, FAMILY, AND ADULT SERVICES	24,072,959
	CORRECTIONAL HEALTH	2,984,901
	HEALTH SERVICES	62,263,495
	HUMAN ASSISTANCE ADMINISTRATION	23,571,017
	HUMAN ASSISTANCE AID PAYMENTS	148,111,828
	IN-HOME SUPPORTIVE SERVICES PROVIDER PAYMENTS	72,670,614
	IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY	559,006
	JUVENILE MED	1,165,027
	MEDICAL TREATMENT ACCOUNT	2,389,352
		\$ 337,788,199

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **748000 - 1991 Realignment**
 Function **PUBLIC ASSISTANCE**
 Activity **Other Assistance**
 Fund **001K - 1991 REALIGNMENT PUBLIC ASSISTANCE**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$	-	-	-	12,805,180 \$	12,805,180
Intergovernmental Revenues		-	-	-	329,943,806	329,943,806
Total Revenue	\$	- \$	- \$	- \$	342,748,986 \$	342,748,986
Reserve Provision	\$	-	-	-	4,960,787 \$	4,960,787
Interfund Charges		-	-	-	337,788,199	337,788,199
Total Expenditures/Appropriations	\$	- \$	- \$	- \$	342,748,986 \$	342,748,986
Net Cost	\$	- \$	- \$	- \$	- \$	-

2018-19 PROGRAM INFORMATION

BU: 7480000 1991 Realignment

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Mental Health

52,072,728	0	0	52,072,728	0	52,072,728	0	0	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: HS2 -- Minimize the impact of substance abuse and mental illness on neighborhoods and families

Program Description: Allocation of 1991 Realignment for Mental Health.

Program No. and Title: 002 Public Health

15,329,084	0	0	15,329,084	0	14,359,441	0	969,643	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: HS3 -- Keep the community free from communicable disease

Program Description: Allocation of 1991 Realignment for Public Health.

Program No. and Title: 003 Social Services

139,019,550	0	0	139,019,550	0	127,184,013	0	11,835,537	0	0.0	0
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Program Type: Mandated

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

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

Program Description: Allocation of 1991 Realignment for Social Services.

Program No. and Title: 004 CalWORKs Maintenance of Effort

63,045,572	0	0	63,045,572	0	63,045,572	0	0	0	0.0	0
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Program Type: Mandated

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

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

Program Description: Allocation of 1991 Realignment for CalWORKs Maintenance of Effort. Revenues received from this funding source are based on the amount of expenditures.

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									
<i>Program No. and Title: 005 Child Poverty and Family Supplemental Support</i>										
24,613,295	0	0	24,613,295	0	24,613,295	0	0	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> HS1 -- Ensure that needy residents have adequate food, shelter, and health care										
<i>Program Description:</i> Allocation of 1991 Realignment for Child Poverty and Family Supplemental Support. Revenues received from this funding source are based on the amount of expenditures.										
<i>Program No. and Title: 006 Family Support</i>										
48,668,757	0	0	48,668,757	0	48,668,757	0	0	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> HS1 -- Ensure that needy residents have adequate food, shelter, and health care										
<i>Program Description:</i> Allocation of 1991 Realignment for Family Support. Revenues received from this funding source are based on the amount of expenditures.										
FUNDED										
342,748,986	0	0	342,748,986	0	329,943,806	0	12,805,180	0	0.0	0
GRAND TOTAL FUNDED										
342,748,986	0	0	342,748,986	0	329,943,806	0	12,805,180	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	-	-	-	309,730,034	309,730,034
Total Financing	-	-	-	309,730,034	309,730,034
Net Cost	-	-	-	-	-

PROGRAM DESCRIPTION:

- The 2011 Realignment shifted significant programs and responsibilities from the state to counties and provided counties with dedicated revenue from the state sales tax and vehicle license fee to fund these programs and responsibilities.
- Funding from the state sales tax and vehicle license fee is distributed to the program areas listed below according to state statutes. Sacramento County receives a portion of each statewide revenue source based on statutory formulas.
 - **Support Services**
 - **Behavioral Health** — provides funding for Drug Court, Drug Medi-Cal, Nondrug Medi-Cal, Early and Periodic Screening, Diagnosis, and Treatment, and Mental Health Managed Care programs.
 - **Protective Services** — provides funding for Adoptions, Adult Protective Services, Child Abuse Prevention, Intervention, and Treatment, Child Welfare Services, and Foster Care programs.
 - **Law Enforcement Services**
 - Assembly Bill 109 Community Corrections
 - District Attorney and Public Defender
 - Youthful Offender Block Grant
 - Juvenile Reentry Grant
 - Trial Court Security
 - Local Innovation.
 - **Enhancing Law Enforcement Activities**
 - Booking and Processing Fees
 - Juvenile Probation Activities
 - California Office of Emergency Services
 - Citizen Option for Public Safety
 - Juvenile Justice Crime Prevention.

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- This budget unit is being established as part of the Fiscal Year 2018-19 Recommended Budget. Previously, 2011 Realignment funding was received in an unbudgeted trust fund and budgeted as revenue in the Departments that utilize the funding. Beginning this fiscal year, 2011 Realignment revenue will be budgeted and received in this Budget Unit and transferred to departments via an interfund transfer (reimbursement).
- 2011 Realignment revenues anticipated to be received in Fiscal Year 2018-19 total \$304,340,862, an increase of \$12,880,942 over the \$291,459,920 in revenues anticipated to be received in the trust fund in Fiscal Year 2017-18. These figures only include new revenue anticipated to be received in each fiscal year, and do not include fund balance carryover.

FUND BALANCE FOR FY 2018-19:

Available fund balance is estimated to be \$5,389,172 due to a combination of higher than expected revenues and lower than expected expenditures in prior years, and intentional efforts to reserve funding for future needs. These funds are included in the Fiscal Year 2018-19 allocation to Departments, as shown in the Program Database and reserved as described below.

BUDGET RESERVE BALANCES FOR FY 2018-19:

- **Youthful Offender Block Grant Reserve — \$167,184**
 - This reserve is being established in Fiscal Year 2018-19. The \$167,184 in funding was carried over from Fiscal Year 2017-18. Reserving the carryover funds for future years can serve as a hedge against fiscal uncertainty due to the volatile nature of 2011 Realignment revenues.
- **Local Innovation Reserve — \$945,105**
 - This reserve is being established in Fiscal Year 2018-19. State statutes mandate that starting in Fiscal Year 2015-16, Counties transfer ten percent of growth from the Trial Court Security, Community Corrections, DA and Public Defender, and Juvenile Justice special accounts to the Local Innovation subaccount. The County received \$218,717 from this source in Fiscal Year 2016-17, \$378,737 in Fiscal Year 2017-18, and anticipates receiving approximately \$347,651 in Fiscal Year 2018-19. The funding can be spent on innovative programs to address issues and needs associated with Assembly Bill 109 offenders, Trial Court Security, Community Corrections, District Attorney and Public Defender, and Juvenile Justice. Since the program's inception, the County has not utilized any of the funds in anticipation of identification of pilot projects aimed at reducing recidivism and the jail population by the Adult Correctional System Review Committee (ACSR). As part of the Fiscal Year 2018-19 Recommended Budget, the funds that have accumulated to date are placed in reserve pending the results of the ACSR planning efforts.

SUPPLEMENTAL INFORMATION:

Following is a summary of the distribution of anticipated 2011 Realignment revenues based on Fund Center and Budget Unit. The funding is budgeted in each of the listed Budget Units as an interfund reimbursement. Funding being placed in reserve is not included in the following summary.

SUPPLEMENTAL INFORMATION (cont):

Summary of Realignment Distribution

FY 2018-19

Recommended Budget Allocation to Departments

<u>2011 REALIGNMENT</u>		-- FY 2018-19 -- Recommended Budget Allocation
PUBLIC SAFETY		
Fund Center	Use of Funds	
7400000	Court Security	29,174,524
	Enhancing Law Enforcement Activities	
7400000	Booking Fees	2,144,928
7410000	Booking Fees	102,223
6700000	Juvenile Probation Activities	5,387,463
7400000	CAL EMA	4,668,549
7400000	Citizens' Option for Public Safety - Sheriff	2,291,448
5800000	Citizens' Option for Public Safety - District Attorney	702,999
6700000	Citizens' Option for Public Safety - Probation (Juvenile Justice Crime Prevention)	6,868,471
	TOTAL ENHANCING LAW ENFORCEMENT ACTIVITIES	22,166,081
	District Attorney/Public Defender	
5800000	District Attorney	824,581
6910000	Public Defender	824,581
	TOTAL DA/PD	1,649,162
6700000	Youth Offender Block Grant	7,797,524
6700000	Juvenile Re-entry Grant	457,530
	TOTAL YOBG	7,797,524
	TOTAL JRG	457,530
	County Total	61,244,821
HEALTH & HUMAN SERVICES		
	BEHAVIORAL HEALTH SERVICES	
7206000	Drug Court	1,241,817
7206000	Non Drug Medi-Cal	821,656
7206000	Drug Medi-Cal	8,133,842
7202400	Early and Periodic Screening, Diagnosis, and Treatment	23,482,096
7202900	Adult Mental Health	1,203,782
7202200	Mental Health Administration	553,746
7202200	Psychiatric Health Facilities	13,275,101
7202300	Managed Care	22,513,950
	BEHAVIORAL HEALTH SERVICES TOTAL	71,225,990
	PROTECTIVE SERVICES	
7202400	Children's Mental Health	330,000
7206000	Drug Court	220,000
	DHS TOTAL	550,000
6700000	Probation	616,693
	PROB TOTAL	616,693
7805000	Child Protective Services	45,560,196
7803000	Adult Protective Services	2,848,946
7805000	Adoptions	2,188,585
7804000	Public Guardian	1,510,813
7805000	Child Abuse Prevention	419,875
	DCFAS TOTAL	52,528,415

SUPPLEMENTAL INFORMATION (cont.):

Summary of Realignment Distribution

FY 2018-19

Recommended Budget Allocation to Departments

8100000	Human Assistance	1,838,586
8700000	Foster Care Assistance (includes Assembly Bill 12)	28,468,685
8100000	Foster Care Administration	2,138,293
8700000	Adoption Assistance	37,474,247
	DHA TOTAL	69,919,811
	PROTECTIVE SERVICES TOTAL	123,614,919
	County Total	194,840,909

AB 109

		-- FY 2018-19 --
		Recommended
		Budget Allocation
7400000	Sheriff Community Corrections Partnership Program	27,791,462
7410000	Adult Correctional Health	5,329,869
6700000	Probation Community Corrections Partnership Program	18,729,966
5800000	District Attorney Community Corrections Partnership Program	680,718
	AB 109 Total	52,532,015

-- FY 2018-19 --
Recommended
Budget Allocation

2011 REALIGNMENT TOTALS BY BUDGET UNIT

CHILD, FAMILY, AND ADULT SERVICES	52,528,415
CORRECTIONAL HEALTH	102,223
DISTRICT ATTORNEY	1,527,580
HEALTH SERVICES	71,775,990
HUMAN ASSISTANCE ADMINISTRATION	3,976,879
HUMAN ASSISTANCE AID PAYMENTS	65,942,932
PROBATION	21,127,681
PUBLIC DEFENDER	824,581
SHERIFF	38,279,449
	\$ 256,085,730

ASSEMBLY BILL 109 TOTALS BY BUDGET UNIT

CORRECTIONAL HEALTH	5,329,869
DISTRICT ATTORNEY	680,718
PROBATION	18,729,966
SHERIFF	27,791,462
	\$ 52,532,015

2011 Realignment Total (including Assembly Bill 109) 308,617,745

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **7440000 - 2011 Realignment**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001M - 2011 REALIGNMENT PUBLIC PROTECTION**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ -	\$ -	\$ -	\$ 5,389,172	\$ 5,389,172
Intergovernmental Revenues	-	-	-	304,340,862	304,340,862
Total Revenue	\$ -	\$ -	\$ -	\$ 309,730,034	\$ 309,730,034
Reserve Provision	\$ -	\$ -	\$ -	1,112,289	1,112,289
Interfund Charges	-	-	-	308,617,745	308,617,745
Total Expenditures/Appropriations	\$ -	\$ -	\$ -	\$ 309,730,034	\$ 309,730,034
Net Cost	\$ -	\$ -	\$ -	\$ -	-

2018-19 PROGRAM INFORMATION

BU: 7440000 2011 Realignment

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Booking and Processing Fees

2,247,151	0	0	2,247,151	0	2,247,151	0	0	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: PS1 -- Protect the community from criminal activity, abuse and violence

Program Description: Allocation of 2011 Realignment for Booking and Processing Fees.

Program No. and Title: 002 Juvenile Probation Activities

5,387,463	0	0	5,387,463	0	4,958,423	0	429,040	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: PS1 -- Protect the community from criminal activity, abuse and violence

Program Description: Allocation of 2011 Realignment for Juvenile Probation Activities.

Program No. and Title: 003 California Office of Emergency Services

4,668,549	0	0	4,668,549	0	4,668,549	0	0	0	0.0	0
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Program Type: Mandated

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

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

Program Description: Allocation of 2011 Realignment for California Office of Emergency Services High Tech Theft Apprehension and Prosecution Program, Multi-Jurisdictional Methamphetamine Enforcement Team, and Sexual Assault Felony Enforcement.

Program No. and Title: 004 Citizens' Option for Public Safety (COPS)

2,994,447	0	0	2,994,447	0	2,661,518	0	332,929	0	0.0	0
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Program Type: Mandated

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

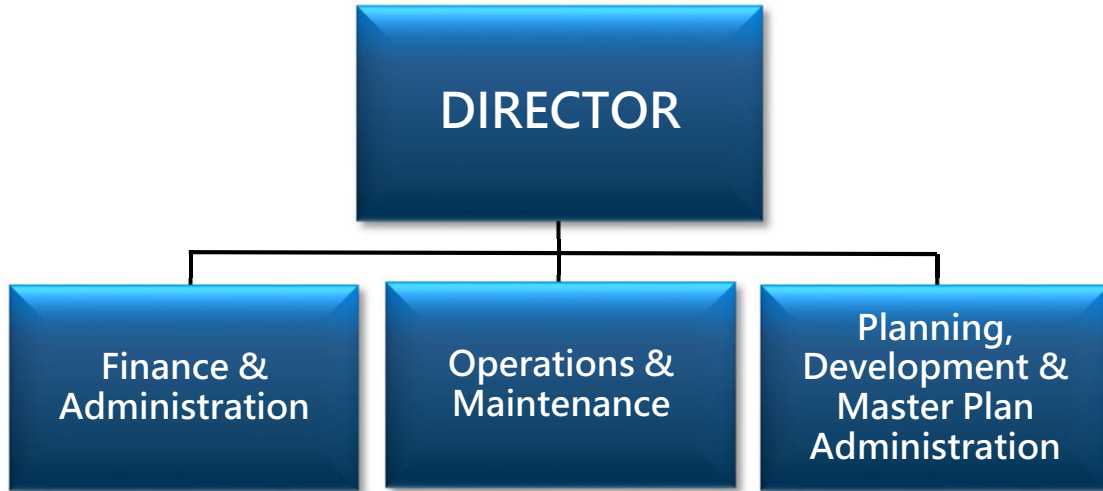
Strategic Objective: PS1 -- Protect the community from criminal activity, abuse and violence

Program Description: Allocation of 2011 Realignment for Citizens' Option for Public Safety.

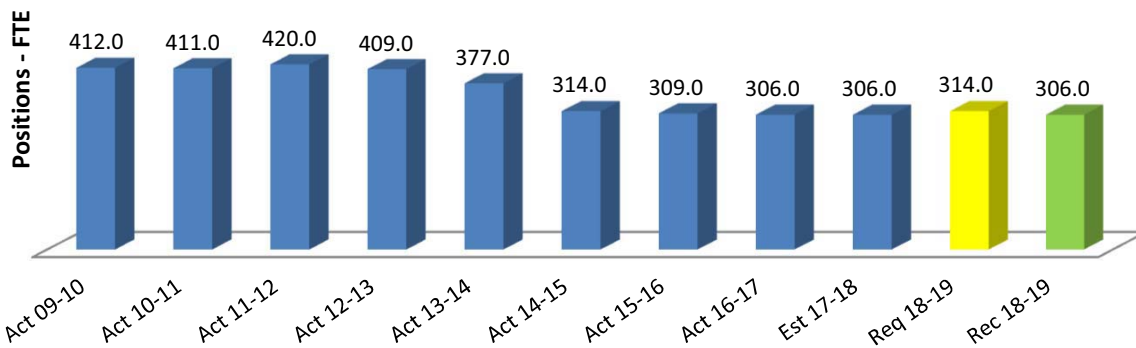
	<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
		<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
		<u>Prop 172</u>									
<i>Program No. and Title: 005 Juvenile Justice Crime Prevention</i>											
	6,868,471	0	0	6,868,471	0	6,277,826	0	590,645	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> PS1 -- Protect the community from criminal activity, abuse and violence											
<i>Program Description:</i> Allocation of 2011 Realignment funding for Juvenile Justice Crime Prevention.											
<i>Program No. and Title: 006 Assembly Bill 109 - Community Corrections</i>											
	52,532,015	0	0	52,532,015	0	51,413,996	0	1,118,019	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> PS1 -- Protect the community from criminal activity, abuse and violence											
<i>Program Description:</i> Allocation of Assembly Bill 109 funding (part of 2011 Realignment).											
<i>Program No. and Title: 007 District Attorney and Public Defender</i>											
	1,649,162	0	0	1,649,162	0	1,554,658	0	94,504	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> CJ -- Ensure a fair and just criminal justice system											
<i>Program Description:</i> Allocation of 2011 Realignment for the District Attorney's Office and Public Defender's Office.											
<i>Program No. and Title: 008 Youthful Offender Block Grant</i>											
	7,964,708	0	0	7,964,708	0	7,797,524	0	167,184	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> PS1 -- Protect the community from criminal activity, abuse and violence											
<i>Program Description:</i> Allocation of 2011 Realignment for the Youthful Offender Block Grant.											
<i>Program No. and Title: 009 Juvenile Re-entry Grant</i>											
	457,530	0	0	457,530	0	457,530	0	0	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> PS1 -- Protect the community from criminal activity, abuse and violence											
<i>Program Description:</i> Allocation of 2011 Realignment for the Juvenile Re-entry Grant.											

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									
<i>Program No. and Title: 010 Trial Court Security</i>										
29,174,524	0	0	29,174,524	0	29,174,524	0	0	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> PS1 -- Protect the community from criminal activity, abuse and violence										
<i>Program Description:</i> Allocation of 2011 Realignment for Court Security.										
<hr/>										
<i>Program No. and Title: 011 Local Innovation</i>										
945,105	0	0	945,105	0	347,651	0	597,454	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> PS1 -- Protect the community from criminal activity, abuse and violence										
<i>Program Description:</i> Allocation of 2011 Realignment for Local Innovation. This funding can be used to fund activities eligible to be funded by Assembly Bill 109 Community Corrections, District Attorney/Public Defender, Juvenile Re-entry Grant, and Court Security.										
<hr/>										
<i>Program No. and Title: 012 Behavioral Health Services</i>										
71,225,990	0	0	71,225,990	0	69,185,126	0	2,040,864	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> HS2 -- Minimize the impact of substance abuse and mental illness on neighborhoods and families										
<i>Program Description:</i> Allocation of 2011 Realignment for Behavioral Health Services.										
<hr/>										
<i>Program No. and Title: 013 Protective Services</i>										
123,614,919	0	0	123,614,919	0	123,596,386	0	18,533	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> HS1 -- Ensure that needy residents have adequate food, shelter, and health care										
<i>Program Description:</i> Allocation of 2011 Realignment for Protective Services.										
<hr/>										
FUNDED										
309,730,034	0	0	309,730,034	0	304,340,862	0	5,389,172	0	0.0	0
<hr/>										
GRAND TOTAL FUNDED										
309,730,034	0	0	309,730,034	0	304,340,862	0	5,389,172	0	0.0	0

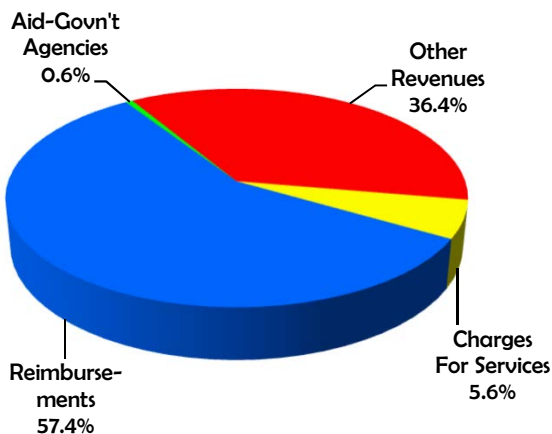
DEPARTMENTAL STRUCTURE
ROBERT LEONARD, INTERIM DIRECTOR



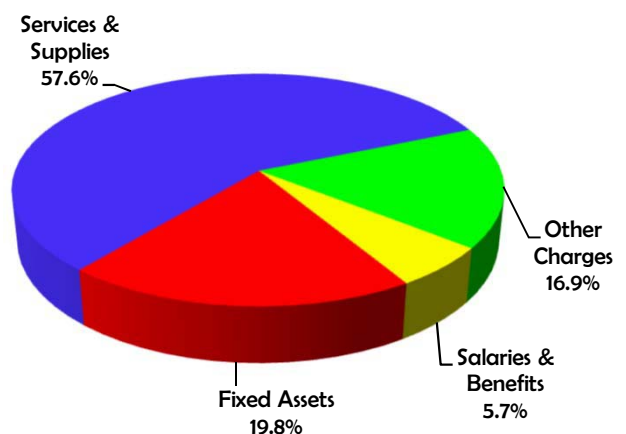
Staffing Trend



Financing Sources



Financing Uses



SUMMARY					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Total Requirements	245,359,601	238,001,739	265,071,794	339,619,430	338,608,205
Total Financing	219,318,821	215,910,609	207,238,114	211,087,574	211,087,574
Net Cost	26,040,780	22,091,130	57,833,680	128,531,856	127,520,631
Positions	306.0	306.0	306.0	314.0	306.0

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). 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 similarly sized airports.
- Operate and maintain the County’s aviation assets in a financially sustainable manner.
- Successfully partner with the California Capital Airshow for the 13th 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 FY 2017-18:**• Sacramento International Airport**

- As of December 2017, passenger enplanements increased by 394,484 passengers or 7.8 percent year over year versus Calendar Year (CY) 2016. An additional 3,654 departing flights were added during CY 2017, representing an additional 556,553 departing seats. New nonstop service was added to San Diego, Newark, Los Cabos, Spokane and Long Beach. Sacramento International Airport (SMF) averaged 139 flights per day to 33 nonstop destinations during CY 2017 versus 129 flights per day to 31 nonstop destinations during CY 2016.
- Terminal A renovations continued with the completion of new passenger lounge areas in Concourse A, as well as the start of construction for the expansion of the security check point. The security check point project will decrease wait times, update the passenger experience, and add exit lane technology at Concourse A.
- The SMF Master Plan update was approved by the Board of Supervisors and forwarded for environmental review in February of 2017. The Environmental Review is currently underway. The Master Plan update builds on post-big build aspects of the 2017 Master Plan with a focus on optimizing customer experience and throughput as SMF continues to experience steady post-recession growth.
- The Oxidation Pond Remediation Project at the SMF mitigated and removed contaminating materials as required by the State Water Quality Control Board. The airport ceased operation of the ponds in 2011 following the completion of the sewer line connection to the County Sanitation District's system. The construction was completed in the fall of 2017.
- The Department entered into an agreement that saw construction completed in December 2017 of two solar photovoltaic electric generating facilities at Sacramento International Airport. Upon completion of the project, the airport's 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". It is estimated that the Department will save an average of \$850,000 a year in electric utility costs for the 25-year term of the agreement.

• Mather Airport

- In 2017, the Department completed the first phase of the Truemper Road Extension project at Mather Airport. This project included the construction of a new main access road, which extends from the intersection of Von Karmon and Whitehead to a point approximately 1,000 feet southwest of the intersection to allow the creation of a new flightline for future aviation related and commercial development.
- Along the newly created Truemper Road frontage, Mather Jet Center has begun construction on a new, privately funded development, which includes a large fixed based operator (FBO) hangar and four executive hangars for corporate aircraft.
- The General Aviation Apron Rehabilitation project is underway on approximately 30 acres of pavement along the new flight-line and development area at Mather Airport. In addition to improving the pavement condition, the project is constructing drainage improvements for additional flood protection and a water quality device for treatment of runoff. Airports expects to receive approximately \$3.5 million of Airport Improvement Program (AIP) funding from the Federal Aviation Administration (FAA) for this project, with construction starting in summer of 2017 and completing in Spring 2018.

SIGNIFICANT DEVELOPMENTS DURING FY 2017- 18 (cont.):

- The upgrade of Mather's Instrument landing System to Category II Special Authorization criteria has been initiated in Fiscal Year 2017-18 through equipment acquisition and installation and procedure development in partnership with the FAA and UPS. Once operational this system promises to reduce the number of flights that have to hold over communities waiting for weather to improve or divert to other airports, thereby minimizing emissions and noise and improving airport efficiency. This project has the support of Congressman Ami Bera.
- **McClellan Airport**
 - The Department and the Office of Economic Development worked together to transfer McClellan Airport management to McClellan Business Park.

FY 2018-19 RECOMMENDED BUDGET**SIGNIFICANT CHANGES FOR FY 2018-19:**

- The West Runway Rehabilitation project will rehabilitate the pavement on Runway 16R/34L at SMF. This project will be in partnership with the FAA for an AIP grant for construction. A consultant was awarded the contract through a Request for Qualifications process that took place in August 2016. Design is currently under way and the project is scheduled to go out to bid by spring of 2018.
- The Concourse A Jetbridge Replacement project will remove and replace the Jetbridges located at Terminal A. The Jetbridges are approaching 20 years of age and require replacement as equipment is reaching the end of its useful life. The project will also bring gate A11 back into service which was closed due to the expansion of a baggage processing facility associated with Terminal A's baggage handling system modernization project. Procurement of the new Jetbridges began start in the summer of 2017, and the project will be complete by summer 2019.
- The Airports Sustainability Master Plan was initiated in March of 2017 and when completed in the summer of 2018 will provide a pathway to ensuring sustainability is integrated into airport planning, operations, maintenance and development at all Department facilities.
- Terminal A renovations will continue to move forward over the next few years, with the purchase of all new gate seating and the start of replacing flooring, installation of energy efficient lighting and wayfinding signage. Furnishings and a new information counter are planned for meeting and greeting airport customers in the area by baggage claim. Also planned for Terminal A is the redesign of all the public restrooms with construction happening the following year, and an expanded security check point will be constructed to reduce wait times.
- The Department is currently developing 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.
- **Mather**
 - The Truemper Roadway extension will continue with the design and construction of the Truemper Extension Phase II. This phase will extend Truemper Way from its current end to the existing roadway along the flight line adjacent to the West Cargo Apron.

- **Mather Airport (cont.):**

- Runway 4L/22R will have the pavement rehabilitated; this project is anticipated to begin in the Spring of 2019.

STAFFING LEVEL CHANGES FOR FY 2018-19:

- The following position changes were made by various Salary Resolution Amendments during Fiscal Year 2017-18:

Airfield Superintendent	1.0
Custodian Level 2.....	-2.0
Senior Airport Planner	<u>1.0</u>
Total	0.0

- The following position changes are included as part of the Fiscal Year 2018-19 Recommended June Budget:

Custodian Level 2.....	-3.0
Fire Captain Aircraft Rescue & Firefighting (40)	1.0
Firefighter Aircraft Rescue & Firefighting Level 2 (24)	-1.0
Senior Airport Operations Worker	2.0
Storekeeper 1	<u>1.0</u>
Total	0.0

BUDGET RESERVE BALANCES FOR FY 2018-19:

- **Operating Reserve — \$28,014,591**

- As defined in the Bond Master Indenture dated May 1, 2008, “Operating Reserve Requirement” means, as of any date of calculation, an amount equal to 25 percent of the amount included in the then current Annual Budget for Operating Expenses. For Fiscal Year 2017-18, the Operating Reserve Requirement is \$24,415,776. The Operating Reserve Requirement for Fiscal Year 2018-19 reflects an increase of \$3,598,815 from the Fiscal Year 2017-18 Adopted Budget.

- **Revenue Bond Reserve and Contingency**

- As defined in the Bond Master Indenture dated as of May 1, 2008, the Reserve and Contingency Requirement represents, as of any date of calculation, an amount equal to \$2,000,000 or such greater amount as specified in the then-current Annual Budget. This Reserve remains unchanged from the Fiscal Year 2017-18 Adopted Budget.

CAPITAL IMPROVEMENT PLAN FOR FY 2018-19:

- For detailed information regarding Fiscal Year 2018-19 capital projects, equipment and operating impacts by project, please refer to the Fiscal Year 2018-19 Capital Improvement Plan.

SUPPLEMENTAL INFORMATION:

Budgeted Capital Outlay expenses of \$123,851,097 represent an increase of approximately \$69.1 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.

SCHEDULE (AIRPORT OPERATIONS):

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Enterprise Fund Fiscal Year 2018-19			Schedule 11	
		Fund Title 041A - AIRPORT MAINTENANCE Service Activity Airport Operations Budget Unit 3400000				
Operating Detail	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ 81,312,506	\$ 88,128,375	\$ 87,412,940	\$ 89,936,850	\$ 89,936,850	
Intergovernmental Revenues	12,533,139	7,249,127	10,033,344	2,771,299	2,771,299	
Use Of Money/Prop	92,656,309	96,154,238	87,903,805	91,953,460	91,953,460	
Total Operating Revenues	\$ 186,501,954	\$ 191,531,740	\$ 185,350,089	\$ 184,661,609	\$ 184,661,609	
Operating Expenses						
Salaries/Benefits	\$ 32,103,713	\$ 34,195,114	\$ 35,182,857	\$ 36,745,339	\$ 35,734,114	
Services & Supplies	55,835,199	64,180,568	68,049,425	73,674,158	73,674,158	
Other Charges	1,676,975	1,526,626	1,359,929	1,638,866	1,638,866	
Depreciation	52,506,365	52,353,139	53,060,553	52,084,613	52,084,613	
Total Operating Expenses	\$ 142,122,252	\$ 152,255,447	\$ 157,652,764	\$ 164,142,976	\$ 163,131,751	
Operating Income (Loss)	\$ 44,379,702	\$ 39,276,293	\$ 27,697,325	\$ 20,518,633	\$ 21,529,858	
Non-Operating Revenues (Expenses)						
Other Revenues	\$ 18,191,091	\$ 20,676,717	\$ 20,033,844	\$ 22,658,000	\$ 22,658,000	
Fines/Forefeitures/Penalties	36,441	55,000	50,000	55,000	55,000	
Licenses/Permits	61,855	30,000	30,000	30,000	30,000	
Interest Income	1,442,716	3,274,946	1,774,181	3,682,965	3,682,965	
Cost of Goods Sold	(361,607)	(439,328)	(535,000)	(500,000)	(500,000)	
Gain or Loss on Sale of Capital Assets	262,046	342,206	-	-	-	
Interest Expense	(54,049,713)	(51,954,285)	(52,198,000)	(51,125,357)	(51,125,357)	
Total Non-Operating Revenues (Expenses)	\$ (34,417,171)	\$ (28,014,744)	\$ (30,844,975)	\$ (25,199,392)	\$ (25,199,392)	
Income Before Capital Contributions and Transfers	\$ 9,962,531	\$ 11,261,549	\$ (3,147,650)	\$ (4,680,759)	\$ (3,669,534)	
Interfund Charges	157,029,805	185,000,000	214,400,000	285,000,000	285,000,000	
Interfund Reimb	(157,029,805)	(151,000,000)	(159,900,000)	(161,000,000)	(161,000,000)	
Change In Net Assets	\$ 9,962,531	\$ (22,738,451)	\$ (57,647,650)	\$ (128,680,759)	\$ (127,669,534)	
Net Assets - Beginning Balance	570,329,573	584,627,149	584,627,149	561,888,698	561,888,698	
Equity and Other Account Adjustments	4,335,045	-	-	-	-	
Net Assets - Ending Balance	\$ 584,627,149	\$ 561,888,698	\$ 526,979,499	\$ 433,207,939	\$ 434,219,164	
Positions	306.0	306.0	306.0	314.0	306.0	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

2018-19 PROGRAM INFORMATION

BU: 3400000 Airport Enterprise

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Sacramento International Airport

498,015,918	0	-161,000,000	337,015,918	2,771,299	0	202,788,670	0	131,455,949	301.0	158
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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: Developing, operating, and maintaining Airport System to provide the safe and efficient movement of people and goods.

Program No. and Title: 002 Executive Airport

563,064	0	0	563,064	0	0	1,449,155	0	-886,091	1.0	4
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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: Developing, operating, and maintaining general aviation airport

Program No. and Title: 003 Mather Airport

1,178,126	0	0	1,178,126	0	0	4,078,450	0	-2,900,324	4.0	15
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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: Developing, operating, and maintaining regional cargo airport

FUNDED

499,757,108	0	-161,000,000	338,757,108	2,771,299	0	208,316,275	0	127,669,534	306.0	177
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GRAND TOTAL FUNDED

499,757,108	0	-161,000,000	338,757,108	2,771,299	0	208,316,275	0	127,669,534	306.0	177
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<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

GROWTH REQUEST NOT RECOMMENDED

Program No. and Title: 001 Sacramento International Airport

468,740	0	0	468,740	0	0	0	0	468,740	4.0	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: Position growth need to support airport operations and maintenance.

Program No. and Title: 001 Sacramento International Airport

180,435	0	0	180,435	0	0	0	0	180,435	1.0	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: Establishing the Program Management Office to efficiently execute capital improvement projects and commercial development programs.

Program No. and Title: 001 Sacramento International Airport

362,050	0	0	362,050	0	0	0	0	362,050	3.0	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: Adding positions in selected department to maintain compliance and handle growth.

GROWTH REQUEST NOT RECOMMENDED										
1,011,225	0	0	1,011,225	0	0	0	0	1,011,225	8.0	0

GRAND TOTAL NOT RECOMMENDED										
1,011,225	0	0	1,011,225	0	0	0	0	1,011,225	8.0	0

SCHEDULE (AIRPORT CAPITAL OUTLAY):

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Enterprise Fund Fiscal Year 2018-19				Schedule 11	
	Fund Title 043A - AIRPORT CAPITAL IMPR					
	Service Activity Capital Outlay					
	Budget Unit 3480000					
Operating Detail	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Intergovernmental Revenues	\$ 12,134,657	\$ -	\$ -	\$ -	\$ -	
Total Operating Revenues	\$ 12,134,657	\$ -	\$ -	\$ -	\$ -	
Operating Expenses						
Depreciation	\$ -	\$ -	\$ 219,630	\$ 276,074	\$ 276,074	
Total Operating Expenses	\$ -	\$ -	\$ 219,630	\$ 276,074	\$ 276,074	
Operating Income (Loss)	\$ 12,134,657	\$ -	\$ (219,630)	\$ (276,074)	\$ (276,074)	
Non-Operating Revenues (Expenses)						
Other Revenues	\$ 21,765	\$ -	\$ -	\$ -	\$ -	
Interest Income	667,133	-	-	-	-	
Equipment	(3,495,467)	(4,524,002)	(7,300,400)	(17,834,000)	(17,834,000)	
Improvements	(45,329,725)	(28,828,677)	(45,166,000)	(103,741,023)	(103,741,023)	
Land	-	-	(2,000,000)	(2,000,000)	(2,000,000)	
Total Non-Operating Revenues (Expenses)	\$ (48,136,294)	\$ (33,352,679)	\$ (54,466,400)	\$ (123,575,023)	\$ (123,575,023)	
Income Before Capital Contributions and Transfers	\$ (36,001,637)	\$ (33,352,679)	\$ (54,686,030)	\$ (123,851,097)	\$ (123,851,097)	
Interfund Reimb	-	(34,000,000)	(54,500,000)	(124,000,000)	(124,000,000)	
Change In Net Assets	\$ (36,001,637)	\$ 647,321	\$ (186,030)	\$ 148,903	\$ 148,903	
Net Assets - Beginning Balance	-	(36,001,637)	(36,001,637)	(35,354,316)	(35,354,316)	
Equity and Other Account Adjustments	-	-	-	-	-	
Net Assets - Ending Balance	\$ (36,001,637)	\$ (35,354,316)	\$ (36,187,667)	\$ (35,205,413)	\$ (35,205,413)	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

2018-19 PROGRAM INFORMATION

BU: 3480000 Airport-Capital Outlay

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 004 Capital Improvement Program

123,851,097	0	-124,000,000	-148,903	0	0	0	0	-148,903	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										
123,851,097	0	-124,000,000	-148,903	0	0	0	0	-148,903	0.0	0

GRAND TOTAL FUNDED										
123,851,097	0	-124,000,000	-148,903	0	0	0	0	-148,903	0.0	0

Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	-	-	4,288,000	1,986,199	1,986,199
Total Financing	-	-	-	-	-
Net Cost	-	-	4,288,000	1,986,199	1,986,199

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 FY 2017-18:

- Appropriation adjustment of \$10,000 to the Cooperative Extension budget unit to fund the coordinator position from 0.5 FTE to 1.0 FTE.
- Appropriation adjustment of \$171,367 to the Human Assistance-Administration budget unit to fund the Winter Sanctuary Program.
- Appropriation adjustment of \$50,000 to the Code Enforcement budget unit to fund contracted towing services.
- Appropriation adjustment of \$1,000,000 to the Non-Departmental Costs budget unit to be transferred to the City of Rancho Cordova to fund construction costs for Phase II of the Mather Veterans Village.
- Appropriation adjustment of \$200,000 to the Care In-Homes and Institutions - Juvenile Court Wards budget unit to pay for additional youth committed to the State Department of Juvenile Justice.
- Appropriation adjustment of \$2,847,335 to the Voter Registration and Elections budget unit to cover costs associated with the purchase of new voting equipment and the new vote-by-mail process.

FY 2018-19 RECOMMENDED BUDGET

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19			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	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Appropriation for Contingencies	\$ -	\$ -	\$ 4,288,000	\$ 1,986,199	\$ 1,986,199	
Total Expenditures/Appropriations	\$ -	\$ -	\$ 4,288,000	\$ 1,986,199	\$ 1,986,199	
Net Cost	\$ -	\$ -	\$ 4,288,000	\$ 1,986,199	\$ 1,986,199	

2018-19 PROGRAM INFORMATION

BU: 5980000 Appropriation For Contingency

Appropriations	Reimbursements	Net Appropriations	Federal	State	Fees/Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other							

FUNDED

Program No. and Title: 001 General Fund Contingencies

1,986,199	0	0	1,986,199	0	0	0	0	1,986,199	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.

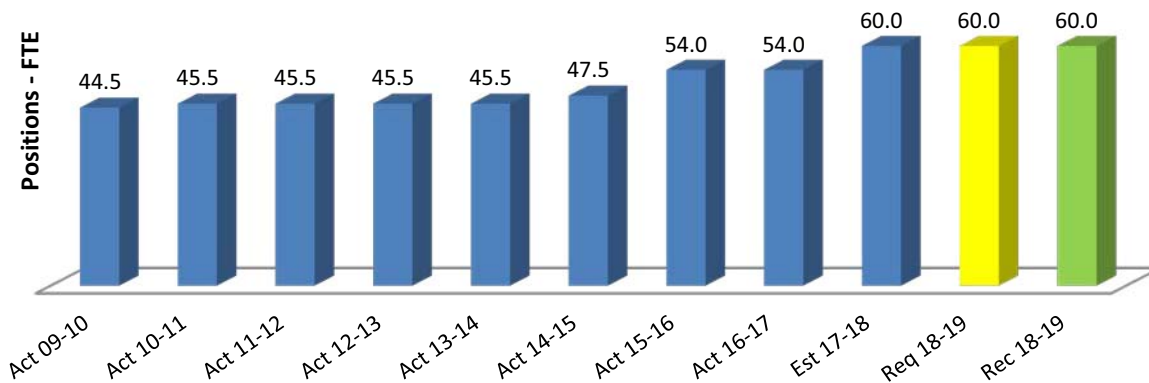
FUNDED	1,986,199	0	0	1,986,199	0	0	0	0	1,986,199	0.0	0
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GRAND TOTAL FUNDED	1,986,199	0	0	1,986,199	0	0	0	0	1,986,199	0.0	0
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DEPARTMENTAL STRUCTURE
ERIC STERN, CHIEF EXECUTIVE OFFICER

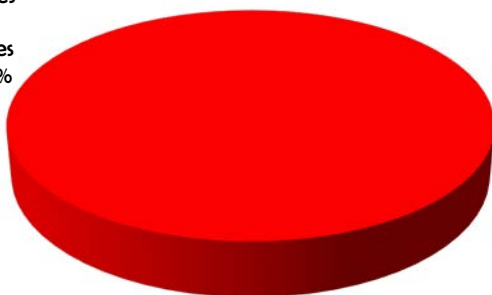


Staffing Trend

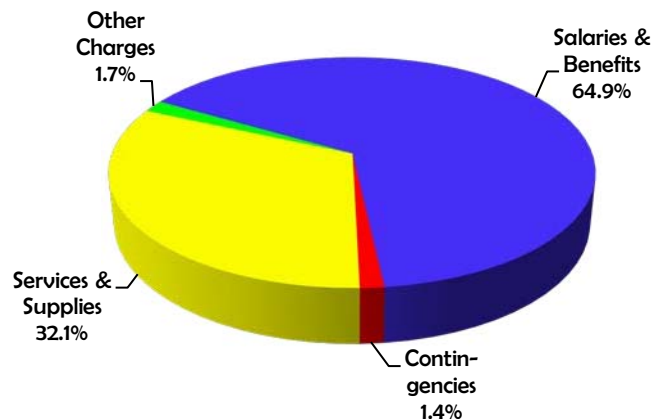


Financing Sources

Charges For Services 100.0%



Financing Uses



Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	6,113,682	9,018,000	10,024,407	9,125,781	9,125,781
Total Financing	(561,213)	9,018,000	10,024,407	9,125,781	9,125,781
Net Cost	6,674,895	-	-	-	-
Positions	54.0	60.0	60.0	60.0	60.0

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
- Open and fair processes

¹ The Chief Investment Officer, General Counsel, Chief Operations Officer, Chief Benefits Officer, Chief Investment Officer, and Assistant Retirement Administrator 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.):

- 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 FY 2017-18:

The significant developments are still being worked on, and when completed, will be presented to the SCERS Board in June as part of the SCERS Fiscal Year 2018-19 Recommended Budget.

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

The significant changes are still being worked on, and when completed, will be presented to the SCERS Board in June as part of the SCERS Fiscal Year 2018-19 Recommended Budget.

STAFFING LEVEL CHANGES FOR FY 2018-19:

The following position changes were made by various Salary Resolution Amendments during Fiscal Year 2017-18:

Accounting Manager	1.0
Senior Accounting Manager	<u>-1.0</u>
Total	0.0

FOR INFORMATION ONLY

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Internal Service Fund Fiscal Year 2018-19				Schedule 10	
		Fund Title		060A - BOARD OF RETIREMENT		
		Service Activity		Administration		
		Budget Unit		7860000		
Operating Detail	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ -	\$ 9,018,000	\$ 10,024,407	\$ 9,125,781	\$ 9,125,781	
Total Operating Revenues	\$ -	\$ 9,018,000	\$ 10,024,407	\$ 9,125,781	\$ 9,125,781	
Operating Expenses						
Salaries/Benefits	\$ 3,912,479	\$ 5,797,000	\$ 6,733,278	\$ 5,922,615	\$ 5,922,615	
Services & Supplies	1,856,578	2,829,000	2,898,790	2,925,161	2,925,161	
Other Charges	317,947	240,000	240,339	126,005	126,005	
Depreciation	26,678	27,000	27,000	27,000	27,000	
Total Operating Expenses	\$ 6,113,682	\$ 8,893,000	\$ 9,899,407	\$ 9,000,781	\$ 9,000,781	
Operating Income (Loss)	\$ (6,113,682)	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
Non-Operating Revenues (Expenses)						
Interest Income	\$ (561,213)	\$ -	\$ -	\$ -	\$ -	
Contingencies	-	(125,000)	(125,000)	(125,000)	(125,000)	
Total Non-Operating Revenues (Expenses)	\$ (561,213)	\$ (125,000)	\$ (125,000)	\$ (125,000)	\$ (125,000)	
Income Before Capital Contributions and Transfers	\$ (6,674,895)	\$ -	\$ -	\$ -	\$ -	
Change In Net Assets	\$ (6,674,895)	\$ -	\$ -	\$ -	\$ -	
Net Assets - Beginning Balance	-	(6,674,895)	(6,674,895)	(6,674,895)	(6,674,895)	
Equity and Other Account Adjustments	-	-	-	-	-	
Net Assets - Ending Balance	\$ (6,674,895)	\$ (6,674,895)	\$ (6,674,895)	\$ (6,674,895)	\$ (6,674,895)	
Positions	54.0	60.0	60.0	60.0	60.0	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

2018-19 PROGRAM INFORMATION

BU: 786000 Board Of Retirement

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

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

9,125,781	0	0	9,125,781	0	0	9,125,781	0	0	60.0	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.

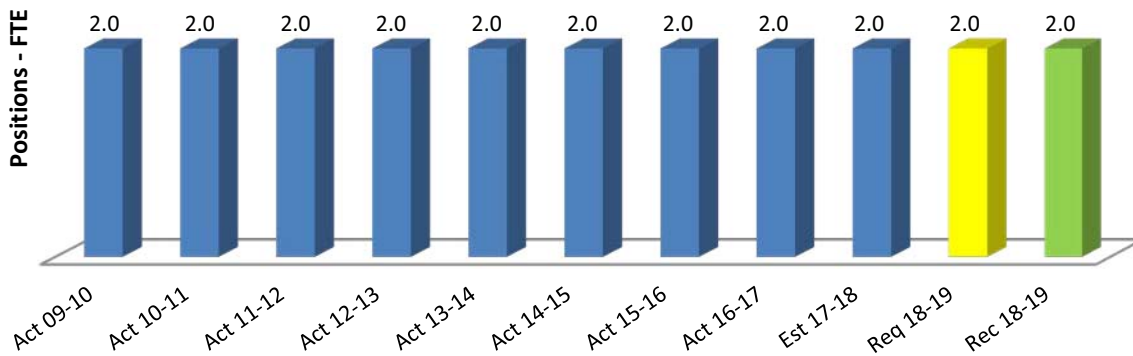
FUNDED										
9,125,781	0	0	9,125,781	0	0	9,125,781	0	0	60.0	0

GRAND TOTAL FUNDED										
9,125,781	0	0	9,125,781	0	0	9,125,781	0	0	60.0	0

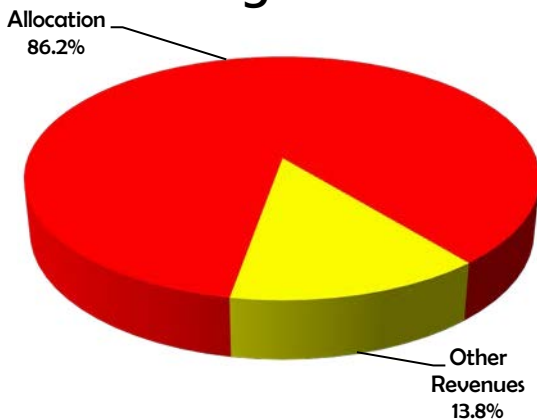
DEPARTMENTAL STRUCTURE
ALICE DOWDIN CALVILLO, EXECUTIVE OFFICER



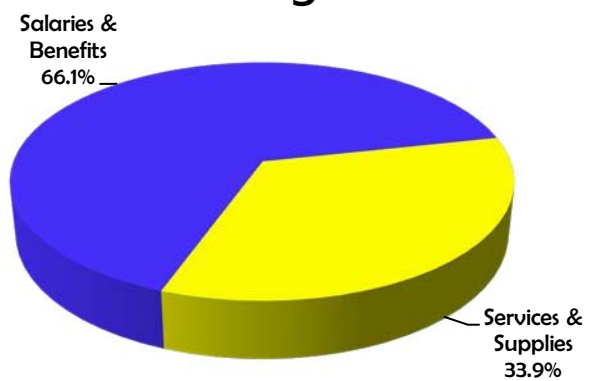
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	323,757	399,852	423,914	435,930	435,930
Total Financing	22,713	50,000	60,000	60,000	60,000
Net Cost	301,044	349,852	363,914	375,930	375,930
Positions	2.0	2.0	2.0	2.0	2.0

PROGRAM DESCRIPTION:

As required by Article XVI of the Sacramento County (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 employed by the County. This includes approving all changes to the County’s Classification Plan, including adding, revising, or abolishing job classifications; granting statuses of employment; and approving provisional appointment extensions. The Commission also investigates, hears and makes final determinations on numerous types of appeals including, but not limited to, classification; position allocations; releases from probation; disciplinary actions against non-represented civil servants; civil service examinations; eligible list removals; psychological disqualifications (for peace officers); medical disqualifications; and failed drug tests.

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. To serve as an appellant body for the purposes of hearing and deciding appeals on decisions made by the County regarding personnel classification; civil service examinations; passage/failure of pre-employment requirements; and disciplinary actions, including failure to pass probation.

GOALS:

To effectively establish policy and rules governing the selection of employees for, and the classification of, civil service positions and appropriately and fairly adjudicate the myriad of appeals filed with the Commission on actions taken by the County involving classification; civil service examinations; pre-employment requirements; and disciplinary actions, including releases from appeals.

FY 2018-19 RECOMMENDED BUDGET

STAFFING LEVEL CHANGES FOR FY 2018-19:

The following position changes were made by various Salary Resolution Amendments during Fiscal Year 2017-18:

Executive Secretary	1.0
Civil Service Specialist	<u>-1.0</u>
Total	0.0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	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	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Miscellaneous Revenues	\$ 22,713	\$ 50,000	\$ 60,000	\$ 60,000	\$ 60,000
Total Revenue	\$ 22,713	\$ 50,000	\$ 60,000	\$ 60,000	\$ 60,000
Salaries & Benefits	\$ 205,758	\$ 218,348	\$ 287,691	\$ 288,002	\$ 288,002
Services & Supplies	106,296	153,689	108,408	110,263	110,263
Other Charges	2,865	-	-	-	-
Intrafund Charges	8,838	27,815	27,815	37,665	37,665
Total Expenditures/Appropriations	\$ 323,757	\$ 399,852	\$ 423,914	\$ 435,930	\$ 435,930
Net Cost	\$ 301,044	\$ 349,852	\$ 363,914	\$ 375,930	\$ 375,930
Positions	2.0	2.0	2.0	2.0	2.0

2018-19 PROGRAM INFORMATION

BU: 4210000 Civil Service Commission

<u>Appropriations</u>	<u>Reimbursements</u>	<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
Realignment/ Prop 172	Other	Appropriations			Other	Balance	Cost		

FUNDED

Program No. and Title: 001 Civil Service Commission

435,930	0	0	435,930	0	0	60,000	0	375,930	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.

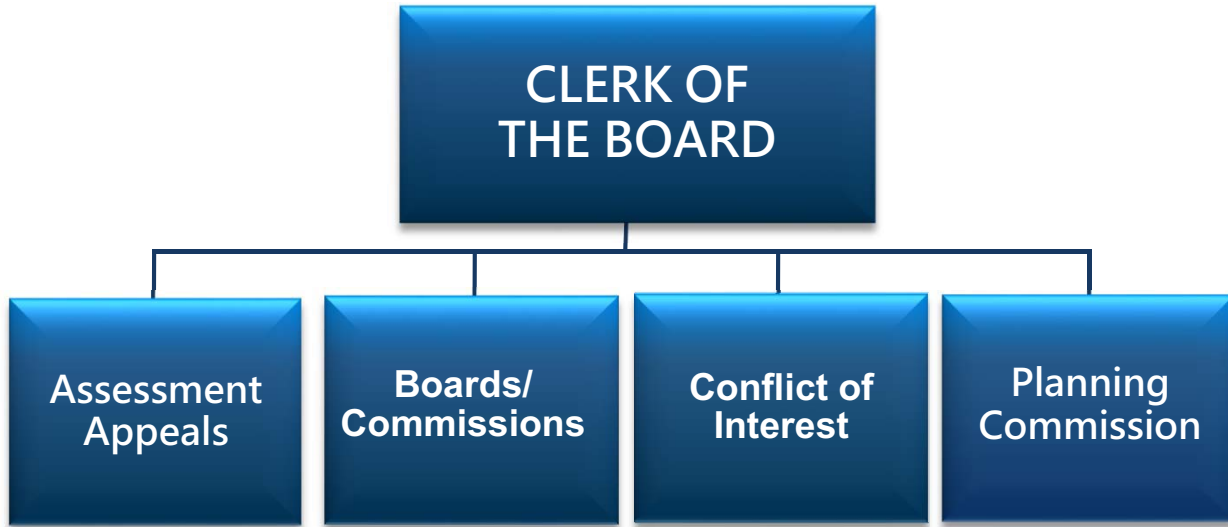
FUNDED

435,930	0	0	435,930	0	0	60,000	0	375,930	2.0	0
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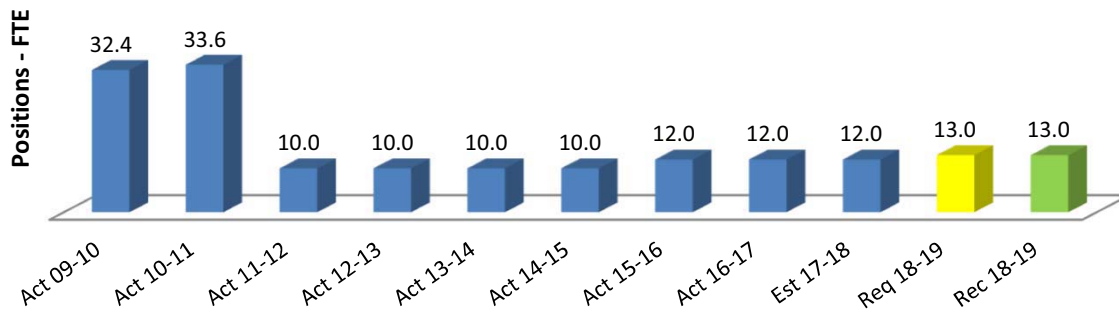
GRAND TOTAL FUNDED

435,930	0	0	435,930	0	0	60,000	0	375,930	2.0	0
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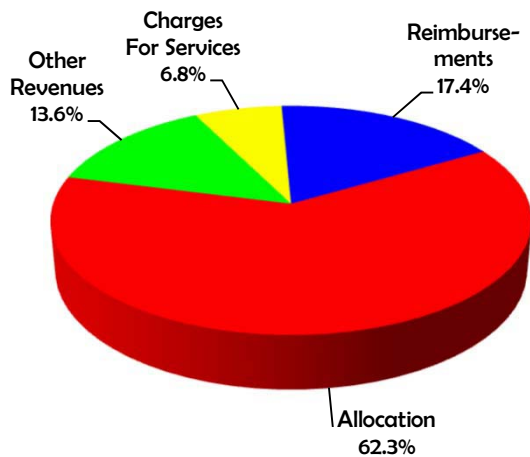
DEPARTMENTAL STRUCTURE
FLORENCE EVANS, CLERK OF THE BOARD



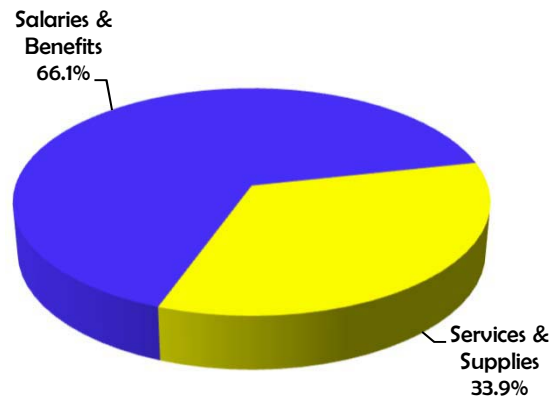
Staffing Trend



Financing Sources



Financing Uses



Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	1,629,943	1,823,238	2,049,873	1,887,982	1,887,982
Total Financing	394,614	549,211	550,801	464,715	464,715
Net Cost	1,235,329	1,274,027	1,499,072	1,423,267	1,423,267
Positions	12.0	12.0	12.0	13.0	13.0

PROGRAM DESCRIPTION:

The Clerk of the Board's Office provides administrative and clerical support to the Board of Supervisors in addition to agenda management and clerking services. The Clerk's Office also provides agenda management and clerking services for the Assessment Appeals Board, Sacramento County Regional Sanitation District/Sacramento Area Sewer District, Sacramento County Planning Commission, Sacramento County Community Corrections Partnership, Freeport Regional Water Authority, Sacramento Central Groundwater Authority, Sacramento Regional Solid Waste Authority, Sacramento Transportation Authority, Regional Human Rights/Fair Housing Commission, Sacramento County Successor Agency Oversight Board, and Sacramento County Oversight Board.

- Clerk of the Board** – schedules and prepares agendas of the Board of Supervisors, ensures legal noticing and publishing requirements are met, and processes actions taken at Board meetings. This office maintains the official records of the Board of Supervisors' legislative actions and receives, certifies, and preserves all documents as specified by the Sacramento County Charter and state and local statutes. The Clerk of the Board also acts as clerk to other governmental hearing bodies, prepares agendas and action summaries on behalf of the hearing bodies, and maintains the official records thereof. The Clerk is designated as the Statement of Economic Interest (Form 700) Filing Officer on behalf of the County's designated filers, including personnel and individuals serving on behalf of the County of Sacramento Boards and Commissions. The Clerk is designated as the Form 700 Filing Officer to Special Districts within the County. This office provides reception services on behalf of the Board of Supervisors and Clerk of the Board covering a variety of clerical and administrative support services.
- Assessment Appeals Board** – acts as the County's Board of Equalization to hear taxpayers' appeals of the County Assessor's property appraisals. Assessment Appeals Board members are appointed by the Board of Supervisors. Appeals of property tax assessments are filed, processed and scheduled for hearing by Assessment Appeals Board staff in accordance with rules enforced by the State Board of Equalization. This office collaborates with County departments and appellants throughout the appeals process, including receiving and processing assessment appeal applications, scheduling hearings and sending notices in accordance with legal requirements. The Clerk's office maintains the official records, provides administrative support, ensures Assessment Appeals Board members meet mandated training requirements and provides assistance to the general public on the assessment appeals process.

PROGRAM DESCRIPTION (CONT.):

- **Planning Commission** – schedules and prepares agendas of the County Planning Commission, ensures legal noticing and publishing requirements are met and processes actions taken at Commission meetings. This office maintains the official records of the Commission's legislative actions and receives, certifies, and preserves all documents as specified by the Sacramento County Zoning Code and state and local statutes. The County Planning Commission hears and makes recommendations related to long-range planning and policy matters and has discretionary authority over current planning matters such as subdivisions and use permits. The County Planning Commission also acts as the Board of Zoning Appeals and hears items that have been previously approved or denied by the Zoning Administrator or Planning Director. The County Planning Commission actions are final, unless appealed or recommended for final approval by the Board of Supervisors. The Board of Supervisors hears all appeals of Planning Commission actions.

MISSION:

To provide prompt, accurate information and services to our internal and external customers in a cooperative, positive, team-oriented environment.

GOAL:

Every employee in the Clerk of the Board's Office will make every attempt to provide service to their customers while demonstrating the values of accuracy, courtesy, and promptness.

SIGNIFICANT DEVELOPMENTS DURING FY 2017-18:

- Implemented new agenda management technology to replace an aged system with funding from a Public, Education, and Government (PEG) grant.
- Implemented electronic tracking, storing, and reporting of Ethics Training certificates.
- Implemented technology for electronic public speaker requests in the Board Chambers using kiosks and web administration functionality.
- Implemented first phase of microfilm and microfiche data conversion project to enhance the searching of records dated from 1946 through 1995.
- Began to provide clerking and meeting management services for Sacramento County Oversight Board.

FY 2018-19 RECOMMENDED BUDGET**SIGNIFICANT CHANGES FOR FY 2018-19:**

- Will initiate a transition to assume administrative oversight functions for additional legislative hearing bodies, including the Subdivision Review Committee, Project Review Committee, Zoning Administrator, and Community Planning Advisory Councils. Planning and Environmental Review will provide cost recovery.
- Will complete final phase of microfilm and microfiche conversion project.
- Will implement first phase of enhanced Boards, Commissions and Committees database tracking and processing system, with improved reporting and application functionality.
- Will implement first phase of electronic management of Fair Political Practices Commission (FPPC) Biennial Notices and tracking and storage of conflict of interest codes.
- Will implement digitalization of historical records for electronic access and transparency.

RECOMMENDED GROWTH FOR FY 2018-19:

- On-going recommended growth requests include:
 - Appropriations of \$182,540 offset by a reimbursement from Planning and Environmental Review of \$381,376
 - Net county cost of -\$198,836, due to a shift of net county cost to Planning and Environmental Review
 - 1.0 FTE.
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

STAFFING LEVEL CHANGES FOR FY 2018-19:

The following position changes are included as part of the Fiscal Year 2018-19 Recommended June Budget:

Assistant Clerk Board of Supervisors	1.0
Deputy Clerk Board of Supervisors Level 2	1.0
Administrative Services Officer 2 Confidential	<u>-1.0</u>
Total	1.0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **4010000 - Clerk of the Board**
 Function **GENERAL**
 Activity **Legislative & Administrative**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Licenses, Permits & Franchises	\$ 48,499	\$ 52,000	\$ 37,000	\$ 50,000	\$ 50,000
Charges for Services	172,374	150,870	154,672	154,715	154,715
Miscellaneous Revenues	173,741	346,341	359,129	260,000	260,000
Total Revenue	\$ 394,614	\$ 549,211	\$ 550,801	\$ 464,715	\$ 464,715
Salaries & Benefits	\$ 1,033,201	\$ 1,178,573	\$ 1,325,021	\$ 1,509,811	\$ 1,509,811
Services & Supplies	577,612	587,193	565,244	730,403	730,403
Equipment	-	19,650	120,547	-	-
Intrafund Charges	37,039	53,428	57,328	45,137	45,137
Intrafund Reimb	(17,909)	(15,606)	(18,267)	(397,369)	(397,369)
Total Expenditures/Appropriations	\$ 1,629,943	\$ 1,823,238	\$ 2,049,873	\$ 1,887,982	\$ 1,887,982
Net Cost	\$ 1,235,329	\$ 1,274,027	\$ 1,499,072	\$ 1,423,267	\$ 1,423,267
Positions	12.0	12.0	12.0	13.0	13.0

2018-19 PROGRAM INFORMATION

BU: 401000 Clerk of the Board

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Clerk of the Board

1,873,361	0	0	1,873,361	0	0	377,165	0	1,496,196	10.0	0
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Program Type: Mandated

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: Publishes and maintains records for Board of Supervisors' meetings and all related Boards and Commissions. Publishes Board agendas within 72 hours prior to the Board meetings, legal notices published within 15 days prior to public hearing. Publishes ordinances within 15 days of adoption. Clerk of the Board support staff ensures response to constituent issues within one work day. Assists in preparation of resolutions in a timely manner. Clerk of the Board serves as the Statement of Economic Interest (Form 700) Filing Officer for all personnel and individuals employed by or serving on behalf of the County of Sacramento, Boards and Commissions, and Special Districts.

Program No. and Title: 002 Assessment Appeals

101,438	0	-15,993	85,445	0	0	60,550	0	24,895	1.0	0
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Program Type: Mandated

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: The Appeals Board determines the full value of property or determines other matters of property assessment over which the appeals board has jurisdiction. Section 15606, subdivision (c), of the Government Code authorizes that the State Board of Equalization shall "prescribe rules and regulations to govern local boards of equalization when equalizing ..." Pursuant to that provision, the State Board promulgated Property Tax Rule 302 which enumerates the functions of an appeals board.

Program No. and Title: 003 Planning Commission

128,012	0	0	128,012	0	0	27,000	0	101,012	1.0	0
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Program Type: Mandated

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: Publishes and maintains records for County Planning Commission. Publishes Commission agenda within 72 hours prior to the Board meetings, legal notices published within 15 days in advance of public hearing, and public notices.

FUNDED	2,102,811	0	-15,993	2,086,818	0	0	464,715	0	1,622,103	12.0	0
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<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

GROWTH REQUEST RECOMMENDED

Program No. and Title: **001 Clerk of the Board**

182,540	0	-381,376	-198,836	0	0	0	0	-198,836	1.0	0
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Program Type: Mandated

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: Clerk of the Board will assume clerking responsibility for additional legislative hearing bodies (Community Planning Advisory Councils, Subdivision Review Committee, Project Review Committee, and Zoning Administrator), increasing fiscal, clerical, and management responsibilities. This will require 1.0 additional FTE (Deputy Clerk BOS Lv 2), a reallocation from 1.0 FTE Admin Services Officer 2 Conf to 1.0 FTE Assistant Clerk BOS, and extra help support from two retired annuitants. Planning and Environmental Review will provide \$381,376 to Clerk of the Board through a combination of a cost reduction of \$182,540 and an increase of \$198,836 in net county cost. The Clerk of the Board is decreasing net county cost by the equivalent amount of \$198,836.

GROWTH REQUEST RECOMMENDED

182,540	0	-381,376	-198,836	0	0	0	0	-198,836	1.0	0
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GRAND TOTAL FUNDED

2,285,351	0	-397,369	1,887,982	0	0	464,715	0	1,423,267	13.0	0
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Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	742,976	432,317	1,028,943	596,626	596,626
Total Financing	1,771,919	1,028,943	1,028,943	596,626	596,626
Net Cost	(1,028,943)	(596,626)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$596,626 due to lower than anticipated expenditures for Board of Supervisors' district projects.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	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	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ 1,771,797	\$ 1,028,943	\$ 1,028,943	\$ 596,626	\$ 596,626
Revenue from Use Of Money & Property	122	-	-	-	-
Total Revenue	\$ 1,771,919	\$ 1,028,943	\$ 1,028,943	\$ 596,626	\$ 596,626
Services & Supplies	\$ 749,068	\$ 432,317	\$ 1,028,943	\$ 596,626	\$ 596,626
Interfund Reimb	(6,092)	-	-	-	-
Total Expenditures/Appropriations	\$ 742,976	\$ 432,317	\$ 1,028,943	\$ 596,626	\$ 596,626
Net Cost	\$ (1,028,943)	\$ (596,626)	\$ -	\$ -	\$ -

2018-19 PROGRAM INFORMATION

BU: 5060000 Community Investment Program

	Appropriations	Reimbursements		Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
		Realignment/ Prop 172	Other								
FUNDED											
<i>Program No. and Title: 001 Community Investment Program</i>											
	146,974	0	0	146,974	0	0	0	146,974	0	0.0	0
<i>Program Type:</i> Discretionary											
<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> Funding for Board of Supervisors' Community Improvement Projects.											
<i>Program No. and Title: 002 Remaining Tobacco Litigation Settlement Allocation</i>											
	449,652	0	0	449,652	0	0	0	449,652	0	0.0	0
<i>Program Type:</i> Discretionary											
<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> Funding for Board of Supervisors' District Projects.											
FUNDED											
	596,626	0	0	596,626	0	0	0	596,626	0	0.0	0
GRAND TOTAL FUNDED											
	596,626	0	0	596,626	0	0	0	596,626	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	239,500	239,500	239,500	239,500	239,500
Total Financing	-	-	-	-	-
Net Cost	239,500	239,500	239,500	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.

FY 2018-19 RECOMMENDED BUDGET

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **5920000 - Contribution To LAFCo**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Other Charges	\$ 239,500	\$ 239,500	\$ 239,500	\$ 239,500	\$ 239,500
Total Expenditures/Appropriations	\$ 239,500	\$ 239,500	\$ 239,500	\$ 239,500	\$ 239,500
Net Cost	\$ 239,500	\$ 239,500	\$ 239,500	\$ 239,500	\$ 239,500

2018-19 PROGRAM INFORMATION

BU: 5920000 Contribution To LAFCo

<u>Appropriations</u>	<u>Reimbursements</u>	<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>								

FUNDED

Program No. and Title: 001 Administration of LAFCo

239,500	0	0	239,500	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

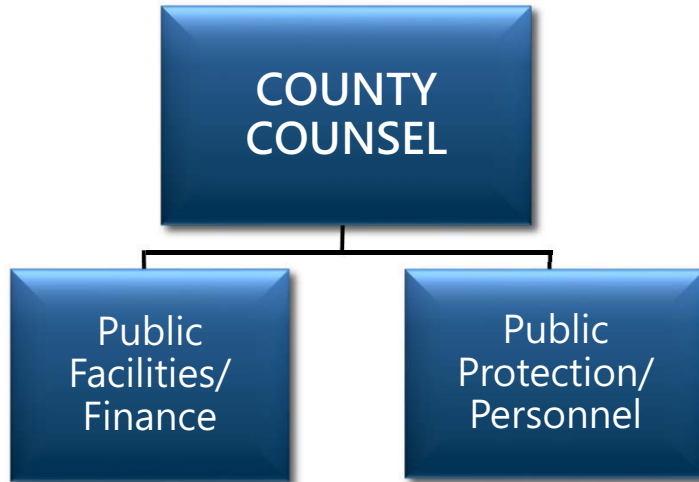
Program Description: This has been a State mandated program since 1963. Every County is required to have a Local Agency Formation Commission.

FUNDED										
239,500	0	0	239,500	0	0	0	0	239,500	0.0	0

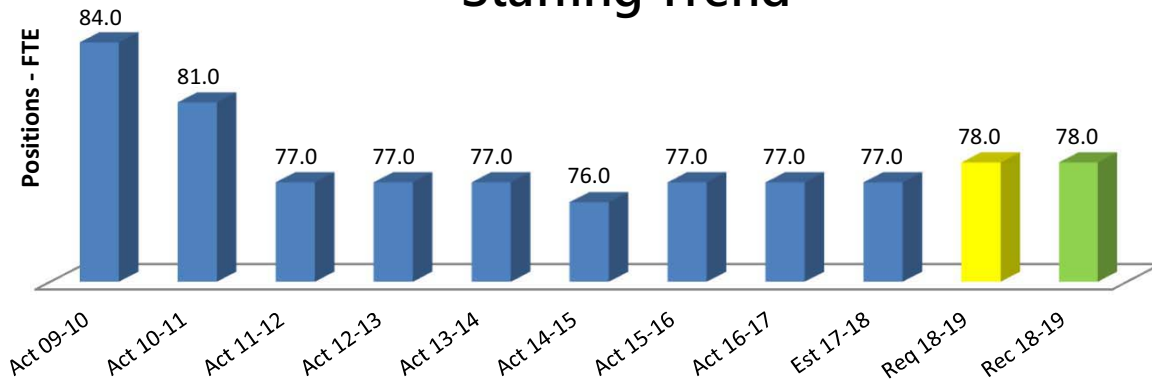
GRAND TOTAL FUNDED										
239,500	0	0	239,500	0	0	0	0	239,500	0.0	0

DEPARTMENTAL STRUCTURE

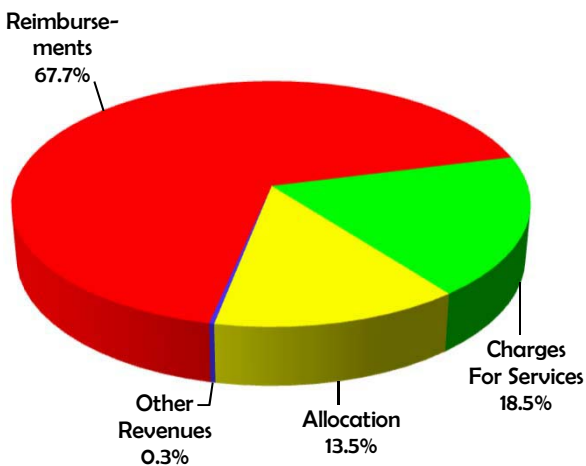
ROBYN DRIVON, COUNTY COUNSEL



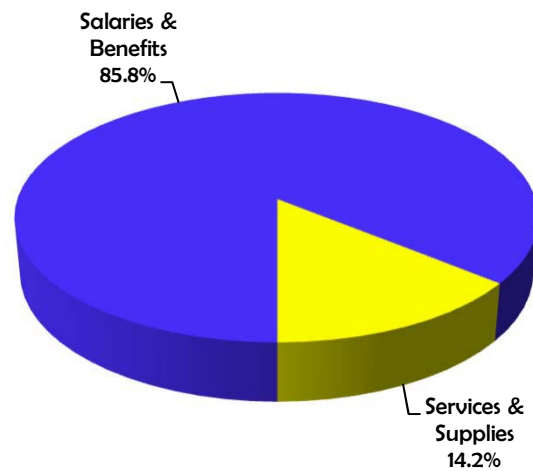
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	5,486,437	5,339,049	5,862,028	6,164,933	5,914,933
Total Financing	3,033,491	3,120,267	3,535,071	3,442,823	3,442,823
Net Cost	2,452,946	2,218,782	2,326,957	2,722,110	2,472,110
Positions	77.0	77.0	77.0	78.0	78.0

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, employees, and Special Districts in ethics, contracts, and the Public Records Act.

MISSION:

- The Office of the County Counsel is dedicated to providing the highest-quality legal service to the County, its governing body and other public agencies in a manner that promotes integrity and trust, while maintaining the highest professional and ethical standards. The office accomplishes its mission by doing each of the following:
 - Providing objective and direct legal advice, by zealously advocating for our clients, while acting in a courteous, ethical and honorable manner in our contacts with all persons inside and outside the Office;
 - Being accessible and responsive to clients;
 - Providing creative solutions and viable alternatives; and
 - Providing a friendly and enriching working environment for all staff members to enable them to achieve their highest potential.
- The County Counsel’s Office does not provide advice directly to members of the public.

FY 2018-19 RECOMMENDED BUDGET

RECOMMENDED GROWTH FOR FY 2018-19:

- On-going recommended growth requests include:
 - Appropriations of \$326,910 offset by an Intrafund Reimbursement from the Sheriff’s Department of \$326,910

- On-going recommended growth requests include (cont.):
 - 1.0 FTE
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

STAFFING LEVEL CHANGES FOR FY 2018-19:

The following position changes are included as part of the Fiscal Year 2018-19 Recommended June Budget:

Attorney Level 4 Civil Range B	<u>1.0</u>
Total	1.0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	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	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Intergovernmental Revenues	\$ (769)	\$ -	\$ -	\$ -	-
Charges for Services	2,896,013	3,060,267	3,454,936	3,392,823	3,392,823
Miscellaneous Revenues	138,247	60,000	80,135	50,000	50,000
Total Revenue	\$ 3,033,491	\$ 3,120,267	\$ 3,535,071	\$ 3,442,823	\$ 3,442,823
Salaries & Benefits	\$ 14,618,681	\$ 14,504,528	\$ 14,943,400	\$ 15,703,631	\$ 15,703,631
Services & Supplies	1,881,201	2,115,760	2,401,338	2,691,379	2,441,379
Intrafund Charges	154,537	148,761	151,277	161,962	161,962
Intrafund Reimb	(11,167,982)	(11,430,000)	(11,633,987)	(12,392,039)	(12,392,039)
Total Expenditures/Appropriations	\$ 5,486,437	\$ 5,339,049	\$ 5,862,028	\$ 6,164,933	\$ 5,914,933
Net Cost	\$ 2,452,946	\$ 2,218,782	\$ 2,326,957	\$ 2,722,110	\$ 2,472,110
Positions	77.0	77.0	77.0	78.0	78.0

2018-19 PROGRAM INFORMATION

BU: 4810000 County Counsel

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Legal Services

17,980,062	0	-12,065,129	5,914,933	0	0	3,442,823	0	2,472,110	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										
17,980,062	0	-12,065,129	5,914,933	0	0	3,442,823	0	2,472,110	77.0	1

GROWTH REQUEST RECOMMENDED

Program No. and Title: 001 Legal Services

326,910	0	-326,910	0	0	0	0	0	0	1.0	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: Attorney Position to represent Sheriff

GROWTH REQUEST RECOMMENDED										
326,910	0	-326,910	0	0	0	0	0	0	1.0	0

GRAND TOTAL FUNDED										
18,306,972	0	-12,392,039	5,914,933	0	0	3,442,823	0	2,472,110	78.0	1

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

GROWTH REQUEST NOT RECOMMENDED

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

250,000	0	0	250,000	0	0	0	0	250,000	0.0	0
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Program Type: Mandated

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

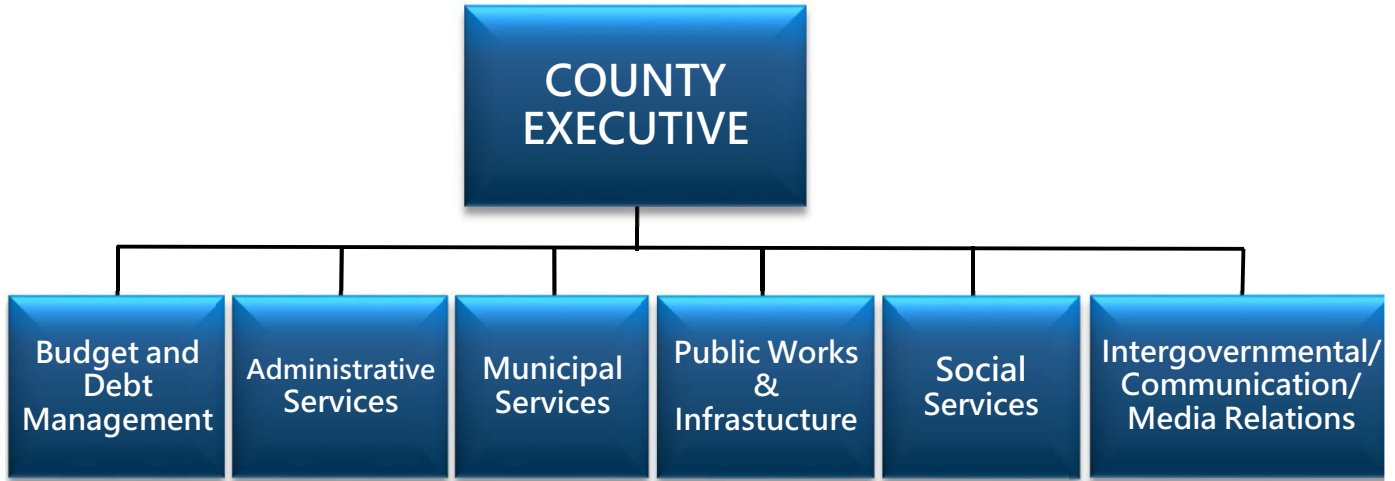
Strategic Objective: IS -- Internal Support

Program Description: Office Security

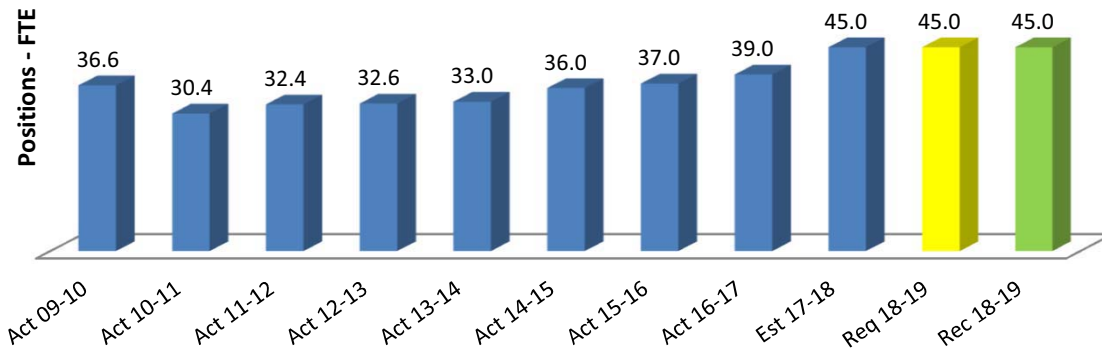
GROWTH REQUEST NOT RECOMMENDED										
250,000	0	0	250,000	0	0	0	0	250,000	0.0	0

GRAND TOTAL NOT RECOMMENDED										
250,000	0	0	250,000	0	0	0	0	250,000	0.0	0

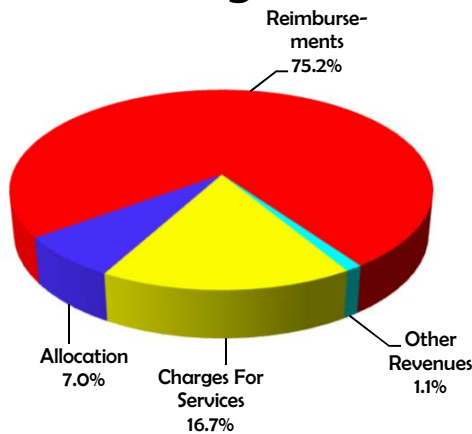
DEPARTMENTAL STRUCTURE
NAVDEEP S. GILL, COUNTY EXECUTIVE



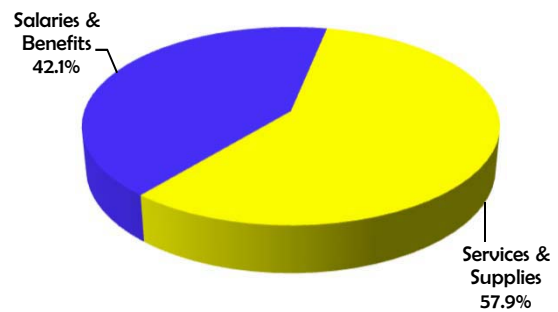
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	927,253	1,052,491	1,075,344	1,114,360	1,114,360
Total Financing	9	-	-	-	-
Net Cost	927,244	1,052,491	1,075,344	1,114,360	1,114,360
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 (CEO) budget unit also includes the Assistant County Executive and support staff.

Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	2,960,704	3,301,329	3,696,043	3,772,056	3,772,056
Total Financing	2,755,822	2,920,881	3,259,097	3,514,804	3,514,804
Net Cost	204,882	380,448	436,946	257,252	257,252
Positions	36.0	42.0	40.0	42.0	42.0

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 Deputy County Executives for Administrative Services, Municipal Services, Public Works and Infrastructure, and Social Services, the Office of Budget and Debt Management, the Office of Governmental Relations and Legislation, the County’s Communications and Media Office, the Office of Special Projects, 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.

FY 2018-19 RECOMMENDED BUDGET

RECOMMENDED GROWTH FOR FY 2018-19:

- On-going recommended growth requests include:
 - Appropriations of \$26,959 offset by revenues of \$26,959.
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

STAFFING LEVEL CHANGES FOR FY 2018-19:

The following position changes were made by various Salary Resolution Amendments during Fiscal Year 2017-18:

Communication & Media Officer I	1.0	
Communication & Media Officer II	<u>1.0</u>	
Total		2.0

SCHEDULE (5910000):

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	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	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Miscellaneous Revenues	\$ 9	\$ -	\$ -	\$ -	-
Total Revenue	\$ 9	\$ -	\$ -	\$ -	-
Salaries & Benefits	\$ 700,242	\$ 817,884	\$ 840,495	\$ 871,974	871,974
Services & Supplies	148,629	167,564	167,806	178,533	178,533
Other Charges	5,760	-	-	-	-
Intrafund Charges	72,622	67,043	67,043	63,853	63,853
Total Expenditures/Appropriations	\$ 927,253	\$ 1,052,491	\$ 1,075,344	\$ 1,114,360	\$ 1,114,360
Net Cost	\$ 927,244	\$ 1,052,491	\$ 1,075,344	\$ 1,114,360	\$ 1,114,360
Positions	3.0	3.0	3.0	3.0	3.0

2018-19 PROGRAM INFORMATION

BU: 5910000 County Executive

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

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

1,114,360	0	0	1,114,360	0	0	0	0	1,114,360	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

1,114,360	0	0	1,114,360	0	0	0	0	1,114,360	3.0	0
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GRAND TOTAL FUNDED

1,114,360	0	0	1,114,360	0	0	0	0	1,114,360	3.0	0
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SCHEDULE (5730000):

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	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	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Charges for Services	\$ 2,537,432	\$ 2,699,206	\$ 3,037,422	\$ 3,290,804	\$ 3,290,804
Miscellaneous Revenues	218,390	221,675	221,675	224,000	224,000
Total Revenue	\$ 2,755,822	\$ 2,920,881	\$ 3,259,097	\$ 3,514,804	\$ 3,514,804
Salaries & Benefits	\$ 5,689,361	\$ 6,556,660	\$ 7,042,574	\$ 7,411,668	\$ 7,411,668
Services & Supplies	1,135,843	1,627,290	1,606,068	1,976,047	1,976,047
Intrafund Charges	5,857,285	7,847,068	7,847,617	9,171,749	9,171,749
Intrafund Reimb	(9,721,785)	(12,729,689)	(12,800,216)	(14,787,408)	(14,787,408)
Total Expenditures/Appropriations	\$ 2,960,704	\$ 3,301,329	\$ 3,696,043	\$ 3,772,056	\$ 3,772,056
Net Cost	\$ 204,882	\$ 380,448	\$ 436,946	\$ 257,252	\$ 257,252
Positions	36.0	42.0	40.0	42.0	42.0

2018-19 PROGRAM INFORMATION

BU: 5730000 County Executive Cabinet

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net Appropriations</u>	<u>Federal</u>	<u>State</u>	<u>Fees/ Other</u>	<u>Fund Balance</u>	<u>Net Cost</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/ Prop 172</u>	<u>Other</u>								

FUNDED

Program No. and Title: 001 Cabinet Administration

12,067,253	0	-9,821,223	2,246,030	0	0	1,988,778	0	257,252	12.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: Agency leadership includes Deputy County Executives for Administrative Services, Municipal Services, Public Works & Infrastructure, and Social Services. Also included are Director of Homeless Initiatives, Chief of Customer Services, clerical staff, and associated administrative costs.

Program No. and Title: 002 Debt Management

837,908	0	-357,730	480,178	0	0	480,178	0	0	4.0	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: Capital and cash-flow borrowing, covenant compliance.

Program No. and Title: 003 Communication and Media

1,349,623	0	-1,049,482	300,141	0	0	300,141	0	0	9.0	0
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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

354,748	0	0	354,748	0	0	354,748	0	0	2.0	0
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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.

	Appropriations		Reimbursements		Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
		Realignment/ Prop 172		Other								

Program No. and Title: 005 Countywide Administration and Budget

3,130,964	0	-3,121,964	9,000	0	0	9,000	0	0	13.0	0
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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.

Program No. and Title: 006 Legislative

715,968	0	-360,968	355,000	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

18,456,464	0	-14,711,367	3,745,097	0	0	3,487,845	0	257,252	42.0	0
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GROWTH REQUEST RECOMMENDED

Program No. and Title: 003 Communication and Media

103,000	0	-76,041	26,959	0	0	26,959	0	0	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: County Mailer System - This is a method of news delivery to county residents who may not have access to the internet or do not access the County's webpage. Content includes information about County programs, services and events that can be of great value to residents that they may not otherwise be aware.

GROWTH REQUEST RECOMMENDED

103,000	0	-76,041	26,959	0	0	26,959	0	0	0.0	0
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GRAND TOTAL FUNDED

18,559,464	0	-14,787,408	3,772,056	0	0	3,514,804	0	257,252	42.0	0
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Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	1,089,572	1,188,983	1,188,983	1,041,522	1,041,522
Total Financing	1,270,257	1,188,983	1,188,983	1,041,522	1,041,522
Net Cost	(180,685)	-	-	-	-

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 DURING FY 2017-18:

- Completed Americans with Disabilities Act (ADA) upgrades at the Arcade Library.
- Replaced metal and single-ply roof and drain system at the Rancho Cordova Library.
- Replaced chiller, boiler, and building control systems at the Southgate Library.
- Replaced fire alarm system at the Sylvan Oaks Library.

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- Complete roof replacement at the Arden-Dimick Library.
- Complete ADA upgrades at the Fair Oaks Library.
- Complete parking lot lighting at the Rancho Cordova Library.
- Complete restroom refurbishment at the Southgate Library.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$0 due to remaining fund balance anticipated to be spent on capital maintenance and repairs during Fiscal Year 2017-18.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **6310000 - County Library**
 Function **EDUCATION**
 Activity **Library Services**
 Fund **011A - LIBRARY**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ 299,140	\$ 180,685	\$ 180,685	\$ -	-
Revenue from Use Of Money & Property	973	500	500	500	500
Miscellaneous Revenues	970,144	1,007,798	1,007,798	1,041,022	1,041,022
Total Revenue	\$ 1,270,257	\$ 1,188,983	\$ 1,188,983	\$ 1,041,522	\$ 1,041,522
Services & Supplies	\$ 1,089,572	\$ 1,183,983	\$ 1,183,983	\$ 1,041,522	\$ 1,041,522
Other Charges	-	5,000	5,000	-	-
Total Expenditures/Appropriations	\$ 1,089,572	\$ 1,188,983	\$ 1,188,983	\$ 1,041,522	\$ 1,041,522
Net Cost	\$ (180,685)	\$ -	\$ -	\$ -	-

2018-19 PROGRAM INFORMATION

BU: 6310000 County Library

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

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

1,041,522	0	0	1,041,522	0	0	1,041,522	0	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

Strategic Objective: FO -- Financial Obligation

Program Description: The Sacramento Public Library Authority (SPLA) provides 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.

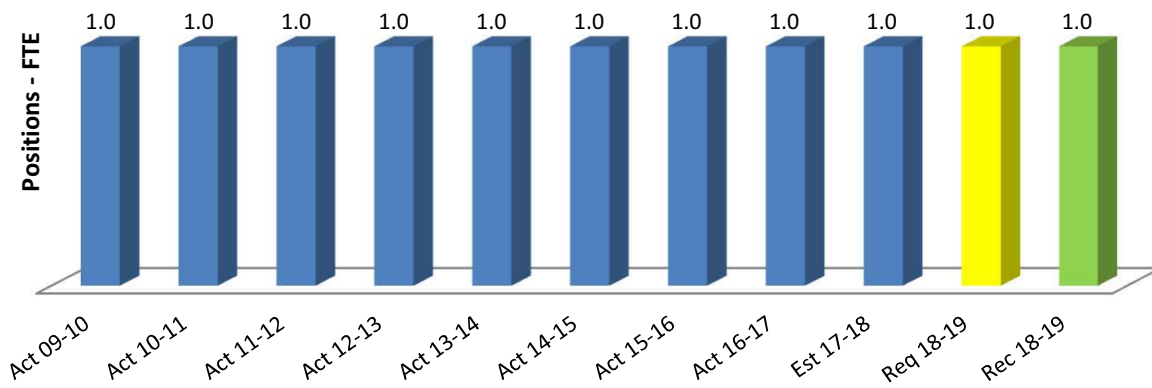
FUNDED										
1,041,522	0	0	1,041,522	0	0	1,041,522	0	0	0.0	0

GRAND TOTAL FUNDED										
1,041,522	0	0	1,041,522	0	0	1,041,522	0	0	0.0	0

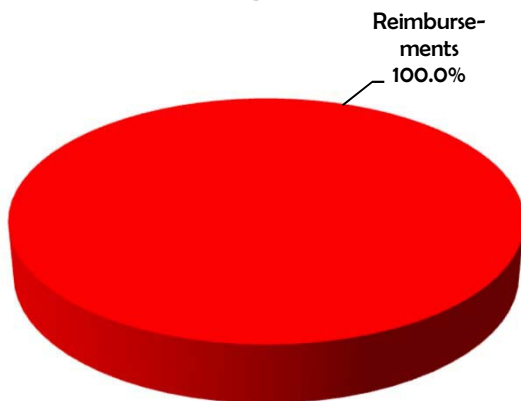
DEPARTMENTAL STRUCTURE



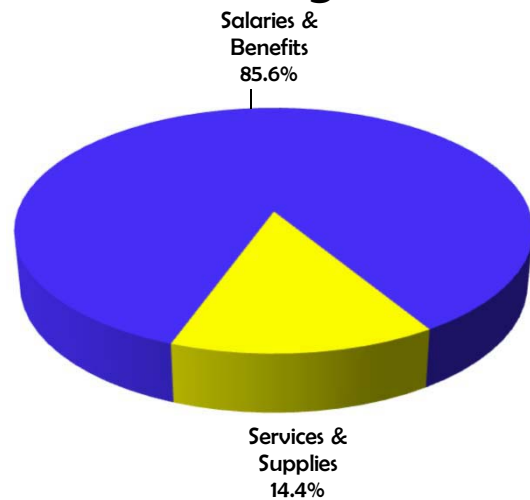
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	78	-	-	-	-
Total Financing	-	-	-	-	-
Net Cost	78	-	-	-	-
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 FY 2017-18:

- The Cabinet’s Integrated Justice Information System (IJIS) Steering Committee began new efforts to update IJIS data elements access matrix and IJIS data sharing MOU.
- Superior Court continued work to expand their new Case Management System’s C-Track application to provide an interface with the county Criminal Justice Information System (CJIS) and the for processing all criminal cases with no loss in functionality for users.
- In collaboration with existing partners, Superior Court was awarded an Office of Traffic Safety grant to support the new DUI Treatment Court program for high risk/need repeat DUI offenders with a substance use disorder. It started operating in October 2017.

SIGNIFICANT DEVELOPMENTS DURING FY 2017-18 (cont.):

- A collaborative Mental Health Workgroup was established by the Adult Correctional System Review (ACSR) Committee to identify and implement changes aimed at enhancing pretrial diversion opportunities for mentally ill defendants and reducing recidivism for those discharged from Jail Psychiatric Services. The workgroup generated a Collaborative Court Guide and an Adult Sequential Intercept Flow Chart to show behavioral health opportunities currently available along the criminal justice continuum.
- In January 2018, the *In Re Humphrey (2018) 19 Cal. Appellate 5th 1006*, California appellate court decision indicated ability to pay and least restrictive alternatives need to be considered when making a bail determination. The point of the decision is that pretrial releases should increase, but there's no clear consensus on the interpretation of the case or its effect on local courts.
- The ACSR Committee and its Pretrial Workgroup determined pilot program efforts to establish new pretrial monitoring options as an alternative to jail were not effective at increasing the number of pretrial releases and reducing the jail population. The one-year Pretrial Monitoring Pilot Program was terminated in April 2018.
- In May 2018, the ACSR Committee completed a final report on progress and status of primary recommendations from work with consultants. ACSR Committee activities sunset at the end of Fiscal Year 2017-18.

FY 2018-19 RECOMMENDED BUDGET**SIGNIFICANT CHANGES FOR FY 2018-19:**

- Criminal Justice Cabinet is working to identify specialized presentations, training opportunities, and small projects aligned with cabinet goals using budgeted, but previously underutilized professional service funding.
- The Criminal Justice Cabinet, Justice Partners Efficiency Committee (JPEC) will take over ongoing efforts from the Adult Correctional System Review (ACSR) Committee that will sunset activities at the end of Fiscal Year 2017-18. JPEC membership is aligned with ACSR Committee membership.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	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	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Salaries & Benefits	\$ 179,309	\$ 188,770	\$ 185,571	\$ 195,742	\$ 195,742
Services & Supplies	3,602	24,107	32,601	30,656	30,656
Intrafund Charges	1,294	1,831	1,560	2,176	2,176
Intrafund Reimb	(184,127)	(214,708)	(219,732)	(228,574)	(228,574)
Total Expenditures/Appropriations	\$ 78	\$ -	\$ -	\$ -	\$ -
Net Cost	\$ 78	\$ -	\$ -	\$ -	\$ -
Positions	1.0	1.0	1.0	1.0	1.0

2018-19 PROGRAM INFORMATION

BU: 5750000 Criminal Justice Cabinet

<u>Appropriations</u>	<u>Reimbursements</u>	<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	Realignment/ Prop 172	Appropriations			Other	Balance	Cost		

FUNDED

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

228,574	0	-228,574	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										
228,574	0	-228,574	0	0	0	0	0	0	1.0	0

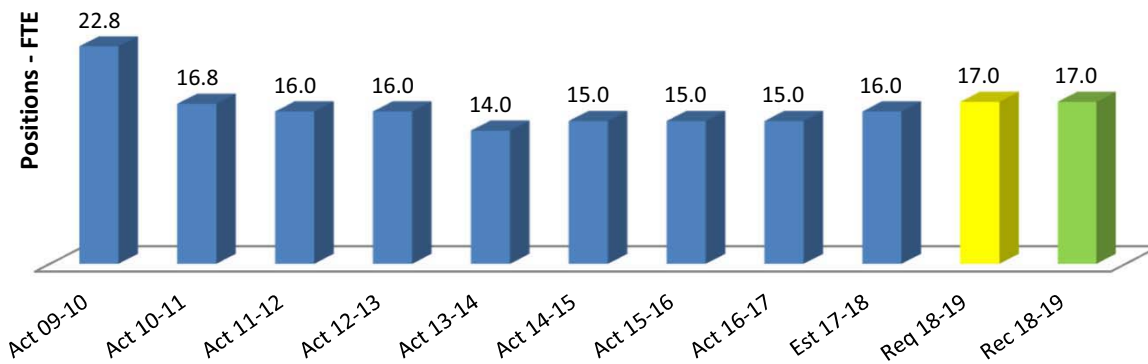
GRAND TOTAL FUNDED										
228,574	0	-228,574	0	0	0	0	0	0	1.0	0

DEPARTMENTAL STRUCTURE

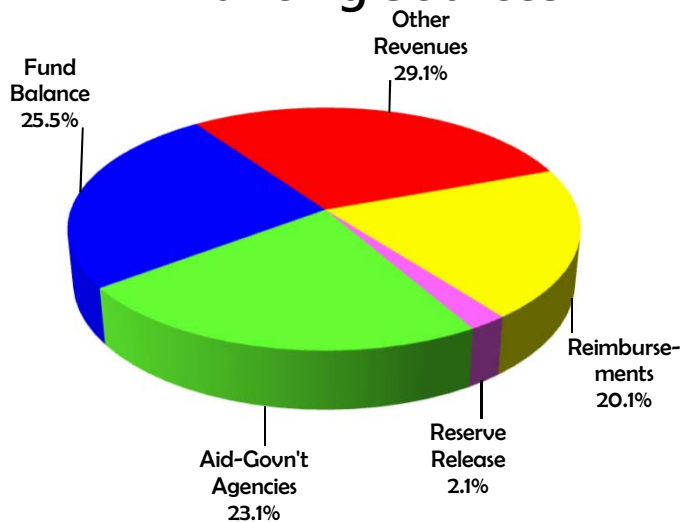
TROY GIVANS, DIRECTOR



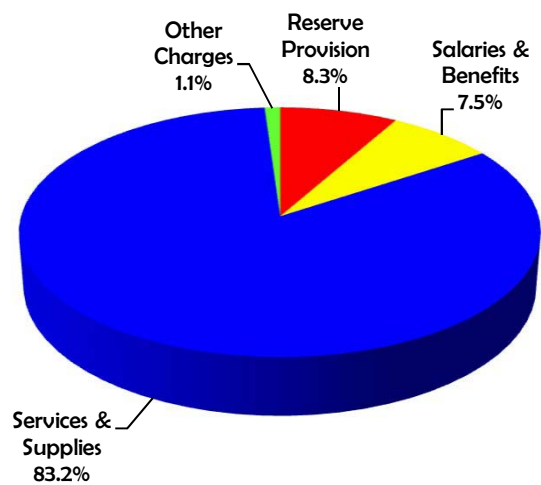
Staffing Trend



Financing Sources



Financing Uses



Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	16,151,045	21,386,402	52,723,090	28,155,265	28,155,265
Total Financing	26,473,864	30,364,276	52,723,090	28,155,265	28,155,265
Net Cost	(10,322,819)	(8,977,874)	-	-	-
Positions	15.0	16.0	16.0	17.0	17.0

PROGRAM DESCRIPTION:

- Effective May 11, 2017, the Board of Supervisors abolished the Department of Community Development and shifted the Office of Economic Development as a direct report to the County Executive. The budget for the Office remains in its current budget unit (3870000).
- The Office of Economic Development oversees and is responsible for economic development matters within the County including, but not limited to, the following areas: the operation of the County’s Business Environmental Resource Center, and activities related to the redevelopment of the former McClellan and Mather air force bases.
- The Office is responsible for administering Sacramento County’s economic development and job creation and retention programs. These programs focus on business development, retention and attraction; and attraction of key sales, property, transient occupancy and utility user tax revenue generators. The Office is also actively engaged with revitalization of various commercial corridors in the County and working with other organizations in the promotion of sports, tourism and the arts.
- General economic development activities promote a sustainable community and have resulted in increased General Fund revenues, including sales and property tax from projects within the major commercial corridors, as well as job growth.

MISSION:

Establish the region as a world class economy by reinforcing the County’s position as a premier, business friendly area in California.

GOALS:

- Create innovation and improvement of the business climate in Sacramento County.
- Brand the County as an attractive place to live and do business.
- Create programs and services resulting in job retention and growth.

FY 2018-19 RECOMMENDED BUDGET

RECOMMENDED GROWTH FOR FY 2018-19:

- On-going recommended growth requests include:
 - Appropriations of \$142,662 offset by revenues of \$142,662
 - 1.0 FTE.
- Details are included in the Program Information - Growth Request Recommended section of this budget unit.

STAFFING LEVEL CHANGES FOR FY 2018-19:

The following position changes are included as part of the Fiscal Year 2018-19 Recommended June Budget:

Permitting & Environmental Regulatory Consultant III.....	1.0
Business Citizen Assistance Representative II.....	- 1.0
Administrative Services Officer II	<u>1.0</u>
Total	1.0

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$8,977,874 due to funding carry-over amounts for: Western Area Power Authority program activity of \$2.3 million due to timing of energy projects at McClellan, \$0.5 million for fire protection services at McClellan, \$4.9 million for funding dedicated to General Economic Development, and Mather and McClellan activities and projects. This carry-over is due to a combination of project timing and lower than anticipated expenditures in Fiscal Year 2017-18.

BUDGET RESERVE BALANCES FOR FY 2018-19:

- Economic Development maintains the following reserves:
 - **Mather Reserve — \$1,506,067**
 - This reserve was established to hold Economic Development Conveyance (EDC) Agreement proceeds in the amount of \$493,933 that would provide funding for future expenditures benefiting EDC properties in accordance with the EDC agreement. This reserve was also established to hold \$1,506,067 dedicated to funding Mather Roadway and other infrastructure. The Reserve reflects a decrease of \$493,933 from Fiscal Year 2017-18 in the form of a Reserve Release of \$493,933 in Fiscal Year 2018-19 to provide funds for EDC properties.
 - **North Area Transfer Station — \$239,960**
 - This reserve was established in 2009 in connection with the transfer of the North Area Transfer Station (NATS) properties from Economic Development to the Department of Waste Management and Recycling (DWMR) and provided for the DWMR purchase of the NATS properties over a ten year period ending July 1, 2019. Reserve amount has decreased by \$256,599 from Fiscal Year 2017-18 in the form of a Reserve Release of \$256,599 for the ninth payment of a ten-year repayment from the Department of Waste Management and Recycling.

- Economic Development maintains the following reserves (cont.):
 - **Western Area Power Authority — \$750,000**
 - This reserve was established due to variability in the energy market. It is funded with WAPA program proceeds. Reserve remains unchanged since Fiscal Year 2017-18 Adopted Budget.
 - **Business Environmental Resource Center (BERC) — \$275,000**
 - This reserve was established for rate stabilization due to unanticipated variances in funding partner contributions. Reserve remains unchanged since Fiscal Year 2017-18 Adopted Budget.
 - **Economic Development Restoration — \$2,910,000**
 - This reserve is being established in Fiscal Year 2018-19 to maintain stable County Economic Development funding in future years resulting from estimated reductions in other funds previously available to support Economic Development.
 - **Imprest Cash— \$300**
 - This reserve provides petty cash funding for the Office of Economic Development. Reserve remains unchanged since Fiscal Year 2017-18 Adopted Budget.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **3870000 - Economic Development**
 Function **GENERAL**
 Activity **Promotion**
 Fund **020A - ECONOMIC DEVELOPMENT**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ 10,916,689	\$ 10,322,821	\$ 10,322,821	\$ 8,977,874	\$ 8,977,874
Reserve Release	202,769	202,769	202,769	750,532	750,532
Licenses, Permits & Franchises	52,777	48,200	48,200	49,646	49,646
Revenue from Use Of Money & Property	2,375,686	1,511,570	2,770,491	815,787	815,787
Intergovernmental Revenues	7,183,911	11,641,418	24,050,000	8,143,181	8,143,181
Charges for Services	3,722	15,000	15,000	15,000	15,000
Miscellaneous Revenues	5,720,388	6,604,498	15,295,809	9,385,245	9,385,245
Other Financing Sources	17,922	18,000	18,000	18,000	18,000
Total Revenue	\$ 26,473,864	\$ 30,364,276	\$ 52,723,090	\$ 28,155,265	\$ 28,155,265
Reserve Provision	\$ -	\$ -	\$ -	2,910,000	2,910,000
Salaries & Benefits	2,133,975	2,156,670	2,416,432	2,645,027	2,645,027
Services & Supplies	14,018,097	19,106,035	50,401,454	22,407,389	22,407,389
Other Charges	204,333	330,697	295,204	382,849	382,849
Interfund Charges	119,664	105,310	105,310	49,000	49,000
Interfund Reimb	(325,120)	(395,310)	(495,310)	(439,000)	(439,000)
Intrafund Charges	5,064,850	4,769,438	6,063,614	6,855,034	6,855,034
Intrafund Reimb	(5,064,754)	(4,686,438)	(6,063,614)	(6,655,034)	(6,655,034)
Total Expenditures/Appropriations	\$ 16,151,045	\$ 21,386,402	\$ 52,723,090	\$ 28,155,265	\$ 28,155,265
Net Cost	\$ (10,322,819)	\$ (8,977,874)	\$ -	\$ -	\$ -
Positions	15.0	16.0	16.0	17.0	17.0

2018-19 PROGRAM INFORMATION

BU: 3870000 Economic Development

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 General Economic Development

2,215,840 0 -1,970,059 245,781 0 0 245,781 0 0 5.0 1

Program Type: Self-Supporting

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This program engages in general economic development and job creation and retention programs including: business development, retention and attraction; attraction of key sales, property, transient occupancy and utility users tax revenue generators; involvement with regional and local partnerships and programs; promotion of sports, tourism, and the arts; and commercial corridor revitalization. These activities promote a sustainable community and have resulted in increased General Fund revenues and job growth. In recent years, the program has continued aggregating primarily non-General Fund financing sources to maintain ongoing core program services. This approach was taken to allow the annual General Fund transfer to be used to meet other critical county needs.

Program No. and Title: 002 McClellan

20,730,682 0 -510,472 20,220,210 8,143,181 0 3,430,945 8,646,084 0 1.5 0

Program Type: Self-Supporting

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

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

1,878,519 0 -801,000 1,077,519 0 0 965,944 111,575 0 5.0 0

Program Type: Self-Supporting

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

	<u>Appropriations</u>	<u>Reimbursements</u>		Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
		Realignment/ Prop 172	Other								
Program No. and Title: 004 Mather											
	7,908,335	0	-1,772,503	6,135,832	0	0	5,283,346	852,486	0	2.0	0
<i>Program Type:</i> Self-Supporting											
<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> Economic redevelopment of the former Mather Air Force Base to promote employment and self-sufficiency through the job market. Achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self funded with proceeds generated from sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased revenues and job growth.											
Program No. and Title: 005 Administration											
	2,373,261	0	-2,040,000	333,261	0	0	215,000	118,261	0	2.5	1
<i>Program Type:</i> Self-Supporting											
<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> Administration and personnel resources directly engaged in program implementation. This program is primarily funded with reimbursements from the above programs and funds personnel salary and benefit costs, administration costs, and County allocated costs.											
FUNDED											
	35,106,637	0	-7,094,034	28,012,603	8,143,181	0	10,141,016	9,728,406	0	16.0	2

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

GROWTH REQUEST RECOMMENDED

Program No. and Title: 001 General Economic Development

129,193	0	0	129,193	0	0	129,193	0	0	1.0	0
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Program Type: Self-Supporting

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Addition of an ASO II to support TOT program, funded with existing TOT funds.

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

13,469	0	0	13,469	0	0	13,469	0	0	0.0	0
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Program Type: Self-Supporting

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Reclassification of a Permitting and Environmental Regulatory Consultant (PERC) II to a PERC III. Position is fully funded with no net cost to the general fund.

GROWTH REQUEST RECOMMENDED

142,662	0	0	142,662	0	0	142,662	0	0	1.0	0
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GRAND TOTAL FUNDED

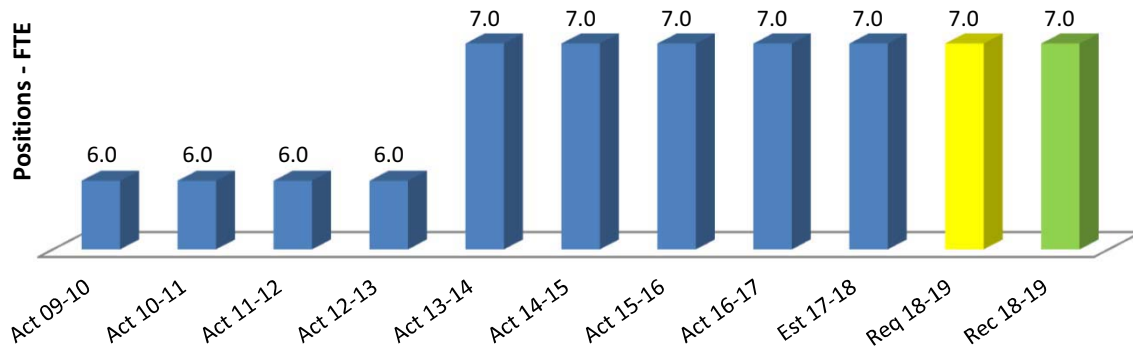
35,249,299	0	-7,094,034	28,155,265	8,143,181	0	10,283,678	9,728,406	0	17.0	2
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DEPARTMENT STRUCTURE

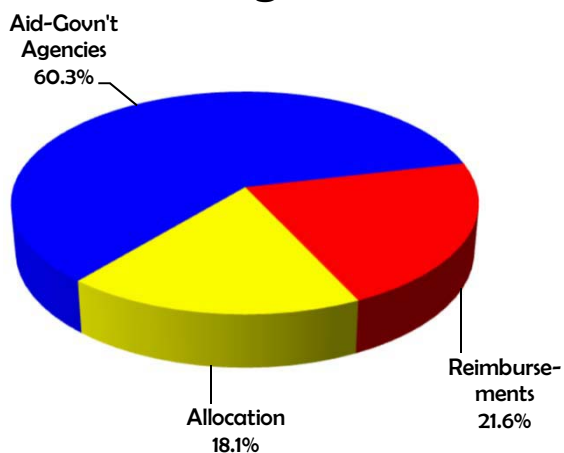
STEVE CANTELME, CHIEF



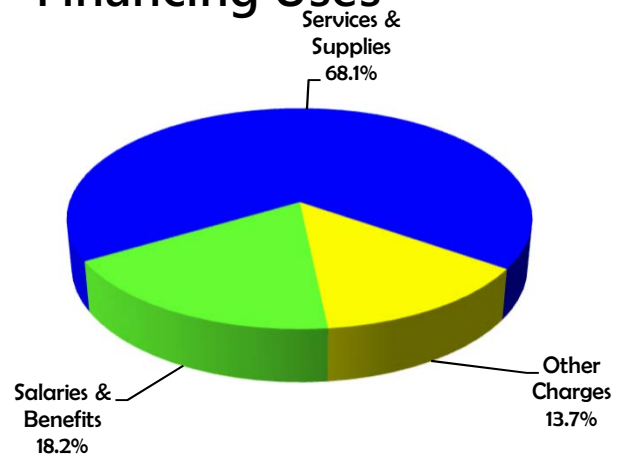
Staffing Trend



Financing Sources



Financing Uses



Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	2,785,976	4,517,385	4,222,345	4,502,305	4,502,305
Total Financing	2,239,842	3,561,002	3,218,640	3,462,254	3,462,254
Net Cost	546,134	956,383	1,003,705	1,040,051	1,040,051
Positions	7.0	7.0	7.0	7.0	7.0

PROGRAM DESCRIPTION:

The Office of Emergency Services coordinates the overall countywide response to large scale incidents and disasters. Under the direction of the Chief of Emergency Services, OES develops, coordinates and implements plans and procedures for local emergency services activities; performs a variety of activities related to mitigation, preparedness, recovery and response to incidents or disasters; facilitates, coordinates and delivers emergency management training to the County and the Operational Area; provides 24 hour emergency response to assist local first responders including law enforcement and fire departments, and coordinates all resources in the region in the event of disaster; administers homeland security grants for the region and manages the emergency operations center for the County and the Operational Area.

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 emergency managers, county staff, and personnel from the Operational Area agencies, comprehensive and relevant skill development through training and exercises in emergency management and public awareness programs.
- Enhanced local government capability to respond to all types of disaster events by coordinating the acquisition, distribution and oversight of federal Homeland Security grants.
- Improve the county's capability to alert and message the public during disasters through public outreach and increased public registration in the Sacramento Alert system.
- Continue to provide care & shelter training to the region and coordinate non-county agencies with care & shelter responsibilities such as American Red Cross in all response activities before, during and after a disaster.

FY 2018-19 RECOMMENDED BUDGET

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **7090000 - Emergency Services**
Function **PUBLIC PROTECTION**
Activity **Other Protection**
Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Intergovernmental Revenues	\$ 1,973,082	\$ 3,561,002	\$ 3,218,640	\$ 3,462,254	\$ 3,462,254
Miscellaneous Revenues	266,760	-	-	-	-
Total Revenue	\$ 2,239,842	\$ 3,561,002	\$ 3,218,640	\$ 3,462,254	\$ 3,462,254
Salaries & Benefits	\$ 957,387	\$ 985,045	\$ 998,093	\$ 1,045,872	\$ 1,045,872
Services & Supplies	1,246,072	1,643,801	1,677,076	1,729,713	1,729,713
Other Charges	125,405	263,839	317,282	788,344	788,344
Equipment	-	27,009	-	114,632	114,632
Interfund Charges	-	362,193	806,693	485,125	485,125
Intrafund Charges	624,457	3,168,437	1,502,008	1,580,671	1,580,671
Intrafund Reimb	(167,345)	(1,932,939)	(1,078,807)	(1,242,052)	(1,242,052)
Total Expenditures/Appropriations	\$ 2,785,976	\$ 4,517,385	\$ 4,222,345	\$ 4,502,305	\$ 4,502,305
Net Cost	\$ 546,134	\$ 956,383	\$ 1,003,705	\$ 1,040,051	\$ 1,040,051
Positions	7.0	7.0	7.0	7.0	7.0

2018-19 PROGRAM INFORMATION

BU: 7090000 Emergency Services

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 SacOES Admin

1,835,458	0	-149,337	1,686,121	432,866	0	213,204	0	1,040,051	7.0	3
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Program Type: Mandated

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

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

Program Description: Develop and maintain Sacramento County's Emergency Operations Plan, annexes to the plan and supporting communications plan, and coordinate the plan and all emergency management issues with the County's emergency response organization and other local, state and federal agencies. Plan, prepare, train and exercise to ensure the readiness of the County's emergency response organization. Provide operational area coordination for cities and special districts. Act as the conduit between local government and the state emergency services organization for the coordination of resources. 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: 002 SacOES Internal Grants

1,092,715	0	-1,092,715	0	0	0	0	0	0	0.0	0
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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: 003 SacOES - Pass Thru

2,816,184	0	0	2,816,184	2,374,295	441,889	0	0	0	0.0	0
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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

5,744,357	0	-1,242,052	4,502,305	2,807,161	441,889	213,204	0	1,040,051	7.0	3
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GRAND TOTAL FUNDED

5,744,357	0	-1,242,052	4,502,305	2,807,161	441,889	213,204	0	1,040,051	7.0	3
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Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	154,454	153,548	154,729	183,857	168,957
Total Financing	-	-	-	-	-
Net Cost	154,454	153,548	154,729	183,857	168,957

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 as well as residual wind-down expenses.

FY 2018-19 RECOMMENDED BUDGET

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	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	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Services & Supplies	\$ 131,387	\$ 126,115	\$ 127,046	\$ 146,117	\$ 131,217
Other Charges	22,657	26,683	26,683	37,240	37,240
Intrafund Charges	410	750	1,000	500	500
Total Expenditures/Appropriations	\$ 154,454	\$ 153,548	\$ 154,729	\$ 183,857	\$ 168,957
Net Cost	\$ 154,454	\$ 153,548	\$ 154,729	\$ 183,857	\$ 168,957

2018-19 PROGRAM INFORMATION

BU: 4660000 Fair Housing Services

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Fair Housing Contract Services

130,117	0	0	130,117	0	0	0	0	130,117	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Fair Housing Contract Services

Program No. and Title: 002 Human Rights/Fair Housing Commission Residual Payments

38,840	0	0	38,840	0	0	0	0	38,840	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Sacramento Regional Human Rights/Fair Housing retirement liability payments and residual wind down costs

FUNDED

168,957	0	0	168,957	0	0	0	0	168,957	0.0	0
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GRAND TOTAL FUNDED

168,957	0	0	168,957	0	0	0	0	168,957	0.0	0
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<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

GROWTH REQUEST NOT RECOMMENDED

Program No. and Title: **001 Fair Housing Contract Services**

14,900	0	0	14,900	0	0	0	0	14,900	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Increased cost for Sac Self Help Housing Renters Helpline Contract

GROWTH REQUEST NOT RECOMMENDED										
14,900	0	0	14,900	0	0	0	0	14,900	0.0	0

GRAND TOTAL NOT RECOMMENDED										
14,900	0	0	14,900	0	0	0	0	14,900	0.0	0

Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	31,618	132,730	1,497,773	2,323,193	2,323,193
Total Financing	1,478,891	1,489,523	1,497,773	2,323,193	2,323,193
Net Cost	(1,447,273)	(1,356,793)	-	-	-

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 FY 2017-18:

- Updated the Antelope PFFP and Development Impact Fee Programs, including the Roadway, Park Capital Improvement Programs and development base.
- Approved agreement for fee payment and credit with the Elverta Park subdivision.

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

Implementation of the Development Impact Fee Program.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$1,356,793. The decrease in fund balance of \$90,480 is due to costs associated with district administration and the update of Antelope PFFP, and Development Impact Fee Programs.

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 2018-19				
3070000 - Antelope Public Facilities Financing Plan 101A - ANTELOPE PUBLIC FACILITIES FINANCING						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 1,448,059	\$ 1,447,273	\$ 1,447,273	\$ 1,356,793	\$ 1,356,793	
Revenue from Use Of Money & Property	15,320	9,250	7,500	12,400	12,400	
Charges for Services	15,512	33,000	43,000	500,000	500,000	
Miscellaneous Revenues	-	-	-	454,000	454,000	
Total Revenue	\$ 1,478,891	\$ 1,489,523	\$ 1,497,773	\$ 2,323,193	\$ 2,323,193	
Services & Supplies	\$ 31,618	\$ 132,730	\$ 1,085,329	\$ 1,404,550	\$ 1,404,550	
Other Charges	-	-	412,444	918,643	918,643	
Total Financing Uses	\$ 31,618	\$ 132,730	\$ 1,497,773	\$ 2,323,193	\$ 2,323,193	
Total Expenditures/Appropriations	\$ 31,618	\$ 132,730	\$ 1,497,773	\$ 2,323,193	\$ 2,323,193	
Net Cost	\$ (1,447,273)	\$ (1,356,793)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 3070000 Antelope Public Facilities Financing Plan

<u>Appropriations</u>	<u>Reimbursements</u>	<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/ Prop 172</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		

FUNDED

Program No. and Title: 001 Antelope PFFP Drainage Facilities

32,382	0	0	32,382	0	0	200	32,182	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 necessary drainage infrastructure to help urbanize the Antelope area.

Program No. and Title: 002 Antelope PFFP Roadway Facilities

1,899,350	0	0	1,899,350	0	0	962,000	937,350	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 necessary roadway infrastructure to help urbanize the Antelope area.

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

103,342	0	0	103,342	0	0	1,200	102,142	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 necessary water facilities to help urbanize Antelope area.

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

288,119	0	0	288,119	0	0	3,000	285,119	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 necessary local roadway infrastructure to help urbanize the East Antelope area.

FUNDED										
2,323,193	0	0	2,323,193	0	0	966,400	1,356,793	0	0.0	0

GRAND TOTAL FUNDED										
2,323,193	0	0	2,323,193	0	0	966,400	1,356,793	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	58,897	10,000	56,327	47,227	47,227
Total Financing	114,624	56,227	56,327	47,227	47,227
Net Cost	(55,727)	(46,227)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$46,227. The decrease in fund balance of \$9,500 is due to the cost 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 2018-19				Schedule 15
3081000 - Bradshaw/US 50 Financing District 115A - BRADSHAW/US 50 FINANCING DISTRICT						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 113,766	\$ 55,727	\$ 55,727	\$ 46,227	\$ 46,227	
Revenue from Use Of Money & Property	858	500	600	1,000	1,000	
Total Revenue	\$ 114,624	\$ 56,227	\$ 56,327	\$ 47,227	\$ 47,227	
Services & Supplies	\$ 58,897	\$ 10,000	\$ 56,327	\$ -	\$ -	
Other Charges	-	-	-	47,227	47,227	
Total Financing Uses	\$ 58,897	\$ 10,000	\$ 56,327	\$ 47,227	\$ 47,227	
Total Expenditures/Appropriations	\$ 58,897	\$ 10,000	\$ 56,327	\$ 47,227	\$ 47,227	
Net Cost	\$ (55,727)	\$ (46,227)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 3081000 Bradshaw/US 50 Financing District

Appropriations	Reimbursements	Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Appropriations							

FUNDED

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

47,227	0	0	47,227	0	0	1,000	46,227	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	47,227	0	0	47,227	0	0	1,000	46,227	0	0.0	0
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GRAND TOTAL FUNDED	47,227	0	0	47,227	0	0	1,000	46,227	0	0.0	0
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Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	229,339	207,413	405,588	425,161	425,161
Total Financing	427,028	405,574	405,588	425,161	425,161
Net Cost	(197,689)	(198,161)	-	-	-

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 FY 2017-18:

Vineyard Vanpool services increased to three separate vanpools.

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- Annexation of Easton development to a new benefit zone of CSA 10.
- Annexation of Elverta development to a new benefit zone of CSA 10.
- Investigate additional Vanpool service opportunities.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$198,161. The increase in fund balance of \$473 is due to lower than anticipated administrative costs.

BUDGET RESERVE BALANCES FOR FY 2018-19:

Reserve for Operating Capital — \$531,758

This estimated reserve was established in 2009 to finance the future implementation of the full range of authorized transportation services for this service area, which includes the possibility of shuttle transit. Reserve remains unchanged from the Fiscal Year 2017-18 Adopted Budget.

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 2018-19			Schedule 15 2857000 - CSA No. 10 257A - CSA NO. 10	
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 249,207	\$ 197,688	\$ 197,688	\$ 198,161	\$ 198,161	
Revenue from Use Of Money & Property	3,490	1,500	1,500	3,000	3,000	
Charges for Services	174,331	206,386	206,400	224,000	224,000	
Total Revenue	\$ 427,028	\$ 405,574	\$ 405,588	\$ 425,161	\$ 425,161	
Reserve Provision	\$ 194,201	\$ 121,413	\$ 121,413	\$ 126,146	\$ 126,146	
Services & Supplies	35,138	86,000	284,175	299,015	299,015	
Total Financing Uses	\$ 229,339	\$ 207,413	\$ 405,588	\$ 425,161	\$ 425,161	
Total Expenditures/Appropriations	\$ 229,339	\$ 207,413	\$ 405,588	\$ 425,161	\$ 425,161	
Net Cost	\$ (197,689)	\$ (198,161)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 2857000 County Service Area No. 10

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

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

425,161	0	0	425,161	0	0	227,000	198,161	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										
425,161	0	0	425,161	0	0	227,000	198,161	0	0.0	0

GRAND TOTAL FUNDED										
425,161	0	0	425,161	0	0	227,000	198,161	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	27,277	20,000	50,305	50,655	50,655
Total Financing	57,583	50,405	50,305	50,655	50,655
Net Cost	(30,306)	(30,405)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$30,405. The fund balance increase of \$100 is due to interest 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 2018-19				Schedule 15
160000 - Countywide Library Facilities Admin Fee 160A - COUNTYWIDE LIBRARY FACILITIES ADMIN FEE						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 36,064	\$ 30,305	\$ 30,305	\$ 30,405	\$ 30,405	
Revenue from Use Of Money & Property	278	100	-	250	250	
Charges for Services	21,241	20,000	20,000	20,000	20,000	
Total Revenue	\$ 57,583	\$ 50,405	\$ 50,305	\$ 50,655	\$ 50,655	
Services & Supplies	\$ 27,277	\$ 20,000	\$ 50,305	\$ 50,655	\$ 50,655	
Total Financing Uses	\$ 27,277	\$ 20,000	\$ 50,305	\$ 50,655	\$ 50,655	
Total Expenditures/Appropriations	\$ 27,277	\$ 20,000	\$ 50,305	\$ 50,655	\$ 50,655	
Net Cost	\$ (30,306)	\$ (30,405)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 160000 Countywide Library Facilities Administrative Fee

Appropriations	Reimbursements Realignment/ Prop 172	Other	Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
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FUNDED

Program No. and Title: **001 Countywide Library Facilities Admin Fee**

50,655	0	0	50,655	0	0	20,250	30,405	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	50,655	0	0	50,655	0	0	20,250	30,405	0	0.0	0
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GRAND TOTAL FUNDED	50,655	0	0	50,655	0	0	20,250	30,405	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	23,652	6,646	401,676	390,197	390,197
Total Financing	411,495	390,843	401,676	390,197	390,197
Net Cost	(387,843)	(384,197)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

Ensure that District funding is available for planned projects.

FY 2018-19 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$384,197. The decrease in available fund balance of \$3,646 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 2018-19				Schedule 15
1182880 - Florin Road Capital Project 118A - FLORIN ROAD CAPITAL PROJECT						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 407,777	\$ 387,843	\$ 387,843	\$ 384,197	\$ 384,197	
Revenue from Use Of Money & Property	3,718	3,000	5,500	6,000	6,000	
Miscellaneous Revenues	-	-	8,333	-	-	
Total Revenue	\$ 411,495	\$ 390,843	\$ 401,676	\$ 390,197	\$ 390,197	
Services & Supplies	\$ 23,652	\$ 6,646	\$ 24,000	\$ -	-	
Other Charges	-	-	377,676	390,197	390,197	
Total Financing Uses	\$ 23,652	\$ 6,646	\$ 401,676	\$ 390,197	\$ 390,197	
Total Expenditures/Appropriations	\$ 23,652	\$ 6,646	\$ 401,676	\$ 390,197	\$ 390,197	
Net Cost	\$ (387,843)	\$ (384,197)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1182880 Florin Road Capital Project

Appropriations	Reimbursements Realignment/ Prop 172	Other	Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
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FUNDED

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

390,197	0	0	390,197	0	0	6,000	384,197	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

390,197	0	0	390,197	0	0	6,000	384,197	0	0.0	0
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GRAND TOTAL FUNDED

390,197	0	0	390,197	0	0	6,000	384,197	0	0.0	0
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Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	-	13,300	124,800	8,385,764	8,385,764
Total Financing	-	124,064	124,800	8,385,764	8,385,764
Net Cost	-	(110,764)	-	-	-

PROGRAM DESCRIPTION:

- The Florin Vineyard CFD No. 1 is located within the Florin Vineyard Community Plan (FVCP) area. The FVCP is approximately 3,766 acres in size, which includes areas between Elder Creek Road and Florin Road from west of South Watt Avenue to east of Bradshaw Road, on both sides of Elk Grove-Florin Road between Florin Road and Gerber Road, and south of Gerber Road between the Union Pacific Railroad alignment and Bradshaw Road.
- The boundary of the Florin Vineyard CFD No. 1 coincides with the Caselman Ranch Phases 1 and two final subdivision map areas. The District is generally located along the south of Tiogawoods Drive and Billfish Way, north of Caselman Road, east of the Southern Pacific Railroad track, and west of Elk Grove Florin Road.
- 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 and ongoing administration of the District are paid through the annual levy of a voter-approved special tax on the properties within the District boundary that is subject to the maximum authorized tax rates. The bond proceeds once 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 Florin Vineyard area to urbanize. This includes construction of improvements designated to meet the needs of development within the Florin Vineyard CFD No. 1 including roadway and transportation, park, parkway and open space improvements.

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 non-county agencies as resources for District projects.

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

Issuance of the first series of bonds for Florin Vineyard CFD No.1 to finance the cost of public facilities required for the development of this project.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$110,764. The fund balance increase of \$110,764 is due to remaining pay-as-you-go funds and lower than anticipated expenditures for Fiscal Year 2017-18.

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 2018-19				
		1470000 - Florin Vineyard No. 1 CFD 2016-2				
		147A - FLORIN VINEYARD NO. 1 CFD 2016-2 ADMIN				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$	-	-	-	110,764	\$ 110,764
Charges for Services		-	124,064	124,800	75,000	75,000
Other Financing Sources		-	-	-	8,200,000	8,200,000
Total Revenue	\$	-	124,064	124,800	8,385,764	\$ 8,385,764
Services & Supplies	\$	-	13,300	40,000	301,700	301,700
Other Charges		-	-	84,800	8,084,064	8,084,064
Total Financing Uses	\$	-	13,300	124,800	8,385,764	\$ 8,385,764
Total Expenditures/Appropriations	\$	-	13,300	124,800	8,385,764	\$ 8,385,764
Net Cost	\$	-	(110,764)	-	-	\$ -

2018-19 PROGRAM INFORMATION

BU: 1470000 Florin Vineyard No. 1 CFD

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Florin Vineyard No.1 CFD

8,385,764	0	0	8,385,764	0	0	8,275,000	110,764	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 District provides for the construction of portions of the major public infrastructure and improvements necessary for the Florin Vineyard area to develop. This includes roadway and transportation, park, parkway and open space improvements.

FUNDED										
8,385,764	0	0	8,385,764	0	0	8,275,000	110,764	0	0.0	0

GRAND TOTAL FUNDED										
8,385,764	0	0	8,385,764	0	0	8,275,000	110,764	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	4,257	26	43	-	-
Total Financing	4,286	26	43	-	-
Net Cost	(29)	-	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$0 due to the depletion of funds for this program. Economic Development Fund will cover administration costs.

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 2018-19			1182881 - Fulton Avenue Capital Project 118B - FULTON AVENUE CAPITAL PROJECT	
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 4,257	\$ 29	\$ 29	\$ -	\$ -	
Revenue from Use Of Money & Property	29	(3)	14	-	-	
Total Revenue	\$ 4,286	\$ 26	\$ 43	\$ -	\$ -	
Services & Supplies	\$ 4,257	\$ -	\$ -	\$ -	\$ -	
Other Charges	-	26	43	-	-	
Total Financing Uses	\$ 4,257	\$ 26	\$ 43	\$ -	\$ -	
Total Expenditures/Appropriations	\$ 4,257	\$ 26	\$ 43	\$ -	\$ -	
Net Cost	\$ (29)	\$ -	\$ -	\$ -	\$ -	

Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	41,572	44,300	398,764	355,964	355,964
Total Financing	436,337	397,764	398,764	355,964	355,964
Net Cost	(394,765)	(353,464)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$353,464. The decrease in fund balance of \$41,300 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 2018-19				Schedule 15
3090000 - Laguna Community Facilities District 107A - LAGUNA COMMUNITY FACILITIES DISTRICT						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 432,482	\$ 394,764	\$ 394,764	\$ 353,464	\$ 353,464	
Revenue from Use Of Money & Property	3,855	3,000	4,000	2,500	2,500	
Total Revenue	\$ 436,337	\$ 397,764	\$ 398,764	\$ 355,964	\$ 355,964	
Services & Supplies	\$ 41,572	\$ 44,300	\$ 118,764	\$ 100,964	\$ 100,964	
Other Charges	-	-	280,000	255,000	255,000	
Total Financing Uses	\$ 41,572	\$ 44,300	\$ 398,764	\$ 355,964	\$ 355,964	
Total Expenditures/Appropriations	\$ 41,572	\$ 44,300	\$ 398,764	\$ 355,964	\$ 355,964	
Net Cost	\$ (394,765)	\$ (353,464)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 3090000 Laguna Community Facilities District

Appropriations	Reimbursements	Net	Federal	State	Fees/	Fund	Net	Positions	Vehicles
	Realignment/ Prop 172	Appropriations			Other	Balance	Cost		

FUNDED

Program No. and Title: 001 Laguna CFD

355,964	0	0	355,964	0	0	2,500	353,464	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED										
355,964	0	0	355,964	0	0	2,500	353,464	0	0.0	0

GRAND TOTAL FUNDED										
355,964	0	0	355,964	0	0	2,500	353,464	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	331,564	369,500	3,648,874	3,808,978	3,808,978
Total Financing	3,501,440	3,674,478	3,648,874	3,808,978	3,808,978
Net Cost	(3,169,876)	(3,304,978)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

Provide funding to the City of Elk Grove for the planning and construction of the Joint Use Park and Ride Facility.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$3,304,978. The increase in available fund balance of \$135,104 is due to lower services, supplies and administrative costs.

BUDGET RESERVE BALANCES FOR FY 2018-19:

Reserve for Construction— \$3,239,373

This estimated reserve was established in 1998 to finance major public improvements and reflects an increase of \$83,879 for Fiscal Year 2018-19. Bond proceeds are the primary financing source for the construction of infrastructure projects scheduled in the Laguna Creek Ranch/Elliott Ranch CFD-1 Financing Plan. Bond proceeds remaining after the first year obligations were met, were placed in the Reserve for Construction. Typically, these reserves are drawn upon each fiscal year when the combination of available fund balance and anticipated revenues are insufficient to fund current year construction.

SCHEDULE:

State Controller Schedule		County 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 2018-19				
		2870000 - Laguna Crk/Elliott Rch CFD No. 1				
		105A - LAGUNA CRK/ELLIOTT RCH CFD 1				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 3,017,416	\$ 3,169,874	\$ 3,169,874	\$ 3,304,978	\$ 3,304,978	
Revenue from Use Of Money & Property	34,494	50,000	30,000	55,000	55,000	
Miscellaneous Revenues	449,530	454,604	449,000	449,000	449,000	
Total Revenue	\$ 3,501,440	\$ 3,674,478	\$ 3,648,874	\$ 3,808,978	\$ 3,808,978	
Reserve Provision	\$ 12,500	\$ 13,500	\$ 13,500	\$ 83,879	\$ 83,879	
Services & Supplies	319,064	350,000	1,813,374	1,253,099	1,253,099	
Other Charges	-	6,000	1,822,000	2,472,000	2,472,000	
Total Financing Uses	\$ 331,564	\$ 369,500	\$ 3,648,874	\$ 3,808,978	\$ 3,808,978	
Total Expenditures/Appropriations	\$ 331,564	\$ 369,500	\$ 3,648,874	\$ 3,808,978	\$ 3,808,978	
Net Cost	\$ (3,169,876)	\$ (3,304,978)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

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

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

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

2,059,236	0	0	2,059,236	0	0	280,000	1,779,236	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

1,749,742	0	0	1,749,742	0	0	224,000	1,525,742	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										
3,808,978	0	0	3,808,978	0	0	504,000	3,304,978	0	0.0	0

GRAND TOTAL FUNDED										
3,808,978	0	0	3,808,978	0	0	504,000	3,304,978	0	0.0	0

Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	132,164	136,200	313,929	312,331	312,331
Total Financing	314,092	313,031	313,929	312,331	312,331
Net Cost	(181,928)	(176,831)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$176,831. The decrease in available fund balance of \$5,098 is due to higher than expected district administration costs.

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 2018-19				
		1300000 - Laguna Stonelake CFD				
		130A - LAGUNA STONELAKE CFD-BOND PROCEEDS				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 184,173	\$ 181,929	\$ 181,929	\$ 176,831	\$ 176,831	
Revenue from Use Of Money & Property	1,980	2,500	2,000	3,000	3,000	
Miscellaneous Revenues	127,939	128,602	130,000	132,500	132,500	
Total Revenue	\$ 314,092	\$ 313,031	\$ 313,929	\$ 312,331	\$ 312,331	
Services & Supplies	\$ 132,164	\$ 136,200	\$ 312,929	\$ 311,331	\$ 311,331	
Other Charges	-	-	1,000	1,000	1,000	
Total Financing Uses	\$ 132,164	\$ 136,200	\$ 313,929	\$ 312,331	\$ 312,331	
Total Expenditures/Appropriations	\$ 132,164	\$ 136,200	\$ 313,929	\$ 312,331	\$ 312,331	
Net Cost	\$ (181,928)	\$ (176,831)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 130000 Laguna Stonelake CFD

Appropriations	Reimbursements	Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Appropriations							

FUNDED

Program No. and Title: 001 Laguna Stonelake CFD

312,331	0	0	312,331	0	0	135,500	176,831	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										
312,331	0	0	312,331	0	0	135,500	176,831	0	0.0	0

GRAND TOTAL FUNDED										
312,331	0	0	312,331	0	0	135,500	176,831	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	114,894	131,944	509,320	544,176	544,176
Total Financing	459,214	511,120	509,320	544,176	544,176
Net Cost	(344,320)	(379,176)	-	-	-

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.

GOAL:

Provide landscape maintenance and other services utilizing county departments as resources.

FY 2018-19 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$378,176. The increase in fund balance of \$33,856 is due to expenditures being lower than anticipated for the Fiscal Year 2017-18.

BUDGET RESERVE BALANCES FOR FY 2018-19:

Reserve for Operating Capital — \$250,000

This reserve was established in Fiscal Year 2000-01 to fund future improvements, repair or replacement of Landscape Facilities, Bike and Pedestrian Facilities, Fire Break Facilities and any other Facilities identified by the County. Reserve reflects an increase of \$120,000 from the Fiscal Year 2017-18 Adopted Budget.

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 2018-19				
		1320000 - Mather Landscape Maint CFD 132A - MATHER LANDSCAPE MAINT CFD				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 291,394	\$ 344,320	\$ 344,320	\$ 378,176	\$ 378,176	
Revenue from Use Of Money & Property	4,198	1,000	2,000	3,000	3,000	
Charges for Services	163,622	165,800	163,000	163,000	163,000	
Total Revenue	\$ 459,214	\$ 511,120	\$ 509,320	\$ 544,176	\$ 544,176	
Reserve Provision	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	
Services & Supplies	22,756	25,000	401,376	314,113	314,113	
Other Charges	823	1,000	2,000	2,000	2,000	
Interfund Charges	91,315	105,944	105,944	108,063	108,063	
Total Financing Uses	\$ 114,894	\$ 131,944	\$ 509,320	\$ 544,176	\$ 544,176	
Total Expenditures/Appropriations	\$ 114,894	\$ 131,944	\$ 509,320	\$ 544,176	\$ 544,176	
Net Cost	\$ (344,320)	\$ (379,176)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1320000 Mather Landscape Maintenance CFD

Appropriations	Reimbursements	Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Appropriations							
	Other								

FUNDED

Program No. and Title: 001 Mather Landscape Maintenance CFD

544,176	0	0	544,176	0	0	166,000	378,176	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED	544,176	0	0	544,176	0	0	166,000	378,176	0	0.0	0
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GRAND TOTAL FUNDED	544,176	0	0	544,176	0	0	166,000	378,176	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	158,940	40,900	805,221	796,039	796,039
Total Financing	708,484	684,739	805,221	796,039	796,039
Net Cost	(549,544)	(643,839)	-	-	-

PROGRAM DESCRIPTION:

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

MISSION:

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

GOAL:

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

FY 2018-19 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$643,839. The increase in fund balance of \$94,294 is due to lower than anticipated expenditures for the Fiscal Year 2017-18.

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 2018-19				Schedule 15
						1360000 - Mather PFFP 136A - MATHER PFFP
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 619,438	\$ 549,545	\$ 549,545	\$ 643,839	\$ 643,839	
Revenue from Use Of Money & Property	6,596	6,620	7,000	5,200	5,200	
Charges for Services	82,450	108,574	208,676	127,000	127,000	
Miscellaneous Revenues	-	20,000	40,000	20,000	20,000	
Total Revenue	\$ 708,484	\$ 684,739	\$ 805,221	\$ 796,039	\$ 796,039	
Services & Supplies	\$ 13,820	\$ 20,900	\$ 666,671	\$ 677,489	\$ 677,489	
Other Charges	-	20,000	138,550	118,550	118,550	
Interfund Charges	145,120	-	-	-	-	
Total Financing Uses	\$ 158,940	\$ 40,900	\$ 805,221	\$ 796,039	\$ 796,039	
Total Expenditures/Appropriations	\$ 158,940	\$ 40,900	\$ 805,221	\$ 796,039	\$ 796,039	
Net Cost	\$ (549,544)	\$ (643,839)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1360000 Mather Public Facilities Financing Plan

Appropriations	Reimbursements	Net	Federal	State	Fees/	Fund	Net	Positions	Vehicles
	Realignment/ Prop 172	Appropriations			Other	Balance	Cost		

FUNDED

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

796,039	0	0	796,039	0	0	152,200	643,839	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: This district provides public roadway infrastructure necessary for the Mather area to develop, including infrastructure design, construction cost sharing, reimbursements and other related tasks.

FUNDED

796,039	0	0	796,039	0	0	152,200	643,839	0	0.0	0
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GRAND TOTAL FUNDED

796,039	0	0	796,039	0	0	152,200	643,839	0	0.0	0
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FINANCING DISTRICTS - McCLELLAN PARK CFD No. 2004-1 140000

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	139,489	12,794,245	12,865,126	754,045	754,045
Total Financing	526,115	13,203,198	12,865,126	754,045	754,045
Net Cost	(386,626)	(408,953)	-	-	-

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.

SIGNIFICANT DEVELOPMENTS DURING FY 2017-18:

Issuance of the third series of bonds for McClellan Park Community Facilities District No. 2004-1 to finance the cost of public facilities required for the development of this project.

FY 2018-19 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$408,953. The increase in fund balance of \$22,327 is due to expenditures being lower than anticipated for Fiscal Year 2017-18.

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 2018-19				Schedule 15
		140000 - McClellan CFD 2004-1 140A - MCCLELLAN CFD 2004-1				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 328,269	\$ 386,626	\$ 386,626	\$ 408,953	\$ 408,953	
Revenue from Use Of Money & Property	3,997	11,500	3,500	6,000	6,000	
Miscellaneous Revenues	193,849	178,768	475,000	339,092	339,092	
Other Financing Sources	-	12,626,304	12,000,000	-	-	
Total Revenue	\$ 526,115	\$ 13,203,198	\$ 12,865,126	\$ 754,045	\$ 754,045	
Services & Supplies	\$ 139,489	\$ 393,448	\$ 805,126	\$ 286,937	\$ 286,937	
Other Charges	-	12,400,797	12,060,000	467,108	467,108	
Total Financing Uses	\$ 139,489	\$ 12,794,245	\$ 12,865,126	\$ 754,045	\$ 754,045	
Total Expenditures/Appropriations	\$ 139,489	\$ 12,794,245	\$ 12,865,126	\$ 754,045	\$ 754,045	
Net Cost	\$ (386,626)	\$ (408,953)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 140000 McClellan Park CFD 2004-1

Appropriations	Reimbursements	Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Appropriations							
	Other								

FUNDED

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

754,045	0	0	754,045	0	0	345,092	408,953	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 repair, replacement, or improvement of certain infrastructure within the district. This includes storm drainage, sanitary sewer, roadway and landscaping improvements.

FUNDED	754,045	0	0	754,045	0	0	345,092	408,953	0	0.0	0
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GRAND TOTAL FUNDED	754,045	0	0	754,045	0	0	345,092	408,953	0	0.0	0
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Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	349,764	1,749,300	13,082,363	28,798,233	28,798,233
Total Financing	11,107,127	13,459,533	13,082,363	28,798,233	28,798,233
Net Cost	(10,757,363)	(11,710,233)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

Provide funding for the Interstate 5 and Metro Air Parkway Interchange Project.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$11,710,233. The fund balance increase of \$952,870 is associated with the collection of "pay as you go" funding for the construction of the Interstate 5 and Metro Air Parkway Interchange Project and lower than expected expenditures during Fiscal Year 2017-18.

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 2018-19				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	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 4,646,492	\$ 10,757,363	\$ 10,757,363	\$ 11,710,233	\$ 11,710,233	
Revenue from Use Of Money & Property	18,842	110,000	25,000	88,000	88,000	
Miscellaneous Revenues	6,441,793	2,592,170	2,300,000	17,000,000	17,000,000	
Total Revenue	\$ 11,107,127	\$ 13,459,533	\$ 13,082,363	\$ 28,798,233	\$ 28,798,233	
Services & Supplies	\$ 349,301	\$ 1,212,300	\$ 4,499,282	\$ 22,407,251	\$ 22,407,251	
Other Charges	463	537,000	8,583,081	6,390,982	6,390,982	
Total Financing Uses	\$ 349,764	\$ 1,749,300	\$ 13,082,363	\$ 28,798,233	\$ 28,798,233	
Total Expenditures/Appropriations	\$ 349,764	\$ 1,749,300	\$ 13,082,363	\$ 28,798,233	\$ 28,798,233	
Net Cost	\$ (10,757,363)	\$ (11,710,233)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1390000 Metro Air Park 2001 CFD 2000-1

Appropriations	Reimbursements Realignment/ Prop 172	Other	Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
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FUNDED

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

28,798,233	0	0	28,798,233	0	0	17,088,000	11,710,233	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

28,798,233	0	0	28,798,233	0	0	17,088,000	11,710,233	0	0.0	0
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GRAND TOTAL FUNDED

28,798,233	0	0	28,798,233	0	0	17,088,000	11,710,233	0	0.0	0
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Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	126,431	142,900	742,628	713,644	713,644
Total Financing	754,560	741,534	742,628	713,644	713,644
Net Cost	(628,129)	(598,634)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$598,634. The fund balance decrease of \$29,494 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 2018-19				Schedule 15
		1420000 - Metro Air Park Services Tax 142A - METRO AIR PARK SERVICES TAX				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 616,088	\$ 628,128	\$ 628,128	\$ 598,634	\$ 598,634	
Revenue from Use Of Money & Property	5,969	3,806	4,500	5,010	5,010	
Charges for Services	132,503	109,600	110,000	110,000	110,000	
Total Revenue	\$ 754,560	\$ 741,534	\$ 742,628	\$ 713,644	\$ 713,644	
Services & Supplies	\$ 46,370	\$ 62,800	\$ 661,628	\$ 204,000	\$ 204,000	
Other Charges	61	100	1,000	429,644	429,644	
Interfund Charges	80,000	80,000	80,000	80,000	80,000	
Total Financing Uses	\$ 126,431	\$ 142,900	\$ 742,628	\$ 713,644	\$ 713,644	
Total Expenditures/Appropriations	\$ 126,431	\$ 142,900	\$ 742,628	\$ 713,644	\$ 713,644	
Net Cost	\$ (628,129)	\$ (598,634)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1420000 Metro Air Park Services Tax

Appropriations	Reimbursements Realignment/ Prop 172	Other	Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
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FUNDED

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

713,644	0	0	713,644	0	0	115,010	598,634	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 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	713,644	0	0	713,644	0	0	115,010	598,634	0	0.0	0
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GRAND TOTAL FUNDED	713,644	0	0	713,644	0	0	115,010	598,634	0	0.0	0
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FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN 1430000

Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	2,083,281	1,741,072	5,379,674	3,960,602	3,960,602
Total Financing	6,057,955	4,621,674	5,379,674	3,960,602	3,960,602
Net Cost	(3,974,674)	(2,880,602)	-	-	-

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 urbanization of the NVSSP area. This includes construction of roadways, frontage lanes, public transit, library, and park facilities.

GOALS:

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

SIGNIFICANT DEVELOPMENTS DURING FY 2017-18:

Repayment to the Vineyard Fee Program Roadway Fund for the interfund loan associated with the Freeport Regional Water Authority's construction of the Gerber Road improvement.

FY 2018-19 RECOMMENDED BUDGET:

SIGNIFICANT CHANGES FOR FY 2018-19:

- 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.

SIGNIFICANT CHANGES FOR FY 2018-19 (cont.):

- 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 FOR FY 2018-19:

Available fund balance is \$2,880,602. The decrease in fund balance of \$1,094,072 is due to the interfund loan repayment of \$1,583,072 to the Vineyard Fee Program Roadway Fund, for the construction of the Gerber Road Improvement, and the costs of district administration for \$158,000 offset by revenues in the amount of \$647,000.

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 2018-19				Schedule 15
1430000 - North Vineyard Station Specific Plan 143A - NVSSP-ROADWAY						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 4,369,995	\$ 3,974,674	\$ 3,974,674	\$ 2,880,602	\$ 2,880,602	
Revenue from Use Of Money & Property	43,977	47,000	55,000	30,000	30,000	
Charges for Services	593,983	600,000	1,350,000	1,050,000	1,050,000	
Miscellaneous Revenues	1,050,000	-	-	-	-	
Total Revenue	\$ 6,057,955	\$ 4,621,674	\$ 5,379,674	\$ 3,960,602	\$ 3,960,602	
Services & Supplies	\$ 104,490	\$ 158,000	\$ 984,779	\$ 1,086,779	\$ 1,086,779	
Other Charges	1,978,791	-	2,694,895	2,873,823	2,873,823	
Interfund Charges	-	1,583,072	1,700,000	-	-	
Total Financing Uses	\$ 2,083,281	\$ 1,741,072	\$ 5,379,674	\$ 3,960,602	\$ 3,960,602	
Total Expenditures/Appropriations	\$ 2,083,281	\$ 1,741,072	\$ 5,379,674	\$ 3,960,602	\$ 3,960,602	
Net Cost	\$ (3,974,674)	\$ (2,880,602)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1430000 North Vineyard Station Specific Plan

Appropriations	Reimbursements		Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other	Appropriations							

FUNDED

Program No. and Title: 001 North Vineyard Station

3,960,602	0	0	3,960,602	0	0	1,080,000	2,880,602	0	0.0	0
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Program Type: Mandated

Countywide Priority: 4 -- Sustainable and Livable Communities

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

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

FUNDED

3,960,602	0	0	3,960,602	0	0	1,080,000	2,880,602	0	0.0	0
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GRAND TOTAL FUNDED

3,960,602	0	0	3,960,602	0	0	1,080,000	2,880,602	0	0.0	0
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Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	627,607	6,261,521	26,128,265	20,403,244	20,403,244
Total Financing	26,145,371	26,170,765	26,128,265	20,403,244	20,403,244
Net Cost	(25,517,764)	(19,909,244)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

Provide funding to finance the construction costs of major public improvements in the North Vineyard Station No.1 and No.2 Community Facilities Districts.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$19,909,244. The fund balance decrease of \$5,608,521 is due to the reimbursement of construction costs for public facilities to the developer and the costs of district administration.

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 2018-19				
		1440000 - North Vineyard Station CFDs				
		144A - NVSSP CFD 2005-2-ADMIN				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 25,880,164	\$ 25,517,765	\$ 25,517,765	\$ 19,909,244	\$ 19,909,244	
Revenue from Use Of Money & Property	123,917	168,000	70,500	134,000	134,000	
Charges for Services	-	305,000	-	-	-	
Miscellaneous Revenues	141,290	180,000	540,000	360,000	360,000	
Total Revenue	\$ 26,145,371	\$ 26,170,765	\$ 26,128,265	\$ 20,403,244	\$ 20,403,244	
Services & Supplies	\$ 268,662	\$ 261,521	\$ 1,074,938	\$ 1,123,917	\$ 1,123,917	
Other Charges	358,945	6,000,000	25,053,327	19,279,327	19,279,327	
Total Financing Uses	\$ 627,607	\$ 6,261,521	\$ 26,128,265	\$ 20,403,244	\$ 20,403,244	
Total Expenditures/Appropriations	\$ 627,607	\$ 6,261,521	\$ 26,128,265	\$ 20,403,244	\$ 20,403,244	
Net Cost	\$ (25,517,764)	\$ (19,909,244)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1440000 North Vineyard Station CFDs

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 North Vineyard Station CFDs

20,403,244	0	0	20,403,244	0	0	494,000	19,909,244	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: These districts provide for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems.

FUNDED										
20,403,244	0	0	20,403,244	0	0	494,000	19,909,244	0	0.0	0

GRAND TOTAL FUNDED										
20,403,244	0	0	20,403,244	0	0	494,000	19,909,244	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	60,474	66,100	132,853	135,660	135,660
Total Financing	125,328	130,410	132,853	135,660	135,660
Net Cost	(64,854)	(64,310)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$64,310. The decrease in available fund balance of \$543 is due to higher 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 2018-19				Schedule 15
1310000 - Park Meadows CFD-Bond Proceeds 131A - PARK MEADOWS CFD-BOND PROCEEDS						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 60,309	\$ 64,853	\$ 64,853	\$ 64,310	\$ 64,310	
Revenue from Use Of Money & Property	1,403	1,500	-	2,000	2,000	
Miscellaneous Revenues	63,616	64,057	68,000	69,350	69,350	
Total Revenue	\$ 125,328	\$ 130,410	\$ 132,853	\$ 135,660	\$ 135,660	
Services & Supplies	\$ 60,474	\$ 66,100	\$ 132,853	\$ 135,660	\$ 135,660	
Total Financing Uses	\$ 60,474	\$ 66,100	\$ 132,853	\$ 135,660	\$ 135,660	
Total Expenditures/Appropriations	\$ 60,474	\$ 66,100	\$ 132,853	\$ 135,660	\$ 135,660	
Net Cost	\$ (64,854)	\$ (64,310)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 1310000 Park Meadows CFD - Bond Proceeds

Appropriations	Reimbursements		Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other	Appropriations							

FUNDED

Program No. and Title: 001 Park Meadows CFD

135,660	0	0	135,660	0	0	71,350	64,310	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	135,660	0	0	135,660	0	0	71,350	64,310	0	0.0	0
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GRAND TOTAL FUNDED	135,660	0	0	135,660	0	0	71,350	64,310	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	1,203,155	(634,128)	10,819,499	11,847,227	11,847,227
Total Financing	9,015,654	8,394,099	10,819,499	11,847,227	11,847,227
Net Cost	(7,812,499)	(9,028,227)	-	-	-

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 FY 2017-18:

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

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- Commencing the construction of the Elk Grove- Florin Road widening from north of Elder Creek to Florin Road project.
- Commencing the construction of the bridge replacement at Elder Creek and Elk Grove- Florin Road project.

SIGNIFICANT CHANGES FOR FY 2018-19 (cont.):

- Update Vineyard PFFP, including updating the Roadway, Transit and Park Capital Improvement Programs and updating the development base.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$9,028,227. The estimated fund balance increase of \$1,215,728 is due to the interfund loan repayment of \$1,583,072 from the North Vineyard Station Specific Plan, for the construction of the Gerber Road Improvement, and revenues in the amount of \$581,600, diminished by the costs of administration planning, design and construction of infrastructure projects financed by the district for \$948,944.

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 2018-19				
2840000 - Vineyard Public Facilities Financing Plan 108A - VINEYARD PFFP						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 8,493,718	\$ 7,812,499	\$ 7,812,499	\$ 9,028,227	\$ 9,028,227	
Revenue from Use Of Money & Property	77,400	61,600	72,000	57,000	57,000	
Intergovernmental Revenues	80,509	150,000	1,900,000	1,729,000	1,729,000	
Charges for Services	364,027	370,000	1,035,000	1,033,000	1,033,000	
Total Revenue	\$ 9,015,654	\$ 8,394,099	\$ 10,819,499	\$ 11,847,227	\$ 11,847,227	
Services & Supplies	\$ 957,098	\$ 782,444	\$ 10,619,499	\$ 7,997,227	\$ 7,997,227	
Other Charges	246,057	166,500	1,900,000	3,850,000	3,850,000	
Interfund Reimb	-	(1,583,072)	(1,700,000)	-	-	
Total Financing Uses	\$ 1,203,155	\$ (634,128)	\$ 10,819,499	\$ 11,847,227	\$ 11,847,227	
Total Expenditures/Appropriations	\$ 1,203,155	\$ (634,128)	\$ 10,819,499	\$ 11,847,227	\$ 11,847,227	
Net Cost	\$ (7,812,499)	\$ (9,028,227)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 2840000 Vineyard Public Facilities Financing Plan

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Vineyard

11,847,227	0	0	11,847,227	0	0	2,819,000	9,028,227	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: Provide construction of major freeway interchanges, roadways, public transit, fire protection, library, community center and park facilities.

FUNDED	11,847,227	0	0	11,847,227	0	0	2,819,000	9,028,227	0	0.0	0
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GRAND TOTAL FUNDED	11,847,227	0	0	11,847,227	0	0	2,819,000	9,028,227	0	0.0	0
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Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	3,968,923	5,379,774	5,379,774	6,003,638	6,003,638
Total Financing	-	-	-	-	-
Net Cost	3,968,923	5,379,774	5,379,774	6,003,638	6,003,638

PROGRAM DESCRIPTION:

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

SIGNIFICANT DEVELOPMENTS DURING FY 2017-18:

- Transferred \$2,643,056 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 \$395,310 to the Economic Development Fund for TOT program administration, economic development and marketing, and Property and Business Improvement District (PBID) Academy.
- Transferred \$1,984,000 to the Road Fund for road maintenance and I-80 Buffwood Way Soundwall/Engle Road AC Overlay Pavement projects.
- Transferred \$331,530 to the Golf Fund to backfill decline in revenues.
- Transferred \$25,878 to Development and Code Services in Fund 021E to shift the Fiscal Year 2016-17 savings associated with self-supporting units that were formerly part of the Department of Community Development in the General Fund.

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- Transfer of \$3,091,638 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 \$439,000 to the Economic Development Fund for TOT program administration, economic development and marketing, and Property and Business Improvement District (PBID) Academy.
- Transfer of \$2,473,000 to the Road Fund for road maintenance and I-80 Buffwood Way Soundwall/Engle Road AC Overlay Pavement projects.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	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	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Interfund Charges	\$ 3,968,923	\$ 5,379,774	\$ 5,379,774	\$ 6,003,638	\$ 6,003,638
Total Expenditures/Appropriations	\$ 3,968,923	\$ 5,379,774	\$ 5,379,774	\$ 6,003,638	\$ 6,003,638
Net Cost	\$ 3,968,923	\$ 5,379,774	\$ 5,379,774	\$ 6,003,638	\$ 6,003,638

2018-19 PROGRAM INFORMATION

BU: 5110000 Financing-Transfers/Reimbursement

Appropriations	Reimbursements		Net	Federal	State	Fees/	Fund	Net	Positions	Vehicles
	Realignment/ Prop 172	Other	Appropriations			Other	Balance	Cost		

FUNDED

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

3,091,638	0	0	3,091,638	0	0	0	0	3,091,638	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: Transfer for artistic, cultural, civic and other activities which enhance the image and quality of life in the community.

Program No. and Title: **002 Transfer to Economic Development Fund**

439,000	0	0	439,000	0	0	0	0	439,000	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: Transfer for Transient Occupancy Tax administration and economic development and marketing.

Program No. and Title: **003 Transfer to Road Fund**

2,473,000	0	0	2,473,000	0	0	0	0	2,473,000	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: Transfer for road maintenance and projects.

FUNDED										
6,003,638	0	0	6,003,638	0	0	0	0	6,003,638	0.0	0

GRAND TOTAL FUNDED										
6,003,638	0	0	6,003,638	0	0	0	0	6,003,638	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	22,215,988	22,053,000	44,713,000	44,207,965	44,207,965
Total Financing	22,215,989	22,053,000	44,713,000	44,207,965	44,207,965
Net Cost	(1)	-	-	-	-

PROGRAM DESCRIPTION:

This budget unit provides for transfer of funds, as necessary, to the 2010 Refunding 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.

FY 2018-19 RECOMMENDED BUDGET

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 2018-19 appropriation is estimated to be \$44,207,965 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 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 2018-19				
9277000 - Fixed Asset Revolving						
277A - FIXED ASSET REVOLVING						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Miscellaneous Revenues	\$ 22,215,989	\$ 22,053,000	\$ 44,713,000	\$ 44,207,965	\$ 44,207,965	
Total Revenue	\$ 22,215,989	\$ 22,053,000	\$ 44,713,000	\$ 44,207,965	\$ 44,207,965	
Services & Supplies	\$ 3,003,444	\$ 3,000,000	\$ 4,060,000	\$ 4,060,000	\$ 4,060,000	
Capital Assets						
Improvements	950,162	600,000	11,200,000	10,536,902	10,536,902	
Equipment	9,961,532	10,000,000	20,000,000	20,000,000	20,000,000	
Computer Software	-	-	1,000,000	1,000,000	1,000,000	
Total Capital Assets	10,911,694	10,600,000	32,200,000	31,536,902	31,536,902	
Interfund Charges	\$ 8,300,850	\$ 8,453,000	\$ 8,453,000	\$ 8,611,063	\$ 8,611,063	
Total Financing Uses	\$ 22,215,988	\$ 22,053,000	\$ 44,713,000	\$ 44,207,965	\$ 44,207,965	
Total Expenditures/Appropriations	\$ 22,215,988	\$ 22,053,000	\$ 44,713,000	\$ 44,207,965	\$ 44,207,965	
Net Cost	\$ (1)	\$ -	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9277000 Fixed Asset - Revolving

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Fixed Asset Financing Program

44,207,965	0	0	44,207,965	0	0	44,207,965	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										
44,207,965	0	0	44,207,965	0	0	44,207,965	0	0	0.0	0

GRAND TOTAL FUNDED										
44,207,965	0	0	44,207,965	0	0	44,207,965	0	0	0.0	0

Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	22,215,989	22,053,000	51,991,450	42,404,602	42,404,602
Total Financing	20,337,242	19,752,697	43,232,414	35,945,869	35,945,869
Net Cost	1,878,747	2,300,303	8,759,036	6,458,733	6,458,733

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.

FY 2018-19 RECOMMENDED BUDGET

SUPPLEMENTAL INFORMATION:

- During Fiscal Year 2018-19, 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 Budget and Debt Management, and necessary support is provided by staff.

Financing:

Charges (lease payments and cash revolving purchases)	\$34,910,196
Interest Income	1,035,673
Interfund Reimbursements	1,803,364
Retained Earnings (Fund Balance)	<u>6,458,733</u>
Total Financing	\$44,207,966

SUPPLEMENTAL INFORMATION (cont.):

Uses:

Transfer for Debt Service:		\$8,611,063
Principal and Interest Costs	\$8,591,063	
Debt Service Administrative Costs	<u>20,000</u>	
Specific Projects Identified for Fiscal Year 2018-19		5,536,902
Estimated Departmental Acquisitions for Fiscal Year 2018-19		<u>30,060,001</u>
Total Uses		\$44,207,966

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Internal Service Fund Fiscal Year 2018-19				Schedule 10
	Fund Title		030A - INTERAGENCY PROCUREMENT		
	Service Activity		Interagency Procurement		
	Budget Unit		9030000		
Operating Detail	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Operating Revenues					
Charges for Service	\$ 18,900,701	\$ 18,381,323	\$ 41,732,414	\$ 34,910,196	\$ 34,910,196
Total Operating Revenues	\$ 18,900,701	\$ 18,381,323	\$ 41,732,414	\$ 34,910,196	\$ 34,910,196
Operating Expenses					
Other Charges	\$ 22,215,989	\$ 22,053,000	\$ 51,991,450	\$ 44,207,966	\$ 44,207,966
Total Operating Expenses	\$ 22,215,989	\$ 22,053,000	\$ 51,991,450	\$ 44,207,966	\$ 44,207,966
Operating Income (Loss)	\$ (3,315,288)	\$ (3,671,677)	\$ (10,259,036)	\$ (9,297,770)	\$ (9,297,770)
Non-Operating Revenues (Expenses)					
Interest Income	\$ 1,436,541	\$ 1,371,374	\$ 1,500,000	\$ 1,035,673	\$ 1,035,673
Total Non-Operating Revenues (Expenses)	\$ 1,436,541	\$ 1,371,374	\$ 1,500,000	\$ 1,035,673	\$ 1,035,673
Income Before Capital Contributions and Transfers	\$ (1,878,747)	\$ (2,300,303)	\$ (8,759,036)	\$ (8,262,097)	\$ (8,262,097)
Interfund Reimb	-	-	-	(1,803,364)	(1,803,364)
Change In Net Assets	\$ (1,878,747)	\$ (2,300,303)	\$ (8,759,036)	\$ (6,458,733)	\$ (6,458,733)
Net Assets - Beginning Balance	10,637,784	8,759,037	8,759,037	6,458,734	6,458,734
Equity and Other Account Adjustments	-	-	-	-	-
Net Assets - Ending Balance	\$ 8,759,037	\$ 6,458,734	\$ 1	\$ 1	\$ 1
<hr/>					
	Revenues Tie To				SCH 1, COL 4
	Expenses Tie To				SCH 1, COL 6

2018-19 PROGRAM INFORMATION

BU: 9030000 Interagency Procurement

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Interagency Procurement

44,207,966	0	-1,803,364	42,404,602	0	0	35,945,869	6,458,733	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										
44,207,966	0	-1,803,364	42,404,602	0	0	35,945,869	6,458,733	0	0.0	0

GRAND TOTAL FUNDED										
44,207,966	0	-1,803,364	42,404,602	0	0	35,945,869	6,458,733	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	2,315,874	2,416,571	2,416,571	2,418,000	2,418,000
Total Financing	2,407,345	2,416,571	2,416,571	2,418,000	2,418,000
Net Cost	(91,471)	-	-	-	-

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 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.

FY 2018-19 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$0 due to the transfer of available fund balance to the City of Sacramento.

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 2018-19				Schedule 15
		2290000 - Natomas Fire District 229A - NATOMAS FIRE DISTRICT				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 170,785	\$ 91,471	\$ 91,471	\$ -	\$ -	
Taxes	2,201,676	2,298,600	2,298,600	2,389,000	2,389,000	
Revenue from Use Of Money & Property	10,668	500	500	1,500	1,500	
Intergovernmental Revenues	24,216	26,000	26,000	27,500	27,500	
Total Revenue	\$ 2,407,345	\$ 2,416,571	\$ 2,416,571	\$ 2,418,000	\$ 2,418,000	
Services & Supplies	\$ 2,315,874	\$ 2,416,571	\$ 2,416,571	\$ 2,418,000	\$ 2,418,000	
Total Financing Uses	\$ 2,315,874	\$ 2,416,571	\$ 2,416,571	\$ 2,418,000	\$ 2,418,000	
Total Expenditures/Appropriations	\$ 2,315,874	\$ 2,416,571	\$ 2,416,571	\$ 2,418,000	\$ 2,418,000	
Net Cost	\$ (91,471)	\$ -	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 2290000 Natomas Fire District

Appropriations	Reimbursements		Net	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
	Realignment/ Prop 172	Other	Appropriations							

FUNDED

Program No. and Title: 001 Fire Protection Services

2,418,000	0	0	2,418,000	0	0	2,418,000	0	0	0.0	0
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Program Type: Mandated

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

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

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

FUNDED

2,418,000	0	0	2,418,000	0	0	2,418,000	0	0	0.0	0
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GRAND TOTAL FUNDED

2,418,000	0	0	2,418,000	0	0	2,418,000	0	0	0.0	0
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Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	17,054,163	17,125,762	19,604,778	30,704,567	30,704,567
Total Financing	117,479	-	-	-	-
Net Cost	16,936,684	17,125,762	19,604,778	30,704,567	30,704,567

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.

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

New centrally-budgeted projects for Fiscal Year 2018-19 include the University of California, Davis settlement payment of \$7.8 million, additional Interfund Transfers repayment of \$1.4 million and debt service payment for the Fixed Asset Acquisition Fund of \$1.8 million.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	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	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Intergovernmental Revenues	\$ 117,479	\$ -	\$ -	\$ -	-
Total Revenue	\$ 117,479	\$ -	\$ -	\$ -	-
Salaries & Benefits	\$ 1,938	\$ 3,000	\$ 3,000	\$ 3,000	3,000
Services & Supplies	7,358,372	7,498,213	7,546,879	15,658,109	15,658,109
Other Charges	5,560,267	5,380,267	7,744,329	9,108,479	9,108,479
Interfund Charges	419,728	439,440	439,440	2,104,813	2,104,813
Intrafund Charges	3,713,858	3,804,842	3,871,130	3,830,166	3,830,166
Total Expenditures/Appropriations	\$ 17,054,163	\$ 17,125,762	\$ 19,604,778	\$ 30,704,567	\$ 30,704,567
Net Cost	\$ 16,936,684	\$ 17,125,762	\$ 19,604,778	\$ 30,704,567	\$ 30,704,567

2018-19 PROGRAM INFORMATION

BU: 5770000 Non-Departmental Costs/General Fund

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

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

484,934	0	0	484,934	0	0	0	0	484,934	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: Projects include annual audits, search and rescue claims, contribution to Sacramento Area Council of Governments.

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

30,219,633	0	0	30,219,633	0	0	0	0	30,219,633	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

Program Description: Countywide operations and special projects include 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.

FUNDED										
30,704,567	0	0	30,704,567	0	0	0	0	30,704,567	0.0	0

GRAND TOTAL FUNDED										
30,704,567	0	0	30,704,567	0	0	0	0	30,704,567	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	(9,682,411)	(9,275,226)	(8,303,842)	(8,580,913)	(8,580,913)
Total Financing	569,952,612	598,813,084	594,833,339	623,491,045	623,491,045
Net Cost	(579,635,023)	(608,088,310)	(603,137,181)	(632,071,958)	(632,071,958)

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.

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- Property tax-related and Teeter Plan revenues and transfers are projected to increase by \$13.3 million from prior-year estimated actual levels.
- Property Tax In Lieu of Vehicle License Fees are projected to be \$11.2 million above prior-year estimated actual levels, an increase of 7.0 percent.
- Sales and Use Tax revenues are projected to increase by \$0.5 million from prior-year estimated actual levels, an increase of 0.6 percent.
- The County’s Utility User Tax is budgeted at \$20.4 million, an increase of \$0.8 million from prior-year estimated 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 2018-19	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	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Taxes	\$ 514,090,142	\$ 541,213,456	\$ 540,696,812	\$ 568,765,834	\$ 568,765,834
Licenses, Permits & Franchises	5,675,247	5,213,698	5,169,698	5,259,800	5,259,800
Fines, Forfeitures & Penalties	12,371,308	12,439,291	11,112,578	12,613,600	12,613,600
Revenue from Use Of Money & Property	1,023,092	179,000	179,000	179,000	179,000
Intergovernmental Revenues	30,560,501	31,370,181	30,913,770	31,537,927	31,537,927
Charges for Services	1,434	43	-	-	-
Miscellaneous Revenues	6,230,888	8,397,415	6,761,481	5,134,884	5,134,884
Total Revenue	\$ 569,952,612	\$ 598,813,084	\$ 594,833,339	\$ 623,491,045	\$ 623,491,045
Interfund Reimb	\$ (9,682,411)	\$ (9,275,226)	\$ (8,303,842)	\$ (8,580,913)	\$ (8,580,913)
Total Expenditures/Appropriations	\$ (9,682,411)	\$ (9,275,226)	\$ (8,303,842)	\$ (8,580,913)	\$ (8,580,913)
Net Cost	\$ (579,635,023)	\$ (608,088,310)	\$ (603,137,181)	\$ (632,071,958)	\$ (632,071,958)

2018-19 PROGRAM INFORMATION

BU: 5700000 Non-Departmental Revenues/General Fund

Appropriations	Reimbursements		Net	Federal	State	Fees/	Fund	Net	Positions	Vehicles
	Realignment/ Prop 172	Other	Appropriations			Other	Balance	Cost		

FUNDED

Program No. and Title: 001 General Purpose Financing Revenues

0	0	-8,580,913	-8,580,913	0	15,175,702	608,315,343	0	-632,071,958	0.0	0
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Program Type: Discretionary

Countywide Priority: 5 -- General Government

Strategic Objective: IS -- Internal Support

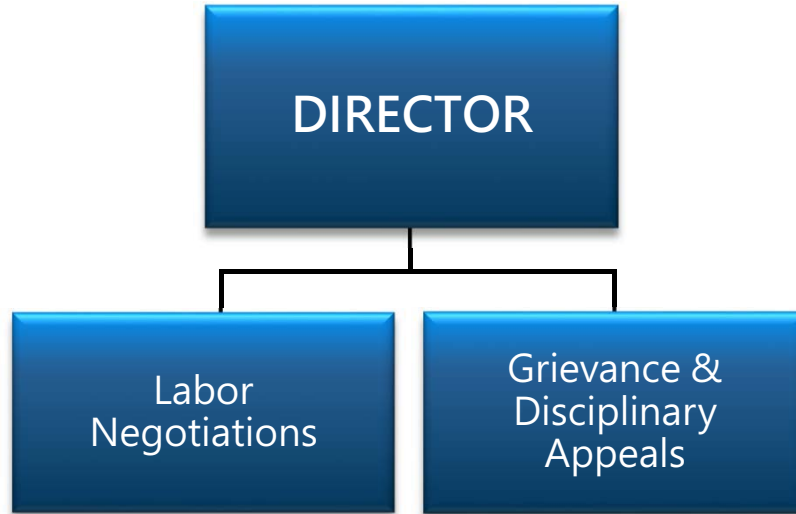
Program Description: The major general purpose revenues, such as property taxes, sales tax, property in lieu of vehicle license fees, and the utility user tax, not linked to a specific program or activity, are accounted for in this budget unit.

FUNDED										
0	0	-8,580,913	-8,580,913	0	15,175,702	608,315,343	0	-632,071,958	0.0	0

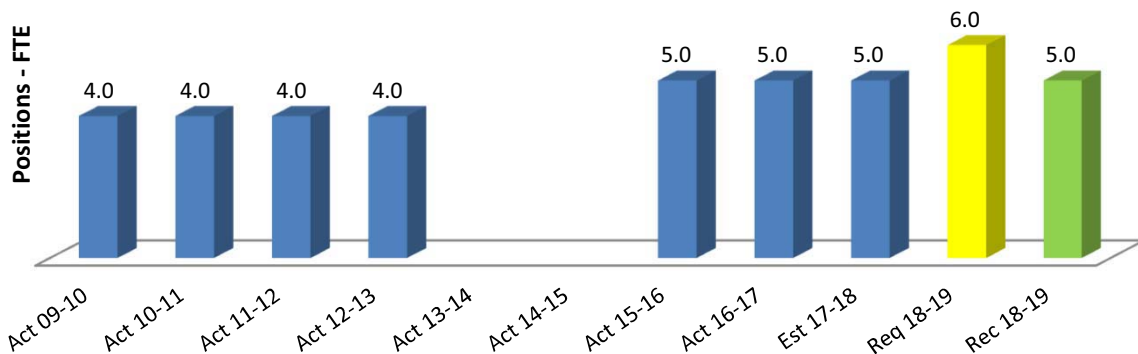
GRAND TOTAL FUNDED										
0	0	-8,580,913	-8,580,913	0	15,175,702	608,315,343	0	-632,071,958	0.0	0

DEPARTMENTAL STRUCTURE

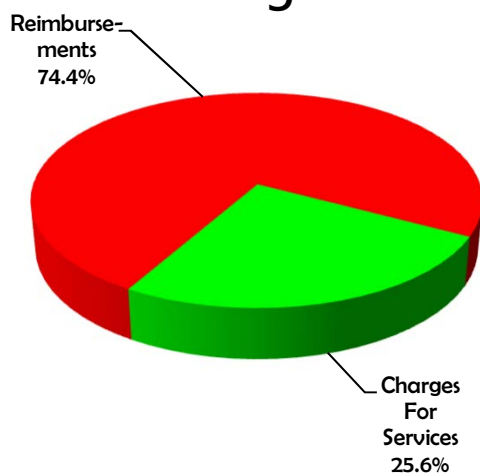
ROBERT BONNER, DIRECTOR



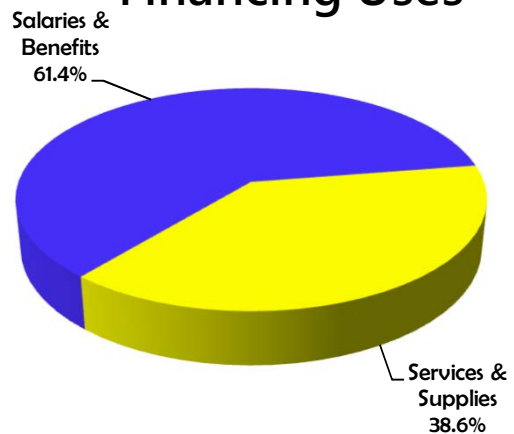
Staffing Trend



Financing Sources



Financing Uses



Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	143,482	512,176	399,061	590,791	418,891
Total Financing	387,170	272,925	399,061	418,891	418,891
Net Cost	(243,688)	239,251	-	171,900	-
Positions	5.0	5.0	5.0	6.0	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.

SIGNIFICANT DEVELOPMENTS DURING FY 2017-18:

The Office of Labor Negotiations began negotiating new labor agreements with recognized employee organizations that represent the County's workforce.

FY 2018-19 RECOMMENDED BUDGET**SIGNIFICANT CHANGES FOR FY 2018-19:**

Negotiations with recognized employee organizations for new labor agreements are expected to continue into late 2018 and possibly early 2019.

RECOMMENDED GROWTH FOR FY 2018-19:

- On-going recommended growth requests include:
 - Appropriations for salary and benefits of \$18,500 offset by a reduction in appropriations for services and supplies of \$18,500.
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

STAFFING LEVEL CHANGES FOR FY 2018-19:

The following position changes are included as part of the Fiscal Year 2018-19 Recommended June Budget:

Labor Relations Officer	1.0
Labor Relations Representative	<u>-1.0</u>
Total	0.0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	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	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Revenue from Use Of Money & Property	\$ 525	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	(12)	-	-	-	-
Charges for Services	386,657	272,925	399,061	418,891	418,891
Total Revenue	\$ 387,170	\$ 272,925	\$ 399,061	\$ 418,891	\$ 418,891
Salaries & Benefits	\$ 907,686	\$ 914,790	\$ 970,189	\$ 1,174,969	\$ 1,003,069
Services & Supplies	186,014	294,075	393,818	367,040	367,040
Intrafund Charges	219,979	137,056	252,100	263,162	263,162
Intrafund Reimb	(1,170,197)	(833,745)	(1,217,046)	(1,214,380)	(1,214,380)
Total Expenditures/Appropriations	\$ 143,482	\$ 512,176	\$ 399,061	\$ 590,791	\$ 418,891
Net Cost	\$ (243,688)	\$ 239,251	\$ -	\$ 171,900	-
Positions	5.0	5.0	5.0	6.0	5.0

2018-19 PROGRAM INFORMATION

BU: 5970000 Office of Labor Relations

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Office of Labor Relations

1,633,271	0	-1,214,380	418,891	0	0	418,891	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										
1,633,271	0	-1,214,380	418,891	0	0	418,891	0	0	5.0	0

GROWTH REQUEST RECOMMENDED

Program No. and Title: 001 Office of Labor Relations

0	0	0	0	0	0	0	0	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: IS -- Internal Support

Program Description: Reallocation of Labor Relations Representative position to a Labor Relations Officer position. Employee currently serves as a Chief Negotiator for assigned bargaining units; develops and recommends negotiation positions; prepares strategies to be used for negotiation proposals; administers the agreements and grievance procedures. The \$18,500 cost will be funded by a reduction in the Other Professional Services account with no net increase in appropriations.

GROWTH REQUEST RECOMMENDED										
0	0	0	0	0	0	0	0	0	0.0	0

GRAND TOTAL FUNDED										
1,633,271	0	-1,214,380	418,891	0	0	418,891	0	0	5.0	0

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

GROWTH REQUEST NOT RECOMMENDED

Program No. and Title: **001 Office of Labor Relations**

171,900	0	0	171,900	0	0	0	0	171,900	1.0	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: Addition of 1.0 FTE Labor Relations Representative position: Will administer labor agreements and respond to grievances; facilitate the meet and confer process between Departments and the various unions as necessary; and may serve as a Chief Negotiator, develop and recommend proposals.

GROWTH REQUEST NOT RECOMMENDED

171,900	0	0	171,900	0	0	0	0	171,900	1.0	0
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GRAND TOTAL NOT RECOMMENDED

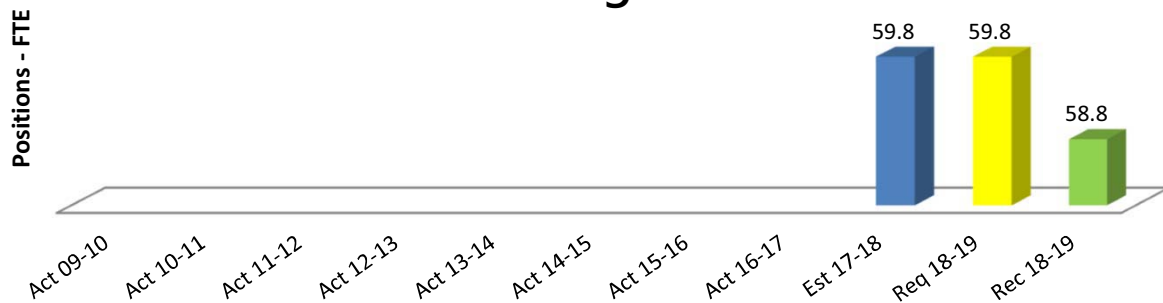
171,900	0	0	171,900	0	0	0	0	171,900	1.0	0
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DEPARTMENTAL STRUCTURE

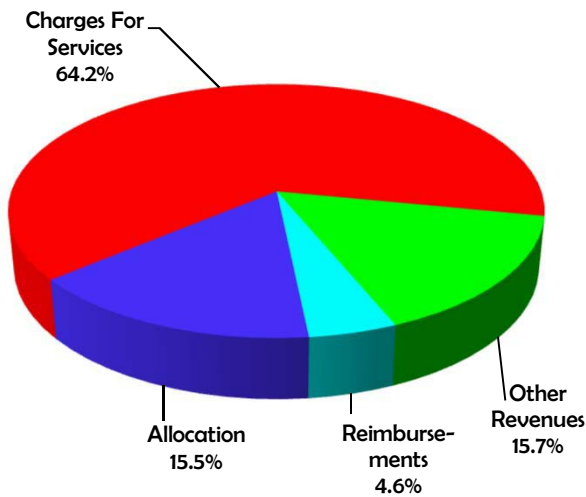
LEIGHANN MOFFITT, DIRECTOR



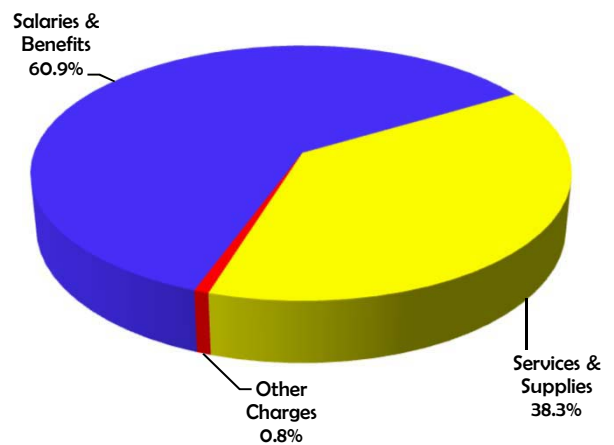
Staffing Trend



Financing Sources



Financing Uses



Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	10,833,382	11,120,873	11,960,473	12,543,432	12,458,667
Total Financing	8,680,370	9,555,643	10,380,114	10,430,567	10,430,567
Net Cost	2,153,012	1,565,230	1,580,359	2,112,865	2,028,100
Positions	0.0	59.8	59.8	59.8	58.8

PROGRAM DESCRIPTION:

- Effective May 11, 2017, the Board of Supervisors abolished the Department of Community Development and shifted the Office of Planning and Environmental Review (PER) as a direct report to the County Executive.
- Planning and Environmental Review processes and makes recommendations on all applications for the development of land involving a discretionary action; maintains and updates Sacramento County’s General Plan pursuant to state law mandates; participates and contributes to the creation of the South Sacramento Habitat Conservation Plan, a complex multi-agency effort to streamline regulatory permitting and conservation of endangered species; develops master plans for proposed new growth areas as proposed by private development interests while ensuring adequate public outreach; provides the general public with information, answers and resources concerning development requirements; reviews business licenses and building permits for compliance with zoning requirements; oversees private mining activities per state laws; implements the provisions of the California Environmental Quality Act (CEQA) and the National Environmental Policy Act as they apply to Sacramento County; prepares and processes environmental documents for private and public projects that require public agency approval; and prepares and ensures implantation of mitigation monitoring and reporting programs in accordance with California Public Resources Code and adopted County ordinances.

MISSION:

Planning and Environmental Review’s mission is to plan, build, and sustain communities that reflect the County’s diverse population while protecting quality of life and the environment.

GOALS:

- Consistently administer our guiding documents, policies, an regulations.
- Encourage diverse community involvement through leadership, enthusiasm, and effective two-way communication.
- Provide high quality customer service to the public.
- Collaborate with the public, applicants, other County agencies, and elected officials to promote economic growth and sustainable built and natural environments.

SIGNIFICANT DEVELOPMENTS DURING FY 2017-18:

- Adopted a State mandated Environmental Justice Element of the General Plan including policies that prioritize improvements and programs that address the needs of identified disadvantaged communities.

SIGNIFICANT DEVELOPMENTS DURING FY 2017-18 (cont.):

- Took actions to facilitate production of new housing including adoption of an Accessory Dwelling Unit (ADU) Ordinance that lowers the processing costs to obtain a permit for an ADU, and approval of several large housing developments.
- Adopted updates to the General Plan Safety Element to reduce risks related to flood hazards, seismic and geologic hazards, and fire hazards.

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- Adopt the South Sacramento Habitat Conservation Plan that simplifies and expedites state and federal endangered species permitting processes for private development projects and County agency facility improvements.
- Adopt major Master Plans along the Jackson Highway corridor allowing for new housing and commercial development consistent with General Plan policies.
- Adopt a required Community-wide Climate Action Plan to address greenhouse gas reduction, and a climate change adaptation plan.
- Clerk of the Board will assume clerking responsibility for several hearing bodies, including the Subdivision Review Committee, Project Review Committee, Zoning Administrator, and Community Planning Advisory Councils. PER will provide funding to Clerk of the Board through the reduction of 1.0 Secretary and 1.0 Senior Office Assistant, and an increase in net county cost offset by a an equivalent reduction in net county cost by Clerk of the Board.

RECOMMENDED GROWTH FOR FY 2018-19:

- On-going recommended growth requests include:
 - Appropriations of \$348,909 partially offset by revenues of \$119,073
 - Net county cost of \$229,836
 - 1.0 FTE.
- Details are included in the Program Information – Growth Request Recommended section of this budget unit.

STAFFING LEVEL CHANGES FOR FY 2018-19:

The following position changes are included as part of the Fiscal Year 2018-19 Recommended June Budget:

Assistant Planner	2.0
Assistant Planner Recruitment Allowance	-2.0
Planning Technician	-1.0
Secretary	-1.0
Senior Office Assistant.....	<u>-1.0</u>
Total	-3.0

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **5725728 - Planning and Environmental Review**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Licenses, Permits & Franchises	\$ 280,510	\$ 265,440	\$ 259,500	\$ 263,000	\$ 263,000
Fines, Forfeitures & Penalties	1,776	(743)	-	-	-
Revenue from Use Of Money & Property	(52)	-	-	-	-
Intergovernmental Revenues	36,646	52,000	75,000	-	-
Charges for Services	7,080,765	7,774,472	8,100,460	8,385,061	8,385,061
Miscellaneous Revenues	1,280,725	1,464,474	1,945,154	1,782,506	1,782,506
Total Revenue	\$ 8,680,370	\$ 9,555,643	\$ 10,380,114	\$ 10,430,567	\$ 10,430,567
Salaries & Benefits	\$ 6,515,202	\$ 7,086,935	\$ 7,398,521	\$ 8,043,395	\$ 7,958,630
Services & Supplies	3,818,017	4,322,642	4,834,156	4,397,701	4,397,701
Other Charges	253,690	25,333	50,000	100,000	100,000
Equipment	9,086	-	-	-	-
Interfund Reimb	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)
Intrafund Charges	808,257	229,199	221,032	605,387	605,387
Intrafund Reimb	(450,870)	(423,236)	(423,236)	(483,051)	(483,051)
Total Expenditures/Appropriations	\$ 10,833,382	\$ 11,120,873	\$ 11,960,473	\$ 12,543,432	\$ 12,458,667
Net Cost	\$ 2,153,012	\$ 1,565,230	\$ 1,580,359	\$ 2,112,865	\$ 2,028,100
Positions	0.0	59.8	59.8	59.8	58.8

2018-19 PROGRAM INFORMATION

BU: 5725728 Planning And Environmental Review

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Planning and Environmental Review

12,712,809	0	-603,051	12,109,758	0	0	10,311,494	0	1,798,264	59.8	1
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Program Type: Mandated

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

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

Program Description: Planning & Environmental Review division administers land use programs and implements the provisions of the California Environmental Quality Act (CEQA) as they apply to Sacramento County

FUNDED	12,712,809	0	-603,051	12,109,758	0	0	10,311,494	0	1,798,264	59.8	1
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Appropriations	Reimbursements		Net	Federal	State	Fees/	Fund	Net	Positions	Vehicles
	Realignment/ Prop 172	Other	Appropriations			Other	Balance	Cost		

GROWTH REQUEST RECOMMENDED

Program No. and Title: 001 Planning and Environmental Review

17,242	0	0	17,242	0	0	17,242	0	0	0.0	0
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Program Type: Mandated

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

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

Program Description: Reallocate (upgrade) Planning Technician to Assistant Planner for Design Review in Current Planning

Program No. and Title: 001 Planning and Environmental Review

101,831	0	0	101,831	0	0	101,831	0	0	1.0	0
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Program Type: Mandated

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

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

Program Description: Assistant Planner in Zoning Administration for administrative permits and planning applications intake

Program No. and Title: 001 Planning and Environmental Review

31,000	0	0	31,000	0	0	0	0	31,000	0.0	0
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Program Type: Discretionary

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

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

Program Description: Software Upgrades

Program No. and Title: 001 Planning and Environmental Review

198,836	0	0	198,836	0	0	0	0	198,836	-2.0	0
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Program Type: Mandated

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

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

Program Description: Clerk of the Board will assume clerking responsibility for several legislative hearing bodies (Community Planning Advisory Councils, Subdivision Review Committee, Project Review Committee, and Zoning Administrator). Planning and Environmental Review (PER) will provide \$381,376 to Clerk of the Board, and reduce costs by \$182,540 through the reduction of 2.0 FTE and supplies for staff that were previously doing this work. PER is increasing net county cost by \$198,836, and Clerk of the Board will decrease net county cost by an equivalent amount.

GROWTH REQUEST RECOMMENDED										
348,909	0	0	348,909	0	0	119,073	0	229,836	-1.0	0

	<u>Appropriations</u>	<u>Reimbursements</u>		Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
		Realignment/ Prop 172	Other								
GRAND TOTAL FUNDED	13,061,718	0	-603,051	12,458,667	0	0	10,430,567	0	2,028,100	58.8	1

GROWTH REQUEST NOT RECOMMENDED

Program No. and Title: **001 Planning and Environmental Review**

84,765	0	0	84,765	0	0	0	0	84,765	1.0	0
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Program Type: Mandated

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

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

Program Description: Planning Technician position to assist with Long Range Planning and Infill activities

GROWTH REQUEST NOT RECOMMENDED	84,765	0	0	84,765	0	0	0	0	84,765	1.0	0
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GRAND TOTAL NOT RECOMMENDED	84,765	0	0	84,765	0	0	0	0	84,765	1.0	0
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Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	1,729,697	1,039,730	2,301,872	1,400,000	1,400,000
Total Financing	1,731,569	1,039,730	2,301,872	1,400,000	1,400,000
Net Cost	(1,872)	-	-	-	-

PROGRAM DESCRIPTION:

All fees collected pursuant to Sacramento County Code Section 22.35.050 are solely to purchase land for affordable housing, produce or substantially rehabilitate affordable units, or buy down Extremely Low Income units. The affordability fees collected shall be transferred to the Sacramento Housing and Redevelopment Agency (SHRA) and administered by the SHRA Executive Director who has the authority to govern the funds consistent with Chapter 22.35 of the Sacramento County Code. A portion of the funds may be used to cover reasonable administrative expenses.

FY 2018-19 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$0.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **3830000 - Affordability Fee**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **023A - AFFORDABILITY FEE**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ 2,702	\$ 1,872	\$ 1,872	\$ -	\$ -
Licenses, Permits & Franchises	1,725,442	1,037,456	2,300,000	1,400,000	1,400,000
Revenue from Use Of Money & Property	3,425	402	-	-	-
Total Revenue	\$ 1,731,569	\$ 1,039,730	\$ 2,301,872	\$ 1,400,000	\$ 1,400,000
Services & Supplies	\$ 1,729,697	\$ 1,039,730	\$ 2,301,872	\$ 1,400,000	\$ 1,400,000
Total Expenditures/Appropriations	\$ 1,729,697	\$ 1,039,730	\$ 2,301,872	\$ 1,400,000	\$ 1,400,000
Net Cost	\$ (1,872)	\$ -	\$ -	\$ -	\$ -

2018-19 PROGRAM INFORMATION

BU: 3830000 Affordability Fee

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net Appropriations</u>	<u>Federal</u>	<u>State</u>	<u>Fees/ Other</u>	<u>Fund Balance</u>	<u>Net Cost</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/ Prop 172</u>	<u>Other</u>								

FUNDED

Program No. and Title: 001 Affordability Fee

1,400,000	0	0	1,400,000	0	0	1,400,000	0	0	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Fees are used to purchase land for affordable housing, produce or substantially rehabilitate affordable units, or buy down Extremely Low Income Units.

FUNDED	1,400,000	0	0	1,400,000	0	0	1,400,000	0	0	0.0	0
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GRAND TOTAL FUNDED	1,400,000	0	0	1,400,000	0	0	1,400,000	0	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	45,194	1,030,505	1,965,667	935,162	935,162
Total Financing	1,281,281	1,677,790	1,965,667	935,162	935,162
Net Cost	(1,236,087)	(647,285)	-	-	-

PROGRAM DESCRIPTION:

- The Neighborhood Revitalization Fund (NRF) was approved by the Board of Supervisors in April 2015 to provide resources to various neighborhood revitalization activities that complement County investments. The types of activities that are eligible for funding include tenant relocation; removal of junk and debris on property; demolition of structures; acquisition of problem properties; developer assistance where the project eliminates blight; and small community enhancement projects.
- In 2011, the State dissolved the redevelopment agencies and the properties were transferred to the local level. This budget includes proceeds from the sale of properties purchased with tax-exempt bond funds. The funds must be used for capital improvement projects in the former Redevelopment Project Area within two years of receipt.

SIGNIFICANT DEVELOPMENTS DURING FY 2017-18:

- Transferred \$1,006,305 to Regional Parks for Parkways and Unincorporated Communities Clean Up and Safety Initiative.
- Received \$441,703 from the sale of Redevelopment Agency Property with City and County of Sacramento (800-816 K Street, 1121-1125 8th Street, and 805-815 L Street) to the City of Sacramento. Funds to be used for projects as they are identified in the Downtown Redevelopment area.

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- Expect the sale of Redevelopment Agency Property with City and County of Sacramento within the former Downtown Redevelopment area (731 K Street; 2224 Front Street) and the former Oak Park Redevelopment area (4722 9th Avenue). Funds to be used for projects as they are identified in the former Downtown Redevelopment and Oak Park Redevelopment areas.

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$588,802. Fund balance decreased due to the transfer of \$1,006,305 to Regional Parks for the Unincorporated Communities Clean Up and Safety Initiative, \$24,200 for the Farm to Future project in southern Sacramento County and the receipt of \$441,703 from property sales in the Downtown Redevelopment area. A Fund Balance of \$647,285 remains. The Downtown Redevelopment area fund balance of \$441,703 must be used for projects in the Downtown Redevelopment area and the remaining fund balance of \$205,582 can be used for as yet to be identified general neighborhood revitalization projects.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **5790000 - Neighborhood Revitalization**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001G - NEIGHBORHOOD REVITALIZATION**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ 1,281,281	\$ 1,236,087	\$ 1,236,087	\$ 647,285	\$ 647,285
Miscellaneous Revenues	-	441,703	729,580	287,877	287,877
Total Revenue	\$ 1,281,281	\$ 1,677,790	\$ 1,965,667	\$ 935,162	\$ 935,162
Services & Supplies	\$ 45,194	\$ 24,200	\$ 959,362	\$ 935,162	\$ 935,162
Interfund Charges	-	1,006,305	1,006,305	-	-
Total Expenditures/Appropriations	\$ 45,194	\$ 1,030,505	\$ 1,965,667	\$ 935,162	\$ 935,162
Net Cost	\$ (1,236,087)	\$ (647,285)	- \$	- \$	-

2018-19 PROGRAM INFORMATION

BU: 5790000 Neighborhood Revitalization

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Neighborhood Revitalization

205,582	0	0	205,582	0	0	0	205,582	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: Provides revitalization activities that complement County investments.

Program No. and Title: 002 Downtown Redevelopment

700,979	0	0	700,979	0	0	259,276	441,703	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: Proceeds from sale of Redevelopment Agency property originally purchased with Tax Exempt Bonds to the City of Sacramento, funding for capital projects in the Downtown Redevelopment Area.

Program No. and Title: 003 Oak Park Redevelopment

28,601	0	0	28,601	0	0	28,601	0	0	0.0	0
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Program Type: Discretionary

Countywide Priority: 4 -- Sustainable and Livable Communities

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

Program Description: Proceeds from sale of Redevelopment Agency property originally purchased with Tax Exempt Bonds to the City of Sacramento, funding for capital projects in the Oak Park Redevelopment Area.

FUNDED										
935,162	0	0	935,162	0	0	287,877	647,285	0	0.0	0

GRAND TOTAL FUNDED										
935,162	0	0	935,162	0	0	287,877	647,285	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	757	-	-	-	-
Total Financing	758	-	-	-	-
Net Cost	(1)	-	-	-	-

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 were fully expended in Fiscal Year 2016-17.

FOR INFORMATION ONLY

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act		Special Districts and Other Agencies				
January 2010		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2018-19				
		9309000 - 1997-Public Bldg Facilites-Construction				
		309A - 1997-PUBLIC FACILITIES-CONSTRUCTION				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 758	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 758	\$ -	\$ -	\$ -	\$ -	
Other Charges	\$ 757	\$ -	\$ -	\$ -	\$ -	
Total Financing Uses	\$ 757	\$ -	\$ -	\$ -	\$ -	
Total Expenditures/Appropriations	\$ 757	\$ -	\$ -	\$ -	\$ -	
Net Cost	\$ (1)	\$ -	\$ -	\$ -	\$ -	

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	16,451	-	-	-	-
Total Financing	16,451	-	-	-	-
Net Cost	-	-	-	-	-

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 was transferred to the County’s general fund.

FOR INFORMATION ONLY

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2018-19			Schedule 15	
3080000 - 1997-Public Facilities Debt Service 308A - 1997-PUBLIC FACILITIES DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 16,451	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 16,451	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	\$ 16,451	\$ -	\$ -	\$ -	\$ -	
Total Financing Uses	\$ 16,451	\$ -	\$ -	\$ -	\$ -	
Total Expenditures/Appropriations	\$ 16,451	\$ -	\$ -	\$ -	\$ -	
Net Cost	\$ -	\$ -	\$ -	\$ -	\$ -	

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	378,650	330,000	483,596	351,538	351,538
Total Financing	862,246	681,538	483,596	351,538	351,538
Net Cost	(483,596)	(351,538)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$6,704,958 consisting of \$36,538 administrative costs, \$350,000 General Fund contribution as a result of accumulated interest earnings on the debt service reserve fund, \$4,025,000 in principal payment, and \$2,293,420 in interest payments. Financing is from payments from various user departments of \$6,353,420 and available fund balance of \$351,538.

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 2018-19				Schedule 15
9288000 - 1997-Refunding Public Facilities Debt Service 288A - 1997-PUBLIC FACILITIES DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 466,196	\$ 483,596	\$ 483,596	\$ 351,538	\$ 351,538	
Revenue from Use Of Money & Property	396,050	-	-	-	-	
Miscellaneous Revenues	-	197,942	-	-	-	
Total Revenue	\$ 862,246	\$ 681,538	\$ 483,596	\$ 351,538	\$ 351,538	
Services & Supplies	\$ 413,650	\$ 365,000	\$ 518,596	\$ 386,538	\$ 386,538	
Other Charges	6,318,338	6,320,213	6,320,214	6,318,420	6,318,420	
Interfund Reimb	(6,353,338)	(6,355,213)	(6,355,214)	(6,353,420)	(6,353,420)	
Total Financing Uses	\$ 378,650	\$ 330,000	\$ 483,596	\$ 351,538	\$ 351,538	
Total Expenditures/Appropriations	\$ 378,650	\$ 330,000	\$ 483,596	\$ 351,538	\$ 351,538	
Net Cost	\$ (483,596)	\$ (351,538)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9288000 1997 Refunding Public Facilities-Debt Service

<u>Appropriations</u>	<u>Reimbursements</u>	<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>								

FUNDED

Program No. and Title: 001 COP debt service

6,704,958	0	-6,353,420	351,538	0	0	0	351,538	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

6,704,958	0	-6,353,420	351,538	0	0	0	351,538	0	0.0	0
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GRAND TOTAL FUNDED

6,704,958	0	-6,353,420	351,538	0	0	0	351,538	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	(17,746)	(20,004)	147,194	175,818	175,818
Total Financing	129,448	155,814	147,194	175,818	175,818
Net Cost	(147,194)	(175,818)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$1,170,598 consisting of \$210,818 administrative costs, \$450,000 in principal payment and \$509,780 in interest payments. Financing is from payments from various user departments of \$994,780 and available fund balance of \$175,818.

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 2018-19				Schedule 15
9298000 - 2003 Public Facilities Projects-Debt Service 298A - 2003 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 113,840	\$ 147,194	\$ 147,194	\$ 175,818	\$ 175,818	
Revenue from Use Of Money & Property	15,608	8,620	-	-	-	
Total Revenue	\$ 129,448	\$ 155,814	\$ 147,194	\$ 175,818	\$ 175,818	
Services & Supplies	\$ 17,254	\$ 15,000	\$ 182,194	\$ 210,818	\$ 210,818	
Other Charges	960,700	958,266	958,270	959,780	959,780	
Interfund Reimb	(995,700)	(993,270)	(993,270)	(994,780)	(994,780)	
Total Financing Uses	\$ (17,746)	\$ (20,004)	\$ 147,194	\$ 175,818	\$ 175,818	
Total Expenditures/Appropriations	\$ (17,746)	\$ (20,004)	\$ 147,194	\$ 175,818	\$ 175,818	
Net Cost	\$ (147,194)	\$ (175,818)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9298000 2003 Public Facilities Projects-Debt Service

<u>Appropriations</u>	<u>Reimbursements</u>	<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>	<u>Other</u>							

FUNDED

Program No. and Title: 001 COP debt service

1,170,598 0 -994,780 175,818 0 0 0 175,818 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	1,170,598	0	-994,780	175,818	0	0	0	175,818	0	0.0	0
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GRAND TOTAL FUNDED	1,170,598	0	-994,780	175,818	0	0	0	175,818	0	0.0	0
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PUBLIC FACILITIES FINANCING - 2004 PENSION OBLIGATION BOND - DEBT SERVICE 9282000

Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	161,776	(125,000)	906,233	1,112,430	1,112,430
Total Financing	1,068,009	987,430	906,233	1,112,430	1,112,430
Net Cost	(906,233)	(1,112,430)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$45,222,516 consisting of \$412,430 for ongoing financial and legal services and administrative costs, \$900,000 for transfer to the General Fund, \$7,500,000 in principal payments and \$36,410,086 in interest payments. Financing is from payments from departments of \$44,110,086 and available fund balance of \$1,112,430.

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 2018-19				Schedule 15
9282000 - 2004 Pension Obligation Bond-Debt Service 282A - 2004 PENSION OBLIGATION BOND-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 907,776	\$ 906,233	\$ 906,233	\$ 1,112,430	\$ 1,112,430	
Revenue from Use Of Money & Property	160,233	81,197	-	-	-	
Total Revenue	\$ 1,068,009	\$ 987,430	\$ 906,233	\$ 1,112,430	\$ 1,112,430	
Services & Supplies	\$ 851,142	\$ 75,000	\$ 1,106,233	\$ 1,312,430	\$ 1,312,430	
Other Charges	41,744,179	44,200,014	44,200,014	43,910,086	43,910,086	
Interfund Reimb	(42,433,545)	(44,400,014)	(44,400,014)	(44,110,086)	(44,110,086)	
Total Financing Uses	\$ 161,776	\$ (125,000)	\$ 906,233	\$ 1,112,430	\$ 1,112,430	
Total Expenditures/Appropriations	\$ 161,776	\$ (125,000)	\$ 906,233	\$ 1,112,430	\$ 1,112,430	
Net Cost	\$ (906,233)	\$ (1,112,430)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9282000 2004 Pension Obligation Bond-Debt Service

<u>Appropriations</u>	<u>Reimbursements</u>	<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>								
	<u>Other</u>								

FUNDED

Program No. and Title: 001 POB debt service

45,222,516 0 -44,110,086 1,112,430 0 0 0 1,112,430 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	45,222,516	0	-44,110,086	1,112,430	0	0	0	1,112,430	0	0.0	0
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GRAND TOTAL FUNDED	45,222,516	0	-44,110,086	1,112,430	0	0	0	1,112,430	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	(23,292)	(34,157)	130,193	185,338	185,338
Total Financing	106,901	151,181	130,193	185,338	185,338
Net Cost	(130,193)	(185,338)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$2,634,264 consisting of \$220,338 administrative and accounting costs, \$1,530,000 in principal payment, and \$883,926 in interest payments. Financing is from various user departments of \$2,448,926 and available fund balance of \$185,338.

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 2018-19				Schedule 15
9306306 - 2006 Public Facilities Projects-Debt Service 306A - 2006 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 84,918	\$ 130,193	\$ 130,193	\$ 185,338	\$ 185,338	
Revenue from Use Of Money & Property	21,983	20,988	-	-	-	
Total Revenue	\$ 106,901	\$ 151,181	\$ 130,193	\$ 185,338	\$ 185,338	
Services & Supplies	\$ 18,676	\$ 20,000	\$ 165,193	\$ 220,338	\$ 220,338	
Other Charges	2,403,720	2,388,820	2,405,976	2,413,926	2,413,926	
Interfund Reimb	(2,445,688)	(2,442,977)	(2,440,976)	(2,448,926)	(2,448,926)	
Total Financing Uses	\$ (23,292)	\$ (34,157)	\$ 130,193	\$ 185,338	\$ 185,338	
Total Expenditures/Appropriations	\$ (23,292)	\$ (34,157)	\$ 130,193	\$ 185,338	\$ 185,338	
Net Cost	\$ (130,193)	\$ (185,338)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9306306 2006 Public Facilities Projects-Debt Service

Appropriations	Reimbursements Realignment/ Prop 172	Other	Net Appropriations	Federal	State	Fees/ Other	Fund Balance	Net Cost	Positions	Vehicles
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FUNDED

Program No. and Title: 001 COP debt service

2,634,264	0	-2,448,926	185,338	0	0	0	185,338	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

2,634,264	0	-2,448,926	185,338	0	0	0	185,338	0	0.0	0
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GRAND TOTAL FUNDED

2,634,264	0	-2,448,926	185,338	0	0	0	185,338	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	26,335	-	-	-	-
Total Financing	26,335	-	-	-	-
Net Cost	-	-	-	-	-

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.
- The remaining proceeds were fully expended in Fiscal Year 2016-17.

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 2018-19				
9303303 - 2007 Public Facilities Projects-Construction 303A - 2007 PUBLIC FACILITIES PROJ-CONST						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 26,605	\$ -	\$ -	\$ -	\$ -	
Revenue from Use Of Money & Property	(270)	-	-	-	-	
Total Revenue	\$ 26,335	\$ -	\$ -	\$ -	\$ -	
Other Charges	\$ 26,335	\$ -	\$ -	\$ -	\$ -	
Total Financing Uses	\$ 26,335	\$ -	\$ -	\$ -	\$ -	
Total Expenditures/Appropriations	\$ 26,335	\$ -	\$ -	\$ -	\$ -	
Net Cost	\$ -	\$ -	\$ -	\$ -	\$ -	

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	(43,843)	(35,891)	158,331	197,479	197,479
Total Financing	114,488	161,588	158,331	197,479	197,479
Net Cost	(158,331)	(197,479)	-	-	-

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).

FY 2018-19 RECOMMENDED BUDGET

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$3,233,517 consisting of \$232,479 administrative and accounting costs, \$1,135,000 in principal payment and \$1,866,038 interest payments. Financing is from various user departments of \$3,036,038 and available fund balance of \$197,479.

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 2018-19				Schedule 15
9304304 - 2007 Public Facilities Projects-Debt Service 304A - 2007 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 76,867	\$ 158,331	\$ 158,331	\$ 197,479	\$ 197,479	
Revenue from Use Of Money & Property	37,621	3,257	-	-	-	
Total Revenue	\$ 114,488	\$ 161,588	\$ 158,331	\$ 197,479	\$ 197,479	
Services & Supplies	\$ 17,497	\$ 20,000	\$ 193,331	\$ 232,479	\$ 232,479	
Other Charges	2,972,274	2,980,223	3,001,114	3,001,038	3,001,038	
Interfund Reimb	(3,033,614)	(3,036,114)	(3,036,114)	(3,036,038)	(3,036,038)	
Total Financing Uses	\$ (43,843)	\$ (35,891)	\$ 158,331	\$ 197,479	\$ 197,479	
Total Expenditures/Appropriations	\$ (43,843)	\$ (35,891)	\$ 158,331	\$ 197,479	\$ 197,479	
Net Cost	\$ (158,331)	\$ (197,479)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9304304 2007 Public Facilities Projects-Debt Service

Appropriations	Reimbursements	Net	Federal	State	Fees/	Fund	Net	Positions	Vehicles
	Realignment/ Prop 172	Appropriations			Other	Balance	Cost		

FUNDED

Program No. and Title: 001 COP debt service

3,233,517	0	-3,036,038	197,479	0	0	0	197,479	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: payment of debt service

FUNDED	3,233,517	0	-3,036,038	197,479	0	0	0	197,479	0	0.0	0
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GRAND TOTAL FUNDED	3,233,517	0	-3,036,038	197,479	0	0	0	197,479	0	0.0	0
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Summary					
Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	(19,092)	(20,300)	488,683	587,371	587,371
Total Financing	469,591	567,071	488,683	587,371	587,371
Net Cost	(488,683)	(587,371)	-	-	-

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.
- The final debt service payment related to the Sacramento County Main Jail portion of the bonds was made on February 1, 2018.

FY 2018-19 RECOMMENDED BUDGET

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$9,953,999 consisting of \$275,850 administrative costs, \$250,000 for transfer to the General Fund, \$87,371 for future debt service interest costs due to lower borrowing from Fixed Asset Acquisition Fund, \$6,440,000 in principal payment and \$2,900,778 in interest payments. Financing is from payments from various user departments of \$9,366,628 and available fund balance of \$587,371.

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 2018-19				Schedule 15
		9300000 - 2010 Refunding COPs-Debt Svc 300A - 2010 REFUNDING COPs- DEBT SVC				
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 368,479	\$ 488,683	\$ 488,683	\$ 587,371	\$ 587,371	
Revenue from Use Of Money & Property	101,112	78,388	-	-	-	
Total Revenue	\$ 469,591	\$ 567,071	\$ 488,683	\$ 587,371	\$ 587,371	
Services & Supplies	\$ 41,471	\$ 17,500	\$ 526,183	\$ 478,180	\$ 478,180	
Other Charges	13,012,615	13,185,778	13,186,078	9,475,819	9,475,819	
Interfund Reimb	(13,073,178)	(13,223,578)	(13,223,578)	(9,366,628)	(9,366,628)	
Total Financing Uses	\$ (19,092)	\$ (20,300)	\$ 488,683	\$ 587,371	\$ 587,371	
Total Expenditures/Appropriations	\$ (19,092)	\$ (20,300)	\$ 488,683	\$ 587,371	\$ 587,371	
Net Cost	\$ (488,683)	\$ (587,371)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9300000 2010 Refunding Certificate of Participation-Debt Service

<u>Appropriations</u>	<u>Reimbursements</u>	<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>								
	<u>Other</u>								

FUNDED

Program No. and Title: 001 COP debt service

9,953,999	0	-9,366,628	587,371	0	0	0	587,371	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

9,953,999	0	-9,366,628	587,371	0	0	0	587,371	0	0.0	0
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GRAND TOTAL FUNDED

9,953,999	0	-9,366,628	587,371	0	0	0	587,371	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	(21,232)	(20,012)	145,201	183,790	183,790
Total Financing	123,969	163,778	145,201	183,790	183,790
Net Cost	(145,201)	(183,790)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$2,430,566 consisting of \$218,790 in administrative costs, \$1,010,000 in principal payment, and \$1,201,776 in interest payments. Financing is from payments from the Courts of \$2,246,776 and available fund balance of \$183,790.

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 2018-19				Schedule 15
9280000 - Juvenile Courthouse Project-Debt Service 280A - JUVENILE COURTHOUSE PROJECT-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 95,415	\$ 145,201	\$ 145,201	\$ 183,790	\$ 183,790	
Revenue from Use Of Money & Property	28,554	18,577	-	-	-	
Total Revenue	\$ 123,969	\$ 163,778	\$ 145,201	\$ 183,790	\$ 183,790	
Services & Supplies	\$ 13,784	\$ 15,000	\$ 180,201	\$ 218,790	\$ 218,790	
Other Charges	2,214,660	2,216,464	2,216,476	2,211,776	2,211,776	
Interfund Reimb	(2,249,676)	(2,251,476)	(2,251,476)	(2,246,776)	(2,246,776)	
Total Financing Uses	\$ (21,232)	\$ (20,012)	\$ 145,201	\$ 183,790	\$ 183,790	
Total Expenditures/Appropriations	\$ (21,232)	\$ (20,012)	\$ 145,201	\$ 183,790	\$ 183,790	
Net Cost	\$ (145,201)	\$ (183,790)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9280000 Juvenile Courthouse Project-Debt Service

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 COP debt service

2,430,566	0	-2,246,776	183,790	0	0	0	183,790	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	2,430,566	0	-2,246,776	183,790	0	0	0	183,790	0	0.0	0
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GRAND TOTAL FUNDED	2,430,566	0	-2,246,776	183,790	0	0	0	183,790	0	0.0	0
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PUBLIC FACILITIES FINANCING - PENSION OBLIGATION BOND 9313000
- DEBT SERVICE

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	47,945	160,000	445,795	389,801	389,801
Total Financing	493,740	549,801	445,795	389,801	389,801
Net Cost	(445,795)	(389,801)	-	-	-

PROGRAM DESCRIPTION:

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

PROGRAM DESCRIPTION (cont.):

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

FY 2018-19 RECOMMENDED BUDGET

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$92,109,429 consisting of \$345,000 administrative costs, \$239,801 for future annual debt service increases, \$61,970,000 in principal payments and \$29,554,628 in interest payments. Financing is from payments from departments of \$91,719,628 and available fund balance of \$389,801.

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 2018-19				
9313000 - Pension Obligation Bond-Debt Service 313A - PENSION OBLIGATION BOND-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 327,248	\$ 445,795	\$ 445,795	\$ 389,801	\$ 389,801	
Revenue from Use Of Money & Property	166,492	104,006	-	-	-	
Total Revenue	\$ 493,740	\$ 549,801	\$ 445,795	\$ 389,801	\$ 389,801	
Services & Supplies	\$ 243,014	\$ 355,000	\$ 640,795	\$ 584,801	\$ 584,801	
Other Charges	86,340,893	89,795,962	89,795,962	91,524,628	91,524,628	
Interfund Reimb	(86,535,962)	(89,990,962)	(89,990,962)	(91,719,628)	(91,719,628)	
Total Financing Uses	\$ 47,945	\$ 160,000	\$ 445,795	\$ 389,801	\$ 389,801	
Total Expenditures/Appropriations	\$ 47,945	\$ 160,000	\$ 445,795	\$ 389,801	\$ 389,801	
Net Cost	\$ (445,795)	\$ (389,801)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9313000 Pension Obligation Bond-Debt Service

<u>Appropriations</u>	<u>Reimbursements</u>	<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>								

FUNDED

Program No. and Title: 001 POB debt service

92,109,429	0	-91,719,628	389,801	0	0	0	389,801	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	92,109,429	0	-91,719,628	389,801	0	0	0	389,801	0	0.0	0
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GRAND TOTAL FUNDED	92,109,429	0	-91,719,628	389,801	0	0	0	389,801	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	541,124	802,422	1,478,279	681,277	681,277
Total Financing	2,019,403	1,483,699	1,478,279	681,277	681,277
Net Cost	(1,478,279)	(681,277)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

SUPPLEMENTAL INFORMATION:

Total requirement for this fiscal year is \$681,277 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 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 2018-19				
9284000 - Tobacco Litigation Settlement-Capital Projects						
284A - TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS						
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 2,011,774	\$ 1,478,279	\$ 1,478,279	\$ 681,277	\$ 681,277	
Revenue from Use Of Money & Property	7,629	5,420	-	-	-	
Total Revenue	\$ 2,019,403	\$ 1,483,699	\$ 1,478,279	\$ 681,277	\$ 681,277	
Other Charges	\$ 541,124	\$ 802,422	\$ 1,478,279	\$ 681,277	\$ 681,277	
Total Financing Uses	\$ 541,124	\$ 802,422	\$ 1,478,279	\$ 681,277	\$ 681,277	
Total Expenditures/Appropriations	\$ 541,124	\$ 802,422	\$ 1,478,279	\$ 681,277	\$ 681,277	
Net Cost	\$ (1,478,279)	\$ (681,277)	\$ -	\$ -	\$ -	

2018-19 PROGRAM INFORMATION

BU: 9284000 Tobacco Litigation Settlement-Capital Projects

<u>Appropriations</u>	<u>Reimbursements</u>	<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/ Other</u>	<u>Fund Balance</u>	<u>Net Cost</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/ Prop 172</u>	<u>Appropriations</u>							
	<u>Other</u>								

FUNDED

Program No. and Title: 001 Tobacco Litigation Securitization

681,277	0	0	681,277	0	0	0	681,277	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: FO -- Financial Obligation

Program Description: capital project funding

FUNDED	681,277	0	0	681,277	0	0	0	681,277	0	0.0	0
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GRAND TOTAL FUNDED	681,277	0	0	681,277	0	0	0	681,277	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	-	-	-	123,583,038	123,583,038
Total Financing	-	-	-	123,583,038	123,583,038
Net Cost	-	-	-	-	-

PROGRAM DESCRIPTION:

- Proposition 172 provides a dedicated ½ cent sales tax for local public safety purposes. It was approved by voters in 1993.
- The state distributes funding from the ½ cent state sales tax to Sacramento County based on Sacramento County’s proportional share of taxable sales in the prior year.

FY 2018-19 RECOMMENDED BUDGET

SIGNIFICANT CHANGES FOR FY 2018-19:

- This budget unit is being established as part of the Fiscal Year 2018-19 Recommended Budget. Previously, Public Safety Sales Tax funding was received in an unbudgeted trust fund and budgeted as revenue in the Departments that utilize the funding. Beginning this fiscal year, Public Safety Sales Tax revenue will be budgeted and received in this Budget Unit and transferred to Departments via an interfund transfer (reimbursement).
- Public Safety Sales Tax revenues anticipated to be received in Fiscal Year 2018-19 total \$123,583,038, an increase of \$6,137,627 over the \$117,445,411 in revenues anticipated to be received in the trust fund in Fiscal Year 2017-18.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	Schedule 9
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Budget Unit **7460000 - Public Safety Sales Tax**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001J - PUBLIC SAFETY SALES TAX**

Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 123,583,038	\$ 123,583,038
Total Revenue	\$ -	\$ -	\$ -	\$ 123,583,038	\$ 123,583,038
Interfund Charges	\$ -	\$ -	\$ -	\$ 123,583,038	\$ 123,583,038
Total Expenditures/Appropriations	\$ -	\$ -	\$ -	\$ 123,583,038	\$ 123,583,038
Net Cost	\$ -	\$ -	\$ -	\$ -	\$ -

2018-19 PROGRAM INFORMATION

BU: 7460000 Public Safety Sales Tax

Appropriations	Reimbursements	Net	Federal	State	Fees/	Fund	Net	Positions	Vehicles
	Realignment/ Prop 172	Appropriations			Other	Balance	Cost		

FUNDED

Program No. and Title: 001 Public Safety Sales Tax: Sheriff's Department Allocation

89,140,445	0	0	89,140,445	0	89,140,445	0	0	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: PS1 -- Protect the community from criminal activity, abuse and violence

Program Description: Allocation of Public Safety Sales Tax (Proposition 172) revenue to the Sheriff's Department.

Program No. and Title: 002 Public Safety Sales Tax: District Attorney's Office Allocation

14,212,049	0	0	14,212,049	0	14,212,049	0	0	0	0.0	0
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Program Type: Mandated

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

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

Program Description: Allocation of Public Safety Sales Tax (Proposition 172) revenue to the District Attorney's Office.

Program No. and Title: 003 Public Safety Sales Tax: Probation Department Allocation

20,230,544	0	0	20,230,544	0	20,230,544	0	0	0	0.0	0
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Program Type: Mandated

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

Strategic Objective: PS1 -- Protect the community from criminal activity, abuse and violence

Program Description: Allocation of Public Safety Sales Tax (Proposition 172) revenue to the Probation Department.

FUNDED

123,583,038	0	0	123,583,038	0	123,583,038	0	0	0	0.0	0
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GRAND TOTAL FUNDED

123,583,038	0	0	123,583,038	0	123,583,038	0	0	0	0.0	0
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Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	28,779,637	24,808,783	28,708,783	28,698,400	28,698,400
Total Financing	32,689,979	28,708,783	28,708,783	28,698,400	28,698,400
Net Cost	(3,910,342)	(3,900,000)	-	-	-

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.

FY 2018-19 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$3,900,000 due to lower than anticipated principal and interest payments.

SUPPLEMENTAL INFORMATION:

The total Fiscal Year 2018-19 requirement for the Teeter Plan debt service is \$28,698,400, consisting of \$21,698,400 for principal and interest payments, and \$7,000,000 for transfer to the General Fund. Financing is from \$24,798,400 in anticipated collections from delinquent taxpayers and \$3,900,000 from Fiscal Year 2017-18 anticipated 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.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	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	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ 4,108,216	\$ 3,910,341	\$ 3,910,341	\$ 3,900,000	\$ 3,900,000
Revenue from Use Of Money & Property	4,003	-	-	-	-
Miscellaneous Revenues	27,526,147	24,798,442	24,798,442	24,798,400	24,798,400
Other Financing Sources	1,051,613	-	-	-	-
Total Revenue	\$ 32,689,979	\$ 28,708,783	\$ 28,708,783	\$ 28,698,400	\$ 28,698,400
Other Charges	\$ 20,243,420	\$ 17,058,783	\$ 22,233,946	\$ 21,698,400	\$ 21,698,400
Interfund Charges	8,536,217	7,750,000	6,474,837	7,000,000	7,000,000
Total Expenditures/Appropriations	\$ 28,779,637	\$ 24,808,783	\$ 28,708,783	\$ 28,698,400	\$ 28,698,400
Net Cost	\$ (3,910,342)	\$ (3,900,000)	\$ -	\$ -	\$ -

2018-19 PROGRAM INFORMATION

BU: 5940000 Teeter Plan

<u>Appropriations</u>	<u>Reimbursements</u>		<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Other</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>									

FUNDED

Program No. and Title: 001 Teeter Plan Debt Service

28,698,400	0	0	28,698,400	0	0	24,798,400	3,900,000	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										
28,698,400	0	0	28,698,400	0	0	24,798,400	3,900,000	0	0.0	0

GRAND TOTAL FUNDED										
28,698,400	0	0	28,698,400	0	0	24,798,400	3,900,000	0	0.0	0

Summary

Classification	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommend
1	2	3	4	5	6
Total Requirements	(460,472)	947,971	960,133	13,362	13,362
Total Financing	499,660	960,733	960,133	13,362	13,362
Net Cost	(960,132)	(12,762)	-	-	-

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 FY 2017-18:

The Board approved a new Grants Program that provides \$1,000,000 annually to community organizations selected through a competitive process.

FY 2018-19 RECOMMENDED BUDGET

FUND BALANCE FOR FY 2018-19:

Available fund balance is \$12,762 due to a reduced payment to Greater Sacramento Area Council (GSAC) of \$12,162 and \$600 of interest income.

BUDGET RESERVE BALANCES FOR FY 2018-19:

General Reserve— \$52,658

This estimated reserve was established in 1989 in connection with a loan to the Sacramento Ballet Association. The loan has been paid, and the reserve will be reviewed in Fiscal Year 2018-19 for possible release. Reserve remains unchanged since Fiscal Year 2017-18 Adopted Budget.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2018-19	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	2016-17 Actual	2017-18 Estimated	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
1	2	3	4	5	6
Fund Balance	\$ 488,878	\$ 960,133	\$ 960,133	\$ 12,762	\$ 12,762
Revenue from Use Of Money & Property	10,782	600	-	600	600
Total Revenue	\$ 499,660	\$ 960,733	\$ 960,133	\$ 13,362	\$ 13,362
Other Charges	\$ 1,881,950	\$ 3,554,040	\$ 3,567,189	\$ 3,068,000	\$ 3,068,000
Interfund Charges	34,363	36,987	36,000	37,000	37,000
Interfund Reimb	(2,376,785)	(2,643,056)	(2,643,056)	(3,091,638)	(3,091,638)
Total Expenditures/Appropriations	\$ (460,472)	\$ 947,971	\$ 960,133	\$ 13,362	\$ 13,362
Net Cost	\$ (960,132)	\$ (12,762)	\$ -	\$ -	\$ -

2018-19 PROGRAM INFORMATION

BU: 4060000 Transient-Occupancy Tax

<u>Appropriations</u>	<u>Reimbursements</u>	<u>Net</u>	<u>Federal</u>	<u>State</u>	<u>Fees/</u>	<u>Fund</u>	<u>Net</u>	<u>Positions</u>	<u>Vehicles</u>
	<u>Realignment/</u>	<u>Appropriations</u>			<u>Other</u>	<u>Balance</u>	<u>Cost</u>		
	<u>Prop 172</u>	<u>Other</u>							

FUNDED

Program No. and Title: 001 Transient-Occupancy Tax

3,105,000	0	-3,091,638	13,362	0	0	600	12,762	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										
3,105,000	0	-3,091,638	13,362	0	0	600	12,762	0	0.0	0

GRAND TOTAL FUNDED										
3,105,000	0	-3,091,638	13,362	0	0	600	12,762	0	0.0	0