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SECTION – 22
Citywide and Community Support

Citywide and Community Support

Debt Service

The **Debt Service Program** finances the cost of capital improvements through general obligation bonds, revenue bonds, certificates of participation, notes payable, or advances from other funds. Debt service payments are generally made in semi-annual installments. This budget contains all major General Fund debt service payments; however, some debt service payments appear in Department budgets.

The FY2012/13 Budget includes the use of $1.0 million in excess bond reserve interest earnings to offset debt service expenditures as authorized by Council during the FY2011/12 budget process. Use of these funds will be phased out after FY2013/14.

Department Budget Summary

Debt Service Budget Summary	FY2010/11	FY2011/12		FY2012/13		Change More/(Less) FY12 Amended/ FY13 Amended
	Actuals	Approved	Amended	Approved	Amended	
Budgeted Expenditures						
Debt Service	120,153,488	78,309,013	78,915,850	74,378,635	74,834,779	(4,081,071)
Labor/Supply Offset	43,559	-	-	-	-	-
Other Services and Supplies	4,980,929	-	-	-	-	-
Property	11,425	-	-	-	-	-
Total:	$125,189,401	$78,309,013	$78,915,850	$74,378,635	$74,834,779	($4,081,071)
Funding Summary by Fund/Special District						
CIRBS	542,693	-	-	-	-	-
Community Center	10,367,116	10,354,281	10,354,281	7,969,790	7,969,790	(2,384,491)
Debt Service	17,424,579	15,267,478	15,267,478	13,599,316	13,599,316	(1,668,162)
Fleet Mgmt	502,743	504,588	504,588	501,089	501,089	(3,499)
Gas Tax	2,602	-	-	-	-	-
General Fund	21,533,735	23,457,933	23,457,933	21,985,101	22,441,245	(1,016,688)
Golf	1,167,894	1,166,881	1,166,881	1,183,059	1,183,059	16,178
Lighting and Landscape	585,175	586,938	586,938	582,463	582,463	(4,475)
N. Natomas Financial Plan	26,221,055	2,566,054	3,172,891	2,549,953	2,549,953	(622,938)
Other	22,876,593	-	-	-	-	-
Parking	4,648,596	4,641,701	4,641,701	4,636,469	4,636,469	(5,232)
Quimby Act	98,230	-	-	-	-	-
Solid Waste	3,338,773	3,333,187	3,333,187	4,425,837	4,425,837	1,092,650
Special Districts - Capital	38,008	-	-	-	-	-
Storm Drainage	3,675,352	3,673,668	3,673,668	3,641,480	3,641,480	(32,188)
Wastewater	910,197	910,078	910,078	910,300	910,300	222
Water	11,256,060	11,846,226	11,846,226	12,393,778	12,393,778	547,552
Total:	$125,189,401	$78,309,013	$78,915,850	$74,378,635	$74,834,779	($4,081,071)

Division Budget Summary

Debt Service Division Budgets	FY2010/11 Actuals	FY2011/12 Approved	FY2011/12 Amended	FY2012/13 Approved	FY2012/13 Amended	Change More/(Less) FY12 Amended/ FY13 Amended
Debt Serv-02 Ref Cop/91pf 1131	5,785,415	5,780,250	5,780,250	-	-	(5,780,250)
Debt Serv-93 Series A 1131	9,220,746	9,206,961	9,206,961	9,196,526	9,196,526	(10,435)
Debt Serv-93 Series B 1131	6,312,386	6,302,760	6,302,760	6,296,010	6,296,010	(6,750)
Debt Serv-95a Gastx Bnd 1131	2,602	-	-	-	-	-
Debt Service - 2003 Cirbs 1131	2,635,547	2,287,144	2,287,144	2,285,812	2,285,812	(1,332)
Debt Service - 2005 Refunding	9,670,652	9,660,257	9,660,257	15,268,894	15,268,894	5,608,637
Debt Service Assessment Bonds	22,914,601	-	-	-	-	-
Debt Service-2006 Cirbs Ser A	6,871,070	6,867,288	6,867,288	6,858,974	6,858,974	(8,314)
Debt Service-2006 Cirbs Ser B	3,993,066	3,826,094	3,826,094	3,974,803	3,974,803	148,709
Debt Service-2006 Cirbs Ser C	1,881,160	1,882,800	1,882,800	1,879,600	1,879,600	(3,200)
Debt Service-2006 Cirbs Ser D	126,448	125,388	125,388	125,388	125,388	-
Debt Service-2006 Cirbs Ser E	12,293,546	12,284,401	12,284,401	9,086,699	9,086,699	(3,197,702)
Debt Service-Dbw (Docks)	102,599	102,599	102,599	102,599	102,599	-
Debt Service-Miscellaneous	25,479,400	1,908,453	2,515,290	1,236,903	1,236,903	(1,278,387)
Debt Svc-1999 Cap Imp Bds 1131	1,209,224	1,215,218	1,215,218	-	-	(1,215,218)
Debt Svc-2002 Cirb 1131	5,545,499	5,537,767	5,537,767	5,537,366	5,537,366	(401)
Debt Svc-Financing Leases	2,620,825	2,619,823	2,619,823	3,713,447	4,169,591	1,549,768
Debt Svc-State Revol	3,436,938	3,436,939	3,436,939	3,436,942	3,436,942	3
Kings/Arco Arena 1131	5,087,677	5,264,871	5,264,871	5,378,672	5,378,672	113,801
Total:	$125,189,401	$78,309,013	$78,915,850	$74,378,635	$74,834,779	($4,081,071)

Citywide Support

This section contains programs that are not part of any department's direct operating expenditures. Examples of the programs included in this section are provided below:

Employee Benefits and Insurance

- General Insurance/Employee Services – This program pays for the General Fund costs of: (1) comprehensive auto and general liability, property, crime, insurance consultant fees, and related self-insurance administration services; and (2) employee vacation and sick leave termination expenses. The termination payoffs are budgeted at an estimated level for the entire General Fund. At year-end, funds are transferred from this activity to reimburse departmental costs.

- Miscellaneous Contract Implementation – This budget covers the cost of retiree/beneficiary health and dental insurance premiums for approximately 2,000 retirees. The budget also includes $7.8 million for the General Fund portion of the City's contribution to the Sacramento City Employees Retirement System (SCERS), required to ensure the continued stability of the program. There are approximately 1,361 participants in SCERS as of June 30, 2011.

Citywide Maintenance Contracts and Utilities

- Information Technology Maintenance and Support Contracts – This budget covers the major contracts and support for the City's human resources and financial systems (eCAPS). The costs for non-General Fund operations are recovered through the City's cost allocation plan.

- Multi-Tenant City-Owned Buildings – This budget covers the cost of utilities at the various City owned buildings that have tenants supported from various funding sources. The costs for non-General Fund operations are recovered through the City's cost allocation plan.

Miscellaneous Costs

- Elections – The City Clerk's Office has a budget of $171,845 to cover the cost of elections. An additional $300,000 is budgeted in other program support to cover the cost of special elections and/or the addition of ballot measures.

- Utility Users Tax (UUT) Rebate Program – The program began in FY1977/78. This program had provided for City-paid reimbursements for taxes paid. In FY2005/06, the rebate program was changed to provide for direct tax exemptions. Households with annual incomes under $25,000 qualify for the tax exemption. The UUT revenue estimates account for these exemptions.

Revenues and Taxes

- Major Tax Revenues – The Major Tax Revenues Program includes all discretionary tax revenues including Property Tax, Sales Tax, and UUT.

- Other Program Support – The City's Transient Occupancy Tax rate is currently 12%. The General Fund receives two percent of the 12% tax rate; the balance goes to the Community Center

Fund. Slightly less than one percent of these proceeds and additional General Fund appropriations are used to support the Sacramento Convention and Visitor's Bureau (SCVB) and the Sacramento Metropolitan Arts Commission (SMAC).

- Sacramento County Charges and Assessments – State law authorizes counties to charge other local government entities for the cost of assessing and collecting property tax revenues, and for property related assessments including flood control.

Community Support

The City provides administrative and financial support to various local and regional operations. These operations have been moved to Citywide and Community Support (previously known as Non-Department) in an effort to more accurately reflect City operations and expenses.

In previous budgets the following offices/agencies were located in departments that they had working relationships with:

Citywide Operations

- Office of Emergency Services (OES, 2.0 FTE) was previously located in the City Manager's Office in the General Fund and has been moved. This office provides emergency planning for the City of Sacramento in preparation for a flood, earthquake, terrorism, or other disaster. The OES also provides disaster relief and coordination of claims processed for assistance under various federal acts and state laws.

City/County Joint Effort

- City/County Office of Metropolitan Water Planning (CCOMWP, 4.0 FTE) was previously located in the Department of Utilities and has been moved. The Water Fund provides reimbursements to CCOMWP for the City's share of the City/County Joint effort costs; CCOMWP is charged for the costs associated with providing administrative and financial support to the City/County Joint effort.

Separate Legal Entities

- Sacramento Area Flood Control Agency (SAFCA, 16.0 FTE) was previously located in the Department of Utilities in the Storm Drainage Fund and has been moved and the funding switched to the General Fund. The Finance Department provides administrative and financial support to SAFCA and is fully reimbursed for this support.

- Sacramento Local Agency Formation Commission (LAFCo, 1.0 FTE) was previously located in the Community Development Department and has been moved. The Finance Department provides administrative and financial support to LAFCo and is fully reimbursed for this support.

Local Partners

The following is a list of our local partners and the funding provided; no budget reductions have been included in the FY2012/13 budget:

- Business Improvement Districts – approximately $410,000
  - Del Paso Boulevard
  - Downtown
  - Greater Broadway
  - Midtown
  - North Franklin Boulevard
  - Oak Park
  - Power Inn Road
  - River District
  - Stockton Boulevard
- Human Rights Fair Housing Commission - $74,304
- Sacramento Convention and Visitor's Bureau - $473,248
- Sacramento Metropolitan Arts Commission (SMAC) - $422,758
- Sacramento Public Library Authority (SPLA) - $7,129,539

  The approved General Fund contribution represents no change to the City's contribution for library service, but an overall reduction of 23.88% since 2008. During this same period, Sacramento Public Library opened three new facilities within the city: Valley Hi-North Laguna (August 2009), North Natomas (January 2010) and Robbie Waters Pocket Greenhaven (August 2010).

  In FY2011/12, the SPLA managed budget reductions through a combination of freezing vacant positions, the layoff of non-public service staff, eliminating or reducing overtime, security, on-call, and temporary staff budgets, reducing evening hours in all locations, and reducing overall hours at the Central Library and North Sacramento Branch.

  The Library will continue a prudent approach in FY2012/13, primarily due to unresolved contractual issues with both bargaining units of Local 39. Until bargaining is resolved, positions are being held vacant, eliminated, or filled on a temporary basis.
- Sacramento Sports Commission - $41,600

Citywide and Community Support Budget Summary

Citywide and Community Support Budget Summary	FY2010/11 Actuals	FY2011/12 Approved	FY2011/12 Amended	FY2012/13 Approved	FY2012/13 Amended	Change More/(Less) FY12 Amended/ FY13 Amended
Budgeted Expenditures						
Contingency	-	2,400,000	9,245,540	2,400,000	2,475,000	(6,770,540)
Employee Services	17,276,536	17,556,287	17,841,287	20,274,041	20,173,077	2,331,790
Labor/Supply Offset	(107,395)	169,634	169,634	(2,264,653)	(2,264,653)	(2,434,287)
Operating Transfers	(99,375)	-	(100,000)	(549,816)	(549,816)	(449,816)
Other Services and Supplies	39,326,500	43,035,081	40,630,710	43,404,975	44,284,278	3,653,568
Property	(13,090,385)	675,000	675,000	609,910	609,910	(65,090)
Total:	$43,305,882	$63,836,002	$68,462,171	$63,874,457	$64,727,796	($3,734,375)
Funding Summary by Fund/Special District						
4th R Latchkey	10,493	-	-	-	-	-
CIRBS	-	400,000	1,333,521	400,000	400,000	(933,521)
Community Center	45,933	177,530	77,530	77,530	77,530	-
Development Services Fund	39,010	-	-	-	-	-
Downtown Management District	2,393,138	2,393,138	2,445,625	2,445,625	2,445,625	-
Externally Funded Programs	-	1,785,000	-	-	-	-
Fleet Mgmt	157,384	150,000	150,000	150,000	150,000	-
General Fund	35,078,848	43,968,079	47,341,989	44,462,183	45,325,354	(2,016,635)
Golf	16,734	57,613	57,613	52,735	52,735	(4,878)
Hart Trust	-	400,000	-	-	-	-
Library Services Parcel Tax	4,475,620	4,400,000	4,400,000	4,400,000	4,400,000	-
Marina	6,729	8	8	8	8	-
N. Natomas Financial Plan	(13,091,212)	100,000	2,798,232	-	-	(2,798,232)
Other	535,045	245,192	245,192	512,976	512,976	267,784
Parking	5,825,269	131,471	52,577	31,471	31,471	(21,106)
Private Development	176,681	125,000	125,000	-	-	(125,000)
Risk Mgmt	21,999	359	359	359	359	-
Sacramento Sports Commission	(152,000)	140,400	100,000	100,000	100,000	-
Sacramento Tourism BID	2,202,757	2,060,000	2,060,000	2,060,000	2,060,000	-
Solid Waste	533,395	984,103	984,103	984,103	984,103	-
Special Distrcts	4,216,183	4,725,173	4,697,486	4,387,703	4,387,703	(309,783)
Storm Drainage	218,712	516,198	516,198	516,198	516,198	-
Wastewater	166,354	239,114	239,114	239,114	239,114	-
Water	428,328	837,624	837,624	837,624	837,624	-
Water Planning	485	-	-	2,216,829	2,206,997	2,206,997
Total:	$43,305,882	$63,836,002	$68,462,171	$63,874,457	$64,727,796	($3,734,375)

Division Budget Summary

Citywide and Community Support Division Budgets	FY2010/11 Actuals	FY2011/12 Approved	FY2011/12 Amended	FY2012/13 Approved	FY2012/13 Amended	Change More/(Less) FY12 Amended/ FY13 Amended
Citywide Support	5,640,992	24,621,569	22,402,198	15,725,597	16,604,900	(5,797,298)
Community Support	12,872,780	12,057,297	12,057,297	21,789,159	21,688,195	9,630,898
Council District Support	1,072,529	-	-	-	-	-
County Property Taxes & Chrgs	3,843,951	4,950,000	4,950,000	3,950,000	3,950,000	(1,000,000)
Fund Contingency	-	2,400,000	9,245,540	2,400,000	2,475,000	(6,770,540)
Major Tax Revenues	2,817,867	3,075,000	3,075,000	2,925,000	2,925,000	(150,000)
Retired/Transfer Emp Benef 1530	17,039,427	16,607,136	16,607,136	16,959,701	16,959,701	352,565
Utility Users Tax Rebate 1121	18,336	125,000	125,000	125,000	125,000	-
Total:	$43,305,882	$63,836,002	$68,462,171	$63,874,457	$64,727,796	($3,734,375)

Staffing Levels

Citywide and Community Support Division FTEs	FY2010/11 Actuals	FY2011/12 Approved	FY2011/12 Amended	FY2012/13 Approved	FY2012/13 Amended	Change More/(Less) FY12 Amended/ FY13 Amended
Community Support	-	-	-	23.00	23.00	23.00
Total:	-	-	-	23.00	23.00	23.00

Reserves

Administrative Contingency

- The Administrative Contingency is established in the major City funds as follows and may be used during the course of the year to adjust budgets for unforeseen expenses.
    - General Fund = $1,000,000
    - Solid Waste Fund = $500,000
    - Storm Drainage Fund = $300,000
    - Wastewater Fund = $100,000
    - Water Fund = $500,000

Economic Uncertainty Reserve (EUR)

- The EUR was established in FY1983/84 and is currently $20.2 million. This represents 5.5% of FY2012/13 General Fund estimated revenues.

Other Sources and Uses

- The General Fund budget does not include the use of one-time resources, except for $150,000 from the arts stabilization reserve that will be appropriated in the General Fund for the arts stabilization capital improvement program.

All Other Fund Balances

- Remaining balances of enterprise, internal, and other governmental funds total $163.6 million and are listed individually in this document in Schedule 2B - Detail of FY2012/13 Revenues, Appropriations, and Changes in Fund Balance. The available balance of enterprise and internal service funds may only be used for the specific purpose of the individual fund.