Fund 1001

General Fund

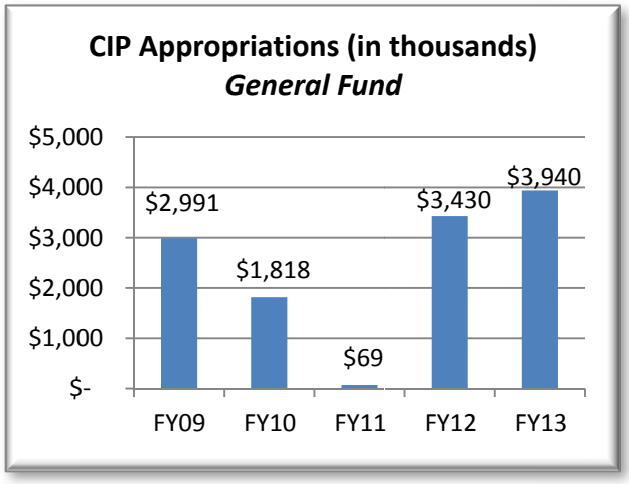
The General Fund is the City's principle governmental operating account, which supports general government programs such as Charter Offices (City Attorney, City Clerk, City Manager, and City Treasurer), City Council, Fire, Police, and Parks and Recreation. Revenue to the General Fund includes all monies not legally (or by sound financial management) accounted for in another fund. General Fund revenues include property taxes, sales taxes, licenses, permits, fines, forfeitures, penalties, charges for services, and miscellaneous revenues (such as interest).

Restrictions/Legal Mandates

General Fund revenues are available for any use as directed by the City Council. There is no specific ordinance or legislation directing the use of funds.

Current and Previous Allocations

The General Fund provides annual funding to various general government projects, including $1,000,000 to the City Facility Deferred Maintenance Project (C130000500).



Capital funding budgeted through February 2012: $91,657,531

Funds 2001 and 2005

Measure A Funds

Measure A Funds account for revenue generated from a 20-year additional one-half cent local sales tax for transportation improvements approved by voters on November 8, 1988, under the State Local Transportation Authority and Improvement Act of 1987. Measure A was effective through March 31, 2009, at which point New Measure A (Funds 2025 and 2026) began for construction projects.

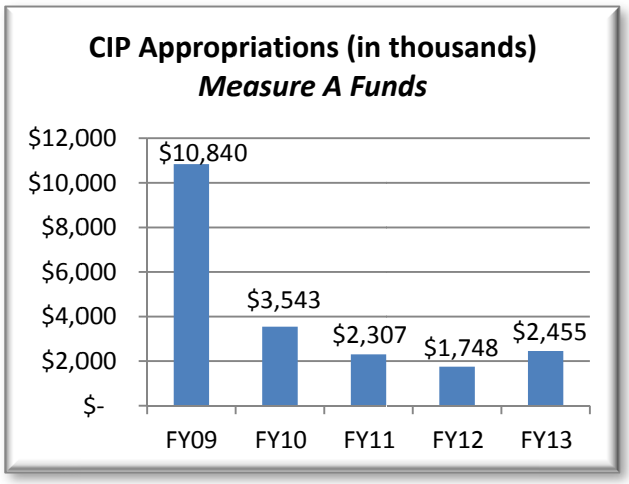
Sales tax is imposed on retailers selling tangible personal property in California. In the chart below, FY09 reflects a combination of maintenance and capital funding from Funds 2001 and 2005. Fund 2005, for maintenance improvements, was closed at the end of FY2008/09.

Restrictions/Legal Mandates

Local Transportation Authority and Improvement Act (Public Utilities Code Division 19, Section 180000 et seq. added by Statutes of 1987, Chapter 786) established that this revenue may only be used for certain projects listed in the original ballot measure, and specifically approved by the Sacramento Transportation Authority (STA) through a Countywide Transportation Expenditure Plan (CTEP) Amendment.

Current and Previous Allocations

Measure A funds have largely supported signals/lighting and ongoing citywide programs. The existing balance in Measure A Construction (Fund 2001) is available to supplement the citywide programs through 2017. Programs include the state and federal grant match.



Capital funding budgeted through February 2012: $34,378,808

Fund 2002

Gas Tax Fund

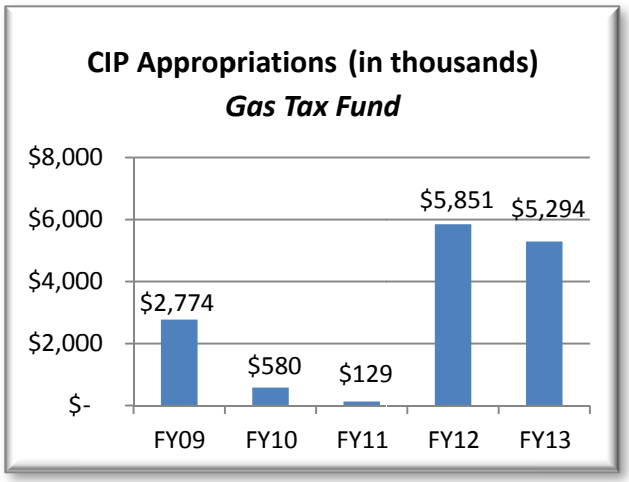
Gas Tax Funds derive from the City's apportionment of the $0.35 per gallon state excise tax on fuel used to propel a motor vehicle or aircraft. This includes an increase of $0.17 per gallon effective July 1, 2010, which replaced the state sales tax on gasoline that was repealed (formerly included under Fund 2009).The State Board of Equalization administers the tax, and the State Controller distributes the revenues from the tax. In FY2011/12, the City consolidated in Fund 2002 all gas taxes that were formerly distributed in three funds: Funds 2002, 2003, and 2004.

Restrictions/Legal Mandates

California Streets and Highways Code Sections 2103, 2106, 2107, and 2107.5 limit the use of the gas tax to research, planning, construction, improvement, maintenance, and operation of public streets and highways (and related pedestrian and bike facilities) or public transit guideways.

Current and Previous Allocations

Gas Tax funds largely support street maintenance and traffic engineering operations. Due to the gas tax swap (increase in gas excise tax and repeal of state sales tax on gasoline), additional gas tax funding is being allocated to CIPs in FY2011/12 and FY2012/13. Programs funded by Gax Tax include the Street & Bikeway Overlay and Seals Program and the Public Rights-of-Way Accessiblity Program.



Capital funding budgeted through February 2012: $10,745,706

Fund 2007

Major Street Construction Fund

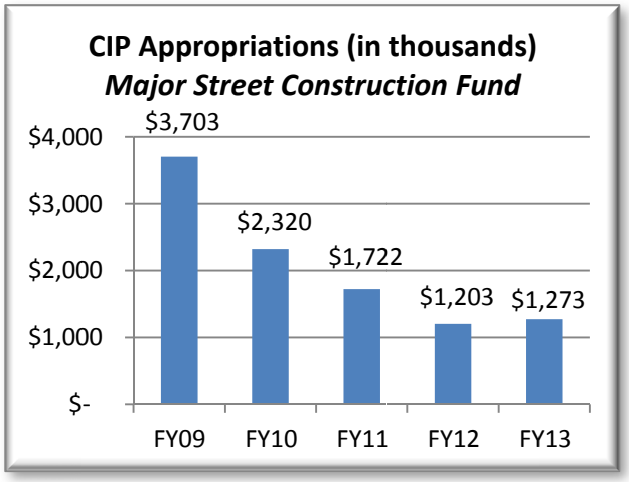
The Major Street Construction Fund derives revenues from a tax imposed by the City in 1978 on all building valuations for new construction or for alterations, which adds square footage to existing buildings.

Restrictions/Legal Mandates

Sacramento City Code Section 3.36 restricts the use of these funds to construction, replacement, or alteration of roadways, bridges, traffic control, and lighting on major streets; use for maintenance and/or operations is not permitted nor is disaster reconstruction.

Current and Previous Allocations

Major street construction funding has been used exclusively for transportation projects, specifically the construction of major street-related improvements.



Capital funding budgeted through February 2012: $37,165,397

Fund 2008

Street Cut Fund

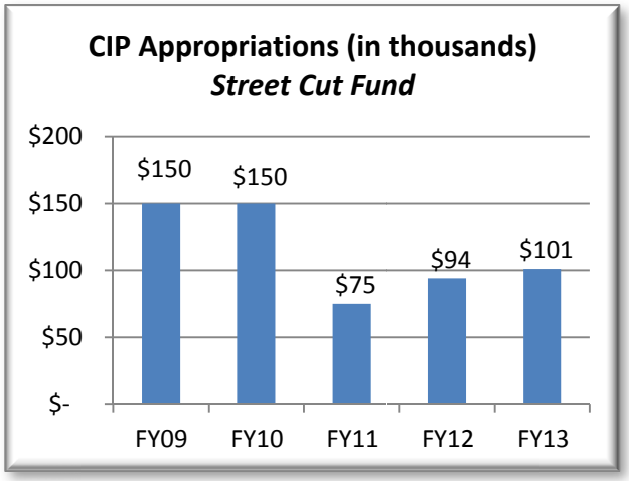
The Street Cut Fund accounts for fees collected from utility companies and City departments that cut or trench through city streets. The fee revenues are used to compensate the City for damage caused to the streets by offsetting the cost of future street repairs in the same "geographic area" as the cut that generated the fees.

Restrictions/Legal Mandates

Sacramento City Code Section 12.12 restricts the use of Street Cut Funds to the same geographic area as the cut or trench that generated the fees.

Current and Previous Allocations

Street Cut Funds have been used exclusively for street repairs from trenching or cutting into city streets.



Capital funding budgeted through February 2012: $751,724

Fund 2009

Traffic Congestion Relief Fund

Traffic Congestion Relief funding, established under Assembly Bill 2928 (AB2928), was allocated to cities and counties from the State sales tax on gasoline until that tax was repealed effective June 30, 2010. During FY2006/07 and FY2007/08, all funding was allocated to the State Transportation Improvement Program (STIP) and none to cities and counties. Beginning in FY2010/11, the State repealed the sales tax on gasoline, and replaced it with additional excise tax (gas tax) (Fund 2002) intended to keep funding at an equivalent level. As a result, no new revenue will be received in Fund 2009.

Restrictions/Legal Mandates

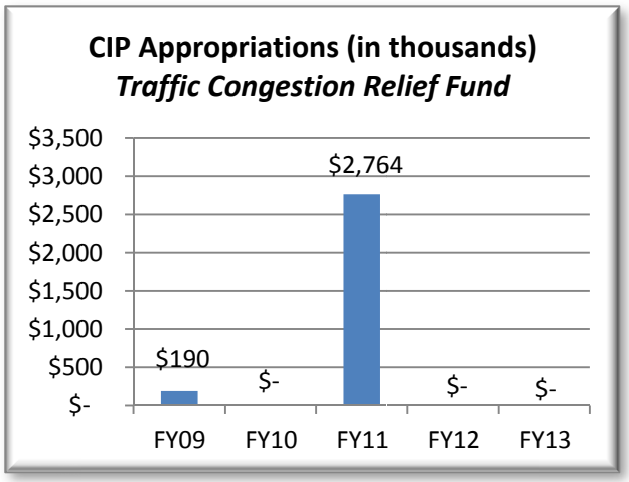
To receive AB2928 (Proposition 42 [2002] - Traffic Congestion Relief Program) funds, the City of Sacramento was required to annually expend from its General Fund for street, road, and highway maintenance purposes, an amount not less than the annual average of its roadway maintenance expenditures from its General Fund during FY1996/97 - FY1998/99. AB2928 defines General Fund as any unrestricted funds that the local jurisdiction may expend at its discretion, including vehicle in-lieu tax revenues, revenues from fines, and forfeitures expended for street and highway purposes.

Beginning in FY2008/09, revenues were required to be allocated as follows: 20% public transportation; 40% STIP; 20% counties for road maintenance; and 20% cities for road maintenance.

Current and Previous Allocations

Eligible uses include:

- **Maintenance** (defined as patching, overlay and sealing).
- **Reconstruction** (includes any overlay, sealing or widening of roadway project; widening cannot increase traffic capacity of the street or highway).
- **Storm damage repair** (within jurisdictions that have been declared disaster areas by the President of the United States).



Capital funding budgeted through February 2012: $2,286,000

Fund 2012

Transportation Systems Management Fund

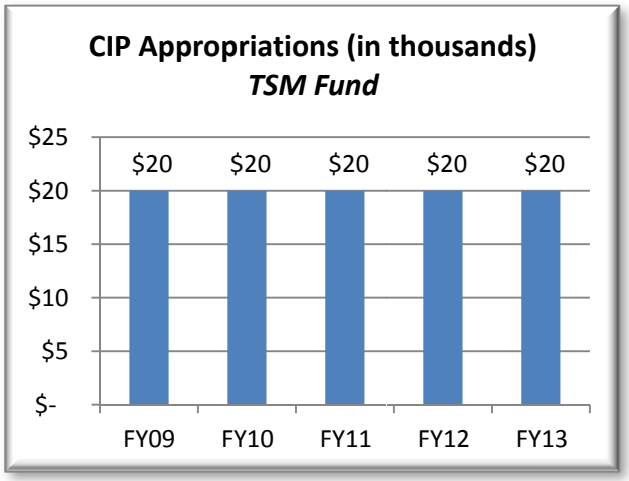
City Ordinance No. 2550 requires developers of projects who employ 25 or more employees need to comply with one of several Transportation Systems Management (TSM) measures to better utilize existing transportation facilities and to pay for capital improvements that would benefit the city's downtown transportation network as fulfillments of the TSM measure.

Restrictions/Legal Mandates

Comprehensive Zoning Ordinance of the City of Sacramento, Ordinance No. 2550, restricts funds so they may only be used on facilities that increase the people moving capacity of the existing transportation system.

Current and Previous Allocations

TSM funds will be used to support downtown transit and downtown bicycle and pedestrian projects.



Capital funding budgeted through February 2012: $130,000

Fund 2013

Transportation Development Act Fund

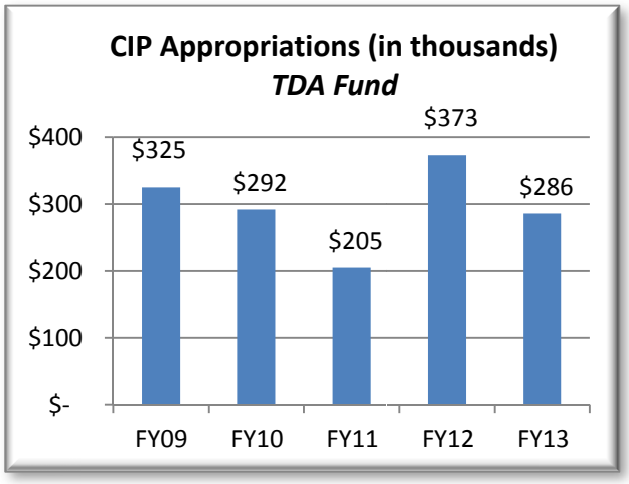
The Transportation Development Act (TDA) funds are used to account for receipts and disbursements of money allocated pursuant to the State of California TDA. These monies are obtained via application to the Sacramento Area Council of Governments (SACOG), which administers these funds. The City has traditionally dedicated these funds to bikeway development.

Restrictions/Legal Mandates

The State of California TDA (Government Code Title III, Division 3, Chapter 2, Article II), restricts these funds to pedestrian and bikeway improvements or for community transit improvements.

Current and Previous Allocations

TDA funds have largely supported the maintenance and development of off-street bikeway projects.



Capital funding budgeted through February 2012: $3,419,542

Fund 2016

Development Services Fund

This fund is to account for developer funds received for Environmental Impact Reviews, to accumulate General Plan update fee revenue and Community Plan update fee revenue, and to account for the costs of the updates. The fees are collected at the time of building permit issuance. Construction inspections occur over the life of the project(s), which may be 18 months or more for large projects.

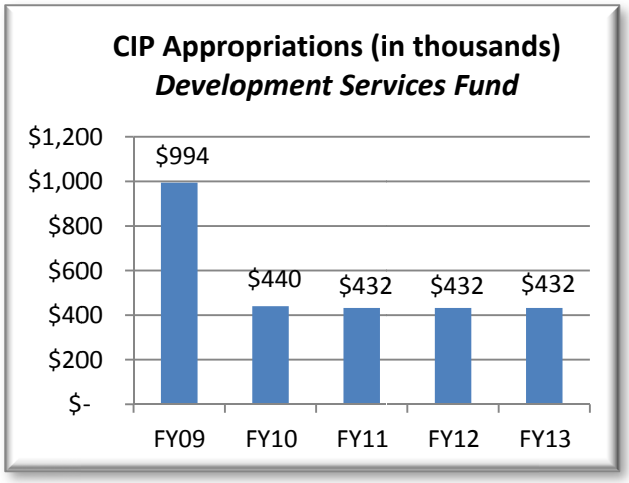
Restrictions/Legal Mandates

City Council Resolution No. 99-077 restricts these funds to be used to account for major plan review and building permit projects, cyclical surplus plan review and building permit revenues, and environmental impact review projects.

The General Plan Maintenance Fee was established on 9/14/2004 through R2004-750 and was updated on 4/15/2008 through R2008-225 and adds to the fund's balance. (Government Code Section 65040.5(b) permits the imposition of a fee on building permits to recover General Plan updates.) The update established the fee at $2.00 per $1,000 of building permit valuation, with a maximum fee of $20,000 on permits with a valuation over $10 million.

Current and Previous Allocations

The fund has been used to support the Development Oversight Commission initiatives, advance monies for the General Plan update, and other development-related projects.



Capital funding budgeted through February 2011: $4,070,527

Funds 2020 and 2021

South Natomas Funds

Fund 2020 - South Natomas Community Infrastructure Fund (SNCIF) – SNCIF was established in 1983 through development agreements for three properties adjacent to Interstate 5: Metropolitan Center, Gateway Center, and Corporate Center. This program established special fees paid by developers for construction of various capital improvements to partially mitigate the impact of new commercial construction within the South Natomas area. The SNCIF development agreements expired in 1993. New development in these areas now requires payment of SNCIF fees at the Facility Benefit Assessment (FBA) rate.

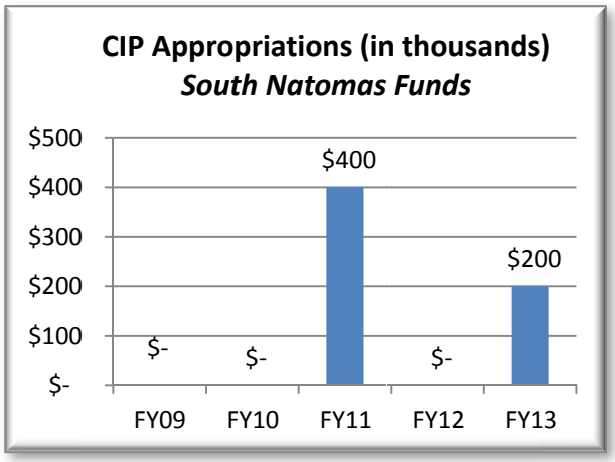
Fund 2021 - Facilities Benefit Assessment (FBA) District – The FBA was formed in 1990. All undeveloped or underdeveloped property within the South Natomas Community Plan area was included in the district, with the exception of property subject to the South Natomas development agreements. Fees are paid by developers and collected when building permits are issued. The purpose of the FBA District was to provide funding for infrastructure needs and community enhancements within the South Natomas Community Plan area. At the time of district formation, the City Council adopted a list of twenty-one specific projects to be paid with FBA funds. This program will ultimately fund $12.9 million dollars in transportation improvements.

Restrictions/Legal Mandates

On June 10, 1986, the City Council adopted Ordinance 86-059, which establishes procedures for the formation of a FBA. The assessment district authorization identifies specific uses.

Current and Previous Allocations

South Natomas is an area bounded by Garden Highway to the south, Interstate 80 on the west and north sides, and the Natomas East Main Drainage Canal on the east side.



Capital funding budgeted through February 2012: $5,160,533

Fund 2023

New Measure A Project Construction Fund

New Measure A Project Construction Funds account for revenue generated from a one-half percent sales tax, and countywide development impact fee program, beginning April 1, 2009, through March 31, 2039. Sacramento Transportation Authority (STA) issued a series of revenue anticipation notes and disburses funds to the City from the proceeds of the sale of these notes. Sales tax revenues and development impact fee revenues are allocated annually by percentage to specific programs according to ordinance number STA 04-01.

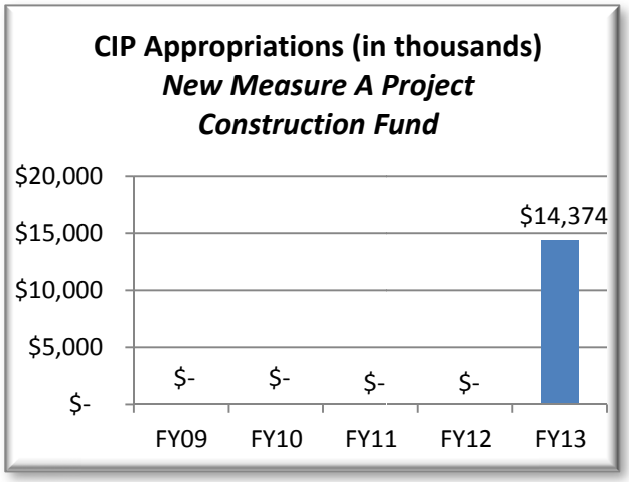
Restrictions/Legal Mandates

The Local Transportation Authority and Improvement Act (Public Utility Code Division 19, Section 180000, and Revenue and Taxation Code, Section 7252.16) restricts these funds to the following projects:

- Cosumnes River Boulevard (I-5 to Franklin Boulevard),
- Cosumnes River Boulevard (I-5 Interchange Upgrade),
- Folsom Boulevard (65th Street to Watt Avenue),
- Richards Boulevard /I-5 Interchange Upgrade, and
- Intermodal Transportation Facility.

Current and Previous Allocations

New Measure A Project Construction Funds support five major transportation projects as approved in the ballot measure. Current allocations have been dedicated to the Intermodal Transportation Facility project in the Railyards and Cosumnes River Boulevard/I-5 Extension & Interchange projects.



Capital funding budgeted through February 2012: $16,912,617

Funds 2025 and 2026

New Measure A Construction and Maintenance Funds

New Measure A Project Construction and New Measure A Project Maintenance Funds account for revenue generated from a one-half of one percent sales (to each fund) tax beginning April 1, 2009, through March 31, 2039. New Measure A also introduces and incorporates a countywide development impact fee program. Sales tax revenues and development impact fee revenues are allocated annually by percentage to specific programs according to Sacramento Transportation Authority (STA) ordinance number STA 04-01.

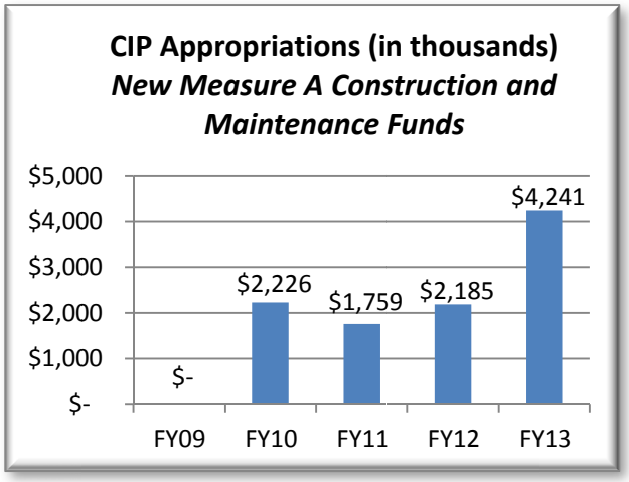
Restrictions/Legal Mandates

The City is required to enter into an annual agreement with the Sacramento Transportation Authority (STA) to receive New Measure A funds and expended exclusively on eligible programs. Local Transportation Authority and Improvement Act (Public Utility Code Division 19, Section 180000, and Revenue and Taxation Code, Section 7252.16) restricts the New Measure A Construction Funds which has two program components (affecting the City of Sacramento): Traffic Control and Safety (traffic control system improvements, high priority pedestrian and vehicle safety projects, and emergency vehicle preemption systems); and Safety, Landscaping, Pedestrian, and Bike Facilities (non-motorized, pedestrian, and bicycle safety improvements).

New Measure A Maintenance is restricted to the preservation and safety of public streets and road rights-of-way, including road reconstruction and repair, bridge maintenance, streetscape, and lighting maintenance.

Current and Previous Allocations

New Measure A Funds will largely support the ongoing citywide programs, including the Street and Bikeway Overlay and Seals Program, the Traffic Operations Center Program, the Pedestrian Improvement Program and the Bikeway Program.



Capital funding budgeted through February 2012: $4,747,892

Fund 2028

Prop 1B Local Street & Road Fund

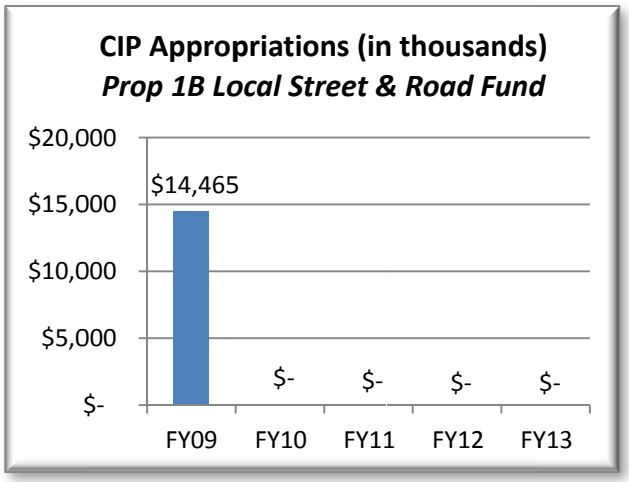
Proposition 1B provided $19.925 billion in bond funds for a variety of transportation priorities, including $2 billion for cities and counties to fund the maintenance and improvement of local transportation facilities (Local Streets and Roads). Funding was apportioned to cities based on total population of the city in relation to all cities in the state, with a minimum of $400,000 to each city. The City of Sacramento was allocated a total of $14,464,575 in two allocations of Prop 1B Local Street and Road funding.

Restrictions/Legal Mandates

Proposition 1B (Transportation Bond) funding must be used for transportation projects. Funds must be expended within three fiscal years after the fiscal year of allocation. Funding must be spent on projects that will assist in reducing local traffic congestion, further deterioration of traffic congestion, improving traffic flows, or increasing traffic safety.

Current and Previous Allocations

Prop 1B funding has been spent on maintenance improvements such as slurry seals, resurfacing streets, including full or partial street reconstruction, widening of roads and other safety improvements, design and construction of new roads, and other transportation related infrastructure projects designed to improve access to transit services.



Capital funding budgeted through February 2012: $8,572,316

Fund 2232

Landscaping and Lighting District Fund

Established in 1989 in accordance with the Landscaping and Lighting Act of 1972, the Landscaping and Lighting District (L&L) Fund is for revenues generated from a citywide assessment district with assessments based on a series of benefit formulas established in 1989. Assessments are paid on an annual basis with property owners' property taxes. Funds are used for urban forestry operations, safety lighting, median maintenance, parks rehabilitation, street maintenance, and neighborhood lighting maintenance. The Landscaping and Lighting Act of 1972 allows cities, counties, and special districts to levy assessments for land purchase and the construction, operation and maintenance of parks, tree maintenance, landscaping, lighting, traffic signals, and graffiti abatement.

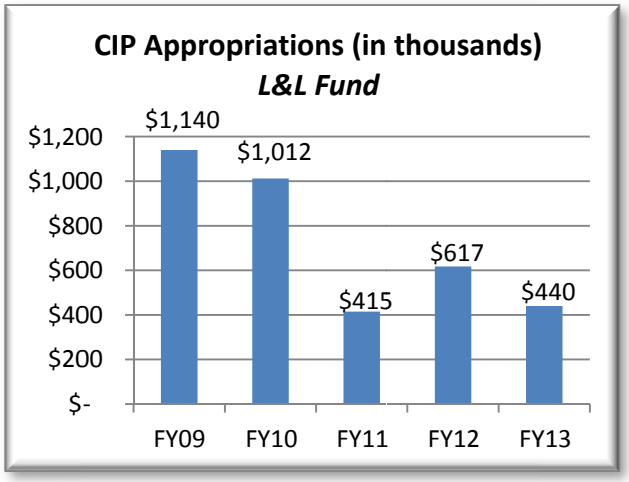
Restrictions/Legal Mandates

California Streets & Highways Code Section 22500 et seq restricts the funds according to an assessment formula and the established District, adopted in 1989 (R89-600); revenues are collected for specific expenditure categories – urban forestry, park maintenance, lighting, capital projects, and median maintenance. Funds are available for expenditure within the Community Planning Area originally assessed and should be used within the year allocated.

Current and Previous Allocations

L&L funds have largely supported landscaping, rehabilitation of park structures and facilities, lighting, and other park and recreational improvements.

Landscaping and Lighting Bonds of $7.2 million were issued in FY1995/96 to finance capital improvements of parks. The debt service on these bonds is paid from the assessments which expire after tax year 2016.



Capital funding budgeted through February 2012: $9,080,110

Fund 2507

Land Park Fund

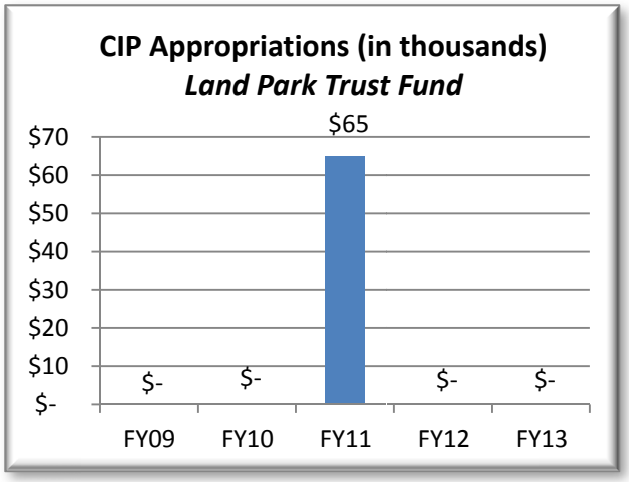
The purpose of the Land Park Fund is to account for assessments in the area around William Land Regional Park for improvements to the park. The sources of revenue deposited to the fund are: one-third of revenue from amusement ride ticket sales (Funderland); and all permitted activities in the park such as park use permits, ball field rental fees, and amphitheatre rental fees.

Restrictions/Legal Mandates

Sacramento City Code 3.52.020 (prior code § 60.07.041) restricts the funding to be used for improvements within William Land Regional Park (R88-1076).

Current and Previous Allocations

Most recently, these funds have been spent for tree maintenance, a jogging trail, a rock garden, and master planning.



Capital funding budgeted through February 2012: $215,015

Fund 2508

Quimby Act Fund

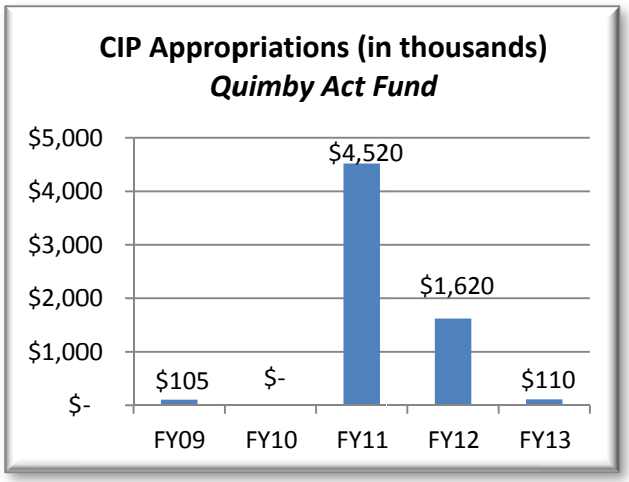
The Quimby Act Fund is used to account for fees collected from new residential development from its developers in-lieu of land dedication for parks and recreation facilities. The revenues must be used "for the purpose of developing new or rehabilitating existing neighborhood or community parks or recreational facilities to serve the subdivision."

Restrictions/Legal Mandates

Chapter 16.64 of the Sacramento City Code and California Government Code Section 66477 provides the authority and formula for the dedication or the payment of fees for subdivisions. Funds are restricted to the rehabilitation or new development of parks or recreational facilities that will serve the residential subdivisions that are assessed the fee.

Current and Previous Allocations

Quimby Act fees have largely supported repair/remodeling projects for parks and recreation. Funds are allocated by Community Planning Areas which are: Central City, Land Park, Pocket, South Area, Fruitridge/ Broadway, East Sacramento, Arden/ Arcade, North Sacramento, South Natomas, and North Natomas.



Capital funding budgeted through February 2012: $18,540,717

Fund 2603

Golf Fund

The Golf Fund currently supports the capital requirement at William Land Golf Course and debt obligation associated with the City's five golf courses. Beginning January 1, 2012, the City transitioned responsibility of the capital requirements for Haggin Oaks, Bing Maloney, and Bartley Cavanaugh to Morton Golf, LLC (Morton Golf). The William Land Golf Course capital project is supported from revenue from First Tee of Greater Sacramento. The Golf Fund now derives its revenues from the Morton Golf rental agreement, the First Tee of Greater Sacramento (First Tee) agreement, and interest earnings.

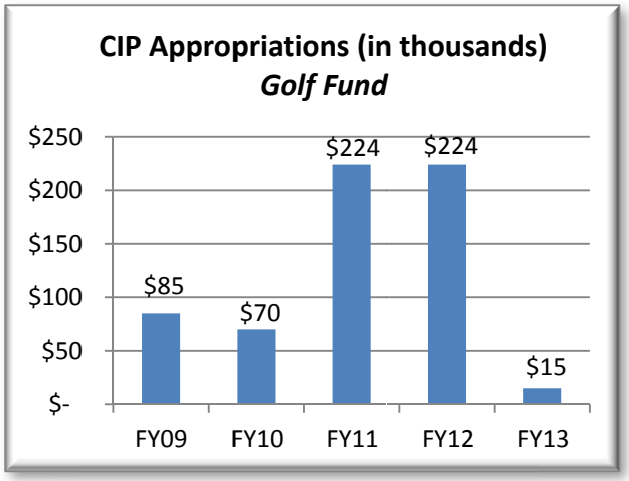
Restrictions/Legal Mandates

Cities have the general authority to impose fees, sometimes called charges or rates, under the City's policy powers as defined by Article XIIIB, Section 8 of the California Constitution. There are specific procedures for fee and rate adoption (Government Code Sections 54954.6 and 66000 et seq.).

Funds are restricted for use in the operation, maintenance, and debt service of City golf courses and may not exceed the estimated reasonable cost of providing these services.

Current and Previous Allocations

Projects that have received Golf funding include improvements to golf course greens, irrigation systems, drainage systems, and pathway improvements.



Capital funding budgeted through February 2012: $934,219

Fund 3002

2002 Capital Improvement Revenue Bond Fund

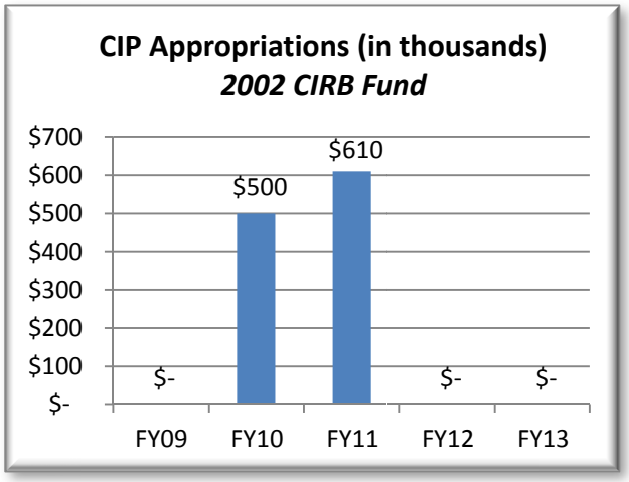
The 2002 Capital Improvement Revenue Bond (CIRB) funds are tax-exempt bond proceeds that will be used to finance the acquisition, construction, and development of New City Hall, refurbishment of Historic City Hall, the Arena Boulevard Interchange, purchase of new fire trucks, and various other governmental redevelopment and capital improvement projects.

Restrictions/Legal Mandates

Resolution 2002-264, approved by the City Council on May 7, 2002, authorized the establishment of the 2002 CIRB Fund. These funds are must be used for authorized capital improvements and acquisitions as outlined in the original bond disclosure documents.

Current and Previous Allocations

These funds have been used to fund construction of New City Hall, the refurbishment of Historic City Hall, improvements at fire stations, and the acquisition of park land and fire apparatus.



Capital funding budgeted through February 2012: $1,100,763

Funds 3004, 3005, 3006, and 3007

2006 Capital Improvement Revenue Bond Funds

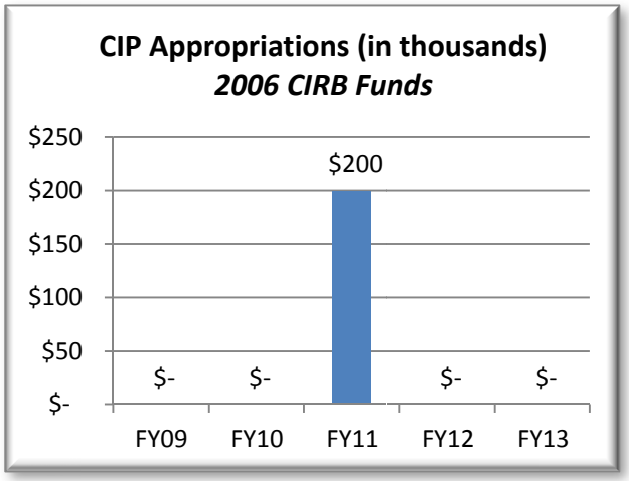
The 2006 Capital Improvement Revenue Bond (CIRB) Funds are tax-exempt [Fund 3004 and 3006] and taxable [Fund 3005 and 3007] bond proceeds that will be used to finance the acquisition, construction and development of parks, recreation facilities, libraries, transportation improvements, community, and other governmental facilities.

Restrictions/Legal Mandates

Resolution 2006-367, approved by the City Council on May 23, 2006, established Funds 3004 and 3005. Resolution 2006-849, approved by the City Council on November 21, 2006, established Funds 3006 and 3007. These funds must be used on Tier I and Tier II Community Reinvestment Capital Improvement Program (CRCIP) projects and for 300 Richards Boulevard site acquisition and improvements.

Current and Previous Allocations

The 2006 CIRB is a funding source approved by the City Council in 2006. This funding is for capital improvement projects. The projects funded by the 2006 CIRB include the CRCIP and the acquisition and improvement of 300 Richards Boulevard.



Capital funding budgeted through February 2012: $76,687,793

Fund 3201

North Natomas Community Improvement Fund

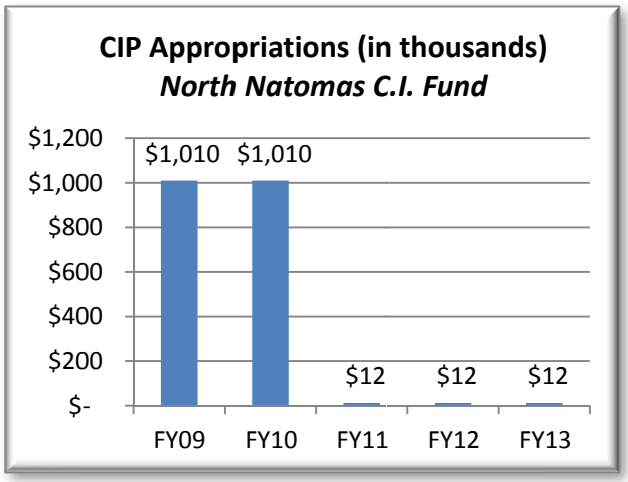
This Public Facility Fee (PFF) was established with the adoption of the North Natomas Financing Plan. The plan was first approved in 1994 and was last updated in 2005. The PFF area includes the entire North Natomas Community Plan. This PFF will ultimately fund $209.1 million dollars in public improvement facilities. These include a fire station, police sub-station, a community center library, shuttles, bikeways, freeway improvements, landscaping, major roads, bridges, and signals. Payment of the PFF is required of all private development projects in North Natomas. The impact fee is structured to insure that basic infrastructure is in place when needed for the development; the cost of major infrastructure is distributed equally among the property owners; and each developer pays a fair-share for necessary infrastructure.

Restrictions/Legal Mandates

Sacramento City Ordinance No. 95-058 restricts these funds as specified in the North Natomas Financing Plan.

Current and Previous Allocations

This fee has been spent in accordance with the North Natomas Financing Plan.



Capital funding budgeted through February 2012: $21,061,228

Fund 3202

Railyards/Richards/Downtown Impact Fund

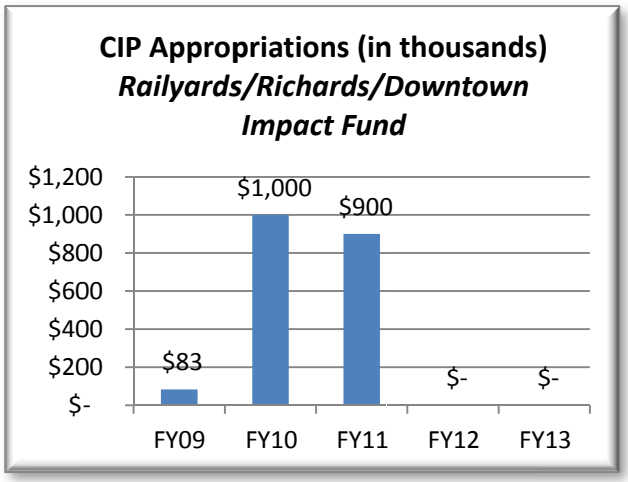
A development impact fee charged on all new construction and additions in areas defined in the Railyards/Richards/Downtown Financing Plan, approved by the City Council September 30, 1997, in order to provide all or a portion of the funds which will be necessary to design, construct, install or acquire transportation public infrastructure necessitated by development in the Railyards area, Richards Boulevard area and downtown benefit district area. New development will impact the transportation system and benefit from these improvements.

Restrictions/Legal Mandates

Sacramento City Ordinance No. 95-058 restricts these funds as specified in the North Natomas Financing Plan.

Current and Previous Allocations

Completed projects include the 7th Street Extension (T15028100), Two Rivers Bike Trail (K19003000), and 6th Street Bridges (T15098800). In addition, funding has been appropriated in previous fiscal years for the Interstate 5/Richards Blvd (T15028200) and Intermodal Transportation Facility (T15029000) projects.



Capital funding budgeted through February 2012: $1,359,000

Fund 3204

Park Development Impact Fee Fund

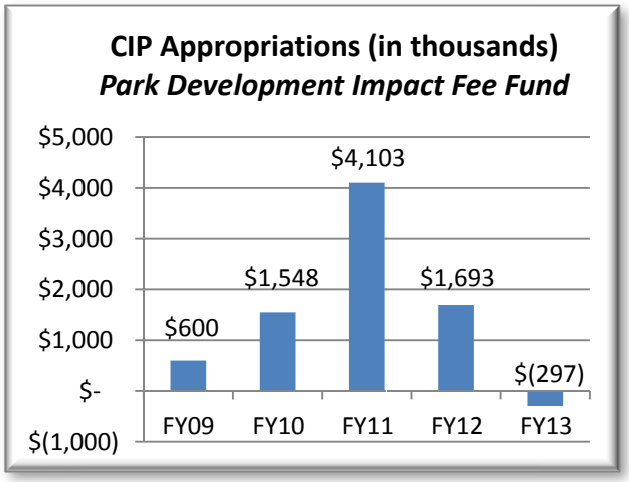
The Park Development Impact Fee is a revenue source approved by City Council in August 1999. This fund is comprised of fees collected from developers at the time a building permit is issued. The revenue must be used to benefit the residents of the Community Planning Area from which the fee was collected.

Restrictions/Legal Mandates

Sacramento City Ordinance No. 99-044 restricted funds for use in the Community Planning Area from where the fees were paid.

Current and Previous Allocations

The Park Development Impact Fee has largely supported new development and rehabilitation projects for parks and recreation. Funds are allocated by community planning areas which are: Central City, Land Park, Pocket, South Area, Fruitridge/Broadway, East Sacramento, Arden/Arcade, North Sacramento, South Natomas, and North Natomas.



Capital funding budgeted through February 2012: $23,539,290

Funds 3314, 3323, 3328, and 3333

CFD 97-01 Construction Funds

These funds are used to support the Community Facilities District (CFD) 97-01 Improvements - North Natomas Comprehensive Drainage Plan (W14121100).

Funds 3314, 3323, and 3328 represent cash from prior bond issuances (1995 & 2005). Fund 3333 is a new fund that will be used to account for CFD 97-01 Pay-As-You-Go tax assessment money that will be used for construction projects. Existing money from Fund 7431, North Natomas Drainage 2005 CFD 97-01, will be transferred to this fund. No new Pay-As-You-Go tax assessment is being proposed. The new fund is required in order to account separately for the Pay-As-You-Go construction money.

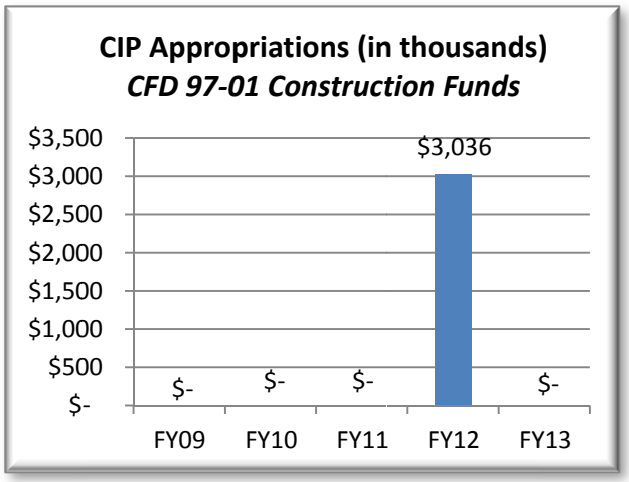
Restrictions/Legal Mandates

Mello-Roos Community Facilities Act of 1982 restricts these funds to CFD 97-01 (established with R2000-252) drainage capital improvements within the South and North Natomas Planning Areas.

Tax assessment revenue had been collected in Fund 7431, an agency fund, and was used to pay for CFD 97-01 debt service and administrative obligations. In order to expend the funds available for Pay-As-You-Go construction, the funds needed to be appropriated to a capital project so a new fund was established (Fund 3333), as capital expenditures cannot be made directly from an agency fund.

Current and Previous Allocations

These funds have been used to support capital projects described in the North Natomas Comprehensive Drainage Plan in CFD 97-01.



Capital funding budgeted through February 2012: $3,036,289

Funds 3702, 3703, and 3704

Capital Grants Funds

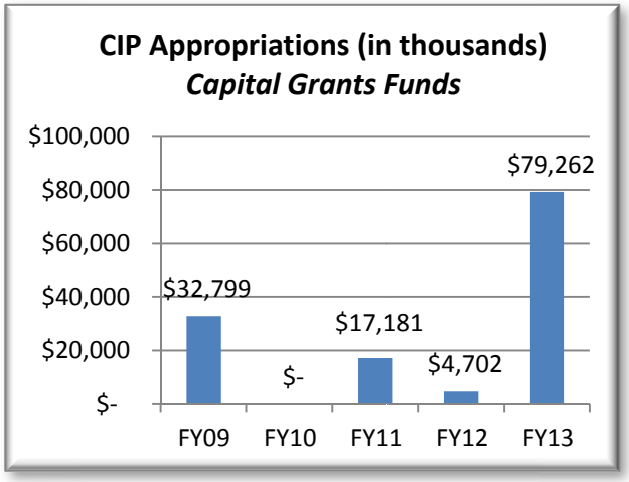
Capital Grants Funds account for various grants received from developers, the state, the federal government, and other agencies, that are designated to be used for specific projects or purposes. Each dollar spent must be accounted for and is audited to assure that the monies were spent for the project intended.

Restrictions/Legal Mandates

Funds are restricted to the specific project or purpose for which the grant was awarded or as designated in the development agreement. There is no specific ordinance or legislation directing the use of Capital Grants Funds. Granting agencies that allocate funds to the City for capital projects administer any legal or administrative requirements specific to each grant.

Current and Previous Allocations

Capital Grants Funds have largely supported bikeways, street improvements, and streetscape enhancements, as well as Parks and Utilities projects.



Capital funding budgeted through February 2012: $222,044,779

Fund 6001

Water Development Impact Fee Fund

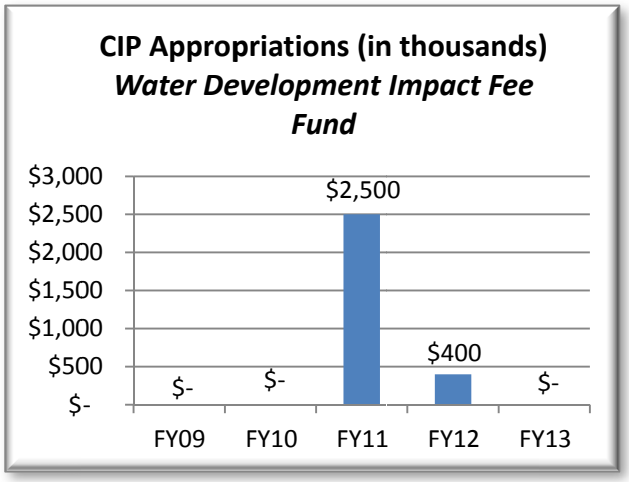
The Water Development Impact Fee Fund is used to recover the capital costs of the City's existing or new water diversion, treatment, storage, and distribution facilities. Revenues are generated from impact fees paid by developers and others whose projects add to the demand on the water production and delivery systems.

Restrictions/Legal Mandates

Cities have the general authority to impose fees, sometimes called charges or rates, under the City's policy powers as defined by Article XI, Section 7 or Article IIIB, Section 8 of the California Constitution. There are specific procedures for fee and rate adoption (Government Code Sections 54954.6 and 66000 et seq.). Impact fees collected into the Water Development Impact Fee Fund must be used within five years of being collected on projects that mitigate the impact of additional demand for water production or water distribution.

Current and Previous Allocations

Water development impact fees have supported projects to increase the production of water and expansion of the transmission system.



Capital funding budgeted through February 2012: $17,207,000

Fund 6002

Wastewater Development Impact Fee Fund

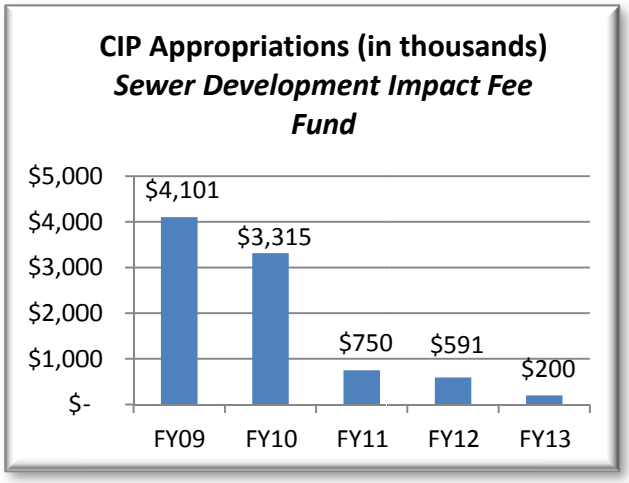
The Wastewater Development Impact Fee Fund is used to recover an appropriate share of the capital costs of the City's existing or new wastewater system facilities or the City's existing or new combined wastewater system facilities. Revenues are generated from impact fees paid by developers and others whose projects add to the demand on sanitary wastewater or combined Wastewater collection systems.

Restrictions/Legal Mandates

Cities have the general authority to impose fees, sometimes called charges or rates, under the City's policy powers as defined by Article XI, Section 7 or Article IIIB, Section 8 of the California Constitution. There are specific procedures for fee and rate adoption (Government Code Sections 54954.6 and 66000 et seq.). Fees collected into the Wastewater Development Impact Fee Fund must be used within five years of collection on projects that mitigate the impact of additional demand on the sanitary sewer or combined sewer collection and pumping systems.

Current and Previous Allocations

Wastewater Development Impact Funds have been used on projects to improve the sanitary and combined wastewater systems.



Capital funding budgeted through February 2012: $1,341,000

Fund 6004

Parking Fund

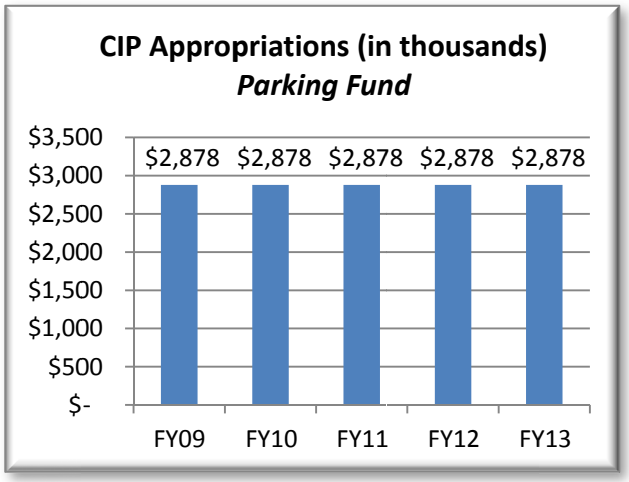
The Parking Fund provides for the operation, maintenance, and improvements of City-owned parking facilities. Parking Fund revenues are from parking and retail lease charges within off-street parking facilities. These revenues are then used to pay for parking facility operations, capital improvements, and new facility development.

Restrictions/Legal Mandates

Cities have general authority to impose fees, sometimes called charges or rates, under the City's police powers as defined by Article XI, Section 7 or Article XIIIB, Section 8 of the California Constitution. There are no specific procedures for fee and rate adoption (Government Code Sections 54954.6 and 66000 et seq.). The Parking Fund is an Enterprise Fund. Generally, revenues are to be used to offset enterprise operations and improvements, and may not exceed the estimated reasonable cost of providing these services.

Current and Previous Allocations

Parking funds have mainly supported parking projects. The construction of the Memorial Garage was one of the larger projects undertaken in recent years. Other projects that are currently underway include the Downtown Plaza Way Finding project, the structural repairs to City-owned parking facilities, and the upgrading of the parking revenue control system.



Capital funding budgeted through February 2012: $63,865,017

Fund 6005

Water Fund

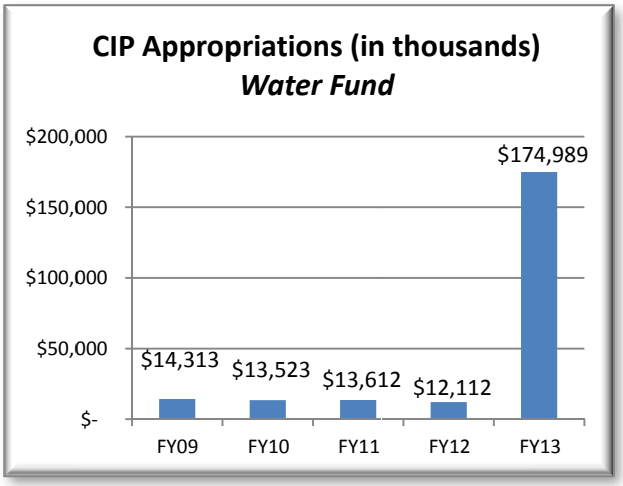
The Water Fund is used to account for the activities associated with the production, distribution, and transmission of potable water by the City to its users. The Water Fund supports both the capital and operating costs of providing potable water throughout the city including production, treatment, and distribution systems. Revenues are generated by user fees, interest earnings, development fees, tap sales, and reimbursements from other entities for service performed by or paid by the fund.

Restrictions/Legal Mandates

Cities have general authority to impose fees, sometimes called charges or rates, under the City's police powers as defined by Article XI, Section 7 or Article XIIIB, Section 8 of the California Constitution. There are no specific procedures for fee and rate adoption (Government Code Sections 54954.6 and 66000 et seq.). The Water Fund is an Enterprise Fund. Generally, revenues are to be used to offset enterprise operations and improvements and may not exceed the estimated reasonable cost of providing these services, plus overhead.

Current and Previous Allocations

Water funds have largely supported projects in maintaining a healthy water supply system in conjunction with a comprehensive infrastructure maintenance and expansion program.



Capital funding budgeted through February 2012: $83,883,196

Fund 6006

Wastewater Fund

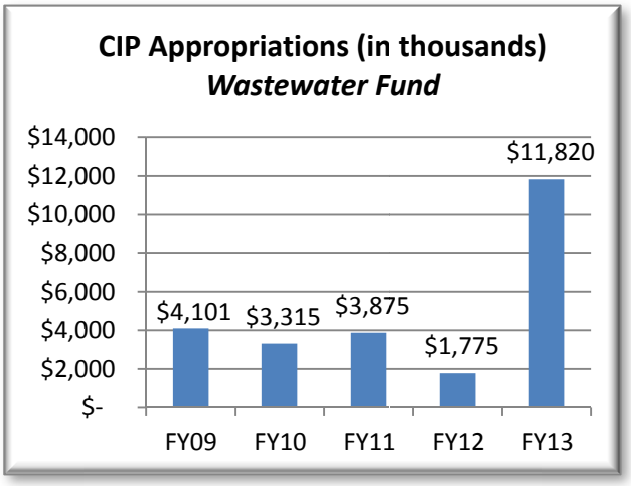
The Wastewater Fund accounts for the maintenance, repair, and replacement of facilities for collecting, conveying, and pumping sanitary and combined sewage to the major interceptor sewers of the Regional Sanitation District. User fees finance operating costs and capital improvements.

Restrictions/Legal Mandates

Cities have general authority to impose fees, sometimes called charges or rates, under the City's police powers as defined by Article XI, Section 7 or Article XIIIB, Section 8 of the California Constitution. There are no specific procedures for fee and rate adoption (Government Code Sections 54954.6 and 66000 et seq.). The Wastewater Fund is an Enterprise Fund. Generally, revenues are to be used to offset enterprise operations and improvements and may not exceed the estimated reasonable cost of providing these services, plus overhead.

Current and Previous Allocations

Wastewater funds have largely supported wastewater projects, which include repairing, rehabilitating, and improving the sanitary and combined Wastewater systems.



Capital funding budgeted through February 2012: $26,397,881

Fund 6007

Solid Waste Fund

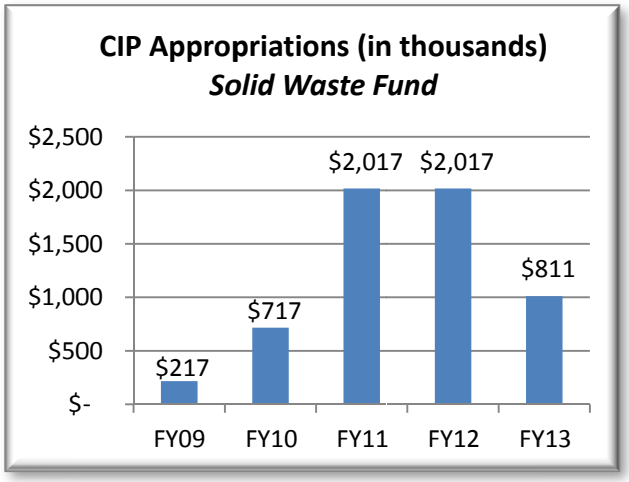
The Solid Waste Fund accounts for the operation, maintenance, and related capital improvements of the City's refuse collection and disposal services as well as for landfill closure. In addition, garden refuse, street sweeping, recycling, and a variety of community service programs are provided from this fund. Services include street sweeping as well as the collection of garbage, green waste, household hazardous waste, and recycling. Revenues are generated from user fees.

Restrictions/Legal Mandates

Cities have general authority to impose fees, sometimes called charges or rates, under the City's police powers as defined by Article XI, Section 7 or Article XIIIB, Section 8 of the California Constitution. There are no specific procedures for fee and rate adoption (Government Code Sections 54954.6 and 66000 et seq.). The Solid Waste Fund is an Enterprise Fund. Generally, revenues are to be used to offset Enterprise operations and improvements and may not exceed the estimated reasonable cost of providing these services, plus overhead.

Current and Previous Allocations

Solid Waste funds have largely supported solid waste projects such as maintenance, operations, and vehicle needs.



Capital funding budgeted through February 2012: $10,135,034

Fund 6009

Marina Fund

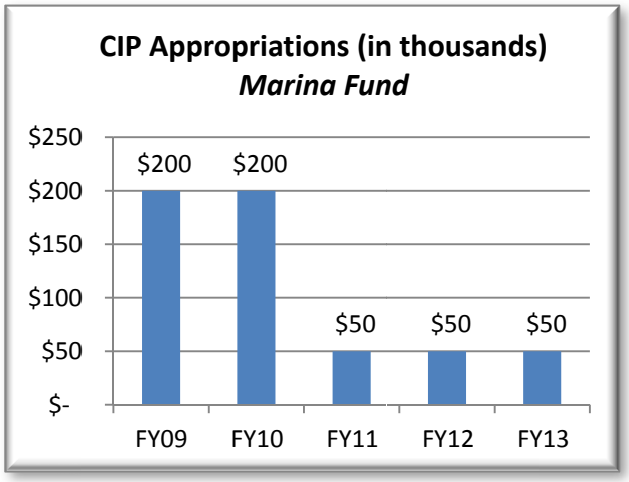
The Marina operates as an Enterprise Fund in which revenues must offset the full cost of Marina operations, capital improvements, and debt service for 554 berths. Marina revenues are derived from berth rental fees, fuel sales, concession, and interest earnings at the Sacramento Marina, located on the Sacramento River at Miller Regional Park.

Restrictions/Legal Mandates

Cities have general authority to impose fees, sometimes called charges or rates, under the City's police powers as defined by Article XI, Section 7 or Article XIIIB, Section 8 of the California Constitution. There are no specific procedures for fee and rate adoption (Government Code Sections 54954.6 and 66000 et seq.). Funds are restricted for use in Marina operations and capital improvements and may not exceed the estimated reasonable cost of providing services.

Current and Previous Allocations

Marina Funds support Marina operations and capital projects such as docking facility replacement, harbor dredging, and bank stabilization.



Capital funding budgeted through February 2012: $1,227,114

Fund 6010

Community Center Fund

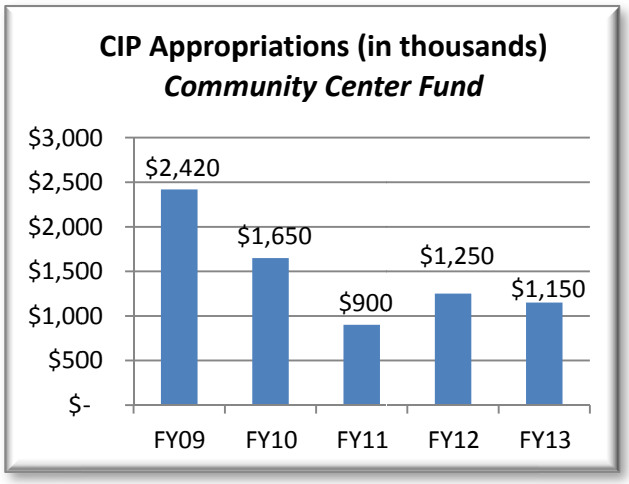
The Community Center Fund, which accounts for the operation of the Sacramento Convention Center Complex (including the Community Center Theater and Memorial Auditorium), is supported mainly by Transient Occupancy Taxes (TOT), facility user fees and interest earnings. The Transient Occupancy Tax is a general tax charged to individuals who occupy a room(s) in a hotel, motel, etc. User fees include facility rental fees, equipment, and service fees.

Restrictions/Legal Mandates

Revenue and Taxation Code, Sections 7280 and 7281, and City Ordinance 3.28 restrict these funding sources to support Community Center Complex operations, capital requirements, and its debt service.

Current and Previous Allocations

Community Center funds have supported Community Center Complex projects including the needs assessment and initial design for the Community Center Theater renovation, repair of the Memorial Auditorium stage and replacement of the Convention Center carpeting.



Capital funding budgeted through February 2012: $9,298,907

Fund 6011

Storm Drainage Fund

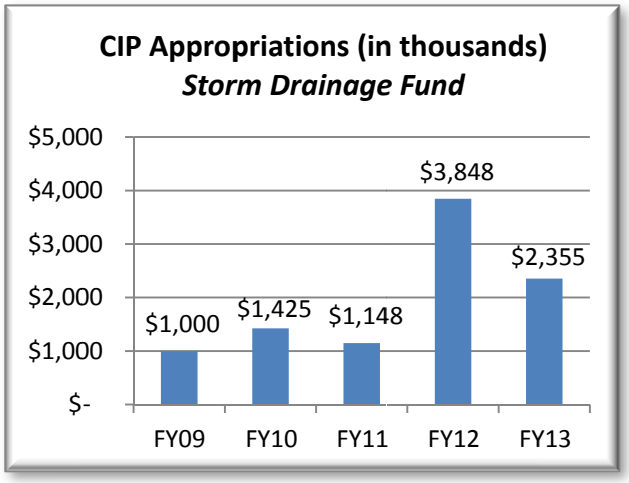
The Storm Drainage Fund is an Enterprise Fund, which is self-supporting through fees and charges to the consumers. The fees collected for storm drainage are used to account for the activities and maintenance of the City's surface drainage system and 90 storm-pumping stations. Revenues are generated through user fees and interest earnings.

Restrictions/Legal Mandates

Cities have the general authority to impose fees, sometimes called charges or rates, under the City's police powers as defined by Article XI, Section 7 or Article IIIB, Section 8 of the California Constitution. There are specific procedures for fee and rate adoption (Government Code Sections 54954.6 and 66000 et. seq.). The Storm Drainage Fund is an Enterprise Fund. Generally, revenues are to be used to offset enterprise operations and improvements and may not exceed the estimated reasonable cost of providing these services, plus overhead.

Current and Previous Allocations

Storm Drainage funds have largely supported Wastewater and Storm Drainage projects such as repairing, rehabilitating, and improving its storm drainage infrastructure, as well as maintaining the system in a manner which balances system-wide projections in individual drainage basins.



Capital funding budgeted through February 2012: $25,406,525

Fund 6015

Water ARRA Fund

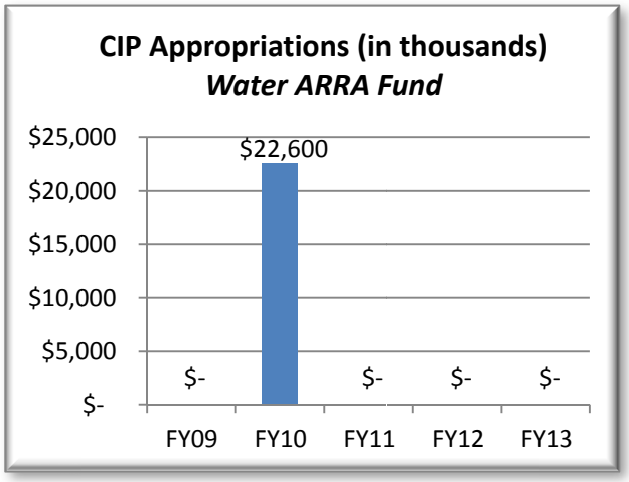
The Water ARRA Fund was funded through the U.S. Bureau of Reclamation (USBR) and the California Department of Public Health (CDPH) under the American Recovery and Reinvestment Act (ARRA) of 2009. The City received a $12.6 million grant and a $10 million low interest loan through the ARRA program. State law AB 2572 requires that the City install meters on all residential water services by 2025. The funds are used to accelerate the installation of water meters and to fund water meter retrofits throughout the City under the Residential Water Meter Project.

Restrictions/Legal Mandates

The American Recovery and Reinvestment Act (ARRA) of 2009, the USBR ARRA, funds were required to be used by March 2011, and the CDPH ARRA funds are required to be used by September 2012. The ARRA funds are subject to approval for reimbursement of expenses by CDPH and USBR.

Current and Previous Allocations

These funds were spent installing and retrofitting residential water meters throughout the City.



Capital funding budgeted through February 2012: $1,038,570

Fund 6205

Water Grants and Other Reimbursable Projects Fund

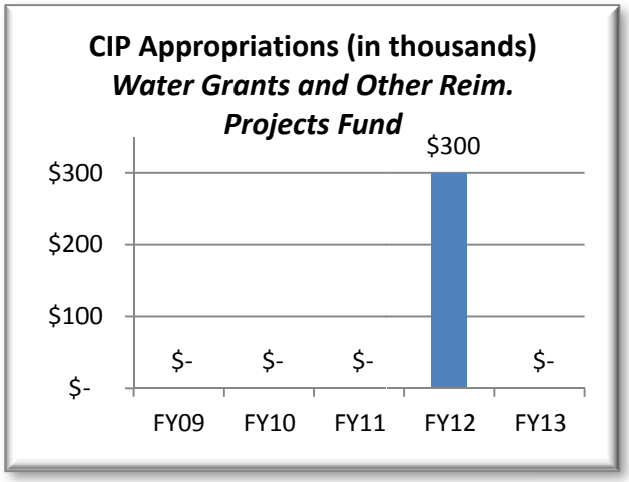
Water Grants and other Reimbursable Projects Funds account for grants and other reimbursable projects funded by various external sources (federal government, state government, sponsors, etc.) related to Water Services. These funds are consolidated with the water fund for external financial reporting. Project appropriations budgeted in these funds must be matched by a revenue budget supported by an agreement with an external funding source.

Restrictions/Legal Mandates

Funds are restricted to the specific project or purpose for which the grant or reimbursement was awarded or as designated in the development agreement. There is not specific ordinance or legislation directing the use of separate grant funds. However, granting agencies or other external parties providing funding for City projects generally prescribe legal and administrative requirements specific to each grant or reimbursement including separate accounting.

Current and Previous Allocations

The projects budgeted in this fund were previously budgeted in a variety of governmental grant and capital project funds. This new budget and accounting model will provide for improved accountability over Department of Utilities' grants and other reimbursable projects.



Capital funding budgeted through February 2012: $300,000

Fund 6501

Fleet Management Fund

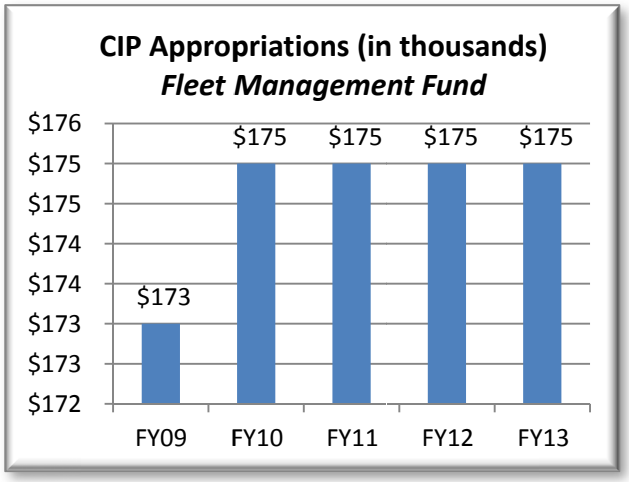
The Fleet Management Fund was established to finance and account for services and commodities furnished by Fleet Services to other departments. Services and commodities, supplied exclusively to other departments of the City include the maintenance, repair, fueling, and replacement of the City's vehicular equipment. The Fund receives its revenue from charges to other City organizations for services received.

Restrictions/Legal Mandates

There is no specific ordinance or legislation directing the use of funds. Funds are to be used for fleet operations, fleet replacement, and fleet facility improvements.

Current and Previous Allocations

Fleet Management funds have largely supported repair/remodel and technology projects. The larger of these projects include: underground fuel storage and support; 24th Street City Corporation Center maintenance; fleet facilities and fleet management technology upgrades.



Capital funding budgeted through February 2012: $7,377,103