

| Fund # begins with a... | Fund Type | Fund Type Description/Restrictions |
|--|---|---|
| 1 | <i>General</i> | The City's principal operating fund that is supported by taxes and fees and which, generally, has no restrictions on its use. |
| 2 | <i>Special Revenue</i> | Special revenue funds are used to account for activities supported by specific taxes or other revenue sources. These funds are generally required by statute, charter, or ordinance to finance specific governmental programs. Examples include Assessment or Community Facility District that provide services, as well as Measure A and other public works funding sources. |
| 3 | <i>Capital Projects</i> | Capital projects funds are used to account for resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets. Examples include General Fund bond proceeds, Assessment or Community Facility District bond proceeds, and developer impact fees. |
| 6 | <i>Enterprise & Internal Service</i> | Enterprise funds are used to account for self-supporting programs that provide services on a user-fee basis to the general public. Internal service funds are established to account for goods or services provided by one department within the City to other departments on a cost reimbursement basis. |

Fund 1001

General Fund

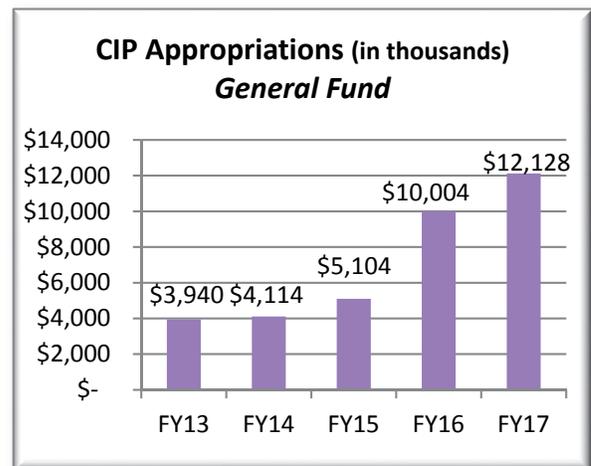
The General Fund is the City's principle governmental operating fund, which supports general government programs including Charter Offices (City Attorney, City Clerk, City Manager, and City Treasurer), City Council, Fire, Police, Parks and Recreation, and other support and operating departments. The General Fund revenues include 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 Program projects, including \$1 million to the City Facility Reinvestment Program (C13900000) and \$4.5 million to the Fire Station Replacement Program (F13000800).



Capital funding budgeted through February 2016: \$110,562,344

Fund 2001

Measure A Construction Fund

This local one-half cent transportation sales tax is based on the original measure approved by Sacramento County voters in November 1988 under the State Local Transportation Authority (STA) and Improvement Act of 1987. It expired March 31, 2009, when it was replaced by the New Measure A Construction program (Funds 2025).

The sales tax is imposed on retailers selling tangible personal property in California.

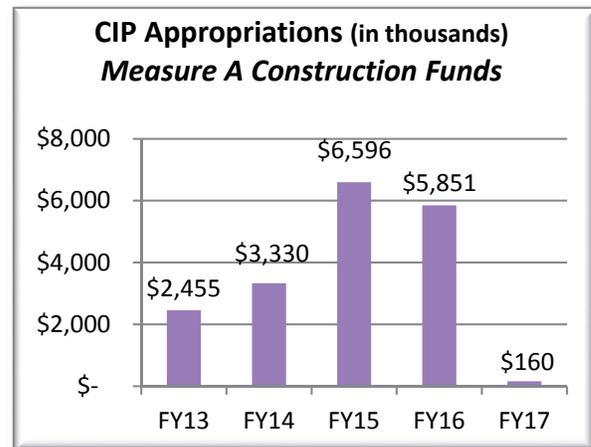
Restrictions/Legal Mandates

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 and program areas approved by the STA through the Countywide Transportation Expenditure Plan (CTEP).

Current and Previous Allocations

Old Measure A Construction has helped to maintain the City's transportation CIP to complete already planned transportation projects, to initiate any new larger transportation projects and in particular, to pursue state and federal funding opportunities.

The balance of unspent old Measure A Construction funds are: 1) budgeted in existing projects due for expenditure within the next one to two years as they reach and/or complete construction; and 2) reserved in the Major Street Improvements and State & Federal Grant Match Programs to leverage future state and federal transportation grants.



Capital funding budgeted through February 2016: \$21,542,507

Fund 2002

Gas Tax Fund

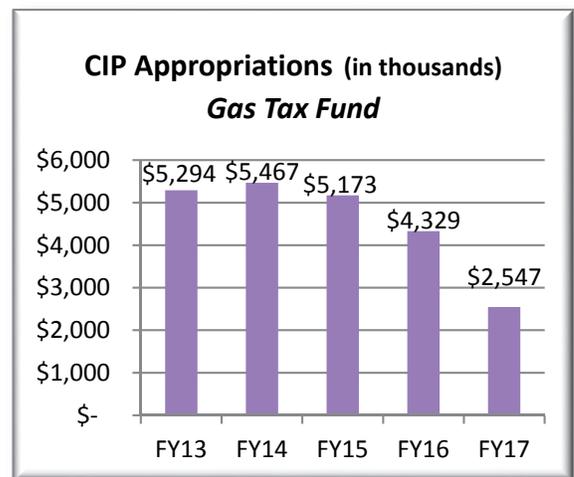
Gas Tax Funds derive from the City's apportionment of the \$0.30 per gallon state excise tax on fuel used to propel a motor vehicle or aircraft. Effective July 1, 2016, the tax rate on motor vehicle fuel (excluding aviation gasoline) is \$0.278 per gallon. Effective July 1, 2014, the tax rate for aviation gasoline is \$0.18 per gallon. 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 was being allocated to CIPs starting in FY2011/12, programs receiving the Gas Tax Funds include the Street & Bikeway Overlay and Seals Program and the Public Rights-of-Way Accessibility Program.



Capital funding budgeted through February 2016: \$15,357,350

Fund 2007

Major Street Construction Fund

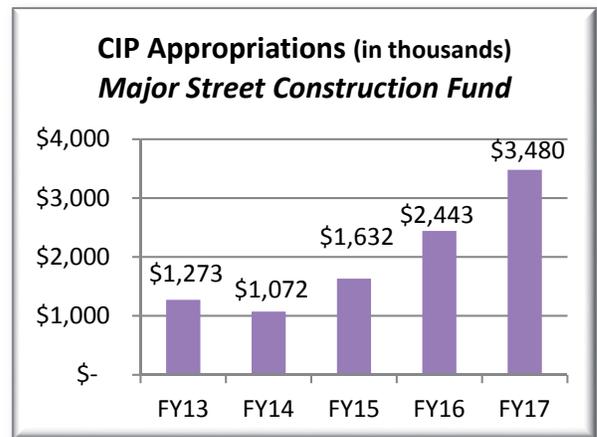
The Major Street Construction Fund derives revenues from a tax imposed by the City in 1978 on all building valuations for new construction or for alterations that add square footage to existing buildings.

Restrictions/Legal Mandates

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 2016: \$25,472,292

Fund 2008

Street Cut Fund

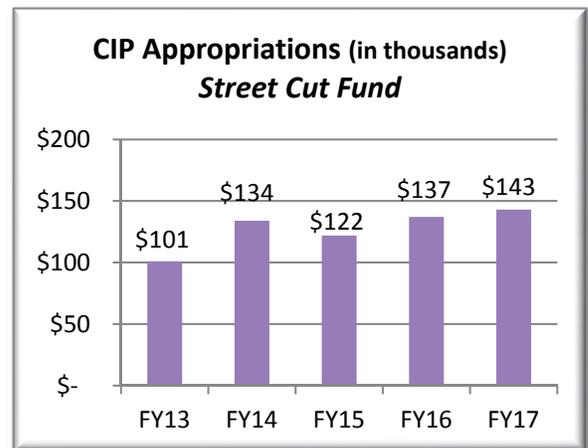
The Street Cut Fund accounts for fees collected from utility companies and City departments that cut or trench through city streets. The fee revenues are used to compensate the City for damage caused to the streets by offsetting the cost of future street repairs in the same “geographic area” as the cut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

Restrictions/Legal Mandates

City Code Section 12.12.140 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 2016: \$259,058

Fund 2012

Transportation Systems Management Fund

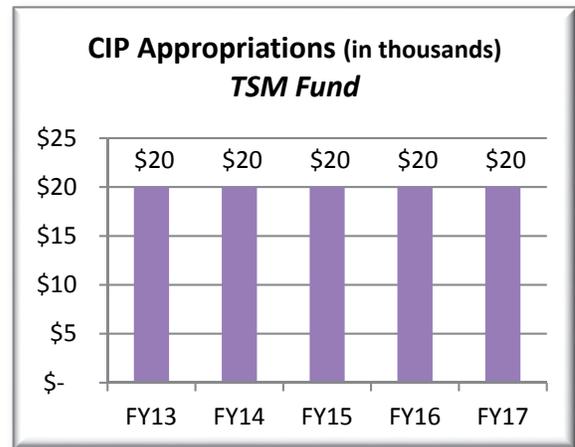
City Code Chapter 17.184 requires that developers of projects who employ 25 or more employees comply with one of several Transportation Systems Management (TSM) measures to better utilize existing transportation facilities and to pay for capital improvements that would benefit the downtown transportation network as fulfillments of the TSM measure.

Restrictions/Legal Mandates

Comprehensive Zoning Ordinance, City Code Chapter 17.184, 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 2016: \$528,750

Fund 2013

Transportation Development Act Fund

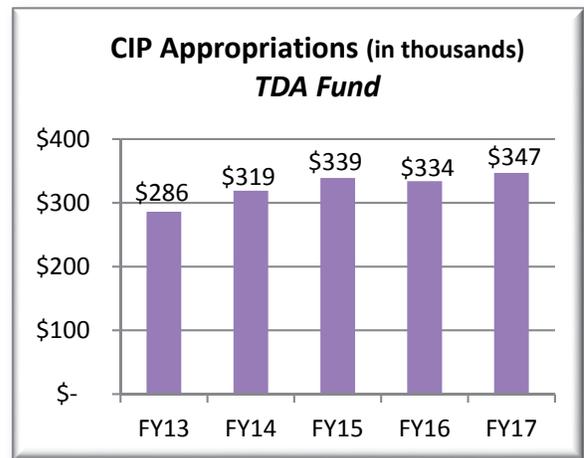
The Transportation Development Act (TDA) funds are used to account for receipts and disbursements of money allocated pursuant to the State of California TDA. These monies are obtained via application to the Sacramento Area Council of Governments (SACOG), which administers these funds. Traditionally these funds have been dedicated 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 2016: \$1,501,889

Fund 2016

Development Services Fund

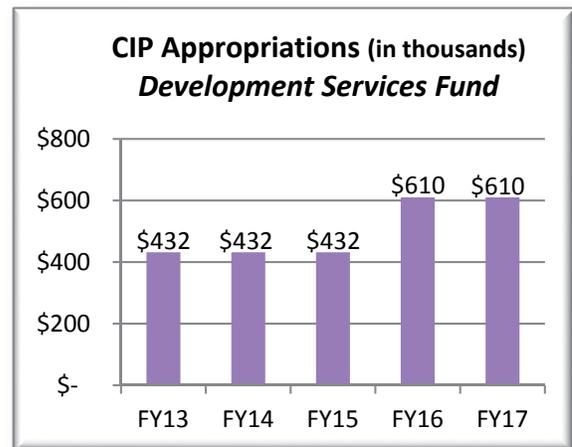
This fund is comprised of developer funds received to account for major plan review and building permit projects, cyclical surplus plan review and building permit revenues, and environmental impact review projects.

Restrictions/Legal Mandates

City Council Resolution 99-077 restricted the use of these funds to account for major plan review and building permit projects, cyclical surplus plan review and building permit revenues, and environmental impact review projects. In May 2015, a Development Services Contingency Reserve (DSCR) and Development Services Fund Management Policy was approved with Resolution 2015-0123. This established policies and procedures for the Development Services Fund to ensure that funds will be used for the management of development activities and to ensure adequate fund reserves will be available to address revenue shortfalls or an unforeseen recession in development activity.

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 2016: \$7,408,603

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

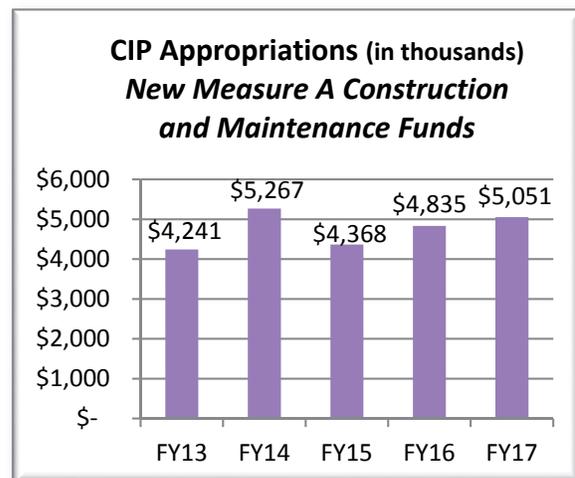
The City is required to enter into an annual agreement with the Sacramento Transportation Authority (STA) to receive New Measure A funds and expend them exclusively on eligible programs. Local Transportation Authority and Improvement Act (Public Utility Code Division 19, Section 180000, and Revenue and Taxation Code, Section 7252.16) restricts the New Measure A Construction Funds, which has two program components affecting the city:

- Traffic Control and Safety (traffic control system improvements, high priority pedestrian and vehicle safety projects, and emergency vehicle pre-emption systems)
- 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 Pedestrian Improvement Program, Street and Bikeway Overlay and Seals Program, Traffic Operations Center Program, and Bikeway Program.



Capital funding budgeted through February 2016: \$15,468,262

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 collected 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.

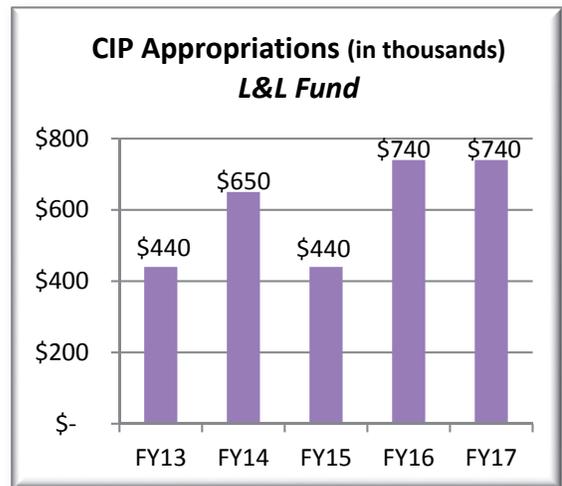
Restrictions/Legal Mandates

Adopted in 1989 (R89-600), California Streets & Highways Code Section 22500 et seq restricts the funds according to an assessment formula and the established District; 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 facilities and structures, 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 2016: \$7,209,457

Fund 2401

Measure U Fund

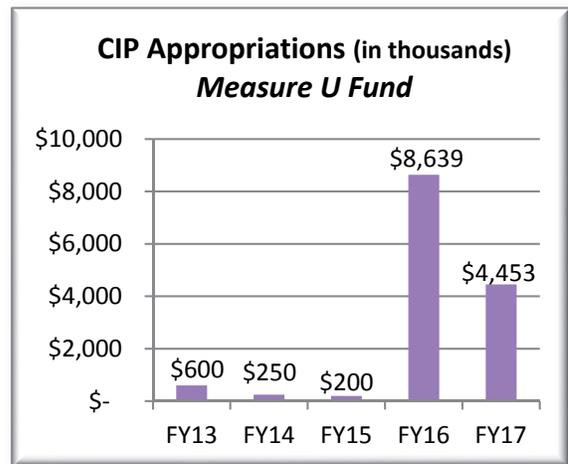
Approved in November 2012, the Essential Service Protection Measure (Measure U) authorized an additional one-half cent transaction and use tax for the City of Sacramento to become effective on April 1, 2013, and to remain effective for six years.

Restrictions/Legal Mandates

These funds were designated for the restoration and protection of essential City public safety services, including 911 response, police officers, gang/youth violence prevention, fire protection/emergency medical response, and other essential City services including park maintenance, youth/senior services, and libraries. As part of the approved measure, there will be independent annual financial audits and citizen oversight.

Current and Previous Allocations

Measure U Funds have been allocated to Measure U Park Maintenance project (L19706000) and the Fire Station Replacement Program (F13000800). Funds will be expended throughout the city for irrigation system repairs/upgrades and other capital investments, which will increase efficiency in service delivery and possibly reduce operational costs.



Capital funding budgeted through February 2016: \$10,203,800

Fund 2508

Quimby Act Fund

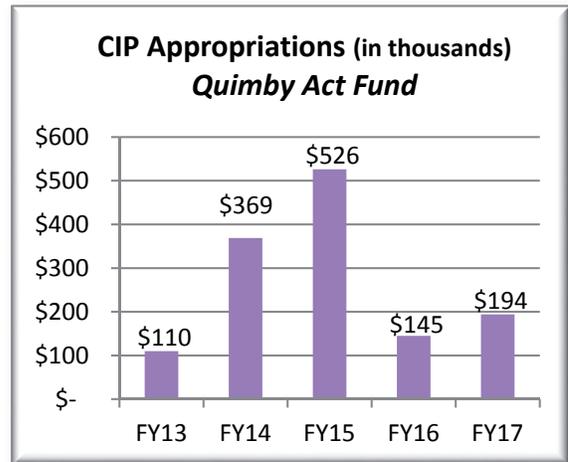
The Quimby Act Fund is used to account for fees collected from developers who construct new residential development in-lieu of the developer's land dedication for parks and recreation facilities. The revenues must be used "for the purpose of developing new or rehabilitating existing neighborhood or community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

Restrictions/Legal Mandates

Chapter 16.64 of the 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. Prior to FY2013/14, funds were allocated by Community Plan Areas. Currently, funds are allocated within the City Council District in which they were collected.



Capital funding budgeted through February 2016: \$8,289,119

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 other golf courses. Beginning January 1, 2012, the City transitioned responsibility of the capital requirements for Haggin Oaks, Bing Maloney, and Bartley Cavanaugh Golf Complexes to Morton Golf, LLC (Morton Golf). The William Land Golf Course capital project is supported by revenue from the First Tee of Greater Sacramento (First Tee). The Golf Fund now derives its revenues from the Morton Golf rental agreement, the First Tee agreement, and interest earnings.

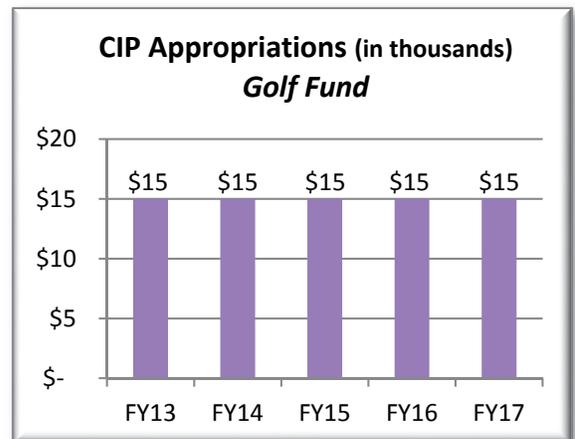
Restrictions/Legal Mandates

Cities have the general authority to impose fees, sometimes called charges or rates, under the city's policy powers as defined by Article XIII B, 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 2016: \$878,141

Fund 2608 (formerly Fund 6009)

Marina Fund

Due to the decreased Marina-related revenue and a very slow predicted recovery in the foreseeable future, the 554-berth Marina now operates as a special revenue fund rather than as an enterprise fund. 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.

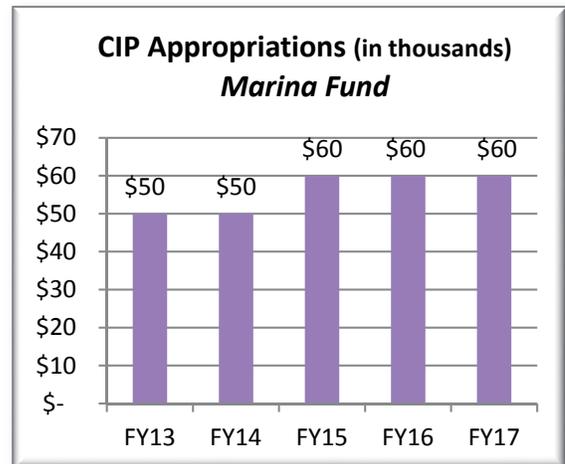
Restrictions/Legal Mandates

In resolution 2013-0156, the Marina Fund was changed from an enterprise fund to a special revenue fund. (Special revenue funds are used to account for activities supported by specific taxes or other revenue sources whereas enterprise funds are self-sufficient.)

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 XIII B, 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 2016: \$500,960

Funds 3003-3006

Capital Improvement Revenue Bond Funds

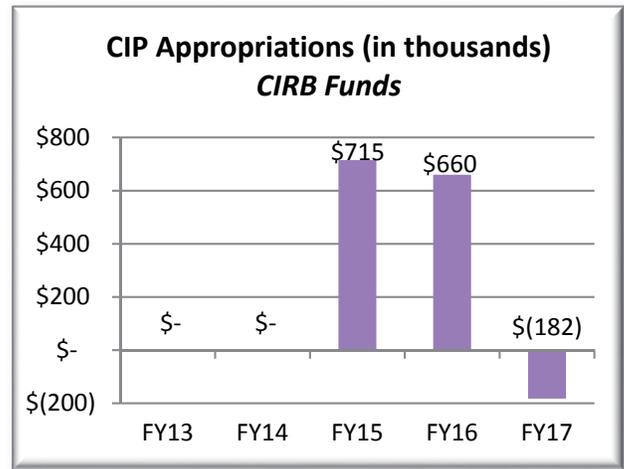
The Capital Improvement Revenue Bond (CIRB) Funds have tax-exempt (Funds 3003, 3004, and 3006) and taxable (Fund 3005) proceeds that will be used to finance the acquisition, construction, and development of parks, recreation facilities, libraries, transportation improvements, community, and other governmental facilities.

Restrictions/Legal Mandates

The 2003 CIRBs were issued September 10, 2003. Resolution 2006-367, approved by the City Council on May 23, 2006, established funds 3004, 3005, and 3006. The 2006 CIRBs must be used on Tier I and Tier II Community Reinvestment Capital Improvement Program projects and for 300 Richards Boulevard site acquisition and improvements.

Current and Previous Allocations

The CIRB is a funding source approved by the City Council. This funding is for capital improvement projects. The 2003 CIRBs funded projects such as the 911 Call Center and North Area Corporation Yard. The projects funded by the 2006 CIRB include the Pocket and Valley Hi Libraries, infrastructure investments in Council District 2, George Sim Community Center, and the acquisition and improvement of 300 Richards Boulevard.



Capital funding budgeted through February 2016: \$42,038,599

Fund 3204

Park Development Impact Fee Fund

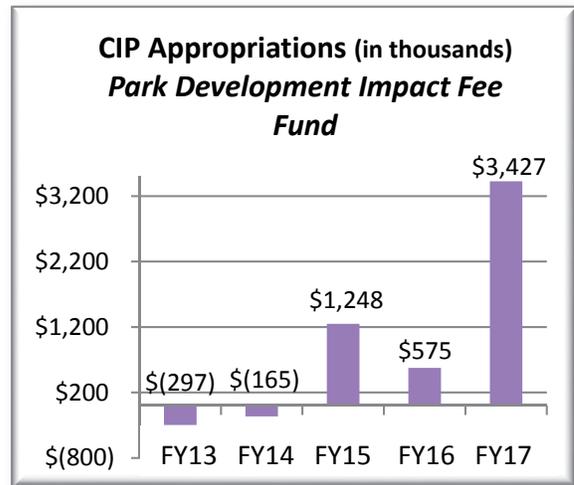
The Park Development Impact Fee is a revenue source approved by City Council in August 1999. This fund is comprised of fees collected from developers at the time a building permit is issued. The revenue must be used to benefit the residents from which the fee was collected. In 2004, an automatic annual adjustment for inflation was added to the ordinance to keep current with increasing construction costs. Ordinance 2013-0017 aligned the ordinance with the 2010 census, the 2035 General Plan, and other chapters of City Code.

Restrictions/Legal Mandates

City Ordinance No. 2013-0017 restricts funds for recreational and park facilities to serve the residents of the area 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. Prior to FY2013/14, funding was allocated by Community Plan Areas. Funds are now allocated by City Council District.



Capital funding budgeted through February 2016: \$11,476,622

Fund 3206

North Natomas Financing Plan Public Facilities Fee Fund

This Public Facility Fee (PFF) was established as the North Natomas Community Improvement Fund (Fund 3201) with the adoption of the North Natomas Financing Plan. The plan was first approved in 1994 and was last updated in 2005. The PFF was split into five funds with resolution 2014-0179.

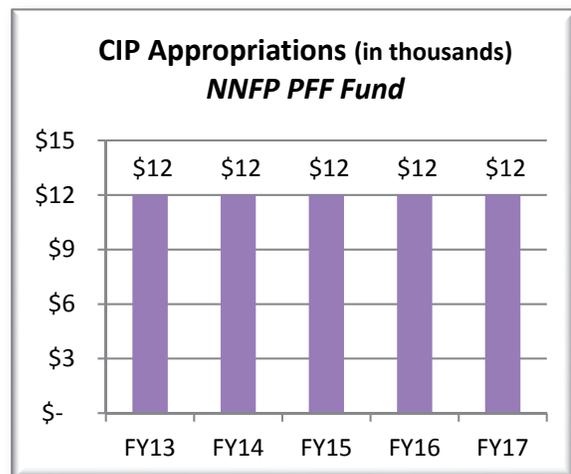
The PFF area includes the entire North Natomas Community Plan. This PFF will ultimately fund \$209.1 million dollars in public improvement facilities. These include a fire station, police sub-station, a community center library, shuttles, bikeways, freeway improvements, landscaping, major roads, bridges, and signals. Payment of the PFF is required of all private development projects in North Natomas. The impact fee is structured to ensure 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

City Ordinance No. 95-058 restricts these funds as specified in the North Natomas Financing Plan. Resolution 2014-0179, Section 7, established this fund and prior allocations were moved to this fund.

Current and Previous Allocations

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



Capital funding budgeted through February 2016: \$436,219

Fund 3702

Capital Reimbursement Fund

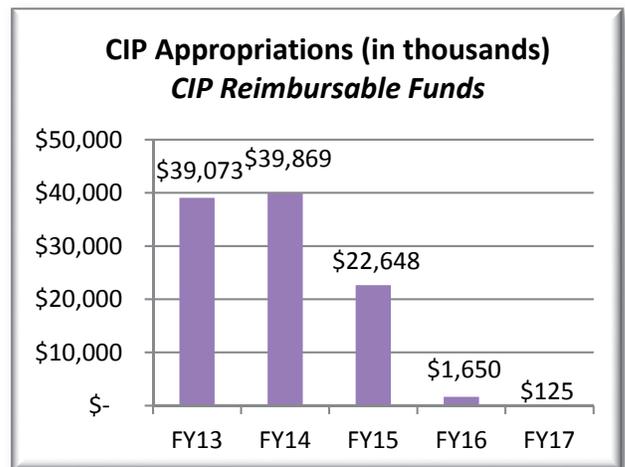
Capital reimbursement funds are designated to be used for specific projects or purposes. Each dollar spent must be accounted for and is audited to assure that the monies were spent for the project intended.

Restrictions/Legal Mandates

Funds are restricted to the specific project or purpose as designated in the entity agreement. Legal requirements associated with the allocation of these funds to the City for capital projects are specific to each project.

Current and Previous Allocations

Capital Reimbursement Funds have largely supported bikeways, street improvements, and streetscape enhancements, as well as parks and City utilities projects.



Capital funding budgeted through February 2012: \$28,688,683

Fund 3703

Federal Capital Grants Fund

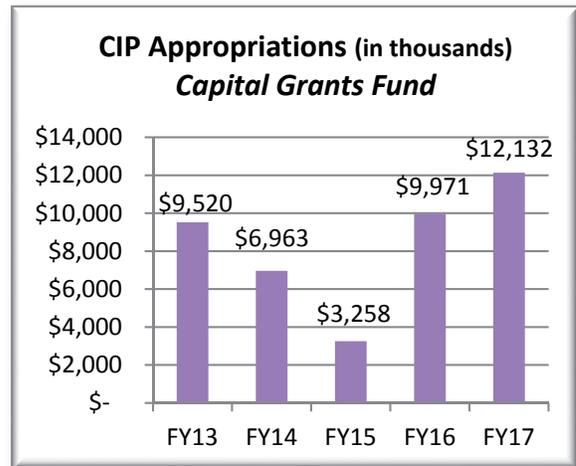
The Federal Capital Grants Fund accounts for federal funding received that is designated to be used for specific projects or purposes. Each dollar spent must be accounted for and is audited to assure that the monies were spent for the project intended.

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 the Federal Capital Grants Fund. 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

Federal Capital Grants Fund has largely supported bikeways, street improvements, and streetscape enhancements, as well as Parks and Recreation and City Utilities projects.



Capital funding budgeted through February 2016: \$55,220,508

Fund 3801

2003 Alkali Flat Tax-exempt Tax Allocation Bonds (TABs)

The purpose of this fund is to support the City's priority projects and goals within the Alkali Flat Project Area.

This fund was established from RASA unspent proceeds of tax-exempt, non-housing bonds issued prior to January 1, 2011, (the pre-2011 bonds) received as the result of the dissolution of redevelopment agencies in 2011.

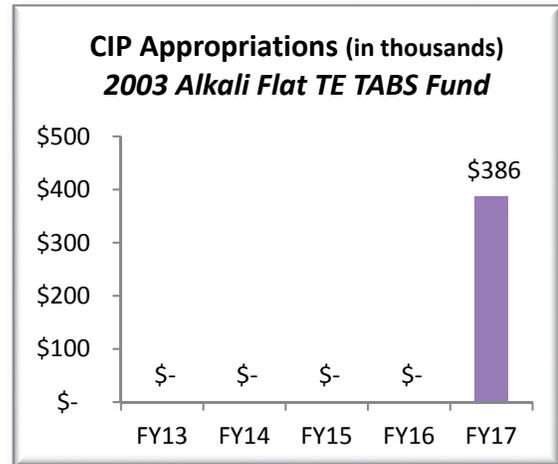
Restrictions/Legal Mandates

Under AB 1484 the bond proceeds can be expended in a manner consistent with the bond covenants after compliance has been attained with certain requirements. On September 20, 2013, RASA was granted a Finding of Completion by the Department of Finance and RASA is now able to expend proceeds derived from the pre-2011 bonds in a manner consistent with the original bond covenants.

The excess bond proceeds will be spent on infrastructure and projects within or benefiting Alkali Flat, consistent with the bond indenture, loan documents, and City ordinances (as amended) pursuant to California Health and Safety Code section 34191.4(c), and subject to the terms and conditions set forth in the excess bond expenditure agreement between RASA and the City. The City's fund was established through Resolution No. 2016-0080.

Current and Previous Allocations

2003 Alkali Flat Tax-exempt TABs Fund will improve the area from the American River to H Street, mostly on the west side of 12th/North 12th Street (T15160000). This project will bring much needed improvements and enhanced pedestrian/cyclist safety measures to 12th Street, a major gateway into the Central City. This improvement will help eliminate blight and is consistent with the Alkali Flat Redevelopment Project Plan Ordinance (as amended).



Capital funding budgeted through February 2016: \$0

Fund 3802

2006 Army Depot Taxable Fund

The purpose of this fund is to support the City's priority projects and goals within the Army Depot Project Area (Army Depot).

This fund was established from Redevelopment Agency Successor Agency (RASA) unspent proceeds of taxable, non-housing bonds issued prior to January 1, 2011 (the pre-2011 bonds) received as the result of the dissolution of redevelopment agencies in 2011.

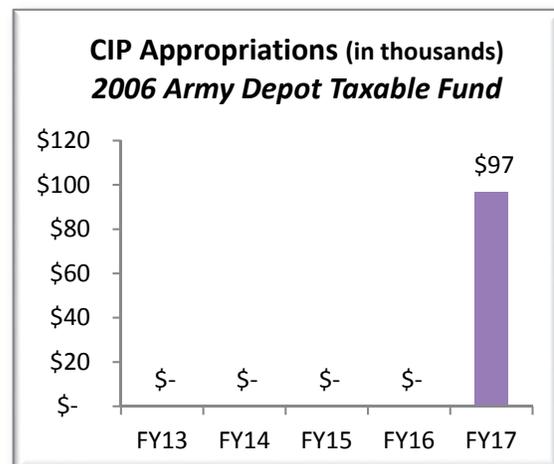
Restrictions/Legal Mandates

Under AB 1484 bond proceeds can be expended in a manner consistent with the bond covenants after compliance has been attained with certain requirements. On September 20, 2013, RASA was granted a Finding of Completion by the Department of Finance and RASA is now able to expend proceeds derived from the pre-2011 bonds in a manner consistent with the original bond covenants.

The excess bond proceeds will be spent on infrastructure and projects within or benefiting Army Depot, consistent with the bond indenture, loan documents, and City ordinances (as amended) pursuant to California Health and Safety Code section 34191.4(c), and subject to the terms and conditions set forth in the excess bond expenditure agreement between RASA and the City. The City's fund was established through Resolution No. 2016-0080.

Current and Previous Allocations

2006 Army Depot Taxable Fund will aid in the design and construction of 14th Avenue Extension Project (T15098600). This improvement will open up a wide area of currently vacant land for development and is consistent with the Army Depot Redevelopment Plan Ordinance (as amended).



Capital funding budgeted through February 2016: \$0

Fund 3803

2006 Army Depot Tax-exempt Fund

The purpose of this fund is to support the City's priority projects and goals within the Army Depot project area (Army Depot).

This fund was established from Redevelopment Agency Successor Agency (RASA) unspent proceeds of tax-exempt, non-housing bonds issued prior to January 1, 2011 (the pre-2011 bonds) received as the result of the dissolution of redevelopment agencies in 2011.

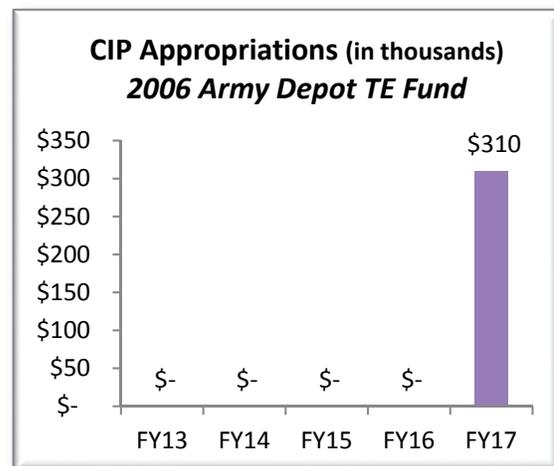
Restrictions/Legal Mandates

Under AB 1484 the bond proceeds can be expended in a manner consistent with the bond covenants after compliance has been attained with certain requirements. On September 20, 2013, RASA was granted a Finding of Completion by the Department of Finance and RASA is now able to expend proceeds derived from the pre-2011 bonds in a manner consistent with the original bond covenants.

The excess bond proceeds will be spent on infrastructure and projects within or benefiting the Army Depot, consistent with the bond indenture, loan documents, and City ordinances (as amended) pursuant to California Health and Safety Code section 34191.4, subdivision (c), and subject to the terms and conditions set forth in the excess bond expenditure agreement between RASA and the City. The City's fund was established through Resolution No. 2016-0080.

Current and Previous Allocations

2006 Army Depot Tax-exempt Fund will aid in the design and construction of 14th Avenue Extension Project (T15098600). This improvement will open up a wide area of currently vacant land for development and is consistent with the Army Depot Redevelopment Plan Ordinance (as amended).



Capital funding budgeted through February 2016: \$0

Fund 3804

2006 65th Street Taxable Fund

The purpose of this fund is to support the City's priority projects and goals within the 65th Street project area (65th Street).

This fund was established from Redevelopment Agency Successor Agency (RASA) unspent proceeds of taxable, non-housing bonds issued prior to January 1, 2011 (the pre-2011 bonds) received as the result of the dissolution of redevelopment agencies in 2011.

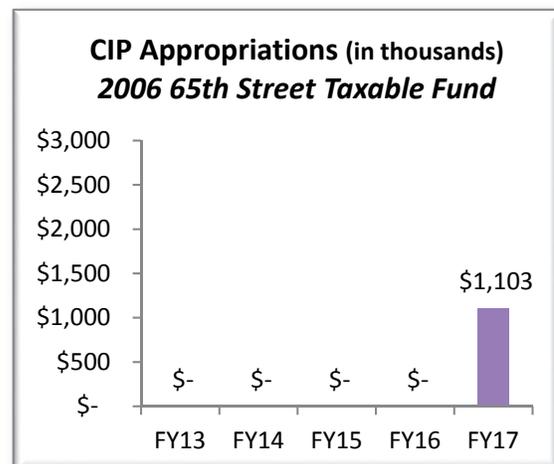
Restrictions/Legal Mandates

Under AB 1484 the bond proceeds can be expended in a manner consistent with the bond covenants after compliance has been attained with certain requirements. On September 20, 2013, RASA was granted a Finding of Completion by the Department of Finance and RASA is now able to expend proceeds derived from the pre-2011 bonds in a manner consistent with the original bond covenants.

The excess bond proceeds will be spent on infrastructure and projects within or benefiting the 65th Street project area, consistent with the bond indenture, loan documents, and City ordinances (as amended) pursuant to California Health and Safety Code section 34191.4, subdivision (c), and subject to the terms and conditions set forth in the excess bond expenditure agreement between RASA and the City. The City's fund was established through Resolution No. 2016-0080.

Current and Previous Allocations

2006 65th Street Taxable Fund will aid in the design and construction of a 12-inch water line along the future Ramona Avenue extension between Brighton Avenue and Folsom Boulevard (T15018400). This improvement will serve future development and is consistent with the 65th Street Redevelopment Plan Ordinance (as amended).



Capital funding budgeted through February 2016: \$0

Fund 3818

2006 River District Taxable Bond Fund

The purpose of fund is to support the City’s priority projects and goals within the River District project area (River District).

The fund was established from Redevelopment Agency Successor Agency (RASA) unspent proceeds of taxable, non-housing bonds issued prior to January 1, 2011 (the pre-2011 bonds) received as the result of the dissolution of redevelopment agencies in 2011.

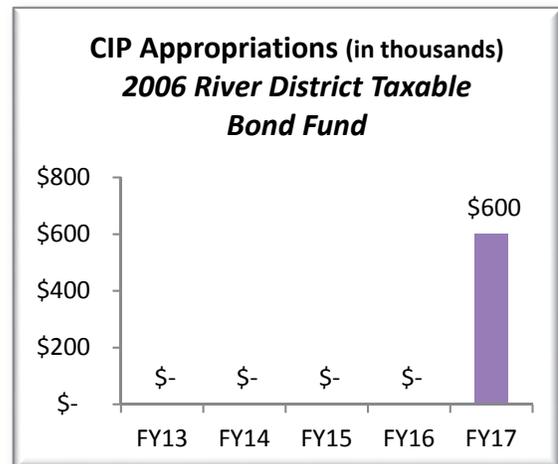
Restrictions/Legal Mandates

Under AB 1484 the bond proceeds can be expended in a manner consistent with the bond covenants after compliance has been attained with certain requirements. On September 20, 2013 RASA was granted a Finding of Completion by the Department of Finance and RASA is now able to expend proceeds derived from the pre-2011 bonds in a manner consistent with the original bond covenants.

The excess bond proceeds will be spent on infrastructure and projects within or benefiting the River District, consistent with the bond indenture, loan documents, and City ordinances (as amended) pursuant to California Health and Safety Code section 34191.4, subdivision (c), and subject to the terms and conditions set forth in the excess bond expenditure agreement between RASA and the City. The City’s fund was established through Resolution No. 2016-0080.

Current and Previous Allocations

2006 River District Taxable Bond Fund will aid in the 12th/North 12th Complete Street (T15165000), which will bring much needed improvements to help eliminate blight and is consistent with the River District Redevelopment Plan Ordinance (as amended).



Capital funding budgeted through February 2016: \$0

Fund 6004

Parking Fund

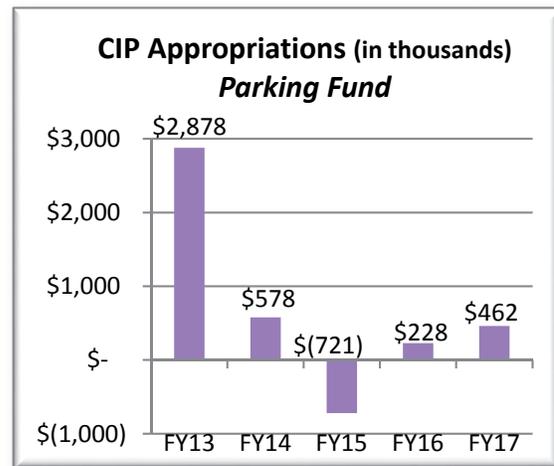
The Parking Fund provides for the operation, maintenance, and improvements of City-owned parking facilities. Parking Fund revenues are from parking and retail lease charges within off-street parking facilities. These revenues are then used to pay for parking facility operations, capital improvements,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



Capital funding budgeted through February 2016: \$67,156,764

Fund 6005

Water Fund

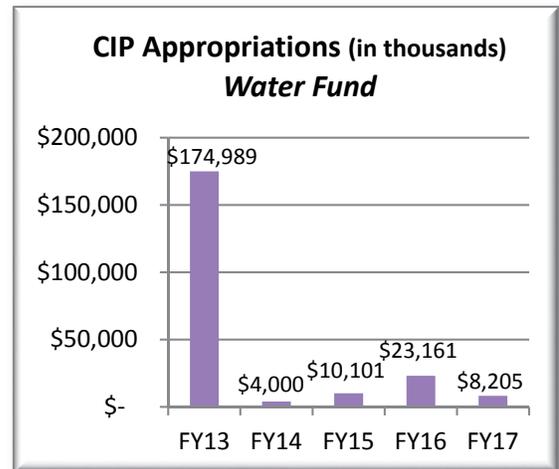
The Water Fund is used to account for the activities associated with the production, distribution, and transmission of potable water by the City to its users. The Water Fund supports both the capital and operating costs of providing potable water throughout the city including production, treatment, and 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 XIII B, 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 2016: \$49,913,137

Fund 6006

Wastewater Fund

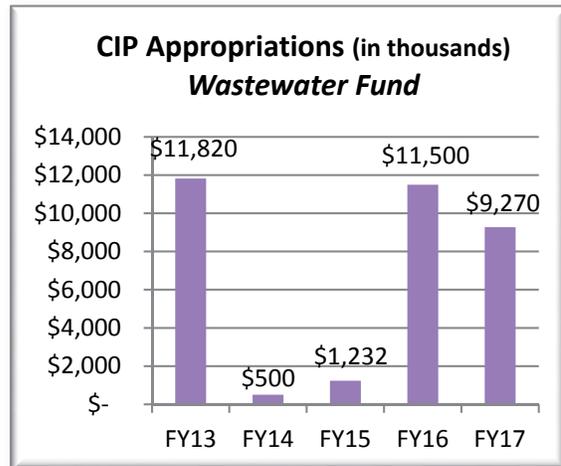
The Wastewater Fund accounts for the maintenance, repair, and replacement of facilities for collecting, conveying, and pumping sanitary and combined sewage to the major interceptor sewers of the Regional Sanitation District. User fees finance operating costs and capital improvements.

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 XIII B, 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 system and CSS.



Capital funding budgeted through February 2016: \$18,005,241

Fund 6007

Solid Waste Fund

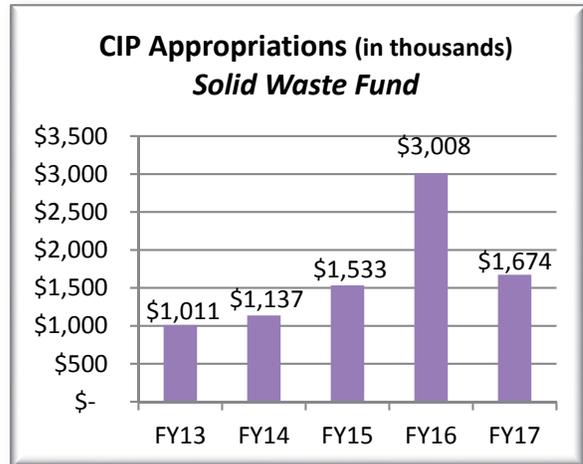
The Solid Waste Fund accounts for the operation, maintenance, and related capital improvements of the City's refuse collection and disposal services as well as for landfill closure. In addition, garden refuse, street sweeping, recycling, and a variety of community service programs are provided from this 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 XIII B, 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 2016: \$16,884,237

Fund 6010

Community Center Fund

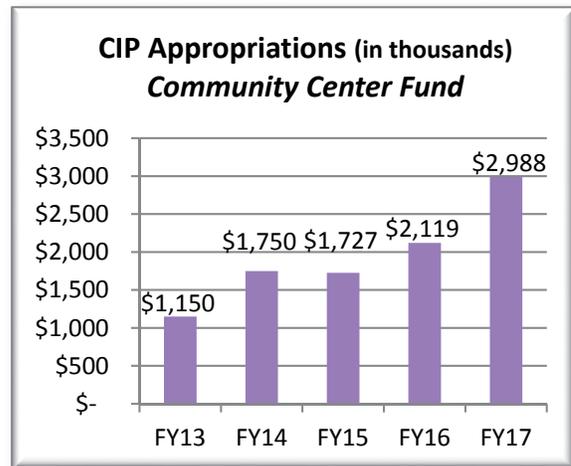
The Community Center Fund, which accounts for the operation of the Sacramento Convention Center Complex (including the Community Center Theater and Memorial Auditorium), is supported mainly by TOT, facility user fees, and interest earnings. The TOT is a general tax charged to individuals who occupy a 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 repair of the Memorial Auditorium stage, needs assessment and initial design for the Community Center Theater renovation, and replacement of the Convention Center carpeting.



Capital funding budgeted through February 2016: \$14,051,253

Fund 6011

Storm Drainage Fund

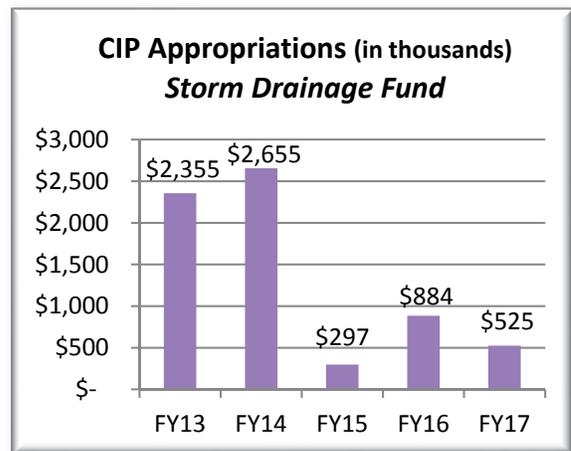
The Storm Drainage Fund is an Enterprise Fund, which is self-supporting through fees and charges to the consumers. The fees collected for storm drainage are used to account for the activities and maintenance of the City's surface drainage system and 105 storm-pumping stations. Revenues are generated 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 2016: \$9,877,755

Fund 6501

Fleet Management Fund

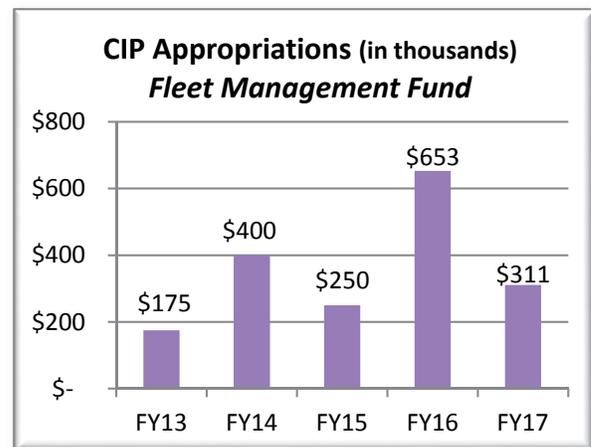
The Fleet Management Fund was established to finance and account for services and commodities furnished by Fleet Services to other departments. Services and commodities, supplied exclusively to other departments include the maintenance, repair, fueling, and replacement of the City's vehicular equipment. This 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 2016: \$7,840,322