



Sacramento
Area Flood
Control
Agency

ITEM 14

Agenda of June 8, 2009

**TO: Board of Directors
Sacramento Area Flood Control Agency**

**FROM: Julie Lienert, Director of Administration
(916) 874-8735**

SUBJECT: RESOLUTION – ADOPTING FINAL FISCAL YEAR 2009-10 BUDGET

SUMMARY

The attached Resolution No. 09-074 authorizes SAFCA's final budget for Fiscal Year 2009-10. No changes were made to the proposed budget the Board adopted on May 21, 2009. The final budget anticipates total SAFCA expenditures of \$278.9 million. The majority of these expenditures are allocable to the Natomas Levee Improvement Program (NLIP) and will be funded principally through contributions to SAFCA from the California Department of Water Resources (DWR). The remainder of the budget covers SAFCA's share of the cost of improving area levees along the Lower American River and the South Sacramento Streams Group; continuing improvements to Folsom Dam; operating and maintaining area flood control facilities and related mitigation features; and carrying out Agency planning and general administration activities.

The budgeted allocation to the NLIP totals \$254.8 million and includes funding for design, environmental permitting, real estate acquisition, and construction of flood control improvements and environmental features along 5.3 miles of the Natomas Cross Canal (NCC) south levee and 14.5 miles of the Sacramento River east levee (SREL) from the NCC to San Juan Road. The budget anticipates that SAFCA will provide \$14.6 million of this total and DWR will provide \$240.3 million through reimbursements to SAFCA for prior NLIP expenditures and direct contributions under California's Floodsafe Program. These State funds have been appropriated by the Legislature and could be made available from the proceeds of the \$6.35 billion in Build America Bonds issued by the State in April 2009. However, it is uncertain whether the full amount of the State's contribution can be secured from this source. Moreover, DWR's ability to assure timely payment of these funds is untested. As a result, there could be shortages and/or delays in State payments that could push portions of the identified NLIP construction program out of the current budget cycle.

The budget for flood control improvements outside Natomas totals \$24.0 million and reflects SAFCA's share of the estimated cost for the U.S. Army Corps of

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Engineers (Corps) to construct improvements to Folsom Dam and to the levees along the Lower American River and the South Sacramento Streams Group.

The budget includes small amounts totaling \$4.0 million for discharging obligations allocable to the old North Area Local Project (NALP) and the new Development Impact Fee Program.

The remainder of the budget totaling \$20.0 million covers SAFCA's contribution to the cost of operating and maintaining area levees and constructed environmental features and reflects the costs allocable to SAFCA's planning and general administration activities.

Once the Final Budget has been adopted in June, the Board will be requested to set the FY 2009-10 assessment rates for the Operations & Maintenance (O&M) Assessment District and the Consolidated Capital Assessment District (CCAD). The O&M rate will be a function of the adopted budget for O&M activities which assumes the FY 2009-10 rates will remain at current (2008-09) levels. The CCAD rates are based on the formula set forth in the Final Engineer's Report. Although NALP Assessment District No. 2 assessment collections have been terminated, we are required to maintain funds in this account to discharge remaining NALP obligations. Finally, we have established a new fund for the Development Impact Fee Program collections and discharge to program obligations.

Available fund balances and interest earnings included in the Budget financing sources are estimated; therefore, final totals will vary from the amounts shown. Although your Board will formally adopt the budget today, the Final Budget Schedule transmitted to the County Auditor will be prepared to reflect actual results of operations for the fiscal year ending June 30, 2009 after year-end closing and final fund balance information is available.

DISCUSSION

The project/work activities included in the budget are discussed below. SAFCA's contribution to these activities will be funded by one of the following sources: O&M Fund; North Area Local Project Fund; CCAD Fund; and the Development Impact Fee Fund. The following discussion is organized around these funding sources.

Operation and Maintenance Fund: \$6.4 million

The budget for general administration, planning, and operations and maintenance activities proposed for FY 2009-10 covers a wide range of expenditures as detailed below:

General Administration: \$4.2 million - This item covers SAFCA's general planning and administration costs, including lobbying and public outreach related to

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SAFCA's projects. Also included in this budget item are general legal services, liability insurance, assessment district administration, and those portions of SAFCA staff salaries which have not been directly charged to project-specific accounts (i.e., Executive Director, Agency Counsel and administrative support staff), office rent and general office expenses.

Reserve Provision: \$469,560

Operations and Maintenance Activities: \$1.1 million - This budget item includes a wide range of activities required to maintain completed facilities and mitigation sites in the North Area of Sacramento (i.e. along the lower portion of Dry Creek and Arcade Creek) and along the American and Sacramento Rivers. SAFCA's floodplain management activities are also budgeted here. Project activities include:

Natomas East Main Drainage Canal Storm Water Pumping Station: This item covers operations and maintenance costs associated with SAFCA's pumping station which was constructed in the Natomas East Main Drainage Canal (aka Steelhead Creek) just upstream from the mouth of Dry Creek.

Habitat Mitigation Maintenance Activities: Under operation and maintenance agreements with the State Central Valley Flood Protection Board, SAFCA is responsible for the care and maintenance of re-vegetation plantings at several bank protection sites and off-site mitigation areas. SAFCA is also responsible for maintenance of the mitigation sites developed in connection with the NALP. The budget includes funds necessary to cover the costs of adaptively managing and monitoring these compensatory habitat mitigation sites as well as for invasive plant management.

Urrutia Site Restoration and Enhancement Project: This year's budget includes funds for continued design, preliminary environmental assessment, and coordination with SAFCA's partners (City and County of Sacramento) on acquiring a privately held 122.8-acre property within the American River Parkway. The project also involves reclaiming an existing mine pit occupying approximately half of the site, and environmentally enhancing the remainder of the site by removing debris and structures, re-grading soil stockpiles, and replanting the area with native plants. The project will bring the mine pit (which is now a pond) into compliance with California's Surface Mining and Reclamation Act.

Hayer Dam Diversion Facilities: This item covers operations and maintenance costs associated with the pump station and diversion facilities that were constructed as part of the Hayer Dam Site Renovation Project on Dry Creek. These costs will be mostly offset by operation and maintenance payments from the Bel Acqua Lake owners.

Flood Insurance Purchase: This item covers purchase of flood insurance

through the National Flood Insurance Program (NFIP) for certain residents along C Street and Dry Creek Road in Rio Linda who, as a result of the NALP, have benefited from improvements that have lowered their susceptibility of flooding from events below the 250-year storm, but can experience increased flooding from Dry Creek and/or Rio Linda Creek from events greater than the 250-year storm. This item also covers the SAFCA/Sacramento County cooperative program for purchase of flood insurance for certain properties in the Point Pleasant area of southern Sacramento County who could be subject to increased flooding from the South Sacramento Streams Group improvements as a result of rare flood events.

Miscellaneous O&M Activities and Engineering Support: This item covers miscellaneous operations and maintenance activities for SAFCA facilities and properties.

Flood Risk Awareness and Flood Insurance Outreach Activities: Outreach activities for flood risk and awareness has been assumed by the City and County of Sacramento and Sutter County, but SAFCA will continue to provide technical assistance to these agencies as they move through the Federal Emergency Management Agency (FEMA) floodplain remapping processes.

Interest Expense/Debt Service: \$378,000 - This item covers bond debt service payments on the Series 1996 Subordinated O&M Bonds.

North Delta Study: \$298 - This item will allow SAFCA to continue coordination with DWR as they work to develop an acceptable plan to reduce flood risks due to the Cosumnes and Mokelumne Rivers as they flow through the North Delta.

Lower American River Work Plan: \$27,228 - This budget item covers SAFCA's expenses related to providing ongoing facilitation and technical support services to the Lower American River Task Force (LARTF). The LARTF is an ongoing collaborative process that was first created by SAFCA in 1994. It was established to identify opportunities for improving existing flood control facilities and developing stream bank management strategies along the American River while at the same time protecting and enhancing existing environmental and recreational resources in the American River Parkway. Representation on the LARTF includes 18 Federal, State and Local governmental agencies, 17 non-governmental stakeholders and three partnerships involved in coordinating flood control and resource management on the Lower American River.

Chicken/Strong Ranch Sloughs: \$736 - This element provides an allocation for inter-agency coordination and responding to public inquiries related to flood risks associated with Chicken Ranch and Strong Ranch Sloughs.

Ueda Parkway Work Plan: \$159,738 - This item funds a portion of SAFCA's staff currently assisting the City of Sacramento with planning the next phases of the recreational trails along the Ueda Parkway, the Hansen Ranch Recreation Plan, a multipurpose trail within the Dry Creek floodplain, and developing a watershed management plan for Arcade Creek. The budget also includes funding for flood debris removal services in the Ueda Parkway secured through an agreement with the Rio Linda Elverta Recreation and Park District. The budget also includes funding for Sacramento County Park Ranger services within the Ueda Parkway secured through an agreement with Sacramento County Parks.

Dry Creek Parkway and Floodway: \$64,972 - This item funds ongoing elements of the Dry Creek Flood Protection Corridor Program including the close out of the Hayer Dam Site Renovation Project and the Dry Creek Debris Levee Removal Project.

Red Sesbania Removal: \$10,056 - This allocation will support staff time and management activities related to the long-term eradication of the Red Sesbania seed bank in the Dry Creek Watershed. SAFCA has partnered with several other agencies in Placer and Sacramento Counties to collectively fund this program.

North Area Local Project Fund: \$3.7 million

Completion of work on the NALP centers on addressing hydraulic and other mitigation obligations along the streams which drain into Steelhead Creek and the NCC. These obligations were incurred when Natomas and North Sacramento levees were raised and strengthened, thereby causing slightly higher flood levels upstream in Dry Creek, Robla Creek, Magpie Creek, and Arcade Creek. Although most levee improvements and floodplain land acquisitions have been completed, a series of remaining obligations must be discharged in FY 2009-10. These obligations include: resolving the final project configuration along C Street east of Dry Creek Road; completing miscellaneous NALP construction work; completing real property acquisitions in the Dry Creek, Robla Creek and Magpie Creek Diversion Channel floodplains, including an annual payment to the City of Sacramento for easements acquired on the Hansen Ranch Park property; and coordinating with Reclamation District 1001 to fund improvements to the NCC north levee to offset improvements constructed by SAFCA on the NCC south levee. The budget also includes a \$1.2 reserve provision for future NALP construction requirements.

Consolidated Capital Assessment District Fund: \$268.6 million

This fund covers costs associated with implementation of capital improvement projects that are described in the CCAD Engineer's Report. Budgeted activities include:

Folsom Dam Modifications Project: \$2.2 million - This project was approved

by Congress as part of the Water Resources Development Act of 2007. It is part of the larger Joint Federal Project being implemented by the Corps and the U.S. Bureau of Reclamation (Reclamation) to address design deficiencies at Folsom Dam. The key feature of the project is a new auxiliary spillway that will enable the dam operators to meet Federal dam safety standards and improve flood control operations. Reclamation commenced excavation of the new auxiliary spillway channel in 2008, with excavation continuing through the summer of 2010. The Corps expects to augment this work by awarding a three-year spillway construction contract in the fall of 2010. The Administration is requesting \$66.0 million in Federal FY 2009-10 to support the first year of this contract. SAFCA's budget includes funds to cover SAFCA's share of the cost of this contract.

Folsom Bridge Construction: \$15,848 - The budget anticipates a final payment to the City of Folsom that represents the final accounting of expenditures and some staff time to verify that our agreement with the City of Folsom has been fulfilled.

American River Levee Improvements Project: \$3.0 million - This activity group includes all current construction, mitigation, and planning activities for currently authorized improvements to the American River levees, maintenance of re-vegetation plantings to mitigate for the erosion site repair work accomplished in 2004, and related activities. The Corps has indicated that it has the capability to expend \$20.6 million in Federal funds to support this work. SAFCA's FY 2009-10 Final Budget includes the funds necessary to provide the local match for this work. During FY 2009-10, SAFCA will also expend funds to coordinate with the Corps and the State to advance the American River Common Features General Re-evaluation Report.

Sacramento River Levee Improvements: \$156,546 - This item covers all work along the Sacramento River downstream of the American River. During FY 2009-10, SAFCA will expend funds to address levee stability studies outside of the Common Features General Re-evaluation Report, erosion issues on the Sacramento River downstream of the American River, maintenance of mitigation areas associated with past projects and for project management.

Natomas Levee Improvement Program: \$254.9 million - The Natomas Levee Improvement Program (NLIP) is intended to assure that the Natomas Basin will secure 100-year flood protection in the short-term, and achieve 200-year flood protection in the long-term. This will be the third year of an estimated seven-year program to implement the improvements necessary to achieve these objectives.

The budget assumes that SAFCA will receive the full amount of the \$240.3 million in State funding that has been appropriated by the Legislature for the State share of the cost of the NLIP, but has not yet been received by SAFCA. This funding will support total project expenditures of \$254.9 million, including \$14.5 million of 2008 SAFCA bond funds. These expenditures will support design, real estate acquisition and construction activities covering 5.3 miles of the NCC south levee and 14.5 miles

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of the Sacramento River east levee from the NCC to San Juan Road. The budget assumes that construction contracts associated with this work (including mitigation features) will be issued during FY 2009-10 and completed in FY 2010-11. The budgeted expenditures will bring the total cost of NLIP activities to \$357.9 million, of which a total of \$103.0 million has been expended to date - \$98.3 million by SAFCA and \$4.7 million by the State. Accordingly, the budget assumes that SAFCA's total contribution to NLIP will rise to \$112.9 million.

Although the funds comprising the State's share of the budgeted amount have been appropriated by the Legislature, the prospects for receiving these funds on a timely basis are uncertain. For example, earlier this year the State Department of Finance stopped all payments for public improvement projects due to excessive demand for limited bond proceeds. As a result, a \$14.0 million payment to SAFCA for NCC construction work was delayed and has yet to be received. In April, the State issued \$6.35 billion in Build America Bonds of which approximately \$420.0 million is allocable to flood risk reduction and flood corridor management projects. While this action has relieved stress on the State's pooled bond fund, it is unclear whether the flood control allocation is adequate to support a grant of \$240.3 million to NLIP given other project demands. In addition, the timing of any distribution to SAFCA is uncertain due to the effort necessary for the affected State agencies to comply with Federal Build America Bond disbursement requirements. Failure of Propositions 1A - 1F and unanticipated changes in the State's budget may also negatively affect the flow of State funding to SAFCA. Shortages or delays in receipt of State contributions could significantly affect the NLIP construction program as presented in the budget and push portions of this program out of the FY 2009-10 Budget cycle.

SAFCA is currently pursuing Federal authorization of the NLIP, including provision for crediting the State and SAFCA for their contributions in excess of the non-Federal share of the cost of the project. If this authorization is secured and NLIP construction proceeds as anticipated in the budget, SAFCA could receive up to \$86.0 million in Federal credits that could be used to offset the Agency's required contributions to future phases of the NLIP, future work undertaken as part of the American River Common Features Project or future improvements to Folsom Dam. This is substantially more credit that was anticipated in the Final Engineer's Report for the CCAD because project costs have increased and assessment revenues collected outside Natomas are being more heavily leveraged to advance the work around the Natomas Basin.

North Sacramento Streams Flood Control Improvements: \$332,747 - The anticipated activities for this project include: coordination with the City of Sacramento related to planning and design for the Magpie Creek Diversion Channel Flood Control Project; review and coordination with the City of Sacramento and the American River Flood Control District on development projects along the Magpie Creek Diversion Channel; and coordination with DWR on their urban levee

geotechnical investigations along Robla Creek, Arcade Creek and the Natomas East Main Drainage Canal (NEMDC) east levee.

South Sacramento Streams Group (SSSG) Project: \$2.5 million - The SSSG Project protects people and property along Morrison Creek and its tributaries. A major accomplishment has been the certification of levee work that has removed the Pocket and Meadowview communities from the Federal Emergency Management Agency (FEMA) special flood hazard zone, making residents eligible for lower-cost flood insurance. The majority of the improvements have been completed downstream of Franklin Boulevard, and now attention has been turned to improving flood protection upstream of Franklin Boulevard. Planning and design efforts are underway and while no major construction is planned for FY 2009-10, two large design efforts should be completed and ready for construction in 2010: UPRR embankment and Unionhouse Creek from Franklin to Center Parkway. The budget includes funds to cover pre-construction environmental surveys and monitoring as well as mitigation.

Environmental Enhancements Program: \$22,200 - This element covers staff coordination activities associated with the habitat restoration/mitigation component of the Folsom Dam Modifications Project. Work includes the two-dimensional hydraulic modeling effort to assure planting activities can be undertaken without adverse effects on flood conveyance, development of a floodway vegetation management plan and miscellaneous habitat restoration planning efforts. The budget anticipates that a portion of the costs associated with the two-dimensional hydraulic modeling effort will be offset by contributions from other agencies.

System Operation and Maintenance: \$5.4 million - This budget item includes payments to Reclamation District 1000 (RD 1000), American River Flood Control District and the City of Sacramento for maintaining the levee improvements constructed in connection with the CCAD; and developing and implementing a levee and floodway encroachment control and remediation program. In addition, the budget provides funding (including an endowment) for RD 1000 and The Natomas Basin Conservancy to maintain environmental features created in connection with the NLIP. This item also includes payments to the City of Sacramento to maintain mitigation plantings related to levee improvements in the Pocket Area.

Development Impact Fee Fund: \$200,000

This account covers costs for services related to implementation of the Development Impact Fee Program, including annual Reclamation District 1600 assessments, Yolo County taxes and flood insurance premiums associated with Knaags Ranch.

FINANCIAL CONSIDERATIONS

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The budget anticipates that the following funds will be used to finance the \$278.9 million in final budgeted expenditures for FY 2009-10:

- Estimated prior year fund balances:
 - ◆ O&M Fund: \$41,422
 - ◆ NALP Capital Fund: \$3.7 million
- Estimated interest earnings:
 - ◆ O&M Fund: \$5,000
 - ◆ NALP Capital Fund: \$5,000
 - ◆ CCAD Fund: \$50,000
- Aid from Local Governments: \$18,000
- State Aid: \$240.3 million⁽¹⁾
- Assessments:
 - ◆ O&M Fund: \$6.3 million
 - ◆ CCAD Fund: \$6.6 million
- Development Impact Fees: \$200,000
- Miscellaneous Revenue: \$58,300
- 2008 Bond Proceeds: \$21.6 million

(1) The availability of these funds is based on the assumption that State funds totaling \$240.3 million will be contributed to SAFCA to support NLIP activities through funds raised by the State's recent issuance of Build America Bonds.

As discussed above, the prospects for receiving the State's budgeted contribution are uncertain pending further decision making on the timing and distribution of the funds available for flood risk reduction from the State's Build America Bond proceeds.

POLICY IMPLICATIONS

The FY 2009-10 Final Budget reflects an aggressive approach to pursuing the Board's policy of reducing the most severe flood risks in the Sacramento area as quickly as possible by leveraging available local, State and Federal funds. The majority of the budgeted expenditures consist of local and State funds that will be used to rapidly address the most significant deficiencies in the perimeter levee system protecting the Natomas Basin through phased implementation of the NLIP. It is assumed that the constructed improvements will be authorized by the Federal Government and Federal credits will be afforded to allow these early non-Federal

investments to offset required non-Federal contributions to improvements subsequently undertaken by the Corps. This strategy relies on timely issuance of local bonds, timely receipt of available State funds, and timely action by the Federal Government. The Final Budget assumes these conditions will be met. If they are not, the budget's anticipated reductions in flood risk around the Natomas Basin will not be realized.

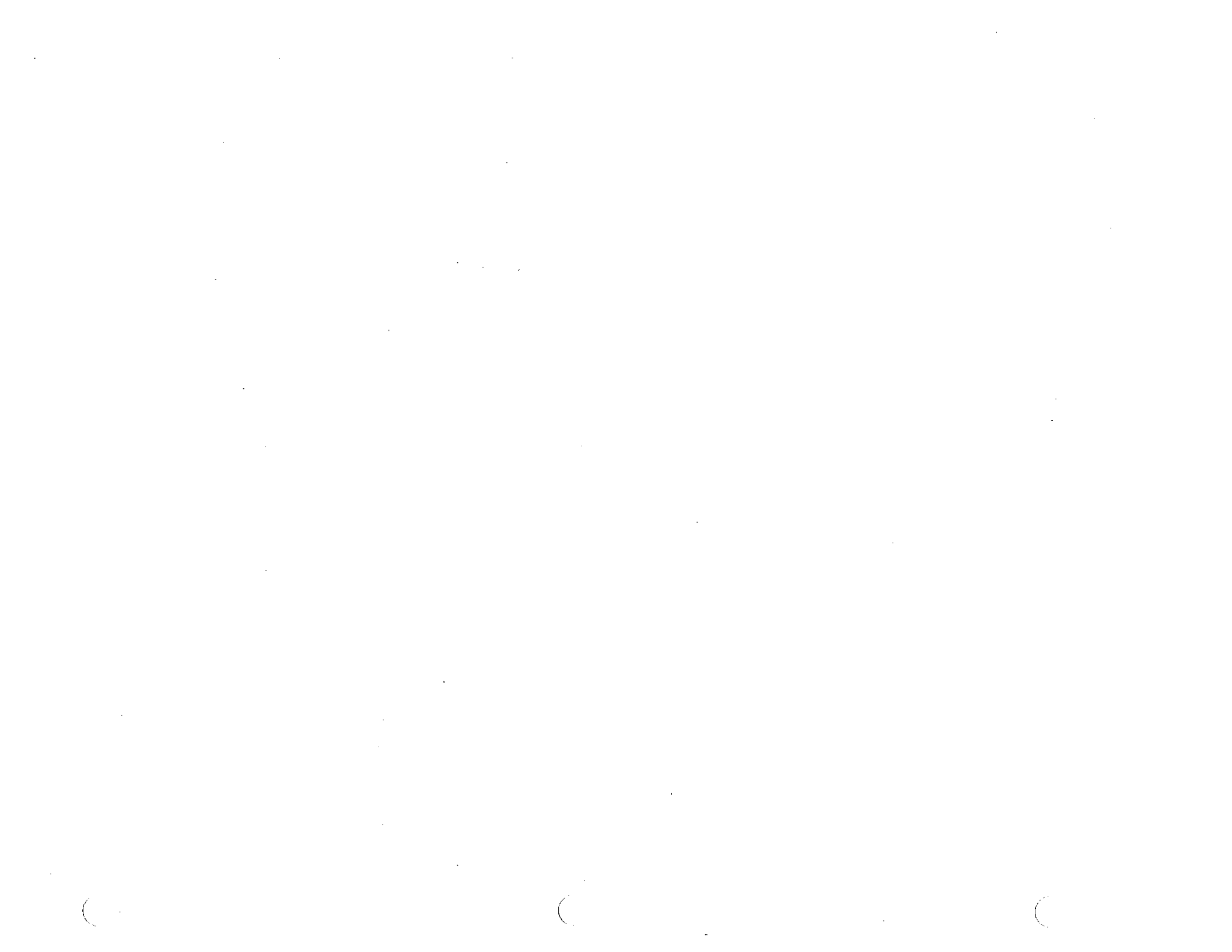
RECOMMENDATION

Staff recommends your Board approve the attached Resolution No. 09-074 adopting the FY 2009-10 Final Budget, and authorizing SAFCA to proceed with its flood protection mission.

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Attachments

**SAFCA
MAJOR ADMINISTRATIVE EXPENSES
FY 2009-10 PROPOSED BUDGET**

<u>PURPOSE</u>	<u>AMOUNT</u>	<u>ACCOUNT/DESCRIPTION</u>
BD OF DIR COMP FOR ATTENDANCE AT MEETINGS	\$ 28,500	1124 BD OF DIR COMP
PRIMARILY FOR DC LOBBYING TRIPS	31,000	2031 BUSINESS TRAVEL/CONF
EXCESS LIAB/PUB OFFCLS/PROP/VEH INS POLICIES	350,000	2051 INSURANCE LIAB
PAPER, LETTERHD, OFFICE AND COPY EQUIP SUPP	50,000	2076 OFFICE SUPPLIES
MONTHLY BOARD AGENDA/PACKET MAILING	30,500	2081 POSTAGE SVCS
COMMUNITY OUTREACH/EDUCATION	10,000	2085 PRINTING SVCS
BOND ISSUANCE, BOND FUND ACCTG BY CO TREAS	60,000	2505 FINANCIAL SVCS
TEMPORARY EMP SVCS	66,000	2521 TEMPORARY SVCS
ASSMNT DIST ENGINEERING	331,000	2525 ENGINEERING SVCS
LEGAL CONSULTATION/SVCS, CITY AGENCY	127,500	2531 LEGAL SVCS
COUNSEL SVCS	649,252	2581 LEGISLATIVE CONSULT
LOBBYING AND LEGISLATIVE CONSULTATION	40,000	2582 PUBLIC INFO SVCS
PUBLIC INFORMATION/OUTREACH	755,700	2591 OTHER PROF SERVICES
WEB SITE MAINTENANCE, GRANT WRITING, DIGITIZING	83,265	2812 DATA PROCESSING SUPP
PROJECT, DIRECT LEVY SYS, PERSONNEL ACTIONS	1,062,934	2934 PUBLIC WORKS SVCS
COMPUTER/PRINTER EQUIPMENT ACQUISITION	200,004	2943 LEASE PROP USE CHRGS
CEN VALLEY FLD PROTECT BD PLAN FORMULATION	32,237	2987 GEN SVCS PHONE SVCS
COUNTY STAFF SALARIES	469,560	0001 RESERVE PROVISION
ADM OFFICE LEASE	253,360	-- MISCELLANEOUS
PHONE EQUIP MAINT, CONVERT TO VOICE OVER IP		
MISC OFC EXPENSES/EQUIPMENT		
	<u>\$ 4,630,812</u>	<u>TOTAL</u>



RESOLUTION NO. 09-074

Adopted by the Sacramento Area Flood Control Agency

ADOPTING FISCAL YEAR 2009-10 FINAL BUDGET

NOW, THEREFORE, BE IT RESOLVED BY THE SACRAMENTO AREA FLOOD CONTROL AGENCY BOARD OF DIRECTORS THAT:

The FY 2009-10 Final Budget, as detailed in Attachments A through J, is hereby adopted, authorizing SAFCA to proceed with its flood protection mission.

ON A MOTION BY Director _____, seconded by Director _____, the foregoing resolution was passed and adopted by the Board of Directors of the Sacramento Area Flood Control Agency, this 8th day of June 2009, by the following vote, to wit:

AYES: Directors:

NOES: Directors:

ABSTAIN: Directors:

ABSENT: Directors:

(SEAL)

ATTEST:

Chair of the Board of Directors of the
Sacramento Area Flood Control Agency

Clerk of the Board of Directors

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Attachment(s)

**SACRAMENTO AREA FLOOD CONTROL AGENCY
FISCAL YEAR 2009-10 FINAL BUDGET**

FUNDING USES:**Operations & Maintenance (O&M) Fund:**

Gen Admt/Asmnt Dist Eng & Adm	4,161,252
Reserve Provision	469,560
Operations & Maintenance Activities (NALP pump/levees, plants)	1,094,382
Debt Service	378,000
North Delta Study	298
Lower American River Work Plan	27,228
Chicken/Strong Ranch Sloughs	736
Ueda Parkway Work Plan	159,738
Dry Creek Parkway/Grant	64,972
Red Sesbania Removal	10,056
Total Operations & Maintenance	<u>6,366,222</u>

North Area Local Project (NALP) Fund:

Completion of North Area Local Project	2,575,655
Reserve Provision	1,166,861
Total North Area Local Project	<u>3,742,516</u>

Consolidated Capital Assessment Fund:

Folsom Dam Modifications Project	2,196,223
Folsom Bridge Construction	15,848
American River Levee Improvements	3,048,398
Sacramento River Levee Improvements	156,546
Natomas Levee Improvement Program	254,844,812
North Sacramento Streams Flood Control Improvements	332,747
South Sacramento Streams Group Project	2,517,270
Environmental Enhancements	22,200
System Operation and Maintenance	5,440,262
Total Consolidated Capital Assessment	<u>268,574,306</u>

Development Impact Fee Fund:

Total Expenditures	<u>200,000</u>
Total Expenditures	<u>278,883,044</u>

FUNDING SOURCES:

Prior Year Fund Balance:	
O&M Fund	41,422
NALP Capital Fund	3,731,016
Interest Earnings:	
O&M Fund	5,000
NALP Capital Fund	5,000
CCAD	50,000
Aid from Local Government	18,000
Aid from State Government	240,300,000
Assessments:	
O&M Fund	6,300,000
Consolidated Capital Assessment Fund	6,600,000
Development Impact Fees	200,000
Miscellaneous Revenue	58,300
Bond Proceeds	21,574,306
Total Funding	<u>278,883,044</u>

**OPERATIONS AND MAINTENANCE
ASSESSMENT DISTRICT NO. 1
FY 2009-10 FINAL BUDGET DETAIL**

USE OF FUNDING:

Gen Adm/Asmnt Dist Eng & Adm	4,161,252
Reserve Provision	469,560
O&M Activities (NALP Pump Station, Floodway Plantings, NALP levee maint)	1,094,382
Interest Expense/Debt Service	378,000
North Delta Study	298
Lower American River Work Plan	27,228
Chicken/Strong Ranch Sloughs	736
Ueda Parkway Work Plan	159,738
Dry Creek Parkway/Grant	64,972
Red Sesbania Removal	<u>10,056</u>
TOTAL	<u>6,366,222</u>

SOURCE OF FUNDING:

Interest Income	5,000
Aid from City of Sacramento for Urrutia Prop Acq	18,000
Assessments	6,300,000
Miscellaneous	1,800
Estimated Prior Year Fund Balance	<u>41,422</u>
TOTAL	<u>6,366,222</u>

**NORTH AREA LOCAL PROJECT
CAPITAL ASSESSMENT DISTRICT NO. 2
FY 2009-10 FINAL BUDGET DETAIL**

USE OF FUNDING:

Completion of Original NALP - Engineering, Environmental and Misc	1,845,655
Land Acquisition	730,000
Reserve Provision	<u>1,166,861</u>
TOTAL	<u><u>3,742,516</u></u>

SOURCE OF FUNDING:

Interest Income	5,000
Contributions from Bel Acqua	6,500
Estimated Prior Year Fund Balance	<u>3,731,016</u>
TOTAL	<u><u>3,742,516</u></u>

**CONSOLIDATED CAPITAL
ASSESSMENT DISTRICT
FY 2009-10 FINAL BUDGET DETAIL**

USE OF FUNDING:

Folsom Dam Modifications Project	2,196,223
Folsom Bridge Construction	15,848
American River Levee Improvements	3,048,398
Sacramento River Levee Improvements	156,546
Natomas Levee Improvement Program	254,844,812
North Sacramento Streams Flood Control Improvements	332,747
South Sacramento Streams Group Project	2,517,270
Environmental Enhancements	22,200
System Operation and Maintenance	5,440,262
TOTAL	<u>268,574,306</u>

SOURCE OF FUNDING:

Interest Income	50,000
State Aid for NLIP	240,300,000
Miscellaneous Revenue Assessments	50,000
2008 Bond Proceeds	6,600,000
TOTAL	<u>21,574,306</u>
TOTAL	<u>268,574,306</u>

**DEVELOPMENT IMPACT FEE
CONSOLIDATED CAPITAL ASSESSMENT DISTRICT
FY 2009-10 FINAL BUDGET DETAIL**

USE OF FUNDING:

Contribution to RD 1600, Sac Valley Conservancy, Yolo Co for Knaags Ranch Floodplain Veg Mgt Program Adm	144,000 20,000 36,000 <hr/>
TOTAL	200,000 <hr/>

SOURCE OF FUNDING:

Development Impact Fees	200,000 <hr/>
TOTAL	200,000 <hr/>

Sacramento Area Flood Control Agency
Fiscal Year 2009-2010

Grand Total

Acct	Description	2007-2008 Expend/Rev Year-end	2008-2009 Final Adj Budget	2008-2009 Estimated Year-end	2008-2009 Actual Expend/Rev	2009-2010 Final Budget
1110	S/W REG EMPLOYEES					
1122	EXTRA HELP IN LIEU	12,900.00	27,000.00	8,900.00	2,900.00	27,000.00
1124	S/W COMMISS/MBRS	634.95	1,500.00	609.45	209.45	1,500.00
1220	OASDHI-EMP COST					
1250	STATE UNEMP INS					
1350	RETIREE MEDICAL OFFSET					
10	TOTAL SALARY & BENEFIT	13,534.95	28,500.00	9,509.45	3,109.45	28,500.00
2005	ADVERTISE/LEGAL NOTICES	2,346.10	40,000.00	19,976.00	1,976.00	46,900.00
2015	BLUEPRINT/COPY SVCS	22,448.05	41,000.00	31,991.55	12,991.55	47,900.00
2022	BOOKS					
2024	PERIODICALS/SUBSCRIPTIONS	457.41	3,000.00	899.60	399.60	3,000.00
2029	BUSINESS CONF EXP	16,789.99	23,322.88	23,198.37	13,098.37	22,200.00
2031	BUSINESS TRAVEL	7,305.67	10,000.00	9,852.04	852.04	10,000.00
2035	EDUCATION/TRAINING	15,762.34	9,500.00	4,650.00	650.00	9,500.00
2036	EDUCATION/TRAINING SUPP	5,648.66	42,980.00	16,000.00		15,500.00
2037	TUITION REIMBURSEMENT	1,996.65	1,200.00	600.00		1,200.00
2039	EMPLOYEE MILEAGE/TRANS	39.11	650.00	857.08	557.08	1,000.00
2045	FREIGHT/CARTAGE	737.98	1,500.00	1,515.66	915.66	1,500.00
2051	INSURANCE-LIABILITY	164,572.88	512,000.00	310,649.00	284,649.00	362,000.00
2061	MEMBERSHIPS	18,164.00	13,000.00	21,143.65	20,643.65	25,000.00
2065	MICROFILM/PHOTO SVCS					
2066	MICROFILM/PHOTO SUPP					
2076	OFFICE SUPPLIES	30,346.80	61,817.50	34,749.88	14,749.86	50,000.00
2081	POSTAGE SERVICE	58,799.79	60,450.00	10,345.94	6,095.94	62,350.00
2085	PRINTING SVCS	5,008.57	45,970.06	10,486.64	486.64	10,000.00
2103	AGRI/HORT SVCS					
2111	BLDG MAINTENANCE SVCS		15,763.65			5,000.00
2141	LAND MAINTENANCE SVCS	419,292.89	1,962,500.00	1,439,384.80	123,884.80	950,000.00
2171	RENTS/LEASES REAL PROP	-4,083.20	2,520.00	-1,723.72	-1,311.86	
2181	CONSTRUCTION SVCS/SUPP		16,500.00	40,000.00		405,000.00
2182	CONSTRUCTION CONT	13,578,718.42	131,927,184.93	8,452,942.99	2,767,942.99	179,649,750.00
2185	PERMIT CHARGES	24,945.52	39,100.00	27,381.62	16,681.62	39,300.00
2191	ELECTRICITY	24,864.93	12,697,720.00	3,701,271.21	32,351.21	5,677,320.00
2193	REFUSE COLLECTION	21,659.63	66,500.00	45,405.95	12,155.95	66,500.00
2197	TELEPHONE-OUTSIDE		500.00	500.00		500.00
2198	WATER	1,612.50	4,650.00	3,746.80	1,246.80	5,250.00
2205	AUTO MAINT SVCS	877.00	3,000.00	1,500.00		3,000.00
2206	AUTO MAINT SUPP		81.50			
2211	CONST EQ MAINT SVC			206.45	206.45	3,500.00
2226	EXPENDABLE TOOLS		2,500.00	1,200.00		4,200.00
2227	CELL PHONE/PAGER	.98	4,342.37	2,500.00		1,000.00
2236	FUEL/LUBRICANTS	1,872.17	1,000.00	971.08	571.08	1,000.00
2263	MODULAR PANELS	-104.81				
2264	MODULAR FURNITURE					
2275	RENTS/LEASES EQUIP	12,939.12	19,968.50	12,795.37	6,795.37	18,000.00
2281	SHOP EQ MAINT SVC			150.00	160.55	480.00
2282	SHOP EQ MAINT SUP					
2291	METROSCAN					
2321	CUSTODIAL SVCS		258.00	150.00		60,000.00
2505	FINANCIAL SVCS	106,811.36	60,000.00	58,283.44	43,283.44	
2506	FINANCIAL SVCS	52.00				
2511	APPRAISAL SVCS	546,809.14	1,360,500.00	1,299,628.23	555,628.23	1,581,500.00
2521	TEMPORARY SVCS	39,417.88	41,000.00	44,342.72	26,342.72	86,000.00
2522	TEMPORARY SVCS - IN LIEU			222,245.09	222,245.09	
2525	ENGINEERING SVCS	16,066,230.01	41,077,700.00	32,627,782.02	17,594,357.02	35,834,250.00
2526	ENGRG & CONSULT CONTRCT	29,846.63				
2531	LEGAL SVCS	709,098.77	2,171,000.00	2,146,495.77	747,995.77	2,607,000.00
2541	PERSONNEL SVCS	15,036.57	8,000.00	12,180.24	10,690.24	10,000.00
2542	TREASURER SVCS	13,036.77	13,000.00	5,700.52	4,700.52	1,613,000.00
2544	SAFETY PROGRAM ALLOC	916.44	1,000.00	1,007.10	757.10	2,000.00
2552	ENVIRONMENTAL SVCS	3,055,933.61	4,331,792.00	7,747,072.48	4,261,061.48	5,876,548.00
2591	REPORTING SVCS					
2592	TRANSCRIBING SVC			141.00	141.00	25,000.00
2571	SECURITY SVC		456.00	456.00		1,008.00
2581	LOBBYING SVCS	784,014.95	853,200.00	711,947.27	416,947.27	649,252.00
2582	PUBLIC INFORMATION	46,485.91	238,600.00	121,300.00		307,000.12
2585	FACILITATION SVCS	127,066.99	83,200.00	93,678.92	44,353.92	103,300.00
2591	OTHER PROF SVCS	702,926.94	554,078.65	840,550.63	760,550.63	949,750.00
2811	DATA PROCESS SVCS		5,000.00	1,000.00		53,265.00
2812	DATA PROCESS SUPPLY	19,064.26	30,000.00	7,499.38	2,499.38	30,000.00
2819	REGISTRATION SVCS	12,485.95	21,035.00	15,832.00	832.00	20,000.00
2831	FEES	396,738.76	2,000.00	23,754.78	23,754.78	2,000.00
2852	RECREATIONAL SUP					
2860	PY EXPEND	-2,814.63				
2888	OTHER OP SUPP	635.71	3,344.76	694.80	194.80	3,000.00
2899	OTHER OP SVCS	23,883.81	64,000.00	29,500.00	5,500.00	29,000.00
2911	SYSTEM DEV SVCS	22,485.86		11,227.00	11,227.00	20,075.00
2912	DATA PROCESS SVCS	2,096.00	12,188.00	4,352.72	852.72	
2913	AUDITOR-CONTROLLER SVCS	2,992.01	3,000.00	2,655.00	1,655.00	3,000.00
2915	COMPASS (NEW FIN SYS) CHRGS		21,077.00	5,000.00		
2918	GS SCANNING SVCS	85.00				
2921	GS PRINT SVCS	64.91				

Sacramento Area Flood Control Agency
Fiscal Year 2009-2010
Grand Total

Acct	Description	2007-2008	2008-2009	2008-2009	2008-2009	2009-2010
		Expend/Rev Year-end	Final Adj Budget	Estimated Year-end	Expend/Rev Actual	Final Budget
2922	GS MAIL/POST SVCS	3,833.32	4,000.00	2,198.02	698.02	2,000.00
2923	GS MESSENGER SVCS	4,731.00	5,000.00	5,092.50	2,692.50	5,600.00
2925	GS PURCHASING SVCS	1,094.04	2,000.00	999.52	599.52	2,000.00
2926	GS STORES	191.62	500.00	105.62	5.62	500.00
2927	GS WAREHOUSE CHRGS	478.08	600.00	691.36	351.36	780.00
2928	GS CO EQUIP RENT-LIGHT	1,727.28	1,000.00	1,430.29	930.29	5,000.00
2934	PUBLIC WORKS SVCS	1,450,797.21	1,769,934.80	1,657,430.64	535,293.24	1,691,022.00
2935	PUBLIC WORKS STORES					
2943	LEASE PROPERTY USE CHRGS	173,970.01	168,396.00	168,450.00	87,750.00	200,004.00
2982	SACRAMENTO COUNTY PARKING	1,040.00	700.00	930.00	780.00	1,500.00
2987	GS PHONE CHRGS	33,258.68	34,224.00	34,223.65	6,626.65	32,237.00
2989	GS PHONE INSTALL					
2991	COST REDUCTION FACTOR					
2994	CO EQUIP LT REFUND	-116.98				
20	TOTAL SERVICES & SUPPLIES	38,825,392.24	200,562,005.60	62,131,347.20	28,690,197.66	239,283,444.12
3210	INTEREST EXPENSE					
3220	BOND/LOAN REDEMPTION	366,802.78	375,000.00	373,028.63	373,028.63	375,000.00
3420	REIMBURSEMENT AGREE PMT	17,015.40	30,000.00	31,000.00		
3450	TAXILISC/ASSMNTS	43,107.00				
3480	MSA COUNTYWIDE COST PLAN					9,182.00
3510	EASEMENT TEMP	11,873.60	877,967.00	152,721.00	12,254.00	38,365.00
3515	EASEMENT PERM	1,496.09	1,012,033.00	598,101.08	306,068.08	226,635.00
3520	RIGHTS OF WAY					
3700	CONTRIB TO OTHER AGEN	6,370,841.96	8,540,500.00	5,479,248.59	3,849,248.59	9,245,500.00
3800	CONTRIB TO OTHER FUNDS					
3980	O/C PRIOR YRS EXP					
30	TOTAL OTHER CHARGES	6,811,136.83	10,835,500.00	6,634,099.30	4,540,599.30	9,894,682.00
4101	LAND ACQUISITION	7,830,010.41	55,566,380.27	18,995,661.87	6,308,661.87	28,030,000.00
4202	CONSTRUCTION-STRUCT					
4303	OFFICE EQUIPMENT		28,000.00	8,000.00		10,000.00
4311	EQUIPMENT - PROPRIETARY					
40	TOTAL EQUIPMENT, STRUCTURES & I	7,830,010.41	55,594,380.27	19,003,661.87	6,308,661.87	28,040,000.00
6980	OPERATING TRANSFERS - OUT	6,728,728.75	4,100,000.00	4,100,000.00	4,100,000.00	4,100,000.00
6991	OPERATING TRANSFERS - IN	-6,728,728.75	-4,100,000.00	-4,100,000.00	-4,100,000.00	-4,100,000.00
59	TOTAL INTERFUND REIMBURSEMENTS					
1	PROVISION FOR RESERVE		3,854,856.60	4,916,345.82		1,636,420.92
0001	TOTAL RESERVE PROVISION		3,854,856.60	4,916,345.82		1,636,420.92
	TOTAL EXPENDITURES	63,480,074.43	270,875,242.47	92,694,963.64	39,540,568.28	278,883,044.04
9140	PROP TAX PENALTIES					
91	TOTAL TAX REVENUE					
9410	INTEREST INCOME	630,344.00	66,000.00	123,455.02	108,455.02	60,000.00
94	TOTAL USE OF MONEY	630,344.00	66,000.00	123,455.02	108,455.02	60,000.00
9531	AID FR LOC GOVT AGEN	36,367.00	23,000.00	187,910.00	187,910.00	18,000.00
9532	AID FR COUNTY FUNDS	240,000.00				
9569	STATE AID	171,075.80	180,519,194.21	15,737,282.00	4,737,282.00	240,300,000.00
9591	FEDERAL AID	66,946.76		4,100,000.00	4,100,000.00	
95	TOTAL INTERGOVERNMENT REVENUE	513,389.56	180,542,194.21	20,025,192.00	9,025,192.00	240,318,000.00
9603	SPECIAL ASSESSMENTS	9,105,130.44	18,900,000.00	18,900,286.78	767,304.45	12,900,000.00
9679	SVCS TO PUB FAC					
9699	SERVICE FEES/CHARGES	210,549.58	1,059,580.98	8,551.76	8,551.76	200,000.00
96	TOTAL CHARGES FOR SERVICE	9,315,680.02	19,959,580.98	18,908,838.54	775,556.21	13,100,000.00
9709	TAXABLE SALES	1,169.29		1,893.12	1,893.12	
9730	CONTRIBUTIONS	63,716.00	6,500.00			6,500.00
9790	REVENUE-OTHER	1,000.00	1,800.00	1,000.00	1,000.00	51,800.00
97	TOTAL OTHER REVENUE	65,885.29	8,300.00	2,893.12	2,893.12	58,300.00
9870	BOND PROCEEDS	51,669,385.73	64,967,000.00	52,042,683.68	18,072,589.61	21,574,306.02
9880	OPERATING TRANS IN					
98	TOTAL OTHER FINANCING SOURCE	51,669,385.73	64,967,000.00	52,042,683.68	18,072,589.61	21,574,306.02
2	FUND BALANCE		4,271,677.48	4,301,677.48		3,772,438.02
0002	TOTAL FUND BALANCE		4,271,677.48	4,301,677.48		3,772,438.02
3	RESERVE RELEASE			1,061,489.82		
0003	TOTAL RESERVE RELEASE			1,061,489.82		
9995	RESIDUAL EQUITY TRANS IN			1,270.00		1,270.00
99	TOTAL RESIDUAL EQUITY TRANS IN			1,270.00		1,270.00
	TOTAL REVENUE	62,194,684.60	269,813,752.67	96,467,499.66	27,986,255.96	278,883,044.04

Sacramento Area Flood Control Agency
Fiscal Year 2008-2009
Operations & Maintenance

Acct	Description	2007-2008 Expend/Rev Year-end	2008-2009 Final Adj Budget	2008-2009 Expend/Rev Actual	2008-2009 Estimated Year-end	2009-2010 Final Budget
1110	SW REG EMPLOYEES	12,900.00	27,000.00	8,900.00	2,900.00	27,000.00
1124	SW COMMISS/MBRS	634.95	1,500.00	609.45	209.45	1,500.00
1220	OASDHI-EMP COST	13,534.95	28,500.00	9,509.45	3,109.45	28,500.00
10	TOTAL SALARY & BENEFIT	2,150.10	11,500.00	9,535.00	1,535.00	11,500.00
2005	ADVERTISE/LEGAL NOTICES	930.04	8,900.00	2,546.00	546.00	6,900.00
2015	BLUEPRINT/COPY SVCS	457.41	3,000.00	899.60	399.60	3,000.00
2024	PERIODICALS/SUBSCRIPTIONS	15,311.99	23,322.88	22,653.95	12,553.95	22,200.00
2029	BUSINESS CONF EXP	7,305.67	10,000.00	9,852.04	852.04	10,000.00
2031	BUSINESS TRAVEL	15,762.34	9,500.00	4,650.00	650.00	9,500.00
2035	EDUCATION/TRAINING	1,055.79	42,980.00	16,000.00		15,500.00
2036	EDUCATION/TRAINING SUPP	1,996.65	1,200.00	600.00		1,200.00
2037	TUITION REIMBURSEMENT	39.11	650.00	857.08	557.08	1,000.00
2039	EMPLOYEE MILEAGE/TRANS	254.99	1,500.00	1,196.49	596.49	1,500.00
2045	FREIGHT/CARTAGE	164,572.88	512,000.00	310,649.00	284,849.00	362,000.00
2051	INSURANCE-LIABILITY	18,164.00	13,000.00	21,143.65	20,843.65	25,000.00
2061	MEMBERSHIPS	30,094.33	61,817.50	34,736.68	14,736.68	50,000.00
2076	OFFICE SUPPLIES	58,718.12	40,100.00	9,574.66	6,074.66	33,100.00
2081	POSTAGE SERVICE	4,135.10	45,339.70	10,306.26	306.26	10,000.00
2085	PRINTING SVCS		15,763.65			5,000.00
2111	BLDG MAINTENANCE SVCS	350,974.15	474,000.00	446,025.72	109,025.72	645,000.00
2141	LAND MAINTENANCE SVCS	-4,083.20	520.00	-3,123.72	-1,711.86	-2,000.00
2171	RENTS/LEASES REAL PROP		16,500.00	5,000.00		10,000.00
2181	CONSTRUCTION SVC/SUPP	7,035.00	100,000.00	60,000.00		25,000.00
2182	CONSTRUCTION CONT	4,374.63	4,700.00	4,118.64	418.64	6,200.00
2185	PERMIT CHARGES	24,864.93	27,720.00	26,271.21	12,351.21	7,920.00
2191	ELECTRICITY	21,659.63	66,500.00	45,405.95	12,155.95	66,500.00
2193	REFUSE COLLECTION		500.00	500.00		500.00
2197	TELEPHONE-OUTSIDE	1,612.50	4,650.00	3,746.80	1,246.80	5,250.00
2198	WATER	877.00	3,000.00	1,500.00		3,000.00
2205	AUTO MAINT SVCS		81.50			
2206	AUTO MAINT SUPP			206.45	206.45	
2211	CONST EQ MAINT SVC		2,500.00	1,200.00		3,500.00
2226	EXPENDABLE TOOLS	.98	4,342.37	2,500.00		4,200.00
2227	CELL PHONE/PAGER	1,872.17	1,000.00	971.08	571.08	1,000.00
2236	FUEL/LUBRICANTS	-104.81				
2263	MODULAR PANELS	12,939.12	19,968.50	12,795.37	6,795.37	18,000.00
2275	RENTS/LEASES EQUIP		150.00	150.00	150.00	
2281	SHOP EQ MAINT SVC		160.55	160.55	160.55	
2282	SHOP EQ MAINT SUP					
2321	CUSTODIAL SVCS		258.00	150.00		480.00
2505	FINANCIAL SVCS	106,811.36	60,000.00	58,283.44	43,283.44	60,000.00
2506	FINANCIAL SVCS	52.00				
2511	APPRAISAL SVCS		3,599.45	3,599.45		
2521	TEMPORARY SVCS	36,248.23	41,000.00	42,817.22	24,817.22	86,000.00
2522	TEMPORARY SVCS - IN LIEU			1,525.56	1,525.56	
2525	ENGINEERING SVCS	915,436.98	632,887.50	354,226.42	239,726.42	446,437.50
2531	LEGAL SVCS	216,381.14	246,000.00	205,466.36	194,466.36	127,500.00
2541	PERSONNEL SVCS	15,095.57	8,000.00	12,190.24	10,690.24	10,000.00
2542	TREASURER SVCS	13,095.77	13,000.00	4,759.24	3,759.24	13,000.00
2544	SAFETY PROGRAM ALLOC	916.44	1,000.00	1,007.10	797.10	2,000.00
2552	ENVIRONMENTAL SVCS	295,162.97	527,430.00	390,909.78	218,074.78	330,844.00
2562	TRANSCRIBING SVC		141.00	141.00		
2571	SECURITY SVC		456.00	456.00		1,008.00
2581	LOBBYING SVCS	784,014.65	853,200.00	637,514.07	342,514.07	649,252.00
2582	PUBLIC INFORMATION	37,616.12	34,800.00	7,500.00		40,000.00
2585	FACILITATION SVCS	89,120.71	29,800.00	50,502.82	34,002.82	34,740.00
2591	OTHER PROF SVCS	424,083.81	272,978.65	469,534.97	436,534.97	765,700.00
2811	DATA PROCESS SVCS		5,000.00	1,000.00		53,265.00
2812	DATA PROCESS SUPPLY	19,084.26	30,000.00	7,499.38	2,499.38	30,000.00
2819	REGISTRATION SVCS	12,485.85	21,035.00	15,832.00	832.00	20,000.00
2831	FEES	241,120.39	2,000.00	16,090.08	16,090.08	2,000.00
2880	PY EXPEND	-247.83				
2888	OTHER OP SUPP	635.71	3,344.76	694.80	194.80	3,000.00
2899	OTHER OP SVCS	23,883.81	54,000.00	29,500.00	5,500.00	15,000.00
2911	SYSTEM DEV SVCS	22,485.66		11,227.00	11,227.00	20,075.00
2912	DATA PROCESS SVCS	2,096.00	12,188.00	4,352.72	852.72	3,000.00
2913	AUDITOR-CONTROLLER SVCS	2,992.01	3,000.00	2,655.00	1,655.00	
2915	COMPASS (NEW FIN SYS) CHRGS		21,077.00	5,000.00		
2918	GS SCANNING SVCS	85.00				
2921	GS PRINT SVCS	64.91				
2922	GS MAIL/POST SVCS	2,752.60	4,000.00	2,198.02	698.02	2,000.00
2923	GS MESSENGER SVCS	4,731.00	5,000.00	5,092.50	2,692.50	5,600.00
2925	GS PURCHASING SVCS	1,094.04	2,000.00	999.52	599.52	2,000.00
2926	GS STORES	191.62	500.00	105.62	5.62	500.00
2927	GS WAREHOUSE CHRGS	478.08	600.00	691.36	351.36	780.00
2928	GS CO EQUIP RENT-LIGHT	1,727.28	1,000.00	1,430.29	930.29	5,000.00
2934	PUBLIC WORKS SVCS	1,080,299.19	1,483,915.40	1,613,973.71	527,875.71	1,141,987.60
2943	LEASE PROPERTY USE CHRGS	173,970.01	168,386.00	166,450.00	87,750.00	200,004.00
2962	SACRAMENTO COUNTY PARKING	1,040.00	700.00	930.00	780.00	1,500.00
2987	GS PHONE CHRGS	33,258.68	34,224.00	34,223.65	6,628.65	32,237.00
2984	CO EQUIP LT REFUND	-116.98				
20	TOTAL SERVICES & SUPPLIES	5,301,037.66	6,099,346.41	5,225,159.78	2,706,525.64	5,466,480.10

Acct	Description	2007-2008 Expend/Rev Year-end	2008-2009 Final Adj Budget	2008-2009 Expend/Rev Actual	2008-2009 Estimated Year-end	2009-2010 Final Budget
3220	BOND/LOAN REDEMPTION	366,802.78	375,000.00	373,028.63	373,028.63	375,000.00
3450	TAX/ILSC/ASSMNTS	335.72				9,182.00
3480	MSA COUNTYWIDE COST PLAN					
3510	EASEMENT TEMP	1,440.00		1,440.00	1,440.00	
3515	EASEMENT PERM		150,000.00	285,909.85	285,909.85	
3700	CONTRIB TO OTHER AGEN	58,857.50	151,500.00	27,700.00	7,700.00	7,500.00
30	TOTAL OTHER CHARGES	427,436.00	676,500.00	688,078.48	668,078.48	391,682.00
4101	LAND ACQUISITION	2,787,879.97				
4303	OFFICE EQUIPMENT		28,000.00	8,000.00	10,000.00	10,000.00
40	TOTAL EQUIPMENT, STRUCTURES & I	2,787,879.97	28,000.00	8,000.00	10,000.00	10,000.00
1	PROVISION FOR RESERVE		3,854,856.60	3,888,980.51	469,560.20	469,560.20
0001	TOTAL RESERVE PROVISION		3,854,856.60	3,888,980.51	469,560.20	469,560.20
	TOTAL EXPENDITURES	8,529,888.58	10,687,203.01	9,819,728.22	3,377,713.57	6,366,222.30
9410	INTEREST INCOME	167,292.00	5,000.00	16,429.00	1,429.00	5,000.00
94	TOTAL USE OF MONEY	167,292.00	5,000.00	16,429.00	1,429.00	5,000.00
9531	AID FR LOG GOVT AGEN		23,000.00			16,000.00
9532	AID FR COUNTY FUNDS	240,000.00				
9568	STATE AID	75,140.58	46,000.00			
9591	FEDERAL AID	65,946.76				
95	TOTAL INTERGOVERNMENT REVENUE	381,087.34	69,000.00			18,000.00
9603	SPECIAL ASSESSMENTS	6,309,815.70	6,300,000.00	6,300,000.00	183,988.01	6,300,000.00
9699	SERVICE FEES/CHARGES		1,059,580.98			
96	TOTAL CHARGES FOR SERVICE	6,309,815.70	7,359,580.98	6,300,000.00	183,988.01	6,300,000.00
9730	CONTRIBUTIONS	63,716.00				
9790	REVENUE-OTHER		1,800.00			1,800.00
97	TOTAL OTHER REVENUE	63,716.00	1,800.00			1,800.00
9870	BOND PROCEEDS	155,240.22		291,629.49	291,629.49	
98	TOTAL OTHER FINANCING SOURCE	155,240.22		291,629.49	291,629.49	
2	FUND BALANCE		3,217,697.52	3,217,697.52	291,629.49	41,422.30
0002	TOTAL FUND BALANCE		3,217,697.52	3,217,697.52	291,629.49	41,422.30
3	RESERVE RELEASE			34,124.51		
0003	TOTAL RESERVE RELEASE			34,124.51		
9995	RESIDUAL EQUITY TRANS IN			1,270.00	1,270.00	
99	TOTAL RESIDUAL EQUITY TRANS IN			1,270.00	1,270.00	
	TOTAL REVENUE	7,077,151.26	10,653,078.50	9,861,150.52	478,316.50	6,366,222.30

Sacramento Area Flood Control Agency
 Fiscal Year 2008-2009
 North Area Local Project

Acct	Description	2007-2008 Expend/Rev Year-end	2008-2009 Final Adj Budget	2008-2009 Expend/Rev Actual	2008-2009 Estimated Year-end	2009-2010 Final Budget
2015	BLUEPRINT/COPY SVCS		500.00			2,500.00
2036	EDUCATION/TRAINING SUPP	4,592.87				
2045	FREIGHT/CARTAGE	19.98		69.02	69.02	
2081	POSTAGE SERVICE		500.00			2,500.00
2141	LAND MAINTENANCE SVCS	5,516.24	33,000.00	12,143.68	2,143.68	
2181	CONSTRUCTION SVC/SUPP			35,000.00		365,000.00
2182	CONSTRUCTION CONT	45,524.38				50,000.00
2185	PERMIT CHARGES	332.00	5,000.00			6,500.00
2511	APPRAISAL SVCS	1,873.34	3,000.00			2,000.00
2525	ENGINEERING SVCS	49,143.25	76,000.00	155,096.49	135,696.49	141,000.00
2526	ENGRG & CONSULT CONTRCT	29,846.63				
2531	LEGAL SVCS	20,420.50	156,000.00	359,237.90	134,237.90	580,000.00
2552	ENVIRONMENTAL SVCS	185,298.49	13,000.00	40,454.01	35,454.01	18,640.00
2582	PUBLIC INFORMATION	389.27				
2585	FACILITATION SVCS	2,847.00	8,400.00			8,560.00
2891	OTHER PROF SVCS	30,000.00				
2831	FEES	43,406.13		214.70	214.70	
2880	PY EXPEND	-2,567.00				
2934	PUBLIC WORKS SVCS	8,785.27	64,386.00	12,722.44	2,722.44	98,955.00
20	TOTAL SERVICES & SUPPLIES	425,428.35	359,786.00	614,938.24	310,538.24	1,295,655.00
3420	REIMBURSEMENT AGREE PMT		30,000.00	31,000.00		
3510	EASEMENT TEMP	713.00	32,967.00	32,967.00		23,365.00
3515	EASEMENT PERM		32,033.00	192,033.00		226,695.00
3700	CONTRIB TO OTHER AGEN	12,014.41				300,000.00
30	TOTAL OTHER CHARGES	12,727.41	95,000.00	256,000.00		550,000.00
4101	LAND ACQUISITION		219,878.20	199,840.00	145,840.00	730,000.00
40	TOTAL EQUIPMENT, STRUCTURES & I		219,878.20	199,840.00	145,840.00	730,000.00
5991	OPERATING TRANSFERS - IN		-4,100,000.00	-4,100,000.00	-4,100,000.00	
59	TOTAL INTERFUND REIMBURSEMENTS		-4,100,000.00	-4,100,000.00	-4,100,000.00	
1	PROVISION FOR RESERVE					1,166,860.72
0001	TOTAL RESERVE PROVISION					1,166,860.72
	TOTAL EXPENDITURES	438,155.76	-3,425,335.80	-3,029,221.76	-3,643,621.76	3,742,515.72
9410	INTEREST INCOME	142,407.00	10,000.00	2,448.00	2,448.00	5,000.00
94	TOTAL USE OF MONEY	142,407.00	10,000.00	2,448.00	2,448.00	5,000.00
9532	AID FR COUNTY FUNDS					
9569	STATE AID	95,935.22				
95	TOTAL INTERGOVERNMENT REVENUE	95,935.22				
9603	SPECIAL ASSESSMENTS	78,221.92				
9699	SERVICE FEES/CHARGES	210,549.58		8,551.76	8,551.76	
96	TOTAL CHARGES FOR SERVICE	288,771.50		8,551.76	8,551.76	
9730	CONTRIBUTIONS		6,500.00			6,500.00
9790	REVENUE-OTHER	1,000.00		1,000.00	1,000.00	
97	TOTAL OTHER REVENUE	1,000.00	6,500.00	1,000.00	1,000.00	6,500.00
9870	BOND PROCEEDS	4,072,595.27		1,630.00	1,630.00	
98	TOTAL OTHER FINANCING SOURCE	4,072,595.27		1,630.00	1,630.00	
2	FUND BALANCE		658,164.20	688,164.20		3,731,015.72
0002	TOTAL FUND BALANCE		658,164.20	688,164.20		3,731,015.72
3	RESERVE RELEASE					
0003	TOTAL RESERVE RELEASE					
	TOTAL REVENUE	4,600,708.99	674,664.20	701,793.96	13,629.76	3,742,515.72

Sacramento Area Flood Control Agency
Fiscal Year 2008-2009
Consolidated Capital Assessment District

Acct	Description	2007-2008 Expend/Rev Year-end	2008-2009 Final Adj Budget	2008-2009 Expend/Rev Actual	2008-2009 Estimated Year-end	2009-2010 Final Budget
2005	ADVERTISE/LEGAL NOTICES	196.00	28,500.00	10,441.00	441.00	35,400.00
2015	BLUEPRINT/COPY SVCS	21,518.01	31,600.00	29,445.55	12,445.55	38,500.00
2029	BUSINESS CONF EXP	1,478.00		544.42	544.42	
2045	FREIGHT/CARTAGE	463.01		250.15	250.15	
2076	OFFICE SUPPLIES	252.47		13.18	13.18	
2081	POSTAGE SERVICE	81.67	19,850.00	771.28	21.28	26,750.00
2085	PRINTING SVCS	873.47	630.36	180.38	180.38	
2141	LAND MAINTENANCE SVCS	62,802.50	1,455,500.00	981,215.40	12,715.40	305,000.00
2171	RENTS/LEASES REAL PROP		2,000.00	1,400.00	400.00	2,000.00
2181	CONSTRUCTION SVC/SUPP					10,000.00
2182	CONSTRUCTION CONT	13,526,159.04	131,827,184.93	8,392,942.99	2,767,942.99	179,574,750.00
2185	PERMIT CHARGES	20,238.89	29,400.00	23,262.98	16,262.98	26,600.00
2191	ELECTRICITY		12,670,000.00	3,675,000.00	20,000.00	5,669,400.00
2275	RENTS/LEASES EQUIP					
2511	APPRAISAL SVCS	544,935.80	1,357,500.00	1,296,028.78	552,028.78	1,559,500.00
2521	TEMPORARY SVCS	3,169.65		1,525.50	1,525.50	
2522	TEMPORARY SVCS - IN LIEU			220,719.53	220,719.53	
2525	ENGINEERING SVCS	15,101,649.78	40,368,812.50	32,118,459.11	17,218,934.11	35,246,812.50
2531	LEGAL SVCS	472,207.13	1,769,000.00	1,581,789.51	419,289.51	1,899,500.00
2542	TREASURER SVCS			941.28	941.28	1,800,000.00
2552	ENVIRONMENTAL SVCS	2,575,472.15	3,791,362.00	7,315,708.69	4,007,532.69	5,826,964.00
2562	TRANSCRIBING SVC					25,000.00
2581	LOBBYING SVCS		74,433.20		74,433.20	
2582	PUBLIC INFORMATION	8,480.52	203,800.00	113,800.00		267,000.12
2585	FACILITATION SVCS	35,099.28	45,000.00	43,176.10	10,351.10	60,000.00
2591	OTHER PROF SVCS	248,843.13	281,100.00	371,015.66	324,015.66	184,050.00
2831	FEES	112,212.26		7,450.00	7,450.00	
2899	OTHER OP SVCS					14,000.00
2922	GS MAIL/POST SVCS	1,080.72				
2934	PUBLIC WORKS SVCS	361,712.75	221,633.40	30,734.49	4,695.09	394,079.40
20	TOTAL SERVICES & SUPPLIES	33,098,926.23	194,102,873.19	56,291,249.18	25,673,133.78	232,465,306.02
3420	REIMBURSEMENT AGREE PMT	17,015.40				
3450	TAX/LISC/ASSMNTS	42,771.28				
3510	EASEMENT TEMP	9,720.60	845,000.00	118,314.00	10,814.00	15,000.00
3515	EASEMENT PERM	1,496.09	830,000.00	120,156.23	20,156.23	
3700	CONTRIB TO OTHER AGEN	6,289,970.05	8,389,000.00	5,451,546.59	3,641,548.59	8,794,000.00
30	TOTAL OTHER CHARGES	6,370,973.42	10,064,000.00	5,690,020.82	3,872,520.82	8,809,000.00
4101	LAND ACQUISITION	5,042,130.44	55,346,502.07	18,795,821.87	6,160,821.87	27,300,000.00
40	TOTAL EQUIPMENT, STRUCTURES & I	5,042,130.44	55,346,502.07	18,795,821.87	6,160,821.87	27,300,000.00
5980	OPERATING TRANSFERS - OUT		4,100,000.00	4,100,000.00	4,100,000.00	
5991	OPERATING TRANSFERS - IN	-6,728,728.75				
59	TOTAL INTERFUND REIMBURSEMENTS	-6,728,728.75	4,100,000.00	4,100,000.00	4,100,000.00	
1	PROVISION FOR RESERVE			1,027,365.31		
0001	TOTAL RESERVE PROVISION			1,027,365.31		
	TOTAL EXPENDITURES	37,783,301.34	263,613,375.26	85,904,457.18	39,806,476.47	268,574,306.02
9410	INTEREST INCOME	58,015.00	50,000.00	104,480.02	104,480.02	50,000.00
94	TOTAL USE OF MONEY	58,015.00	50,000.00	104,480.02	104,480.02	50,000.00
9531	AID FR LOC GOVT AGEN	36,367.00		187,910.00	187,910.00	
9569	STATE AID		180,473,194.21	15,737,282.00	4,737,282.00	240,300,000.00
9591	FEDERAL AID			4,100,000.00	4,100,000.00	
95	TOTAL INTERGOVERNMENT REVENUE	36,367.00	180,473,194.21	20,025,192.00	9,025,192.00	240,300,000.00
9603	SPECIAL ASSESSMENTS	2,633,312.12	12,600,000.00	12,600,286.78	583,316.44	6,600,000.00
96	TOTAL CHARGES FOR SERVICE	2,633,312.12	12,600,000.00	12,600,286.78	583,316.44	6,600,000.00
9709	TAXABLE SALES	1,169.29		1,893.12	1,893.12	
9790	REVENUE-OTHER					50,000.00
97	TOTAL OTHER REVENUE	1,169.29		1,893.12	1,893.12	50,000.00
9870	BOND PROCEEDS	47,441,550.24	64,967,000.00	51,749,424.19	17,779,330.12	21,574,306.02
98	TOTAL OTHER FINANCING SOURCE	47,441,550.24	64,967,000.00	51,749,424.19	17,779,330.12	21,574,306.02
2	FUND BALANCE		395,815.76	395,815.76		
0002	TOTAL FUND BALANCE		395,815.76	395,815.76		
3	RESERVE RELEASE			1,027,365.31		
0003	TOTAL RESERVE RELEASE			1,027,365.31		
	TOTAL REVENUE	50,170,413.65	258,486,009.97	85,904,457.18	27,494,211.70	268,574,306.02

Sacramento Area Flood Control Agency
 Fiscal Year 2008-2009
 Development Impact Fee

Acct	Description	2007-2008 Expend/Rev Year-end	2008-2009 Final Adj Budget	2008-2009 Expend/Rev Actual	2008-2009 Estimated Year-end	2009-2010 Final Budget
2934	PUBLIC WORKS SVCS					56,000.00
20	TOTAL SERVICES & SUPPLIES					56,000.00
3700	CONTRIB TO OTHER AGEN					144,000.00
30	TOTAL OTHER CHARGES					144,000.00
	TOTAL EXPENDITURES					200,000.00
9699	SERVICE FEES/CHARGES					200,000.00
96	TOTAL CHARGES FOR SERVICE					200,000.00
	TOTAL REVENUE					200,000.00