

## 019 - CAPITAL ACQUISITION FINANCING

### Operational Summary

#### Description:

To make timely debt service payments on the 2002 Juvenile Justice Center (JJC) Refunding Bonds, the 2001 Telecommunications Equipment Project Lease Revenue Bonds, and to make trustee payments for other refunded bonds.

The 1992 JJC COPs were sold to refund a 1989 COP, the proceeds of which were used to construct the Betty Lou Lamoreaux Juvenile Justice Center, Juvenile Hall Administration Facility, Juvenile Intake Facility, and parking structures.

The 2002 JJC Refunding Bonds issue amount was \$80,285,000; as of June 1, 2006 the outstanding principal balance will be \$69,640,000. The 2002 Bonds will be paid off in 2019. The 2001 Telecommunications Lease Revenue Bonds were sold to acquire and install the County's telecommunications infrastructure. The 2001 Telecommunications Lease Revenue Bonds issue amount was \$10,330,000. As of June 1, 2006, the outstanding principal balance will be \$4,775,000.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	6,964,603
Total Recommended FY 2006-2007	7,134,672
Percent of County General Fund:	0.24%
Total Employees:	0.00

#### Strategic Goals:

- Make timely debt service payments on 2002 Refunding Juvenile Justice Center Certificates of Participation and 2001 Telecommunications equipment project.

**Capital Acquisition Financing** - Capital acquisition financing using certificates of participation.

**1991 LOMA RIDGE DATA CTR COP** - Trustee Activity.

**1992 JJC COP** - Lease payments and trustee activity for the 1992 Refunding Juvenile Justice Center Certificates of Participation.

**INTEGRATED COURT MGT SYS PHAS3** - Trustee activity on the 1997 Integrated Court Management System Phase III Certificates of Participation.

### Budget Summary

#### Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Percent
Total Revenues	4,957,257	6,061,392	5,924,184	6,064,064	139,880	2.36
Total Requirements	6,799,844	7,240,396	6,964,603	7,134,672	170,069	2.44
Net County Cost	1,842,587	1,179,004	1,040,419	1,070,608	30,189	2.90

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Capital Acquisition Financing in the Appendix on page A30

## 019 - Capital Acquisition Financing

### Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual	Budget	Projected <sup>(1)</sup>	As of 3/31/06	At 6/30/06	Recommended	Projected	Amount	Percent	
Miscellaneous Revenues	\$ 4,957,257	\$ 6,061,392	\$ 5,924,184			\$ 6,064,064		\$ 139,880	2.36%	
<b>Total Revenues</b>	4,957,257	6,061,392	5,924,184			6,064,064		139,880	2.36	
Services & Supplies	41,023	152,850	41,843			117,000		75,157	179.62	
Services & Supplies Reimbursements	(3,500)	(500)	(500)			(73,500)		(73,000)	14,600.00	
Other Charges	6,899,690	7,226,665	7,061,879			7,230,728		168,849	2.39	
Intrafund Transfers	(137,369)	(138,619)	(138,619)			(139,556)		(937)	0.68	
<b>Total Requirements</b>	6,799,844	7,240,396	6,964,603			7,134,672		170,069	2.44	
<b>Net County Cost</b>	\$ 1,842,587	\$ 1,179,004	\$ 1,040,419			\$ 1,070,608		\$ 30,189	2.90%	

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

### Proposed Budget Summary of Capital Acquisition Financing:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual	Budget	Projected <sup>(1)</sup>	As of 3/31/06	At 6/30/06	Recommended	Projected	Amount	Percent	
Miscellaneous Revenues	\$ 4,948,327	\$ 6,061,392	\$ 5,924,184			\$ 6,064,064		\$ 139,880	2.36%	
<b>Total Revenues</b>	4,948,327	6,061,392	5,924,184			6,064,064		139,880	2.36	
Services & Supplies	19,748	152,850	41,843			117,000		75,157	179.62	
Services & Supplies Reimbursements	(3,500)	(500)	(500)			(73,500)		(73,000)	14,600.00	
Other Charges	6,899,690	7,226,665	7,061,879			7,230,728		168,849	2.39	
Intrafund Transfers	(137,369)	(138,619)	(138,619)			(139,556)		(937)	0.68	
<b>Total Requirements</b>	6,778,569	7,240,396	6,964,603			7,134,672		170,069	2.44	
<b>Net County Cost</b>	\$ 1,830,242	\$ 1,179,004	\$ 1,040,419			\$ 1,070,608		\$ 30,189	2.90%	

### Proposed Budget Summary of 1991 LOMA RIDGE DATA CTR COP:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual	Budget	Projected <sup>(1)</sup>	As of 3/31/06	At 6/30/06	Recommended	Projected	Amount	Percent	
Services & Supplies	\$ 2,400	\$ 0	\$ 0			\$ 0		\$ 0	0.00%	
<b>Total Requirements</b>	2,400	0	0			0		0	0.00	
<b>Net County Cost</b>	\$ 2,400	\$ 0	\$ 0			\$ 0		\$ 0	0.00%	

### Proposed Budget Summary of 1992 JJC COP:

Revenues/Appropriations	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Percent
Miscellaneous Revenues	\$ 8,930	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
<b>Total Revenues</b>	8,930	0	0	0	0	0.00
Services & Supplies	16,075	0	0	0	0	0.00
<b>Total Requirements</b>	16,075	0	0	0	0	0.00
<b>Net County Cost</b>	\$ 7,145	\$ 0	\$ 0	\$ 0	\$ 0	0.00%

### Proposed Budget Summary of 2001 TELECOMMUNICATIONS LEASE:

Revenues/Appropriations	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Percent
Services & Supplies	\$ 2,800	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
<b>Total Requirements</b>	2,800	0	0	0	0	0.00
<b>Net County Cost</b>	\$ 2,800	\$ 0	\$ 0	\$ 0	\$ 0	0.00%