## Legal Title
Sacramento City Financing Authority Fund

## Legal Citation/Authority
Government Code section 13306(a) (Administratively Established)

## Fund Classification

<table>
<thead>
<tr>
<th>GAAP Basis</th>
<th>Legal Basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiduciary/Agency Funds</td>
<td>Non-Governmental/Trust and Agency Funds-Non-Federal</td>
</tr>
</tbody>
</table>

## Purpose
To maintain accountability for the bonds issued by the authority.

## Administering Agency/Organization Code
Sacramento City Financing Authority/Org 0972

## Major Revenue Source
Note and Bond Sales

## Disposition of Fund (upon abolishment)
Subject to the terms of the bond indenture.

## Appropriation Authority
Appropriation authority is within the State Treasurer's general authority to service debt.

## State Appropriations Limit
Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become process of taxes because the major revenue source is derived from a Trust and Agency Fund.

## Comments/Historical Information
Government Code section 14669.6 authorizes the Department of General Services to enter into a lease with an option to purchase, with an initial option purchase price that exceeds two million dollars ($2,000,000), for the purpose of providing office, warehouse, parking, and related facilities to consolidate the operations of the California Environmental Protection Agency.