

# GENERAL GOVERNMENT/ADMINISTRATION

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ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET

Budget Unit: 9309000 - 1997-Public Bldg Facilites-Construction

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Fund Balance	\$ 305,043	\$ 548,561	\$ 243,518
Total Revenue	\$ 305,043	\$ 548,561	\$ 243,518
Other Charges	\$ 305,043	\$ 548,561	\$ 243,518
Total Financing Uses	\$ 305,043	\$ 548,561	\$ 243,518
Total Expenditures/Appropriations	\$ 305,043	\$ 548,561	-
Net Cost	\$ -	\$ -	-

No net county cost.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased by \$243,518 due to capital construction project timing.
- Fund balance has increased by \$243,518 due to capital construction project timing.

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act		Special Districts and Other Agencies				
January 2010		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2012-13				
		9309000 - 1997-Public Bldg Facilites-Construction				
		309A - 1997-PUBLIC FACILITIES-CONSTRUCTION				
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 1,314,691	\$ 553,981	\$ 553,981	\$ 305,043	\$ 548,561	
Revenue from Use Of Money & Property	4,520	2,150	-	-	-	
Total Revenue	\$ 1,319,211	\$ 556,131	\$ 553,981	\$ 305,043	\$ 548,561	
Other Charges	\$ 765,229	\$ 7,570	\$ 553,981	\$ 305,043	\$ 548,561	
Total Financing Uses	\$ 765,229	\$ 7,570	\$ 553,981	\$ 305,043	\$ 548,561	
Total Expenditures/Appropriations	\$ 765,229	\$ 7,570	\$ 553,981	\$ 305,043	\$ 548,561	
Net Cost	\$ (553,982)	\$ (548,561)	\$ -	\$ -	\$ -	

ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET

Budget Unit: 3080000 - 1997-Public Facilities Debt Service

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Fund Balance	\$ 417,080	\$ 341,038	\$ (76,042)
<b>Total Revenue</b>	<b>\$ 417,080</b>	<b>\$ 341,038</b>	<b>\$ (76,042)</b>
Services & Supplies	\$ 442,080	\$ 366,038	\$ (76,042)
Other Charges	3,025,214	3,025,214	-
Transfers In & Out	(3,050,214)	(3,050,214)	-
<b>Total Financing Uses</b>	<b>\$ 417,080</b>	<b>\$ 341,038</b>	<b>\$ (76,042)</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 417,080</b>	<b>\$ 341,038</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

No net county cost.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have decreased by \$76,042 due to interest earnings and administration cost savings budgeted for contribution to General Fund and potential rebate liability costs.
- Fund balance has decreased by \$76,042 due to higher than anticipated interest earnings and administration costs less than anticipated.

SCHEDULE:

State Controller Schedule  
County Budget Act  
January 2010

County of Sacramento  
Special Districts and Other Agencies  
Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2012-13

Schedule 15

3080000 - 1997-Public Facilities Debt Service  
308A - 1997-PUBLIC FACILITIES DEBT SERVICE

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Fund Balance	\$ 268,311	\$ 507,247	\$ 507,247	\$ 417,080	\$ 341,038
Revenue from Use Of Money & Property	218,878	215,249	-	-	-
<b>Total Revenue</b>	<b>\$ 487,189</b>	<b>\$ 722,496</b>	<b>\$ 507,247</b>	<b>\$ 417,080</b>	<b>\$ 341,038</b>
Services & Supplies	\$ 9,944	\$ 434,089	\$ 527,247	\$ 442,080	\$ 366,038
Other Charges	3,026,713	2,996,333	3,028,964	3,025,214	3,025,214
Interfund Reimb	(3,056,714)	(3,048,964)	(3,048,964)	(3,050,214)	(3,050,214)
<b>Total Financing Uses</b>	<b>\$ (20,057)</b>	<b>\$ 381,458</b>	<b>\$ 507,247</b>	<b>\$ 417,080</b>	<b>\$ 341,038</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ (20,057)</b>	<b>\$ 381,458</b>	<b>\$ 507,247</b>	<b>\$ 417,080</b>	<b>\$ 341,038</b>
<b>Net Cost</b>	<b>\$ (507,246)</b>	<b>\$ (341,038)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**  
**Budget Unit: 9288000 - 1997-Refunding Public Facilities Debt Service**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Fund Balance	\$ 335,701	\$ 417,793	\$ 82,092
<b>Total Revenue</b>	<b>\$ 335,701</b>	<b>\$ 417,793</b>	<b>\$ 82,092</b>
Services & Supplies	\$ 360,701	\$ 442,793	\$ 82,092
Other Charges	6,315,526	6,315,526	-
Transfers In & Out	(6,340,526)	(6,340,526)	-
<b>Total Financing Uses</b>	<b>\$ 335,701</b>	<b>\$ 417,793</b>	<b>\$ 82,092</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 335,701</b>	<b>\$ 417,793</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

No net county cost.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by \$82,092 due to interest earnings budgeted for contribution to General Fund.
- Fund balance has increased by \$82,092 due to unanticipated interest earnings.

**SCHEDULE:**

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				Schedule 15
9288000 - 1997-Refunding Public Facilities Debt Service 288A - 1997-PUBLIC FACILITIES DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 385,864	\$ 777,701	\$ 777,701	\$ 335,701	\$ 417,793	
Revenue from Use Of Money & Property	381,387	374,505	-	-	-	
<b>Total Revenue</b>	<b>\$ 767,251</b>	<b>\$ 1,152,206</b>	<b>\$ 777,701</b>	<b>\$ 335,701</b>	<b>\$ 417,793</b>	
Services & Supplies	\$ 9,552	\$ 754,414	\$ 797,701	\$ 360,701	\$ 442,793	
Other Charges	6,320,535	6,317,900	6,317,901	6,315,526	6,315,526	
Interfund Reimb	(6,340,536)	(6,337,901)	(6,337,901)	(6,340,526)	(6,340,526)	
<b>Total Financing Uses</b>	<b>\$ (10,449)</b>	<b>\$ 734,413</b>	<b>\$ 777,701</b>	<b>\$ 335,701</b>	<b>\$ 417,793</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ (10,449)</b>	<b>\$ 734,413</b>	<b>\$ 777,701</b>	<b>\$ 335,701</b>	<b>\$ 417,793</b>	
<b>Net Cost</b>	<b>\$ (777,700)</b>	<b>\$ (417,793)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**  
**Budget Unit: 9298000 - 2003 Public Facilities Projects-Debt Service**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Fund Balance	\$ 46,213	\$ 55,799	\$ 9,586
<b>Total Revenue</b>	<b>\$ 46,213</b>	<b>\$ 55,799</b>	<b>\$ 9,586</b>
Services & Supplies	\$ 71,213	\$ 80,799	\$ 9,586
Other Charges	961,296	961,296	-
Transfers In & Out	(986,296)	(986,296)	-
<b>Total Financing Uses</b>	<b>\$ 46,213</b>	<b>\$ 55,799</b>	<b>\$ 9,586</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 46,213</b>	<b>\$ 55,799</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

No net county cost.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by \$9,586 due to interest earnings and administration cost savings budgeted for a potential increase in accounting services.
- Fund balance has increased by \$9,586 due to unanticipated interest earnings and administration costs less than anticipated.

**SCHEDULE:**

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				Schedule 15
9298000 - 2003 Public Facilities Projects-Debt Service 298A - 2003 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 29,842	\$ 44,571	\$ 44,571	\$ 46,213	\$ 55,799	
Revenue from Use Of Money & Property	5,980	3,062	-	-	-	
<b>Total Revenue</b>	<b>\$ 35,822</b>	<b>\$ 47,633</b>	<b>\$ 44,571</b>	<b>\$ 46,213</b>	<b>\$ 55,799</b>	
Services & Supplies	\$ 11,253	\$ 11,835	\$ 64,571	\$ 71,213	\$ 80,799	
Other Charges	957,283	965,095	965,096	961,296	961,296	
Interfund Reimb	(977,284)	(985,096)	(985,096)	(986,296)	(986,296)	
<b>Total Financing Uses</b>	<b>\$ (8,748)</b>	<b>\$ (8,166)</b>	<b>\$ 44,571</b>	<b>\$ 46,213</b>	<b>\$ 55,799</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ (8,748)</b>	<b>\$ (8,166)</b>	<b>\$ 44,571</b>	<b>\$ 46,213</b>	<b>\$ 55,799</b>	
<b>Net Cost</b>	<b>\$ (44,570)</b>	<b>\$ (55,799)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**  
**Budget Unit: 9282000 - 2004 Pension Obligation Bonds-Debt Service**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Fund Balance	\$ 686,607	\$ 1,358,874	\$ 672,267
<b>Total Revenue</b>	<b>\$ 686,607</b>	<b>\$ 1,358,874</b>	<b>\$ 672,267</b>
Services & Supplies	\$ 686,607	\$ 1,358,874	\$ 672,267
Other Charges	34,947,451	34,947,451	-
Transfers In & Out	(34,947,451)	(34,947,451)	-
<b>Total Financing Uses</b>	<b>\$ 686,607</b>	<b>\$ 1,358,874</b>	<b>\$ 672,267</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 686,607</b>	<b>\$ 1,358,874</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

No net county cost

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by \$672,267 due to fund balance increase budgeted for additional contribution to General Fund.
- Fund balance has increased by \$672,267 due to higher than anticipated interest earnings, and lower than anticipated administration and interest costs.

**SCHEDULE:**

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				Schedule 15
9282000 - 2004 Pension Obligation Bonds-Debt Service 282A - 2004 PENSION OBLIGATION BOND-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 2,866,109	\$ 3,066,535	\$ 3,066,535	\$ 686,607	\$ 1,358,874	
Revenue from Use Of Money & Property	76,275	56,326	-	-	-	
Other Financing Sources	-	73,875,000	-	-	-	
<b>Total Revenue</b>	<b>\$ 2,942,384</b>	<b>\$ 76,997,861</b>	<b>\$ 3,066,535</b>	<b>\$ 686,607</b>	<b>\$ 1,358,874</b>	
Services & Supplies	\$ 64,089	\$ 76,387,800	\$ 3,226,535	\$ 686,607	\$ 1,358,874	
Other Charges	31,633,763	30,591,691	31,180,505	34,947,451	34,947,451	
Interfund Reimb	(31,822,003)	(31,340,505)	(31,340,505)	(34,947,451)	(34,947,451)	
<b>Total Financing Uses</b>	<b>\$ (124,151)</b>	<b>\$ 75,638,986</b>	<b>\$ 3,066,535</b>	<b>\$ 686,607</b>	<b>\$ 1,358,874</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ (124,151)</b>	<b>\$ 75,638,986</b>	<b>\$ 3,066,535</b>	<b>\$ 686,607</b>	<b>\$ 1,358,874</b>	
<b>Net Cost</b>	<b>\$ (3,066,535)</b>	<b>\$ (1,358,875)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**

Budget Unit: 9306306 - 2006 Public Facilities Projects-Debt Service

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Fund Balance	\$ 135,785	\$ 334,680	\$ 198,895
<b>Total Revenue</b>	<b>\$ 135,785</b>	<b>\$ 334,680</b>	<b>\$ 198,895</b>
Services & Supplies	\$ 160,785	\$ 359,680	\$ 198,895
Other Charges	3,121,144	3,121,144	-
Transfers In & Out	(3,146,144)	(3,146,144)	-
<b>Total Financing Uses</b>	<b>\$ 135,785</b>	<b>\$ 334,680</b>	<b>\$ 198,895</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 135,785</b>	<b>\$ 334,680</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

No net county cost.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by \$198,895 due to budgeting expenses related to the timing of the sale of 730 I Street facility.
- Fund balance has increased by \$198,895 due to timing of the expenses related to sale of 730 I Street facility.

**SCHEDULE:**

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				Schedule 15
9306306 - 2006 Public Facilities Projects-Debt Service 306A - 2006 PUBLIC FACILITIES PROJ-DEBT SVC						
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 3,666,868	\$ 2,624,875	\$ 2,624,875	\$ 135,785	\$ 334,680	
Revenue from Use Of Money & Property	26,705	14,010	-	-	-	
<b>Total Revenue</b>	<b>\$ 3,693,573</b>	<b>\$ 2,638,885</b>	<b>\$ 2,624,875</b>	<b>\$ 135,785</b>	<b>\$ 334,680</b>	
Services & Supplies	\$ 1,088,708	\$ 2,324,207	\$ 2,644,875	\$ 160,785	\$ 359,680	
Other Charges	3,126,507	3,123,743	3,123,744	3,121,144	3,121,144	
Interfund Reimb	(3,146,518)	(3,143,744)	(3,143,744)	(3,146,144)	(3,146,144)	
<b>Total Financing Uses</b>	<b>\$ 1,068,697</b>	<b>\$ 2,304,206</b>	<b>\$ 2,624,875</b>	<b>\$ 135,785</b>	<b>\$ 334,680</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,068,697</b>	<b>\$ 2,304,206</b>	<b>\$ 2,624,875</b>	<b>\$ 135,785</b>	<b>\$ 334,680</b>	
<b>Net Cost</b>	<b>\$ (2,624,876)</b>	<b>\$ (334,679)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET				
Budget Unit: 9303303 - 2007 Public Facilities Projects-Construction				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance	
Fund Balance	\$ 211,736	\$ 889,018	\$ 677,282	
<b>Total Revenue</b>	<b>\$ 211,736</b>	<b>\$ 889,018</b>	<b>\$ 677,282</b>	
Services & Supplies	\$ 211,736	\$ 12,558	\$(199,178)	
Other Charges	-	876,460	876,460	
<b>Total Financing Uses</b>	<b>\$ 211,736</b>	<b>\$ 889,018</b>	<b>\$ 677,282</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 211,736</b>	<b>\$ 889,018</b>	<b>-</b>	
<b>Net Cost</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>	

No net county cost.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by \$677,282 due to capital construction project timing.
- Fund balance has increased by \$677,282 due to capital construction project timing.

**SCHEDULE:**

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				
<b>9303303 - 2007 Public Facilities Projects-Construction</b>						
<b>303A - 2007 PUBLIC FACILITIES PROJ-CONST</b>						
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 4,899,072	\$ 4,899,072	\$ 4,899,072	\$ 211,736	\$ 889,018	
Revenue from Use Of Money & Property	12,423	10,817	-	-	-	
<b>Total Revenue</b>	<b>\$ 4,911,495</b>	<b>\$ 4,909,889</b>	<b>\$ 4,899,072</b>	<b>\$ 211,736</b>	<b>\$ 889,018</b>	
Services & Supplies	\$ -	\$ 2,990,000	\$ 2,990,000	\$ 211,736	\$ 12,558	
Other Charges	857,539	828,540	1,909,072	-	876,460	
Interfund Reimb	(642,785)	-	-	-	-	
<b>Total Financing Uses</b>	<b>\$ 214,754</b>	<b>\$ 3,818,540</b>	<b>\$ 4,899,072</b>	<b>\$ 211,736</b>	<b>\$ 889,018</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 214,754</b>	<b>\$ 3,818,540</b>	<b>\$ 4,899,072</b>	<b>\$ 211,736</b>	<b>\$ 889,018</b>	
<b>Net Cost</b>	<b>\$ (4,696,741)</b>	<b>\$ (1,091,349)</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**  
**Budget Unit: 9304304 - 2007 Public Facilities Projects-Debt Service**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Fund Balance	\$ 303,748	\$ 301,221	\$ (2,527)
Total Revenue	\$ 303,748	\$ 301,221	\$ (2,527)
Services & Supplies	\$ 328,748	\$ 326,221	\$ (2,527)
Other Charges	2,999,114	2,999,114	-
Transfers In & Out	(3,024,114)	(3,024,114)	-
Total Financing Uses	\$ 303,748	\$ 301,221	\$ (2,527)
Total Expenditures/Appropriations	\$ 303,748	\$ 301,221	\$ -
Net Cost	\$ -	\$ -	\$ -

No net county cost.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have decreased by \$2,527 due to reduction in fund balance resulting in a lesser amount budgeted for future arbitrage rebate liability.
- Fund balance has decreased by \$2,527 due to legal services higher than anticipated.

**SCHEDULE:**

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				
		9304304 - 2007 Public Facilities Projects-Debt Service 304A - 2007 PUBLIC FACILITIES PROJ-DEBT SVC				
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 938,962	\$ 303,401	\$ 303,401	\$ 303,748	\$ 301,221	
Revenue from Use Of Money & Property	8,485	1,600	-	-	-	
Total Revenue	\$ 947,447	\$ 305,001	\$ 303,401	\$ 303,748	\$ 301,221	
Services & Supplies	\$ 21,261	\$ 23,782	\$ 323,401	\$ 328,748	\$ 326,221	
Other Charges	3,000,413	3,002,913	3,002,914	2,999,114	2,999,114	
Interfund Charges	642,785	-	-	-	-	
Interfund Reimb	(3,020,413)	(3,022,914)	(3,022,914)	(3,024,114)	(3,024,114)	
Total Financing Uses	\$ 644,046	\$ 3,781	\$ 303,401	\$ 303,748	\$ 301,221	
Total Expenditures/Appropriations	\$ 644,046	\$ 3,781	\$ 303,401	\$ 303,748	\$ 301,221	
Net Cost	\$ (303,401)	\$ (301,220)	\$ -	\$ -	\$ -	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**

**Budget Unit: 9300000 - 2010 Refunding COPs-Debt Svc**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2012-13</b>	<b>Recommended For Adopted Budget 2012-13</b>	<b>Variance</b>
Fund Balance	\$ 235,604	\$ 250,252	\$ 14,648
<b>Total Revenue</b>	<b>\$ 235,604</b>	<b>\$ 250,252</b>	<b>\$ 14,648</b>
Services & Supplies	\$ 265,604	\$ 280,252	\$ 14,648
Other Charges	14,018,953	14,018,953	-
Transfers In & Out	(14,048,953)	(14,048,953)	-
<b>Total Financing Uses</b>	<b>\$ 235,604</b>	<b>\$ 250,252</b>	<b>\$ 14,648</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 235,604</b>	<b>\$ 250,252</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

No net county cost.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by \$14,648 due to interest earnings budgeted for potential increase in administration costs.
- Fund balance has increased by \$14,648 due to higher than anticipated interest earnings.

**SCHEDULE:**

**State Controller Schedule**  
County Budget Act  
January 2010

**County of Sacramento**  
Special Districts and Other Agencies  
Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2012-13

**Schedule 15**

**9300000 - 2010 Refunding COPs-Debt Svc**  
**300A - 2010 REFUNDING COPs- DEBT SVC**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2011-12 Adopted</b>	<b>2012-13 Requested</b>	<b>2012-13 Recommended</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
Fund Balance	\$ 283	\$ 260,486	\$ 260,486	\$ 235,604	\$ 250,252
Revenue from Use Of Money & Property	84,640	37,540	11,471	-	-
<b>Total Revenue</b>	<b>\$ 84,923</b>	<b>\$ 298,026</b>	<b>\$ 271,957</b>	<b>\$ 235,604</b>	<b>\$ 250,252</b>
Services & Supplies	\$ 34,045	\$ 125,831	\$ 301,957	\$ 265,604	\$ 280,252
Other Charges	13,711,627	13,805,868	13,853,953	14,018,953	14,018,953
Interfund Charges	20,227	-	-	-	-
Interfund Reimb	(13,941,461)	(13,883,953)	(13,883,953)	(14,048,953)	(14,048,953)
<b>Total Financing Uses</b>	<b>\$ (175,562)</b>	<b>\$ 47,746</b>	<b>\$ 271,957</b>	<b>\$ 235,604</b>	<b>\$ 250,252</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ (175,562)</b>	<b>\$ 47,746</b>	<b>\$ 271,957</b>	<b>\$ 235,604</b>	<b>\$ 250,252</b>
<b>Net Cost</b>	<b>\$ (260,485)</b>	<b>\$ (250,280)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 2010 REFUNDING CERTIFICATE OF PARTICIPATION - PARKING 9300500 GARAGE - DEBT SERVICE

## ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET

Budget Unit: 9300500 - 2010 Refunding COPs-PG- Debt Svcs

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Fund Balance	\$ 61,158	\$ 69,225	\$ 8,067
Total Revenue	\$ 61,158	\$ 69,225	\$ 8,067
Services & Supplies	\$ 71,158	\$ 79,225	\$ 8,067
Other Charges	709,750	709,750	-
Transfers In & Out	(719,750)	(719,750)	-
Total Financing Uses	\$ 61,158	\$ 69,225	\$ 8,067
Total Expenditures/Appropriations	\$ 61,158	\$ 69,225	-
Net Cost	\$ -	\$ -	-

No net county cost.

### DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased by \$8,067 due to interest earnings and administration cost savings budgeted for a potential increase in administration services.
- Fund balance has increased by \$8,067 due to higher than anticipated interest earnings and administration costs less than anticipated.

### SCHEDULE:

**State Controller Schedule**  
County Budget Act  
January 2010**County of Sacramento**  
Special Districts and Other Agencies  
Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2012-13**Schedule 15**

**9300500 - 2010 Refunding COPs-PG- Debt Svcs  
300B - 2010 REFUNDING COPs-PG-DEBT SVCS**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Fund Balance	\$ -	\$ 58,763	\$ 58,763	\$ 61,158	\$ 69,225
Revenue from Use Of Money & Property	2,060	1,637	-	-	-
Total Revenue	\$ 2,060	\$ 60,400	\$ 58,763	\$ 61,158	\$ 69,225
Services & Supplies	\$ 532	\$ 2,290	\$ 68,763	\$ 71,158	\$ 79,225
Other Charges	715,478	715,635	716,750	709,750	709,750
Interfund Reimb	(772,713)	(726,750)	(726,750)	(719,750)	(719,750)
Total Financing Uses	\$ (56,703)	\$ (8,825)	\$ 58,763	\$ 61,158	\$ 69,225
Total Expenditures/Appropriations	\$ (56,703)	\$ (8,825)	\$ 58,763	\$ 61,158	\$ 69,225
Net Cost	\$ (58,763)	\$ (69,225)	\$ -	\$ -	-

ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET			
Budget Unit 3400000 & 3480000 - Airport System			
Operating Detail	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
1	2	3	4
<b>Operating Revenues</b>			
Licenses, Permits and Franchises	\$ 14,664	\$ 14,664	\$ -
Forfeitures and Penalties			\$ -
Revenue From Use of Money and Property	136,438,498	136,438,498	\$ -
Charges for Services	30,364,462	30,364,462	\$ -
Miscellaneous Sales	19,639,476	19,639,476	\$ -
<b>Total Operating Revenues</b>	<b>\$ 186,457,100</b>	<b>\$ 186,457,100</b>	<b>\$ -</b>
<b>Operating Expenses</b>			
Salaries and Employee Benefits	\$ 39,564,975	\$ 39,461,953	\$ (103,022)
Services and Supplies	61,393,215	62,852,103	\$ 1,458,888
Other Charges	4,668,488	4,635,071	\$ (33,417)
Depreciation	52,305,235	52,305,235	\$ -
Cost of Goods Sold	750,000	750,000	\$ -
<b>Total Operating Expenses</b>	<b>\$ 158,681,913</b>	<b>\$ 160,004,362</b>	<b>\$ 1,322,449</b>
<b>Operating Income (Loss)</b>	<b>\$ 27,775,187</b>	<b>\$ 26,452,738</b>	<b>\$ (1,322,449)</b>
<b>Non-Operating Revenues (Expenses)</b>			
Interest/Investment Income and/or Gain	\$ 481,000	\$ 481,000	\$ -
Interest/Investment (Expense) and/or (Loss)	(58,416,868)	(58,416,868)	\$ -
Gain or Loss on Sale of Capital Assets	101,350	101,350	\$ -
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (57,834,518)</b>	<b>\$ (57,834,518)</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (30,059,331)</b>	<b>\$ (31,381,780)</b>	<b>\$ (1,322,449)</b>
Capital Contributions - Grant, extraordinary items, etc.	\$ 8,442,038	\$ 8,442,038	\$ -
Transfers-In/(Out)			\$ -
<b>Change in Net Assets</b>	<b>\$ (21,617,293)</b>	<b>\$ (22,939,742)</b>	<b>\$ (1,322,449)</b>
Net Assets - Beginning Balance	632,412,903	632,412,903	\$ -
Net Assets - Ending Balance	\$ 610,795,610	\$ 609,473,161	\$ (1,322,449)
Positions	409.0	409.0	0.0
Memo Only:			
Improvements	38,323,750	38,323,750	\$ -
Equipment	290,000	290,000	\$ -
<b>Total Capital</b>	<b>\$ 38,613,750</b>	<b>\$ 38,613,750</b>	<b>\$ -</b>

Appropriations have increased by \$1,322,449.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by \$1,322,449 due to a \$510,000 increase in Water for Storm Water fees for Executive and an increase of \$952,810 for our Sewer Connection fee. Other changes are a net decrease of (\$140,361) related to Allocated cost revisions.
- Position Counts have not changed from the Approved Recommended Budget.

**SCHEDULE:**

State Controller Schedules County Budget Act January 2010		County of Sacramento Operation of Enterprise Fund Fiscal Year 2012-13			Schedule 11  Airport Enterprise and Capital Outlay 3400000 & 3480000	
Operating Detail	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
<b>Operating Revenues</b>						
Licenses, Permits and Franchises	\$ 16,175	\$ 18,610	\$ 27,221	\$ 14,664	\$ 14,664	
Forfeitures and Penalties	-	-	-	-	-	
Revenue From Use of Money and Property	95,331,463	114,415,979	121,232,912	136,438,498	136,438,498	
Charges for Services	19,571,446	27,370,390	30,108,712	30,364,462	30,364,462	
Miscellaneous Sales	16,004,324	15,957,049	19,578,314	19,639,476	19,639,476	
<b>Total Operating Revenues</b>	<b>\$ 130,923,408</b>	<b>\$ 157,762,028</b>	<b>\$ 170,947,159</b>	<b>\$ 186,457,100</b>	<b>\$ 186,457,100</b>	
<b>Operating Expenses</b>						
Salaries and Employee Benefits	\$ 35,706,864	\$ 36,994,962	\$ 40,910,269	\$ 39,564,975	\$ 39,461,953	
Services and Supplies	43,555,544	54,830,470	65,081,783	61,393,215	62,852,103	
Other Charges	5,558,613	4,585,696	4,809,992	4,668,488	4,635,071	
Depreciation	27,185,373	39,449,881	41,673,844	52,305,235	52,305,235	
Cost of Goods Sold	544,973	624,256	450,000	750,000	750,000	
<b>Total Operating Expenses</b>	<b>\$ 112,551,367</b>	<b>\$ 136,485,265</b>	<b>\$ 152,925,888</b>	<b>\$ 158,681,913</b>	<b>\$ 160,004,362</b>	
<b>Operating Income (Loss)</b>	<b>\$ 18,372,041</b>	<b>\$ 21,276,763</b>	<b>\$ 18,021,271</b>	<b>\$ 27,775,187</b>	<b>\$ 26,452,738</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Interest/Investment Income and/or Gain	\$ 4,280,291	\$ 1,871,142	\$ 3,100,000	\$ 481,000	\$ 481,000	
Interest/Investment (Expense) and/or (Loss)	(61,133,786)	(61,146,152)	(59,354,965)	(58,416,868)	(58,416,868)	
Gain or Loss on Sale of Capital Assets	10,183	76,419	27,051	101,350	101,350	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (56,843,312)</b>	<b>\$ (59,198,591)</b>	<b>\$ (56,227,914)</b>	<b>\$ (57,834,518)</b>	<b>\$ (57,834,518)</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (38,471,271)</b>	<b>\$ (37,921,828)</b>	<b>\$ (38,206,643)</b>	<b>\$ (30,059,331)</b>	<b>\$ (31,381,780)</b>	
Capital Contributions - Grant, extraordinary items, etc.	\$ 14,880,938	\$ 16,028,713	\$ 8,421,620	\$ 8,442,038	\$ 8,442,038	
Transfers-In/(Out)	-	-	-	-	-	
<b>Change in Net Assets</b>	<b>\$ (23,590,333)</b>	<b>\$ (21,893,115)</b>	<b>\$ (29,785,023)</b>	<b>\$ (21,617,293)</b>	<b>\$ (22,939,742)</b>	
Net Assets - Beginning Balance	682,509,186	658,918,853	658,918,853	632,412,903	632,412,903	
Net Assets - Ending Balance	\$ 658,918,853	\$ 637,025,738	\$ 629,133,830	\$ 610,795,610	\$ 609,473,161	
Positions	411.0	420.0	420.0	409.0	409.0	
Revenues Tie To					SCH 1, COL 5	
Expenses Tie To					SCH 1, COL 7	
Memo Only:						
Improvements	277,289,431	115,871,049	103,054,336	38,323,750	38,323,750	
Equipment	460,993	1,069,599	365,000	290,000	290,000	
<b>Total Capital</b>	<b>\$ 277,750,424</b>	<b>\$ 116,940,648</b>	<b>\$ 103,419,336</b>	<b>\$ 38,613,750</b>	<b>\$ 38,613,750</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**

**Budget Unit: 5980000 - Appropriation For Contingency**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2012-13</b>	<b>Recommended For Adopted Budget 2012-13</b>	<b>Variance</b>
Appropriation for Contingencies	\$ 1,531,085	\$ 1,531,085	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,531,085</b>	<b>\$ 1,531,085</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ 1,531,085</b>	<b>\$ 1,531,085</b>	<b>-</b>

Net county cost has not changed.

**SCHEDULE:**

**State Controller Schedule**  
County Budget Act  
January 2010

**County of Sacramento**  
Detail of Financing Sources and Financing Uses  
Governmental Funds  
Fiscal Year 2012-13

**Schedule 9**

Budget Unit **5980000 - Appropriation For Contingency**  
Function **APPROPRIATION FOR CONTINGENCY**  
Activity **Appropriation for Contingency**  
Fund **001A - GENERAL**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2011-12 Adopted</b>	<b>2012-13 Requested</b>	<b>2012-13 Recommended</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
Appropriation for Contingencies	\$ -	\$ -	\$ 1,831,085	\$ 1,831,085	\$ 1,531,085
<b>Total Expenditures/Appropriations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,831,085</b>	<b>\$ 1,831,085</b>	<b>\$ 1,531,085</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,831,085</b>	<b>\$ 1,831,085</b>	<b>\$ 1,531,085</b>



## ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET

Budget Unit: 7860000 - Board Of Retirement

Operating Detail	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
<b>Operating Revenues</b>			
Charges for Service	\$ 7,095,925	\$ 6,543,592	\$ (552,333)
<b>Total Operating Revenues</b>	<b>\$ 7,095,925</b>	<b>\$ 6,543,592</b>	<b>\$ (552,333)</b>
<b>Operating Expenses</b>			
Salaries/Benefits	\$ 3,941,849	\$ 3,917,226	\$ (24,623)
Services & Supplies	2,705,867	2,177,593	(528,274)
Other Charges	287,907	286,747	(1,160)
Depreciation	35,302	37,026	1,724
<b>Total Operating Expenses</b>	<b>\$ 6,970,925</b>	<b>\$ 6,418,592</b>	<b>\$ (552,333)</b>
<b>Operating Income (Loss)</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ -</b>
<b>Non-Operating Revenues (Expenses)</b>			
Contingencies	\$ (125,000)	\$ (125,000)	\$ -
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (125,000)</b>	<b>\$ (125,000)</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Change In Net Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Assets - Beginning Balance	(11,703,962)	(11,703,962)	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ (11,703,962)	\$ (11,703,962)	-
Positions	45.5	45.5	0.0

- Appropriations have decreased by \$552,333.
- Revenues have decreased by \$552,333.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have decreased \$552,333 primarily due to reductions in legal services, personnel services and changes in allocated costs.
- Revenues have decreased \$552,333 due to reductions in costs.
- Position counts have not changed from the Approved Recommended Budget.

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Internal Service Fund Fiscal Year 2012-13			Schedule 10	
		Fund Title		060A - BOARD OF RETIREMENT		
		Service Activity		Administration		
		Budget Unit		7860000		
Operating Detail	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
<b>Operating Revenues</b>						
Charges for Service	\$ -	\$ -	\$ 7,138,679	\$ 7,095,925	\$ 6,543,592	
<b>Total Operating Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,138,679</b>	<b>\$ 7,095,925</b>	<b>\$ 6,543,592</b>	
<b>Operating Expenses</b>						
Salaries/Benefits	\$ 3,426,621	\$ 3,513,557	\$ 3,853,465	\$ 3,941,849	\$ 3,917,226	
Services & Supplies	2,164,497	2,376,756	2,900,450	2,705,867	2,177,593	
Other Charges	255,185	196,822	255,185	287,907	286,747	
Depreciation	2,983	15,953	5,500	35,302	37,026	
<b>Total Operating Expenses</b>	<b>\$ 5,849,286</b>	<b>\$ 6,103,088</b>	<b>\$ 7,014,600</b>	<b>\$ 6,970,925</b>	<b>\$ 6,418,592</b>	
<b>Operating Income (Loss)</b>	<b>\$ (5,849,286)</b>	<b>\$ (6,103,088)</b>	<b>\$ 124,079</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Other Financing	\$ -	\$ 921	\$ 921	\$ -	\$ -	
Interest Income	(141,331)	(126,996)	-	-	-	
Contingencies	-	-	(125,000)	(125,000)	(125,000)	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (141,331)</b>	<b>\$ (126,075)</b>	<b>\$ (124,079)</b>	<b>\$ (125,000)</b>	<b>\$ (125,000)</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (5,990,617)</b>	<b>\$ (6,229,163)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Change In Net Assets</b>	<b>\$ (5,990,617)</b>	<b>\$ (6,229,163)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Assets - Beginning Balance	515,818	(5,474,799)	(5,474,799)	(11,703,962)	(11,703,962)	
Equity and Other Account Adjustments	-	-	-	-	-	
<b>Net Assets - Ending Balance</b>	<b>\$ (5,474,799)</b>	<b>\$ (11,703,962)</b>	<b>\$ (5,474,799)</b>	<b>\$ (11,703,962)</b>	<b>\$ (11,703,962)</b>	
Positions	45.5	45.5	45.5	45.5	45.5	
<hr/>						
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET

Budget Unit: 4210000 - Civil Service Commission

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Prior Yr Carryover	\$ 15,523	\$ 5,819	(9,704)
Miscellaneous Revenues	10,000	24,580	14,580
Residual Equity Transfer In	-	13,449	13,449
<b>Total Revenue</b>	<b>\$ 25,523</b>	<b>\$ 43,848</b>	<b>18,325</b>
Salaries & Benefits	\$ 241,603	\$ 241,580	(23)
Services & Supplies	45,441	60,118	14,677
Other Charges	2,866	2,866	-
Expenditure Transfer & Reimbursement	4,678	4,476	(202)
<b>Total Expenditures/Appropriations</b>	<b>\$ 294,588</b>	<b>\$ 309,040</b>	<b>14,452</b>
<b>Net Cost</b>	<b>\$ 269,065</b>	<b>\$ 265,192</b>	<b>(3,873)</b>
Positions	2.0	2.0	0.0

- Net county cost has decreased by \$3,873.
  - Appropriations have increased by \$14,452.
  - Carryover has decreased by \$9,704.
  - Revenue has increased by \$28,029.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have decreased by \$128 due to changes in allocated costs.
- Appropriations have increased by \$14,580 due to expected increased costs for hearing officer services.
- Carryover has decreased by \$9,704 due to salary costs that were higher than projected.
- Revenues have increased by \$13,449 due to a rebate of retained earnings from the Department of General Services.
- Revenues have increased by \$14,580 due to anticipated revenues from departments to offset the increased hearing officer costs.
- Position counts have not changed from Approved Recommended Budget.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit      **4210000 - Civil Service Commission**  
 Function          **GENERAL**  
 Activity           **Personnel**  
 Fund                **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 33,275	\$ 9,956	\$ 9,956	\$ 15,523	\$ 5,819
Miscellaneous Revenues	1,250	9,948	10,000	10,000	24,580
Residual Equity Transfer In	-	7,637	7,637	-	13,449
<b>Total Revenue</b>	<b>\$ 34,525</b>	<b>\$ 27,541</b>	<b>\$ 27,593</b>	<b>\$ 25,523</b>	<b>\$ 43,848</b>
Salaries & Benefits	\$ 250,899	\$ 250,562	\$ 238,967	\$ 242,170	\$ 241,580
Services & Supplies	36,940	43,666	50,481	45,393	60,118
Other Charges	-	479	11,112	2,866	2,866
Interfund Charges	775	-	-	-	-
Intrafund Charges	5,474	4,655	4,673	4,678	4,476
<b>Total Expenditures/Appropriations</b>	<b>\$ 294,088</b>	<b>\$ 299,362</b>	<b>\$ 305,233</b>	<b>\$ 295,107</b>	<b>\$ 309,040</b>
<b>Net Cost</b>	<b>\$ 259,563</b>	<b>\$ 271,821</b>	<b>\$ 277,640</b>	<b>\$ 269,584</b>	<b>\$ 265,192</b>
<b>Positions</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**

Budget Unit: 4010000 - Clerk of the Board

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Prior Yr Carryover	\$ 59,712	\$ 89,906	\$ 30,194
Licenses, Permits & Franchises	36,000	36,000	-
Charges for Services	179,059	179,059	-
Miscellaneous Revenues	140,000	140,000	-
Residual Equity Transfer In	-	6,037	6,037
<b>Total Revenue</b>	<b>\$ 414,771</b>	<b>\$ 451,002</b>	<b>\$ 36,231</b>
Salaries & Benefits	\$ 1,015,150	\$ 1,026,800	\$ 11,650
Services & Supplies	301,983	324,371	22,388
Expenditure Transfer & Reimbursement	15,508	14,497	(1,011)
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,332,641</b>	<b>\$ 1,365,668</b>	<b>\$ 33,027</b>
<b>Net Cost</b>	<b>\$ 917,870</b>	<b>\$ 914,666</b>	<b>(3,204)</b>
Positions	10.0	10.0	0.0

- The allocation (net county cost) has decreased by \$3,204:
  - Appropriations have increased by \$33,027.
  - Revenues have increased by \$6,037.
  - Carryover has increased by \$30,194.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased \$33,899 due to anticipated increases in terminal pay and information technology equipment replacement costs.
- Appropriations have decreased \$872 due to changes in allocated costs.
- Revenues have increased by \$6,037 due to rebate of retained earnings from the Department of General Services.
- Carryover has increased \$30,194 due to higher than anticipated revenues.
- Position counts have not changed from the Approved Recommended Budget.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit      **4010000 - Clerk of the Board**  
 Function            **GENERAL**  
 Activity              **Legislative & Administrative**  
 Fund                  **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 376,932	\$ 148,689	\$ 148,689	\$ 59,712	\$ 89,906
Licenses, Permits & Franchises	41,638	31,327	45,000	36,000	36,000
Intergovernmental Revenues	(3,801)	(918)	-	-	-
Charges for Services	4,032	314,778	300,358	179,059	179,059
Miscellaneous Revenues	710,537	181,601	157,892	140,000	140,000
Residual Equity Transfer In	-	5,939	5,939	-	6,037
<b>Total Revenue</b>	<b>\$ 1,129,338</b>	<b>\$ 681,416</b>	<b>\$ 657,878</b>	<b>\$ 414,771</b>	<b>\$ 451,002</b>
Salaries & Benefits	\$ 3,412,775	\$ 1,021,863	\$ 1,050,587	\$ 1,017,291	\$ 1,026,800
Services & Supplies	598,088	294,572	328,550	301,030	324,371
Interfund Charges	8,622	-	-	-	-
Intrafund Charges	75,245	22,525	22,799	18,508	17,497
Intrafund Reimb	(3,818)	(3,247)	-	(3,000)	(3,000)
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,090,912</b>	<b>\$ 1,335,713</b>	<b>\$ 1,401,936</b>	<b>\$ 1,333,829</b>	<b>\$ 1,365,668</b>
<b>Net Cost</b>	<b>\$ 2,961,574</b>	<b>\$ 654,297</b>	<b>\$ 744,058</b>	<b>\$ 919,058</b>	<b>\$ 914,666</b>
Positions	33.6	10.0	10.0	10.0	10.0

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**  
**Budget Unit: 4660000 - Contribution To Human Rights/Fair Housing Comm**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2012-13</b>	<b>Recommended For Adopted Budget 2012-13</b>	<b>Variance</b>
Other Charges	\$ 61,267	\$ 61,267	-
Total Expenditures/Appropriations	\$ 61,267	\$ 61,267	-
Net Cost	\$ 61,267	\$ 61,267	-

Net county cost has not changed.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit      **4660000 - Contribution To Human Rights/Fair Housing Comm**  
 Function            **PUBLIC PROTECTION**  
 Activity              **Other Protection**  
 Fund                  **001A - GENERAL**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2011-12 Adopted</b>	<b>2012-13 Requested</b>	<b>2012-13 Recommended</b>
1	2	3	4	5	6
Other Charges	\$ 75,451	\$ 61,267	\$ 61,267	\$ 61,267	61,267
Total Expenditures/Appropriations	\$ 75,451	\$ 61,267	\$ 61,267	\$ 61,267	61,267
Net Cost	\$ 75,451	\$ 61,267	\$ 61,267	\$ 61,267	61,267

ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET

Budget Unit: 5920000 - Contribution To LAFCo

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Other Charges	\$ 228,833	\$ 228,833	-
Total Expenditures/Appropriations	\$ 228,833	\$ 228,833	-
Net Cost	\$ 228,833	\$ 228,833	-

Net county cost has not changed.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit: 5920000 - Contribution To LAFCo  
 Function: PUBLIC PROTECTION  
 Activity: Other Protection  
 Fund: 001A - GENERAL

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ -	\$ 228,833	\$ 228,833	\$ -	\$ -
Total Revenue	\$ -	\$ 228,833	\$ 228,833	\$ -	\$ -
Other Charges	\$ -	\$ 457,666	\$ 457,666	\$ 228,833	\$ 228,833
Total Expenditures/Appropriations	\$ -	\$ 457,666	\$ 457,666	\$ 228,833	\$ 228,833
Net Cost	\$ -	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833



ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET				
Budget Unit: 4810000 - County Counsel				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance	
Prior Yr Carryover	\$ -	\$ 159,224	\$	159,224
Charges for Services	4,065,925	4,021,277		(44,648)
Miscellaneous Revenues	25,000	25,000		-
Residual Equity Transfer In	-	17,357		17,357
<b>Total Revenue</b>	<b>\$ 4,090,925</b>	<b>\$ 4,222,858</b>	<b>\$</b>	<b>131,933</b>
Salaries & Benefits	\$ 12,877,188	\$ 12,875,527	\$	(1,661)
Services & Supplies	1,846,136	1,982,305		136,169
Expenditure Transfer & Reimbursement	(9,059,645)	(9,067,432)		(7,787)
<b>Total Expenditures/Appropriations</b>	<b>\$ 5,663,679</b>	<b>\$ 5,790,400</b>	<b>\$</b>	<b>126,721</b>
<b>Net Cost</b>	<b>\$ 1,572,754</b>	<b>\$ 1,567,542</b>	<b>\$</b>	<b>(5,212)</b>
Positions	77.0	77.0		0.0

The allocation (net county cost) has decreased by \$5,212:

- Appropriations have increased by \$126,721.
- Revenues have decreased by \$27,291.
- Carryover has increased by \$159,224.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased \$135,000 due to an increase in carryover allowing for increases in previously reduced services and supplies accounts.
- Appropriations have decreased \$8,279 due to changes in allocated costs.
- Revenues have decreased \$44,648 due to a reduction in service charges.
- Revenues have increased \$17,357 due to a rebate of retained earnings from the Department of General Services.
- Carryover has increased \$159,224 due to a reduction in leaves resulting in increased revenues.
- Position counts have not changed from Approved Recommended Budget.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit      **4810000 - County Counsel**  
 Function            **GENERAL**  
 Activity              **Counsel**  
 Fund                  **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 352,277	\$ 83,210	\$ 83,210	-	\$ 159,224
Intergovernmental Revenues	(765)	(98)	-	-	-
Charges for Services	3,381,727	4,065,368	4,017,957	3,534,474	4,021,277
Miscellaneous Revenues	79,618	21,195	10,000	25,000	25,000
Residual Equity Transfer In	-	19,937	19,937	-	17,357
<b>Total Revenue</b>	<b>\$ 3,812,857</b>	<b>\$ 4,189,612</b>	<b>\$ 4,131,104</b>	<b>\$ 3,559,474</b>	<b>\$ 4,222,858</b>
Salaries & Benefits	\$ 13,039,997	\$ 12,595,669	\$ 12,868,075	\$ 12,957,436	\$ 12,875,527
Services & Supplies	1,713,230	1,618,710	1,996,717	1,964,389	1,982,305
Equipment	-	9,024	-	-	-
Interfund Charges	26,054	-	-	-	-
Interfund Reimb	(233,908)	-	-	(300,000)	(300,000)
Intrafund Charges	175,011	136,194	137,412	148,739	140,952
Intrafund Reimb	(8,877,692)	(8,688,760)	(9,098,052)	(8,908,384)	(8,908,384)
<b>Total Expenditures/Appropriations</b>	<b>\$ 5,842,692</b>	<b>\$ 5,670,837</b>	<b>\$ 5,904,152</b>	<b>\$ 5,862,180</b>	<b>\$ 5,790,400</b>
<b>Net Cost</b>	<b>\$ 2,029,835</b>	<b>\$ 1,481,225</b>	<b>\$ 1,773,048</b>	<b>\$ 2,302,706</b>	<b>\$ 1,567,542</b>
<b>Positions</b>	<b>81.0</b>	<b>77.0</b>	<b>77.0</b>	<b>77.0</b>	<b>77.0</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET

Budget Unit: 5910000 - County Executive

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Prior Yr Carryover	\$ -	\$ 5,705	5,705
Residual Equity Transfer In	-	361	361
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 6,066</b>	<b>6,066</b>
Salaries & Benefits	\$ 797,387	\$ 797,387	-
Services & Supplies	82,129	82,129	-
Other Charges	5,907	5,907	-
Expenditure Transfer & Reimbursement	54,877	54,877	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 940,300</b>	<b>\$ 940,300</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ 940,300</b>	<b>\$ 934,234</b>	<b>(6,066)</b>
Positions	3.0	3.0	0.0

- The allocation (net county cost) has decreased by \$6,066:
  - Revenues have increased by \$361.
  - Carryover has increased by \$5,705.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Revenues have increased by \$361 due to a rebate of retained earnings from the Department of General Services.
- Carryover has increased by \$5,705 due to lower than anticipated expenditures.
- Position counts have not changed from Approved Recommended Budget.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit      **5910000 - County Executive**  
 Function            **GENERAL**  
 Activity              **Legislative & Administrative**  
 Fund                  **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ (118,558)	\$ 13,890	\$ 13,890	\$ -	\$ 5,705
Licenses, Permits & Franchises	21,931	-	-	-	-
Charges for Services	709,502	315,248	313,919	-	-
Miscellaneous Revenues	242,622	-	-	-	-
Residual Equity Transfer In	-	-	-	-	361
<b>Total Revenue</b>	<b>\$ 855,497</b>	<b>\$ 329,138</b>	<b>\$ 327,809</b>	<b>\$ -</b>	<b>\$ 6,066</b>
Salaries & Benefits	\$ 2,267,042	\$ 1,244,140	\$ 1,246,345	\$ 799,214	\$ 797,387
Services & Supplies	465,447	95,846	81,621	82,129	82,129
Other Charges	-	957	-	5,907	5,907
Interfund Charges	7,002	-	-	-	-
Intrafund Charges	45,924	6,406	6,458	54,877	54,877
Intrafund Reimb	(1,126,442)	-	-	-	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,658,973</b>	<b>\$ 1,347,349</b>	<b>\$ 1,334,424</b>	<b>\$ 942,127</b>	<b>\$ 940,300</b>
<b>Net Cost</b>	<b>\$ 803,476</b>	<b>\$ 1,018,211</b>	<b>\$ 1,006,615</b>	<b>\$ 942,127</b>	<b>\$ 934,234</b>
<b>Positions</b>	<b>14.8</b>	<b>6.0</b>	<b>6.0</b>	<b>3.0</b>	<b>3.0</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**  
**Budget Unit: 5730000 - County Executive Cabinet**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Prior Yr Carryover	\$ 179,783	\$ 153,402	(\$26,381)
Charges for Services	2,394,285	2,394,285	-
Miscellaneous Revenues	8,853	8,853	-
Residual Equity Transfer In	-	15,257	15,257
<b>Total Revenue</b>	<b>\$ 2,582,921</b>	<b>\$ 2,571,797</b>	<b>(\$11,124)</b>
Salaries & Benefits	\$ 4,769,286	\$ 4,780,443	11,157
Services & Supplies	904,182	885,182	(19,000)
Other Charges	5,906	5,905	(1)
Expenditure Transfer & Reimbursement	(3,096,453)	(3,099,733)	(3,280)
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,582,921</b>	<b>\$ 2,571,797</b>	<b>(\$11,124)</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Positions	29.4	29.4	0.0

Net county cost has not changed.

- Appropriations have decreased by \$11,124.
- Revenues have increased by \$15,257.
- Carryover has decreased by \$26,381.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have decreased by \$11,124 due to changes in allocated costs.
- Revenues have increased by \$15,257 due to a rebate of retained earnings from the Department of General Services.
- Carryover has decreased by \$26,381 due to higher than anticipated expenditures.
- Position counts have not changed from Approved Recommended Budget.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit      **5730000 - County Executive Cabinet**  
 Function            **GENERAL**  
 Activity              **Legislative & Administrative**  
 Fund                  **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ -	\$ 60,028	\$ 60,028	\$ 179,783	\$ 153,402
Licenses, Permits & Franchises	-	18,400	10,000	-	-
Charges for Services	1,324,276	1,828,782	1,880,217	2,405,306	2,394,285
Miscellaneous Revenues	323	15	109,271	8,853	8,853
Residual Equity Transfer In	-	19,808	19,808	-	15,257
<b>Total Revenue</b>	<b>\$ 1,324,599</b>	<b>\$ 1,927,033</b>	<b>\$ 2,079,324</b>	<b>\$ 2,593,942</b>	<b>\$ 2,571,797</b>
Salaries & Benefits	\$ 2,613,903	\$ 3,855,408	\$ 4,297,728	\$ 4,780,307	\$ 4,780,443
Services & Supplies	199,466	683,055	861,612	904,182	885,182
Other Charges	-	-	-	5,906	5,905
Interfund Charges	4,971	-	-	-	-
Interfund Reimb	(84,096)	(43,573)	(5,617)	-	-
Intrafund Charges	731,570	3,015,459	3,515,003	3,795,940	3,792,660
Intrafund Reimb	(2,124,526)	(5,739,428)	(6,589,402)	(6,892,393)	(6,892,393)
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,341,288</b>	<b>\$ 1,770,921</b>	<b>\$ 2,079,324</b>	<b>\$ 2,593,942</b>	<b>\$ 2,571,797</b>
<b>Net Cost</b>	<b>\$ 16,689</b>	<b>\$ (156,112)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Positions</b>	<b>15.6</b>	<b>26.4</b>	<b>26.4</b>	<b>29.4</b>	<b>29.4</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**

Budget Unit: 6310000 - County Library

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Fund Balance	\$ 131,184	\$ 186,320	\$ 55,136
Revenue from Use Of Money & Property	5,000	5,000	-
Miscellaneous Revenues	873,794	873,794	-
Residual Equity Transfer In	-	12,818	12,818
<b>Total Revenue</b>	<b>\$ 1,009,978</b>	<b>\$ 1,077,932</b>	<b>\$ 67,954</b>
Services & Supplies	\$ 999,978	\$ 1,054,486	\$ 54,508
Other Charges	10,000	23,446	13,446
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,009,978</b>	<b>\$ 1,077,932</b>	<b>\$ 67,954</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Net county cost has not changed.

- Appropriations have increased by \$67,954.
- Revenue have increased by \$12,818.
- Fund Balance has increased by \$55,136.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased \$67,954 in order to reflect the increased facility use allocation and to increase other professional services appropriations for Fiscal Year 2012-13.
- Revenues have increased \$12,818 due to a rebate of retained earnings from the Department of General Services.
- Fund Balance has increased by \$55,136 to adjust for actual expenditures and revenues in Fiscal Year 2011-12.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit      **6310000 - County Library**  
 Function          **EDUCATION**  
 Activity          **Library Services**  
 Fund              **011A - LIBRARY**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Fund Balance	\$ 8,821,484	\$ 413,073	\$ 413,073	\$ 131,184	\$ 186,320
Reserve Release	501,625	-	-	-	-
Revenue from Use Of Money & Property	16,192	3,441	5,000	5,000	5,000
Miscellaneous Revenues	828,388	850,537	850,537	873,794	873,794
Residual Equity Transfer In	-	15,549	24,133	-	12,818
<b>Total Revenue</b>	<b>\$ 10,167,689</b>	<b>\$ 1,282,600</b>	<b>\$ 1,292,743</b>	<b>\$ 1,009,978</b>	<b>\$ 1,077,932</b>
Reserve Provision	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -
Services & Supplies	763,093	751,809	919,866	999,978	1,054,486
Other Charges	8,991,523	144,472	172,877	10,000	23,446
<b>Total Expenditures/Appropriations</b>	<b>\$ 9,754,616</b>	<b>\$ 1,096,281</b>	<b>\$ 1,292,743</b>	<b>\$ 1,009,978</b>	<b>\$ 1,077,932</b>
<b>Net Cost</b>	<b>\$ (413,073)</b>	<b>\$ (186,319)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET				
Budget Unit: 5750000 - Criminal Justice Cabinet				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance	
Prior Yr Carryover	\$ 34,415	\$ 49,354	\$ 14,939	
Residual Equity Transfer In	-	171	171	
<b>Total Revenue</b>	<b>\$ 34,415</b>	<b>\$ 49,525</b>	<b>\$ 15,110</b>	
Reserve Provision	\$ 34,346	-	\$(34,346)	
Salaries & Benefits	182,414	182,368	(46)	
Services & Supplies	20,545	68,288	47,743	
Expenditure Transfer & Reimbursement	(202,890)	(201,131)	1,759	
<b>Total Expenditures/Appropriations</b>	<b>\$ 34,415</b>	<b>\$ 49,525</b>	<b>\$ 15,110</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	
Positions	1.0	1.0	0.0	

Net county cost has not changed.

- Appropriations have increased by \$15,110.
- Revenues have increased by \$171.
- Carryover has increased by \$14,939.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by a net of \$15,110 due to the following:
  - Appropriations have increased \$4,456 due to changes in allocated costs.
  - Appropriations have increased by \$45,000 for the juvenile housing strategic planning and consultant costs.
  - Provision for Reserves decreased by \$34,346.
- Revenues increased by \$171 due to a rebate of retained earnings from the Department of General Services.
- Carryover increased by \$14,939.
- Position counts have not changed from Approved Recommended Budget.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit      **5750000 - Criminal Justice Cabinet**  
 Function          **PUBLIC PROTECTION**  
 Activity          **Judicial**  
 Fund              **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Reserve Release	\$ -	\$ 19,132	\$ 19,132	\$ -	-
Prior Yr Carryover	19,132	5,748	5,748	34,415	49,354
Intergovernmental Revenues	-	21,000	-	-	-
Miscellaneous Revenues	1,051	-	-	-	-
Residual Equity Transfer In	-	199	199	-	171
<b>Total Revenue</b>	<b>\$ 20,183</b>	<b>\$ 46,079</b>	<b>\$ 25,079</b>	<b>\$ 34,415</b>	<b>\$ 49,525</b>
Reserve Provision	\$ 19,132	\$ -	\$ -	\$ 34,346	-
Salaries & Benefits	188,932	168,473	180,496	182,414	182,368
Services & Supplies	10,933	33,292	47,699	20,545	68,288
Interfund Charges	310	3,562	3,563	3,564	5,424
Intrafund Charges	1,581	1,661	1,678	1,903	1,802
Intrafund Reimb	(208,357)	(208,357)	(208,357)	(208,357)	(208,357)
<b>Total Expenditures/Appropriations</b>	<b>\$ 12,531</b>	<b>\$ (1,369)</b>	<b>\$ 25,079</b>	<b>\$ 34,415</b>	<b>\$ 49,525</b>
<b>Net Cost</b>	<b>\$ (7,652)</b>	<b>\$ (47,448)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Positions</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**  
**Budget Unit: 5720000 - Department of Community Planning and Development**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2012-13</b>	<b>Recommended For Adopted Budget 2012-13</b>	<b>Variance</b>
Prior Yr Carryover	\$ 64,435	\$ 466,443	\$ 402,008
Licenses, Permits & Franchises	556,434	556,434	-
Intergovernmental Revenues	103,368	103,368	-
Charges for Services	5,775,858	5,467,518	(308,340)
Miscellaneous Revenues	2,023,171	1,861,310	(161,861)
Residual Equity Transfer In	-	38,214	38,214
<b>Total Revenue</b>	<b>\$ 8,523,266</b>	<b>\$ 8,493,287</b>	<b>\$ (29,979)</b>
Salaries & Benefits	\$ 7,286,630	\$ 7,253,714	(32,916)
Services & Supplies	2,870,223	2,870,222	(1)
Other Charges	93,777	93,040	(737)
Expenditure Transfer & Reimbursement	(689,270)	(692,289)	(3,019)
<b>Total Expenditures/Appropriations</b>	<b>\$ 9,561,360</b>	<b>\$ 9,524,687</b>	<b>\$ (36,673)</b>
<b>Net Cost</b>	<b>\$ 1,038,094</b>	<b>\$ 1,031,400</b>	<b>\$ (6,694)</b>
Positions	54.6	54.6	0.0

- The allocation (net county cost) has decreased by \$6,694.
  - Appropriations have decreased by \$36,673.
  - Revenues have decreased by \$431,987.
  - Carryover has increased by \$402,008.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have decreased \$36,673 mainly due to changes in allocated costs.
- Revenues increased \$38,214 mainly due to a rebate of retained earnings from the Department of General Services.
- Carryover has increased \$402,008 due to lower than anticipated costs.
- Position counts have not changed from Approved Recommended Budget.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit      **5720000 - Department of Community Planning and Development**  
 Function            **PUBLIC PROTECTION**  
 Activity              **Other Protection**  
 Fund                  **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ -	\$ 319,279	\$ 319,279	\$ 64,435	\$ 466,443
Licenses, Permits & Franchises	-	16,502	312,267	556,434	556,434
Intergovernmental Revenues	-	115,623	819,161	103,368	103,368
Charges for Services	-	4,940,530	5,854,718	5,785,076	5,467,518
Miscellaneous Revenues	-	847,814	1,267,408	2,038,543	1,861,310
Residual Equity Transfer In	-	26,645	76,644	-	38,214
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 6,266,393</b>	<b>\$ 8,649,477</b>	<b>\$ 8,547,856</b>	<b>\$ 8,493,287</b>
Salaries & Benefits	\$ -	\$ 6,151,427	\$ 7,508,457	\$ 7,315,312	\$ 7,253,714
Services & Supplies	-	1,841,352	3,278,445	3,045,223	2,870,222
Other Charges	-	32,442	89,044	93,777	93,040
Interfund Reimb	-	(745,971)	(831,389)	(429,000)	(429,000)
Intrafund Charges	-	339,136	585,957	552,829	549,810
Intrafund Reimb	-	(580,831)	(828,851)	(813,099)	(813,099)
<b>Total Expenditures/Appropriations</b>	<b>\$ -</b>	<b>\$ 7,037,555</b>	<b>\$ 9,801,663</b>	<b>\$ 9,765,042</b>	<b>\$ 9,524,687</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ 771,162</b>	<b>\$ 1,152,186</b>	<b>\$ 1,217,186</b>	<b>\$ 1,031,400</b>
Positions	0.0	57.7	57.6	54.6	54.6

ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET

Budget Unit: 3870000 - Economic Development

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Fund Balance	\$ 13,538,765	\$ 13,799,800	\$ 261,035
Reserve Release	178,710	178,710	-
Licenses, Permits & Franchises	37,094	73,106	36,012
Revenue from Use Of Money & Property	3,644,730	3,386,051	(258,679)
Intergovernmental Revenues	5,808,170	20,061,835	14,253,665
Miscellaneous Revenues	5,483,369	6,930,148	1,446,779
Other Financing Sources	99,000	103,846	4,846
<b>Total Revenue</b>	<b>\$ 28,789,838</b>	<b>\$ 44,533,496</b>	<b>\$ 15,743,658</b>
Reserve Provision	\$ 1,250,000	\$ 1,250,000	-
Salaries & Benefits	2,050,292	2,082,536	32,244
Services & Supplies	23,436,763	39,139,485	15,702,722
Other Charges	2,142,783	2,121,475	(21,308)
Equipment	-	30,000	30,000
Expenditure Transfer & Reimbursement	(90,000)	(90,000)	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 28,789,838</b>	<b>\$ 44,533,496</b>	<b>\$ 15,743,658</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Positions	16.0	16.0	0.0

- Appropriations have increased by \$15,743,658, due primarily to McClellan grant activity (infrastructure and environmental clean-up).
- Revenue has increased by \$15,482,623, due primarily to McClellan grant activity (infrastructure and environmental clean-up).
- Fund balance has increased by \$261,035.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by \$40,749 for programs and operations at Business Environmental Resource Center (BERC).
- Appropriations have increased by \$15,537,132 due to adjustments in the following McClellan program areas:
  - \$922,252 on airfield-related expenditures;
  - \$406,300 for Western Area Power Administration (WAPA) grant projects;
  - \$4,499,962 due to Environmental Services Cooperative Agreement (ESCA) 4 grant expenditure adjustments;
  - \$8,002,190 due to anticipated approval of ESCA 5 grant and related expenses;
  - \$1,391,723 due to planned Gateway 5A expenditures;
  - \$210,780 to fund the general economic development program area; and

**DESCRIPTION OF SIGNIFICANT CHANGES (CONT.):**

- \$103,925 for other McClellan expenditures.
- Appropriations have decreased by \$22,653 due to adjustments in the following McClellan program areas:
  - \$17,911 due to the completion of Gateway 2A; and
  - \$4,742 due to ESCA 2 grant balance adjustments.
- Appropriations have increased by \$88,088 in the Mather program area due to a combination of the following:
  - \$216,337 increase for services and supplies; and
  - \$128,249 reimbursement recognizing Fiscal Year 2010-11 and Fiscal Year 2011-12 interest due to Mather.
- Appropriations for General Economic Development have increased by \$115,911 due to the following adjustments:
  - \$30,000 for a potential site locator service/program; and
  - \$85,911 for Redevelopment Successor Agency expenses not already budgeted for Fiscal Year 2012-13.
- Appropriations for General Economic Development have decreased by \$210,780 due to transfers from the McClellan program area.
- Appropriations have increased by \$2,333 for Economic Development Special Projects in order to complete projects and activities approved prior to Fiscal Year 2012-13 that are underway but not complete yet.
- Appropriations have increased by \$192,878 in Administration due to the following adjustments:
  - \$32,244 salary and benefit increase due to the reallocation of a Business Citizen Assistance Representative to an Economic Development and Marketing Director, effective July 29, 2012.
  - \$153,249 to distribute Fiscal Year 2010-11 and Fiscal Year 2011-12 interest to the program areas that earned it; and
  - \$7,385 for services, supplies, and staffing.
- Revenues for BERC have increased by \$131,876 due to adjustments to anticipated support from funding partners.
- Revenues have increased by \$1,029,846 in General Economic Development due to the following:
  - \$900,000 to return funds to General Economic Development. This amount was incorrectly transferred from Fund 020A to Fund 229A during Fiscal Year 2011-12;
  - \$125,000 for reimbursement of Redevelopment Successor Agency expenses; and
  - \$4,846 for reimbursement of pari-mutuel trust account administration during Fiscal Year 2011-12.
- Revenues have increased by \$14,505,092 in the following McClellan program areas:
  - \$6,451 for ESCA 3 project;

**DESCRIPTION OF SIGNIFICANT CHANGES (CONT.):**

- \$4,534,062 for ESCA 4 project;
  - \$1,869,669 for Gateways 5 and 5A (roadway infrastructure) project;
  - \$8,085,337 for ESCA 5 project; and
  - \$9,573 for EDA 2 project.
- Revenues have decreased by \$266,095 in the McClellan program area for airfield related operations.
  - Revenues have increased by \$81,202 in the Mather program area for reimbursement from South Mather LLC and from Boeing.
  - Revenues have increased by \$702 in Administration for reimbursement from County Library Fund 011A for administrative support.
  - Position count has not changed from Approved Recommended Budget. However, 1.0 FTE Vacant Business Citizen Assistance Representative Level II was reallocated to 1.0 FTE Economic Development and Marketing Director via SRA Number 2013-022B. This reallocation was effective July 29, 2012.
  - Fund Balance has increased by \$261,035 to adjust for actual expenditures and revenues in Fiscal Year 2011-12.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit      **3870000 - Economic Development**  
 Function          **GENERAL**  
 Activity          **Promotion**  
 Fund              **020A - ECONOMIC DEVELOPMENT**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Fund Balance	\$ 12,999,602	\$ 11,977,114	\$ 11,977,114	\$ 13,538,765	\$ 13,799,800
Reserve Release	-	2,300,000	2,300,000	178,710	178,710
Licenses, Permits & Franchises	42,534	-	34,288	37,094	73,106
Revenue from Use Of Money & Property	2,880,583	3,923,847	3,532,098	3,644,730	3,386,051
Intergovernmental Revenues	11,438,413	7,161,098	15,870,146	5,808,170	20,061,835
Charges for Services	36,621	10,489	10,000	-	-
Miscellaneous Revenues	8,023,277	7,097,126	7,809,482	5,483,369	6,930,148
Other Financing Sources	2,096,095	82,695	85,001	99,000	103,846
Residual Equity Transfer In	-	7,528	7,528	-	-
<b>Total Revenue</b>	<b>\$ 37,517,125</b>	<b>\$ 32,559,897</b>	<b>\$ 41,625,657</b>	<b>\$ 28,789,838</b>	<b>\$ 44,533,496</b>
Reserve Provision	\$ 3,500,000	\$ 1,664,380	\$ 1,664,380	\$ 1,250,000	\$ 1,250,000
Salaries & Benefits	2,208,489	1,944,602	2,101,268	2,050,292	2,082,536
Services & Supplies	19,700,968	16,330,980	35,306,239	23,436,763	39,139,485
Other Charges	134,084	125,405	2,583,770	2,142,783	2,121,475
Equipment	-	23,570	60,000	-	30,000
Interfund Charges	7,072	-	-	-	-
Interfund Reimb	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
Intrafund Charges	4,249,388	5,020,304	8,048,324	5,773,062	6,838,966
Intrafund Reimb	(4,249,386)	(5,020,303)	(8,048,324)	(5,773,062)	(6,838,966)
<b>Total Expenditures/Appropriations</b>	<b>\$ 25,460,615</b>	<b>\$ 19,998,938</b>	<b>\$ 41,625,657</b>	<b>\$ 28,789,838</b>	<b>\$ 44,533,496</b>
<b>Net Cost</b>	<b>\$ (12,056,510)</b>	<b>\$ (12,560,959)</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>
<b>Positions</b>	<b>16.8</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>



## ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET

Budget Unit: 7090000 - Emergency Operations

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Prior Yr Carryover	\$ 61,863	\$ 145,343	\$ 83,480
Intergovernmental Revenues	6,031,915	7,177,627	1,145,712
Miscellaneous Revenues	155,033	209,513	54,480
Residual Equity Transfer In	-	22,896	22,896
<b>Total Revenue</b>	<b>\$ 6,248,811</b>	<b>\$ 7,555,379</b>	<b>\$ 1,306,568</b>
Reserve Provision	\$ 61,863	\$ 145,343	\$ 83,480
Salaries & Benefits	673,668	673,603	(65)
Services & Supplies	1,641,827	1,989,929	348,102
Other Charges	1,627,815	1,083,133	(544,682)
Expenditure Transfer & Reimbursement	2,454,589	3,872,994	1,418,405
<b>Total Expenditures/Appropriations</b>	<b>\$ 6,459,762</b>	<b>\$ 7,765,002</b>	<b>\$ 1,305,240</b>
<b>Net Cost</b>	<b>\$ 210,951</b>	<b>\$ 209,623</b>	<b>\$ (1,328)</b>
Positions	6.0	6.0	0.0

- The allocation (net county cost) has decreased by \$1,328:
  - Appropriations have increased by \$1,221,760.
  - Revenues have increased by \$1,223,088.
  - Carryover has increase by \$83,480.
  - Reserve Designations have increased by \$83,480.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by a net \$670 due to changes in allocated costs.
- Appropriations have increased by \$1,221,090 due to distribution of the 2012 Homeland Security Grant, contractor costs for supporting Yolo County's emergency services program, and carry forward of multi-year grant reimbursements larger than estimated.
- Revenues have increased by \$1,200,192 due to receipt of the 2012 Homeland Security Grant, reimbursement from Yolo County for emergency management services and carry forward of multi-year grant revenues larger than estimated.
- Revenues have increased by \$22,896 due to a rebate of retained earnings from the Department of General Services.
- Reserve designations have increased by \$83,480 due to increased carryover.
- Carryover has increased by \$83,480 due to a General Services refund and delayed renewal of the AV maintenance contract for the Emergency Operations Center.
- Position counts have not changed from the Approved Recommended Budget.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit      **7090000 - Emergency Operations**  
 Function          **PUBLIC PROTECTION**  
 Activity          **Other Protection**  
 Fund              **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 15,580	\$ 28,568	\$ 28,568	\$ 61,863	\$ 145,343
Intergovernmental Revenues	4,892,980	4,360,862	3,602,097	6,031,915	7,177,627
Miscellaneous Revenues	100,901	160,174	120,386	155,033	209,513
Residual Equity Transfer In	-	12,996	12,996	-	22,896
<b>Total Revenue</b>	<b>\$ 5,009,461</b>	<b>\$ 4,562,600</b>	<b>\$ 3,764,047</b>	<b>\$ 6,248,811</b>	<b>\$ 7,555,379</b>
Reserve Provision	\$ 15,580	\$ 28,568	\$ 28,568	\$ 61,863	\$ 145,343
Salaries & Benefits	644,046	662,463	653,169	675,103	673,603
Services & Supplies	1,008,309	985,525	1,092,972	1,640,545	1,989,929
Other Charges	910,428	1,120,097	797,176	1,627,815	1,083,133
Equipment	-	12,303	-	-	-
Interfund Charges	53,795	164,358	5,842	-	-
Intrafund Charges	3,365,716	2,473,802	2,325,760	3,856,182	5,545,969
Intrafund Reimb	(819,762)	(746,934)	(909,382)	(1,401,593)	(1,672,975)
<b>Total Expenditures/Appropriations</b>	<b>\$ 5,178,112</b>	<b>\$ 4,700,182</b>	<b>\$ 3,994,105</b>	<b>\$ 6,459,915</b>	<b>\$ 7,765,002</b>
<b>Net Cost</b>	<b>\$ 168,651</b>	<b>\$ 137,582</b>	<b>\$ 230,058</b>	<b>\$ 211,104</b>	<b>\$ 209,623</b>
<b>Positions</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**  
**Budget Unit: 5110000 - Financing-Transfers/Reimbursement**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2012-13</b>	<b>Recommended For Adopted Budget 2012-13</b>	<b>Variance</b>
Expenditure Transfer & Reimbursement	\$ 6,519,596	\$ 6,519,596	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 6,519,596</b>	<b>\$ 6,519,596</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ 6,519,596</b>	<b>\$ 6,519,596</b>	<b>-</b>

Net county cost has not changed.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit      **5110000 - Financing-Transfers/Reimbursement**  
 Function            **GENERAL**  
 Activity              **Finance**  
 Fund                  **001A - GENERAL**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2011-12 Adopted</b>	<b>2012-13 Requested</b>	<b>2012-13 Recommended</b>
1	2	3	4	5	6
Interfund Charges	\$ 5,493,183	\$ 5,833,163	\$ 5,833,163	\$ 6,519,596	\$ 6,519,596
<b>Total Expenditures/Appropriations</b>	<b>\$ 5,493,183</b>	<b>\$ 5,833,163</b>	<b>\$ 5,833,163</b>	<b>\$ 6,519,596</b>	<b>\$ 6,519,596</b>
<b>Net Cost</b>	<b>\$ 5,493,183</b>	<b>\$ 5,833,163</b>	<b>\$ 5,833,163</b>	<b>\$ 6,519,596</b>	<b>\$ 6,519,596</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**

**Budget Unit: 9277000 - Fixed Asset Revolving**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2012-13</b>	<b>Recommended For Adopted Budget 2012-13</b>	<b>Variance</b>
Fund Balance	\$ -	\$ (265,062)	\$ (265,062)
Miscellaneous Revenues	49,303,755	49,568,817	265,062
<b>Total Revenue</b>	<b>\$ 49,303,755</b>	<b>\$ 49,303,755</b>	<b>-</b>
Services & Supplies	\$ 8,000,000	\$ 8,000,000	-
<b>Capital Assets</b>			
Improvements	1,000,000	1,000,000	-
Equipment	32,508,830	30,508,830	(2,000,000)
<b>Total Capital Assets</b>	<b>33,508,830</b>	<b>31,508,830</b>	<b>(2,000,000)</b>
Computer Software	\$ -	\$ 2,000,000	\$ 2,000,000
<b>Total Revenue</b>	<b>\$ 41,508,830</b>	<b>\$ 41,508,830</b>	<b>-</b>
Transfers In & Out	\$ 7,794,925	\$ 7,794,925	-
<b>Total Financing Uses</b>	<b>\$ 7,794,925</b>	<b>\$ 7,794,925</b>	<b>-</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 7,794,925</b>	<b>\$ 7,794,925</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ (33,713,905)</b>	<b>\$ (33,713,905)</b>	<b>-</b>

Net county cost has not changed.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Revenues have increased by \$265,062 to offset negative fund balance.
- Fund balance has decreased by \$265,062 due to timing of the revenue transfer.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>				<b>Schedule 15</b>
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				
<b>9277000 - Fixed Asset Revolving 277A - FIXED ASSET REVOLVING</b>						
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2011-12 Adopted</b>	<b>2012-13 Requested</b>	<b>2012-13 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ (981,936)	\$ 300,898	\$ 300,898	\$ -	\$ (265,062)	
Miscellaneous Revenues	18,481,648	17,008,819	54,524,437	49,303,755	49,568,817	
Residual Equity Transfer In	-	398	-	-	-	
<b>Total Revenue</b>	<b>\$ 17,499,712</b>	<b>\$ 17,310,115</b>	<b>\$ 54,825,335</b>	<b>\$ 49,303,755</b>	<b>\$ 49,303,755</b>	
Services & Supplies	\$ 2,747,355	\$ 3,196,828	\$ 13,318,882	\$ 8,000,000	\$ 8,000,000	
<b>Capital Assets</b>						
Improvements	-	1,740,717	1,000,000	1,000,000	1,000,000	
Equipment	6,335,163	4,466,889	32,809,728	32,508,830	30,508,830	
Computer Software	915,636	477,678	-	-	2,000,000	
Total Capital Assets	7,250,799	6,685,284	33,809,728	33,508,830	33,508,830	
Interfund Charges	\$ 7,686,014	\$ 7,696,725	\$ 7,696,725	\$ 7,794,925	\$ 7,794,925	
Total Financing Uses	\$ 17,684,168	\$ 17,578,837	\$ 54,825,335	\$ 49,303,755	\$ 49,303,755	
<b>Total Expenditures/Appropriations</b>	<b>\$ 17,684,168</b>	<b>\$ 17,578,837</b>	<b>\$ 54,825,335</b>	<b>\$ 49,303,755</b>	<b>\$ 49,303,755</b>	
Net Cost	\$ 184,456	\$ 268,722	\$ -	\$ -	\$ -	

ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET			
Budget Unit: 9030000 - Interagency Procurement			
Operating Detail	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
<b>Operating Revenues</b>			
Charges for Service	\$ 20,363,931	\$ 20,363,931	-
<b>Total Operating Revenues</b>	<b>\$ 20,363,931</b>	<b>\$ 20,363,931</b>	<b>-</b>
<b>Operating Expenses</b>			
Services & Supplies	\$ 160,000	\$ 160,000	-
Other Charges	49,303,755	49,303,755	-
<b>Total Operating Expenses</b>	<b>\$ 49,463,755</b>	<b>\$ 49,463,755</b>	<b>-</b>
<b>Operating Income (Loss)</b>	<b>\$ (29,099,824)</b>	<b>\$ (29,099,824)</b>	<b>-</b>
<b>Non-Operating Revenues (Expenses)</b>			
Interest Income	\$ 1,486,981	\$ 1,486,981	-
Contingencies	(5,480,067)	(5,480,067)	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (3,993,086)</b>	<b>\$ (3,993,086)</b>	<b>-</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (33,092,910)</b>	<b>\$ (33,092,910)</b>	<b>-</b>
Intrafund Charges	160,000	160,000	-
Intrafund Reimb	(160,000)	(160,000)	-
<b>Change In Net Assets</b>	<b>\$ (33,092,910)</b>	<b>\$ (33,092,910)</b>	<b>-</b>
Net Assets - Beginning Balance	40,467,507	40,467,507	-
Equity and Other Account Adjustments	-	-	-
<b>Net Assets - Ending Balance</b>	<b>\$ 7,374,597</b>	<b>\$ 7,374,597</b>	<b>-</b>

Net county cost has not changed.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>				<b>Schedule 10</b>
County Budget Act January 2010		Operation of Internal Service Fund Fiscal Year 2012-13				
		Fund Title		<b>030A - INTERAGENCY PROCUREMENT</b>		
		Service Activity		<b>Interagency Procurement</b>		
		Budget Unit		<b>9030000</b>		
<b>Operating Detail</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2011-12 Adopted</b>	<b>2012-13 Requested</b>	<b>2012-13 Recommended</b>	
1	2	3	4	5	6	
<b>Operating Revenues</b>						
Charges for Service	\$ 19,663,394	\$ 15,810,892	\$ 23,271,811	\$ 20,363,931	\$ 20,363,931	
<b>Total Operating Revenues</b>	<b>\$ 19,663,394</b>	<b>\$ 15,810,892</b>	<b>\$ 23,271,811</b>	<b>\$ 20,363,931</b>	<b>\$ 20,363,931</b>	
<b>Operating Expenses</b>						
Services & Supplies	\$ 24,402	\$ 24,383	\$ 160,000	\$ 160,000	\$ 160,000	
Other Charges	18,481,648	17,008,819	54,524,437	49,303,755	49,303,755	
<b>Total Operating Expenses</b>	<b>\$ 18,506,050</b>	<b>\$ 17,033,202</b>	<b>\$ 54,684,437</b>	<b>\$ 49,463,755</b>	<b>\$ 49,463,755</b>	
<b>Operating Income (Loss)</b>	<b>\$ 1,157,344</b>	<b>\$ (1,222,310)</b>	<b>\$ (31,412,626)</b>	<b>\$ (29,099,824)</b>	<b>\$ (29,099,824)</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	\$ 2,558,355	\$ 2,037,950	\$ 2,428,209	\$ 1,486,981	\$ 1,486,981	
Contingencies	-	-	(3,439,962)	(5,480,067)	(5,480,067)	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 2,558,355</b>	<b>\$ 2,037,950</b>	<b>\$ (1,011,753)</b>	<b>\$ (3,993,086)</b>	<b>\$ (3,993,086)</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 3,715,699</b>	<b>\$ 815,640</b>	<b>\$ (32,424,379)</b>	<b>\$ (33,092,910)</b>	<b>\$ (33,092,910)</b>	
Intrafund Charges	24,402	24,383	160,000	160,000	160,000	
Intrafund Reimb	(24,402)	(24,383)	(160,000)	(160,000)	(160,000)	
<b>Change In Net Assets</b>	<b>\$ 3,715,699</b>	<b>\$ 815,640</b>	<b>\$ (32,424,379)</b>	<b>\$ (33,092,910)</b>	<b>\$ (33,092,910)</b>	
Net Assets - Beginning Balance	35,936,168	39,651,867	39,651,867	40,467,507	40,467,507	
Equity and Other Account Adjustments	-	-	-	-	-	
<b>Net Assets - Ending Balance</b>	<b>\$ 39,651,867</b>	<b>\$ 40,467,507</b>	<b>\$ 7,227,488</b>	<b>\$ 7,374,597</b>	<b>\$ 7,374,597</b>	
<b>Revenues Tie To</b>					<b>SCH 1, COL 4</b>	
<b>Expenses Tie To</b>					<b>SCH 1, COL 6</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**  
**Budget Unit: 9280000 - Juvenile Courthouse Project-Debt Service**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Fund Balance	\$ 49,201	\$ 60,126	\$ 10,925
<b>Total Revenue</b>	<b>\$ 49,201</b>	<b>\$ 60,126</b>	<b>\$ 10,925</b>
Services & Supplies	\$ 74,201	\$ 85,126	\$ 10,925
Other Charges	2,211,957	2,211,957	-
Transfers In & Out	(2,236,957)	(2,236,957)	-
<b>Total Financing Uses</b>	<b>\$ 49,201</b>	<b>\$ 60,126</b>	<b>\$ 10,925</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 49,201</b>	<b>\$ 60,126</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

No net county cost.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by \$10,925 due to interest earnings and administration cost savings budgeted for contribution to General Fund.
- Fund balance has increased by \$10,925 due to higher than anticipated interest earnings and administration costs less than anticipated.

**SCHEDULE:**

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				Schedule 15
9280000 - Juvenile Courthouse Project-Debt Service 280A - JUVENILE COURTHOUSE PROJECT-DEBT SERVICE						
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 27,497	\$ 44,165	\$ 44,165	\$ 49,201	\$ 60,126	
Revenue from Use Of Money & Property	11,671	6,853	-	-	-	
<b>Total Revenue</b>	<b>\$ 39,168</b>	<b>\$ 51,018</b>	<b>\$ 44,165</b>	<b>\$ 49,201</b>	<b>\$ 60,126</b>	
Services & Supplies	\$ 10,006	\$ 10,892	\$ 64,165	\$ 74,201	\$ 85,126	
Other Charges	2,214,986	2,216,812	2,216,813	2,211,957	2,211,957	
Interfund Reimb	(2,229,988)	(2,236,813)	(2,236,813)	(2,236,957)	(2,236,957)	
<b>Total Financing Uses</b>	<b>\$ (4,996)</b>	<b>\$ (9,109)</b>	<b>\$ 44,165</b>	<b>\$ 49,201</b>	<b>\$ 60,126</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ (4,996)</b>	<b>\$ (9,109)</b>	<b>\$ 44,165</b>	<b>\$ 49,201</b>	<b>\$ 60,126</b>	
<b>Net Cost</b>	<b>\$ (44,164)</b>	<b>\$ (60,127)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**

Budget Unit: 2290000 - Natomas Fire District

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Fund Balance	\$ 80,002	\$ 1,743,578	\$ 1,663,576
Taxes	2,087,000	2,087,000	-
Revenue from Use Of Money & Property	5,000	5,000	-
Intergovernmental Revenues	30,000	30,000	-
<b>Total Revenue</b>	<b>\$ 2,202,002</b>	<b>\$ 3,865,578</b>	<b>\$ 1,663,576</b>
Services & Supplies	\$ 2,202,002	\$ 3,865,578	\$ 1,663,576
<b>Total Financing Uses</b>	<b>\$ 2,202,002</b>	<b>\$ 3,865,578</b>	<b>\$ 1,663,576</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,202,002</b>	<b>\$ 3,865,578</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$1,663,576.
- Fund balance has increased by \$1,663,576.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by \$1,663,576 due to:
  - A \$900,000 expense to return funds, which were incorrectly transferred to Fund 229A during Fiscal Year 2011-12, back to Fund 020A;
  - A \$900,000 expense for payment to the City of Sacramento for January 2012 through June 2012 service, which was budgeted for payment during Fiscal Year 2011-12 but will instead be paid during Fiscal Year 2012-13; and
  - An expense decrease of \$136,424 for payment to the City of Sacramento for July 2012 through June 2013 service, in order to correct an error made in the calculation of the fund balance used for the Fiscal Year 2011-12 budget.
- Fund Balance has increased by \$1,663,576 due to:
  - An incorrect transfer of \$900,000 made during Fiscal Year 2011-12;
  - A \$900,000 expense which was budgeted for payment during Fiscal Year 2011-12 but will instead be paid during Fiscal Year 2012-13.
  - An expense decrease of \$136,424 for payment to the City of Sacramento for July 2012 through June 2013 service, in order to correct an error made in the calculation of the fund balance used for the Fiscal Year 2011-12 budget.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>				<b>Schedule 15</b>
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				
<b>2290000 - Natomas Fire District</b>						
<b>229A - NATOMAS FIRE DISTRICT</b>						
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2011-12 Adopted</b>	<b>2012-13 Requested</b>	<b>2012-13 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 1,201,212	\$ 129,235	\$ 129,235	\$ 80,002	\$ 1,743,578	
Taxes	1,841,960	1,781,719	2,115,300	2,087,000	2,087,000	
Revenue from Use Of Money & Property	2,903	1,347	5,000	5,000	5,000	
Intergovernmental Revenues	26,573	26,158	30,000	30,000	30,000	
Other Financing Sources	-	900,000	-	-	-	
<b>Total Revenue</b>	<b>\$ 3,072,648</b>	<b>\$ 2,838,459</b>	<b>\$ 2,279,535</b>	<b>\$ 2,202,002</b>	<b>\$ 3,865,578</b>	
Services & Supplies	\$ 3,043,412	\$ 994,881	\$ 2,279,535	\$ 2,202,002	\$ 3,865,578	
<b>Total Financing Uses</b>	<b>\$ 3,043,412</b>	<b>\$ 994,881</b>	<b>\$ 2,279,535</b>	<b>\$ 2,202,002</b>	<b>\$ 3,865,578</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,043,412</b>	<b>\$ 994,881</b>	<b>\$ 2,279,535</b>	<b>\$ 2,202,002</b>	<b>\$ 3,865,578</b>	
<b>Net Cost</b>	<b>\$ (29,236)</b>	<b>\$ (1,843,578)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**

**Budget Unit: 5770000 - Non-Departmental Costs/General Fund**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2012-13</b>	<b>Recommended For Adopted Budget 2012-13</b>	<b>Variance</b>
Charges for Services	\$ 240,000	\$ 240,000	\$ -
<b>Total Revenue</b>	<b>\$ 240,000</b>	<b>\$ 240,000</b>	<b>\$ -</b>
Services & Supplies	\$ 4,935,411	\$ 4,914,440	\$ (20,971)
Other Charges	208,458	908,458	700,000
Expenditure Transfer & Reimbursement	142,000	142,000	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 5,285,869</b>	<b>\$ 5,964,898</b>	<b>\$ 679,029</b>
<b>Net Cost</b>	<b>\$ 5,045,869</b>	<b>\$ 5,724,898</b>	<b>\$ 679,029</b>

- The allocation (net county cost) has increased by \$679,029:
  - Appropriations have increased by \$679,029.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have decreased by \$20,971 due to adjustments for sales tax audit fees and Teeter reserves.
- Appropriations have increased by \$700,000 due to the partial repayment of the Interfund Transfer advances.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit **5770000 - Non-Departmental Costs/General Fund**  
 Function **GENERAL**  
 Activity **Finance**  
 Fund **001A - GENERAL**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2011-12 Adopted</b>	<b>2012-13 Requested</b>	<b>2012-13 Recommended</b>
1	2	3	4	5	6
Charges for Services	\$ -	\$ -	\$ 240,000	\$ 240,000	\$ 240,000
Miscellaneous Revenues	37,942	-	-	-	-
<b>Total Revenue</b>	<b>\$ 37,942</b>	<b>\$ -</b>	<b>\$ 240,000</b>	<b>\$ 240,000</b>	<b>\$ 240,000</b>
Services & Supplies	\$ 3,810,754	\$ 4,049,503	\$ 4,687,477	\$ 4,935,410	\$ 4,914,440
Other Charges	521,430	183,695	208,469	208,458	908,458
Interfund Charges	109,177	-	-	-	-
Intrafund Charges	62,500	336,000	386,000	142,000	142,000
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,503,861</b>	<b>\$ 4,569,198</b>	<b>\$ 5,281,946</b>	<b>\$ 5,285,868</b>	<b>\$ 5,964,898</b>
<b>Net Cost</b>	<b>\$ 4,465,919</b>	<b>\$ 4,569,198</b>	<b>\$ 5,041,946</b>	<b>\$ 5,045,868</b>	<b>\$ 5,724,898</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET

Budget Unit: 5700000 - Non-Departmental Revenues/General Fund

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Taxes	\$ 404,353,046	\$ 403,007,811	\$(1,345,235)
Licenses, Permits & Franchises	5,592,374	4,708,886	(883,488)
Fines, Forfeitures & Penalties	17,676,192	17,276,192	(400,000)
Intergovernmental Revenues	20,111,447	19,890,556	(220,891)
Miscellaneous Revenues	8,423,294	10,098,341	1,675,047
<b>Total Revenue</b>	<b>\$ 456,156,353</b>	<b>\$ 454,981,786</b>	<b>\$(1,174,567)</b>
Other Charges	\$ 2,860,000	2,860,000	-
Expenditure Transfer & Reimbursement	(19,808,769)	(20,226,723)	(417,954)
<b>Total Expenditures/Appropriations</b>	<b>\$ (16,948,769)</b>	<b>\$ (17,366,723)</b>	<b>(417,954)</b>
<b>Net Cost</b>	<b>\$ (473,105,122)</b>	<b>\$ (472,348,509)</b>	<b>756,613</b>

- The allocation (net county cost) has increased by \$756,613:
  - Appropriations have decreased by \$417,954.
  - Revenues have decreased by \$1,174,567.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have decreased by \$417,954 due to an increase in Interfund reimbursements from the Teeter Plan Fund.
- Revenues have decreased by \$1,174,567 due to reductions in property tax related revenues of \$1,997,315 which is partially offset by a net increase of \$822,748 in various other revenue accounts.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit      **5700000 - Non-Departmental Revenues/General Fund**  
 Function            **GENERAL**  
 Activity              **Finance**  
 Fund                  **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Taxes	\$ 408,109,669	\$ 405,398,849	\$ 410,634,933	\$ 404,353,046	\$ 403,007,811
Licenses, Permits & Franchises	5,195,612	5,068,689	5,074,500	5,592,374	4,708,886
Fines, Forfeitures & Penalties	14,236,685	14,115,776	16,587,836	17,676,192	17,276,192
Revenue from Use Of Money & Property	97,730	332,110	-	-	-
Intergovernmental Revenues	21,248,650	25,908,033	23,319,574	20,111,447	19,890,556
Charges for Services	174,453	-	-	-	-
Miscellaneous Revenues	8,396,884	13,868,639	4,219,518	8,423,294	10,098,341
Other Financing Sources	18,000,000	-	-	-	-
<b>Total Revenue</b>	<b>\$ 475,459,683</b>	<b>\$ 464,692,096</b>	<b>\$ 459,836,361</b>	<b>\$ 456,156,353</b>	<b>\$ 454,981,786</b>
Other Charges	\$ 2,680,000	\$ 53,996	\$ 2,860,000	\$ 2,860,000	\$ 2,860,000
Interfund Reimb	(29,231,394)	(24,852,388)	(35,000,893)	(23,651,195)	(24,069,149)
Intrafund Charges	3,219,812	3,708,374	4,020,799	3,842,426	3,842,426
<b>Total Expenditures/Appropriations</b>	<b>\$ (23,331,582)</b>	<b>\$ (21,090,018)</b>	<b>\$ (28,120,094)</b>	<b>\$ (16,948,769)</b>	<b>\$ (17,366,723)</b>
<b>Net Cost</b>	<b>\$ (498,791,265)</b>	<b>\$ (485,782,114)</b>	<b>\$ (487,956,455)</b>	<b>\$ (473,105,122)</b>	<b>\$ (472,348,509)</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET

Budget Unit: 5970000 - Office of Labor Relations

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Charges for Services	\$ 280,835	\$ 280,835	-
Residual Equity Transfer In	-	1,670	1,670
<b>Total Revenue</b>	<b>\$ 280,835</b>	<b>\$ 282,505</b>	<b>1,670</b>
Salaries & Benefits	\$ 618,889	\$ 613,554	(5,335)
Services & Supplies	279,047	286,456	7,409
Expenditure Transfer & Reimbursement	(617,101)	(617,505)	(404)
<b>Total Expenditures/Appropriations</b>	<b>\$ 280,835</b>	<b>\$ 282,505</b>	<b>1,670</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Positions	4.0	4.0	0.0

Net county cost has not changed.

- Appropriations have increased by \$1,670.
- Revenues have increased by \$1,670.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have decreased by \$5,738 due to changes in allocated costs.
- Appropriations have increased by \$7,408 in service and supplies.
- Revenues have increased by \$1,670 due to a rebate of retained earnings from the Department of General Services.
- Position counts have not changed from Approved Recommended Budget.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit      **5970000 - Office of Labor Relations**  
 Function            **GENERAL**  
 Activity             **Personnel**  
 Fund                 **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 41,151	\$ 1,086	\$ 1,086	\$ -	-
Intergovernmental Revenues	(768)	-	-	-	-
Charges for Services	-	-	-	283,739	280,835
Miscellaneous Revenues	-	1,487	4,500	-	-
Residual Equity Transfer In	-	870	870	-	1,670
<b>Total Revenue</b>	<b>\$ 40,383</b>	<b>\$ 3,443</b>	<b>\$ 6,456</b>	<b>\$ 283,739</b>	<b>\$ 282,505</b>
Salaries & Benefits	\$ 613,802	\$ 678,440	\$ 612,020	\$ 621,793	\$ 613,554
Services & Supplies	284,922	152,499	263,098	279,047	286,456
Interfund Charges	1,241	-	-	-	-
Intrafund Charges	166,603	153,604	155,324	122,598	122,194
Intrafund Reimb	-	-	-	(739,699)	(739,699)
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,066,568</b>	<b>\$ 984,543</b>	<b>\$ 1,030,442</b>	<b>\$ 283,739</b>	<b>\$ 282,505</b>
<b>Net Cost</b>	<b>\$ 1,026,185</b>	<b>\$ 981,100</b>	<b>\$ 1,023,986</b>	<b>\$ -</b>	<b>-</b>
<b>Positions</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**  
**Budget Unit: 9313000 - Pension Obligation Bond-Debt Service**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Fund Balance	\$ 1,592,517	\$ 1,730,520	\$ 138,003
Total Revenue	\$ 1,592,517	\$ 1,730,520	\$ 138,003
Services & Supplies	\$ 1,592,517	\$ 1,730,520	\$ 138,003
Other Charges	74,886,838	74,886,838	-
Transfers In & Out	(74,886,838)	(74,886,838)	-
Total Financing Uses	\$ 1,592,517	\$ 1,730,520	\$ 138,003
Total Expenditures/Appropriations	\$ 1,592,517	\$ 1,730,520	\$ -
Net Cost	\$ -	\$ -	\$ -

No net county cost.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by \$138,003 due to budgeting for potential increase in debt administration and legal costs.
- Fund balance has increased by \$138,003 due to less than anticipated costs for debt administration.

**SCHEDULE:**

State Controller Schedule		County of Sacramento				Schedule 15
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				
		9313000 - Pension Obligation Bond-Debt Service 313A - PENSION OBLIGATION BOND-DEBT SERVICE				
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 5,900,227	\$ 7,874,308	\$ 7,874,308	\$ 1,592,517	\$ 1,730,520	
Miscellaneous Revenues	-	1	-	-	-	
Other Financing Sources	-	183,365,000	-	-	-	
Total Revenue	\$ 5,900,227	\$ 191,239,309	\$ 7,874,308	\$ 1,592,517	\$ 1,730,520	
Services & Supplies	\$ 3,104,822	\$ 193,817,448	\$ 10,945,966	\$ 1,592,517	\$ 1,730,520	
Other Charges	65,838,128	68,229,706	69,466,706	74,886,838	74,886,838	
Interfund Reimb	(70,917,031)	(72,538,364)	(72,538,364)	(74,886,838)	(74,886,838)	
Total Financing Uses	\$ (1,974,081)	\$ 189,508,790	\$ 7,874,308	\$ 1,592,517	\$ 1,730,520	
Total Expenditures/Appropriations	\$ (1,974,081)	\$ 189,508,790	\$ 7,874,308	\$ 1,592,517	\$ 1,730,520	
Net Cost	\$ (7,874,308)	\$ (1,730,519)	\$ -	\$ -	\$ -	



# PENSION OBLIGATION BOND - INTEREST RATE STABILIZATION 9311000

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**  
**Budget Unit: 9311000 - Pension Obligation Bond-Int Rate Stabilization**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Fund Balance	\$ 56,206	\$ 67,535	11,329
Reserve Release	1,043,794	1,043,794	-
Total Revenue	\$ 1,100,000	\$ 1,111,329	11,329
Services & Supplies	\$ 1,100,000	\$ 1,111,329	11,329
Total Financing Uses	\$ 1,100,000	\$ 1,111,329	11,329
Total Expenditures/Appropriations	\$ 1,100,000	\$ 1,111,329	-
Net Cost	\$ -	\$ -	-

No net county cost.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by \$11,329 due to interest earnings budgeted for contribution to General Fund.
- Fund balance has increased by \$11,329 due to more than anticipated interest earnings.

**SCHEDULE:**

State Controller Schedule County Budget Act January 2010	County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				Schedule 15
9311000 - Pension Obligation Bond-Int Rate Stabilization 311A - PENSION BOND-INT RATE STABILIZATION					
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Fund Balance	\$ 211,509	\$ 103,218	\$ 103,218	\$ 56,206	\$ 67,535
Reserve Release	-	-	-	1,043,794	1,043,794
Revenue from Use Of Money & Property	103,218	67,535	-	-	-
Total Revenue	\$ 314,727	\$ 170,753	\$ 103,218	\$ 1,100,000	\$ 1,111,329
Reserve Provision	\$ 211,509	\$ 103,218	\$ 103,218	\$ -	-
Services & Supplies	-	-	-	1,100,000	1,111,329
Total Financing Uses	\$ 211,509	\$ 103,218	\$ 103,218	\$ 1,100,000	\$ 1,111,329
Total Expenditures/Appropriations	\$ 211,509	\$ 103,218	\$ 103,218	\$ 1,100,000	\$ 1,111,329
Net Cost	\$ (103,218)	\$ (67,535)	\$ -	\$ -	-

## ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET

Budget Unit: 5940000 - Teeter Plan

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Fund Balance	\$ -	\$ 5,638,584	5,638,584
Miscellaneous Revenues	55,344,745	51,502,590	(3,842,155)
<b>Total Revenue</b>	<b>\$ 55,344,745</b>	<b>\$ 57,141,174</b>	<b>1,796,429</b>
Other Charges	\$ 41,917,408	\$ 42,923,994	1,006,586
Expenditure Transfer & Reimbursement	13,427,337	14,217,180	789,843
<b>Total Expenditures/Appropriations</b>	<b>\$ 55,344,745</b>	<b>\$ 57,141,174</b>	<b>1,796,429</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

No net county cost.

- Appropriations have increased by \$1,796,429.
- Revenues have decreased by \$3,842,155.
- Fund balance has increased by \$5,638,584.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by \$1,796,429 due to increase in debt service costs (\$1,006,586) and an increase in transfer to General Fund (\$789,843).
- Revenues have decreased by \$3,842,155 due to lower property tax delinquency.
- Fund balance has increased by \$5,638,584 as a result of higher delinquency tax collection. The increase will provide for the debt service payments and associated financial services in Fiscal Year 2012-13.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit      **5940000 - Teeter Plan**  
 Function            **DEBT SERVICE**  
 Activity             **Retirement of Long-Term Debt**  
 Fund                 **016A - TEETER PLAN**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Fund Balance	\$ 446,631	\$ 5,393,384	\$ 5,393,384	\$ -	\$ 5,638,584
Revenue from Use Of Money & Property	3,423	2,780	-	-	-
Miscellaneous Revenues	73,909,553	50,950,582	56,094,525	55,344,745	51,502,590
Other Financing Sources	525,233	805,402	-	-	-
<b>Total Revenue</b>	<b>\$ 74,884,840</b>	<b>\$ 57,152,148</b>	<b>\$ 61,487,909</b>	<b>\$ 55,344,745</b>	<b>\$ 57,141,174</b>
Other Charges	\$ 51,995,553	\$ 37,062,776	\$ 46,021,596	\$ 41,917,408	\$ 42,923,994
Interfund Charges	17,495,935	14,450,787	15,466,313	13,427,337	14,217,180
<b>Total Expenditures/Appropriations</b>	<b>\$ 69,491,488</b>	<b>\$ 51,513,563</b>	<b>\$ 61,487,909</b>	<b>\$ 55,344,745</b>	<b>\$ 57,141,174</b>
<b>Net Cost</b>	<b>\$ (5,393,352)</b>	<b>\$ (5,638,585)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET			
Budget Unit: 9284000 - Tobacco Litigation Settlement-Capital Projects			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2012-13	Recommended For Adopted Budget 2012-13	Variance
Fund Balance	\$ 13,202,129	\$ 13,268,476	\$ 66,347
Total Revenue	\$ 13,202,129	\$ 13,268,476	\$ 66,347
Other Charges	\$ 13,202,129	\$ 13,268,476	\$ 66,347
Total Financing Uses	\$ 13,202,129	\$ 13,268,476	\$ 66,347
Total Expenditures/Appropriations	\$ 13,202,129	\$ 13,268,476	-
Net Cost	\$ -	\$ -	-

No net county cost.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by \$66,347 due to capital project construction timing.
- Fund balance has increased by \$66,347 due to capital project construction timing.

**SCHEDULE:**

State Controller Schedule		County of Sacramento			Schedule 15	
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				
<b>9284000 - Tobacco Litigation Settlement-Capital Projects</b>						
<b>284A - TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS</b>						
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended	
1	2	3	4	5	6	
Fund Balance	\$ 26,531,209	\$ 21,700,861	\$ 21,700,861	\$ 13,202,129	\$ 13,268,476	
Revenue from Use Of Money & Property	30,353	5,654	-	-	-	
Total Revenue	\$ 26,561,562	\$ 21,706,515	\$ 21,700,861	\$ 13,202,129	\$ 13,268,476	
Other Charges	\$ 4,860,701	\$ 8,438,039	\$ 21,700,861	\$ 13,202,129	\$ 13,268,476	
Total Financing Uses	\$ 4,860,701	\$ 8,438,039	\$ 21,700,861	\$ 13,202,129	\$ 13,268,476	
Total Expenditures/Appropriations	\$ 4,860,701	\$ 8,438,039	\$ 21,700,861	\$ 13,202,129	\$ 13,268,476	
Net Cost	\$ (21,700,861)	\$ (13,268,476)	\$ -	\$ -	\$ -	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2012-13 BUDGET**

**Budget Unit: 4060000 - Transient-Occupancy Tax**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2012-13</b>	<b>Recommended For Adopted Budget 2012-13</b>	<b>Variance</b>
Fund Balance	\$ 916	\$ (178,334)	\$ (179,250)
Taxes	3,391,622	3,391,622	-
Revenue from Use Of Money & Property	3,000	3,000	-
Miscellaneous Revenues	285,676	571,352	285,676
Other Financing Sources	2,901,365	2,901,365	-
<b>Total Revenue</b>	<b>\$ 6,582,579</b>	<b>\$ 6,689,005</b>	<b>\$ 106,426</b>
Services & Supplies	\$ 125,000	\$ 125,000	-
Other Charges	4,188,731	4,263,513	74,782
Expenditure Transfer & Reimbursement	2,268,848	2,300,492	31,644
<b>Total Expenditures/Appropriations</b>	<b>\$ 6,582,579</b>	<b>\$ 6,689,005</b>	<b>\$ 106,426</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Net county cost has not changed.

- Appropriations have increased by \$106,426.
- Fund balance has decreased by \$179,250.
- Revenue has increased by \$285,676.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations increased by \$106,426 to complete projects and activities approved prior to Fiscal Year 2012-13 that are underway but not complete yet.
- Fund Balance decreased by \$179,250 due to the following:
  - An expense increase of \$106,426 for projects and activities approved prior to Fiscal Year 2012-13 that are underway but not complete yet; and
  - A revenue decrease of \$285,676 for Fiscal Year 2011-12 Cultural Arts Awards payment from the City of Sacramento, which was budgeted for receipt during Fiscal Year 2011-12 but was actually received in Fiscal Year 2012-13.
- Revenue increased by \$285,676 for Fiscal Year 2011-12 Cultural Arts Awards payment from the City of Sacramento, which was budgeted for receipt during Fiscal Year 2011-12 but was actually received in Fiscal Year 2012-13.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2012-13	<b>Schedule 9</b>
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Budget Unit      **4060000 - Transient-Occupancy Tax**  
 Function          **RECREATION & CULTURAL SERVICES**  
 Activity            **Cultural Services**  
 Fund                **015A - TRANSIENT OCCUPANCY**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2011-12 Adopted	2012-13 Requested	2012-13 Recommended
1	2	3	4	5	6
Fund Balance	\$ 4,336,067	\$ 208,205	\$ 208,205	\$ 916	\$ (178,334)
Taxes	3,483,409	3,383,027	3,460,000	3,391,622	3,391,622
Revenue from Use Of Money & Property	12,938	4,698	10,000	3,000	3,000
Miscellaneous Revenues	469,182	61,369	374,174	285,676	571,352
Other Financing Sources	-	-	2,902,442	2,901,365	2,901,365
<b>Total Revenue</b>	<b>\$ 8,301,596</b>	<b>\$ 3,657,299</b>	<b>\$ 6,954,821</b>	<b>\$ 6,582,579</b>	<b>\$ 6,689,005</b>
Services & Supplies	\$ 107,500	\$ 90,200	\$ 110,000	\$ 125,000	\$ 125,000
Other Charges	2,593,830	1,320,821	4,333,114	4,188,731	4,263,513
Interfund Charges	5,445,695	2,423,729	2,511,707	2,268,848	2,300,492
<b>Total Expenditures/Appropriations</b>	<b>\$ 8,147,025</b>	<b>\$ 3,834,750</b>	<b>\$ 6,954,821</b>	<b>\$ 6,582,579</b>	<b>\$ 6,689,005</b>
<b>Net Cost</b>	<b>\$ (154,571)</b>	<b>\$ 177,451</b>	<b>-</b>	<b>-</b>	<b>-</b>