

ELECTED OFFICIALS

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ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 3610000 - Assessor

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Charges for Services	\$ 5,612,587	\$ 5,612,587	\$ -
Miscellaneous Revenues	1,830,000	1,830,000	-
Total Revenue	\$ 7,442,587	\$ 7,442,587	\$ -
Salaries & Benefits	\$ 16,394,723	\$ 16,394,723	\$ -
Services & Supplies	2,383,162	2,383,162	-
Expenditure Transfer & Reimbursement	(2,507,561)	(2,507,561)	-
Total Expenditures/Appropriations	\$ 16,270,324	\$ 16,270,324	\$ -
Net Cost	\$ 8,827,737	\$ 8,827,737	\$ -
Positions	151.4	151.4	0.0

The allocation (net 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 2014-15	Schedule 9
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Budget Unit **3610000 - Assessor**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 683,683	\$ -	\$ -	\$ -	\$ -
Charges for Services	6,415,761	5,739,301	5,808,423	5,612,587	5,612,587
Miscellaneous Revenues	576,985	1,234,286	880,000	1,830,000	1,830,000
Residual Equity Transfer In	6,439	551	551	-	-
Total Revenue	\$ 7,682,868	\$ 6,974,138	\$ 6,688,974	\$ 7,442,587	\$ 7,442,587
Salaries & Benefits	\$ 14,688,837	\$ 15,175,605	\$ 15,607,265	\$ 16,394,723	\$ 16,394,723
Services & Supplies	2,144,334	2,466,568	2,278,321	2,383,162	2,383,162
Equipment	-	120,197	-	-	-
Intrafund Charges	252,594	281,401	307,894	307,160	307,160
Intrafund Reimb	(2,780,675)	(2,807,479)	(2,912,933)	(2,814,721)	(2,814,721)
Total Expenditures/Appropriations	\$ 14,305,090	\$ 15,236,292	\$ 15,280,547	\$ 16,270,324	\$ 16,270,324
Net Cost	\$ 6,622,222	\$ 8,262,154	\$ 8,591,573	\$ 8,827,737	\$ 8,827,737
Positions	156.5	152.7	152.7	151.4	151.4

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET
 Budget Unit: 4050000 - Board of Supervisors

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Total Revenue	\$ -	\$ -	\$ -
Salaries & Benefits	\$ 2,574,814	\$ 2,614,814	\$ 40,000
Services & Supplies	520,152	695,152	175,000
Expenditure Transfer & Reimbursement	42,546	42,546	-
Total Expenditures/Appropriations	\$ 3,137,512	\$ 3,352,512	\$ 215,000
Net Cost	\$ 3,137,512	\$ 3,352,512	\$ 215,000
Positions	20.0	21.0	1.0

The allocation (net cost) has increased by \$215,000.

- Appropriations have increased by \$215,000.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$215,000 due to costs related to capital improvement projects and the addition of a position to perform reception and other needed functions. In addition, \$25,000 was shifted from salaries and benefits to services and supplies to cover temporary help needs resulting from vacancies.
- Position counts have changed from the Approved Recommended Budget due to the addition of 1.0 FTE Secretary – Confidential position.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **4050000 - Board of Supervisors**
 Function **GENERAL**
 Activity **Legislative & Administrative**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 117,682	\$ -	\$ -	\$ -	-
Miscellaneous Revenues	272	-	-	-	-
Residual Equity Transfer In	8,336	2,122	2,122	-	-
Total Revenue	\$ 126,290	\$ 2,122	\$ 2,122	\$ -	-
Salaries & Benefits	\$ 2,286,321	\$ 2,390,052	\$ 2,466,497	\$ 2,639,814	\$ 2,614,814
Services & Supplies	410,080	465,864	491,786	670,152	695,152
Intrafund Charges	53,355	39,375	42,767	42,546	42,546
Total Expenditures/Appropriations	\$ 2,749,756	\$ 2,895,291	\$ 3,001,050	\$ 3,352,512	\$ 3,352,512
Net Cost	\$ 2,623,466	\$ 2,893,169	\$ 2,998,928	\$ 3,352,512	\$ 3,352,512
Positions	20.0	20.0	20.0	21.0	21.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET			
Budget Unit: 5800000 - District Attorney			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fines, Forfeitures & Penalties	\$ 2,806,593	\$ 2,806,593	-
Intergovernmental Revenues	21,814,510	22,475,593	661,083
Charges for Services	1,084,186	1,084,186	-
Miscellaneous Revenues	1,657,232	1,657,232	-
Total Revenue	\$ 27,362,521	\$ 28,023,604	661,083
Salaries & Benefits	\$ 65,803,203	\$ 67,112,115	1,308,912
Services & Supplies	10,605,500	10,917,671	312,171
Equipment	300,000	300,000	-
Expenditure Transfer & Reimbursement	(9,256)	(119,256)	(110,000)
Total Expenditures/Appropriations	\$ 76,699,447	\$ 78,210,530	1,511,083
Net Cost	\$ 49,336,926	\$ 50,186,926	850,000
Positions	391.0	396.0	5.0

The allocation (net cost) has increased by \$850,000.

- Appropriations have increased by \$1,511,083.
- Revenues have increased \$661,083.

DESCRIPTION OF CHANGES:

- Appropriations have increased by \$1,511,083.
 - \$243,689 in increased Salaries and Benefits for increased labor agreement costs;
 - \$1,027,662 in increased Salaries and Benefits to decrease the unfunded amount;
 - \$37,561 in increased Salaries and Benefits for growth in the community prosecutor program;
 - \$210,000 in increased Services and Supplies for increased labor agreement costs;
 - \$28,820 in increased Services and Supplies for increased revenue offsets;
 - \$912 in increased Services and Supplies for increased facility charges;
 - \$72,439 in increased Services and Supplies for growth in the community prosecutor program;
 - \$110,000 in decreased expenditures for reimbursement money for the community prosecutor program.

DESCRIPTION OF CHANGES (CONT.):

- Revenues have increased \$661,083.
 - \$263,401 in increased Prop 172 revenue;
 - \$137,020 in increased vehicle theft revenue ;
 - \$260,662 in increased grant revenues.
- Position count has increased by 5.0 FTE from Approved Recommended Budget due to the addition of 1.0 FTE Forensic Laboratory Technician, 3.0 FTE Investigative Assistants, and 1.0 Senior Information Technology Analyst, a previous growth request that will be funded through a reduction in extra help dollars.
- Vehicle count has increased by 2.0 110 vehicles for the community prosecutors.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **5800000 - District Attorney**
 Function **PUBLIC PROTECTION**
 Activity **Judicial**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 769,870	\$ -	\$ -	\$ -	-
Fines, Forfeitures & Penalties	1,612,785	2,682,497	5,301,001	2,806,593	2,806,593
Intergovernmental Revenues	21,721,194	23,268,906	22,080,763	21,814,510	22,475,593
Charges for Services	1,199,147	1,219,421	1,225,771	1,084,186	1,084,186
Miscellaneous Revenues	2,742,679	1,504,982	1,644,163	1,657,232	1,657,232
Other Financing Sources	2,325	-	-	-	-
Residual Equity Transfer In	132,292	13,654	13,657	-	-
Total Revenue	\$ 28,180,292	\$ 28,689,460	\$ 30,265,355	\$ 27,362,521	\$ 28,023,604
Salaries & Benefits	\$ 61,441,789	\$ 62,125,503	\$ 63,911,459	\$ 66,901,494	\$ 67,112,115
Services & Supplies	8,926,458	10,346,024	10,101,578	10,677,939	10,917,671
Other Charges	23,879	23,878	38,054	-	-
Equipment	1,170,291	684,300	625,000	300,000	300,000
Interfund Charges	-	1,388,684	1,388,684	1,388,795	1,388,795
Intrafund Charges	420,911	441,382	528,294	503,380	503,380
Intrafund Reimb	(1,656,430)	(1,690,812)	(1,668,854)	(1,711,431)	(2,011,431)
Total Expenditures/Appropriations	\$ 70,326,898	\$ 73,318,959	\$ 74,924,215	\$ 78,060,177	\$ 78,210,530
Net Cost	\$ 42,146,606	\$ 44,629,499	\$ 44,658,860	\$ 50,697,656	\$ 50,186,926
Positions	391.0	390.0	390.0	395.0	396.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 7400000 - Sheriff

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Licenses, Permits & Franchises	\$ 1,720,084	\$ 1,720,084	\$ -
Fines, Forfeitures & Penalties	4,053,021	4,046,760	(6,261)
Intergovernmental Revenues	170,127,542	169,155,624	(971,918)
Charges for Services	45,773,587	45,696,102	(77,485)
Miscellaneous Revenues	6,005,044	6,771,838	766,794
Total Revenue	\$ 227,679,278	\$ 227,390,408	\$ (288,870)
Salaries & Benefits	\$ 340,823,351	\$ 344,817,000	3,993,649
Services & Supplies	71,398,953	71,825,192	426,239
Other Charges	1,029,155	1,029,155	-
Equipment	325,000	620,263	295,263
Expenditure Transfer & Reimbursement	857,077	853,056	(4,021)
Total Expenditures/Appropriations	\$ 414,433,536	\$ 419,144,666	\$ 4,711,130
Net Cost	\$ 186,754,258	\$ 191,754,258	\$ 5,000,000
Positions	1,875.0	1,879.0	4.0

The allocation (net cost) has increased by \$5,000,000.

- Appropriations have increased by \$4,711,130.
- Revenues have decreased by \$288,870.

DESCRIPTION OF CHANGES:

- Appropriations have increased by \$4,711,130.
 - \$766,175 in increased costs associated with the Sheriff's undertaking the Alternative Sentencing Program;
 - \$3,989,183 in increased Salaries and Benefits to decrease the unfunded amount;
 - \$782,088 in increased Tucker Fund expenditures, to include radio maintenance and supplies for the patrol cars;
 - \$146,867 in increased trust fund expenditures;
 - \$9,218 in increased miscellaneous revenue;
 - \$4,021 decrease in reimbursements;
 - \$620,855 in decreased state contracts;
 - \$357,525 in decreased grant funding.

DESCRIPTION OF CHANGES (CONT.):

- Revenues have decreased by \$288,870.
 - \$766,175 in increased Alternative Sentencing Program fees.
 - \$773,897 in increased Prop 172 funding.
 - \$782,088 in increased Tucker Trust Fund revenue.
 - \$146,867 in increased trust fund revenue.
 - \$5,197 in increased miscellaneous revenue.
 - \$1,784,714 in decreased 2011 Realignment revenue.
 - \$620,855 in decreased state contracts.
 - \$357,525 in decreased grant funding.
- Position count has increased by 4.0 FTE from Approved Recommended Budget due to the addition of 5.0 FTE Sheriff Records Officer positions for the new Alternative Sentencing Program, the deletion of 1.0 FTE Senior Office Assistant-Confidential position, and the reallocation of 1.0 FTE Deputy Sheriff position to 1.0 FTE Sheriff Sergeant.
- Additionally, 8.0 FTE Deputy Sheriff (UN) positions and 4.0 FTE Sheriff Sergeant (UN) positions are being added. These positions are not funded but will allow the department to place employees, who are on long-term disability unpaid leave of absence and are at various stages in the Disability Retirement application process, in the unfunded positions until the employees separate from county service or return to full duty. This will vacate the permanent funded positions and will allow the department to fill the vacated positions with actively working employees thereby reducing overtime costs.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	Schedule 9
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Budget Unit **7400000 - Sheriff**
Function **PUBLIC PROTECTION**
Activity **Police Protection**
Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Licenses, Permits & Franchises	\$ 1,631,488	\$ 2,063,661	\$ 1,639,196	\$ 1,720,084	\$ 1,720,084
Fines, Forfeitures & Penalties	3,186,214	2,113,178	4,800,067	4,053,021	4,046,760
Revenue from Use Of Money & Property	(49)	4	-	-	-
Intergovernmental Revenues	162,822,418	167,953,641	172,458,091	170,127,542	169,155,624
Charges for Services	44,754,646	44,599,214	45,602,645	45,773,587	45,696,102
Miscellaneous Revenues	6,752,826	7,538,733	6,978,150	6,005,044	6,771,838
Other Financing Sources	3,000	-	-	-	-
Residual Equity Transfer In	1,089,857	204,784	204,783	-	-
Total Revenue	\$ 220,240,400	\$ 224,473,215	\$ 231,682,932	\$ 227,679,278	\$ 227,390,408
Salaries & Benefits	\$ 322,260,880	\$ 333,936,038	\$ 341,297,075	\$ 345,968,592	\$ 344,817,000
Services & Supplies	61,182,335	70,467,728	72,954,680	71,358,953	71,825,192
Other Charges	986,337	878,728	998,767	1,029,155	1,029,155
Equipment	861,642	1,844,380	325,000	325,000	620,263
Interfund Charges	1,327,069	2,067,117	2,067,117	2,121,408	2,121,408
Interfund Reimb	(4,527)	-	-	-	-
Intrafund Charges	3,971,637	4,667,837	5,065,414	5,512,111	5,512,111
Intrafund Reimb	(6,985,980)	(6,049,871)	(6,619,529)	(6,776,442)	(6,780,463)
Total Expenditures/Appropriations	\$ 383,599,393	\$ 407,811,957	\$ 416,088,524	\$ 419,538,777	\$ 419,144,666
Net Cost	\$ 163,358,993	\$ 183,338,742	\$ 184,405,592	\$ 191,859,499	\$ 191,754,258
Positions	1,891.0	1,887.0	1,882.0	1,879.0	1,879.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 7410000 - Correctional Health Services

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fines, Forfeitures & Penalties	\$ 80,000	\$ 80,000	-
Intergovernmental Revenues	11,686,545	11,686,545	-
Charges for Services	123,406	123,406	-
Miscellaneous Revenues	35,000	35,000	-
Total Revenue	\$ 11,924,951	\$ 11,924,951	-
Salaries & Benefits	\$ 16,839,293	\$ 16,839,293	-
Services & Supplies	11,239,217	11,239,217	-
Other Charges	13,864,812	13,864,812	-
Expenditure Transfer & Reimbursement	408,960	408,960	-
Total Expenditures/Appropriations	\$ 42,352,282	\$ 42,352,282	-
Net Cost	\$ 30,427,331	\$ 30,427,331	-
Positions	102.5	102.5	0.0

The allocation (net 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 2014-15	Schedule 9
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Budget Unit **7410000 - Correctional Health Services**
Function **PUBLIC PROTECTION**
Activity **Detention & Corrections**
Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ (358,908)	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures & Penalties	77,936	75,174	80,000	80,000	80,000
Intergovernmental Revenues	20,436,976	10,754,827	10,027,404	11,686,545	11,686,545
Charges for Services	117,094	106,943	115,782	123,406	123,406
Miscellaneous Revenues	(544,570)	(376,809)	35,000	35,000	35,000
Residual Equity Transfer In	4,759	82	82	-	-
Total Revenue	\$ 19,733,287	\$ 10,560,217	\$ 10,258,268	\$ 11,924,951	\$ 11,924,951
Salaries & Benefits	\$ 15,624,327	\$ 15,756,215	\$ 16,020,926	\$ 16,839,293	\$ 16,839,293
Services & Supplies	8,186,211	8,832,915	6,936,617	11,239,217	11,239,217
Other Charges	14,689,304	13,770,256	12,113,199	13,864,812	13,864,812
Intrafund Charges	302,894	376,014	398,682	408,960	408,960
Total Expenditures/Appropriations	\$ 38,802,736	\$ 38,735,400	\$ 35,469,424	\$ 42,352,282	\$ 42,352,282
Net Cost	\$ 19,069,449	\$ 28,175,183	\$ 25,211,156	\$ 30,427,331	\$ 30,427,331
Positions	116.0	103.5	103.5	102.5	102.5