

# GENERAL GOVERNMENT/ADMINISTRATION

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**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**

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

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 242,160	\$ 542,687	\$ 300,527
Total Revenue	\$ 242,160	\$ 542,687	\$ 300,527
Other Charges	\$ 242,160	\$ 542,687	\$ 300,527
Total Financing Uses	\$ 242,160	\$ 542,687	\$ 300,527
Total Expenditures/Appropriations	\$ 242,160	\$ 542,687	-
Net Cost	\$ -	\$ -	-

- Appropriations have increased by \$300,527.
- Fund balance has increased by \$300,527.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$300,527 due to capital project construction timing.
- Fund balance has increased by \$300,527 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 2014-15				
		9309000 - 1997-Public Bldg Facilites-Construction				
		309A - 1997-PUBLIC FACILITIES-CONSTRUCTION				
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	
Fund Balance	\$ 548,561	\$ 542,160	\$ 542,160	\$ 242,160	\$ 542,687	
Revenue from Use Of Money & Property	3,246	527	-	-	-	
Total Revenue	\$ 551,807	\$ 542,687	\$ 542,160	\$ 242,160	\$ 542,687	
Other Charges	\$ 9,647	\$ -	\$ 542,160	\$ 242,160	\$ 542,687	
Total Financing Uses	\$ 9,647	\$ -	\$ 542,160	\$ 242,160	\$ 542,687	
Total Expenditures/Appropriations	\$ 9,647	\$ -	\$ 542,160	\$ 242,160	\$ 542,687	
Net Cost	\$ (542,160)	\$ (542,687)	\$ -	\$ -	\$ -	

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 3080000 - 1997-Public Facilities Debt Service

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 235,037	\$ 299,045	\$ 64,008
<b>Total Revenue</b>	<b>\$ 235,037</b>	<b>\$ 299,045</b>	<b>\$ 64,008</b>
Services & Supplies	\$ 260,037	\$ 324,045	\$ 64,008
Other Charges	3,024,263	3,024,263	-
Transfers In & Out	(3,049,263)	(3,049,263)	-
<b>Total Financing Uses</b>	<b>\$ 235,037</b>	<b>\$ 299,045</b>	<b>\$ 64,008</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 235,037</b>	<b>\$ 299,045</b>	<b>-</b>
<b>Net Cost</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>

- Appropriations have increased by \$64,008.
- Fund balance has increased by \$64,008.

DESCRIPTION OF CHANGES:

- Appropriations have increased by \$64,008 due to fund balance from interest earnings and administration cost savings budgeted for possible future arbitrage rebate liability payment to IRS.
- Fund balance has increased by \$64,008 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 2014-15				Schedule 15
3080000 - 1997-Public Facilities Debt Service 308A - 1997-PUBLIC FACILITIES DEBT SERVICE						
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	
Fund Balance	\$ 341,038	\$ 273,988	\$ 273,988	\$ 235,037	\$ 299,045	
Revenue from Use Of Money & Property	218,685	249,202	-	-	-	
<b>Total Revenue</b>	<b>\$ 559,723</b>	<b>\$ 523,190</b>	<b>\$ 273,988</b>	<b>\$ 235,037</b>	<b>\$ 299,045</b>	
Services & Supplies	\$ 310,740	\$ 249,146	\$ 298,988	\$ 260,037	\$ 324,045	
Other Charges	3,025,210	3,020,462	3,020,464	3,024,263	3,024,263	
Interfund Reimb	(3,050,214)	(3,045,464)	(3,045,464)	(3,049,263)	(3,049,263)	
<b>Total Financing Uses</b>	<b>\$ 285,736</b>	<b>\$ 224,144</b>	<b>\$ 273,988</b>	<b>\$ 235,037</b>	<b>\$ 299,045</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 285,736</b>	<b>\$ 224,144</b>	<b>\$ 273,988</b>	<b>\$ 235,037</b>	<b>\$ 299,045</b>	
<b>Net Cost</b>	<b>\$ (273,987)</b>	<b>\$ (299,046)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
**Budget Unit: 9288000 - 1997-Refunding Public Facilities Debt Service**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 412,293	\$ 419,406	\$ 7,113
<b>Total Revenue</b>	<b>\$ 412,293</b>	<b>\$ 419,406</b>	<b>\$ 7,113</b>
Services & Supplies	\$ 437,293	\$ 444,406	\$ 7,113
Other Charges	6,320,126	6,320,126	-
Transfers In & Out	(6,345,126)	(6,345,126)	-
<b>Total Financing Uses</b>	<b>\$ 412,293</b>	<b>\$ 419,406</b>	<b>\$ 7,113</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 412,293</b>	<b>\$ 419,406</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$7,113.
- Fund balance has increased by \$7,113.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$7,113 due to more than anticipated interest earnings, and budget adjusted for possible future arbitrage rebate liability payment to IRS.
- Fund balance has increased by \$7,113 due to more than anticipated interest earnings.

**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 2014-15				
		9288000 - 1997-Refunding Public Facilities Debt Service				
		288A - 1997-PUBLIC FACILITIES DEBT SERVICE				
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	
Fund Balance	\$ 417,793	\$ 412,293	\$ 412,293	\$ 412,293	\$ 419,406	
Revenue from Use Of Money & Property	380,027	367,312	-	-	-	
<b>Total Revenue</b>	<b>\$ 797,820</b>	<b>\$ 779,605</b>	<b>\$ 412,293</b>	<b>\$ 412,293</b>	<b>\$ 419,406</b>	
Services & Supplies	\$ 410,528	\$ 385,200	\$ 437,293	\$ 437,293	\$ 444,406	
Other Charges	6,315,525	6,319,619	6,319,620	6,320,126	6,320,126	
Interfund Reimb	(6,340,526)	(6,344,620)	(6,344,620)	(6,345,126)	(6,345,126)	
<b>Total Financing Uses</b>	<b>\$ 385,527</b>	<b>\$ 360,199</b>	<b>\$ 412,293</b>	<b>\$ 412,293</b>	<b>\$ 419,406</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 385,527</b>	<b>\$ 360,199</b>	<b>\$ 412,293</b>	<b>\$ 412,293</b>	<b>\$ 419,406</b>	
<b>Net Cost</b>	<b>\$ (412,293)</b>	<b>\$ (419,406)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
**Budget Unit: 9298000 - 2003 Public Facilities Projects-Debt Service**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 75,566	\$ 90,041	\$ 14,475
<b>Total Revenue</b>	<b>\$ 75,566</b>	<b>\$ 90,041</b>	<b>\$ 14,475</b>
Services & Supplies	\$ 100,566	\$ 115,041	\$ 14,475
Other Charges	962,296	962,296	-
Transfers In & Out	(987,296)	(987,296)	-
<b>Total Financing Uses</b>	<b>\$ 75,566</b>	<b>\$ 90,041</b>	<b>\$ 14,475</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 75,566</b>	<b>\$ 90,041</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$14,475.
- Fund balance has increased by \$14,475.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$14,475 due to fund balance from interest earnings and administration cost savings budgeted for future potential cost increases.
- Fund balance has increased by \$14,475 due to higher than anticipated interest earnings and administration costs less 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 2014-15				
		9298000 - 2003 Public Facilities Projects-Debt Service				
		298A - 2003 PUBLIC FACILITES PROJ-DEBT SVC				
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	
Fund Balance	\$ 55,799	\$ 74,599	\$ 74,599	\$ 75,566	\$ 90,041	
Revenue from Use Of Money & Property	5,141	2,284	-	-	-	
<b>Total Revenue</b>	<b>\$ 60,940</b>	<b>\$ 76,883</b>	<b>\$ 74,599</b>	<b>\$ 75,566</b>	<b>\$ 90,041</b>	
Services & Supplies	\$ 11,343	\$ 11,843	\$ 99,599	\$ 100,566	\$ 115,041	
Other Charges	961,295	962,095	962,096	962,296	962,296	
Interfund Reimb	(986,296)	(987,096)	(987,096)	(987,296)	(987,296)	
<b>Total Financing Uses</b>	<b>\$ (13,658)</b>	<b>\$ (13,158)</b>	<b>\$ 74,599</b>	<b>\$ 75,566</b>	<b>\$ 90,041</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ (13,658)</b>	<b>\$ (13,158)</b>	<b>\$ 74,599</b>	<b>\$ 75,566</b>	<b>\$ 90,041</b>	
<b>Net Cost</b>	<b>\$ (74,598)</b>	<b>\$ (90,041)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
**Budget Unit: 9282000 - 2004 Pension Obligation Bonds-Debt Service**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 1,071,091	\$ 1,811,141	\$ 740,050
Total Revenue	\$ 1,071,091	\$ 1,811,141	\$ 740,050
Services & Supplies	\$ 1,241,091	\$ 1,981,141	\$ 740,050
Other Charges	42,187,731	42,187,731	-
Transfers In & Out	(42,357,731)	(42,357,731)	-
Total Financing Uses	\$ 1,071,091	\$ 1,811,141	\$ 740,050
Total Expenditures/Appropriations	\$ 1,071,091	\$ 1,811,141	\$ -
Net Cost	\$ -	\$ -	\$ -

- Appropriations have increased by \$740,050.
- Fund balance has increased by \$740,050.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$740,050 due to fund balance increase budgeted for potential need to use for legal/swap costs related to Lehman bankruptcy not yet finalized.
- Fund balance has increased by \$740,050 due to higher than anticipated interest earnings, and lower than anticipated administration and interest costs.

**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 2014-15				
		9282000 - 2004 Pension Obligation Bonds-Debt Service				
		282A - 2004 PENSION OBLIGATION BOND-DEBT SERVICE				
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	
Fund Balance	\$ 1,358,874	\$ 1,007,874	\$ 1,007,874	\$ 1,071,091	\$ 1,811,141	
Revenue from Use Of Money & Property	82,362	14,311	-	-	-	
Miscellaneous Revenues	3,592	-	-	-	-	
Other Financing Sources	-	111,960,000	-	-	-	
Total Revenue	\$ 1,444,828	\$ 112,982,185	\$ 1,007,874	\$ 1,071,091	\$ 1,811,141	
Services & Supplies	\$ 1,038,876	\$ 111,934,020	\$ 1,177,874	\$ 1,241,091	\$ 1,981,141	
Other Charges	34,345,529	34,022,399	34,615,375	42,187,731	42,187,731	
Interfund Reimb	(34,947,451)	(34,785,375)	(34,785,375)	(42,357,731)	(42,357,731)	
Total Financing Uses	\$ 436,954	\$ 111,171,044	\$ 1,007,874	\$ 1,071,091	\$ 1,811,141	
Total Expenditures/Appropriations	\$ 436,954	\$ 111,171,044	\$ 1,007,874	\$ 1,071,091	\$ 1,811,141	
Net Cost	\$ (1,007,874)	\$ (1,811,141)	\$ -	\$ -	\$ -	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**

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

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 358,068	\$ 375,128	\$ 17,060
<b>Total Revenue</b>	<b>\$ 358,068</b>	<b>\$ 375,128</b>	<b>\$ 17,060</b>
Services & Supplies	\$ 383,068	\$ 400,128	\$ 17,060
Other Charges	3,123,543	3,123,543	-
Transfers In & Out	(3,148,543)	(3,148,543)	-
<b>Total Financing Uses</b>	<b>\$ 358,068</b>	<b>\$ 375,128</b>	<b>\$ 17,060</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 358,068</b>	<b>\$ 375,128</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$17,060.
- Fund balance has increased by \$17,060.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$17,060 due to fund balance from higher than anticipated interest earnings and administrative cost savings budgeted for possible future arbitrage rebate liability payment to IRS.
- Fund balance has increased by \$17,060 due to higher than anticipated interest earnings and administration costs less than anticipated.

**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 2014-15				
		9306306 - 2006 Public Facilities Projects-Debt Service				
		306A - 2006 PUBLIC FACILITIES PROJ-DEBT SVC				
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	
Fund Balance	\$ 334,680	\$ 356,225	\$ 356,225	\$ 358,068	\$ 375,128	
Revenue from Use Of Money & Property	13,315	4,644	-	-	-	
<b>Total Revenue</b>	<b>\$ 347,995</b>	<b>\$ 360,869</b>	<b>\$ 356,225</b>	<b>\$ 358,068</b>	<b>\$ 375,128</b>	
Services & Supplies	\$ 16,772	\$ 10,742	\$ 381,225	\$ 383,068	\$ 400,128	
Other Charges	3,121,143	3,121,143	3,121,144	3,123,543	3,123,543	
Interfund Reimb	(3,146,144)	(3,146,144)	(3,146,144)	(3,148,543)	(3,148,543)	
<b>Total Financing Uses</b>	<b>\$ (8,229)</b>	<b>\$ (14,259)</b>	<b>\$ 356,225</b>	<b>\$ 358,068</b>	<b>\$ 375,128</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ (8,229)</b>	<b>\$ (14,259)</b>	<b>\$ 356,225</b>	<b>\$ 358,068</b>	<b>\$ 375,128</b>	
<b>Net Cost</b>	<b>\$ (356,224)</b>	<b>\$ (375,128)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
**Budget Unit: 9303303 - 2007 Public Facilities Projects-Construction**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 18,825	\$ 21,054	\$ 2,229
<b>Total Revenue</b>	<b>\$ 18,825</b>	<b>\$ 21,054</b>	<b>\$ 2,229</b>
Services & Supplies	\$ 18,825	\$ 21,054	\$ 2,229
<b>Total Financing Uses</b>	<b>\$ 18,825</b>	<b>\$ 21,054</b>	<b>\$ 2,229</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 18,825</b>	<b>\$ 21,054</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$2,229.
- Fund balance has increased by \$2,229.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$2,229 due to possible future arbitrage rebate liability payment to IRS.
- Fund balance has increased by \$2,229 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 2014-15				Schedule 15
9303303 - 2007 Public Facilities Projects-Construction 303A - 2007 PUBLIC FACILITIES PROJ-CONST						
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	
Fund Balance	\$ 889,018	\$ 163,536	\$ 163,536	\$ 18,825	\$ 21,054	
Revenue from Use Of Money & Property	2,927	5,683	-	-	-	
<b>Total Revenue</b>	<b>\$ 891,945</b>	<b>\$ 169,219</b>	<b>\$ 163,536</b>	<b>\$ 18,825</b>	<b>\$ 21,054</b>	
Services & Supplies	\$ -	\$ 115	\$ 15,484	\$ 18,825	\$ 21,054	
Other Charges	728,409	148,050	148,052	-	-	
<b>Total Financing Uses</b>	<b>\$ 728,409</b>	<b>\$ 148,165</b>	<b>\$ 163,536</b>	<b>\$ 18,825</b>	<b>\$ 21,054</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 728,409</b>	<b>\$ 148,165</b>	<b>\$ 163,536</b>	<b>\$ 18,825</b>	<b>\$ 21,054</b>	
<b>Net Cost</b>	<b>\$ (163,536)</b>	<b>\$ (21,054)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
**Budget Unit: 9304304 - 2007 Public Facilities Projects-Debt Service**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 326,001	\$ 336,608	\$ 10,607
Total Revenue	\$ 326,001	\$ 336,608	\$ 10,607
Services & Supplies	\$ 351,001	\$ 361,608	\$ 10,607
Other Charges	2,802,914	2,802,914	-
Transfers In & Out	(2,827,914)	(2,827,914)	-
Total Financing Uses	\$ 326,001	\$ 336,608	\$ 10,607
Total Expenditures/Appropriations	\$ 326,001	\$ 336,608	\$ -
Net Cost	\$ -	\$ -	\$ -

- Appropriations have increased by \$10,607.
- Fund balance has increased by \$10,607.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$10,607 due to fund balance from higher than anticipated interest earnings and administrative cost savings budgeted for possible future arbitrage rebate liability payment to IRS.
- Fund balance has increased by \$10,607 due to higher than anticipated interest earnings and administrative 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 2014-15				Schedule 15
9304304 - 2007 Public Facilities Projects-Debt Service 304A - 2007 PUBLIC FACILITIES PROJ-DEBT SVC						
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	
Fund Balance	\$ 301,221	\$ 326,001	\$ 326,001	\$ 326,001	\$ 336,608	
Revenue from Use Of Money & Property	10,447	(928)	-	-	-	
Miscellaneous Revenues	463	-	-	-	-	
<b>Total Revenue</b>	<b>\$ 312,131</b>	<b>\$ 325,073</b>	<b>\$ 326,001</b>	<b>\$ 326,001</b>	<b>\$ 336,608</b>	
Services & Supplies	\$ 11,132	\$ 13,469	\$ 351,001	\$ 351,001	\$ 361,608	
Other Charges	2,999,111	3,004,286	3,004,289	2,802,914	2,802,914	
Interfund Reimb	(3,024,114)	(3,029,289)	(3,029,289)	(2,827,914)	(2,827,914)	
<b>Total Financing Uses</b>	<b>\$ (13,871)</b>	<b>\$ (11,534)</b>	<b>\$ 326,001</b>	<b>\$ 326,001</b>	<b>\$ 336,608</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ (13,871)</b>	<b>\$ (11,534)</b>	<b>\$ 326,001</b>	<b>\$ 326,001</b>	<b>\$ 336,608</b>	
<b>Net Cost</b>	<b>\$ (326,002)</b>	<b>\$ (336,607)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**

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

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Fund Balance	\$ 306,561	\$ 519,395	\$ 212,834
<b>Total Revenue</b>	<b>\$ 306,561</b>	<b>\$ 519,395</b>	<b>\$ 212,834</b>
Services & Supplies	\$ 331,561	\$ 544,395	\$ 212,834
Other Charges	14,356,504	14,356,504	-
Transfers In & Out	(14,381,504)	(14,381,504)	-
<b>Total Financing Uses</b>	<b>\$ 306,561</b>	<b>\$ 519,395</b>	<b>\$ 212,834</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 306,561</b>	<b>\$ 519,395</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$212,834.
- Fund balance has increased by \$212,834.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$212,834 due to fund balance from higher than anticipated interest earnings budgeted for future potential cost increases.
- Fund balance has increased by \$212,834 due to higher than anticipated interest earnings.

**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 2014-15				
	<b>9300000 - 2010 Refunding COPs-Debt Svc</b>				
	<b>300A - 2010 REFUNDING COPs- DEBT SVC</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>
1	2	3	4	5	6
Fund Balance	\$ 250,252	\$ 300,389	\$ 300,389	\$ 306,561	\$ 519,395
Revenue from Use Of Money & Property	53,341	214,604	-	-	-
<b>Total Revenue</b>	<b>\$ 303,593</b>	<b>\$ 514,993</b>	<b>\$ 300,389</b>	<b>\$ 306,561</b>	<b>\$ 519,395</b>
Services & Supplies	\$ 33,226	\$ 25,609	\$ 330,389	\$ 331,561	\$ 544,395
Other Charges	14,018,931	14,182,943	14,182,954	14,356,504	14,356,504
Interfund Reimb	(14,048,953)	(14,212,953)	(14,212,954)	(14,381,504)	(14,381,504)
<b>Total Financing Uses</b>	<b>\$ 3,204</b>	<b>\$ (4,401)</b>	<b>\$ 300,389</b>	<b>\$ 306,561</b>	<b>\$ 519,395</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,204</b>	<b>\$ (4,401)</b>	<b>\$ 300,389</b>	<b>\$ 306,561</b>	<b>\$ 519,395</b>
<b>Net Cost</b>	<b>\$ (300,389)</b>	<b>\$ (519,394)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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

## ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

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

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 79,677	\$ 87,585	\$ 7,908
Total Revenue	\$ 79,677	\$ 87,585	\$ 7,908
Services & Supplies	\$ 79,677	\$ 87,585	\$ 7,908
Total Financing Uses	\$ 79,677	\$ 87,585	\$ 7,908
Total Expenditures/Appropriations	\$ 79,677	\$ 87,585	-
Net Cost	\$ -	\$ -	-

- Appropriations have increased by \$7,908.
- Fund balance has increased by \$7,908.

### DESCRIPTION OF CHANGES:

- Appropriations have increased by \$7,908 due to fund balance from higher than anticipated interest earnings and administration cost savings budgeted for reimbursement to Parking Enterprise Fund now that related debt retired.
- Fund balance has increased by \$7,908 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 2014-15				Schedule 15
	9300500 - 2010 Refunding COPs-PG- Debt Svcs 300B - 2010 REFUNDING COPs-PG-DEBT SVCS				
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
Fund Balance	\$ 69,225	\$ 79,677	\$ 79,677	\$ 79,677	\$ 87,585
Revenue from Use Of Money & Property	2,734	216	-	-	-
Total Revenue	\$ 71,959	\$ 79,893	\$ 79,677	\$ 79,677	\$ 87,585
Services & Supplies	\$ 2,283	\$ 2,308	\$ 89,677	\$ 79,677	\$ 87,585
Other Charges	709,749	241,500	241,500	-	-
Interfund Reimb	(719,750)	(251,500)	(251,500)	-	-
Total Financing Uses	\$ (7,718)	\$ (7,692)	\$ 79,677	\$ 79,677	\$ 87,585
Total Expenditures/Appropriations	\$ (7,718)	\$ (7,692)	\$ 79,677	\$ 79,677	\$ 87,585
Net Cost	\$ (79,677)	\$ (87,585)	\$ -	\$ -	-

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET Budget Unit 3400000 & 3480000 - Airport System			
Operating Detail	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
1	2	3	4
<b>Operating Revenues</b>			
Licenses, Permits and Franchises	\$ 21,360	\$ 21,360	\$ -
Forfeitures and Penalties	-	-	\$ -
Revenue From Use of Money and Property	130,500,634	130,500,634	\$ -
Charges for Services	20,177,874	20,177,874	\$ -
Miscellaneous Sales	18,204,970	18,204,970	\$ -
<b>Total Operating Revenues</b>	<b>\$ 168,904,838</b>	<b>\$ 168,904,838</b>	<b>\$ -</b>
<b>Operating Expenses</b>			
Salaries and Employee Benefits	\$ 32,546,110	\$ 32,019,957	\$ (526,153)
Services and Supplies	56,627,058	57,297,689	\$ 670,631
Other Charges	4,747,775	4,747,775	\$ -
Depreciation	50,446,965	50,446,965	\$ -
Cost of Goods Sold	650,000	650,000	\$ -
<b>Total Operating Expenses</b>	<b>\$ 145,017,908</b>	<b>\$ 145,162,386</b>	<b>\$ 144,478</b>
<b>Operating Income (Loss)</b>	<b>\$ 23,886,930</b>	<b>\$ 23,742,452</b>	<b>\$ (144,478)</b>
<b>Non-Operating Revenues (Expenses)</b>			
Interest/Investment Income and/or Gain	\$ 712,018	\$ 712,018	\$ -
Interest/Investment (Expense) and/or (Loss)	(57,520,826)	(57,520,826)	\$ -
Gain or Loss on Sale of Capital Assets	-	-	\$ -
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (56,808,808)</b>	<b>\$ (56,808,808)</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (32,921,878)</b>	<b>\$ (33,066,356)</b>	<b>\$ (144,478)</b>
Capital Contributions - Grant, extraordinary items, etc.	\$ 15,493,769	\$ 15,493,769	\$ -
Transfers-In/(Out)		\$	\$ -
<b>Change in Net Assets</b>	<b>\$ (17,428,109)</b>	<b>\$ (17,572,587)</b>	<b>\$ (144,478)</b>
Net Assets - Beginning Balance	600,499,675	600,499,675	\$ -
Net Assets - Ending Balance	\$ 583,071,566	\$ 582,927,088	\$ (144,478)
Positions	326.0	315.0	(11.0)
Memo Only:			
Improvements	34,399,500	36,214,849	1,815,349
Equipment	2,340,000	2,370,000	30,000
<b>Total Capital</b>	<b>\$ 36,739,500</b>	<b>\$ 38,584,849</b>	<b>\$ 1,845,349</b>

**Department of Airports (3400000)**

Appropriations have increased by \$144,478.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by a net \$144,478 due to the following:
  - An increase of \$670,631 in services and supplies associated with re-budgeting of encumbrance carry forward;
  - A reduction of \$526,153 in salaries and benefits costs associated with the deletion of 12.0 FTEs and the addition of 1.0 FTE as well as adjustments related to the implementation of the Airport Manager class study.
- Position counts have changed 11.0 FTEs from Approved Recommended Budget due to the deletion of 12.0 FTEs (1.0 Park Maintenance Worker 1, 1.0 Firefighter Aircraft Rescue & Firefighter Level 2 (24), 1.0 FTE Custodian Level 2, 9.0 FTE Airport Operations Worker) and the restoration of 1.0 FTE (1.0 Office Specialist 2).

**Airport Capital Outlay (3480000)**

Appropriations have increased by \$1,845,349.

**DESCRIPTION OF CHANGES:**

Appropriations have increased by \$1,845,349 due to the re-budgeting of encumbrance carryover forward for various capital projects.

**SCHEDULE:**

State Controller Schedules County Budget Act January 2010	County of Sacramento Operation of Enterprise Fund Fiscal Year 2014-15				Schedule 11  Airport Enterprise and Capital Outlay 3400000 & 3480000	
Operating Detail	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended	
1	2	3	4	5	6	
<b>Operating Revenues</b>						
Licenses, Permits and Franchises	\$ 21,960	\$ 23,030	\$ 9,075	\$ 21,360	\$ 21,360	
Residual Equity Transfer In	60,229	8,078	8,078	-	-	
Revenue From Use of Money and Property	130,253,938	131,868,534	133,792,208	130,500,634	130,500,634	
Charges for Services	24,600,365	25,423,929	26,239,673	20,177,874	20,177,874	
Miscellaneous Sales	15,677,547	15,905,315	18,810,707	18,204,970	18,204,970	
<b>Total Operating Revenues</b>	<b>\$ 170,614,039</b>	<b>\$ 173,228,886</b>	<b>\$ 178,859,741</b>	<b>\$ 168,904,838</b>	<b>\$ 168,904,838</b>	
<b>Operating Expenses</b>						
Salaries and Employee Benefits	\$ 36,021,872	\$ 32,739,382	\$ 36,963,014	\$ 32,546,110	\$ 32,019,957	
Services and Supplies	53,504,679	52,314,430	66,586,630	56,627,058	57,297,689	
Other Charges	4,884,064	4,947,419	4,692,155	4,747,775	4,747,775	
Depreciation	48,583,058	51,506,149	48,843,002	50,446,965	50,446,965	
Cost of Goods Sold	641,268	648,940	850,000	650,000	650,000	
<b>Total Operating Expenses</b>	<b>\$ 143,634,941</b>	<b>\$ 142,156,320</b>	<b>\$ 157,934,801</b>	<b>\$ 145,017,908</b>	<b>\$ 145,162,386</b>	
<b>Operating Income (Loss)</b>	<b>\$ 26,979,098</b>	<b>\$ 31,072,566</b>	<b>\$ 20,924,940</b>	<b>\$ 23,886,930</b>	<b>\$ 23,742,452</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Interest/Investment Income and/or Gain	\$ 1,244,907	\$ 400,929	\$ 1,406,014	\$ 712,018	\$ 712,018	
Interest/Investment (Expense) and/or (Loss)	(59,501,172)	(58,484,192)	(58,484,191)	(57,520,826)	(57,520,826)	
Gain or Loss on Sale of Capital Assets	45,689	5,650	60,966	-	-	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (58,210,576)</b>	<b>\$ (58,077,613)</b>	<b>\$ (57,071,211)</b>	<b>\$ (56,808,808)</b>	<b>\$ (56,808,808)</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (31,231,478)</b>	<b>\$ (27,005,047)</b>	<b>\$ (36,092,271)</b>	<b>\$ (32,921,878)</b>	<b>\$ (33,066,356)</b>	
Capital Contributions - Grant, extraordinary items, etc.	\$ 9,720,594	\$ 9,754,475	\$ 8,720,000	\$ 15,493,769	\$ 15,493,769	
Transfers-In/(Out)	-	-	-	-	-	
<b>Change in Net Assets</b>	<b>\$ (21,510,884)</b>	<b>\$ (17,250,572)</b>	<b>\$ (27,372,271)</b>	<b>\$ (17,428,109)</b>	<b>\$ (17,572,587)</b>	
Net Assets - Beginning Balance	618,622,419	597,111,535	597,111,535	600,499,675	600,499,675	
Equity and Other Account Adjustments	-	20,638,712	-	-	-	
Net Assets - Ending Balance	\$ 597,111,535	\$ 600,499,675	\$ 569,739,264	\$ 583,071,566	\$ 582,927,088	
<b>Positions</b>						
	409.0	377.0	382.0	326.0	315.0	
Revenues Tie To					SCH 1, COL 5	
Expenses Tie To					SCH 1, COL 7	
Total Revenue	\$ -	\$ 1,132,155	\$ -	\$ -	\$ -	
Improvements	25,343,314	(3,020,607)	37,338,235	34,399,500	36,214,849	
Equipment	436,682	784,822	2,160,000	2,340,000	2,370,000	
<b>NET COST</b>	<b>\$ 25,779,996</b>	<b>\$ (3,367,940)</b>	<b>\$ 39,498,235</b>	<b>\$ 36,739,500</b>	<b>\$ 38,584,849</b>	



**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**

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

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Appropriation for Contingencies	\$ 1,213,388	\$ 2,712,161	\$ 1,498,773
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,213,388</b>	<b>\$ 2,712,161</b>	<b>\$ 1,498,773</b>
<b>Net Cost</b>	<b>\$ 1,213,388</b>	<b>\$ 2,712,161</b>	<b>\$ 1,498,773</b>

The allocation (net cost) has increased by \$1,498,773:

- Appropriations have increased by \$1,498,773.

**DESCRIPTION OF CHANGES:**

Appropriations have increased \$1,498,773 to fund unanticipated costs.

**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 2014-15	<b>Schedule 9</b>
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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>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>
1	2	3	4	5	6
Appropriation for Contingencies	\$ -	\$ -	\$ 4,013,388	\$ 10,000,000	\$ 2,712,161
<b>Total Expenditures/Appropriations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,013,388</b>	<b>\$ 10,000,000</b>	<b>\$ 2,712,161</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,013,388</b>	<b>\$ 10,000,000</b>	<b>\$ 2,712,161</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**

**Budget Unit: 7860000 - Board Of Retirement**

<b>Operating Detail</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
<b>Operating Revenues</b>			
Charges for Service	\$ 6,789,663	\$ 7,027,484	\$ 237,821
<b>Total Operating Revenues</b>	<b>\$ 6,789,663</b>	<b>\$ 7,027,484</b>	<b>\$ 237,821</b>
<b>Operating Expenses</b>			
Salaries/Benefits	\$ 3,918,570	\$ 4,170,712	\$ 252,142
Services & Supplies	2,398,623	2,384,696	(13,927)
Other Charges	311,084	311,084	-
Depreciation	36,386	35,992	(394)
<b>Total Operating Expenses</b>	<b>\$ 6,664,663</b>	<b>\$ 6,902,484</b>	<b>\$ 237,821</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	(9,687,590)	(9,687,590)	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ (9,687,590)	(9,687,590)	-
<b>Positions</b>	<b>45.5</b>	<b>45.5</b>	<b>0.0</b>

- Appropriations have increased by \$237,821.
- Revenues have increased by \$237,821.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$237,821 to acknowledge the Proposed Budget approved by the Board of Retirement.
- Revenues have increased \$237,821 to acknowledge the Proposed Budget approved by the Board of Retirement.
- 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 2014-15				Schedule 10	
	Fund Title		060A - BOARD OF RETIREMENT			
	Service Activity		Administration			
	Budget Unit		7860000			
Operating Detail	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended	
1	2	3	4	5	6	
<b>Operating Revenues</b>						
Charges for Service	\$ -	\$ -	\$ 6,506,320	\$ 6,789,663	\$ 7,027,484	
<b>Total Operating Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,506,320</b>	<b>\$ 6,789,663</b>	<b>\$ 7,027,484</b>	
<b>Operating Expenses</b>						
Salaries/Benefits	\$ 3,276,694	\$ 3,310,148	\$ 3,794,275	\$ 3,918,570	\$ 4,170,712	
Services & Supplies	1,019,462	1,252,313	2,331,957	2,398,623	2,384,696	
Other Charges	286,747	218,702	218,702	311,084	311,084	
Depreciation	25,550	25,550	36,386	36,386	35,992	
<b>Total Operating Expenses</b>	<b>\$ 4,608,453</b>	<b>\$ 4,806,713</b>	<b>\$ 6,381,320</b>	<b>\$ 6,664,663</b>	<b>\$ 6,902,484</b>	
<b>Operating Income (Loss)</b>	<b>\$ (4,608,453)</b>	<b>\$ (4,806,713)</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Other Financing	\$ -	\$ 162	\$ -	\$ -	\$ -	
Interest Income	(231,907)	(40,679)	-	-	-	
Contingencies	-	-	(125,000)	(125,000)	(125,000)	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (231,907)</b>	<b>\$ (40,517)</b>	<b>\$ (125,000)</b>	<b>\$ (125,000)</b>	<b>\$ (125,000)</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (4,840,360)</b>	<b>\$ (4,847,230)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Change In Net Assets</b>	<b>\$ (4,840,360)</b>	<b>\$ (4,847,230)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Assets - Beginning Balance	-	(4,840,360)	(4,840,360)	(9,687,590)	(9,687,590)	
Equity and Other Account Adjustments	-	-	-	-	-	
<b>Net Assets - Ending Balance</b>	<b>\$ (4,840,360)</b>	<b>\$ (9,687,590)</b>	<b>\$ (4,840,360)</b>	<b>\$ (9,687,590)</b>	<b>\$ (9,687,590)</b>	
Positions	45.5	45.5	45.5	45.5	45.5	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET				
Budget Unit: 4210000 - Civil Service Commission				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance	
Miscellaneous Revenues	\$ 10,000	\$ 25,000	\$ 15,000	
<b>Total Revenue</b>	<b>\$ 10,000</b>	<b>\$ 25,000</b>	<b>\$ 15,000</b>	
Salaries & Benefits	\$ 271,083	\$ 271,083	-	
Services & Supplies	48,522	63,522	15,000	
Other Charges	2,864	2,864	-	
Expenditure Transfer & Reimbursement	5,620	5,620	-	
<b>Total Expenditures/Appropriations</b>	<b>\$ 328,089</b>	<b>\$ 343,089</b>	<b>\$ 15,000</b>	
<b>Net Cost</b>	<b>\$ 318,089</b>	<b>\$ 318,089</b>	<b>-</b>	
Positions	2.0	2.0	0.0	

The allocation (net cost) has not changed.

- Appropriations have increased by \$15,000.
- Revenues have increased by \$15,000.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$15,000 due to an anticipated increase in the number and complexity of appeal cases.
- Revenues have increased \$15,000 due to an increase in fee revenue collections related to appeal cases.
- 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 2014-15	<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	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 5,819	\$ -	\$ -	\$ -	-
Miscellaneous Revenues	18,489	9,334	10,000	10,000	25,000
Residual Equity Transfer In	13,449	2,123	2,123	-	-
<b>Total Revenue</b>	<b>\$ 37,757</b>	<b>\$ 11,457</b>	<b>\$ 12,123</b>	<b>\$ 10,000</b>	<b>\$ 25,000</b>
Salaries & Benefits	\$ 290,863	\$ 256,126	\$ 265,312	\$ 271,083	\$ 271,083
Services & Supplies	52,415	43,997	49,321	48,522	63,522
Other Charges	2,864	2,865	2,865	2,864	2,864
Intrafund Charges	3,938	3,159	4,383	5,620	5,620
<b>Total Expenditures/Appropriations</b>	<b>\$ 350,080</b>	<b>\$ 306,147</b>	<b>\$ 321,881</b>	<b>\$ 328,089</b>	<b>\$ 343,089</b>
<b>Net Cost</b>	<b>\$ 312,323</b>	<b>\$ 294,690</b>	<b>\$ 309,758</b>	<b>\$ 318,089</b>	<b>\$ 318,089</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 2014-15 BUDGET**  
Budget Unit: 4660000 - Fair Housing Services

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Services & Supplies	\$ 100,000	\$ 120,000	\$ 20,000
Other Charges	50,000	30,000	(20,000)
<b>Total Expenditures/Appropriations</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>-</b>

The allocation (net cost) has not changed.

**DESCRIPTION OF CHANGE:**

Appropriations have shifted from other charges to services and supplies in the amount of \$20,000 to cover contracted housing services.

**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 2014-15	<b>Schedule 9</b>
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Budget Unit      **4660000 - Fair Housing Services**  
Function            **PUBLIC PROTECTION**  
Activity             **Other Protection**  
Fund                 **001A - GENERAL**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>
1	2	3	4	5	6
Services & Supplies	\$ -	\$ 2,238	\$ -	\$ 100,000	\$ 120,000
Other Charges	61,267	179,056	61,267	50,000	30,000
<b>Total Expenditures/Appropriations</b>	<b>\$ 61,267</b>	<b>\$ 181,294</b>	<b>\$ 61,267</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Net Cost</b>	<b>\$ 61,267</b>	<b>\$ 181,294</b>	<b>\$ 61,267</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
**Budget Unit: 5920000 - Contribution To LAFCO**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Other Charges	\$ 228,833	\$ 228,833	\$ -
Total Expenditures/Appropriations	\$ 228,833	\$ 228,833	\$ -
Net Cost	\$ 228,833	\$ 228,833	\$ -

The allocation (net 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 2014-15	<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	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Other Charges	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833
Total Expenditures/Appropriations	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833
Net Cost	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 4810000 - County Counsel

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Charges for Services	\$ 2,633,351	\$ 2,633,351	-
Miscellaneous Revenues	37,733	37,733	-
<b>Total Revenue</b>	<b>\$ 2,671,084</b>	<b>\$ 2,671,084</b>	<b>-</b>
Salaries & Benefits	\$ 13,417,872	\$ 13,565,356	147,484
Services & Supplies	2,051,438	2,051,438	-
Expenditure Transfer & Reimbursement	(10,758,927)	(10,758,927)	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,710,383</b>	<b>\$ 4,857,867</b>	<b>147,484</b>
<b>Net Cost</b>	<b>\$ 2,039,299</b>	<b>\$ 2,186,783</b>	<b>147,484</b>
Positions	76.0	76.0	0.0

The allocation (net cost) has increased by \$147,484:

- Appropriations have increased by \$147,484.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$147,484 due to the Sacramento County Management Association (033) negotiated labor agreement resulting in an additional one percent salary increase and a professional development reimbursement for members along with other salary and benefit costs not funded as part of the Approved Recommended budget.
- 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 2014-15	<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	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 159,224	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	(80)	(279)	-	-	-
Charges for Services	4,022,250	3,685,312	3,881,000	2,633,351	2,633,351
Miscellaneous Revenues	2,651	28,844	62,152	37,733	37,733
Residual Equity Transfer In	17,357	3,397	3,397	-	-
<b>Total Revenue</b>	<b>\$ 4,201,402</b>	<b>\$ 3,717,274</b>	<b>\$ 3,946,549</b>	<b>\$ 2,671,084</b>	<b>\$ 2,671,084</b>
Salaries & Benefits	\$ 12,525,514	\$ 12,546,051	\$ 13,174,433	\$ 13,480,943	\$ 13,565,356
Services & Supplies	1,622,370	1,542,897	1,926,753	2,051,438	2,051,438
Interfund Reimb	(300,000)	(300,000)	(300,000)	-	-
Intrafund Charges	119,512	124,680	133,452	116,190	116,190
Intrafund Reimb	(8,656,624)	(8,876,154)	(9,267,077)	(10,875,117)	(10,875,117)
<b>Total Expenditures/Appropriations</b>	<b>\$ 5,310,772</b>	<b>\$ 5,037,474</b>	<b>\$ 5,667,561</b>	<b>\$ 4,773,454</b>	<b>\$ 4,857,867</b>
<b>Net Cost</b>	<b>\$ 1,109,370</b>	<b>\$ 1,320,200</b>	<b>\$ 1,721,012</b>	<b>\$ 2,102,370</b>	<b>\$ 2,186,783</b>
<b>Positions</b>	<b>77.0</b>	<b>77.0</b>	<b>77.0</b>	<b>76.0</b>	<b>76.0</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
 Budget Unit: 5910000 - County Executive

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Total Revenue	\$ -	\$ -	-
Salaries & Benefits	\$ 856,955	\$ 859,791	2,836
Services & Supplies	94,626	91,790	(2,836)
Other Charges	5,760	5,760	-
Expenditure Transfer & Reimbursement	77,997	77,997	-
Total Expenditures/Appropriations	\$ 1,035,338	\$ 1,035,338	-
Net Cost	\$ 1,035,338	\$ 1,035,338	-
Positions	3.0	3.0	0.0

The allocation (net cost) has not changed.

**DESCRIPTION OF CHANGES:**

- Appropriations have shifted from services and supplies to salaries and benefits in the amount of \$2,836 to cover contracted benefits.
- 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 2014-15	<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	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 5,705	\$ -	\$ -	\$ -	-
Residual Equity Transfer In	361	253	253	-	-
Total Revenue	\$ 6,066	\$ 253	\$ 253	\$ -	-
Salaries & Benefits	\$ 796,196	\$ 820,036	\$ 814,912	\$ 856,955	\$ 859,791
Services & Supplies	80,083	62,358	85,948	94,626	91,790
Other Charges	5,760	5,760	5,761	5,760	5,760
Intrafund Charges	53,084	55,870	57,088	77,997	77,997
Total Expenditures/Appropriations	\$ 935,123	\$ 944,024	\$ 963,709	\$ 1,035,338	\$ 1,035,338
Net Cost	\$ 929,057	\$ 943,771	\$ 963,456	\$ 1,035,338	\$ 1,035,338
Positions	3.0	3.0	3.0	3.0	3.0

COUNTY EXECUTIVE CABINET

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET			
Budget Unit: 5730000 - County Executive Cabinet			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Intergovernmental Revenues	\$ 231,400	\$ 231,400	-
Charges for Services	2,224,114	2,220,442	(3,672)
Miscellaneous Revenues	6,439	114,439	108,000
<b>Total Revenue</b>	<b>\$ 2,461,953</b>	<b>\$ 2,566,281</b>	<b>\$ 104,328</b>
Salaries & Benefits	\$ 4,980,102	\$ 5,115,005	134,903
Services & Supplies	1,018,290	1,226,290	208,000
Expenditure Transfer & Reimbursement	(3,536,439)	(3,536,439)	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,461,953</b>	<b>\$ 2,804,856</b>	<b>\$ 342,903</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ 238,575</b>	<b>\$ 238,575</b>
Positions	30.0	31.0	1.0

The allocation (net cost) has increased \$238,575.

- Appropriations have increased by \$342,903.
- Revenues have increased by \$104,328.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$342,903 due to:
  - A contract for legislative consulting and advocacy for water supply and flood control issues associated with the Sacramento-San Joaquin Delta and Bay Delta Conservation Plan;
  - The addition of 1.0 Communications and Media Officer 3 position; and
  - Funding for contracts and services to promote Sacramento County programs and services to the community including: event sponsorships, promotional materials and handouts, professional photography, video production, paid advertising and search engine optimization.
- Revenues have increased \$104,328 due to funding from the Department of Water Resources for the consulting contract referenced above, partially offset by a reduced charge to departments for services resulting from over collections in the prior year.
- Position counts have increased 1.0 FTE from the Approved Recommended Budget due to the addition of 1.0 Communication and Media Officer 3 position.

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 2014-15	<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	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 153,402	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	132,469	121,067	100,000	231,400	231,400
Charges for Services	2,150,183	2,243,773	2,395,501	2,224,114	2,220,442
Miscellaneous Revenues	-	22,334	6,346	6,439	114,439
Residual Equity Transfer In	15,257	3,738	3,640	-	-
<b>Total Revenue</b>	<b>\$ 2,451,311</b>	<b>\$ 2,390,912</b>	<b>\$ 2,505,487</b>	<b>\$ 2,461,953</b>	<b>\$ 2,566,281</b>
Salaries & Benefits	\$ 4,035,239	\$ 4,147,721	\$ 4,687,449	\$ 5,115,005	\$ 5,115,005
Services & Supplies	788,071	813,943	1,005,482	1,118,290	1,226,290
Other Charges	7,335	-	-	-	-
Interfund Reimb	(43,307)	-	-	-	-
Intrafund Charges	3,086,686	3,438,194	3,724,946	4,051,116	4,051,116
Intrafund Reimb	(5,432,153)	(6,000,920)	(6,912,390)	(7,587,555)	(7,587,555)
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,441,871</b>	<b>\$ 2,398,938</b>	<b>\$ 2,505,487</b>	<b>\$ 2,696,856</b>	<b>\$ 2,804,856</b>
<b>Net Cost</b>	<b>\$ (9,440)</b>	<b>\$ 8,026</b>	<b>\$ -</b>	<b>\$ 234,903</b>	<b>\$ 238,575</b>
<b>Positions</b>	<b>29.6</b>	<b>30.0</b>	<b>30.0</b>	<b>31.0</b>	<b>31.0</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**

Budget Unit: 6310000 - County Library

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 321,014	\$ 481,703	\$ 160,689
Reserve Release	200,000	200,000	-
Revenue from Use Of Money & Property	1,000	1,000	-
Miscellaneous Revenues	923,630	923,630	-
<b>Total Revenue</b>	<b>\$ 1,445,644</b>	<b>\$ 1,606,333</b>	<b>\$ 160,689</b>
Services & Supplies	\$ 1,445,644	\$ 1,596,333	\$ 150,689
Other Charges	-	10,000	10,000
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,445,644</b>	<b>\$ 1,606,333</b>	<b>\$ 160,689</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$160,689.
- Fund Balance has increased by \$160,689.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$160,689 due to increased fund balance from projects that were not completed in the prior fiscal year.
- Fund Balance has increased \$160,689 due to projects not being completed in the previous fiscal year.

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 2014-15	<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	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Fund Balance	\$ 186,320	\$ 331,878	\$ 331,878	\$ 321,014	\$ 481,703
Reserve Release	-	-	-	200,000	200,000
Revenue from Use Of Money & Property	1,918	534	2,736	1,000	1,000
Miscellaneous Revenues	877,269	899,266	899,266	923,630	923,630
Residual Equity Transfer In	12,818	2,248	2,248	-	-
<b>Total Revenue</b>	<b>\$ 1,078,325</b>	<b>\$ 1,233,926</b>	<b>\$ 1,236,128</b>	<b>\$ 1,445,644</b>	<b>\$ 1,606,333</b>
Services & Supplies	\$ 746,447	\$ 752,223	\$ 1,211,128	\$ 1,445,644	\$ 1,596,333
Other Charges	-	-	25,000	-	10,000
<b>Total Expenditures/Appropriations</b>	<b>\$ 746,447</b>	<b>\$ 752,223</b>	<b>\$ 1,236,128</b>	<b>\$ 1,445,644</b>	<b>\$ 1,606,333</b>
<b>Net Cost</b>	<b>\$ (331,878)</b>	<b>\$ (481,703)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 5750000 - Criminal Justice Cabinet

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Total Revenue	\$ -	\$ -	-
Salaries & Benefits	\$ 195,758	\$ 195,758	-
Services & Supplies	80,646	80,646	-
Expenditure Transfer & Reimbursement	(276,404)	(276,404)	-
Total Expenditures/Appropriations	\$ -	\$ -	-
Net Cost	\$ -	\$ -	-
Positions	1.0	1.0	0.0

The allocation (net cost) has not changed.

**DESCRIPTION OF CHANGE:**

Position counts have not changed from Approved Recommended Budget. 1.0 FTE Principal Administrative Analyst position was reallocated to 1.0 FTE CEO Management Analyst II position.

**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 2014-15	<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	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 49,354	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	(65)	-	-	-	-
Residual Equity Transfer In	171	45	45	-	-
Total Revenue	\$ 49,460	\$ 45	\$ 45	\$ -	-
Salaries & Benefits	\$ 185,494	\$ 186,587	\$ 186,769	\$ 195,758	\$ 195,758
Services & Supplies	25,767	20,041	28,179	80,646	80,646
Interfund Charges	5,424	5,427	5,427	5,118	5,118
Intrafund Charges	713	1,620	1,734	1,735	1,735
Intrafund Reimb	(208,356)	(208,357)	(208,357)	(283,257)	(283,257)
Total Expenditures/Appropriations	\$ 9,042	\$ 5,318	\$ 13,752	\$ -	-
Net Cost	\$ (40,418)	\$ 5,273	\$ 13,707	\$ -	-
Positions	1.0	1.0	1.0	1.0	1.0

## ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 7090000 - Emergency Operations

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Intergovernmental Revenues	\$ 4,542,830	\$ 4,542,830	-
Miscellaneous Revenues	15,000	15,000	-
<b>Total Revenue</b>	<b>\$ 4,557,830</b>	<b>\$ 4,557,830</b>	<b>-</b>
Salaries & Benefits	\$ 1,055,512	\$ 1,055,512	-
Services & Supplies	942,626	942,626	-
Other Charges	1,615,543	1,615,543	-
Expenditure Transfer & Reimbursement	1,423,051	1,423,051	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 5,036,732</b>	<b>\$ 5,036,732</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ 478,902</b>	<b>\$ 478,902</b>	<b>-</b>
Positions	7.0	7.0	0.0

The allocation (net 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 2014-15	<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	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 145,343	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	3,820,315	1,931,309	1,523,406	4,542,830	4,542,830
Miscellaneous Revenues	229,439	20,631	218,412	15,000	15,000
Residual Equity Transfer In	22,896	3,698	3,698	-	-
<b>Total Revenue</b>	<b>\$ 4,217,993</b>	<b>\$ 1,955,638</b>	<b>\$ 1,745,516</b>	<b>\$ 4,557,830</b>	<b>\$ 4,557,830</b>
Reserve Provision	\$ 145,343	\$ -	\$ -	\$ -	-
Salaries & Benefits	652,452	672,770	712,286	1,055,512	1,055,512
Services & Supplies	1,178,049	1,164,554	1,035,774	942,626	942,626
Other Charges	944,106	497,466	211,057	1,615,543	1,615,543
Equipment	-	13,835	-	-	-
Interfund Charges	-	-	-	122,000	122,000
Intrafund Charges	2,271,257	396,152	682,402	2,199,779	2,199,779
Intrafund Reimb	(761,351)	(476,274)	(692,014)	(898,728)	(898,728)
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,429,856</b>	<b>\$ 2,268,503</b>	<b>\$ 1,949,505</b>	<b>\$ 5,036,732</b>	<b>\$ 5,036,732</b>
<b>Net Cost</b>	<b>\$ 211,863</b>	<b>\$ 312,865</b>	<b>\$ 203,989</b>	<b>\$ 478,902</b>	<b>\$ 478,902</b>
<b>Positions</b>	<b>6.0</b>	<b>7.0</b>	<b>6.0</b>	<b>7.0</b>	<b>7.0</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
Budget Unit: 3070000 - Antelope Public Facilities Financing Plan

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 1,890,521	\$ 2,031,234	\$ 140,713
Revenue from Use Of Money & Property	1,000	1,000	-
Charges for Services	40,000	40,000	-
<b>Total Revenue</b>	<b>\$ 1,931,521</b>	<b>\$ 2,072,234</b>	<b>\$ 140,713</b>
Services & Supplies	\$ 1,525,260	\$ 1,665,395	\$ 140,135
Other Charges	406,261	406,839	578
<b>Total Financing Uses</b>	<b>\$ 1,931,521</b>	<b>\$ 2,072,234</b>	<b>\$ 140,713</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,931,521</b>	<b>\$ 2,072,234</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$140,713.
- Fund balance has increased by \$140,713.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$140,713 in services and supplies.
- Fund balance has increased \$140,713 due to higher than anticipated development fee revenue.

**SCHEDULE:**

Detail by Revenue Category and Expenditure Object	County of Sacramento				
	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Fund Balance	\$ 2,659,454	\$ 1,930,926	\$ 1,930,926	\$ 1,890,521	\$ 2,031,234
Revenue from Use Of Money & Property	9,543	1,503	10,000	1,000	1,000
Charges for Services	16,911	150,013	40,000	40,000	40,000
<b>Total Revenue</b>	<b>\$ 2,685,908</b>	<b>\$ 2,082,442</b>	<b>\$ 1,980,926</b>	<b>\$ 1,931,521</b>	<b>\$ 2,072,234</b>
Services & Supplies	\$ 741,589	\$ 64,603	\$ 1,118,898	\$ 1,525,260	\$ 1,665,395
Other Charges	-	-	862,028	406,261	406,839
<b>Total Financing Uses</b>	<b>\$ 741,589</b>	<b>\$ 64,603</b>	<b>\$ 1,980,926</b>	<b>\$ 1,931,521</b>	<b>\$ 2,072,234</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 741,589</b>	<b>\$ 64,603</b>	<b>\$ 1,980,926</b>	<b>\$ 1,931,521</b>	<b>\$ 2,072,234</b>
<b>Net Cost</b>	<b>\$ (1,944,319)</b>	<b>\$ (2,017,839)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**

**Budget Unit: 3081000 - Bradshaw/US 50 Financing District**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Fund Balance	\$ 89,388	\$ 215,932	\$ 126,544
<b>Total Revenue</b>	<b>\$ 89,388</b>	<b>\$ 215,932</b>	<b>\$ 126,544</b>
Services & Supplies	\$ 89,388	\$ 215,932	\$ 126,544
<b>Total Financing Uses</b>	<b>\$ 89,388</b>	<b>\$ 215,932</b>	<b>\$ 126,544</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 89,388</b>	<b>\$ 215,932</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$126,544.
- Fund balance has increased by \$126,544.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$126,544 in services and supplies.
- Fund balance has increased by \$126,544 as a result of the end of the district's debt service obligation, resulting in the transfer of remaining funds held by the treasury to the district.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2014-15				<b>Schedule 15</b>
	<b>3081000 - Bradshaw/US 50 Financing District</b> <b>115A - BRADSHAW/US 50 FINANCING DISTRICT</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>
1	2	3	4	5	6
Fund Balance	\$ 140,910	\$ 112,938	\$ 112,938	\$ 89,388	\$ 215,932
Revenue from Use Of Money & Property	763	181	1,000	-	-
Miscellaneous Revenues	-	124,614	-	-	-
<b>Total Revenue</b>	<b>\$ 141,673</b>	<b>\$ 237,733</b>	<b>\$ 113,938</b>	<b>\$ 89,388</b>	<b>\$ 215,932</b>
Services & Supplies	\$ 28,735	\$ 21,801	\$ 113,938	\$ 89,388	\$ 215,932
<b>Total Financing Uses</b>	<b>\$ 28,735</b>	<b>\$ 21,801</b>	<b>\$ 113,938</b>	<b>\$ 89,388</b>	<b>\$ 215,932</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 28,735</b>	<b>\$ 21,801</b>	<b>\$ 113,938</b>	<b>\$ 89,388</b>	<b>\$ 215,932</b>
<b>Net Cost</b>	<b>\$ (112,938)</b>	<b>\$ (215,932)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 2857000 - CSA No. 10

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 89,800	\$ 99,961	10,161
Charges for Services	86,000	87,711	1,711
<b>Total Revenue</b>	<b>\$ 175,800</b>	<b>\$ 187,672</b>	<b>11,872</b>
Reserve Provision	\$ 82,000	\$ 52,000	(30,000)
Services & Supplies	93,300	135,172	41,872
Other Charges	500	500	-
<b>Total Financing Uses</b>	<b>\$ 175,800</b>	<b>\$ 187,672</b>	<b>11,872</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 175,800</b>	<b>\$ 187,672</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$11,872.
- Fund balance has increased by \$10,161.
- Revenue has increased by \$1,711.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$11,872 in services and supplies.
- Fund balance has increased by \$10,161 due to lower than anticipated expenditures.
- Revenue has increased \$1,711 due to a higher anticipated special tax levy in 2014-15.

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 2014-15				
						2857000 - CSA No. 10 257A - CSA NO. 10
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	
Fund Balance	\$ 15,171	\$ 18,726	\$ 18,726	\$ 89,800	\$ 99,961	
Reserve Release	11,000	-	-	-	-	
Revenue from Use Of Money & Property	383	79	500	-	-	
Charges for Services	-	85,249	85,796	86,000	87,711	
<b>Total Revenue</b>	<b>\$ 26,554</b>	<b>\$ 104,054</b>	<b>\$ 105,022</b>	<b>\$ 175,800</b>	<b>\$ 187,672</b>	
Reserve Provision	\$ -	\$ -	\$ -	\$ 82,000	\$ 52,000	
Services & Supplies	7,827	5,448	105,022	93,300	135,172	
Other Charges	-	-	-	500	500	
<b>Total Financing Uses</b>	<b>\$ 7,827</b>	<b>\$ 5,448</b>	<b>\$ 105,022</b>	<b>\$ 175,800</b>	<b>\$ 187,672</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 7,827</b>	<b>\$ 5,448</b>	<b>\$ 105,022</b>	<b>\$ 175,800</b>	<b>\$ 187,672</b>	
<b>Net Cost</b>	<b>\$ (18,727)</b>	<b>\$ (98,606)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 1182880 - Florin Road Capital Project

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 414,783	\$ 414,786	\$ 3
<b>Total Revenue</b>	<b>\$ 414,783</b>	<b>\$ 414,786</b>	<b>\$ 3</b>
Services & Supplies	\$ 413,783	\$ 413,786	\$ 3
Other Charges	1,000	1,000	-
<b>Total Financing Uses</b>	<b>\$ 414,783</b>	<b>\$ 414,786</b>	<b>\$ 3</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 414,783</b>	<b>\$ 414,786</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$3.
- Fund balance has increased by \$3.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$3 in services and supplies.
- Fund balance has increased by \$3 due to lower than anticipated expenditures.

**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 2014-15				
		1182880 - Florin Road Capital Project 118A - FLORIN ROAD CAPITAL PROJECT				
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	
Fund Balance	\$ 420,502	\$ 418,984	\$ 418,984	\$ 414,783	\$ 414,786	
Revenue from Use Of Money & Property	2,479	405	1,000	-	-	
<b>Total Revenue</b>	<b>\$ 422,981</b>	<b>\$ 419,389</b>	<b>\$ 419,984</b>	<b>\$ 414,783</b>	<b>\$ 414,786</b>	
Services & Supplies	\$ 3,998	\$ 4,603	\$ 418,984	\$ 413,783	\$ 413,786	
Other Charges	-	-	1,000	1,000	1,000	
<b>Total Financing Uses</b>	<b>\$ 3,998</b>	<b>\$ 4,603</b>	<b>\$ 419,984</b>	<b>\$ 414,783</b>	<b>\$ 414,786</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,998</b>	<b>\$ 4,603</b>	<b>\$ 419,984</b>	<b>\$ 414,783</b>	<b>\$ 414,786</b>	
<b>Net Cost</b>	<b>\$ (418,983)</b>	<b>\$ (414,786)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

## ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 1182881 - Fulton Avenue Capital Project

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 11,536	\$ 11,973	437
Total Revenue	\$ 11,536	\$ 11,973	437
Services & Supplies	\$ 11,036	\$ 11,473	437
Other Charges	500	500	-
Total Financing Uses	\$ 11,536	\$ 11,973	437
Total Expenditures/Appropriations	\$ 11,536	\$ 11,973	-
Net Cost	\$ -	\$ -	-

- Appropriations have increased by \$437.
- Fund balance has increased by \$437.

### DESCRIPTION OF CHANGES:

- Appropriations have increased by \$437 in services and supplies.
- Fund balance has increased by \$437 due to lower than anticipated expenditures.

### 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 2014-15				Schedule 15
1182881 - Fulton Avenue Capital Project 118B - FULTON AVENUE CAPITAL PROJECT					
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
Fund Balance	\$ 27,558	\$ 17,036	\$ 17,036	\$ 11,536	\$ 11,973
Revenue from Use Of Money & Property	152	14	-	-	-
Total Revenue	\$ 27,710	\$ 17,050	\$ 17,036	\$ 11,536	\$ 11,973
Services & Supplies	\$ 10,675	\$ 5,076	\$ 16,536	\$ 11,036	\$ 11,473
Other Charges	-	-	500	500	500
Total Financing Uses	\$ 10,675	\$ 5,076	\$ 17,036	\$ 11,536	\$ 11,973
Total Expenditures/Appropriations	\$ 10,675	\$ 5,076	\$ 17,036	\$ 11,536	\$ 11,973
Net Cost	\$ (17,035)	\$ (11,974)	\$ -	\$ -	\$ -

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
**Budget Unit: 3090000 - Laguna Community Facility District**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Fund Balance	\$ 1,173,555	\$ 1,175,823	\$ 2,268
<b>Total Revenue</b>	<b>\$ 1,173,555</b>	<b>\$ 1,175,823</b>	<b>\$ 2,268</b>
Services & Supplies	\$ 473,555	\$ 475,823	\$ 2,268
Other Charges	700,000	700,000	-
<b>Total Financing Uses</b>	<b>\$ 1,173,555</b>	<b>\$ 1,175,823</b>	<b>\$ 2,268</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,173,555</b>	<b>\$ 1,175,823</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$2,268.
- Fund balance has increased by \$2,268.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$2,268 in services and supplies.
- Fund balance has increased by \$2,268 due to lower than anticipated expenditures and higher than anticipated revenue.

**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 2014-15				
<b>3090000 - Laguna Community Facility District</b> <b>107A - LAGUNA COMMUNITY FACILITY DISTRICT</b>						
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	
Fund Balance	\$ 1,228,907	\$ 1,200,055	\$ 1,200,055	\$ 1,173,555	\$ 1,175,823	
Revenue from Use Of Money & Property	7,196	1,157	5,000	-	-	
<b>Total Revenue</b>	<b>\$ 1,236,103</b>	<b>\$ 1,201,212</b>	<b>\$ 1,205,055</b>	<b>\$ 1,173,555</b>	<b>\$ 1,175,823</b>	
Services & Supplies	\$ 36,048	\$ 25,389	\$ 505,055	\$ 473,555	\$ 475,823	
Other Charges	-	-	700,000	700,000	700,000	
<b>Total Financing Uses</b>	<b>\$ 36,048</b>	<b>\$ 25,389</b>	<b>\$ 1,205,055</b>	<b>\$ 1,173,555</b>	<b>\$ 1,175,823</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 36,048</b>	<b>\$ 25,389</b>	<b>\$ 1,205,055</b>	<b>\$ 1,173,555</b>	<b>\$ 1,175,823</b>	
<b>Net Cost</b>	<b>\$ (1,200,055)</b>	<b>\$ (1,175,823)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
**Budget Unit: 2870000 - Laguna Crk/Elliott Rch CFD No. 1**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Fund Balance	\$ 2,737,107	\$ 2,757,612	\$ 20,505
Revenue from Use Of Money & Property	2,000	2,000	-
Miscellaneous Revenues	460,000	460,000	-
<b>Total Revenue</b>	<b>\$ 3,199,107</b>	<b>\$ 3,219,612</b>	<b>\$ 20,505</b>
Services & Supplies	\$ 1,391,107	\$ 1,411,612	\$ 20,505
Other Charges	1,808,000	1,808,000	-
<b>Total Financing Uses</b>	<b>\$ 3,199,107</b>	<b>\$ 3,219,612</b>	<b>\$ 20,505</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,199,107</b>	<b>\$ 3,219,612</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$20,505.
- Fund balance has increased by \$20,505.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$20,505 in services and supplies.
- Fund balance has increased by \$20,505 due to higher than anticipated direct levy revenue.

**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 2014-15				
		<b>2870000 - Laguna Crk/Elliott Rch CFD No. 1</b>				
		<b>105A - LAGUNA CRK/ELLIOTT RCH CFD 1</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	
Fund Balance	\$ 2,312,990	\$ 2,593,300	\$ 2,593,300	\$ 2,737,107	\$ 2,757,612	
Revenue from Use Of Money & Property	4,727	1,964	30,000	2,000	2,000	
Miscellaneous Revenues	887,663	518,885	450,000	460,000	460,000	
<b>Total Revenue</b>	<b>\$ 3,205,380</b>	<b>\$ 3,114,149</b>	<b>\$ 3,073,300</b>	<b>\$ 3,199,107</b>	<b>\$ 3,219,612</b>	
Reserve Provision	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	
Services & Supplies	360,256	279,713	1,297,841	1,391,107	1,411,612	
Other Charges	251,826	71,825	1,770,459	1,808,000	1,808,000	
<b>Total Financing Uses</b>	<b>\$ 612,082</b>	<b>\$ 356,538</b>	<b>\$ 3,073,300</b>	<b>\$ 3,199,107</b>	<b>\$ 3,219,612</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 612,082</b>	<b>\$ 356,538</b>	<b>\$ 3,073,300</b>	<b>\$ 3,199,107</b>	<b>\$ 3,219,612</b>	
<b>Net Cost</b>	<b>\$ (2,593,298)</b>	<b>\$ (2,757,611)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**

**Budget Unit: 1300000 - Laguna Stonelake CFD**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Fund Balance	\$ 169,116	\$ 174,040	\$ 4,924
Revenue from Use Of Money & Property	1,000	1,000	-
Miscellaneous Revenues	125,000	125,000	-
<b>Total Revenue</b>	<b>\$ 295,116</b>	<b>\$ 300,040</b>	<b>\$ 4,924</b>
Services & Supplies	\$ 290,116	\$ 295,040	\$ 4,924
Other Charges	5,000	5,000	-
<b>Total Financing Uses</b>	<b>\$ 295,116</b>	<b>\$ 300,040</b>	<b>\$ 4,924</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 295,116</b>	<b>\$ 300,040</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$4,924.
- Fund balance has increased by \$4,924.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$4,924 in services and supplies.
- Fund balance has increased by \$4,924 due to higher than anticipated direct levy revenue.

**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 2014-15				
<b>1300000 - Laguna Stonelake CFD</b>						
<b>130A - LAGUNA STONELAKE CFD-BOND PROCEEDS</b>						
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 99,990	\$ 134,117	\$ 134,117	\$ 169,116	\$ 174,040	
Revenue from Use Of Money & Property	865	355	1,000	1,000	1,000	
Miscellaneous Revenues	164,371	138,909	125,000	125,000	125,000	
<b>Total Revenue</b>	<b>\$ 265,226</b>	<b>\$ 273,381</b>	<b>\$ 260,117</b>	<b>\$ 295,116</b>	<b>\$ 300,040</b>	
Services & Supplies	\$ 132,046	\$ 99,581	\$ 256,117	\$ 290,116	\$ 295,040	
Other Charges	-	-	4,000	5,000	5,000	
<b>Total Financing Uses</b>	<b>\$ 132,046</b>	<b>\$ 99,581</b>	<b>\$ 260,117</b>	<b>\$ 295,116</b>	<b>\$ 300,040</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 132,046</b>	<b>\$ 99,581</b>	<b>\$ 260,117</b>	<b>\$ 295,116</b>	<b>\$ 300,040</b>	
<b>Net Cost</b>	<b>\$ (133,180)</b>	<b>\$ (173,800)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
**Budget Unit: 1320000 - Mather Landscape Maint CFD**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Fund Balance	\$ 96,106	\$ 473,631	\$ 377,525
Charges for Services	164,000	164,000	-
<b>Total Revenue</b>	<b>\$ 260,106</b>	<b>\$ 637,631</b>	<b>\$ 377,525</b>
Services & Supplies	\$ 178,258	\$ 177,316	\$(942)
Other Charges	1,000	1,000	-
Transfers In & Out	80,848	459,315	378,467
<b>Total Financing Uses</b>	<b>\$ 260,106</b>	<b>\$ 637,631</b>	<b>\$ 377,525</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 260,106</b>	<b>\$ 637,631</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$377,525.
- Fund balance has increased by \$377,525.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased by \$942 in services and supplies. Appropriations have increased by \$378,467 in inter-fund transfers.
- Fund balance has increased by \$377,525 due to lower than anticipated construction costs for the American River Bike Trail Phase II.

**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 2014-15				
		<b>1320000 - Mather Landscape Maint CFD</b>				
		<b>132A - MATHER LANDSCAPE MAINT CFD</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 379,895	\$ 465,005	\$ 465,005	\$ 96,106	\$ 473,631	
Revenue from Use Of Money & Property	3,262	620	1,500	-	-	
Charges for Services	163,901	163,147	163,018	164,000	164,000	
<b>Total Revenue</b>	<b>\$ 547,058</b>	<b>\$ 628,772</b>	<b>\$ 629,523</b>	<b>\$ 260,106</b>	<b>\$ 637,631</b>	
Services & Supplies	\$ 14,946	\$ 14,449	\$ 109,124	\$ 178,258	\$ 177,316	
Other Charges	683	759	2,000	1,000	1,000	
Interfund Charges	66,425	139,932	518,399	80,848	459,315	
<b>Total Financing Uses</b>	<b>\$ 82,054</b>	<b>\$ 155,140</b>	<b>\$ 629,523</b>	<b>\$ 260,106</b>	<b>\$ 637,631</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 82,054</b>	<b>\$ 155,140</b>	<b>\$ 629,523</b>	<b>\$ 260,106</b>	<b>\$ 637,631</b>	
<b>Net Cost</b>	<b>\$ (465,004)</b>	<b>\$ (473,632)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET  
Budget Unit: 1360000 - Mather PFFP**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Fund Balance	\$ 1,026,980	\$ 1,430,829	\$ 403,849
Revenue from Use Of Money & Property	1,000	1,000	-
Charges for Services	510,000	510,000	-
<b>Total Revenue</b>	<b>\$ 1,537,980</b>	<b>\$ 1,941,829</b>	<b>\$ 403,849</b>
Services & Supplies	\$ 1,437,980	\$ 1,841,829	\$ 403,849
Other Charges	100,000	100,000	-
<b>Total Financing Uses</b>	<b>\$ 1,537,980</b>	<b>\$ 1,941,829</b>	<b>\$ 403,849</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,537,980</b>	<b>\$ 1,941,829</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$403,849.
- Fund balance has increased by \$403,849.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$403,849 in services and supplies.
- Fund balance has increased by \$403,849 due to lower than anticipated construction costs related to the Femoyer project.

**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 2014-15				
		<b>1360000 - Mather PFFP</b>				
		<b>136A - MATHER PFFP</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 2,377,612	\$ 1,872,330	\$ 1,872,330	\$ 1,026,980	\$ 1,430,829	
Revenue from Use Of Money & Property	13,857	1,800	5,000	1,000	1,000	
Charges for Services	-	242,500	515,000	510,000	510,000	
Miscellaneous Revenues	232	55,000	-	-	-	
<b>Total Revenue</b>	<b>\$ 2,391,701</b>	<b>\$ 2,171,630</b>	<b>\$ 2,392,330</b>	<b>\$ 1,537,980</b>	<b>\$ 1,941,829</b>	
Services & Supplies	\$ 520,742	\$ 740,802	\$ 2,192,330	\$ 1,437,980	\$ 1,841,829	
Other Charges	-	-	200,000	100,000	100,000	
<b>Total Financing Uses</b>	<b>\$ 520,742</b>	<b>\$ 740,802</b>	<b>\$ 2,392,330</b>	<b>\$ 1,537,980</b>	<b>\$ 1,941,829</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 520,742</b>	<b>\$ 740,802</b>	<b>\$ 2,392,330</b>	<b>\$ 1,537,980</b>	<b>\$ 1,941,829</b>	
<b>Net Cost</b>	<b>\$ (1,870,959)</b>	<b>\$ (1,430,828)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# FINANCING DISTRICTS - McCLELLAN PARK CFD No. 2004-1 140000

## ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 1400000 - McClellan CFD 2004-1

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 307,259	\$ 304,693	(2,566)
Revenue from Use Of Money & Property	1,000	1,000	-
Miscellaneous Revenues	170,000	90,000	(80,000)
<b>Total Revenue</b>	<b>\$ 478,259</b>	<b>\$ 395,693</b>	<b>(82,566)</b>
Services & Supplies	\$ 416,259	\$ 333,693	(82,566)
Other Charges	62,000	62,000	-
Total Financing Uses	\$ 478,259	\$ 395,693	(82,566)
<b>Total Expenditures/Appropriations</b>	<b>\$ 478,259</b>	<b>\$ 395,693</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have decreased by \$82,566.
- Fund balance has decreased by \$2,566.
- Revenue has decreased by \$80,000

### DESCRIPTION OF CHANGES:

- Appropriations have decreased by \$82,566 in services and supplies.
- Fund balance has decreased by \$2,566 due to lower than anticipated direct levy revenue.

### 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 2014-15				Schedule 15	
	<b>1400000 - McClellan CFD 2004-1</b>					
	<b>140A - MCCLELLAN CFD 2004-1</b>					
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	
Fund Balance	\$ 146,766	\$ 138,567	\$ 138,567	\$ 307,259	\$ 304,693	
Revenue from Use Of Money & Property	1,100	388	1,000	1,000	1,000	
Miscellaneous Revenues	86,843	251,034	200,000	170,000	90,000	
<b>Total Revenue</b>	<b>\$ 234,709</b>	<b>\$ 389,989</b>	<b>\$ 339,567</b>	<b>\$ 478,259</b>	<b>\$ 395,693</b>	
Services & Supplies	\$ 96,142	\$ 85,296	\$ 282,567	\$ 416,259	\$ 333,693	
Other Charges	-	-	57,000	62,000	62,000	
Total Financing Uses	\$ 96,142	\$ 85,296	\$ 339,567	\$ 478,259	\$ 395,693	
<b>Total Expenditures/Appropriations</b>	<b>\$ 96,142</b>	<b>\$ 85,296</b>	<b>\$ 339,567</b>	<b>\$ 478,259</b>	<b>\$ 395,693</b>	
<b>Net Cost</b>	<b>\$ (138,567)</b>	<b>\$ (304,693)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET</b>			
<b>Budget Unit: 1390000 - Metro Air Park 2001 CFD 2000-1</b>			
<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Fund Balance	\$ 6,037,541	\$ 6,078,570	\$ 41,029
Revenue from Use Of Money & Property	2,500	2,500	-
Miscellaneous Revenues	300,000	300,000	-
<b>Total Revenue</b>	<b>\$ 6,340,041</b>	<b>\$ 6,381,070</b>	<b>\$ 41,029</b>
Services & Supplies	\$ 3,265,041	\$ 3,276,070	\$ 11,029
Other Charges	3,075,000	3,105,000	30,000
<b>Total Financing Uses</b>	<b>\$ 6,340,041</b>	<b>\$ 6,381,070</b>	<b>\$ 41,029</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 6,340,041</b>	<b>\$ 6,381,070</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$41,029.
- Fund balance has increased by \$41,029.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$11,029 in services and supplies and \$30,000 in reimbursement agreements.
- Fund balance has increased by \$41,029 due to higher direct levy revenue received to cover the district debt service payment due August. This is due to excessive delinquencies within the district.

**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 2014-15				
		<b>1390000 - Metro Air Park 2001 CFD 2000-1</b>			<b>139A - METRO AIR PARK 2001 CFD 2000-1</b>	
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 6,150,808	\$ 6,339,027	\$ 6,339,027	\$ 6,037,541	\$ 6,078,570	
Revenue from Use Of Money & Property	4,898	2,358	6,500	2,500	2,500	
Miscellaneous Revenues	1,076,501	126,400	300,000	300,000	300,000	
<b>Total Revenue</b>	<b>\$ 7,232,207</b>	<b>\$ 6,467,785</b>	<b>\$ 6,645,527</b>	<b>\$ 6,340,041</b>	<b>\$ 6,381,070</b>	
Services & Supplies	\$ 297,703	\$ 234,579	\$ 2,859,583	\$ 3,265,041	\$ 3,276,070	
Other Charges	573,375	521,427	3,785,944	3,075,000	3,105,000	
<b>Total Financing Uses</b>	<b>\$ 871,078</b>	<b>\$ 756,006</b>	<b>\$ 6,645,527</b>	<b>\$ 6,340,041</b>	<b>\$ 6,381,070</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 871,078</b>	<b>\$ 756,006</b>	<b>\$ 6,645,527</b>	<b>\$ 6,340,041</b>	<b>\$ 6,381,070</b>	
<b>Net Cost</b>	<b>\$ (6,361,129)</b>	<b>\$ (5,711,779)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
**Budget Unit: 1420000 - Metro Air Park Service Tax**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Fund Balance	\$ 639,192	\$ 640,118	\$ 926
Charges for Services	110,000	110,000	-
<b>Total Revenue</b>	<b>\$ 749,192</b>	<b>\$ 750,118</b>	
Services & Supplies	\$ 667,192	\$ 668,118	\$ 926
Other Charges	2,000	2,000	-
Transfers In & Out	80,000	80,000	-
<b>Total Financing Uses</b>	<b>\$ 749,192</b>	<b>\$ 750,118</b>	<b>\$ 926</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 749,192</b>	<b>\$ 750,118</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$926.
- Fund balance has increased by \$926.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$926 in services and supplies.
- Fund balance has increased by \$926 due to higher than anticipated expenditures.

**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 2014-15				
		<b>1420000 - Metro Air Park Service Tax</b>				
		<b>142A - METRO AIR PARK SERVICE TAX</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	
Fund Balance	\$ 645,341	\$ 639,344	\$ 639,344	\$ 639,192	\$ 640,118	
Revenue from Use Of Money & Property	3,891	641	-	-	-	
Charges for Services	108,660	110,000	110,000	110,000	110,000	
<b>Total Revenue</b>	<b>\$ 757,892</b>	<b>\$ 749,985</b>	<b>\$ 749,344</b>	<b>\$ 749,192</b>	<b>\$ 750,118</b>	
Services & Supplies	\$ 38,468	\$ 29,632	\$ 667,344	\$ 667,192	\$ 668,118	
Other Charges	81	83	2,000	2,000	2,000	
Interfund Charges	80,000	80,000	80,000	80,000	80,000	
<b>Total Financing Uses</b>	<b>\$ 118,549</b>	<b>\$ 109,715</b>	<b>\$ 749,344</b>	<b>\$ 749,192</b>	<b>\$ 750,118</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 118,549</b>	<b>\$ 109,715</b>	<b>\$ 749,344</b>	<b>\$ 749,192</b>	<b>\$ 750,118</b>	
<b>Net Cost</b>	<b>\$ (639,343)</b>	<b>\$ (640,270)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

# FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC PLAN 1430000

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET				
Budget Unit: 1430000 - North Vineyard Station Specific Plan				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance	
Fund Balance	\$ 2,052,108	\$ 2,094,041	\$ 41,933	
Revenue from Use Of Money & Property	1,500	1,500	-	
Charges for Services	1,000,000	1,000,000	-	
Total Revenue	\$ 3,053,608	\$ 3,095,541	\$ 41,933	
Services & Supplies	\$ 858,562	\$ 849,327	\$ (9,235)	
Other Charges	2,195,046	2,246,214	51,168	
Total Financing Uses	\$ 3,053,608	\$ 3,095,541	\$ 41,933	
Total Expenditures/Appropriations	\$ 3,053,608	\$ 3,095,541	\$ -	
Net Cost	\$ -	\$ -	\$ -	

- Appropriations have increased by \$41,933.
- Fund balance has increased by \$41,933.

### DESCRIPTION OF CHANGES:

- Appropriations have increased by \$41,933; \$51,168 in reimbursement payments and decreased \$9,235 in services and supplies.
- Fund balance has increased by \$41,933 due to higher than anticipated development fee revenue.

### 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 2014-15				Schedule 15
1430000 - North Vineyard Station Specific Plan 143A - NVSSP-ROADWAY					
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
Fund Balance	\$ 1,137,219	\$ 1,577,637	\$ 1,577,637	\$ 2,052,108	\$ 2,094,041
Revenue from Use Of Money & Property	10,688	1,796	4,000	1,500	1,500
Charges for Services	1,004,236	537,382	1,250,000	1,000,000	1,000,000
Total Revenue	\$ 2,152,143	\$ 2,116,815	\$ 2,831,637	\$ 3,053,608	\$ 3,095,541
Services & Supplies	\$ 28,263	\$ 22,775	\$ 736,591	\$ 858,562	\$ 849,327
Other Charges	2,056,937	-	2,095,046	2,195,046	2,246,214
Interfund Reimb	(1,510,694)	-	-	-	-
Total Financing Uses	\$ 574,506	\$ 22,775	\$ 2,831,637	\$ 3,053,608	\$ 3,095,541
Total Expenditures/Appropriations	\$ 574,506	\$ 22,775	\$ 2,831,637	\$ 3,053,608	\$ 3,095,541
Net Cost	\$ (1,577,637)	\$ (2,094,040)	\$ -	\$ -	\$ -



# FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC 1440000 PLAN CFD 2005-2

## ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET Budget Unit: 1440000 - North Vineyard Station Specific Plan CFD 2005-2

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 1,647,972	\$ 1,572,171	(75,801)
Revenue from Use Of Money & Property	1,000	1,000	-
Miscellaneous Revenues	82,000	167,770	85,770
<b>Total Revenue</b>	<b>\$ 1,730,972</b>	<b>\$ 1,740,941</b>	<b>\$ 9,969</b>
Services & Supplies	\$ 375,972	\$ 385,941	9,969
Other Charges	1,355,000	1,355,000	-
Total Financing Uses	\$ 1,730,972	\$ 1,740,941	9,969
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,730,972</b>	<b>\$ 1,740,941</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$9,969.
- Fund balance has decreased by \$75,801.
- Revenues have increased by \$85,770.

### DESCRIPTION OF CHANGES:

- Appropriations have increased by \$9,969 in services and supplies.
- Fund balance has decreased by \$75,801 due to of lower than anticipated direct levy revenue.
- Revenues have increased by \$85,770 due to anticipated increase in direct levy revenue.

### 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 2014-15				Schedule 15
	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
<b>1440000 - North Vineyard Station Specific Plan CFD 2005-2 144A - NVSSP CFD 2005-2-ADMIN</b>					
Fund Balance	\$ 1,601,522	\$ 1,629,557	\$ 1,629,557	\$ 1,647,972	\$ 1,572,171
Revenue from Use Of Money & Property	2,988	1,694	1,000	1,000	1,000
Miscellaneous Revenues	95,094	(1,736)	82,041	82,000	167,770
<b>Total Revenue</b>	<b>\$ 1,699,604</b>	<b>\$ 1,629,515</b>	<b>\$ 1,712,598</b>	<b>\$ 1,730,972</b>	<b>\$ 1,740,941</b>
Services & Supplies	\$ 70,985	\$ 57,585	\$ 356,598	\$ 375,972	\$ 385,941
Other Charges	-	-	1,356,000	1,355,000	1,355,000
Total Financing Uses	\$ 70,985	\$ 57,585	\$ 1,712,598	\$ 1,730,972	\$ 1,740,941
<b>Total Expenditures/Appropriations</b>	<b>\$ 70,985</b>	<b>\$ 57,585</b>	<b>\$ 1,712,598</b>	<b>\$ 1,730,972</b>	<b>\$ 1,740,941</b>
<b>Net Cost</b>	<b>\$ (1,628,619)</b>	<b>\$ (1,571,930)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 1310000 - Park Meadows CFD-Bond Proceeds

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 53,496	\$ 62,243	\$ 8,747
Revenue from Use Of Money & Property	500	500	-
Miscellaneous Revenues	60,000	64,000	4,000
<b>Total Revenue</b>	<b>\$ 113,996</b>	<b>\$ 126,743</b>	<b>\$ 12,747</b>
Services & Supplies	\$ 113,996	\$ 126,743	\$ 12,747
<b>Total Financing Uses</b>	<b>\$ 113,996</b>	<b>\$ 126,743</b>	<b>\$ 12,747</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 113,996</b>	<b>\$ 126,743</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$12,747.
- Fund balance has increased by \$8,747
- Revenue has increased by \$4,000.

DESCRIPTION OF CHANGES:

- Appropriations have increased by \$12,747 in services and supplies.
- Fund balance has increased by \$8,747 due to net changes of lower than anticipated expenditures and higher than anticipated direct levy revenue of \$4,000.

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 2014-15				
		1310000 - Park Meadows CFD-Bond Proceeds				
		131A - PARK MEADOWS CFD-BOND PROCEEDS				
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	
Fund Balance	\$ 85,832	\$ 72,082	\$ 72,082	\$ 53,496	\$ 62,243	
Revenue from Use Of Money & Property	566	355	500	500	500	
Miscellaneous Revenues	64,697	59,905	60,000	60,000	64,000	
<b>Total Revenue</b>	<b>\$ 151,095</b>	<b>\$ 132,342</b>	<b>\$ 132,582</b>	<b>\$ 113,996</b>	<b>\$ 126,743</b>	
Services & Supplies	\$ 79,952	\$ 53,033	\$ 131,582	\$ 113,996	\$ 126,743	
Other Charges	-	17,306	1,000	-	-	
<b>Total Financing Uses</b>	<b>\$ 79,952</b>	<b>\$ 70,339</b>	<b>\$ 132,582</b>	<b>\$ 113,996</b>	<b>\$ 126,743</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 79,952</b>	<b>\$ 70,339</b>	<b>\$ 132,582</b>	<b>\$ 113,996</b>	<b>\$ 126,743</b>	
<b>Net Cost</b>	<b>\$ (71,143)</b>	<b>\$ (62,003)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**

Budget Unit: 2840000 - Vineyard Public Facilities Financing Plan

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Fund Balance	\$ 5,588,991	\$ 7,655,799	\$ 2,066,808
Revenue from Use Of Money & Property	10,000	10,000	-
Charges for Services	775,000	800,000	25,000
<b>Total Revenue</b>	<b>\$ 6,373,991</b>	<b>\$ 8,465,799</b>	<b>\$ 2,091,808</b>
Services & Supplies	\$ 5,413,174	\$ 7,142,594	\$ 1,729,420
Other Charges	960,817	1,323,205	362,388
<b>Total Financing Uses</b>	<b>\$ 6,373,991</b>	<b>\$ 8,465,799</b>	<b>\$ 2,091,808</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 6,373,991</b>	<b>\$ 8,465,799</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$2,091,808.
- Fund balance has increased by \$2,066,808.
- Revenues have increased by \$25,000.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$2,091,808; \$1,729,420 in services and supplies and 362,388 in reimbursement payments.
- Fund balance has increased \$2,066,808 due to higher than anticipated development fee revenue and lower than anticipated expenditures.
- Revenues have increased \$25,000 due to an anticipated increase in development fee revenue.

**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 2014-15				
<b>2840000 - Vineyard Public Facilities Financing Plan 108A - VINEYARD PFFP</b>						
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 7,923,817	\$ 7,622,552	\$ 7,622,552	\$ 5,588,991	\$ 7,655,799	
Revenue from Use Of Money & Property	50,931	11,590	10,500	10,000	10,000	
Intergovernmental Revenues	191,691	306,440	-	-	-	
Charges for Services	1,474,812	295,384	1,050,000	775,000	800,000	
<b>Total Revenue</b>	<b>\$ 9,641,251</b>	<b>\$ 8,235,966</b>	<b>\$ 8,683,052</b>	<b>\$ 6,373,991</b>	<b>\$ 8,465,799</b>	
Services & Supplies	\$ 552,102	\$ 749,499	\$ 7,368,052	\$ 5,413,174	\$ 7,142,594	
Other Charges	-	67,533	1,315,000	960,817	1,323,205	
Interfund Charges	1,510,694	-	-	-	-	
<b>Total Financing Uses</b>	<b>\$ 2,062,796</b>	<b>\$ 817,032</b>	<b>\$ 8,683,052</b>	<b>\$ 6,373,991</b>	<b>\$ 8,465,799</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,062,796</b>	<b>\$ 817,032</b>	<b>\$ 8,683,052</b>	<b>\$ 6,373,991</b>	<b>\$ 8,465,799</b>	
<b>Net Cost</b>	<b>\$ (7,578,455)</b>	<b>\$ (7,418,934)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
**Budget Unit: 5110000 - Financing-Transfers/Reimbursement**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Expenditure Transfer & Reimbursement	\$ 1,426,841	\$ 2,276,841	\$ 850,000
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,426,841</b>	<b>\$ 2,276,841</b>	<b>\$ 850,000</b>
<b>Net Cost</b>	<b>\$ 1,426,841</b>	<b>\$ 2,276,841</b>	<b>\$ 850,000</b>

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

- Appropriations have increased by \$850,000.

**DESCRIPTION OF CHANGE:**

Appropriations have increased \$850,000 due to the transfer to the Capital Construction Fund for the Orangevale Library project (\$750,000) and the transfer to the Economic Development Fund for Property and Business Improvement District (PBID) formation and travel expenses (\$100,000).

**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 2014-15	<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>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>
1	2	3	4	5	6
Interfund Charges	\$ 7,319,596	\$ 823,124	\$ 42,059	\$ 1,966,841	\$ 2,276,841
<b>Total Expenditures/Appropriations</b>	<b>\$ 7,319,596</b>	<b>\$ 823,124</b>	<b>\$ 42,059</b>	<b>\$ 1,966,841</b>	<b>\$ 2,276,841</b>
<b>Net Cost</b>	<b>\$ 7,319,596</b>	<b>\$ 823,124</b>	<b>\$ 42,059</b>	<b>\$ 1,966,841</b>	<b>\$ 2,276,841</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
**Budget Unit: 9277000 - Fixed Asset Revolving**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Fund Balance	\$ -	\$ (100,228)	\$ (100,228)
Miscellaneous Revenues	46,850,865	46,850,865	-
<b>Total Revenue</b>	<b>\$ 46,850,865</b>	<b>\$ 46,750,637</b>	<b>\$ (100,228)</b>
Services & Supplies	\$ 9,000,000	\$ 9,000,000	-
<b>Capital Assets</b>			
Improvements	1,000,000	1,000,000	-
Equipment	27,818,440	27,718,212	(100,228)
Computer Software	1,000,000	1,000,000	-
<b>Total Capital Assets</b>	<b>29,818,440</b>	<b>29,718,212</b>	<b>(100,228)</b>
Transfers In & Out	\$ 8,032,425	\$ 8,032,425	-
<b>Total Financing Uses</b>	<b>\$ 46,850,865</b>	<b>\$ 46,750,637</b>	<b>\$ (100,228)</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 46,850,865</b>	<b>\$ 46,750,637</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Fund balance has decreased by \$100,228.
- Appropriations have decreased \$100,228.

**DESCRIPTION OF CHANGES:**

- Fund balance has decreased due to timing of projects.
- Appropriations have decreased \$100,228 in Capital Assets.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2014-15				<b>Schedule 15</b>
<b>9277000 - Fixed Asset Revolving</b> <b>277A - FIXED ASSET REVOLVING</b>					
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>
1	2	3	4	5	6
Fund Balance	\$ (265,062)	\$ (458,543)	\$ (458,543)	\$ -	\$ (100,228)
Miscellaneous Revenues	15,774,781	20,689,786	57,698,355	46,850,865	46,850,865
Residual Equity Transfer In	113	-	-	-	-
<b>Total Revenue</b>	<b>\$ 15,509,832</b>	<b>\$ 20,231,243</b>	<b>\$ 57,239,812</b>	<b>\$ 46,850,865</b>	<b>\$ 46,750,637</b>
Services & Supplies	\$ 1,424,751	\$ 3,039,929	\$ 13,318,882	\$ 9,000,000	\$ 9,000,000
<b>Capital Assets</b>					
Improvements	219,047	112,309	1,000,000	1,000,000	1,000,000
Equipment	6,427,367	9,385,677	33,824,359	27,818,440	27,718,212
Computer Software	-	-	1,184,596	1,000,000	1,000,000
Total Capital Assets	6,646,414	9,497,986	36,008,955	29,818,440	29,718,212
Interfund Charges	\$ 7,794,925	\$ 7,911,975	\$ 7,911,975	\$ 8,032,425	\$ 8,032,425
Total Financing Uses	\$ 15,866,090	\$ 20,449,890	\$ 57,239,812	\$ 46,850,865	\$ 46,750,637
<b>Total Expenditures/Appropriations</b>	<b>\$ 15,866,090</b>	<b>\$ 20,449,890</b>	<b>\$ 57,239,812</b>	<b>\$ 46,850,865</b>	<b>\$ 46,750,637</b>
<b>Net Cost</b>	<b>\$ 356,258</b>	<b>\$ 218,647</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET			
Budget Unit: 9030000 - Interagency Procurement			
Operating Detail	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
<b>Operating Revenues</b>			
Charges for Service	\$ 19,261,573	\$ 18,738,488	\$ (523,085)
<b>Total Operating Revenues</b>	<b>\$ 19,261,573</b>	<b>\$ 18,738,488</b>	<b>\$ (523,085)</b>
<b>Operating Expenses</b>			
Other Charges	\$ 46,850,865	\$ 49,675,460	\$ 2,824,595
<b>Total Operating Expenses</b>	<b>\$ 46,850,865</b>	<b>\$ 49,675,460</b>	<b>\$ 2,824,595</b>
<b>Operating Income (Loss)</b>	<b>\$ (27,589,292)</b>	<b>\$ (30,936,972)</b>	<b>\$ (3,347,680)</b>
<b>Non-Operating Revenues (Expenses)</b>			
Interest Income	\$ 1,059,317	\$ 1,174,434	\$ 115,117
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 1,059,317</b>	<b>\$ 1,174,434</b>	<b>\$ 115,117</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (26,529,975)</b>	<b>\$ (29,762,538)</b>	<b>\$ (3,232,563)</b>
<b>Change In Net Assets</b>	<b>\$ (26,529,975)</b>	<b>\$ (29,762,538)</b>	<b>\$ (3,232,563)</b>
Net Assets - Beginning Balance	29,762,538	29,762,538	-
Equity and Other Account Adjustments	-	-	-
<b>Net Assets - Ending Balance</b>	<b>\$ 3,232,563</b>	<b>\$ -</b>	<b>\$ (3,232,563)</b>

- Appropriations have increased by \$2,824,595.
- Revenue has decreased by \$407,968.
- Fund balance has increased by \$3,232,563.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$2,824,595 in contributions to other funds.
- Revenue has decreased by \$407,968 due to an anticipated decrease in interest revenue.
- Fund balance has increased due to lower than anticipated expenditures from the Fixed Asset Fund.



SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Internal Service Fund Fiscal Year 2014-15				Schedule 10	
	Fund Title Service Activity Budget Unit		030A - INTERAGENCY PROCUREMENT Interagency Procurement 9030000			
Operating Detail	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended	
1	2	3	4	5	6	
<b>Operating Revenues</b>						
Charges for Service	\$ 11,510,868	\$ 11,239,727	\$ 18,440,000	\$ 19,261,573	\$ 18,738,488	
<b>Total Operating Revenues</b>	<b>\$ 11,510,868</b>	<b>\$ 11,239,727</b>	<b>\$ 18,440,000</b>	<b>\$ 19,261,573</b>	<b>\$ 18,738,488</b>	
<b>Operating Expenses</b>						
Services & Supplies	\$ 9,000	\$ -	\$ -	\$ -	\$ -	
Other Charges	15,774,781	20,689,786	57,239,812	46,850,865	49,675,460	
<b>Total Operating Expenses</b>	<b>\$ 15,783,781</b>	<b>\$ 20,689,786</b>	<b>\$ 57,239,812</b>	<b>\$ 46,850,865</b>	<b>\$ 49,675,460</b>	
<b>Operating Income (Loss)</b>	<b>\$ (4,272,913)</b>	<b>\$ (9,450,059)</b>	<b>\$ (38,799,812)</b>	<b>\$ (27,589,292)</b>	<b>\$ (30,936,972)</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	\$ 1,693,219	\$ 1,324,785	\$ 912,000	\$ 1,059,317	\$ 1,174,434	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 1,693,219</b>	<b>\$ 1,324,785</b>	<b>\$ 912,000</b>	<b>\$ 1,059,317</b>	<b>\$ 1,174,434</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (2,579,694)</b>	<b>\$ (8,125,274)</b>	<b>\$ (37,887,812)</b>	<b>\$ (26,529,975)</b>	<b>\$ (29,762,538)</b>	
Intrafund Charges	9,000	-	-	-	-	
Intrafund Reimb	(9,000)	-	-	-	-	
<b>Change In Net Assets</b>	<b>\$ (2,579,694)</b>	<b>\$ (8,125,274)</b>	<b>\$ (37,887,812)</b>	<b>\$ (26,529,975)</b>	<b>\$ (29,762,538)</b>	
Net Assets - Beginning Balance	40,467,507	37,887,813	37,887,813	29,762,538	29,762,538	
Equity and Other Account Adjustments	-	(1)	-	-	-	
<b>Net Assets - Ending Balance</b>	<b>\$ 37,887,813</b>	<b>\$ 29,762,538</b>	<b>\$ 1</b>	<b>\$ 3,232,563</b>	<b>\$ -</b>	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**

**Budget Unit: 9280000 - Juvenile Courthouse Project-Debt Service**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 37,458	\$ 54,675	\$ 17,217
<b>Total Revenue</b>	<b>\$ 37,458</b>	<b>\$ 54,675</b>	<b>\$ 17,217</b>
Services & Supplies	\$ 62,458	\$ 79,675	\$ 17,217
Other Charges	2,214,513	2,214,513	-
Transfers In & Out	(2,239,513)	(2,239,513)	-
<b>Total Financing Uses</b>	<b>\$ 37,458</b>	<b>\$ 54,675</b>	<b>\$ 17,217</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 37,458</b>	<b>\$ 54,675</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$17,217.
- Fund balance has increased by \$17,217.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$17,217 due to fund balance from interest earnings and administration cost savings budgeted for future potential cost increases.
- Fund balance has increased by \$17,217 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 2014-15				Schedule 15
9280000 - Juvenile Courthouse Project-Debt Service 280A - JUVENILE COURTHOUSE PROJECT-DEBT SERVICE						
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	
Fund Balance	\$ 60,126	\$ 35,256	\$ 35,256	\$ 37,458	\$ 54,675	
Revenue from Use Of Money & Property	11,147	4,652	-	-	-	
<b>Total Revenue</b>	<b>\$ 71,273</b>	<b>\$ 39,908</b>	<b>\$ 35,256</b>	<b>\$ 37,458</b>	<b>\$ 54,675</b>	
Services & Supplies	\$ 61,018	\$ 10,240	\$ 60,256	\$ 62,458	\$ 79,675	
Other Charges	2,211,956	2,214,258	2,214,264	2,214,513	2,214,513	
Interfund Reimb	(2,236,957)	(2,239,264)	(2,239,264)	(2,239,513)	(2,239,513)	
<b>Total Financing Uses</b>	<b>\$ 36,017</b>	<b>\$ (14,766)</b>	<b>\$ 35,256</b>	<b>\$ 37,458</b>	<b>\$ 54,675</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 36,017</b>	<b>\$ (14,766)</b>	<b>\$ 35,256</b>	<b>\$ 37,458</b>	<b>\$ 54,675</b>	
<b>Net Cost</b>	<b>\$ (35,256)</b>	<b>\$ (54,674)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**

**Budget Unit: 2290000 - Natomas Fire District**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Fund Balance	\$ -	\$ 57,832	\$ 57,832
Taxes	1,930,000	1,930,000	-
Revenue from Use Of Money & Property	1,000	1,000	-
Intergovernmental Revenues	30,000	30,000	-
<b>Total Revenue</b>	<b>\$ 1,961,000</b>	<b>\$ 2,018,832</b>	<b>\$ 57,832</b>
Services & Supplies	\$ 1,961,000	\$ 2,018,832	\$ 57,832
<b>Total Financing Uses</b>	<b>\$ 1,961,000</b>	<b>\$ 2,018,832</b>	<b>\$ 57,832</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,961,000</b>	<b>\$ 2,018,832</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$57,832.
- Fund Balance has increased by \$57,832.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$57,832 due to an increase in payments to the City of Sacramento resulting from an increase in available funding.
- Fund balance has increased \$57,832 due to an increase in tax revenue.

**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 2014-15				
		<b>2290000 - Natomas Fire District</b>				
		<b>229A - NATOMAS FIRE DISTRICT</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 1,743,578	\$ 20,992	\$ 20,992	\$ -	\$ 57,832	
Taxes	1,804,799	1,894,299	1,828,000	1,930,000	1,930,000	
Revenue from Use Of Money & Property	3,533	(761)	3,000	1,000	1,000	
Intergovernmental Revenues	26,543	25,293	30,000	30,000	30,000	
Miscellaneous Revenues	7	-	-	-	-	
<b>Total Revenue</b>	<b>\$ 3,578,460</b>	<b>\$ 1,939,823</b>	<b>\$ 1,881,992</b>	<b>\$ 1,961,000</b>	<b>\$ 2,018,832</b>	
Services & Supplies	\$ 3,557,468	\$ 1,881,992	\$ 1,881,992	\$ 1,961,000	\$ 2,018,832	
<b>Total Financing Uses</b>	<b>\$ 3,557,468</b>	<b>\$ 1,881,992</b>	<b>\$ 1,881,992</b>	<b>\$ 1,961,000</b>	<b>\$ 2,018,832</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,557,468</b>	<b>\$ 1,881,992</b>	<b>\$ 1,881,992</b>	<b>\$ 1,961,000</b>	<b>\$ 2,018,832</b>	
<b>Net Cost</b>	<b>\$ (20,992)</b>	<b>\$ (57,831)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
**Budget Unit: 5770000 - Non-Departmental Costs/General Fund**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</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	\$ 6,601,481	\$ 7,033,981	432,500
Other Charges	3,102,717	16,002,717	12,900,000
Expenditure Transfer & Reimbursement	4,624,252	4,641,752	17,500
<b>Total Expenditures/Appropriations</b>	<b>\$ 14,328,450</b>	<b>\$ 27,678,450</b>	<b>13,350,000</b>
<b>Net Cost</b>	<b>\$ 14,088,450</b>	<b>\$ 27,438,450</b>	<b>13,350,000</b>

The allocation (net cost) has increased by \$13,350,000:

- Appropriations have increased by \$13,350,000.

**DESCRIPTION OF CHANGE:**

Appropriations have increased \$13,350,000 due to repayment of the funds previously transferred to the General Fund from other Funds (\$12,900,000) and consulting services for countywide projects (\$450,000).

**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 2014-15	<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>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>
1	2	3	4	5	6
Charges for Services	\$ -	\$ -	\$ 240,000	\$ 240,000	\$ 240,000
Miscellaneous Revenues	-	-	350,000	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 590,000</b>	<b>\$ 240,000</b>	<b>\$ 240,000</b>
Services & Supplies	\$ 4,526,453	\$ 4,358,554	\$ 5,175,394	\$ 7,036,481	\$ 7,033,981
Other Charges	213,458	9,913,415	10,005,915	9,202,717	16,002,717
Interfund Charges	-	802,233	802,233	844,752	844,752
Intrafund Charges	129,650	129,500	129,500	3,779,500	3,797,000
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,869,561</b>	<b>\$ 15,203,702</b>	<b>\$ 16,113,042</b>	<b>\$ 20,863,450</b>	<b>\$ 27,678,450</b>
<b>Net Cost</b>	<b>\$ 4,869,561</b>	<b>\$ 15,203,702</b>	<b>\$ 15,523,042</b>	<b>\$ 20,623,450</b>	<b>\$ 27,438,450</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
**Budget Unit: 5700000 - Non-Departmental Revenues/General Fund**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Taxes	\$ 449,741,211	\$ 456,907,706	\$ 7,166,495
Licenses, Permits & Franchises	4,800,000	4,833,937	33,937
Fines, Forfeitures & Penalties	14,723,043	14,723,043	-
Revenue from Use Of Money & Property	116,000	1,745,055	1,629,055
Intergovernmental Revenues	26,538,802	27,270,462	731,660
Miscellaneous Revenues	2,021,289	2,021,289	-
<b>Total Revenue</b>	<b>\$ 497,940,345</b>	<b>\$ 507,501,492</b>	<b>\$ 9,561,147</b>
Expenditure Transfer & Reimbursement	\$ (8,435,153)	\$ (13,109,634)	\$ (4,674,481)
<b>Total Expenditures/Appropriations</b>	<b>\$ (8,435,153)</b>	<b>\$ (13,109,634)</b>	<b>\$ (4,674,481)</b>
<b>Net Cost</b>	<b>\$ (506,375,498)</b>	<b>\$ (520,611,126)</b>	<b>\$ (14,235,628)</b>

The allocation (net cost) has decreased by \$14,235,628:

- Appropriations have decreased by \$4,674,481.
- Revenues have increased by \$9,561,147.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased \$4,674,481 due to increases in Interfund reimbursements from the Teeter Plan Fund (\$4,354,619), Transient-Occupancy Tax Fund (\$134,828), and the Solid Waste Fund (\$185,034).
- Revenues have increased by \$9,561,147 due to increases in Secured Property Tax (\$5,199,625), In Lieu Local Sales and Use Tax (\$832,905), redevelopment residual revenues (\$1,133,965), Teeter Plan revenues that exceed five years old (\$1,629,055), SB 90 Claims revenues from the State (\$731,660), and Cable Franchise Fees revenues (\$33,937).

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 2014-15	<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	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Taxes	\$ 410,303,681	\$ 429,078,493	\$ 419,269,731	\$ 449,441,211	\$ 456,907,706
Licenses, Permits & Franchises	4,991,962	4,975,660	4,800,000	4,800,000	4,833,937
Fines, Forfeitures & Penalties	13,962,485	14,586,118	14,109,276	14,723,043	14,723,043
Revenue from Use Of Money & Property	630,146	1,967,691	20,399	116,000	1,745,055
Intergovernmental Revenues	25,214,970	25,419,206	22,981,976	24,534,802	27,270,462
Charges for Services	1,812,034	(6)	-	-	-
Miscellaneous Revenues	6,710,287	6,659,783	5,626,282	2,021,289	2,021,289
<b>Total Revenue</b>	<b>\$ 463,625,565</b>	<b>\$ 482,686,945</b>	<b>\$ 466,807,664</b>	<b>\$ 495,636,345</b>	<b>\$ 507,501,492</b>
Services & Supplies	\$ -	\$ 3,476,237	\$ 2,994,841	\$ -	\$ -
Other Charges	301,542	-	-	-	-
Interfund Reimb	(23,632,018)	(15,618,012)	(16,355,691)	(8,435,153)	(13,109,634)
Intrafund Charges	3,753,910	3,538,510	3,742,426	-	-
<b>Total Expenditures/Appropriations</b>	<b>\$ (19,576,566)</b>	<b>\$ (8,603,265)</b>	<b>\$ (9,618,424)</b>	<b>\$ (8,435,153)</b>	<b>\$ (13,109,634)</b>
<b>Net Cost</b>	<b>\$ (483,202,131)</b>	<b>\$ (491,290,210)</b>	<b>\$ (476,426,088)</b>	<b>\$ (504,071,498)</b>	<b>\$ (520,611,126)</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**

**Budget Unit: 9313000 - Pension Obligation Bond-Debt Service**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Fund Balance	\$ 387,270	\$ 539,092	\$ 151,822
<b>Total Revenue</b>	<b>\$ 387,270</b>	<b>\$ 539,092</b>	<b>\$ 151,822</b>
Services & Supplies	\$ 552,270	\$ 704,092	\$ 151,822
Other Charges	82,453,965	82,453,965	-
Transfers In & Out	(82,618,965)	(82,618,965)	-
<b>Total Financing Uses</b>	<b>\$ 387,270</b>	<b>\$ 539,092</b>	<b>\$ 151,822</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 387,270</b>	<b>\$ 539,092</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$151,822.
- Fund balance has increased by \$151,822.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$151,822 due to fund balance from higher than anticipated interest earnings and administrative cost savings budgeted for future potential need to use for legal/swap costs related to Lehman bankruptcy not yet finalized.
- Fund balance has increased by \$151,822 due to higher than anticipated interest earnings and administration costs less 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 2014-15				
<b>9313000 - Pension Obligation Bond-Debt Service</b>						
<b>313A - PENSION OBLIGATION BOND-DEBT SERVICE</b>						
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	
Fund Balance	\$ 1,730,520	\$ 386,986	\$ 386,986	\$ 387,270	\$ 539,092	
Revenue from Use Of Money & Property	88,007	15,907	-	-	-	
<b>Total Revenue</b>	<b>\$ 1,818,527</b>	<b>\$ 402,893</b>	<b>\$ 386,986</b>	<b>\$ 387,270</b>	<b>\$ 539,092</b>	
Services & Supplies	\$ 1,431,541	\$ 28,802	\$ 551,986	\$ 552,270	\$ 704,092	
Other Charges	74,886,838	79,416,738	79,416,739	82,453,965	82,453,965	
Interfund Reimb	(74,886,838)	(79,581,739)	(79,581,739)	(82,618,965)	(82,618,965)	
<b>Total Financing Uses</b>	<b>\$ 1,431,541</b>	<b>\$ (136,199)</b>	<b>\$ 386,986</b>	<b>\$ 387,270</b>	<b>\$ 539,092</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,431,541</b>	<b>\$ (136,199)</b>	<b>\$ 386,986</b>	<b>\$ 387,270</b>	<b>\$ 539,092</b>	
<b>Net Cost</b>	<b>\$ (386,986)</b>	<b>\$ (539,092)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



## ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 5940000 - Teeter Plan

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ -	\$ 5,184,606	5,184,606
Miscellaneous Revenues	42,947,900	36,999,705	(5,948,195)
<b>Total Revenue</b>	<b>\$ 42,947,900</b>	<b>\$ 42,184,311</b>	<b>(763,589)</b>
Other Charges	\$ 35,947,900	\$ 30,829,692	(5,118,208)
Expenditure Transfer & Reimbursement	7,000,000	11,354,619	4,354,619
<b>Total Expenditures/Appropriations</b>	<b>\$ 42,947,900</b>	<b>\$ 42,184,311</b>	<b>(763,589)</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

Appropriations have decreased by \$763,589.

- Revenues have decreased by \$5,948,195.
- Fund Balance has increased by \$5,184,606.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased by a net \$763,589 due to the following:
  - An increase of \$4,354,619 in Interfund transfer to the General Fund;
  - A reduction of \$5,118,208 in debt service costs.
- Revenues have decreased \$5,948,195 due to lower property tax delinquency.
- Fund Balance has increased \$5,184,606 due to higher delinquency tax collection.

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 2014-15	<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	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Fund Balance	\$ 5,638,584	\$ 6,656,939	\$ 6,656,939	\$ -	\$ 5,184,606
Revenue from Use Of Money & Property	3,508	1,130	-	-	-
Miscellaneous Revenues	48,974,405	41,274,011	42,418,462	42,947,900	36,999,705
Other Financing Sources	1,765,931	2,051,819	-	-	-
<b>Total Revenue</b>	<b>\$ 56,382,428</b>	<b>\$ 49,983,899</b>	<b>\$ 49,075,401</b>	<b>\$ 42,947,900</b>	<b>\$ 42,184,311</b>
Other Charges	\$ 35,870,813	\$ 32,409,472	\$ 35,947,900	\$ 35,947,900	\$ 30,829,692
Interfund Charges	13,854,676	12,389,822	13,127,501	7,000,000	11,354,619
<b>Total Expenditures/Appropriations</b>	<b>\$ 49,725,489</b>	<b>\$ 44,799,294</b>	<b>\$ 49,075,401</b>	<b>\$ 42,947,900</b>	<b>\$ 42,184,311</b>
<b>Net Cost</b>	<b>\$ (6,656,939)</b>	<b>\$ (5,184,605)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
**Budget Unit: 9284000 - Tobacco Litigation Settlement-Capital Projects**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Fund Balance	\$ 3,326,111	\$ 4,405,302	\$ 1,079,191
Total Revenue	\$ 3,326,111	\$ 4,405,302	\$ 1,079,191
Other Charges	\$ 3,326,111	\$ 4,405,302	\$ 1,079,191
Total Financing Uses	\$ 3,326,111	\$ 4,405,302	\$ 1,079,191
Total Expenditures/Appropriations	\$ 3,326,111	\$ 4,405,302	\$ -
Net Cost	\$ -	\$ -	\$ -

- Appropriations have increased by \$1,079,191.
- Fund balance has increased by \$1,079,191.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$1,079,191 due to capital project construction timing.
- Fund balance has increased by \$1,079,191 due to capital project construction timing.

**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 2014-15				
		<b>9284000 - Tobacco Litigation Settlement-Capital Projects</b>				
		<b>284A - TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Requested</b>	<b>2014-15 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 13,268,476	\$ 10,322,942	\$ 10,322,942	\$ 3,326,111	\$ 4,405,302	
Revenue from Use Of Money & Property	9,178	4,212	-	-	-	
Miscellaneous Revenues	35,000	-	-	-	-	
Total Revenue	\$ 13,312,654	\$ 10,327,154	\$ 10,322,942	\$ 3,326,111	\$ 4,405,302	
Other Charges	\$ 2,989,712	\$ 5,921,854	\$ 10,322,942	\$ 3,326,111	\$ 4,405,302	
Total Financing Uses	\$ 2,989,712	\$ 5,921,854	\$ 10,322,942	\$ 3,326,111	\$ 4,405,302	
Total Expenditures/Appropriations	\$ 2,989,712	\$ 5,921,854	\$ 10,322,942	\$ 3,326,111	\$ 4,405,302	
Net Cost	\$ (10,322,942)	\$ (4,405,300)	\$ -	\$ -	\$ -	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**

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

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2014-15</b>	<b>Recommended For Adopted Budget 2014-15</b>	<b>Variance</b>
Fund Balance	\$ 292,793	\$ 537,883	\$ 245,090
Miscellaneous Revenues	285,676	285,676	-
<b>Total Revenue</b>	<b>\$ 578,469</b>	<b>\$ 823,559</b>	<b>\$ 245,090</b>
Other Charges	\$ 1,800,310	\$ 1,910,572	110,262
Expenditure Transfer & Reimbursement	(1,221,841)	(1,087,013)	134,828
<b>Total Expenditures/Appropriations</b>	<b>\$ 578,469</b>	<b>\$ 823,559</b>	<b>\$ 245,090</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$245,090.
- Fund Balance has increased by \$245,090.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$245,090 due to the re-appropriation of funds committed as part of the Fiscal Year 2013-14 budget process, including the Board of Supervisor Neighborhood funds, and an increase in the transfer to the General Fund.
- Fund Balance has increased \$245,090 due to higher than anticipated collections.

**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 2014-15	<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	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Fund Balance	\$ (178,334)	\$ 591,790	\$ 591,790	\$ 292,793	\$ 537,883
Taxes	3,876,132	3,861,712	3,717,466	-	-
Revenue from Use Of Money & Property	7,793	1,700	3,000	-	-
Miscellaneous Revenues	610,352	285,676	285,676	285,676	285,676
Other Financing Sources	-	-	2,899,572	-	-
<b>Total Revenue</b>	<b>\$ 4,315,943</b>	<b>\$ 4,740,878</b>	<b>\$ 7,497,504</b>	<b>\$ 578,469</b>	<b>\$ 823,559</b>
Services & Supplies	\$ 113,000	\$ 115,525	\$ 125,000	\$ -	-
Other Charges	1,310,182	1,251,842	4,265,243	1,530,310	1,910,572
Interfund Charges	2,300,492	3,107,261	3,107,261	-	134,828
Interfund Reimb	-	-	-	(951,841)	(1,221,841)
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,723,674</b>	<b>\$ 4,474,628</b>	<b>\$ 7,497,504</b>	<b>\$ 578,469</b>	<b>\$ 823,559</b>
<b>Net Cost</b>	<b>\$ (592,269)</b>	<b>\$ (266,250)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>