

# INTERNAL SERVICES

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<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET</b>				
<b>Budget Unit: 3100000 - Capital Construction</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	\$ 3,470,035	\$ 7,266,620	\$ 3,796,585	
Fines, Forfeitures & Penalties	3,300,000	3,300,000	-	
Revenue from Use Of Money & Property	2,500	2,500	-	
Miscellaneous Revenues	27,121,001	28,684,108	1,563,107	
<b>Total Revenue</b>	<b>\$ 33,893,536</b>	<b>\$ 39,253,228</b>	<b>\$ 5,359,692</b>	
Services & Supplies	\$ 10,845,473	\$ 13,318,093	2,472,620	
Other Charges	1,079,893	953,710	(126,183)	
Improvements	13,461,816	17,225,071	3,763,255	
Expenditure Transfer & Reimbursement	8,506,354	7,756,354	(750,000)	
<b>Total Expenditures/Appropriations</b>	<b>\$ 33,893,536</b>	<b>\$ 39,253,228</b>	<b>\$ 5,359,692</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

- Appropriations have increased by \$5,359,692.
- Revenues have increased by \$1,563,107.
- Fund balance has increased by \$3,796,585.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased by \$5,359,692 due to the requirement to re-budget for encumbrances not anticipated in the Fiscal Year 2014-15 Recommended Budget, to re-budget projects that were not completed in Fiscal Year 2013-14, and to fund increases in department funded projects for Fiscal Year 2014-15. The appropriation increase was partially offset by a decrease of \$933,623 for the Compressed Natural Gas (CNG) Fuel Station project that is now being funded directly by Waste Management & Recycling.
- This appropriation increase was needed for the following projects:
  - Central Plant – Repair Cooling Towers – Increase of \$575,000;
  - Coroner Crime Laboratory – Replace Chillers 1, 2 and 4 – Increase of \$591,421;
  - County-wide – Retrofit of Parking Lot Lighting and Facility Exterior Lighting to Light-emitting Diode (LED) – Increase of \$290,960;
  - Fleet – Create Shop Space for Sheriff Vehicle Build Up – Increase of \$200,000;
  - Main Jail – Courtroom Support Areas Tenant Improvement – Increase of \$225,000;
  - Main Jail – Replace Roof – Increase of \$307,981;
  - Main Jail – Water Booster System Replacement – Increase of \$100,000;
  - Main Jail – Replace Housing Cell Noise Level Monitoring System – Increase of \$161,948;

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

- This appropriation increase was needed for the following projects (cont.):
  - Main Jail – Resurface Outdoor Recreation Areas – Increase of \$239,202;
  - Mental Health Treatment Center – Complex Upgrade – Increase of \$493,132;
  - New Administration Building – Americans with Disabilities Act (ADA) Signage Upgrade and Handrail Installation – Increase of \$77,231;
  - New Administration Building – Board of Supervisors’ Remodel – Increase of \$261,142;
  - New Administration Building – Security Mitigation Project – Increase of \$349,663;
  - Old Administration Building – Department of Transportation Staff Relocation– Increase of \$72,658;
  - Old Administration Building – Community Development Improvements to Second Floor – Increase of \$367,204;
  - Old Bank of America Building– Sale of Building– Increase of \$147,191;
  - Public Parking Garage – Repairs to Parking Garage – Increase of \$177,500;
  - Rancho Cordova Library – Repair Roof and ADA Compliant Public Restrooms projects – Increase of \$130,000;
  - Rio Cosumnes Correctional Facility (RCCC) – Replace Pyrotronics Fire Alarm System, Phase II, Replace Intercom in Chris Boone Facility and Stuart Baird Facility, and Replace Security Control Systems in Chris Boone Facility and Stuart Baird Facility – Increase of \$287,351;
  - Sheriff South Substation Building B - Replace Roof – Increase of \$57,461;
  - St. Joseph’s Lot – Trip Hazard Repairs – Increase of \$262,674;
  - Twitchell Island Radio Communication Facility – New Facility – Increase of \$648,079;
  - Miscellaneous County Projects – Increase of \$270,517;
  - Waste Management and Recycling – New Compressed Natural Gas (CNG) Fueling Station – Decrease of \$933,623;
  - Orangevale Library – New Library – \$750,000, Appropriation fully offset by reimbursement from Budget Unit 5110000, net increase \$0.
- Revenues have increased by \$1,563,107 due to-
  - Increase of \$2,271,643 in Department Funded Revenue;
  - Increase of \$261,142 Cable Commission Public, Education, and Government (PEG) Grant;
  - Decrease of \$36,055 in revenue from the Energy Unit due to Energy Savings Company (ESCO) loans being paid off late in Fiscal Year 2013-14;
  - Decrease of \$933,623 in department funded revenue due to Waste Management & Recycling funding their CNG Fueling project directly.
- Fund balance has increased \$3,796,585 due to encumbered projects from Fiscal Year 2013-14 not being reserved in Fund Balance and other projects funded in Fiscal Year 2013-14 that were not completed by year end and required re-budgeting.

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      **3100000 - Capital Construction**  
 Function            **GENERAL**  
 Activity             **Plant Acquisition**  
 Fund                 **007A - CAPITAL 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	\$ (471,816)	\$ (5,483,675)	\$ (5,483,675)	\$ 3,470,035	\$ 7,266,620
Fines, Forfeitures & Penalties	5,120,000	3,330,000	3,600,000	3,300,000	3,300,000
Revenue from Use Of Money & Property	9,297	1,648	5,552	2,500	2,500
Miscellaneous Revenues	22,579,834	31,517,367	35,563,121	27,121,001	28,684,108
Residual Equity Transfer In	38,995	9,497	9,467	-	-
<b>Total Revenue</b>	<b>\$ 27,276,310</b>	<b>\$ 29,374,837</b>	<b>\$ 33,694,465</b>	<b>\$ 33,893,536</b>	<b>\$ 39,253,228</b>
Services & Supplies	\$ 7,893,102	\$ 8,978,294	\$ 10,255,027	\$ 10,845,473	\$ 13,318,093
Other Charges	1,615,321	3,117,775	2,315,811	1,079,893	953,710
Land	-	250,400	-	-	-
Improvements	5,571,857	7,907,102	12,274,933	13,461,816	17,225,071
Interfund Charges	15,243,350	8,578,694	8,848,694	8,506,354	8,506,354
Interfund Reimb	-	(874,929)	-	-	(750,000)
<b>Total Expenditures/Appropriations</b>	<b>\$ 30,323,630</b>	<b>\$ 27,957,336</b>	<b>\$ 33,694,465</b>	<b>\$ 33,893,536</b>	<b>\$ 39,253,228</b>
<b>Net Cost</b>	<b>\$ 3,047,320</b>	<b>\$ (1,417,501)</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>

## ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 4010000 - Clerk of the Board

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Licenses, Permits & Franchises	\$ 32,500	\$ 32,500	-
Charges for Services	164,350	164,350	-
Miscellaneous Revenues	63,200	63,200	-
<b>Total Revenue</b>	<b>\$ 260,050</b>	<b>\$ 260,050</b>	<b>-</b>
Salaries & Benefits	\$ 1,081,889	\$ 1,081,889	-
Services & Supplies	279,157	279,157	-
Expenditure Transfer & Reimbursement	27,718	27,718	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,388,764</b>	<b>\$ 1,388,764</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ 1,128,714</b>	<b>\$ 1,128,714</b>	<b>-</b>
Positions	10.0	10.0	0.0

The allocation (net county cost) has not changed.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	<b>Schedule 9</b>
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Budget Unit      **4010000 - Clerk of the Board**  
 Function            **GENERAL**  
 Activity              **Legislative & Administrative**  
 Fund                  **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 89,906	\$ -	\$ -	\$ -	-
Licenses, Permits & Franchises	55,076	43,868	31,000	32,500	32,500
Intergovernmental Revenues	(1,884)	352	-	-	-
Charges for Services	178,494	153,782	150,500	164,350	164,350
Miscellaneous Revenues	132,265	104,083	127,350	63,200	63,200
Residual Equity Transfer In	6,037	815	815	-	-
<b>Total Revenue</b>	<b>\$ 459,894</b>	<b>\$ 302,900</b>	<b>\$ 309,665</b>	<b>\$ 260,050</b>	<b>\$ 260,050</b>
Salaries & Benefits	\$ 997,373	\$ 965,330	\$ 1,028,767	\$ 1,135,001	\$ 1,081,889
Services & Supplies	268,761	260,845	284,353	279,157	279,157
Intrafund Charges	14,847	24,570	26,598	31,718	31,718
Intrafund Reimb	(1,859)	(10,834)	(1,800)	(4,000)	(4,000)
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,279,122</b>	<b>\$ 1,239,911</b>	<b>\$ 1,337,918</b>	<b>\$ 1,441,876</b>	<b>\$ 1,388,764</b>
<b>Net Cost</b>	<b>\$ 819,228</b>	<b>\$ 937,011</b>	<b>\$ 1,028,253</b>	<b>\$ 1,181,826</b>	<b>\$ 1,128,714</b>
<b>Positions</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>11.0</b>	<b>10.0</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET			
Budget Unit: 3240000 - County Clerk/Recorder			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Charges for Services	\$ 11,730,632	\$ 11,719,626	\$ (11,006)
<b>Total Revenue</b>	<b>\$ 11,730,632</b>	<b>\$ 11,719,626</b>	<b>\$ (11,006)</b>
Salaries & Benefits	\$ 5,447,113	\$ 5,447,113	-
Services & Supplies	4,199,352	4,199,352	-
Other Charges	30,373	30,373	-
Equipment	118,500	118,500	-
Computer Software	1,750,000	1,750,000	-
Expenditure Transfer & Reimbursement	185,294	199,294	14,000
<b>Total Expenditures/Appropriations</b>	<b>\$ 11,730,632</b>	<b>\$ 11,744,632</b>	<b>\$ 14,000</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ 25,006</b>	<b>\$ 25,006</b>
<b>Positions</b>	<b>68.0</b>	<b>68.0</b>	<b>0.0</b>

The allocation (net cost) has increased by \$25,006:

- Appropriations have increased by \$14,000.
- Revenues have decreased by \$11,006.

**DESCRIPTION OF SIGNIFICANT CHANGES:**

- Appropriations have increased \$14,000 associated with a required audit.
- Revenues have decreased by a net of \$11,006 due to a decrease of \$25,006 because the revenue was already recognized the prior year; partially offset by an increase of \$14,000 to fund the audit.
- 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      **3240000 - County Clerk/Recorder**  
 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	\$ (30)	\$ -	\$ -	\$ -	-
Charges for Services	9,108,714	9,409,953	12,692,429	11,730,632	11,719,626
Miscellaneous Revenues	3,890	207	-	-	-
Residual Equity Transfer In	20,394	1,269	1,269	-	-
<b>Total Revenue</b>	<b>\$ 9,132,968</b>	<b>\$ 9,411,429</b>	<b>\$ 12,693,698</b>	<b>\$ 11,730,632</b>	<b>\$ 11,719,626</b>
Salaries & Benefits	\$ 5,244,574	\$ 5,266,532	\$ 5,575,013	\$ 5,447,113	\$ 5,447,113
Services & Supplies	3,748,324	3,882,356	4,957,182	4,199,352	4,199,352
Other Charges	-	-	-	30,373	30,373
Equipment	179,404	12,156	112,000	118,500	118,500
Computer Software	130,000	37,912	1,750,000	1,750,000	1,750,000
Other Intangible Asset	28,800	-	100,000	-	-
Interfund Charges	12,782	-	-	-	-
Intrafund Charges	198,290	208,945	219,503	205,294	219,294
Intrafund Reimb	(51,417)	(19,183)	(20,000)	(20,000)	(20,000)
<b>Total Expenditures/Appropriations</b>	<b>\$ 9,490,757</b>	<b>\$ 9,388,718</b>	<b>\$ 12,693,698</b>	<b>\$ 11,730,632</b>	<b>\$ 11,744,632</b>
<b>Net Cost</b>	<b>\$ 357,789</b>	<b>\$ (22,711)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,006</b>
<b>Positions</b>	<b>68.0</b>	<b>68.0</b>	<b>68.0</b>	<b>68.0</b>	<b>68.0</b>



## ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 3230000 - Department Of Finance

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Licenses, Permits & Franchises	\$ 2,574,582	\$ 2,574,582	-
Fines, Forfeitures & Penalties	7,000,000	7,200,552	200,552
Intergovernmental Revenues	62,040	62,040	-
Charges for Services	9,479,479	8,839,106	(640,373)
Miscellaneous Revenues	8,861,411	8,761,696	(99,715)
<b>Total Revenue</b>	<b>\$ 27,977,512</b>	<b>\$ 27,437,976</b>	<b>(539,536)</b>
Salaries & Benefits	\$ 16,407,230	\$ 16,702,105	294,875
Services & Supplies	12,101,253	11,707,805	(393,448)
Other Charges	260,150	260,150	-
Equipment	500,000	500,000	-
Expenditure Transfer & Reimbursement	(984,565)	(1,267,784)	(283,219)
<b>Total Expenditures/Appropriations</b>	<b>\$ 28,284,068</b>	<b>\$ 27,902,276</b>	<b>(381,792)</b>
<b>Net Cost</b>	<b>\$ 306,556</b>	<b>\$ 464,300</b>	<b>157,744</b>
Positions	171.8	174.8	3.0

The allocation (net cost) has increased \$157,744.

- Appropriations have decreased by \$381,792.
- Revenues have decreased by \$539,536.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased a net \$381,792 due to:
  - The cancellation of an Request For Proposal for a one-page utility bill.
  - The addition of two positions to provide mandated audit services, costs of which are 100 percent offset by reimbursements from affected departments.
  - An increase in reimbursements for other services.
  - The addition of one position to assist with redevelopment dissolution and Teeter requirements.
- Revenues have decreased a net \$539,536 due to a reduction in customer service charges in the Consolidated Utility Billing Services unit resulting from a reduction in costs, prior year over-collections and an increase in delinquency fee revenues.
- Position counts have changed 3.0 FTE from Approved Recommended Budget due to the addition of 1.0 FTE Senior Auditor position, 1.0 FTE Senior Accountant position and 1.0 FTE Auditor Level 1/2 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      **3230000 - Department Of Finance**  
 Function            **GENERAL**  
 Activity              **Finance**  
 Fund                  **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 538	\$ -	\$ -	\$ -	-
Licenses, Permits & Franchises	2,087,506	2,188,336	2,451,858	2,574,582	2,574,582
Fines, Forfeitures & Penalties	-	7,632,503	6,778,102	7,000,000	7,200,552
Revenue from Use Of Money & Property	-	2	-	-	-
Intergovernmental Revenues	52,400	82,851	10,000	62,040	62,040
Charges for Services	5,073,608	10,373,776	10,649,093	9,479,479	8,839,106
Miscellaneous Revenues	5,720,247	3,867,444	8,028,431	8,775,696	8,761,696
Residual Equity Transfer In	49,741	17,559	7,677	-	-
<b>Total Revenue</b>	<b>\$ 12,984,040</b>	<b>\$ 24,162,471</b>	<b>\$ 27,925,161</b>	<b>\$ 27,891,797</b>	<b>\$ 27,437,976</b>
Salaries & Benefits	\$ 10,135,057	\$ 15,110,561	\$ 16,713,261	\$ 16,702,105	\$ 16,702,105
Services & Supplies	3,361,563	9,471,338	11,714,967	12,107,253	11,707,805
Other Charges	-	(401,316)	287,271	260,150	260,150
Equipment	5,413	-	500,000	500,000	500,000
Intrafund Charges	1,108,285	1,495,385	1,593,350	1,566,915	1,566,915
Intrafund Reimb	(1,470,140)	(1,207,325)	(2,613,629)	(2,824,480)	(2,834,699)
<b>Total Expenditures/Appropriations</b>	<b>\$ 13,140,178</b>	<b>\$ 24,468,643</b>	<b>\$ 28,195,220</b>	<b>\$ 28,311,943</b>	<b>\$ 27,902,276</b>
<b>Net Cost</b>	<b>\$ 156,138</b>	<b>\$ 306,172</b>	<b>\$ 270,059</b>	<b>\$ 420,146</b>	<b>\$ 464,300</b>
<b>Positions</b>	<b>108.0</b>	<b>174.8</b>	<b>176.8</b>	<b>174.8</b>	<b>174.8</b>

## ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 6110000 - Department Of Revenue Recovery

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Charges for Services	\$ 8,719,110	\$ 8,739,360	\$ 20,250
Miscellaneous Revenues	10,050	10,050	-
<b>Total Revenue</b>	<b>\$ 8,729,160</b>	<b>\$ 8,749,410</b>	<b>\$ 20,250</b>
Salaries & Benefits	\$ 4,952,910	\$ 4,952,910	-
Services & Supplies	4,218,731	4,230,073	11,342
Other Charges	925,465	925,465	-
Expenditure Transfer & Reimbursement	(1,367,946)	(1,347,696)	20,250
<b>Total Expenditures/Appropriations</b>	<b>\$ 8,729,160</b>	<b>\$ 8,760,752</b>	<b>\$ 31,592</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ 11,342</b>	<b>\$ 11,342</b>
Positions	57.0	57.0	0.0

The allocation (net cost) has increased by \$11,342:

- Appropriations have increased by \$31,592.
- Revenues have increased by \$20,250.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$31,592 due to re-budgeting of encumbrance carry forward (\$11,342) and reduced reimbursements for collection services (\$20,250).
- Revenues have increased \$20,250 due to increased charges for collection services.
- 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      **6110000 - Department Of Revenue Recovery**  
 Function          **GENERAL**  
 Activity          **Other General**  
 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	\$ (3,221)	\$ -	\$ -	\$ -	-
Charges for Services	7,427,748	8,234,518	9,001,157	8,719,110	8,739,360
Miscellaneous Revenues	13,319	50,283	10,050	10,050	10,050
Residual Equity Transfer In	12,750	3,229	3,229	-	-
<b>Total Revenue</b>	<b>\$ 7,450,596</b>	<b>\$ 8,288,030</b>	<b>\$ 9,014,436</b>	<b>\$ 8,729,160</b>	<b>\$ 8,749,410</b>
Salaries & Benefits	\$ 4,536,190	\$ 4,748,353	\$ 5,082,221	\$ 4,952,910	\$ 4,952,910
Services & Supplies	3,425,333	3,926,324	4,574,403	4,218,731	4,230,073
Other Charges	916,297	925,465	945,022	925,465	925,465
Intrafund Charges	488,082	547,531	664,040	533,804	533,804
Intrafund Reimb	(1,912,033)	(1,861,548)	(2,251,250)	(1,901,750)	(1,881,500)
<b>Total Expenditures/Appropriations</b>	<b>\$ 7,453,869</b>	<b>\$ 8,286,125</b>	<b>\$ 9,014,436</b>	<b>\$ 8,729,160</b>	<b>\$ 8,760,752</b>
<b>Net Cost</b>	<b>\$ 3,273</b>	<b>\$ (1,905)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>11,342</b>
<b>Positions</b>	<b>52.0</b>	<b>58.0</b>	<b>58.0</b>	<b>57.0</b>	<b>57.0</b>

## ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 7600000 - Department of Technology

Operating Detail	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
<b>Operating Revenues</b>			
Charges for Service	\$ 78,299,301	\$ 78,299,301	\$ -
<b>Total Operating Revenues</b>	<b>\$ 78,299,301</b>	<b>\$ 78,299,301</b>	<b>\$ -</b>
<b>Operating Expenses</b>			
Salaries/Benefits	\$ 49,910,913	\$ 49,986,655	\$ 75,742
Services & Supplies	21,896,668	21,820,926	(75,742)
Other Charges	271,996	137,163	(134,833)
Depreciation	2,520,560	2,655,393	134,833
<b>Total Operating Expenses</b>	<b>\$ 74,600,137</b>	<b>\$ 74,600,137</b>	<b>\$ -</b>
<b>Operating Income (Loss)</b>	<b>\$ 3,699,164</b>	<b>\$ 3,699,164</b>	<b>\$ -</b>
<b>Non-Operating Revenues (Expenses)</b>			
Debt Retirement	\$ (3,699,164)	\$ (3,699,164)	\$ -
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (3,699,164)</b>	<b>\$ (3,699,164)</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Intrafund Charges	5,008,806	5,008,806	-
Intrafund Reimb	(5,008,806)	(5,008,806)	-
<b>Change In Net Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Assets - Beginning Balance	6,252,698	6,252,698	-
Equity and Other Account Adjustments	-	-	-
<b>Net Assets - Ending Balance</b>	<b>\$ 6,252,698</b>	<b>\$ 6,252,698</b>	<b>\$ -</b>
Positions	372.0	372.0	0.0

Appropriations and Revenues have not changed.

**DESCRIPTION OF CHANGES:**

- \$134,833 was moved from amortization to depreciation, to more accurately reflect the cost of equipment.
- A net \$75,742 was moved from Services and Supplies to Salary and Benefits to cover the increased cost of health care and retirement benefits.

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   031A - DEPT OF TECHNOLOGY Service Activity   Technology Budget Unit   7600000				
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	\$ 50,148,849	\$ 68,274,168	\$ 71,317,761	\$ 78,299,301	\$ 78,299,301
<b>Total Operating Revenues</b>	<b>\$ 50,148,849</b>	<b>\$ 68,274,168</b>	<b>\$ 71,317,761</b>	<b>\$ 78,299,301</b>	<b>\$ 78,299,301</b>
<b>Operating Expenses</b>					
Salaries/Benefits	\$ 28,381,185	\$ 44,147,989	\$ 47,905,184	\$ 49,910,913	\$ 49,986,655
Services & Supplies	18,492,255	17,837,960	18,480,883	21,896,668	21,820,926
Other Charges	249,616	458,681	278,930	271,996	137,163
Depreciation	1,267,723	1,592,499	2,215,053	2,520,560	2,655,393
<b>Total Operating Expenses</b>	<b>\$ 48,390,779</b>	<b>\$ 64,037,129</b>	<b>\$ 68,880,050</b>	<b>\$ 74,600,137</b>	<b>\$ 74,600,137</b>
<b>Operating Income (Loss)</b>	<b>\$ 1,758,070</b>	<b>\$ 4,237,039</b>	<b>\$ 2,437,711</b>	<b>\$ 3,699,164</b>	<b>\$ 3,699,164</b>
<b>Non-Operating Revenues (Expenses)</b>					
Other Financing	\$ 130,223	\$ 32,029	\$ 31,740	\$ -	\$ -
Other Revenues	79,101	74,794	-	-	-
Debt Retirement	(3,680,134)	(3,689,488)	(3,689,488)	(3,699,164)	(3,699,164)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (3,470,810)</b>	<b>\$ (3,582,665)</b>	<b>\$ (3,657,748)</b>	<b>\$ (3,699,164)</b>	<b>\$ (3,699,164)</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (1,712,740)</b>	<b>\$ 654,374</b>	<b>\$ (1,220,037)</b>	<b>\$ -</b>	<b>\$ -</b>
Intrafund Charges	7,752,268	5,586,913	5,709,494	5,008,806	5,008,806
Intrafund Reimb	(7,752,267)	(5,586,911)	(5,709,494)	(5,008,806)	(5,008,806)
<b>Change In Net Assets</b>	<b>\$ (1,712,741)</b>	<b>\$ 654,372</b>	<b>\$ (1,220,037)</b>	<b>\$ -</b>	<b>\$ -</b>
Net Assets - Beginning Balance	9,495,731	7,258,067	7,258,067	6,252,698	6,252,698
Equity and Other Account Adjustments	(524,923)	(1,659,741)	-	-	-
<b>Net Assets - Ending Balance</b>	<b>\$ 7,258,067</b>	<b>\$ 6,252,698</b>	<b>\$ 6,038,030</b>	<b>\$ 6,252,698</b>	<b>\$ 6,252,698</b>
Positions	240.0	382.0	379.0	372.0	372.0
<hr/>					
Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET			
Budget Unit: 5710000 - Data Processing-Shared Systems			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Charges for Services	\$ 99,361	\$ 99,361	\$ -
<b>Total Revenue</b>	<b>\$ 99,361</b>	<b>\$ 99,361</b>	<b>\$ -</b>
Services & Supplies	\$ 7,681,669	\$ 8,031,669	\$ 350,000
Expenditure Transfer & Reimbursement	321,886	321,886	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 8,003,555</b>	<b>\$ 8,353,555</b>	<b>\$ 350,000</b>
<b>Net Cost</b>	<b>\$ 7,904,194</b>	<b>\$ 8,254,194</b>	<b>\$ 350,000</b>

The allocation (net cost) has increased \$350,000.

- Appropriations increased \$350,000.
- Revenues have not changed.

**DESCRIPTION OF CHANGE:**

Appropriations increased \$350,000 to cover the preliminary costs of the new Property Tax System.

**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 **5710000 - Data Processing-Shared Systems**  
 Function **GENERAL**  
 Activity **Other General**  
 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	\$ 396,530	\$ -	\$ -	\$ -	\$ -
Charges for Services	93,790	90,213	94,816	99,361	99,361
<b>Total Revenue</b>	<b>\$ 490,320</b>	<b>\$ 90,213</b>	<b>\$ 94,816</b>	<b>\$ 99,361</b>	<b>\$ 99,361</b>
Services & Supplies	\$ 7,210,016	\$ 7,365,579	\$ 7,371,271	\$ 8,031,669	\$ 8,031,669
Equipment	31,670	-	-	-	-
Intrafund Charges	321,886	320,912	321,886	321,886	321,886
<b>Total Expenditures/Appropriations</b>	<b>\$ 7,563,572</b>	<b>\$ 7,686,491</b>	<b>\$ 7,693,157</b>	<b>\$ 8,353,555</b>	<b>\$ 8,353,555</b>
<b>Net Cost</b>	<b>\$ 7,073,252</b>	<b>\$ 7,596,278</b>	<b>\$ 7,598,341</b>	<b>\$ 8,254,194</b>	<b>\$ 8,254,194</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET			
Budget Unit: 7020000 - Regional Radio Communications System			
Operating Detail	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
<b>Operating Revenues</b>			
Charges for Service	\$ 3,520,300	\$ 3,520,300	\$ -
<b>Total Operating Revenues</b>	<b>\$ 3,520,300</b>	<b>\$ 3,520,300</b>	<b>\$ -</b>
<b>Operating Expenses</b>			
Salaries/Benefits	\$ 1,273,413	\$ 1,273,413	\$ -
Services & Supplies	1,353,511	1,353,511	-
Other Charges	7,741	7,741	-
Depreciation	2,087,200	2,087,200	-
<b>Total Operating Expenses</b>	<b>\$ 4,721,865</b>	<b>\$ 4,721,865</b>	<b>\$ -</b>
<b>Operating Income (Loss)</b>	<b>\$ (1,201,565)</b>	<b>\$ (1,201,565)</b>	<b>\$ -</b>
<b>Non-Operating Revenues (Expenses)</b>			
Other Revenues	\$ 1,240,194	\$ 1,240,194	\$ -
Interest Income	32,000	32,000	-
Interest Expense	(133,508)	(133,508)	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 1,138,686</b>	<b>\$ 1,138,686</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (62,879)</b>	<b>\$ (62,879)</b>	<b>\$ -</b>
<b>Change In Net Assets</b>	<b>\$ (62,879)</b>	<b>\$ (62,879)</b>	<b>\$ -</b>
Net Assets - Beginning Balance	14,004,302	14,004,302	-
Equity and Other Account Adjustments	-	-	-
<b>Net Assets - Ending Balance</b>	<b>\$ 13,941,423</b>	<b>\$ 13,941,423</b>	<b>\$ -</b>
Positions	9.0	9.0	0.0

Appropriations and revenues have not changed.



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   059A - REGIONAL RADIO Service Activity   Communications System Budget Unit   7020000				
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	\$ 3,881,280	\$ 3,792,944	\$ 3,841,873	\$ 3,520,300	\$ 3,520,300	
<b>Total Operating Revenues</b>	<b>\$ 3,881,280</b>	<b>\$ 3,792,944</b>	<b>\$ 3,841,873</b>	<b>\$ 3,520,300</b>	<b>\$ 3,520,300</b>	
<b>Operating Expenses</b>						
Salaries/Benefits	\$ 1,226,013	\$ 1,202,315	\$ 1,210,182	\$ 1,273,413	\$ 1,273,413	
Services & Supplies	1,559,968	1,273,311	1,710,635	1,353,511	1,353,511	
Other Charges	19,700	13,019	13,019	7,741	7,741	
Depreciation	2,332,647	2,555,486	2,576,778	2,087,200	2,087,200	
<b>Total Operating Expenses</b>	<b>\$ 5,138,328</b>	<b>\$ 5,044,131</b>	<b>\$ 5,510,614</b>	<b>\$ 4,721,865</b>	<b>\$ 4,721,865</b>	
<b>Operating Income (Loss)</b>	<b>\$ (1,257,048)</b>	<b>\$ (1,251,187)</b>	<b>\$ (1,668,741)</b>	<b>\$ (1,201,565)</b>	<b>\$ (1,201,565)</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Other Financing	\$ 10,053	\$ 1,585	\$ 1,585	\$ -	\$ -	
Other Revenues	1,544,875	1,194,760	1,450,000	1,240,194	1,240,194	
Interest Income	51,268	7,260	35,600	32,000	32,000	
Interest Expense	-	-	-	(133,508)	(133,508)	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 1,606,196</b>	<b>\$ 1,203,605</b>	<b>\$ 1,487,185</b>	<b>\$ 1,138,686</b>	<b>\$ 1,138,686</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 349,148</b>	<b>\$ (47,582)</b>	<b>\$ (181,556)</b>	<b>\$ (62,879)</b>	<b>\$ (62,879)</b>	
<b>Change In Net Assets</b>	<b>\$ 349,148</b>	<b>\$ (47,582)</b>	<b>\$ (181,556)</b>	<b>\$ (62,879)</b>	<b>\$ (62,879)</b>	
Net Assets - Beginning Balance	13,721,908	13,137,157	13,137,157	14,004,302	14,004,302	
Equity and Other Account Adjustments	(933,899)	914,727	-	-	-	
<b>Net Assets - Ending Balance</b>	<b>\$ 13,137,157</b>	<b>\$ 14,004,302</b>	<b>\$ 12,955,601</b>	<b>\$ 13,941,423</b>	<b>\$ 13,941,423</b>	
<b>Positions</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET			
Budget Unit: 7000000 - General Services-Summary			
Operating Detail	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
<b>Operating Revenues</b>			
Charges for Services	\$ 154,383,462	\$ 154,383,462	\$ -
<b>Total Operating Revenues</b>	<b>\$ 154,383,462</b>	<b>\$ 154,383,462</b>	<b>\$ -</b>
<b>Operating Expenses</b>			
Salaries/Benefits	\$ 59,578,953	\$ 59,578,953	\$ -
Services & Supplies	85,812,860	88,211,860	2,399,000
Other Charges	816,984	854,984	38,000
Depreciation	8,293,701	8,293,701	-
<b>Total Operating Expenses</b>	<b>\$ 154,502,498</b>	<b>\$ 156,939,498</b>	<b>\$ 2,437,000</b>
<b>Operating Income (Loss)</b>	<b>\$ (119,036)</b>	<b>\$ (2,556,036)</b>	<b>\$ (2,437,000)</b>
<b>Non-Operating Revenues (Expenses)</b>			
Other Revenues	\$ 5,102,297	\$ 5,102,297	\$ -
Cost of Goods Sold	(4,100,000)	(4,100,000)	-
Equipment	(809,000)	(889,000)	(80,000)
Loss/Disposition-Asset	(56,884)	(56,884)	-
Debt Retirement	(1,164,941)	(1,164,941)	-
Interest Expense	(657,777)	(657,777)	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>\$ (1,686,305)</b>	<b>\$ (1,766,305)</b>	<b>\$ (80,000)</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (1,805,341)</b>	<b>\$ (4,322,341)</b>	<b>\$ (2,517,000)</b>
Intrafund Charges	24,300,071	24,521,173	221,102
Intrafund Reimb	(24,300,071)	(24,521,173)	(221,102)
<b>Change in Net Assets</b>	<b>\$ (1,805,341)</b>	<b>\$ (4,322,341)</b>	<b>\$ (2,517,000)</b>
Net Assets - Beginning Balance	28,812,954	28,812,954	-
Equity and Other Account Adjustments	-	-	-
<b>Net Assets - Ending Balance</b>	<b>\$ 27,007,613</b>	<b>\$ 24,490,613</b>	<b>\$ (2,517,000)</b>
<b>Positions</b>	<b>503.6</b>	<b>503.0</b>	<b>-0.6</b>

Appropriations have increased by \$2,517,000.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$2,517,000 due to the following:
  - \$2.4 million increase in Service & Supplies due to appropriating retained earnings for contingency spending with no rate increase to customer departments.
  - \$80,000 increase in Equipment to purchase a refurbished Mobile Office Building for the Construction Management and Inspection Division. Retained earnings will fund the purchase with no rate increase to customer departments.
- Position count has decreased by 0.6 FTE due to the following changes:
  - Reallocate 1.0 FTE Administrative Services Officer 2 to 1.0 FTE Senior Contract Services Officer
  - Reallocate 1.0 FTE Custodian Level 2 to 1.0 FTE Electrician
  - Reallocate 1.0 FTE Custodian Level 2 to 1.0 FTE Stationary Engineer 1
  - Reallocate 0.8 FTE Office Specialist Level 2 to 1.0 FTE Office Specialist Level 2
  - Delete 0.8 FTE Account Clerk 2

**CAPITAL OUTLAY (2070000/7080000):**

- Appropriations have increased by \$65,300 (BU 7080000).

**DESCRIPTION OF CHANGE:**

Appropriations have increased \$65,300 for one class 137 replacement and one class 140 replacement not included in Recommended Budget.

SCHEDULE:

State Controller Schedules		County of Sacramento				Schedule 10
County Budget Act January 2010		Operation of Internal Service Fund Fiscal Year 2014-15				
		Fund Title Service Activity Budget Unit		General Services Summary 7000000/2070000/7080000		
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>						
Use of Money/Prop	\$ 268	\$ (451)	\$ -	\$ -	\$ -	
Charges for Services	125,251,684	145,617,883	150,548,505	154,383,462	154,383,462	
<b>Total Operating Revenues</b>	<b>\$ 125,251,952</b>	<b>\$ 145,617,432</b>	<b>\$ 150,548,505</b>	<b>\$ 154,383,462</b>	<b>\$ 154,383,462</b>	
<b>Operating Expenses</b>						
Salaries and Employee Benefits	\$ 38,885,535	\$ 54,174,619	\$ 57,676,660	\$ 59,578,953	\$ 59,578,953	
Services and Supplies	75,005,075	78,139,539	85,356,536	85,812,860	88,211,860	
Other Charges	301,602	570,429	643,128	816,984	854,984	
Depreciation	5,486,749	6,447,372	9,217,812	8,293,701	8,293,701	
<b>Total Operating Expenses</b>	<b>\$ 119,678,961</b>	<b>\$ 139,331,959</b>	<b>\$ 152,894,136</b>	<b>\$ 154,502,498</b>	<b>\$ 156,939,498</b>	
<b>Operating Income (Loss)</b>	<b>\$ 5,572,991</b>	<b>\$ 6,285,473</b>	<b>\$ (2,345,631)</b>	<b>\$ (119,036)</b>	<b>\$ (2,556,036)</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Other Financing	\$ 309,149	\$ 67,628	\$ 61,427	\$ -	\$ -	
Other Revenues	3,200,483	3,659,132	5,370,034	5,102,297	5,102,297	
Cost of Goods Sold	(4,397,977)	(3,086,775)	(4,100,000)	(4,100,000)	(4,100,000)	
Licenses/Permits	-	608	-	-	-	
Fines/Forefeitures/Penalties	-	21,253	-	-	-	
Residual Eq Trm Out	(3,749,999)	(650,000)	(650,000)	-	-	
Equipment	(84,360)	(136,008)	(318,500)	(809,000)	(889,000)	
Gain /Sale/Property	378,673	866,473	600,000	-	-	
Loss/Disposition-Asset	-	(36,812)	(20,000)	(56,884)	(56,884)	
Debt Retirement	(1,165,597)	(1,167,674)	(1,167,030)	(1,164,941)	(1,164,941)	
Interest Expense	(547,680)	(617,809)	(583,300)	(657,777)	(657,777)	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (6,057,308)</b>	<b>\$ (1,079,984)</b>	<b>\$ (807,369)</b>	<b>\$ (1,686,305)</b>	<b>\$ (1,766,305)</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (484,317)</b>	<b>\$ 5,205,489</b>	<b>\$ (3,153,000)</b>	<b>\$ (1,805,341)</b>	<b>\$ (4,322,341)</b>	
Intrafund Charges	\$ 20,801,323	\$ 21,586,375	\$ 24,908,676	\$ 24,300,071	\$ 24,521,173	
Intrafund Reimb	(20,684,790)	(21,512,490)	(24,908,676)	(24,300,071)	(24,521,173)	
<b>Change in Net Assets</b>	<b>\$ (600,850)</b>	<b>\$ 5,131,604</b>	<b>\$ (3,153,000)</b>	<b>\$ (1,805,341)</b>	<b>\$ (4,322,341)</b>	
Net Assets - Beginning Balance	20,173,124	19,572,293	19,572,293	29,675,107	29,675,107	
Equity and Other Account Adjustments	19	4,971,210	-	-	-	
Net Assets - Ending Balance	19,572,293	29,675,107	16,419,293	27,869,766	25,352,766	
*Net assets only include Fund 035 Operations and excludes Capital Outlay Fund 034						
<b>Positions</b>	<b>384.7</b>	<b>506.1</b>	<b>504.1</b>	<b>503.6</b>	<b>503.0</b>	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

**SCHEDULE:**

<b>MEMO ONLY:</b>										
CAPITAL REPLACEMENT AND ACQUISITION (BUDGET UNIT 2070000)										
Total Revenue	\$	3,367,000	\$	3,509,718	\$	3,439,703	\$	3,248,147	\$	3,248,147
Other Equipment		3,690,321		3,148,681		9,011,000		9,600,000		9,600,000
Other Expenses		789,348		180,383		2,000,000		3,100,000		3,100,000
Residual Eq Trn Out		-		-		-		-		-
NET COST	\$	1,112,669	\$	(180,654)	\$	7,571,297	\$	9,451,853	\$	9,451,853
CAPITAL REPLACEMENT AND ACQUISITION (BUDGET UNIT 7080000)										
Total Revenue	\$	-	\$	-	\$	-	\$	500,000	\$	565,300
Other Equipment		-		-		-		500,000		565,300
NET COST	\$	-	\$	-	\$	-	\$	-	\$	-

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET			
Budget Unit: 7990000 - Parking Enterprise			
Operating Detail	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
<b>Operating Revenues</b>			
Charges for Service	\$ 2,356,138	\$ 2,356,138	-
Use Of Money/Prop	173,944	173,944	-
<b>Total Operating Revenues</b>	<b>\$ 2,530,082</b>	<b>\$ 2,530,082</b>	<b>-</b>
<b>Operating Expenses</b>			
Salaries/Benefits	\$ 545,632	\$ 545,632	-
Services & Supplies	2,700,803	3,204,947	504,144
Other Charges	53,570	53,570	-
Depreciation	301,000	301,000	-
<b>Total Operating Expenses</b>	<b>\$ 3,601,005</b>	<b>\$ 4,105,149</b>	<b>504,144</b>
<b>Operating Income (Loss)</b>	<b>\$ (1,070,923)</b>	<b>\$ (1,575,067)</b>	<b>(504,144)</b>
<b>Non-Operating Revenues (Expenses)</b>			
Other Revenues	\$ 228,661	\$ 228,661	-
Interest Income	2,000	2,000	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 230,661</b>	<b>\$ 230,661</b>	<b>-</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (840,262)</b>	<b>\$ (1,344,406)</b>	<b>(504,144)</b>
<b>Change In Net Assets</b>	<b>\$ (840,262)</b>	<b>\$ (1,344,406)</b>	<b>(504,144)</b>
Net Assets - Beginning Balance	6,594,469	6,594,469	-
Equity and Other Account Adjustments	-	-	-
<b>Net Assets - Ending Balance</b>	<b>\$ 5,754,207</b>	<b>\$ 5,250,063</b>	<b>(504,144)</b>
Positions	7.0	7.0	0.0

Appropriations have increased by \$504,144.

**DESCRIPTION OF CHANGES:**

Appropriations have increased \$504,144 due to the following:

- \$504,144 increase in Service & Supplies due to rollover costs of an ongoing repair project that was not completed by end of Fiscal Year 2013-14. Repairs to the parking garage are being funded with retained earnings.

**SCHEDULE:**

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Enterprise Fund Fiscal Year 2014-15				Schedule 11
	Fund Title   <b>056A - PARKING ENTERPRISE</b> Service Activity   <b>Parking Operations</b> Budget Unit   <b>7990000</b>				
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	\$ 2,388,518	\$ 2,438,673	\$ 2,356,138	\$ 2,356,138	2,356,138
Use Of Money/Prop	301,587	306,038	173,944	173,944	173,944
<b>Total Operating Revenues</b>	<b>\$ 2,690,105</b>	<b>\$ 2,744,711</b>	<b>\$ 2,530,082</b>	<b>\$ 2,530,082</b>	<b>2,530,082</b>
<b>Operating Expenses</b>					
Salaries/Benefits	\$ 508,437	\$ 493,566	\$ 534,957	\$ 545,632	545,632
Services & Supplies	869,612	864,618	1,363,240	2,700,803	3,204,947
Other Charges	73,996	53,464	64,721	53,570	53,570
Depreciation	300,946	300,946	310,000	301,000	301,000
<b>Total Operating Expenses</b>	<b>\$ 1,752,991</b>	<b>\$ 1,712,594</b>	<b>\$ 2,272,918</b>	<b>\$ 3,601,005</b>	<b>4,105,149</b>
<b>Operating Income (Loss)</b>	<b>\$ 937,114</b>	<b>\$ 1,032,117</b>	<b>\$ 257,164</b>	<b>(1,070,923)</b>	<b>(1,575,067)</b>
<b>Non-Operating Revenues (Expenses)</b>					
Other Financing	\$ 46,899	\$ 1,369	\$ 1,369	\$ -	-
Other Revenues	210,803	207,489	140,984	228,661	228,661
Interest Income	13,967	3,191	4,700	2,000	2,000
Improvements	-	-	(40,803)	-	-
Debt Retirement	(817,499)	(356,092)	(356,092)	-	-
Interest Expense	(14,164)	(7,321)	(7,322)	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (559,994)</b>	<b>\$ (151,364)</b>	<b>\$ (257,164)</b>	<b>\$ 230,661</b>	<b>230,661</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 377,120</b>	<b>\$ 880,753</b>	<b>\$ -</b>	<b>(840,262)</b>	<b>(1,344,406)</b>
<b>Change In Net Assets</b>	<b>\$ 377,120</b>	<b>\$ 880,753</b>	<b>\$ -</b>	<b>(840,262)</b>	<b>(1,344,406)</b>
Net Assets - Beginning Balance	3,838,924	4,950,612	4,950,612	6,594,469	6,594,469
Equity and Other Account Adjustments	734,568	763,104	-	-	-
<b>Net Assets - Ending Balance</b>	<b>\$ 4,950,612</b>	<b>\$ 6,594,469</b>	<b>\$ 4,950,612</b>	<b>\$ 5,754,207</b>	<b>5,250,063</b>
<b>Positions</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>
Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET			
Budget Unit: 3910000 - Liability/Property Insurance			
Operating Detail	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
<b>Operating Revenues</b>			
Charges for Service	\$ 16,270,299	\$ 16,270,299	-
<b>Total Operating Revenues</b>	<b>\$ 16,270,299</b>	<b>\$ 16,270,299</b>	<b>-</b>
<b>Operating Expenses</b>			
Services & Supplies	\$ 17,889,847	\$ 17,889,847	-
Other Charges	26,952	26,952	-
<b>Total Operating Expenses</b>	<b>\$ 17,916,799</b>	<b>\$ 17,916,799</b>	<b>-</b>
<b>Operating Income (Loss)</b>	<b>\$ (1,646,500)</b>	<b>\$ (1,646,500)</b>	<b>-</b>
<b>Non-Operating Revenues (Expenses)</b>			
Other Revenues	\$ 1,646,500	\$ 1,646,500	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 1,646,500</b>	<b>\$ 1,646,500</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	(14,684,689)	(14,684,689)	-
Equity and Other Account Adjustments	-	-	-
<b>Net Assets - Ending Balance</b>	<b>\$ (14,684,689)</b>	<b>\$ (14,684,689)</b>	<b>-</b>

Appropriations and revenues have not changed.



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		037A - LIABILITY PROPERTY		
		Service Activity		Liability/Property Insurance		
		Budget Unit		3910000		
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	\$ 16,306,829	\$ 16,736,948	\$ 16,706,817	\$ 16,270,299	\$ 16,270,299	
<b>Total Operating Revenues</b>	<b>\$ 16,306,829</b>	<b>\$ 16,736,948</b>	<b>\$ 16,706,817</b>	<b>\$ 16,270,299</b>	<b>\$ 16,270,299</b>	
<b>Operating Expenses</b>						
Services & Supplies	\$ 15,660,588	\$ 18,188,033	\$ 18,175,955	\$ 17,889,847	\$ 17,889,847	
Other Charges	69,341	23,422	27,728	26,952	26,952	
<b>Total Operating Expenses</b>	<b>\$ 15,729,929</b>	<b>\$ 18,211,455</b>	<b>\$ 18,203,683</b>	<b>\$ 17,916,799</b>	<b>\$ 17,916,799</b>	
<b>Operating Income (Loss)</b>	<b>\$ 576,900</b>	<b>\$ (1,474,507)</b>	<b>\$ (1,496,866)</b>	<b>\$ (1,646,500)</b>	<b>\$ (1,646,500)</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Other Revenues	\$ 1,337,820	\$ 1,774,388	\$ 1,496,866	\$ 1,646,500	\$ 1,646,500	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 1,337,820</b>	<b>\$ 1,774,388</b>	<b>\$ 1,496,866</b>	<b>\$ 1,646,500</b>	<b>\$ 1,646,500</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 1,914,720</b>	<b>\$ 299,881</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Change In Net Assets</b>	<b>\$ 1,914,720</b>	<b>\$ 299,881</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Assets - Beginning Balance	(13,962,490)	(14,984,572)	(14,984,572)	(14,684,689)	(14,684,689)	
Equity and Other Account Adjustments	(2,936,802)	2	-	-	-	
<b>Net Assets - Ending Balance</b>	<b>\$ (14,984,572)</b>	<b>\$ (14,684,689)</b>	<b>\$ (14,984,572)</b>	<b>\$ (14,684,689)</b>	<b>\$ (14,684,689)</b>	
<hr/>						
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

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

Budget Unit: 5740000 - Office of Compliance

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Total Revenue	\$ -	\$ -	-
Salaries & Benefits	\$ 229,228	\$ 229,228	-
Services & Supplies	88,413	88,413	-
Expenditure Transfer & Reimbursement	(317,641)	(317,641)	-
Total Expenditures/Appropriations	\$ -	\$ -	-
Net Cost	\$ -	\$ -	-
Positions	2.0	2.0	0.0

Appropriations and revenues have 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: **5740000 - Office of Compliance**  
 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	\$ 2,248	\$ -	\$ -	\$ -	-
Residual Equity Transfer In	1,013	99	99	-	-
Total Revenue	\$ 3,261	\$ 99	\$ 99	\$ -	-
Salaries & Benefits	\$ 207,645	\$ 214,902	\$ 216,759	\$ 229,228	\$ 229,228
Services & Supplies	25,247	29,382	111,039	88,413	88,413
Interfund Charges	7,826	7,908	7,908	7,444	7,444
Intrafund Charges	26,733	22,984	23,980	22,650	22,650
Intrafund Reimb	(266,438)	(275,076)	(359,587)	(347,735)	(347,735)
Total Expenditures/Appropriations	\$ 1,013	\$ 100	\$ 99	\$ -	-
Net Cost	\$ (2,248)	\$ 1	\$ -	\$ -	-
Positions	2.0	2.0	2.0	2.0	2.0

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

Budget Unit: 5780000 - Office of Inspector General

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Total Revenue	\$ -	\$ -	-
Services & Supplies	\$ 100,300	\$ 100,300	-
Total Expenditures/Appropriations	\$ 100,300	\$ 100,300	-
Net Cost	\$ 100,300	\$ 100,300	-

Net County cost has not changed.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2014-15	<b>Schedule 9</b>
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Budget Unit: **5780000 - Office of Inspector General**  
 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	\$ 21,426	\$ -	\$ -	\$ -	-
Total Revenue	\$ 21,426	\$ -	\$ -	\$ -	-
Salaries & Benefits	\$ 383	\$ -	\$ 7,337	\$ -	-
Services & Supplies	24,143	1,708	88,104	100,300	100,300
Total Expenditures/Appropriations	\$ 24,526	\$ 1,708	\$ 95,441	\$ 100,300	\$ 100,300
Net Cost	\$ 3,100	\$ 1,708	\$ 95,441	\$ 100,300	\$ 100,300

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 6050000 - Personnel Services

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Charges for Services	\$ 12,418,842	\$ 12,418,842	-
Total Revenue	\$ 12,418,842	\$ 12,418,842	-
Salaries & Benefits	\$ 23,222,772	\$ 23,222,772	-
Services & Supplies	3,123,331	3,123,331	-
Expenditure Transfer & Reimbursement	(13,927,261)	(13,927,261)	-
Total Expenditures/Appropriations	\$ 12,418,842	\$ 12,418,842	-
Net Cost	\$ -	\$ -	-
Positions	201.7	201.7	0.0

The allocation (net county cost) has not changed.

SCHEDULE:

State Controller Schedule  
County Budget Act  
January 2010

County of Sacramento  
Detail of Financing Sources and Financing Uses  
Governmental Funds  
Fiscal Year 2014-15

Schedule 9

Budget Unit: 6050000 - Personnel Services  
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	\$ 1,144,715	\$ 2,793,836	\$ 2,793,836	\$ -	-
Intergovernmental Revenues	82,842	107,603	-	-	-
Charges for Services	10,578,297	10,939,831	12,217,037	12,443,712	12,418,842
Miscellaneous Revenues	2,851,664	48,529	-	-	-
Residual Equity Transfer In	36,405	7,530	7,529	-	-
Total Revenue	\$ 14,693,923	\$ 13,897,329	\$ 15,018,402	\$ 12,443,712	\$ 12,418,842
Salaries & Benefits	\$ 20,232,126	\$ 23,695,311	\$ 24,746,608	\$ 23,222,772	\$ 23,222,772
Services & Supplies	3,599,643	3,434,764	3,987,626	3,236,733	3,123,331
Intrafund Charges	1,795,448	1,323,148	1,941,996	1,925,618	1,925,618
Intrafund Reimb	(13,734,813)	(14,584,411)	(15,657,828)	(15,941,411)	(15,852,879)
Total Expenditures/Appropriations	\$ 11,892,404	\$ 13,868,812	\$ 15,018,402	\$ 12,443,712	\$ 12,418,842
Net Cost	\$ (2,801,519)	\$ (28,517)	\$ -	\$ -	-
Positions	198.7	198.7	198.7	201.7	201.7

State Controller Schedule		County of Sacramento				Schedule 10
County Budget Act January 2010		Operation of Internal Service Fund Fiscal Year 2014-15				
		Fund Title   040A - UNEMPLOYMENT INSURANCE				
		Service Activity   Unemployment Insurance				
		Budget Unit   3930000				
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	\$ 1,618,013	\$ 1,848,086	\$ 2,464,115	\$ 1,838,097	\$ 1,838,097	
<b>Total Operating Revenues</b>	<b>\$ 1,618,013</b>	<b>\$ 1,848,086</b>	<b>\$ 2,464,115</b>	<b>\$ 1,838,097</b>	<b>\$ 1,838,097</b>	
<b>Operating Expenses</b>						
Services & Supplies	\$ 1,578,879	\$ 1,179,608	\$ 2,454,756	\$ 1,828,942	\$ 1,828,942	
Other Charges	14,118	8,399	9,359	9,155	9,155	
<b>Total Operating Expenses</b>	<b>\$ 1,592,997</b>	<b>\$ 1,188,007</b>	<b>\$ 2,464,115</b>	<b>\$ 1,838,097</b>	<b>\$ 1,838,097</b>	
Operating Income (Loss)	\$ 25,016	\$ 660,079	\$ -	\$ -	\$ -	
<b>Non-Operating Revenues (Expenses)</b>						
Total Non-Operating Revenues (Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	
Income Before Capital Contributions and Transfers	\$ 25,016	\$ 660,079	\$ -	\$ -	\$ -	
Change In Net Assets	\$ 25,016	\$ 660,079	\$ -	\$ -	\$ -	
Net Assets - Beginning Balance	731,913	756,929	756,929	1,417,010	1,417,010	
Equity and Other Account Adjustments	-	2	-	-	-	
Net Assets - Ending Balance	\$ 756,929	\$ 1,417,010	\$ 756,929	\$ 1,417,010	\$ 1,417,010	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

Appropriations and revenues have not changed.

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		040A - UNEMPLOYMENT INSURANCE		
		Service Activity		Unemployment Insurance		
		Budget Unit		3930000		
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	\$ 1,618,013	\$ 1,848,086	\$ 2,464,115	\$ 1,838,097	\$ 1,838,097	
<b>Total Operating Revenues</b>	<b>\$ 1,618,013</b>	<b>\$ 1,848,086</b>	<b>\$ 2,464,115</b>	<b>\$ 1,838,097</b>	<b>\$ 1,838,097</b>	
<b>Operating Expenses</b>						
Services & Supplies	\$ 1,578,879	\$ 1,179,608	\$ 2,454,756	\$ 1,828,942	\$ 1,828,942	
Other Charges	14,118	8,399	9,359	9,155	9,155	
<b>Total Operating Expenses</b>	<b>\$ 1,592,997</b>	<b>\$ 1,188,007</b>	<b>\$ 2,464,115</b>	<b>\$ 1,838,097</b>	<b>\$ 1,838,097</b>	
<b>Operating Income (Loss)</b>	<b>\$ 25,016</b>	<b>\$ 660,079</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Total Non-Operating Revenues (Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	
Income Before Capital Contributions and Transfers	\$ 25,016	\$ 660,079	\$ -	\$ -	\$ -	
Change In Net Assets	\$ 25,016	\$ 660,079	\$ -	\$ -	\$ -	
Net Assets - Beginning Balance	731,913	756,929	756,929	1,417,010	1,417,010	
Equity and Other Account Adjustments	-	2	-	-	-	
Net Assets - Ending Balance	\$ 756,929	\$ 1,417,010	\$ 756,929	\$ 1,417,010	\$ 1,417,010	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET</b>			
<b>Budget Unit: 3900000 - Workers Compensation Insurance</b>			
<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	\$ 26,952,885	\$ 26,952,885	-
<b>Total Operating Revenues</b>	<b>\$ 26,952,885</b>	<b>\$ 26,952,885</b>	<b>-</b>
<b>Operating Expenses</b>			
Services & Supplies	\$ 26,754,629	\$ 26,754,629	-
Other Charges	223,256	223,256	-
<b>Total Operating Expenses</b>	<b>\$ 26,977,885</b>	<b>\$ 26,977,885</b>	<b>-</b>
<b>Operating Income (Loss)</b>	<b>\$ (25,000)</b>	<b>\$ (25,000)</b>	<b>-</b>
<b>Non-Operating Revenues (Expenses)</b>			
Other Revenues	\$ 25,000	\$ 25,000	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 25,000</b>	<b>\$ 25,000</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	(82,632,579)	(82,632,579)	-
Equity and Other Account Adjustments	-	-	-
<b>Net Assets - Ending Balance</b>	<b>\$ (82,632,579)</b>	<b>\$ (82,632,579)</b>	<b>-</b>

Appropriations and revenues have not changed.

**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		039A - WORKERS COMPENSATION Workers' Compensation Insurance 3900000		
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	\$ 28,022,359	\$ 26,536,700	\$ 26,904,053	\$ 26,952,885	\$ 26,952,885	
Intergovernmental Revenues	-	2,137	-	-	-	
<b>Total Operating Revenues</b>	<b>\$ 28,022,359</b>	<b>\$ 26,538,837</b>	<b>\$ 26,904,053</b>	<b>\$ 26,952,885</b>	<b>\$ 26,952,885</b>	
<b>Operating Expenses</b>						
Services & Supplies	\$ 22,962,214	\$ 22,181,531	\$ 26,744,227	\$ 26,754,629	\$ 26,754,629	
Other Charges	291,773	159,536	184,862	223,256	223,256	
Depreciation	2,126	2,126	-	-	-	
<b>Total Operating Expenses</b>	<b>\$ 23,256,113</b>	<b>\$ 22,343,193</b>	<b>\$ 26,929,089</b>	<b>\$ 26,977,885</b>	<b>\$ 26,977,885</b>	
<b>Operating Income (Loss)</b>	<b>\$ 4,766,246</b>	<b>\$ 4,195,644</b>	<b>\$ (25,036)</b>	<b>\$ (25,000)</b>	<b>\$ (25,000)</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Other Financing	\$ 2,772	\$ 36	\$ 36	\$ -	\$ -	
Other Revenues	3,924,076	1,503,187	25,000	25,000	25,000	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 3,926,848</b>	<b>\$ 1,503,223</b>	<b>\$ 25,036</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 8,693,094</b>	<b>\$ 5,698,867</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Change In Net Assets</b>	<b>\$ 8,693,094</b>	<b>\$ 5,698,867</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Assets - Beginning Balance	(95,129,365)	(88,331,446)	(88,331,446)	(82,632,579)	(82,632,579)	
Equity and Other Account Adjustments	(1,895,175)	-	-	-	-	
<b>Net Assets - Ending Balance</b>	<b>\$ (88,331,446)</b>	<b>\$ (82,632,579)</b>	<b>\$ (88,331,446)</b>	<b>\$ (82,632,579)</b>	<b>\$ (82,632,579)</b>	
Revenues Tie To						SCH 1, COL 4
Expenses Tie To						SCH 1, COL 6