

# MUNICIPAL SERVICES

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<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET</b>			
<b>Budget Unit: 3830000 - Affordability Fee</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	\$ -	\$ 19,606	\$ 19,606
Licenses, Permits & Franchises	3,762,500	3,762,500	-
<b>Total Revenue</b>	<b>\$ 3,762,500</b>	<b>\$ 3,782,106</b>	<b>\$ 19,606</b>
Services & Supplies	\$ 3,762,500	\$ 3,782,106	\$ 19,606
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,762,500</b>	<b>\$ 3,782,106</b>	<b>\$ 19,606</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$19,606.
- Fund Balance has increased by \$19,606.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$19,606 due to increased fund balance.
- Fund Balance has increased due to accumulation of revenue prior to the effective date of the fund.

**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      **3830000 - Affordability Fee**  
 Function            **PUBLIC PROTECTION**  
 Activity              **Other Protection**  
 Fund                  **023A - AFFORDABILITY FEE**

<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	\$ -	\$ -	\$ -	\$ -	\$ 19,606
Licenses, Permits & Franchises	-	19,605	-	3,762,500	3,762,500
Revenue from Use Of Money & Property	-	1	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 19,606</b>	<b>\$ -</b>	<b>\$ 3,762,500</b>	<b>\$ 3,782,106</b>
Services & Supplies	\$ -	\$ -	\$ -	\$ 3,762,500	\$ 3,782,106
<b>Total Expenditures/Appropriations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,762,500</b>	<b>\$ 3,782,106</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ (19,606)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET			
Budget Unit: 3220000 - Animal Care And Regulation			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Licenses, Permits & Franchises	\$ 400,000	\$ 400,000	\$ -
Intergovernmental Revenues	700,054	700,054	-
Charges for Services	310,000	310,000	-
Miscellaneous Revenues	26,000	26,000	-
<b>Total Revenue</b>	<b>\$ 1,436,054</b>	<b>\$ 1,436,054</b>	<b>\$ -</b>
Salaries & Benefits	\$ 3,315,019	\$ 3,509,139	\$ 194,120
Services & Supplies	2,647,796	2,647,796	-
Other Charges	950	950	-
Expenditure Transfer & Reimbursement	107,941	107,941	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 6,071,706</b>	<b>\$ 6,265,826</b>	<b>\$ 194,120</b>
<b>Net Cost</b>	<b>\$ 4,635,652</b>	<b>\$ 4,829,772</b>	<b>\$ 194,120</b>
Positions	34.0	37.0	3.0

The allocation (net cost) has increased by \$194,120:

- Appropriations have increased by \$194,120.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$194,120 due to the addition of three positions to assist with kennel, field and licensing operations.
- Position counts have increased 3.0 FTE since the Approved Recommended Budget due to the addition of 1.0 FTE Senior Animal Control Officer position, 1.0 FTE Animal Control Officer position and 1.0 FTE Senior Office Assistant 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      **3220000 - Animal Care And Regulation**  
 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	\$ 273,137	\$ -	\$ -	\$ -	-
Licenses, Permits & Franchises	420,823	399,803	385,000	400,000	400,000
Intergovernmental Revenues	(586,432)	383,198	130,400	700,054	700,054
Charges for Services	334,022	353,704	326,000	310,000	310,000
Miscellaneous Revenues	336,836	126,019	145,000	26,000	26,000
Residual Equity Transfer In	26,987	4,746	4,746	-	-
<b>Total Revenue</b>	<b>\$ 805,373</b>	<b>\$ 1,267,470</b>	<b>\$ 991,146</b>	<b>\$ 1,436,054</b>	<b>\$ 1,436,054</b>
Salaries & Benefits	\$ 2,600,889	\$ 2,796,130	\$ 2,781,824	\$ 3,509,139	\$ 3,509,139
Services & Supplies	1,444,799	1,727,275	1,626,308	2,637,743	2,647,796
Other Charges	944	944	950	950	950
Equipment	-	75,681	-	-	-
Interfund Reimb	-	(57,335)	-	-	-
Intrafund Charges	77,655	1,647,516	1,659,288	2,798,506	2,798,506
Intrafund Reimb	-	(1,559,688)	(1,559,687)	(2,690,565)	(2,690,565)
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,124,287</b>	<b>\$ 4,630,523</b>	<b>\$ 4,508,683</b>	<b>\$ 6,255,773</b>	<b>\$ 6,265,826</b>
<b>Net Cost</b>	<b>\$ 3,318,914</b>	<b>\$ 3,363,053</b>	<b>\$ 3,517,537</b>	<b>\$ 4,819,719</b>	<b>\$ 4,829,772</b>
<b>Positions</b>	<b>29.0</b>	<b>34.0</b>	<b>30.0</b>	<b>37.0</b>	<b>37.0</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET				
Budget Unit: 9338001 - Antelope Assessment				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance	
Fund Balance	\$ 117,950	\$ 167,879	\$ 49,929	
Revenue from Use Of Money & Property	6,880	6,880	-	
Charges for Services	545,371	569,672	24,301	
<b>Total Revenue</b>	<b>\$ 670,201</b>	<b>\$ 744,431</b>	<b>\$ 74,230</b>	
Services & Supplies	\$ 129,300	\$ 129,400	100	
Other Charges	450,901	450,901	-	
<b>Capital Assets</b>				
Improvements	90,000	90,000	-	
<b>Total Capital Assets</b>	<b>90,000</b>	<b>90,000</b>	<b>-</b>	
Appropriation for Contingencies	\$ -	\$ 74,130	\$ 74,130	
<b>Total Financing Uses</b>	<b>\$ 670,201</b>	<b>\$ 744,431</b>	<b>\$ 74,230</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 670,201</b>	<b>\$ 744,431</b>	<b>-</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

- Appropriations have decreased by \$74,230.
- Revenues have increased by \$24,301.
- Fund Balance has increased by \$49,929.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$74,230 due to an increase in contingencies.
- Revenues have increased \$24,301 due to an increase in the assessment.
- Fund Balance has increased \$49,929 due to expenditure savings in Fiscal Year 2013-14.

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
		9338001 - Antelope Assessment 338B - ANTELOPE ASSESSMENT				
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	\$ 30,999	\$ 200,013	\$ 200,013	\$ 117,950	\$ 167,879	
Reserve Release	287,500	-	-	-	-	
Revenue from Use Of Money & Property	10,994	1,481	6,880	6,880	6,880	
Charges for Services	541,140	540,956	545,371	545,371	569,672	
Miscellaneous Revenues	-	30,697	-	-	-	
<b>Total Revenue</b>	<b>\$ 870,633</b>	<b>\$ 773,147</b>	<b>\$ 752,264</b>	<b>\$ 670,201</b>	<b>\$ 744,431</b>	
Services & Supplies	\$ 66,125	\$ 93,277	\$ 94,300	\$ 129,300	\$ 129,400	
Other Charges	594,496	449,140	452,381	450,901	450,901	
<b>Capital Assets</b>						
Improvements	9,999	62,850	90,000	90,000	90,000	
<b>Total Capital Assets</b>	<b>9,999</b>	<b>62,850</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	
Appropriation for Contingencies	\$ -	\$ -	\$ 115,583	\$ -	\$ 74,130	
<b>Total Financing Uses</b>	<b>\$ 670,620</b>	<b>\$ 605,267</b>	<b>\$ 752,264</b>	<b>\$ 670,201</b>	<b>\$ 744,431</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 670,620</b>	<b>\$ 605,267</b>	<b>\$ 752,264</b>	<b>\$ 670,201</b>	<b>\$ 744,431</b>	
<b>Net Cost</b>	<b>\$ (200,013)</b>	<b>\$ (167,880)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET			
Budget Unit: 9338004 - Arcade Creek Park			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ -	\$ 574,834	\$ 574,834
Intergovernmental Revenues	3,083,526	1,725,166	(1,358,360)
<b>Total Revenue</b>	<b>\$ 3,083,526</b>	<b>\$ 2,300,000</b>	<b>\$ (783,526)</b>
<b>Capital Assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Improvements	2,971,311	2,300,000	(671,311)
<b>Total Capital Assets</b>	<b>2,971,311</b>	<b>2,300,000</b>	<b>(671,311)</b>
Transfers In & Out	\$ 112,215	\$ -	(112,215)
<b>Total Financing Uses</b>	<b>\$ 3,083,526</b>	<b>\$ 2,300,000</b>	<b>\$ (783,526)</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,083,526</b>	<b>\$ 2,300,000</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have decreased by \$783,526.
- Revenues have decreased by \$1,358,360.
- Fund Balance has increased by \$574,834.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased due to the fund balance available as a result of a net of a cash advance that was received at the end of Fiscal Year 2013-14.
- Revenues have decreased \$1,358,360 due a cash advance that was received at the end of Fiscal Year 2013-14.
- Fund Balance has increased \$574,834 due to a net of a cash advance less actual expenditures in Fiscal Year 2013-14 and fund balance was 0 for Fiscal Year 2013-14 because this is a newly created fund.



**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
		9338004 - Arcade Creek Park 338D - ARCADE CREEK PARK				
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	\$ -	\$ -	\$ -	\$ -	\$ 574,834	
Revenue from Use Of Money & Property	-	202	-	-	-	
Intergovernmental Revenues	-	1,527,920	2,510,175	3,083,526	1,725,166	
Miscellaneous Revenues	-	83	-	-	-	
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 1,528,205</b>	<b>\$ 2,510,175</b>	<b>\$ 3,083,526</b>	<b>\$ 2,300,000</b>	
<b>Capital Assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
Improvements	-	843,195	2,400,000	2,971,311	2,300,000	
<b>Total Capital Assets</b>	<b>-</b>	<b>843,195</b>	<b>2,400,000</b>	<b>2,971,311</b>	<b>2,300,000</b>	
Interfund Charges	\$ -	\$ 110,175	\$ 110,175	\$ 112,215	-	
<b>Total Financing Uses</b>	<b>\$ -</b>	<b>\$ 953,370</b>	<b>\$ 2,510,175</b>	<b>\$ 3,083,526</b>	<b>\$ 2,300,000</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ -</b>	<b>\$ 953,370</b>	<b>\$ 2,510,175</b>	<b>\$ 3,083,526</b>	<b>\$ 2,300,000</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ (574,835)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET			
Budget Unit: 9337100 - Carmichael RPD Assessment District			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Revenue from Use Of Money & Property	\$ -	\$ 1,000	\$ 1,000
Intergovernmental Revenues	-	1,287	1,287
Miscellaneous Revenues	-	664,923	664,923
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 667,210</b>	<b>\$ 667,210</b>
Services & Supplies	\$ -	\$ 303,761	\$ 303,761
<b>Capital Assets</b>			
Improvements	-	339,449	339,449
Equipment	-	23,000	23,000
<b>Total Capital Assets</b>	<b>-</b>	<b>362,449</b>	<b>362,449</b>
Appropriation for Contingencies	\$ -	\$ 1,000	\$ 1,000
<b>Total Financing Uses</b>	<b>\$ -</b>	<b>\$ 667,210</b>	<b>\$ 667,210</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ -</b>	<b>\$ 667,210</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$667,210.
- Revenues have increased by \$667,210.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$667,210 due to the following:
  - Funds allocated to reimburse the Carmichael Recreation and Park District General Fund for the cost of the Assessment Proceedings (\$93,450); Funds allocated to improve security (\$130,800) and park maintenance service levels (\$69,200); Funds allocated for the following capital projects:
 

Jensen Garden Improvement - Bridge .....	\$20,000
Jan Park - Playground Shade Structure .....	49,250
Schweitzer Grove Nature Area - Bridge .....	69,000
Del Campo Park - New bridge, paths .....	66,000
Glancy Oaks Park - Swing set.....	35,000
Carmichael Park - Tennis Courts Resurfacing.....	90,000
Contingency for projects.....	<u>10,199</u>
	<b>\$339,449</b>

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

- Revenues have increased by \$667,210 due to estimated revenue for the following:
  - Interest earnings ..... \$ 1,000
  - Aid from Other Local Government Agencies..... 1,287
  - Assessment Fees..... 664,923
  - \$667,210**

**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
9337100 - Carmichael RPD Assessment District 337B - CARMICHAEL RPD ASSESSMENT DISTRICT					
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
Revenue from Use Of Money & Property	-	-	-	-	1,000
Intergovernmental Revenues	-	-	-	-	1,287
Miscellaneous Revenues	-	-	-	-	664,923
<b>Total Revenue \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>667,210</b>
Services & Supplies	\$ -	\$ -	\$ -	\$ -	303,761
<b>Capital Assets</b>					
Improvements	-	-	-	-	339,449
Equipment	-	-	-	-	23,000
Total Capital Assets	-	-	-	-	362,449
Appropriation for Contingencies	\$ -	\$ -	\$ -	\$ -	1,000
Total Financing Uses \$	\$ -	\$ -	\$ -	\$ -	667,210
<b>Total Expenditures/Appropriations \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>667,210</b>
<b>Net Cost \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET			
Budget Unit: 9337000 - Carmichael Recreation And Park District			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 268,026	\$ 411,105	\$ 143,079
Taxes	1,572,401	1,589,847	17,446
Revenue from Use Of Money & Property	1,261,131	1,261,131	-
Intergovernmental Revenues	56,000	180,724	124,724
Charges for Services	635,000	635,000	-
Miscellaneous Revenues	54,591	54,591	-
<b>Total Revenue</b>	<b>\$ 3,847,149</b>	<b>\$ 4,132,398</b>	<b>\$ 285,249</b>
Salaries & Benefits	\$ 2,235,822	\$ 2,317,921	\$ 82,099
Services & Supplies	934,526	1,031,293	96,767
Other Charges	336,760	328,041	(8,719)
<b>Capital Assets</b>			
Improvements	69,911	118,631	48,720
Equipment	-	28,608	28,608
<b>Total Capital Assets</b>	<b>69,911</b>	<b>147,239</b>	<b>77,328</b>
Appropriation for Contingencies	\$ 270,130	\$ 307,904	\$ 37,774
<b>Total Financing Uses</b>	<b>\$ 3,847,149</b>	<b>\$ 4,132,398</b>	<b>\$ 285,249</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,847,149</b>	<b>\$ 4,132,398</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Positions	18.0	18.0	0.0

- Appropriations have increased by \$285,249.
- Revenues have increased by \$142,170.
- Fund Balance has increased by \$143,079.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$285,249 due to the following:
  - \$82,099 for Salaries and Employee Benefits to account for increases to Full Time Employee (FTE) salaries, including a three percent Cost of Living Adjustment (COLA,) effective January 1, 2015; increase for seasonal maintenance personnel costs, and updated cost of benefits;
  - \$96,767 for Service and Supplies to account for utilities cost increases, office equipment replacement, turf vehicle replacement, audit service fees, consultant fees, recreation services, and miscellaneous. There is \$60,256 identified under prior year services and supplies, which will be used for service upgrades once reimbursement from the Assessment becomes available;

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

- Appropriations have increased \$285,249 due to the following (cont.):
  - \$8,719 reduction in principal and interest costs for long term debt obligations; specifically payments on loans through the County Fixed Asset Acquisition Fund;
  - \$77,328 for re-budgeted and new projects and vehicle; Re-budgets include Carmichael Park Master Plan – California Environmental Quality Act (\$10,500), Carmichael Park Dog Park (\$9,612 remaining costs); New project includes a new roof for the La Sierra Community Center Gymnasium (\$28,608); and a 12-Passenger Van purchase to support recreation programs.
  - \$37,774 increase to Contingency - Contingency has been enhanced with additional funds for a total of \$307,904 with a goal to increase in future years as funds become available.
- Revenues have increased by \$142,170 due to projections for property taxes based on increases in assessed value (\$17,446, representing a two percent growth for Current/Secured); and allocations from Parkland Dedication Trust and Park Impact Fees indentified for project funding (\$124,724).
- Fund Balance has increased \$143,079 due to a higher than anticipated increase in property tax revenue, building revenue, and recreation program revenue and a higher than anticipated salary savings, service and supply savings and project delays.
- Position counts have not changed from the Approved Recommended Budget.

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
9337000 - Carmichael Recreation And Park District 337A - CARMICHAEL PARK DISTRICT					
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	\$ 420,108	\$ 269,368	\$ 269,368	\$ 268,026	\$ 411,105
Reserve Release	-	15,692	15,692	-	-
Taxes	1,448,575	1,574,495	1,494,631	1,572,401	1,589,847
Revenue from Use Of Money & Property	1,054,741	1,114,764	1,041,989	1,261,131	1,261,131
Intergovernmental Revenues	368,810	79,809	545,820	56,000	180,724
Charges for Services	630,164	669,863	635,000	635,000	635,000
Miscellaneous Revenues	71,275	42,219	58,832	54,591	54,591
<b>Total Revenue</b>	<b>\$ 3,993,673</b>	<b>\$ 3,766,210</b>	<b>\$ 4,061,332</b>	<b>\$ 3,847,149</b>	<b>\$ 4,132,398</b>
Salaries & Benefits	\$ 2,126,788	\$ 2,113,079	\$ 2,195,326	\$ 2,235,822	\$ 2,317,921
Services & Supplies	987,436	913,144	870,329	934,526	1,031,293
Other Charges	527,800	230,643	232,257	336,760	328,041
<b>Capital Assets</b>					
Improvements	82,282	98,244	563,420	69,911	118,631
Equipment	-	-	-	-	28,608
<b>Total Capital Assets</b>	<b>82,282</b>	<b>98,244</b>	<b>563,420</b>	<b>69,911</b>	<b>147,239</b>
Appropriation for Contingencies	\$ -	\$ -	\$ 200,000	\$ 270,130	\$ 307,904
<b>Total Financing Uses</b>	<b>\$ 3,724,306</b>	<b>\$ 3,355,110</b>	<b>\$ 4,061,332</b>	<b>\$ 3,847,149</b>	<b>\$ 4,132,398</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,724,306</b>	<b>\$ 3,355,110</b>	<b>\$ 4,061,332</b>	<b>\$ 3,847,149</b>	<b>\$ 4,132,398</b>
<b>Net Cost</b>	<b>\$ (269,367)</b>	<b>\$ (411,100)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Positions	18.0	18.0	18.0	18.0	18.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 2800000 - Connector Joint Powers Authority

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Taxes	\$ 498,302	\$ 498,302	-
Total Revenue	\$ 498,302	\$ 498,302	-
Salaries & Benefits	\$ 498,302	\$ 498,302	-
Total Financing Uses	\$ 498,302	\$ 498,302	-
Total Expenditures/Appropriations	\$ 498,302	\$ 498,302	-
Net Cost	\$ -	\$ -	-
Positions	3.0	3.0	0.0

Appropriations and Revenues have not changed.

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  
 2800000 - Connector Joint Powers Authority  
 028A - CONNECTOR JOINT POWERS AUTHORITY

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	\$ 465,223	\$ 427,681	\$ 454,873	\$ 498,302	\$ 498,302
Total Revenue	\$ 465,223	\$ 427,681	\$ 454,873	\$ 498,302	\$ 498,302
Salaries & Benefits	\$ 465,223	\$ 427,681	\$ 451,306	\$ 498,302	\$ 498,302
Services & Supplies	-	-	3,567	-	-
Total Financing Uses	\$ 465,223	\$ 427,681	\$ 454,873	\$ 498,302	\$ 498,302
Total Expenditures/Appropriations	\$ 465,223	\$ 427,681	\$ 454,873	\$ 498,302	\$ 498,302
Net Cost	\$ -	\$ -	\$ -	\$ -	\$ -
Positions	3.0	3.0	3.0	3.0	3.0

## ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 5720000 - Community Development

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Licenses, Permits & Franchises	\$ 1,701,615	\$ 1,701,615	-
Fines, Forfeitures & Penalties	539,325	539,325	-
Intergovernmental Revenues	691,561	691,561	-
Charges for Services	26,581,615	27,318,432	736,817
Miscellaneous Revenues	4,231,910	4,231,910	-
<b>Total Revenue</b>	<b>\$ 33,746,026</b>	<b>\$ 34,482,843</b>	<b>\$ 736,817</b>
Salaries & Benefits	\$ 23,387,590	\$ 24,300,114	912,524
Services & Supplies	11,271,668	11,406,942	135,274
Other Charges	431,184	431,184	-
Equipment	50,000	50,000	-
Expenditure Transfer & Reimbursement	1,602,074	5,940,074	4,338,000
<b>Total Expenditures/Appropriations</b>	<b>\$ 36,742,516</b>	<b>\$ 42,128,314</b>	<b>\$ 5,385,798</b>
<b>Net Cost</b>	<b>\$ 2,996,490</b>	<b>\$ 7,645,471</b>	<b>\$ 4,648,981</b>
Positions	193.0	204.0	11.0

The Allocation (net cost) has increased by \$4,648,981.

- Appropriations have increased by \$5,385,798.
- Revenues have increased by \$736,817.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$5,385,798 due to additional staffing in code enforcement, building inspection, and surveys as a result of increased workload; additional community prosecution services; and additional graffiti abatement and road fund services.
- Revenues have increased \$736,817 due to additional positions in building inspection and surveys.
- Position counts have increased by 11.0 FTE from Approved Recommended Budget due to the addition of 2.0 FTE Code Enforcement Officer Level 2 positions, 1.0 FTE Office Assistant Level 2 position, 1.0 FTE Senior Office Assistant position, 3.0 FTE Engineering Technician – Level 2 positions, 2.0 FTE Building Inspector 2 – Range A position, 1.0 FTE Associate Land Surveyor position, and 1.0 FTE Survey Party Chief.



**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      **5720000 - Community Development**  
 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	\$ 466,443	\$ -	\$ -	\$ -	-
Licenses, Permits & Franchises	143,787	1,665,057	1,553,357	1,701,615	1,701,615
Fines, Forfeitures & Penalties	-	346,295	1,030,731	539,325	539,325
Revenue from Use Of Money & Property	-	(1,644)	-	-	-
Intergovernmental Revenues	294,744	682,693	1,659,546	691,561	691,561
Charges for Services	5,321,008	22,940,384	27,075,964	27,189,814	27,318,432
Miscellaneous Revenues	1,535,080	2,165,925	2,200,603	4,231,910	4,231,910
Residual Equity Transfer In	44,407	13,244	12,059	-	-
<b>Total Revenue</b>	<b>\$ 7,805,469</b>	<b>\$ 27,811,954</b>	<b>\$ 33,532,260</b>	<b>\$ 34,354,225</b>	<b>\$ 34,482,843</b>
Salaries & Benefits	\$ 6,323,056	\$ 21,098,723	\$ 22,505,401	\$ 24,300,114	\$ 24,300,114
Services & Supplies	2,614,341	9,410,530	11,967,783	11,370,053	11,406,942
Other Charges	53,122	(1,468,864)	451,634	431,184	431,184
Equipment	-	13,962	-	50,000	50,000
Interfund Charges	-	-	-	-	4,228,000
Interfund Reimb	(274,500)	(1,020,000)	(1,030,000)	(254,011)	(254,011)
Intrafund Charges	515,124	3,591,039	3,848,551	5,217,195	5,517,195
Intrafund Reimb	(776,232)	(3,217,914)	(2,974,704)	(3,551,110)	(3,551,110)
<b>Total Expenditures/Appropriations</b>	<b>\$ 8,454,911</b>	<b>\$ 28,407,476</b>	<b>\$ 34,768,665</b>	<b>\$ 37,563,425</b>	<b>\$ 42,128,314</b>
<b>Net Cost</b>	<b>\$ 649,442</b>	<b>\$ 595,522</b>	<b>\$ 1,236,405</b>	<b>\$ 3,209,200</b>	<b>\$ 7,645,471</b>
<b>Positions</b>	<b>56.6</b>	<b>191.0</b>	<b>188.0</b>	<b>204.0</b>	<b>204.0</b>

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET</b>			
<b>Budget Unit: 2150000 - Building Inspection</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	\$ 2,079,189	\$ 3,255,577	\$ 1,176,388
Licenses, Permits & Franchises	12,713,696	12,313,816	(399,880)
Revenue from Use Of Money & Property	12,400	12,400	-
Intergovernmental Revenues	10,000	10,000	-
Charges for Services	101,000	101,000	-
Miscellaneous Revenues	2,000	2,000	-
<b>Total Revenue</b>	<b>\$ 14,918,285</b>	<b>\$ 15,694,793</b>	<b>\$ 776,508</b>
Services & Supplies	\$ 14,467,285	\$ 15,243,793	776,508
Other Charges	451,000	451,000	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 14,918,285</b>	<b>\$ 15,694,793</b>	<b>\$ 776,508</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased \$776,508.
- Revenues have decreased by \$399,880.
- Fund Balance has increased by \$1,176,388.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$776,508 due to increased fund balance and additional staffing to meet increasing workload.
- Revenues have decreased by \$399,880 due to increased fund balance and to align more closely with prior year actuals.
- Fund Balance has increased \$1,176,388 due to increased permit activity and the transfer of retained earnings from Fund 033A.

**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      **2150000 - Building Inspection**  
 Function            **PUBLIC PROTECTION**  
 Activity              **Protection / Inspection**  
 Fund                  **021A - BUILDING INSPECTION**

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	\$ 3,732,324	\$ 1,998,449	\$ 1,998,449	\$ 2,079,189	\$ 3,255,577
Licenses, Permits & Franchises	11,524,262	12,376,663	10,962,500	12,713,696	12,313,816
Fines, Forfeitures & Penalties	28,297	-	10,000	-	-
Revenue from Use Of Money & Property	37,944	6,562	12,700	12,400	12,400
Intergovernmental Revenues	1,945	9,323	-	10,000	10,000
Charges for Services	246,556	1,147,790	151,000	101,000	101,000
Miscellaneous Revenues	5,385	26,041	2,300	2,000	2,000
Residual Equity Transfer In	8	1	-	-	-
<b>Total Revenue</b>	<b>\$ 15,576,721</b>	<b>\$ 15,564,829</b>	<b>\$ 13,136,949</b>	<b>\$ 14,918,285</b>	<b>\$ 15,694,793</b>
Reserve Provision	\$ 2,387,681	\$ -	\$ -	\$ -	\$ -
Services & Supplies	10,790,273	11,790,970	12,560,789	14,467,285	15,243,793
Other Charges	426,649	429,218	576,160	451,000	451,000
Interfund Charges	-	93,864	-	-	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 13,604,603</b>	<b>\$ 12,314,052</b>	<b>\$ 13,136,949</b>	<b>\$ 14,918,285</b>	<b>\$ 15,694,793</b>
<b>Net Cost</b>	<b>\$ (1,972,118)</b>	<b>\$ (3,250,777)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET				
Budget Unit: 3870000 - Economic Development				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance	
Fund Balance	\$ 9,557,692	\$ 10,594,396	\$ 1,036,704	
Reserve Release	344,409	369,409	25,000	
Licenses, Permits & Franchises	39,399	39,399	-	
Revenue from Use Of Money & Property	3,511,687	3,511,687	-	
Intergovernmental Revenues	11,148,000	22,340,252	11,192,252	
Charges for Services	13,223	13,223	-	
Miscellaneous Revenues	13,114,488	14,371,782	1,257,294	
Other Financing Sources	20,000	20,000	-	
<b>Total Revenue</b>	<b>\$ 37,748,898</b>	<b>\$ 51,260,148</b>	<b>\$ 13,511,250</b>	
Salaries & Benefits	\$ 2,146,605	\$ 2,146,605	-	
Services & Supplies	34,343,737	48,754,987	14,411,250	
Other Charges	1,289,545	489,545	(800,000)	
Expenditure Transfer & Reimbursement	(30,989)	(130,989)	(100,000)	
<b>Total Expenditures/Appropriations</b>	<b>\$ 37,748,898</b>	<b>\$ 51,260,148</b>	<b>\$ 13,511,250</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	
Positions	15.0	15.0	0.0	

- Appropriations have increased by \$13,511,250.
- Revenues have increased by \$12,449,546.
- Fund Balance has increased by \$1,036,704.
- Reserve Release has increased by \$25,000.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$13,511,250 primarily due to projects at the former McClellan and Mather Air Force Bases. A recently-approved McClellan environmental remediation project accounted for \$10.2 million of this increase. Ongoing airfield operations and grant activities at McClellan, and the timing of infrastructure projects at Mather, also contributed to this increase.
- Revenues have increased \$12,449,546 primarily due to projects at the former McClellan and Mather Air Force Bases. A recently-approved McClellan environmental remediation project, with funding from the United States Air Force, accounted for \$10.2 million of this increase. Infrastructure project reimbursements at the former McClellan and Mather Air Force Bases also contributed to this increase.

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

- Fund Balance has increased \$1,036,704 due to the timing of grant activities and grant projects at the former Mather and McClellan Air Force bases.
- Reserve Release has increased \$25,000 due to less fund balance available for the Business Environmental Resource Center (BERC) program than estimated.
- 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      **3870000 - Economic Development**  
Function            **GENERAL**  
Activity             **Promotion**  
Fund                 **020A - ECONOMIC DEVELOPMENT**

<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	\$ 13,799,800	\$ (4,164,635)	\$ (4,164,635)	\$ 9,557,692	\$ 10,594,396
Reserve Release	178,710	636,394	636,394	344,409	369,409
Licenses, Permits & Franchises	48,264	38,232	43,245	39,399	39,399
Revenue from Use Of Money & Property	3,571,489	3,448,205	3,649,309	3,511,687	3,511,687
Intergovernmental Revenues	8,669,972	5,538,539	32,341,159	11,148,000	22,340,252
Charges for Services	59,646	36,996	13,000	13,223	13,223
Miscellaneous Revenues	6,005,814	4,318,707	6,293,693	13,114,488	14,371,782
Other Financing Sources	114,718	102,886	97,500	20,000	20,000
Residual Equity Transfer In	7,295	1,387	1,387	-	-
<b>Total Revenue</b>	<b>\$ 32,455,708</b>	<b>\$ 9,956,711</b>	<b>\$ 38,911,052</b>	<b>\$ 37,748,898</b>	<b>\$ 51,260,148</b>
Reserve Provision	\$ 1,250,000	\$ 1,350,000	\$ 1,350,000	\$ -	\$ -
Salaries & Benefits	1,848,854	1,749,149	2,004,917	2,169,561	2,146,605
Services & Supplies	15,752,153	14,396,969	34,237,608	34,320,781	48,754,987
Other Charges	99,177	149,569	1,408,527	1,289,545	489,545
Equipment	18,619	-	-	-	-
Interfund Charges	-	-	-	134,011	134,011
Interfund Reimb	(90,000)	(90,000)	(90,000)	(165,000)	(265,000)
Intrafund Charges	4,124,158	3,810,831	6,168,985	6,851,723	6,474,354
Intrafund Reimb	(4,124,156)	(3,810,829)	(6,168,985)	(6,851,723)	(6,474,354)
<b>Total Expenditures/Appropriations</b>	<b>\$ 18,878,805</b>	<b>\$ 17,555,689</b>	<b>\$ 38,911,052</b>	<b>\$ 37,748,898</b>	<b>\$ 51,260,148</b>
<b>Net Cost</b>	<b>\$ (13,576,903)</b>	<b>\$ 7,598,978</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Positions	16.0	14.0	14.0	15.0	15.0

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

Budget Unit: 3252660 - Department of Flood Management

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Charges for Services	\$ 109,101	\$ 109,101	\$ -
<b>Total Revenue</b>	<b>\$ 109,101</b>	<b>\$ 109,101</b>	<b>\$ -</b>
Salaries & Benefits	\$ 109,101	\$ 109,101	\$ -
<b>Total Financing Uses</b>	<b>\$ 109,101</b>	<b>\$ 109,101</b>	<b>\$ -</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 109,101</b>	<b>\$ 109,101</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Positions	1.0	1.0	0.0

Appropriations and Revenues have not changed.

**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				
		3252660 - Department of Flood Management				
		325A - SACRAMENTO AREA FLOOD CONTROL AGENCY				
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	
Revenue from Use Of Money & Property	112,979	\$ 16,086	\$ -	\$ -	\$ -	
Charges for Services	6,236,157	6,324,880	351,873	109,101	109,101	
Miscellaneous Revenues	43,759	22,203	-	-	-	
Residual Equity Transfer In	306	24	-	-	-	
<b>Total Revenue</b>	<b>\$ 6,393,201</b>	<b>\$ 6,363,193</b>	<b>\$ 351,873</b>	<b>\$ 109,101</b>	<b>\$ 109,101</b>	
Salaries & Benefits	\$ 15,143	\$ 11,794	\$ 342,168	\$ 109,101	\$ 109,101	
Services & Supplies	3,877,594	6,051,336	6,804	-	-	
Other Charges	1,066,954	551,580	2,901	-	-	
Interfund Reimb	-	(1,072,803)	-	-	-	
<b>Total Financing Uses</b>	<b>\$ 4,959,691</b>	<b>\$ 5,541,907</b>	<b>\$ 351,873</b>	<b>\$ 109,101</b>	<b>\$ 109,101</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,959,691</b>	<b>\$ 5,541,907</b>	<b>\$ 351,873</b>	<b>\$ 109,101</b>	<b>\$ 109,101</b>	
<b>Net Cost</b>	<b>\$ (1,433,510)</b>	<b>\$ (821,286)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Positions	2.0	2.0	2.0	1.0	1.0	

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET				
Budget Unit: 6460000 - Fish And Game Propagation				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance	
Fund Balance	\$ 4,000	\$ 6,612	2,612	
Fines, Forfeitures & Penalties	25,000	23,000	(2,000)	
Revenue from Use Of Money & Property	115	115	-	
<b>Total Revenue</b>	<b>\$ 29,115</b>	<b>\$ 29,727</b>	<b>612</b>	
Reserve Provision	\$ -	\$ 612	612	
Other Charges	29,115	29,115	-	
<b>Total Expenditures/Appropriations</b>	<b>\$ 29,115</b>	<b>\$ 29,727</b>	<b>612</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

- Revenue has decreased by \$2,000.
- Fund balance has increased by \$2,612.
- Reserve designation has increased by \$612.

**DESCRIPTION OF CHANGES:**

- Revenue has decreased by \$2,000 due to additional fund balance.
- Fund balance has increased \$2,612 due to increased revenues relating to citations and fines from Fish and Game Code violations within Sacramento County.
- Reserve designation has increased \$612 due to additional fund balance.

**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      **6460000 - Fish And Game Propagation**  
 Function          **RECREATION & CULTURAL SERVICES**  
 Activity            **Recreation Facilities**  
 Fund                **002A - FISH AND GAME**

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	\$ 10,583	\$ 16,410	\$ 16,410	\$ 4,000	\$ 6,612
Fines, Forfeitures & Penalties	24,781	23,702	20,000	25,000	23,000
Revenue from Use Of Money & Property	171	25	115	115	115
<b>Total Revenue</b>	<b>\$ 35,535</b>	<b>\$ 40,137</b>	<b>\$ 36,525</b>	<b>\$ 29,115</b>	<b>\$ 29,727</b>
Reserve Provision	\$ 2,537	\$ 1,567	\$ 1,567	-	612
Other Charges	16,587	31,958	34,958	29,115	29,115
<b>Total Expenditures/Appropriations</b>	<b>\$ 19,124</b>	<b>\$ 33,525</b>	<b>\$ 36,525</b>	<b>\$ 29,115</b>	<b>\$ 29,727</b>
<b>Net Cost</b>	<b>\$ (16,411)</b>	<b>\$ (6,612)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 6470000 - Golf

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ (544,492)	\$ (268,179)	\$ 276,313
Revenue from Use Of Money & Property	4,264,250	4,243,153	(21,097)
Charges for Services	3,417,480	3,362,780	(54,700)
Miscellaneous Revenues	491,241	386,286	(104,955)
<b>Total Revenue</b>	<b>\$ 7,628,479</b>	<b>\$ 7,724,040</b>	<b>\$ 95,561</b>
Salaries & Benefits	\$ 670,454	\$ 694,456	24,002
Services & Supplies	5,787,614	5,842,950	55,336
Other Charges	214,781	228,781	14,000
Expenditure Transfer & Reimbursement	955,630	957,853	2,223
<b>Total Expenditures/Appropriations</b>	<b>\$ 7,628,479</b>	<b>\$ 7,724,040</b>	<b>\$ 95,561</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Positions	6.0	6.0	0.0

- Appropriations have increased by \$95,561.
- Revenues have decreased by \$180,752.
- Fund Balance has increased by \$276,313.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$95,561 due to the following:
  - Empire Golf and Mather Golf Partners, per fee management agreements for operating Cherry Island Golf Course, Mather Golf Course and Ancil Hoffman Golf Course (\$55,336);
  - \$14,000 for sales tax payments related to merchandise sales at pro shops;
  - \$24,002 for Board approved class study and position reallocation;
  - Revised Department Overhead for administrative support from Regional Parks, with a cost of \$2,223.
- Revenues have decreased \$180,752 based on current revenue projections from actual average total revenues received.
- Fund Balance has increased \$276,313 due to Fiscal Year 2013-14 revenues from golf merchandise sales, golf rounds, lessons and cart rentals exceeding budget, and expenditures coming in slightly under 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      **6470000 - Golf**  
 Function            **RECREATION & CULTURAL SERVICES**  
 Activity              **Recreation Facilities**  
 Fund                  **018A - GOLF**

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	\$ (930,379)	\$ (627,567)	\$ (627,567)	\$ (544,492)	\$ (268,179)
Revenue from Use Of Money & Property	4,271,107	4,410,032	4,062,379	4,264,250	4,243,153
Charges for Services	3,392,941	3,436,018	3,361,154	3,417,480	3,362,780
Miscellaneous Revenues	79,150	25,933	704,071	491,241	386,286
Residual Equity Transfer In	1,842	511	511	-	-
<b>Total Revenue</b>	<b>\$ 6,814,661</b>	<b>\$ 7,244,927</b>	<b>\$ 7,500,548</b>	<b>\$ 7,628,479</b>	<b>\$ 7,724,040</b>
Salaries & Benefits	\$ 656,764	\$ 640,404	\$ 666,479	\$ 670,454	\$ 694,456
Services & Supplies	6,422,758	5,691,219	5,682,841	5,787,614	5,842,950
Other Charges	168,987	207,140	176,048	214,781	228,781
Interfund Charges	1,093,719	1,074,346	1,074,346	1,063,931	1,066,154
Interfund Reimb	(900,000)	(100,000)	(100,000)	(108,300)	(108,300)
Intrafund Charges	391,257	304,887	305,722	302,901	302,901
Intrafund Reimb	(391,257)	(304,887)	(304,888)	(302,902)	(302,902)
<b>Total Expenditures/Appropriations</b>	<b>\$ 7,442,228</b>	<b>\$ 7,513,109</b>	<b>\$ 7,500,548</b>	<b>\$ 7,628,479</b>	<b>\$ 7,724,040</b>
<b>Net Cost</b>	<b>\$ 627,567</b>	<b>\$ 268,182</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>
<b>Positions</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET</b>				
<b>Budget Unit: 9336001 - Mission Oaks Maint/Improvement Dist</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	\$ 717,931	\$ 875,311	\$ 157,380	
Reserve Release	-	433,689	433,689	
Revenue from Use Of Money & Property	10,000	10,000	-	
Intergovernmental Revenues	20,000	185,000	165,000	
Charges for Services	83,000	83,000	-	
Miscellaneous Revenues	890,000	920,000	30,000	
<b>Total Revenue</b>	<b>\$ 1,720,931</b>	<b>\$ 2,507,000</b>	<b>\$ 786,069</b>	
Services & Supplies	\$ 751,500	\$ 987,000	\$ 235,500	
<b>Capital Assets</b>				
Improvements	819,431	1,290,000	470,569	
Equipment	-	30,000	30,000	
<b>Total Capital Assets</b>	<b>819,431</b>	<b>1,320,000</b>	<b>500,569</b>	
Appropriation for Contingencies	\$ 150,000	\$ 200,000	\$ 50,000	
<b>Total Financing Uses</b>	<b>\$ 1,720,931</b>	<b>\$ 2,507,000</b>	<b>\$ 786,069</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,720,931</b>	<b>\$ 2,507,000</b>	<b>-</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

- Appropriations have increased by \$786,069.
- Revenues have increased by \$195,000.
- Fund Balance has increased by \$157,380.
- Reserve Release has increased by \$433,689.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$786,069 due to a robust capital improvement schedule, preventive maintenance projects and Americans with Disabilities Act (ADA) requirements including the replacement of the park restroom at Swanston Park.
- Revenues have increased \$195,000 mainly due to State Grant funding reimbursement of \$165,000, 50 percent of the cost to develop a walking trail at Mission North Park and the levying of assessment fees.
- Fund Balance has increased \$157,380 due to carry over preventive maintenance projects and the Ashton Park Tennis Court Project.
- Reserve Release has increased \$433,689 due to the list of projects scheduled for completion during this fiscal year as well as funding the Mission North Trail development by 100 percent prior to filing for a 50 percent grant reimbursement.

# MISSION OAKS MAINTENANCE AND IMPROVEMENT ASSESSMENT DISTRICT 9336001

## SCHEDULE:

	<b>County of Sacramento</b>				<b>Schedule 15</b>
<b>State Controller Schedule</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>9336001 - Mission Oaks Maint/Improvement Dist</b> <b>336B - MISSION OAKS MAINT &amp; IMPROVEMENT ASSESMENT DIST</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	\$ 670,814	\$ 520,653	\$ 520,653	\$ 717,931	\$ 875,311
Reserve Release	273,829	286,727	286,727	-	433,689
Revenue from Use Of Money & Property	10,300	1,539	7,500	10,000	10,000
Intergovernmental Revenues	20,135	20,128	20,000	20,000	185,000
Charges for Services	43,861	83,164	78,120	83,000	83,000
Miscellaneous Revenues	890,252	889,470	890,000	890,000	920,000
Residual Equity Transfer In	28	4	-	-	-
<b>Total Revenue</b>	<b>\$ 1,909,219</b>	<b>\$ 1,801,685</b>	<b>\$ 1,803,000</b>	<b>\$ 1,720,931</b>	<b>\$ 2,507,000</b>
Services & Supplies	\$ 525,764	\$ 507,813	\$ 717,000	\$ 751,500	\$ 987,000
<b>Capital Assets</b>					
Improvements	862,802	389,613	906,000	819,431	1,290,000
Equipment	-	28,950	30,000	-	30,000
Total Capital Assets	862,802	418,563	936,000	819,431	1,320,000
Appropriation for Contingencies	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 200,000
Total Financing Uses	\$ 1,388,566	\$ 926,376	\$ 1,803,000	\$ 1,720,931	\$ 2,507,000
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,388,566</b>	<b>\$ 926,376</b>	<b>\$ 1,803,000</b>	<b>\$ 1,720,931</b>	<b>\$ 2,507,000</b>
<b>Net Cost</b>	<b>\$ (520,653)</b>	<b>\$ (875,309)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 9336100 - Mission Oaks Recreation And Park District

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 538,317	\$ 855,043	\$ 316,726
Reserve Release	-	514,688	514,688
Taxes	2,093,512	2,093,512	-
Revenue from Use Of Money & Property	66,000	65,000	(1,000)
Intergovernmental Revenues	456,000	456,000	-
Charges for Services	560,000	560,000	-
Miscellaneous Revenues	50,000	48,000	(2,000)
<b>Total Revenue</b>	<b>\$ 3,763,829</b>	<b>\$ 4,592,243</b>	<b>\$ 828,414</b>
Reserve Provision	\$ 1,707	-	(1,707)
Salaries & Benefits	2,476,392	2,476,713	321
Services & Supplies	1,008,730	1,038,530	29,800
Other Charges	2,000	2,000	-
<b>Capital Assets</b>			
Land	-	800,000	800,000
<b>Total Capital Assets</b>	<b>-</b>	<b>800,000</b>	<b>800,000</b>
Appropriation for Contingencies	\$ 275,000	\$ 275,000	-
<b>Total Financing Uses</b>	<b>\$ 3,763,829</b>	<b>\$ 4,592,243</b>	<b>\$ 828,414</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,763,829</b>	<b>\$ 4,592,243</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Positions	13.0	12.0	-1.0

- Appropriations have increased by \$830,121.
- Revenues have decreased by \$3,000.
- Fund Balance has increased by \$316,726.
- Reserve Release has increased by \$514,688.
- Provision for Release has decreased by \$1,707.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$830,121 due to an allocation for a possible land purchase to expand a current park site and other slight operating cost increases.
- Revenues have decreased by \$3,000 for anticipated changes.
- Fund Balance has increased \$316,725 a combination of expenditure savings and revenue increases for both recreation fees and property taxes.

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

- Reserve Release has increased \$514,688 to accommodate a possible land acquisition.
- Provision for Release has decreased by \$1,707 to accommodate a possible land acquisition.

**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>9336100 - Mission Oaks Recreation And Park District 336A - MISSION OAKS PARK 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	\$ 1,035,239	\$ 739,257	\$ 739,257	\$ 538,317	\$ 855,043	
Reserve Release	-	-	-	-	514,688	
Taxes	1,970,316	2,119,583	2,035,895	2,093,512	2,093,512	
Revenue from Use Of Money & Property	75,067	60,481	66,000	66,000	65,000	
Intergovernmental Revenues	475,439	478,232	469,000	456,000	456,000	
Charges for Services	532,166	560,267	550,000	560,000	560,000	
Miscellaneous Revenues	69,129	71,497	39,000	50,000	48,000	
<b>Total Revenue</b>	<b>\$ 4,157,356</b>	<b>\$ 4,029,317</b>	<b>\$ 3,899,152</b>	<b>\$ 3,763,829</b>	<b>\$ 4,592,243</b>	
Reserve Provision	\$ 130,508	\$ 122,152	\$ 122,152	\$ 1,707	-	
Salaries & Benefits	2,176,099	2,217,689	2,389,595	2,476,392	2,476,713	
Services & Supplies	859,662	832,596	1,025,405	1,008,730	1,038,530	
Other Charges	251,832	1,832	2,000	2,000	2,000	
<b>Capital Assets</b>						
Land	-	-	-	-	800,000	
<b>Total Capital Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800,000</b>	
Appropriation for Contingencies	\$ -	\$ -	\$ 360,000	\$ 275,000	\$ 275,000	
<b>Total Financing Uses</b>	<b>\$ 3,418,101</b>	<b>\$ 3,174,269</b>	<b>\$ 3,899,152</b>	<b>\$ 3,763,829</b>	<b>\$ 4,592,243</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,418,101</b>	<b>\$ 3,174,269</b>	<b>\$ 3,899,152</b>	<b>\$ 3,763,829</b>	<b>\$ 4,592,243</b>	
<b>Net Cost</b>	<b>\$ (739,255)</b>	<b>\$ (855,048)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Positions</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>	<b>12.0</b>	

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET				
Budget Unit: 6570000 - Park Construction				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance	
Fund Balance	\$ 1,182,338	\$ 1,486,047	\$ 303,709	
Intergovernmental Revenues	892,400	1,762,926	870,526	
Miscellaneous Revenues	456,135	456,135	-	
<b>Total Revenue</b>	<b>\$ 2,530,873</b>	<b>\$ 3,705,108</b>	<b>\$ 1,174,235</b>	
Salaries & Benefits	\$ 1,000	\$ 1,000	-	
Services & Supplies	28,135	28,135	-	
Land	250,000	250,000	-	
Improvements	2,116,913	3,331,148	1,214,235	
Expenditure Transfer & Reimbursement	134,825	94,825	(40,000)	
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,530,873</b>	<b>\$ 3,705,108</b>	<b>\$ 1,174,235</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

- Appropriations have increased by \$1,174,235.
- Revenues have increased by \$870,526.
- Fund Balance has increased by \$303,709.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$1,174,235 due to re-budgeting of project costs for those projects not completed in Fiscal Year 2013-14, as well as adding project costs associated with state-funded grant projects recently awarded.
- Revenues have increased by \$870,526 due to additional grant funding.
- Fund balance has increased \$303,709 due to shifting project timelines.

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      **6570000 - Park Construction**  
 Function            **GENERAL**  
 Activity              **Plant Acquisition**  
 Fund                  **006A - PARKS 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	\$ 1,205,374	\$ 1,228,375	\$ 1,228,375	\$ 1,182,338	\$ 1,486,047
Revenue from Use Of Money & Property	7,524	1,285	-	-	-
Intergovernmental Revenues	375,190	184,407	246,550	892,400	1,762,926
Miscellaneous Revenues	24,985	906	750,000	456,135	456,135
Residual Equity Transfer In	97	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,613,170</b>	<b>\$ 1,414,973</b>	<b>\$ 2,224,925</b>	<b>\$ 2,530,873</b>	<b>\$ 3,705,108</b>
Salaries & Benefits	\$ 314	\$ 578	\$ 1,000	\$ 1,000	\$ 1,000
Services & Supplies	25,624	14,708	100,265	28,135	28,135
Land	6,018	10,491	750,000	250,000	250,000
Improvements	947,772	562,122	1,842,247	2,116,913	3,331,148
Interfund Charges	-	-	-	60,000	60,000
Interfund Reimb	(542,914)	(630,651)	(1,009,118)	(578,895)	(618,895)
Appropriation for Contingencies	-	-	540,531	653,720	653,720
<b>Total Expenditures/Appropriations</b>	<b>\$ 436,814</b>	<b>\$ (42,752)</b>	<b>\$ 2,224,925</b>	<b>\$ 2,530,873</b>	<b>\$ 3,705,108</b>
<b>Net Cost</b>	<b>\$ (1,176,356)</b>	<b>\$ (1,457,725)</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>



## ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 6400000 - Regional Parks

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Licenses, Permits & Franchises	\$ 10,000	\$ 10,000	-
Revenue from Use Of Money & Property	137,167	151,814	14,647
Intergovernmental Revenues	133,268	133,268	-
Charges for Services	3,719,874	3,794,874	75,000
Miscellaneous Revenues	1,467,934	1,567,934	100,000
<b>Total Revenue</b>	<b>\$ 5,468,243</b>	<b>\$ 5,657,890</b>	<b>189,647</b>
Salaries & Benefits	\$ 6,121,770	\$ 6,345,983	224,213
Services & Supplies	2,155,099	2,572,348	417,249
Other Charges	30,000	30,000	-
Equipment	87,712	162,712	75,000
Expenditure Transfer & Reimbursement	727,179	720,961	(6,218)
<b>Total Expenditures/Appropriations</b>	<b>\$ 9,121,760</b>	<b>\$ 9,832,004</b>	<b>710,244</b>
<b>Net Cost</b>	<b>\$ 3,653,517</b>	<b>\$ 4,174,114</b>	<b>520,597</b>
Positions	53.0	55.0	2.0

The allocation (net cost) has increased by \$520,597:

- Appropriations have increased by \$710,244.
- Revenues have increased by \$189,647.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$710,244 due to addition of two positions and the required vehicle (\$236,338), two position reallocations (\$28,557), additional fire suppression programs on the American River Parkway (\$150,000), and \$295,349 re-budgeted for expenses in Fiscal Year 2013-14 that weren't paid prior to year end.
- Revenues have increased \$189,647 due to \$89,647 re-budget for expenses in Fiscal Year 2013-14 that weren't paid prior to year end, \$100,000 for additional fire suppression programs on the American River Parkway.
- Position counts have changed 2.0 Full Time Employee (FTE) from Approved Recommended Budget due to the addition of 1.0 FTE Senior Accountant and 1.0 FTE Park Ranger position. In addition, the following positions are being reallocated: 1.0 FTE Administrative Services Officer 2 position to 1.0 Administrative Services Officer 3 position and 1.0 FTE Park Ranger to position to 1.0 Park Ranger Supervisor 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      **6400000 - Regional Parks**  
 Function          **RECREATION & CULTURAL SERVICES**  
 Activity          **Recreation Facilities**  
 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	\$ 576,262	\$ -	\$ -	\$ -	-
Licenses, Permits & Franchises	-	14,701	5,000	10,000	10,000
Fines, Forfeitures & Penalties	314	393	-	-	-
Revenue from Use Of Money & Property	142,292	134,300	162,638	137,167	151,814
Intergovernmental Revenues	142,529	96,652	140,781	133,268	133,268
Charges for Services	3,693,206	4,030,864	3,499,271	3,719,874	3,794,874
Miscellaneous Revenues	1,098,950	1,094,161	1,466,441	1,567,934	1,567,934
Other Financing Sources	100	2,231	-	-	-
Residual Equity Transfer In	38,755	8,696	8,696	-	-
<b>Total Revenue</b>	<b>\$ 5,692,408</b>	<b>\$ 5,381,998</b>	<b>\$ 5,282,827</b>	<b>\$ 5,568,243</b>	<b>\$ 5,657,890</b>
Salaries & Benefits	\$ 5,092,993	\$ 5,331,598	\$ 5,895,677	\$ 6,404,351	\$ 6,345,983
Services & Supplies	2,130,325	2,206,622	2,154,933	2,351,999	2,572,348
Other Charges	24,773	33,321	25,000	30,000	30,000
Equipment	39,059	92,553	160,419	162,712	162,712
Interfund Charges	642,914	666,118	666,118	637,195	637,195
Interfund Reimb	(610,916)	(604,608)	(607,697)	(217,796)	(217,796)
Intrafund Charges	993,420	969,299	1,006,923	1,164,315	1,143,942
Intrafund Reimb	(864,054)	(778,656)	(792,937)	(862,753)	(842,380)
<b>Total Expenditures/Appropriations</b>	<b>\$ 7,448,514</b>	<b>\$ 7,916,247</b>	<b>\$ 8,508,436</b>	<b>\$ 9,670,023</b>	<b>\$ 9,832,004</b>
<b>Net Cost</b>	<b>\$ 1,756,106</b>	<b>\$ 2,534,249</b>	<b>\$ 3,225,609</b>	<b>\$ 4,101,780</b>	<b>\$ 4,174,114</b>
<b>Positions</b>	<b>48.0</b>	<b>53.0</b>	<b>52.0</b>	<b>55.0</b>	<b>55.0</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET				
Budget Unit: 6494000 - County Parks CFD 2006-1				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance	
Fund Balance	\$ 2,589	\$ 2,396	(193)	
Revenue from Use Of Money & Property	288	100	(188)	
Total Revenue	\$ 2,877	\$ 2,496	(381)	
Services & Supplies	\$ 2,708	\$ 2,327	(381)	
Other Charges	169	169	-	
Total Financing Uses	\$ 2,877	\$ 2,496	(381)	
Total Expenditures/Appropriations	\$ 2,877	\$ 2,496	-	
Net Cost	\$ -	\$ -	-	

- Appropriations have decreased by \$381.
- Revenues have decreased by \$188.
- Fund balance has decreased by \$193.

**DESCRIPTION OF CHANGES:**

- Appropriations decreased \$381 due to decreased resources.
- Revenue decreased \$188 due to reduced interest anticipated in Fiscal Year 2014-15.
- Fund balance decreased \$193 due to lower than anticipated interest income in Fiscal Year 2013-14.

**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				
		6494000 - County Parks CFD 2006-1				
		563A - COUNTY PARKS CFD NO. 2006-1				
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	\$ 1,907	\$ 2,370	\$ 2,370	\$ 2,589	\$ 2,396	
Revenue from Use Of Money & Property	542	107	288	288	100	
<b>Total Revenue</b>	<b>\$ 2,449</b>	<b>\$ 2,477</b>	<b>\$ 2,658</b>	<b>\$ 2,877</b>	<b>\$ 2,496</b>	
Services & Supplies	\$ 40	\$ -	\$ 2,489	\$ 2,708	\$ 2,327	
Other Charges	40	81	169	169	169	
<b>Total Financing Uses</b>	<b>\$ 80</b>	<b>\$ 81</b>	<b>\$ 2,658</b>	<b>\$ 2,877</b>	<b>\$ 2,496</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 80</b>	<b>\$ 81</b>	<b>\$ 2,658</b>	<b>\$ 2,877</b>	<b>\$ 2,496</b>	
<b>Net Cost</b>	<b>\$ (2,369)</b>	<b>\$ (2,396)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET				
Budget Unit: 6491000 - CSA No.4B-(Wilton-Cosumnes)				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance	
Fund Balance	\$ 24,434	\$ 25,672	\$ 1,238	
Taxes	4,812	4,812	-	
Revenue from Use Of Money & Property	368	-	(368)	
Intergovernmental Revenues	66	66	-	
Total Revenue	\$ 29,680	\$ 30,550	\$ 870	
Services & Supplies	\$ 42,418	\$ 42,518	100	
<b>Capital Assets</b>				
Improvements	15,154	15,924	770	
Total Capital Assets	15,154	15,924	770	
Transfers In & Out	\$ (27,892)	\$ (27,892)	-	
Total Financing Uses	\$ 29,680	\$ 30,550	870	
Total Expenditures/Appropriations	\$ 29,680	\$ 30,550	-	
Net Cost	-	-	-	

- Appropriations have increased by \$870.
- Revenues have decreased by \$368.
- Fund balance has increased by \$1,238.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$870 due to increased Fund Balance.
- Revenues have decreased by \$368 due to reduction in anticipated interest income.
- Fund balance has decreased by \$1,238 due to lower than anticipated expenses in Fiscal Year 2013-14.

**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
		6491000 - CSA No.4B-(Wilton-Cosumnes) 560A - COUNTY SERVICE AREA 4B				
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	\$ 41,698	\$ 34,217	\$ 34,217	\$ 24,434	\$ 25,672	
Taxes	4,678	4,813	4,677	4,812	4,812	
Revenue from Use Of Money & Property	342	45	368	368	-	
Intergovernmental Revenues	68	64	66	66	66	
<b>Total Revenue</b>	<b>\$ 46,786</b>	<b>\$ 39,139</b>	<b>\$ 39,328</b>	<b>\$ 29,680</b>	<b>\$ 30,550</b>	
Services & Supplies	\$ 461	\$ 1,360	\$ 2,418	\$ 2,418	\$ 42,518	
<b>Capital Assets</b>						
Improvements	-	-	24,802	15,154	15,924	
<b>Total Capital Assets</b>	<b>-</b>	<b>-</b>	<b>24,802</b>	<b>15,154</b>	<b>15,924</b>	
Interfund Charges	\$ 12,108	\$ 12,108	\$ 12,108	\$ 12,108	\$ 12,108	
Interfund Reimb	-	-	-	-	(40,000)	
<b>Total Financing Uses</b>	<b>\$ 12,569</b>	<b>\$ 13,468</b>	<b>\$ 39,328</b>	<b>\$ 29,680</b>	<b>\$ 30,550</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 12,569</b>	<b>\$ 13,468</b>	<b>\$ 39,328</b>	<b>\$ 29,680</b>	<b>\$ 30,550</b>	
<b>Net Cost</b>	<b>\$ (34,217)</b>	<b>\$ (25,671)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET			
Budget Unit: 6492000 - CSA No.4C-(Delta)			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ (5,060)	\$ 2,575	\$ 7,635
Taxes	21,181	21,181	-
Intergovernmental Revenues	294	294	-
Charges for Services	23,000	23,000	-
Miscellaneous Revenues	3,700	3,700	-
<b>Total Revenue</b>	<b>\$ 43,115</b>	<b>\$ 50,750</b>	<b>\$ 7,635</b>
Services & Supplies	\$ 32,772	\$ 40,407	\$ 7,635
Other Charges	10,343	10,343	-
<b>Total Financing Uses</b>	<b>\$ 43,115</b>	<b>\$ 50,750</b>	<b>\$ 7,635</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 43,115</b>	<b>\$ 50,750</b>	<b>-</b>
<b>Net Cost</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>

- Appropriations have increased by \$7,635.
- Fund balance has increased by \$7,635.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$7,635 due to an increase of available resources.
- Fund balance has increased \$7,635 due to greater than expected revenues in Fiscal Year 2013-14.

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
	6492000 - CSA No.4C-(Delta) 561A - COUNTY SERVICE AREA 4C				
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	\$ (6,040)	\$ (6,096)	\$ (6,096)	\$ (5,060)	2,575
Taxes	20,781	20,849	20,276	21,181	21,181
Revenue from Use Of Money & Property	18	(12)	269	-	-
Intergovernmental Revenues	306	287	293	294	294
Charges for Services	18,303	25,562	24,080	23,000	23,000
Miscellaneous Revenues	10,127	4,984	5,000	3,700	3,700
Residual Equity Transfer In	64	-	-	-	-
<b>Total Revenue</b>	<b>\$ 43,559</b>	<b>\$ 45,574</b>	<b>\$ 43,822</b>	<b>\$ 43,115</b>	<b>50,750</b>
Services & Supplies	\$ 38,905	\$ 33,996	\$ 34,791	\$ 32,772	40,407
Other Charges	9,003	9,004	9,031	10,343	10,343
Interfund Charges	1,750	-	-	-	-
<b>Total Financing Uses</b>	<b>\$ 49,658</b>	<b>\$ 43,000</b>	<b>\$ 43,822</b>	<b>\$ 43,115</b>	<b>50,750</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 49,658</b>	<b>\$ 43,000</b>	<b>\$ 43,822</b>	<b>\$ 43,115</b>	<b>50,750</b>
<b>Net Cost</b>	<b>\$ 6,099</b>	<b>\$ (2,574)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>



**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
**Budget Unit: 6493000 - CSA No.4D-(Herald)**

<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	\$ 305	\$ 1,263	958
Taxes	8,698	8,698	-
Revenue from Use Of Money & Property	16	-	(16)
Intergovernmental Revenues	118	118	-
Charges for Services	350	350	-
<b>Total Revenue</b>	<b>\$ 9,487</b>	<b>\$ 10,429</b>	<b>942</b>
Services & Supplies	\$ 3,233	\$ 3,447	214
Transfers In & Out	6,254	6,982	728
<b>Total Financing Uses</b>	<b>\$ 9,487</b>	<b>\$ 10,429</b>	<b>942</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 9,487</b>	<b>\$ 10,429</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$942.
- Revenues have decreased by \$16.
- Fund balance has increased by \$958.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$942 due to higher fund balance.
- Revenues have decreased by \$16 due to lower than anticipated interest income.
- Fund balance has increased \$958 due to higher than anticipated revenues and slightly lower expenditures.

**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>6493000 - CSA No.4D-(Herald)</b> <b>562A - COUNTY SERVICE AREA 4D</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	\$ 8	\$ 839	\$ 839	\$ 305	1,263	
Taxes	8,265	8,505	8,260	8,698	8,698	
Revenue from Use Of Money & Property	(4)	(6)	16	16	-	
Intergovernmental Revenues	120	112	118	118	118	
Charges for Services	950	1,321	459	350	350	
<b>Total Revenue</b>	<b>\$ 9,339</b>	<b>\$ 10,771</b>	<b>\$ 9,692</b>	<b>\$ 9,487</b>	<b>10,429</b>	
Services & Supplies	\$ 2,531	\$ 3,329	\$ 3,438	\$ 3,233	3,447	
Interfund Charges	6,005	6,254	6,254	6,254	6,982	
<b>Total Financing Uses</b>	<b>\$ 8,536</b>	<b>\$ 9,583</b>	<b>\$ 9,692</b>	<b>\$ 9,487</b>	<b>10,429</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 8,536</b>	<b>\$ 9,583</b>	<b>\$ 9,692</b>	<b>\$ 9,487</b>	<b>10,429</b>	
<b>Net Cost</b>	<b>\$ (803)</b>	<b>\$ (1,188)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
 Budget Unit: 3516494 - Del Norte Oaks Park District

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 1,738	\$ 5,032	\$ 3,294
Taxes	2,963	2,963	-
Intergovernmental Revenues	40	40	-
<b>Total Revenue</b>	<b>\$ 4,741</b>	<b>\$ 8,035</b>	<b>\$ 3,294</b>
Services & Supplies	\$ 773	\$ 800	27
Transfers In & Out	3,968	7,235	3,267
<b>Total Financing Uses</b>	<b>\$ 4,741</b>	<b>\$ 8,035</b>	<b>\$ 3,294</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,741</b>	<b>\$ 8,035</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$3,294.
- Fund balance has increased by \$3,294.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$3,294 due to an increase in fund balance.
- Fund balance has increased \$3,294 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
3516494 - Del Norte Oaks Park District 351A - DEL NORTE OAKS PARK DISTRICT						
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	\$ 384	\$ 2,597	\$ 2,597	\$ 1,738	\$ 5,032	
Taxes	2,911	3,140	2,762	2,963	2,963	
Revenue from Use Of Money & Property	11	2	17	-	-	
Intergovernmental Revenues	43	42	40	40	40	
<b>Total Revenue</b>	<b>\$ 3,349</b>	<b>\$ 5,781</b>	<b>\$ 5,416</b>	<b>\$ 4,741</b>	<b>\$ 8,035</b>	
Services & Supplies	\$ 51	\$ 749	\$ 2,327	\$ 773	\$ 800	
Interfund Charges	700	-	3,089	3,968	7,235	
<b>Total Financing Uses</b>	<b>\$ 751</b>	<b>\$ 749</b>	<b>\$ 5,416</b>	<b>\$ 4,741</b>	<b>\$ 8,035</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 751</b>	<b>\$ 749</b>	<b>\$ 5,416</b>	<b>\$ 4,741</b>	<b>\$ 8,035</b>	
<b>Net Cost</b>	<b>\$ (2,598)</b>	<b>\$ (5,032)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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

Budget Unit: 9338000 - Sunrise Recreation And Park District

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ -	\$ 1,298,869	\$ 1,298,869
Taxes	3,596,301	3,830,555	234,254
Revenue from Use Of Money & Property	473,515	470,715	(2,800)
Intergovernmental Revenues	90,535	254,887	164,352
Charges for Services	3,677,807	3,148,995	(528,812)
Miscellaneous Revenues	125,000	109,500	(15,500)
Other Financing Sources	3,275	3,275	-
<b>Total Revenue</b>	<b>\$ 7,966,433</b>	<b>\$ 9,116,796</b>	<b>\$ 1,150,363</b>
Reserve Provision	\$ 69,319	\$ -	\$ (69,319)
Salaries & Benefits	5,494,600	5,443,704	(50,896)
Services & Supplies	2,062,040	2,135,697	73,657
Other Charges	20,474	19,814	(660)
<b>Capital Assets</b>			
Land	34,000	-	(34,000)
Improvements	286,000	710,661	424,661
<b>Total Capital Assets</b>	<b>320,000</b>	<b>710,661</b>	<b>390,661</b>
Appropriation for Contingencies	\$ -	\$ 806,920	\$ 806,920
<b>Total Financing Uses</b>	<b>\$ 7,966,433</b>	<b>\$ 9,116,796</b>	<b>\$ 1,150,363</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 7,966,433</b>	<b>\$ 9,116,796</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Positions	21.0	21.0	0.0

- Appropriations have increased by \$1,219,682.
- Reserve Provision has decreased by \$69,319.
- Revenues have decreased by \$148,506.
- Fund Balance has increased by \$1,298,869.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$1,219,682 due to capital improvement projects and budgeting contingency.
- Reserve Provision has decreased \$69,319. No reserve funding will be used for Fiscal Year 2014-15.
- Revenues have decreased \$148,506 due to loss of grant funding for various summer camp and after-school programs.

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

- Fund Balance has increased \$1,298,869 due to expenditure savings in Fiscal Year 2013-14 and because fund balance was not appropriated in the preliminary budget.
- Position counts have not changed from the approved recommended budget.

**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
9338000 - Sunrise Recreation And Park District 338A - SUNRISE PARK DISTRICT						
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	\$ 1,036,062	\$ 957,927	\$ 957,927	\$ -	\$ 1,298,869	
Reserve Release	-	263,925	263,925	-	-	
Taxes	3,432,667	3,740,538	3,474,949	3,596,301	3,830,555	
Revenue from Use Of Money & Property	428,279	444,931	460,935	473,515	470,715	
Intergovernmental Revenues	536,811	237,427	395,322	90,535	254,887	
Charges for Services	3,229,964	2,790,304	3,044,783	3,677,807	3,148,995	
Miscellaneous Revenues	355,367	19,216	125,000	125,000	109,500	
Other Financing Sources	806	3,275	-	3,275	3,275	
<b>Total Revenue</b>	<b>\$ 9,019,956</b>	<b>\$ 8,457,543</b>	<b>\$ 8,722,841</b>	<b>\$ 7,966,433</b>	<b>\$ 9,116,796</b>	
Reserve Provision	\$ -	\$ -	\$ -	\$ 69,319	\$ -	
Salaries & Benefits	5,058,659	4,866,168	5,128,860	5,494,600	5,443,704	
Services & Supplies	2,066,175	2,016,513	2,050,074	2,062,040	2,135,697	
Other Charges	19,306	17,888	20,474	20,474	19,814	
<b>Capital Assets</b>						
Land	-	15,451	34,000	34,000	-	
Improvements	1,006,969	322,360	752,768	286,000	710,661	
Equipment	68,571	30,469	30,000	-	-	
<b>Total Capital Assets</b>	<b>1,075,540</b>	<b>368,280</b>	<b>816,768</b>	<b>320,000</b>	<b>710,661</b>	
Interfund Reimb	\$ -	\$ (110,175)	\$ (110,175)	\$ -	\$ -	
Appropriation for Contingencies	-	-	816,840	-	806,920	
<b>Total Financing Uses</b>	<b>\$ 8,219,680</b>	<b>\$ 7,158,674</b>	<b>\$ 8,722,841</b>	<b>\$ 7,966,433</b>	<b>\$ 9,116,796</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 8,219,680</b>	<b>\$ 7,158,674</b>	<b>\$ 8,722,841</b>	<b>\$ 7,966,433</b>	<b>\$ 9,116,796</b>	
<b>Net Cost</b>	<b>\$ (800,276)</b>	<b>\$ (1,298,869)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Positions	22.0	21.0	21.0	21.0	21.0	

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 2960000 - Department of Transportation

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ -	\$ 12,541,077	\$ 12,541,077
Licenses, Permits & Franchises	8,000	8,000	-
Fines, Forfeitures & Penalties	3,000	3,000	-
Intergovernmental Revenues	344,200	344,200	-
Charges for Services	51,691,045	49,466,525	(2,224,520)
<b>Total Revenue</b>	<b>\$ 52,046,245</b>	<b>\$ 62,362,802</b>	<b>\$ 10,316,557</b>
Reserve Provision	\$ -	\$ 9,541,077	\$ 9,541,077
Salaries & Benefits	32,722,295	32,731,275	8,980
Services & Supplies	19,138,750	20,298,250	1,159,500
Other Charges	165,200	200	(165,000)
Equipment	20,000	20,000	-
Expenditure Transfer & Reimbursement	-	(228,000)	(228,000)
<b>Total Expenditures/Appropriations</b>	<b>\$ 52,046,245</b>	<b>\$ 62,362,802</b>	<b>\$ 10,316,557</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Positions	262.1	262.1	0.0

- Appropriations have increased by \$775,480.
- Provision for reserve has increased by \$9,541,077.
- Revenues have decreased by \$2,224,520.
- Fund balance has increased by \$12,541,077.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$775,480 mainly due to increased fleet maintenance costs and delay in executing a new street sweeping contract.
- Revenues have decreased by \$2,224,520 in public works services due to increased fund balance and related decreased need for support from other funds.
- Fund balance has increased by \$12,541,077 due to the finalized transfer of retained earnings from Fund 033A.
- Provision for reserve has increased by \$9,541,077 due to the transfer and re-establishment of working capital previously held in Fund 033A.

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      **2960000 - Department of Transportation**  
 Function            **PUBLIC WAYS & FACILITIES**  
 Activity              **Public Ways**  
 Fund                  **005B - DEPARTMENT OF TRANSPORTATION**

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	\$	-	-	-	-	12,541,077
Licenses, Permits & Franchises		5,850		8,000		8,000
Fines, Forfeitures & Penalties		3,657		3,000		3,000
Intergovernmental Revenues		329,214	340,000	344,200		344,200
Charges for Services		49,668,498	53,157,957	51,691,045		49,466,525
Miscellaneous Revenues		75				-
Residual Equity Transfer In		12,957,931	20,592			-
<b>Total Revenue</b>	<b>\$</b>	<b>- \$</b>	<b>62,965,225 \$</b>	<b>53,518,549 \$</b>	<b>52,046,245 \$</b>	<b>62,362,802</b>
Reserve Provision	\$	-	-	-	-	9,541,077
Salaries & Benefits		30,331,470	31,821,141	32,722,295		32,731,275
Services & Supplies		20,029,230	20,973,208	19,138,750		20,298,250
Other Charges		(3,750)	99,200	165,200		200
Equipment		67,210	625,000	20,000		20,000
Interfund Reimb		-				(228,000)
Intrafund Charges		5,542,888	6,387,940	6,076,384		6,076,384
Intrafund Reimb		(5,542,889)	(6,387,940)	(6,076,384)		(6,076,384)
<b>Total Expenditures/Appropriations</b>	<b>\$</b>	<b>- \$</b>	<b>50,424,159 \$</b>	<b>53,518,549 \$</b>	<b>52,046,245 \$</b>	<b>62,362,802</b>
<b>Net Cost</b>	<b>\$</b>	<b>- \$</b>	<b>(12,541,066) \$</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>
<b>Positions</b>		<b>0.0</b>	<b>262.1</b>	<b>262.1</b>	<b>262.1</b>	<b>262.1</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET				
Budget Unit: 2530000 - CSA No. 1				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance	
Fund Balance	\$ 103,482	\$ 312,368	\$ 208,886	
Taxes	285,200	285,200	-	
Revenue from Use Of Money & Property	12,421	2,535	(9,886)	
Intergovernmental Revenues	4,000	4,000	-	
Charges for Services	2,115,000	2,030,000	(85,000)	
Miscellaneous Revenues	555,000	555,000	-	
<b>Total Revenue</b>	<b>\$ 3,075,103</b>	<b>\$ 3,189,103</b>	<b>\$ 114,000</b>	
Reserve Provision	\$ -	\$ 94,000	\$ 94,000	
Services & Supplies	2,945,644	2,945,644	-	
Other Charges	129,459	149,459	20,000	
<b>Total Financing Uses</b>	<b>\$ 3,075,103</b>	<b>\$ 3,189,103</b>	<b>\$ 114,000</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,075,103</b>	<b>\$ 3,189,103</b>	<b>-</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

- Appropriations have increased by \$20,000.
- Provision for reserves has increased by \$94,000.
- Revenues have decreased by \$94,886.
- Fund balance has increased by \$208,886.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$20,000 due to revised projections based on prior fiscal year’s actuals.
- Revenues decreased by \$94,886 due to lower assessments.
- Fund balance has increased by \$208,886 due to lower actual expenditures in the previous fiscal year.
- Provision for reserves has increased \$94,000 due to higher than anticipated fund balance.



**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  2530000 - CSA No. 1 253A - CSA NO. 1
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	\$ 555,354	\$ 196,461	\$ 196,461	\$ 103,482	\$ 312,368
Taxes	278,483	318,631	285,200	285,200	285,200
Revenue from Use Of Money & Property	11,960	1,505	12,421	12,421	2,535
Intergovernmental Revenues	4,532	4,480	4,000	4,000	4,000
Charges for Services	2,029,249	2,028,190	2,030,000	2,115,000	2,030,000
Miscellaneous Revenues	552,502	524,581	555,000	555,000	555,000
<b>Total Revenue</b>	<b>\$ 3,432,080</b>	<b>\$ 3,073,848</b>	<b>\$ 3,083,082</b>	<b>\$ 3,075,103</b>	<b>\$ 3,189,103</b>
Reserve Provision	\$ -	\$ -	\$ -	\$ -	\$ 94,000
Services & Supplies	3,146,086	2,686,908	2,963,082	2,945,644	2,945,644
Other Charges	87,373	76,732	120,000	129,459	149,459
<b>Total Financing Uses</b>	<b>\$ 3,233,459</b>	<b>\$ 2,763,640</b>	<b>\$ 3,083,082</b>	<b>\$ 3,075,103</b>	<b>\$ 3,189,103</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,233,459</b>	<b>\$ 2,763,640</b>	<b>\$ 3,083,082</b>	<b>\$ 3,075,103</b>	<b>\$ 3,189,103</b>
<b>Net Cost</b>	<b>\$ (198,621)</b>	<b>\$ (310,208)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Budget Unit: 1370000 - Gold River Station #7 Landscape 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	\$ 11,351	\$ 5,486	(5,865)
Reserve Release	15,311	26,000	10,689
Revenue from Use Of Money & Property	700	376	(324)
Charges for Services	38,500	34,000	(4,500)
<b>Total Revenue</b>	<b>\$ 65,862</b>	<b>\$ 65,862</b>	<b>-</b>
Services & Supplies	\$ 65,112	\$ 65,112	-
Other Charges	750	750	-
<b>Total Financing Uses</b>	<b>\$ 65,862</b>	<b>\$ 65,862</b>	<b>-</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 65,862</b>	<b>\$ 65,862</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Revenues have decreased by \$4,824.
- Fund balance has decreased by \$5,865.
- Release of reserves has increased by \$10,689.

**DESCRIPTION OF CHANGES:**

- Revenues decreased by \$4,824 due to updated projection based on prior fiscal year's actuals.
- Fund balance has decreased by \$5,865 due to lower than anticipated special assessment revenue in the prior fiscal year.
- Release of reserves has increased \$10,689 due to lower special assessment revenues and lower fund balance.

**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>1370000 - Gold River Station #7 Landscape CFD</b> <b>137A - GOLD RIVER STATION #7 LANDSCAPE 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	\$ 6,230	\$ 1,151	\$ 1,151	\$ 11,351	\$ 5,486
Reserve Release	15,000	30,000	30,000	15,311	26,000
Revenue from Use Of Money & Property	798	112	700	700	376
Charges for Services	33,149	33,993	32,000	38,500	34,000
<b>Total Revenue</b>	<b>\$ 55,177</b>	<b>\$ 65,256</b>	<b>\$ 63,851</b>	<b>\$ 65,862</b>	<b>\$ 65,862</b>
Services & Supplies	\$ 53,901	\$ 59,637	\$ 63,101	\$ 65,112	\$ 65,112
Other Charges	125	133	750	750	750
<b>Total Financing Uses</b>	<b>\$ 54,026</b>	<b>\$ 59,770</b>	<b>\$ 63,851</b>	<b>\$ 65,862</b>	<b>\$ 65,862</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 54,026</b>	<b>\$ 59,770</b>	<b>\$ 63,851</b>	<b>\$ 65,862</b>	<b>\$ 65,862</b>
<b>Net Cost</b>	<b>\$ (1,151)</b>	<b>\$ (5,486)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET			
Budget Unit: 3300000 - Landscape Maintenance District			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 103,226	\$ 175,197	\$ 71,971
Revenue from Use Of Money & Property	1,500	816	(684)
Charges for Services	514,000	500,000	(14,000)
Miscellaneous Revenues	327,787	272,000	(55,787)
<b>Total Revenue</b>	<b>\$ 946,513</b>	<b>\$ 948,013</b>	<b>1,500</b>
Services & Supplies	\$ 940,513	\$ 940,513	-
Other Charges	6,000	7,500	1,500
<b>Total Financing Uses</b>	<b>\$ 946,513</b>	<b>\$ 948,013</b>	<b>1,500</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 946,513</b>	<b>\$ 948,013</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$1,500.
- Revenues have decreased by \$70,471.
- Fund balance has increased by \$71,971.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$1,500 due to revised projections based on prior fiscal year actuals.
- Revenues have decreased by \$70,471 due to lower assessment fees and reduced need for contributions from other funds.
- Fund balance has increased by \$71,971 due to lower actual expenditures in the prior fiscal year.

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				
		3300000 - Landscape Maintenance District				
		330A - SACTO CO LMD ZONE 1				
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	\$ 124,583	\$ 44,846	\$ 44,846	\$ 103,226	\$ 175,197	
Revenue from Use Of Money & Property	2,051	371	1,500	1,500	816	
Charges for Services	500,289	497,843	498,000	514,000	500,000	
Miscellaneous Revenues	253,400	421,000	431,774	327,787	272,000	
<b>Total Revenue</b>	<b>\$ 880,323</b>	<b>\$ 964,060</b>	<b>\$ 976,120</b>	<b>\$ 946,513</b>	<b>\$ 948,013</b>	
Services & Supplies	\$ 829,775	\$ 782,862	\$ 970,120	\$ 940,513	\$ 940,513	
Other Charges	5,701	6,000	6,000	6,000	7,500	
<b>Total Financing Uses</b>	<b>\$ 835,476</b>	<b>\$ 788,862</b>	<b>\$ 976,120</b>	<b>\$ 946,513</b>	<b>\$ 948,013</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 835,476</b>	<b>\$ 788,862</b>	<b>\$ 976,120</b>	<b>\$ 946,513</b>	<b>\$ 948,013</b>	
<b>Net Cost</b>	<b>\$ (44,847)</b>	<b>\$ (175,198)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

## ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 2900000 - Roads

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 11,410,895	\$ 15,941,749	\$ 4,530,854
Taxes	753,300	753,300	-
Licenses, Permits & Franchises	1,198,004	1,198,004	-
Revenue from Use Of Money & Property	378,000	308,000	(70,000)
Intergovernmental Revenues	53,434,746	55,109,831	1,675,085
Charges for Services	1,205,500	2,846,496	1,640,996
Miscellaneous Revenues	1,703,877	3,409,780	1,705,903
<b>Total Revenue</b>	<b>\$ 70,084,322</b>	<b>\$ 79,567,160</b>	<b>\$ 9,482,838</b>
Services & Supplies	\$ 81,778,473	\$ 94,719,111	\$ 12,940,638
Other Charges	2,060,849	2,603,049	542,200
Expenditure Transfer & Reimbursement	(13,755,000)	(17,755,000)	(4,000,000)
<b>Total Expenditures/Appropriations</b>	<b>\$ 70,084,322</b>	<b>\$ 79,567,160</b>	<b>\$ 9,482,838</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$9,482,838.
- Revenues have increased by \$4,951,984.
- Fund balance has increased by \$4,530,854.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$9,482,838 due to shifts in capital project timelines.
- Revenues increased by \$4,951,984 in connection with capital projects managed in this fund and revised projects based on prior year actuals.
- Fund balance has increased by \$4,530,854 due to lower than anticipated expenditures in prior fiscal year attributable mainly to the progress of capital projects and receipt of one-time gas tax true-up revenue (approx. \$2 million).

## 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      **2900000 - Roads**  
Function          **PUBLIC WAYS & FACILITIES**  
Activity          **Public Ways**  
Fund              **005A - ROAD**

<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	\$ (3,078,546)	\$ (13,739,165)	\$ (13,739,165)	\$ 11,410,895	\$ 15,941,749
Taxes	1,111,630	811,490	720,110	753,300	753,300
Licenses, Permits & Franchises	1,238,321	1,066,529	1,335,000	1,198,004	1,198,004
Revenue from Use Of Money & Property	409,589	316,829	375,000	378,000	308,000
Intergovernmental Revenues	54,900,818	60,473,699	78,082,430	53,434,746	55,109,831
Charges for Services	439,318	2,915,800	4,375,457	1,205,500	2,846,496
Miscellaneous Revenues	820,212	3,009,917	2,763,431	1,703,877	3,409,780
<b>Total Revenue</b>	<b>\$ 55,841,342</b>	<b>\$ 54,855,099</b>	<b>\$ 73,912,263</b>	<b>\$ 70,084,322</b>	<b>\$ 79,567,160</b>
Services & Supplies	\$ 82,042,738	\$ 78,957,177	\$ 85,013,339	\$ 81,778,473	\$ 94,719,111
Other Charges	2,180,207	2,789,516	2,892,180	2,060,849	2,603,049
Interfund Charges	1,053,092	120,000	120,000	120,000	120,000
Interfund Reimb	(11,716,787)	(13,390,216)	(14,113,256)	(13,875,000)	(17,875,000)
<b>Total Expenditures/Appropriations</b>	<b>\$ 73,559,250</b>	<b>\$ 68,476,477</b>	<b>\$ 73,912,263</b>	<b>\$ 70,084,322</b>	<b>\$ 79,567,160</b>
<b>Net Cost</b>	<b>\$ 17,717,908</b>	<b>\$ 13,621,378</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 2910000 - Roadways

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 3,291,600	\$ 3,775,505	\$ 483,905
Reserve Release	1,283,637	664,005	(619,632)
Licenses, Permits & Franchises	1,785,000	2,045,000	260,000
Revenue from Use Of Money & Property	8,550	6,647	(1,903)
Intergovernmental Revenues	4,339,677	4,526,518	186,841
Miscellaneous Revenues	78,000	78,000	-
<b>Total Revenue</b>	<b>\$ 10,786,464</b>	<b>\$ 11,095,675</b>	<b>\$ 309,211</b>
Services & Supplies	\$ 5,576,910	\$ 5,885,424	\$ 308,514
Other Charges	410,500	684,500	274,000
Expenditure Transfer & Reimbursement	4,799,054	4,525,751	(273,303)
<b>Total Expenditures/Appropriations</b>	<b>\$ 10,786,464</b>	<b>\$ 11,095,675</b>	<b>\$ 309,211</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$309,211.
- Revenues have increased by \$444,938.
- Fund balances have increased by \$483,905.
- Release of reserves have been decreased by \$619,632.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$309,211 due to shifts in capital projects' timelines and changes in interfund transfers.
- Revenues increased by \$444,938 in connection with capital projects managed within these funds and increases in development fee projections based on prior year actuals.
- Fund balances have increased by \$483,905 due to higher development fee collection and shifts in capital projects managed within these funds.
- Release of reserves have been decreased by \$619,632 due to decreased need based on higher fund balance.



## 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      **2910000 - Roadways**  
Function            **PUBLIC WAYS & FACILITIES**  
Activity             **Public Ways**  
Fund                 **025A - ROADWAYS**

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	\$ 2,641,711	\$ 3,198,646	\$ 3,198,646	\$ 3,291,600	\$ 3,775,505
Reserve Release	-	-	-	1,283,637	664,005
Licenses, Permits & Franchises	1,467,956	2,068,880	1,255,000	1,785,000	2,045,000
Revenue from Use Of Money & Property	17,661	6,160	11,550	8,550	6,647
Intergovernmental Revenues	174,243	186,010	551,563	4,339,677	4,526,518
Miscellaneous Revenues	359,695	(118,635)	83,069	78,000	78,000
<b>Total Revenue</b>	<b>\$ 4,661,266</b>	<b>\$ 5,341,061</b>	<b>\$ 5,099,828</b>	<b>\$ 10,786,464</b>	<b>\$ 11,095,675</b>
Reserve Provision	\$ -	\$ 2,251,568	\$ 2,251,568	\$ -	\$ -
Services & Supplies	2,166,655	1,140,696	1,555,750	5,576,910	5,885,424
Other Charges	1,216,208	279,582	1,478,290	410,500	684,500
Interfund Charges	726,945	(616,359)	2,476,545	6,668,835	7,068,179
Interfund Reimb	(2,506,625)	(1,459,278)	(2,662,325)	(1,869,781)	(2,542,428)
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,603,183</b>	<b>\$ 1,596,209</b>	<b>\$ 5,099,828</b>	<b>\$ 10,786,464</b>	<b>\$ 11,095,675</b>
<b>Net Cost</b>	<b>\$ (3,058,083)</b>	<b>\$ (3,744,852)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET				
Budget Unit: 2930000 - Rural Transit Program				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance	
Fund Balance	\$ 916,087	\$ 4,720,833	\$ 3,804,746	
Taxes	626,378	358,787	(267,591)	
Revenue from Use Of Money & Property	3,500	950	(2,550)	
Intergovernmental Revenues	600,000	575,000	(25,000)	
Charges for Services	185,000	185,000	-	
Miscellaneous Revenues	-	86,137	86,137	
Other Financing Sources	7,000	10,600	3,600	
<b>Total Revenue</b>	<b>\$ 2,337,965</b>	<b>\$ 5,937,307</b>	<b>\$ 3,599,342</b>	
Services & Supplies	\$ 504,198	\$ 3,690,348	3,186,150	
Other Charges	1,753,767	2,166,959	413,192	
Equipment	80,000	80,000	-	
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,337,965</b>	<b>\$ 5,937,307</b>	<b>\$ 3,599,342</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

- Appropriations have increased by \$3,599,342.
- Revenues have decreased by \$205,404.
- Fund balance has increased by \$3,804,746.

**DESCRIPTION OF CHANGES:**

- Appropriations increased \$3,599,342 largely due to higher fund balance as well as increased contract costs and recalculation of depreciation costs.
- Revenues have decreased \$205,404 due to recognition of revenue in the prior year and revised projections based on prior year actuals.
- Fund balance has increased \$3,804,746 due to lower than anticipated prior year expenses and receipt of reimbursement for asset acquisitions.

**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      **2930000 - Rural Transit Program**  
 Function            **PUBLIC WAYS & FACILITIES**  
 Activity              **Transportation Systems**  
 Fund                  **068A - PUBLIC WORKS TRANSIT PROGRAM**

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	\$ (1,753,598)	\$ (6,846,752)	\$ (6,846,752)	\$ 916,087	\$ 4,720,833
Taxes	3,214,117	658,398	6,501,940	626,378	358,787
Revenue from Use Of Money & Property	4,242	925	3,500	3,500	950
Intergovernmental Revenues	935,622	913,513	937,995	600,000	575,000
Charges for Services	177,092	200,021	168,000	185,000	185,000
Miscellaneous Revenues	84	-	-	-	86,137
Other Financing Sources	-	79,236	28,000	7,000	10,600
<b>Total Revenue</b>	<b>\$ 2,577,559</b>	<b>\$ (4,994,659)</b>	<b>\$ 792,683</b>	<b>\$ 2,337,965</b>	<b>\$ 5,937,307</b>
Services & Supplies	\$ 210,253	\$ 188,047	\$ 483,432	\$ 504,198	\$ 3,690,348
Other Charges	1,565,729	1,638,495	228,609	1,753,767	2,166,959
Equipment	148,152	590,734	80,642	80,000	80,000
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,924,134</b>	<b>\$ 2,417,276</b>	<b>\$ 792,683</b>	<b>\$ 2,337,965</b>	<b>\$ 5,937,307</b>
<b>Net Cost</b>	<b>\$ (653,425)</b>	<b>\$ 7,411,935</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 1410000 - Sacramento County LM CFD 2004-2

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 18,000	\$ 57,820	\$ 39,820
Revenue from Use Of Money & Property	1,338	781	(557)
Charges for Services	128,000	128,000	-
<b>Total Revenue</b>	<b>\$ 147,338</b>	<b>\$ 186,601</b>	<b>\$ 39,263</b>
Services & Supplies	\$ 145,338	\$ 184,601	\$ 39,263
Other Charges	2,000	2,000	-
<b>Total Financing Uses</b>	<b>\$ 147,338</b>	<b>\$ 186,601</b>	<b>\$ 39,263</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 147,338</b>	<b>\$ 186,601</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$39,263.
- Revenues have decreased by \$557.
- Fund balance has increased by \$39,820.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$39,263 due to additional projects to take place in Fiscal Year 2014-15.
- Revenues decreased by \$557 due to lower pool interest rates.
- Fund balance has increased by \$39,820 due to lower actual expenditures in the prior fiscal year.

**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>1410000 - Sacramento County LM CFD 2004-2</b>						
<b>141A - SAC CO LM CFD 2004-2</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	\$ 162,962	\$ 114,446	\$ 114,446	\$ 18,000	\$ 57,820	
Revenue from Use Of Money & Property	3,813	638	1,338	1,338	781	
Charges for Services	129,000	129,352	128,000	128,000	128,000	
<b>Total Revenue</b>	<b>\$ 295,775</b>	<b>\$ 244,436</b>	<b>\$ 243,784</b>	<b>\$ 147,338</b>	<b>\$ 186,601</b>	
Reserve Provision	\$ 80,000	\$ 64,584	\$ 64,584	-	-	
Services & Supplies	100,789	121,432	177,200	145,338	184,601	
Other Charges	540	599	2,000	2,000	2,000	
<b>Total Financing Uses</b>	<b>\$ 181,329</b>	<b>\$ 186,615</b>	<b>\$ 243,784</b>	<b>\$ 147,338</b>	<b>\$ 186,601</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 181,329</b>	<b>\$ 186,615</b>	<b>\$ 243,784</b>	<b>\$ 147,338</b>	<b>\$ 186,601</b>	
<b>Net Cost</b>	<b>\$ (114,446)</b>	<b>\$ (57,821)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 2140000 - Transportation-Sales Tax

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 115,365	\$ (280,723)	\$ (396,088)
Taxes	20,377,746	24,881,270	4,503,524
Revenue from Use Of Money & Property	15,000	5,000	(10,000)
Intergovernmental Revenues	13,580,903	22,964,754	9,383,851
Miscellaneous Revenues	-	100	100
<b>Total Revenue</b>	<b>\$ 34,089,014</b>	<b>\$ 47,570,401</b>	<b>\$ 13,481,387</b>
Services & Supplies	\$ 24,470,760	\$ 37,149,750	\$ 12,678,990
Other Charges	542,308	1,071,402	529,094
Expenditure Transfer & Reimbursement	9,075,946	9,349,249	273,303
<b>Total Expenditures/Appropriations</b>	<b>\$ 34,089,014</b>	<b>\$ 47,570,401</b>	<b>\$ 13,481,387</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$13,481,387.
- Revenues have increased by \$13,877,475.
- Fund balance has decreased by \$396,088.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$13,481,387 due to shifts in capital project timelines and changes to funding sources.
- Revenues have increased by \$13,877,475 in connection with the capital projects managed in this fund and changes to funding sources.
- Fund balance has decreased by \$396,088 due to shifts in capital project timelines and timing of claiming for Accounting Period 13 expenditures.

**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      **2140000 - Transportation-Sales Tax**  
 Function          **PUBLIC WAYS & FACILITIES**  
 Activity          **Public Ways**  
 Fund              **026A - TRANSPORTATION-SALES TAX**

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	\$ (856,096)	\$ (19,404,976)	\$ (19,404,976)	\$ 115,365	\$ (280,723)
Taxes	17,984,955	21,576,649	25,455,345	20,377,746	24,881,270
Revenue from Use Of Money & Property	22,745	5,223	20,000	15,000	5,000
Intergovernmental Revenues	9,226,972	16,904,913	25,879,326	13,580,903	22,964,754
Miscellaneous Revenues	2,805	180,798	17,039	-	100
Residual Equity Transfer In	3,697	-	-	-	-
<b>Total Revenue</b>	<b>\$ 26,385,078</b>	<b>\$ 19,262,607</b>	<b>\$ 31,966,734</b>	<b>\$ 34,089,014</b>	<b>\$ 47,570,401</b>
Services & Supplies	\$ 13,182,599	\$ 25,914,652	\$ 16,856,480	\$ 24,470,760	\$ 37,149,750
Other Charges	275,498	260,365	811,218	542,308	1,071,402
Interfund Charges	14,223,412	13,107,153	14,948,662	14,454,233	14,825,233
Interfund Reimb	(1,660,037)	2,358,700	(649,626)	(5,378,287)	(5,475,984)
<b>Total Expenditures/Appropriations</b>	<b>\$ 26,021,472</b>	<b>\$ 41,640,870</b>	<b>\$ 31,966,734</b>	<b>\$ 34,089,014</b>	<b>\$ 47,570,401</b>
<b>Net Cost</b>	<b>\$ (363,606)</b>	<b>\$ 22,378,263</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET**  
Budget Unit: 22000000/2250000 -Solid Waste Enterprise

Operating Detail	2014-15 Approved Recommended	2014-15 Recommended For Adopted Budget	Variance
<b>Operating Revenues</b>			
Revenue From Use of Money and Property	\$ 245,000	\$ 245,000	\$ -
Charges for Services	67,056,500	66,256,500	(800,000)
Miscellaneous Sales	7,234,376	7,480,699	246,323
<b>Total Operating Revenues</b>	<b>\$ 74,535,876</b>	<b>\$ 73,982,199</b>	<b>\$ (553,677)</b>
<b>Operating Expenses</b>			
Salaries and Employee Benefits	\$ 27,303,494	\$ 26,984,228	\$ (319,266)
Services and Supplies	31,036,422	31,992,284	955,862
Other Charges	5,632,729	5,492,729	(140,000)
<b>Total Operating Expenses</b>	<b>\$ 63,972,645</b>	<b>\$ 64,469,241</b>	<b>\$ 496,596</b>
<b>Operating Income (Loss)</b>	<b>\$ 10,563,231</b>	<b>\$ 9,512,958</b>	<b>\$ (1,050,273)</b>
<b>Non-Operating Revenues (Expenses)</b>			
Interest/Investment Income and/or Gain	\$ 300,000	\$ 300,000	\$ -
Debt Retirement	(1,620,000)	(1,620,000)	-
Interest/Investment (Expense) and/or Other Expenses (Loss)	(1,361,989)	(1,279,276)	82,713
Gain or Loss on Sale of Capital Assets	15,000	15,000	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (2,666,989)</b>	<b>\$ (2,584,276)</b>	<b>\$ 82,713</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 7,896,242</b>	<b>\$ 6,928,682</b>	<b>\$ (967,560)</b>
Capital Contributions - Grant, extraordinary items, etc.	\$ 160,000	\$ 160,000	\$ -
Transfers-In/(Out)	(1,436,811)	(1,620,187)	(183,376)
<b>Change in Net Assets</b>	<b>\$ 6,619,431</b>	<b>\$ 5,468,495</b>	<b>\$ (1,150,936)</b>
Net Assets - Beginning Balance	170,210,780	170,210,780	-
<b>Net Assets - Ending Balance</b>	<b>\$ 170,330,211</b>	<b>\$ 169,179,275</b>	<b>\$ (1,150,936)</b>
Positions	251.8	251.8	-
Revenues Tie To		SCH 1, COL 5	
Expenses Tie To		SCH 1, COL 7	
Memo Only:			
Land	\$ -	\$ -	\$ -
Improvements	10,436,540	6,454,860	(3,981,680)
Equipment	6,324,860	12,612,287	6,287,427
<b>Total Capital</b>	<b>\$ 16,761,400</b>	<b>\$ 19,067,147</b>	<b>\$ 2,305,747</b>



**BUDGET UNIT 2200000:**

- Appropriations have increased by \$597,259.
- Fund Balance has increased \$3,782,061.
- Reserve designations have increased \$2,631,125.
- Revenues have decreased \$553,677.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$597,259 due to increased projected regulatory expenses for Kiefer Landfill and increased expenses for Elk Grove Landfill maintenance.
- Reserve designations have increased \$2,631,125 due to the increase in fund balance and the overall improvement from previously projected operating results.
- Revenues have decreased by \$553,677 due to a reduction in projected commercial tonnage at Kiefer Landfill.
- Fund Balance has increased \$3,782,061 due to lower than anticipated operating expenditures during Fiscal Year 2013-14.
- Position counts are unchanged from the Approved Recommended Budget.
- The budget includes the following position reallocations: 4.0 FTE Collection Equipment Operators reallocated to 3.0 Senior Collection Equipment Operators and 1.0 FTE Senior Engineering Technician.

**BUDGET UNIT 2250000:**

- Appropriations have been increased by \$2,305,747.
- Fund Balance has increased \$2,724,650.
- Reserve designations have improved \$418,903.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$2,305,747 largely due to an increase in the purchase of additional CNG trucks in anticipation of the completion of the CNG fueling station and also higher than anticipated purchase costs.
- Reserve designations have improved \$418,903 due to the increase in Fund Balance.
- Fund Balance has increased \$2,724,650 due to lower capital project expenditures in Fiscal Year 2013-14 than anticipated.

# WASTE MANAGEMENT AND RECYCLING; REFUSE ENTERPRISE (OPERATIONS AND CAPITAL OUTLAY) 2200000/2250000

## SCHEDULE:

State Controller Schedules County Budget Act January 2010	County of Sacramento Operation of Enterprise Fund Fiscal Year 2014-15			Schedule 11	
Operating Detail	2012-13 Actual	2013-14 Actual	2013-14 Adopted	Fund Title Service Activity Budget Unit 2014-15 Requested	Waste Management Sanitation 2200000/2250000 2014-15 Recommended
<b>Operating Revenues</b>					
Revenue From Use of Money and Property	\$ 161,648	\$ 199,906	\$ 195,000	\$ 245,000	\$ 245,000
Charges for Services	65,972,303	65,938,579	66,558,429	67,056,500	66,256,500
Miscellaneous Sales	7,155,190	7,433,970	7,285,552	7,234,376	7,480,699
<b>Total Operating Revenues</b>	<b>\$ 73,289,141</b>	<b>\$ 73,572,455</b>	<b>\$ 74,038,981</b>	<b>\$ 74,535,876</b>	<b>\$ 73,982,199</b>
<b>Operating Expenses</b>					
Salaries and Employee Benefits	\$ 24,686,604	\$ 24,422,290	\$ 26,754,103	\$ 27,337,153	\$ 26,984,228
Services and Supplies	24,830,131	26,581,892	29,931,079	31,036,422	31,992,284
Other Charges	5,921,767	5,054,531	6,002,551	5,632,729	5,492,729
<b>Total Operating Expenses</b>	<b>\$ 55,438,502</b>	<b>\$ 56,058,713</b>	<b>\$ 62,687,733</b>	<b>\$ 64,006,304</b>	<b>\$ 64,469,241</b>
<b>Operating Income (Loss)</b>	<b>\$ 17,850,639</b>	<b>\$ 17,513,742</b>	<b>\$ 11,351,248</b>	<b>\$ 10,529,572</b>	<b>\$ 9,512,958</b>
<b>Non-Operating Revenues (Expenses)</b>					
Interest/Investment Income and/or Gain	\$ 426,500	\$ 76,050	\$ 300,000	\$ 300,000	\$ 300,000
Debt Retirement	(1,510,000)	(1,560,000)	(1,560,000)	(1,620,000)	(1,620,000)
Interest/Investment (Expense) and/or Other Expenses (Loss)	(1,418,280)	(1,160,813)	(1,435,435)	(1,361,989)	(1,279,276)
Gain or Loss on Sale of Capital Assets	166,027	1,304,166	15,000	15,000	15,000
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (2,335,753)</b>	<b>\$ (1,340,597)</b>	<b>\$ (2,680,435)</b>	<b>\$ (2,666,989)</b>	<b>\$ (2,584,276)</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 15,514,886</b>	<b>\$ 16,173,145</b>	<b>\$ 8,670,813</b>	<b>\$ 7,862,583</b>	<b>\$ 6,928,682</b>
Capital Contributions - Grant, extraordinary items, etc.	\$ 408,272	\$ 317,876	\$ 165,158	\$ 160,000	\$ 160,000
Transfers-In/(Out)	(1,277,419)	(1,809,572)	(1,782,929)	(1,436,811)	(1,620,187)
<b>Change in Net Assets</b>	<b>\$ 14,645,739</b>	<b>\$ 14,681,449</b>	<b>\$ 7,053,042</b>	<b>\$ 6,585,772</b>	<b>\$ 5,468,495</b>
Net Assets - Beginning Balance	147,383,592	162,029,331	162,029,331	170,210,780	170,210,780
Net Assets - Ending Balance	\$ 162,029,331	\$ 170,210,780	\$ 162,582,373	\$ 170,296,552	\$ 169,179,275
Positions	250.6	251.8	249.8	251.8	251.8
Revenues Tie To					SCH 1, COL 5
Expenses Tie To					SCH 1, COL 7
<b>Memo Only:</b>					
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Improvements	2,459,334	2,496,630	6,279,861	10,436,540	6,454,860
Equipment	5,638,465	3,948,270	4,921,911	6,324,860	12,612,287
<b>Total Capital</b>	<b>\$ 8,097,799</b>	<b>\$ 6,444,900</b>	<b>\$ 11,201,772</b>	<b>\$ 16,761,400</b>	<b>\$ 19,067,147</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET

Budget Unit: 3220001 - Water Resources

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 5,019,144	\$ 16,176,454	\$ 11,157,310
Reserve Release	1,610,931	10,930,680	9,319,749
Taxes	5,294,212	5,294,212	-
Revenue from Use Of Money & Property	40,000	40,000	-
Intergovernmental Revenues	627,109	627,109	-
Charges for Services	23,238,000	22,709,544	(528,456)
Miscellaneous Revenues	2,061,646	2,061,646	-
<b>Total Revenue</b>	<b>\$ 37,891,042</b>	<b>\$ 57,839,645</b>	<b>\$ 19,948,603</b>
Reserve Provision	\$ 66,592	\$ 11,817,251	\$ 11,750,659
Salaries & Benefits	16,544,397	15,558,731	(985,666)
Services & Supplies	15,311,085	15,544,810	233,725
Other Charges	2,561,144	3,948,008	1,386,864
<b>Capital Assets</b>			
Improvements	5,136,077	5,636,077	500,000
Equipment	20,000	20,000	-
<b>Total Capital Assets</b>	<b>5,156,077</b>	<b>5,656,077</b>	<b>500,000</b>
Transfers In & Out	\$ (1,748,253)	\$ 5,314,768	\$ 7,063,021
<b>Total Financing Uses</b>	<b>\$ 37,891,042</b>	<b>\$ 57,839,645</b>	<b>\$ 19,948,603</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 37,891,042</b>	<b>\$ 57,839,645</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Positions	146.6	146.6	0.0

- Appropriations have increased by \$8,197,944.
- Reserve Provision has increased by \$11,750,659.
- Revenues have decreased by \$528,456.
- Fund Balance has increased by \$11,157,310.
- Reserve Release has increased by \$9,319,749.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$8,197,944 due to the following:
  - \$6,036,156 net increase due to the interfund transfer repayments from the General Fund in Fiscal Years 2013-14 and 2014-15. The funds were received in the Department of Water Resources Administration (DWR) Budget Unit and will be transferred out to Zone 11, Zone 13, and Water Supply.
  - \$917,513 increase due to change in allocation methodology and recovery of DWR Administrative services.
  - \$770,900 due to unanticipated increase in capitalized construction costs due to change in project schedules.
  - \$1,158,864 increase due to the transfer of funds to the City of Rancho Cordova.
  - \$338,625 increase due to outstanding contractual obligations.
  - \$1,024,114 decrease in reimbursement from Zone 11 for the D05 Howe Avenue Stormdrain Pump Station Rehab Project.
- Reserve Provision increased \$11,750,659 due to an increase in Fund Balance and interfund transfer repayments from the General Fund.
- Revenues have decreased by a net of \$528,456 due to the following:
  - \$419,052 increase in revenue from Zone 11A due to increase in development, additional staff hours are needed to review plan checks.
  - \$947,508 decrease resulting from a change in allocation methodology and recovery of DWR Administrative services.
- Fund Balance increased \$11,157,310 due to vacancies, unused appropriation for declared emergency events, and unanticipated delay in construction of capitalized projects.
- Reserve Release increased \$9,319,749 due to increased appropriations.
- Position counts have not changed from the Approved Recommended Budget.

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
3220001 - Water Resources 322A - STORMWATER UTILITY DISTRICT					
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	\$ 25,955,544	\$ 14,827,523	\$ 14,827,523	\$ 5,019,144	\$ 16,176,454
Reserve Release	3,125,232	1,708,293	1,708,293	1,610,931	10,930,680
Taxes	5,292,903	5,654,665	5,544,421	5,294,212	5,294,212
Fines, Forfeitures & Penalties	-	1,741	-	-	-
Revenue from Use Of Money & Property	102,281	9,222	52,476	40,000	40,000
Intergovernmental Revenues	361,496	151,951	697,734	627,109	627,109
Charges for Services	25,098,584	26,693,274	26,244,717	23,238,000	22,709,544
Miscellaneous Revenues	770,970	914,655	814,848	2,061,646	2,061,646
Other Financing Sources	-	4,057	-	-	-
Residual Equity Transfer In	49,938	9,198	98	-	-
<b>Total Revenue</b>	<b>\$ 60,756,948</b>	<b>\$ 49,974,579</b>	<b>\$ 49,890,110</b>	<b>\$ 37,891,042</b>	<b>\$ 57,839,645</b>
Reserve Provision	\$ 10,908,578	\$ 3,718,975	\$ 3,718,975	\$ 66,592	\$ 11,817,251
Salaries & Benefits	13,708,333	12,305,687	16,714,948	16,544,397	15,558,731
Services & Supplies	13,159,686	13,171,249	20,551,954	15,311,085	15,544,810
Other Charges	3,670,526	2,644,875	2,165,385	2,561,144	3,948,008
<b>Capital Assets</b>					
Improvements	4,780,767	5,884,597	10,405,088	5,136,077	5,636,077
Equipment	33,653	10,579	161,000	20,000	20,000
Infrastructure	138,124	-	-	-	-
<b>Total Capital Assets</b>	<b>4,952,544</b>	<b>5,895,176</b>	<b>10,566,088</b>	<b>5,156,077</b>	<b>5,656,077</b>
Interfund Charges	\$ -	\$ -	\$ -	\$ -	\$ 6,036,156
Interfund Reimb	(80,000)	(80,000)	(3,827,241)	(1,629,303)	(605,189)
Intrafund Charges	4,831,407	5,900,395	2,291,107	3,847,337	11,145,235
Intrafund Reimb	(4,831,406)	(5,900,395)	(2,291,106)	(3,966,287)	(11,261,434)
<b>Total Financing Uses</b>	<b>\$ 46,319,668</b>	<b>\$ 37,655,962</b>	<b>\$ 49,890,110</b>	<b>\$ 37,891,042</b>	<b>\$ 57,839,645</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 46,319,668</b>	<b>\$ 37,655,962</b>	<b>\$ 49,890,110</b>	<b>\$ 37,891,042</b>	<b>\$ 57,839,645</b>
<b>Net Cost</b>	<b>\$ (14,437,280)</b>	<b>\$ (12,318,617)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Positions	147.2	146.6	148.2	146.6	146.6

State Controller Schedules County Budget Act January 2010	County of Sacramento Operation of Enterprise Fund ADJUSTMENT TO ADOPTED PROPOSED 2014-15 BUDGE			Schedule 11
				Fund Title: Water Agency Enterprise Fund (320)
				Service Activity: Water Supply Operations / Capital Outlay
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	\$ 17,754,748	\$ 18,548,429	\$	793,681
Forfeitures and Penalties	5,650	5,650		-
Charges for Services	51,949,236	51,122,246		(826,990)
Intergovernmental Revenue (Operating)	900,000	900,000		-
Miscellaneous Sales	1,602,407	1,602,407		-
<b>Total Operating Revenues</b>	<b>\$ 72,212,041</b>	<b>\$ 72,178,732</b>	<b>\$</b>	<b>(33,309)</b>
<b>Operating Expenses</b>				
Salaries and Employee Benefits	\$ 13,146,508	\$ 14,132,174	\$	985,666
Services and Supplies	17,250,929	17,656,766		405,837
Other Charges	3,902,591	2,994,454		(908,137)
Depreciation & Amortization	15,872,416	16,258,051		385,635
Capitalized Labor Costs	(2,719,467)	(2,719,467)		-
<b>Total Operating Expenses</b>	<b>\$ 47,452,977</b>	<b>\$ 48,321,978</b>	<b>\$</b>	<b>869,001</b>
<b>Operating Income (Loss)</b>	<b>\$ 24,759,064</b>	<b>\$ 23,856,754</b>	<b>\$</b>	<b>(902,310)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	\$ 1,356,098	\$ 1,356,098	\$	-
Interest/Investment (Expense) and/or (Loss)	(17,543,000)	(17,543,000)		-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (16,186,902)</b>	<b>\$ (16,186,902)</b>	<b>\$</b>	<b>-</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 8,572,162</b>	<b>\$ 7,669,852</b>	<b>\$</b>	<b>(902,310)</b>
Cap Contributions - Grant, Intergovernmental Rev, extraordinary items, etc.	\$ 699,310	\$ 699,310	\$	-
Transfers-In/(Out)	-	3,752,300		3,752,300
<b>Change in Net Assets</b>	<b>\$ 9,271,472</b>	<b>\$ 12,121,462</b>	<b>\$</b>	<b>2,849,990</b>
Net Assets - Beginning Balance	483,266,710	483,266,710		-
Net Assets - Ending Balance	\$ 492,538,182	\$ 495,388,172	\$	2,849,990
Revenues Tie To				
Expenses Tie To				
Positions	103.0	\$ 103.0	\$	-
Memo Only:				
Land	\$ 1,780,000	1,110,000	\$	(670,000)
Improvements	25,698,959	27,545,848		1,846,889
Equipment	120,000	120,000		-
<b>Total Capital</b>	<b>\$ 27,598,959</b>	<b>\$ 28,775,848</b>	<b>\$</b>	<b>1,176,889</b>
<b>Sources of Working Capital</b>				
Change in Net Assets	\$ 9,271,472	\$ 12,121,462	\$	2,849,990
Depreciation & Amortization	15,872,416	16,258,051		385,635
Non Cash Revenue	(7,042,528)	(6,808,000)		234,528
Loan Proceeds	-	-		-
<b>Total Sources</b>	<b>\$ 18,101,360</b>	<b>\$ 21,571,513</b>	<b>\$</b>	<b>3,470,153</b>
<b>Uses of Working Capital</b>				
Fixed Asset Acquisitions	\$ 23,634,009	\$ 26,189,181	\$	2,555,172
Bond / Other Principal Payment	12,146,000	12,145,142		(858)
<b>Total Uses</b>	<b>\$ 35,780,009</b>	<b>\$ 38,334,323</b>	<b>\$</b>	<b>2,554,314</b>

State Controller Schedules County Budget Act January 2010	County of Sacramento Operation of Enterprise Fund ADJUSTMENT TO ADOPTED PROPOSED 2014-15 BUDGE		Schedule 11
			Fund Title: Water Agency Enterprise Fund (320)  Service Activity: Water Supply Operations / Capital Outlay
Operating Detail	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
1	2	3	4
Increase (Decrease) in Working Capital	\$ (17,678,649)	\$ (16,762,810)	\$ 915,839
Beginning Working Capital	52,171,176	63,475,743	11,304,567
Ending Working Capital	34,492,527	46,712,933	12,220,406

- Appropriations have decreased by \$1,706,410.
- Revenues have decreased by \$33,309.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased by \$1,706,410 due to the following:
  - \$405,837 increase in Zone 41 operating expenses for refunding multi-family residents that were being charged the commercial rate instead of residential rate for water and monthly meter charges.
  - \$385,635 increase in depreciation expense.
  - \$1,254,418 increase in Zone 40 and Zone 41 capital expenses and support costs for numerous new/fast growth capital projects.
  - \$3,752,300 reduction due to the increase in operating Transfers-In associated with the Fiscal Year 2013-14 General Fund interfund transfer repayment.
- Revenues have decreased by \$33,309 due to the following:
  - Decrease in Zone 40 water user fees due to reduction associated with CUBS re-categorizing accounts from commercial to residential
  - Decrease in Zone 41 water service charges to reflect reduction in use per capita.
- Position counts have not changed from the Approved Recommended Budget.

PROJECT LIST:

COUNTY OF SACRAMENTO STATE OF CALIFORNIA COUNTY BUDGET ACT (1985) (Sum of Zones 40, 41, and 50)		FUND: Water Agency Enterprise (320)  ACTIVITY: Water Supply Operations (3055000) Capital Outlay (3050000 / 3057000) and N. Vineyard Well Protection (3171000)			
SCHEDULE 11 - OPERATIONS OF WATER AGENCY ENTERPRISE FUND 320 FISCAL YEAR: 2014-15					
Financing Uses Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
<b>Zone 40</b>					
<b>Land</b>					
Big Horn Wells # 4 & 5	0.00	0.00	0	0	0
Big Horn WTP Site	133.51	0.00	0	0	0
Anatolia WTP Phase 2	0.00	0.00	10,000	0	0
Excelsior Wells #4	0.00	0.00	20,000	0	0
Excelsior Wells #5	0.00	0.00	0	0	0
Excelsior Wells # 6 (onsite well at VSWTP)	0.00	0.00	0	0	0
Excelsior Wells # 7	0.00	0.00	55,000	0	0
Laguna Ridge Well Field (Madeira 2 wells)	0.00	82,229.82	140,000	0	0
NSA Terminal Tank & Booster Site	0.00	0.00	50,000	0	0
Whitelock WTP (Paygo)	(24.13)	838,128.00	900,000	0	0
Whitelock WTP (Credit Agreement)	0.00	0.00	111,160	150,000	150,000
Fieldstone Well	0.00	(119,715.52)	70,000	80,000	80,000
TB-NSA Terminal Property Acquisition	1,304.61	0.00	0	0	0
TM - NSA Pipeline Phase I	0.00	0.00	80,000	0	0
TM - NSA Pipeline Phase II	0.00	0.00	0	0	0
TM - Grantline Rd/UPRR Grade Separation	0.00	0.00	21,401	0	0
Bufferland/WR Building for VSWTP - NEW	0.00	0.00	0	0	0
Sheldon Road flow Control Station	0.00	0.00	0	0	0
Sunrise-Douglas PRV Station	0.00	0.00	21,000	0	0
Sterling Meadows 2 sites	0.00	34,335.60	0	120,000	120,000
Madeira South	0.00	0.00	0	0	0
Kassis Subdivision	0.00	0.00	0	0	0
Elk Grove Water Service Wholesale Meter (One Meter) Easement	0.00	0.00	16,000	0	0
<b>Total Land:</b>	<b>1,413.99</b>	<b>834,977.90</b>	<b>1,494,561</b>	<b>410,000</b>	<b>410,000</b>
<b>Total Equipment:</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Improvements</b>					
IM - VSWTP Antenna Project	56,600.24	21,194.89	0	0	0
IM - BMP Installation Various Sites (Erosion Control)	0.00	0.00	0	0	0
IM - SCWA ZONE 40 Water Distribution System Model & Water Study Review (MWH)	0.00	0.00	0	100,000	100,000
PA - SCADA Upgrade	145,141	239,624.05	0	0	0
IM - SCADA software/hardware upgrade (split with Z40, Z41, SWU UA & SWU RC)	0.00	2,495.29	26,353	0	0
IM-Vineyard Water Meter Retrofit (Paygo)	1,682,007.64	809,868.93	0	0	0
IM-Vineyard Water Meter Retrofit (Grant Funded)	0.00	0.00	0	0	0
IM-Laguna Water Meter Retrofit - Area A	536,394.18	2,349,544.30	701,884	425,000	425,000
IM-Laguna Water Meter Retrofit - Area B (Paygo)	53,364.71	2,634,504.98	3,209,686	35,000	35,000
IM-Laguna Water Meter Retrofit - Area B (Grant Funded)	0.00	0.00	140,000	0	0
IM-Laguna Water Meter Retrofit - Area C (Paygo)	3,639.81	120,833.47	197,844	3,117,525	3,117,525
IM-Laguna Water Meter Retrofit - Area C (Grant Funded)	0.00	0.00	0	0	0
Capital Project Management Orders (Zone 40)	1,583,650.93	1,451,228.45	564,156	1,188,852	1,188,852
<b>Project Allowance</b>	<b>4,060,798.65</b>	<b>7,629,294.36</b>	<b>4,839,923</b>	<b>4,866,377</b>	<b>4,866,377</b>
<b>TM / WTP Projects (Reimbursements):</b>					
TM - Poppy Ridge Plaza	0.00	0.00	25,000	0	0
TM - Rau Park 18"	0.00	0.00	58,000	0	0
TM - Poppy Ridge Rd (EFIG)	114,710.00	24,718.68	0	0	0
TM - Franklin Meadows (EFIG)	20,146.00	4,319.97	0	0	0
TM - Junkeit Dairy Unit 3 (EFIG)	75,967.00	16,393.29	0	0	0
TM - Elk Grove Blvd (Sta 65" + 92" to Bruceville) (EFIG)	234,717.00	32,272.77	0	0	0
TM - Franklin/Elk Grove/Poppy Ridge Road (EFIG)	379,077.00	0.00	0	0	0
TM - Elk Grove Promenade - Major Roads	1,717.65	205,818.55	240,574	206,575	206,575
TM - Excelsior TM & Z40186 Anatolia TP, Downholes & 3 Wells	0.00	0.00	0	0	0
TM - Waterman Square (Waterman Rd Sta 21-25)	0.00	53.65	0	0	0
EFIG Potable Settlement Agreement (Replaces #19 -# 23)	0.00	0.00	0	0	0
TM - Anatolia III Major Roads TMs (excess credits)	0.00	0.00	105,000	0	0
Laguna Ridge - R&B Potable Reimbursement	0.00	0.00	133,000	100,000	100,000
TM - Laguna Ridge - Major Roads Big Horn Blvd. and Poppy Ridge Rd	14,701.60	509,749.89	136,000	100,000	100,000
TM - NSA Raw Water Conversion Pipeline	0.00	0.00	0	0	0
Waterman Realignment Reimbursement	0.00	0.00	95,000	90,000	90,000
TM - Gerber Road (9815) - Walmart	0.00	2,162.70	67,000	87,000	87,000
TM - 8025 Waterman Road (Vineyard Community Center)	0.00	0.00	0	90,000	90,000
TM - Anatolia 5 Part Agreement Change Orders	0.00	0.00	0	490,000	490,000
<b>Total</b>	<b>841,036.25</b>	<b>795,489.50</b>	<b>859,574</b>	<b>1,163,575</b>	<b>1,163,575</b>
<b>Elk Grove NP TM / WTP Projects (Reimbursements):</b>					
TM - NP - Poppy Ridge Rd Non-potable Sta 0" to 57" (EFIG)	537,803.00	0.00	0	0	0
TM - NP - Bella Terra Drive	0.00	0.00	65,000	0	0
TM - NP - Quail Ridge Non-potable	0.00	0.00	0	0	0
TM - NP - Franklin Meadows 2B Non-potable	0.00	0.00	0	0	0
TM - NP - Schuler Ranch Non-potable	0.00	0.00	0	0	0
TM - NP - Franklin/Elk Grove/Poppy Ridge Road (EFIG)	0.00	0.00	0	0	0
TM - NP - Machado Dairy	0.00	0.00	0	0	0



**COUNTY OF SACRAMENTO**  
**STATE OF CALIFORNIA**  
 COUNTY BUDGET ACT (1985)  
 (Sum of Zones 40, 41, and 50)

FUND: Water Agency Enterprise (320)

ACTIVITY: Water Supply Operations (3055000)  
 Capital Outlay (3050000 / 3057000)  
 and N. Vineyard Well Protection (3171000)

SCHEDULE 11 - OPERATIONS OF  
 WATER AGENCY ENTERPRISE FUND 320  
 FISCAL YEAR: 2014-15

Financing Uses Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
TM - NP - Bilby Meadows	0.00	0.00	0	0	0
TM - NP - East Meadows	0.00	0.00	0	0	0
TM - NP - South Meadows Unit 2	0.00	0.00	0	0	0
TM - NP - Backer Ranch, units 2, 3, & 4	742.00	(742.00)	0	0	0
TM - NP - Gilliam Meadows 1A, Poppy Ridge Road	0.00	0.00	0	0	0
TM - NP - Gilliam Meadows, #2A & 2D	0.00	0.00	0	0	0
TM - NP - Laguna Creek South Unit 1B [02-031NP]	0.00	0.00	25,000	0	0
EFIG NP Settlement Agreement (Replaces #29 & #34)	0.00	0.00	0	0	0
TM - NP - Laguna Ridge - Major Roads Big Horn Blvd. and Poppy Ridge Rd	13,472.72	250,900.00	120,000	45,000	45,000
TM-NP-Franklin/EG/Poppy Ridge Rd 24*	357,305.00	0.00	0	0	0
TM- NP - Zraggren Ranch - Phase 2	0.00	1,441.80	8,000	48,000	48,000
<b>Total</b>	<b>909,322.72</b>	<b>251,599.80</b>	<b>218,000</b>	<b>93,000</b>	<b>93,000</b>
<b>Rancho Cordova TM / WTP Projects (Credits):</b>					
TM - Excelsior TM & Anatolia WTP (A I/II)	34,932.03	2,660.00	175,000	100,000	100,000
TM - Sunrise Blvd (A III)	336,689.56	2,246,395.83	526,768	212,200	212,200
TM - Anatolia I Major Roads (A III)	328,673.14	289,503.45	514,732	207,209	207,209
TM - Chrysanthy Blvd, 24" (A III)	31,174.96	27,468.10	49,866	19,433	19,433
TM - Folsom So. Canal Crossing (A III)	150,530.52	94,399.57	238,556	94,769	94,769
TM - Sunrise-Kiefer (A III)	43,644.94	38,403.94	71,077	27,398	27,398
TM - N. Douglas Tank Engineering	0.00	0.00	5,000	44,516	44,516
TM - N. Douglas T-Mains - 24" & 36"	0.00	502.59	5,000	110,651	110,651
TM - Douglas Road 42" T-Main Sta. 71 - 140	185,748.80	566,839.36	265,857	220,085	220,085
TM - Anatolia III Major Roads	3,744.94	2,572.32	0	59,117	59,117
TM - Chrysanthy Blvd Sta 36 to 64	0.00	2,523.15	30,000	42,010	42,010
TM - Jaeger Road	2,290.20	0.00	20,000	47,817	47,817
TM - Douglas Road - Sta 125 to Sta 178	0.00	0.00	30,000	0	0
TM - Americanos Blvd. - Sta 63 to Sta 80	0.00	0.00	30,000	0	0
TM - Americanos Blvd. - Sta 80 to Sta 98	0.00	0.00	20,000	0	0
TM - NP - Montelena Villages	0.00	0.00	0	0	0
TM - NP - Sunridge-Jadger Rd 190 to 218	0.00	0.00	0	0	0
TM - NP - Americanos Blvd Sta 63 to 80	0.00	0.00	0	0	0
TM - NP - Americanos Blvd Sta 80 to 98	0.00	0.00	0	0	0
TM - NP - Douglas 98	0.00	0.00	0	0	0
TM - NP - Douglas Road - Sta 125 to 178	0.00	0.00	0	0	0
TM - NP - Grantline 208	0.00	0.00	0	0	0
TM - NP - Chrysanthy Blvd Sta 36 to 64	0.00	0.00	0	0	0
TM - NP - Douglas Road Sta. 71 to 141	0.00	110,850.50	62,500	62,500	62,500
TM - RW Sunridge Pipeline 30"	17,731.97	9,328.32	0	0	0
TM - Project X1 (place holder for future projects)	0.00	0.00	50,000	70,000	70,000
<b>Total</b>	<b>1,135,161.06</b>	<b>3,391,447.13</b>	<b>2,094,358</b>	<b>1,317,705</b>	<b>1,317,705</b>
<b>North Vineyard Station TM / WTP Projects (Credits):</b>					
TM - No. Vineyard Sta Phase A1	597,773.81	1,232,583.69	105,238	173,663	173,663
TM - Vineyard Point Village A & C	79,420.94	163,740.84	27,286	23,088	23,088
TM - Vineyard Pt Village C 18" TM	0.00	0.00	58,727	49,692	49,692
TM - Gerber Road Wildhawk	845,181.05	1,614,110.35	259,624	219,681	219,681
TM - North Vineyard Station Phase A2 Infrastructure	0.00	0.00	30,000	83,000	83,000
TM - Waterman Road - Sta 10 to 53	0.00	0.00	30,000	70,000	70,000
TM - Wildhawk South	0.00	0.00	0	0	0
TM - Diamante (Bradshaw Rd Sta 20-27)	687.06	3,655.42	45,000	40,000	40,000
<b>Total</b>	<b>1,523,062.86</b>	<b>3,014,090.30</b>	<b>555,875</b>	<b>659,124</b>	<b>659,124</b>
<b>Elk Grove TM / WTP Projects (Credits):</b>					
WTP - Bighorn WTP (LR-1)	121,244.82	1,036,016.96	1,410,842	1,093,130	1,093,130
TM - Civic Center-Big Horn TM & Raw Water (LR-1)	991.98	212,601.97	96,657	74,890	74,890
TM - Laguna Ridge - Bruceville Road Phase 1 (LR-1)	0.00	9,106.23	790	612	612
TM - Laguna Ridge - Bruceville Road Phase 2	18,650.81	0.00	0	0	0
TM - Laguna Ridge - Lotz Parkway (LR-1)	0.00	55,521.61	14,865	11,518	11,518
TM - Laguna Ridge - Lotz Parkway Phase 2	29,962.08	40,967.97	32,000	40,000	40,000
TM - Laguna Ridge - Whitelock I (LR-1)	41,925.70	48,927.38	23,906	18,522	18,522
TM - Laguna Ridge - Whitelock II (LR-1)	0.00	98,686.60	33,579	26,017	26,017
TM - Laguna Ridge - Elk Grove Blvd	0.00	149,941.25	137,227	112,671	112,671
TM - Whitelock III TM & Raw Water	0.00	44,943.38	65,000	97,500	97,500
TM - Elk Grove Auto Mall Phase 2	0.00	0.00	0	5,000	5,000
TM - Elk Grove Automall Phase III	0.00	0.00	10,000	10,000	10,000
TM - Heartstone II	0.00	0.00	0	0	0
TM - Fieldstone South	0.00	240.30	20,000	17,000	17,000
TM - Sun Grove 20" Raw	0.00	360.45	0	29,000	29,000
TM - Vineyard Creek Unit 2 TMs	0.00	1,441.80	0	0	0
TM - Gilliam Meadows U	0.00	21,442.20	0	0	0
TM - Sonoma Creek Phase 2 20,16 & 12"	0.00	240.30	0	0	0
TM - Garfoot Greens	0.00	0.00	0	0	0
TM - Vista Creek Village 3	64,510.66	0.00	0	0	0

COUNTY OF SACRAMENTO  
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 Capital Outlay (3050000 / 3057000)  
 and N. Vineyard Well Protection (3171000)

SCHEDULE 11 - OPERATIONS OF  
 WATER AGENCY ENTERPRISE FUND 320  
 FISCAL YEAR: 2014-15

Financing Uses Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
TM-Franklin Crossing Major Rds 16" TM	0.00	95,454.05	40,000	0	0
TM - Laguna Ridge - Pappas TMs	0.00	2,643.30	45,000	50,000	50,000
TM - Triangle Point TM	0.00	1,922.40	0	72,000	72,000
TM - Madeira East 83 TM	0.00	0.00	0	24,000	24,000
TM - Project X2 (place holder for future projects)	0.00	0.00	100,000	125,000	125,000
<b>Total</b>	<b>277,286.05</b>	<b>1,820,458.15</b>	<b>2,029,866</b>	<b>1,806,860</b>	<b>1,806,860</b>
<b>Elk Grove NP TM / WTP Projects (NP Credits):</b>					
TM - NP - Laguna Ridge, Civic Center & Big Horn Blvd	59,648.47	37,522.81	6,000	44,663	44,663
TM - NP - Lagune Ridge - Whitelock I	33,329.16	21,014.64	3,000	24,962	24,962
TM - NP - Lagune Ridge - Whitelock II	44,611.50	28,122.38	4,000	33,406	33,406
TM - NP - Laguna Ridge, Lotz Parkway	15,665.81	13,755.60	1,000	11,734	11,734
TM - NP - Laguna Ridge - Bruceville	6,510.46	4,104.87	500	4,877	4,877
TM - NP - Laguna Ridge - The Grove Villages	16,905.02	10,651.09	1,000	12,652	12,652
TM - NP - Laguna Ridge - Del Webb	8,286.06	5,223.99	500	6,206	6,206
TM - NP - Elk Grove Automall Phase III	0.00	0.00	500	5,000	5,000
TM - NP - Phase 2 Recycled Water T-Main	0.00	0.67	0	0	0
TM - NP - Laguna Ridge - Whitelock Parkway Segment III	0.00	2,860.18	42,000	6,300	6,300
TM - NP - Laguna Ridge/Lotz Pkwy (phase 2)	0.00	22,225.58	18,000	22,500	22,500
TM - NP - Zraggen Ranch	2,404.71	6,943.98	7,800	9,750	9,750
TM - NP - Madeira East - Village 1	0.00	3,364.20	23,000	29,000	29,000
TM - NP - Madeira East - Village 6	0.00	480.60	0	9,000	9,000
TM - NP - Laguna Ridge Pappas	0.00	1,561.95	22,000	25,000	25,000
TM - NP -Project Y1 (place holder for future projects)	0.00	0.00	50,000	65,000	65,000
TM - NP - McGeary Ranch - Village 1	0.00	841.05	0	39,000	39,000
TM - NP - Sun Grove 20" - recycled	0.00	600.75	0	29,000	29,000
TM - NP - Madeira East 83	0.00	0.00	0	17,000	17,000
Z40D12 - Capital Project Mgmt Coding-Non Potable	0.00	0.00	0	0	0
<b>Total</b>	<b>187,361.19</b>	<b>159,274.34</b>	<b>179,300</b>	<b>395,050</b>	<b>395,050</b>
<b>SCWA Transmission Main Projects:</b>					
TM - Grantline Rd/Hwy 99 Interchange	0.00	0.00	0	0	0
TM - Bradshaw Rd: Calvine to Florin (Transportation Project)	11,919.87	2,655.00	0	0	0
TM - Sheldon/Hwy 99 Interchange (City of EG Project)	0.00	0.00	0	0	0
TM - Grantline Rd/UPRR Grade Separation (Phase 1)	12,077.98	98,981.60	121,500	116,800	116,800
TM - Grantline Rd/UPRR Grade Separation (Phase 2)	0.00	0.00	521,243	595,611	595,611
TM - Bradshaw/Sheldon Intersection (City of EG Project)	0.00	0.00	0	0	0
TM - Bradshaw Rd ; Grantline to Bond	0.00	0.00	0	0	0
TM - Bradshaw Rd - Bond to Sheldon	0.00	0.00	0	0	0
TM - Bureau of Reclamation Folsom South Canal Crossing Easement	0.00	0.00	0	0	0
TM - Kammerer Rd. Ext.; Bruceville to I-5	0.00	0.00	0	0	0
TM - Sheldon Rd - EG Florin to Bradshaw	0.00	0.00	0	0	0
TM - Sheldon/Waterman Intersection	0.00	0.00	0	0	0
TM - Bond Rd. - Bradshaw to Grantline	0.00	0.00	0	0	0
TM - Bradshaw - Calvine to Sheldon	0.00	0.00	0	0	0
TM - Grantline II New Waterman to Bradshaw	0.00	0.00	0	0	0
TM - Phase 2 NP T-Main; UPRR to EG Blvd. (Paygo)	0.00	0.00	0	0	0
TM - Phase 2 NP T-Main; UPRR to EG Blvd. (Grant)	0.00	0.00	0	0	0
TM - Vineyard Pt Village C 36" & 42"TM	171,034.43	305,114.45	0	0	0
TM - CSA Potable Water T-Main and Florin Trunk Sewer Project (1 mile VSWTP to Bradshaw, pipeline portion)	0.00	0.00	0	0	0
TM - CSA Potable Water T-Main & Florin Interceptor Project (sewer portion)	3,653.60	4,015.40	0	0	0
TM - NSA Pipeline Phase I	141.76	832.56	60,000	60,000	60,000
TM - Interim NSA Pipeline	15,482.89	303,870.11	746,000	4,844,994	4,844,994
TM - EG Florin Rd - Sheldon to Bond	0.00	0.00	0	0	0
TM - Power Inn Rd Calvine to Connection	0.00	0.00	0	0	0
TM - Waterman Realignment	86,411.46	(115,929.73)	0	0	0
TM - Laguna Ridge - Wymark Dr 12" RAW	0.00	941.46	0	0	0
TM - Elk Grove Florin T main	0.00	0.00	0	315,180	315,180
TM - FRWA Fiberoptic	0.00	0.00	0	42,053	42,053
<b>Total Transmission Main Projects</b>	<b>5,173,952.12</b>	<b>10,032,840</b>	<b>7,385,716</b>	<b>5,974,638</b>	<b>5,974,638</b>
<b>SCWA Water Treatment Plant Projects:</b>					
TP - Bighorn Treatment Plant (Phase 1)(Reimbursement)	89,513.72	100,000.00	0	0	0
TP - Bighorn Treatment Plant (Phase 1)(Credit Agreement)	1,681,221.96	223,011.00	0	0	0
TP - VSWTP Phase 1 plant upgrades (\$5M per year paygo funded)	87,950.09	2,037,804.03	0	0	0
PG & E Gas Line to VSWTP	0.00	114,163.98	250,000	0	0
TP - VSWTP Punchlist Project	461,787.24	196,115.53	0	0	0
TP - VSWTP Upgrade Project	0.00	0.00	250,000	0	0
TP - Anatolia Phase 3 (incl equip well site 6) VSWTP onsite well	0.00	0.00	0	0	0
TP - Anatolia Phase 4 (filter for well site 5) need to acquire site	0.00	0.00	0	0	0
TP - Anatolia - Equip well 7	0.00	0.00	0	0	0
TP - Poppy Ridge WTP Phase 2	0.00	0.00	0	0	0

**COUNTY OF SACRAMENTO**  
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 COUNTY BUDGET ACT (1985)  
 (Sum of Zones 40, 41, and 50)

FUND: Water Agency Enterprise (320)

ACTIVITY: Water Supply Operations (3055000)  
 Capital Outlay (3050000 / 3057000)  
 and N. Vineyard Well Protection (3171000)

SCHEDULE 11 - OPERATIONS OF  
 WATER AGENCY ENTERPRISE FUND 320  
 FISCAL YEAR: 2014-15

Financing Uses Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
TP - East Elk Grove Phase 4	0.00	0.00	0	0	0
TB - FRANKLIN BLVD WT STORAGE FACILITY PHASE 1 Non-Potable 320 (Paygo)	0.00	0.00	0	0	0
TB - FRANKLIN BLVD WT STORAGE FACILITY PHASE 1 Non-Potable 320D (Grant Fund)	0.00	0.00	0	0	0
TB - North Vineyard Station Tank and Booster (Hanfield Drive)	0.00	0.00	0	0	0
TB - NSA Terminal Tank & Booster Site	0.00	0.00	0	0	0
TP - Bighorn WTP Phase 2	0.00	0.00	0	0	0
Van Ruiten WTP and Onsite Well	0.00	0.00	0	0	0
TP - Big Horn On-Site Well Equip & Blend Line	5,328.63	1,961.00	0	0	0
TP - Vineyard SWTP Phase 1A (improvement NSA Pipeline)	0.00	0.00	0	0	0
TP - Whitelock WTP	50,530.21	18,578.20	0	0	0
<b>Total Water Treatment Plant Projects</b>	<b>2,376,331.85</b>	<b>2,691,633.74</b>	<b>700,000</b>	<b>0</b>	<b>0</b>
<b>SCWA Water Well Projects:</b>					
WW - Elk Grove Meadows 3A Well (Blossom Ridge)	0.00	0.00	0	0	0
WW - Excelsior Well #4 -- Drilling	72,911.06	62,933.20	0	0	0
WW - Excelsior Well #5 -- Drilling	0.00	0.00	0	0	0
WW - Excelsior Well #7 -- Drilling	0.00	0.00	0	0	0
WW - Maritime Well Site Improvements	0.00	0.00	0	0	0
WW - Newton Ranch Well #2 (aka Pascal Way Well)	0.00	0.00	0	0	0
WW - Sonoma Creek Well 1 (aka Scheurebe Place Well)	0.00	0.00	0	0	0
WW - Fieldstone Well - Acquire	0.00	483.50	0	0	0
WW - Big Horn Well #3	0.00	0.00	90,500	115,940	115,940
WW-Big Horn Well Site #5 Acquisition	0.00	0.00	0	0	0
WW - New Development Well Drilling/Capping	0.00	0.00	350,000	0	0
WW - Whitelock Wells Madiera East	0.00	0.00	0	893,453	893,453
WW - Big Horn Well #2 Downhole	0.00	0.00	0	876,977	876,977
W - Big Horn Well #6 Downhole Const	0.00	0.00	0	0	0
<b>Total Water Well Projects</b>	<b>72,911.06</b>	<b>63,416.70</b>	<b>440,500</b>	<b>1,886,370</b>	<b>1,886,370</b>
<b>Miscellaneous:</b>					
JPA Freeport Regional Diversion Project (Zone 40)	0.00	89,607.76	0	0	0
Misc - FRWP reimburseable costs	4,948.47	(2,633.14)	0	0	0
Pipeline Segment #4 (Bond, SCWA only FRWA Project)	0.00	0.00	0	0	0
Pipeline Segment #4 (Paygo, SCWA only FRWA Project)	14,971.60	(6,996.29)	0	0	0
OT- FRWA Punch-List Project	264,993.88	112,140.45	0	0	0
FRWA Capital Costs	0.00	0.00	465,629	0	0
SMUD Assignment Annual Payment	860,853.73	0.00	515,000	0	0
Airport Water Right Purchase	0.00	0.00	580,000	0	0
Elk Grove Water Service Wholesale Meters (Paygo)	0.00	0.00	0	0	0
Elk Grove Water Service Wholesale Meters (Grant)	0.00	0.00	0	0	0
Elk Grove Water Service Wholesale Meter (One Meter)	49,997.39	59,479.76	377,151	436,289	436,289
OT-Laguna West Uni	0.00	0.00	0	0	0
OT-Freeport Reg.Proj-SCWA Fund-Jt Fac (Bond)	0.00	0.00	0	0	0
OT-Freeport Reg.Proj-SCWA Fund-Jt Fac (Paygo)	(438.15)	56,872.93	0	0	0
OT-Operations Manuals(Future Capital Costs)	0.00	0.00	0	0	0
OT-Water Credits Tracking in Accela	0.00	(120,336.00)	0	0	0
OT-East Sac Replacement Water Supply	0.00	7,973.97	0	0	0
IM-Kammerer/Promenade Flow Control Station	188.66	0.00	0	0	0
Sheldon Road flow Control Station	9,515.98	20,891.26	250,000	232,831	232,831
Sunrise-Douglas PRV Station	31,452.63	0.00	490,151	0	0
Water System Infrastructure Plan	220,124.05	459,197.02	0	20,000	20,000
Water Supply Master Plan	0.00	0.00	0	0	0
Recycled Water Master Plan Phase 1	0.00	0.00	470,000	250,000	250,000
Recycled Water Master Plan Phase 2	0.00	0.00	0	0	0
Water Supply Master Plan Environmental Impact Report	0.00	0.00	0	0	0
Urban Water Management Plan	0.00	0.00	0	40,000	40,000
IM-Waterman/Grantline Wholesale Meter Station	0.00	0.00	0	0	0
Bradshaw / Bond Metering Station	0.00	0.00	0	0	0
Sheldon / East Stockton Metering Station (part of M1/M2 project below)	0.00	0.00	0	0	0
<b>Total Miscellaneous Projects</b>	<b>1,456,608.24</b>	<b>676,197.72</b>	<b>3,147,931</b>	<b>979,120</b>	<b>979,120</b>
<b>Total Improvements:</b>	<b>13,140,601.92</b>	<b>21,093,383</b>	<b>17,995,542</b>	<b>19,141,819</b>	<b>19,141,819</b>
<b>320A - YE 6/30/13 AJE / other adjustments</b>	<b>0.00</b>	<b>(7,582,597.11)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>320D - YE 6/30/13 AJE / other adjustments</b>	<b>0.00</b>	<b>(145,899.51)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total - Zone 40</b>	<b>13,142,015.91</b>	<b>14,199,863.87</b>	<b>19,490,103</b>	<b>19,551,819</b>	<b>19,551,819</b>

**Zone 41**

**Land**

Berrendo	0.00	0.00	0	0	0
LA-Delta Estates HOA Land Acquisition	4,637.88	0.00	5,000	0	0
Arden Way Well site	0.00	6,470.50	250,000	0	0

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SCHEDULE 11 - OPERATIONS OF  
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Walgreen Well site	0.00	0.00	20,000	0	0
Hood Tank and Booster Property	0.00	11,179.11	50,000	0	0
Arden Park well site - house 1	0.00	0.00	0	700,000	700,000
Arden Park well site - house 2	0.00	0.00	0	0	0
<b>Total Land:</b>	<b>4,637.88</b>	<b>17,649.61</b>	<b>325,000</b>	<b>700,000</b>	<b>700,000</b>
<b>Equipment</b>					
EQ - Generator Sets w/auto-transfer switching FY1213	41,385.65	(41,385.65)	0	0	0
EQ - Generator Sets w/auto-transfer switching FY1314	0.00	288,149.94	120,000	0	0
EQ - Generator Sets w/auto-transfer switching FY1415	0.00	0.00	0	120,000	120,000
EQ - Trailers for Moving Sludge at VSWTP	0.00	0.00	0	0	0
EQ - Meter Test Bench	0.00	0.00	0	0	0
EQ - Portable emergency radio mast	0.00	11,903.49	20,000	0	0
EQ - Generator Sets w/auto-transfer switching FY1920	0.00	0.00	0	0	0
EQ - Generator Sets w/auto-transfer switching FY2021	0.00	0.00	0	0	0
EQ - 395 series truck for Tom Pastorski FY 1617	0.00	0.00	0	0	0
EQ - 396 series truck for Tom Pastorski FY 1819	0.00	0.00	0	0	0
EQ - Backhoe/Trailer	0.00	0.00	0	0	0
EQ - Dump Truck	0.00	0.00	0	0	0
EQ - Vacuum Equipment for Excavation	0.00	0.00	65,500	0	0
EQ - Material Handling Equipment	0.00	0.00	0	0	0
EQ - Misc., Portable Sump for VSWTP/FRWA	0.00	0.00	0	0	0
EQ - Redundant Clear Well Pump	0.00	0.00	0	0	0
EQ - Dewatering Pumps (2) FRWA	0.00	0.00	0	0	0
EQ - 395 Series truck for Tom Pastorski FY1314	0.00	0.00	135,000	0	0
EQ - 176 Series dump truck for Wade Proctor FY1314	0.00	0.00	130,000	0	0
EQ - 234 Series Industrial Trailer for Wade Proctor FY1314	0.00	0.00	28,000	0	0
EQ - 892 Series loader backhoe for Wade Proctor FY1314	0.00	97,783.20	110,000	0	0
EQ - Night Worklight Trailer	21,613.17	0.00	0	0	0
EQ - 2002 Ford F350 (purchased from DGS/Fleet)	0.00	0.00	0	0	0
EQ - VSWTP Gas Powered Trailer Mover	5,465.35	0.00	0	0	0
EQ - Generator Sets w/auto-transfer switching FY1415 (320C)@ Stryker	0.00	0.00	0	0	0
TP - Reduced Pressure Device Install (320C)	0.00	0.00	0	0	0
WW - Convert Northgate Well to Electric (320C)	0.00	0.00	0	0	0
<b>Total Equipment:</b>	<b>68,464.17</b>	<b>356,450.98</b>	<b>608,500</b>	<b>120,000</b>	<b>120,000</b>
<b>Improvements</b>					
EQ - Water Conservation - Meter Misc. Supplies FY1011	0.00	0.00	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1112	0.00	0.00	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1213	0.00	0.00	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1314	0.00	510.96	471,830	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1415	0.00	0.00	0	699,310	699,310
EQ - Water Conservation - Meter Misc. Supplies FY1516	0.00	0.00	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1617	0.00	0.00	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1718	0.00	0.00	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1819	0.00	0.00	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1920	0.00	0.00	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY2021	0.00	0.00	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY2122	0.00	0.00	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY2223	0.00	0.00	0	0	0
IM - Facility Fencing (Zone 41)(CLOSED)	0.00	0.00	0	0	0
IM - Mather Tanks Seismic Retrofit Engineering	0.00	0.97	0	0	0
IM - El Nido Improvement	11,052.86	24.89	0	0	0
IM - Improvements From Inspection (DPH) FY 1112	0.00	0.00	0	0	0
IM - Improvements From CA Inspection (DPH) FY1213	0.00	0.00	0	0	0
IM - Improvements From CA Inspection (DPH) FY1314	0.00	0.00	10,000	0	0
IM - Improvements From CA Inspection (DPH) FY1415	0.00	0.00	0	10,000	10,000
IM - Improvements From CA Inspection (DPH) FY1516	0.00	0.00	0	0	0
IM - Improvements From CA Inspection (DPH) FY1617	0.00	0.00	0	0	0
IM - Improvements From CA Inspection (DPH) FY1718	0.00	0.00	0	0	0
IM - Improvements From CA Inspection (DPH) FY1819	0.00	0.00	0	0	0
IM - Improvements From CA Inspection (DPH) FY1920	0.00	0.00	0	0	0
IM - Improvements From CA Inspection (DPH) FY2021	0.00	0.00	0	0	0
IM - Improvements From CA Inspection (DPH) FY2122	0.00	0.00	0	0	0
IM - Zone 41 Security Upgrades FY1213	0.00	0.00	0	0	0
IM - Zone 41 Security Upgrades FY1314	0.00	63,443.11	25,000	0	0
IM - Zone 41 Security Upgrades FY1415	0.00	0.00	0	70,000	70,000
IM - Zone 41 Security Upgrades FY1516	0.00	0.00	0	0	0
IM - Zone 41 Security Upgrades FY1617	0.00	0.00	0	0	0
IM - Zone 41 Security Upgrades FY1718	0.00	0.00	0	0	0
IM - Zone 41 Security Upgrades FY1819	0.00	0.00	0	0	0
IM - Zone 41 Security Upgrades FY1920	0.00	0.00	0	0	0
IM - Zone 41 Security Upgrades FY2021	0.00	0.00	0	0	0
IM - Zone 41 Security Upgrades FY2122	0.00	0.00	0	0	0
IM - Zone 41 Security Upgrades FY2223	0.00	0.00	0	0	0
IM - Zone 41 Security Upgrades FY2324	0.00	0.00	0	0	0

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IM - Northgate 880 SCADA (320C)	0.00	0.00	0	0	0
IM - SCADA Project	187,936.76	38,083.92	0	0	0
IM - APV Well Roof/Structure Rehab	4,854.00	(4,854.00)	0	0	0
IM - Pipe Replacements FY1011	0.00	0.00	0	0	0
IM - Pipe Replacements FY1112	0.00	298.75	0	0	0
IM - Pipe Replacements FY1213	212,871.72	16,119.94	0	0	0
IM - Pipe Replacements FY1314	0.00	366,679.83	194,000	0	0
IM - Pipe Replacements FY1415	0.00	0.00	0	215,000	215,000
IM - Pipe Replacements FY1516	0.00	0.00	0	0	0
IM - Pipe Replacements FY1617	0.00	0.00	0	0	0
IM - Pipe Replacements FY1718	0.00	0.00	0	0	0
IM - Pipe Replacements FY1819	0.00	0.00	0	0	0
IM - Pipe Replacements FY1920	0.00	0.00	0	0	0
IM - Pipe Replacements FY2021	0.00	0.00	0	0	0
IM - Pipe Replacements FY2122	0.00	0.00	0	0	0
IM - Pipe Replacements FY2223	0.00	0.00	0	0	0
IM - Pipe Replacements FY2324	0.00	0.00	0	0	0
IM - CMMS	0.00	0.00	0	0	0
IM - CMMS Replacements	0.00	51.21	0	0	0
IM - Meter Fixed Base Units	28,588.78	65,152.64	0	0	0
IM - Fluoridation Project (Grant)	2,502,616.50	0.00	0	0	0
IM - Fluoridation Project (Paygo)	0.00	519,025.25	150,000	0	0
IM - Electrical Panels	0.00	0.00	0	0	0
IM - Hood Meter Install (Grant)	0.00	0.00	0	0	0
IM - Walnut Grove Meter Install (Grant)	0.00	0.00	0	0	0
IM - South West Tract Meter Install (Grant)	0.00	0.00	0	0	0
IM - Northgate Meter Install (Grant)	0.00	0.00	0	0	0
Urban Water Management Plan	0.00	0.00	0	0	0
Donna Dean Garden Upgrade	102,259.03	589.95	0	0	0
Production Meter Replacements	0.00	0.00	100,000	0	0
IM - New Meter Installation/Inspection FY 11/12	0.00	206.41	0	0	0
IM - New Meter Installation/Inspection FY 12/13	197,300.45	8,900.63	0	0	0
IM - New Meter Install/ Inspections FY1314	16,912.80	264,696.74	0	0	0
IM - New Meter Install/ Inspections FY1415	0.00	0.00	0	200,000	200,000
IM - New Meter Install/ Inspections FY1516 (New)	0.00	0.00	0	0	0
IM - New Meter Install/ Inspections FY1617 (New)	0.00	0.00	0	0	0
IM - New Meter Install/ Inspections FY1718 (New)	0.00	0.00	0	0	0
IM - New Meter Install/ Inspections FY1819 (New)	0.00	0.00	0	0	0
IM - New Meter Install/ Inspections FY1920 (New)	0.00	0.00	0	0	0
IM - New Meter Install/ Inspections FY2021 (New)	0.00	0.00	0	0	0
IM - New Meter Install/ Inspections FY2122 (New)	0.00	0.00	0	0	0
IM - New Meter Install/ Inspections FY2223 (New)	0.00	0.00	0	0	0
IM - New Meter Install/ Inspections FY2324 (New)	0.00	0.00	0	0	0
IM- Maximo Upgrade 7.5	54,067.14	142,261.12	0	0	0
IM-VSWTP Upgrades FY11/12	456.30	174.58	0	0	0
IM-VSWTP Upgrades FY12/13	137,274.97	766.41	0	0	0
IM-VSWTP Upgrades FY13/14	0.00	154,648.98	0	0	0
IM-VSWTP Upgrades FY14/15	0.00	0.00	0	0	0
IM-VSWTP FWW Water Basin Upg	0.00	118,105.97	0	0	0
VSWTP SMUD Capacity Reduction	0.00	0.00	0	0	0
FRWA CIP	0.00	129,555.69	150,000	150,000	150,000
FRWA Upgrades FY14/15	0.00	0.00	0	0	0
Plasma Cutter	0.00	23,177.45	8,000	0	0
SCADA software/hardware upgrade FY1314 (split with Z40, Z41, SWU UA & SWU RC)	0.00	5,626.52	28,032	0	0
SCADA software/hardware upgrade FY1415 (split with Z40, Z41, SWU UA & SWU RC)	0.00	0.00	0	20,600	20,600
IM-Fluoride Control Panel Shelters	0.00	177,480.04	0	0	0
Misc-Delta Estates Water System	0.00	0.00	0	0	0
IM-Well Site Sound Enclosures	0.00	141.61	0	0	0
IM - Filter rehab FY1314 (W-92)@Mather Housing	0.00	336,452.32	150,000	0	0
IM - Filter rehab FY1415 (W-92)@Mather Housing	0.00	0.00	0	350,000	350,000
IM - Filter rehab FY1415 (WF-01)@Calvine Meadows	0.00	0.00	0	0	0
IM - Waterman First 2 Filters	0.00	0.00	0	0	0
Capital Project Mgmt Coding (Underwood) (to be allocated in YE)	(19,020.27)	7,995.04	10,000	10,000	10,000
<b>Total Project Allowance</b>	<b>3,437,171.04</b>	<b>2,435,316.93</b>	<b>1,296,863</b>	<b>1,724,910</b>	<b>1,724,910</b>
<b>Transmission Main Projects:</b>					
TM - Walnut Grove T-Main Master Planning and Construction	0.00	0.00	40,000	0	0
Arden Park (Planning, plans, and specs for phased project)	0.00	0.00	100,000	0	0
Metro Air Park Blow-off Install	0.00	375.67	0	0	0
Laguna Distribution Main Replacement	0.00	0.00	0	0	0
Walnut Grove Out of District Customer	0.00	0.00	0	150,000	150,000
TM - Arden Park Eastern Avenue T-main Pipes	0.00	56,056.28	0	850,000	850,000
<b>Total Transmission Main Projects</b>	<b>0.00</b>	<b>56,431.95</b>	<b>140,000</b>	<b>1,000,000</b>	<b>1,000,000</b>

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<b>Water Treatment Plant Projects:</b>					
TP - Chlorine Containment upgrades	0.00	0	50,000	0	0
TP: Calvine Meadows Filter Rehab	0.00	0	0	0	0
TP: Waterman First 2 Filters	0.00	0	0	0	0
TP: Waterman Second 2 Filters	0.00	0	0	350,000	350,000
TP - Mather Housing Backwash Tank and Asphalt and associated plumbing and filters	0.00	0	0	0	0
TP - Walnut Grove Tank & Booster	0.00	0	0	0	0
TP - Hood W-19 WTP	6,963.61	59,280	700,000	350,000	350,000
TP - Lakeside arsenic removal switch to CO2/diff media	0.00	0	0	0	0
TP - Lakeside Backwash Tank Expansion	0.00	0	0	0	0
TP - Hood Tank and Booster - NEW -	0.00	3,689	0	150,000	150,000
TP - Reduced Pressure Device Install (320C)	0.00	0	0	0	0
TP - Fall Protection at VSWTP	0.00	950	0	50,000	50,000
<b>Total Water Treatment Plant Projects</b>	<b>6,963.61</b>	<b>63,918.31</b>	<b>750,000</b>	<b>900,000</b>	<b>900,000</b>
<b>Water Well Projects:</b>					
WW - Well Upgrades/Rehab Projects FY1011	0.00	0.00	0	0	0
WW - Well Upgrades/Rehab Projects FY1112	0.00	1,371.63	0	0	0
WW - Well Upgrades/Rehab Projects FY1213	572,463.34	129,700.85	0	0	0
WW - Well Upgrades/Rehab Projects FY1314	0.00	581,487.16	753,600	0	0
WW - Well Upgrades/Rehab Projects FY1415	0.00	0.00	0	900,000	900,000
WW - Well Upgrades/Rehab Projects FY1516	0.00	0.00	0	0	0
WW - Well Upgrades/Rehab Projects FY1617	0.00	0.00	0	0	0
WW - Well Upgrades/Rehab Projects FY1718	0.00	0.00	0	0	0
WW - Well Upgrades/Rehab Projects FY1819	0.00	0.00	0	0	0
WW - Well Upgrades/Rehab Projects FY1920	0.00	0.00	0	0	0
WW - Well Upgrades/Rehab Projects FY2021	0.00	0.00	0	0	0
WW - Well Upgrades/Rehab Projects FY2122	0.00	0.00	0	0	0
WW - Well Upgrades/Rehab Projects FY2223	0.00	0.00	0	0	0
WW - Well Upgrades/Rehab Projects FY2224	0.00	0.00	0	0	0
WW - 137 Walnut Grove	0.00	243.24	100,000	0	0
WW - Northgate Well Upgrades/Rehabs (320C)	41,546.79	50,450.60	0	0	0
WW-Zone 41-Northgate-drought contingency (320C)	15,194.18	31,545.98	200,000	0	0
WW - Well Upgrades/Rehab Projects FY1415 (320C)	0.00	0.00	0	0	0
WW - Berrendo Well	1,634.91	(56,641.55)	0	0	0
WW - Arden Way Well	11,018.51	123,117.41	500,000	500,000	500,000
WW - Walgreens Well	0.00	0.00	0	300,000	300,000
WW - East Park Reclaimed Tank	0.00	0.00	0	100,000	100,000
WW - Striker Well (320C)	0.00	0.00	500,000	300,000	300,000
Arden Park well	0.00	0.00	0	0	0
Cresta Well Resurrection	0.00	0.00	0	0	0
<b>Total Water Well Projects</b>	<b>641,857.73</b>	<b>861,275.32</b>	<b>2,053,600</b>	<b>2,100,000</b>	<b>2,100,000</b>
<b>Miscellaneous:</b>					
Urban Water Management Plan	0.00	0	0	50,000	50,000
Gregg Water System	0.00	0	0	0	0
IM-Kammerer/Promenade Flow Control Station	0.00	4,859	0	0	0
Sunrise-Douglas PRV Station	0.00	70,052	0	483,965	483,965
O& M Models set up	0.00	0	0	0	0
<b>Total Miscellaneous Projects</b>	<b>0.00</b>	<b>74,910.29</b>	<b>0</b>	<b>533,965</b>	<b>533,965</b>
<b>Total Improvements:</b>	<b>4,085,992.38</b>	<b>3,491,852.80</b>	<b>5,418,694</b>	<b>6,258,875</b>	<b>6,258,875</b>
<b>YE 6/30/13 AJE / other adjustments</b>	<b>0.00</b>	<b>789,229.86</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total - Zone 41</b>	<b>4,159,094.43</b>	<b>4,655,183.25</b>	<b>6,352,194</b>	<b>7,078,875</b>	<b>7,078,875</b>
<b>Zone 50</b>					
<b>Land</b>					
<b>Total Land:</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equipment</b>					
<b>Total Equipment:</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Improvements</b>					
City of Sac-City Water Connect Cost, Capital Facilities Fee	0.00	0.00	2,145,154	2,145,154	2,145,154
Airport - City of Sac T-Main	0.00	0.00	0	0	0
OT - Z50-MAP Water Supply Pipeline	0.00	0.00	0	0	0
<b>Project Allowance</b>	<b>0.00</b>	<b>0.00</b>	<b>2,145,154</b>	<b>2,145,154</b>	<b>2,145,154</b>
<b>Total Improvements:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,145,154</b>	<b>2,145,154</b>	<b>2,145,154</b>
<b>Total - Zone 50</b>	<b>0.00</b>	<b>0.00</b>	<b>2,145,154</b>	<b>2,145,154</b>	<b>2,145,154</b>

COUNTY OF SACRAMENTO  
 STATE OF CALIFORNIA  
 COUNTY BUDGET ACT (1985)  
 (Sum of Zones 40, 41, and 50)

FUND: Water Agency Enterprise (320)

ACTIVITY: Water Supply Operations (3055000)  
 Capital Outlay (3050000 / 3057000)  
 and N. Vineyard Well Protection (3171000)

SCHEDULE 11 - OPERATIONS OF  
 WATER AGENCY ENTERPRISE FUND 320  
 FISCAL YEAR: 2014-15

Financing Uses Classification	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended
<b>Zone 40, 41, &amp; 50</b>					
Land	6,051.87	852,627.51	1,819,561	1,110,000	1,110,000
Improvements	17,226,594.30	17,645,968.63	25,559,390	27,545,848	27,545,848
Equipment	68,464.17	356,450.98	608,500	120,000	120,000
<b>Total - Zone 40, 41, &amp; 50</b>	<b>17,301,110.34</b>	<b>18,855,047.12</b>	<b>27,987,451</b>	<b>28,775,848</b>	<b>28,775,848</b>

SCHEDULE:

State Controller Schedules County Budget Act January 2010		County of Sacramento Operation of Enterprise Fund Fiscal Year 2014-15			Schedule 11	
					Fund Title: Service Activity:	Water Agency Enterprise Fund (320) Water Supply Operations/ Capital Outlay
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	\$ 15,158,851	\$ 12,609,713	\$ 18,291,419	\$ 17,754,748	\$ 18,548,429	
Forfeitures and Penalties	566	6,181	1,200	5,650	5,650	
Charges for Services	47,513,104	49,505,159	48,727,540	51,949,236	51,122,246	
Intergovernmental Revenue (Operating)	15,748	10,762	946,415	900,000	900,000	
Miscellaneous Sales	1,600,436	1,908,066	2,122,130	1,602,407	1,602,407	
<b>Total Operating Revenues</b>	<b>\$ 64,288,704</b>	<b>\$ 64,039,880</b>	<b>\$ 70,088,704</b>	<b>\$ 72,212,041</b>	<b>\$ 72,178,732</b>	
<b>Operating Expenses</b>						
Salaries and Employee Benefits	\$ 12,297,247	\$ 12,562,626	\$ 13,631,077	\$ 13,146,508	\$ 14,132,174	
Services and Supplies	11,201,235	12,633,238	17,255,128	17,250,929	17,656,766	
Other Charges	1,828,118	2,129,834	2,442,022	3,902,591	2,994,454	
Depreciation & Amortization	15,534,095	15,961,901	24,275,533	15,872,416	16,258,051	
Capitalized Labor Costs	(3,611,695)	(3,858,527)	(1,870,625)	(2,719,467)	(2,719,467)	
<b>Total Operating Expenses</b>	<b>\$ 37,249,000</b>	<b>\$ 39,429,072</b>	<b>\$ 55,733,135</b>	<b>\$ 47,452,977</b>	<b>\$ 48,321,978</b>	
<b>Operating Income (Loss)</b>	<b>\$ 27,039,704</b>	<b>\$ 24,610,808</b>	<b>\$ 14,355,569</b>	<b>\$ 24,759,064</b>	<b>\$ 23,856,754</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Interest/Investment Income and/or Gain	\$ 993,492	\$ 1,257,901	\$ 1,346,922	\$ 1,356,098	\$ 1,356,098	
Interest/Investment (Expense) and/or (Loss)	(17,978,713)	(16,267,391)	(18,110,000)	(17,543,000)	(17,543,000)	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (16,985,221)</b>	<b>\$ (15,009,490)</b>	<b>\$ (16,763,078)</b>	<b>\$ (16,186,902)</b>	<b>\$ (16,186,902)</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 10,054,483</b>	<b>\$ 9,601,318</b>	<b>\$ (2,407,509)</b>	<b>\$ 8,572,162</b>	<b>\$ 7,669,852</b>	
Cap Contributions - Grant, Intergovernmental Rev, extraordinary items, etc.	\$ 4,295,610	\$ 2,702,317	\$ 1,346,922	\$ 699,310	\$ 699,310	
Transfers-In/(Out)	-	-	(18,110,000)	-	3,752,300	
<b>Change in Net Assets</b>	<b>\$ 14,350,092</b>	<b>\$ 12,303,635</b>	<b>\$ (19,170,587)</b>	<b>\$ 9,271,472</b>	<b>\$ 12,121,462</b>	
Net Assets - Beginning Balance	400,598,083	414,948,175	414,948,175	483,266,710	483,266,710	
Equity and Other Account Adjustments	-	56,014,900	-	-	-	
<b>Net Assets - Ending Balance</b>	<b>\$ 414,948,175</b>	<b>\$ 483,266,710</b>	<b>\$ 395,777,588</b>	<b>\$ 492,538,182</b>	<b>\$ 495,388,172</b>	
Revenues Tie To					SCH 1, COL 5	
Expenses Tie To					SCH 1, COL 7	
Positions	100.0	103.0	103.0	103.0	103.0	
Memo Only:						
Land	\$ 6,052	\$ 852,628	\$ 1,819,561	\$ 1,780,000	\$ 1,110,000	
Improvements	17,226,594	17,645,969	25,559,390	25,698,959	27,545,848	
Equipment	68,464	356,451	608,500	120,000	120,000	
<b>Total Capital</b>	<b>\$ 17,301,110</b>	<b>\$ 18,855,047</b>	<b>\$ 27,987,451</b>	<b>\$ 27,598,959</b>	<b>\$ 28,775,848</b>	
<b>Sources of Working Capital</b>						
Change in Net Assets	\$ 14,350,092	\$ 12,303,635	\$ (19,170,587)	\$ 9,271,472	\$ 12,121,462	
Depreciation & Amortization	15,534,095	15,961,901	24,275,533	15,872,416	16,258,051	
Non Cash Revenue	(4,955,285)	(3,077,475)	(7,279,654)	(6,808,000)	(6,808,000)	
Loan Proceeds	-	-	-	-	-	



State Controller Schedules County Budget Act January 2010		County of Sacramento Operation of Enterprise Fund Fiscal Year 2014-15			Schedule 11	
					Fund Title:	Water Agency Enterprise Fund (320)
					Service Activity:	Water Supply Operations/ Capital Outlay
Operating Detail	2012-13 Actual	2013-14 Actual	2013-14 Adopted	2014-15 Requested	2014-15 Recommended	
1	2	3	4	5	6	
<b>Total Sources</b>	\$ 24,928,902	\$ 25,188,060	\$ (2,174,708)	\$ 18,335,888	\$ 21,571,513	
<b>Uses of Working Capital</b>						
Fixed Asset Acquisitions	\$ 17,301,110	\$ 10,357,616	\$ 21,173,304	\$ 26,189,181	\$ 26,189,181	
Bond / Other Principal Payment	10,613,000	9,897,443	9,901,000	12,145,142	12,145,142	
<b>Total Uses</b>	\$ 27,914,110	\$ 20,255,059	\$ 31,074,304	\$ 38,334,323	\$ 38,334,323	
Increase (Decrease) in Working Capital	\$ (2,985,208)	\$ 4,933,001	\$ (33,249,012)	\$ (19,998,435)	\$ (16,762,810)	
Beginning Working Capital	\$ 61,527,950	\$ 58,542,742	\$ 58,542,742	\$ 63,475,743	\$ 63,475,743	
Ending Working Capital	\$ 58,542,742	\$ 63,475,743	\$ 25,293,730	\$ 43,477,308	\$ 46,712,933	

ADJUSTMENTS TO APPROVED RECOMMENDED 2014-15 BUDGET				
Budget Unit: 2810000 - Water Agency Zone 11 - Drainage Infrastructure				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15		Variance
Fund Balance	\$ 6,027,895	\$ 12,989,701	\$	6,961,806
Reserve Release	7,252,709	1,646,571		(5,606,138)
Licenses, Permits & Franchises	2,081,000	2,081,000		-
Revenue from Use Of Money & Property	115,701	115,701		-
Charges for Services	6,938,940	6,938,940		-
Miscellaneous Revenues	108,875	108,875		-
<b>Total Revenue</b>	<b>\$ 22,525,120</b>	<b>\$ 23,880,788</b>	<b>\$</b>	<b>1,355,668</b>
Reserve Provision	\$ 110,048	\$ 5,707,566	\$	5,597,518
Services & Supplies	4,515,326	4,733,378		218,052
Other Charges	11,709,659	11,909,659		200,000
<b>Capital Assets</b>				
Land	2,695,000	2,695,000		-
<b>Total Capital Assets</b>	<b>2,695,000</b>	<b>2,695,000</b>		<b>-</b>
Transfers In & Out	\$ 3,495,087	\$ (1,164,815)	\$	(4,659,902)
<b>Total Financing Uses</b>	<b>\$ 22,525,120</b>	<b>\$ 23,880,788</b>	<b>\$</b>	<b>1,355,668</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 22,525,120</b>	<b>\$ 23,880,788</b>	<b>\$</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>

- Appropriations have decreased by \$4,241,850.
- Reserve Provision has increased by \$5,597,518.
- Fund Balance has increased by \$6,961,806.
- Reserve Release has decreased by \$5,606,138.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased \$4,241,850 due to the following:
  - \$3,341,811 decrease due to the delay of Howe Avenue Storm Drain Pump Station Electrical Rehab Project.
  - \$1,646,091 decrease due to the increase of Transfers-In associated with the interfund transfer repayments from the General Fund in Fiscal Years 2013-14 and 2014-15.
  - \$200,000 increase in funding allocation for the Habitat Conservation Program.
  - \$546,052 increase due to increased staffing costs, engineering services, other professional services, and real estate costs for planned drainage infrastructure projects.

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

- Reserve Provision has increased \$5,597,518 due to increased Fund Balance.
- Fund Balance has increased \$6,961,806 due to less than anticipated developer reimbursement payments and credits, decreases in labor, engineering and other professional services related to lack of development activity in Zone 11.
- Reserve Release has decreased \$5,606,138 due to additional Fund Balance, reductions in appropriations associated with a slowdown of development activity, and the interfund transfer repayments from the General Fund.

**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
2810000 - Water Agency Zone 11 - Drainage Infrastructure 315A - WATER AGENCY-ZONE 11A						
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	\$ 4,026,980	\$ 10,610,675	\$ 10,610,675	\$ 6,027,895	\$ 12,989,701	
Reserve Release	7,117,922	2,808,138	2,808,138	7,252,709	1,646,571	
Licenses, Permits & Franchises	1,789,436	2,996,734	2,685,000	2,081,000	2,081,000	
Revenue from Use Of Money & Property	265,259	45,162	114,918	115,701	115,701	
Charges for Services	11,924	191,578	3,750,000	6,938,940	6,938,940	
Miscellaneous Revenues	172,565	85,822	99,000	108,875	108,875	
<b>Total Revenue</b>	<b>\$ 13,384,086</b>	<b>\$ 16,738,109</b>	<b>\$ 20,067,731</b>	<b>\$ 22,525,120</b>	<b>\$ 23,880,788</b>	
Reserve Provision	\$ 87,480	\$ 1,298,860	\$ 1,298,860	\$ 110,048	\$ 5,707,566	
Services & Supplies	134,324	1,875,008	3,334,446	4,515,326	4,733,378	
Other Charges	266,694	756,946	9,112,184	11,709,659	11,909,659	
<b>Capital Assets</b>						
Land	358,326	-	2,575,000	2,695,000	2,695,000	
Infrastructure	2,119,191	48,065	-	-	-	
<b>Total Capital Assets</b>	<b>2,477,517</b>	<b>48,065</b>	<b>2,575,000</b>	<b>2,695,000</b>	<b>2,695,000</b>	
Interfund Charges	\$ -	\$ -	\$ 3,821,320	\$ 3,539,000	\$ 525,189	
Interfund Reimb	-	-	(74,079)	(43,913)	(1,690,004)	
<b>Total Financing Uses</b>	<b>\$ 2,966,015</b>	<b>\$ 3,978,879</b>	<b>\$ 20,067,731</b>	<b>\$ 22,525,120</b>	<b>\$ 23,880,788</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,966,015</b>	<b>\$ 3,978,879</b>	<b>\$ 20,067,731</b>	<b>\$ 22,525,120</b>	<b>\$ 23,880,788</b>	
<b>Net Cost</b>	<b>\$ (10,418,071)</b>	<b>\$ (12,759,230)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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

Budget Unit: 3044000 - Water Agy-Zone 13

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2014-15	Recommended For Adopted Budget 2014-15	Variance
Fund Balance	\$ 2,323,216	\$ 1,871,067	\$(452,149)
Revenue from Use Of Money & Property	7,228	7,228	-
Charges for Services	2,271,472	2,271,472	-
Miscellaneous Revenues	250,000	250,000	-
<b>Total Revenue</b>	<b>\$ 4,851,916</b>	<b>\$ 4,399,767</b>	<b>\$(452,149)</b>
Reserve Provision	\$ 1,608,878	\$ 1,527,581	\$(81,297)
Services & Supplies	2,191,738	2,449,738	258,000
Other Charges	1,016,300	1,016,300	-
Transfers In & Out	35,000	(593,852)	(628,852)
<b>Total Financing Uses</b>	<b>\$ 4,851,916</b>	<b>\$ 4,399,767</b>	<b>\$(452,149)</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,851,916</b>	<b>\$ 4,399,767</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

Appropriations have decreased by \$370,852.

Reserve Provision has decreased by \$81,297.

Fund Balance has decreased by \$452,149.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased \$370,852 due to the following:
  - \$628,852 decrease primarily due to the Transfer-In associated with the interfund transfer repayment from the General Fund in Fiscal Year 2013-14.
  - \$258,000 increase primarily due to increased legal costs associated with the Bay Delta Conservation Plan, and increased audit and collection service costs.
- Fund balance has decreased \$452,149 due to increases in legal services associated with the South Sacramento Habitat Conservation Plan as well as Water Resources' share of salary and benefit costs for the County Sustainability Manager position.
- Reserve Provision has decreased \$81,297 due to a decrease in Fund Balance.

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
3044000 - Water Agy-Zone 13 318A - WATER AGENCY-ZONE 13					
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	\$ 935,518	\$ (500,134)	\$ (500,134)	\$ 2,323,216	\$ 1,871,067
Reserve Release	-	1,452,001	1,452,001	-	-
Revenue from Use Of Money & Property	108,107	3,001	8,580	7,228	7,228
Charges for Services	2,321,601	2,343,930	2,271,472	2,271,472	2,271,472
Miscellaneous Revenues	123,679	301,631	458,000	250,000	250,000
<b>Total Revenue</b>	<b>\$ 3,488,905</b>	<b>\$ 3,600,429</b>	<b>\$ 3,689,919</b>	<b>\$ 4,851,916</b>	<b>\$ 4,399,767</b>
Reserve Provision	\$ 1,008,255	\$ -	\$ -	\$ 1,608,878	\$ 1,527,581
Services & Supplies	1,813,600	1,744,082	2,540,286	2,191,738	2,449,738
Other Charges	960,326	969,952	1,149,633	1,016,300	1,016,300
Interfund Charges	-	-	-	35,000	-
Interfund Reimb	-	-	-	-	(593,852)
<b>Total Financing Uses</b>	<b>\$ 3,782,181</b>	<b>\$ 2,714,034</b>	<b>\$ 3,689,919</b>	<b>\$ 4,851,916</b>	<b>\$ 4,399,767</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,782,181</b>	<b>\$ 2,714,034</b>	<b>\$ 3,689,919</b>	<b>\$ 4,851,916</b>	<b>\$ 4,399,767</b>
<b>Net Cost</b>	<b>\$ 293,276</b>	<b>\$ (886,395)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>