

INTERNAL SERVICES

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ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 3100000 - Capital Construction

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ (2,459,249)	\$ (5,483,675)	\$ (3,024,426)
Fines, Forfeitures & Penalties	3,600,000	3,600,000	-
Revenue from Use Of Money & Property	5,552	5,552	-
Miscellaneous Revenues	33,027,405	35,563,121	2,535,716
Residual Equity Transfer In	9,467	9,467	-
Total Revenue	\$ 34,183,175	\$ 33,694,465	\$ (488,710)
Services & Supplies	\$ 9,325,991	\$ 10,255,027	\$ 929,036
Other Charges	1,655,811	2,315,811	660,000
Improvements	14,394,738	12,274,933	(2,119,805)
Expenditure Transfer & Reimbursement	8,806,635	8,848,694	42,059
Total Expenditures/Appropriations	\$ 34,183,175	\$ 33,694,465	\$ (488,710)
Net Cost	\$ -	\$ -	\$ -

- Appropriations have decreased by \$488,710.
- Revenues have increased by \$2,535,716.
- Fund balance has decreased by \$3,024,426.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have decreased \$488,710 due to the Sheriff South Area Substation Remodel for the new 911 Communication Center contract (\$4.5 million) being awarded late in the fiscal year. This project was part of the 2013-14 Recommended Budget but was encumbered in Fiscal Year 2012-13 instead and will become part of the roll-over appropriation for Fiscal Year 2013-14.
 - This appropriation reduction was partially offset by the following increased project costs and increased debt service:
 - New Administration Building – Remodel Board Dais – Increase of \$558,000;
 - Department of Transportation – American’s With Disabilities Act (ADA) Public Path of Travel and Restrooms – Increase of \$1,139,792;
 - Old Administration Building – ADA Upgrades to Permit Counter and Restrooms – Increase of \$1,130,621;
 - Twitchell Island Radio Communication Facility – New Facility – Increase of \$697,717;
 - Increase of \$660,000 in debt service to pay off an Energy Services Company (ESCO) energy project loan.

DESCRIPTION OF SIGNIFICANT CHANGES (CONT.):

- Revenues have increased by \$2,535,716 due to:
 - Increase of \$410,000 in 1997 Certificate of Participation due to cumulative bond and interest earning.
 - Increase of \$680,455 in Deallocated Funds Adjustment from prior (\$638,396) and current (\$42,059) years.
 - Increase of \$1,351,160 in Department Funded Revenue.
 - Increase of \$599,000 in Cable Commission Public Education Government (PEG) Grant.
 - Increase of \$945,419 in Tobacco Litigation Settlement funds due to prior year roll over.
 - Decrease of \$2,110,318 in Fixed Asset Acquisition funds due to funding adjustment
 - Increase of \$660,000 in ESCO revenue from the Energy unit to pay off an energy loan.
- Fund balance has decreased \$3,024,426 due to increased encumbrances for the Sheriff 911 Project above. Fund Balance reduction is balanced by anticipated revenue in Fiscal Year 2013-14 for that same project.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **3100000 - Capital Construction**
 Function **GENERAL**
 Activity **Plant Acquisition**
 Fund **007A - CAPITAL CONSTRUCTION**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
1	2	3	4	5	6
Fund Balance	\$ 3,510,188	\$ (471,816)	\$ (471,816)	\$ (2,459,249)	\$ (5,483,675)
Fines, Forfeitures & Penalties	7,097,008	5,120,000	5,451,958	3,600,000	3,600,000
Revenue from Use Of Money & Property	17,192	9,297	50,000	5,552	5,552
Intergovernmental Revenues	235,013	-	-	-	-
Miscellaneous Revenues	22,462,114	22,579,834	34,828,046	33,027,405	35,563,121
Residual Equity Transfer In	57,154	38,995	-	9,467	9,467
Total Revenue	\$ 33,378,669	\$ 27,276,310	\$ 39,858,188	\$ 34,183,175	\$ 33,694,465
Services & Supplies	\$ 9,637,855	\$ 7,893,102	\$ 9,530,136	\$ 9,325,991	\$ 10,255,027
Other Charges	2,756,659	1,615,321	1,730,763	1,655,811	2,315,811
Improvements	6,222,525	5,571,857	13,263,941	14,394,738	12,274,933
Interfund Charges	15,112,169	15,243,350	15,333,348	8,806,635	8,848,694
Interfund Reimb	(80,650)	-	-	-	-
Total Expenditures/Appropriations	\$ 33,648,558	\$ 30,323,630	\$ 39,858,188	\$ 34,183,175	\$ 33,694,465
Net Cost	\$ 269,889	\$ 3,047,320	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET			
Budget Unit: 4010000 - Clerk of the Board			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Licenses, Permits & Franchises	\$ 31,000	\$ 31,000	-
Charges for Services	150,500	150,500	-
Miscellaneous Revenues	127,350	127,350	-
Residual Equity Transfer In	815	815	-
Total Revenue	\$ 309,665	\$ 309,665	-
Salaries & Benefits	\$ 1,028,767	\$ 1,028,767	-
Services & Supplies	284,353	284,353	-
Expenditure Transfer & Reimbursement	24,798	24,798	-
Total Expenditures/Appropriations	\$ 1,337,918	\$ 1,337,918	-
Net Cost	\$ 1,028,253	\$ 1,028,253	-
Positions	10.0	10.0	0.0

The allocation (net county cost) has not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **4010000 - Clerk of the Board**
 Function **GENERAL**
 Activity **Legislative & Administrative**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 148,689	\$ 89,906	\$ 89,906	\$ -	-
Licenses, Permits & Franchises	31,327	55,076	36,000	31,000	31,000
Intergovernmental Revenues	(918)	(1,884)	-	-	-
Charges for Services	314,778	178,494	179,059	150,500	150,500
Miscellaneous Revenues	181,601	132,265	140,000	127,350	127,350
Residual Equity Transfer In	5,939	6,037	6,037	815	815
Total Revenue	\$ 681,416	\$ 459,894	\$ 451,002	\$ 309,665	\$ 309,665
Salaries & Benefits	\$ 1,021,863	\$ 997,373	\$ 1,026,800	\$ 1,045,767	\$ 1,028,767
Services & Supplies	294,572	268,761	324,371	284,353	284,353
Intrafund Charges	22,525	14,847	17,497	26,598	26,598
Intrafund Reimb	(3,247)	(1,859)	(3,000)	(1,800)	(1,800)
Total Expenditures/Appropriations	\$ 1,335,713	\$ 1,279,122	\$ 1,365,668	\$ 1,354,918	\$ 1,337,918
Net Cost	\$ 654,297	\$ 819,228	\$ 914,666	\$ 1,045,253	\$ 1,028,253
Positions	10.0	10.0	10.0	10.0	10.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 3240000 - County Clerk/Recorder

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Charges for Services	\$ 12,692,429	\$ 12,692,429	\$ -
Residual Equity Transfer In	1,269	1,269	-
Total Revenue	\$ 12,693,698	\$ 12,693,698	\$ -
Salaries & Benefits	\$ 5,575,013	\$ 5,575,013	\$ -
Services & Supplies	4,957,182	4,957,182	-
Equipment	112,000	112,000	-
Computer Software	1,750,000	1,750,000	-
Other Intangible Asset	100,000	100,000	-
Expenditure Transfer & Reimbursement	199,503	199,503	-
Total Expenditures/Appropriations	\$ 12,693,698	\$ 12,693,698	\$ -
Net Cost	\$ -	\$ -	\$ -
Positions	68.0	68.0	0.0

Net County Cost has not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **3240000 - County Clerk/Recorder**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ -	\$ (30)	\$ (30)	\$ -	\$ -
Charges for Services	9,719,021	9,108,714	12,174,618	12,692,429	12,692,429
Miscellaneous Revenues	6,676	3,890	-	-	-
Residual Equity Transfer In	25,293	20,394	20,394	1,269	1,269
Total Revenue	\$ 9,750,990	\$ 9,132,968	\$ 12,194,982	\$ 12,693,698	\$ 12,693,698
Salaries & Benefits	\$ 5,747,135	\$ 5,244,574	\$ 6,571,235	\$ 5,575,013	\$ 5,575,013
Services & Supplies	3,697,893	3,748,324	5,566,141	4,957,182	4,957,182
Equipment	10,390	179,404	157,500	112,000	112,000
Computer Software	-	130,000	-	1,750,000	1,750,000
Other Intangible Asset	-	28,800	-	100,000	100,000
Interfund Charges	-	12,782	12,782	-	-
Intrafund Charges	234,735	198,290	257,324	219,503	219,503
Intrafund Reimb	(291,207)	(51,417)	(370,000)	(20,000)	(20,000)
Total Expenditures/Appropriations	\$ 9,398,946	\$ 9,490,757	\$ 12,194,982	\$ 12,693,698	\$ 12,693,698
Net Cost	\$ (352,044)	\$ 357,789	\$ -	\$ -	\$ -
Positions	72.0	68.0	76.0	68.0	68.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 3230000 - Department Of Finance

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Licenses, Permits & Franchises	\$ 2,451,858	\$ 2,451,858	-
Fines, Forfeitures & Penalties	6,778,102	6,778,102	-
Intergovernmental Revenues	10,000	10,000	-
Charges for Services	10,611,649	10,649,093	37,444
Miscellaneous Revenues	7,950,239	8,028,431	78,192
Residual Equity Transfer In	7,677	7,677	-
Total Revenue	\$ 27,809,525	\$ 27,925,161	\$ 115,636
Salaries & Benefits	\$ 16,667,625	\$ 16,713,261	45,636
Services & Supplies	11,629,967	11,714,967	85,000
Other Charges	287,271	287,271	-
Equipment	500,000	500,000	-
Expenditure Transfer & Reimbursement	(1,005,279)	(1,020,279)	(15,000)
Total Expenditures/Appropriations	\$ 28,079,584	\$ 28,195,220	\$ 115,636
Net Cost	\$ 270,059	\$ 270,059	-
Positions	175.8	176.8	1.0

The allocation (net county cost) has not changed:

- Appropriations have increased by \$115,636.
- Revenues have increased by \$115,636.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$115,636 due to the net addition of one position and an increase in data processing service charges for one-page bill print and increased Geographic Information Systems costs, partially offset by an increase in reimbursements for audit services.
- Revenues have increased \$115,636 due to an increase in prior year revenues related to the Consolidated Utilities Billing Services unit and an anticipated increase in audit revenues.
- Position counts have changed 1.0 FTE from Approved Recommended Budget due to the deletion of 1.0 FTE Accounting Manager position and the addition of 2.0 FTE Accountant positions. In addition, 1.0 FTE Accounting Technician position and 1.0 FTE Senior Account Clerk position are being reallocated to 2.0 FTE Office Specialist Level 2 positions.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **3230000 - Department Of Finance**
Function **GENERAL**
Activity **Finance**
Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 1,153	\$ 538	\$ 538	\$ -	\$ -
Licenses, Permits & Franchises	2,195,292	2,087,506	2,303,465	2,451,858	2,451,858
Fines, Forfeitures & Penalties	-	-	-	6,778,102	6,778,102
Intergovernmental Revenues	36,517	52,400	10,000	10,000	10,000
Charges for Services	4,567,120	5,073,608	4,653,984	10,665,649	10,649,093
Miscellaneous Revenues	6,507,856	5,720,247	8,321,601	7,972,827	8,028,431
Residual Equity Transfer In	60,243	49,741	49,738	7,677	7,677
Total Revenue	\$ 13,368,181	\$ 12,984,040	\$ 15,339,326	\$ 27,886,113	\$ 27,925,161
Salaries & Benefits	\$ 10,183,297	\$ 10,135,057	\$ 10,838,347	\$ 16,744,625	\$ 16,713,261
Services & Supplies	3,270,417	3,361,563	4,198,507	11,629,967	11,714,967
Other Charges	-	-	-	287,271	287,271
Equipment	-	5,413	500,000	500,000	500,000
Other Intangible Asset	93,757	-	-	-	-
Intrafund Charges	1,492,464	1,108,285	1,576,661	1,488,350	1,593,350
Intrafund Reimb	(1,256,476)	(1,470,140)	(1,495,860)	(2,493,629)	(2,613,629)
Total Expenditures/Appropriations	\$ 13,783,459	\$ 13,140,178	\$ 15,617,655	\$ 28,156,584	\$ 28,195,220
Net Cost	\$ 415,278	\$ 156,138	\$ 278,329	\$ 270,471	\$ 270,059
Positions	107.0	108.0	108.0	176.8	176.8

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 6110000 - Department Of Revenue Recovery

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Charges for Services	\$ 8,401,157	\$ 9,001,157	\$ 600,000
Miscellaneous Revenues	10,050	10,050	-
Residual Equity Transfer In	3,229	3,229	-
Total Revenue	\$ 8,414,436	\$ 9,014,436	\$ 600,000
Salaries & Benefits	\$ 5,082,221	\$ 5,082,221	-
Services & Supplies	4,574,403	4,574,403	-
Other Charges	945,022	945,022	-
Expenditure Transfer & Reimbursement	(2,187,210)	(1,587,210)	600,000
Total Expenditures/Appropriations	\$ 8,414,436	\$ 9,014,436	\$ 600,000
Net Cost	\$ -	\$ -	-
Positions	58.0	58.0	0.0

The allocation (net county cost) has not changed:

- Appropriations have increased by \$600,000.
- Revenues have increased by \$600,000.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$600,000 due to an increase in fine installment revenue.
- Revenues have increased \$600,000 due to increased fine installment fee revenue.
- Position counts have not changed from Approved Recommended Budget.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **6110000 - Department Of Revenue Recovery**
 Function **GENERAL**
 Activity **Other General**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ (49,885)	\$ (3,221)	\$ (3,221)	-	-
Charges for Services	5,698,210	7,427,748	6,606,501	8,411,157	9,001,157
Miscellaneous Revenues	12,133	13,319	10,050	10,050	10,050
Residual Equity Transfer In	10,130	12,750	12,750	3,229	3,229
Total Revenue	\$ 5,670,588	\$ 7,450,596	\$ 6,626,080	\$ 8,424,436	\$ 9,014,436
Salaries & Benefits	\$ 4,819,385	\$ 4,536,190	\$ 4,878,393	\$ 5,092,221	\$ 5,082,221
Services & Supplies	3,425,199	3,425,333	4,261,235	4,574,403	4,574,403
Other Charges	871,150	916,297	957,426	945,022	945,022
Intrafund Charges	661,136	488,082	521,622	544,040	664,040
Intrafund Reimb	(4,056,808)	(1,912,033)	(3,992,596)	(2,731,250)	(2,251,250)
Total Expenditures/Appropriations	\$ 5,720,062	\$ 7,453,869	\$ 6,626,080	\$ 8,424,436	\$ 9,014,436
Net Cost	\$ 49,474	\$ 3,273	-	-	-
Positions	55.0	52.0	54.0	58.0	58.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 7600000 - Department of Technology

Operating Detail	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Operating Revenues			
Charges for Service	\$ 71,434,627	\$ 71,317,761	\$ (116,866)
Total Operating Revenues	\$ 71,434,627	\$ 71,317,761	\$ (116,866)
Operating Expenses			
Salaries/Benefits	\$ 48,555,387	\$ 47,905,184	\$ (650,203)
Services & Supplies	17,947,546	18,480,883	533,337
Other Charges	278,930	278,930	-
Depreciation	2,215,053	2,215,053	-
Total Operating Expenses	\$ 68,996,916	\$ 68,880,050	\$ (116,866)
Operating Income (Loss)	\$ 2,437,711	\$ 2,437,711	\$ -
Non-Operating Revenues (Expenses)			
Other Financing	\$ 31,740	\$ 31,740	-
Debt Retirement	(3,689,488)	(3,689,488)	-
Total Non-Operating Revenues (Expenses)	\$ (3,657,748)	\$ (3,657,748)	\$ -
Income Before Capital Contributions and Transfers	\$ (1,220,037)	\$ (1,220,037)	\$ -
Intrafund Charges	5,709,494	5,709,494	-
Intrafund Reimb	(5,709,494)	(5,709,494)	-
Change In Net Assets	\$ (1,220,037)	\$ (1,220,037)	\$ -
Net Assets - Beginning Balance	7,258,067	7,258,067	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ 6,038,030	\$ 6,038,030	\$ -
Positions	381.0	379.0	-2.0

- Appropriations have decreased by \$116,866.
- Revenues have decreased by \$116,866.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have decreased by \$116,866 in Salaries and Benefits due to the transfer of 1.0 Full Time Employee (FTE) position to the Department of General Services.
- Revenues have decreased by \$116,866 in Data Processing Services due to the transfer of 1.0 FTE position to the Department of General Services.
- The position count has changed by 2.0 FTE from Approved Recommended Budget due to the transfer of 1.0 FTE Information Technology Analyst, Level 2 position to the Department of General Services Alarm Services Program, and the deletion of 1.0 FTE vacant Information Technology Analyst, Level 2 position.

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Internal Service Fund Fiscal Year 2013-14				Schedule 10
		Fund Title 031A - DEPT OF TECHNOLOGY Service Activity OCIT Budget Unit 7600000				
Operating Detail	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ 48,658,485	\$ 50,148,849	\$ 50,502,978	\$ 71,434,627	\$ 71,317,761	
Total Operating Revenues	\$ 48,658,485	\$ 50,148,849	\$ 50,502,978	\$ 71,434,627	\$ 71,317,761	
Operating Expenses						
Salaries/Benefits	\$ 27,296,746	\$ 28,381,185	\$ 28,759,075	\$ 48,555,387	\$ 47,905,184	
Services & Supplies	15,567,561	18,492,255	18,040,826	17,947,546	18,480,883	
Other Charges	213,759	249,616	120,087	278,930	278,930	
Depreciation	796,051	1,267,723	1,298,198	2,215,053	2,215,053	
Total Operating Expenses	\$ 43,874,117	\$ 48,390,779	\$ 48,218,186	\$ 68,996,916	\$ 68,880,050	
Operating Income (Loss)	\$ 4,784,368	\$ 1,758,070	\$ 2,284,792	\$ 2,437,711	\$ 2,437,711	
Non-Operating Revenues (Expenses)						
Other Financing	\$ 164,520	\$ 130,223	\$ 130,223	\$ 31,740	\$ 31,740	
Other Revenues	100,833	79,101	-	-	-	
Gain/Sale/Property	37	-	-	-	-	
Equipment	(25,709)	-	-	-	-	
Loss/Disposition-Asset	(12,888)	-	-	-	-	
Debt Retirement	(3,676,673)	(3,680,134)	(3,680,134)	(3,689,488)	(3,689,488)	
Total Non-Operating Revenues (Expenses)	\$ (3,449,880)	\$ (3,470,810)	\$ (3,549,911)	\$ (3,657,748)	\$ (3,657,748)	
Income Before Capital Contributions and Transfers	\$ 1,334,488	\$ (1,712,740)	\$ (1,265,119)	\$ (1,220,037)	\$ (1,220,037)	
Intrafund Charges	3,572,006	7,752,268	7,326,201	5,709,494	5,709,494	
Intrafund Reimb	(3,572,005)	(7,752,267)	(7,326,201)	(5,709,494)	(5,709,494)	
Change In Net Assets	\$ 1,334,487	\$ (1,712,741)	\$ (1,265,119)	\$ (1,220,037)	\$ (1,220,037)	
Net Assets - Beginning Balance	8,048,737	9,495,731	9,495,731	7,258,067	7,258,067	
Equity and Other Account Adjustments	112,507	(524,923)	-	-	-	
Net Assets - Ending Balance	\$ 9,495,731	\$ 7,258,067	\$ 8,230,612	\$ 6,038,030	\$ 6,038,030	
Positions	232.0	240.0	222.0	381.0	379.0	
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Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 5710000 - Data Processing-Shared Systems

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Charges for Services	\$ 94,816	\$ 94,816	-
Total Revenue	\$ 94,816	\$ 94,816	-
Services & Supplies	\$ 7,371,271	\$ 7,371,271	-
Expenditure Transfer & Reimbursement	321,886	321,886	-
Total Expenditures/Appropriations	\$ 7,693,157	\$ 7,693,157	-
Net Cost	\$ 7,598,341	\$ 7,598,341	-

Net County Cost has not changed.

SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2013-14

Schedule 9

Budget Unit: 5710000 - Data Processing-Shared Systems
Function: GENERAL
Activity: Other General
Fund: 001A - GENERAL

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 440,044	\$ 396,530	\$ 396,530	-	-
Charges for Services	118,469	93,790	99,277	94,816	94,816
Total Revenue	\$ 558,513	\$ 490,320	\$ 495,807	\$ 94,816	\$ 94,816
Services & Supplies	\$ 7,085,919	\$ 7,210,016	\$ 7,391,515	\$ 7,371,271	\$ 7,371,271
Equipment	-	31,670	-	-	-
Intrafund Charges	321,526	321,886	321,886	321,886	321,886
Total Expenditures/Appropriations	\$ 7,407,445	\$ 7,563,572	\$ 7,713,401	\$ 7,693,157	\$ 7,693,157
Net Cost	\$ 6,848,932	\$ 7,073,252	\$ 7,217,594	\$ 7,598,341	\$ 7,598,341

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET			
Budget Unit: 7020000 - Regional Radio Communications System			
Operating Detail	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Operating Revenues			
Charges for Service	\$ 3,841,873	\$ 3,841,873	-
Total Operating Revenues	\$ 3,841,873	\$ 3,841,873	-
Operating Expenses			
Salaries/Benefits	\$ 1,210,182	\$ 1,210,182	-
Services & Supplies	1,710,635	1,710,635	-
Other Charges	13,019	13,019	-
Depreciation	2,576,778	2,576,778	-
Total Operating Expenses	\$ 5,510,614	\$ 5,510,614	-
Operating Income (Loss)	\$ (1,668,741)	\$ (1,668,741)	-
Non-Operating Revenues (Expenses)			
Other Financing	\$ 1,585	\$ 1,585	-
Other Revenues	1,450,000	1,450,000	-
Interest Income	35,600	35,600	-
Total Non-Operating Revenues (Expenses)	\$ 1,487,185	\$ 1,487,185	-
Income Before Capital Contributions and Transfers	\$ (181,556)	\$ (181,556)	-
Change In Net Assets	\$ (181,556)	\$ (181,556)	-
Net Assets - Beginning Balance	13,137,157	13,137,157	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ 12,955,601	\$ 12,955,601	-
Positions	9.0	9.0	0.0

Appropriations and revenues have not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Internal Service Fund Fiscal Year 2013-14				Schedule 10	
	Fund Title		059A - REGIONAL RADIO Communications System			
	Service Activity		7020000			
	Budget Unit		7020000			
Operating Detail	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ 3,720,477	\$ 3,881,280	\$ 3,712,800	\$ 3,841,873	\$ 3,841,873	
Total Operating Revenues	\$ 3,720,477	\$ 3,881,280	\$ 3,712,800	\$ 3,841,873	\$ 3,841,873	
Operating Expenses						
Salaries/Benefits	\$ 1,090,124	\$ 1,226,013	\$ 1,138,269	\$ 1,210,182	\$ 1,210,182	
Services & Supplies	1,467,930	1,559,968	1,469,747	1,710,635	1,710,635	
Other Charges	9,448	19,700	19,700	13,019	13,019	
Depreciation	2,171,045	2,332,647	2,801,900	2,576,778	2,576,778	
Total Operating Expenses	\$ 4,738,547	\$ 5,138,328	\$ 5,429,616	\$ 5,510,614	\$ 5,510,614	
Operating Income (Loss)	\$ (1,018,070)	\$ (1,257,048)	\$ (1,716,816)	\$ (1,668,741)	\$ (1,668,741)	
Non-Operating Revenues (Expenses)						
Other Financing	\$ 10,163	\$ 10,053	\$ 10,053	\$ 1,585	\$ 1,585	
Other Revenues	1,228,745	1,544,875	1,626,763	1,450,000	1,450,000	
Interest Income	46,667	51,268	80,000	35,600	35,600	
Improvements	20	-	-	-	-	
Total Non-Operating Revenues (Expenses)	\$ 1,285,595	\$ 1,606,196	\$ 1,716,816	\$ 1,487,185	\$ 1,487,185	
Income Before Capital Contributions and Transfers	\$ 267,525	\$ 349,148	\$ -	\$ (181,556)	\$ (181,556)	
Change In Net Assets	\$ 267,525	\$ 349,148	\$ -	\$ (181,556)	\$ (181,556)	
Net Assets - Beginning Balance	13,454,383	13,721,908	13,721,908	13,137,157	13,137,157	
Equity and Other Account Adjustments	-	(933,899)	-	-	-	
Net Assets - Ending Balance	\$ 13,721,908	\$ 13,137,157	\$ 13,721,908	\$ 12,955,601	\$ 12,955,601	
Positions	9.0	9.0	9.0	9.0	9.0	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET
 Budget Unit: 7000000 - General Services-Summary

Operating Detail	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
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Operating Revenues

Charges for Services	\$ 150,251,515	\$ 150,548,505	\$ 296,990
Total Operating Revenues	\$ 150,251,515	\$ 150,548,505	\$ 296,990

Operating Expenses

Salaries/Benefits	\$ 57,622,970	\$ 57,676,660	\$ 53,690
Services & Supplies	83,488,092	85,356,536	1,868,444
Other Charges	643,128	643,128	-
Depreciation	9,214,956	9,217,812	2,856
Total Operating Expenses	\$ 150,969,146	\$ 152,894,136	\$ 1,924,990
Operating Income (Loss)	\$ (717,631)	\$ (2,345,631)	\$ (1,628,000)

Non-Operating Revenues (Expenses)

Other Financing	\$ 61,427	\$ 61,427	\$ -
Other Revenues	5,370,034	5,370,034	-
Gain/Sale/Property	600,000	600,000	-
Cost of Goods Sold	(4,100,000)	(4,100,000)	-
Residual Eq Trn Out	(650,000)	(650,000)	-
Equipment	(318,500)	(318,500)	-
Loss/Disposition-Asset	(20,000)	(20,000)	-
Debt Retirement	(1,167,030)	(1,167,030)	-
Interest Expense	(583,300)	(583,300)	-
Total Nonoperating Revenues (Expenses)	\$ (807,369)	\$ (807,369)	\$ -

Income Before Capital Contributions and Transfers	\$ (1,525,000)	\$ (3,153,000)	\$ (1,628,000)
Intrafund Charges	24,860,154	24,908,676	48,522
Intrafund Reimb	(24,860,154)	(24,908,676)	(48,522)
Change in Net Assets	\$ (1,525,000)	\$ (3,153,000)	\$ (1,628,000)

Net Assets - Beginning Balance	19,572,293	19,572,293	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ 18,047,293	\$ 16,419,293	\$ (1,628,000)
Positions	504.1	504.1	0.0

MEMO ONLY:

CAPITAL REPLACEMENT AND ACQUISITION

Miscellaneous Revenues	3,439,703	3,439,703	-
Other Equipment	(8,471,000)	(9,011,000)	(540,000)
Other Expenses	(2,000,000)	(2,000,000)	-
Residual Eq Trn Out	-	-	-
TOTAL	(7,031,297)	(7,571,297)	(540,000)

- Appropriations have increased by \$1,924,990.
- Revenues have increased by \$296,990.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$1,924,990 due to the following:
 - \$53,690 increase in Salaries and Benefits due to the transfer of 1.0 Full Time Employee (FTE) Information Technology (IT) Analyst Level 2 from the Department of Technology, offset by unfunding 1.0 FTE Equipment Mechanic. The IT Analyst performs alarm services at the Department of Airports. The Alarms Services group was transferred to Department of General Services from the Department of Technology July 1, 2013.
 - \$1.9 million increase in Service and Supplies primarily due to appropriating \$1.6 million of retained earnings for contingency spending with no rate increase to customer departments. Approximately \$113,000 is rebudgeted for moving costs associated with the Construction Management and Inspection Division's move to Goethe Road, and \$127,654 is appropriated for pass-through leasing costs.
- Revenues have increased \$296,990 primarily due to additional lease revenue and increased revenue for alarm services provided to the Department of Airports.

CAPITAL OUTLAY:

Appropriations have increased by \$540,000.

DESCRIPTION OF SIGNIFICANT CHANGES:

Appropriations have increased \$540,000 for three class 165 replacements scheduled and budgeted in Fiscal Year 2012-13 that were postponed until Fiscal Year 2013-14.

SCHEDULE:

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act January 2010		Operation of Internal Service Fund Fiscal Year 2013-14			Fund Title Service Activity Budget Unit	
					General Services Summary 7000000	
Operating Detail	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended	
1	2	3	4	5	6	

Operating Revenues						
Use of Money/Prop	\$	125	\$	268	\$	-
Charges for Services		123,225,877		125,251,684		133,224,856
						150,507,443
						150,548,505
Total Operating Revenues	\$	123,226,002	\$	125,251,952	\$	133,224,856
						150,507,443
						150,548,505

Operating Expenses						
Salaries and Employee Benefits	\$	39,542,123	\$	38,885,535	\$	41,850,500
Services and Supplies		72,138,475		75,005,075		79,145,387
Other Charges		857,189		301,602		666,952
Depreciation		6,112,056		5,486,749		7,667,986
						9,214,956
						9,217,812
Total Operating Expenses	\$	118,649,843	\$	119,678,961	\$	129,330,825
						151,285,874
						152,894,136
Operating Income (Loss)	\$	4,576,159	\$	5,572,991	\$	3,894,031
						(778,431)
						(2,345,631)

Non-Operating Revenues (Expenses)						
Other Financing	\$	433,325	\$	309,149	\$	98,916
Other Revenues		3,154,087		3,200,483		4,028,518
Cost of Goods Sold		(4,283,278)		(4,397,977)		(6,700,000)
Residual Eq Trm Out		(4,697,643)		(3,749,999)		(3,749,999)
Equipment		(175,504)		(84,360)		(327,500)
Gain /Sale/Property		323,059		378,673		400,000
Loss/Disposition-Asset		(30,267)		-		(20,000)
Debt Retirement		(1,179,400)		(1,165,597)		(1,176,000)
Interest Expense		(797,131)		(547,680)		(913,965)
						(583,300)
Total Non-Operating Revenues (Expenses)	\$	(7,252,752)	\$	(6,057,308)	\$	(8,360,030)
						(746,569)
						(807,369)
Income Before Capital Contributions and Transfers	\$	(2,676,593)	\$	(484,317)	\$	(4,465,999)
						(1,525,000)
						(3,153,000)

Interfund Reimb	\$	(3,152,821)	\$	-	\$	-
Intrafund Charges		20,838,529		20,801,323		23,604,260
Intrafund Reimb		(20,792,581)		(20,684,790)		(23,604,260)
						(24,860,154)
						(24,908,676)
Change in Net Assets	\$	430,280	\$	(600,850)	\$	(4,465,999)
						(1,525,000)
						(3,153,000)
Net Assets - Beginning Balance		19,160,788		20,173,124		20,173,124
Equity and Other Account Adjustments		582,056		19		-
Net Assets - Ending Balance		20,173,124		19,572,293		15,707,125
						18,047,293
						16,419,293

*Net assets only include Fund 035 Operations and excludes Capital Outlay Fund 034

Positions	391.7	384.7	387.7	508.7	504.1
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Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6

MEMO ONLY:

CAPITAL REPLACEMENT AND ACQUISITION

Miscellaneous Revenues	\$	1,640,194	\$	3,367,000	\$	3,054,841
Other Equipment		(1,920,987)		(3,690,321)		(8,140,000)
Other Expenses		(3,104,638)		(789,348)		(1,950,000)
Residual Eq Trm Out		(2,028,682)		-		-
TOTAL	\$	(5,414,113)	\$	(1,112,669)	\$	(7,035,159)
						(7,031,297)
						(7,571,297)

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET			
Budget Unit: 7990000 - Parking Enterprise			
Operating Detail	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Operating Revenues			
Charges for Service	\$ 2,356,138	\$ 2,356,138	-
Use Of Money/Prop	173,944	173,944	-
Total Operating Revenues	\$ 2,530,082	\$ 2,530,082	-
Operating Expenses			
Salaries/Benefits	\$ 534,957	\$ 534,957	-
Services & Supplies	1,363,240	1,363,240	-
Other Charges	64,721	64,721	-
Depreciation	310,000	310,000	-
Total Operating Expenses	\$ 2,272,918	\$ 2,272,918	-
Operating Income (Loss)	\$ 257,164	\$ 257,164	-
Non-Operating Revenues (Expenses)			
Other Financing	\$ 1,369	\$ 1,369	-
Other Revenues	140,984	140,984	-
Interest Income	4,700	4,700	-
Improvements	(40,803)	(40,803)	-
Debt Retirement	(356,092)	(356,092)	-
Interest Expense	(7,322)	(7,322)	-
Total Non-Operating Revenues (Expenses)	\$ (257,164)	\$ (257,164)	-
Income Before Capital Contributions and Transfers	\$ -	\$ -	-
Change In Net Assets	\$ -	\$ -	-
Net Assets - Beginning Balance	4,950,612	4,950,612	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ 4,950,612	\$ 4,950,612	-
Positions	7.0	7.0	0.0

Appropriations and revenues have not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Enterprise Fund Fiscal Year 2013-14				Schedule 11
	Fund Title 056A - PARKING ENTERPRISE Service Activity Parking Operations Budget Unit 7990000				
Operating Detail	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
1	2	3	4	5	6
Operating Revenues					
Charges for Service	\$ 2,402,861	\$ 2,388,518	\$ 2,364,756	\$ 2,356,138	\$ 2,356,138
Use Of Money/Prop	254,915	301,587	115,700	173,944	173,944
Total Operating Revenues	\$ 2,657,776	\$ 2,690,105	\$ 2,480,456	\$ 2,530,082	\$ 2,530,082
Operating Expenses					
Salaries/Benefits	\$ 496,966	\$ 508,437	\$ 521,129	\$ 534,957	\$ 534,957
Services & Supplies	1,014,433	869,612	1,034,383	1,363,240	1,363,240
Other Charges	65,835	73,996	80,848	64,721	64,721
Depreciation	298,275	300,946	307,100	310,000	310,000
Total Operating Expenses	\$ 1,875,509	\$ 1,752,991	\$ 1,943,460	\$ 2,272,918	\$ 2,272,918
Operating Income (Loss)	\$ 782,267	\$ 937,114	\$ 536,996	\$ 257,164	\$ 257,164
Non-Operating Revenues (Expenses)					
Other Financing	\$ 56,644	\$ 46,899	\$ -	\$ 1,369	\$ 1,369
Other Revenues	336,267	210,803	329,807	140,984	140,984
Interest Income	6,567	13,967	6,000	4,700	4,700
Computer Software	(14,338)	-	-	-	-
Equipment	(20,028)	-	-	-	-
Improvements	1	-	(40,803)	(40,803)	(40,803)
Debt Retirement	(818,105)	(817,499)	(817,836)	(356,092)	(356,092)
Interest Expense	(20,559)	(14,164)	(14,164)	(7,322)	(7,322)
Total Non-Operating Revenues (Expenses)	\$ (473,551)	\$ (559,994)	\$ (536,996)	\$ (257,164)	\$ (257,164)
Income Before Capital Contributions and Transfers	\$ 308,716	\$ 377,120	\$ -	\$ -	\$ -
Change In Net Assets	\$ 308,716	\$ 377,120	\$ -	\$ -	\$ -
Net Assets - Beginning Balance	2,807,655	3,838,924	3,838,924	4,950,612	4,950,612
Equity and Other Account Adjustments	722,553	734,568	-	-	-
Net Assets - Ending Balance	\$ 3,838,924	\$ 4,950,612	\$ 3,838,924	\$ 4,950,612	\$ 4,950,612
Positions	7.0	7.0	7.0	7.0	7.0
Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET			
Budget Unit: 3910000 - Liability/Property Insurance			
Operating Detail	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Operating Revenues			
Charges for Service	\$ 16,706,817	\$ 16,706,817	-
Total Operating Revenues	\$ 16,706,817	\$ 16,706,817	-
Operating Expenses			
Services & Supplies	\$ 18,175,955	\$ 18,175,955	-
Other Charges	27,728	27,728	-
Total Operating Expenses	\$ 18,203,683	\$ 18,203,683	-
Operating Income (Loss)	\$ (1,496,866)	\$ (1,496,866)	-
Non-Operating Revenues (Expenses)			
Other Revenues	\$ 1,496,866	\$ 1,496,866	-
Total Non-Operating Revenues (Expenses)	\$ 1,496,866	\$ 1,496,866	-
Income Before Capital Contributions and Transfers	\$ -	\$ -	-
Change In Net Assets	\$ -	\$ -	-
Net Assets - Beginning Balance	(14,984,572)	(14,984,572)	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ (14,984,572)	\$ (14,984,572)	-

Appropriations and revenues have not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Internal Service Fund Fiscal Year 2013-14				Schedule 10
		Fund Title 037A - LIABILITY PROPERTY Service Activity Liability/Property Insurance Budget Unit 3910000				
Operating Detail	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ 15,480,269	\$ 16,306,829	\$ 16,389,994	\$ 16,706,817	\$ 16,706,817	
Total Operating Revenues	\$ 15,480,269	\$ 16,306,829	\$ 16,389,994	\$ 16,706,817	\$ 16,706,817	
Operating Expenses						
Services & Supplies	\$ 19,055,490	\$ 15,660,588	\$ 18,004,788	\$ 18,175,955	\$ 18,175,955	
Other Charges	30,733	69,341	70,908	27,728	27,728	
Total Operating Expenses	\$ 19,086,223	\$ 15,729,929	\$ 18,075,696	\$ 18,203,683	\$ 18,203,683	
Operating Income (Loss)	\$ (3,605,954)	\$ 576,900	\$ (1,685,702)	\$ (1,496,866)	\$ (1,496,866)	
Non-Operating Revenues (Expenses)						
Other Revenues	\$ 1,380,022	\$ 1,337,820	\$ 1,685,702	\$ 1,496,866	\$ 1,496,866	
Total Non-Operating Revenues (Expenses)	\$ 1,380,022	\$ 1,337,820	\$ 1,685,702	\$ 1,496,866	\$ 1,496,866	
Income Before Capital Contributions and Transfers	\$ (2,225,932)	\$ 1,914,720	\$ -	\$ -	\$ -	
Change In Net Assets	\$ (2,225,932)	\$ 1,914,720	\$ -	\$ -	\$ -	
Net Assets - Beginning Balance	(9,668,027)	(13,962,490)	(13,962,490)	(14,984,572)	(14,984,572)	
Equity and Other Account Adjustments	(2,068,531)	(2,936,802)	-	-	-	
Net Assets - Ending Balance	\$ (13,962,490)	\$ (14,984,572)	\$ (13,962,490)	\$ (14,984,572)	\$ (14,984,572)	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 5740000 - Office of Compliance

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Residual Equity Transfer In	\$ 99	\$ 99	-
Total Revenue	\$ 99	\$ 99	-
Salaries & Benefits	\$ 216,759	\$ 216,759	-
Services & Supplies	111,039	111,039	-
Expenditure Transfer & Reimbursement	(327,699)	(327,699)	-
Total Expenditures/Appropriations	\$ 99	\$ 99	-
Net Cost	\$ -	\$ -	-
Positions	2.0	2.0	0.0

Appropriations and revenues have not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **5740000 - Office of Compliance**
 Function **PUBLIC PROTECTION**
 Activity **Other Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 2,162	\$ 2,248	\$ 2,248	\$ -	\$ -
Residual Equity Transfer In	1,099	1,013	1,013	99	99
Total Revenue	\$ 3,261	\$ 3,261	\$ 3,261	\$ 99	\$ 99
Salaries & Benefits	\$ 179,561	\$ 207,645	\$ 212,236	\$ 216,759	\$ 216,759
Services & Supplies	53,246	25,247	109,841	111,039	111,039
Interfund Charges	16,652	7,826	7,826	7,908	7,908
Intrafund Charges	23,621	26,733	28,568	23,980	23,980
Intrafund Reimb	(271,981)	(266,438)	(355,210)	(359,587)	(359,587)
Total Expenditures/Appropriations	\$ 1,099	\$ 1,013	\$ 3,261	\$ 99	\$ 99
Net Cost	\$ (2,162)	\$ (2,248)	\$ -	\$ -	\$ -
Positions	2.0	2.0	2.0	2.0	2.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 5780000 - Office of Inspector General

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Total Revenue	\$ -	\$ -	-
Salaries & Benefits	\$ 7,337	\$ 7,337	-
Services & Supplies	88,104	88,104	-
Total Expenditures/Appropriations	\$ 95,441	\$ 95,441	-
Net Cost	\$ 95,441	\$ 95,441	-

Net County cost has not changed.

SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2013-14

Schedule 9

Budget Unit: 5780000 - Office of Inspector General
Function: PUBLIC PROTECTION
Activity: Other Protection
Fund: 001A - GENERAL

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 19,793	\$ 21,426	\$ 21,426	\$ -	-
Total Revenue	\$ 19,793	\$ 21,426	\$ 21,426	\$ -	-
Salaries & Benefits	\$ 717	\$ 383	\$ 1,000	\$ 7,337	\$ 7,337
Services & Supplies	57,616	24,143	60,254	88,104	88,104
Total Expenditures/Appropriations	\$ 58,333	\$ 24,526	\$ 61,254	\$ 95,441	\$ 95,441
Net Cost	\$ 38,540	\$ 3,100	\$ 39,828	\$ 95,441	\$ 95,441

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET			
Budget Unit: 6050000 - Personnel Services			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Prior Yr Carryover	\$ -	\$ 2,793,836	\$ 2,793,836
Charges for Services	12,006,190	12,217,037	210,847
Residual Equity Transfer In	7,529	7,529	-
Total Revenue	\$ 12,013,719	\$ 15,018,402	\$ 3,004,683
Salaries & Benefits	\$ 22,021,777	\$ 24,746,608	\$ 2,724,831
Services & Supplies	3,986,463	3,987,626	1,163
Expenditure Transfer & Reimbursement	(13,994,521)	(13,715,832)	278,689
Total Expenditures/Appropriations	\$ 12,013,719	\$ 15,018,402	\$ 3,004,683
Net Cost	\$ -	\$ -	\$ -
Positions	196.7	198.7	2.0

The allocation (net county cost) has not changed:

- Appropriations have increased by \$3,004,683.
- Revenues have increased by \$210,847.
- Carryover has increased by \$2,793,836.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased by \$3,004,683 due to the following:
 - An increase of \$2,379,509 to allow Personnel Services to distribute the dental insurance rebate to County departments.
 - An increase of \$346,485 due to the transfer in of 3.0 FTE positions from the Department of Airports.
 - An increase of \$278,689 due to a reduction in reimbursements from General Fund departments.
- Revenues have increased by a net of \$210,847 due to the three positions transferred from the Department of Airports (\$346,485) partially offset by a reduction in Personnel Service Fee charges (\$135,638).

DESCRIPTION OF SIGNIFICANT CHANGES (CONT.):

- Carryover has increased by \$2,793,836 due to the \$2,379,509 dental insurance rebate the county received the latter part of Fiscal Year 2012-13 and the close out of several Trust Funds that had an available balance of \$414,327 from prior years. Use of the \$414,327 as a funding source resulted in the General Fund reimbursement reduction of \$278,689 and the Personnel Service Fee charges reduction of \$135,638 noted above.
- Position counts have increased by 2.0 FTE from Approved Recommended Budget due to the transfer of three positions from the Department of Airports (1.0 FTE Administrative Services Officer 3, 1.0 FTE Administrative Services Officer 1, and 1.0 FTE Safety Specialist), and the deletion of 1.0 FTE Personnel Specialist Level 2. Various positions were also reallocated with no change in FTE count.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **6050000 - Personnel Services**
 Function **GENERAL**
 Activity **Personnel**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ (52,669)	\$ 1,144,715	\$ 1,144,715	\$ -	\$ 2,793,836
Intergovernmental Revenues	238,960	82,842	-	-	-
Charges for Services	12,613,419	10,578,297	11,903,124	12,397,134	12,217,037
Miscellaneous Revenues	7,143	2,851,664	-	-	-
Residual Equity Transfer In	37,374	36,405	36,405	7,529	7,529
Total Revenue	\$ 12,844,227	\$ 14,693,923	\$ 13,084,244	\$ 12,404,663	\$ 15,018,402
Salaries & Benefits	\$ 21,264,651	\$ 20,232,126	\$ 22,073,906	\$ 23,076,195	\$ 24,746,608
Services & Supplies	3,406,104	3,599,643	3,677,396	4,061,997	3,987,626
Improvements	(19)	-	-	-	-
Intrafund Charges	1,743,312	1,795,448	1,929,042	1,941,996	1,941,996
Intrafund Reimb	(14,712,398)	(13,734,813)	(14,596,100)	(16,675,525)	(15,657,828)
Total Expenditures/Appropriations	\$ 11,701,650	\$ 11,892,404	\$ 13,084,244	\$ 12,404,663	\$ 15,018,402
Net Cost	\$ (1,142,577)	\$ (2,801,519)	\$ -	\$ -	\$ -
Positions	205.0	198.7	201.4	204.7	198.7

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 3930000 - Unemployment Insurance

Operating Detail	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Operating Revenues			
Charges for Service	\$ 2,464,115	\$ 2,464,115	-
Total Operating Revenues	\$ 2,464,115	\$ 2,464,115	-
Operating Expenses			
Services & Supplies	\$ 2,454,756	\$ 2,454,756	-
Other Charges	9,359	9,359	-
Total Operating Expenses	\$ 2,464,115	\$ 2,464,115	-
Operating Income (Loss)	\$ -	\$ -	-
Non-Operating Revenues (Expenses)			
Total Non-Operating Revenues (Expenses)	\$ -	\$ -	-
Income Before Capital Contributions and Transfers	\$ -	\$ -	-
Change In Net Assets	\$ -	\$ -	-
Net Assets - Beginning Balance	756,929	756,929	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ 756,929	\$ 756,929	-

Appropriations and revenues have not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Internal Service Fund Fiscal Year 2013-14			Schedule 10	
		Fund Title Service Activity Budget Unit		040A - UNEMPLOYMENT INSURANCE Unemployment Insurance 3930000		
Operating Detail	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ 3,973,522	\$ 1,618,013	\$ 4,082,614	\$ 2,464,115	\$ 2,464,115	
Total Operating Revenues	\$ 3,973,522	\$ 1,618,013	\$ 4,082,614	\$ 2,464,115	\$ 2,464,115	
Operating Expenses						
Services & Supplies	\$ 3,966,289	\$ 1,578,879	\$ 4,068,152	\$ 2,454,756	\$ 2,454,756	
Other Charges	7,233	14,118	14,462	9,359	9,359	
Total Operating Expenses	\$ 3,973,522	\$ 1,592,997	\$ 4,082,614	\$ 2,464,115	\$ 2,464,115	
Operating Income (Loss)	\$ -	\$ 25,016	\$ -	\$ -	\$ -	
Non-Operating Revenues (Expenses)						
Total Non-Operating Revenues (Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	
Income Before Capital Contributions and Transfers	\$ -	\$ 25,016	\$ -	\$ -	\$ -	
Change In Net Assets	\$ -	\$ 25,016	\$ -	\$ -	\$ -	
Net Assets - Beginning Balance	730,215	731,913	731,913	756,929	756,929	
Equity and Other Account Adjustments	1,698	-	-	-	-	
Net Assets - Ending Balance	\$ 731,913	\$ 756,929	\$ 731,913	\$ 756,929	\$ 756,929	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET			
Budget Unit: 3900000 - Workers Compensation Insurance			
Operating Detail	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Operating Revenues			
Charges for Service	\$ 26,904,053	\$ 26,904,053	\$ -
Total Operating Revenues	\$ 26,904,053	\$ 26,904,053	\$ -
Operating Expenses			
Services & Supplies	\$ 26,744,227	\$ 26,744,227	\$ -
Other Charges	184,862	184,862	-
Total Operating Expenses	\$ 26,929,089	\$ 26,929,089	\$ -
Operating Income (Loss)	\$ (25,036)	\$ (25,036)	\$ -
Non-Operating Revenues (Expenses)			
Other Financing	\$ 36	\$ 36	-
Other Revenues	25,000	25,000	-
Total Non-Operating Revenues (Expenses)	\$ 25,036	\$ 25,036	\$ -
Income Before Capital Contributions and Transfers	\$ -	\$ -	\$ -
Change In Net Assets	\$ -	\$ -	\$ -
Net Assets - Beginning Balance	(88,331,446)	(88,331,446)	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ (88,331,446)	\$ (88,331,446)	\$ -

Appropriations and revenues have not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Internal Service Fund Fiscal Year 2013-14				Schedule 10
	Fund Title		039A - WORKERS COMPENSATION		
	Service Activity		Workers' Compensation Insurance		
	Budget Unit		3900000		
Operating Detail	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
1	2	3	4	5	6
Operating Revenues					
Charges for Service	\$ 27,607,417	\$ 28,022,359	\$ 27,813,992	\$ 26,904,053	\$ 26,904,053
Intergovernmental Revenues	(152,408)	-	-	-	-
Total Operating Revenues	\$ 27,455,009	\$ 28,022,359	\$ 27,813,992	\$ 26,904,053	\$ 26,904,053
Operating Expenses					
Services & Supplies	\$ 25,281,236	\$ 22,962,214	\$ 27,508,808	\$ 26,744,227	\$ 26,744,227
Other Charges	173,692	291,773	330,184	184,862	184,862
Depreciation	1,063	2,126	-	-	-
Total Operating Expenses	\$ 25,455,991	\$ 23,256,113	\$ 27,838,992	\$ 26,929,089	\$ 26,929,089
Operating Income (Loss)	\$ 1,999,018	\$ 4,766,246	\$ (25,000)	\$ (25,036)	\$ (25,036)
Non-Operating Revenues (Expenses)					
Other Financing	\$ 141	\$ 2,772	\$ -	\$ 36	\$ 36
Other Revenues	323,976	3,924,076	25,000	25,000	25,000
Equipment	(10,628)	-	-	-	-
Total Non-Operating Revenues (Expenses)	\$ 313,489	\$ 3,926,848	\$ 25,000	\$ 25,036	\$ 25,036
Income Before Capital Contributions and Transfers	\$ 2,312,507	\$ 8,693,094	\$ -	\$ -	\$ -
Change In Net Assets	\$ 2,312,507	\$ 8,693,094	\$ -	\$ -	\$ -
Net Assets - Beginning Balance	(93,957,500)	(95,129,365)	(95,129,365)	(88,331,446)	(88,331,446)
Equity and Other Account Adjustments	(3,484,372)	(1,895,175)	-	-	-
Net Assets - Ending Balance	\$ (95,129,365)	\$ (88,331,446)	\$ (95,129,365)	\$ (88,331,446)	\$ (88,331,446)
Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6