

MUNICIPAL SERVICES

TABLE OF CONTENTS

	<u>BUDGET UNIT</u>	<u>PAGE</u>
ANIMAL CARE AND REGULATION	3220000	H-3
ANTELOPE ASSESSMENT DISTRICT	9338001	H-5
ARCADE CREEK PARK	9338004	H-7
CARMICHAEL RECREATION AND PARK DISTRICT	9337000	H-9
CONNECTOR JOINT POWERS AUTHORITY	2800000	H-11
DEPARTMENT OF COMMUNITY DEVELOPMENT.....	5720000	H-12
BUILDING INSPECTION.....	2150000	H-14
DEPARTMENT OF FLOOD MANAGEMENT.....	3252660	H-16
FISH AND GAME PROPAGATION.....	6460000	H-17
GOLF.....	6470000	H-19
MISSION OAKS MAINTENANCE AND IMPROVEMENT ASSESSMENT DISTRICT ...	9336001	H-21
MISSION OAKS RECREATION AND PARK DISTRICT	9336100	H-23
PARKS CONSTRUCTION.....	6570000	H-25
REGIONAL PARKS.....	6400000	H-27
COUNTY PARKS CFD 2006-1	6494000	H-29
COUNTY SERVICE AREA NO. 4B (WILTON/COSUMNES)	6491000	H-30
COUNTY SERVICE AREA NO. 4C (DELTA)	6492000	H-32
COUNTY SERVICE AREA NO. 4D (HERALD)	6493000	H-34
DEL NORTE OAKS PARK DISTRICT	3516494	H-36
SUNRISE RECREATION AND PARK DISTRICT	9338000	H-37
TRANSPORTATION	2960000	H-39
COUNTY SERVICE AREA NO. 1	2530000	H-41
GOLD RIVER STATION NO.7 LANDSCAPE CFD	1370000	H-43
LANDSCAPE MAINTENANCE DISTRICT	3300000	H-45
ROADS	2900000	H-47
ROADWAYS	2910000	H-49
RURAL TRANSIT PROGRAM	2930000	H-51
SACRAMENTO COUNTY LANDSCAPE MAINTENANCE CFD No. 2004-2	1410000	H-53
TRANSPORTATION-SALES TAX	2140000	H-55
WASTE MANAGEMENT AND RECYCLING		
REFUSE ENTERPRISE (OPERATIONS AND CAPITAL OUTLAY)	2200000/2250000	H-57
WATER RESOURCES	3220001	H-60

MUNICIPAL SERVICES

TABLE OF CONTENTS

	<u>BUDGET UNIT</u>	<u>PAGE</u>
WATER AGENCY - ENTERPRISE FUND	3050000	H-63
WATER AGENCY - ZONE 11 DRAINAGE INFRASTRUCTURE	2810000	H-74
WATER AGENCY - ZONE 13.....	3044000	H-76

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET			
Budget Unit: 3220000 - Animal Care And Regulation			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Licenses, Permits & Franchises	\$ 385,000	\$ 385,000	-
Intergovernmental Revenues	130,400	130,400	-
Charges for Services	326,000	326,000	-
Miscellaneous Revenues	145,000	145,000	-
Residual Equity Transfer In	4,746	4,746	-
Total Revenue	\$ 991,146	\$ 991,146	-
Salaries & Benefits	\$ 2,680,395	\$ 2,781,824	101,429
Services & Supplies	1,574,947	1,576,308	1,361
Other Charges	950	950	-
Expenditure Transfer & Reimbursement	99,601	99,601	-
Total Expenditures/Appropriations	\$ 4,355,893	\$ 4,458,683	102,790
Net Cost	\$ 3,364,747	\$ 3,467,537	102,790
Positions	29.0	30.0	1.0

The allocation (net county cost) has increased by \$102,790:

- Appropriations have increased by \$102,790.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$102,790 due to the addition of 1.0 FTE Animal Care Attendant position to help with foster care and coordination with animal rescue organizations and an increase in extra help for kennel upkeep.
- Position counts have increased 1.0 FTE since Approved Recommended Budget due to the addition of 1.0 Animal Care Attendant position.

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 **3220000 - Animal Care And Regulation**
 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	\$ 225,592	\$ 273,137	\$ 273,137	-	-
Licenses, Permits & Franchises	407,502	420,823	474,555	385,000	385,000
Intergovernmental Revenues	217,265	(586,432)	138,019	130,400	130,400
Charges for Services	391,033	334,022	390,000	326,000	326,000
Miscellaneous Revenues	48,004	336,836	335,001	145,000	145,000
Residual Equity Transfer In	35,177	26,987	26,987	4,746	4,746
Total Revenue	\$ 1,324,573	\$ 805,373	\$ 1,637,699	\$ 991,146	\$ 991,146
Salaries & Benefits	\$ 2,524,487	\$ 2,600,889	\$ 2,704,341	\$ 2,740,595	\$ 2,781,824
Services & Supplies	1,374,270	1,444,799	1,451,394	1,576,308	1,576,308
Other Charges	947	944	40,950	950	950
Interfund Reimb	(541,000)	-	-	-	-
Intrafund Charges	93,223	77,655	92,534	1,659,288	1,659,288
Intrafund Reimb	-	-	-	(1,559,687)	(1,559,687)
Total Expenditures/Appropriations	\$ 3,451,927	\$ 4,124,287	\$ 4,289,219	\$ 4,417,454	\$ 4,458,683
Net Cost	\$ 2,127,354	\$ 3,318,914	\$ 2,651,520	\$ 3,426,308	\$ 3,467,537
Positions	30.0	29.0	29.0	30.0	30.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET				
Budget Unit: 9338001 - Antelope Assessment				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance	
Fund Balance	\$ 138,327	\$ 200,013	\$ 61,686	
Revenue from Use Of Money & Property	6,880	6,880	-	
Charges for Services	545,371	545,371	-	
Total Revenue	\$ 690,578	\$ 752,264	\$ 61,686	
Services & Supplies	\$ 93,580	\$ 94,300	720	
Other Charges	452,381	452,381	-	
Capital Assets				
Improvements	65,000	90,000	25,000	
Total Capital Assets	65,000	90,000	25,000	
Appropriation for Contingencies	\$ 79,617	\$ 115,583	35,966	
Total Financing Uses	\$ 690,578	\$ 752,264	\$ 61,686	
Total Expenditures/Appropriations	\$ 690,578	\$ 752,264	-	
Net Cost	\$ -	\$ -	-	

- Appropriations have increased by \$61,686.
- Fund balance has increased by \$61,686.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$61,686 due to an increase in capital assets improvements and an increase in contingencies.
- Fund balance has increased \$61,686 due to a reduction of structural improvement expenditures and interest expenses.

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 2013-14				Schedule 15
9338001 - Antelope Assessment 338B - ANTELOPE ASSESSMENT						
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	\$ 811,432	\$ 30,999	\$ 30,999	\$ 138,327	\$ 200,013	
Reserve Release	-	287,500	287,500	-	-	
Revenue from Use Of Money & Property	6,213	10,994	6,880	6,880	6,880	
Charges for Services	439,789	541,140	545,371	545,371	545,371	
Miscellaneous Revenues	990	-	-	-	-	
Total Revenue	\$ 1,258,424	\$ 870,633	\$ 870,750	\$ 690,578	\$ 752,264	
Reserve Provision	\$ 1,222,868	\$ -	\$ -	\$ -	-	
Services & Supplies	8,744	66,125	68,580	93,580	94,300	
Other Charges	271,907	594,496	448,306	452,381	452,381	
Capital Assets						
Improvements	-	9,999	287,500	65,000	90,000	
Total Capital Assets	-	9,999	287,500	65,000	90,000	
Appropriation for Contingencies	\$ -	\$ -	\$ 66,364	\$ 79,617	\$ 115,583	
Total Financing Uses	\$ 1,503,519	\$ 670,620	\$ 870,750	\$ 690,578	\$ 752,264	
Total Expenditures/Appropriations	\$ 1,503,519	\$ 670,620	\$ 870,750	\$ 690,578	\$ 752,264	
Net Cost	\$ 245,095	\$ (200,013)	\$ -	\$ -	-	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET			
Budget Unit: 9338004 - Arcade Creek Park			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Intergovernmental Revenues	\$ -	\$ 2,510,175	\$ 2,510,175
Total Revenue	\$ -	\$ 2,510,175	\$ 2,510,175
Capital Assets	\$	\$	\$
Improvements	-	2,400,000	2,400,000
Total Capital Assets	-	2,400,000	2,400,000
Transfers In & Out	\$ -	\$ 110,175	\$ 110,175
Total Financing Uses	\$ -	\$ 2,510,175	\$ 2,510,175
Total Expenditures/Appropriations	\$ -	\$ 2,510,175	\$ -
Net Cost	\$ -	\$ -	\$ -

- Appropriations have increased by \$2,510,175.
- Revenues have increased by \$2,510,175.

DESCRIPTION OF SIGNIFICANT CHANGES:

Appropriations and revenues have increased \$2,510,175 reflecting the establishment of a budget for the new Arcade Creek Park Preserve – Fund 338D. In March 2012, the Sunrise Recreation and Park District (SRPD) was successfully awarded a California State Parks Proposition 84 Grant for the development and construction of the Arcade Creek Park Preserve in Citrus Heights. Appropriations and revenues were initially included in the SRPD’s budget; however, in order to properly track the grant advance payments and expenditures for the project, the appropriations and revenues were moved from SRPD to this new 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 2013-14				Schedule 15
9338004 - Arcade Creek Park 338D - ARCADE CREEK PARK						
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	
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -	\$ 2,510,175	
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 2,510,175	
Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	
Improvements	-	-	-	-	2,400,000	
Total Capital Assets	-	-	-	-	2,400,000	
Interfund Charges	\$ -	\$ -	\$ -	\$ -	\$ 110,175	
Total Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ 2,510,175	
Total Expenditures/Appropriations	\$ -	\$ -	\$ -	\$ -	\$ 2,510,175	
Net Cost	\$ -	\$ -	\$ -	\$ -	-	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET				
Budget Unit: 9337000 - Carmichael Recreation And Park District				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance	
Fund Balance	\$ 260,556	\$ 269,368	\$ 8,812	
Reserve Release	15,692	15,692	-	
Taxes	1,473,979	1,494,631	20,652	
Revenue from Use Of Money & Property	1,039,989	1,041,989	2,000	
Intergovernmental Revenues	527,000	545,820	18,820	
Charges for Services	620,000	635,000	15,000	
Miscellaneous Revenues	58,832	58,832	-	
Total Revenue	\$ 3,996,048	\$ 4,061,332	\$ 65,284	
Salaries & Benefits	\$ 2,179,676	\$ 2,195,326	15,650	
Services & Supplies	840,135	870,329	30,194	
Other Charges	227,778	232,257	4,479	
Capital Assets				
Improvements	544,600	563,420	18,820	
Total Capital Assets	544,600	563,420	18,820	
Appropriation for Contingencies	\$ 203,859	\$ 200,000	\$(3,859)	
Total Financing Uses	\$ 3,996,048	\$ 4,061,332	\$ 65,284	
Total Expenditures/Appropriations	\$ 3,996,048	\$ 4,061,332	-	
Net Cost	\$ -	\$ -	-	
Positions	18.0	18.0	0.0	

- Appropriations have increased by \$65,284.
- Revenues have increased by \$56,472.
- Fund balance has increased by \$8,812.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$65,284 due to an increase in retirement, workers' compensation, and operational Park District costs.
- Revenues have increased by \$56,472 due to increased property taxes, building rental, and recreation program revenue; and the receipt of additional grant monies from the state.
- Fund balance has increased \$8,812 due to lower than budgeted expenditures.
- Position count has not changed from 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 2013-14				Schedule 15
9337000 - Carmichael Recreation And Park District 337A - CARMICHAEL PARK DISTRICT						
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	\$ 118,891	\$ 420,108	\$ 420,108	\$ 260,556	\$ 269,368	
Reserve Release	-	-	-	15,692	15,692	
Taxes	1,467,689	1,448,575	1,447,479	1,473,979	1,494,631	
Revenue from Use Of Money & Property	1,006,476	1,054,741	1,272,589	1,039,989	1,041,989	
Intergovernmental Revenues	436,811	368,810	317,000	527,000	545,820	
Charges for Services	611,178	630,164	620,000	620,000	635,000	
Miscellaneous Revenues	97,320	71,275	52,232	58,832	58,832	
Total Revenue	\$ 3,738,365	\$ 3,993,673	\$ 4,129,408	\$ 3,996,048	\$ 4,061,332	
Salaries & Benefits	\$ 2,095,584	\$ 2,126,788	\$ 2,319,634	\$ 2,179,676	\$ 2,195,326	
Services & Supplies	901,556	987,436	992,240	840,135	870,329	
Other Charges	359,754	527,800	575,300	227,778	232,257	
Capital Assets						
Improvements	252,256	82,282	40,000	544,600	563,420	
Total Capital Assets	252,256	82,282	40,000	544,600	563,420	
Appropriation for Contingencies	\$ -	\$ -	\$ 202,234	\$ 203,859	\$ 200,000	
Total Financing Uses	\$ 3,609,150	\$ 3,724,306	\$ 4,129,408	\$ 3,996,048	\$ 4,061,332	
Total Expenditures/Appropriations	\$ 3,609,150	\$ 3,724,306	\$ 4,129,408	\$ 3,996,048	\$ 4,061,332	
Net Cost	\$ (129,215)	\$ (269,367)	\$ -	\$ -	\$ -	
Positions	18.0	18.0	18.0	18.0	18.0	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 2800000 - Connector Joint Powers Authority

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Taxes	\$ 454,873	\$ 454,873	-
Total Revenue	\$ 454,873	\$ 454,873	-
Salaries & Benefits	\$ 451,306	\$ 451,306	-
Services & Supplies	3,567	3,567	-
Total Financing Uses	\$ 454,873	\$ 454,873	-
Total Expenditures/Appropriations	\$ 454,873	\$ 454,873	-
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 2013-14				
		2800000 - Connector Joint Powers Authority				
		028A - CONNECTOR JOINT POWERS AUTHORITY				
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	
Taxes	\$ 450,810	\$ 465,223	\$ 459,497	\$ 454,873	\$ 454,873	
Total Revenue	\$ 450,810	\$ 465,223	\$ 459,497	\$ 454,873	\$ 454,873	
Salaries & Benefits	\$ 450,810	\$ 465,223	\$ 456,452	\$ 451,306	\$ 451,306	
Services & Supplies	-	-	3,045	3,567	3,567	
Total Financing Uses	\$ 450,810	\$ 465,223	\$ 459,497	\$ 454,873	\$ 454,873	
Total Expenditures/Appropriations	\$ 450,810	\$ 465,223	\$ 459,497	\$ 454,873	\$ 454,873	
Net Cost	\$ -	\$ -	\$ -	\$ -	-	
Positions	4.0	3.0	3.0	3.0	3.0	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET			
Budget Unit: 5720000 - Community Development			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Licenses, Permits & Franchises	\$ 1,493,118	\$ 1,553,357	\$ 60,239
Fines, Forfeitures & Penalties	1,026,635	1,030,731	4,096
Intergovernmental Revenues	580,000	1,659,546	1,079,546
Charges for Services	25,171,440	27,075,964	1,904,524
Miscellaneous Revenues	2,191,018	2,200,603	9,585
Residual Equity Transfer In	12,059	12,059	-
Total Revenue	\$ 30,474,270	\$ 33,532,260	\$ 3,057,990
Salaries & Benefits	\$ 21,846,540	\$ 22,505,401	\$ 658,861
Services & Supplies	9,210,692	11,967,783	2,757,091
Other Charges	451,634	451,634	-
Expenditure Transfer & Reimbursement	(156,152)	(156,153)	(1)
Total Expenditures/Appropriations	\$ 31,352,714	\$ 34,768,665	\$ 3,415,951
Net Cost	\$ 878,444	\$ 1,236,405	\$ 357,961
Positions	178.8	188.0	9.2

- The allocation (net county cost) has increased by \$357,961.
- Appropriations have increased by \$3,415,951.
- Revenues have increased by \$3,057,990.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$3,415,951 due to the transfer of the South Sacramento Habitat Conservation Plan to Community Development and the addition of positions in the Department.
- Revenues have increased by \$3,057,990 due the transfer of the South Sacramento Habitat Conservation Plan to Community Development and the addition of positions in the Department.
- Position counts have increased by 9.2 FTE from Approved Recommended Budget due to the following:
 - **Addition:** 2.0 FTE Office Assistant Level 2, 3.0 FTE Code Enforcement Officer Level 2, 1.0 FTE Administrative Services Officer 1, 2.0 FTE Building Inspector 2 Range A, 1.0 FTE Survey Technician Level 2, 1.0 FTE Asst Environmental Analyst, 3.0 FTE Planner Level 2, and 1.0 FTE Senior Office Assistant.
 - **Deletion:** 1.0 FTE Collection Services Agent Level 2, 1.0 FTE Principal Planner, 1.0 FTE Senior Planner, 1.0 FTE Assistant Engineer – Civil Level 2, and 0.8 FTE Assistant Environmental Analyst.

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 **5720000 - Community Development**
 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	\$ 319,279	\$ 466,443	\$ 466,443	\$ -	-
Licenses, Permits & Franchises	16,502	143,787	556,434	1,553,357	1,553,357
Fines, Forfeitures & Penalties	-	-	-	1,030,273	1,030,731
Intergovernmental Revenues	115,623	294,744	103,368	580,000	1,659,546
Charges for Services	4,940,530	5,321,008	5,467,518	25,600,500	27,075,964
Miscellaneous Revenues	847,814	1,535,080	1,861,310	2,200,603	2,200,603
Residual Equity Transfer In	26,645	44,407	38,214	12,059	12,059
Total Revenue	\$ 6,266,393	\$ 7,805,469	\$ 8,493,287	\$ 30,976,792	\$ 33,532,260
Salaries & Benefits	\$ 6,151,427	\$ 6,323,056	\$ 7,253,714	\$ 23,022,749	\$ 22,505,401
Services & Supplies	1,841,352	2,614,341	2,870,222	9,562,616	11,967,783
Other Charges	32,442	53,122	93,040	451,634	451,634
Interfund Reimb	(745,971)	(274,500)	(429,000)	(1,030,000)	(1,030,000)
Intrafund Charges	339,136	515,124	549,810	3,788,551	3,848,551
Intrafund Reimb	(580,831)	(776,232)	(813,099)	(2,914,704)	(2,974,704)
Total Expenditures/Appropriations	\$ 7,037,555	\$ 8,454,911	\$ 9,524,687	\$ 32,880,846	\$ 34,768,665
Net Cost	\$ 771,162	\$ 649,442	\$ 1,031,400	\$ 1,904,054	\$ 1,236,405
Positions	57.7	56.6	54.6	194.0	188.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 2150000 - Building Inspection

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ 2,129,500	\$ 1,998,449	\$(131,051)
Licenses, Permits & Franchises	10,662,500	10,962,500	300,000
Fines, Forfeitures & Penalties	10,000	10,000	-
Revenue from Use Of Money & Property	12,700	12,700	-
Charges for Services	151,000	151,000	-
Miscellaneous Revenues	2,300	2,300	-
Total Revenue	\$ 12,968,000	\$ 13,136,949	\$ 168,949
Services & Supplies	\$ 12,391,840	\$ 12,560,789	\$ 168,949
Other Charges	576,160	576,160	-
Total Expenditures/Appropriations	\$ 12,968,000	\$ 13,136,949	\$ 168,949
Net Cost	\$ -	\$ -	-

- Appropriations have increased by \$168,949.
- Fund balance has decreased by \$131,051.
- Revenue has increased \$300,000.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased by \$168,949 due to additional staffing to meet an increasing workload.
- Fund balance has decreased by \$131,051 due to costs associated with new or improved Building Assistance Centers.
- Revenue has increased \$300,000 due to increased permit activity.

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

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	\$ 1,901,195	\$ 3,732,324	\$ 3,732,324	\$ 2,129,500	\$ 1,998,449
Licenses, Permits & Franchises	11,704,109	11,524,262	10,499,500	10,662,500	10,962,500
Fines, Forfeitures & Penalties	46,200	28,297	10,000	10,000	10,000
Revenue from Use Of Money & Property	21,361	37,944	12,500	12,700	12,700
Intergovernmental Revenues	-	1,945	-	-	-
Charges for Services	227,967	246,556	226,000	151,000	151,000
Miscellaneous Revenues	9,316	5,385	2,300	2,300	2,300
Residual Equity Transfer In	7	8	-	-	-
Total Revenue	\$ 13,910,155	\$ 15,576,721	\$ 14,482,624	\$ 12,968,000	\$ 13,136,949
Reserve Provision	\$ -	\$ 2,387,681	\$ 2,387,681	\$ -	-
Services & Supplies	10,124,716	10,790,273	11,523,783	12,391,840	12,560,789
Other Charges	22,877	426,649	571,160	576,160	576,160
Total Expenditures/Appropriations	\$ 10,147,593	\$ 13,604,603	\$ 14,482,624	\$ 12,968,000	\$ 13,136,949
Net Cost	\$ (3,762,562)	\$ (1,972,118)	\$ -	\$ -	-

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET			
Budget Unit: 3252660 - Department of Flood Management			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Charges for Services	\$ 351,873	\$ 351,873	-
Total Revenue	\$ 351,873	\$ 351,873	-
Salaries & Benefits	\$ 342,168	\$ 342,168	-
Services & Supplies	6,804	6,804	-
Other Charges	2,901	2,901	-
Total Financing Uses	\$ 351,873	\$ 351,873	-
Total Expenditures/Appropriations	\$ 351,873	\$ 351,873	-
Net Cost	\$ -	\$ -	-
Positions	2.0	2.0	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 2013-14				
		3252660 - Department of Flood Management				
		325A - SACRAMENTO AREAD FLOOD CONTROL AGENCY				
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	
Revenue from Use Of Money & Property	58,141	\$ 112,979	\$ -	\$ -	-	
Charges for Services	6,260,161	6,236,157	212,818	351,873	351,873	
Miscellaneous Revenues	7,000	43,759	-	-	-	
Other Financing Sources	163,089	-	-	-	-	
Residual Equity Transfer In	508,206	306	-	-	-	
Total Revenue	\$ 6,996,597	\$ 6,393,201	\$ 212,818	\$ 351,873	\$ 351,873	
Salaries & Benefits	\$ 23,753	\$ 15,143	\$ 179,900	\$ 342,168	\$ 342,168	
Services & Supplies	4,398,490	3,877,594	11,712	6,804	6,804	
Other Charges	712,570	1,066,954	21,206	2,901	2,901	
Total Financing Uses	\$ 5,134,813	\$ 4,959,691	\$ 212,818	\$ 351,873	\$ 351,873	
Total Expenditures/Appropriations	\$ 5,134,813	\$ 4,959,691	\$ 212,818	\$ 351,873	\$ 351,873	
Net Cost	\$ (1,861,784)	\$ (1,433,510)	\$ -	\$ -	-	
Positions	3.0	2.0	2.0	2.0	2.0	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET				
Budget Unit: 6460000 - Fish And Game Propagation				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance	
Fund Balance	\$ 8,574	\$ 16,410	\$ 7,836	
Fines, Forfeitures & Penalties	20,000	20,000	-	
Revenue from Use Of Money & Property	115	115	-	
Total Revenue	\$ 28,689	\$ 36,525	7,836	
Reserve Provision	\$ -	\$ 1,567	1,567	
Other Charges	28,689	34,958	6,269	
Total Expenditures/Appropriations	\$ 28,689	\$ 36,525	7,836	
Net Cost	\$ -	\$ -	-	

- Appropriations have increased by \$6,269.
- Fund balance has increased by \$7,836.
- Reserve designation has increased by \$1,567.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$6,269 due to an increase in transfers to the American River Natural History Association per lease agreement.
- Fund balance has increased \$7,836 due to higher than anticipated revenues relating to citations and fines from Fish and Game Code violations within Sacramento County.
- Reserve designation has increased \$1,567 due to additional Fund balance.

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

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	\$ 9,245	\$ 10,583	\$ 10,583	\$ 8,574	\$ 16,410
Fines, Forfeitures & Penalties	20,644	24,781	20,000	20,000	20,000
Revenue from Use Of Money & Property	90	171	115	115	115
Total Revenue	\$ 29,979	\$ 35,535	\$ 30,698	\$ 28,689	\$ 36,525
Reserve Provision	\$ -	\$ 2,537	\$ 2,537	\$ -	\$ 1,567
Other Charges	19,396	16,587	28,161	28,689	34,958
Total Expenditures/Appropriations	\$ 19,396	\$ 19,124	\$ 30,698	\$ 28,689	\$ 36,525
Net Cost	\$ (10,583)	\$ (16,411)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 6470000 - Golf

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ (925,242)	\$ (627,567)	\$ 297,675
Revenue from Use Of Money & Property	4,014,379	4,062,379	48,000
Charges for Services	3,436,154	3,361,154	(75,000)
Miscellaneous Revenues	987,246	704,071	(283,175)
Residual Equity Transfer In	511	511	-
Total Revenue	\$ 7,513,048	\$ 7,500,548	(12,500)
Salaries & Benefits	\$ 651,979	\$ 666,479	14,500
Services & Supplies	5,717,841	5,682,841	(35,000)
Other Charges	168,048	176,048	8,000
Expenditure Transfer & Reimbursement	975,180	975,180	-
Total Expenditures/Appropriations	\$ 7,513,048	\$ 7,500,548	(12,500)
Net Cost	\$ -	\$ -	-
Positions	6.0	6.0	0.0

- Appropriations have decreased by \$12,500.
- Fund balance has increased by \$297,675.
- Revenues have decreased by \$310,715.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have decreased by \$12,500 due to decreases in costs.
- Revenues have decreased by \$310,715 due to a reduction in donations and contributions and revised projections in charges for service.
- Fund balance has increased \$297,675 due to an appropriation adjustment approved by the Board in July 2013 that provided a loan from the General Fund to the Golf Fund.
- 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 **6470000 - Golf**
Function **RECREATION & CULTURAL SERVICES**
Activity **Recreation Facilities**
Fund **018A - GOLF**

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	\$ (1,218,554)	\$ (930,379)	\$ (930,379)	\$ (925,242)	\$ (627,567)
Reserve Release	116,128	-	-	-	-
Revenue from Use Of Money & Property	4,047,693	4,271,107	3,983,130	4,014,379	4,062,379
Charges for Services	3,509,124	3,392,941	3,385,279	3,436,154	3,361,154
Miscellaneous Revenues	39,142	79,150	1,047,990	987,246	704,071
Residual Equity Transfer In	2,824	1,842	1,842	511	511
Total Revenue	\$ 6,496,357	\$ 6,814,661	\$ 7,487,862	\$ 7,513,048	\$ 7,500,548
Salaries & Benefits	\$ 664,839	\$ 656,764	\$ 635,258	\$ 651,979	\$ 666,479
Services & Supplies	5,379,354	6,422,758	5,711,465	5,717,841	5,682,841
Other Charges	297,751	168,987	147,420	168,048	176,048
Interfund Charges	1,186,241	1,093,719	1,093,719	1,074,346	1,074,346
Interfund Reimb	(100,000)	(900,000)	(100,000)	(100,000)	(100,000)
Intrafund Charges	409,533	391,257	391,257	305,722	305,722
Intrafund Reimb	(409,533)	(391,257)	(391,257)	(304,888)	(304,888)
Total Expenditures/Appropriations	\$ 7,428,185	\$ 7,442,228	\$ 7,487,862	\$ 7,513,048	\$ 7,500,548
Net Cost	\$ 931,828	\$ 627,567	\$ -	\$ -	\$ -
Positions	8.0	6.0	6.0	6.0	6.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET				
Budget Unit: 9336001 - Mission Oaks Maint/Improvement Dist				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance	
Fund Balance	\$ 467,062	\$ 520,653	\$ 53,591	
Reserve Release	38,511	286,727	248,216	
Revenue from Use Of Money & Property	7,500	7,500	-	
Intergovernmental Revenues	20,000	20,000	-	
Charges for Services	78,120	78,120	-	
Miscellaneous Revenues	863,807	890,000	26,193	
Total Revenue	\$ 1,475,000	\$ 1,803,000	\$ 328,000	
Services & Supplies	\$ 645,000	\$ 717,000	\$ 72,000	
Capital Assets				
Improvements	650,000	906,000	256,000	
Equipment	30,000	30,000	-	
Total Capital Assets	680,000	936,000	256,000	
Appropriation for Contingencies	\$ 150,000	\$ 150,000	-	
Total Financing Uses	\$ 1,475,000	\$ 1,803,000	\$ 328,000	
Total Expenditures/Appropriations	\$ 1,475,000	\$ 1,803,000	-	
Net Cost	\$ -	\$ -	-	

- Appropriations have increased by \$328,000.
- Revenues have increased by \$26,193.
- Fund balance has increased by \$53,591.
- Reserve Release has increased by \$248,216.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased by a net \$328,000 to fund the following additional or carry over projects:
 - Tree work as needed by the new Tree Audit conducted by a grant through Cal Fire.
 - Contracted installation of new steel picnic shelter at Maddox Park.
 - Purchase of a large portable trailer propane barbeque.
 - Americans with Disabilities Act and Playground Safety Audits.
 - An increase to cover projected water rate increases by Sacramento Suburban Water District.

MISSION OAKS MAINTENANCE AND IMPROVEMENT ASSESSMENT DISTRICT 9336001

DESCRIPTION OF SIGNIFICANT CHANGES (CONT.):

- Revenues have increased by \$26,193 due to a previously unbudgeted cell tower lease that was credited to the district.
- Fund balance has increased by \$53,591 due to expenditures coming in lower than originally projected.
- Reserve Release has increased by \$248,216 to help fund this year's capital improvement projects.

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 2013-14				Schedule 15
9336001 - Mission Oaks Maint/Improvement Dist 336B - MISSION OAKS MAINT & IMPROVEMENT ASSESSMENT DIST					
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	\$ 660,734	\$ 670,814	\$ 670,814	\$ 467,062	\$ 520,653
Reserve Release	19,656	273,829	273,829	38,511	286,727
Revenue from Use Of Money & Property	8,092	10,300	7,500	7,500	7,500
Intergovernmental Revenues	19,058	20,135	20,000	20,000	20,000
Charges for Services	75,727	43,861	76,857	78,120	78,120
Miscellaneous Revenues	863,807	890,252	885,000	863,807	890,000
Residual Equity Transfer In	35	28	-	-	-
Total Revenue	\$ 1,647,109	\$ 1,909,219	\$ 1,934,000	\$ 1,475,000	\$ 1,803,000
Services & Supplies	\$ 520,044	\$ 525,764	\$ 645,000	\$ 645,000	\$ 717,000
Capital Assets					
Improvements	656,253	862,802	1,129,000	650,000	906,000
Equipment	-	-	-	30,000	30,000
Total Capital Assets	656,253	862,802	1,129,000	680,000	936,000
Appropriation for Contingencies	\$ -	\$ -	160,000	150,000	150,000
Total Financing Uses	\$ 1,176,297	\$ 1,388,566	\$ 1,934,000	\$ 1,475,000	\$ 1,803,000
Total Expenditures/Appropriations	\$ 1,176,297	\$ 1,388,566	\$ 1,934,000	\$ 1,475,000	\$ 1,803,000
Net Cost	\$ (470,812)	\$ (520,653)	-	-	-

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 9336100 - Mission Oaks Recreation And Park District

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ 588,282	\$ 739,257	\$ 150,975
Taxes	1,983,068	2,035,895	52,827
Revenue from Use Of Money & Property	53,000	66,000	13,000
Intergovernmental Revenues	469,000	469,000	-
Charges for Services	590,000	550,000	(40,000)
Miscellaneous Revenues	35,000	39,000	4,000
Total Revenue	\$ 3,718,350	\$ 3,899,152	\$ 180,802
Reserve Provision	\$ 2,172	\$ 122,152	\$ 119,980
Salaries & Benefits	2,359,883	2,389,595	29,712
Services & Supplies	994,295	1,025,405	31,110
Other Charges	2,000	2,000	-
Appropriation for Contingencies	360,000	360,000	-
Total Financing Uses	\$ 3,718,350	\$ 3,899,152	\$ 180,802
Total Expenditures/Appropriations	\$ 3,718,350	\$ 3,899,152	-
Net Cost	\$ -	\$ -	-
Positions	15.0	13.0	-2.0

- Appropriations have increased by \$180,802.
- Provision for Reserve has increased by \$119,980.
- Revenues have increased by \$29,827.
- Fund balance has increased by \$150,975.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased by \$180,802 due primarily to a new concert series in the parks and a contribution to the Sheriff's Community Impact Program. Other moderate increases are spread throughout the budget to cover general price increases.
- Provision for Reserve has increased by \$119,980 due to cost savings, increased program revenue and a slight increase in property tax revenue.
- Revenues have increased by \$29,827 due to increased program revenue.
- Fund balance has increased by \$150,975. This increase is primarily due new cost cutting strategies, additional recreation program revenue and some property tax growth.

DESCRIPTION OF SIGNIFICANT CHANGES (CONT.):

- The Fiscal Year 2013-14 will realize the second year of the loan repayment from the Carmichael Recreation and Park District.
- The position count decreased by 2.0 Full Time Employees. 1.0 Recreation Services Supervisor and 1.0 Executive Assistant were deleted by Mission Oaks Recreation and Park District over a year ago, yet they were not reflected in the district's staffing schedule.

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 2013-14				
9336100 - Mission Oaks Recreation And Park District						
336A - MISSION OAKS PARK DISTRICT						
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	\$ 849,702	\$ 1,035,239	\$ 1,035,239	\$ 588,282	\$ 739,257	
Taxes	1,999,037	1,970,316	1,965,219	1,983,068	2,035,895	
Revenue from Use Of Money & Property	62,083	75,067	62,000	53,000	66,000	
Intergovernmental Revenues	403,739	475,439	448,000	469,000	469,000	
Charges for Services	592,801	532,166	505,000	590,000	550,000	
Miscellaneous Revenues	48,216	69,129	35,000	35,000	39,000	
Total Revenue	\$ 3,955,578	\$ 4,157,356	\$ 4,050,458	\$ 3,718,350	\$ 3,899,152	
Reserve Provision	\$ 73,017	\$ 130,508	\$ 130,508	\$ 2,172	\$ 122,152	
Salaries & Benefits	2,244,406	2,176,099	2,315,589	2,359,883	2,389,595	
Services & Supplies	830,581	859,662	992,361	994,295	1,025,405	
Other Charges	372,331	251,832	252,000	2,000	2,000	
Appropriation for Contingencies	-	-	360,000	360,000	360,000	
Total Financing Uses	\$ 3,520,335	\$ 3,418,101	\$ 4,050,458	\$ 3,718,350	\$ 3,899,152	
Total Expenditures/Appropriations	\$ 3,520,335	\$ 3,418,101	\$ 4,050,458	\$ 3,718,350	\$ 3,899,152	
Net Cost	\$ (435,243)	\$ (739,255)	\$ -	\$ -	\$ -	
Positions	15.0	13.0	15.0	15.0	13.0	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET				
Budget Unit: 6570000 - Park Construction				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance	
Fund Balance	\$ 1,182,216	\$ 1,228,375	\$	46,159
Intergovernmental Revenues	246,550	246,550		-
Miscellaneous Revenues	750,000	750,000		-
Total Revenue	\$ 2,178,766	\$ 2,224,925	\$	46,159
Salaries & Benefits	\$ 1,000	\$ 1,000	\$	-
Services & Supplies	100,265	100,265		-
Land	750,000	750,000		-
Improvements	1,842,247	1,842,247		-
Expenditure Transfer & Reimbursement	(514,746)	(468,587)		46,159
Total Expenditures/Appropriations	\$ 2,178,766	\$ 2,224,925	\$	46,159
Net Cost	\$ -	\$ -	\$	-

- Appropriations have increased by \$46,159.
- Fund balance has increased by \$46,159.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$46,159 due to an increase in contingency funds for parks projects planned in Fiscal Year 2013-14.
- Fund balance has increased by \$46,159 due to a delay in construction projects that resulted in lower than expected expenditures.

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 **6570000 - Park Construction**
 Function **GENERAL**
 Activity **Plant Acquisition**
 Fund **006A - PARKS 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	\$ (646,267)	\$ 1,205,374	\$ 1,205,374	\$ 1,182,216	\$ 1,228,375
Revenue from Use Of Money & Property	2,505	7,524	-	-	-
Intergovernmental Revenues	1,840,726	375,190	386,481	246,550	246,550
Miscellaneous Revenues	17,242	24,985	548,865	750,000	750,000
Residual Equity Transfer In	342	97	97	-	-
Total Revenue	\$ 1,214,548	\$ 1,613,170	\$ 2,140,817	\$ 2,178,766	\$ 2,224,925
Salaries & Benefits	\$ 842	\$ 314	\$ 1,000	\$ 1,000	\$ 1,000
Services & Supplies	(2,554)	25,624	31,732	100,265	100,265
Land	(1,261,243)	6,018	500,000	750,000	750,000
Improvements	2,018,042	947,772	2,011,763	1,842,247	1,842,247
Interfund Charges	151,341	-	-	-	-
Interfund Reimb	(535,142)	(542,914)	(542,914)	(1,009,118)	(1,009,118)
Appropriation for Contingencies	-	-	139,236	494,372	540,531
Total Expenditures/Appropriations	\$ 371,286	\$ 436,814	\$ 2,140,817	\$ 2,178,766	\$ 2,224,925
Net Cost	\$ (843,262)	\$ (1,176,356)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 6400000 - Regional Parks

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Licenses, Permits & Franchises	\$ 5,000	\$ 5,000	-
Revenue from Use Of Money & Property	162,638	162,638	-
Intergovernmental Revenues	140,781	140,781	-
Charges for Services	3,499,271	3,499,271	-
Miscellaneous Revenues	1,456,441	1,466,441	10,000
Residual Equity Transfer In	8,696	8,696	-
Total Revenue	\$ 5,272,827	\$ 5,282,827	\$ 10,000
Salaries & Benefits	\$ 5,524,091	\$ 5,895,677	371,586
Services & Supplies	2,103,161	2,154,933	51,772
Other Charges	25,000	25,000	-
Equipment	160,419	160,419	-
Expenditure Transfer & Reimbursement	273,657	272,407	(1,250)
Total Expenditures/Appropriations	\$ 8,086,328	\$ 8,508,436	\$ 422,108
Net Cost	\$ 2,813,501	\$ 3,225,609	\$ 412,108
Positions	48.0	52.0	4.0

The allocation (net county cost) has increased by \$412,108:

- Appropriations have increased by \$422,108.
- Revenues have increased by \$10,000.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased by \$422,108 due to the addition of 4.0 Full Time Employees (FTE) Park Rangers and additional cost to landscape maintenance along the American River Parkway.
- Revenues have increased by \$10,000 due to increased revenues to offset training costs, reimbursed through Police Officer Standard Training.
- The position count has increased by 4.0 FTE from Approved Recommended Budget due to the addition of 4.0 FTE Park Ranger 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 **6400000 - Regional Parks**
 Function **RECREATION & CULTURAL SERVICES**
 Activity **Recreation Facilities**
 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	\$ 187,908	\$ 576,262	\$ 576,262	\$ -	-
Licenses, Permits & Franchises	4,750	-	5,000	5,000	5,000
Fines, Forfeitures & Penalties	620	314	-	-	-
Revenue from Use Of Money & Property	150,498	142,292	156,313	162,638	162,638
Intergovernmental Revenues	149,063	142,529	152,533	140,781	140,781
Charges for Services	3,556,094	3,693,206	3,414,770	3,499,271	3,499,271
Miscellaneous Revenues	1,564,643	1,098,950	1,439,779	1,466,441	1,466,441
Other Financing Sources	11,155	100	-	-	-
Residual Equity Transfer In	50,393	38,755	38,755	8,696	8,696
Total Revenue	\$ 5,675,124	\$ 5,692,408	\$ 5,783,412	\$ 5,282,827	\$ 5,282,827
Salaries & Benefits	\$ 5,056,787	\$ 5,092,993	\$ 5,656,793	\$ 5,895,677	\$ 5,895,677
Services & Supplies	2,315,579	2,130,325	2,154,885	2,154,933	2,154,933
Other Charges	30,861	24,773	29,340	25,000	25,000
Improvements	(4,012)	-	-	-	-
Equipment	2,408	39,059	164,602	160,419	160,419
Interfund Charges	635,142	642,914	642,914	666,118	666,118
Interfund Reimb	(626,937)	(610,916)	(619,096)	(607,697)	(607,697)
Intrafund Charges	884,592	993,420	1,004,609	1,006,923	1,006,923
Intrafund Reimb	(726,856)	(864,054)	(878,334)	(792,937)	(792,937)
Total Expenditures/Appropriations	\$ 7,567,564	\$ 7,448,514	\$ 8,155,713	\$ 8,508,436	\$ 8,508,436
Net Cost	\$ 1,892,440	\$ 1,756,106	\$ 2,372,301	\$ 3,225,609	\$ 3,225,609
Positions	46.0	48.0	48.0	52.0	52.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET			
Budget Unit: 6494000 - County Parks CFD 2006-1			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ 2,126	\$ 2,370	244
Revenue from Use Of Money & Property	288	288	-
Total Revenue	\$ 2,414	\$ 2,658	244
Services & Supplies	\$ 2,345	\$ 2,489	144
Other Charges	69	169	100
Total Financing Uses	\$ 2,414	\$ 2,658	244
Total Expenditures/Appropriations	\$ 2,414	\$ 2,658	-
Net Cost	- \$	- \$	-

- Appropriations have increased by \$244.
- Fund balance has increased by \$244.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$244 due to an increase in tax and license assessments.
- Fund balance has increased \$244 due to slightly better revenues than budgeted.

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 2013-14					
		6494000 - County Parks CFD 2006-1 563A - COUNTY PARKS CFD NO. 2006-1					
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	\$ 1,686	\$ 1,907	\$ 1,907	\$ 2,126	2,370		
Revenue from Use Of Money & Property	288	542	288	288	288		
Total Revenue	\$ 1,974	\$ 2,449	\$ 2,195	\$ 2,414	\$ 2,658		
Services & Supplies	\$ -	\$ 40	\$ 2,126	\$ 2,345	2,489		
Other Charges	67	40	69	69	169		
Total Financing Uses	\$ 67	\$ 80	\$ 2,195	\$ 2,414	\$ 2,658		
Total Expenditures/Appropriations	\$ 67	\$ 80	\$ 2,195	\$ 2,414	\$ 2,658		
Net Cost	\$ (1,907)	\$ (2,369)	\$ -	\$ -	-		

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET			
Budget Unit: 6491000 - CSA No.4B-(Wilton-Cosumnes)			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ 34,304	\$ 34,217	\$(87)
Taxes	4,677	4,677	-
Revenue from Use Of Money & Property	368	368	-
Intergovernmental Revenues	66	66	-
Total Revenue	\$ 39,415	\$ 39,328	\$(87)
Services & Supplies	\$ 2,418	\$ 2,418	-
Capital Assets			
Improvements	24,889	24,802	\$(87)
Total Capital Assets	24,889	24,802	\$(87)
Transfers In & Out	\$ 12,108	\$ 12,108	-
Total Financing Uses	\$ 39,415	\$ 39,328	\$(87)
Total Expenditures/Appropriations	\$ 39,415	\$ 39,328	-
Net Cost	\$ -	\$ -	-

- Appropriations have decreased by \$87.
- Fund balance has decreased by \$87.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have decreased by \$87 due to lower than projected fund balance.
- Fund balance has decreased by \$87 due to slightly lower revenues than projected.

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 2013-14				Schedule 15
6491000 - CSA No.4B-(Wilton-Cosumnes) 560A - COUNTY SERVICE AREA 4B					
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	\$ 46,734	\$ 41,698	\$ 41,698	\$ 34,304	\$ 34,217
Taxes	4,676	4,678	4,677	4,677	4,677
Revenue from Use Of Money & Property	252	342	368	368	368
Intergovernmental Revenues	68	68	66	66	66
Total Revenue	\$ 51,730	\$ 46,786	\$ 46,809	\$ 39,415	\$ 39,328
Services & Supplies	\$ 733	\$ 461	\$ 3,063	\$ 2,418	\$ 2,418
Capital Assets					
Improvements	-	-	31,638	24,889	24,802
Total Capital Assets	-	-	31,638	24,889	24,802
Interfund Charges	\$ 9,300	\$ 12,108	\$ 12,108	\$ 12,108	\$ 12,108
Total Financing Uses	\$ 10,033	\$ 12,569	\$ 46,809	\$ 39,415	\$ 39,328
Total Expenditures/Appropriations	\$ 10,033	\$ 12,569	\$ 46,809	\$ 39,415	\$ 39,328
Net Cost	\$ (41,697)	\$ (34,217)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET				
Budget Unit: 6492000 - CSA No.4C-(Delta)				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance	
Fund Balance	\$ (11,022)	\$ (6,096)	\$	4,926
Taxes	20,276	20,276		-
Revenue from Use Of Money & Property	269	269		-
Intergovernmental Revenues	293	293		-
Charges for Services	24,080	24,080		-
Miscellaneous Revenues	5,000	5,000		-
Total Revenue	\$ 38,896	\$ 43,822	\$	4,926
Services & Supplies	\$ 31,354	\$ 34,791	\$	3,437
Other Charges	7,542	9,031		1,489
Capital Assets				
Total Capital Assets	-	-		-
Total Financing Uses	\$ 38,896	\$ 43,822	\$	4,926
Total Expenditures/Appropriations	\$ 38,896	\$ 43,822	\$	-
Net Cost	\$ -	\$ -	\$	-

- Appropriations have increased by \$4,926.
- Fund balance has increased by \$4,926.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$4,926 due to an increase in water quality charges and previously unbudgeted Fixed Asset Acquisition Fund.
- Fund balance has increased \$4,926 due to greater than expected revenues.

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 2013-14				Schedule 15
	6492000 - CSA No.4C-(Delta) 561A - COUNTY SERVICE AREA 4C				
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	\$ 23,277	\$ (6,040)	\$ (6,040)	\$ (11,022)	\$ (6,096)
Taxes	20,343	20,781	20,276	20,276	20,276
Revenue from Use Of Money & Property	107	18	269	269	269
Intergovernmental Revenues	295	306	293	293	293
Charges for Services	26,553	18,303	45,942	24,080	24,080
Miscellaneous Revenues	4,375	10,127	1,500	5,000	5,000
Residual Equity Transfer In	226	64	64	-	-
Total Revenue	\$ 75,176	\$ 43,559	\$ 62,304	\$ 38,896	\$ 43,822
Services & Supplies	\$ 50,812	\$ 38,905	\$ 46,301	\$ 31,354	\$ 34,791
Other Charges	9,003	9,003	9,003	7,542	9,031
Capital Assets					
Improvements	(3)	-	-	-	-
Total Capital Assets	(3)	-	-	-	-
Interfund Charges	\$ 21,404	\$ 1,750	\$ 7,000	\$ -	\$ -
Total Financing Uses	\$ 81,216	\$ 49,658	\$ 62,304	\$ 38,896	\$ 43,822
Total Expenditures/Appropriations	\$ 81,216	\$ 49,658	\$ 62,304	\$ 38,896	\$ 43,822
Net Cost	\$ 6,040	\$ 6,099	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET				
Budget Unit: 6493000 - CSA No.4D-(Herald)				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance	
Fund Balance	\$ 308	\$ 839	\$ 531	
Taxes	8,260	8,260	-	
Revenue from Use Of Money & Property	16	16	-	
Intergovernmental Revenues	118	118	-	
Charges for Services	350	459	109	
Total Revenue	\$ 9,052	\$ 9,692	\$ 640	
Services & Supplies	\$ 3,305	\$ 3,438	133	
Transfers In & Out	5,747	6,254	507	
Total Financing Uses	\$ 9,052	\$ 9,692	\$ 640	
Total Expenditures/Appropriations	\$ 9,052	\$ 9,692	-	
Net Cost	\$ -	\$ -	-	

- Appropriations have increased by \$640.
- Fund balance has increased by \$531.
- Revenue has increased by \$109.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$531 due to an increase in accounting and maintenance services.
- Fund balance has increased \$640 due to slightly better revenues than budgeted.
- Revenue has increased by \$109 due to an increase in recreation service charges.

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 2013-14				Schedule 15
6493000 - CSA No.4D-(Herald) 562A - COUNTY SERVICE AREA 4D					
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	\$ 1,211	\$ 8	\$ 8	\$ 308	\$ 839
Taxes	8,262	8,265	8,260	8,260	8,260
Revenue from Use Of Money & Property	5	(4)	16	16	16
Intergovernmental Revenues	120	120	118	118	118
Charges for Services	450	950	150	350	459
Total Revenue	\$ 10,048	\$ 9,339	\$ 8,552	\$ 9,052	\$ 9,692
Services & Supplies	\$ 2,956	\$ 2,531	\$ 2,547	\$ 3,305	\$ 3,438
Interfund Charges	8,022	6,005	6,005	5,747	6,254
Total Financing Uses	\$ 10,978	\$ 8,536	\$ 8,552	\$ 9,052	\$ 9,692
Total Expenditures/Appropriations	\$ 10,978	\$ 8,536	\$ 8,552	\$ 9,052	\$ 9,692
Net Cost	\$ 930	\$ (803)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 3516494 - Del Norte Oaks Park District

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ 300	\$ 2,597	\$ 2,297
Taxes	2,762	2,762	-
Revenue from Use Of Money & Property	17	17	-
Intergovernmental Revenues	40	40	-
Total Revenue	\$ 3,119	\$ 5,416	\$ 2,297
Services & Supplies	\$ 773	\$ 2,327	\$ 1,554
Transfers In & Out	2,346	3,089	743
Total Financing Uses	\$ 3,119	\$ 5,416	\$ 2,297
Total Expenditures/Appropriations	\$ 3,119	\$ 5,416	-
Net Cost	- \$	- \$	-

- Appropriations have increased by \$2,297.
- Fund balance has increased by \$2,297.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$2,297 due to increases in maintenance and accounting services.
- Fund balance has increased \$2,297 due to lower than anticipated expenditures.

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 2013-14				
		3516494 - Del Norte Oaks Park District				
		351A - DEL NORTE OAKS PARK DISTRICT				
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	\$ 1,553	\$ 384	\$ 384	\$ 300	\$ 2,597	
Taxes	2,796	2,911	2,762	2,762	2,762	
Revenue from Use Of Money & Property	8	11	17	17	17	
Intergovernmental Revenues	41	43	40	40	40	
Total Revenue	\$ 4,398	\$ 3,349	\$ 3,203	\$ 3,119	\$ 5,416	
Services & Supplies	\$ 342	\$ 51	\$ 373	\$ 773	\$ 2,327	
Interfund Charges	3,671	700	2,830	2,346	3,089	
Total Financing Uses	\$ 4,013	\$ 751	\$ 3,203	\$ 3,119	\$ 5,416	
Total Expenditures/Appropriations	\$ 4,013	\$ 751	\$ 3,203	\$ 3,119	\$ 5,416	
Net Cost	\$ (385)	\$ (2,598)	\$ -	\$ -	-	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET			
Budget Unit: 9338000 - Sunrise Recreation And Park District			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ 88,589	\$ 957,927	\$ 869,338
Reserve Release	219,000	263,925	44,925
Taxes	3,413,685	3,474,949	61,264
Revenue from Use Of Money & Property	443,935	460,935	17,000
Intergovernmental Revenues	3,086,523	395,322	(2,691,201)
Charges for Services	3,067,403	3,044,783	(22,620)
Miscellaneous Revenues	125,000	125,000	-
Total Revenue	\$ 10,444,135	\$ 8,722,841	\$ (1,721,294)
Salaries & Benefits	\$ 5,100,255	\$ 5,128,860	28,605
Services & Supplies	1,962,972	2,050,074	87,102
Other Charges	20,474	20,474	-
Capital Assets			
Land	-	34,000	34,000
Improvements	3,330,434	752,768	(2,577,666)
Equipment	30,000	30,000	-
Total Capital Assets	3,360,434	816,768	(2,543,666)
Transfers In & Out	\$ -	\$ (110,175)	\$ (110,175)
Appropriation for Contingencies	-	816,840	816,840
Total Financing Uses	\$ 10,444,135	\$ 8,722,841	\$ (1,721,294)
Total Expenditures/Appropriations	\$ 10,444,135	\$ 8,722,841	-
Net Cost	\$ -	\$ -	-
Positions	22.0	21.0	-1.0

- Appropriations have decreased by \$1,721,294.
- Revenues have decreased by \$2,635,557.
- Fund balance has increased by \$869,338.
- Reserve Release has increased by \$44,925.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have decreased \$1,721,306 primarily due to the transfer of funds from the Sunrise Recreation and Park District Fund 338A to the Arcade Creek Park Preserve Fund 338D.
- Revenues have decreased \$2,635,557 due to the transfer of funds from Sunrise Recreation and Park District 338A to Arcade Creek Park Preserve 338D. 338D was established as a separate fund to track costs of Arcade Creek Park.

DESCRIPTION OF SIGNIFICANT CHANGES (CONT.):

- Fund balance has increased \$869,338 due to a reduction in expenditures in Fiscal Year 2012-2013.
- Reserve Release has increased \$44,925 due to an increase in water rates and increases in agricultural supplies for the Park District.
- Position Count has decreased by 1.0 FTE from Approved Recommended Budget due to a deletion of 1.0 FTE due to a retirement.

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 2013-14				Schedule 15
9338000 - Sunrise Recreation And Park District 338A - SUNRISE PARK DISTRICT						
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	\$ 1,764,739	\$ 1,036,062	\$ 1,036,062	\$ 88,589	\$ 957,927	
Reserve Release	-	-	-	219,000	263,925	
Taxes	3,470,654	3,432,667	3,418,594	3,413,685	3,474,949	
Revenue from Use Of Money & Property	410,733	428,279	458,022	443,935	460,935	
Intergovernmental Revenues	126,616	536,811	1,608,659	3,086,523	395,322	
Charges for Services	3,083,876	3,229,964	3,542,867	3,067,403	3,044,783	
Miscellaneous Revenues	134,878	355,367	115,000	125,000	125,000	
Other Financing Sources	400	806	-	-	-	
Total Revenue	\$ 8,991,896	\$ 9,019,956	\$ 10,179,204	\$ 10,444,135	\$ 8,722,841	
Salaries & Benefits	\$ 5,047,014	\$ 5,058,659	\$ 5,175,749	\$ 5,100,255	\$ 5,128,860	
Services & Supplies	2,373,760	2,066,175	2,098,555	1,962,972	2,050,074	
Other Charges	21,982	19,306	20,540	20,474	20,474	
Capital Assets						
Land	-	-	-	-	34,000	
Improvements	449,044	1,006,969	2,130,529	3,330,434	752,768	
Equipment	64,038	68,571	60,000	30,000	30,000	
Total Capital Assets	513,082	1,075,540	2,190,529	3,360,434	816,768	
Interfund Reimb	\$ -	\$ -	\$ -	\$ -	\$ (110,175)	
Appropriation for Contingencies	-	-	693,831	-	816,840	
Total Financing Uses	\$ 7,955,838	\$ 8,219,680	\$ 10,179,204	\$ 10,444,135	\$ 8,722,841	
Total Expenditures/Appropriations	\$ 7,955,838	\$ 8,219,680	\$ 10,179,204	\$ 10,444,135	\$ 8,722,841	
Net Cost	\$ (1,036,058)	\$ (800,276)	\$ -	\$ -	\$ -	
Positions	31.0	22.0	22.0	22.0	21.0	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 2960000 - Department of Transportation

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Intergovernmental Revenues	\$ 325,500	\$ 340,000	\$ 14,500
Charges for Services	52,551,115	53,157,957	606,842
Residual Equity Transfer In	-	20,592	20,592
Total Revenue	\$ 52,876,615	\$ 53,518,549	\$ 641,934
Salaries & Benefits	\$ 32,005,639	\$ 31,821,141	\$(184,498)
Services & Supplies	20,198,976	20,973,208	774,232
Other Charges	47,000	99,200	52,200
Equipment	625,000	625,000	-
Total Expenditures/Appropriations	\$ 52,876,615	\$ 53,518,549	\$ 641,934
Net Cost	\$ -	\$ -	\$ -
Positions	262.1	262.1	0.0

- Appropriations have increased by \$641,934.
- Revenues have increased by \$641,934.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased by \$641,934 mainly due to an upgrade of the Department's Maintenance Management System, HANSEN. The current version is no longer supported by the vendor. Other increases were due to the costs of relocating Design and Administration to the Bradshaw location.
- Revenues have increased by \$621,342 due to public works services provided by the Department.
- Revenues have increased by \$20,592 due to a rebate of retained earnings from the Department of General Services.
- 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 **2960000 - Department of Transportation**
 Function **PUBLIC WAYS & FACILITIES**
 Activity **Public Ways**
 Fund **005B - DEPARTMENT OF TRANSPORTATION**

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
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 325,500	\$ 340,000
Charges for Services	-	-	-	52,551,115	53,157,957
Residual Equity Transfer In	-	-	-	-	20,592
Total Revenue	\$ -	\$ -	\$ -	\$ 52,876,615	\$ 53,518,549
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 32,005,639	\$ 31,821,141
Services & Supplies	-	-	-	20,198,976	20,973,208
Other Charges	-	-	-	47,000	99,200
Equipment	-	-	-	625,000	625,000
Intrafund Charges	-	-	-	5,929,806	6,387,940
Intrafund Reimb	-	-	-	(5,929,806)	(6,387,940)
Total Expenditures/Appropriations	\$ -	\$ -	\$ -	\$ 52,876,615	\$ 53,518,549
Net Cost	\$ -	\$ -	\$ -	\$ -	-
Positions	0.0	0.0	0.0	262.1	262.1

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 2530000 - CSA No. 1

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ 165,866	\$ 196,461	\$ 30,595
Taxes	322,650	285,200	(37,450)
Revenue from Use Of Money & Property	10,584	12,421	1,837
Intergovernmental Revenues	4,100	4,000	(100)
Charges for Services	2,050,000	2,030,000	(20,000)
Miscellaneous Revenues	560,000	555,000	(5,000)
Total Revenue	\$ 3,113,200	\$ 3,083,082	\$ (30,118)
Services & Supplies	\$ 2,958,200	\$ 2,963,082	4,882
Other Charges	155,000	120,000	(35,000)
Total Financing Uses	\$ 3,113,200	\$ 3,083,082	\$ (30,118)
Total Expenditures/Appropriations	\$ 3,113,200	\$ 3,083,082	\$ -
Net Cost	\$ -	\$ -	\$ -

- Appropriations have decreased by \$30,118.
- Revenues have decreased by \$60,713.
- Fund balance has increased by \$30,595.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have decreased \$30,118 due to a slight decrease in electricity costs and bad debt expenses.
- Revenues decreased by \$60,713 due to lower assessments.
- Fund balance has increased by \$30,595 due to lower electricity costs in the prior year.

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 2013-14			Schedule 15 2530000 - CSA No. 1 253A - CSA NO. 1	
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	\$ 228,949	\$ 555,354	\$ 555,354	\$ 165,866	\$ 196,461	
Reserve Release	400,000	-	-	-	-	
Taxes	296,535	278,483	322,650	322,650	285,200	
Revenue from Use Of Money & Property	8,081	11,960	20,200	10,584	12,421	
Intergovernmental Revenues	4,960	4,532	4,395	4,100	4,000	
Charges for Services	2,378,529	2,029,249	2,456,863	2,050,000	2,030,000	
Miscellaneous Revenues	529,906	552,502	586,800	560,000	555,000	
Total Revenue	\$ 3,846,960	\$ 3,432,080	\$ 3,946,262	\$ 3,113,200	\$ 3,083,082	
Services & Supplies	\$ 3,210,246	\$ 3,146,086	\$ 3,841,262	\$ 2,958,200	\$ 2,963,082	
Other Charges	81,358	87,373	105,000	155,000	120,000	
Total Financing Uses	\$ 3,291,604	\$ 3,233,459	\$ 3,946,262	\$ 3,113,200	\$ 3,083,082	
Total Expenditures/Appropriations	\$ 3,291,604	\$ 3,233,459	\$ 3,946,262	\$ 3,113,200	\$ 3,083,082	
Net Cost	\$ (555,356)	\$ (198,621)	\$ -	\$ -	\$ -	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET
Budget Unit: 1370000 - Gold River Station #7 Landscape CFD

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ (720)	\$ 1,151	\$ 1,871
Reserve Release	25,000	30,000	5,000
Revenue from Use Of Money & Property	1,120	700	(420)
Charges for Services	34,000	32,000	(2,000)
Total Revenue	\$ 59,400	\$ 63,851	\$ 4,451
Services & Supplies	\$ 58,650	\$ 63,101	\$ 4,451
Other Charges	750	750	-
Total Financing Uses	\$ 59,400	\$ 63,851	\$ 4,451
Total Expenditures/Appropriations	\$ 59,400	\$ 63,851	\$ -
Net Cost	\$ -	\$ -	\$ -

- Appropriations have increased by \$4,451.
- Revenues have decreased by \$2,420.
- Fund balance has increased by \$1,871.
- Release of reserves has increased by \$5,000.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$4,451 due to an increase in the landscaping contract costs and utilities.
- Revenues decreased by \$2,420 due to lower special assessments.
- Fund balance has increased by \$1,871 due to lower labor costs in the prior year.
- Release of reserves has increased \$5,000 due to lower special assessment revenues and higher contract costs.

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 2013-14				
1370000 - Gold River Station #7 Landscape CFD						
137A - GOLD RIVER STATION #7 LANDSCAPE CFD						
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	\$ 44,505	\$ 6,230	\$ 6,230	\$ (720)	\$ 1,151	
Reserve Release	-	15,000	15,000	25,000	30,000	
Revenue from Use Of Money & Property	528	798	1,000	1,120	700	
Charges for Services	33,673	33,149	33,000	34,000	32,000	
Total Revenue	\$ 78,706	\$ 55,177	\$ 55,230	\$ 59,400	\$ 63,851	
Reserve Provision	\$ 37,322	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	35,046	53,901	54,622	58,650	63,101	
Other Charges	109	125	608	750	750	
Total Financing Uses	\$ 72,477	\$ 54,026	\$ 55,230	\$ 59,400	\$ 63,851	
Total Expenditures/Appropriations	\$ 72,477	\$ 54,026	\$ 55,230	\$ 59,400	\$ 63,851	
Net Cost	\$ (6,229)	\$ (1,151)	\$ -	\$ -	\$ -	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 3300000 - Landscape Maintenance District

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ 19,483	\$ 44,846	\$ 25,363
Revenue from Use Of Money & Property	2,017	1,500	(517)
Charges for Services	503,000	498,000	(5,000)
Miscellaneous Revenues	470,000	431,774	(38,226)
Total Revenue	\$ 994,500	\$ 976,120	\$ (18,380)
Services & Supplies	\$ 989,000	\$ 970,120	(18,880)
Other Charges	5,500	6,000	500
Total Financing Uses	\$ 994,500	\$ 976,120	\$ (18,380)
Total Expenditures/Appropriations	\$ 994,500	\$ 976,120	-
Net Cost	\$ -	\$ -	-

- Appropriations have decreased by \$18,380.
- Revenues have decreased by \$43,743.
- Fund balance has increased by \$25,363.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have decreased \$18,380 due to a slight decrease in labor.
- Revenues have decreased by \$43,743 due to a reduction in the Road Fund contribution due to a higher than anticipated fund balance.
- Fund balance has increased by \$25,363 due to lower labor costs in the prior year.

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 2013-14				Schedule 15
3300000 - Landscape Maintenance District 330A - SACTO CO LMD ZONE 1						
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	\$ 94,286	\$ 124,583	\$ 124,583	\$ 19,483	\$ 44,846	
Revenue from Use Of Money & Property	1,328	2,051	6,000	2,017	1,500	
Charges for Services	498,394	500,289	500,000	503,000	498,000	
Miscellaneous Revenues	230,000	253,400	250,000	470,000	431,774	
Total Revenue	\$ 824,008	\$ 880,323	\$ 880,583	\$ 994,500	\$ 976,120	
Services & Supplies	\$ 694,323	\$ 829,775	\$ 873,583	\$ 989,000	\$ 970,120	
Other Charges	5,102	5,701	7,000	5,500	6,000	
Total Financing Uses	\$ 699,425	\$ 835,476	\$ 880,583	\$ 994,500	\$ 976,120	
Total Expenditures/Appropriations	\$ 699,425	\$ 835,476	\$ 880,583	\$ 994,500	\$ 976,120	
Net Cost	\$ (124,583)	\$ (44,847)	\$ -	\$ -	\$ -	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 2900000 - Roads

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ 9,933,416	\$ (13,739,165)	\$ (23,672,581)
Taxes	719,073	720,110	1,037
Licenses, Permits & Franchises	1,310,000	1,335,000	25,000
Revenue from Use Of Money & Property	375,000	375,000	-
Intergovernmental Revenues	43,359,928	78,082,430	34,722,502
Charges for Services	52,500	4,375,457	4,322,957
Miscellaneous Revenues	382,931	2,763,431	2,380,500
Total Revenue	\$ 56,132,848	\$ 73,912,263	\$ 17,779,415
Services & Supplies	\$ 64,904,560	\$ 85,013,339	\$ 20,108,779
Other Charges	1,839,279	2,892,180	1,052,901
Expenditure Transfer & Reimbursement	(10,610,991)	(13,993,256)	(3,382,265)
Total Expenditures/Appropriations	\$ 56,132,848	\$ 73,912,263	\$ 17,779,415
Net Cost	\$ -	\$ -	\$ -

- Appropriations have increased by \$17,779,415.
- Revenues have increased by \$41,451,996.
- Fund balance has decreased by \$23,672,581.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$17,779,415 due to the shifts in capital project timelines (with an increase of \$1,113,256 in funds transferred from other funds).
- Revenues increased by \$41,451,996 in connection with capital projects managed by this fund.
- Fund balance has decreased by \$23,672,581 due to a commitment of those funds to projects in the current year.

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

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	\$ 9,784,733	\$ (3,078,546)	\$ (3,078,546)	\$ 9,933,416	\$ (13,739,165)
Taxes	1,065,922	1,111,630	774,110	719,073	720,110
Licenses, Permits & Franchises	1,327,751	1,238,321	1,350,000	1,310,000	1,335,000
Revenue from Use Of Money & Property	388,436	409,589	424,000	375,000	375,000
Intergovernmental Revenues	50,979,186	54,900,818	82,864,761	43,359,928	78,082,430
Charges for Services	336,094	439,318	57,000	52,500	4,375,457
Miscellaneous Revenues	1,333,493	820,212	1,112,649	382,931	2,763,431
Total Revenue	\$ 65,215,615	\$ 55,841,342	\$ 83,503,974	\$ 56,132,848	\$ 73,912,263
Services & Supplies	\$ 66,338,989	\$ 82,042,738	\$ 89,802,319	\$ 64,904,560	\$ 85,013,339
Other Charges	1,277,923	2,180,207	3,212,215	1,839,279	2,892,180
Equipment	7,500	-	-	-	-
Interfund Charges	269,695	1,053,092	2,489,440	2,389,009	120,000
Interfund Reimb	(16,191,987)	(11,716,787)	(12,000,000)	(13,000,000)	(14,113,256)
Total Expenditures/Appropriations	\$ 51,702,120	\$ 73,559,250	\$ 83,503,974	\$ 56,132,848	\$ 73,912,263
Net Cost	\$ (13,513,495)	\$ 17,717,908	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 2910000 - Roadways

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ (242,709)	\$ 3,198,646	\$ 3,441,355
Licenses, Permits & Franchises	685,000	1,255,000	570,000
Revenue from Use Of Money & Property	6,450	11,550	5,100
Intergovernmental Revenues	450,000	551,563	101,563
Miscellaneous Revenues	78,000	83,069	5,069
Total Revenue	\$ 976,741	\$ 5,099,828	\$ 4,123,087
Reserve Provision	\$ -	\$ 2,251,568	\$ 2,251,568
Services & Supplies	2,406,197	1,555,750	(850,447)
Other Charges	341,043	1,478,290	1,137,247
Expenditure Transfer & Reimbursement	(1,770,499)	(185,780)	1,584,719
Total Expenditures/Appropriations	\$ 976,741	\$ 5,099,828	\$ 4,123,087
Net Cost	\$ -	\$ -	\$ -

- Appropriations have increased by \$1,871,519.
- Revenues have increased by \$681,732.
- Fund balances have increased by \$3,441,355.
- Reserves have been increased by \$2,251,568.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased by \$1,871,519 due to shifts in capital project timelines and changes in interfund transfers.
- Revenues increased by \$681,732 in connection with a capital project managed within these funds and increases in development fee projections based on prior year actuals.
- Fund balances have increased by \$3,441,355 due to lower than anticipated interfund activity and increased development fee collection.
- Reserves have been increased by \$2,251,568 for partial funding of future capital construction projects.

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

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	\$ 5,237,817	\$ 2,641,711	\$ 2,641,711	(\$ 242,709)	\$ 3,198,646
Reserve Release	5,014,959	-	-	-	-
Taxes	-	-	2,000,000	-	-
Licenses, Permits & Franchises	1,967,827	1,467,956	784,000	685,000	1,255,000
Revenue from Use Of Money & Property	40,463	17,661	13,050	6,450	11,550
Intergovernmental Revenues	-	174,243	610,983	450,000	551,563
Miscellaneous Revenues	571,304	359,695	564,698	78,000	83,069
Total Revenue	\$ 12,832,370	\$ 4,661,266	\$ 6,614,442	\$ 976,741	\$ 5,099,828
Reserve Provision	\$ -	\$ -	\$ -	\$ -	\$ 2,251,568
Services & Supplies	623,556	2,166,655	4,968,265	2,406,197	1,555,750
Other Charges	-	1,216,208	3,328,905	341,043	1,478,290
Interfund Charges	11,256,065	726,945	3,139,014	512,372	2,476,545
Interfund Reimb	(1,476,554)	(2,506,625)	(4,821,742)	(2,282,871)	(2,662,325)
Total Expenditures/Appropriations	\$ 10,403,067	\$ 1,603,183	\$ 6,614,442	\$ 976,741	\$ 5,099,828
Net Cost	\$ (2,429,303)	\$ (3,058,083)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET				
Budget Unit: 2930000 - Rural Transit Program				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance	
Fund Balance	\$ (1,560,735)	\$ (6,846,752)	\$ (5,286,017)	
Taxes	1,220,281	6,501,940	5,281,659	
Revenue from Use Of Money & Property	3,500	3,500	-	
Intergovernmental Revenues	937,995	937,995	-	
Charges for Services	168,000	168,000	-	
Other Financing Sources	18,000	28,000	10,000	
Total Revenue	\$ 787,041	\$ 792,683	\$ 5,642	
Services & Supplies	\$ 483,432	\$ 483,432	-	
Other Charges	228,609	228,609	-	
Equipment	75,000	80,642	5,642	
Total Expenditures/Appropriations	\$ 787,041	\$ 792,683	\$ 5,642	
Net Cost	\$ -	\$ -	-	

- Appropriations have increased by \$5,642.
- Revenues have increased by \$5,291,659.
- Fund balance has decreased by \$5,286,017.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations increased by \$5,642 due to bus signage costs.
- Revenues have increased by \$5,291,659 due to increased State revenue for the multi-year contracts and Gain on Sale from retirement of aging buses through Surplus.
- Fund balance has decreased \$5,286,017 due to multi-year contract expenditures and lower than anticipated prior year revenues.

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

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	\$ (1,687,320)	\$ (1,753,598)	\$ (1,753,598)	\$ (1,560,735)	\$ (6,846,752)
Taxes	-	3,214,117	9,013,945	1,220,281	6,501,940
Revenue from Use Of Money & Property	3,228	4,242	4,500	3,500	3,500
Intergovernmental Revenues	279,548	935,622	885,000	937,995	937,995
Charges for Services	624,193	177,092	120,000	168,000	168,000
Miscellaneous Revenues	-	84	-	-	-
Other Financing Sources	-	-	10,000	18,000	28,000
Total Revenue	\$ (780,351)	\$ 2,577,559	\$ 8,279,847	\$ 787,041	\$ 792,683
Services & Supplies	\$ 163,457	\$ 210,253	\$ 503,238	\$ 483,432	\$ 483,432
Other Charges	1,566,852	1,565,729	7,426,609	228,609	228,609
Equipment	-	148,152	350,000	75,000	80,642
Total Expenditures/Appropriations	\$ 1,730,309	\$ 1,924,134	\$ 8,279,847	\$ 787,041	\$ 792,683
Net Cost	\$ 2,510,660	\$ (653,425)	- \$	- \$	-

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

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

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ 48,862	\$ 114,446	\$ 65,584
Revenue from Use Of Money & Property	1,338	1,338	-
Charges for Services	129,000	128,000	(1,000)
Total Revenue	\$ 179,200	\$ 243,784	\$ 64,584
Reserve Provision	\$ -	\$ 64,584	\$ 64,584
Services & Supplies	177,200	177,200	-
Other Charges	2,000	2,000	-
Total Financing Uses	\$ 179,200	\$ 243,784	\$ 64,584
Total Expenditures/Appropriations	\$ 179,200	\$ 243,784	\$ -
Net Cost	\$ -	\$ -	\$ -

- Appropriations have not changed.
- Revenues have decreased by \$1,000.
- Fund balance has increased by \$65,584.
- Provisions for reserves have increased by \$64,584.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have not changed.
- Revenues decreased by \$1,000 due to lower special assessments.
- Fund balance has increased by \$65,584 due to lower labor and landscape contract costs in the prior year.
- Provision for reserve has increased \$64,584 due to additional 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 2013-14				Schedule 15	
1410000 - Sacramento County LM CFD 2004-2 141A - SAC CO LM CFD 2004-2						
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	\$ 229,771	\$ 162,962	\$ 162,962	\$ 48,862	\$ 114,446	
Revenue from Use Of Money & Property	2,207	3,813	1,500	1,338	1,338	
Charges for Services	191,174	129,000	128,670	129,000	128,000	
Total Revenue	\$ 423,152	\$ 295,775	\$ 293,132	\$ 179,200	\$ 243,784	
Reserve Provision	\$ 170,000	\$ 80,000	\$ 80,000	-	\$ 64,584	
Services & Supplies	89,707	100,789	210,832	177,200	177,200	
Other Charges	484	540	2,300	2,000	2,000	
Total Financing Uses	\$ 260,191	\$ 181,329	\$ 293,132	\$ 179,200	\$ 243,784	
Total Expenditures/Appropriations	\$ 260,191	\$ 181,329	\$ 293,132	\$ 179,200	\$ 243,784	
Net Cost	\$ (162,961)	\$ (114,446)	\$ -	\$ -	\$ -	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 2140000 - Transportation-Sales Tax

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ 1,811,867	\$ (19,404,976)	\$ (21,216,843)
Taxes	18,847,389	25,455,345	6,607,956
Revenue from Use Of Money & Property	20,000	20,000	-
Intergovernmental Revenues	1,348,560	25,879,326	24,530,766
Miscellaneous Revenues	-	17,039	17,039
Total Revenue	\$ 22,027,816	\$ 31,966,734	\$ 9,938,918
Services & Supplies	\$ 8,903,657	\$ 16,856,480	\$ 7,952,823
Other Charges	622,669	811,218	188,549
Expenditure Transfer & Reimbursement	12,501,490	14,299,036	1,797,546
Total Expenditures/Appropriations	\$ 22,027,816	\$ 31,966,734	\$ 9,938,918
Net Cost	\$ -	\$ -	\$ -

- Appropriations have increased by \$9,938,918.
- Revenues have increased by \$31,155,761.
- Fund balance has decreased by \$21,216,843.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$9,938,918 due to shifts in capital project timelines.
- Revenues have increased by \$31,155,761 in connection with the capital projects managed in this fund and changes to funding sources.
- Fund balance has decreased by \$21,216,843 due to multi-year contracts and shifts in capital project timelines.

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

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	\$ (4,615,502)	\$ (856,096)	\$ (856,096)	\$ 1,811,867	\$ (19,404,976)
Taxes	20,740,732	17,984,955	22,819,855	18,847,389	25,455,345
Revenue from Use Of Money & Property	15,366	22,745	20,000	20,000	20,000
Intergovernmental Revenues	5,456,140	9,226,972	33,532,199	1,348,560	25,879,326
Miscellaneous Revenues	60,020	2,805	652,928	-	17,039
Residual Equity Transfer In	5,270	3,697	3,697	-	-
Total Revenue	\$ 21,662,026	\$ 26,385,078	\$ 56,172,583	\$ 22,027,816	\$ 31,966,734
Services & Supplies	\$ 18,177,820	\$ 13,182,599	\$ 43,796,505	\$ 8,903,657	\$ 16,856,480
Other Charges	1,842,871	275,498	1,062,790	622,669	811,218
Interfund Charges	10,500,000	14,223,412	14,690,065	14,928,322	14,948,662
Interfund Reimb	(4,257,512)	(1,660,037)	(3,376,777)	(2,426,832)	(649,626)
Total Expenditures/Appropriations	\$ 26,263,179	\$ 26,021,472	\$ 56,172,583	\$ 22,027,816	\$ 31,966,734
Net Cost	\$ 4,601,153	\$ (363,606)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET
Budget Unit: 22000000 -Solid Waste Enterprise

Operating Detail	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Operating Revenues			
Revenue From Use of Money and Property	\$ 265,000	\$ 195,000	\$ (70,000)
Charges for Services	66,558,429	66,558,429	-
Miscellaneous Sales	7,225,784	7,285,552	59,768
Total Operating Revenues	\$ 74,049,213	\$ 74,038,981	\$ (10,232)
Operating Expenses			
Salaries and Employee Benefits	\$ 26,786,103	\$ 26,754,103	\$ (32,000)
Services and Supplies	30,002,951	29,931,079	(71,872)
Other Charges	6,002,551	6,002,551	-
Total Operating Expenses	\$ 62,791,605	\$ 62,687,733	\$ (103,872)
Operating Income (Loss)	\$ 11,257,608	\$ 11,351,248	\$ 93,640
Non-Operating Revenues (Expenses)			
Interest/Investment Income and/or Gain	\$ 300,000	\$ 300,000	-
Debt Retirement	(1,560,000)	(1,560,000)	-
Interest/Investment (Expense) and/or Other Expenses (Loss)	(1,435,435)	(1,435,435)	-
Gain or Loss on Sale of Capital Assets	15,000	15,000	-
Total Non-Operating Revenues (Expenses)	\$ (2,680,435)	\$ (2,680,435)	\$ -
Income Before Capital Contributions and Transfers	\$ 8,577,173	\$ 8,670,813	\$ 93,640
Capital Contributions - Grant, extraordinary items, etc.	\$ 165,158	\$ 165,158	-
Transfers-In/(Out)	(1,609,572)	(1,782,929)	(173,357)
Change in Net Assets	\$ 7,132,759	\$ 7,053,042	\$ (79,717)
Net Assets - Beginning Balance	161,779,487	161,779,487	
Net Assets - Ending Balance	\$ 168,912,246	\$ 162,332,529	
Positions	249.8	249.8	-
Revenues Tie To		SCH 1, COL 5	
Expenses Tie To		SCH 1, COL 7	
Memo Only:			
Land	\$ -	\$ -	\$ -
Improvements	6,279,861	6,279,861	-
Equipment	8,201,000	4,921,911	(3,279,089)
Total Capital	\$ 14,480,861	\$ 11,201,772	\$ (3,279,089)

BUDGET UNIT 2200000:

- Appropriations have increased by \$69,485.
- Fund Balance has increased \$6,356,493.
- Reserve designations have increased \$6,276,776.
- Revenues have decreased \$10,232.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$69,485 due to increased costs for leasing equipment, hauling, and utility billing.
- Fund Balance has increased \$6,346,261 due to lower than anticipated operating expenditures during Fiscal Year 2012-13.
- Reserve designations have increased \$6,276,776 due to the increase in fund balance and the overall improvement from previously projected operating results.
- Revenues have decreased by \$10,232 due to lease negotiation delays and reduced single stream recycling revenue.
- Position counts have not changed from the Approved Recommended Budget.

BUDGET UNIT 2250000:

- Appropriations have been reduced by \$3,279,089.
- Fund Balance has increased \$240,524.
- Reserve designations have been reduced by \$3,519,613.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have been reduced by \$3,279,089 due to a reduction in equipment purchasing and an increase in equipment leasing.
- Fund Balance has increased \$240,524 due to lower capital project expenditures than anticipated.
- Reserve designations have been reduced by \$3,519,613 due to the reduced need to purchase equipment.

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 2013-14			Schedule 11	
Operating Detail	Actual 2011-12	Actual 2012-13	Adopted 2012-13	Fund Title Service Activity Budget Unit Requested 2013-14	Waste Management Sanitation 2200000/2250000 Recommended 2013-14
Operating Revenues					
Revenue From Use of Money and Property	\$ 144,347	\$ 161,648	\$ 145,000	\$ 265,000	\$ 195,000
Charges for Services	63,864,060	65,972,303	67,440,336	66,558,429	66,558,429
Miscellaneous Sales	6,745,537	7,155,190	5,167,968	7,225,784	7,285,552
Total Operating Revenues	\$ 70,753,944	\$ 73,289,141	\$ 72,753,304	\$ 74,049,213	\$ 74,038,981
Operating Expenses					
Salaries and Employee Benefits	\$ 25,299,769	\$ 24,686,604	\$ 26,624,339	\$ 26,786,103	\$ 26,754,103
Services and Supplies	24,260,286	24,830,131	28,352,238	30,002,951	29,931,079
Other Charges	5,880,372	5,921,767	6,562,621	6,002,551	6,002,551
Total Operating Expenses	\$ 55,440,427	\$ 55,438,502	\$ 61,539,198	\$ 62,791,605	\$ 62,687,733
Operating Income (Loss)	\$ 15,313,517	\$ 17,850,639	\$ 11,214,106	\$ 11,257,608	\$ 11,351,248
Non-Operating Revenues (Expenses)					
Interest/Investment Income and/or Gain	\$ 251,923	\$ 426,500	\$ 320,000	\$ 300,000	\$ 300,000
Debt Retirement	(1,455,000)	(1,510,000)	(1,510,000)	(1,560,000)	(1,560,000)
Interest/Investment (Expense) and/or Other Expenses (Loss)	(1,444,206)	(1,418,280)	(1,455,921)	(1,435,435)	(1,435,435)
Gain or Loss on Sale of Capital Assets	143,169	166,027	30,000	15,000	15,000
Total Non-Operating Revenues (Expenses)	\$ (2,504,114)	\$ (2,335,753)	\$ (2,615,921)	\$ (2,680,435)	\$ (2,680,435)
Income Before Capital Contributions and Transfers	\$ 12,809,403	\$ 15,514,886	\$ 8,598,185	\$ 8,577,173	\$ 8,670,813
Capital Contributions - Grant, extraordinary items, etc.	\$ 594,168	\$ 408,272	\$ 201,812	\$ 165,158	\$ 165,158
Transfers-In/(Out)	(833,761)	(1,277,419)	(1,558,481)	(1,633,572)	(1,782,929)
Change in Net Assets	\$ 12,569,810	\$ 14,645,739	\$ 7,241,516	\$ 7,108,759	\$ 7,053,042
Net Assets - Beginning Balance	141,063,938	153,633,748	153,633,748	161,779,487	161,779,487
Net Assets - Ending Balance	\$ 153,633,748	\$ 161,779,487	\$ 154,375,264	\$ 162,388,246	\$ 162,332,529
Positions	255.6	250.6	250.6	249.8	249.8
Revenues Tie To					SCH 1, COL 5
Expenses Tie To					SCH 1, COL 7
Memo Only:					
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Improvements	2,252,713	2,459,334	1,621,220	6,279,861	6,279,861
Equipment	2,529,274	5,638,465	6,755,000	8,201,000	4,921,911
Total Capital	\$ 4,781,987	\$ 8,097,799	\$ 8,376,220	\$ 14,480,861	\$ 11,201,772

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 3220001 - Water Resources

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ 14,076,606	\$ 14,827,523	\$ 750,917
Reserve Release	1,625,090	1,708,293	83,203
Taxes	5,544,421	5,544,421	-
Revenue from Use Of Money & Property	51,976	52,476	500
Intergovernmental Revenues	437,734	697,734	260,000
Charges for Services	26,244,717	26,244,717	-
Miscellaneous Revenues	464,848	814,848	350,000
Residual Equity Transfer In	98	98	-
Total Revenue	\$ 48,445,490	\$ 49,890,110	\$ 1,444,620
Reserve Provision	\$ 3,598,548	\$ 3,718,975	\$ 120,427
Salaries & Benefits	16,566,617	16,714,948	148,331
Services & Supplies	19,544,804	20,551,954	1,007,150
Other Charges	2,417,012	2,165,385	(251,627)
Capital Assets			
Improvements	6,237,508	10,405,088	4,167,580
Equipment	161,000	161,000	-
Total Capital Assets	6,398,508	10,566,088	4,167,580
Transfers In & Out	\$ (79,999)	\$ (3,827,240)	\$ (3,747,241)
Total Financing Uses	\$ 48,445,490	\$ 49,890,110	\$ 1,444,620
Total Expenditures/Appropriations	\$ 48,445,490	\$ 49,890,110	-
Net Cost	\$ -	\$ -	-
Positions	147.2	148.2	1.0

- Appropriations have increased by \$2,175,862.
- Revenues have increased by \$610,500.
- Fund Balance has increased by \$750,917.
- Reserve Designation has decreased by \$962,776.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased by \$2,175,862 due to the following:
 - Increase for declared emergency events.
 - City of Rancho Cordova requested an increase in annual contribution.
 - Expenditures for the Mather Dam and Cordova Creek projects were inadvertently excluded from Proposed Budget.
 - Expenditures for Fermoyer Street Outlay, bordering Rancho Cordova, were realized after the Approved Recommended Budget.
- Revenues in Stormwater Utility have increased by \$610,500 due to the following:
 - Funding from U.S. Air Force for the Mather Dam project.
 - Funding from various sources for the Fermoyer Street Outlay project bordering Rancho Cordova.
- Fund Balance increased by \$750,917 due to vacancies and unused appropriation for declared emergency events.
- Position count changed by 1.0 FTE from Approved Recommended Budget due to the transfer of 1.0 FTE Associate Civil Engineer from Water Enterprise, Zone 40 to the Department of Water Resources, Stormwater Utility.

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 2013-14			Schedule 15	
3220001 - Water Resources 322A - STORMWATER UTILITY DISTRICT						
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	\$ 7,225,900	\$ 25,955,544	\$ 25,955,544	\$ 14,076,606	\$ 14,827,523	
Reserve Release	5,214,462	3,125,232	3,125,232	1,773,421	1,708,293	
Taxes	5,337,201	5,292,903	5,517,765	5,544,421	5,544,421	
Revenue from Use Of Money & Property	44,428	102,281	63,854	51,976	52,476	
Intergovernmental Revenues	317,553	361,496	1,981,603	437,734	697,734	
Charges for Services	27,015,756	25,098,584	25,737,307	26,244,717	26,244,717	
Miscellaneous Revenues	1,562,191	770,970	420,703	464,848	814,848	
Residual Equity Transfer In	67,226	49,938	45,210	98	98	
Total Revenue	\$ 46,784,717	\$ 60,756,948	\$ 62,847,218	\$ 48,593,821	\$ 49,890,110	
Reserve Provision	\$ 55,518	\$ 10,908,578	\$ 10,908,578	\$ 3,598,548	\$ 3,718,975	
Salaries & Benefits	14,094,886	13,708,333	15,805,956	16,714,948	16,714,948	
Services & Supplies	16,468,683	13,159,686	22,187,939	19,544,804	20,551,954	
Other Charges	5,209,573	3,670,526	5,829,149	2,417,012	2,165,385	
Capital Assets						
Improvements	-	4,780,767	-	6,237,508	10,405,088	
Equipment	-	33,653	-	161,000	161,000	
Infrastructure	-	138,124	5,314,812	-	-	
Total Capital Assets	-	4,952,544	5,314,812	6,398,508	10,566,088	
Interfund Charges	\$ 6,280,993	\$ -	\$ 2,880,784	\$ -	-	
Interfund Reimb	(22,799,237)	(80,000)	(80,000)	(80,000)	(3,827,241)	
Intrafund Charges	5,236,725	4,831,407	2,320,826	3,190,607	2,291,107	
Intrafund Reimb	(5,236,726)	(4,831,406)	(2,320,826)	(3,190,606)	(2,291,106)	
Total Financing Uses	\$ 19,310,415	\$ 46,319,668	\$ 62,847,218	\$ 48,593,821	\$ 49,890,110	
Total Expenditures/Appropriations	\$ 19,310,415	\$ 46,319,668	\$ 62,847,218	\$ 48,593,821	\$ 49,890,110	
Net Cost	\$ (27,474,302)	\$ (14,437,280)	\$ -	\$ -	-	
Positions	146.2	147.2	144.2	148.2	148.2	

ADJUSTMENT TO APPROVED RECOMMENDED 2013-14 BUDGET				
Budget Unit 30500000 - Water Agency Enterprise				
Operating Detail	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance	
1	2	3	4	
Operating Revenues				
Licenses, Permits and Franchises	\$ 14,732,285	\$ 18,291,419	\$	3,559,134
Forfeitures and Penalties	1,200	1,200		-
Charges for Services	47,111,405	48,727,540		1,616,135
Intergovernmental Revenue (Operating)	946,415	946,415		-
Miscellaneous Sales	2,122,130	2,122,130		-
Total Operating Revenues	\$ 64,913,435	\$ 70,088,704	\$	5,175,269
Operating Expenses				
Salaries and Employee Benefits	\$ 13,631,077	\$ 13,631,077	\$	-
Services and Supplies	16,514,826	17,255,128		740,302
Other Charges	2,442,021	2,442,021		-
Depreciation & Amortization	24,275,533	24,275,533		-
Capitalized Labor Costs	(2,351,473)	(1,870,623)		480,850
Total Operating Expenses	\$ 54,511,984	\$ 55,733,136	\$	1,221,152
Operating Income (Loss)	\$ 10,401,451	\$ 14,355,568	\$	3,954,117
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	\$ 1,346,922	\$ 1,346,922	\$	-
Interest/Investment (Expense) and/or (Loss)	(18,110,000)	(18,110,000)		-
Total Non-Operating Revenues (Expenses)	\$ (16,763,078)	\$ (16,763,078)	\$	-
Income Before Capital Contributions and Transfers	\$ (6,361,627)	\$ (2,407,510)	\$	3,954,117
Cap Contributions - Grant, Intergovernmental Rev, extraordinary items, etc.	\$ 540,000	\$ 540,000	\$	-
Change in Net Assets	\$ (5,821,627)	\$ (1,867,510)	\$	3,954,117
Net Assets - Beginning Balance	399,273,591	414,948,175		15,674,584
Net Assets - Ending Balance	\$ 393,451,964	\$ 413,080,665	\$	19,628,701
Revenues Tie To				
Expenses Tie To				
Positions	104.0	\$	103.0	(1.0)
Memo Only:				
Land	\$ 1,184,178	1,819,561	\$	635,383
Improvements	26,783,872	22,427,856		(4,356,016)
Equipment	1,480,330	1,080,330		(400,000)
Total Capital	\$ 29,448,380	\$ 25,327,747	\$	(4,120,633)
Sources of Working Capital				
Change in Net Assets	\$ (5,821,627)	(1,867,510)	\$	3,954,117
Depreciation & Amortization	24,275,533	24,275,533		-
Non Cash Revenue	(5,856,000)	(7,279,654)		(1,423,654)
Loan Proceeds	-	-		-
Total Sources	\$ 12,597,906	\$ 15,128,369	\$	2,530,463
Uses of Working Capital				

ADJUSTMENT TO APPROVED RECOMMENDED 2013-14 BUDGET Budget Unit 30500000 - Water Agency Enterprise			
Operating Detail	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
1	2	3	4
Fixed Asset Acquisitions	\$ 22,219,930	\$ 21,173,304	\$ (1,046,626)
Bond / Other Principal Payment	9,901,000	9,901,000	-
Total Uses	\$ 32,120,930	\$ 31,074,304	\$ (1,046,626)
Increase (Decrease) in Working Capital	\$ (19,523,024)	\$ (15,945,935)	\$ 3,577,089
Beginning Working Capital	52,707,011	58,542,742	5,835,731
Ending Working Capital	\$ 33,183,987	\$ 42,596,807	\$ 9,412,820

- Appropriations have decreased by \$2,899,481.
- Revenues have increased by \$5,175,269.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have decreased by \$2,899,481 due to the following:
 - Zone 40 Water Meter Retrofit project was postponed to Fiscal Year 2014-15.
- Revenues have increased by \$5,175,269 due to the following:
 - Rate increase for Zone 40 and 41 water service charges.
 - Increase in Zone 40 development fees based on anticipated increase of building permits issue.
- Position counts have decreased by 1.0 Full Time Employee from Approved Recommended Budget due to the transfer of 1.0 Associate Civil Engineer from Zone 40 to Stormwater Utility - Fund 322A

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: 2013-14

Financing Uses Classification	Actual 2011-12	Actual 2012-13	Adopted 2012-13	Requested 2013-14	Recommended 2013-14
Zone 40					
Land					
Big Horn Wells # 4 & 5	0	0	15,689	0	0
Big Horn WTP Site	0	134	0	0	0
Anatolia WTP Phase 2	0	0	0	10,000	10,000
Excelsior Wells #4	0	0	0	20,000	20,000
Excelsior Wells #5	0	0	0	0	0
Excelsior Wells # 6 (onsite well at VSWTP)	0	0	0	0	0
Excelsior Wells # 7	0	0	33,500	55,000	55,000
Laguna Ridge Well Field (Whitelock 3 wells)	0	0	0	140,000	140,000
NSA Terminal Tank & Booster Site	0	0	715,000	50,000	50,000
Whitelock WTP (Paygo)	0	(24)	0	900,000	900,000
Whitelock WTP (Reimbursement)	0	0	0	111,160	111,160
Fieldstone Well	0	0	41,298	70,000	70,000
TB-NSA Terminal Property Acquisition	0	1,305	0	0	0
TM - NSA Pipeline Phase I	0	0	0	80,000	80,000
TM - NSA Pipeline Phase II	0	0	0	0	0
TM - Grantline Rd/UPRR Grade Separation	0	0	5,000	21,401	21,401
Bufferland/WR Building for VSWTP - NEW	1,883	0	0	0	0
Sheldon Road flow Control Station	0	0	0	0	0
Sunrise-Douglas PRV Station	0	0	0	21,000	21,000
Elk Grove Water Service Wholesale Meter (One Meter) Easement	0	0	0	16,000	16,000
Land	1,883	1,414	810,487	1,494,561	1,494,561
Equipment	8,449	0	0	0	0
Improvements					
IM - VSWTP Antenna Project	0	56,600	0	0	0
IM - BMP Installation Various Sites (Erosion Control)	0	0	0	0	0
IM - SCWA Facilities Landscape Imp Proj	0	0	0	0	0
IM - SCWA ZONE 40 Water Distribution System Model & Water Study Review (MWH)	0	0	0	0	0
IM - SCADA Replacement Project	267,967	145,141	0	0	0
IM - SCADA software/hardware upgrade (split with Z40, Z41, SWU UA & SWU RC)	0	0	0	26,353	26,353
IM-Vineyard Water Meter Retrofit (Paygo)	0	1,682,008	1,730,000	0	0
IM-Vineyard Water Meter Retrofit (Grant Funded)	122,607	0	504,365	0	0
IM-Laguna Water Meter Retrofit - Area A	0	536,394	2,012,635	701,884	701,884
IM-Laguna Water Meter Retrofit - Area B (Paygo)	0	53,365	2,517,000	3,209,686	3,209,686
IM-Laguna Water Meter Retrofit - Area B (Grant Funded)	0	0	0	140,000	140,000
IM-Laguna Water Meter Retrofit - Area C (Paygo)	0	3,640	2,862,000	197,844	197,844
IM-Laguna Water Meter Retrofit - Area C (Grant Funded)	0	0	0	0	0
IM-No Douglas Storage Fac (WT-9) Elec/Security Upgr	0	0	0	0	0
Capital Project Management Orders (Zone 40)	3,814,583	1,583,651	0	564,156	564,156
Project Allowance	4,205,157	4,060,799	9,626,000	4,839,923	4,839,923
TM / WTP Projects (Reimbursements):					
TM - Poppy Ridge Plaza	0	0	0	25,000	25,000
TM - Rau Park 18"	0	0	0	58,000	58,000
TM - Poppy Ridge Rd (EFIG)	0	114,710	0	0	0
TM - Franklin Meadows (EFIG)	0	20,146	0	0	0
TM - Junkeit Dairy Unit 3 (EFIG)	0	75,967	0	0	0
TM - Elk Grove Blvd (Sta 65" + 92" to Bruceville) (EFIG)	0	234,717	0	0	0
TM - Franklin/Elk Grove/Poppy Ridge Road (EFIG)	0	379,077	0	0	0
TM - Elk Grove Promenade - Major Roads	0	1,718	230,574	240,574	240,574
TM - Excelsior TM & Z40186 Anatolia TP, Downholes & 3 Wells	0	0	0	0	0
TM - Anatolia III Major Roads PRV's	0	0	0	105,000	105,000
TM - Waterman Square (Waterman Rd Sta 21-25)	123	0	0	0	0
EFIG Potable Settlement Agreement (Replaces #19 -# 23)	0	0	824,617	0	0
TM - Anatolia III Major Roads TM's (excess credits)	0	0	150,000	0	0
Laguna Ridge - R&B Potable Reimbursement	0	0	126,139	133,000	133,000
Laguna Ridge - Pulte Potable Reimbursement	0	0	0	0	0
TM - Laguna Ridge - Major Roads Big Horn Blvd. and Poppy Ridge Rd	0	14,702	62,000	136,000	136,000
TM - NSA Raw Water Conversion Pipeline	0	0	0	0	0
Waterman Realignment Reimbursement	0	0	90,000	95,000	95,000
TM - Gerber Road (9815) - Walmart	0	0	90,000	67,000	67,000
Elk Grove NP TM / WTP Projects (Reimbursements):					
TM - NP - Poppy Ridge Rd Non-potable Sta 0" to 57" (EFIG)	0	537,803	0	0	0
TM - NP - Bella Terra Drive	0	0	0	65,000	65,000
TM - NP - Quail Ridge Non-potable	0	0	0	0	0
TM - NP - Franklin Meadows 2B Non-potable	0	0	0	0	0
TM - NP - Schuler Ranch Non-potable	0	0	0	0	0
TM - NP - Franklin/Elk Grove/Poppy Ridge Road (EFIG)	0	0	0	0	0
TM - NP - Machado Dairy	0	0	0	0	0
TM - NP - Bilby Meadows	0	0	0	0	0
TM - NP - East Meadows	0	0	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: 2013-14

Financing Uses Classification	Actual 2011-12	Actual 2012-13	Adopted 2012-13	Requested 2013-14	Recommended 2013-14
TM - NP - South Meadows Unit 2	0	0	0	0	0
TM - NP - Backer Ranch, units 2, 3, & 4	0	742	0	0	0
TM - NP - Gilliam Meadows 1A, Poppy Ridge Road	0	0	0	0	0
TM - NP - Gilliam Meadows, #2A & 2D	0	0	0	0	0
TM - NP - Laguna Creek South Unit 1B [02-031NP]	0	0	0	25,000	25,000
EFIG NP Settlement Agreement (Replaces #29 & #34)	0	0	895,850	0	0
TM - NP - Laguna Ridge - Major Roads Big Horn Blvd. and Poppy Ridge Rd	247	13,473	30,000	120,000	120,000
TM-NP-Franklin/EG/Poppy Ridge Rd 24"	0	357,305	0	0	0
TM- NP - Zraggren Ranch - Phase 2	0	0	0	8,000	8,000
Rancho Cordova TM / WTP Projects (Credits):					
TM - Excelsior TM & Anatolia WTP (A I/II)	0	34,932	50,000	175,000	175,000
TM - Sunrise Blvd (A III)	136,382	336,690	140,000	526,768	526,768
TM - Anatolia I Major Roads (A III)	133,135	328,673	136,000	514,732	514,732
TM - Chrysanthy Blvd, 24" (A III)	12,628	31,175	14,000	49,866	49,866
TM - Folsom So. Canal Crossing (A III)	60,975	150,531	62,000	238,556	238,556
TM - Sunrise-Kiefer (A III)	17,679	43,645	18,000	71,077	71,077
TM - N. Douglas Tank Engineering	0	0	6,000	5,000	5,000
TM - N. Douglas T-Mains - 24" & 36"	740	0	15,000	5,000	5,000
TM - Douglas Road 42" T-Main Sta. 71 - 140	291,766	185,749	150,000	265,857	265,857
TM - Anatolia III Major Roads	986	3,745	25,000	0	0
TM - Chrysanthy Blvd Sta 36 to 64	0	0	25,000	30,000	30,000
TM - Jaeger Road	5,917	2,290	20,000	20,000	20,000
TM - Douglas Road - Sta 125 to Sta 178	0	0	0	30,000	30,000
TM - Americanos Blvd. - Sta 63 to Sta 80	0	0	0	30,000	30,000
TM - Americanos Blvd. - Sta 80 to Sta 98	0	0	0	20,000	20,000
TM - NP - Montelena Villages	0	0	0	0	0
TM - NP - Sunridge-Jadger Rd 190 to 218	0	0	0	0	0
TM - NP - Americanos Blvd Sta 63 to 80	0	0	0	0	0
TM - NP - Americanos Blvd Sta 80 to 98	0	0	0	0	0
TM - NP - Douglas 98	0	0	0	0	0
TM - NP - Douglas Road - Sta 125 to 178	0	0	0	0	0
TM - NP - Grantline 208	0	0	0	0	0
TM - NP - Chrysanthy Blvd Sta 36 to 64	0	0	10,000	0	0
TM - NP - Douglas Road Sta. 71 to 141	0	0	10,000	62,500	62,500
TM - RW Sunridge Pipeline 30"	0	17,732	0	0	0
TM - Project X1 (place holder for future projects)	0	0	0	50,000	50,000
North Vineyard Station TM / WTP Projects (Credits):					
TM - No. Vineyard Sta Phase A1	378,540	597,774	292,000	105,238	105,238
TM - Vineyard Point Village A & C	50,293	79,421	84,000	27,286	27,286
TM - Vineyard Pt Village C 18" TM	0	0	40,000	58,727	58,727
TM - Gerber Road Wildhawk	536,073	845,181	412,000	259,624	259,624
TM - North Vineyard Station Phase A2 Infrastructure	0	0	0	30,000	30,000
TM - Waterman Road - Sta 10 to 53	0	0	0	30,000	30,000
TM - Wildhawk South	0	0	0	0	0
TM - Diamante (Bradshaw Rd Sta 20-27)	0	687	0	45,000	45,000
Elk Grove TM / WTP Projects (Credits):					
WTP - Bighorn WTP (LR-1)	740	121,245	1,650,000	1,410,842	1,410,842
TM - Civic Center-Big Horn TM & Raw Water (LR-1)	142,631	992	112,000	96,657	96,657
TM - Laguna Ridge - Bruceville Road Phase 1 (LR-1)	1,167	0	900	790	790
TM - Laguna Ridge - Bruceville Road Phase 2	0	18,651	0	0	0
TM - Laguna Ridge - Lotz Parkway (LR-1)	21,936	0	18,000	14,865	14,865
TM - Laguna Ridge - Lotz Parkway Phase 2	986	29,962	0	32,000	32,000
TM - Laguna Ridge - Whitelock I (LR-1)	35,239	41,926	28,000	23,906	23,906
TM - Laguna Ridge - Whitelock II (LR-1)	49,334	0	39,000	33,579	33,579
TM - Laguna Ridge - Elk Grove Blvd	0	0	186,000	137,227	137,227
TM - Whitelock III TM & Raw Water	0	0	0	65,000	65,000
TM - Elk Grove Auto Mall Phase 2	0	0	0	0	0
TM - Elk Grove Automall Phase III	0	0	10,000	10,000	10,000
TM - Heartstone II	0	0	0	0	0
TM - Fieldstone South	0	0	0	20,000	20,000
TM - Garfoot Greens	0	0	0	0	0
TM - Vista Creek Village 3	0	64,511	0	0	0
TM-Franklin Crossing Major Rds 16" TM	62,786	0	38,000	40,000	40,000
TM - Laguna Ridge - Pappas TMs	0	0	0	45,000	45,000
TM - Project X2 (place holder for future projects)	0	0	0	100,000	100,000
Elk Grove NP TM / WTP Projects (NP Credits):					
TM - NP - Laguna Ridge, Civic Center & Big Horn Blvd	70,524	59,648	52,000	6,000	6,000
TM - NP - Lagune Ridge - Whitelock I	39,406	33,329	29,000	3,000	3,000
TM - NP - Lagune Ridge - Whitelock II	52,746	44,612	39,000	4,000	4,000
TM - NP - Laguna Ridge, Lotz Parkway	18,522	15,666	14,000	1,000	1,000
TM - NP - Laguna Ridge - Bruceville	7,698	6,510	6,000	500	500

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: 2013-14

Financing Uses Classification	Actual 2011-12	Actual 2012-13	Adopted 2012-13	Requested 2013-14	Recommended 2013-14
TM - NP - Laguna Ridge - The Grove Villages	19,987	16,905	15,000	1,000	1,000
TM - NP - Laguna Ridge - Del Webb	9,797	8,286	8,000	500	500
TM - NP - Elk Grove Automall Phase III	0	0	7,000	500	500
TM - NP - Phase 2 Recycled Water T-Main	616	0	0	0	0
TM - NP - Laguna Ridge - Whitelock Parkway Segment III	0	0	0	42,000	42,000
TM - NP - Laguna Ridge/Lotz Pkwy (phase 2)	0	0	0	18,000	18,000
TM - NP - Zraggen Ranch	0	2,405	17,500	7,800	7,800
TM - NP - Madeira East - Village 1	0	0	0	23,000	23,000
TM - NP - Laguna Ridge Pappas	0	0	0	22,000	22,000
TM - NP -Project Y1 (place holder for future projects)	0	0	0	50,000	50,000
Z40D12 - Capital Project Mgmt Coding-Non Potable	0	0	0	0	0
SCWA Transmission Main Projects:					
TM - Grantline Rd/Hwy 99 Interchange	0	0	0	0	0
TM - Bradshaw Rd: Calvine to Florin (Transportation Project)	0	11,920	0	0	0
TM - Sheldon/Hwy 99 Interchange (City of EG Project)	0	0	0	0	0
TM - Grantline Rd/UPRR Grade Separation (Phase 1)	122,107	12,078	73,000	121,500	121,500
TM - Grantline Rd/UPRR Grade Separation (Phase 2)	0	0	460,680	521,243	521,243
TM - Bradshaw /Sheldon Intersection (City of EG Project)	0	0	0	0	0
TM - Bradshaw Rd ; Grantline to Bond	0	0	0	0	0
TM - Bradshaw Rd - Bond to Sheldon	0	0	0	0	0
TM - Bureau of Reclamation Folsom South Canal Crossing Easement	0	0	0	0	0
TM - Kammerer Rd. Ext., Bruceville to I-5	0	0	0	0	0
TM - Sheldon Rd - EG Florin to Bradshaw	0	0	0	0	0
TM - Sheldon/Waterman Intersection	0	0	0	0	0
TM - Bond Rd. - Bradshaw to Grantline	0	0	0	0	0
TM - Bradshaw - Calvine to Sheldon	0	0	0	0	0
TM - Grantline II New Waterman to Bradshaw	0	0	0	0	0
TM - Phase 2 NP T-Main; UPRR to EG Blvd. (Paygo)	0	0	0	0	0
TM - Phase 2 NP T-Main; UPRR to EG Blvd. (Grant)	0	0	0	0	0
TM - Vineyard Pt Village C 36" & 42"TM	108,307	171,034	0	0	0
TM - CSA Potable Water T-Main and Florin Trunk Sewer Project (1 mile VSWTP to Bradshaw, pipeline portion)	54,050	0	0	0	0
TM - CSA Potable Water T-Main & Florin Interceptor Project (sewer portion)	0	3,654	0	0	0
TM - NSA Pipeline II	204	142	0	60,000	60,000
TM - NSA Pipeline Phase I (Old name: NSA Interim Pipeline/NSA Raw Water Conversion Pipeline)	0	15,483	0	746,000	746,000
TM - Waterman Realignment	8,643	86,411	0	0	0
TM - Laguna Ridge - Wymark Dr 12" RAW	1,975	0	0	0	0
SCWA Water Treatment Plant Projects:					
TP - Bighorn Treatment Plant (Phase 1)(Reimbursement)	677,437	89,514	0	0	0
TP - Bighorn Treatment Plant (Phase 1)(Credit Agreement)	0	1,681,222	0	0	0
TP - Vineyard SWTP Phase 1 (Bond funded)	0	0	0	0	0
TP - Vineyard SWTP Phase 1 (Grant funded)	0	0	0	0	0
TP - Vineyard SWTP Phase 1 (\$5M per year paygo)	12,243,455	87,950	0	0	0
PG & E Gas Line to VSWTP	0	0	280,000	250,000	250,000
TP - Vineyard SWTP Punch List - NEW PROJECT	0	461,787	540,000	0	0
TP - VSWTP Upgrade Project	0	0	0	250,000	250,000
TP - SMUD Transformer Capacity Reduction	0	0	0	200,000	200,000
TP - Anatolia Phase 2 (well site 4)	0	0	0	0	0
TP - Anatolia Phase 3 (well site 5)	0	0	0	0	0
TP - Anatolia Phase 4 (well site 6)	0	0	0	0	0
TP - Anatolia - Equip well 7, connect to raw water line	0	0	0	0	0
TP - Poppy Ridge WTP Phase 2	0	0	0	0	0
TP - East Elk Grove Phase 4	0	0	0	0	0
TB - FRANKLIN BLVD WT STORAGE FACILITY PHASE 1 (Paygo)	0	0	0	0	0
TB - FRANKLIN BLVD WT STORAGE FACILITY PHASE 1 (Grant)	0	0	0	0	0
TB - North Douglas Tank and Booster	0	0	0	0	0
TB - Douglas Tank and Booster	0	0	0	0	0
TB - North Vineyard Station Tank and Booster (Hanfield Drive)	0	0	0	0	0
TB - Zinfandel Storage Tank Site (NSA Terminal Tank)	0	0	0	0	0
TP - Bighorn WTP Phase 2	0	0	0	0	0
Van Ruiten WTP and Onsite Well	0	0	0	0	0
TP - Big Horn On-Site Well Equip & Blend Line	0	5,329	0	0	0
TP - Vineyard SWTP Phase 1A (improvement NSA Pipeline)	0	0	0	0	0
TP - Whitelock WTP	0	50,530	0	0	0
SCWA Water Well Projects:					
WW - Elk Grove Meadows 3A Well (Blossom Ridge)	0	0	0	0	0
WW - Excelsior Well #4 -- Drilling	50,030	72,911	360,000	0	0
WW - Excelsior Well #5 -- Drilling	0	0	0	0	0
WW - Excelsior Well #7 -- Drilling	0	0	0	0	0
WW - Maritime Well Site Improvements	0	0	0	0	0
WW - Newton Ranch Well #2 (aka Pascal Way Well)	0	0	0	0	0

COUNTY OF SACRAMENTO
STATE OF CALIFORNIA
 COUNTY BUDGET ACT (1985)
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FUND: Water Agency Enterprise (320)

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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: 2013-14

Financing Uses Classification	Actual 2011-12	Actual 2012-13	Adopted 2012-13	Requested 2013-14	Recommended 2013-14
WW - Sonoma Creek Well 1 (aka Scheurebe Place Well)	0	0	0	0	0
WW - Fieldstone Well - Acquire	0	0	0	0	0
WW - Big Horn Well #3	0	0	0	90,500	90,500
W-Big Horn Well Site #5 Acquisition	0	0	0	0	0
WW - New Development Well Drilling/Capping	0	0	0	350,000	350,000
W - Big Horn Well #6 Downhole Const	0	0	0	0	0
Miscellaneous:					
JPA Freeport Regional Diversion Project (Bond)	0	0	0	0	0
JPA Freeport Regional Diversion Project (Paygo)	(93,772)	0	0	0	0
Misc - FRWP reimburseable costs	33,408	4,948	0	0	0
Pipeline Segment #4 (Bond, SCWA only FRWA Project)	13,639	0	0	0	0
Pipeline Segment #4 (Paygo, SCWA only FRWA Project)	0	14,972	0	0	0
OT- FRWA Punch-List Project	0	264,994	0	0	0
NEW - FRWA Capital Costs	0	0	0	465,629	465,629
SMUD Assignment Annual Payment	0	860,854	0	515,000	515,000
Airport Water Right Purchase	0	0	0	580,000	580,000
Elk Grove Water Service Wholesale Meters (Paygo)	0	0	105,000	0	0
Elk Grove Water Service Wholesale Meters (Grant)	0	0	0	0	0
Elk Grove Water Service Wholesale Meter (One Meter)	0	49,997	300,000	377,151	377,151
OT-Laguna West Uni	0	0	0	0	0
OT-Freeport Reg.Proj-SCWA Fund-Jt Fac (Bond)	0	0	0	0	0
OT-Freeport Reg.Proj-SCWA Fund-Jt Fac (Paygo)	838,147	(438)	0	0	0
OT-Operations Manuals(Future Capital Costs)	0	0	0	0	0
OT-Water Credits Tracking in Accela	0	0	0	0	0
OT-East Sac Replacement Water Supply	16,581	0	0	0	0
IM-Kammerer/Promenade Flow Control Station	10,081	189	25,000	0	0
Sheldon Road flow Control Station	0	9,516	150,000	250,000	250,000
Sunrise-Douglas PRV Station	0	31,453	0	490,151	490,151
OT-Infrastructure Water Sys Update 2012	0	220,124	370,000	0	0
Zone 40 Financial Model	0	0	0	0	0
Water Supply Master Plan	0	0	0	0	0
Recycled Water Master Plan Phase 1	0	0	0	470,000	470,000
Recycled Water Master Plan Phase 2	0	0	0	0	0
Water Supply Master Plan Environmental Impact Report	0	0	0	0	0
Urban Water Management Plan	0	0	0	0	0
IM-Waterman/Grantline Wholesale Meter Station	0	0	0	0	0
Sheldon / East Stockton Metering Station (part of M1/M2 project below)	0	0	0	0	0
Total Improvements	20,449,047	13,140,602	18,567,260	16,514,070	16,514,070
Total - Zone 40	20,459,380	13,142,016	19,377,747	18,008,631	18,008,631
Zone 41					
Land					
Berrendo	6,000	0	0	0	0
LA-Delta Estates HOA Land Acquisition	0	4,638	0	5,000	5,000
Arden Way Well site	0	0	0	250,000	250,000
Walgreen Well site	0	0	0	20,000	20,000
Hood Tank and Booster Property	0	0	0	50,000	50,000
Land	6,000	4,638	0	325,000	325,000
Equipment					
EQ - Chlorination Stations	0	0	0	0	0
EQ - Generator Sets w/auto-transfer switching FY1213	0	41,386	200,000	0	0
EQ - Generator Sets w/auto-transfer switching FY1314	0	0	0	120,000	120,000
EQ - Generator Sets w/auto-transfer switching FY1415	0	0	0	0	0
EQ - Trailers for Moving Sludge at VSWTP	0	0	25,000	0	0
EQ - Meter Test Bench	0	0	75,000	0	0
EQ - Portable emergency radio mast	0	0	0	20,000	20,000
EQ - Generator Sets w/auto-transfer switching FY1920	0	0	0	0	0
EQ - Generator Sets w/auto-transfer switching FY2021	0	0	0	0	0
EQ - 395 series truck for Tom Pasterski FY 1617	0	0	0	0	0
EQ - 396 series truck for Tom Pasterski FY 1819	0	0	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1011	0	0	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1112	0	0	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1213	0	0	576,035	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1314	0	0	0	471,830	471,830
EQ - Water Conservation - Meter Misc. Supplies FY1415	0	0	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1516	0	0	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1617	0	0	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1718	0	0	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1819	0	0	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY1920	0	0	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: 2013-14

Financing Uses Classification	Actual 2011-12	Actual 2012-13	Adopted 2012-13	Requested 2013-14	Recommended 2013-14
EQ - Water Conservation - Meter Misc. Supplies FY2021	0	0	0	0	0
EQ - Water Conservation - Meter Misc. Supplies FY2122	0	0	0	0	0
EQ - Backhoe/Trailer	0	0	105,500	0	0
EQ - Dump Truck	0	0	80,500	0	0
EQ - Vacuum Equipment for Excavation	0	0	65,500	65,500	65,500
EQ - Material Handling Equipment	0	0	20,500	0	0
EQ - Misc., Portable Sump for VSWTP/FRWA	0	0	50,500	0	0
EQ - Redundant Clear Well Pump	0	0	100,500	0	0
EQ - Dewatering Pumps (2) FRWA	0	0	65,500	0	0
EQ - 395 Series truck for Tom Pasternski FY1314	0	0	0	135,000	135,000
EQ - 176 Series dump truck for Wade Proctor FY1314	0	0	0	130,000	130,000
EQ - 234 Series Industrial Trailer for Wade Proctor FY1314	0	0	0	28,000	28,000
EQ - 892 Series loader backhoe for Wade Proctor FY1314	0	0	0	110,000	110,000
EQ - Night Worklight Trailer	0	21,613	30,500	0	0
EQ - VSWTP Gas Powered Trailer Mover	0	5,465	0	0	0
IM - Northgate 880 SCADA (320C)	0	0	0	0	0
TP - Reduced Pressure Device Install (320C)	0	0	0	0	0
WW - Convert Northgate Well to Electric (320C)	0	0	0	0	0
Equipment	0	68,464	1,395,035	1,080,330	1,080,330
Improvements					
IM - Facility Fencing (Zone 41)	0	0	100,000	0	0
IM - Mather Tanks Seismic Retrofit Engineering	322	0	0	0	0
IM - El Nido Improvement	0	11,053	0	0	0
IM - Improvements From Inspection (DPH) FY 1112	0	0	0	0	0
IM - Improvements From CA Inspection (DPH) FY1213	0	0	10,000	0	0
IM - Improvements From CA Inspection (DPH) FY1314	0	0	0	10,000	10,000
IM - Improvements From CA Inspection (DPH) FY1415	0	0	0	0	0
IM - Improvements From CA Inspection (DPH) FY1516	0	0	0	0	0
IM - Improvements From CA Inspection (DPH) FY1617	0	0	0	0	0
IM - Improvements From CA Inspection (DPH) FY1718	0	0	0	0	0
IM - Improvements From CA Inspection (DPH) FY1819	0	0	0	0	0
IM - Improvements From CA Inspection (DPH) FY1920	0	0	0	0	0
IM - Improvements From CA Inspection (DPH) FY2021	0	0	0	0	0
IM - Improvements From CA Inspection (DPH) FY2122	0	0	0	0	0
IM - Zone 41 Security Upgrades FY1213	0	0	50,000	0	0
IM - Zone 41 Security Upgrades FY1314	0	0	0	25,000	25,000
IM - Zone 41 Security Upgrades FY1415	0	0	0	0	0
IM - Zone 41 Security Upgrades FY1516	0	0	0	0	0
IM - Zone 41 Security Upgrades FY1617	0	0	0	0	0
IM - Northgate 880 SCADA (320C)	0	0	0	0	0
IM - SCADA Project	543,243	187,937	445,401	0	0
IM - APV Well Roof/Structure Rehab	0	4,854	0	0	0
IM - Pipe Replacements FY1011	0	0	0	0	0
IM - Pipe Replacements FY1112	99,342	0	0	0	0
IM - Pipe Replacements FY1213	0	212,872	192,000	0	0
IM - Pipe Replacements FY1314	0	0	0	194,000	194,000
IM - Pipe Replacements FY1415	0	0	0	0	0
IM - Pipe Replacements FY1516	0	0	0	0	0
IM - Pipe Replacements FY1617	0	0	0	0	0
IM - Pipe Replacements FY1718	0	0	0	0	0
IM - Pipe Replacements FY1819	0	0	0	0	0
IM - Pipe Replacements FY1920	0	0	0	0	0
IM - Pipe Replacements FY2021	0	0	0	0	0
IM - Pipe Replacements FY2122	0	0	0	0	0
IM - CMMS	0	0	0	0	0
IM - Meter Fixed Base Units	6,169	28,589	0	0	0
IM - Fluoridation Project (Grant)	5,015,976	2,502,617	3,905,076	0	0
IM - Fluoridation Project (Paygo)	0	0	0	150,000	150,000
IM - Hood Meter Install (Grant)	6,164	0	0	0	0
IM - Hood Meter Install (Paygo)	0	0	0	0	0
IM - Walnut Grove Meter Install (Grant)	11,587	0	0	0	0
IM - Walnut Grove Meter Install (Paygo)	0	0	0	0	0
IM - South West Tract Meter Install (Grant)	3,698	0	0	0	0
IM - South West Tract Meter Install (Paygo)	0	0	0	0	0
IM - Northgate Meter Install (Grant)	0	0	0	0	0
Urban Water Management Plan	0	0	0	0	0
Donna Dean Garden Upgrade	16,673	102,259	50,000	0	0
Production Meter Replacements	0	0	15,000	100,000	100,000
IM - New Meter Installation/Inspection FY 11/12	68,636	0	0	0	0
IM - New Meter Installation/Inspection FY 12/13	0	197,300	0	0	0
IM - New Meter Install/ Inspections FY1314	0	16,913	0	0	0
IM- Maximo Upgrade 7.5	0	54,067	225,000	0	0
IM-VSWTP Upgrades FY11/12	0	456	0	0	0
IM-VSWTP Upgrades FY12/13	0	137,275	0	0	0
FRWA CIP	0	0	0	150,000	150,000

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: 2013-14

Financing Uses Classification	Actual 2011-12	Actual 2012-13	Adopted 2012-13	Requested 2013-14	Recommended 2013-14
Misc-Delta Estates Water System	0	0	0	0	0
Plasma Cutter	0	0	0	8,000	8,000
SCADA software/hardware upgrade (split with Z40, Z41, SWU UA & SWU RC)	0	0	0	28,032	28,032
IM-Fluoride Control Panel Shelters	0	0	0	0	0
Capital Project Mgmt Coding (Underwood) (to be allocated in YE)	548,498	(19,020)	10,000	10,000	10,000
Project Allowance	6,320,309	3,437,171	5,002,477	675,032	675,032
Transmission Main Projects:					
TM - Walnut Grove	0	0	0	40,000	40,000
Arden Park (Planning, plans, and specs for phased project)	0	0	50,000	100,000	100,000
Metro Air Park Blow-off Install	124,918	0	0	0	0
Laguna Distribution Main Replacement	0	0	0	0	0
Jean Harvie Pipeline	0	0	0	0	0
Water Treatment Plant Projects:					
TP - Chlorine Containment upgrades	0	0	0	50,000	50,000
TP - Mather Housing filter rehab (W-92)@Mather Housing	0	0	0	150,000	150,000
TP - Mather Housing Backwash Tank and Asphalt and associated plumbing	0	0	0	0	0
TP - Hood Managanese Treatment facilities	0	0	0	0	0
TP - Walnut Grove Tank & Booster	0	0	0	0	0
TP - Hood W-19 WTP	8,110	6,964	0	700,000	700,000
TP - Dwight Road WTP CO2 System	0	0	0	0	0
TP - Lakeside arsenic removal switch to CO2/diff media	0	0	0	0	0
TP - Lakeside Backwash Tank Expansion	0	0	0	0	0
TP - Hood Tank and Booster - NEW -	0	0	0	0	0
TP - Reduced Pressure Device Install (320C)	0	0	0	0	0
Water Well Projects:					
WW - Well Upgrades/Rehab Projects FY0708	0	0	0	0	0
WW - Well Upgrades/Rehab Projects FY0910	0	0	0	0	0
WW - Well Upgrades/Rehab Projects FY1011	0	0	0	0	0
WW - Well Upgrades/Rehab Projects FY1112	456,099	0	0	0	0
WW - Well Upgrades/Rehab Projects FY1213	0	572,463	550,500	0	0
WW - Well Upgrades/Rehab Projects FY1314	0	0	0	753,600	753,600
WW - Well Upgrades/Rehab Projects FY1415	0	0	0	0	0
WW - Well Upgrades/Rehab Projects FY1516	0	0	0	0	0
WW - Well Upgrades/Rehab Projects FY1617	0	0	0	0	0
WW - Well Upgrades/Rehab Projects FY1718	0	0	0	0	0
WW - Well Upgrades/Rehab Projects FY1819	0	0	0	0	0
WW - Well Upgrades/Rehab Projects FY1920	0	0	0	0	0
WW - Well Upgrades/Rehab Projects FY2021	0	0	0	0	0
WW - Well Upgrades/Rehab Projects FY2122	0	0	0	0	0
WW - 137 Walnut Grove	0	0	0	100,000	100,000
WW - Rehab Well W-37 Arena - LAYNE CHRISTENSEN CO (320C)	0	41,547	0	0	0
WW - Convert Northgate Well to Electric (320C)	0	15,194	300,000	200,000	200,000
WW - Berrendo Well	0	1,635	547,500	0	0
WW - Arden Way Well	0	11,019	0	500,000	500,000
WW - East Park Reclaimed Tank	0	0	0	0	0
WW - Striker Well (320C)	0	0	450,000	500,000	500,000
Total Improvements	6,909,436	4,085,992	6,900,477	3,768,632	3,768,632
Total - Zone 41	6,915,436	4,159,094	8,295,512	5,173,962	5,173,962
Zone 50					
Land					
Land	0	0	0	0	0
Equipment					
Equipment	0	0	0	0	0
Improvements					
City of Sac-City Water Connect Cost, Capital Facilities Fee	0	0	2,145,154	2,145,154	2,145,154
Airport - City of Sac T-Main	0	0	0	0	0
OT - Z50-MAP Water Supply Pipeline	0	0	0	0	0
Project Allowance	0	0	2,145,154	2,145,154	2,145,154
Total Improvements	0	0	2,145,154	2,145,154	2,145,154
Total - Zone 50	0	0	2,145,154	2,145,154	2,145,154
Zone 40, 41, & 50					
Land	7,883	6,052	810,487	1,819,561	1,819,561
Improvements	27,358,483	17,226,594	27,612,891	22,427,856	22,427,856
Equipment	8,449	68,464	1,395,035	1,080,330	1,080,330

COUNTY OF SACRAMENTO

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SCHEDULE 11 - OPERATIONS OF
 WATER AGENCY ENTERPRISE FUND 320
 FISCAL YEAR: 2013-14

Financing Uses Classification	Actual 2011-12	Actual 2012-13	Adopted 2012-13	Requested 2013-14	Recommended 2013-14
Total - Zone 40, 41, & 50	27,374,815	17,301,110	29,818,413	25,327,747	25,327,747

SCHEDULE:

State Controller Schedules County Budget Act January 2010		County of Sacramento Operation of Enterprise Fund Fiscal Year 2013-14			Schedule 11	
					Fund Title:	Water Agency Enterprise Fund (320)
					Service Activity:	Water Supply Operations/ Capital Outlay
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						
Licenses, Permits and Franchises	\$ 10,990,262	\$ 15,158,851	\$ 14,075,576	\$ 14,732,285	\$ 18,291,419	
Forfeitures and Penalties	1,639	566	3,650	1,200	1,200	
Charges for Services	46,022,933	47,513,104	45,944,222	47,111,405	48,727,540	
Intergovernmental Revenue (Operating)	92,836	15,748	960,832	946,415	946,415	
Miscellaneous Sales	37,580,302	1,600,436	1,835,447	2,122,130	2,122,130	
Total Operating Revenues	\$ 94,687,972	\$ 64,288,704	\$ 62,819,727	\$ 64,913,435	\$ 70,088,704	
Operating Expenses						
Salaries and Employee Benefits	\$ 12,301,364	\$ 12,297,247	\$ 13,118,037	\$ 13,655,843	\$ 13,631,077	
Services and Supplies	11,046,869	11,201,235	13,706,238	16,514,826	17,255,128	
Other Charges	2,291,989	1,828,118	2,116,162	2,442,021	2,442,021	
Depreciation & Amortization	9,602,131	15,534,095	18,851,249	24,275,533	24,275,533	
Capitalized Labor Costs	(4,593,360)	(3,611,695)	(2,721,614)	(2,351,473)	(1,870,623)	
Total Operating Expenses	\$ 30,648,993	\$ 37,249,000	\$ 45,070,072	\$ 54,536,750	\$ 55,733,136	
Operating Income (Loss)	\$ 64,038,980	\$ 27,039,704	\$ 17,749,655	\$ 10,376,685	\$ 14,355,568	
Non-Operating Revenues (Expenses)						
Interest/Investment Income and/or Gain	\$ 1,415,650	\$ 993,492	\$ 1,312,211	\$ 1,346,922	\$ 1,346,922	
Interest/Investment (Expense) and/or (Loss)	(13,519,524)	(17,978,713)	(18,492,000)	(18,110,000)	(18,110,000)	
Total Non-Operating Revenues (Expenses)	\$ (12,103,874)	\$ (16,985,221)	\$ (17,179,789)	\$ (16,763,078)	\$ (16,763,078)	
Income Before Capital Contributions and Transfers	\$ 51,935,105	\$ 10,054,483	\$ 569,866	\$ (6,386,393)	\$ (2,407,510)	
Cap Contributions - Grant, Intergovernmental Rev, extraordinary items, etc.	\$ 2,841,481	\$ 4,295,610	\$ 4,424,441	\$ 540,000	\$ 540,000	
Transfers-In/(Out)	5,446,469	-	2,880,784	-	-	
Change in Net Assets	\$ 60,223,055	\$ 14,350,092	\$ 7,875,091	\$ (5,846,393)	\$ (1,867,510)	
Net Assets - Beginning Balance	340,375,011	400,598,083	400,598,067	414,948,175	414,948,175	
Net Assets - Ending Balance	\$ 400,598,067	\$ 414,948,175	\$ 408,473,158	\$ 409,101,782	\$ 413,080,665	
Revenues Tie To					SCH 1, COL 5	
Expenses Tie To					SCH 1, COL 7	
Positions	101.0	100.0	100.0	104.0	103.0	
Memo Only:						
Land	\$ 7,883	\$ 6,052	\$ 810,487	\$ 1,184,178	\$ 1,819,561	
Improvements	27,358,483	17,226,594	27,522,891	26,783,872	22,427,856	
Equipment	8,449	68,464	1,395,035	1,480,330	1,080,330	
Total Capital	\$ 27,374,815	\$ 17,301,110	\$ 29,728,413	\$ 29,448,380	\$ 25,327,747	
Sources of Working Capital						
Change in Net Assets	\$ 60,223,055	\$ 14,350,092	\$ 7,875,091	\$ (5,846,393)	\$ (1,867,510)	
Depreciation & Amortization	9,602,131	15,534,095	18,851,249	24,275,533	24,275,533	
Non Cash Revenue	(4,234,747)	(4,955,285)	(5,651,316)	(7,279,654)	(7,279,654)	
Loan Proceeds	0	-	0	0	0	
Total Sources	\$ 65,590,439	\$ 24,928,902	\$ 21,075,024	\$ 11,149,486	\$ 15,128,369	
Uses of Working Capital						

State Controller Schedules		County of Sacramento				Schedule 11
County Budget Act		Operation of Enterprise Fund				
January 2010		Fiscal Year 2013-14				
		Fund Title:				Water Agency Enterprise Fund (320)
		Service Activity:				Water Supply Operations/ Capital Outlay
Operating Detail	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended	
1	2	3	4	5	6	
Fixed Asset Acquisitions	\$ 27,374,815	\$ 17,301,110	\$ 31,465,823	\$ 21,173,304	\$ 21,173,304	
Bond / Other Principal Payment	8,519,000	10,613,000	9,154,000	9,901,000	9,901,000	
Total Uses	\$ 35,893,815	\$ 27,914,110	\$ 40,619,823	\$ 31,074,304	\$ 31,074,304	
Increase (Decrease) in Working Capital	\$ 29,696,641	\$ (2,985,208)	\$ (19,544,799)	\$ (19,924,818)	\$ (15,945,935)	
Beginning Working Capital	\$ 31,831,309	\$ 61,527,950	\$ 74,276,677	\$ 58,542,742	\$ 58,542,742	
Ending Working Capital	\$ 61,527,950	\$ 58,542,742	\$ 54,731,878	\$ 38,617,924	\$ 42,596,807	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET			
Budget Unit: 2810000 - Water Agency Zone 11 - Drainage Infrastructure			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ 6,468,857	\$ 10,610,675	\$ 4,141,818
Reserve Release	5,618,747	2,808,138	(2,810,609)
Licenses, Permits & Franchises	2,685,000	2,685,000	-
Revenue from Use Of Money & Property	114,918	114,918	-
Charges for Services	3,750,000	3,750,000	-
Miscellaneous Revenues	99,000	99,000	-
Total Revenue	\$ 18,736,522	\$ 20,067,731	\$ 1,331,209
Reserve Provision	\$ 1,186,222	\$ 1,298,860	112,638
Services & Supplies	6,499,116	3,334,446	(3,164,670)
Other Charges	9,071,184	9,112,184	41,000
Capital Assets			
Land	1,980,000	2,575,000	595,000
Total Capital Assets	1,980,000	2,575,000	595,000
Transfers In & Out	\$ -	\$ 3,747,241	3,747,241
Total Financing Uses	\$ 18,736,522	\$ 20,067,731	\$ 1,331,209
Total Expenditures/Appropriations	\$ 18,736,522	\$ 20,067,731	-
Net Cost	\$ -	\$ -	-

- Appropriations have increased by \$1,331,209.
- Fund balance has increased by \$4,141,818.
- Reserve designations have increased by \$2,810,609.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased \$1,331,209 due to land purchase associated with channel improvements in Gerber Creek and Elder Creek for the preservation of wetland features under the County’s Clean Water Act, Section 404 Permit issued by the US Army Corps of Engineers, as well as anticipated reimbursement payments and developer credits related to the Howe Avenue Storm Drain Pump Station Electrical Rehabilitation Project.
- Fund balance has increased \$4,141,818 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 designations have decreased \$2,810,609 due to additional fund balance.

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 2013-14				
		2810000 - Water Agency Zone 11 - Drainage Infrastructure				
		315A - WATER AGENCY-ZONE 11A				
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	\$ 7,726,740	\$ 4,026,980	\$ 4,026,980	\$ 6,468,857	\$ 10,610,675	
Reserve Release	518,002	7,117,922	7,117,922	5,618,747	2,808,138	
Licenses, Permits & Franchises	2,393,418	1,789,436	1,333,568	2,685,000	2,685,000	
Revenue from Use Of Money & Property	182,909	265,259	102,887	114,918	114,918	
Charges for Services	13,248	11,924	950,000	3,750,000	3,750,000	
Miscellaneous Revenues	203,570	172,565	108,150	99,000	99,000	
Total Revenue	\$ 11,037,887	\$ 13,384,086	\$ 13,639,507	\$ 18,736,522	\$ 20,067,731	
Reserve Provision	\$ 4,280,015	\$ 87,480	\$ 87,480	\$ 1,186,222	\$ 1,298,860	
Salaries & Benefits	4,051	-	-	-	-	
Services & Supplies	2,457,945	134,324	552,613	6,499,116	3,334,446	
Other Charges	187,060	266,694	70,000	9,071,184	9,112,184	
Capital Assets						
Land	185,242	358,326	1,000,000	1,980,000	2,575,000	
Infrastructure	-	2,119,191	11,929,414	-	-	
Total Capital Assets	185,242	2,477,517	12,929,414	1,980,000	2,575,000	
Interfund Charges	\$ -	\$ -	\$ -	\$ -	\$ 3,821,320	
Interfund Reimb	-	-	-	-	(74,079)	
Total Financing Uses	\$ 7,114,313	\$ 2,966,015	\$ 13,639,507	\$ 18,736,522	\$ 20,067,731	
Total Expenditures/Appropriations	\$ 7,114,313	\$ 2,966,015	\$ 13,639,507	\$ 18,736,522	\$ 20,067,731	
Net Cost	\$ (3,923,574)	\$ (10,418,071)	\$ -	\$ -	\$ -	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 3044000 - Water Agy-Zone 13

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fund Balance	\$ 911,736	\$(500,134)	\$(1,411,870)
Reserve Release	432,569	1,452,001	1,019,432
Revenue from Use Of Money & Property	8,580	8,580	-
Charges for Services	2,271,472	2,271,472	-
Miscellaneous Revenues	458,000	458,000	-
Total Revenue	\$ 4,082,357	\$ 3,689,919	\$(392,438)
Services & Supplies	\$ 2,632,724	\$ 2,540,286	\$(92,438)
Other Charges	1,449,633	1,149,633	(300,000)
Total Financing Uses	\$ 4,082,357	\$ 3,689,919	\$(392,438)
Total Expenditures/Appropriations	\$ 4,082,357	\$ 3,689,919	-
Net Cost	\$ -	\$ -	-

- Appropriations have decreased by \$392,438.
- Fund balance has decreased by \$1,411,870.
- Reserve release has increased by \$1,019,432.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have decreased \$392,438 due to decreases in legal services, other professional services, environmental services and costs associated with the development and funding of the South Sacramento Habitat Conservation Plan (SSHCP).
- Fund balance has decreased \$1,411,870 due to increases in labor and contributions to other funds associated with the SSHCP.
- Reserve release has increased \$1,019,432 due to decrease in fund balance.

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 2013-14				
		3044000 - Water Agy-Zone 13				
		318A - WATER AGENCY-ZONE 13				
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	\$ 1,532,862	\$ 935,518	\$ 935,518	\$ 911,736	\$ (500,134)	
Reserve Release	-	-	-	432,569	1,452,001	
Revenue from Use Of Money & Property	192,651	108,107	14,970	8,580	8,580	
Charges for Services	2,269,844	2,321,601	2,456,472	2,271,472	2,271,472	
Miscellaneous Revenues	126,632	123,679	1,518,337	458,000	458,000	
Total Revenue	\$ 4,121,989	\$ 3,488,905	\$ 4,925,297	\$ 4,082,357	\$ 3,689,919	
Reserve Provision	\$ 256,094	\$ 1,008,255	\$ 1,008,255	-	-	
Salaries & Benefits	3,129	-	-	-	-	
Services & Supplies	1,740,306	1,813,600	2,823,159	2,632,724	2,540,286	
Other Charges	1,163,677	960,326	1,093,883	1,449,633	1,149,633	
Total Financing Uses	\$ 3,163,206	\$ 3,782,181	\$ 4,925,297	\$ 4,082,357	\$ 3,689,919	
Total Expenditures/Appropriations	\$ 3,163,206	\$ 3,782,181	\$ 4,925,297	\$ 4,082,357	\$ 3,689,919	
Net Cost	\$ (958,783)	\$ 293,276	-	-	-	