

ELECTED OFFICIALS

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ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET
Budget Unit: 3610000 - Assessor

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Charges for Services	\$ 5,769,202	\$ 5,769,202	\$ -
Miscellaneous Revenues	1,280,000	1,280,000	-
Total Revenue	\$ 7,049,202	\$ 7,049,202	\$ -
Salaries & Benefits	\$ 16,957,053	\$ 16,957,053	\$ -
Services & Supplies	2,504,811	2,504,811	-
Expenditure Transfer & Reimbursement	(2,581,714)	(2,581,714)	-
Total Expenditures/Appropriations	\$ 16,880,150	\$ 16,880,150	\$ -
Net Cost	\$ 9,830,948	\$ 9,830,948	\$ -
Positions	150.6	150.6	0.0

The allocation (net cost) has not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
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Budget Unit **3610000 - Assessor**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Charges for Services	\$ 5,739,301	\$ 5,702,808	\$ 5,612,587	\$ 5,769,202	\$ 5,769,202
Miscellaneous Revenues	1,234,286	1,485,513	1,830,000	1,280,000	1,280,000
Residual Equity Transfer In	551	-	-	-	-
Total Revenue	\$ 6,974,138	\$ 7,188,321	\$ 7,442,587	\$ 7,049,202	\$ 7,049,202
Salaries & Benefits	\$ 15,175,605	\$ 16,240,272	\$ 16,394,723	\$ 16,957,053	\$ 16,957,053
Services & Supplies	2,466,568	2,166,774	2,383,162	2,504,811	2,504,811
Equipment	120,197	-	-	-	-
Intrafund Charges	281,401	301,206	307,160	311,550	311,550
Intrafund Reimb	(2,807,479)	(2,791,976)	(2,814,721)	(2,893,264)	(2,893,264)
Total Expenditures/Appropriations	\$ 15,236,292	\$ 15,916,276	\$ 16,270,324	\$ 16,880,150	\$ 16,880,150
Net Cost	\$ 8,262,154	\$ 8,727,955	\$ 8,827,737	\$ 9,830,948	\$ 9,830,948
Positions	152.7	150.6	151.4	150.6	150.6

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit: 4050000 - Board of Supervisors			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Total Revenue	\$ -	\$ -	-
Salaries & Benefits	\$ 2,648,643	\$ 2,628,643	(20,000)
Services & Supplies	637,253	657,253	20,000
Expenditure Transfer & Reimbursement	39,864	39,864	-
Total Expenditures/Appropriations	\$ 3,325,760	\$ 3,325,760	-
Net Cost	\$ 3,325,760	\$ 3,325,760	-
Positions	20.0	20.0	0.0

The allocation (net cost) has not changed.

DESCRIPTION OF CHANGES:

- Appropriations have not changed.
 - \$20,000 was shifted from Salaries and Benefits to Services and Supplies to cover temporary help needs resulting from vacancies.

SCHEDULE:

State Controller Schedule		County of Sacramento			Schedule 9	
County Budget Act January 2010		Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16				
		Budget Unit	4050000 - Board of Supervisors			
		Function	GENERAL			
		Activity	Legislative & Administrative			
		Fund	001A - GENERAL			
Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Residual Equity Transfer In	\$ 2,122	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 2,122	\$ -	\$ -	\$ -	\$ -	
Salaries & Benefits	\$ 2,390,052	\$ 2,486,577	\$ 2,614,814	\$ 2,648,643	\$ 2,628,643	
Services & Supplies	465,864	570,685	695,152	637,253	657,253	
Intrafund Charges	39,375	41,534	42,546	39,864	39,864	
Total Expenditures/Appropriations	\$ 2,895,291	\$ 3,098,796	\$ 3,352,512	\$ 3,325,760	\$ 3,325,760	
Net Cost	\$ 2,893,169	\$ 3,098,796	\$ 3,352,512	\$ 3,325,760	\$ 3,325,760	
Positions	20.0	21.0	21.0	20.0	20.0	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit: 5800000 - District Attorney			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fines, Forfeitures & Penalties	\$ 2,434,558	\$ 2,434,558	-
Intergovernmental Revenues	22,747,347	22,974,794	227,447
Charges for Services	1,577,265	1,577,265	-
Miscellaneous Revenues	1,370,138	1,370,138	-
Total Revenue	\$ 28,129,308	\$ 28,356,755	227,447
Salaries & Benefits	\$ 69,586,542	\$ 69,586,542	-
Services & Supplies	12,282,129	12,394,043	111,914
Equipment	525,000	525,000	-
Expenditure Transfer & Reimbursement	(982,411)	(959,899)	22,512
Total Expenditures/Appropriations	\$ 81,411,260	\$ 81,545,686	134,426
Net Cost	\$ 53,281,952	\$ 53,188,931	(93,021)
Positions	410.0	410.0	0.0

The allocation (net cost) has decreased by \$93,021.

- Appropriations have increased by \$134,426.
- Revenues have increased by \$227,447.

DESCRIPTION OF CHANGES:

- Appropriations have increased by a total of \$134,426 due to increased grant-funded expenditures related to the purchase of forensic laboratory equipment (\$111,914) and an increased transfer from the District Attorney to the Department of Health and Human Services for the Special Assault Forensic Evaluation center (\$22,512).
- Revenues have increased by \$227,447 as a result of increased grant revenue (\$111,914) and increased Prop. 172 revenue (\$115,533).
- The total position count is unchanged since the Approved Recommended Budget, but the following positions are being reallocated: 1.0 FTE Legal Secretary I to 1.0 FTE Legal Executive Secretary; 1.0 FTE Office Specialist II to 1.0 FTE 1.0 FTE Office Specialist II (unfunded); 1.0 FTE Senior Office Assistant (unfunded) to 1.0 FTE Senior Office Assistant.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
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Budget Unit **5800000 - District Attorney**
 Function **PUBLIC PROTECTION**
 Activity **Judicial**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Fines, Forfeitures & Penalties	\$ 2,682,497	\$ 2,331,169	\$ 2,806,593	\$ 2,434,558	\$ 2,434,558
Intergovernmental Revenues	23,268,906	22,388,149	22,475,593	22,661,263	22,974,794
Charges for Services	1,219,421	1,335,736	1,084,186	1,577,265	1,577,265
Miscellaneous Revenues	1,504,982	543,215	1,657,232	1,370,138	1,370,138
Other Financing Sources	-	1,500	-	-	-
Residual Equity Transfer In	13,654	-	-	-	-
Total Revenue	\$ 28,689,460	\$ 26,599,769	\$ 28,023,604	\$ 28,043,224	\$ 28,356,755
Salaries & Benefits	\$ 62,125,503	\$ 66,211,902	\$ 67,437,937	\$ 69,559,893	\$ 69,586,542
Services & Supplies	10,346,024	10,403,169	11,063,759	12,222,694	12,394,043
Other Charges	23,878	-	-	-	-
Equipment	684,300	637,417	300,000	525,000	525,000
Interfund Charges	1,388,684	1,388,795	1,388,795	1,391,463	1,391,463
Intrafund Charges	441,382	483,847	503,380	567,242	589,754
Intrafund Reimb	(1,690,812)	(2,461,737)	(2,483,341)	(2,941,116)	(2,941,116)
Total Expenditures/Appropriations	\$ 73,318,959	\$ 76,663,393	\$ 78,210,530	\$ 81,325,176	\$ 81,545,686
Net Cost	\$ 44,629,499	\$ 50,063,624	\$ 50,186,926	\$ 53,281,952	\$ 53,188,931
Positions	390.0	406.0	398.0	410.0	410.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 7400000 - Sheriff

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Licenses, Permits & Franchises	\$ 1,796,265	\$ 1,796,265	-
Fines, Forfeitures & Penalties	1,582,936	1,582,936	-
Intergovernmental Revenues	173,299,868	174,724,797	1,424,929
Charges for Services	39,705,766	39,705,766	-
Miscellaneous Revenues	7,514,958	7,546,758	31,800
Total Revenue	\$ 223,899,793	\$ 225,356,522	\$ 1,456,729
Salaries & Benefits	\$ 350,412,777	\$ 350,412,777	-
Services & Supplies	75,537,132	75,738,107	200,975
Other Charges	2,183,121	2,183,121	-
Equipment	500,000	880,289	380,289
Expenditure Transfer & Reimbursement	2,114,132	1,613,081	(501,051)
Total Expenditures/Appropriations	\$ 430,747,162	\$ 430,827,375	\$ 80,213
Net Cost	\$ 206,847,369	\$ 205,470,853	(1,376,516)
Positions	1,906.0	1,903.0	-3.0

The allocation (net cost) has decreased by \$1,376,516.

- Appropriations have increased by \$80,213.
- Revenues have increased by \$1,456,729.

DESCRIPTION OF CHANGES:

- Appropriations have increased by \$80,213.
 - Expenditures on Services and Supplies have increased by a net amount of \$200,975, which includes an \$852,851 increase in certain grant-funded expenditures, as well as a \$651,876 decrease in lease costs from two lease terminations.
 - Expenditures on Equipment have increased by \$380,289 due to expenditures related to a grant award.
 - Reimbursements have increased by \$501,051 as a result of a reimbursement being included from the Sacramento County Office of Emergency Services (Sac OES) from grant funds received by Sac OES.

DESCRIPTION OF CHANGES (CONT.):

- Revenues have increased by \$1,456,729.
 - Intergovernmental Revenue has increased by \$1,424,929 as a result of Prop. 172 revenue increasing by \$724,640, contract revenue increasing by \$90,000, and grant revenue increasing by \$610,289.
 - Miscellaneous revenue has increased by \$31,800.
- The position count has decreased by 3.0 FTE from the Approved Recommended Budget.
 - 1.0 FTE Deputy Sheriff position is converted to funded from unfunded. During the June Budget Hearings, funding was included for an additional 3.0 FTE Deputy Sheriff positions, but only 2.0 FTE were added. This 1.0 FTE Deputy Sheriff, and an additional 21.0 FTE requested Deputy Sheriff positions, were added as unfunded positions at that time.
 - 15.0 FTE Sheriff's Records Specialist positions are deleted and 8.0 FTE Sheriff's 911 Call Dispatcher and 2.0 FTE Sheriff's Communication Dispatcher positions are added as part of an effort to refocus department resources to where they are needed.
 - 1.0 FTE Deputy Sheriff was added as part of the July consolidated salary resolution amendment and provides supervision to participants in the Jail-Based Restoration to Competency Program.
- The Board approved the purchase of seven patrol vehicles and six undercover vehicles as part of the Approved Recommended Budget. The Sheriff's Department now intends to purchase two patrol vehicles, three undercover vehicles, two sport-utility vehicles, and six half-ton extended cab pickups. The two sport-utility vehicles and three undercover vehicles have been requested for home retention assignment. There will be no additional cost as a result of this change.

SCHEDULE:

State Controller Schedule
County Budget Act
January 2010

County of Sacramento
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2015-16

Schedule 9

Budget Unit **7400000 - Sheriff**
Function **PUBLIC PROTECTION**
Activity **Police Protection**
Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Licenses, Permits & Franchises	\$ 2,063,661	\$ 1,759,898	\$ 1,720,084	\$ 1,796,265	\$ 1,796,265
Fines, Forfeitures & Penalties	2,113,178	2,501,010	4,046,760	1,582,936	1,582,936
Revenue from Use Of Money & Property	4	848	-	-	-
Intergovernmental Revenues	167,953,641	166,911,749	169,155,624	172,642,423	174,724,797
Charges for Services	44,599,214	45,768,021	45,696,102	39,705,766	39,705,766
Miscellaneous Revenues	7,538,733	10,292,505	6,771,838	6,963,608	7,546,758
Other Financing Sources	-	114,775	-	-	-
Residual Equity Transfer In	204,784	-	-	-	-
Total Revenue	\$ 224,473,215	\$ 227,348,806	\$ 227,390,408	\$ 222,690,998	\$ 225,356,522
Salaries & Benefits	\$ 333,936,038	\$ 350,632,138	\$ 344,817,000	\$ 354,155,357	\$ 350,412,777
Services & Supplies	70,467,728	66,713,039	71,825,192	76,150,923	75,738,107
Other Charges	878,728	1,071,308	1,029,155	2,183,121	2,183,121
Equipment	1,844,380	1,519,845	620,263	500,000	880,289
Interfund Charges	2,067,117	2,121,408	2,121,408	5,055,334	3,115,476
Interfund Reimb	-	(80,000)	-	-	-
Intrafund Charges	4,667,837	5,035,983	5,512,111	5,598,418	5,598,418
Intrafund Reimb	(6,049,871)	(6,543,749)	(6,780,463)	(6,479,762)	(7,100,813)
Total Expenditures/Appropriations	\$ 407,811,957	\$ 420,469,972	\$ 419,144,666	\$ 437,163,391	\$ 430,827,375
Net Cost	\$ 183,338,742	\$ 193,121,166	\$ 191,754,258	\$ 214,472,393	\$ 205,470,853
Positions	1,887.0	1,882.0	1,879.0	1,929.0	1,903.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 7410000 - Correctional Health Services

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fines, Forfeitures & Penalties	\$ 75,174	\$ 75,174	-
Intergovernmental Revenues	12,592,589	12,592,589	-
Charges for Services	123,406	123,406	-
Miscellaneous Revenues	37,101	37,101	-
Total Revenue	\$ 12,828,270	\$ 12,828,270	-
Salaries & Benefits	\$ 19,219,556	\$ 19,219,556	-
Services & Supplies	10,688,273	10,688,273	-
Other Charges	13,218,000	13,218,000	-
Expenditure Transfer & Reimbursement	960,297	960,297	-
Total Expenditures/Appropriations	\$ 44,086,126	\$ 44,086,126	-
Net Cost	\$ 31,257,856	\$ 31,257,856	-
Positions	112.5	113.5	1.0

The allocation (net cost) has not changed.

DESCRIPTION OF CHANGES:

The position count increased by 1.0 FTE since the Approved Recommended Budget. 1.0 FTE Nurse Practitioner position was added during the July consolidated salary resolution amendment for the Jail Based Restoration to Competency Treatment Program. The appropriations necessary for this position were included in the 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 2015-16	Schedule 9
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Budget Unit **7410000 - Correctional Health Services**
Function **PUBLIC PROTECTION**
Activity **Detention & Corrections**
Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Fines, Forfeitures & Penalties	\$ 75,174	\$ 77,997	\$ 80,000	\$ 75,174	\$ 75,174
Intergovernmental Revenues	10,754,827	10,008,858	11,686,545	11,235,346	12,592,589
Charges for Services	106,943	127,047	123,406	123,406	123,406
Miscellaneous Revenues	(376,809)	39,997	35,000	37,101	37,101
Residual Equity Transfer In	82	-	-	-	-
Total Revenue	\$ 10,560,217	\$ 10,253,899	\$ 11,924,951	\$ 11,471,027	\$ 12,828,270
Salaries & Benefits	\$ 15,756,215	\$ 16,249,859	\$ 16,839,293	\$ 18,994,860	\$ 19,219,556
Services & Supplies	8,832,915	11,173,652	11,239,217	10,640,093	10,688,273
Other Charges	13,770,256	13,294,743	13,864,812	12,222,193	13,218,000
Intrafund Charges	376,014	396,982	408,960	960,297	960,297
Total Expenditures/Appropriations	\$ 38,735,400	\$ 41,115,236	\$ 42,352,282	\$ 42,817,443	\$ 44,086,126
Net Cost	\$ 28,175,183	\$ 30,861,337	\$ 30,427,331	\$ 31,346,416	\$ 31,257,856
Positions	103.5	102.5	102.5	112.5	113.5