

# GENERAL GOVERNMENT/ADMINISTRATION

## TABLE OF CONTENTS

	<u>BUDGET UNIT</u>	<u>PAGE</u>
1997 PUBLIC BUILDING FACILITIES - CONSTRUCTION .....	9309000 .....	E-3
1997 PUBLIC BUILDING FACILITIES - DEBT SERVICE .....	3080000 .....	E-4
1997 REFUNDING PUBLIC FACILITIES - DEBT SERVICE.....	9288000 .....	E-5
2003 PUBLIC FACILITIES PROJECTS - DEBT SERVICE.....	9298000 .....	E-6
2004 PENSION OBLIGATION BOND - DEBT SERVICE.....	9282000 .....	E-7
2006 PUBLIC FACILITIES PROJECTS - DEBT SERVICE.....	9306306 .....	E-9
2007 PUBLIC FACILITIES PROJECTS - CONSTRUCTION .....	9303303 .....	E-11
2007 PUBLIC FACILITIES PROJECTS - DEBT SERVICE.....	9304304 .....	E-13
2010 REFUNDING CERTIFICATE OF PARTICIPATION - DEBT SERVICE .....	9300000 .....	E-15
2010 REFUNDING CERTIFICATE OF PARTICIPATION - PARKING GARAGE - DEBT SERVICE .....	9300500 .....	E-16
AIRPORT ENTERPRISE/CAPITAL OUTLAY.....	3400000/3480000 .....	E-17
APPROPRIATION FOR CONTINGENCIES .....	5980000 .....	E-22
BOARD OF RETIREMENT .....	7860000 .....	E-23
CIVIL SERVICE COMMISSION .....	4210000 .....	E-25
COMMUNITY INVESTMENT PROGRAM .....	5060000 .....	E-27
CONTRIBUTION TO LAFCO.....	5920000 .....	E-29
COUNTY COUNSEL .....	4810000 .....	E-30
COUNTY EXECUTIVE/COUNTY EXECUTIVE CABINET.....	5910000/5730000 .....	E-32
COUNTY LIBRARY .....	6310000 .....	E-35
CRIMINAL JUSTICE CABINET.....	5750000 .....	E-37
EMERGENCY OPERATIONS .....	7090000 .....	E-38
FAIR HOUSING SERVICES.....	4660000 .....	E-40
FINANCING DISTRICTS		
ANTELOPE PUBLIC FACILITIES FINANCING PLAN.....	3070000 .....	E-41
BRADSHAW ROAD/US 50 FINANCING DISTRICT .....	3081000 .....	E-43
COUNTY SERVICE AREA NO. 10 .....	2857000 .....	E-44
FLORIN ROAD CAPITAL PROJECT.....	1182880 .....	E-46
FULTON AVENUE CAPITAL PROJECT .....	1182881 .....	E-47
LAGUNA COMMUNITY FACILITIES DISTRICT .....	3090000 .....	E-48
LAGUNA CREEK RANCH/ELLIOTT RANCH CFD-1 .....	2870000 .....	E-49
LAGUNA STONELAKE CFD .....	1300000 .....	E-50

**TABLE OF CONTENTS**

	<u><b>BUDGET UNIT</b></u>	<u><b>PAGE</b></u>
FINANCING DISTRICTS (CONT.):		
MATHER LANDSCAPE MAINTENANCE CFD .....	1320000 .....	E-52
MATHER PUBLIC FACILITIES FINANCING PLAN .....	1360000 .....	E-54
MCCLELLAN PARK CFD No. 2004-1 .....	1400000 .....	E-56
METRO AIR PARK 2001 CFD No. 2000-1 .....	1390000 .....	E-57
METRO AIR PARK SERVICES TAX.....	1420000 .....	E-58
NORTH VINEYARD STATION SPECIFIC PLAN .....	1430000 .....	E-59
NORTH VINEYARD STATION SPECIFIC PLAN CFD .....	1440000 .....	E-61
PARK MEADOWS CFD - BOND PROCEEDS .....	1310000 .....	E-62
VINEYARD PUBLIC FACILITIES FINANCING PLAN.....	2840000 .....	E-63
FINANCING - TRANSFERS/REIMBURSEMENTS.....	5110000 .....	E-65
FIXED ASSET - REVOLVING .....	9277000 .....	E-66
INTERAGENCY PROCUREMENT .....	9030000 .....	E-68
JUVENILE COURTHOUSE PROJECT - DEBT SERVICE .....	9280000 .....	E-70
NATOMAS FIRE DISTRICT .....	2290000 .....	E-71
NON-DEPARTMENTAL COSTS/GENERAL FUND .....	5770000 .....	E-72
NON-DEPARTMENTAL REVENUES/GENERAL FUND .....	5700000 .....	E-74
OFFICE OF LABOR RELATIONS.....	5970000 .....	E-76
PENSION OBLIGATION BOND - DEBT SERVICE .....	9313000 .....	E-77
TEETER PLAN .....	5940000 .....	E-78
TOBACCO LITIGATION SETTLEMENT - CAPITAL PROJECTS .....	9284000 .....	E-80
TRANSIENT-OCCUPANCY TAX .....	4060000 .....	E-81

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

Budget Unit: 9309000 - 1997-Public Bldg Facilites-Construction

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 3,288	\$ 384,390	\$ 381,102
Revenue from Use Of Money & Property	(3,288)	(3,288)	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 381,102</b>	<b>\$ 381,102</b>
Other Charges	\$ -	\$ 381,102	\$ 381,102
<b>Total Financing Uses</b>	<b>\$ -</b>	<b>\$ 381,102</b>	<b>\$ 381,102</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ -</b>	<b>\$ 381,102</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$381,102.
- Fund Balance has increased by \$381,102.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$381,102 due to capital project construction timing.
- Fund Balance has increased by \$381,102 due to capital project construction timing.

**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 2015-16				
		9309000 - 1997-Public Bldg Facilites-Construction				
		309A - 1997-PUBLIC FACILITIES-CONSTRUCTION				
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	
Fund Balance	\$ 542,160	\$ 542,687	\$ 542,687	\$ 3,288	\$ 384,390	
Revenue from Use Of Money & Property	527	1,283	-	(3,288)	(3,288)	
<b>Total Revenue</b>	<b>\$ 542,687</b>	<b>\$ 543,970</b>	<b>\$ 542,687</b>	<b>\$ -</b>	<b>\$ 381,102</b>	
Other Charges	\$ -	\$ 159,580	\$ 542,687	\$ -	\$ 381,102	
<b>Total Financing Uses</b>	<b>\$ -</b>	<b>\$ 159,580</b>	<b>\$ 542,687</b>	<b>\$ -</b>	<b>\$ 381,102</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ -</b>	<b>\$ 159,580</b>	<b>\$ 542,687</b>	<b>\$ -</b>	<b>\$ 381,102</b>	
<b>Net Cost</b>	<b>\$ (542,687)</b>	<b>\$ (384,390)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 3080000 - 1997-Public Facilities Debt Service

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 28,162	\$ 116,631	\$ 88,469
Reserve Release	3,029,483	3,029,483	-
Revenue from Use Of Money & Property	(6,292)	(6,292)	-
<b>Total Revenue</b>	<b>\$ 3,051,353</b>	<b>\$ 3,139,822</b>	<b>\$ 88,469</b>
Services & Supplies	\$ 3,051,353	\$ 3,139,822	\$ 88,469
<b>Total Financing Uses</b>	<b>\$ 3,051,353</b>	<b>\$ 3,139,822</b>	<b>\$ 88,469</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,051,353</b>	<b>\$ 3,139,822</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$88,469.
- Fund Balance has increased by \$88,469.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$88,469 due to fund balance from higher than anticipated interest earnings and administrative cost savings budgeted for transfer to the general fund.
- Fund Balance has increased by \$88,469 due to higher than anticipated interest earnings and administrative costs less than anticipated.

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 2015-16				
		3080000 - 1997-Public Facilities Debt Service				
		308A - 1997-PUBLIC FACILITIES DEBT SERVICE				
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	
Fund Balance	\$ 273,988	\$ 299,045	\$ 299,045	\$ 28,162	\$ 116,631	
Reserve Release	-	-	-	3,029,483	3,029,483	
Revenue from Use Of Money & Property	249,202	(1,757)	-	(6,292)	(6,292)	
<b>Total Revenue</b>	<b>\$ 523,190</b>	<b>\$ 297,288</b>	<b>\$ 299,045</b>	<b>\$ 3,051,353</b>	<b>\$ 3,139,822</b>	
Services & Supplies	\$ 249,146	\$ 244,652	\$ 324,045	\$ 3,051,353	\$ 3,139,822	
Other Charges	3,020,462	2,985,268	3,024,263	-	-	
Interfund Reimb	(3,045,464)	(3,049,263)	(3,049,263)	-	-	
<b>Total Financing Uses</b>	<b>\$ 224,144</b>	<b>\$ 180,657</b>	<b>\$ 299,045</b>	<b>\$ 3,051,353</b>	<b>\$ 3,139,822</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 224,144</b>	<b>\$ 180,657</b>	<b>\$ 299,045</b>	<b>\$ 3,051,353</b>	<b>\$ 3,139,822</b>	
<b>Net Cost</b>	<b>\$ (299,046)</b>	<b>\$ (116,631)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**  
**Budget Unit: 9288000 - 1997-Refunding Public Facilities Debt Service**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 407,900	\$ 427,696	\$ 19,796
Revenue from Use Of Money & Property	(9,343)	(9,343)	-
<b>Total Revenue</b>	<b>\$ 398,557</b>	<b>\$ 418,353</b>	<b>\$ 19,796</b>
Services & Supplies	\$ 428,557	\$ 448,353	\$ 19,796
Other Charges	6,318,151	6,318,151	-
Transfers In & Out	(6,348,151)	(6,348,151)	-
<b>Total Financing Uses</b>	<b>\$ 398,557</b>	<b>\$ 418,353</b>	<b>\$ 19,796</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 398,557</b>	<b>\$ 418,353</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$19,796.
- Fund Balance has increased by \$19,796.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$19,796 due to fund balance from higher than anticipated interest earnings and administrative cost savings budgeted for transfer to the general fund.
- Fund Balance has increased by \$19,796 due to higher than anticipated interest earnings and administrative costs less than anticipated.

**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 2015-16				Schedule 15
9288000 - 1997-Refunding Public Facilities Debt Service 288A - 1997-PUBLIC FACILITIES DEBT SERVICE						
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	
Fund Balance	\$ 412,293	\$ 419,406	\$ 419,406	\$ 407,900	\$ 427,696	
Revenue from Use Of Money & Property	367,312	369,724	-	(9,343)	(9,343)	
<b>Total Revenue</b>	<b>\$ 779,605</b>	<b>\$ 789,130</b>	<b>\$ 419,406</b>	<b>\$ 398,557</b>	<b>\$ 418,353</b>	
Services & Supplies	\$ 385,200	\$ 386,435	\$ 444,406	\$ 428,557	\$ 448,353	
Other Charges	6,319,619	6,320,125	6,320,126	6,318,151	6,318,151	
Interfund Reimb	(6,344,620)	(6,345,126)	(6,345,126)	(6,348,151)	(6,348,151)	
<b>Total Financing Uses</b>	<b>\$ 360,199</b>	<b>\$ 361,434</b>	<b>\$ 419,406</b>	<b>\$ 398,557</b>	<b>\$ 418,353</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 360,199</b>	<b>\$ 361,434</b>	<b>\$ 419,406</b>	<b>\$ 398,557</b>	<b>\$ 418,353</b>	
<b>Net Cost</b>	<b>\$ (419,406)</b>	<b>\$ (427,696)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

Budget Unit: 9298000 - 2003 Public Facilities Projects-Debt Service

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 52,095	\$ 94,346	\$ 42,251
Revenue from Use Of Money & Property	(2,139)	(2,139)	-
<b>Total Revenue</b>	<b>\$ 49,956</b>	<b>\$ 92,207</b>	<b>\$ 42,251</b>
Services & Supplies	\$ 79,956	\$ 122,207	\$ 42,251
Other Charges	956,896	956,896	-
Transfers In & Out	(986,896)	(986,896)	-
<b>Total Financing Uses</b>	<b>\$ 49,956</b>	<b>\$ 92,207</b>	<b>\$ 42,251</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 49,956</b>	<b>\$ 92,207</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$42,251.
- Fund Balance has increased by \$42,251.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$42,251 due to fund balance from higher than anticipated interest earnings and administrative cost savings budgeted for potential cost increases.
- Fund Balance has increased by \$42,251 due to higher than anticipated interest earnings and administrative costs less than anticipated.

**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 2015-16				Schedule 15
		9298000 - 2003 Public Facilities Projects-Debt Service 298A - 2003 PUBLIC FACILITIES PROJ-DEBT SVC				
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	
Fund Balance	\$ 74,599	\$ 90,041	\$ 90,041	\$ 52,095	\$ 94,346	
Revenue from Use Of Money & Property	2,284	2,462	-	(2,139)	(2,139)	
<b>Total Revenue</b>	<b>\$ 76,883</b>	<b>\$ 92,503</b>	<b>\$ 90,041</b>	<b>\$ 49,956</b>	<b>\$ 92,207</b>	
Services & Supplies	\$ 11,843	\$ 23,158	\$ 115,041	\$ 79,956	\$ 122,207	
Other Charges	962,095	962,295	962,296	956,896	956,896	
Interfund Reimb	(987,096)	(987,296)	(987,296)	(986,896)	(986,896)	
<b>Total Financing Uses</b>	<b>\$ (13,158)</b>	<b>\$ (1,843)</b>	<b>\$ 90,041</b>	<b>\$ 49,956</b>	<b>\$ 92,207</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ (13,158)</b>	<b>\$ (1,843)</b>	<b>\$ 90,041</b>	<b>\$ 49,956</b>	<b>\$ 92,207</b>	
<b>Net Cost</b>	<b>\$ (90,041)</b>	<b>\$ (94,346)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**  
**Budget Unit: 9282000 - 2004 Pension Obligation Bonds-Debt Service**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 1,811,141	\$ 2,579,559	\$ 768,418
Revenue from Use Of Money & Property	(55,618)	(55,618)	-
Total Revenue	\$ 1,755,523	\$ 2,523,941	\$ 768,418
Services & Supplies	\$ 1,925,523	\$ 2,693,941	\$ 768,418
Other Charges	40,203,741	40,203,741	-
Transfers In & Out	(40,373,741)	(40,373,741)	-
Total Financing Uses	\$ 1,755,523	\$ 2,523,941	\$ 768,418
Total Expenditures/Appropriations	\$ 1,755,523	\$ 2,523,941	\$ -
Net Cost	\$ -	\$ -	\$ -

- Appropriations have increased by \$768,418.
- Fund Balance has increased by \$768,418.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$768,418 due to fund balance from higher than anticipated interest earnings and administrative cost savings budgeted for transfer to the general fund.
- Fund Balance has increased by \$768,418 due to higher than anticipated interest earnings and administrative costs less than anticipated.

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 2015-16				
<b>9282000 - 2004 Pension Obligation Bonds-Debt Service 282A - 2004 PENSION OBLIGATION BOND-DEBT SERVICE</b>						
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	
Fund Balance	\$ 1,007,874	\$ 1,811,141	\$ 1,811,141	\$ 1,811,141	\$ 2,579,559	
Revenue from Use Of Money & Property	14,311	45,063	-	(55,618)	(55,618)	
Other Financing Sources	111,960,000	-	-	-	-	
<b>Total Revenue</b>	<b>\$ 112,982,185</b>	<b>\$ 1,856,204</b>	<b>\$ 1,811,141</b>	<b>\$ 1,755,523</b>	<b>\$ 2,523,941</b>	
Services & Supplies	\$ 111,934,020	\$ 41,103	\$ 1,981,141	\$ 1,925,523	\$ 2,693,941	
Other Charges	34,022,399	41,593,273	42,187,731	40,203,741	40,203,741	
Interfund Reimb	(34,785,375)	(42,357,731)	(42,357,731)	(40,373,741)	(40,373,741)	
<b>Total Financing Uses</b>	<b>\$ 111,171,044</b>	<b>\$ (723,355)</b>	<b>\$ 1,811,141</b>	<b>\$ 1,755,523</b>	<b>\$ 2,523,941</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 111,171,044</b>	<b>\$ (723,355)</b>	<b>\$ 1,811,141</b>	<b>\$ 1,755,523</b>	<b>\$ 2,523,941</b>	
<b>Net Cost</b>	<b>\$ (1,811,141)</b>	<b>\$ (2,579,559)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**  
 Budget Unit: 9306306 - 2006 Public Facilities Projects-Debt Service

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 337,630	\$ 947,696	\$ 610,066
Revenue from Use Of Money & Property	(8,709)	(8,709)	-
Total Revenue	\$ 328,921	\$ 938,987	\$ 610,066
Services & Supplies	\$ 358,921	\$ 968,987	\$ 610,066
Other Charges	2,408,714	2,408,714	-
Transfers In & Out	(2,438,714)	(2,438,714)	-
Total Financing Uses	\$ 328,921	\$ 938,987	\$ 610,066
Total Expenditures/Appropriations	\$ 328,921	\$ 938,987	\$ -
Net Cost	\$ -	\$ -	\$ -

- Appropriations have increased by \$610,066.
- Fund Balance has increased by \$610,066.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$610,066 due to fund balance from a higher than anticipated interest earnings and lower than anticipated debt service payments as a result of the sale of the Bank of America building and the use of the proceeds to partially defease the 2006 Certificates of Participation budgeted for transfer to the general fund.
- Fund Balance has increased by \$610,066 due to lower than anticipated debt service payments as a result of the sale of the Bank of America building and the use of the proceeds to partially defease the 2006 Certificates of Participation.

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 2015-16				
<b>9306306 - 2006 Public Facilities Projects-Debt Service 306A - 2006 PUBLIC FACILITIES PROJ-DEBT SVC</b>						
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	
Fund Balance	\$ 356,225	\$ 375,128	\$ 375,128	\$ 337,630	\$ 947,696	
Revenue from Use Of Money & Property	4,644	8,357	-	(8,709)	(8,709)	
<b>Total Revenue</b>	<b>\$ 360,869</b>	<b>\$ 383,485</b>	<b>\$ 375,128</b>	<b>\$ 328,921</b>	<b>\$ 938,987</b>	
Services & Supplies	\$ 10,742	\$ 55,280	\$ 400,128	\$ 358,921	\$ 968,987	
Other Charges	3,121,143	2,529,053	3,123,543	2,408,714	2,408,714	
Interfund Reimb	(3,146,144)	(3,148,543)	(3,148,543)	(2,438,714)	(2,438,714)	
<b>Total Financing Uses</b>	<b>\$ (14,259)</b>	<b>\$ (564,210)</b>	<b>\$ 375,128</b>	<b>\$ 328,921</b>	<b>\$ 938,987</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ (14,259)</b>	<b>\$ (564,210)</b>	<b>\$ 375,128</b>	<b>\$ 328,921</b>	<b>\$ 938,987</b>	
<b>Net Cost</b>	<b>\$ (375,128)</b>	<b>\$ (947,695)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit: 9303303 - 2007 Public Facilities Projects-Construction			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 22,025	\$ 23,902	1,877
Revenue from Use Of Money & Property	84	84	-
<b>Total Revenue</b>	<b>\$ 22,109</b>	<b>\$ 23,986</b>	<b>1,877</b>
Services & Supplies	\$ 22,109	\$ 23,986	1,877
<b>Total Financing Uses</b>	<b>\$ 22,109</b>	<b>\$ 23,986</b>	<b>1,877</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 22,109</b>	<b>\$ 23,986</b>	<b>-</b>
<b>Net Cost</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>

- Appropriations have increased by \$1,877.
- Fund Balance has increased by \$1,877.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$1,877 due to higher than anticipated interest earnings budgeted for payment of debt service.
- Fund Balance has increased by \$1,877 due to higher than anticipated interest earnings.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>				<b>Schedule 15</b>
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				
<b>9303303 - 2007 Public Facilities Projects-Construction</b>						
<b>303A - 2007 PUBLIC FACILITIES PROJ-CONST</b>						
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 163,536	\$ 21,054	\$ 21,054	\$ 22,025	\$ 23,902	
Revenue from Use Of Money & Property	5,683	2,847	-	84	84	
<b>Total Revenue</b>	<b>\$ 169,219</b>	<b>\$ 23,901</b>	<b>\$ 21,054</b>	<b>\$ 22,109</b>	<b>\$ 23,986</b>	
Services & Supplies	\$ 115	\$ -	\$ 21,054	\$ 22,109	\$ 23,986	
Other Charges	148,050	-	-	-	-	
Total Financing Uses	\$ 148,165	\$ -	\$ 21,054	\$ 22,109	\$ 23,986	
<b>Total Expenditures/Appropriations</b>	<b>\$ 148,165</b>	<b>\$ -</b>	<b>\$ 21,054</b>	<b>\$ 22,109</b>	<b>\$ 23,986</b>	
<b>Net Cost</b>	<b>\$ (21,054)</b>	<b>\$ (23,901)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

Budget Unit: 9304304 - 2007 Public Facilities Projects-Debt Service

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 335,053	\$ 350,949	\$ 15,896
Revenue from Use Of Money & Property	(4,452)	(4,452)	-
<b>Total Revenue</b>	<b>\$ 330,601</b>	<b>\$ 346,497</b>	<b>\$ 15,896</b>
Services & Supplies	\$ 360,601	\$ 376,497	\$ 15,896
Other Charges	2,999,289	2,999,289	-
Transfers In & Out	(3,029,289)	(3,029,289)	-
<b>Total Financing Uses</b>	<b>\$ 330,601</b>	<b>\$ 346,497</b>	<b>\$ 15,896</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 330,601</b>	<b>\$ 346,497</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$15,896.
- Fund Balance has increased by \$15,896.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$15,896 due to fund balance from higher than anticipated interest earnings and administrative cost savings budgeted for transfer to the general fund.
- Fund Balance has increased by \$15,896 due to lower than anticipated interest earnings and administrative costs less than anticipated.

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 2015-16				
		9304304 - 2007 Public Facilities Projects-Debt Service				
		304A - 2007 PUBLIC FACILITIES PROJ-DEBT SVC				
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	
Fund Balance	\$ 326,001	\$ 336,608	\$ 336,608	\$ 335,053	\$ 350,949	
Revenue from Use Of Money & Property	(928)	1,813	-	(4,452)	(4,452)	
<b>Total Revenue</b>	<b>\$ 325,073</b>	<b>\$ 338,421</b>	<b>\$ 336,608</b>	<b>\$ 330,601</b>	<b>\$ 346,497</b>	
Services & Supplies	\$ 13,469	\$ 12,476	\$ 361,608	\$ 360,601	\$ 376,497	
Other Charges	3,004,286	3,002,910	2,802,914	2,999,289	2,999,289	
Interfund Reimb	(3,029,289)	(3,027,914)	(2,827,914)	(3,029,289)	(3,029,289)	
<b>Total Financing Uses</b>	<b>\$ (11,534)</b>	<b>\$ (12,528)</b>	<b>\$ 336,608</b>	<b>\$ 330,601</b>	<b>\$ 346,497</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ (11,534)</b>	<b>\$ (12,528)</b>	<b>\$ 336,608</b>	<b>\$ 330,601</b>	<b>\$ 346,497</b>	
<b>Net Cost</b>	<b>\$ (336,607)</b>	<b>\$ (350,949)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**  
**Budget Unit: 9300000 - 2010 Refunding COPs-Debt Svc**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Fund Balance	\$ 297,445	\$ 345,774	\$ 48,329
Revenue from Use Of Money & Property	(37,416)	(37,416)	-
<b>Total Revenue</b>	<b>\$ 260,029</b>	<b>\$ 308,358</b>	<b>\$ 48,329</b>
Services & Supplies	\$ 290,029	\$ 338,358	\$ 48,329
Other Charges	12,912,828	12,912,828	-
Transfers In & Out	(12,942,828)	(12,942,828)	-
<b>Total Financing Uses</b>	<b>\$ 260,029</b>	<b>\$ 308,358</b>	<b>\$ 48,329</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 260,029</b>	<b>\$ 308,358</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$48,329.
- Fund Balance has increased by \$48,329.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$48,329 due to fund balance from higher than anticipated interest earnings and administrative cost savings budgeted for potential cost increases.
- Fund Balance has increased by \$48,329 due to higher than anticipated interest earnings and administrative costs less than anticipated.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>			<b>Schedule 15</b>	
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				
		<b>9300000 - 2010 Refunding COPs-Debt Svc</b>				
		<b>300A - 2010 REFUNDING COPs- DEBT SVC</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 300,389	\$ 519,395	\$ 519,395	\$ 297,445	\$ 345,774	
Revenue from Use Of Money & Property	214,604	28,422	-	(37,416)	(37,416)	
<b>Total Revenue</b>	<b>\$ 514,993</b>	<b>\$ 547,817</b>	<b>\$ 519,395</b>	<b>\$ 260,029</b>	<b>\$ 308,358</b>	
Services & Supplies	\$ 25,609	\$ 227,060	\$ 544,395	\$ 290,029	\$ 338,358	
Other Charges	14,182,943	14,356,487	14,356,504	12,912,828	12,912,828	
Interfund Reimb	(14,212,953)	(14,381,503)	(14,381,504)	(12,942,828)	(12,942,828)	
<b>Total Financing Uses</b>	<b>\$ (4,401)</b>	<b>\$ 202,044</b>	<b>\$ 519,395</b>	<b>\$ 260,029</b>	<b>\$ 308,358</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ (4,401)</b>	<b>\$ 202,044</b>	<b>\$ 519,395</b>	<b>\$ 260,029</b>	<b>\$ 308,358</b>	
<b>Net Cost</b>	<b>\$ (519,394)</b>	<b>\$ (345,773)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**2010 REFUNDING CERTIFICATE OF PARTICIPATION - PARKING 9300500  
GARAGE - DEBT SERVICE**

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

Budget Unit: 9300500 - 2010 Refunding COPs-PG- Debt Svcs

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ -	\$ 58	\$ 58
Total Revenue	\$ -	\$ 58	\$ 58
Services & Supplies	\$ -	\$ 58	\$ 58
Total Financing Uses	\$ -	\$ 58	\$ 58
Total Expenditures/Appropriations	\$ -	\$ 58	\$ -
Net Cost	\$ -	\$ -	\$ -

- Appropriations have increased by \$58.
- Fund Balance has increased by \$58.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$58 due to fund balance from higher than anticipated interest earnings budgeted for transfer and close out of the fund.
- Fund Balance has increased by \$58 due to higher than anticipated interest earnings.

**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 2015-16				
		9300500 - 2010 Refunding COPs-PG- Debt Svcs 300B - 2010 REFUNDING COPs-PG-DEBT SVCS				
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	
Fund Balance	\$ 79,677	\$ 87,585	\$ 87,585	\$ -	\$ 58	
Revenue from Use Of Money & Property	216	58	-	-	-	
Total Revenue	\$ 79,893	\$ 87,643	\$ 87,585	\$ -	\$ 58	
Services & Supplies	\$ 2,308	\$ 87,585	\$ 87,585	\$ -	\$ 58	
Other Charges	241,500	-	-	-	-	
Interfund Reimb	(251,500)	-	-	-	-	
Total Financing Uses	\$ (7,692)	\$ 87,585	\$ 87,585	\$ -	\$ 58	
Total Expenditures/Appropriations	\$ (7,692)	\$ 87,585	\$ 87,585	\$ -	\$ 58	
Net Cost	\$ (87,585)	\$ (58)	\$ -	\$ -	\$ -	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit 3400000 - Airport System			
Operating Detail	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
1	2	3	4
<b>Operating Revenues</b>			
Charges for Services	\$ 74,370,603	\$ 74,370,603	\$ -
Intergovernmental Revenues	10,329,862	10,329,862	-
Use of Money and Property	86,523,954	86,523,954	-
<b>Total Operating Revenues</b>	<b>\$ 171,224,419</b>	<b>\$ 171,224,419</b>	<b>\$ -</b>
<b>Operating Expenses</b>			
Salaries and Employee Benefits	\$ 31,957,952	\$ 32,459,945	\$ 501,993
Services and Supplies	59,194,421	60,673,921	1,479,500
Other Charges	1,594,621	1,594,621	-
Depreciation	51,684,115	51,684,115	-
<b>Total Operating Expenses</b>	<b>\$ 144,431,109</b>	<b>\$ 146,412,602</b>	<b>\$ 1,981,493</b>
<b>Operating Income (Loss)</b>	<b>\$ 26,793,310</b>	<b>\$ 24,811,817</b>	<b>\$ (1,981,493)</b>
<b>Non-Operating Revenues (Expenses)</b>			
Other Financing	\$ -	\$ -	\$ -
Other Revenues	18,886,746	18,886,746	-
Licenses/Permits	24,540	24,540	-
Interest Income	377,567	377,567	-
Cost of Goods Sold	(650,000)	(650,000)	-
Gain or Loss on Sale of Capital Assets	37,000	37,000	-
Interest Expense	(56,281,702)	(56,281,702)	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (37,605,849)</b>	<b>\$ (37,605,849)</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (10,812,539)</b>	<b>\$ (12,794,032)</b>	<b>\$ (1,981,493)</b>
Interfund Charges	\$ 191,900,000	\$ 198,700,000	\$ 6,800,000
Interfund Reimb	(152,000,000)	(155,000,000)	(3,000,000)
<b>Change in Net Assets</b>	<b>\$ (50,712,539)</b>	<b>\$ (56,494,032)</b>	<b>\$ (5,781,493)</b>
Net Assets - Beginning Balance	587,562,505	587,562,505	-
Net Assets - Ending Balance	\$ 536,849,966	\$ 531,068,473	\$ (5,781,493)
Positions	309.0	309.0	0.0

**DEPARTMENT OF AIRPORTS (3400000):**

Appropriations have increased by \$5,781,493.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by a net \$5,781,493 due to the following:
  - An increase of \$501,993 in salaries and benefits costs associated with the reallocation of 1.0 FTE Supervising Custodian Level 1 to 1.0 FTE Senior Account Clerk and reductions in budgeted salary savings to accommodate the decreasing vacancy rate.
  - An increase of \$1,479,500 in services and supplies costs associated with the deletion and rebudgeting of various projects.
  - A net increase of \$3,800,000 in Interfund transfers to the Airport Capital Outlay Fund for capital expenses and equipment.
- Position counts have not changed from the Approved Recommended Budget. 1.0 FTE Supervising Custodian Level 1 position is being reallocated to 1.0 FTE Senior Account Clerk position.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Operation of Enterprise Fund Fiscal Year 2015-16				<b>Schedule 11</b>
	Fund Title		041A - AIRPORT MAINTENANCE		
	Service Activity		Airport Operations		
	Budget Unit		3400000		
<b>Operating Detail</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>
1	2	3	4	5	6
<b>Operating Revenues</b>					
Charges for Service	\$ 73,763,337	\$ 71,906,019	\$ 66,977,874	\$ 74,370,603	\$ 74,370,603
Intergovernmental Revenues	9,754,475	11,613,007	15,493,769	10,329,862	10,329,862
Use Of Money/Prop	83,529,126	84,324,897	83,700,634	86,523,954	86,523,954
<b>Total Operating Revenues</b>	<b>\$ 167,046,938</b>	<b>\$ 167,843,923</b>	<b>\$ 166,172,277</b>	<b>\$ 171,224,419</b>	<b>\$ 171,224,419</b>
<b>Operating Expenses</b>					
Salaries/Benefits	\$ 32,739,382	\$ 31,601,927	\$ 32,019,957	\$ 31,957,952	\$ 32,459,945
Services & Supplies	52,314,430	50,137,758	57,297,689	59,194,421	60,673,921
Other Charges	1,468,163	1,128,481	1,336,330	1,594,621	1,594,621
Depreciation	54,907,788	53,936,963	53,741,187	51,684,115	51,684,115
<b>Total Operating Expenses</b>	<b>\$ 141,429,763</b>	<b>\$ 136,805,129</b>	<b>\$ 144,395,163</b>	<b>\$ 144,431,109</b>	<b>\$ 146,412,602</b>
<b>Operating Income (Loss)</b>	<b>\$ 25,617,175</b>	<b>\$ 31,038,794</b>	<b>\$ 21,777,114</b>	<b>\$ 26,793,310</b>	<b>\$ 24,811,817</b>
<b>Non-Operating Revenues (Expenses)</b>					
Other Financing	\$ 8,078	\$ -	\$ -	\$ -	\$ -
Other Revenues	15,905,315	17,381,620	18,204,970	18,886,746	18,886,746
Licenses/Permits	23,030	56,426	21,360	24,540	24,540
Interest Income	400,929	430,014	712,018	377,567	377,567
Cost of Goods Sold	(648,940)	(509,937)	(650,000)	(650,000)	(650,000)
Gain or Loss on Sale of Capital Assets	83,267	141,167	-	37,000	37,000
Interest Expense	(58,484,192)	(57,557,528)	(57,520,826)	(56,281,702)	(56,281,702)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (42,712,513)</b>	<b>\$ (40,058,238)</b>	<b>\$ (39,232,478)</b>	<b>\$ (37,605,849)</b>	<b>\$ (37,605,849)</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (17,095,338)</b>	<b>\$ (9,019,444)</b>	<b>\$ (17,455,364)</b>	<b>\$ (10,812,539)</b>	<b>\$ (12,794,032)</b>
Interfund Charges	163,458,918	154,807,755	189,500,000	191,900,000	198,700,000
Interfund Reimb	(163,458,917)	(154,807,755)	(152,500,000)	(152,000,000)	(155,000,000)
<b>Change In Net Assets</b>	<b>\$ (17,095,339)</b>	<b>\$ (9,019,444)</b>	<b>\$ (54,455,364)</b>	<b>\$ (50,712,539)</b>	<b>\$ (56,494,032)</b>
Net Assets - Beginning Balance	597,111,535	600,654,908	600,654,908	587,562,505	587,562,505
Equity and Other Account Adjustments	20,638,712	(4,072,959)	-	-	-
<b>Net Assets - Ending Balance</b>	<b>\$ 600,654,908</b>	<b>\$ 587,562,505</b>	<b>\$ 546,199,544</b>	<b>\$ 536,849,966</b>	<b>\$ 531,068,473</b>
<b>Positions</b>	<b>377.0</b>	<b>314.0</b>	<b>315.0</b>	<b>309.0</b>	<b>309.0</b>
<b>Revenues Tie To</b>					
					SCH 1, COL 4
					SCH 1, COL 6

**CAPITAL OUTLAY:**

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET Budget Unit 3480000 - Airport Capital Outlay			
Operating Detail	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
1	2	3	4
<b>Operating Revenues</b>			
Intergovernmental Revenues	\$ -	\$ -	-
<b>Total Operating Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Operating Expenses</b>			
Depreciation	\$ 239,013	\$ 239,013	-
<b>Total Operating Expenses</b>	<b>\$ 239,013</b>	<b>\$ 239,013</b>	<b>-</b>
<b>Operating Income (Loss)</b>	<b>\$ (239,013)</b>	<b>\$ (239,013)</b>	<b>-</b>
<b>Non-Operating Revenues (Expenses)</b>			
Other Financing	\$ -	\$ -	-
Interest Income	-	-	-
Equipment	(10,634,000)	(10,999,000)	(365,000)
Improvements	(29,167,000)	(32,512,000)	(3,345,000)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (39,801,000)</b>	<b>\$ (43,511,000)</b>	<b>(3,710,000)</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (40,040,013)</b>	<b>\$ (43,750,013)</b>	<b>(3,710,000)</b>
Interfund Reimb	(39,900,000)	(43,700,000)	(3,800,000)
<b>Change in Net Assets</b>	<b>\$ (140,013)</b>	<b>\$ (50,013)</b>	<b>90,000</b>
Net Assets - Beginning Balance	(626,910)	(626,910)	-
<b>Net Assets - Ending Balance</b>	<b>\$ (766,923)</b>	<b>\$ (676,923)</b>	<b>90,000</b>

**Airport Capital Outlay (3480000)**

Appropriations have decreased by \$90,000.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased by a net \$90,000 due to the following:
  - An increase of \$3,710,000 in capital expenses and equipment costs for the rebudgeting of various projects.
  - An increase of \$3,800,000 in Interfund reimbursements from the Airport Operating Fund.

**CAPITAL OUTLAY SCHEDULE:**

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Enterprise Fund Fiscal Year 2015-16				Schedule 11
		Fund Title Service Activity Budget Unit		043A - AIRPORT CAPITAL IMPR Capital Outlay 3480000	
Operating Detail	2013-14 Actual	2014-15 Actual	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
<b>Operating Revenues</b>					
Intergovernmental Revenues	\$ 1,035,112	\$ 3,056,069	\$ -	\$ -	\$ -
<b>Total Operating Revenues</b>	<b>\$ 1,035,112</b>	<b>\$ 3,056,069</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Expenses</b>					
Depreciation	\$ -	\$ -	\$ 117,223	\$ 239,013	\$ 239,013
<b>Total Operating Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 117,223</b>	<b>\$ 239,013</b>	<b>\$ 239,013</b>
<b>Operating Income (Loss)</b>	<b>\$ 1,035,112</b>	<b>\$ 3,056,069</b>	<b>\$ (117,223)</b>	<b>\$ (239,013)</b>	<b>\$ (239,013)</b>
<b>Non-Operating Revenues (Expenses)</b>					
Other Financing	\$ 3,062	\$ -	\$ -	\$ -	\$ -
Interest Income	97,043	295,935	-	-	-
Equipment	(784,822)	(549,139)	(2,370,000)	(10,634,000)	(10,999,000)
Improvements	3,020,607	(6,800,777)	(36,214,849)	(29,167,000)	(32,512,000)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 2,335,890</b>	<b>\$ (7,053,981)</b>	<b>\$ (38,584,849)</b>	<b>\$ (39,801,000)</b>	<b>\$ (43,511,000)</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 3,371,002</b>	<b>\$ (3,997,912)</b>	<b>\$ (38,702,072)</b>	<b>\$ (40,040,013)</b>	<b>\$ (43,750,013)</b>
Interfund Reimb	-	-	(37,000,000)	(39,900,000)	(43,700,000)
<b>Change In Net Assets</b>	<b>\$ 3,371,002</b>	<b>\$ (3,997,912)</b>	<b>\$ (1,702,072)</b>	<b>\$ (140,013)</b>	<b>\$ (50,013)</b>
Net Assets - Beginning Balance	-	3,371,002	3,371,002	(626,910)	(626,910)
Equity and Other Account Adjustments	-	-	-	-	-
<b>Net Assets - Ending Balance</b>	<b>\$ 3,371,002</b>	<b>\$ (626,910)</b>	<b>\$ 1,668,930</b>	<b>\$ (766,923)</b>	<b>\$ (676,923)</b>
Revenues Tie To					SCH 1, COL 4
					SCH 1, COL 6

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**  
**Budget Unit: 5980000 - Appropriation For Contingency**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Appropriation for Contingencies	\$ -	\$ 2,000,000	\$ 2,000,000
<b>Total Expenditures/Appropriations</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>

The allocation (net cost) has increased by \$2,000,000:

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

**DESCRIPTION OF CHANGES:**

Appropriations have increased \$2,000,000 to fund unanticipated costs.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	<b>Schedule 9</b>
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Budget Unit      **5980000 - Appropriation For Contingency**  
 Function          **APPROPRIATION FOR CONTINGENCY**  
 Activity            **Appropriation for Contingency**  
 Fund                **001A - GENERAL**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>
1	2	3	4	5	6
Appropriation for Contingencies	\$ -	\$ -	\$ 2,712,161	\$ 2,712,161	\$ 2,000,000
<b>Total Expenditures/Appropriations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,712,161</b>	<b>\$ 2,712,161</b>	<b>\$ 2,000,000</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,712,161</b>	<b>\$ 2,712,161</b>	<b>\$ 2,000,000</b>

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET</b>			
<b>Budget Unit: 7860000 - Board Of Retirement</b>			
<b>Operating Detail</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
<b>Operating Revenues</b>			
Charges for Service	\$ 6,933,460	\$ 7,965,229	\$ 1,031,769
<b>Total Operating Revenues</b>	<b>\$ 6,933,460</b>	<b>\$ 7,965,229</b>	<b>\$ 1,031,769</b>
<b>Operating Expenses</b>			
Salaries/Benefits	\$ 4,066,830	\$ 4,989,241	\$ 922,411
Services & Supplies	2,395,402	2,504,767	109,365
Other Charges	310,236	310,236	-
Depreciation	35,992	35,985	(7)
<b>Total Operating Expenses</b>	<b>\$ 6,808,460</b>	<b>\$ 7,840,229</b>	<b>\$ 1,031,769</b>
<b>Operating Income (Loss)</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ -</b>
<b>Non-Operating Revenues (Expenses)</b>			
Contingencies	\$ (125,000)	\$ (125,000)	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (125,000)</b>	<b>\$ (125,000)</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Change In Net Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Assets - Beginning Balance	(10,722,527)	(10,722,527)	-
Equity and Other Account Adjustments	-	-	-
<b>Net Assets - Ending Balance</b>	<b>\$ (10,722,527)</b>	<b>\$ (10,722,527)</b>	<b>\$ -</b>
<b>Positions</b>	<b>47.5</b>	<b>55.0</b>	<b>7.5</b>

- Appropriations have increased by \$1,031,769.
- Revenues have increased by \$1,031,769.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$922,411 associated with the 7.5 FTE additional positions.
- Appropriations have increased by \$109,358 to acknowledge the Proposed Budget approved by the Board of Retirement.
- Revenues have increased by \$1,031,769 to acknowledge the Proposed Budget approved by the Board of Retirement, and to fund the 7.5 FTE new positions.
- Position counts have changed by 7.5 FTE from Approved Recommended Budget due to the addition of 3.0 FTE Office Specialist Level 2 positions, 1.0 FTE Retirement Services Supervisor position, 2.0 FTE Senior Retirement Benefits Specialist positions, 1.0 Senior Information Technology Analyst position, and the reallocation of 0.5 FTE Senior Account Clerk position to 1.0 FTE Senior Account Clerk position.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Internal Service Fund Fiscal Year 2015-16				Schedule 10
		Fund Title		060A - BOARD OF RETIREMENT	
		Service Activity		Administration	
		Budget Unit		7860000	
Operating Detail	2013-14 Actual	2014-15 Actual	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
<b>Operating Revenues</b>					
Charges for Service	\$ -	\$ -	\$ 7,027,484	\$ 7,855,871	\$ 7,965,229
<b>Total Operating Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,027,484</b>	<b>\$ 7,855,871</b>	<b>\$ 7,965,229</b>
<b>Operating Expenses</b>					
Salaries/Benefits	\$ 3,310,148	\$ 3,424,573	\$ 4,170,712	\$ 4,989,241	\$ 4,989,241
Services & Supplies	1,252,313	2,054,187	2,384,696	2,395,402	2,504,767
Other Charges	218,702	259,240	311,084	310,236	310,236
Depreciation	25,550	25,199	35,992	35,992	35,985
<b>Total Operating Expenses</b>	<b>\$ 4,806,713</b>	<b>\$ 5,763,199</b>	<b>\$ 6,902,484</b>	<b>\$ 7,730,871</b>	<b>\$ 7,840,229</b>
<b>Operating Income (Loss)</b>	<b>\$ (4,806,713)</b>	<b>\$ (5,763,199)</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>
<b>Non-Operating Revenues (Expenses)</b>					
Other Financing	\$ 162	\$ -	\$ -	\$ -	\$ -
Interest Income	(40,679)	(112,098)	-	-	-
Contingencies	-	-	(125,000)	(125,000)	(125,000)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (40,517)</b>	<b>\$ (112,098)</b>	<b>\$ (125,000)</b>	<b>\$ (125,000)</b>	<b>\$ (125,000)</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (4,847,230)</b>	<b>\$ (5,875,297)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Change In Net Assets</b>	<b>\$ (4,847,230)</b>	<b>\$ (5,875,297)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Assets - Beginning Balance	-	(4,847,230)	(4,847,230)	(10,722,527)	(10,722,527)
Equity and Other Account Adjustments	-	-	-	-	-
<b>Net Assets - Ending Balance</b>	<b>\$ (4,847,230)</b>	<b>\$ (10,722,527)</b>	<b>\$ (4,847,230)</b>	<b>\$ (10,722,527)</b>	<b>\$ (10,722,527)</b>
<b>Positions</b>	<b>45.5</b>	<b>47.5</b>	<b>45.5</b>	<b>55.0</b>	<b>55.0</b>
Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

Budget Unit: 4210000 - Civil Service Commission

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Miscellaneous Revenues	\$ 60,000	\$ 60,000	-
<b>Total Revenue</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>-</b>
Salaries & Benefits	\$ 278,203	\$ 278,203	-
Services & Supplies	103,152	103,152	-
Other Charges	2,865	2,865	-
Expenditure Transfer & Reimbursement	6,353	6,353	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 390,573</b>	<b>\$ 390,573</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ 330,573</b>	<b>\$ 330,573</b>	<b>-</b>
Positions	2.0	2.0	0.0

The allocation (net cost) has not changed.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	<b>Schedule 9</b>
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Budget Unit      **421000 - Civil Service Commission**  
 Function            **GENERAL**  
 Activity             **Personnel**  
 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
Miscellaneous Revenues	\$ 9,334	\$ 49,959	\$ 25,000	\$ 60,000	\$ 60,000
Residual Equity Transfer In	2,123	-	-	-	-
<b>Total Revenue</b>	<b>\$ 11,457</b>	<b>\$ 49,959</b>	<b>\$ 25,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
Salaries & Benefits	\$ 256,126	\$ 268,493	\$ 271,083	\$ 278,203	\$ 278,203
Services & Supplies	43,997	82,773	63,522	103,152	103,152
Other Charges	2,865	2,864	2,864	2,865	2,865
Intrafund Charges	3,159	4,529	5,620	6,353	6,353
<b>Total Expenditures/Appropriations</b>	<b>\$ 306,147</b>	<b>\$ 358,659</b>	<b>\$ 343,089</b>	<b>\$ 390,573</b>	<b>\$ 390,573</b>
<b>Net Cost</b>	<b>\$ 294,690</b>	<b>\$ 308,700</b>	<b>\$ 318,089</b>	<b>\$ 330,573</b>	<b>\$ 330,573</b>
<b>Positions</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 5060000 - Community Investment Program

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 1,800,000	\$ 1,764,416	\$(35,584)
<b>Total Revenue</b>	<b>\$ 1,800,000</b>	<b>\$ 1,764,416</b>	<b>\$(35,584)</b>
Services & Supplies	\$ 2,910,539	\$ 2,890,346	\$(20,193)
Expenditure Transfer & Reimbursement	(1,110,539)	(1,125,930)	\$(15,391)
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,800,000</b>	<b>\$ 1,764,416</b>	<b>\$(35,584)</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have decreased by \$35,584.
- Fund Balance has decreased by \$35,584.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased \$35,584 due to lower fund balance as a result of higher than anticipated expenditures for Board Members' community improvement projects.
- Fund Balance has decreased \$35,584 due to higher than anticipated expenditures for Board Members' community improvement projects.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	<b>Schedule 9</b>
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Budget Unit      **5060000 - Community Investment Program**  
 Function          **GENERAL**  
 Activity          **Promotion**  
 Fund              **001F - COMMUNITY INVESTMENT PROGRAM**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>
1	2	3	4	5	6
Fund Balance	\$ -	\$ -	\$ -	\$ 1,800,000	\$ 1,764,416
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>	<b>\$ 1,764,416</b>
Services & Supplies	\$ -	\$ 130,584	\$ 2,000,000	\$ 3,030,539	\$ 2,890,346
Interfund Charges	-	105,000	-	-	120,000
Interfund Reimb	-	(2,000,000)	(2,000,000)	(1,230,539)	(1,245,930)
<b>Total Expenditures/Appropriations</b>	<b>\$ -</b>	<b>\$ (1,764,416)</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>	<b>\$ 1,764,416</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ (1,764,416)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

Budget Unit: 5920000 - Contribution To LAFCO

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Other Charges	\$ 228,833	\$ 228,833	-
Total Expenditures/Appropriations	\$ 228,833	\$ 228,833	-
Net Cost	\$ 228,833	\$ 228,833	-

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

Budget Unit: 5920000 - Contribution To LAFCO  
Function: PUBLIC PROTECTION  
Activity: Other 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
Other Charges	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833	228,833
Total Expenditures/Appropriations	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833	228,833
Net Cost	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833	228,833

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**  
**Budget Unit: 4810000 - County Counsel**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Charges for Services	\$ 2,957,800	\$ 2,957,800	\$ -
Miscellaneous Revenues	88,000	88,000	-
<b>Total Revenue</b>	<b>\$ 3,045,800</b>	<b>\$ 3,045,800</b>	<b>-</b>
Salaries & Benefits	\$ 13,789,258	\$ 13,907,645	118,387
Services & Supplies	2,111,162	2,140,869	29,707
Expenditure Transfer & Reimbursement	(10,603,608)	(10,751,702)	(148,094)
<b>Total Expenditures/Appropriations</b>	<b>\$ 5,296,812</b>	<b>\$ 5,296,812</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ 2,251,012</b>	<b>\$ 2,251,012</b>	<b>-</b>
Positions	76.0	77.0	1.0

The allocation (net cost) has not changed.

**DESCRIPTION OF CHANGES:**

- Appropriations have not changed.
  - An attorney position was added to provide training services for a new training unit in the Child Protective Services division of the Department of Health and Human Services (DHHS). The cost of the position will be fully reimbursed by DHHS.
- Position counts have changed 1.0 FTE from the Approved Recommended Budget due to the addition of 1.0 FTE Attorney Level 4 Civil Range B.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	<b>Schedule 9</b>
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Budget Unit      **4810000 - County Counsel**  
 Function          **GENERAL**  
 Activity          **Counsel**  
 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
Intergovernmental Revenues	\$ (279)	\$ 634	\$ -	\$ -	-
Charges for Services	3,685,312	2,899,623	2,633,351	2,957,800	2,957,800
Miscellaneous Revenues	28,844	57,556	37,733	88,000	88,000
Residual Equity Transfer In	3,397	-	-	-	-
<b>Total Revenue</b>	<b>\$ 3,717,274</b>	<b>\$ 2,957,813</b>	<b>\$ 2,671,084</b>	<b>\$ 3,045,800</b>	<b>\$ 3,045,800</b>
Salaries & Benefits	\$ 12,546,051	\$ 12,903,799	\$ 13,565,356	\$ 13,907,645	\$ 13,907,645
Services & Supplies	1,542,897	1,651,215	2,051,438	2,140,869	2,140,869
Interfund Reimb	(300,000)	-	-	-	-
Intrafund Charges	124,680	109,016	116,190	129,911	129,911
Intrafund Reimb	(8,876,154)	(10,026,491)	(10,875,117)	(10,881,613)	(10,881,613)
<b>Total Expenditures/Appropriations</b>	<b>\$ 5,037,474</b>	<b>\$ 4,637,539</b>	<b>\$ 4,857,867</b>	<b>\$ 5,296,812</b>	<b>\$ 5,296,812</b>
<b>Net Cost</b>	<b>\$ 1,320,200</b>	<b>\$ 1,679,726</b>	<b>\$ 2,186,783</b>	<b>\$ 2,251,012</b>	<b>\$ 2,251,012</b>
<b>Positions</b>	<b>77.0</b>	<b>76.0</b>	<b>76.0</b>	<b>77.0</b>	<b>77.0</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 5910000 - County Executive

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Total Revenue	\$ -	\$ -	-
Salaries & Benefits	\$ 893,586	\$ 893,586	-
Services & Supplies	107,067	107,067	-
Other Charges	5,761	5,761	-
Expenditure Transfer & Reimbursement	75,451	75,451	-
Total Expenditures/Appropriations	\$ 1,081,865	\$ 1,081,865	-
Net Cost	\$ 1,081,865	\$ 1,081,865	-
Positions	3.0	3.0	0.0

County Executive Office (5910000):

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

Budget Unit: 5910000 - County Executive  
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	\$ 253	\$ -	\$ -	\$ -	-
Total Revenue	\$ 253	\$ -	\$ -	\$ -	-
Salaries & Benefits	\$ 820,036	\$ 860,416	\$ 859,791	\$ 893,586	893,586
Services & Supplies	62,358	89,668	91,790	107,067	107,067
Other Charges	5,760	5,760	5,760	5,761	5,761
Intrafund Charges	55,870	77,935	77,997	75,451	75,451
Total Expenditures/Appropriations	\$ 944,024	\$ 1,033,779	\$ 1,035,338	\$ 1,081,865	1,081,865
Net Cost	\$ 943,771	\$ 1,033,779	\$ 1,035,338	\$ 1,081,865	1,081,865
Positions	3.0	3.0	3.0	3.0	3.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit: 5730000 - County Executive Cabinet			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Intergovernmental Revenues	\$ 250,000	\$ -	(250,000)
Charges for Services	2,542,058	2,542,058	-
Miscellaneous Revenues	114,675	114,675	-
<b>Total Revenue</b>	<b>\$ 2,906,733</b>	<b>\$ 2,656,733</b>	<b>(250,000)</b>
Salaries & Benefits	\$ 5,554,144	\$ 5,498,144	(56,000)
Services & Supplies	1,343,962	1,169,962	(174,000)
Expenditure Transfer & Reimbursement	(3,991,373)	(3,991,373)	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,906,733</b>	<b>\$ 2,676,733</b>	<b>(230,000)</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>20,000</b>
Positions	33.0	33.0	0.0

**COUNTY EXECUTIVE CABINET (5730000):**

The allocation (net cost) has increased by \$20,000.

- Appropriations have decreased by \$230,000.
- Revenues have decreased by \$250,000.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased a net \$230,000 due to the following:
  - A reduction of \$250,000 due to AB 109 Planning costs being shifted to the Non-Departmental Costs budget unit.
  - The inclusion of \$20,000 for Delta Counties Coalition costs not reflected in the Approved Recommended Budget.
  - The shift of \$56,000 from salaries and benefits to services and supplies to cover the costs for public records request management software and remodeling costs.
- Revenues have decreased \$250,000 due to the shifting of AB 109 Planning funds to the Non-Departmental Costs budget unit for the Adult Correctional System Review project.
- Position counts have not changed from the Approved Recommended Budget. 1.0 FTE CEO Management Analyst 1 (LT) position was reallocated to 1.0 FTE CEO Management Analyst 1 position.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	<b>Schedule 9</b>
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Budget Unit      **5730000 - County Executive Cabinet**  
 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
Intergovernmental Revenues	\$ 121,067	\$ 71,266	\$ 231,400	\$ 250,000	-
Charges for Services	2,243,773	2,069,829	2,220,442	2,542,058	2,542,058
Miscellaneous Revenues	22,334	109,060	114,439	114,675	114,675
Residual Equity Transfer In	3,738	-	-	-	-
<b>Total Revenue</b>	<b>\$ 2,390,912</b>	<b>\$ 2,250,155</b>	<b>\$ 2,566,281</b>	<b>\$ 2,906,733</b>	<b>\$ 2,656,733</b>
Salaries & Benefits	\$ 4,147,721	\$ 4,592,111	\$ 5,115,005	\$ 5,554,144	\$ 5,498,144
Services & Supplies	813,943	963,296	1,226,290	1,343,962	1,169,962
Intrafund Charges	3,438,194	3,626,923	4,051,116	4,278,004	4,278,004
Intrafund Reimb	(6,000,920)	(6,847,402)	(7,587,555)	(8,269,377)	(8,269,377)
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,398,938</b>	<b>\$ 2,334,928</b>	<b>\$ 2,804,856</b>	<b>\$ 2,906,733</b>	<b>\$ 2,676,733</b>
<b>Net Cost</b>	<b>\$ 8,026</b>	<b>\$ 84,773</b>	<b>\$ 238,575</b>	<b>-</b>	<b>\$ 20,000</b>
<b>Positions</b>	<b>30.0</b>	<b>33.0</b>	<b>32.0</b>	<b>33.0</b>	<b>33.0</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 6310000 - County Library

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 266,402	\$ 320,962	\$ 54,560
Revenue from Use Of Money & Property	(6,231)	(6,231)	-
Miscellaneous Revenues	951,317	951,317	-
<b>Total Revenue</b>	<b>\$ 1,211,488</b>	<b>\$ 1,266,048</b>	<b>\$ 54,560</b>
Services & Supplies	\$ 1,206,488	\$ 1,261,048	\$ 54,560
Other Charges	5,000	5,000	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,211,488</b>	<b>\$ 1,266,048</b>	<b>\$ 54,560</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$54,560.
- Fund Balance has increased by \$54,560.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$54,560 in order to re-appropriate funding for capital maintenance projects.
- Fund balance has increased \$54,560 due to General Services requesting less funding during Fiscal Year 2014-15 than was originally budgeted for capital maintenance projects.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	<b>Schedule 9</b>
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Budget Unit      **631000 - County Library**  
 Function          **EDUCATION**  
 Activity          **Library Services**  
 Fund              **011A - LIBRARY**

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
Fund Balance	\$ 331,878	\$ 481,703	\$ 481,703	\$ 266,402	\$ 320,962
Reserve Release	-	200,000	200,000	-	-
Revenue from Use Of Money & Property	534	1,363	1,000	(6,231)	(6,231)
Miscellaneous Revenues	899,266	923,630	923,630	951,317	951,317
Residual Equity Transfer In	2,248	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,233,926</b>	<b>\$ 1,606,696</b>	<b>\$ 1,606,333</b>	<b>\$ 1,211,488</b>	<b>\$ 1,266,048</b>
Services & Supplies	\$ 752,223	\$ 1,285,735	\$ 1,596,333	\$ 1,206,488	\$ 1,261,048
Other Charges	-	-	10,000	5,000	5,000
<b>Total Expenditures/Appropriations</b>	<b>\$ 752,223</b>	<b>\$ 1,285,735</b>	<b>\$ 1,606,333</b>	<b>\$ 1,211,488</b>	<b>\$ 1,266,048</b>
<b>Net Cost</b>	<b>\$ (481,703)</b>	<b>\$ (320,961)</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit: 5750000 - Criminal Justice Cabinet			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Total Revenue	\$ -	\$ -	-
Salaries & Benefits	\$ 168,096	\$ 174,212	6,116
Services & Supplies	35,449	26,773	(8,676)
Expenditure Transfer & Reimbursement	(203,545)	(200,985)	2,560
Total Expenditures/Appropriations	\$ -	\$ -	-
Net Cost	\$ -	\$ -	-
Positions	1.0	1.0	0.0

The allocation (net cost) has not changed.

**DESCRIPTION OF CHANGES:**

- Appropriations have not changed
  - \$8,676 in appropriations were shifted from services and supplies to cover higher than anticipated personnel costs and unanticipated Interfund charges.

**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	5750000 - Criminal Justice Cabinet			
		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	
Residual Equity Transfer In	\$ 45	\$ -	\$ -	\$ -	-	
Total Revenue	\$ 45	\$ -	\$ -	\$ -	-	
Salaries & Benefits	\$ 186,587	\$ 140,315	\$ 195,758	\$ 168,096	\$ 174,212	
Services & Supplies	20,041	19,027	80,646	35,449	26,773	
Interfund Charges	5,427	2,558	5,118	-	2,560	
Intrafund Charges	1,620	1,684	1,735	1,659	1,659	
Intrafund Reimb	(208,357)	(163,635)	(283,257)	(205,204)	(205,204)	
Total Expenditures/Appropriations	\$ 5,318	\$ (51)	\$ -	\$ -	-	
Net Cost	\$ 5,273	\$ (51)	\$ -	\$ -	-	
Positions	1.0	1.0	1.0	1.0	1.0	

## ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 7090000 - Emergency Operations

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Intergovernmental Revenues	\$ 3,504,514	\$ 4,005,565	\$ 501,051
<b>Total Revenue</b>	<b>\$ 3,504,514</b>	<b>\$ 4,005,565</b>	<b>\$ 501,051</b>
Salaries & Benefits	\$ 928,468	\$ 928,468	-
Services & Supplies	2,113,905	2,113,905	-
Other Charges	1,389,592	1,389,592	-
Expenditure Transfer & Reimbursement	(89,659)	410,892	500,551
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,342,306</b>	<b>\$ 4,842,857</b>	<b>\$ 500,551</b>
<b>Net Cost</b>	<b>\$ 837,792</b>	<b>\$ 837,292</b>	<b>(500)</b>
Positions	7.0	7.0	0.0

The allocation (net cost) has decreased by \$500.

- Appropriations have increased by \$500,551.
- Revenues have increased by \$501,051.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by a net of \$500,551 due to the following:
  - An increase in expenditures by \$501,051 for funds that will be passed-through to other agencies as a result of increased State Homeland Security Grant Program funding.
  - A decrease of \$500 as a result of correcting a typographical error.
- Revenues have increased by \$501,051 as a result of increased State Homeland Security Grant Program Funding.
- Position counts have not changed from the Approved Recommended Budget.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	<b>Schedule 9</b>
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Budget Unit      **7090000 - Emergency Operations**  
 Function          **PUBLIC PROTECTION**  
 Activity          **Other 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
Intergovernmental Revenues	\$ 1,931,309	\$ 2,156,481	\$ 4,542,830	\$ 3,504,514	\$ 4,005,565
Miscellaneous Revenues	20,631	-	15,000	-	-
Residual Equity Transfer In	3,698	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,955,638</b>	<b>\$ 2,156,481</b>	<b>\$ 4,557,830</b>	<b>\$ 3,504,514</b>	<b>\$ 4,005,565</b>
Salaries & Benefits	\$ 672,770	\$ 767,935	\$ 1,055,512	\$ 928,468	\$ 928,468
Services & Supplies	1,164,554	912,124	942,626	2,403,905	2,113,905
Other Charges	497,466	197,659	1,615,543	1,389,592	1,389,592
Equipment	13,835	-	-	-	-
Interfund Charges	-	-	122,000	-	-
Intrafund Charges	396,152	1,241,824	2,199,779	1,392,489	1,893,040
Intrafund Reimb	(476,274)	(806,964)	(898,728)	(1,482,148)	(1,482,148)
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,268,503</b>	<b>\$ 2,312,578</b>	<b>\$ 5,036,732</b>	<b>\$ 4,632,306</b>	<b>\$ 4,842,857</b>
<b>Net Cost</b>	<b>\$ 312,865</b>	<b>\$ 156,097</b>	<b>\$ 478,902</b>	<b>\$ 1,127,792</b>	<b>\$ 837,292</b>
<b>Positions</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

Budget Unit: 4660000 - Fair Housing Services

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Services & Supplies	\$ 120,000	\$ 130,755	\$ 10,755
Other Charges	25,000	25,000	-
Expenditure Transfer & Reimbursement	1,500	1,500	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 146,500</b>	<b>\$ 157,255</b>	<b>\$ 10,755</b>
<b>Net Cost</b>	<b>\$ 146,500</b>	<b>\$ 157,255</b>	<b>\$ 10,755</b>

- The allocation (net cost) has increased \$10,755.
- Appropriations have increased \$10,755.

**DESCRIPTION OF CHANGES:**

Appropriations have increased \$10,755 due to the re-appropriation of funds committed for Fair Housing Services contracts.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	<b>Schedule 9</b>
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Budget Unit: **4660000 - Fair Housing Services**  
 Function: **PUBLIC PROTECTION**  
 Activity: **Other 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
Services & Supplies	\$ 2,238	\$ 111,206	\$ 120,000	\$ 120,000	\$ 130,755
Other Charges	179,056	13,219	30,000	25,000	25,000
Intrafund Charges	-	-	-	1,500	1,500
<b>Total Expenditures/Appropriations</b>	<b>\$ 181,294</b>	<b>\$ 124,425</b>	<b>\$ 150,000</b>	<b>\$ 146,500</b>	<b>\$ 157,255</b>
<b>Net Cost</b>	<b>\$ 181,294</b>	<b>\$ 124,425</b>	<b>\$ 150,000</b>	<b>\$ 146,500</b>	<b>\$ 157,255</b>

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET</b>			
<b>Budget Unit: 3070000 - Antelope Public Facilities Financing Plan</b>			
<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Fund Balance	\$ 1,600,520	\$ 1,684,031	\$ 83,511
Revenue from Use Of Money & Property	(8,336)	(8,336)	-
Charges for Services	45,000	45,000	-
Total Revenue	\$ 1,637,184	\$ 1,720,695	\$ 83,511
Services & Supplies	\$ 1,232,719	\$ 1,316,230	\$ 83,511
Other Charges	404,465	404,465	-
Total Financing Uses	\$ 1,637,184	\$ 1,720,695	\$ 83,511
Total Expenditures/Appropriations	\$ 1,637,184	\$ 1,720,695	-
Net Cost	-	-	-

- Appropriations have increased by \$83,511.
- Fund Balance has increased \$83,511.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$83,511 due to a higher than anticipated fund balance as a result of lower than anticipated construction costs for the Walerga Road Traffic Signal project.
- Fund Balance has increased \$83,511 due to lower than anticipated construction costs for the Walerga Road Traffic Signal project.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>				<b>Schedule 15</b>
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				
<b>3070000 - Antelope Public Facilities Financing Plan 101A - ANTELOPE PUBLIC FACILITIES FINANCING</b>						
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 1,930,926	\$ 2,031,234	\$ 2,031,234	\$ 1,600,520	\$ 1,684,031	
Revenue from Use Of Money & Property	1,503	5,352	1,000	(8,336)	(8,336)	
Charges for Services	150,013	8,175	40,000	45,000	45,000	
Miscellaneous Revenues	-	28	-	-	-	
<b>Total Revenue</b>	<b>\$ 2,082,442</b>	<b>\$ 2,044,789</b>	<b>\$ 2,072,234</b>	<b>\$ 1,637,184</b>	<b>\$ 1,720,695</b>	
Services & Supplies	\$ 64,603	\$ 360,759	\$ 1,665,395	\$ 1,232,719	\$ 1,316,230	
Other Charges	-	-	406,839	404,465	404,465	
<b>Total Financing Uses</b>	<b>\$ 64,603</b>	<b>\$ 360,759</b>	<b>\$ 2,072,234</b>	<b>\$ 1,637,184</b>	<b>\$ 1,720,695</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 64,603</b>	<b>\$ 360,759</b>	<b>\$ 2,072,234</b>	<b>\$ 1,637,184</b>	<b>\$ 1,720,695</b>	
<b>Net Cost</b>	<b>\$ (2,017,839)</b>	<b>\$ (1,684,030)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

**Budget Unit: 3081000 - Bradshaw/US 50 Financing District**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Fund Balance	\$ 176,634	\$ 173,183	\$ (3,451)
Revenue from Use Of Money & Property	(570)	(570)	-
<b>Total Revenue</b>	<b>\$ 176,064</b>	<b>\$ 172,613</b>	<b>\$ (3,451)</b>
Services & Supplies	\$ 176,064	\$ 172,613	\$ (3,451)
<b>Total Financing Uses</b>	<b>\$ 176,064</b>	<b>\$ 172,613</b>	<b>\$ (3,451)</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 176,064</b>	<b>\$ 172,613</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have decreased by \$3,451.
- Fund Balance has decreased by \$3,451.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased \$3,451 due to a lower than anticipated fund balance as a result of a higher than anticipated services and supplies cost.
- Fund Balance has decreased \$3,451 due to a higher than anticipated services and supplies cost.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>			<b>Schedule 15</b>	
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				
		<b>3081000 - Bradshaw/US 50 Financing District</b>				
		<b>115A - BRADSHAW/US 50 FINANCING DISTRICT</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 112,938	\$ 215,932	\$ 215,932	\$ 176,634	\$ 173,183	
Revenue from Use Of Money & Property	181	472	-	(570)	(570)	
Miscellaneous Revenues	124,614	-	-	-	-	
<b>Total Revenue</b>	<b>\$ 237,733</b>	<b>\$ 216,404</b>	<b>\$ 215,932</b>	<b>\$ 176,064</b>	<b>\$ 172,613</b>	
Services & Supplies	\$ 21,801	\$ 43,221	\$ 215,932	\$ 176,064	\$ 172,613	
<b>Total Financing Uses</b>	<b>\$ 21,801</b>	<b>\$ 43,221</b>	<b>\$ 215,932</b>	<b>\$ 176,064</b>	<b>\$ 172,613</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 21,801</b>	<b>\$ 43,221</b>	<b>\$ 215,932</b>	<b>\$ 176,064</b>	<b>\$ 172,613</b>	
<b>Net Cost</b>	<b>\$ (215,932)</b>	<b>\$ (173,183)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 2857000 - CSA No. 10

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 175,821	\$ 106,459	\$(69,362)
Charges for Services	88,000	161,229	73,229
Total Revenue	\$ 263,821	\$ 267,688	3,867
Services & Supplies	\$ 263,821	\$ 267,688	3,867
Total Financing Uses	\$ 263,821	\$ 267,688	3,867
Total Expenditures/Appropriations	\$ 263,821	\$ 267,688	-
Net Cost	\$ -	\$ -	-

- Appropriations have increased by \$3,867.
- Fund Balance has decreased by \$69,362.
- Revenue has increased by \$73,229.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$3,867 due to a higher revenue projection.
- Fund Balance has decreased \$69,362 due to changes in Fiscal Year 2014-15 reserves.
- Revenue has increased by \$73,229 due to a higher than anticipated special assessment.

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 2015-16				
		2857000 - CSA No. 10				
		257A - CSA NO. 10				
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	
Fund Balance	\$ 18,726	\$ 99,961	\$ 99,961	\$ 175,821	\$ 106,459	
Revenue from Use Of Money & Property	79	388	-	-	-	
Charges for Services	85,249	87,199	87,711	88,000	161,229	
<b>Total Revenue</b>	<b>\$ 104,054</b>	<b>\$ 187,548</b>	<b>\$ 187,672</b>	<b>\$ 263,821</b>	<b>\$ 267,688</b>	
Reserve Provision	\$ -	\$ 52,000	\$ 52,000	\$ -	\$ -	
Services & Supplies	5,448	29,090	135,172	263,821	267,688	
Other Charges	-	-	500	-	-	
<b>Total Financing Uses</b>	<b>\$ 5,448</b>	<b>\$ 81,090</b>	<b>\$ 187,672</b>	<b>\$ 263,821</b>	<b>\$ 267,688</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 5,448</b>	<b>\$ 81,090</b>	<b>\$ 187,672</b>	<b>\$ 263,821</b>	<b>\$ 267,688</b>	
<b>Net Cost</b>	<b>\$ (98,606)</b>	<b>\$ (106,458)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

**Budget Unit: 1182880 - Florin Road Capital Project**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Fund Balance	\$ 410,410	\$ 411,706	\$ 1,296
Revenue from Use Of Money & Property	(1,658)	(1,658)	-
<b>Total Revenue</b>	<b>\$ 408,752</b>	<b>\$ 410,048</b>	<b>\$ 1,296</b>
Services & Supplies	\$ 407,752	\$ 409,048	\$ 1,296
Other Charges	1,000	1,000	-
<b>Total Financing Uses</b>	<b>\$ 408,752</b>	<b>\$ 410,048</b>	<b>\$ 1,296</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 408,752</b>	<b>\$ 410,048</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$1,296.
- Fund Balance has increased by \$1,296.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$1,296 due to a lower than anticipated services and supplies cost and a fund balance increase due to higher than anticipated interest earnings.
- Fund Balance has increased \$1,296 due to a lower than anticipated services and supplies cost and higher than anticipated interest earnings.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>			<b>Schedule 15</b>	
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				
		<b>1182880 - Florin Road Capital Project</b>				
		<b>118A - FLORIN ROAD CAPITAL PROJECT</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 418,984	\$ 414,786	\$ 414,786	\$ 410,410	\$ 411,706	
Revenue from Use Of Money & Property	405	986	-	(1,658)	(1,658)	
<b>Total Revenue</b>	<b>\$ 419,389</b>	<b>\$ 415,772</b>	<b>\$ 414,786</b>	<b>\$ 408,752</b>	<b>\$ 410,048</b>	
Services & Supplies	\$ 4,603	\$ 4,066	\$ 413,786	\$ 407,752	\$ 409,048	
Other Charges	-	-	1,000	1,000	1,000	
<b>Total Financing Uses</b>	<b>\$ 4,603</b>	<b>\$ 4,066</b>	<b>\$ 414,786</b>	<b>\$ 408,752</b>	<b>\$ 410,048</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,603</b>	<b>\$ 4,066</b>	<b>\$ 414,786</b>	<b>\$ 408,752</b>	<b>\$ 410,048</b>	
<b>Net Cost</b>	<b>\$ (414,786)</b>	<b>\$ (411,706)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

## ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 1182881 - Fulton Avenue Capital Project

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 8,848	\$ 6,472	(2,376)
Revenue from Use Of Money & Property	(138)	(138)	-
Total Revenue	\$ 8,710	\$ 6,334	(2,376)
Services & Supplies	\$ 8,210	\$ 5,834	(2,376)
Other Charges	500	500	-
Total Financing Uses	\$ 8,710	\$ 6,334	(2,376)
Total Expenditures/Appropriations	\$ 8,710	\$ 6,334	-
Net Cost	\$ -	\$ -	-

- Appropriations have decreased by \$2,376.
- Fund Balance has decreased by \$2,376.

### DESCRIPTION OF CHANGES:

- Appropriations have decreased \$2,376 due to lower fund balance as a result of higher than anticipated services and supplies costs related to the five-year Property and Business Improvements District (PBID) renewal.
- Fund Balance has decreased \$2,376 due to higher than anticipated services and supplies costs related to the five-year PBID renewal.

### 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 2015-16				Schedule 15
<b>1182881 - Fulton Avenue Capital Project 118B - FULTON AVENUE CAPITAL PROJECT</b>					
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
Fund Balance	\$ 17,036	\$ 11,973	\$ 11,973	\$ 8,848	\$ 6,472
Revenue from Use Of Money & Property	14	23	-	(138)	(138)
Total Revenue	\$ 17,050	\$ 11,996	\$ 11,973	\$ 8,710	\$ 6,334
Services & Supplies	\$ 5,076	\$ 5,524	\$ 11,473	\$ 8,210	\$ 5,834
Other Charges	-	-	500	500	500
Total Financing Uses	\$ 5,076	\$ 5,524	\$ 11,973	\$ 8,710	\$ 6,334
Total Expenditures/Appropriations	\$ 5,076	\$ 5,524	\$ 11,973	\$ 8,710	\$ 6,334
Net Cost	\$ (11,974)	\$ (6,472)	\$ -	\$ -	\$ -

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

Budget Unit: 3090000 - Laguna Community Facility District

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 1,149,732	\$ 1,149,117	\$(615)
Revenue from Use Of Money & Property	(5,061)	(5,061)	-
<b>Total Revenue</b>	<b>\$ 1,144,671</b>	<b>\$ 1,144,056</b>	<b>\$(615)</b>
Services & Supplies	\$ 444,671	\$ 444,056	\$(615)
Other Charges	700,000	700,000	-
<b>Total Financing Uses</b>	<b>\$ 1,144,671</b>	<b>\$ 1,144,056</b>	<b>\$(615)</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,144,671</b>	<b>\$ 1,144,056</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have decreased by \$615.
- Fund Balance has decreased \$615.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased \$615 due to a lower than anticipated fund balance as a result of a slightly higher than anticipated services and supplies costs.
- Fund Balance has decreased \$615 due to slightly higher than anticipated services and supplies 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 2015-16				
		3090000 - Laguna Community Facility District				
		107A - LAGUNA COMMUNITY FACILITY DISTRICT				
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	
Fund Balance	\$ 1,200,055	\$ 1,175,823	\$ 1,175,823	\$ 1,149,732	\$ 1,149,117	
Revenue from Use Of Money & Property	1,157	2,791	-	(5,061)	(5,061)	
<b>Total Revenue</b>	<b>\$ 1,201,212</b>	<b>\$ 1,178,614</b>	<b>\$ 1,175,823</b>	<b>\$ 1,144,671</b>	<b>\$ 1,144,056</b>	
Services & Supplies	\$ 25,389	\$ 27,876	\$ 475,823	\$ 444,671	\$ 444,056	
Other Charges	-	1,621	700,000	700,000	700,000	
<b>Total Financing Uses</b>	<b>\$ 25,389</b>	<b>\$ 29,497</b>	<b>\$ 1,175,823</b>	<b>\$ 1,144,671</b>	<b>\$ 1,144,056</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 25,389</b>	<b>\$ 29,497</b>	<b>\$ 1,175,823</b>	<b>\$ 1,144,671</b>	<b>\$ 1,144,056</b>	
<b>Net Cost</b>	<b>\$ (1,175,823)</b>	<b>\$ (1,149,117)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

**Budget Unit: 2870000 - Laguna Crk/Elliott Rch CFD No. 1**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Fund Balance	\$ 2,891,938	\$ 2,918,596	\$ 26,658
Revenue from Use Of Money & Property	(413)	(413)	-
Miscellaneous Revenues	440,000	440,000	-
<b>Total Revenue</b>	<b>\$ 3,331,525</b>	<b>\$ 3,358,183</b>	<b>\$ 26,658</b>
Services & Supplies	\$ 1,523,525	\$ 1,550,183	\$ 26,658
Other Charges	1,808,000	1,808,000	-
<b>Total Financing Uses</b>	<b>\$ 3,331,525</b>	<b>\$ 3,358,183</b>	<b>\$ 26,658</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,331,525</b>	<b>\$ 3,358,183</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$26,658.
- Fund Balance has increased \$26,658.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$26,658 due to a higher than anticipated fund balance as a result of lower than anticipated costs of services and supplies.
- Fund Balance has increased \$26,658 due to lower than anticipated services and supplies costs.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>				<b>Schedule 15</b>
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				
		<b>2870000 - Laguna Crk/Elliott Rch CFD No. 1</b>				
		<b>105A - LAGUNA CRK/ELLIOTT RCH CFD 1</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	
Fund Balance	\$ 2,593,300	\$ 2,757,612	\$ 2,757,612	\$ 2,891,938	\$ 2,918,596	
Revenue from Use Of Money & Property	1,964	3,439	2,000	(413)	(413)	
Miscellaneous Revenues	518,885	439,773	460,000	440,000	440,000	
<b>Total Revenue</b>	<b>\$ 3,114,149</b>	<b>\$ 3,200,824</b>	<b>\$ 3,219,612</b>	<b>\$ 3,331,525</b>	<b>\$ 3,358,183</b>	
Reserve Provision	\$ 5,000	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	279,713	282,229	1,411,612	1,523,525	1,550,183	
Other Charges	71,825	-	1,808,000	1,808,000	1,808,000	
<b>Total Financing Uses</b>	<b>\$ 356,538</b>	<b>\$ 282,229</b>	<b>\$ 3,219,612</b>	<b>\$ 3,331,525</b>	<b>\$ 3,358,183</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 356,538</b>	<b>\$ 282,229</b>	<b>\$ 3,219,612</b>	<b>\$ 3,331,525</b>	<b>\$ 3,358,183</b>	
<b>Net Cost</b>	<b>\$ (2,757,611)</b>	<b>\$ (2,918,595)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit: 1300000 - Laguna Stonelake CFD			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 188,930	\$ 191,221	\$ 2,291
Miscellaneous Revenues	125,000	125,000	-
<b>Total Revenue</b>	<b>\$ 313,930</b>	<b>\$ 316,221</b>	<b>\$ 2,291</b>
Services & Supplies	\$ 308,930	\$ 311,221	\$ 2,291
Other Charges	5,000	5,000	-
<b>Total Financing Uses</b>	<b>\$ 313,930</b>	<b>\$ 316,221</b>	<b>\$ 2,291</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 313,930</b>	<b>\$ 316,221</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$2,291.
- Fund Balance has increased by \$2,291.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$2,291 due to higher than anticipated fund balance as a result of lower than anticipated services and supplies costs.
- Fund Balance has increased \$2,291 due to lower than anticipated services and supplies costs.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>				<b>Schedule 15</b>
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				
<b>1300000 - Laguna Stonelake CFD</b>						
<b>130A - LAGUNA STONELAKE CFD-BOND PROCEEDS</b>						
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 134,117	\$ 174,040	\$ 174,040	\$ 188,930	\$ 191,221	
Revenue from Use Of Money & Property	355	190	1,000	-	-	
Miscellaneous Revenues	138,909	124,030	125,000	125,000	125,000	
<b>Total Revenue</b>	<b>\$ 273,381</b>	<b>\$ 298,260</b>	<b>\$ 300,040</b>	<b>\$ 313,930</b>	<b>\$ 316,221</b>	
Services & Supplies	\$ 99,581	\$ 107,039	\$ 295,040	\$ 308,930	\$ 311,221	
Other Charges	-	-	5,000	5,000	5,000	
<b>Total Financing Uses</b>	<b>\$ 99,581</b>	<b>\$ 107,039</b>	<b>\$ 300,040</b>	<b>\$ 313,930</b>	<b>\$ 316,221</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 99,581</b>	<b>\$ 107,039</b>	<b>\$ 300,040</b>	<b>\$ 313,930</b>	<b>\$ 316,221</b>	
<b>Net Cost</b>	<b>\$ (173,800)</b>	<b>\$ (191,221)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

**Budget Unit: 1320000 - Mather Landscape Maint CFD**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Fund Balance	\$ 160,481	\$ 237,379	\$ 76,898
Revenue from Use Of Money & Property	(1,730)	(1,730)	-
Charges for Services	164,000	164,000	-
<b>Total Revenue</b>	<b>\$ 322,751</b>	<b>\$ 399,649</b>	<b>\$ 76,898</b>
Services & Supplies	\$ 234,826	\$ 311,724	\$ 76,898
Other Charges	1,000	1,000	-
Transfers In & Out	86,925	86,925	-
<b>Total Financing Uses</b>	<b>\$ 322,751</b>	<b>\$ 399,649</b>	<b>\$ 76,898</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 322,751</b>	<b>\$ 399,649</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$76,898.
- Fund Balance has increased by \$76,898.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$76,898 due to higher than anticipated fund balance as a result of lower than anticipated costs related to the Mather Bike Trail Phase II project.
- Fund Balance has increased \$76,898 due to lower than anticipated costs related to the Mather Bike Trail Phase II project.

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 2015-16				
		1320000 - Mather Landscape Maint CFD 132A - MATHER LANDSCAPE MAINT CFD				
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	
Fund Balance	\$ 465,005	\$ 473,631	\$ 473,631	\$ 160,481	\$ 237,379	
Revenue from Use Of Money & Property	620	1,408	-	(1,730)	(1,730)	
Charges for Services	163,147	163,355	164,000	164,000	164,000	
<b>Total Revenue</b>	<b>\$ 628,772</b>	<b>\$ 638,394</b>	<b>\$ 637,631</b>	<b>\$ 322,751</b>	<b>\$ 399,649</b>	
Services & Supplies	\$ 14,449	\$ 18,090	\$ 177,316	\$ 234,826	\$ 311,724	
Other Charges	759	670	1,000	1,000	1,000	
Interfund Charges	139,932	382,254	459,315	86,925	86,925	
<b>Total Financing Uses</b>	<b>\$ 155,140</b>	<b>\$ 401,014</b>	<b>\$ 637,631</b>	<b>\$ 322,751</b>	<b>\$ 399,649</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 155,140</b>	<b>\$ 401,014</b>	<b>\$ 637,631</b>	<b>\$ 322,751</b>	<b>\$ 399,649</b>	
<b>Net Cost</b>	<b>\$ (473,632)</b>	<b>\$ (237,380)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

**Budget Unit: 1360000 - Mather PFFP**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Fund Balance	\$ 1,213,183	\$ 639,912	\$(573,271)
Revenue from Use Of Money & Property	(9,676)	(9,676)	-
Charges for Services	520,000	520,000	-
<b>Total Revenue</b>	<b>\$ 1,723,507</b>	<b>\$ 1,150,236</b>	<b>\$(573,271)</b>
Services & Supplies	\$ 1,112,722	\$ 539,451	\$(573,271)
Other Charges	100,000	100,000	-
Transfers In & Out	510,785	510,785	-
<b>Total Financing Uses</b>	<b>\$ 1,723,507</b>	<b>\$ 1,150,236</b>	<b>\$(573,271)</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,723,507</b>	<b>\$ 1,150,236</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have decreased by \$573,271.
- Fund Balance has decreased by \$573,271.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased \$573,271 due to a lower than anticipated fund balance.
- Fund Balance has decreased \$573,271 due to higher than anticipated construction costs associated with the Airpark Drive/Femoyer Street widening project.

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 2015-16				Schedule 15  1360000 - Mather PFFP 136A - MATHER PFFP	
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	
Fund Balance	\$ 1,872,330	\$ 1,430,829	\$ 1,430,829	\$ 1,213,183	\$ 639,912	
Revenue from Use Of Money & Property	1,800	2,101	1,000	(9,676)	(9,676)	
Charges for Services	242,500	24,669	510,000	520,000	520,000	
Miscellaneous Revenues	55,000	55,000	-	-	-	
<b>Total Revenue</b>	<b>\$ 2,171,630</b>	<b>\$ 1,512,599</b>	<b>\$ 1,941,829</b>	<b>\$ 1,723,507</b>	<b>\$ 1,150,236</b>	
Services & Supplies	\$ 740,802	\$ 872,686	\$ 1,841,829	\$ 1,112,722	\$ 539,451	
Other Charges	-	-	100,000	100,000	100,000	
Interfund Charges	-	-	-	510,785	510,785	
<b>Total Financing Uses</b>	<b>\$ 740,802</b>	<b>\$ 872,686</b>	<b>\$ 1,941,829</b>	<b>\$ 1,723,507</b>	<b>\$ 1,150,236</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 740,802</b>	<b>\$ 872,686</b>	<b>\$ 1,941,829</b>	<b>\$ 1,723,507</b>	<b>\$ 1,150,236</b>	
<b>Net Cost</b>	<b>\$ (1,430,828)</b>	<b>\$ (639,913)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# FINANCING DISTRICTS - McCLELLAN PARK CFD No. 2004-1 140000

## ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 1400000 - McClellan CFD 2004-1

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 257,418	\$ 257,512	94
Revenue from Use Of Money & Property	300	300	-
Miscellaneous Revenues	90,000	90,000	-
<b>Total Revenue</b>	<b>\$ 347,718</b>	<b>\$ 347,812</b>	<b>94</b>
Services & Supplies	\$ 285,718	\$ 285,812	94
Other Charges	62,000	62,000	-
Total Financing Uses	\$ 347,718	\$ 347,812	94
<b>Total Expenditures/Appropriations</b>	<b>\$ 347,718</b>	<b>\$ 347,812</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$94.
- Fund Balance has increased by \$94.

### DESCRIPTION OF CHANGES:

- Appropriations have increased \$94 due to a higher than anticipated fund balance.
- Fund Balance has increased \$94 due to lower than anticipated services and supplies costs.

### SCHEDULE:

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
Fund Balance	\$ 138,567	\$ 304,693	\$ 304,693	\$ 257,418	\$ 257,512
Revenue from Use Of Money & Property	388	302	1,000	300	300
Miscellaneous Revenues	251,034	73,525	90,000	90,000	90,000
<b>Total Revenue</b>	<b>\$ 389,989</b>	<b>\$ 378,520</b>	<b>\$ 395,693</b>	<b>\$ 347,718</b>	<b>\$ 347,812</b>
Services & Supplies	\$ 85,296	\$ 121,008	\$ 333,693	\$ 285,718	\$ 285,812
Other Charges	-	-	62,000	62,000	62,000
Total Financing Uses	\$ 85,296	\$ 121,008	\$ 395,693	\$ 347,718	\$ 347,812
<b>Total Expenditures/Appropriations</b>	<b>\$ 85,296</b>	<b>\$ 121,008</b>	<b>\$ 395,693</b>	<b>\$ 347,718</b>	<b>\$ 347,812</b>
<b>Net Cost</b>	<b>\$ (304,693)</b>	<b>\$ (257,512)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET</b>				
<b>Budget Unit: 1390000 - Metro Air Park 2001 CFD 2000-1</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>	
Fund Balance	\$ 4,923,993	\$ 5,397,964	\$ 473,971	
Revenue from Use Of Money & Property	4,500	4,500	-	
Miscellaneous Revenues	300,000	300,000	-	
<b>Total Revenue</b>	<b>\$ 5,228,493</b>	<b>\$ 5,702,464</b>	<b>\$ 473,971</b>	
Services & Supplies	\$ 2,523,493	\$ 2,997,464	\$ 473,971	
Other Charges	2,705,000	2,705,000	-	
<b>Total Financing Uses</b>	<b>\$ 5,228,493</b>	<b>\$ 5,702,464</b>	<b>\$ 473,971</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 5,228,493</b>	<b>\$ 5,702,464</b>	<b>-</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

- Appropriations have increased by \$473,971.
- Fund Balance has increased by \$473,971.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$473,971 due to a higher than anticipated fund balance.
- Fund Balance has increased \$473,971 due to lower than anticipated construction costs associated with the Metro Air Park/Interstate 5 Interchange project.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>				<b>Schedule 15</b>
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				
		<b>1390000 - Metro Air Park 2001 CFD 2000-1</b>				
		<b>139A - METRO AIR PARK 2001 CFD 2000-1</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 6,339,027	\$ 6,078,570	\$ 6,078,570	\$ 4,923,993	\$ 5,397,964	
Revenue from Use Of Money & Property	2,358	2,619	2,500	4,500	4,500	
Miscellaneous Revenues	126,400	(404,363)	300,000	300,000	300,000	
<b>Total Revenue</b>	<b>\$ 6,467,785</b>	<b>\$ 5,676,826</b>	<b>\$ 6,381,070</b>	<b>\$ 5,228,493</b>	<b>\$ 5,702,464</b>	
Services & Supplies	\$ 234,579	\$ 206,578	\$ 3,276,070	\$ 2,523,493	\$ 2,997,464	
Other Charges	521,427	72,283	3,105,000	2,705,000	2,705,000	
<b>Total Financing Uses</b>	<b>\$ 756,006</b>	<b>\$ 278,861</b>	<b>\$ 6,381,070</b>	<b>\$ 5,228,493</b>	<b>\$ 5,702,464</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 756,006</b>	<b>\$ 278,861</b>	<b>\$ 6,381,070</b>	<b>\$ 5,228,493</b>	<b>\$ 5,702,464</b>	
<b>Net Cost</b>	<b>\$ (5,711,779)</b>	<b>\$ (5,397,965)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

**Budget Unit: 1420000 - Metro Air Park Service Tax**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Fund Balance	\$ 640,387	\$ 638,829	(1,558)
Revenue from Use Of Money & Property	(2,738)	(2,738)	-
Charges for Services	110,000	110,000	-
<b>Total Revenue</b>	<b>\$ 747,649</b>	<b>\$ 746,091</b>	<b>(1,558)</b>
Services & Supplies	\$ 665,649	\$ 664,091	(1,558)
Other Charges	2,000	2,000	-
Transfers In & Out	80,000	80,000	-
<b>Total Financing Uses</b>	<b>\$ 747,649</b>	<b>\$ 746,091</b>	<b>(1,558)</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 747,649</b>	<b>\$ 746,091</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have decreased by \$1,558.
- Fund Balance has decreased by \$1,558.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased \$1,558 due to a lower than anticipated fund balance.
- Fund Balance has decreased \$1,558 due to higher than anticipated services and supplies costs.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>				<b>Schedule 15</b>
County Budget Act		Special Districts and Other Agencies				
January 2010		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2015-16				
		<b>1420000 - Metro Air Park Service Tax</b>				
		<b>142A - METRO AIR PARK SERVICE TAX</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 639,344	\$ 640,118	\$ 640,118	\$ 640,387	\$ 638,829	
Revenue from Use Of Money & Property	641	1,584	-	(2,738)	(2,738)	
Charges for Services	110,000	108,724	110,000	110,000	110,000	
<b>Total Revenue</b>	<b>\$ 749,985</b>	<b>\$ 750,426</b>	<b>\$ 750,118</b>	<b>\$ 747,649</b>	<b>\$ 746,091</b>	
Services & Supplies	\$ 29,632	\$ 31,516	\$ 668,118	\$ 665,649	\$ 664,091	
Other Charges	83	80	2,000	2,000	2,000	
Interfund Charges	80,000	80,000	80,000	80,000	80,000	
<b>Total Financing Uses</b>	<b>\$ 109,715</b>	<b>\$ 111,596</b>	<b>\$ 750,118</b>	<b>\$ 747,649</b>	<b>\$ 746,091</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 109,715</b>	<b>\$ 111,596</b>	<b>\$ 750,118</b>	<b>\$ 747,649</b>	<b>\$ 746,091</b>	
<b>Net Cost</b>	<b>\$ (640,270)</b>	<b>\$ (638,830)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET</b>			
<b>Budget Unit: 1430000 - North Vineyard Station Specific Plan</b>			
<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Fund Balance	\$ 2,835,619	\$ 3,282,437	\$ 446,818
Revenue from Use Of Money & Property	(6,188)	(6,188)	-
Charges for Services	1,250,000	1,250,000	-
Miscellaneous Revenues	1,050,000	1,050,000	-
<b>Total Revenue</b>	<b>\$ 5,129,431</b>	<b>\$ 5,576,249</b>	<b>\$ 446,818</b>
Services & Supplies	\$ 895,632	\$ 911,798	16,166
Other Charges	3,229,438	3,153,757	(75,681)
Transfers In & Out	1,004,361	1,510,694	506,333
<b>Total Financing Uses</b>	<b>\$ 5,129,431</b>	<b>\$ 5,576,249</b>	<b>\$ 446,818</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 5,129,431</b>	<b>\$ 5,576,249</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$446,818.
- Fund Balance has increased by \$446,818.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$446,818 due to a higher than anticipated fund balance.
- Fund Balance has increased \$446,818 due to higher than anticipated development fee revenues.

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 2015-16				
<b>1430000 - North Vineyard Station Specific Plan 143A - NVSSP-ROADWAY</b>						
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	
Fund Balance	\$ 1,577,637	\$ 2,094,041	\$ 2,094,041	\$ 2,835,619	\$ 3,282,437	
Revenue from Use Of Money & Property	1,796	6,952	1,500	(6,188)	(6,188)	
Charges for Services	537,382	872,493	1,000,000	1,250,000	1,250,000	
Miscellaneous Revenues	-	1,050,000	-	1,050,000	1,050,000	
<b>Total Revenue</b>	<b>\$ 2,116,815</b>	<b>\$ 4,023,486</b>	<b>\$ 3,095,541</b>	<b>\$ 5,129,431</b>	<b>\$ 5,576,249</b>	
Services & Supplies	\$ 22,775	\$ 36,849	\$ 849,327	\$ 895,632	\$ 911,798	
Other Charges	-	704,199	2,246,214	3,229,438	3,153,757	
Interfund Charges	-	-	-	1,004,361	1,510,694	
<b>Total Financing Uses</b>	<b>\$ 22,775</b>	<b>\$ 741,048</b>	<b>\$ 3,095,541</b>	<b>\$ 5,129,431</b>	<b>\$ 5,576,249</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 22,775</b>	<b>\$ 741,048</b>	<b>\$ 3,095,541</b>	<b>\$ 5,129,431</b>	<b>\$ 5,576,249</b>	
<b>Net Cost</b>	<b>\$ (2,094,040)</b>	<b>\$ (3,282,438)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# FINANCING DISTRICTS - NORTH VINEYARD STATION SPECIFIC 1440000 PLAN CFD 2005-2

## ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET Budget Unit: 1440000 - North Vineyard Station Specific Plan CFD 2005-2

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 1,666,921	\$ 1,676,459	\$ 9,538
Revenue from Use Of Money & Property	100	100	-
Miscellaneous Revenues	14,350,000	14,350,000	-
<b>Total Revenue</b>	<b>\$ 16,017,021</b>	<b>\$ 16,026,559</b>	<b>\$ 9,538</b>
Services & Supplies	\$ 560,744	\$ 570,254	\$ 9,510
Other Charges	15,456,277	15,456,305	28
Total Financing Uses	\$ 16,017,021	\$ 16,026,559	\$ 9,538
<b>Total Expenditures/Appropriations</b>	<b>\$ 16,017,021</b>	<b>\$ 16,026,559</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$9,538.
- Fund Balance has increased by \$9,538.

### DESCRIPTION OF CHANGES:

- Appropriations have increased \$9,538 due to a higher than anticipated fund balance.
- Fund Balance has increased \$9,538 due to lower than anticipated services and supplies costs.

### 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 2015-16				Schedule 15
1440000 - North Vineyard Station Specific Plan CFD 2005-2 144A - NVSSP CFD 2005-2-ADMIN					
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
Fund Balance	\$ 1,629,557	\$ 1,572,171	\$ 1,572,171	\$ 1,666,921	\$ 1,676,459
Revenue from Use Of Money & Property	1,694	1,057	1,000	100	100
Miscellaneous Revenues	(1,736)	166,750	167,770	14,350,000	14,350,000
<b>Total Revenue</b>	<b>\$ 1,629,515</b>	<b>\$ 1,739,978</b>	<b>\$ 1,740,941</b>	<b>\$ 16,017,021</b>	<b>\$ 16,026,559</b>
Services & Supplies	\$ 57,585	\$ 63,519	\$ 385,941	\$ 560,744	\$ 570,254
Other Charges	-	-	1,355,000	15,456,277	15,456,305
Total Financing Uses	\$ 57,585	\$ 63,519	\$ 1,740,941	\$ 16,017,021	\$ 16,026,559
<b>Total Expenditures/Appropriations</b>	<b>\$ 57,585</b>	<b>\$ 63,519</b>	<b>\$ 1,740,941</b>	<b>\$ 16,017,021</b>	<b>\$ 16,026,559</b>
<b>Net Cost</b>	<b>\$ (1,571,930)</b>	<b>\$ (1,676,459)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

**Budget Unit: 1310000 - Park Meadows CFD-Bond Proceeds**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Fund Balance	\$ 56,584	\$ 64,490	\$ 7,906
Miscellaneous Revenues	64,000	64,000	-
<b>Total Revenue</b>	<b>\$ 120,584</b>	<b>\$ 128,490</b>	<b>\$ 7,906</b>
Services & Supplies	\$ 120,584	\$ 128,490	\$ 7,906
<b>Total Financing Uses</b>	<b>\$ 120,584</b>	<b>\$ 128,490</b>	<b>\$ 7,906</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 120,584</b>	<b>\$ 128,490</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$7,906.
- Fund Balance has increased by \$7,906.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$7,906 due to higher than anticipated fund balance.
- Fund Balance has increased \$7,906 due to lower than anticipated services and supplies costs.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>				<b>Schedule 15</b>
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				
		<b>1310000 - Park Meadows CFD-Bond Proceeds</b>				
		<b>131A - PARK MEADOWS CFD-BOND PROCEEDS</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 72,082	\$ 62,243	\$ 62,243	\$ 56,584	\$ 64,490	
Revenue from Use Of Money & Property	355	146	500	-	-	
Miscellaneous Revenues	59,905	59,471	64,000	64,000	64,000	
<b>Total Revenue</b>	<b>\$ 132,342</b>	<b>\$ 121,860</b>	<b>\$ 126,743</b>	<b>\$ 120,584</b>	<b>\$ 128,490</b>	
Services & Supplies	\$ 53,033	\$ 57,370	\$ 126,743	\$ 120,584	\$ 128,490	
Other Charges	17,306	-	-	-	-	
<b>Total Financing Uses</b>	<b>\$ 70,339</b>	<b>\$ 57,370</b>	<b>\$ 126,743</b>	<b>\$ 120,584</b>	<b>\$ 128,490</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 70,339</b>	<b>\$ 57,370</b>	<b>\$ 126,743</b>	<b>\$ 120,584</b>	<b>\$ 128,490</b>	
<b>Net Cost</b>	<b>\$ (62,003)</b>	<b>\$ (64,490)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET</b>			
<b>Budget Unit: 2840000 - Vineyard Public Facilities Financing Plan</b>			
<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Fund Balance	\$ 5,926,675	\$ 8,488,901	\$ 2,562,226
Revenue from Use Of Money & Property	(27,854)	(27,854)	-
Intergovernmental Revenues	50,000	50,000	-
Charges for Services	825,000	825,000	-
<b>Total Revenue</b>	<b>\$ 6,773,821</b>	<b>\$ 9,336,047</b>	<b>\$ 2,562,226</b>
Services & Supplies	\$ 6,993,182	\$ 9,555,408	\$ 2,562,226
Other Charges	785,000	785,000	-
Transfers In & Out	(1,004,361)	(1,004,361)	-
<b>Total Financing Uses</b>	<b>\$ 6,773,821</b>	<b>\$ 9,336,047</b>	<b>\$ 2,562,226</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 6,773,821</b>	<b>\$ 9,336,047</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$2,562,226.
- Fund Balance has increased \$2,562,226.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$2,562,226 due to a higher fund balance from higher than expected development fee revenue and lower than anticipated construction costs for the Vineyard Roadway projects.
- Fund Balance has increased \$2,562,226 due to higher than expected development fee revenue and lower than anticipated construction costs for the Vineyard Roadway projects.

**SCHEDULE:**

<b>State Controller Schedule</b>	<b>County of Sacramento</b>				<b>Schedule 15</b>
County Budget Act January 2010	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				
<b>2840000 - Vineyard Public Facilities Financing Plan 108A - VINEYARD PFFP</b>					
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>
1	2	3	4	5	6
Fund Balance	\$ 7,622,552	\$ 7,655,799	\$ 7,655,799	\$ 5,926,675	\$ 8,488,901
Revenue from Use Of Money & Property	11,590	19,227	10,000	(27,854)	(27,854)
Intergovernmental Revenues	306,440	466,398	-	50,000	50,000
Charges for Services	295,384	1,102,672	800,000	825,000	825,000
Miscellaneous Revenues	-	92	-	-	-
<b>Total Revenue</b>	<b>\$ 8,235,966</b>	<b>\$ 9,244,188</b>	<b>\$ 8,465,799</b>	<b>\$ 6,773,821</b>	<b>\$ 9,336,047</b>
Services & Supplies	\$ 749,499	\$ 755,288	\$ 7,142,594	\$ 6,993,182	\$ 9,555,408
Other Charges	67,533	-	1,323,205	785,000	785,000
Interfund Reimb	-	-	-	(1,004,361)	(1,004,361)
<b>Total Financing Uses</b>	<b>\$ 817,032</b>	<b>\$ 755,288</b>	<b>\$ 8,465,799</b>	<b>\$ 6,773,821</b>	<b>\$ 9,336,047</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 817,032</b>	<b>\$ 755,288</b>	<b>\$ 8,465,799</b>	<b>\$ 6,773,821</b>	<b>\$ 9,336,047</b>
<b>Net Cost</b>	<b>\$ (7,418,934)</b>	<b>\$ (8,488,900)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

**Budget Unit: 5110000 - Financing-Transfers/Reimbursement**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Expenditure Transfer & Reimbursement	\$ 2,331,371	\$ 2,329,466	\$ (1,905)
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,331,371</b>	<b>\$ 2,329,466</b>	<b>\$ (1,905)</b>
<b>Net Cost</b>	<b>\$ 2,331,371</b>	<b>\$ 2,329,466</b>	<b>\$ (1,905)</b>

The allocation (net cost) has decreased by \$1,905:

- Appropriations have decreased by \$1,905.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased by \$1,905 due to less Interfund transfer to the Transient Occupancy Tax Fund.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	<b>Schedule 9</b>
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Budget Unit      **5110000 - Financing-Transfers/Reimbursement**  
 Function          **GENERAL**  
 Activity           **Finance**  
 Fund               **001A - GENERAL**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>
1	2	3	4	5	6
Interfund Charges	\$ 823,124	\$ 4,276,841	\$ 4,276,841	\$ 1,721,371	\$ 2,329,466
<b>Total Expenditures/Appropriations</b>	<b>\$ 823,124</b>	<b>\$ 4,276,841</b>	<b>\$ 4,276,841</b>	<b>\$ 1,721,371</b>	<b>\$ 2,329,466</b>
<b>Net Cost</b>	<b>\$ 823,124</b>	<b>\$ 4,276,841</b>	<b>\$ 4,276,841</b>	<b>\$ 1,721,371</b>	<b>\$ 2,329,466</b>

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET</b>			
<b>Budget Unit: 9277000 - Fixed Asset Revolving</b>			
<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Fund Balance	\$ -	\$ (48,001)	\$ (48,001)
Miscellaneous Revenues	36,361,000	36,409,001	48,001
<b>Total Revenue</b>	<b>\$ 36,361,000</b>	<b>\$ 36,361,000</b>	<b>\$ -</b>
Services & Supplies	\$ 10,200,000	\$ 10,200,000	-
<b>Capital Assets</b>			
Improvements	2,000,000	2,000,000	-
Equipment	15,000,000	15,000,000	-
Computer Software	1,000,000	1,000,000	-
<b>Total Capital Assets</b>	<b>18,000,000</b>	<b>18,000,000</b>	<b>-</b>
Transfers In & Out	\$ 8,161,000	\$ 8,161,000	-
<b>Total Financing Uses</b>	<b>\$ 36,361,000</b>	<b>\$ 36,361,000</b>	<b>\$ -</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 36,361,000</b>	<b>\$ 36,361,000</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Revenue has increased by \$48,001.
- Fund Balance has decreased \$48,001.

**DESCRIPTION OF CHANGES:**

- Revenue has increased \$48,001 due to timing of projects.
- Fund Balance has decreased \$48,001 due to timing of projects.

**SCHEDULE:**

<b>State Controller Schedule</b>	<b>County of Sacramento</b>				<b>Schedule 15</b>
County Budget Act January 2010	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				
<b>9277000 - Fixed Asset Revolving 277A - FIXED ASSET REVOLVING</b>					
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>
1	2	3	4	5	6
Fund Balance	\$ (458,543)	\$ (100,228)	\$ (100,228)	\$ -	\$ (48,001)
Miscellaneous Revenues	20,689,786	19,064,785	46,850,865	36,361,000	36,409,001
<b>Total Revenue</b>	<b>\$ 20,231,243</b>	<b>\$ 18,964,557</b>	<b>\$ 46,750,637</b>	<b>\$ 36,361,000</b>	<b>\$ 36,361,000</b>
Services & Supplies	\$ 3,039,929	\$ 4,529,612	\$ 9,000,000	\$ 10,200,000	\$ 10,200,000
<b>Capital Assets</b>					
Improvements	112,309	716,889	1,000,000	2,000,000	2,000,000
Equipment	9,385,677	5,733,632	27,718,212	15,000,000	15,000,000
Computer Software	-	-	1,000,000	1,000,000	1,000,000
<b>Total Capital Assets</b>	<b>9,497,986</b>	<b>6,450,521</b>	<b>29,718,212</b>	<b>18,000,000</b>	<b>18,000,000</b>
Interfund Charges	\$ 7,911,975	\$ 8,032,425	\$ 8,032,425	\$ 8,161,000	\$ 8,161,000
<b>Total Financing Uses</b>	<b>\$ 20,449,890</b>	<b>\$ 19,012,558</b>	<b>\$ 46,750,637</b>	<b>\$ 36,361,000</b>	<b>\$ 36,361,000</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 20,449,890</b>	<b>\$ 19,012,558</b>	<b>\$ 46,750,637</b>	<b>\$ 36,361,000</b>	<b>\$ 36,361,000</b>
<b>Net Cost</b>	<b>\$ 218,647</b>	<b>\$ 48,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**  
**Budget Unit: 9030000 - Interagency Procurement**

Operating Detail	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
<b>Operating Revenues</b>			
Charges for Service	\$ 18,548,345	\$ 18,548,345	\$ -
<b>Total Operating Revenues</b>	<b>\$ 18,548,345</b>	<b>\$ 18,548,345</b>	<b>\$ -</b>
<b>Operating Expenses</b>			
Other Charges	\$ 44,626,543	\$ 42,592,944	\$ (2,033,599)
<b>Total Operating Expenses</b>	<b>\$ 44,626,543</b>	<b>\$ 42,592,944</b>	<b>\$ (2,033,599)</b>
<b>Operating Income (Loss)</b>	<b>\$ (26,078,198)</b>	<b>\$ (24,044,599)</b>	<b>\$ 2,033,599</b>
<b>Non-Operating Revenues (Expenses)</b>			
Interest Income	\$ 774,656	\$ 1,018,000	\$ 243,344
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 774,656</b>	<b>\$ 1,018,000</b>	<b>\$ 243,344</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (25,303,542)</b>	<b>\$ (23,026,599)</b>	<b>\$ 2,276,943</b>
<b>Change In Net Assets</b>	<b>\$ (25,303,542)</b>	<b>\$ (23,026,599)</b>	<b>\$ 2,276,943</b>
Net Assets - Beginning Balance	23,026,599	23,026,599	-
Equity and Other Account Adjustments	-	-	-
<b>Net Assets - Ending Balance</b>	<b>\$ (2,276,943)</b>	<b>\$ -</b>	<b>\$ 2,276,943</b>

- Appropriations have decreased by \$2,033,599.
- Revenue has increased by \$243,344.
- Fund Balance has decreased \$2,276,943.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased \$2,033,599 in contribution to other funds.
- Revenue has increased \$243,344 due to anticipated increase in interest revenue.
- Fund Balance has decreased \$2,276,943 due to higher than anticipated expenditures from the Fixed Asset Acquisition Fund.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Operation of Internal Service Fund Fiscal Year 2015-16				Schedule 10
	Fund Title		030A - INTERAGENCY PROCUREMENT		
	Service Activity		Interagency Procurement		
	Budget Unit		9030000		
Operating Detail	2013-14 Actual	2014-15 Actual	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
<b>Operating Revenues</b>					
Charges for Service	\$ 11,239,727	\$ 11,351,738	\$ 18,738,488	\$ 18,548,345	\$ 18,548,345
<b>Total Operating Revenues</b>	<b>\$ 11,239,727</b>	<b>\$ 11,351,738</b>	<b>\$ 18,738,488</b>	<b>\$ 18,548,345</b>	<b>\$ 18,548,345</b>
<b>Operating Expenses</b>					
Other Charges	\$ 20,689,786	\$ 19,064,785	\$ 49,675,460	\$ 44,626,543	\$ 42,592,944
<b>Total Operating Expenses</b>	<b>\$ 20,689,786</b>	<b>\$ 19,064,785</b>	<b>\$ 49,675,460</b>	<b>\$ 44,626,543</b>	<b>\$ 42,592,944</b>
<b>Operating Income (Loss)</b>	<b>\$ (9,450,059)</b>	<b>\$ (7,713,047)</b>	<b>\$ (30,936,972)</b>	<b>\$ (26,078,198)</b>	<b>\$ (24,044,599)</b>
<b>Non-Operating Revenues (Expenses)</b>					
Interest Income	\$ 1,324,785	\$ 977,107	\$ 1,174,434	\$ 774,656	\$ 1,018,000
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 1,324,785</b>	<b>\$ 977,107</b>	<b>\$ 1,174,434</b>	<b>\$ 774,656</b>	<b>\$ 1,018,000</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (8,125,274)</b>	<b>\$ (6,735,940)</b>	<b>\$ (29,762,538)</b>	<b>\$ (25,303,542)</b>	<b>\$ (23,026,599)</b>
<b>Change In Net Assets</b>	<b>\$ (8,125,274)</b>	<b>\$ (6,735,940)</b>	<b>\$ (29,762,538)</b>	<b>\$ (25,303,542)</b>	<b>\$ (23,026,599)</b>
Net Assets - Beginning Balance	37,887,813	29,762,538	29,762,538	23,026,599	23,026,599
Equity and Other Account Adjustments	(1)	1	-	-	-
<b>Net Assets - Ending Balance</b>	<b>\$ 29,762,538</b>	<b>\$ 23,026,599</b>	<b>\$ -</b>	<b>\$ (2,276,943)</b>	<b>\$ -</b>
<hr/>					
Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**  
**Budget Unit: 9280000 - Juvenile Courthouse Project-Debt Service**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 55,664	\$ 72,623	\$ 16,959
Revenue from Use Of Money & Property	(4,740)	(4,740)	-
<b>Total Revenue</b>	<b>\$ 50,924</b>	<b>\$ 67,883</b>	<b>\$ 16,959</b>
Services & Supplies	\$ 80,924	\$ 97,883	\$ 16,959
Other Charges	2,216,375	2,216,375	-
Transfers In & Out	(2,246,375)	(2,246,375)	-
<b>Total Financing Uses</b>	<b>\$ 50,924</b>	<b>\$ 67,883</b>	<b>\$ 16,959</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 50,924</b>	<b>\$ 67,883</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$16,959.
- Fund Balance has increased by \$16,959.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$16,959 due to fund balance from higher than anticipated interest earnings and administrative cost savings budgeted for potential cost increases.
- Fund Balance has increased by \$16,959 due to higher than anticipated interest earnings and administrative costs less than anticipated.

**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 2015-16				Schedule 15
9280000 - Juvenile Courthouse Project-Debt Service 280A - JUVENILE COURTHOUSE PROJECT-DEBT SERVICE						
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	
Fund Balance	\$ 35,256	\$ 54,675	\$ 54,675	\$ 55,664	\$ 72,623	
Revenue from Use Of Money & Property	4,652	4,202	-	(4,740)	(4,740)	
<b>Total Revenue</b>	<b>\$ 39,908</b>	<b>\$ 58,877</b>	<b>\$ 54,675</b>	<b>\$ 50,924</b>	<b>\$ 67,883</b>	
Services & Supplies	\$ 10,240	\$ 11,263	\$ 79,675	\$ 80,924	\$ 97,883	
Other Charges	2,214,258	2,214,505	2,214,513	2,216,375	2,216,375	
Interfund Reimb	(2,239,264)	(2,239,513)	(2,239,513)	(2,246,375)	(2,246,375)	
<b>Total Financing Uses</b>	<b>\$ (14,766)</b>	<b>\$ (13,745)</b>	<b>\$ 54,675</b>	<b>\$ 50,924</b>	<b>\$ 67,883</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ (14,766)</b>	<b>\$ (13,745)</b>	<b>\$ 54,675</b>	<b>\$ 50,924</b>	<b>\$ 67,883</b>	
<b>Net Cost</b>	<b>\$ (54,674)</b>	<b>\$ (72,622)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

**Budget Unit: 2290000 - Natomas Fire District**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Fund Balance	\$ 134,371	\$ 172,772	\$ 38,401
Taxes	1,984,000	1,984,000	-
Revenue from Use Of Money & Property	(2,592)	(2,592)	-
Intergovernmental Revenues	26,000	26,000	-
<b>Total Revenue</b>	<b>\$ 2,141,779</b>	<b>\$ 2,180,180</b>	<b>\$ 38,401</b>
Services & Supplies	\$ 2,141,779	\$ 2,180,180	\$ 38,401
<b>Total Financing Uses</b>	<b>\$ 2,141,779</b>	<b>\$ 2,180,180</b>	<b>\$ 38,401</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,141,779</b>	<b>\$ 2,180,180</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$38,401.
- Fund Balance has increased by \$38,401.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$38,401 due to an increase in payments to the City of Sacramento resulting from an increase in available funding.
- Fund balance has increased \$38,401 due to an increase in property tax revenue.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>			<b>Schedule 15</b>		
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16					
		<b>2290000 - Natomas Fire District</b>					
		<b>229A - NATOMAS FIRE DISTRICT</b>					
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>		
1	2	3	4	5	6		
Fund Balance	\$ 20,992	\$ 57,832	\$ 57,832	\$ 134,371	\$ 172,772		
Taxes	1,894,299	2,103,844	1,930,000	1,984,000	1,984,000		
Revenue from Use Of Money & Property	(761)	(914)	1,000	(2,592)	(2,592)		
Intergovernmental Revenues	25,293	25,981	30,000	26,000	26,000		
<b>Total Revenue</b>	<b>\$ 1,939,823</b>	<b>\$ 2,186,743</b>	<b>\$ 2,018,832</b>	<b>\$ 2,141,779</b>	<b>\$ 2,180,180</b>		
Services & Supplies	\$ 1,881,992	\$ 2,013,971	\$ 2,018,832	\$ 2,141,779	\$ 2,180,180		
<b>Total Financing Uses</b>	<b>\$ 1,881,992</b>	<b>\$ 2,013,971</b>	<b>\$ 2,018,832</b>	<b>\$ 2,141,779</b>	<b>\$ 2,180,180</b>		
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,881,992</b>	<b>\$ 2,013,971</b>	<b>\$ 2,018,832</b>	<b>\$ 2,141,779</b>	<b>\$ 2,180,180</b>		
<b>Net Cost</b>	<b>\$ (57,831)</b>	<b>\$ (172,772)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**  
**Budget Unit: 5770000 - Non-Departmental Costs/General Fund**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Intergovernmental Revenues	\$ -	\$ 250,000	\$ 250,000
Charges for Services	240,000	240,000	-
<b>Total Revenue</b>	<b>\$ 240,000</b>	<b>\$ 490,000</b>	<b>\$ 250,000</b>
Salaries & Benefits	\$ 500	\$ 500	-
Services & Supplies	6,979,861	7,229,861	250,000
Other Charges	3,628,611	9,750,657	6,122,046
Expenditure Transfer & Reimbursement	4,201,883	4,201,883	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 14,810,855</b>	<b>\$ 21,182,901</b>	<b>\$ 6,372,046</b>
<b>Net Cost</b>	<b>\$ 14,570,855</b>	<b>\$ 20,692,901</b>	<b>\$ 6,122,046</b>

The allocation (net cost) has increased by \$6,122,046:

- Appropriations have increased by \$6,372,046.
- Revenues have increased by \$250,000.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$6,372,046 due to repayment of the funds previously transferred to the General Fund from other Funds (\$6,122,046) and consulting services for the Adult Correctional System Review project (\$250,000).
- Revenues have increased \$250,000 due to AB 109 Realignment planning revenues being shifted from the County Executive Cabinet budget unit to fund the Adult Correctional System Review project.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	<b>Schedule 9</b>
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Budget Unit      **5770000 - Non-Departmental Costs/General Fund**  
 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
Revenue from Use Of Money & Property	\$ -	\$ (24,809)	\$ -	\$ -	-
Intergovernmental Revenues	-	-	-	-	250,000
Charges for Services	-	-	240,000	240,000	240,000
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ (24,809)</b>	<b>\$ 240,000</b>	<b>\$ 240,000</b>	<b>\$ 490,000</b>
Salaries & Benefits	\$ -	\$ -	\$ -	500	500
Services & Supplies	4,358,554	7,187,510	7,033,981	9,599,027	7,229,861
Other Charges	9,913,415	12,283,696	15,052,717	14,210,218	9,750,657
Interfund Charges	802,233	844,752	844,752	299,059	299,059
Intrafund Charges	129,500	3,614,851	3,797,000	3,902,824	3,902,824
<b>Total Expenditures/Appropriations</b>	<b>\$ 15,203,702</b>	<b>\$ 23,930,809</b>	<b>\$ 26,728,450</b>	<b>\$ 28,011,628</b>	<b>\$ 21,182,901</b>
<b>Net Cost</b>	<b>\$ 15,203,702</b>	<b>\$ 23,955,618</b>	<b>\$ 26,488,450</b>	<b>\$ 27,771,628</b>	<b>\$ 20,692,901</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**  
**Budget Unit: 5700000 - Non-Departmental Revenues/General Fund**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Taxes	\$ 482,305,337	\$ 488,043,732	\$ 5,738,395
Licenses, Permits & Franchises	5,201,404	5,201,404	-
Fines, Forfeitures & Penalties	13,661,727	13,661,727	-
Revenue from Use Of Money & Property	2,000,000	2,000,000	-
Intergovernmental Revenues	44,381,512	31,008,883	(13,372,629)
Miscellaneous Revenues	9,318,836	11,115,698	1,796,862
<b>Total Revenue</b>	<b>\$ 556,868,816</b>	<b>\$ 551,031,444</b>	<b>\$ (5,837,372)</b>
Expenditure Transfer & Reimbursement	\$ (10,756,758)	\$ (12,297,898)	\$ (1,541,140)
<b>Total Expenditures/Appropriations</b>	<b>\$ (10,756,758)</b>	<b>\$ (12,297,898)</b>	<b>\$ (1,541,140)</b>
<b>Net Cost</b>	<b>\$ (567,625,574)</b>	<b>\$ (563,329,342)</b>	<b>\$ 4,296,232</b>

The allocation (net cost) has increased by \$4,296,232:

- Appropriations have decreased by \$1,541,140.
- Revenues have decreased by \$5,837,372.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased \$1,541,140 due to increased Interfund reimbursements from the Teeter Plan Fund and the Solid Waste Enterprise Fund.
- Revenues have decreased by a net of \$5,837,372 due to reductions in SB 90 revenues (\$14,107,459) and sales tax revenues (\$556,700), partially offset by increases in property tax-related revenues (\$7,029,925) and debt service interest earnings and bond reserves (\$1,796,862).

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	<b>Schedule 9</b>
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Budget Unit      **5700000 - Non-Departmental Revenues/General Fund**  
 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
Taxes	\$ 429,078,493	\$ 463,728,965	\$ 456,907,706	\$ 482,305,337	\$ 488,043,732
Licenses, Permits & Franchises	4,975,660	5,317,244	4,833,937	4,800,000	5,201,404
Fines, Forfeitures & Penalties	14,586,118	13,795,075	14,723,043	13,661,727	13,661,727
Revenue from Use Of Money & Property	1,967,691	1,647,770	1,745,055	2,000,000	2,000,000
Intergovernmental Revenues	25,419,206	47,974,079	27,270,462	40,855,121	31,008,883
Charges for Services	(6)	464	-	-	-
Miscellaneous Revenues	6,659,783	2,882,609	2,021,289	9,318,836	11,115,698
<b>Total Revenue</b>	<b>\$ 482,686,945</b>	<b>\$ 535,346,206</b>	<b>\$ 507,501,492</b>	<b>\$ 552,941,021</b>	<b>\$ 551,031,444</b>
Services & Supplies	\$ 3,476,237	\$ -	\$ -	\$ -	-
Interfund Reimb	(15,618,012)	(13,106,097)	(13,109,634)	(10,756,758)	(12,297,898)
Intrafund Charges	3,538,510	-	-	-	-
<b>Total Expenditures/Appropriations</b>	<b>\$ (8,603,265)</b>	<b>\$ (13,106,097)</b>	<b>\$ (13,109,634)</b>	<b>\$ (10,756,758)</b>	<b>\$ (12,297,898)</b>
<b>Net Cost</b>	<b>\$ (491,290,210)</b>	<b>\$ (548,452,303)</b>	<b>\$ (520,611,126)</b>	<b>\$ (563,697,779)</b>	<b>\$ (563,329,342)</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**  
**Budget Unit: 5970000 - Office of Labor Relations**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Charges for Services	\$ 281,117	\$ 281,117	-
Total Revenue	\$ 281,117	\$ 281,117	-
Salaries & Benefits	\$ 886,753	\$ 886,753	-
Services & Supplies	186,381	186,381	-
Expenditure Transfer & Reimbursement	(588,195)	(588,195)	-
Total Expenditures/Appropriations	\$ 484,939	\$ 484,939	-
Net Cost	\$ 203,822	\$ 203,822	-
Positions	5.0	5.0	0.0

The allocation (net cost) has not changed.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	<b>Schedule 9</b>
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Budget Unit      **5970000 - Office of Labor Relations**  
 Function          **GENERAL**  
 Activity          **Personnel**  
 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	\$ -	\$ -	\$ -	\$ 281,117	\$ 281,117
Total Revenue	\$ -	\$ -	\$ -	\$ 281,117	\$ 281,117
Salaries & Benefits	\$ (662)	\$ -	\$ -	\$ 1,028,388	\$ 886,753
Services & Supplies	13,285	-	-	196,102	186,381
Intrafund Charges	-	-	-	239,699	239,699
Intrafund Reimb	-	-	-	(827,894)	(827,894)
Total Expenditures/Appropriations	\$ 12,623	\$ -	\$ -	\$ 636,295	\$ 484,939
Net Cost	\$ 12,623	\$ -	\$ -	\$ 355,178	\$ 203,822
Positions	0.0	0.0	0.0	6.0	5.0

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**  
**Budget Unit: 9313000 - Pension Obligation Bond-Debt Service**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 684,092	\$ 714,156	\$ 30,064
Revenue from Use Of Money & Property	(66,541)	(66,541)	-
<b>Total Revenue</b>	<b>\$ 617,551</b>	<b>\$ 647,615</b>	<b>\$ 30,064</b>
Services & Supplies	\$ 782,551	\$ 812,615	\$ 30,064
Other Charges	83,035,962	83,035,962	-
Transfers In & Out	(83,200,962)	(83,200,962)	-
<b>Total Financing Uses</b>	<b>\$ 617,551</b>	<b>\$ 647,615</b>	<b>\$ 30,064</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 617,551</b>	<b>\$ 647,615</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$30,064.
- Fund Balance has increased by \$30,064.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$30,064 due to fund balance from higher than anticipated interest earnings and higher than anticipated administrative cost savings budgeted for transfer to the general fund.
- Fund Balance has increased by \$30,064 due to higher than anticipated interest earnings.

**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 2015-16				Schedule 15
9313000 - Pension Obligation Bond-Debt Service 313A - PENSION OBLIGATION BOND-DEBT SERVICE						
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	
Fund Balance	\$ 386,986	\$ 539,092	\$ 539,092	\$ 684,092	\$ 714,156	
Revenue from Use Of Money & Property	15,907	43,063	-	(66,541)	(66,541)	
<b>Total Revenue</b>	<b>\$ 402,893</b>	<b>\$ 582,155</b>	<b>\$ 539,092</b>	<b>\$ 617,551</b>	<b>\$ 647,615</b>	
Services & Supplies	\$ 28,802	\$ 32,999	\$ 704,092	\$ 782,551	\$ 812,615	
Other Charges	79,416,738	82,453,965	82,453,965	83,035,962	83,035,962	
Interfund Reimb	(79,581,739)	(82,618,965)	(82,618,965)	(83,200,962)	(83,200,962)	
<b>Total Financing Uses</b>	<b>\$ (136,199)</b>	<b>\$ (132,001)</b>	<b>\$ 539,092</b>	<b>\$ 617,551</b>	<b>\$ 647,615</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ (136,199)</b>	<b>\$ (132,001)</b>	<b>\$ 539,092</b>	<b>\$ 617,551</b>	<b>\$ 647,615</b>	
<b>Net Cost</b>	<b>\$ (539,092)</b>	<b>\$ (714,156)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

## ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 5940000 - Teeter Plan

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ -	\$ 4,854,040	\$ 4,854,040
Revenue from Use Of Money & Property	2,872	2,872	-
Miscellaneous Revenues	36,080,990	33,287,962	(2,793,028)
<b>Total Revenue</b>	<b>\$ 36,083,862</b>	<b>\$ 38,144,874</b>	<b>\$ 2,061,012</b>
Other Charges	\$ 26,820,619	\$ 27,362,916	\$ 542,297
Expenditure Transfer & Reimbursement	9,263,243	10,781,958	1,518,715
<b>Total Expenditures/Appropriations</b>	<b>\$ 36,083,862</b>	<b>\$ 38,144,874</b>	<b>\$ 2,061,012</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$2,061,012.
- Revenues have decreased by \$2,793,028.
- Fund Balance has increased by \$4,854,040.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$2,061,012 due to the following:
  - An increase of \$1,518,715 in Interfund transfer to the General Fund.
  - An increase of \$542,297 in debt service costs.
- Revenues have decreased \$2,793,028 due to lower property tax delinquency.
- Fund Balance has increased \$4,854,040 due to higher delinquency tax collection.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	<b>Schedule 9</b>
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Budget Unit      **5940000 - Teeter Plan**  
 Function          **DEBT SERVICE**  
 Activity          **Retirement of Long-Term Debt**  
 Fund              **016A - TEETER PLAN**

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
Fund Balance	\$ 6,656,939	\$ 5,184,606	\$ 5,184,606	-	\$ 4,854,040
Revenue from Use Of Money & Property	1,130	1,197	-	2,872	2,872
Miscellaneous Revenues	41,274,011	34,806,402	36,999,705	36,080,990	33,287,962
Other Financing Sources	2,051,819	2,023,582	-	-	-
<b>Total Revenue</b>	<b>\$ 49,983,899</b>	<b>\$ 42,015,787</b>	<b>\$ 42,184,311</b>	<b>\$ 36,083,862</b>	<b>\$ 38,144,874</b>
Other Charges	\$ 32,409,472	\$ 25,810,666	\$ 30,829,692	\$ 26,820,619	\$ 27,362,916
Interfund Charges	12,389,822	11,351,082	11,354,619	9,263,243	10,781,958
<b>Total Expenditures/Appropriations</b>	<b>\$ 44,799,294</b>	<b>\$ 37,161,748</b>	<b>\$ 42,184,311</b>	<b>\$ 36,083,862</b>	<b>\$ 38,144,874</b>
<b>Net Cost</b>	<b>\$ (5,184,605)</b>	<b>\$ (4,854,039)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**  
**Budget Unit: 9284000 - Tobacco Litigation Settlement-Capital Projects**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Fund Balance	\$ 407,272	\$ 2,694,896	\$ 2,287,624
Revenue from Use Of Money & Property	(63)	(63)	-
<b>Total Revenue</b>	<b>\$ 407,209</b>	<b>\$ 2,694,833</b>	<b>\$ 2,287,624</b>
Other Charges	\$ 407,209	\$ 2,694,833	\$ 2,287,624
<b>Total Expenditures/Appropriations</b>	<b>\$ 407,209</b>	<b>\$ 2,694,833</b>	<b>\$ 2,287,624</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$2,287,624.
- Fund Balance has increased by \$2,287,624.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$2,287,624 due to capital project construction timing.
- Fund Balance has increased by \$2,287,624 due to capital project construction timing.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>			<b>Schedule 15</b>	
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				
<b>9284000 - Tobacco Litigation Settlement-Capital Projects</b>						
<b>284A - TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS</b>						
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 10,322,942	\$ 4,405,302	\$ 4,405,302	\$ 407,272	\$ 2,694,896	
Revenue from Use Of Money & Property	4,212	2,307	-	(63)	(63)	
<b>Total Revenue</b>	<b>\$ 10,327,154</b>	<b>\$ 4,407,609</b>	<b>\$ 4,405,302</b>	<b>\$ 407,209</b>	<b>\$ 2,694,833</b>	
Other Charges	\$ 5,921,854	\$ 1,712,713	\$ 4,405,302	\$ 407,209	\$ 2,694,833	
<b>Total Financing Uses</b>	<b>\$ 5,921,854</b>	<b>\$ 1,712,713</b>	<b>\$ 4,405,302</b>	<b>\$ 407,209</b>	<b>\$ 2,694,833</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 5,921,854</b>	<b>\$ 1,712,713</b>	<b>\$ 4,405,302</b>	<b>\$ 407,209</b>	<b>\$ 2,694,833</b>	
<b>Net Cost</b>	<b>\$ (4,405,300)</b>	<b>\$ (2,694,896)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET**

**Budget Unit: 4060000 - Transient-Occupancy Tax**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2015-16</b>	<b>Recommended For Adopted Budget 2015-16</b>	<b>Variance</b>
Fund Balance	\$ -	\$ 117,036	\$ 117,036
Revenue from Use Of Money & Property	(6,175)	(6,175)	-
<b>Total Revenue</b>	<b>\$ (6,175)</b>	<b>\$ 110,861</b>	<b>\$ 117,036</b>
Services & Supplies	\$ -	\$ 20,000	\$ 20,000
Other Charges	1,965,000	2,060,131	95,131
Expenditure Transfer & Reimbursement	(1,971,175)	(1,969,270)	1,905
<b>Total Expenditures/Appropriations</b>	<b>\$ (6,175)</b>	<b>\$ 110,861</b>	<b>\$ 117,036</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$117,036.
- Fund Balance has increased by \$117,036.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$117,036 to fund prior fiscal year projects that were not completed during Fiscal Year 2014-15 (in the amount of \$115,131) and to reflect a decrease in the General Fund transfer needed for Fiscal Year 2015-16 (\$1,905).
- Fund balance has increased \$117,036 due to prior fiscal year projects that were not completed during Fiscal Year 2014-15 and interest income that was not budgeted.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	<b>Schedule 9</b>
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Budget Unit      **4060000 - Transient-Occupancy Tax**  
 Function          **RECREATION & CULTURAL SERVICES**  
 Activity          **Cultural Services**  
 Fund              **015A - TRANSIENT OCCUPANCY**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Requested</b>	<b>2015-16 Recommended</b>
1	2	3	4	5	6
Fund Balance	\$ 591,790	\$ 537,883	\$ 537,883	\$ -	\$ 117,036
Taxes	3,861,712	-	-	-	-
Revenue from Use Of Money & Property	1,700	1,905	-	(6,175)	(6,175)
Miscellaneous Revenues	285,676	-	285,676	-	-
<b>Total Revenue</b>	<b>\$ 4,740,878</b>	<b>\$ 539,788</b>	<b>\$ 823,559</b>	<b>\$ (6,175)</b>	<b>\$ 110,861</b>
Services & Supplies	\$ 115,525	\$ -	\$ -	\$ -	\$ 20,000
Other Charges	1,251,842	1,509,765	1,910,572	1,355,000	2,060,131
Interfund Charges	3,107,261	134,828	134,828	-	-
Interfund Reimb	-	(1,221,841)	(1,221,841)	(1,361,175)	(1,969,270)
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,474,628</b>	<b>\$ 422,752</b>	<b>\$ 823,559</b>	<b>\$ (6,175)</b>	<b>\$ 110,861</b>
<b>Net Cost</b>	<b>\$ (266,250)</b>	<b>\$ (117,036)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>