

INTERNAL SERVICES

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ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 3100000 - Capital Construction				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance	
Fund Balance	\$ 5,964,274	\$ 8,090,019	\$ 2,125,745	
Fines, Forfeitures & Penalties	3,100,000	3,100,000	-	
Revenue from Use Of Money & Property	2,500	2,500	-	
Miscellaneous Revenues	25,527,351	27,095,898	1,568,547	
Total Revenue	\$ 34,594,125	\$ 38,288,417	\$ 3,694,292	
Services & Supplies	\$ 13,882,427	\$ 13,949,526	67,099	
Other Charges	940,326	815,298	(125,028)	
Improvements	15,366,841	19,101,375	3,734,534	
Expenditure Transfer & Reimbursement	4,404,531	4,422,218	17,687	
Total Expenditures/Appropriations	\$ 34,594,125	\$ 38,288,417	\$ 3,694,292	
Net Cost	\$ -	\$ -	\$ -	

- Appropriations have increased by \$3,694,292.
- Revenues have increased by \$1,568,547.
- Fund balance has increased by \$2,125,745.

DESCRIPTION OF CHANGES:

- Appropriations have increased by \$3,694,292 due to the requirement to re-budget for encumbrances not anticipated in the Fiscal Year 2015–16 Recommended Budget, to re-budget projects that were not completed in Fiscal Year 2014-15, and to fund increases in department funded projects for Fiscal Year 2015-16. The appropriation increase was partially offset by a decrease of \$120,000 for the John M. Price District Attorney Building – Upgrade Interior Lighting Technology that was funded by the Department of General Services (DGS) Energy Management Division and a decrease of \$150,000 for the Materials Test Lab – Replace Humidification System, that was funded by Use Allowance in the Capital Construction Fund.
- Appropriation for projects have increased by \$1,147,242 for the following new projects:
 - Animal Care Facility – Expand Kennel Runs – Increase of \$98,000.
 - DGS Warehouse – Outside Storage Enclosure – Increase of \$100,000.
 - Fair Oaks Library – Americans with Disabilities Act (ADA) Upgrades – Increase of \$160,000.
 - New Administration Building – Board of Supervisors Office Renovation – Increase of \$274,242.
 - Rio Cosumnes Correctional Facility (RCCC) – Modernize Flush Valves – Increase of \$100,000.

DESCRIPTION OF CHANGES (CONT.):

- Appropriation for projects have increased by \$1,147,242 for the following new projects (cont.):
 - Sheriff's North Area Substation – Lactation Room and Tenant Improvement – Increase of \$215,000.
 - Sheriff's Work Release – Replace Freezer Floor and Cooler Box – Increase of \$200,000.
- Appropriation for projects have decreased by \$270,000 for the following cancelled projects:
 - John M. Price District Attorney (DA) Building – Upgrade Interior Lighting Technology – Decrease of \$120,000.
 - Materials Test Lab – Replace Humidification System – Decrease of \$150,000.
- Appropriation for projects have increased by \$2,905,901 for the following re-budgeted projects:
 - Central Plant – Repair Cooling Towers – Increase of \$200,000.
 - Central Plant – Upgrade Chiller # 2 to a Variable Speed – Increase of \$12,000.
 - Coroner Crime Laboratory – Redesign Morgue Refrigeration System – Increase of \$100,000.
 - Coroner Crime Laboratory – Replace Concrete Floor Covering – Increase of \$45,000.
 - Ecology Lane Building – Replace Hydronic Heating Boiler – Increase of \$90,000.
 - Fleet – Create Shop Space for Sheriff Vehicle Buildup – Increase of \$518,874.
 - Main Jail – 2 East Bunk Beds Medical Area – Increase of \$3,500.
 - Main Jail – Modernize Flush Valves – Increase of \$415,000.
 - Main Jail – Replace Water Heater – Increase of \$100,000.
 - Main Jail – Resurface Outdoor Recreation Areas – Increase of \$240,000.
 - Main Jail – Water Booster System 1&2 Replacement – Increase of \$28,623.
 - Miscellaneous County Projects – Increase of \$23,067.
 - New Administration Building – ADA Signage Upgrade and Handrail Installation – Increase of \$90,000.
 - New Administration Building – Replace All Elevator Controls and Freight Elevator – Increase of \$120,000.
 - New Administration Building – Security Mitigation Project – Increase of \$335,000.
 - New Administration Building – Upgrade Fire Alarm System – Increase of \$160,000.
 - Orangevale Library – New Facility – Increase of \$14,837.
 - RCCC – Replace Pyrotronics Fire Alarm System, Phase II – Increase of \$160,000.
 - RCCC – Replace Intercom System in Chris Boone Facility (CBF) and Stuart Baird Facility (SBF) – Increase of \$25,000.
 - RCCC – Replace Security Control System at the CBF and SBF – Increase of \$40,000.
 - Sheriff's Administration Building – Replace Fire Alarm System – Increase of \$60,000.
 - Sheriff's North Area Substation – Remodel for New 911 Communication Center – Increase of \$125,000 (from the Fiscal Year 2014–15 Capital Improvement Plan).

DESCRIPTION OF CHANGES (CONT.):

- Debt Service has decreased by \$107,341:
 - Decrease of \$125,028 in Fixed Asset Acquisition Fund (FAAF) debt payment.
 - Increase of \$17,687 in Bonded Debt Service for 799 G Street Cable Commission lease.
- Allocated Costs have increased by \$18,490:
 - Increase of \$18,490 in Facility Use Costs for 799 G Street Cable Commission lease.
- Revenues have increased by \$1,568,547 due to:
 - Increase of \$1,446,874 in Department Funded Revenue.
 - Decrease of \$120,000 in Department Funded Revenue from DGS Energy Management Division for the DA Building – Upgrade Interior Lighting Technology project cancellation.
 - Increase of \$213,593 in Tobacco Litigation Settlement (TLS) funded projects due to the re-budgeting.
 - Increase of \$28,080 in Cable Commission rent for 799 G Street.
- Fund balance has increased \$2,125,745 due to encumbered projects from Fiscal Year 2014-15 not being reserved in Fund Balance and other projects funded in Fiscal Year 2014-15 that were not completed by year end and required re-budgeting.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
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Budget Unit **3100000 - Capital Construction**
 Function **GENERAL**
 Activity **Plant Acquisition**
 Fund **007A - CAPITAL 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	\$ (5,483,675)	\$ 7,266,620	\$ 7,266,620	\$ 5,964,274	\$ 8,090,019
Fines, Forfeitures & Penalties	3,330,000	3,280,000	3,300,000	3,100,000	3,100,000
Revenue from Use Of Money & Property	1,648	22,484	2,500	2,500	2,500
Charges for Services	-	12,624	-	-	-
Miscellaneous Revenues	31,517,367	24,382,207	28,684,108	25,527,351	27,095,898
Residual Equity Transfer In	9,497	-	-	-	-
Total Revenue	\$ 29,374,837	\$ 34,963,935	\$ 39,253,228	\$ 34,594,125	\$ 38,288,417
Services & Supplies	\$ 8,978,294	\$ 10,061,066	\$ 13,318,093	\$ 13,882,427	\$ 13,949,526
Other Charges	3,117,775	933,856	953,710	940,326	815,298
Land	250,400	-	-	-	-
Improvements	7,907,102	8,142,637	17,225,071	18,134,930	19,101,375
Interfund Charges	8,578,694	8,486,355	8,506,354	1,636,442	4,422,218
Interfund Reimb	(874,929)	(750,000)	(750,000)	-	-
Total Expenditures/Appropriations	\$ 27,957,336	\$ 26,873,914	\$ 39,253,228	\$ 34,594,125	\$ 38,288,417
Net Cost	\$ (1,417,501)	\$ (8,090,021)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 4010000 - Clerk of the Board

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Licenses, Permits & Franchises	\$ 54,000	\$ 54,000	-
Charges for Services	157,209	157,209	-
Miscellaneous Revenues	78,150	78,150	-
Total Revenue	\$ 289,359	\$ 289,359	-
Salaries & Benefits	\$ 1,230,476	\$ 1,230,476	-
Services & Supplies	271,664	382,664	111,000
Expenditure Transfer & Reimbursement	11,271	11,271	-
Total Expenditures/Appropriations	\$ 1,513,411	\$ 1,624,411	111,000
Net Cost	\$ 1,224,052	\$ 1,335,052	111,000
Positions	12.0	12.0	0.0

The allocation (net cost) has increased by \$111,000.

- Appropriations have increased by \$111,000.

DESCRIPTION OF CHANGES:

Appropriations have increased \$111,000 due to costs for a capital improvement project.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
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Budget Unit **401000 - Clerk of the Board**
 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
Licenses, Permits & Franchises	\$ 43,868	\$ 49,524	\$ 32,500	\$ 54,000	\$ 54,000
Intergovernmental Revenues	352	-	-	-	-
Charges for Services	153,782	160,053	164,350	157,209	157,209
Miscellaneous Revenues	104,083	80,062	63,200	78,150	78,150
Residual Equity Transfer In	815	-	-	-	-
Total Revenue	\$ 302,900	\$ 289,639	\$ 260,050	\$ 289,359	\$ 289,359
Salaries & Benefits	\$ 965,330	\$ 1,051,811	\$ 1,081,889	\$ 1,230,476	\$ 1,230,476
Services & Supplies	260,845	253,621	279,157	382,664	382,664
Intrafund Charges	24,570	26,695	31,718	20,581	20,581
Intrafund Reimb	(10,834)	(8,113)	(4,000)	(9,310)	(9,310)
Total Expenditures/Appropriations	\$ 1,239,911	\$ 1,324,014	\$ 1,388,764	\$ 1,624,411	\$ 1,624,411
Net Cost	\$ 937,011	\$ 1,034,375	\$ 1,128,714	\$ 1,335,052	\$ 1,335,052
Positions	10.0	10.0	10.0	12.0	12.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 3240000 - County Clerk/Recorder

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Charges for Services	\$ 13,125,775	\$ 13,125,775	-
Total Revenue	\$ 13,125,775	\$ 13,125,775	-
Salaries & Benefits	\$ 5,769,773	\$ 5,769,773	-
Services & Supplies	4,424,175	4,424,175	-
Other Charges	63,434	63,434	-
Equipment	171,000	171,000	-
Other Intangible Asset	2,500,000	2,500,000	-
Expenditure Transfer & Reimbursement	197,393	197,393	-
Total Expenditures/Appropriations	\$ 13,125,775	\$ 13,125,775	-
Net Cost	\$ -	\$ -	-
Positions	68.0	68.0	0.0

The allocation (net cost) has not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
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Budget Unit **3240000 - County Clerk/Recorder**
 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
Charges for Services	\$ 9,409,953	\$ 8,384,525	\$ 11,719,626	\$ 13,125,775	\$ 13,125,775
Miscellaneous Revenues	207	3,488	-	-	-
Residual Equity Transfer In	1,269	-	-	-	-
Total Revenue	\$ 9,411,429	\$ 8,388,013	\$ 11,719,626	\$ 13,125,775	\$ 13,125,775
Salaries & Benefits	\$ 5,266,532	\$ 5,240,280	\$ 5,447,113	\$ 5,769,773	\$ 5,769,773
Services & Supplies	3,882,356	2,859,007	4,199,352	4,424,175	4,424,175
Other Charges	-	30,373	30,373	63,434	63,434
Equipment	12,156	60,973	118,500	171,000	171,000
Computer Software	37,912	19,000	1,750,000	-	-
Other Intangible Asset	-	-	-	2,500,000	2,500,000
Intrafund Charges	208,945	213,349	219,294	217,393	217,393
Intrafund Reimb	(19,183)	(9,965)	(20,000)	(20,000)	(20,000)
Total Expenditures/Appropriations	\$ 9,388,718	\$ 8,413,017	\$ 11,744,632	\$ 13,125,775	\$ 13,125,775
Net Cost	\$ (22,711)	\$ 25,004	\$ 25,006	\$ -	\$ -
Positions	68.0	68.0	68.0	68.0	68.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 3230000 - Department Of Finance

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Licenses, Permits & Franchises	\$ 2,401,131	\$ 2,401,131	-
Fines, Forfeitures & Penalties	7,150,685	6,638,773	(511,912)
Intergovernmental Revenues	48,293	48,293	-
Charges for Services	9,335,122	9,240,463	(94,659)
Miscellaneous Revenues	6,485,222	6,485,222	-
Total Revenue	\$ 25,420,453	\$ 24,813,882	(606,571)
Salaries & Benefits	\$ 17,029,527	\$ 17,071,851	42,324
Services & Supplies	11,459,769	10,952,929	(506,840)
Other Charges	198,000	198,000	-
Equipment	500,000	500,000	-
Expenditure Transfer & Reimbursement	(752,651)	(779,147)	(26,496)
Total Expenditures/Appropriations	\$ 28,434,645	\$ 27,943,633	(491,012)
Net Cost	\$ 3,014,192	\$ 3,129,751	115,559
Positions	174.8	174.8	0.0

- The allocation (net cost) has increased \$115,559.
- Appropriations have decreased by \$491,012.
- Revenues have decreased by \$606,571.

DESCRIPTION OF CHANGES:

- Appropriations have decreased a net \$491,012 due to:
 - A reduction in Department of Technology information technology contracts in the Consolidated Utilities Billing Services unit.
 - An increase in reimbursements for the Municipal Accounting Services unit.
 - A reduction in the vacancy factor due to the filling of positions.
- Revenues have decreased \$606,571 due to a reduction in costs and prior year over-collections in the Consolidated Utilities Billing Services and Municipal Accounting Services units.
- Position counts have not changed from the Approved Recommended Budget.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
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Budget Unit **3230000 - Department Of Finance**
 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
Licenses, Permits & Franchises	\$ 2,188,336	\$ 2,233,950	\$ 2,574,582	\$ 2,401,131	\$ 2,401,131
Fines, Forfeitures & Penalties	7,632,503	7,501,122	7,200,552	7,150,685	6,638,773
Revenue from Use Of Money & Property	2	-	-	-	-
Intergovernmental Revenues	82,851	63,174	62,040	48,293	48,293
Charges for Services	10,373,776	6,027,927	8,839,106	9,335,122	9,240,463
Miscellaneous Revenues	3,867,444	5,948,359	8,761,696	6,485,222	6,485,222
Residual Equity Transfer In	17,559	-	-	-	-
Total Revenue	\$ 24,162,471	\$ 21,774,532	\$ 27,437,976	\$ 25,420,453	\$ 24,813,882
Salaries & Benefits	\$ 15,110,561	\$ 15,803,044	\$ 16,702,105	\$ 17,029,527	\$ 17,071,851
Services & Supplies	9,471,338	8,049,319	11,707,805	11,459,769	10,952,929
Other Charges	(401,316)	159,815	260,150	198,000	198,000
Equipment	-	-	500,000	500,000	500,000
Intrafund Charges	1,495,385	1,626,574	1,566,915	2,123,731	2,139,559
Intrafund Reimb	(1,207,325)	(2,034,570)	(2,834,699)	(2,876,382)	(2,918,706)
Total Expenditures/Appropriations	\$ 24,468,643	\$ 23,604,182	\$ 27,902,276	\$ 28,434,645	\$ 27,943,633
Net Cost	\$ 306,172	\$ 1,829,650	\$ 464,300	\$ 3,014,192	\$ 3,129,751
Positions	174.8	174.8	174.8	174.8	174.8

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit: 6110000 - Department Of Revenue Recovery			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Charges for Services	\$ 8,980,163	\$ 8,980,163	-
Miscellaneous Revenues	10,050	10,050	-
Total Revenue	\$ 8,990,213	\$ 8,990,213	-
Salaries & Benefits	\$ 4,971,609	\$ 4,971,609	-
Services & Supplies	4,536,542	4,536,542	-
Other Charges	920,098	920,098	-
Expenditure Transfer & Reimbursement	(1,438,036)	(1,438,036)	-
Total Expenditures/Appropriations	\$ 8,990,213	\$ 8,990,213	-
Net Cost	\$ -	\$ -	-
Positions	57.0	57.0	0.0

The allocation (net cost) has not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
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Budget Unit **6110000 - Department Of Revenue Recovery**
 Function **GENERAL**
 Activity **Other General**
 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	\$ 8,234,518	\$ 8,363,028	\$ 8,739,360	\$ 8,980,163	\$ 8,980,163
Miscellaneous Revenues	50,283	12,270	10,050	10,050	10,050
Residual Equity Transfer In	3,229	-	-	-	-
Total Revenue	\$ 8,288,030	\$ 8,375,298	\$ 8,749,410	\$ 8,990,213	\$ 8,990,213
Salaries & Benefits	\$ 4,748,353	\$ 4,705,674	\$ 4,952,910	\$ 4,971,609	\$ 4,971,609
Services & Supplies	3,926,324	3,983,248	4,230,073	4,536,542	4,536,542
Other Charges	925,465	925,465	925,465	920,098	920,098
Equipment	-	18,895	-	-	-
Intrafund Charges	547,531	520,915	533,804	577,164	577,164
Intrafund Reimb	(1,861,548)	(1,787,973)	(1,881,500)	(2,015,200)	(2,015,200)
Total Expenditures/Appropriations	\$ 8,286,125	\$ 8,366,224	\$ 8,760,752	\$ 8,990,213	\$ 8,990,213
Net Cost	\$ (1,905)	\$ (9,074)	\$ 11,342	\$ -	\$ -
Positions	58.0	57.0	57.0	57.0	57.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 7600000 - Department of Technology

Operating Detail	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Operating Revenues			
Charges for Service	\$ 81,918,262	\$ 81,918,262	\$ -
Total Operating Revenues	\$ 81,918,262	\$ 81,918,262	\$ -
Operating Expenses			
Salaries/Benefits	\$ 49,416,458	\$ 49,416,458	\$ -
Services & Supplies	25,691,686	25,691,686	-
Other Charges	1,141,649	1,141,649	-
Depreciation	2,069,299	2,069,299	-
Total Operating Expenses	\$ 78,319,092	\$ 78,319,092	\$ -
Operating Income (Loss)	\$ 3,599,170	\$ 3,599,170	\$ -
Non-Operating Revenues (Expenses)			
Other Revenues	\$ 125,496	\$ 125,496	\$ -
Debt Retirement	(3,724,666)	(3,724,666)	-
Total Non-Operating Revenues (Expenses)	\$ (3,599,170)	\$ (3,599,170)	\$ -
Income Before Capital Contributions and Transfers	\$ -	\$ -	\$ -
Intrafund Charges	5,133,059	5,003,690	(129,369)
Intrafund Reimb	(5,133,059)	(5,003,690)	129,369
Change In Net Assets	\$ -	\$ -	\$ -
Net Assets - Beginning Balance	7,987,761	7,987,761	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ 7,987,761	\$ 7,987,761	\$ -
Positions	369.0	369.0	0.0

Appropriations and revenues have not changed.

DESCRIPTION OF CHANGES:

- Appropriations have not changed:
 - Intrafund Charges were decreased \$129,369 due to moving one staff from a position funded by one Division, to another position funded by another Division within the Department.
 - Intrafund Reimbursements increased \$129,369 due to moving one staff from a position funded by one Division, to another position funded by another Division within the Department.

DESCRIPTION OF CHANGES (CONT.):

- Position counts have not changed from the Approved Recommended Budget. The Department is re-allocating four positions: 3.0 Full Time Equivalent (FTE) Senior Information Technology Analyst positions were reallocated to 3.0 FTE Information Technology Analyst Level 2 positions, and 1.0 FTE Principal Business Systems Analyst was reallocated to 1.0 FTE Senior Business Systems Analyst 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		031A - DEPT OF TECHNOLOGY		
		Service Activity		Technology		
		Budget Unit		760000		
Operating Detail	2013-14 Actual	2014-15 Actual	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ 68,274,168	\$ 74,070,856	\$ 78,299,301	\$ 81,918,262	\$ 81,918,262	
Total Operating Revenues	\$ 68,274,168	\$ 74,070,856	\$ 78,299,301	\$ 81,918,262	\$ 81,918,262	
Operating Expenses						
Salaries/Benefits	\$ 44,147,989	\$ 46,144,955	\$ 49,986,655	\$ 49,416,458	\$ 49,416,458	
Services & Supplies	17,837,960	20,446,761	21,820,926	25,691,686	25,691,686	
Other Charges	458,681	664,269	137,163	1,141,649	1,141,649	
Depreciation	1,592,499	1,396,574	2,655,393	2,069,299	2,069,299	
Total Operating Expenses	\$ 64,037,129	\$ 68,652,559	\$ 74,600,137	\$ 78,319,092	\$ 78,319,092	
Operating Income (Loss)	\$ 4,237,039	\$ 5,418,297	\$ 3,699,164	\$ 3,599,170	\$ 3,599,170	
Non-Operating Revenues (Expenses)						
Other Financing	\$ 32,029	\$ -	\$ -	\$ -	\$ -	
Other Revenues	74,794	75,683	-	125,496	125,496	
Loss/Disposition-Asset	-	(70,682)	-	-	-	
Debt Retirement	(3,689,488)	(3,699,164)	(3,699,164)	(3,724,666)	(3,724,666)	
Total Non-Operating Revenues (Expenses)	\$ (3,582,665)	\$ (3,694,163)	\$ (3,699,164)	\$ (3,599,170)	\$ (3,599,170)	
Income Before Capital Contributions and Transfers	\$ 654,374	\$ 1,724,134	\$ -	\$ -	\$ -	
Intrafund Charges	5,586,913	4,899,872	5,008,806	5,133,059	5,003,690	
Intrafund Reimb	(5,586,911)	(4,899,871)	(5,008,806)	(5,133,059)	(5,003,690)	
Change In Net Assets	\$ 654,372	\$ 1,724,133	\$ -	\$ -	\$ -	
Net Assets - Beginning Balance	7,258,067	6,252,698	6,252,698	7,987,761	7,987,761	
Equity and Other Account Adjustments	(1,659,741)	10,930	-	-	-	
Net Assets - Ending Balance	\$ 6,252,698	\$ 7,987,761	\$ 6,252,698	\$ 7,987,761	\$ 7,987,761	
Positions	382.0	372.0	372.0	369.0	369.0	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 5710000 - Data Processing-Shared Systems				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance	
Charges for Services	\$ 93,469	\$ 93,469	\$ -	
Total Revenue	\$ 93,469	\$ 93,469	\$ -	
Services & Supplies	\$ 9,307,487	\$ 9,617,487	\$ 310,000	
Expenditure Transfer & Reimbursement	321,886	321,886	\$ -	
Total Expenditures/Appropriations	\$ 9,629,373	\$ 9,939,373	\$ 310,000	
Net Cost	\$ 9,535,904	\$ 9,845,904	\$ 310,000	

The allocation (net cost) has increased \$310,000.

- Appropriations increased \$310,000.

DESCRIPTION OF CHANGE:

Appropriations have increased \$310,000 due to project timeline shifts. A Tax System project, approved in Fiscal Year 2014-15, was delayed and the amount needed to complete this project is being re-budgeted in Fiscal Year 2015-16.

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	5710000 - Data Processing-Shared Systems			
		Function	GENERAL			
		Activity	Other General			
		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	\$ 90,213	\$ 92,336	\$ 99,361	\$ 93,469	\$ 93,469	
Total Revenue	\$ 90,213	\$ 92,336	\$ 99,361	\$ 93,469	\$ 93,469	
Services & Supplies	\$ 7,365,579	\$ 7,778,562	\$ 8,031,669	\$ 9,307,487	\$ 9,617,487	
Intrafund Charges	320,912	251,291	321,886	321,886	\$ 321,886	
Total Expenditures/Appropriations	\$ 7,686,491	\$ 8,029,853	\$ 8,353,555	\$ 9,629,373	\$ 9,939,373	
Net Cost	\$ 7,596,278	\$ 7,937,517	\$ 8,254,194	\$ 9,535,904	\$ 9,845,904	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit: 7020000 - Regional Radio Communications System			
Operating Detail	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Operating Revenues			
Charges for Service	\$ 3,864,633	\$ 3,864,633	\$ -
Total Operating Revenues	\$ 3,864,633	\$ 3,864,633	\$ -
Operating Expenses			
Salaries/Benefits	\$ 1,258,784	\$ 1,258,784	\$ -
Services & Supplies	1,165,743	1,165,743	-
Other Charges	11,459	11,459	-
Depreciation	2,226,955	2,226,955	-
Total Operating Expenses	\$ 4,662,941	\$ 4,662,941	\$ -
Operating Income (Loss)	\$ (798,308)	\$ (798,308)	\$ -
Non-Operating Revenues (Expenses)			
Other Revenues	\$ 1,864,307	\$ 1,864,307	\$ -
Debt Retirement	(943,850)	(943,850)	-
Interest Expense	(122,149)	(122,149)	-
Total Non-Operating Revenues (Expenses)	\$ 798,308	\$ 798,308	\$ -
Income Before Capital Contributions and Transfers	\$ -	\$ -	\$ -
Change In Net Assets	\$ -	\$ -	\$ -
Net Assets - Beginning Balance	14,008,306	14,008,306	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ 14,008,306	\$ 14,008,306	\$ -
Positions	9.0	9.0	0.0

Appropriations and revenues have not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Internal Service Fund Fiscal Year 2015-16				Schedule 10
		Fund Title 059A - REGIONAL RADIO Service Activity Communications System Budget Unit 7020000				
Operating Detail	2013-14 Actual	2014-15 Actual	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ 3,792,944	\$ 3,726,209	\$ 3,520,300	\$ 3,864,633	\$ 3,864,633	
Total Operating Revenues	\$ 3,792,944	\$ 3,726,209	\$ 3,520,300	\$ 3,864,633	\$ 3,864,633	
Operating Expenses						
Salaries/Benefits	\$ 1,202,315	\$ 1,268,127	\$ 1,273,413	\$ 1,258,784	\$ 1,258,784	
Services & Supplies	1,273,311	1,144,482	1,353,511	1,165,743	1,165,743	
Other Charges	13,019	12,241	7,741	11,459	11,459	
Depreciation	2,555,486	1,699,482	2,087,200	2,226,955	2,226,955	
Total Operating Expenses	\$ 5,044,131	\$ 4,124,332	\$ 4,721,865	\$ 4,662,941	\$ 4,662,941	
Operating Income (Loss)	\$ (1,251,187)	\$ (398,123)	\$ (1,201,565)	\$ (798,308)	\$ (798,308)	
Non-Operating Revenues (Expenses)						
Other Financing	\$ 1,585	\$ -	\$ -	\$ -	\$ -	
Other Revenues	1,194,760	914,783	1,240,194	1,864,307	1,864,307	
Interest Income	7,260	15,886	32,000	-	-	
Improvements	-	(74,144)	-	-	-	
Debt Retirement	-	(320,886)	-	(943,850)	(943,850)	
Interest Expense	-	(133,508)	(133,508)	(122,149)	(122,149)	
Total Non-Operating Revenues (Expenses)	\$ 1,203,605	\$ 402,131	\$ 1,138,686	\$ 798,308	\$ 798,308	
Income Before Capital Contributions and Transfers	\$ (47,582)	\$ 4,008	\$ (62,879)	\$ -	\$ -	
Change In Net Assets	\$ (47,582)	\$ 4,008	\$ (62,879)	\$ -	\$ -	
Net Assets - Beginning Balance	13,137,157	14,004,302	14,004,302	14,008,306	14,008,306	
Equity and Other Account Adjustments	914,727	(4)	-	-	-	
Net Assets - Ending Balance	\$ 14,004,302	\$ 14,008,306	\$ 13,941,423	\$ 14,008,306	\$ 14,008,306	
Positions	9.0	9.0	9.0	9.0	9.0	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 2180000 - Technology Cost Recovery Fee				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16		Variance
Fund Balance	\$ 120,000	\$ 386,560	\$	266,560
Licenses, Permits & Franchises	1,037,900	1,037,900		-
Total Revenue	\$ 1,157,900	\$ 1,424,460	\$	266,560
Services & Supplies	\$ 1,156,900	\$ 1,423,460	\$	266,560
Other Charges	1,000	1,000		-
Total Expenditures/Appropriations	\$ 1,157,900	\$ 1,424,460	\$	266,560
Net Cost	\$ -	\$ -	\$	-

- Appropriations have increased \$266,560.
- Fund Balance has increased \$266,560.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$266,560 to allow the program to expand to accommodate departments such as the Department of Health and Human Services as well as provide enhancements and increased functionality for other departments.
- Fund Balance has increased \$266,560 due to higher than anticipated permit related revenue.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
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Budget Unit **2180000 - Technology Cost Recovery Fee**
 Function **PUBLIC PROTECTION**
 Activity **Protection / Inspection**
 Fund **021D - TECH COST RECOVERY FEE**

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	\$ -	\$ -	\$ -	\$ 120,000	\$ 386,560
Licenses, Permits & Franchises	-	1,116,931	-	1,037,900	1,037,900
Revenue from Use Of Money & Property	-	1,162	-	-	-
Charges for Services	-	(101)	-	-	-
Miscellaneous Revenues	-	5,006	-	-	-
Total Revenue	\$ -	\$ 1,122,998	\$ -	\$ 1,157,900	\$ 1,424,460
Services & Supplies	\$ -	\$ 1,103,935	\$ -	\$ 1,156,900	\$ 1,423,460
Other Charges	-	(360)	-	1,000	1,000
Total Expenditures/Appropriations	\$ -	\$ 1,103,575	\$ -	\$ 1,157,900	\$ 1,424,460
Net Cost	\$ -	\$ (19,423)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET
 Budget Unit: 7000000 - General Services-Summary

Operating Detail	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Operating Revenues			
Charges for Services	\$ 159,120,788	\$ 158,806,527	\$ (314,261)
Total Operating Revenues	\$ 159,120,788	\$ 158,806,527	\$ (314,261)
Operating Expenses			
Salaries/Benefits	\$ 60,059,860	\$ 60,408,490	\$ 348,630
Services & Supplies	89,363,328	92,340,647	2,977,319
Other Charges	993,932	1,142,762	148,830
Depreciation	9,577,741	9,577,741	-
Total Operating Expenses	\$ 159,994,861	\$ 163,469,640	\$ 3,474,779
Operating Income (Loss)	\$ (874,073)	\$ (4,663,113)	\$ (3,789,040)
Non-Operating Revenues (Expenses)			
Other Financing	\$ -	\$ -	\$ -
Other Revenues	4,812,764	5,270,764	458,000
Gain/Sale/Property	-	-	-
Cost of Goods Sold	(4,100,000)	(4,100,000)	-
Residual Eq Trn Out	-	-	-
Equipment	(332,062)	(332,062)	-
Loss/Disposition-Asset	(56,884)	(56,884)	-
Debt Retirement	(972,984)	(972,984)	-
Interest Expense	(746,436)	(746,436)	-
Total Nonoperating Revenues (Expenses)	\$ (1,395,602)	\$ (937,602)	\$ 458,000
Income Before Capital Contributions and Transfers	\$ (2,269,675)	\$ (5,600,715)	\$ (3,331,040)
Intrafund Charges	24,850,083	24,850,083	-
Intrafund Reimb	(24,850,083)	(24,850,083)	-
Change in Net Assets	\$ (2,269,675)	\$ (5,600,715)	\$ (3,331,040)
Net Assets - Beginning Balance	29,311,654	29,311,654	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ 27,041,979	\$ 23,710,939	\$ (3,331,040)
Positions	508.0	508.0	0.0

MEMO ONLY:

CAPITAL REPLACEMENT AND ACQUISITION (BUDGET UNIT 2070000)

Total Revenue	\$ 5,249,472	\$ 5,249,472	\$ -
Other Equipment	5,727,000	7,982,720	2,255,720
Other Expenses	2,014,000	3,570,294	1,556,294
Residual Eq Trn Out	0	0	0
NET COST	\$ 2,491,528	\$ 6,303,542	\$ 3,812,014

CAPITAL REPLACEMENT AND ACQUISITION (BUDGET UNIT 7080000)

Total Revenue	\$ 5,956,565	\$ 6,817,279	\$ 860,714
Other Equipment	6,295,265	7,222,263	926,998
Other Expenses	0	0	0
Residual Eq Trn Out	0	0	0
NET COST	\$ 338,700	\$ 404,984	\$ 66,284

- Appropriations have increased by \$3,474,779.
- Revenues have increased by \$143,739

DESCRIPTION OF CHANGES:

- Appropriations have increased \$3,474,779 due to the following:
 - \$348,630 increase in Salaries & Benefits due to an increase in Extra Help for painting projects required at the Airport and recently negotiated cost-of-living adjustments.
 - \$2,977,319 increase in Services & Supplies primarily due to appropriating retained earnings for project and contingency spending with no rate increase to customer departments and an increase for buying pipeline gas for the compressed natural gas (CNG) dispenser at Fleet's Branch Center fuel station.
 - \$148,830 increase in Other Charges due to re-budgeting appropriations for the balance of the CNG project costs.
- Revenues have increased by a net of \$143,739 primarily due to an increase for CNG pipeline gas costs, painting projects at the Airport, and recently negotiated cost-of-living adjustments offset by a decrease in rental revenue as a result of the sale of 169 light fleet rental units to the Sanitation District Agency.
- Position count has not changed.

CAPITAL OUTLAY (2070000/7080000):

- Appropriations have increased by \$3,812,014 (BU 2070000).
- Appropriations have increase by \$476,373 (BU 7080000).
- Revenues have increased by \$410,089 (BU 7080000).

DESCRIPTION OF CHANGES:

- Appropriations have increased \$3,812,014 (BU 2070000) to re-budget equipment purchases and for equipment purchases to be transferred to the Sanitation Districts Agency.
- Appropriations have increased \$476,373 (BU 7080000) to re-budget equipment purchases and to reconcile to the Recommended Budget approved vehicle additions.
- Revenues have increased \$410,089 (BU 7080000) due to increased appropriations for vehicle additions.

SCHEDULE:

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act January 2010		Operation of Internal Service Fund Fiscal Year 2015-16				
		Fund Title Service Activity Budget Unit		General Services Summary 7000000/2070000/7080000		
Operating Detail	2013-14 Actual	2014-15 Actual	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Use of Money/Prop	\$ (451)	\$ (31)	\$ -	\$ -	\$ -	
Charges for Services	145,617,883	142,788,232	154,383,462	158,963,038	158,806,527	
Total Operating Revenues	\$ 145,617,432	\$ 142,788,201	\$ 154,383,462	\$ 158,963,038	\$ 158,806,527	
Operating Expenses						
Salaries and Employee Benefits	\$ 54,174,619	\$ 56,424,611	\$ 59,578,953	\$ 60,059,860	\$ 60,408,490	
Services and Supplies	78,139,539	77,671,022	88,211,860	89,205,578	92,340,647	
Other Charges	570,429	703,150	854,984	993,932	1,142,762	
Depreciation	6,447,372	6,857,456	8,293,701	9,577,741	9,577,741	
Total Operating Expenses	\$ 139,331,959	\$ 141,656,239	\$ 156,939,498	\$ 159,837,111	\$ 163,469,640	
Operating Income (Loss)	\$ 6,285,473	\$ 1,131,962	\$ (2,556,036)	\$ (874,073)	\$ (4,663,113)	
Non-Operating Revenues (Expenses)						
Other Financing	\$ 67,628	\$ -	\$ -	\$ -	\$ -	
Other Revenues	3,659,132	3,303,325	5,102,297	4,812,764	5,270,764	
Licenses/Permits	608	-	-	-	-	
Fines/Forefeitures/Penalties	21,253	58,334	-	-	-	
Gain /Sale/Property	866,473	8,226	-	-	-	
Residual Eq Trm Out	(650,000)	-	-	-	-	
Cost of Goods Sold	(3,086,775)	(3,111,192)	(4,100,000)	(4,100,000)	(4,100,000)	
Equipment	(136,008)	(152,390)	(889,000)	(332,062)	(332,062)	
Loss/Disposition-Asset	(36,812)	(14,820)	(56,884)	(56,884)	(56,884)	
Debt Retirement	(1,167,674)	(1,164,940)	(1,164,941)	(972,984)	(972,984)	
Interest Expense	(617,809)	(404,390)	(657,777)	(746,436)	(746,436)	
Total Non-Operating Revenues (Expenses)	\$ (1,079,984)	\$ (1,477,847)	\$ (1,766,305)	\$ (1,395,602)	\$ (937,602)	
Income Before Capital Contributions and Transfers	\$ 5,205,489	\$ (345,885)	\$ (4,322,341)	\$ (2,269,675)	\$ (5,600,715)	
Intrafund Charges	\$ 21,586,375	\$ 21,962,303	\$ 24,521,173	\$ 24,850,083	\$ 24,850,083	
Intrafund Reimb	(21,512,490)	(21,887,870)	(24,521,173)	(24,850,083)	(24,850,083)	
Change in Net Assets	\$ 5,131,604	\$ (420,318)	\$ (4,322,341)	\$ (2,269,675)	\$ (5,600,715)	
Net Assets - Beginning Balance	19,572,292	29,675,106	29,675,106	29,311,654	29,311,654	
Equity and Other Account Adjustments	4,971,210	56,866	-	-	-	
Net Assets - Ending Balance	29,675,106	29,311,654	25,352,765	27,041,979	23,710,939	
*Net assets only include Fund 035 Operations and excludes Capital Outlay Funds						
Positions	506.1	504.0	503.0	508.0	508.0	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

SCHEDULE:

MEMO ONLY:										
CAPITAL REPLACEMENT AND ACQUISITION (BUDGET UNIT 2070000)										
Total Revenue	\$	3,509,718	\$	4,450,682	\$	3,248,147	\$	5,249,472	\$	5,249,472
Other Equipment		3,148,681		3,596,174		9,600,000		5,727,000		7,982,720
Other Expenses		180,383		584,856		3,100,000		2,014,000		3,570,294
Residual Eq Trn Out		-		-		-		-		-
NET COST	\$	(180,654)	\$	(269,652)	\$	9,451,853	\$	2,491,528	\$	6,303,542
CAPITAL REPLACEMENT AND ACQUISITION (BUDGET UNIT 7080000)										
Total Revenue	\$	-	\$	2,137,509	\$	565,300	\$	5,956,565	\$	6,817,279
Other Equipment				217,879		565,300		6,295,265		7,222,263
Other Expenses								-		-
Residual Eq Trn Out								-		-
NET COST	\$	-	\$	(1,919,630)	\$	-	\$	338,700	\$	404,984

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit: 7990000 - Parking Enterprise			
Operating Detail	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Operating Revenues			
Charges for Service	\$ 2,382,712	\$ 2,382,712	\$ -
Use Of Money/Prop	100,000	100,000	-
Total Operating Revenues	\$ 2,482,712	\$ 2,482,712	-
Operating Expenses			
Salaries/Benefits	\$ 499,710	\$ 499,710	-
Services & Supplies	2,370,133	2,890,927	520,794
Other Charges	56,566	56,566	-
Depreciation	301,000	363,500	62,500
Total Operating Expenses	\$ 3,227,409	\$ 3,810,703	\$ 583,294
Operating Income (Loss)	\$ (744,697)	\$ (1,327,991)	\$ (583,294)
Non-Operating Revenues (Expenses)			
Other Revenues	\$ 145,300	\$ 145,300	-
Equipment	-	(625,000)	(625,000)
Total Non-Operating Revenues (Expenses)	\$ 145,300	\$ (479,700)	\$ (625,000)
Income Before Capital Contributions and Transfers	\$ (599,397)	\$ (1,807,691)	\$ (1,208,294)
Change In Net Assets	\$ (599,397)	\$ (1,807,691)	\$ (1,208,294)
Net Assets - Beginning Balance	7,520,448	7,520,448	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ 6,921,051	\$ 5,712,757	\$ (1,208,294)
Positions	7.0	7.0	0.0

Appropriations have increased by \$1,208,294.

DESCRIPTION CHANGES:

- Appropriations have increased \$1,208,294 due to the following:
 - \$520,794 increase in Services & Supplies due to rollover costs of ongoing repair projects that were not completed by end of Fiscal Year 2014-15. These repairs to the parking garages and parking lots are being funded with retained earnings.
 - \$625,000 increase in Equipment for the parking automation system necessary to prepare Parking Enterprise’s parking garages to handle event parking when the Golden 1 Center opens in 2016. This cost is being funded with retained earnings.
 - \$62,500 increase in Other Charges for the depreciation cost in Fiscal Year 2015-16 for the parking automation system. This cost is being funded with retained earnings.

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	056A - PARKING ENTERPRISE Parking Operations 7990000
Operating Detail	2013-14 Actual	2014-15 Actual	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Operating Revenues					
Charges for Service	\$ 2,438,673	\$ 2,484,031	\$ 2,356,138	\$ 2,382,712	\$ 2,382,712
Use Of Money/Prop	306,038	197,631	173,944	100,000	100,000
Total Operating Revenues	\$ 2,744,711	\$ 2,681,662	\$ 2,530,082	\$ 2,482,712	\$ 2,482,712
Operating Expenses					
Salaries/Benefits	\$ 493,566	\$ 403,696	\$ 545,632	\$ 499,710	\$ 499,710
Services & Supplies	864,618	1,665,233	3,204,947	2,370,133	2,890,927
Other Charges	53,464	50,822	53,570	56,566	56,566
Depreciation	300,946	300,946	301,000	301,000	363,500
Total Operating Expenses	\$ 1,712,594	\$ 2,420,697	\$ 4,105,149	\$ 3,227,409	\$ 3,810,703
Operating Income (Loss)	\$ 1,032,117	\$ 260,965	\$ (1,575,067)	\$ (744,697)	\$ (1,327,991)
Non-Operating Revenues (Expenses)					
Other Financing	\$ 1,369	\$ -	\$ -	\$ -	\$ -
Other Revenues	207,489	319,675	228,661	145,300	145,300
Interest Income	3,191	10,676	2,000	-	-
Equipment	-	-	-	-	(625,000)
Debt Retirement	(356,092)	-	-	-	-
Interest Expense	(7,321)	-	-	-	-
Total Non-Operating Revenues (Expenses)	\$ (151,364)	\$ 330,351	\$ 230,661	\$ 145,300	\$ (479,700)
Income Before Capital Contributions and Transfers	\$ 880,753	\$ 591,316	\$ (1,344,406)	\$ (599,397)	\$ (1,807,691)
Change In Net Assets	\$ 880,753	\$ 591,316	\$ (1,344,406)	\$ (599,397)	\$ (1,807,691)
Net Assets - Beginning Balance	4,950,612	6,594,469	6,594,469	7,520,448	7,520,448
Equity and Other Account Adjustments	763,104	334,663	-	-	-
Net Assets - Ending Balance	\$ 6,594,469	\$ 7,520,448	\$ 5,250,063	\$ 6,921,051	\$ 5,712,757
Positions	7.0	7.0	7.0	7.0	7.0
<hr/>					
Revenues Tie To					SCH 1, COL 4
Expenses Tie To					SCH 1, COL 6

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit: 3910000 - Liability/Property Insurance			
Operating Detail	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Operating Revenues			
Charges for Service	\$ 18,236,326	\$ 18,236,326	\$ -
Total Operating Revenues	\$ 18,236,326	\$ 18,236,326	\$ -
Operating Expenses			
Services & Supplies	\$ 19,837,261	\$ 19,837,261	\$ -
Other Charges	45,415	45,415	-
Total Operating Expenses	\$ 19,882,676	\$ 19,882,676	\$ -
Operating Income (Loss)	\$ (1,646,350)	\$ (1,646,350)	\$ -
Non-Operating Revenues (Expenses)			
Other Revenues	\$ 1,646,350	\$ 1,646,350	\$ -
Total Non-Operating Revenues (Expenses)	\$ 1,646,350	\$ 1,646,350	\$ -
Income Before Capital Contributions and Transfers	\$ -	\$ -	\$ -
Change In Net Assets	\$ -	\$ -	\$ -
Net Assets - Beginning Balance	(14,586,883)	(14,586,883)	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ (14,586,883)	\$ (14,586,883)	\$ -

Appropriations and revenues have not changed.

SCHEDULE:

State Controller Schedule		County of Sacramento				Schedule 10
County Budget Act January 2010		Operation of Internal Service Fund Fiscal Year 2015-16				
		Fund Title 037A - LIABILITY PROPERTY				
		Service Activity Liability/Property Insurance				
		Budget Unit 3910000				
Operating Detail	2013-14 Actual	2014-15 Actual	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ 16,736,948	\$ 16,275,564	\$ 16,270,299	\$ 18,236,326	\$ 18,236,326	
Total Operating Revenues	\$ 16,736,948	\$ 16,275,564	\$ 16,270,299	\$ 18,236,326	\$ 18,236,326	
Operating Expenses						
Services & Supplies	\$ 18,188,033	\$ 17,460,159	\$ 17,889,847	\$ 19,837,261	\$ 19,837,261	
Other Charges	23,422	26,952	26,952	45,415	45,415	
Total Operating Expenses	\$ 18,211,455	\$ 17,487,111	\$ 17,916,799	\$ 19,882,676	\$ 19,882,676	
Operating Income (Loss)	\$ (1,474,507)	\$ (1,211,547)	\$ (1,646,500)	\$ (1,646,350)	\$ (1,646,350)	
Non-Operating Revenues (Expenses)						
Other Revenues	\$ 1,774,388	\$ 1,309,356	\$ 1,646,500	\$ 1,646,350	\$ 1,646,350	
Total Non-Operating Revenues (Expenses)	\$ 1,774,388	\$ 1,309,356	\$ 1,646,500	\$ 1,646,350	\$ 1,646,350	
Income Before Capital Contributions and Transfers	\$ 299,881	\$ 97,809	\$ -	\$ -	\$ -	
Change In Net Assets	\$ 299,881	\$ 97,809	\$ -	\$ -	\$ -	
Net Assets - Beginning Balance	(14,984,572)	(14,684,689)	(14,684,689)	(14,586,883)	(14,586,883)	
Equity and Other Account Adjustments	2	(3)	-	-	-	
Net Assets - Ending Balance	\$ (14,684,689)	\$ (14,586,883)	\$ (14,684,689)	\$ (14,586,883)	\$ (14,586,883)	
Revenues Tie To						
					SCH 1, COL 4	
					SCH 1, COL 6	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 5740000 - Office of Compliance

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Total Revenue	\$ -	\$ -	-
Salaries & Benefits	\$ 233,135	\$ 233,135	-
Services & Supplies	84,833	84,833	-
Expenditure Transfer & Reimbursement	(317,968)	(317,968)	-
Total Expenditures/Appropriations	\$ -	\$ -	-
Net Cost	\$ -	\$ -	-
Positions	2.0	2.0	0.0

The allocation (net cost) has not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
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Budget Unit: **5740000 - Office of Compliance**
 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
Miscellaneous Revenues	\$ -	\$ 15	\$ -	\$ -	-
Residual Equity Transfer In	99	-	-	-	-
Total Revenue	\$ 99	\$ 15	\$ -	\$ -	-
Salaries & Benefits	\$ 214,902	\$ 226,294	\$ 229,228	\$ 233,135	233,135
Services & Supplies	29,382	30,404	88,413	84,833	84,833
Interfund Charges	7,908	7,444	7,444	4,422	4,422
Intrafund Charges	22,984	12,526	22,650	22,842	22,842
Intrafund Reimb	(275,076)	(276,653)	(347,735)	(345,232)	(345,232)
Total Expenditures/Appropriations	\$ 100	\$ 15	\$ -	\$ -	-
Net Cost	\$ 1	\$ -	\$ -	\$ -	-
Positions	2.0	2.0	2.0	2.0	2.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 5780000 - Office of Inspector General

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Services & Supplies	\$ 100,230	\$ 100,230	-
Total Expenditures/Appropriations	\$ 100,230	\$ 100,230	-
Net Cost	\$ 100,230	\$ 100,230	-

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: 5780000 - Office of Inspector General
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	\$ 1,708	\$ 15,016	\$ 100,300	\$ 100,230	\$ 100,230
Total Expenditures/Appropriations	\$ 1,708	\$ 15,016	\$ 100,300	\$ 100,230	\$ 100,230
Net Cost	\$ 1,708	\$ 15,016	\$ 100,300	\$ 100,230	\$ 100,230

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET
Budget Unit: 6050000 - Personnel Services

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Charges for Services	\$ 11,970,198	\$ 11,970,198	-
Miscellaneous Revenues	-	30,000	30,000
Total Revenue	\$ 11,970,198	\$ 12,000,198	30,000
Salaries & Benefits	\$ 22,569,117	\$ 22,593,280	24,163
Services & Supplies	3,222,742	3,228,579	5,837
Expenditure Transfer & Reimbursement	(13,821,661)	(13,821,661)	-
Total Expenditures/Appropriations	\$ 11,970,198	\$ 12,000,198	30,000
Net Cost	\$ -	\$ -	-
Positions	197.4	197.8	0.4

The allocation (net cost) has not changed.

- Appropriations have increased by \$30,000.
- Revenues have increased by \$30,000.

DESCRIPTION OF CHANGES:

- Appropriations have increased by a net of \$30,000 due to the following:
 - An increase in Salaries and Benefits by \$24,163 due to the reallocation of 0.6 FTE Senior Office Assistant (Confidential) position to full-time which will be funded by a permanent reduction of \$24,163 in various Services and Supplies accounts.
 - An increase of \$30,000 in data processing supplies for the replacement of computers in the Benefits and Employment Offices.
- Revenues have increased by \$30,000 due to one-time revenue from the Employee Assistance Program provider which will be used to fund the replacement of outdated computers in the Benefits and Employment Offices.
- Position count has increased by 0.4 FTE from the Approved Recommended Budget due to the reallocation of a 0.6 FTE Senior Office Assistant (Confidential) position to a 1.0 FTE Senior Office Assistant (Confidential) position.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
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Budget Unit **6050000 - Personnel Services**
 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
Prior Yr Carryover	\$ 2,793,836	\$ -	\$ -	\$ -	-
Revenue from Use Of Money & Property	-	726	-	-	-
Intergovernmental Revenues	107,603	143,711	-	-	-
Charges for Services	10,939,831	11,165,562	12,418,842	11,970,198	11,970,198
Miscellaneous Revenues	48,529	8,553	-	30,000	30,000
Residual Equity Transfer In	7,530	-	-	-	-
Total Revenue	\$ 13,897,329	\$ 11,318,552	\$ 12,418,842	\$ 12,000,198	\$ 12,000,198
Salaries & Benefits	\$ 23,695,311	\$ 22,308,648	\$ 23,222,772	\$ 22,593,280	\$ 22,593,280
Services & Supplies	3,434,764	2,784,217	3,123,331	3,228,579	3,228,579
Equipment	-	26,255	-	-	-
Intrafund Charges	1,323,148	1,518,939	1,925,618	1,922,928	1,922,928
Intrafund Reimb	(14,584,411)	(15,321,784)	(15,852,879)	(15,744,589)	(15,744,589)
Total Expenditures/Appropriations	\$ 13,868,812	\$ 11,316,275	\$ 12,418,842	\$ 12,000,198	\$ 12,000,198
Net Cost	\$ (28,517)	\$ (2,277)	\$ -	\$ -	-
Positions	198.7	201.4	201.7	197.8	197.8

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit: 3930000 - Unemployment Insurance			
Operating Detail	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Operating Revenues			
Charges for Service	\$ 1,449,734	\$ 1,449,734	\$ -
Total Operating Revenues	\$ 1,449,734	\$ 1,449,734	\$ -
Operating Expenses			
Services & Supplies	\$ 1,438,812	\$ 1,438,812	\$ -
Other Charges	10,922	10,922	-
Total Operating Expenses	\$ 1,449,734	\$ 1,449,734	\$ -
Operating Income (Loss)	\$ -	\$ -	\$ -
Non-Operating Revenues (Expenses)			
Total Non-Operating Revenues (Expenses)	\$ -	\$ -	\$ -
Income Before Capital Contributions and Transfers	\$ -	\$ -	\$ -
Change In Net Assets	\$ -	\$ -	\$ -
Net Assets - Beginning Balance	2,045,990	2,045,990	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ 2,045,990	\$ 2,045,990	\$ -

Appropriations and revenues have not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Internal Service Fund Fiscal Year 2015-16			Schedule 10	
		Fund Title		040A - UNEMPLOYMENT INSURANCE		
		Service Activity		Unemployment Insurance		
		Budget Unit		3930000		
Operating Detail	2013-14 Actual	2014-15 Actual	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ 1,848,086	\$ 1,838,073	\$ 1,838,097	\$ 1,449,734	\$ 1,449,734	
Total Operating Revenues	\$ 1,848,086	\$ 1,838,073	\$ 1,838,097	\$ 1,449,734	\$ 1,449,734	
Operating Expenses						
Services & Supplies	\$ 1,179,608	\$ 1,199,938	\$ 1,828,942	\$ 1,438,812	\$ 1,438,812	
Other Charges	8,399	9,155	9,155	10,922	10,922	
Total Operating Expenses	\$ 1,188,007	\$ 1,209,093	\$ 1,838,097	\$ 1,449,734	\$ 1,449,734	
Operating Income (Loss)	\$ 660,079	\$ 628,980	\$ -	\$ -	\$ -	
Non-Operating Revenues (Expenses)						
Total Non-Operating Revenues (Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	
Income Before Capital Contributions and Transfers	\$ 660,079	\$ 628,980	\$ -	\$ -	\$ -	
Change In Net Assets	\$ 660,079	\$ 628,980	\$ -	\$ -	\$ -	
Net Assets - Beginning Balance	756,929	1,417,010	1,417,010	2,045,990	2,045,990	
Equity and Other Account Adjustments	2	-	-	-	-	
Net Assets - Ending Balance	\$ 1,417,010	\$ 2,045,990	\$ 1,417,010	\$ 2,045,990	\$ 2,045,990	
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Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit: 3900000 - Workers Compensation Insurance			
Operating Detail	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Operating Revenues			
Charges for Service	\$ 27,117,688	\$ 27,117,688	-
Total Operating Revenues	\$ 27,117,688	\$ 27,117,688	-
Operating Expenses			
Services & Supplies	\$ 26,871,123	\$ 26,871,123	-
Other Charges	271,565	271,565	-
Total Operating Expenses	\$ 27,142,688	\$ 27,142,688	-
Operating Income (Loss)	\$ (25,000)	\$ (25,000)	-
Non-Operating Revenues (Expenses)			
Other Revenues	\$ 25,000	\$ 25,000	-
Total Non-Operating Revenues (Expenses)	\$ 25,000	\$ 25,000	-
Income Before Capital Contributions and Transfers	\$ -	\$ -	-
Change In Net Assets	\$ -	\$ -	-
Net Assets - Beginning Balance	(77,826,156)	(77,826,156)	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ (77,826,156)	\$ (77,826,156)	-

Appropriations and revenues have not changed.

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Operation of Internal Service Fund Fiscal Year 2015-16				Schedule 10
		Fund Title 039A - WORKERS COMPENSATION Service Activity Workers' Compensation Insurance Budget Unit 3900000				
Operating Detail	2013-14 Actual	2014-15 Actual	2014-15 Adopted	2015-16 Requested	2015-16 Recommended	
1	2	3	4	5	6	
Operating Revenues						
Charges for Service	\$ 26,536,700	\$ 27,244,789	\$ 26,952,885	\$ 27,117,688	\$ 27,117,688	
Intergovernmental Revenues	2,137	-	-	-	-	
Total Operating Revenues	\$ 26,538,837	\$ 27,244,789	\$ 26,952,885	\$ 27,117,688	\$ 27,117,688	
Operating Expenses						
Services & Supplies	\$ 22,181,531	\$ 22,576,225	\$ 26,754,629	\$ 26,871,123	\$ 26,871,123	
Other Charges	159,536	153,256	223,256	271,565	271,565	
Depreciation	2,126	2,126	-	-	-	
Total Operating Expenses	\$ 22,343,193	\$ 22,731,607	\$ 26,977,885	\$ 27,142,688	\$ 27,142,688	
Operating Income (Loss)	\$ 4,195,644	\$ 4,513,182	\$ (25,000)	\$ (25,000)	\$ (25,000)	
Non-Operating Revenues (Expenses)						
Other Financing	\$ 36	\$ -	\$ -	\$ -	\$ -	
Other Revenues	1,503,187	293,238	25,000	25,000	25,000	
Total Non-Operating Revenues (Expenses)	\$ 1,503,223	\$ 293,238	\$ 25,000	\$ 25,000	\$ 25,000	
Income Before Capital Contributions and Transfers	\$ 5,698,867	\$ 4,806,420	\$ -	\$ -	\$ -	
Change In Net Assets	\$ 5,698,867	\$ 4,806,420	\$ -	\$ -	\$ -	
Net Assets - Beginning Balance	(88,331,446)	(82,632,579)	(82,632,579)	(77,826,156)	(77,826,156)	
Equity and Other Account Adjustments	-	3	-	-	-	
Net Assets - Ending Balance	\$ (82,632,579)	\$ (77,826,156)	\$ (82,632,579)	\$ (77,826,156)	\$ (77,826,156)	
Revenues Tie To					SCH 1, COL 4	
Expenses Tie To					SCH 1, COL 6	