

MUNICIPAL SERVICES

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ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 3830000 - Affordability Fee

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ -	\$ 79,790	\$ 79,790
Licenses, Permits & Franchises	1,666,670	1,586,880	(79,790)
Total Revenue	\$ 1,666,670	\$ 1,666,670	-
Services & Supplies	\$ 1,666,670	\$ 1,666,670	-
Total Expenditures/Appropriations	\$ 1,666,670	\$ 1,666,670	-
Net Cost	\$ -	\$ -	-

- Revenues have decreased by \$79,790.
- Fund Balance has increased by \$79,790.

DESCRIPTION OF CHANGES:

- Revenues have decreased \$79,790 due to revised revenue projections.
- Fund Balance has increased \$79,790 due affordable fee revenue coming in higher than projected.

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: **3830000 - Affordability Fee**
 Function: **PUBLIC PROTECTION**
 Activity: **Other Protection**
 Fund: **023A - AFFORDABILITY 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	\$ -	\$ 19,606	\$ 19,606	\$ -	\$ 79,790
Licenses, Permits & Franchises	19,605	1,038,359	3,762,500	1,666,670	1,586,880
Revenue from Use Of Money & Property	1	500	-	-	-
Total Revenue	\$ 19,606	\$ 1,058,465	\$ 3,782,106	\$ 1,666,670	\$ 1,666,670
Services & Supplies	\$ -	\$ 978,675	\$ 3,782,106	\$ 1,666,670	\$ 1,666,670
Total Expenditures/Appropriations	\$ -	\$ 978,675	\$ 3,782,106	\$ 1,666,670	\$ 1,666,670
Net Cost	\$ (19,606)	\$ (79,790)	\$ -	\$ -	-

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit: 3220000 - Animal Care And Regulation			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Licenses, Permits & Franchises	\$ 400,000	\$ 400,000	-
Intergovernmental Revenues	901,938	901,938	-
Charges for Services	344,125	344,125	-
Miscellaneous Revenues	37,000	37,000	-
Total Revenue	\$ 1,683,063	\$ 1,683,063	-
Salaries & Benefits	\$ 4,471,490	\$ 4,471,490	-
Services & Supplies	3,592,579	3,910,879	318,300
Other Charges	950	950	-
Improvements	25,000	25,000	-
Equipment	11,000	11,000	-
Expenditure Transfer & Reimbursement	1,025,044	1,025,044	-
Total Expenditures/Appropriations	\$ 9,126,063	\$ 9,444,363	318,300
Net Cost	\$ 7,443,000	\$ 7,761,300	318,300
Positions	54.0	54.0	0.0

The allocation (net cost) has increased by \$318,300:

- Appropriations have increased by \$318,300.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$318,300 due to the re-budgeting of the following items approved by the Board in Fiscal Year 2014-15 that could not be expensed by the end of the fiscal year as the result of shifting timelines:
 - \$217,300 in Dispatch and Field Services for vehicles and equipment.
 - \$101,000 in Kennel Services for automatic watering equipment and a wireless network expansion.
- 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 **3220000 - Animal Care And Regulation**
 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
Licenses, Permits & Franchises	\$ 399,803	\$ 398,285	\$ 400,000	\$ 400,000	\$ 400,000
Intergovernmental Revenues	383,198	791,304	700,054	1,117,312	901,938
Charges for Services	353,704	340,872	310,000	344,125	344,125
Miscellaneous Revenues	126,019	30,788	26,000	37,000	37,000
Residual Equity Transfer In	4,746	-	-	-	-
Total Revenue	\$ 1,267,470	\$ 1,561,249	\$ 1,436,054	\$ 1,898,437	\$ 1,683,063
Salaries & Benefits	\$ 2,796,130	\$ 3,355,498	\$ 3,937,229	\$ 4,776,411	\$ 4,471,490
Services & Supplies	1,727,275	2,873,890	2,697,796	3,435,909	3,910,879
Other Charges	944	10,916	950	950	950
Improvements	-	-	-	1,539,000	25,000
Equipment	75,681	-	-	11,000	11,000
Interfund Charges	-	-	-	1,656,463	828,232
Interfund Reimb	(57,335)	(25,000)	-	-	-
Intrafund Charges	1,647,516	2,820,223	2,798,506	4,960,853	4,960,853
Intrafund Reimb	(1,559,688)	(2,690,566)	(2,690,565)	(4,764,041)	(4,764,041)
Total Expenditures/Appropriations	\$ 4,630,523	\$ 6,344,961	\$ 6,743,916	\$ 11,616,545	\$ 9,444,363
Net Cost	\$ 3,363,053	\$ 4,783,712	\$ 5,307,862	\$ 9,718,108	\$ 7,761,300
Positions	34.0	50.0	50.0	58.0	54.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 9338001 - Antelope Assessment				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance	
Fund Balance	\$ 73,710	\$ 78,449	\$ 4,739	
Reserve Release	70,159	67,824	(2,335)	
Revenue from Use Of Money & Property	(3,240)	(3,240)	-	
Charges for Services	584,672	584,868	196	
Total Revenue	\$ 725,301	\$ 727,901	\$ 2,600	
Services & Supplies	\$ 129,400	\$ 132,000	2,600	
Other Charges	450,901	450,901	-	
Capital Assets				
Improvements	124,000	124,000	-	
Equipment	21,000	21,000	-	
Total Capital Assets	\$ 145,000	\$ 145,000	-	
Total Financing Uses	\$ 725,301	\$ 727,901	\$ 2,600	
Total Expenditures/Appropriations	\$ 725,301	\$ 727,901	-	
Net Cost	\$ -	\$ -	-	

- Appropriations have increased by \$2,600.
- Revenues have increased by \$196.
- Fund Balance has increased by \$4,739.
- Reserve Release has decreased by \$2,335.

DESCRIPTION OF CHANGES:

- Appropriation have increased \$2,600 for increased expenditures for Engineering Services.
- Revenue has increased \$196 due to an increase in expected Assessment Collection.
- Fund Balance increased \$4,739 due to slightly lower than expected expenditures for Fiscal Year 2014-15.
- Reserve Release decreased \$2,335 due to increased Fund Balance.

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16			Schedule 15	
9338001 - Antelope Assessment 338B - ANTELOPE ASSESSMENT						
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	\$ 200,013	\$ 167,879	\$ 167,879	\$ 73,710	\$ 78,449	
Reserve Release	-	-	-	70,159	67,824	
Revenue from Use Of Money & Property	1,481	3,400	6,880	(3,240)	(3,240)	
Charges for Services	540,956	563,806	569,672	584,672	584,868	
Miscellaneous Revenues	30,697	496	-	-	-	
Total Revenue	\$ 773,147	\$ 735,581	\$ 744,431	\$ 725,301	\$ 727,901	
Services & Supplies	\$ 93,277	\$ 125,862	\$ 129,400	\$ 129,400	\$ 132,000	
Other Charges	449,140	447,558	450,901	450,901	450,901	
Capital Assets						
Improvements	62,850	83,714	90,000	124,000	124,000	
Equipment	-	-	-	21,000	21,000	
Total Capital Assets	62,850	83,714	90,000	145,000	145,000	
Appropriation for Contingencies	\$ -	\$ -	\$ 74,130	\$ -	-	
Total Financing Uses	\$ 605,267	\$ 657,134	\$ 744,431	\$ 725,301	\$ 727,901	
Total Expenditures/Appropriations	\$ 605,267	\$ 657,134	\$ 744,431	\$ 725,301	\$ 727,901	
Net Cost	\$ (167,880)	\$ (78,447)	\$ -	\$ -	\$ -	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 9338004 - Arcade Creek Park				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance	
Fund Balance	\$ 86,760	\$ 81,821	(4,939)	
Total Revenue	\$ 86,760	\$ 81,821	(4,939)	
Salaries & Benefits	\$ 56,600	\$ 23,721	(32,879)	
Services & Supplies	15,160	-	(15,160)	
Capital Assets				
Improvements	15,000	58,100	43,100	
Total Capital Assets	15,000	58,100	43,100	
Total Financing Uses	\$ 86,760	\$ 81,821	(4,939)	
Total Expenditures/Appropriations	\$ 86,760	\$ 81,821	-	
Net Cost	\$ -	\$ -	-	

- Appropriations have decreased by \$4,939.
- Fund Balance has decreased by \$4,939.

DESCRIPTION OF CHANGES:

- Appropriations decreased \$4,939 due to decreased Fund Balance.
- Fund Balance decreased by \$4,939 due to slightly higher than expected expenditures in Fiscal Year 2014-15.
- The Arcade Creek Preserve project was complete in Fiscal Year 2014-15. The State grant that funded the project was closed in May 2015. Remaining Funds are allocated to complete a park improvement project and to cover expected maintenance within the park.
- Reallocated \$32,879 in Salaries and Benefits and \$15,160 in Services and Supplies expenses from the Approved Recommended Budget, to reflect an anticipated increase in the capital improvement project and for anticipated costs for ongoing maintenance within the park.

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
	9338004 - Arcade Creek Park 338D - ARCADE CREEK PARK				
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	\$ -	\$ 574,834	\$ 574,834	\$ 86,760	\$ 81,821
Revenue from Use Of Money & Property	202	(612)	-	-	-
Intergovernmental Revenues	1,527,920	1,709,689	1,725,166	-	-
Miscellaneous Revenues	83	14,212	-	-	-
Total Revenue	\$ 1,528,205	\$ 2,298,123	\$ 2,300,000	\$ 86,760	\$ 81,821
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 56,600	\$ 23,721
Services & Supplies	-	-	-	15,160	-
Capital Assets					
Improvements	843,195	2,216,303	2,300,000	15,000	58,100
Total Capital Assets	843,195	2,216,303	2,300,000	15,000	58,100
Interfund Charges	\$ 110,175	\$ -	\$ -	\$ -	\$ -
Total Financing Uses	\$ 953,370	\$ 2,216,303	\$ 2,300,000	\$ 86,760	\$ 81,821
Total Expenditures/Appropriations	\$ 953,370	\$ 2,216,303	\$ 2,300,000	\$ 86,760	\$ 81,821
Net Cost	\$ (574,835)	\$ (81,820)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 2150000 - Building Inspection

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 2,897,026	\$ 3,290,200	\$ 393,174
Licenses, Permits & Franchises	12,316,308	12,316,308	-
Fines, Forfeitures & Penalties	7,500	7,500	-
Revenue from Use Of Money & Property	12,000	12,000	-
Intergovernmental Revenues	7,500	7,500	-
Charges for Services	186,000	186,000	-
Miscellaneous Revenues	2,000	2,000	-
Total Revenue	\$ 15,428,334	\$ 15,821,508	\$ 393,174
Services & Supplies	\$ 14,995,334	\$ 15,388,508	\$ 393,174
Other Charges	433,000	433,000	-
Total Expenditures/Appropriations	\$ 15,428,334	\$ 15,821,508	\$ 393,174
Net Cost	\$ -	\$ -	\$ -

- Appropriations have increased \$393,174.
- Fund Balance has increased \$393,174.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$393,174 in anticipation of filling additional vacancies to meet additional workload.
- Fund Balance has increased \$393,174 due to higher than anticipated revenue from residential permits and lower expenditures as a result of vacancies.

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

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	\$ 1,998,449	\$ 3,255,577	\$ 3,255,577	\$ 2,897,026	\$ 3,290,200
Licenses, Permits & Franchises	12,376,663	12,707,183	12,313,816	12,316,308	12,316,308
Fines, Forfeitures & Penalties	-	9,800	-	7,500	7,500
Revenue from Use Of Money & Property	6,562	15,742	12,400	12,000	12,000
Intergovernmental Revenues	9,323	8,847	10,000	7,500	7,500
Charges for Services	1,147,790	207,992	101,000	186,000	186,000
Miscellaneous Revenues	26,041	15,143	2,000	2,000	2,000
Residual Equity Transfer In	1	-	-	-	-
Total Revenue	\$ 15,564,829	\$ 16,220,284	\$ 15,694,793	\$ 15,428,334	\$ 15,821,508
Services & Supplies	\$ 11,790,970	\$ 12,143,124	\$ 15,243,793	\$ 14,995,334	\$ 15,388,508
Other Charges	429,218	419,822	451,000	433,000	433,000
Interfund Charges	93,864	-	-	-	-
Total Expenditures/Appropriations	\$ 12,314,052	\$ 12,562,946	\$ 15,694,793	\$ 15,428,334	\$ 15,821,508
Net Cost	\$ (3,250,777)	\$ (3,657,338)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 9337100 - Carmichael RPD Assessment District				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance	
Fund Balance	\$ 667,210	\$ 654,251	\$ (12,959)	
Revenue from Use Of Money & Property	1,000	1,000	-	
Miscellaneous Revenues	666,210	666,210	-	
Total Revenue	\$ 1,334,420	\$ 1,321,461	\$ (12,959)	
Services & Supplies	\$ 280,027	\$ 280,027	-	
Capital Assets				
Improvements	807,893	807,893	-	
Equipment	46,500	46,500	-	
Total Capital Assets	854,393	854,393	-	
Appropriation for Contingencies	\$ 200,000	\$ 187,041	\$ (12,959)	
Total Financing Uses	\$ 1,334,420	\$ 1,321,461	\$ (12,959)	
Total Expenditures/Appropriations	\$ 1,334,420	\$ 1,321,461	-	
Net Cost	\$ -	\$ -	-	

- Appropriations have decreased by \$12,959.
- Fund Balance has decreased by \$12,959.

DESCRIPTION OF CHANGES:

- Appropriations have decreased by \$12,259 due to a decrease in Fund Balance.
- Fund Balance has decreased by \$12,959 due to slightly lower than expected carryover from Fiscal Year 2014-15.

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
9337100 - Carmichael RPD Assessment District 337B - CARMICHAEL RPD ASSESSMENT 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	\$ -	\$ -	\$ -	\$ 667,210	\$ 654,251
Revenue from Use Of Money & Property	-	533	1,000	1,000	1,000
Intergovernmental Revenues	-	-	1,287	-	-
Charges for Services	-	653,718	-	-	-
Miscellaneous Revenues	-	-	664,923	666,210	666,210
Total Revenue	\$ -	\$ 654,251	\$ 667,210	\$ 1,334,420	\$ 1,321,461
Services & Supplies	\$ -	\$ -	303,761	280,027	280,027
Capital Assets					
Improvements	-	-	339,449	807,893	807,893
Equipment	-	-	23,000	46,500	46,500
Total Capital Assets	-	-	362,449	854,393	854,393
Appropriation for Contingencies	\$ -	\$ -	1,000	200,000	187,041
Total Financing Uses	\$ -	\$ -	\$ 667,210	\$ 1,334,420	\$ 1,321,461
Total Expenditures/Appropriations	\$ -	\$ -	\$ 667,210	\$ 1,334,420	\$ 1,321,461
Net Cost	\$ -	\$ (654,251)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET
Budget Unit: 9337000 - Carmichael Recreation And Park District

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 390,152	\$ 561,978	\$ 171,826
Taxes	1,669,471	1,706,765	37,294
Revenue from Use Of Money & Property	1,296,379	1,296,379	-
Intergovernmental Revenues	536,000	536,000	-
Charges for Services	650,000	679,501	29,501
Miscellaneous Revenues	49,568	49,568	-
Total Revenue	\$ 4,591,570	\$ 4,830,191	\$ 238,621
Salaries & Benefits	\$ 2,344,730	\$ 2,398,668	\$ 53,938
Services & Supplies	1,089,782	1,206,265	116,483
Other Charges	325,058	312,058	(13,000)
Capital Assets			
Improvements	480,000	495,000	15,000
Equipment	52,000	118,200	66,200
Total Capital Assets	532,000	613,200	81,200
Appropriation for Contingencies	\$ 300,000	\$ 300,000	\$ -
Total Financing Uses	\$ 4,591,570	\$ 4,830,191	\$ 238,621
Total Expenditures/Appropriations	\$ 4,591,570	\$ 4,830,191	\$ -
Net Cost	\$ -	\$ -	\$ -
Positions	18.0	18.0	0.0

- Appropriations have increased by \$238,621.
- Revenues have increased by \$66,795.
- Fund Balance has increased by \$171,826.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$238,621 due to the following:
 - \$53,938 for Salaries and Benefits to account for increases to FTE salaries, including a three percent COLA, effective July 1; increase for seasonal maintenance personnel costs, and updated cost of benefits;
 - \$116,483 for Service and Supplies to account for staff training, utilities cost increases, maintenance services and supplies, office equipment repair and replacement, recreation services, increased security services, and miscellaneous.
 - \$13,000 reduction in principal and interest costs for long term debt obligations;
 - \$81,200 increase in equipment and capital improvements for equipment replacement and improvements to Sutter Park and Jensen Trail.

DESCRIPTION OF CHANGES (CONT.):

- Revenues have increased by \$66,795 due to projections for property taxes based on increases in assessed value (\$37,294, representing a three percent growth for Current/ Secured); and an increase in recreation service charges.
- Fund Balance has increased \$171,826 due to higher than expected property tax revenue, building revenue, and recreation program revenue; and less than anticipated expense for Services and Supplies and Structures and Improvements due to some project delays.
- Position counts have not changed from the Approved Recommended Budget.

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				
9337000 - Carmichael Recreation And Park District 337A - CARMICHAEL PARK 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	\$ 269,368	\$ 411,105	\$ 411,105	\$ 390,152	\$ 561,978	
Reserve Release	15,692	-	-	-	-	
Taxes	1,574,495	1,661,212	1,589,847	1,669,471	1,706,765	
Revenue from Use Of Money & Property	1,114,764	1,284,222	1,261,131	1,296,379	1,296,379	
Intergovernmental Revenues	79,809	31,557	180,724	536,000	536,000	
Charges for Services	669,863	689,578	635,000	650,000	679,501	
Miscellaneous Revenues	42,219	46,456	54,591	49,568	49,568	
Total Revenue	\$ 3,766,210	\$ 4,124,130	\$ 4,132,398	\$ 4,591,570	\$ 4,830,191	
Salaries & Benefits	\$ 2,113,079	\$ 2,249,486	\$ 2,317,921	\$ 2,344,730	\$ 2,398,668	
Services & Supplies	913,144	940,196	1,031,293	1,089,782	1,206,265	
Other Charges	230,643	314,804	328,041	325,058	312,058	
Capital Assets						
Improvements	98,244	48,813	118,631	480,000	495,000	
Equipment	-	8,850	28,608	52,000	118,200	
Total Capital Assets	98,244	57,663	147,239	532,000	613,200	
Appropriation for Contingencies	\$ -	\$ -	\$ 307,904	\$ 300,000	\$ 300,000	
Total Financing Uses	\$ 3,355,110	\$ 3,562,149	\$ 4,132,398	\$ 4,591,570	\$ 4,830,191	
Total Expenditures/Appropriations	\$ 3,355,110	\$ 3,562,149	\$ 4,132,398	\$ 4,591,570	\$ 4,830,191	
Net Cost	\$ (411,100)	\$ (561,981)	\$ -	\$ -	\$ -	
Positions	18.0	18.0	18.0	18.0	18.0	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 5720000 - Community Development

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Licenses, Permits & Franchises	\$ 1,735,000	\$ 1,735,000	-
Fines, Forfeitures & Penalties	550,000	559,505	9,505
Intergovernmental Revenues	447,500	447,500	-
Charges for Services	29,094,658	29,475,477	380,819
Miscellaneous Revenues	3,254,187	2,810,862	(443,325)
Total Revenue	\$ 35,081,345	\$ 35,028,344	(53,001)
Salaries & Benefits	\$ 25,537,142	\$ 25,913,322	376,180
Services & Supplies	12,182,395	12,220,273	37,878
Other Charges	1,053,122	1,053,122	-
Equipment	130,057	130,057	-
Expenditure Transfer & Reimbursement	2,194,385	2,215,229	20,844
Total Expenditures/Appropriations	\$ 41,097,101	\$ 41,532,003	434,902
Net Cost	\$ 6,015,756	\$ 6,503,659	487,903
Positions	222.2	225.4	3.2

The allocation (net cost) has increased by \$487,903:

- Appropriations have increased by \$434,902.
- Revenues have decreased by \$53,001.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$434,902 due to the following:
 - 3.2 additional Full Time Equivalent (FTE) positions in the Divisions of Planning and Environmental Review and Building Permits and Inspection, and
 - Additional Municipal Accounting Services costs related to changes in ACCELA and the shift in accounts receivable functions from the Department of Finance to the Department of Revenue and Recovery.
- Revenues have decreased a net \$53,001 primarily due to a \$443,325 loss of revenue from the Department of Water Resources to pay for a portion of the South Sacramento Habitat Conservation Plan and a \$44,578 reduction in revenue to reserve funds allocated for fee based activities. These decreases are offset by increases in revenues related to billings generated by the additional positions.
- Position counts have changed 3.2 FTE from Approved Recommended Budget due to the addition of 3.0 FTE Associate Planner positions and the reallocation of a 0.8 Associate Engineer Architect to a 1.0 FTE Associate Civil Engineer 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 **5720000 - Community Development**
 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
Licenses, Permits & Franchises	\$ 1,665,057	\$ 1,759,757	\$ 1,701,615	\$ 1,735,000	\$ 1,735,000
Fines, Forfeitures & Penalties	346,295	725,603	539,325	550,000	559,505
Revenue from Use Of Money & Property	(1,644)	1,621	-	-	-
Intergovernmental Revenues	682,693	950,279	691,561	447,500	447,500
Charges for Services	22,940,384	24,842,772	27,318,432	29,708,116	29,475,477
Miscellaneous Revenues	2,165,925	2,597,572	4,231,910	3,304,187	2,810,862
Residual Equity Transfer In	13,244	-	-	-	-
Total Revenue	\$ 27,811,954	\$ 30,877,604	\$ 34,482,843	\$ 35,744,803	\$ 35,028,344
Salaries & Benefits	\$ 21,098,723	\$ 22,767,091	\$ 24,300,114	\$ 26,427,604	\$ 25,913,322
Services & Supplies	9,410,530	9,982,103	11,406,942	12,682,929	12,220,273
Other Charges	(1,468,864)	312,638	431,184	1,053,122	1,053,122
Equipment	13,962	10,769	50,000	199,549	130,057
Interfund Charges	-	2,228,000	2,228,000	322,000	322,000
Interfund Reimb	(1,020,000)	(338,011)	(254,011)	(254,533)	(254,533)
Intrafund Charges	3,591,039	5,632,335	5,989,105	5,837,057	5,847,901
Intrafund Reimb	(3,217,914)	(3,758,494)	(3,551,110)	(3,700,139)	(3,700,139)
Total Expenditures/Appropriations	\$ 28,407,476	\$ 36,836,431	\$ 40,600,224	\$ 42,567,589	\$ 41,532,003
Net Cost	\$ 595,522	\$ 5,958,827	\$ 6,117,381	\$ 6,822,786	\$ 6,503,659
Positions	191.0	206.2	204.0	231.4	225.4

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 2800000 - Connector Joint Powers Authority

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Taxes	\$ 426,163	\$ 430,819	\$ 4,656
Total Revenue	\$ 426,163	\$ 430,819	\$ 4,656
Salaries & Benefits	\$ 426,163	\$ 430,819	\$ 4,656
Total Expenditures/Appropriations	\$ 426,163	\$ 430,819	\$ 4,656
Net Cost	\$ -	\$ -	\$ -
Positions	3.0	3.0	0.0

- Appropriations have increased by \$4,656.
- Revenues have increased by \$4,656.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$4,656, reflecting a salary and benefits increase for the Executive Director recently approved by the Capital Southeast Connector Joint Powers Authority Board.
- Revenues have increased \$4,656 to fund the additional salary and benefits costs.
- 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 **2800000 - Connector Joint Powers Authority**
 Function **PUBLIC WORKS**
 Activity **Administrative Services**
 Fund **028A - CONNECTOR JOINT POWERS AUTHORITY**

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	\$ 427,681	\$ 396,136	\$ 498,302	\$ 426,163	\$ 430,819
Total Revenue	\$ 427,681	\$ 396,136	\$ 498,302	\$ 426,163	\$ 430,819
Salaries & Benefits	\$ 427,681	\$ 396,136	\$ 498,302	\$ 426,163	\$ 430,819
Total Expenditures/Appropriations	\$ 427,681	\$ 396,136	\$ 498,302	\$ 426,163	\$ 430,819
Net Cost	\$ -	\$ -	\$ -	\$ -	\$ -
Positions	3.0	3.0	3.0	3.0	3.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 3252660 - Department of Flood Management

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Charges for Services	\$ 103,084	\$ -	(103,084)
Total Revenue	\$ 103,084	\$ -	(103,084)
Salaries & Benefits	\$ 103,084	\$ -	(103,084)
Total Financing Uses	\$ 103,084	\$ -	(103,084)
Total Expenditures/Appropriations	\$ 103,084	\$ -	-
Net Cost	\$ -	\$ -	-
Positions	1.0	0.0	-1.0

- Appropriations have decreased by \$103,084.
- Revenues have decreased by \$103,084.

DESCRIPTION OF CHANGES:

- Appropriations and Revenues have decreased \$103,084 due to the termination of the Interagency Agreement between the Sacramento Area Flood Control Agency (SAFCA) the City of Sacramento, the County, the County Water Agency, and the Housing Authority of the City. A Termination Agreement was approved by the Board of Supervisors on May 19, 2015 with an effective date of June 3, 2015. The Termination Agreement has been approved by all parties. At the same time, SAFCA created a self-administered personnel system and the one remaining county employee assigned to SAFCA became a SAFCA employee. As a result, the vacated county position and associated costs are no longer required and are being eliminated.
- Position counts have decreased by 1.0 FTE due to the deletion of 1.0 FTE Natural Resources Specialist Level 2 position.

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
3252660 - Department of Flood Management 325A - SACRAMENTO AREA FLOOD CONTROL AGENCY					
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	16,086 \$	43,560 \$	- \$	- \$	-
Charges for Services	6,324,880	6,247,786	109,101	103,084	-
Miscellaneous Revenues	22,203	2,695	-	-	-
Residual Equity Transfer In	24	-	-	-	-
Total Revenue \$	6,363,193 \$	6,294,041 \$	109,101 \$	103,084 \$	-
Salaries & Benefits	\$ 11,794	\$ 67,911	\$ 109,101	\$ 103,084	-
Services & Supplies	6,051,336	7,848,987	-	-	-
Other Charges	551,580	492,148	-	-	-
Interfund Reimb	(1,072,803)	-	-	-	-
Total Financing Uses \$	5,541,907 \$	8,409,046 \$	109,101 \$	103,084 \$	-
Total Expenditures/Appropriations \$	5,541,907 \$	8,409,046 \$	109,101 \$	103,084 \$	-
Net Cost \$	(821,286) \$	2,115,005 \$	- \$	- \$	-
Positions	2.0	1.0	1.0	1.0	0.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 3870000 - Economic Development				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance	
Fund Balance	\$ 8,161,621	\$ 11,133,965	\$ 2,972,344	
Reserve Release	502,769	552,769	50,000	
Licenses, Permits & Franchises	40,575	40,575	-	
Revenue from Use Of Money & Property	3,590,176	3,590,176	-	
Intergovernmental Revenues	23,464,000	32,204,449	8,740,449	
Charges for Services	37,688	37,688	-	
Miscellaneous Revenues	15,550,757	14,473,063	(1,077,694)	
Other Financing Sources	22,000	22,000	-	
Total Revenue	\$ 51,369,586	\$ 62,054,685	\$ 10,685,099	
Reserve Provision	\$ 200,000	\$ 200,000	-	
Salaries & Benefits	2,215,014	2,215,014	-	
Services & Supplies	48,089,229	58,774,182	10,684,953	
Other Charges	841,791	841,937	146	
Equipment	760,000	760,000	-	
Expenditure Transfer & Reimbursement	(736,448)	(736,448)	-	
Total Expenditures/Appropriations	\$ 51,369,586	\$ 62,054,685	\$ 10,685,099	
Net Cost	\$ -	\$ -	-	
Positions	15.0	15.0	0.0	

- Appropriations have increased by \$10,685,099.
- Revenues have increased by \$7,662,755.
- Fund Balance has increased by \$2,972,344.
- Reserve Release has increased by \$50,000.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$10,685,099 primarily due to projects at the former McClellan and Mather Air Force Bases. The timing for construction of two McClellan environmental remediation projects accounted for \$8.7 million of this increase. Ongoing airfield operations and grant activities at McClellan, and the timing of infrastructure projects at Mather, also contributed to this increase.
- Revenues have increased \$7,662,755 primarily due to the timing of payments for two McClellan environmental remediation projects, which receive funding from the United States Air Force.

DESCRIPTION OF CHANGES (CONT.):

- Fund Balance has increased \$2,972,344 due to the timing of actual revenues and expenditures for grant activities and projects at the former Mather and McClellan Air Force bases.
- Reserve Release has increased \$50,000 due to less fund balance available for the Business Environmental Resource Center (BERC) program than estimated.
- 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 **3870000 - Economic Development**
 Function **GENERAL**
 Activity **Promotion**
 Fund **020A - ECONOMIC DEVELOPMENT**

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	\$ (4,164,635)	\$ 10,594,396	\$ 10,594,396	\$ 8,161,621	\$ 11,133,965
Reserve Release	636,394	369,409	369,409	502,769	552,769
Licenses, Permits & Franchises	38,232	39,379	39,399	40,575	40,575
Revenue from Use Of Money & Property	3,448,205	3,681,917	3,511,687	3,590,176	3,590,176
Intergovernmental Revenues	5,538,539	2,104,013	22,340,252	23,464,000	32,204,449
Charges for Services	36,996	11,169	13,223	37,688	37,688
Miscellaneous Revenues	4,318,707	5,217,445	14,371,782	15,550,757	14,473,063
Other Financing Sources	102,886	22,998	20,000	22,000	22,000
Residual Equity Transfer In	1,387	-	-	-	-
Total Revenue	\$ 9,956,711	\$ 22,040,726	\$ 51,260,148	\$ 51,369,586	\$ 62,054,685
Reserve Provision	\$ 1,350,000	\$ -	\$ -	\$ 200,000	\$ 200,000
Salaries & Benefits	1,749,149	1,911,372	2,146,605	2,215,014	2,215,014
Services & Supplies	14,396,969	9,022,086	48,754,987	48,089,229	58,774,182
Other Charges	149,569	20,290	489,545	841,791	841,937
Equipment	-	-	-	760,000	760,000
Interfund Charges	-	134,011	134,011	134,533	134,533
Interfund Reimb	(90,000)	(181,000)	(265,000)	(870,981)	(870,981)
Intrafund Charges	3,810,831	3,974,715	6,474,354	6,165,360	7,252,581
Intrafund Reimb	(3,810,829)	(3,974,713)	(6,474,354)	(6,165,360)	(7,252,581)
Total Expenditures/Appropriations	\$ 17,555,689	\$ 10,906,761	\$ 51,260,148	\$ 51,369,586	\$ 62,054,685
Net Cost	\$ 7,598,978	\$ (11,133,965)	\$ -	\$ -	-
Positions	14.0	15.0	15.0	15.0	15.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 6460000 - Fish And Game Propagation				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance	
Fund Balance	\$ -	\$ 4,485	4,485	
Reserve Release	4,117	-	(4,117)	
Fines, Forfeitures & Penalties	24,000	24,000	-	
Revenue from Use Of Money & Property	(117)	(117)	-	
Total Revenue	\$ 28,000	\$ 28,368	368	
Reserve Provision	\$ -	\$ 368	368	
Other Charges	28,000	28,000	-	
Total Expenditures/Appropriations	\$ 28,000	\$ 28,368	368	
Net Cost	\$ -	\$ -	-	

- Reserve Provision has increased by \$368.
- Fund Balance has increased by \$4,485.
- Reserve Release has decreased by \$4,117.

DESCRIPTION OF CHANGES:

- Reserve Provision has increased \$368 due to an increased Fund Balance.
- Fund Balance has increased \$4,485 due to lower than expected expenditures.
- Reserve Release has decreased \$4,117 due to lower than anticipated expenditures and the resulting increase in Fund Balance.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2015-16	Schedule 9
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Budget Unit **6460000 - Fish And Game Propagation**
 Function **RECREATION & CULTURAL SERVICES**
 Activity **Recreation Facilities**
 Fund **002A - FISH AND GAME**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual	2014-15 Adopted	2015-16 Requested	2015-16 Recommended
1	2	3	4	5	6
Fund Balance	\$ 16,410	\$ 6,612	\$ 6,612	-	4,485
Reserve Release	-	-	-	4,117	-
Fines, Forfeitures & Penalties	23,702	24,542	23,000	24,000	24,000
Revenue from Use Of Money & Property	25	58	115	(117)	(117)
Total Revenue	\$ 40,137	\$ 31,212	\$ 29,727	\$ 28,000	\$ 28,368
Reserve Provision	\$ 1,567	\$ 612	\$ 612	-	368
Other Charges	31,958	26,115	29,115	28,000	28,000
Total Expenditures/Appropriations	\$ 33,525	\$ 26,727	\$ 29,727	\$ 28,000	\$ 28,368
Net Cost	\$ (6,612)	\$ (4,485)	-	-	-

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 6470000 - Golf

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ (293,620)	\$ 104,192	\$ 397,812
Revenue from Use Of Money & Property	4,218,895	4,417,216	198,321
Charges for Services	3,311,977	3,337,765	25,788
Miscellaneous Revenues	540,211	26,830	(513,381)
Total Revenue	\$ 7,777,463	\$ 7,886,003	\$ 108,540
Salaries & Benefits	\$ 709,611	\$ 724,611	15,000
Services & Supplies	5,857,194	5,965,734	108,540
Other Charges	241,383	226,383	(15,000)
Expenditure Transfer & Reimbursement	969,275	969,275	-
Total Expenditures/Appropriations	\$ 7,777,463	\$ 7,886,003	\$ 108,540
Net Cost	\$ -	\$ -	\$ -
Positions	6.0	6.0	0.0

- Appropriations have increased by \$108,540.
- Revenues have decreased by \$289,272.
- Fund Balance has increased by \$397,812.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$108,540 due to the need for additional services and supplies to maintain the courses due to increased use and the drought.
- Revenues have decreased \$289,272 based on current revenue projections from actual average total revenues received.
- Fund Balance has increased \$397,812 due to Fiscal Year 2014-15 revenues from golf merchandise sales, golf rounds, lessons and cart rentals, and food service concessions exceeding expectations due to more days played on the courses during the winter.
- 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 **6470000 - Golf**
 Function **RECREATION & CULTURAL SERVICES**
 Activity **Recreation Facilities**
 Fund **018A - GOLF**

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	\$ (627,567)	\$ (268,179)	\$ (268,179)	\$ (293,620)	\$ 104,192
Revenue from Use Of Money & Property	4,410,032	4,542,761	4,243,153	4,218,895	4,417,216
Charges for Services	3,436,018	3,259,179	3,362,780	3,311,977	3,337,765
Miscellaneous Revenues	25,933	15,411	386,286	540,211	26,830
Other Financing Sources	-	1	-	-	-
Residual Equity Transfer In	511	-	-	-	-
Total Revenue	\$ 7,244,927	\$ 7,549,173	\$ 7,724,040	\$ 7,777,463	\$ 7,886,003
Salaries & Benefits	\$ 640,404	\$ 683,350	\$ 694,456	\$ 709,611	\$ 724,611
Services & Supplies	5,691,219	5,655,500	5,842,950	5,857,194	5,965,734
Other Charges	207,140	148,273	228,781	241,383	226,383
Interfund Charges	1,074,346	1,066,154	1,066,154	1,077,575	1,077,575
Interfund Reimb	(100,000)	(108,300)	(108,300)	(108,300)	(108,300)
Intrafund Charges	304,887	302,901	302,901	361,653	361,653
Intrafund Reimb	(304,887)	(302,901)	(302,902)	(361,653)	(361,653)
Total Expenditures/Appropriations	\$ 7,513,109	\$ 7,444,977	\$ 7,724,040	\$ 7,777,463	\$ 7,886,003
Net Cost	\$ 268,182	\$ (104,196)	- \$	- \$	-
Positions	6.0	6.0	6.0	6.0	6.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 9336001 - Mission Oaks Maint/Improvement Dist				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance	
Fund Balance	\$ 882,300	\$ 1,364,713	\$ 482,413	
Reserve Release	-	7,916	7,916	
Revenue from Use Of Money & Property	-	2,000	2,000	
Intergovernmental Revenues	152,000	178,066	26,066	
Charges for Services	47,500	45,113	(2,387)	
Miscellaneous Revenues	950,200	965,249	15,049	
Total Revenue	\$ 2,032,000	\$ 2,563,057	\$ 531,057	
Services & Supplies	\$ 788,000	\$ 1,021,000	233,000	
Capital Assets				
Improvements	1,064,000	1,307,057	243,057	
Equipment	-	35,000	35,000	
Total Capital Assets	1,064,000	1,342,057	278,057	
Appropriation for Contingencies	\$ 180,000	\$ 200,000	20,000	
Total Financing Uses	\$ 2,032,000	\$ 2,563,057	\$ 531,057	
Total Expenditures/Appropriations	\$ 2,032,000	\$ 2,563,057	-	
Net Cost	\$ -	\$ -	-	

- Appropriations have increased by \$531,057.
- Revenues have increased by \$40,728.
- Fund Balance has increased by \$482,413.
- Reserve Release has increased by \$7,916.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$531,057 due to capital improvement and preventive maintenance projects including the Eastern Oak Park expansion, Gibbons Park walking trail and landscape maintenance and building maintenance.
- Revenues have increased \$40,728 mainly due to increased assessment fees.
- Fund Balance has increased \$482,413 due to carry over of preventive maintenance projects and some capital projects including the Mission North Walking Trail.
- Reserve Release has increased \$7,916 to finance projects scheduled for completion during this fiscal year.

MISSION OAKS MAINTENANCE AND IMPROVEMENT ASSESSMENT DISTRICT 9336001

SCHEDULE:

	County of Sacramento					Schedule 15
State Controller Schedule County Budget Act January 2010	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16					
	9336001 - Mission Oaks Maint/Improvement Dist 336B - MISSION OAKS MAINT & IMPROVEMENT ASSESMENT DIST					
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	\$ 520,653	\$ 875,311	\$ 875,311	\$ 882,300	\$ 1,364,713	
Reserve Release	286,727	433,689	433,689	-	7,916	
Revenue from Use Of Money & Property	1,539	4,070	10,000	-	2,000	
Intergovernmental Revenues	20,128	42,016	185,000	152,000	178,066	
Charges for Services	83,164	54,862	83,000	47,500	45,113	
Miscellaneous Revenues	889,470	946,628	920,000	950,200	965,249	
Residual Equity Transfer In	4	-	-	-	-	
Total Revenue	\$ 1,801,685	\$ 2,356,576	\$ 2,507,000	\$ 2,032,000	\$ 2,563,057	
Services & Supplies	\$ 507,813	\$ 518,959	\$ 987,000	\$ 788,000	\$ 1,021,000	
Capital Assets						
Improvements	389,613	472,903	1,290,000	1,064,000	1,307,057	
Equipment	28,950	-	30,000	-	35,000	
Total Capital Assets	418,563	472,903	1,320,000	1,064,000	1,342,057	
Appropriation for Contingencies	\$ -	\$ -	\$ 200,000	\$ 180,000	\$ 200,000	
Total Financing Uses	\$ 926,376	\$ 991,862	\$ 2,507,000	\$ 2,032,000	\$ 2,563,057	
Total Expenditures/Appropriations	\$ 926,376	\$ 991,862	\$ 2,507,000	\$ 2,032,000	\$ 2,563,057	
Net Cost	\$ (875,309)	\$ (1,364,714)	\$ -	\$ -	\$ -	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 9336100 - Mission Oaks Recreation And Park District

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 539,035	\$ 718,818	\$ 179,783
Reserve Release	-	102,145	102,145
Taxes	2,119,800	2,199,800	80,000
Revenue from Use Of Money & Property	38,814	43,814	5,000
Intergovernmental Revenues	487,250	404,250	(83,000)
Charges for Services	560,000	579,999	19,999
Miscellaneous Revenues	48,000	45,000	(3,000)
Total Revenue	\$ 3,792,899	\$ 4,093,826	\$ 300,927
Reserve Provision	\$ 64,400	-	(64,400)
Salaries & Benefits	2,372,874	2,525,351	152,477
Services & Supplies	1,078,625	1,116,475	37,850
Other Charges	2,000	2,000	-
Capital Assets			
Improvements	-	150,000	150,000
Equipment	-	25,000	25,000
Total Capital Assets	-	175,000	175,000
Appropriation for Contingencies	\$ 275,000	\$ 275,000	-
Total Financing Uses	\$ 3,792,899	\$ 4,093,826	\$ 300,927
Total Expenditures/Appropriations	\$ 3,792,899	\$ 4,093,826	-
Net Cost	\$ -	\$ -	-
Positions	12.0	12.0	0.0

- Appropriations have increased by \$365,327.
- Reserve Provision has decreased by \$64,400.
- Revenues have increased by \$18,999.
- Fund Balance has increased by \$179,783.
- Reserve Release has increased by \$102,145.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$365,327 due to ongoing capital projects and increases in services and supplies.
- Reserve Provision has decreased by \$64,400 to accommodate capital projects.
- Revenues have increased \$18,999 due to increased assessments and charges for services.

DESCRIPTION OF CHANGES (CONT.):

- Fund Balance has increased \$179,783 due to a combination of expenditure savings and revenue increases for both recreation fees and property taxes.
- Reserve Release has increased \$102,145 to accommodate capital projects including the Eastern Oak restroom project.
- Position counts have not changed from the Approved Recommended Budget.

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				
9336100 - Mission Oaks Recreation And Park District 336A - MISSION OAKS PARK 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	\$ 739,257	\$ 855,043	\$ 855,043	\$ 539,035	\$ 718,818	
Reserve Release	-	514,688	514,688	-	102,145	
Taxes	2,119,583	2,218,582	2,093,512	2,119,800	2,199,800	
Revenue from Use Of Money & Property	60,481	69,828	65,000	38,814	43,814	
Intergovernmental Revenues	478,232	465,499	456,000	487,250	404,250	
Charges for Services	560,267	603,079	560,000	560,000	579,999	
Miscellaneous Revenues	71,497	64,368	48,000	48,000	45,000	
Total Revenue	\$ 4,029,317	\$ 4,791,087	\$ 4,592,243	\$ 3,792,899	\$ 4,093,826	
Reserve Provision	\$ 122,152	\$ -	\$ -	\$ 64,400	\$ -	
Salaries & Benefits	2,217,689	2,341,077	2,476,713	2,372,874	2,525,351	
Services & Supplies	832,596	929,354	1,038,530	1,078,625	1,116,475	
Other Charges	1,832	1,838	2,000	2,000	2,000	
Capital Assets						
Land	-	800,000	800,000	-	-	
Improvements	-	-	-	-	150,000	
Equipment	-	-	-	-	25,000	
Total Capital Assets	-	800,000	800,000	-	175,000	
Appropriation for Contingencies	\$ -	\$ -	\$ 275,000	\$ 275,000	\$ 275,000	
Total Financing Uses	\$ 3,174,269	\$ 4,072,269	\$ 4,592,243	\$ 3,792,899	\$ 4,093,826	
Total Expenditures/Appropriations	\$ 3,174,269	\$ 4,072,269	\$ 4,592,243	\$ 3,792,899	\$ 4,093,826	
Net Cost	\$ (855,048)	\$ (718,818)	\$ -	\$ -	\$ -	
Positions	13.0	12.0	12.0	12.0	12.0	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 5790000 - Neighborhood Revitalization

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 1,333,907	\$ 1,483,907	\$ 150,000
Total Revenue	\$ 1,333,907	\$ 1,483,907	\$ 150,000
Reserve Provision	\$ -	\$ 150,000	\$ 150,000
Services & Supplies	1,333,907	1,333,907	-
Total Expenditures/Appropriations	\$ 1,333,907	\$ 1,483,907	\$ 150,000
Net Cost	\$ -	\$ -	\$ -

- Reserve Provision has increased by \$150,000.
- Fund Balance has increased by \$150,000.

DESCRIPTION OF CHANGES:

- Reserve Provision has increased \$150,000 due to a predevelopment loan with the Housing Authority of the County of Sacramento (HACOS).
- Fund Balance has increased \$150,000 due to funds that should have been restricted for the predevelopment loan with HACOS.

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: **5790000 - Neighborhood Revitalization**
 Function: **PUBLIC PROTECTION**
 Activity: **Other Protection**
 Fund: **001G - NEIGHBORHOOD REVITALIZATION**

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	\$ -	\$ -	\$ -	\$ 1,333,907	\$ 1,483,907
Miscellaneous Revenues	-	1,502,907	-	-	-
Total Revenue	\$ -	\$ 1,502,907	\$ -	\$ 1,333,907	\$ 1,483,907
Reserve Provision	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Services & Supplies	-	19,000	-	1,333,907	1,333,907
Total Expenditures/Appropriations	\$ -	\$ 19,000	\$ -	\$ 1,333,907	\$ 1,483,907
Net Cost	\$ -	\$ (1,483,907)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET
Budget Unit: 6570000 - Park Construction

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 710,648	\$ 1,582,085	\$ 871,437
Revenue from Use Of Money & Property	(3,549)	(3,549)	-
Intergovernmental Revenues	752,201	752,201	-
Miscellaneous Revenues	250,000	250,000	-
Total Revenue	\$ 1,709,300	\$ 2,580,737	\$ 871,437
Salaries & Benefits	\$ 1,000	\$ 1,000	-
Services & Supplies	30,618	80,618	50,000
Land	250,000	250,000	-
Improvements	2,594,915	3,416,352	821,437
Expenditure Transfer & Reimbursement	(1,167,233)	(1,167,233)	-
Total Expenditures/Appropriations	\$ 1,709,300	\$ 2,580,737	\$ 871,437
Net Cost	\$ -	\$ -	\$ -

- Appropriations have increased by \$871,437.
- Fund Balance has increased by \$871,437.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$871,437 due to increased Fund Balance.
- Fund Balance has increased \$871,437 due to the timing of some construction projects. Some construction projects scheduled for completion in Fiscal Year 2014-15 were not completed. Remaining project costs are being re-budgeted for Fiscal Year 2015-16.

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 **6570000 - Park Construction**
 Function **GENERAL**
 Activity **Plant Acquisition**
 Fund **006A - PARKS 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	\$ 1,228,375	\$ 1,486,047	\$ 1,486,047	\$ 710,648	\$ 1,582,085
Revenue from Use Of Money & Property	1,285	2,775	-	(3,549)	(3,549)
Intergovernmental Revenues	184,407	280,551	1,762,926	752,201	752,201
Miscellaneous Revenues	906	5,853	456,135	250,000	250,000
Total Revenue	\$ 1,414,973	\$ 1,775,226	\$ 3,705,108	\$ 1,709,300	\$ 2,580,737
Salaries & Benefits	\$ 578	\$ 5,002	\$ 1,000	\$ 1,000	\$ 1,000
Services & Supplies	14,708	42,258	28,135	30,618	80,618
Land	10,491	-	250,000	250,000	250,000
Improvements	562,122	976,181	3,331,148	2,594,915	3,416,352
Interfund Charges	-	-	60,000	-	-
Interfund Reimb	(630,651)	(830,301)	(618,895)	(1,167,233)	(1,167,233)
Appropriation for Contingencies	-	-	653,720	-	-
Total Expenditures/Appropriations	\$ (42,752)	\$ 193,140	\$ 3,705,108	\$ 1,709,300	\$ 2,580,737
Net Cost	\$ (1,457,725)	\$ (1,582,086)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit: 6400000 - Regional Parks			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Licenses, Permits & Franchises	\$ 10,000	\$ 10,000	\$ -
Revenue from Use Of Money & Property	154,083	154,083	-
Intergovernmental Revenues	128,152	128,152	-
Charges for Services	3,912,706	3,912,706	-
Miscellaneous Revenues	1,560,400	1,560,400	-
Total Revenue	\$ 5,765,341	\$ 5,765,341	\$ -
Salaries & Benefits	\$ 7,010,040	\$ 7,010,040	-
Services & Supplies	3,192,102	3,372,127	180,025
Other Charges	34,845	34,845	-
Equipment	134,531	205,153	70,622
Expenditure Transfer & Reimbursement	1,313,845	1,310,371	(3,474)
Total Expenditures/Appropriations	\$ 11,685,363	\$ 11,932,536	\$ 247,173
Net Cost	\$ 5,920,022	\$ 6,167,195	\$ 247,173
Positions	59.0	59.0	0.0

The allocation (net cost) has increased by \$247,173.

- Appropriations have increased by \$247,173.

DESCRIPTION OF CHANGES:

- Appropriations have increased by \$247,173 due to re-budgeting for projects that were approved but not completed in Fiscal Year 2014-15, and contracts that were executed but not expensed in Fiscal Year 2014-15 and includes:
 - \$116,691 for parking pay station machines and support services.
 - \$25,000 for Deferred Maintenance at Gibson Ranch.
 - \$63,000 for Research Contracts with Yale, CSUS and UC Davis.
 - \$29,382 for purchase of a vehicle approved in Fiscal Year 2014-15.
 - \$13,100 for additional adjustments to services and supplies.
- 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 **6400000 - Regional Parks**
 Function **RECREATION & CULTURAL SERVICES**
 Activity **Recreation Facilities**
 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	\$ 14,701	\$ 2,819	\$ 10,000	\$ 10,000	\$ 10,000
Fines, Forfeitures & Penalties	393	167	-	-	-
Revenue from Use Of Money & Property	134,300	144,026	151,814	154,083	154,083
Intergovernmental Revenues	96,652	108,763	133,268	128,152	128,152
Charges for Services	4,030,864	4,226,876	3,794,874	3,912,706	3,912,706
Miscellaneous Revenues	1,094,161	1,104,558	1,567,934	1,560,400	1,560,400
Other Financing Sources	2,231	-	-	-	-
Residual Equity Transfer In	8,696	-	-	-	-
Total Revenue	\$ 5,381,998	\$ 5,587,209	\$ 5,657,890	\$ 5,765,341	\$ 5,765,341
Salaries & Benefits	\$ 5,331,598	\$ 6,455,060	\$ 6,345,983	\$ 6,887,856	\$ 7,010,040
Services & Supplies	2,206,622	2,369,873	2,572,348	3,168,051	3,372,127
Other Charges	33,321	33,567	30,000	34,845	34,845
Equipment	92,553	88,873	162,712	134,531	205,153
Interfund Charges	666,118	637,195	637,195	1,275,533	1,275,533
Interfund Reimb	(604,608)	(214,529)	(217,796)	(232,606)	(232,606)
Intrafund Charges	969,299	1,096,930	1,143,942	1,247,434	1,243,960
Intrafund Reimb	(778,656)	(828,225)	(842,380)	(976,516)	(976,516)
Total Expenditures/Appropriations	\$ 7,916,247	\$ 9,638,744	\$ 9,832,004	\$ 11,539,128	\$ 11,932,536
Net Cost	\$ 2,534,249	\$ 4,051,535	\$ 4,174,114	\$ 5,773,787	\$ 6,167,195
Positions	53.0	55.0	55.0	57.5	59.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 6494000 - County Parks CFD 2006-1

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 2,421	\$ 2,626	205
Taxes	-	39,360	39,360
Revenue from Use Of Money & Property	(256)	(256)	-
Total Revenue	\$ 2,165	\$ 41,730	39,565
Reserve Provision	\$ -	\$ 39,360	39,360
Services & Supplies	2,000	2,205	205
Other Charges	165	165	-
Total Financing Uses	\$ 2,165	\$ 41,730	39,565
Total Expenditures/Appropriations	\$ 2,165	\$ 41,730	-
Net Cost	\$ -	\$ -	-

- Appropriations have increased by \$205.
- Revenue has increased by \$39,360.
- Reserve Provision has increased by \$39,360.
- Fund Balance has increased by \$205.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$205 due to an increased Fund Balance.
- Revenue has increased \$39,360 due to increased property tax revenue.
- Reserve Provision has increased \$39,360 due to an increase in property tax revenue and is being set aside for future projects and services.
- Fund Balance has increased \$205 due to lower than expected expenditures.

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
6494000 - County Parks CFD 2006-1 563A - COUNTY PARKS CFD NO. 2006-1						
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	\$ 2,370	\$ 2,396	\$ 2,396	\$ 2,421	2,626	
Taxes	-	-	-	-	39,360	
Revenue from Use Of Money & Property	107	309	100	(256)	(256)	
Total Revenue	\$ 2,477	\$ 2,705	\$ 2,496	\$ 2,165	41,730	
Reserve Provision	\$ -	\$ -	\$ -	\$ -	39,360	
Services & Supplies	-	-	2,327	2,000	2,205	
Other Charges	81	79	169	165	165	
Total Financing Uses	\$ 81	\$ 79	\$ 2,496	\$ 2,165	41,730	
Total Expenditures/Appropriations	\$ 81	\$ 79	\$ 2,496	\$ 2,165	41,730	
Net Cost	\$ (2,396)	\$ (2,626)	\$ -	\$ -	-	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 6491000 - CSA No.4B-(Wilton-Cosumnes)				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance	
Fund Balance	\$ 56,121	\$ 56,855	734	
Taxes	4,809	104,809	100,000	
Intergovernmental Revenues	66	66	-	
Total Revenue	\$ 60,996	\$ 161,730	100,734	
Services & Supplies	\$ 42,434	\$ 42,634	200	
Capital Assets				
Improvements	6,454	106,988	100,534	
Total Capital Assets	6,454	106,988	100,534	
Transfers In & Out	\$ 12,108	\$ 12,108	-	
Total Financing Uses	\$ 60,996	\$ 161,730	100,734	
Total Expenditures/Appropriations	\$ 60,996	\$ 161,730	-	
Net Cost	\$ -	\$ -	-	

- Appropriations have increased by \$100,734.
- Revenues have increased by \$100,000.
- Fund Balance has increased by \$734.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$100,734 due to an increase in Fund Balance and revenue.
- Revenues have increased \$100,000 due to an increase in property tax revenue from County Parks CFD 2006-1 to fund the Wilton Park Restroom Facility project amendment to the Capital Improvement Program.
- Fund Balance increased \$734 due to slightly lower expenditures in Fiscal Year 2014-15.

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				
6491000 - CSA No.4B-(Wilton-Cosumnes)						
560A - COUNTY SERVICE AREA 4B						
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	\$ 34,217	\$ 25,672	\$ 25,672	\$ 56,121	\$ 56,855	
Taxes	4,813	4,836	4,812	4,809	104,809	
Revenue from Use Of Money & Property	45	(101)	-	-	-	
Intergovernmental Revenues	64	59	66	66	66	
Total Revenue	\$ 39,139	\$ 30,466	\$ 30,550	\$ 60,996	\$ 161,730	
Services & Supplies	\$ 1,360	\$ 1,503	\$ 42,518	\$ 42,434	\$ 42,634	
Capital Assets						
Improvements	-	-	15,924	6,454	106,988	
Total Capital Assets	-	-	15,924	6,454	106,988	
Interfund Charges	\$ 12,108	\$ 12,108	\$ 12,108	\$ 12,108	\$ 12,108	
Interfund Reimb	-	(40,000)	(40,000)	-	-	
Total Financing Uses	\$ 13,468	\$ (26,389)	\$ 30,550	\$ 60,996	\$ 161,730	
Total Expenditures/Appropriations	\$ 13,468	\$ (26,389)	\$ 30,550	\$ 60,996	\$ 161,730	
Net Cost	\$ (25,671)	\$ (56,855)	\$ -	\$ -	\$ -	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 6492000 - CSA No.4C-(Delta)				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance	
Fund Balance	\$ 1,346	\$ 5,368	4,022	
Taxes	21,196	21,196	-	
Revenue from Use Of Money & Property	(98)	(98)	-	
Intergovernmental Revenues	278	278	-	
Charges for Services	24,000	24,000	-	
Miscellaneous Revenues	3,272	3,272	-	
Total Revenue	\$ 49,994	\$ 54,016	4,022	
Services & Supplies	\$ 39,636	\$ 43,658	4,022	
Other Charges	10,358	10,358	-	
Total Financing Uses	\$ 49,994	\$ 54,016	4,022	
Total Expenditures/Appropriations	\$ 49,994	\$ 54,016	-	
Net Cost	\$ -	\$ -	-	

- Appropriations have increased by \$4,022
- Fund Balance has increased by \$4,022.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$4,022 due to an increased Fund Balance.
- Fund balance has increased \$4,022 due to lower than anticipated actual expenditures and slightly higher than anticipated revenue.

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
		6492000 - CSA No.4C-(Delta) 561A - COUNTY SERVICE AREA 4C				
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	\$ (6,096)	\$ 2,575	\$ 2,575	\$ 1,346	\$ 5,368	
Taxes	20,849	21,518	21,181	21,196	21,196	
Revenue from Use Of Money & Property	(12)	(8)	-	(98)	(98)	
Intergovernmental Revenues	287	289	294	278	278	
Charges for Services	25,562	25,430	23,000	24,000	24,000	
Miscellaneous Revenues	4,984	6,220	3,700	3,272	3,272	
Total Revenue	\$ 45,574	\$ 56,024	\$ 50,750	\$ 49,994	\$ 54,016	
Services & Supplies	\$ 33,996	\$ 40,312	\$ 40,407	\$ 39,636	\$ 43,658	
Other Charges	9,004	10,343	10,343	10,358	10,358	
Total Financing Uses	\$ 43,000	\$ 50,655	\$ 50,750	\$ 49,994	\$ 54,016	
Total Expenditures/Appropriations	\$ 43,000	\$ 50,655	\$ 50,750	\$ 49,994	\$ 54,016	
Net Cost	\$ (2,574)	\$ (5,369)	-	-	-	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 6493000 - CSA No.4D-(Herald)				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance	
Fund Balance	\$ 19	\$ 913	894	
Taxes	8,505	8,505	-	
Revenue from Use Of Money & Property	(8)	(8)	-	
Intergovernmental Revenues	108	108	-	
Charges for Services	460	460	-	
Total Revenue	\$ 9,084	\$ 9,978	894	
Services & Supplies	\$ 3,310	\$ 4,204	894	
Transfers In & Out	5,774	5,774	-	
Total Financing Uses	\$ 9,084	\$ 9,978	894	
Total Expenditures/Appropriations	\$ 9,084	\$ 9,978	-	
Net Cost	\$ -	\$ -	-	

- Appropriations have increased by \$894.
- Fund Balance has increased by \$894.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$894 due to an increased Fund Balance.
- Fund Balance has increased \$894 due to lower than expected expenditures and slightly higher than anticipated revenues.

SCHEDULE:

State Controller Schedule County Budget Act January 2010		County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				Schedule 15
		6493000 - CSA No.4D-(Herald) 562A - COUNTY SERVICE AREA 4D				
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	\$ 839	\$ 1,263	\$ 1,263	\$ 19	\$ 913	
Taxes	8,505	8,544	8,698	8,505	8,505	
Revenue from Use Of Money & Property	(6)	(7)	-	(8)	(8)	
Intergovernmental Revenues	112	104	118	108	108	
Charges for Services	1,321	633	350	460	460	
Total Revenue	\$ 10,771	\$ 10,537	\$ 10,429	\$ 9,084	\$ 9,978	
Services & Supplies	\$ 3,329	\$ 2,641	\$ 3,447	\$ 3,310	\$ 4,204	
Interfund Charges	6,254	6,982	6,982	5,774	5,774	
Total Financing Uses	\$ 9,583	\$ 9,623	\$ 10,429	\$ 9,084	\$ 9,978	
Total Expenditures/Appropriations	\$ 9,583	\$ 9,623	\$ 10,429	\$ 9,084	\$ 9,978	
Net Cost	\$ (1,188)	\$ (914)	\$ -	\$ -	\$ -	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 3516494 - Del Norte Oaks Park District				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance	
Fund Balance	\$ 237	\$ 3,610	3,373	
Taxes	3,200	3,200	-	
Intergovernmental Revenues	40	40	-	
Total Revenue	\$ 3,477	\$ 6,850	3,373	
Services & Supplies	\$ 800	\$ 4,173	3,373	
Transfers In & Out	2,677	2,677	-	
Total Financing Uses	\$ 3,477	\$ 6,850	3,373	
Total Expenditures/Appropriations	\$ 3,477	\$ 6,850	-	
Net Cost	\$ -	\$ -	-	

- Appropriations have increased by \$3,373.
- Fund Balance has increased by \$3,373.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$3,373 due to increased Fund Balance.
- Fund Balance has increased \$3,373 due to lower than expected expenditures and slightly higher than expected revenue.

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				
3516494 - Del Norte Oaks Park District 351A - DEL NORTE OAKS PARK 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	\$ 2,597	\$ 5,032	\$ 5,032	\$ 237	\$ 3,610	
Taxes	3,140	3,243	2,963	3,200	3,200	
Revenue from Use Of Money & Property	2	11	-	-	-	
Intergovernmental Revenues	42	40	40	40	40	
Total Revenue	\$ 5,781	\$ 8,326	\$ 8,035	\$ 3,477	\$ 6,850	
Services & Supplies	\$ 749	\$ 746	\$ 800	\$ 800	\$ 4,173	
Interfund Charges	-	3,968	7,235	2,677	2,677	
Total Financing Uses	\$ 749	\$ 4,714	\$ 8,035	\$ 3,477	\$ 6,850	
Total Expenditures/Appropriations	\$ 749	\$ 4,714	\$ 8,035	\$ 3,477	\$ 6,850	
Net Cost	\$ (5,032)	\$ (3,612)	\$ -	\$ -	\$ -	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 9338000 - Sunrise Recreation And Park District

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 1,012,835	\$ 1,064,534	\$ 51,699
Taxes	4,073,614	4,157,930	84,316
Revenue from Use Of Money & Property	520,357	527,513	7,156
Intergovernmental Revenues	60,790	68,915	8,125
Charges for Services	3,209,572	3,182,757	(26,815)
Miscellaneous Revenues	109,500	144,322	34,822
Other Financing Sources	1,000	1,000	-
Total Revenue	\$ 8,987,668	\$ 9,146,971	\$ 159,303
Salaries & Benefits	\$ 5,708,875	\$ 5,734,830	\$ 25,955
Services & Supplies	2,118,043	2,135,466	17,423
Other Charges	22,780	22,780	-
Capital Assets			
Improvements	323,000	425,313	102,313
Equipment	30,000	39,274	9,274
Total Capital Assets	353,000	464,587	111,587
Appropriation for Contingencies	\$ 784,970	\$ 789,308	\$ 4,338
Total Financing Uses	\$ 8,987,668	\$ 9,146,971	\$ 159,303
Total Expenditures/Appropriations	\$ 8,987,668	\$ 9,146,971	-
Net Cost	\$ -	\$ -	-
Positions	21.0	21.0	0.0

- Appropriations have increased by \$159,303.
- Revenues have increased by \$107,604.
- Fund Balance has increased by \$51,699.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$159,303 due to increased revenues and Fund Balance.
- Revenues have increased \$107,604 due to higher than expected Property Taxes, an increase in Redevelopment Passthru Revenue, and an increase in Insurance Proceeds due to expected payments. Expenditures in Salaries and Benefits, and various Services and Supplies accounts, and Capital Improvement projects, have increased as a result of expected increased revenues.
- Fund Balance increased \$51,699 due to slightly lower than expected expenditures in Fiscal Year 2014-15 and higher than expected revenue.
- Position counts have not changed from the Approved Recommended Budget.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				Schedule 15
9338000 - Sunrise Recreation And Park District 338A - SUNRISE PARK 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	\$ 957,927	\$ 1,298,869	\$ 1,298,869	\$ 1,012,835	\$ 1,064,534
Reserve Release	263,925	-	-	-	-
Taxes	3,740,538	3,981,029	3,830,555	4,073,614	4,157,930
Revenue from Use Of Money & Property	444,931	466,688	470,715	520,357	527,513
Intergovernmental Revenues	237,427	260,589	254,887	60,790	68,915
Charges for Services	2,790,304	2,703,710	3,148,995	3,209,572	3,182,757
Miscellaneous Revenues	19,216	93,053	109,500	109,500	144,322
Other Financing Sources	3,275	8,376	3,275	1,000	1,000
Total Revenue	\$ 8,457,543	\$ 8,812,314	\$ 9,116,796	\$ 8,987,668	\$ 9,146,971
Salaries & Benefits	\$ 4,866,168	\$ 5,226,842	\$ 5,443,704	\$ 5,708,875	\$ 5,734,830
Services & Supplies	2,016,513	2,128,604	2,135,697	2,118,043	2,135,466
Other Charges	17,888	19,601	19,814	22,780	22,780
Capital Assets					
Land	15,451	-	-	-	-
Improvements	322,360	354,349	710,661	323,000	425,313
Equipment	30,469	18,386	-	30,000	39,274
Total Capital Assets	368,280	372,735	710,661	353,000	464,587
Interfund Reimb	\$ (110,175)	\$ -	\$ -	\$ -	\$ -
Appropriation for Contingencies	-	-	806,920	784,970	789,308
Total Financing Uses	\$ 7,158,674	\$ 7,747,782	\$ 9,116,796	\$ 8,987,668	\$ 9,146,971
Total Expenditures/Appropriations	\$ 7,158,674	\$ 7,747,782	\$ 9,116,796	\$ 8,987,668	\$ 9,146,971
Net Cost	\$ (1,298,869)	\$ (1,064,532)	\$ -	\$ -	\$ -
Positions	21.0	21.0	21.0	21.0	21.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 2960000 - Department of Transportation

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 3,900,000	\$ 5,401,006	\$ 1,501,006
Licenses, Permits & Franchises	8,000	8,000	-
Fines, Forfeitures & Penalties	3,000	3,000	-
Intergovernmental Revenues	291,500	290,000	(1,500)
Charges for Services	49,680,764	49,865,901	185,137
Total Revenue	\$ 53,883,264	\$ 55,567,907	\$ 1,684,643
Reserve Provision	\$ -	\$ 1,501,006	\$ 1,501,006
Salaries & Benefits	32,937,197	32,975,834	38,637
Services & Supplies	20,688,712	20,720,212	31,500
Other Charges	547,355	547,355	-
Equipment	32,000	145,500	113,500
Expenditure Transfer & Reimbursement	(322,000)	(322,000)	-
Total Expenditures/Appropriations	\$ 53,883,264	\$ 55,567,907	\$ 1,684,643
Net Cost	\$ -	\$ -	\$ -
Positions	265.2	265.2	0.0

- Appropriations have increased \$183,637.
- Reserve Provision has increased \$1,501,006.
- Revenues have increased \$183,637.
- Fund Balance has increased \$1,501,006.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$183,637 largely due to rebudgeting of and increased overhead costs for the Microsoft Project Management and Hansen maintenance management software upgrade projects as well as increased costs for a sanitary ice shed and drinking water facility.
- Reserve Provision has increased \$1,501,006 due to higher than anticipated fund balance, which is being set aside to act as operating capital between the time expenditures are made and revenues are received from State and Federal sources.
- Revenues have increased \$183,637 due to additional administrative and financial services to other transportation related funds.
- Fund Balance has increased \$1,501,006 due to a combination of lower maintenance program costs due to shifting timelines in software upgrades, lower equipment costs, and higher labor rate recovery.
- 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 **2960000 - Department of Transportation**
 Function **PUBLIC WAYS & FACILITIES**
 Activity **Public Ways**
 Fund **005B - DEPARTMENT OF TRANSPORTATION**

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	\$ -	\$ 12,541,077	\$ 12,541,077	\$ 3,900,000	\$ 5,401,006
Licenses, Permits & Franchises	5,850	-	8,000	8,000	8,000
Fines, Forfeitures & Penalties	3,657	5,015	3,000	3,000	3,000
Revenue from Use Of Money & Property	-	37,535	-	-	-
Intergovernmental Revenues	329,214	390,558	344,200	291,500	290,000
Charges for Services	49,668,498	48,433,140	49,466,525	49,680,764	49,865,901
Miscellaneous Revenues	75	2,679	-	-	-
Other Financing Sources	-	650	-	-	-
Residual Equity Transfer In	12,957,931	-	-	-	-
Total Revenue	\$ 62,965,225	\$ 61,410,654	\$ 62,362,802	\$ 53,883,264	\$ 55,567,907
Reserve Provision	\$ -	\$ 9,541,077	\$ 9,541,077	\$ -	\$ 1,501,006
Salaries & Benefits	30,331,470	31,703,049	32,731,275	32,937,197	32,975,834
Services & Supplies	20,029,230	18,862,837	20,298,250	20,688,712	20,720,212
Other Charges	(3,750)	(276)	200	547,355	547,355
Equipment	67,210	33,424	20,000	32,000	145,500
Interfund Reimb	-	(228,000)	(228,000)	(322,000)	(322,000)
Intrafund Charges	5,542,888	6,076,384	6,076,384	6,466,680	6,615,680
Intrafund Reimb	(5,542,889)	(6,076,384)	(6,076,384)	(6,466,680)	(6,615,680)
Total Expenditures/Appropriations	\$ 50,424,159	\$ 59,912,111	\$ 62,362,802	\$ 53,883,264	\$ 55,567,907
Net Cost	\$ (12,541,066)	\$ (1,498,543)	\$ -	\$ -	\$ -
Positions	262.1	264.2	262.1	265.2	265.2

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 2530000 - CSA No. 1

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 145,086	\$ 60,550	\$(84,536)
Taxes	285,200	285,200	-
Revenue from Use Of Money & Property	4,713	4,713	-
Intergovernmental Revenues	4,000	4,000	-
Charges for Services	2,030,000	2,030,000	-
Miscellaneous Revenues	545,000	545,000	-
Total Revenue	\$ 3,013,999	\$ 2,929,463	\$(84,536)
Services & Supplies	\$ 2,868,999	\$ 2,784,463	\$(84,536)
Other Charges	145,000	145,000	-
Total Financing Uses	\$ 3,013,999	\$ 2,929,463	\$(84,536)
Total Expenditures/Appropriations	\$ 3,013,999	\$ 2,929,463	-
Net Cost	\$ -	\$ -	-

- Appropriations have decreased by \$84,536.
- Fund Balance has decreased by \$84,536.

DESCRIPTION OF CHANGES:

- Appropriations have decreased \$84,536 due to a decrease in services and supplies reflecting lower energy and maintenance costs as a result of the light-emitting diode (LED) street light retrofit project.
- Fund Balance has decreased \$84,536 due to the elimination of the Road Fund contribution in Fiscal Year 2014-15, which was partially offset by energy and maintenance savings and increased revenues in taxes and assessments.

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 2530000 - CSA No. 1 253A - CSA NO. 1
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	\$ 196,461	\$ 312,368	\$ 312,368	\$ 145,086	\$ 60,550
Taxes	318,631	346,546	285,200	285,200	285,200
Revenue from Use Of Money & Property	1,505	(4,858)	2,535	4,713	4,713
Intergovernmental Revenues	4,480	4,742	4,000	4,000	4,000
Charges for Services	2,028,190	2,046,336	2,030,000	2,030,000	2,030,000
Miscellaneous Revenues	524,581	3,720	555,000	545,000	545,000
Total Revenue	\$ 3,073,848	\$ 2,708,854	\$ 3,189,103	\$ 3,013,999	\$ 2,929,463
Reserve Provision	\$ -	\$ 94,000	\$ 94,000	\$ -	\$ -
Services & Supplies	2,686,908	2,476,909	2,945,644	2,868,999	2,784,463
Other Charges	76,732	77,394	149,459	145,000	145,000
Total Financing Uses	\$ 2,763,640	\$ 2,648,303	\$ 3,189,103	\$ 3,013,999	\$ 2,929,463
Total Expenditures/Appropriations	\$ 2,763,640	\$ 2,648,303	\$ 3,189,103	\$ 3,013,999	\$ 2,929,463
Net Cost	\$ (310,208)	\$ (60,551)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET
Budget Unit: 1370000 - Gold River Station #7 Landscape CFD

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 16,371	\$ 16,741	370
Revenue from Use Of Money & Property	254	254	-
Charges for Services	33,000	33,000	-
Total Revenue	\$ 49,625	\$ 49,995	370
Reserve Provision	\$ 4,000	- \$	(4,000)
Services & Supplies	44,875	49,245	4,370
Other Charges	750	750	-
Total Financing Uses	\$ 49,625	\$ 49,995	370
Total Expenditures/Appropriations	\$ 49,625	\$ 49,995	-
Net Cost	\$ -	\$ -	-

- Appropriations have increased by \$4,370.
- Reserve Provision has decreased by \$4,000.
- Fund Balance has increased by \$370.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$4,370 due to higher actual costs for engineering and administration labor and water.
- Reserve Provision has decreased by \$4,000 due to higher water and labor costs.
- Fund Balance has increased by \$370 due to lower overall expenditures in the prior year.

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					
1370000 - Gold River Station #7 Landscape CFD						
137A - GOLD RIVER STATION #7 LANDSCAPE 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	\$ 1,151	\$ 5,486	\$ 5,486	\$ 16,371	\$ 16,741	
Reserve Release	30,000	26,000	26,000	-	-	
Revenue from Use Of Money & Property	112	(327)	376	254	254	
Charges for Services	33,993	33,860	34,000	33,000	33,000	
Total Revenue	\$ 65,256	\$ 65,019	\$ 65,862	\$ 49,625	\$ 49,995	
Reserve Provision	\$ -	\$ -	\$ -	4,000	-	
Services & Supplies	59,637	48,154	65,112	44,875	49,245	
Other Charges	133	124	750	750	750	
Total Financing Uses	\$ 59,770	\$ 48,278	\$ 65,862	\$ 49,625	\$ 49,995	
Total Expenditures/Appropriations	\$ 59,770	\$ 48,278	\$ 65,862	\$ 49,625	\$ 49,995	
Net Cost	\$ (5,486)	\$ (16,741)	\$ -	\$ -	\$ -	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit: 3300000 - Landscape Maintenance District			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 37,631	\$ 110,435	\$ 72,804
Revenue from Use Of Money & Property	1,045	1,045	-
Charges for Services	500,000	500,000	-
Miscellaneous Revenues	430,000	430,000	-
Total Revenue	\$ 968,676	\$ 1,041,480	\$ 72,804
Reserve Provision	\$ -	\$ 51,304	\$ 51,304
Services & Supplies	961,176	982,676	21,500
Other Charges	7,500	7,500	-
Total Financing Uses	\$ 968,676	\$ 1,041,480	\$ 72,804
Total Expenditures/Appropriations	\$ 968,676	\$ 1,041,480	\$ -
Net Cost	\$ -	\$ -	\$ -

- Appropriations have increased \$21,500.
- Reserve Provision has increased \$51,304.
- Fund Balance has increased \$72,804.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$21,500 largely due to increased landscape maintenance contract costs that may result from persisting drought conditions.
- Reserve Provision has increased \$51,304 due to the need to set aside additional funds to act as operating capital between the time expenditures are made and revenues are received from District assessment fees. Current reserves are not sufficient to cover expenses between actual payment and receipt of assessment fees.
- Fund Balance has increased \$72,804 due to lower overall actual expenditures in Fiscal Year 2014-15.

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
3300000 - Landscape Maintenance District 330A - SACTO CO LMD ZONE 1						
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	\$ 44,846	\$ 175,197	\$ 175,197	\$ 37,631	\$ 110,435	
Revenue from Use Of Money & Property	371	(258)	816	1,045	1,045	
Charges for Services	497,843	498,122	500,000	500,000	500,000	
Miscellaneous Revenues	421,000	272,000	272,000	430,000	430,000	
Total Revenue	\$ 964,060	\$ 945,061	\$ 948,013	\$ 968,676	\$ 1,041,480	
Reserve Provision	\$ -	\$ -	\$ -	\$ -	\$ 51,304	
Services & Supplies	782,862	829,040	940,513	961,176	982,676	
Other Charges	6,000	5,587	7,500	7,500	7,500	
Total Financing Uses	\$ 788,862	\$ 834,627	\$ 948,013	\$ 968,676	\$ 1,041,480	
Total Expenditures/Appropriations	\$ 788,862	\$ 834,627	\$ 948,013	\$ 968,676	\$ 1,041,480	
Net Cost	\$ (175,198)	\$ (110,434)	\$ -	\$ -	\$ -	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 2900000 - Roads

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 17,117,271	\$ 18,586,717	\$ 1,469,446
Taxes	794,073	1,206,362	412,289
Licenses, Permits & Franchises	1,198,004	1,198,004	-
Revenue from Use Of Money & Property	320,788	320,788	-
Intergovernmental Revenues	47,788,501	47,154,199	(634,302)
Charges for Services	134,500	164,500	30,000
Miscellaneous Revenues	2,600,591	2,557,769	(42,822)
Total Revenue	\$ 69,953,728	\$ 71,188,339	\$ 1,234,611
Services & Supplies	\$ 80,337,847	\$ 82,320,788	\$ 1,982,941
Other Charges	2,962,640	3,310,909	348,269
Expenditure Transfer & Reimbursement	(13,346,759)	(14,443,358)	(1,096,599)
Total Expenditures/Appropriations	\$ 69,953,728	\$ 71,188,339	\$ 1,234,611
Net Cost	\$ -	\$ -	\$ -

- Appropriations have increased \$1,234,611.
- Revenues have decreased by \$234,835.
- Fund Balance has increased \$1,469,446.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$1,234,611 due to shifts in capital project timelines and rebudgeting of a variety of projects in Fiscal Year 2015-16 such as the Alta Mesa Road Bridge Replacement, Bradshaw Landing US 50 Ramp Widening, Fair Oaks Boulevard Improvements Phase 3, Fulton Avenue Overlay Phase I: Marconi Avenue to Auburn Boulevard, and the Old Florin Town Streetscape. The appropriation increase also includes \$65,500 for the Stonehouse Road at Escuela Drive project amendment to the Capital Improvement Program.
- Revenues have decreased \$234,835 largely due to a decrease in federal claim reimbursements as a result of shifts in capital project timelines.
- Fund Balance has increased \$1,469,446 due to shifts in project timelines and resulting lower than anticipated expenditures in Fiscal Year 2014-15.

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

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	\$ (13,739,165)	\$ 15,941,749	\$ 15,941,749	\$ 17,117,271	\$ 18,586,717
Taxes	811,490	432,436	753,300	794,073	1,206,362
Licenses, Permits & Franchises	1,066,529	1,101,503	1,198,004	1,198,004	1,198,004
Revenue from Use Of Money & Property	316,829	194,820	308,000	320,788	320,788
Intergovernmental Revenues	60,473,699	46,635,357	55,109,831	47,788,501	47,154,199
Charges for Services	2,915,800	2,899,001	2,846,496	134,500	164,500
Miscellaneous Revenues	3,009,917	4,225,670	3,409,780	2,600,591	2,557,769
Total Revenue	\$ 54,855,099	\$ 71,430,536	\$ 79,567,160	\$ 69,953,728	\$ 71,188,339
Services & Supplies	\$ 78,957,177	\$ 66,620,910	\$ 92,719,111	\$ 80,337,847	\$ 82,320,788
Other Charges	2,789,516	813,763	2,603,049	2,962,640	3,310,909
Interfund Charges	120,000	120,000	120,000	542,929	761,248
Interfund Reimb	(13,390,216)	(14,710,858)	(15,875,000)	(13,889,688)	(15,204,606)
Total Expenditures/Appropriations	\$ 68,476,477	\$ 52,843,815	\$ 79,567,160	\$ 69,953,728	\$ 71,188,339
Net Cost	\$ 13,621,378	\$ (18,586,721)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET

Budget Unit: 2910000 - Roadways

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 6,415,231	\$ 5,767,263	\$(647,968)
Licenses, Permits & Franchises	3,065,000	4,065,000	1,000,000
Revenue from Use Of Money & Property	15,625	15,625	-
Intergovernmental Revenues	172,137	1,500,928	1,328,791
Miscellaneous Revenues	132,684	120,001	\$(12,683)
Total Revenue	\$ 9,800,677	\$ 11,468,817	1,668,140
Reserve Provision	\$ 3,052,937	\$ 5,153,967	2,101,030
Services & Supplies	2,347,888	2,617,859	269,971
Other Charges	54,500	500,600	446,100
Expenditure Transfer & Reimbursement	4,345,352	3,196,391	\$(1,148,961)
Total Expenditures/Appropriations	\$ 9,800,677	\$ 11,468,817	1,668,140
Net Cost	\$ -	\$ -	-

- Appropriations have decreased by \$432,890.
- Reserve Provision has increased \$2,101,030.
- Revenues have increased by \$2,316,108.
- Fund Balance has decreased by \$647,968.

DESCRIPTION OF CHANGES:

- Appropriations have decreased \$432,890 due to a reduced need for transfers to projects in other funds due to shifts in project timelines and increased fund balance in those funds.
- Reserve Provision has increased \$2,101,030 due to increased development fees for projects which have not yet begun development or for which there are not yet sufficient funds.
- Revenues have increased \$2,316,108 due to an upward trend of developer fee collections and full 100 percent Sacramento County Transportation Development Fee Program fee implementation.
- Fund Balance has decreased \$647,968 due to increased used of development fees for projects in Fiscal Year 2014-15.

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

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	\$ 3,198,646	\$ 3,775,505	\$ 3,775,505	\$ 6,415,231	\$ 5,767,263
Reserve Release	-	664,005	664,005	-	-
Licenses, Permits & Franchises	2,068,880	4,933,426	2,045,000	3,065,000	4,065,000
Revenue from Use Of Money & Property	6,160	(26,687)	6,647	15,625	15,625
Intergovernmental Revenues	186,010	426,001	4,526,518	172,137	1,500,928
Miscellaneous Revenues	(118,635)	117,910	78,000	132,684	120,001
Total Revenue	\$ 5,341,061	\$ 9,890,160	\$ 11,095,675	\$ 9,800,677	\$ 11,468,817
Reserve Provision	\$ 2,251,568	\$ -	\$ -	\$ 3,052,937	\$ 5,153,967
Services & Supplies	1,140,696	1,347,382	5,885,424	2,347,888	2,617,859
Other Charges	279,582	688,092	684,500	54,500	500,600
Interfund Charges	(616,359)	2,706,421	7,068,179	6,823,504	4,828,808
Interfund Reimb	(1,459,278)	(618,999)	(2,542,428)	(2,478,152)	(1,632,417)
Total Expenditures/Appropriations	\$ 1,596,209	\$ 4,122,896	\$ 11,095,675	\$ 9,800,677	\$ 11,468,817
Net Cost	\$ (3,744,852)	\$ (5,767,264)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 2930000 - Rural Transit Program				
Operating Detail	2015-16 Approved Recommended	2015-16 Recommended For Adopted Budget	Variance	
Operating Revenues				
Charges for Services	\$ 185,000	\$ 185,000	\$	-
Total Operating Revenues	\$ 185,000	\$ 185,000	\$	-
Operating Expenses				
Services and Supplies	\$ 1,958,770	\$ 2,182,470	\$	223,700
Depreciation	459,415	499,415		40,000
Total Operating Expenses	\$ 2,418,185	\$ 2,681,885	\$	263,700
Operating Income (Loss)	\$ (2,233,185)	\$ (2,496,885)	\$	(263,700)
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	\$ 2,269	\$ 2,269	\$	-
Gain or Loss on Sale of Capital Assets	7,000	7,000		-
Total Non-Operating Revenues (Expenses)	\$ 9,269	\$ 9,269	\$	-
Income Before Capital Contributions and Transfers	\$ (2,223,916)	\$ (2,487,616)	\$	(263,700)
Capital Contributions - Intergovernmental, etc.	\$ 2,664,501	\$ 3,088,201	\$	423,700
Change in Net Assets	\$ 440,585	\$ 600,585	\$	160,000
Net Assets - Beginning Balance	1,883,744	1,883,744		-
Net Assets - Ending Balance	\$ 2,324,329	\$ 2,484,329	\$	160,000
Positions				
	Revenues Tie To		SCH 1, COL 5	
	Expenses Tie To		SCH 1, COL 7	
Memo Only:				
Land	\$ -	\$ -	\$	-
Improvements	-	-		-
Equipment	900,000	1,100,000		200,000
Total Capital	\$ 900,000	\$ 1,100,000	\$	200,000

- Appropriations have increased \$463,700.
- Revenues have increased \$423,700.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$463,700 due to the following:
 - purchase of a \$200,000 replacement commuter bus for East County Transit (which is included as a project amendment to the Capital Improvement Program) and \$40,000 in related depreciation;
 - \$4,700 in additional staff time and \$134,000 in additional transit operations services from Storer Transit Systems and Amador Transit, for continued implementation of the Connect Card;

DESCRIPTION OF CHANGES (CONT.):

- Appropriations have increased \$463,700 due to the following (cont.):
 - re-budgeting \$85,000 for a contract with the Sacramento Area Council of Governments for preparation of the Sacramento County Short Range Transit Plan Update.
- Revenues have increased \$423,700 due to the ability to claim additional costs, including the acquisition of the replacement bus and implementation of the Connect Card.

SCHEDULE:

State Controller Schedules County Budget Act January 2010	County of Sacramento Operation of Enterprise Fund Fiscal Year 2015-16			Schedule 11	
Operating Detail	2013-14 Actual	2014-15 Actual	2014-15 Adopted	Fund Title Service Activity Budget Unit 2015-16 Requested	Rural Transit Transportation Systems 2930000 2015-16 Recommended
Operating Revenues					
Charges for Services	\$ 200,021	\$ 194,474	\$ 185,000	\$ 185,000	\$ 185,000
Total Operating Revenues	\$ 200,021	\$ 194,474	\$ 185,000	\$ 185,000	\$ 185,000
Operating Expenses					
Services and Supplies	\$ 1,613,373	\$ 1,781,961	\$ 5,232,348	\$ 1,958,770	\$ 2,182,470
Depreciation	213,169	203,632	624,959	459,415	499,415
Total Operating Expenses	\$ 1,826,542	\$ 1,985,593	\$ 5,857,307	\$ 2,418,185	\$ 2,681,885
Operating Income (Loss)	\$ (1,626,521)	\$ (1,791,119)	\$ (5,672,307)	\$ (2,233,185)	\$ (2,496,885)
Non-Operating Revenues (Expenses)					
Interest/Investment Income and/or Gain	\$ 925	\$ (250)	\$ 950	\$ 2,269	\$ 2,269
Gain or Loss on Sale of Capital Assets	79,236	10,600	10,600	7,000	7,000
Total Non-Operating Revenues (Expenses)	\$ 80,161	\$ 10,350	\$ 11,550	\$ 9,269	\$ 9,269
Income Before Capital Contributions and Transfers	\$ (1,546,360)	\$ (1,780,769)	\$ (5,660,757)	\$ (2,223,916)	\$ (2,487,616)
Capital Contributions - Intergovernmental Revenue, etc.	\$ 1,571,911	\$ 1,848,494	\$ 1,019,924	\$ 2,664,501	\$ 3,088,201
Change in Net Assets	\$ 25,551	\$ 67,725	\$ (4,640,833)	\$ 440,585	\$ 600,585
Net Assets - Beginning Balance	1,790,469	1,816,019	1,816,019	1,883,744	1,883,744
Equity and Other Account Adjustments	\$ (1)	-	-	-	-
Net Assets - Ending Balance	\$ 1,816,019	\$ 1,883,744	\$ (2,824,814)	\$ 2,324,329	\$ 2,484,329
Positions	-	-	-	-	-
	Revenues Tie To				SCH 1, COL 5
	Expenses Tie To				SCH 1, COL 7
Memo Only:					
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Improvements	-	-	-	-	-
Equipment	590,734	564,216	80,000	900,000	1,100,000
Total Capital	\$ 590,734	\$ 564,216	\$ 80,000	\$ 900,000	\$ 1,100,000

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET
Budget Unit: 1410000 - Sacramento County LM CFD 2004-2

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 49,283	\$ 84,600	\$ 35,317
Revenue from Use Of Money & Property	1,691	1,691	-
Charges for Services	128,000	108,000	(20,000)
Total Revenue	\$ 178,974	\$ 194,291	\$ 15,317
Reserve Provision	\$ 20,000	\$ 34,317	\$ 14,317
Services & Supplies	156,974	157,974	1,000
Other Charges	2,000	2,000	-
Total Financing Uses	\$ 178,974	\$ 194,291	\$ 15,317
Total Expenditures/Appropriations	\$ 178,974	\$ 194,291	\$ -
Net Cost	\$ -	\$ -	\$ -

- Appropriations have increased by \$1,000.
- Reserve Provision has increased \$14,317.
- Revenues have decreased by \$20,000.
- Fund Balance has increased \$35,317.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$1,000 due to additional engineering and administrative costs.
- Reserve Provision has increased \$14,317 due to a higher fund balance.
- Revenues have decreased \$20,000 due to a decrease in special assessment revenue projections based on Fiscal Year 2014-15 actuals.
- Fund Balance has increased \$35,317 due to decreased expenditures in Fiscal Year 2014-15 as a result of drought restrictions and slow economic growth that limited landscape improvements and the addition of new sites.

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				
1410000 - Sacramento County LM CFD 2004-2						
141A - SAC CO LM CFD 2004-2						
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	\$ 114,446	\$ 57,820	\$ 57,820	\$ 49,283	\$ 84,600	
Revenue from Use Of Money & Property	638	(515)	781	1,691	1,691	
Charges for Services	129,352	108,947	128,000	128,000	108,000	
Total Revenue	\$ 244,436	\$ 166,252	\$ 186,601	\$ 178,974	\$ 194,291	
Reserve Provision	\$ 64,584	\$ -	\$ -	20,000	34,317	
Services & Supplies	121,432	81,102	184,601	156,974	157,974	
Other Charges	599	549	2,000	2,000	2,000	
Total Financing Uses	\$ 186,615	\$ 81,651	\$ 186,601	\$ 178,974	\$ 194,291	
Total Expenditures/Appropriations	\$ 186,615	\$ 81,651	\$ 186,601	\$ 178,974	\$ 194,291	
Net Cost	\$ (57,821)	\$ (84,601)	\$ -	\$ -	-	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET			
Budget Unit: 2140000 - Transportation-Sales Tax			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance
Fund Balance	\$ 208,353	\$ 293,623	85,270
Taxes	18,542,416	22,560,948	4,018,532
Revenue from Use Of Money & Property	10,495	10,495	-
Intergovernmental Revenues	9,326,656	10,529,922	1,203,266
Total Revenue	\$ 28,087,920	\$ 33,394,988	5,307,068
Services & Supplies	\$ 18,580,640	\$ 20,133,004	1,552,364
Other Charges	385,873	1,895,017	1,509,144
Expenditure Transfer & Reimbursement	9,121,407	11,366,967	2,245,560
Total Expenditures/Appropriations	\$ 28,087,920	\$ 33,394,988	5,307,068
Net Cost	\$ -	\$ -	-

- Appropriations have increased by \$5,307,068.
- Revenues have increased by \$5,221,798.
- Fund Balance has increased \$85,270.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$5,307,068 largely due to the following:
 - Increased labor costs and new or additional design requirements for several capital projects including South Watt Avenue Improvements, Hazel Avenue Phase 2 and the State Route 50 Watt Avenue Folsom Interchange;
 - An increase in Right of Way costs for Hazel Avenue Phase 2 and 3, South Watt Project, and Watt at 50 Project; and
 - A decrease in reimbursements from other entities or funds due to shifts in capital project time lines.
- Revenues have increased \$5,221,798 due to reimbursements for projects that were increased or shifted to Fiscal Year 2015-16.
- Fund Balance has increased \$85,270 due to lower Fiscal Year 2014-15 expenditures.

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

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	\$ (19,404,976)	\$ (280,723)	\$ (280,723)	\$ 208,353	\$ 293,623
Taxes	21,576,649	23,412,202	24,881,270	18,542,416	22,560,948
Revenue from Use Of Money & Property	5,223	(3,686)	5,000	10,495	10,495
Intergovernmental Revenues	16,904,913	6,927,129	22,964,754	9,326,656	10,529,922
Miscellaneous Revenues	180,798	123,764	100	-	-
Total Revenue	\$ 19,262,607	\$ 30,178,686	\$ 47,570,401	\$ 28,087,920	\$ 33,394,988
Services & Supplies	\$ 25,914,652	\$ 18,198,266	\$ 37,149,750	\$ 18,580,640	\$ 20,133,004
Other Charges	260,365	1,063,362	1,071,402	385,873	1,895,017
Interfund Charges	13,107,153	13,689,152	14,825,233	14,483,135	15,320,877
Interfund Reimb	2,358,700	(3,065,717)	(5,475,984)	(5,361,728)	(3,953,910)
Total Expenditures/Appropriations	\$ 41,640,870	\$ 29,885,063	\$ 47,570,401	\$ 28,087,920	\$ 33,394,988
Net Cost	\$ 22,378,263	\$ (293,623)	- \$	- \$	-

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 22000000/2250000 -Solid Waste Enterprise				
Operating Detail	2015-16 Approved Recommended	2015-16 Recommended For Adopted Budget	Variance	
Operating Revenues				
Revenue From Use of Money and Property	\$ 215,000	\$ 215,000	\$	-
Charges for Services	66,477,410	66,477,410		-
Miscellaneous Sales	7,779,181	7,775,825		(3,356)
Total Operating Revenues	\$ 74,471,591	\$ 74,468,235	\$	(3,356)
Operating Expenses				
Salaries and Employee Benefits	\$ 26,775,916	\$ 26,775,916	\$	-
Services and Supplies	31,086,851	31,086,851		-
Other Charges	5,490,040	5,490,040		-
Total Operating Expenses	\$ 63,352,807	\$ 63,352,807	\$	-
Operating Income (Loss)	\$ 11,118,784	\$ 11,115,428	\$	(3,356)
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	\$ (240,734)	\$ (240,734)	\$	-
Debt Retirement	(1,680,000)	(13,500,000)		(11,820,000)
Interest/Investment (Expense) and/or Other Expenses (Loss)	(1,210,790)	(946,887)		263,903
Gain or Loss on Sale of Capital Assets	15,000	15,000		-
Total Non-Operating Revenues (Expenses)	\$ (3,116,524)	\$ (14,672,621)	\$	(11,556,097)
Income Before Capital Contributions and Transfers	\$ 8,002,260	\$ (3,557,193)	\$	(11,559,453)
Capital Contributions - Grant, extraordinary items, etc.	\$ 133,000	\$ 133,000	\$	-
Transfers-In/(Out)	(1,493,515)	(1,515,940)		(22,425)
Change in Net Assets	\$ 6,641,745	\$ (4,940,133)	\$	(11,581,878)
Net Assets - Beginning Balance	159,243,700	159,243,700		-
Net Assets - Ending Balance	\$ 165,885,445	\$ 154,303,567	\$	(11,581,878)
Positions	251.8	251.8		-
	Revenues Tie To		SCH 1, COL 5	
	Expenses Tie To		SCH 1, COL 7	
Memo Only:				
Land	\$ 40,000	\$ 40,000	\$	-
Improvements	2,882,731	2,882,731		-
Equipment	7,147,000	7,687,500		540,500
Total Capital	\$ 10,069,731	\$ 10,610,231	\$	540,500

BUDGET UNIT 2200000:

- Appropriations have increased \$11,578,522.
- Reserve Provision has increased by \$1,940,225.
- Revenues have decreased by \$3,356.
- Fund Balance has increased by \$5,740,333.
- Reserve Release has increased \$7,781,770.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$11,578,522 largely due to redemption of outstanding bonds.
- Reserve Provision has increased by \$1,940,225 due to higher than anticipated fund balance.
- Revenues have decreased \$3,356 due to a reduction in Sacramento Regional Solid Waste Authority (SWA) revenue to reflect changes in the final SWA Budget and year end carryover.
- Fund Balance has increased \$5,740,333 due to a higher than anticipated salary savings and estimated expenditures that were higher than actual costs including expenditures for land improvement maintenance, sewage removal services, fuel and lubricants, and numerous other accounts. The Department also received a substantial fuel tax credit.
- Reserve Release has increased \$7,781,770 due to redemption of outstanding bonds.
- Position counts have not changed from the Approved Recommended Budget.

BUDGET UNIT 2250000:

- Appropriations have increased \$540,500.
- Reserve Provision has increased by \$2,994,342.
- Fund Balance has increased by \$3,534,842.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$540,500 due to rebudgeting of projects and equipment including a radio equipment project, grapple attachment, and transfer trailers as well as a cost increase for two terminal tractors.
- Reserve Provision has increased by \$2,994,342 due to higher than anticipated fund balance.
- Fund Balance has increased \$3,534,842 due to shifting project timelines or cancellation of projects and lower actual expenses than projected.

WASTE MANAGEMENT AND RECYCLING; REFUSE ENTERPRISE (OPERATIONS AND CAPITAL OUTLAY) 2200000/2250000

SCHEDULE:

State Controller Schedules County Budget Act January 2010	County of Sacramento Operation of Enterprise Fund Fiscal Year 2015-16			Schedule 11	
Operating Detail	2013-14 Actual	2014-15 Actual	2014-15 Adopted	Fund Title Service Activity Budget Unit 2015-16 Requested	Waste Management Sanitation 2200000/2250000 2015-16 Recommended
Operating Revenues					
Revenue From Use of Money and Property	\$ 199,906	\$ 227,520	\$ 245,000	\$ 215,000	\$ 215,000
Charges for Services	65,938,579	67,182,313	66,256,500	66,477,410	66,477,410
Miscellaneous Sales	7,433,970	7,770,402	7,480,699	7,779,181	7,775,825
Total Operating Revenues	\$ 73,572,455	\$ 75,180,235	\$ 73,982,199	\$ 74,471,591	\$ 74,468,235
Operating Expenses					
Salaries and Employee Benefits	\$ 24,422,290	\$ 25,234,575	\$ 26,984,228	\$ 26,775,916	\$ 26,775,916
Services and Supplies	26,581,892	27,282,337	31,992,284	31,086,851	31,086,851
Other Charges	5,054,531	4,825,819	5,492,729	5,490,040	5,490,040
Total Operating Expenses	\$ 56,058,713	\$ 57,342,731	\$ 64,469,241	\$ 63,352,807	\$ 63,352,807
Operating Income (Loss)	\$ 17,513,742	\$ 17,837,504	\$ 9,512,958	\$ 11,118,784	\$ 11,115,428
Non-Operating Revenues (Expenses)					
Interest/Investment Income and/or Gain	\$ 76,050	\$ 203,371	\$ 300,000	\$ (240,734)	\$ (240,734)
Debt Retirement	(1,560,000)	(1,620,000)	(1,620,000)	(1,680,000)	(13,500,000)
Interest/Investment (Expense) and/or Other Expenses (Loss)	(1,160,813)	(1,254,334)	(1,279,276)	(1,210,790)	(946,887)
Gain or Loss on Sale of Capital Assets	1,304,166	394,452	15,000	15,000	15,000
Total Non-Operating Revenues (Expenses)	\$ (1,340,597)	\$ (2,276,511)	\$ (2,584,276)	\$ (3,116,524)	\$ (14,672,621)
Income Before Capital Contributions and Transfers	\$ 16,173,145	\$ 15,560,993	\$ 6,928,682	\$ 8,002,260	\$ (3,557,193)
Capital Contributions - Grant, extraordinary items, etc.	\$ 317,876	\$ 308,399	\$ 160,000	\$ 133,000	\$ 133,000
Transfers-In/(Out)	(1,809,572)	(1,620,187)	(1,620,187)	(1,493,515)	(1,515,940)
Change in Net Assets	\$ 14,681,449	\$ 14,249,205	\$ 5,468,495	\$ 6,641,745	\$ (4,940,133)
Net Assets - Beginning Balance	136,617,262	151,298,711	151,298,711	159,243,700	159,243,700
Equity and Other Account Adjustments	-	(6,304,216)	-	-	-
Net Assets - Ending Balance	\$ 151,298,711	\$ 159,243,700	\$ 156,767,206	\$ 165,885,445	\$ 154,303,567
Positions	249.8	251.8	251.8	251.8	251.8
Revenues Tie To					SCH 1, COL 5
Expenses Tie To					SCH 1, COL 7
Memo Only:					
Land	\$ -	\$ -	\$ 20,000	\$ 40,000	\$ 40,000
Improvements	2,496,630	4,248,432	6,434,860	2,882,731	2,882,731
Equipment	3,948,270	10,194,475	12,612,287	7,147,000	7,687,500
Total Capital	\$ 6,444,900	\$ 14,442,907	\$ 19,047,147	\$ 10,069,731	\$ 10,610,231

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 3220001 - Water Resources				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance	
Fund Balance	\$ 3,443,665	\$ 7,658,766	\$ 4,215,101	
Reserve Release	5,619,534	2,199,548	(3,419,986)	
Taxes	5,747,164	5,747,164	-	
Revenue from Use Of Money & Property	(41,045)	(41,045)	-	
Intergovernmental Revenues	1,742,407	2,082,407	340,000	
Charges for Services	22,974,872	23,731,491	756,619	
Miscellaneous Revenues	2,130,187	2,530,187	400,000	
Total Revenue	\$ 41,616,784	\$ 43,908,518	\$ 2,291,734	
Reserve Provision	\$ 95,345	-	(95,345)	
Salaries & Benefits	14,960,741	15,036,539	75,798	
Services & Supplies	15,725,769	16,673,983	948,214	
Other Charges	4,437,924	4,292,597	(145,327)	
Capital Assets				
Improvements	7,987,005	9,495,399	1,508,394	
Equipment	94,000	94,000	-	
Total Capital Assets	8,081,005	9,589,399	1,508,394	
Transfers In & Out	\$ (1,684,000)	\$ (1,684,000)	-	
Total Financing Uses	\$ 41,616,784	\$ 43,908,518	\$ 2,291,734	
Total Expenditures/Appropriations	\$ 41,616,784	\$ 43,908,518	-	
Net Cost	\$ -	\$ -	-	
Positions	135.6	135.6	0.0	

- Appropriations have increased by \$2,387,079.
- Reserve Provision has decreased by \$95,345.
- Revenues have increased by \$1,496,619.
- Fund Balance has increased by \$4,215,101.
- Reserve Release has decreased by \$3,419,986.

DESCRIPTION OF CHANGES:

- Appropriations have increased by \$2,387,079 due to the following:
 - \$1,601,507 increase in Stormwater Utility capital projects, including: El Camino Transportation Project Phase I, Ravenwood Avenue, Kentfield Drive/Watt Ave., D05 Howe Ave, D02 Kadema, D09 Mayhew, D06 North Mayhew, D45 Franklin/Morrison, and Foster Way.

DESCRIPTION OF CHANGES (CONT.):

- Appropriations have increased by \$2,387,079 due to the following (cont.):
 - \$778,362 increase in construction costs for Mather Dam and Cordova Creek projects.
 - \$266,739 increase in facility costs for Vineyard Service Water Treatment Plant.
 - \$335,327 decrease in amount to transfer to Rancho Cordova to close-out the fund. The City of Rancho Cordova is currently providing its own drainage maintenance operations.
 - \$75,798 increase in additional growth in Administration and Finance staffing. Reallocated 1.0 FTE IT Technician to 1.0 FTE Senior Accounting Manager.
- Reserve Provision has decreased \$95,345 due to an increase in administrative costs.
- Revenues in Stormwater Utility have increased by \$1,496,619 due to additional revenue from Sacramento Area Flood Control Agency (SAFCA), increased contribution from Regional Parks for the Cordova Creek project, and additional funding from Mather Dam Cooperative Agreement Fund.
- Fund Balance increased by \$4,215,101 due to delay in the construction of Mather Dam, Cordova Creek, and capital projects.
- Reserve Release has decreased \$3,419,986 due to increased Fund Balance.
- Position counts have not changed from the Approved Recommended Budget. 1.0 FTE IT Technician position was reallocated to a 1.0 FTE Senior Accounting Manager position.

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
	3220001 - Water Resources 322A - STORMWATER UTILITY 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	\$ 14,827,523	\$ 16,176,454	\$ 16,176,454	\$ 3,443,665	\$ 7,658,766	
Reserve Release	1,708,293	10,930,680	10,930,680	5,619,534	2,199,548	
Taxes	5,654,665	5,938,279	5,294,212	5,747,164	5,747,164	
Fines, Forfeitures & Penalties	1,741	38	-	-	-	
Revenue from Use Of Money & Property	9,222	47,070	40,000	(41,045)	(41,045)	
Intergovernmental Revenues	151,951	91,186	627,109	1,742,407	2,082,407	
Charges for Services	26,693,274	22,191,851	22,709,544	22,974,872	23,731,491	
Miscellaneous Revenues	914,655	1,185,732	2,061,646	2,130,187	2,530,187	
Other Financing Sources	4,057	-	-	-	-	
Residual Equity Transfer In	9,198	-	-	-	-	
Total Revenue	\$ 49,974,579	\$ 56,561,290	\$ 57,839,645	\$ 41,616,784	\$ 43,908,518	
Reserve Provision	\$ 3,718,975	\$ 11,817,251	\$ 11,817,251	95,345	-	
Salaries & Benefits	12,305,687	14,445,474	15,558,731	15,036,539	15,036,539	
Services & Supplies	13,171,249	9,939,288	15,544,810	15,725,769	16,673,983	
Other Charges	2,644,875	2,783,162	3,948,008	4,437,924	4,292,597	
Capital Assets						
Improvements	5,884,597	2,610,604	5,636,077	7,987,005	9,495,399	
Equipment	10,579	19,708	20,000	94,000	94,000	
Total Capital Assets	5,895,176	2,630,312	5,656,077	8,081,005	9,589,399	
Interfund Charges	\$ -	\$ 6,036,156	\$ 6,036,156	\$ -	\$ -	
Interfund Reimb	(80,000)	(80,000)	(605,189)	(1,684,000)	(1,684,000)	
Intrafund Charges	5,900,395	30,001,765	11,145,235	2,556,446	2,556,446	
Intrafund Reimb	(5,900,395)	(30,001,766)	(11,261,434)	(2,556,446)	(2,556,446)	
Total Financing Uses	\$ 37,655,962	\$ 47,571,642	\$ 57,839,645	\$ 41,692,582	\$ 43,908,518	
Total Expenditures/Appropriations	\$ 37,655,962	\$ 47,571,642	\$ 57,839,645	\$ 41,692,582	\$ 43,908,518	
Net Cost	\$ (12,318,617)	\$ (8,989,648)	\$ -	\$ 75,798	\$ -	
Positions	146.6	145.6	146.6	135.6	135.6	

State Controller Schedules		County of Sacramento		Schedule 11	
County Budget Act		Operation of Enterprise Fund			
January 2010		ADJUSTMENTS TO APPROVED 2015-16 BUDGET		Fund Title: Water Agency Enterprise Fund (320) Service Activity: Water Supply Operations / Capital Outlay	
Operating Detail	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance		
1	2	3	4		
Operating Revenues					
Licenses, Permits and Franchises	\$ 19,226,000	\$ 18,481,000	\$ (745,000)		
Forfeitures and Penalties	5,650	5,650	-		
Charges for Services	51,149,501	49,161,501	(1,988,000)		
Miscellaneous Sales	1,415,665	1,421,492	5,827		
Total Operating Revenues	\$ 71,796,816	\$ 69,069,643	\$ (2,727,173)		
Operating Expenses					
Salaries and Employee Benefits	\$ 15,387,823	\$ 15,433,201	\$ 45,378		
Services and Supplies	14,769,167	16,297,650	1,528,483		
Other Charges	2,793,067	2,799,067	6,000		
Depreciation & Amortization	17,907,329	18,639,415	732,086		
Capitalized Labor Costs	(2,955,632)	(2,955,632)	-		
Total Operating Expenses	\$ 47,901,754	\$ 50,213,701	\$ 2,311,947		
Operating Income (Loss)	\$ 23,895,062	\$ 18,855,942	\$ (5,039,120)		
Non-Operating Revenues (Expenses)					
Interest/Investment Income and/or Gain	\$ 1,102,210	\$ 1,102,210	-		
Interest/Investment (Expense) and/or (Loss)	(16,986,000)	(16,986,000)	-		
Total Non-Operating Revenues (Expenses)	\$ (15,883,790)	\$ (15,883,790)	\$ -		
Income Before Capital Contributions and Transfers	\$ 8,011,272	\$ 2,972,152	\$ (5,039,120)		
Cap Contributions - Grant, Intergovernmental Rev, extraordinary items, etc.	\$ -	\$ 366,975	\$ 366,975		
Change in Net Assets	\$ 8,011,272	\$ 3,339,127	\$ (4,672,145)		
Net Assets - Beginning Balance	\$ 497,259,873	\$ 497,259,873	-		
Equity and Other Account Adjustments	-	-	-		
Net Assets - Ending Balance	\$ 505,271,145	\$ 500,599,000	\$ (4,672,145)		
Revenues Tie To					
Expenses Tie To					
Positions	121.0	\$ 121.0	-		
Memo Only:					
Land	\$ 183,294	\$ 363,294	180,000		
Improvements	19,175,979	30,980,130	11,804,151		
Equipment	511,600	511,600	-		
Total Capital	\$ 19,870,873	\$ 31,855,024	\$ 11,984,151		

- Appropriations have increased by \$14,296,098.
- Revenues have decreased by \$2,360,198.

DESCRIPTION OF CHANGES:

- Appropriations have increased by \$14,296,098 due to the following:
 - \$361,486 increase in Zone 41 operating expenses is due to the addition of new conservation programs, such as: Cash for Grass, Irrigation Efficiency Upgrade and Hot Water Recirculating System.
 - \$732,086 increase in depreciation expense.
 - \$1,528,483 increase in services and supplies due to increased construction, engineering and other services for capital projects.
 - \$11,455,238 for increases in Zone 40, 41 & 50 capital expenses including: Addition of a new capital project (Northgate 880), and projects postponed to Fiscal Year 2015-16 (NSA Pipeline, SMUD Transformer, Elk Grove Promenade Major Roads, Anatolia 5 Part Agreement Change Orders, Grantline Road/UPRR Grade Separation, Elk Grove Water Service Wholesale Meter, Sheldon Road Flow Control Station, Recycled Water Master Plan Phase 1, Arden Park Eastern Avenue T-Main Pipes, Waterman Second 2 Filters, Hood W-19 WTP, Hood Tank & Booster, Arden Way Well, East Park Reclaimed Tank, Sunrise-Douglas PRV Station and City of Sacramento – City Water Connect Cost & Capital Facilities Fee).
 - \$173,427 re-budgeting of vehicles approved in Fiscal Year 2014-15 but not received during Fiscal Year 2014-15.
 - \$45,378 in Extra-Help for three additional student interns to assist with enhanced conservation programs.
- Revenues have decreased by \$2,360,198 due to the following:
 - Decrease in Zone 40 development fees reflects a reduction in revenue per permit.
 - Decrease in Zone 41 water service charges reflects a reduction in use per capita and 32 percent cut to meet water conservation compliance.
- Position counts have not changed from the Approved Recommended Budget.

SCHEDULE:

State Controller Schedules County Budget Act January 2010		County of Sacramento Operation of Enterprise Fund Fiscal Year 2015-16			Schedule 11	
					Fund Title:	Water Agency Enterprise Fund (320)
					Service Activity:	Water Supply Operations/ Capital Outlay
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						
Licenses, Permits and Franchises	\$ 12,609,713	\$ 15,140,859	\$ 18,548,429	\$ 19,226,000	\$ 18,481,000	
Forfeitures and Penalties	6,181	7,602	5,650	5,650	5,650	
Charges for Services	49,505,159	46,944,199	51,122,246	51,149,501	49,161,501	
Intergovernmental Revenue (Operating)	10,762	698,679	900,000	-	-	
Miscellaneous Sales	1,908,066	1,694,582	1,602,407	1,415,665	1,421,492	
Total Operating Revenues	\$ 64,039,880	\$ 64,485,921	\$ 72,178,732	\$ 71,796,816	\$ 69,069,643	
Operating Expenses						
Salaries and Employee Benefits	\$ 12,562,626	\$ 13,058,121	\$ 14,132,174	\$ 15,433,201	\$ 15,433,201	
Services and Supplies	12,633,238	12,507,146	17,656,766	14,769,167	16,297,650	
Other Charges	2,129,834	2,531,474	2,994,454	2,793,067	2,799,067	
Depreciation & Amortization	15,961,901	17,153,545	16,258,051	17,907,329	18,639,415	
Capitalized Labor Costs	(3,858,527)	(3,132,672)	(2,719,467)	(2,955,632)	(2,955,632)	
Total Operating Expenses	\$ 39,429,072	\$ 42,117,613	\$ 48,321,978	\$ 47,947,132	\$ 50,213,701	
Operating Income (Loss)	\$ 24,610,808	\$ 22,368,308	\$ 23,856,754	\$ 23,849,684	\$ 18,855,942	
Non-Operating Revenues (Expenses)						
Interest/Investment Income and/or Gain	\$ 1,257,901	\$ 1,344,401	\$ 1,356,098	\$ 1,102,210	\$ 1,102,210	
Interest/Investment (Expense) and/or (Loss)	(16,267,391)	(14,975,443)	(17,543,000)	(16,986,000)	(16,986,000)	
Total Non-Operating Revenues (Expenses)	\$ (15,009,490)	\$ (13,631,042)	\$ (16,186,902)	\$ (15,883,790)	\$ (15,883,790)	
Income Before Capital Contributions and Transfers	\$ 9,601,318	\$ 8,737,267	\$ 7,669,852	\$ 7,965,894	\$ 2,972,152	
Cap Contributions - Grant, Intergovernmental Rev, extraordinary items, etc.	\$ 2,702,317	\$ -	\$ 699,310	\$ -	\$ 366,975	
Transfers-In/(Out)	-	3,752,300	3,752,300	-	-	
Change in Net Assets	\$ 12,303,635	\$ 12,489,567	\$ 12,121,462	\$ 7,965,894	\$ 3,339,127	
Net Assets - Beginning Balance	414,948,175	483,266,710	483,266,710	497,259,873	497,259,873	
Equity and Other Account Adjustments	56,014,900	1,503,596	-	-	-	
Net Assets - Ending Balance	\$ 483,266,710	\$ 497,259,873	\$ 495,388,172	\$ 505,225,767	\$ 500,599,000	
Revenues Tie To					SCH 1, COL 5	
Expenses Tie To					SCH 1, COL 7	
Positions	103.0	103.0	103.0	121.0	121.0	
Memo Only:						
Land	\$ 852,628	\$ 113,023	\$ 1,110,000	\$ 183,294	\$ 363,294	
Improvements	17,645,969	12,849,735	28,220,848	19,175,979	30,980,130	
Equipment	356,451	348,252	120,000	511,600	511,600	
Total Capital	\$ 18,855,047	\$ 13,311,010	\$ 29,450,848	\$ 19,870,873	\$ 31,855,024	

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 2810000 - Water Agency Zone 11 - Drainage Infrastructure				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance	
Fund Balance	\$ 719,829	\$ 11,743,746	\$ 11,023,917	
Reserve Release	10,070,433	1,575,101	(8,495,332)	
Licenses, Permits & Franchises	3,130,000	3,130,000	-	
Revenue from Use Of Money & Property	(179,584)	(179,584)	-	
Charges for Services	7,749,787	7,749,787	-	
Miscellaneous Revenues	126,295	126,295	-	
Total Revenue	\$ 21,616,760	\$ 24,145,345	\$ 2,528,585	
Reserve Provision	\$ 664,915	\$ 3,033,100	\$ 2,368,185	
Services & Supplies	4,828,198	4,638,598	(189,600)	
Other Charges	7,324,603	7,674,603	350,000	
Capital Assets				
Land	4,255,044	4,255,044	-	
Infrastructure	2,940,000	2,940,000	-	
Total Capital Assets	7,195,044	7,195,044	-	
Transfers In & Out	\$ 1,604,000	\$ 1,604,000	-	
Total Financing Uses	\$ 21,616,760	\$ 24,145,345	\$ 2,528,585	
Total Expenditures/Appropriations	\$ 21,616,760	\$ 24,145,345	-	
Net Cost	\$ -	\$ -	-	

- Appropriations have increased by \$160,400.
- Reserve Provision has increased by \$2,368,185.
- Fund Balance has increased by \$11,023,917.
- Reserve Release has decreased by \$8,495,332.

DESCRIPTION OF CHANGES:

- Appropriations have increased by \$160,400 due to the following:
 - A combination of a decrease of \$189,000 for South Sacramento Habitat Conservation Plan (SSHCP) and a \$350,000 increase for a reimbursement agreement.
- Reserve Provision has increased \$2,368,185 due to an increased Fund Balance.
- Fund Balance has increased \$11,023,917 due to the delay in acquisition of the Gerber Creek Right-of-Way and less than anticipated developer reimbursement payments and credits, decreases in labor, engineering and other professional services related to lack of development activity in Zone 11.
- Reserve Release has decreased by \$8,495,332 due to an increased Fund Balance.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2015-16				Schedule 15
2810000 - Water Agency Zone 11 - Drainage Infrastructure 315A - WATER AGENCY-ZONE 11A					
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	\$ 10,610,675	\$ 12,989,701	\$ 12,989,701	\$ 719,829	\$ 11,743,746
Reserve Release	2,808,138	1,646,571	1,646,571	10,070,433	1,575,101
Licenses, Permits & Franchises	2,996,734	4,151,811	2,081,000	3,130,000	3,130,000
Fines, Forfeitures & Penalties	-	712	-	-	-
Revenue from Use Of Money & Property	45,162	116,261	115,701	(179,584)	(179,584)
Charges for Services	191,578	2,445,845	6,938,940	7,749,787	7,749,787
Miscellaneous Revenues	85,822	78,023	108,875	126,295	126,295
Total Revenue	\$ 16,738,109	\$ 21,428,924	\$ 23,880,788	\$ 21,616,760	\$ 24,145,345
Reserve Provision	\$ 1,298,860	\$ 5,707,566	\$ 5,707,566	664,915	3,033,100
Services & Supplies	1,875,008	2,400,663	4,733,378	4,828,198	4,638,598
Other Charges	756,946	433,271	11,909,659	7,324,603	7,674,603
Capital Assets					
Land	-	420,633	2,695,000	4,255,044	4,255,044
Infrastructure	48,065	2,413,049	-	2,940,000	2,940,000
Total Capital Assets	48,065	2,833,682	2,695,000	7,195,044	7,195,044
Interfund Charges	\$ -	\$ -	\$ 525,189	\$ 3,356,000	\$ 3,356,000
Interfund Reimb	-	(1,690,003)	(1,690,004)	(1,752,000)	(1,752,000)
Total Financing Uses	\$ 3,978,879	\$ 9,685,179	\$ 23,880,788	\$ 21,616,760	\$ 24,145,345
Total Expenditures/Appropriations	\$ 3,978,879	\$ 9,685,179	\$ 23,880,788	\$ 21,616,760	\$ 24,145,345
Net Cost	\$ (12,759,230)	\$ (11,743,745)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2015-16 BUDGET				
Budget Unit: 3044000 - Water Agy-Zone 13				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2015-16	Recommended For Adopted Budget 2015-16	Variance	
Fund Balance	\$ 1,029,029	\$ 1,128,789	\$	99,760
Reserve Release	112,607	512,097		399,490
Revenue from Use Of Money & Property	(12,849)	(12,849)		-
Charges for Services	2,436,993	2,545,743		108,750
Miscellaneous Revenues	1,491,293	1,491,293		-
Total Revenue	\$ 5,057,073	\$ 5,665,073	\$	608,000
Services & Supplies	\$ 3,987,288	\$ 4,475,288	\$	488,000
Other Charges	1,069,785	1,189,785		120,000
Total Financing Uses	\$ 5,057,073	\$ 5,665,073	\$	608,000
Total Expenditures/Appropriations	\$ 5,057,073	\$ 5,665,073	\$	-
Net Cost	\$ -	\$ -	\$	-

- Appropriations have increased by \$608,000.
- Revenue has increased by \$108,750.
- Fund Balance has increased by \$99,760.
- Reserve Release has increased by \$399,490.

DESCRIPTION OF CHANGES:

- Appropriations have increased by \$608,000 due to the following:
 - \$290,000 for a new contract for groundwater technical consultant and revision of environmental documents for American River Joint Defense.
 - \$150,000 for home elevation projects.
 - \$168,000 for review of required litigation.
- Revenues have increased \$108,750 due to anticipated FEMA grant for home elevation projects.
- Fund Balance has increased \$99,760 due to a delay in the re-release of the Bay Delta Conservation Plan Environmental Impact Report.
- Reserve Release has increased \$399,490 to cover higher Engineering Service Fees and reviews of required litigation.

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				
	3044000 - Water Agy-Zone 13 318A - WATER AGENCY-ZONE 13				
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	\$ (500,134)	\$ 1,871,067	\$ 1,871,067	\$ 1,029,029	\$ 1,128,789
Reserve Release	1,452,001	-	-	112,607	512,097
Revenue from Use Of Money & Property	3,001	95,412	7,228	(12,849)	(12,849)
Charges for Services	2,343,930	2,296,130	2,271,472	2,436,993	2,545,743
Miscellaneous Revenues	301,631	-	250,000	1,491,293	1,491,293
Total Revenue	\$ 3,600,429	\$ 4,262,609	\$ 4,399,767	\$ 5,057,073	\$ 5,665,073
Reserve Provision	\$ -	\$ 1,527,581	\$ 1,527,581	\$ -	\$ -
Services & Supplies	1,744,082	1,217,018	2,449,738	3,987,288	4,475,288
Other Charges	969,952	983,072	1,016,300	1,069,785	1,189,785
Interfund Reimb	-	(593,853)	(593,852)	-	-
Total Financing Uses	\$ 2,714,034	\$ 3,133,818	\$ 4,399,767	\$ 5,057,073	\$ 5,665,073
Total Expenditures/Appropriations	\$ 2,714,034	\$ 3,133,818	\$ 4,399,767	\$ 5,057,073	\$ 5,665,073
Net Cost	\$ (886,395)	\$ (1,128,791)	\$ -	\$ -	\$ -