

ELECTED OFFICIALS

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ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET

Budget Unit: 3610000 - Assessor

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
Charges for Services	\$ 6,143,742	\$ 6,143,742	-
Miscellaneous Revenues	1,830,000	1,830,000	-
Total Revenue	\$ 7,973,742	\$ 7,973,742	-
Salaries & Benefits	\$ 17,435,608	\$ 17,512,724	77,116
Services & Supplies	2,549,147	2,549,147	-
Expenditure Transfer & Reimbursement	(2,673,779)	(2,673,779)	-
Total Expenditures/Appropriations	\$ 17,310,976	\$ 17,388,092	77,116
Net Cost	\$ 9,337,234	\$ 9,414,350	77,116
Positions	149.6	150.6	1.0

The allocation (net cost) has increased by \$77,116:

- Appropriations have increased by \$77,116.

DESCRIPTION OF CHANGES:

- Appropriations have increased \$77,116 due to the addition of an Assessment Technician in the Property Transfer section in order to comply with Revenue and Taxation Code (R&T) 482(b), which requires the assessment of a penalty equal to 10 percent of the taxes due when a legal entity fails to file a change in ownership statement following a change in control.
- Position counts have changed 1.0 FTE from Approved Recommended Budget due to the addition of 1.0 FTE Assessment Technician.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **3610000 - Assessor**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Charges for Services	\$ 5,702,808	\$ 5,820,824	\$ 5,769,202	\$ 6,143,742	\$ 6,143,742
Miscellaneous Revenues	1,485,513	1,868,079	1,280,000	1,830,000	1,830,000
Total Revenue	\$ 7,188,321	\$ 7,688,903	\$ 7,049,202	\$ 7,973,742	\$ 7,973,742
Salaries & Benefits	\$ 16,240,272	\$ 16,508,092	\$ 16,957,053	\$ 17,757,894	\$ 17,512,724
Services & Supplies	2,166,774	2,456,317	2,504,811	2,579,147	2,549,147
Equipment	-	9,442	-	30,000	-
Intrafund Charges	301,206	297,349	311,550	327,363	327,363
Intrafund Reimb	(2,791,976)	(2,843,400)	(2,893,264)	(3,001,142)	(3,001,142)
Total Expenditures/Appropriations	\$ 15,916,276	\$ 16,427,800	\$ 16,880,150	\$ 17,693,262	\$ 17,388,092
Net Cost	\$ 8,727,955	\$ 8,738,897	\$ 9,830,948	\$ 9,719,520	\$ 9,414,350
Positions	150.6	149.6	150.6	153.8	150.6

ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET

Budget Unit: 4050000 - Board of Supervisors

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
Salaries & Benefits	\$ 2,755,181	\$ 2,755,181	\$ -
Services & Supplies	622,970	622,970	-
Expenditure Transfer & Reimbursement	29,917	29,917	-
Total Expenditures/Appropriations	\$ 3,408,068	\$ 3,408,068	\$ -
Net Cost	\$ 3,408,068	\$ 3,408,068	\$ -
Positions	20.0	20.0	0.0

The allocation (net cost) has not changed.

DESCRIPTION OF CHANGES:

Position counts have not changed from the Approved Recommended Budget. A 0.8 FTE Special Assistant Board of Supervisors position and a 0.2 FTE Special Assistant Board of Supervisors position were reallocated to a 1.0 FTE Special Assistant Board of Supervisors position.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **4050000 - Board of Supervisors**
 Function **GENERAL**
 Activity **Legislative & Administrative**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Salaries & Benefits	\$ 2,486,577	\$ 2,479,326	\$ 2,628,643	\$ 2,755,181	\$ 2,755,181
Services & Supplies	570,685	597,721	657,253	622,970	622,970
Interfund Reimb	-	-	-	(35,350)	(35,350)
Intrafund Charges	41,534	37,174	39,864	65,267	65,267
Total Expenditures/Appropriations	\$ 3,098,796	\$ 3,114,221	\$ 3,325,760	\$ 3,408,068	\$ 3,408,068
Net Cost	\$ 3,098,796	\$ 3,114,221	\$ 3,325,760	\$ 3,408,068	\$ 3,408,068
Positions	21.0	20.0	20.0	20.0	20.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET			
Budget Unit: 5800000 - District Attorney			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
Fines, Forfeitures & Penalties	\$ 2,152,226	\$ 2,152,226	-
Revenue from Use Of Money & Property	570,421	570,421	-
Intergovernmental Revenues	23,442,883	24,696,007	1,253,124
Charges for Services	1,492,353	1,492,353	-
Miscellaneous Revenues	1,546,269	1,546,269	-
Total Revenue	\$ 29,204,152	\$ 30,457,276	1,253,124
Salaries & Benefits	\$ 72,867,131	\$ 73,272,037	404,906
Services & Supplies	12,387,196	13,241,073	853,877
Other Charges	270,000	270,000	-
Equipment	525,000	710,500	185,500
Expenditure Transfer & Reimbursement	(899,790)	(899,790)	-
Total Expenditures/Appropriations	\$ 85,149,537	\$ 86,593,820	1,444,283
Net Cost	\$ 55,945,385	\$ 56,136,544	191,159
Positions	414.0	417.0	3.0

The allocation (net cost) has increased by \$191,159.

- Appropriations have increased by \$1,444,283.
- Revenues have increased by \$1,253,124.

DESCRIPTION OF CHANGES:

- Appropriations have increased by a total of \$1,444,283 due to the following adjustments:
 - \$768,854 related to increased County Victim Services grant funding, which includes funding for a Human Services Social Worker Masters’ Degree (Limited Term) position;
 - \$185,500 from an Office of Traffic Safety grant program;
 - \$110,757 for a Human Services Social Worker Masters’ Degree position funded by increased Victim/Witness grant funding;
 - \$230,574 for a Criminal Investigator Level 2 position and a class 124 vehicle for Cyber Crimes investigations;
 - \$86,520 for two class 124 vehicles for existing investigator positions;
 - An increase of \$66,000 for after-hours security provided by General Services;
 - A minor increase in budgeted salary savings (-\$3,922).

DESCRIPTION OF CHANGES (CONT.):

- Revenues have increased by \$1,253,124 due to the following adjustments:
 - \$768,854 in additional revenue from the County Victim Services grant;
 - \$185,500 in additional revenue from an Office of Traffic Safety grant;
 - \$310,079 in additional Victim/Witness program grant funding;
 - \$65,000 in additional revenue for the City of Sacramento for the Gang Violence Suppression Program;
 - \$13,059 in additional revenue from the Claims Unit;
 - A net increase of \$27,435 in 2011 Public Safety Realignment in the following categories:
 - Citizens Option for Public Safety (COPS) funding increased by \$66,153;
 - District Attorney/Public Defender Revocation funding decreased by \$26,179;
 - Community Corrections (AB 109) funding decreased by \$12,539;
 - A reduction of \$15,981 in Violence Against Women Vertical Prosecution grant funding;
 - A reduction of \$100,822 in Prop. 172 funding for public safety.
- Position counts have increased by 3.0 FTE since the Approved Recommended Budget due to the addition of 1.0 FTE Human Services Social Worker Master's Degree position, 1.0 FTE Human Services Social Worker Master's Degree (Limited Term) position, and 1.0 FTE Criminal Investigator Level 2 position. Additionally, 2.0 FTE Criminal Attorney Level 4 (part-time) positions were reallocated to 2.0 FTE Criminal Attorney Level 4 positions.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **5800000 - District Attorney**
 Function **PUBLIC PROTECTION**
 Activity **Judicial**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fines, Forfeitures & Penalties	\$ 2,331,169	\$ 1,713,812	\$ 2,434,558	\$ 2,152,226	\$ 2,152,226
Revenue from Use Of Money & Property	-	270,000	-	570,421	570,421
Intergovernmental Revenues	22,388,149	23,256,217	22,974,794	23,752,962	24,696,007
Charges for Services	1,335,736	1,434,476	1,577,265	1,492,353	1,492,353
Miscellaneous Revenues	543,215	1,377,804	1,370,138	1,546,269	1,546,269
Other Financing Sources	1,500	41,065	-	-	-
Total Revenue	\$ 26,599,769	\$ 28,093,374	\$ 28,356,755	\$ 29,514,231	\$ 30,457,276
Salaries & Benefits	\$ 66,211,902	\$ 68,349,986	\$ 69,586,542	\$ 73,345,526	\$ 73,272,037
Services & Supplies	10,403,169	11,527,420	12,394,043	12,516,976	13,241,073
Other Charges	-	-	-	270,000	270,000
Equipment	637,417	710,071	525,000	525,000	710,500
Interfund Charges	1,388,795	1,391,463	1,391,463	1,405,097	1,405,097
Intrafund Charges	483,847	524,855	589,754	917,229	917,229
Intrafund Reimb	(2,461,737)	(2,972,339)	(2,941,116)	(3,222,116)	(3,222,116)
Total Expenditures/Appropriations	\$ 76,663,393	\$ 79,531,456	\$ 81,545,686	\$ 85,757,712	\$ 86,593,820
Net Cost	\$ 50,063,624	\$ 51,438,082	\$ 53,188,931	\$ 56,243,481	\$ 56,136,544
Positions	406.0	413.0	410.0	418.0	417.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET

Budget Unit: 7400000 - Sheriff

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
Taxes	\$ 800,000	\$ 800,000	-
Licenses, Permits & Franchises	1,833,657	1,833,657	-
Fines, Forfeitures & Penalties	2,251,365	3,076,723	825,358
Intergovernmental Revenues	179,671,169	178,669,653	(1,001,516)
Charges for Services	38,257,230	38,257,230	-
Miscellaneous Revenues	8,880,111	8,880,111	-
Total Revenue	\$ 231,693,532	\$ 231,517,374	\$(176,158)
Salaries & Benefits	\$ 363,806,075	\$ 363,806,075	-
Services & Supplies	84,889,574	85,044,162	154,588
Other Charges	2,604,688	2,604,688	-
Equipment	508,788	1,108,788	600,000
Expenditure Transfer & Reimbursement	1,401,622	1,401,622	-
Total Expenditures/Appropriations	\$ 453,210,747	\$ 453,965,335	\$ 754,588
Net Cost	\$ 221,517,215	\$ 222,447,961	\$ 930,746
Positions	1,944.5	1,944.5	0.0

The allocation (net cost) has increased by \$930,746.

- Appropriations have increased by \$754,588.
- Revenues have decreased by \$176,158.

DESCRIPTION OF CHANGES:

- Appropriations have increased by \$754,588 as a result of the following adjustments:
 - An additional \$825,358 being budgeted for helicopter maintenance charges that were intended to be completed during Fiscal Year 2015-16.
 - An additional \$48,312 in appropriations for the Central Valley High Intensity Drug Trafficking Area (CVHIDTA) Task Force.
 - A decrease in appropriations of \$119,082 due to reduced leased facility charges.

DESCRIPTION OF CHANGES (CONT.):

- Revenues have decreased \$176,158 as the net result of the following adjustments:
 - An increase of \$825,358 from federal asset forfeiture funds for helicopter maintenance.
 - A net decrease of \$417,455 in 2011 Public Safety Realignment funding in the following categories:
 - Citizens Option for Public Safety (COPS) funding increased by \$144,257.
 - Court Security funding decreased by \$49,771.
 - Community Corrections (AB 109) funding decreased by \$511,941.
 - An increase of \$48,312 in federal grant revenue for the CVHIDTA Task Force.
 - A decrease of \$632,373 in Prop. 172 funding for public safety.
- Position counts have not changed since the Approved Recommended Budget. The following reallocations were approved by the Board of Supervisors in July 2016: 6.0 FTE Crime and Intelligence Analysts to 6.0 FTE Crime and Intelligence Analyst (Limited Term); 1.0 FTE Information Technology Customer Support Specialist II to 1.0 FTE Electronics Technician; and 1.0 FTE Telecommunications Systems Technician II to 1.0 FTE Telecommunications Systems Supervisor.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	Schedule 9
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Budget Unit **740000 - Sheriff**
 Function **PUBLIC PROTECTION**
 Activity **Police Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Taxes	\$ -	\$ -	\$ -	800,000	800,000
Licenses, Permits & Franchises	1,759,898	2,086,434	1,796,265	1,833,657	1,833,657
Fines, Forfeitures & Penalties	2,501,010	2,319,325	1,582,936	2,251,365	3,076,723
Revenue from Use Of Money & Property	848	3,141	-	-	-
Intergovernmental Revenues	166,911,749	174,937,541	174,724,797	179,671,169	178,669,653
Charges for Services	45,768,021	42,886,970	39,705,766	38,257,230	38,257,230
Miscellaneous Revenues	10,292,505	8,084,552	7,546,758	8,880,111	8,880,111
Other Financing Sources	114,775	10,482	-	-	-
Total Revenue	\$ 227,348,806	\$ 230,328,445	\$ 225,356,522	\$ 231,693,532	\$ 231,517,374
Salaries & Benefits	\$ 350,632,138	\$ 357,106,277	\$ 350,412,777	\$ 364,263,561	\$ 363,806,075
Services & Supplies	66,713,039	72,055,509	75,738,107	85,025,292	85,044,162
Other Charges	1,071,308	2,366,822	2,183,121	2,671,816	2,604,688
Equipment	1,519,845	2,531,832	880,289	516,758	1,108,788
Interfund Charges	2,121,408	3,115,476	3,115,476	3,117,777	3,117,777
Interfund Reimb	(80,000)	(120,000)	-	-	-
Intrafund Charges	5,035,983	4,822,758	5,598,418	5,873,752	5,873,752
Intrafund Reimb	(6,543,749)	(6,031,858)	(7,100,813)	(7,589,907)	(7,589,907)
Total Expenditures/Appropriations	\$ 420,469,972	\$ 435,846,816	\$ 430,827,375	\$ 453,879,049	\$ 453,965,335
Net Cost	\$ 193,121,166	\$ 205,518,371	\$ 205,470,853	\$ 222,185,517	\$ 222,447,961
Positions	1,882.0	1,935.5	1,903.0	1,953.5	1,944.5

ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET
 Budget Unit: 7410000 - Correctional Health Services

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
Fines, Forfeitures & Penalties	\$ 75,000	\$ 75,000	\$ -
Intergovernmental Revenues	13,567,985	13,469,805	(98,180)
Charges for Services	125,453	125,453	-
Miscellaneous Revenues	36,000	36,000	-
Total Revenue	\$ 13,804,438	\$ 13,706,258	(98,180)
Salaries & Benefits	\$ 19,690,800	\$ 19,690,800	\$ -
Services & Supplies	10,868,160	10,868,160	-
Other Charges	14,744,185	14,744,185	-
Expenditure Transfer & Reimbursement	(158,146)	(158,146)	-
Total Expenditures/Appropriations	\$ 45,144,999	\$ 45,144,999	-
Net Cost	\$ 31,340,561	\$ 31,438,741	98,180
Positions	114.5	114.5	0.0

- The allocation (net cost) has increased by \$98,180.
- Revenues have decreased by \$98,180.

DESCRIPTION OF CHANGES:

- Revenues have decreased by \$98,180 due to a reduction in Community Corrections (AB 109) revenue from the 2011 Realignment.
- 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 2016-17	Schedule 9
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Budget Unit **7410000 - Correctional Health Services**
 Function **PUBLIC PROTECTION**
 Activity **Detention & Corrections**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fines, Forfeitures & Penalties	\$ 77,997	\$ 70,441	\$ 75,174	\$ 75,000	\$ 75,000
Intergovernmental Revenues	10,008,858	12,587,151	12,592,589	13,567,985	13,469,805
Charges for Services	127,047	144,997	123,406	125,453	125,453
Miscellaneous Revenues	39,997	29,284	37,101	36,000	36,000
Total Revenue	\$ 10,253,899	\$ 12,831,873	\$ 12,828,270	\$ 13,804,438	\$ 13,706,258
Salaries & Benefits	\$ 16,249,859	\$ 16,478,520	\$ 19,219,556	\$ 19,690,800	\$ 19,690,800
Services & Supplies	11,173,652	11,524,572	10,688,273	10,868,160	10,868,160
Other Charges	13,294,743	13,329,000	13,218,000	14,744,185	14,744,185
Equipment	-	36,071	-	-	-
Intrafund Charges	396,982	646,081	960,297	533,865	533,865
Intrafund Reimb	-	-	-	(692,011)	(692,011)
Total Expenditures/Appropriations	\$ 41,115,236	\$ 42,014,244	\$ 44,086,126	\$ 45,144,999	\$ 45,144,999
Net Cost	\$ 30,861,337	\$ 29,182,371	\$ 31,257,856	\$ 31,340,561	\$ 31,438,741
Positions	102.5	114.5	113.5	114.5	114.5