

# MUNICIPAL SERVICES

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<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET</b>			
<b>Budget Unit: 3220000 - Animal Care And Regulation</b>			
<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>
Licenses, Permits & Franchises	\$ 420,000	\$ 420,000	-
Intergovernmental Revenues	952,285	952,285	-
Charges for Services	426,000	426,000	-
Miscellaneous Revenues	119,500	304,500	185,000
Other Financing Sources	9,000	9,000	-
<b>Total Revenue</b>	<b>\$ 1,926,785</b>	<b>\$ 2,111,785</b>	<b>\$ 185,000</b>
Salaries & Benefits	\$ 4,659,234	\$ 4,659,234	-
Services & Supplies	3,842,920	3,997,920	155,000
Other Charges	950	222,400	221,450
Equipment	10,000	10,000	-
Expenditure Transfer & Reimbursement	1,046,080	1,046,080	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 9,559,184</b>	<b>\$ 9,935,634</b>	<b>\$ 376,450</b>
<b>Net Cost</b>	<b>\$ 7,632,399</b>	<b>\$ 7,823,849</b>	<b>\$ 191,450</b>
Positions	54.0	54.0	0.0

The allocation (net cost) has increased by \$191,450:

- Appropriations have increased by \$376,450.
- Revenues have increased by \$185,000

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$376,450 due to:
  - \$191,450 re-budgeted for the vehicles and equipment in the Dispatch and Field Services program approved by the Board in Fiscal Year 2014-15 and re-budgeted in Fiscal Year 2015-16. The equipment was not purchased before the year ended due to higher than anticipated costs for the equipment and shifting timelines.
  - \$30,000 for Dispatch and Field Services to fund the increased cost to purchase the three vehicles, which are estimated to be higher than the original \$191,450,
  - \$100,000 for Community Spay and Neuter services, and
  - \$55,000 for Return to Field Spay and Neuter program.
- Revenues have increased \$185,000 funded by Donations for the following programs:
  - \$30,000 for Dispatch and Field Services to fund the increased cost to purchase the three vehicles, which are estimated to be higher than the original \$191,450,
  - \$100,000 for Community Spay and Neuter services, and

**DESCRIPTION OF CHANGES (CONT.)**

- \$55,000 for Return to Field Spay and Neuter program.
- Position counts have not changed from the Approved Recommended Budget.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	<b>Schedule 9</b>
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Budget Unit      **322000 - Animal Care And Regulation**  
 Function          **PUBLIC PROTECTION**  
 Activity            **Other 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
Licenses, Permits & Franchises	\$ 398,285	\$ 407,292	\$ 400,000	\$ 420,000	\$ 420,000
Intergovernmental Revenues	791,304	938,804	901,938	1,199,141	952,285
Charges for Services	340,872	330,379	344,125	326,000	426,000
Miscellaneous Revenues	30,788	49,354	37,000	304,500	304,500
Other Financing Sources	-	8,775	-	9,000	9,000
<b>Total Revenue</b>	<b>\$ 1,561,249</b>	<b>\$ 1,734,604</b>	<b>\$ 1,683,063</b>	<b>\$ 2,258,641</b>	<b>\$ 2,111,785</b>
Salaries & Benefits	\$ 3,355,498	\$ 4,249,584	\$ 4,471,490	\$ 5,844,642	\$ 4,659,234
Services & Supplies	2,873,890	3,851,466	3,910,879	3,957,534	3,997,920
Other Charges	10,916	909	950	30,950	222,400
Improvements	-	-	25,000	-	-
Equipment	-	11,376	11,000	10,000	10,000
Interfund Charges	-	828,231	828,232	830,706	830,706
Interfund Reimb	(25,000)	-	-	-	-
Intrafund Charges	2,820,223	4,975,685	4,960,853	4,467,963	4,494,966
Intrafund Reimb	(2,690,566)	(4,764,040)	(4,764,041)	(4,279,592)	(4,279,592)
<b>Total Expenditures/Appropriations</b>	<b>\$ 6,344,961</b>	<b>\$ 9,153,211</b>	<b>\$ 9,444,363</b>	<b>\$ 10,862,203</b>	<b>\$ 9,935,634</b>
<b>Net Cost</b>	<b>\$ 4,783,712</b>	<b>\$ 7,418,607</b>	<b>\$ 7,761,300</b>	<b>\$ 8,603,562</b>	<b>\$ 7,823,849</b>
<b>Positions</b>	<b>50.0</b>	<b>54.0</b>	<b>54.0</b>	<b>67.0</b>	<b>54.0</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET

Budget Unit: 5720000 - Community Development

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
Licenses, Permits & Franchises	\$ 1,700,500	\$ 1,700,500	-
Fines, Forfeitures & Penalties	155,000	155,000	-
Intergovernmental Revenues	350,000	350,000	-
Charges for Services	30,872,119	31,129,769	257,650
Miscellaneous Revenues	2,572,278	2,572,278	-
<b>Total Revenue</b>	<b>\$ 35,649,897</b>	<b>\$ 35,907,547</b>	<b>\$ 257,650</b>
Salaries & Benefits	\$ 27,499,434	\$ 27,730,200	230,766
Services & Supplies	12,365,538	12,392,422	26,884
Other Charges	319,061	319,061	-
Equipment	54,850	54,850	-
Expenditure Transfer & Reimbursement	2,486,928	2,486,928	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 42,725,811</b>	<b>\$ 42,983,461</b>	<b>\$ 257,650</b>
<b>Net Cost</b>	<b>\$ 7,075,914</b>	<b>\$ 7,075,914</b>	<b>-</b>
Positions	236.6	238.6	2.0

The allocation (net cost) has not changed.

- Appropriations have increased by \$257,650.
- Revenues have increased by \$257,650.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$257,650 due to the addition of 2.0 Limited-Term Full Time Equivalent (FTE) positions in Building Permits and Inspection to handle increased workload.
- Revenues have increased by \$257,650 due to anticipated increases in building permit activity.
- Position counts have changed 2.0 from Approved Recommended Budget due to the addition of 2.0 Limited Term FTE Building Inspector Range A positions.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	<b>Schedule 9</b>
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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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Licenses, Permits & Franchises	\$ 1,759,757	\$ 1,749,946	\$ 1,735,000	\$ 1,700,500	\$ 1,700,500
Fines, Forfeitures & Penalties	725,603	183,377	559,505	155,000	155,000
Revenue from Use Of Money & Property	1,621	(8,684)	-	-	-
Intergovernmental Revenues	950,279	499,017	447,500	350,000	350,000
Charges for Services	24,842,772	27,424,910	29,475,477	31,196,025	31,129,769
Miscellaneous Revenues	2,597,572	(898,132)	2,810,862	2,572,278	2,572,278
<b>Total Revenue</b>	<b>\$ 30,877,604</b>	<b>\$ 28,950,434</b>	<b>\$ 35,028,344</b>	<b>\$ 35,973,803</b>	<b>\$ 35,907,547</b>
Salaries & Benefits	\$ 22,767,091	\$ 24,345,587	\$ 25,913,322	\$ 27,939,039	\$ 27,730,200
Services & Supplies	9,982,103	11,421,484	12,220,273	12,392,422	12,392,422
Other Charges	312,638	356,467	1,053,122	319,061	319,061
Equipment	10,769	195,250	130,057	54,850	54,850
Interfund Charges	2,228,000	378,055	322,000	574,000	400,000
Interfund Reimb	(338,011)	(254,533)	(254,533)	(253,919)	(253,919)
Intrafund Charges	5,632,335	5,795,779	5,847,901	6,215,801	6,215,801
Intrafund Reimb	(3,758,494)	(3,797,742)	(3,700,139)	(3,874,954)	(3,874,954)
Cost of Goods Sold	-	(56,055)	-	-	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 36,836,431</b>	<b>\$ 38,384,292</b>	<b>\$ 41,532,003</b>	<b>\$ 43,366,300</b>	<b>\$ 42,983,461</b>
<b>Net Cost</b>	<b>\$ 5,958,827</b>	<b>\$ 9,433,858</b>	<b>\$ 6,503,659</b>	<b>\$ 7,392,497</b>	<b>\$ 7,075,914</b>
Positions	206.2	225.4	225.4	240.6	238.6

**ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET**

**Budget Unit: 3830000 - Affordability Fee**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>
Fund Balance	\$ -	\$ 2,702	\$ 2,702
Licenses, Permits & Franchises	2,100,000	2,100,000	-
<b>Total Revenue</b>	<b>\$ 2,100,000</b>	<b>\$ 2,102,702</b>	<b>\$ 2,702</b>
Services & Supplies	\$ 2,100,000	\$ 2,102,702	\$ 2,702
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,100,000</b>	<b>\$ 2,102,702</b>	<b>\$ 2,702</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$2,702.
- Fund Balance has increased by \$2,702.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$2,702 due to an increase in fund balance as a result of an increase in interest income.
- Fund Balance has increased \$2,702 due to an increase in interest income.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	<b>Schedule 9</b>
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Budget Unit **3830000 - Affordability Fee**  
 Function **PUBLIC PROTECTION**  
 Activity **Other Protection**  
 Fund **023A - AFFORDABILITY FEE**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2014-15 Actual</b>	<b>2015-16 Actual</b>	<b>2015-16 Adopted</b>	<b>2016-17 Requested</b>	<b>2016-17 Recommended</b>
1	2	3	4	5	6
Fund Balance	\$ 19,606	\$ 79,790	\$ 79,790	\$ -	\$ 2,702
Licenses, Permits & Franchises	1,038,359	1,758,213	1,586,880	2,100,000	2,100,000
Revenue from Use Of Money & Property	500	2,701	-	-	-
<b>Total Revenue</b>	<b>\$ 1,058,465</b>	<b>\$ 1,840,704</b>	<b>\$ 1,666,670</b>	<b>\$ 2,100,000</b>	<b>\$ 2,102,702</b>
Services & Supplies	\$ 978,675	\$ 1,838,002	\$ 1,666,670	\$ 2,100,000	\$ 2,102,702
<b>Total Expenditures/Appropriations</b>	<b>\$ 978,675</b>	<b>\$ 1,838,002</b>	<b>\$ 1,666,670</b>	<b>\$ 2,100,000</b>	<b>\$ 2,102,702</b>
<b>Net Cost</b>	<b>\$ (79,790)</b>	<b>\$ (2,702)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET

Budget Unit: 2150000 - Building Inspection

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
Fund Balance	\$ 4,477,913	\$ 4,382,962	\$(94,951)
Licenses, Permits & Franchises	13,313,000	13,313,000	-
Fines, Forfeitures & Penalties	7,500	7,500	-
Revenue from Use Of Money & Property	12,000	12,000	-
Intergovernmental Revenues	11,000	11,000	-
Charges for Services	295,000	295,000	-
Miscellaneous Revenues	5,500	5,500	-
<b>Total Revenue</b>	<b>\$ 18,121,913</b>	<b>\$ 18,026,962</b>	<b>\$(94,951)</b>
Reserve Provision	\$ 1,500,000	\$ 1,500,000	-
Services & Supplies	16,176,913	16,081,962	\$(94,951)
Other Charges	445,000	445,000	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 18,121,913</b>	<b>\$ 18,026,962</b>	<b>\$(94,951)</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have decreased \$94,951.
- Fund Balance has decreased \$94,951.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased \$94,951 due to lower than anticipated year end fund balance.
- Fund Balance has decreased \$94,951 due to higher than anticipated expenses.



SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	<b>Schedule 9</b>
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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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 3,255,577	\$ 3,290,200	\$ 3,290,200	\$ 4,477,913	\$ 4,382,962
Licenses, Permits & Franchises	12,707,183	14,884,400	12,316,308	13,313,000	13,313,000
Fines, Forfeitures & Penalties	9,800	3,000	7,500	7,500	7,500
Revenue from Use Of Money & Property	15,742	21,795	12,000	12,000	12,000
Intergovernmental Revenues	8,847	8,732	7,500	11,000	11,000
Charges for Services	207,992	244,522	186,000	295,000	295,000
Miscellaneous Revenues	15,143	6,537	2,000	5,500	5,500
<b>Total Revenue</b>	<b>\$ 16,220,284</b>	<b>\$ 18,459,186</b>	<b>\$ 15,821,508</b>	<b>\$ 18,121,913</b>	<b>\$ 18,026,962</b>
Reserve Provision	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
Services & Supplies	12,143,124	13,622,136	15,388,508	16,176,913	16,081,962
Other Charges	419,822	454,088	433,000	445,000	445,000
<b>Total Expenditures/Appropriations</b>	<b>\$ 12,562,946</b>	<b>\$ 14,076,224</b>	<b>\$ 15,821,508</b>	<b>\$ 18,121,913</b>	<b>\$ 18,026,962</b>
<b>Net Cost</b>	<b>\$ (3,657,338)</b>	<b>\$ (4,382,962)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET**

**Budget Unit: 3870000 - Economic Development**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>
Fund Balance	\$ 7,645,935	\$ 10,916,689	\$ 3,270,754
Reserve Release	202,769	202,769	-
Licenses, Permits & Franchises	41,792	41,792	-
Revenue from Use Of Money & Property	3,447,890	3,447,890	-
Intergovernmental Revenues	23,574,557	23,574,557	-
Charges for Services	15,000	15,000	-
Miscellaneous Revenues	11,759,097	12,965,727	1,206,630
Other Financing Sources	22,000	22,000	-
<b>Total Revenue</b>	<b>\$ 46,709,040</b>	<b>\$ 51,186,424</b>	<b>\$ 4,477,384</b>
Salaries & Benefits	\$ 2,284,999	\$ 2,304,999	20,000
Services & Supplies	44,375,355	48,832,739	4,457,384
Other Charges	239,887	239,887	-
Expenditure Transfer & Reimbursement	(191,201)	(191,201)	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 46,709,040</b>	<b>\$ 51,186,424</b>	<b>\$ 4,477,384</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Positions	15.0	15.0	0.0

- Appropriations have increased by \$4,477,384.
- Revenues have increased by \$1,206,630.
- Fund Balance has increased by \$3,270,754.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$4,477,384 primarily due to re-budgeting projects at the former McClellan and Mather Air Force Bases. The timing for construction projects and consulting services for these projects accounted for \$3.6 million of this increase. The remainder is due to additional needs for ongoing airfield operations.
- Revenues have increased \$1,206,630 primarily due to the re-budgeting of bond revenue tied to projects at the former Mather and McClellan Air Force Bases. The Mather Preserve Fencing project, the Mather Housing Pedestrian Walkway project and funding for the Mather Navigator Path account for this funding.
- Fund Balance has increased \$3,270,754 due to the timing of actual revenues and expenditures for grant activities and projects at the former Mather and McClellan Air Force bases.
- Position counts have not changed from the Approved Recommended Budget.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	<b>Schedule 9</b>
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Budget Unit      **3870000 - Economic Development**  
 Function          **GENERAL**  
 Activity          **Promotion**  
 Fund              **020A - ECONOMIC DEVELOPMENT**

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
Fund Balance	\$ 10,594,396	\$ 11,133,965	\$ 11,133,965	\$ 7,645,935	\$ 10,916,689
Reserve Release	369,409	552,769	552,769	202,769	202,769
Licenses, Permits & Franchises	39,379	40,560	40,575	41,792	41,792
Revenue from Use Of Money & Property	3,681,917	3,804,332	3,590,176	3,447,890	3,447,890
Intergovernmental Revenues	2,104,013	12,214,810	32,204,449	23,574,557	23,574,557
Charges for Services	11,169	46,315	37,688	15,000	15,000
Miscellaneous Revenues	5,217,445	4,286,968	14,473,063	11,759,097	12,965,727
Other Financing Sources	22,998	15,000	22,000	22,000	22,000
<b>Total Revenue</b>	<b>\$ 22,040,726</b>	<b>\$ 32,094,719</b>	<b>\$ 62,054,685</b>	<b>\$ 46,709,040</b>	<b>\$ 51,186,424</b>
Reserve Provision	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -
Salaries & Benefits	1,911,372	2,027,682	2,215,014	2,284,999	2,304,999
Services & Supplies	9,022,086	19,411,427	58,774,182	44,375,355	48,832,739
Other Charges	20,290	97,182	841,937	239,887	239,887
Equipment	-	37,279	760,000	-	-
Interfund Charges	134,011	130,747	134,533	133,919	133,919
Interfund Reimb	(181,000)	(726,291)	(870,981)	(325,120)	(325,120)
Intrafund Charges	3,974,715	2,983,048	7,252,581	5,350,797	6,924,630
Intrafund Reimb	(3,974,713)	(2,983,046)	(7,252,581)	(5,350,797)	(6,924,630)
<b>Total Expenditures/Appropriations</b>	<b>\$ 10,906,761</b>	<b>\$ 21,178,028</b>	<b>\$ 62,054,685</b>	<b>\$ 46,709,040</b>	<b>\$ 51,186,424</b>
<b>Net Cost</b>	<b>\$ (11,133,965)</b>	<b>\$ (10,916,691)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Positions</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET**  
Budget Unit: 5790000 - Neighborhood Revitalization

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>
Fund Balance	\$ 1,313,907	\$ 1,281,281	\$(32,626)
Miscellaneous Revenues	-	447,599	447,599
<b>Total Revenue</b>	<b>\$ 1,313,907</b>	<b>\$ 1,728,880</b>	<b>414,973</b>
Services & Supplies	\$ 1,313,907	\$ 1,728,880	414,973
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,313,907</b>	<b>\$ 1,728,880</b>	<b>414,973</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$414,973.
- Revenues have increased by \$447,599.
- Fund Balance has decreased by \$32,626.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$414,973 due to an increase in revenue and lower than anticipated Fund Balance due to completion of community projects.
- Revenues have increased \$447,599 due to anticipated proceeds from the sale of Redevelopment Agency properties.
- Fund Balance has decreased \$32,626 due to higher than anticipated project expenditures in Fiscal Year 2015-16.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	<b>Schedule 9</b>
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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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ -	\$ 1,483,907	\$ 1,483,907	\$ 1,313,907	\$ 1,281,281
Miscellaneous Revenues	1,502,907	-	-	-	447,599
<b>Total Revenue</b>	<b>\$ 1,502,907</b>	<b>\$ 1,483,907</b>	<b>\$ 1,483,907</b>	<b>\$ 1,313,907</b>	<b>\$ 1,728,880</b>
Reserve Provision	\$ -	\$ 150,000	\$ 150,000	\$ -	-
Services & Supplies	19,000	52,626	1,333,907	1,313,907	1,728,880
<b>Total Expenditures/Appropriations</b>	<b>\$ 19,000</b>	<b>\$ 202,626</b>	<b>\$ 1,483,907</b>	<b>\$ 1,313,907</b>	<b>\$ 1,728,880</b>
<b>Net Cost</b>	<b>\$ (1,483,907)</b>	<b>\$ (1,281,281)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET			
Budget Unit: 2800000 - Connector Joint Powers Authority			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
Taxes	\$ 389,732	\$ 389,732	\$ -
Total Revenue	\$ 389,732	\$ 389,732	\$ -
Salaries & Benefits	\$ 389,732	\$ 389,732	\$ -
Total Financing Uses	\$ 389,732	\$ 389,732	\$ -
Total Expenditures/Appropriations	\$ 389,732	\$ 389,732	\$ -
Net Cost	\$ -	\$ -	\$ -
Positions	3.0	3.0	0.0

Appropriations and revenues have not changed.

**DESCRIPTION OF CHANGES:**

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 2016-17				
		2800000 - Connector Joint Powers Authority				
		028A - CONNECTOR JOINT POWERS AUTHORITY				
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	\$ 396,136	\$ 398,128	\$ 430,819	\$ 389,732	\$ 389,732	
Total Revenue	\$ 396,136	\$ 398,128	\$ 430,819	\$ 389,732	\$ 389,732	
Salaries & Benefits	\$ 396,136	\$ 398,128	\$ 430,819	\$ 389,732	\$ 389,732	
Total Financing Uses	\$ 396,136	\$ 398,128	\$ 430,819	\$ 389,732	\$ 389,732	
Total Expenditures/Appropriations	\$ 396,136	\$ 398,128	\$ 430,819	\$ 389,732	\$ 389,732	
Net Cost	\$ -	\$ -	\$ -	\$ -	\$ -	
Positions	3.0	3.0	3.0	3.0	3.0	

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET</b>				
<b>Budget Unit: 9338001 - Antelope Assessment</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>	
Fund Balance	\$ 55,000	\$ 75,303	\$ 20,303	
Revenue from Use Of Money & Property	3,000	3,000	-	
Charges for Services	584,868	602,008	17,140	
<b>Total Revenue</b>	<b>\$ 642,868</b>	<b>\$ 680,311</b>	<b>\$ 37,443</b>	
Services & Supplies	\$ 108,868	\$ 200,158	\$ 91,290	
Other Charges	449,000	448,700	(300)	
<b>Capital Assets</b>				
Improvements	85,000	11,150	(73,850)	
Total Capital Assets	85,000	11,150	(73,850)	
Appropriation for Contingencies	\$ -	\$ 20,303	\$ 20,303	
Total Financing Uses	<b>\$ 642,868</b>	<b>\$ 680,311</b>	<b>\$ 37,443</b>	
Total Expenditures/Appropriations	<b>\$ 642,868</b>	<b>\$ 680,311</b>	<b>\$ -</b>	
Net Cost	\$ -	\$ -	\$ -	

- Appropriations have increased \$37,443.
- Revenues have increased \$17,140.
- Fund Balance has increased by \$20,303.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$37,443 due to water and electricity costs being allocated to the Assessment District from the Sunrise Recreation and Park District's General Fund and an increase in contingency, partially offset by a decrease in park amenity improvements at Pokelma and Antelope parks.
- Revenues have increased \$17,140 due to additional assessment revenue as a result of a recent Consumer Price Index adjustment to account for inflation.
- Fund Balance has increased \$20,303 due to lower than anticipated costs for engineering, structures and equipment.

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 2016-17				
		9338001 - Antelope Assessment 338B - ANTELOPE ASSESSMENT				
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	
Fund Balance	\$ 167,879	\$ 78,449	\$ 78,449	\$ 55,000	\$ 75,303	
Reserve Release	-	67,824	67,824	-	-	
Revenue from Use Of Money & Property	3,400	343	(3,240)	3,000	3,000	
Charges for Services	563,806	581,798	584,868	584,868	602,008	
Miscellaneous Revenues	496	-	-	-	-	
<b>Total Revenue</b>	<b>\$ 735,581</b>	<b>\$ 728,414</b>	<b>\$ 727,901</b>	<b>\$ 642,868</b>	<b>\$ 680,311</b>	
Services & Supplies	\$ 125,862	\$ 126,400	\$ 132,000	\$ 108,868	\$ 200,158	
Other Charges	447,558	445,776	450,901	449,000	448,700	
<b>Capital Assets</b>						
Improvements	83,714	70,591	124,000	85,000	11,150	
Equipment	-	10,343	21,000	-	-	
<b>Total Capital Assets</b>	<b>83,714</b>	<b>80,934</b>	<b>145,000</b>	<b>85,000</b>	<b>11,150</b>	
Appropriation for Contingencies	\$ -	\$ -	\$ -	\$ -	\$ 20,303	
<b>Total Financing Uses</b>	<b>\$ 657,134</b>	<b>\$ 653,110</b>	<b>\$ 727,901</b>	<b>\$ 642,868</b>	<b>\$ 680,311</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 657,134</b>	<b>\$ 653,110</b>	<b>\$ 727,901</b>	<b>\$ 642,868</b>	<b>\$ 680,311</b>	
<b>Net Cost</b>	<b>\$ (78,447)</b>	<b>\$ (75,304)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET</b>			
<b>Budget Unit: 9337000 - Carmichael Recreation And Park District</b>			
<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>
Fund Balance	\$ 563,747	\$ 1,012,724	\$ 448,977
Taxes	1,796,313	1,834,583	38,270
Revenue from Use Of Money & Property	1,295,480	1,231,938	(63,542)
Intergovernmental Revenues	434,616	576,082	141,466
Charges for Services	679,500	742,796	63,296
Miscellaneous Revenues	68,568	69,150	582
<b>Total Revenue</b>	<b>\$ 4,838,224</b>	<b>\$ 5,467,273</b>	<b>\$ 629,049</b>
Salaries & Benefits	\$ 2,563,075	\$ 2,676,305	\$ 113,230
Services & Supplies	1,203,895	1,205,332	1,437
Other Charges	310,240	310,240	-
<b>Capital Assets</b>			
Improvements	371,000	659,771	288,771
Equipment	67,000	184,500	117,500
<b>Total Capital Assets</b>	<b>438,000</b>	<b>844,271</b>	<b>406,271</b>
Appropriation for Contingencies	\$ 323,014	\$ 431,125	\$ 108,111
<b>Total Financing Uses</b>	<b>\$ 4,838,224</b>	<b>\$ 5,467,273</b>	<b>\$ 629,049</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,838,224</b>	<b>\$ 5,467,273</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Positions	18.0	18.0	0.0

- Appropriations have increased by \$629,049.
- Revenues have increased by \$180,072.
- Fund Balance has increased by \$448,977.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$629,049 largely due to the La Sierra Community Center’s gym renovation and sewer line replacement, additional vehicles and equipment, and re-budgeting of other capital projects and equipment.
- Revenues have increased \$180,072 due to additional park dedication and impact fees, recreation program revenue, and property taxes.
- Fund Balance has increased \$448,977 due to increases in property tax and recreation program revenues along with savings in salaries and benefits and shifts in capital project timelines or scope.
- Position counts have not changed from the Approved Recommended Budget.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				<b>Schedule 15</b>
<b>9337000 - Carmichael Recreation And Park District 337A - CARMICHAEL PARK DISTRICT</b>					
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2014-15 Actual</b>	<b>2015-16 Actual</b>	<b>2015-16 Adopted</b>	<b>2016-17 Requested</b>	<b>2016-17 Recommended</b>
1	2	3	4	5	6
Fund Balance	\$ 411,105	\$ 561,978	\$ 561,978	\$ 563,747	\$ 1,012,724
Taxes	1,661,212	1,767,153	1,706,765	1,796,313	1,834,583
Revenue from Use Of Money & Property	1,284,222	1,708,926	1,296,379	1,295,480	1,231,938
Intergovernmental Revenues	31,557	212,871	536,000	434,616	576,082
Charges for Services	689,578	752,377	679,501	679,500	742,796
Miscellaneous Revenues	46,456	84,376	49,568	68,568	69,150
<b>Total Revenue</b>	<b>\$ 4,124,130</b>	<b>\$ 5,087,681</b>	<b>\$ 4,830,191</b>	<b>\$ 4,838,224</b>	<b>\$ 5,467,273</b>
Salaries & Benefits	\$ 2,249,486	\$ 2,320,015	\$ 2,398,668	\$ 2,563,075	\$ 2,676,305
Services & Supplies	940,196	1,001,326	1,206,265	1,203,895	1,205,332
Other Charges	314,804	312,057	312,058	310,240	310,240
<b>Capital Assets</b>					
Improvements	48,813	323,944	495,000	371,000	659,771
Equipment	8,850	117,616	118,200	67,000	184,500
<b>Total Capital Assets</b>	<b>57,663</b>	<b>441,560</b>	<b>613,200</b>	<b>438,000</b>	<b>844,271</b>
Appropriation for Contingencies	\$ -	\$ -	\$ 300,000	\$ 323,014	\$ 431,125
<b>Total Financing Uses</b>	<b>\$ 3,562,149</b>	<b>\$ 4,074,958</b>	<b>\$ 4,830,191</b>	<b>\$ 4,838,224</b>	<b>\$ 5,467,273</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,562,149</b>	<b>\$ 4,074,958</b>	<b>\$ 4,830,191</b>	<b>\$ 4,838,224</b>	<b>\$ 5,467,273</b>
<b>Net Cost</b>	<b>\$ (561,981)</b>	<b>\$ (1,012,723)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Positions	18.0	18.0	18.0	18.0	18.0

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET</b>				
<b>Budget Unit: 9337100 - Carmichael RPD Assessment District</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>	
Fund Balance	\$ 1,321,461	\$ 1,320,977	\$ (484)	
Revenue from Use Of Money & Property	1,000	-	(1,000)	
Miscellaneous Revenues	666,210	-	(666,210)	
<b>Total Revenue</b>	<b>\$ 1,988,671</b>	<b>\$ 1,320,977</b>	<b>(667,694)</b>	
Services & Supplies	\$ 298,338	\$ 448,216	149,878	
Other Charges	-	872,761	872,761	
<b>Capital Assets</b>				
Improvements	1,444,966	-	(1,444,966)	
Equipment	46,500	-	(46,500)	
<b>Total Capital Assets</b>	<b>1,491,466</b>	<b>-</b>	<b>(1,491,466)</b>	
Appropriation for Contingencies	\$ 198,867	\$ -	(198,867)	
<b>Total Financing Uses</b>	<b>\$ 1,988,671</b>	<b>\$ 1,320,977</b>	<b>(667,694)</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,988,671</b>	<b>\$ 1,320,977</b>	<b>-</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

- Appropriations have decreased by \$667,694.
- Revenues have decreased by \$667,210.
- Fund Balance has decreased by \$484.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased \$667,694 due to reductions in services and supplies, structures, equipment, and contingency accounts as a result of a recent judgment that invalidated the District's assessment. Remaining appropriations cover eligible expenses and provision for eligible refunds of levies paid.
- Revenues have decreased \$667,210 in assessment fees and interest income due to recent a judgment that invalidated the District's assessment.
- Fund Balance has decreased \$484 due to suspension of activity in the fund pending judgment regarding the District's assessment.

**SCHEDULE:**

<b>State Controller Schedule</b>	<b>County of Sacramento</b>					<b>Schedule 15</b>
County Budget Act January 2010	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17					
<b>9337100 - Carmichael RPD Assessment District 337B - CARMICHAEL RPD ASSESSMENT DISTRICT</b>						
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2014-15 Actual</b>	<b>2015-16 Actual</b>	<b>2015-16 Adopted</b>	<b>2016-17 Requested</b>	<b>2016-17 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ -	\$ 654,251	\$ 654,251	\$ 1,321,461	\$ 1,320,977	
Revenue from Use Of Money & Property	533	4,577	1,000	1,000	-	
Charges for Services	653,718	662,149	-	-	-	
Miscellaneous Revenues	-	-	666,210	666,210	-	
<b>Total Revenue</b>	<b>\$ 654,251</b>	<b>\$ 1,320,977</b>	<b>\$ 1,321,461</b>	<b>\$ 1,988,671</b>	<b>\$ 1,320,977</b>	
Services & Supplies	\$ -	\$ -	\$ 280,027	\$ 298,338	\$ 448,216	
Other Charges	-	-	-	-	872,761	
<b>Capital Assets</b>						
Improvements	-	-	807,893	1,444,966	-	
Equipment	-	-	46,500	46,500	-	
Total Capital Assets	-	-	854,393	1,491,466	-	
Appropriation for Contingencies	\$ -	\$ -	\$ 187,041	\$ 198,867	-	
Total Financing Uses	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,321,461</b>	<b>\$ 1,988,671</b>	<b>\$ 1,320,977</b>	
Total Expenditures/Appropriations	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,321,461</b>	<b>\$ 1,988,671</b>	<b>\$ 1,320,977</b>	
Net Cost	<b>\$ (654,251)</b>	<b>\$ (1,320,977)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET**  
**Budget Unit: 9338006 - Foothill Park**

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
Fund Balance	\$ 618,268	\$ 618,268	\$ -
Total Revenue	\$ 618,268	\$ 618,268	\$ -
<b>Capital Assets</b>	\$	\$	\$
Improvements	50,000	50,000	-
Total Capital Assets	50,000	50,000	-
Appropriation for Contingencies	\$ 568,268	\$ 568,268	\$ -
Total Financing Uses	\$ 618,268	\$ 618,268	\$ -
Total Expenditures/Appropriations	\$ 618,268	\$ 618,268	\$ -
Net Cost	\$ -	\$ -	\$ -

Appropriations and revenues have not changed.

**SCHEDULE:**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
Fund Balance	\$ -	\$ -	\$ -	\$ 618,268	\$ 618,268
Revenue from Use Of Money & Property	-	618,268	-	-	-
Total Revenue	\$ -	\$ 618,268	\$ -	\$ 618,268	\$ 618,268
<b>Capital Assets</b>	\$	\$	\$	\$	\$
Improvements	-	-	-	50,000	50,000
Total Capital Assets	-	-	-	50,000	50,000
Appropriation for Contingencies	\$ -	\$ -	\$ -	\$ 568,268	\$ 568,268
Total Financing Uses	\$ -	\$ -	\$ -	\$ 618,268	\$ 618,268
Total Expenditures/Appropriations	\$ -	\$ -	\$ -	\$ 618,268	\$ 618,268
Net Cost	\$ -	\$ (618,268)	\$ -	\$ -	\$ -

ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET				
Budget Unit: 9336001 - Mission Oaks Maint/Improvement Dist				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance	
Fund Balance	\$ 936,293	\$ 1,237,032	\$ 300,739	
Reserve Release	197,133	-	(197,133)	
Revenue from Use Of Money & Property	4,000	8,000	4,000	
Intergovernmental Revenues	21,000	25,000	4,000	
Charges for Services	45,113	45,113	-	
Miscellaneous Revenues	1,728,306	1,991,289	262,983	
<b>Total Revenue</b>	<b>\$ 2,931,845</b>	<b>\$ 3,306,434</b>	<b>\$ 374,589</b>	
Reserve Provision	\$ -	\$ 20,934	20,934	
Services & Supplies	691,845	945,500	253,655	
<b>Capital Assets</b>				
Improvements	2,050,000	2,300,000	250,000	
Equipment	40,000	40,000	-	
<b>Total Capital Assets</b>	<b>2,090,000</b>	<b>2,340,000</b>	<b>250,000</b>	
Appropriation for Contingencies	\$ 150,000	\$ -	(150,000)	
<b>Total Financing Uses</b>	<b>\$ 2,931,845</b>	<b>\$ 3,306,434</b>	<b>\$ 374,589</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,931,845</b>	<b>\$ 3,306,434</b>	<b>-</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

- Appropriations have increased by \$353,655.
- Reserve Provision has increased by \$20,934.
- Revenues have increased by \$270,983.
- Fund Balance has increased by \$300,739.
- Reserve Release has decreased by \$197,133.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$353,655 due to the following:
  - \$253,655 in Services and Supplies due to shifting of appropriations from the Mission Oaks Recreation and Park District;
  - \$250,000 for rebudget of Eastern Oak Redevelopment Project;
  - Contingency decreased by \$150,000 to offset cost associated with Eastern Oak Park and ADA projects.

**DESCRIPTION OF CHANGES (CONT.):**

- Reserve Provision has increased \$20,934 due to Quimby Act and Impact Fees revenue for specific projects.
- Revenues have increased \$270,983 due to a prior year grant of \$153,066 and Quimby Act funds and Park Impact Fees for capital projects.
- Fund Balance has increased \$300,739 due to postponement of the Eastern Oaks redevelopment project.
- Reserve Release has decreased \$197,133 due to a higher than anticipated fund balance and rebudgeting of grant funds.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>				<b>Schedule 15</b>
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
<b>9336001 - Mission Oaks Maint/Improvement Dist</b>						
<b>336B - MISSION OAKS MAINT &amp; IMPROVEMENT ASSESSMENT DIST</b>						
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2014-15 Actual</b>	<b>2015-16 Actual</b>	<b>2015-16 Adopted</b>	<b>2016-17 Requested</b>	<b>2016-17 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 875,311	\$ 1,364,713	\$ 1,364,713	\$ 936,293	\$ 1,237,032	
Reserve Release	433,689	7,916	7,916	197,133	-	
Revenue from Use Of Money & Property	4,070	(168)	2,000	4,000	8,000	
Intergovernmental Revenues	42,016	28,066	178,066	21,000	25,000	
Charges for Services	54,862	428,374	45,113	45,113	45,113	
Miscellaneous Revenues	946,628	960,674	965,249	1,728,306	1,991,289	
<b>Total Revenue</b>	<b>\$ 2,356,576</b>	<b>\$ 2,789,575</b>	<b>\$ 2,563,057</b>	<b>\$ 2,931,845</b>	<b>\$ 3,306,434</b>	
Reserve Provision	\$ -	\$ -	\$ -	\$ -	\$ 20,934	
Services & Supplies	518,959	793,098	1,021,000	691,845	945,500	
<b>Capital Assets</b>						
Improvements	472,903	734,445	1,307,057	2,050,000	2,300,000	
Equipment	-	24,999	35,000	40,000	40,000	
<b>Total Capital Assets</b>	<b>472,903</b>	<b>759,444</b>	<b>1,342,057</b>	<b>2,090,000</b>	<b>2,340,000</b>	
Appropriation for Contingencies	\$ -	\$ -	\$ 200,000	\$ 150,000	\$ -	
<b>Total Financing Uses</b>	<b>\$ 991,862</b>	<b>\$ 1,552,542</b>	<b>\$ 2,563,057</b>	<b>\$ 2,931,845</b>	<b>\$ 3,306,434</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 991,862</b>	<b>\$ 1,552,542</b>	<b>\$ 2,563,057</b>	<b>\$ 2,931,845</b>	<b>\$ 3,306,434</b>	
<b>Net Cost</b>	<b>\$ (1,364,714)</b>	<b>\$ (1,237,033)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET  
Budget Unit: 9336100 - Mission Oaks Recreation And Park District**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>
Fund Balance	\$ 841,485	\$ 1,086,245	\$ 244,760
Reserve Release	15,822	-	(15,822)
Taxes	2,240,100	2,300,437	60,337
Revenue from Use Of Money & Property	61,000	61,000	-
Intergovernmental Revenues	404,250	404,250	-
Charges for Services	580,000	580,000	-
Miscellaneous Revenues	45,000	55,000	10,000
<b>Total Revenue</b>	<b>\$ 4,187,657</b>	<b>\$ 4,486,932</b>	<b>\$ 299,275</b>
Reserve Provision	\$ -	\$ 75,150	\$ 75,150
Salaries & Benefits	2,621,302	3,469,077	847,775
Services & Supplies	1,029,355	790,705	(238,650)
Other Charges	2,000	2,000	-
<b>Capital Assets</b>			
Improvements	400,000	-	(400,000)
Equipment	35,000	-	(35,000)
<b>Total Capital Assets</b>	<b>435,000</b>	<b>-</b>	<b>(435,000)</b>
Appropriation for Contingencies	\$ 100,000	\$ 150,000	\$ 50,000
<b>Total Financing Uses</b>	<b>\$ 4,187,657</b>	<b>\$ 4,486,932</b>	<b>\$ 299,275</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,187,657</b>	<b>\$ 4,486,932</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Positions	14.0	12.0	-2.0



- Appropriations have increased by \$224,125.
- Reserve Provision has increased by \$75,150.
- Revenues have increased by \$70,337.
- Fund Balance has increased by \$244,760.
- Reserve Release has decreased \$15,822.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$224,125 due to the following:
  - \$847,775 increase in Salary and Benefits due to retirement liability costs and additional benefits for a regular part-time position;
  - \$238,650 decrease in Services and Supplies due to shifting of appropriations to the Mission Oaks Maintenance and Improvement District;
  - \$435,000 decrease in Capital Improvements and Equipment to address retirement liability;
  - \$50,000 increased in Contingency by to partially offset costs associated with the retirement liability.
- Reserve Provision has increased by \$75,150 due to shifting of capital projects and some services and supplies.
- Revenues have increased \$70,337 due to an increase in Donations and Contribution and an increase in property taxes.
- Fund Balance has increased \$224,760 due to a shift in project timelines, increase in property taxes, and a savings in services and supplies.
- Position counts have been reduced by 2.0 FTE from the Approved Recommended Budget due to the deletion of 1.0 FTE Recreation Specialist – Marketing position and 1.0 FTE Customer Service Rep position.

**SCHEDULE:**

<b>State Controller Schedule</b>	<b>County of Sacramento</b>				<b>Schedule 15</b>
County Budget Act January 2010	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
<b>9336100 - Mission Oaks Recreation And Park District 336A - MISSION OAKS PARK DISTRICT</b>					
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2014-15 Actual</b>	<b>2015-16 Actual</b>	<b>2015-16 Adopted</b>	<b>2016-17 Requested</b>	<b>2016-17 Recommended</b>
1	2	3	4	5	6
Fund Balance	\$ 855,043	\$ 718,818	\$ 718,818	\$ 841,485	\$ 1,086,245
Reserve Release	514,688	102,145	102,145	15,822	-
Taxes	2,218,582	2,358,518	2,199,800	2,240,100	2,300,437
Revenue from Use Of Money & Property	69,828	66,612	43,814	61,000	61,000
Intergovernmental Revenues	465,499	407,092	404,250	404,250	404,250
Charges for Services	603,079	643,589	579,999	580,000	580,000
Miscellaneous Revenues	64,368	79,368	45,000	45,000	55,000
<b>Total Revenue</b>	<b>\$ 4,791,087</b>	<b>\$ 4,376,142</b>	<b>\$ 4,093,826</b>	<b>\$ 4,187,657</b>	<b>\$ 4,486,932</b>
Reserve Provision	\$ -	\$ -	\$ -	\$ -	\$ 75,150
Salaries & Benefits	2,341,077	2,373,035	2,525,351	2,621,302	3,469,077
Services & Supplies	929,354	914,971	1,116,475	1,029,355	790,705
Other Charges	1,838	1,893	2,000	2,000	2,000
<b>Capital Assets</b>					
Land	800,000	-	-	-	-
Improvements	-	-	150,000	400,000	-
Equipment	-	-	25,000	35,000	-
<b>Total Capital Assets</b>	<b>800,000</b>	<b>-</b>	<b>175,000</b>	<b>435,000</b>	<b>-</b>
Appropriation for Contingencies	\$ -	\$ -	\$ 275,000	\$ 100,000	\$ 150,000
<b>Total Financing Uses</b>	<b>\$ 4,072,269</b>	<b>\$ 3,289,899</b>	<b>\$ 4,093,826</b>	<b>\$ 4,187,657</b>	<b>\$ 4,486,932</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,072,269</b>	<b>\$ 3,289,899</b>	<b>\$ 4,093,826</b>	<b>\$ 4,187,657</b>	<b>\$ 4,486,932</b>
<b>Net Cost</b>	<b>\$ (718,818)</b>	<b>\$ (1,086,243)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Positions	12.0	12.0	12.0	12.0	12.0

# DEPENDENT PARK DISTRICTS - SUNRISE RECREATION 9338000 AND PARK DISTRICT

## ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET

Budget Unit: 9338000 - Sunrise Recreation And Park District

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
Fund Balance	\$ 1,143,308	\$ 1,078,458	\$(64,850)
Reserve Release	500,000	500,000	-
Taxes	4,342,622	4,358,761	16,139
Revenue from Use Of Money & Property	508,570	740,020	231,450
Intergovernmental Revenues	65,622	63,622	\$(2,000)
Charges for Services	2,668,850	2,907,610	238,760
Miscellaneous Revenues	122,822	121,372	\$(1,450)
<b>Total Revenue</b>	<b>\$ 9,351,794</b>	<b>\$ 9,769,843</b>	<b>\$ 418,049</b>
Salaries & Benefits	\$ 5,499,655	\$ 6,286,335	\$ 786,680
Services & Supplies	2,181,215	2,175,334	\$(5,881)
Other Charges	24,700	32,700	8,000
<b>Capital Assets</b>			
Improvements	865,000	589,888	\$(275,112)
Equipment	10,000	54,950	44,950
<b>Total Capital Assets</b>	<b>875,000</b>	<b>644,838</b>	<b>\$(230,162)</b>
Appropriation for Contingencies	\$ 771,224	\$ 630,636	\$(140,588)
<b>Total Financing Uses</b>	<b>\$ 9,351,794</b>	<b>\$ 9,769,843</b>	<b>\$ 418,049</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 9,351,794</b>	<b>\$ 9,769,843</b>	<b>-</b>
<b>Net Cost</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>
Positions	20.0	19.0	-1.0

- Appropriations have increased \$418,049.
- Revenues have increased by \$482,899.
- Fund Balance has decreased by \$64,850.

### DESCRIPTION OF CHANGES:

- Appropriations have increased \$418,049 largely due to a \$786,680 increase in salaries and benefits as a result of retirement liability and additional extra help and workers compensation insurance costs. An increase in taxes/licenses of \$8,000 is due to the addition of software and music licenses and reallocation from the services and supplies account, an increase of equipment of \$44,950 is due to large equipment needs. The increase is offset by an overall decrease in services and supplies of \$5,881, decrease of \$140,588 for contingency and decrease in structures of \$275,112 due to changes in park improvement projects.

**DESCRIPTION OF CHANGES (CONT.):**

- Revenues have increased \$482,899 mainly due to the anticipated sale of a cell tower, developer in-lieu funded projects, and impact fees.
- Fund Balance has decreased \$64,850 mainly due to leave pays for employee separation, building rental revenues and recreation service charges ending the year less than anticipated.
- Position counts have been reduced by 1.0 FTE Custodian position from the Approved Recommended Budget.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>				<b>Schedule 15</b>
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
<b>9338000 - Sunrise Recreation And Park District</b>						
<b>338A - SUNRISE PARK DISTRICT</b>						
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2014-15 Actual</b>	<b>2015-16 Actual</b>	<b>2015-16 Adopted</b>	<b>2016-17 Requested</b>	<b>2016-17 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 1,298,869	\$ 1,064,534	\$ 1,064,534	\$ 1,143,308	\$ 1,078,458	
Reserve Release	-	-	-	500,000	500,000	
Taxes	3,981,029	4,287,340	4,157,930	4,342,622	4,358,761	
Revenue from Use Of Money & Property	466,688	509,387	527,513	508,570	740,020	
Intergovernmental Revenues	260,589	(24,956)	68,915	65,622	63,622	
Charges for Services	2,703,710	2,608,923	3,182,757	2,668,850	2,907,610	
Miscellaneous Revenues	93,053	87,670	144,322	122,822	121,372	
Other Financing Sources	8,376	-	1,000	-	-	
<b>Total Revenue</b>	<b>\$ 8,812,314</b>	<b>\$ 8,532,898</b>	<b>\$ 9,146,971</b>	<b>\$ 9,351,794</b>	<b>\$ 9,769,843</b>	
Salaries & Benefits	\$ 5,226,842	\$ 4,971,049	\$ 5,734,830	\$ 5,499,655	\$ 6,286,335	
Services & Supplies	2,128,604	2,040,823	2,135,466	2,181,215	2,175,334	
Other Charges	19,601	19,571	22,780	24,700	32,700	
<b>Capital Assets</b>						
Improvements	354,349	384,871	425,313	865,000	589,888	
Equipment	18,386	38,446	39,274	10,000	54,950	
<b>Total Capital Assets</b>	<b>372,735</b>	<b>423,317</b>	<b>464,587</b>	<b>875,000</b>	<b>644,838</b>	
Appropriation for Contingencies	\$ -	\$ -	\$ 789,308	\$ 771,224	\$ 630,636	
<b>Total Financing Uses</b>	<b>\$ 7,747,782</b>	<b>\$ 7,454,760</b>	<b>\$ 9,146,971</b>	<b>\$ 9,351,794</b>	<b>\$ 9,769,843</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 7,747,782</b>	<b>\$ 7,454,760</b>	<b>\$ 9,146,971</b>	<b>\$ 9,351,794</b>	<b>\$ 9,769,843</b>	
<b>Net Cost</b>	<b>\$ (1,064,532)</b>	<b>\$ (1,078,138)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Positions	21.0	21.0	21.0	19.0	19.0	

ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET

Budget Unit: 6400000 - Regional Parks

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
Licenses, Permits & Franchises	\$ 10,000	\$ 10,000	-
Revenue from Use Of Money & Property	186,732	186,732	-
Intergovernmental Revenues	148,542	148,542	-
Charges for Services	3,977,437	3,977,437	-
Miscellaneous Revenues	1,446,986	1,446,986	-
<b>Total Revenue</b>	<b>\$ 5,769,697</b>	<b>\$ 5,769,697</b>	<b>-</b>
Salaries & Benefits	\$ 7,799,862	\$ 7,870,804	70,942
Services & Supplies	3,033,067	3,241,067	208,000
Other Charges	166,675	166,675	-
Equipment	84,697	84,697	-
Expenditure Transfer & Reimbursement	638,050	698,050	60,000
<b>Total Expenditures/Appropriations</b>	<b>\$ 11,722,351</b>	<b>\$ 12,061,293</b>	<b>338,942</b>
<b>Net Cost</b>	<b>\$ 5,952,654</b>	<b>\$ 6,291,596</b>	<b>338,942</b>
Positions	63.0	64.0	1.0

The allocation (net cost) has increased by \$338,942:

- Appropriations have increased by \$338,942.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$338,942 due to the addition of an Administrative Services Officer 1 position to provide administrative support to the Ranger Division to free up Park Ranger time for additional patrol and enforcement, lease costs for a new administrative facility, and repairs of the parking lot and classroom building roof at American River Ranch.
- Position counts have changed 1.0 FTE from Approved Recommended Budget due to the addition of 1.0 FTE Services Officer 1 position.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	<b>Schedule 9</b>
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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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Licenses, Permits & Franchises	\$ 2,819	\$ 3,400	\$ 10,000	\$ 10,000	\$ 10,000
Fines, Forfeitures & Penalties	167	191	-	-	-
Revenue from Use Of Money & Property	144,026	160,178	154,083	186,732	186,732
Intergovernmental Revenues	108,763	110,297	128,152	148,542	148,542
Charges for Services	4,226,876	4,159,217	3,912,706	3,977,437	3,977,437
Miscellaneous Revenues	1,104,558	993,401	1,560,400	1,446,986	1,446,986
<b>Total Revenue</b>	<b>\$ 5,587,209</b>	<b>\$ 5,426,684</b>	<b>\$ 5,765,341</b>	<b>\$ 5,769,697</b>	<b>\$ 5,769,697</b>
Salaries & Benefits	\$ 6,455,060	\$ 6,960,728	\$ 7,157,089	\$ 8,212,571	\$ 7,870,804
Services & Supplies	2,369,873	3,496,729	3,603,165	3,511,626	3,241,067
Other Charges	33,567	121,899	109,845	252,205	166,675
Equipment	88,873	159,538	205,153	161,697	84,697
Interfund Charges	637,195	895,533	1,275,533	1,759,133	681,443
Interfund Reimb	(214,529)	(229,929)	(232,606)	(219,156)	(219,156)
Intrafund Charges	1,096,930	1,229,185	1,243,960	1,284,730	1,284,730
Intrafund Reimb	(828,225)	(977,706)	(976,516)	(1,048,967)	(1,048,967)
<b>Total Expenditures/Appropriations</b>	<b>\$ 9,638,744</b>	<b>\$ 11,655,977</b>	<b>\$ 12,385,623</b>	<b>\$ 13,913,839</b>	<b>\$ 12,061,293</b>
<b>Net Cost</b>	<b>\$ 4,051,535</b>	<b>\$ 6,229,293</b>	<b>\$ 6,620,282</b>	<b>\$ 8,144,142</b>	<b>\$ 6,291,596</b>
<b>Positions</b>	<b>55.0</b>	<b>63.0</b>	<b>63.0</b>	<b>66.0</b>	<b>64.0</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET				
Budget Unit: 6494000 - County Parks CFD 2006-1				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance	
Fund Balance	\$ 13,137	\$ 11,344	\$ (1,793)	
Reserve Release	-	39,360	39,360	
Charges for Services	10,932	10,932	-	
<b>Total Revenue</b>	<b>\$ 24,069</b>	<b>\$ 61,636</b>	<b>\$ 37,567</b>	
Reserve Provision	\$ 23,904	-	\$(23,904)	
Other Charges	165	165	-	
Transfers In & Out	-	61,471	61,471	
<b>Total Financing Uses</b>	<b>\$ 24,069</b>	<b>\$ 61,636</b>	<b>\$ 37,567</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 24,069</b>	<b>\$ 61,636</b>	<b>-</b>	
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	

- Appropriations have increased by \$61,471.
- Reserve Provision has decreased by \$23,904.
- Fund Balance has decreased by \$1,793.
- Reserve Release has increased by \$39,360.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$61,471 reflecting a transfer out to the Park Construction Fund to partially fund the construction of the Wilton Community Center Restroom project.
- Reserve Provision has decreased \$23,904 to partially fund the construction of the Wilton Community Center Restroom Project.
- Fund Balance has decreased \$1,793 largely due to lower than anticipated assessment revenue.
- Reserve Release has increased \$39,360 to partially fund the construction of the Wilton Community Center Restroom.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				<b>Schedule 15</b>
	<b>6494000 - County Parks CFD 2006-1</b> <b>563A - COUNTY PARKS CFD NO. 2006-1</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2014-15 Actual</b>	<b>2015-16 Actual</b>	<b>2015-16 Adopted</b>	<b>2016-17 Requested</b>	<b>2016-17 Recommended</b>
1	2	3	4	5	6
Fund Balance	\$ 2,396	\$ 2,626	\$ 2,626	\$ 13,137	\$ 11,344
Reserve Release	-	-	-	-	39,360
Taxes	-	39,360	39,360	-	-
Revenue from Use Of Money & Property	309	56	(256)	-	-
Charges for Services	-	8,687	-	10,932	10,932
<b>Total Revenue</b>	<b>\$ 2,705</b>	<b>\$ 50,729</b>	<b>\$ 41,730</b>	<b>\$ 24,069</b>	<b>\$ 61,636</b>
Reserve Provision	\$ -	\$ 39,360	\$ 39,360	\$ 23,904	-
Services & Supplies	-	-	2,205	-	-
Other Charges	79	24	165	165	165
Interfund Charges	-	-	-	-	61,471
<b>Total Financing Uses</b>	<b>\$ 79</b>	<b>\$ 39,384</b>	<b>\$ 41,730</b>	<b>\$ 24,069</b>	<b>\$ 61,636</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 79</b>	<b>\$ 39,384</b>	<b>\$ 41,730</b>	<b>\$ 24,069</b>	<b>\$ 61,636</b>
<b>Net Cost</b>	<b>\$ (2,626)</b>	<b>\$ (11,345)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET**

Budget Unit: 6491000 - CSA No.4B-(Wilton-Cosumnes)

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>
Fund Balance	\$ 129	\$ 149,256	\$ 149,127
Reserve Release	-	18,890	18,890
Taxes	4,809	4,809	-
Intergovernmental Revenues	66	66	-
<b>Total Revenue</b>	<b>\$ 5,004</b>	<b>\$ 173,021</b>	<b>\$ 168,017</b>
Services & Supplies	\$ 2,134	\$ 2,134	-
Transfers In & Out	2,870	170,887	168,017
<b>Total Financing Uses</b>	<b>\$ 5,004</b>	<b>\$ 173,021</b>	<b>\$ 168,017</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 5,004</b>	<b>\$ 173,021</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$168,017.
- Fund Balance has increased by \$149,127.
- Reserve Release has increased by \$18,890.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$168,017 reflecting a transfer out to the Park Construction Fund to fund the construction of the Wilton Community Center Restroom project.
- Fund Balance has increased \$149,127 due to the postponement of the first phase of construction of the Wilton Community Center Restroom project in Fiscal Year 2015-16 due to funding uncertainty. Regional Parks Department staff has identified a combination of funding sources, sufficient to begin construction of the project.
- Reserve Release has increased \$18,890 to fund the construction of the Wilton Community Center Restroom Project.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>				<b>Schedule 15</b>
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
		<b>6491000 - CSA No.4B-(Wilton-Cosumnes)</b>				
		<b>560A - COUNTY SERVICE AREA 4B</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2014-15 Actual</b>	<b>2015-16 Actual</b>	<b>2015-16 Adopted</b>	<b>2016-17 Requested</b>	<b>2016-17 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 25,672	\$ 56,855	\$ 56,855	\$ 129	\$ 149,256	
Reserve Release	-	-	-	-	18,890	
Taxes	4,836	104,882	104,809	4,809	4,809	
Revenue from Use Of Money & Property	(101)	578	-	-	-	
Intergovernmental Revenues	59	56	66	66	66	
<b>Total Revenue</b>	<b>\$ 30,466</b>	<b>\$ 162,371</b>	<b>\$ 161,730</b>	<b>\$ 5,004</b>	<b>\$ 173,021</b>	
Services & Supplies	\$ 1,503	\$ 1,008	\$ 42,634	\$ 2,134	\$ 2,134	
<b>Capital Assets</b>						
Improvements	-	-	106,988	-	-	
<b>Total Capital Assets</b>	<b>-</b>	<b>-</b>	<b>106,988</b>	<b>-</b>	<b>-</b>	
Interfund Charges	\$ 12,108	\$ 12,108	\$ 12,108	\$ 2,870	\$ 170,887	
Interfund Reimb	(40,000)	-	-	-	-	
<b>Total Financing Uses</b>	<b>\$ (26,389)</b>	<b>\$ 13,116</b>	<b>\$ 161,730</b>	<b>\$ 5,004</b>	<b>\$ 173,021</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ (26,389)</b>	<b>\$ 13,116</b>	<b>\$ 161,730</b>	<b>\$ 5,004</b>	<b>\$ 173,021</b>	
<b>Net Cost</b>	<b>\$ (56,855)</b>	<b>\$ (149,255)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# REGIONAL PARKS - COUNTY SERVICE AREA NUMBER 6492000 4C (DELTA)

## ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET

Budget Unit: 6492000 - CSA No.4C-(Delta)

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
Fund Balance	\$ 13,726	\$ 9,411	(4,315)
Taxes	22,270	22,270	-
Intergovernmental Revenues	289	289	-
Charges for Services	25,000	6,421	(18,579)
Miscellaneous Revenues	3,200	3,200	-
<b>Total Revenue</b>	<b>\$ 64,485</b>	<b>\$ 41,591</b>	<b>(22,894)</b>
Services & Supplies	\$ 63,130	\$ 40,236	(22,894)
Other Charges	1,355	1,355	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 64,485</b>	<b>\$ 41,591</b>	<b>(22,894)</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have decreased by \$22,894.
- Revenues have decreased by \$18,579.
- Fund Balance has decreased by \$4,315.

### DESCRIPTION OF CHANGES:

- Appropriations have decreased \$22,894 due to a decrease in work request charges from the Department of General Services and the Department of Water Resources for maintenance of the Harvie Jean Senior and Community Center facility and well.
- Revenues have decreased \$18,579 due to the Head Start preschool program moving out of the facility.
- Fund Balance has decreased \$4,315 due to higher than anticipated expenditures for facility repairs and costs associated with bringing the new well on-line in Fiscal Year 2015-16.

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 2016-17				
		6492000 - CSA No.4C-(Delta)				
		561A - COUNTY SERVICE AREA 4C				
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	
Fund Balance	\$ 2,575	\$ 5,368	\$ 5,368	\$ 13,726	\$ 9,411	
Taxes	21,518	22,216	21,196	22,270	22,270	
Revenue from Use Of Money & Property	(8)	(12)	(98)	-	-	
Intergovernmental Revenues	289	262	278	289	289	
Charges for Services	25,430	30,645	24,000	25,000	6,421	
Miscellaneous Revenues	6,220	-	3,272	3,200	3,200	
<b>Total Revenue</b>	<b>\$ 56,024</b>	<b>\$ 58,479</b>	<b>\$ 54,016</b>	<b>\$ 64,485</b>	<b>\$ 41,591</b>	
Services & Supplies	\$ 40,312	\$ 40,066	\$ 43,658	\$ 63,130	\$ 40,236	
Other Charges	10,343	9,003	10,358	1,355	1,355	
<b>Total Financing Uses</b>	<b>\$ 50,655</b>	<b>\$ 49,069</b>	<b>\$ 54,016</b>	<b>\$ 64,485</b>	<b>\$ 41,591</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 50,655</b>	<b>\$ 49,069</b>	<b>\$ 54,016</b>	<b>\$ 64,485</b>	<b>\$ 41,591</b>	
<b>Net Cost</b>	<b>\$ (5,369)</b>	<b>\$ (9,410)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET</b>				
<b>Budget Unit: 6493000 - CSA No.4D-(Herald)</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>	
Fund Balance	\$ 551	\$ 1,117	566	
Taxes	8,560	8,560	-	
Intergovernmental Revenues	108	108	-	
Charges for Services	500	500	-	
<b>Total Revenue</b>	<b>\$ 9,719</b>	<b>\$ 10,285</b>	<b>566</b>	
Services & Supplies	\$ 3,477	\$ 4,043	566	
Transfers In & Out	6,242	6,242	-	
Total Financing Uses	\$ 9,719	\$ 10,285	566	
<b>Total Expenditures/Appropriations</b>	<b>\$ 9,719</b>	<b>\$ 10,285</b>	<b>-</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

- Appropriations have increased by \$566.
- Fund Balance has increased by \$566.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$566 due to an increase in land improvement maintenance supplies.
- Fund Balance has increased \$566 due to lower than anticipated expenditures for park maintenance and higher than anticipated revenues for park facility rentals.

**SCHEDULE:**

<b>State Controller Schedule</b>		<b>County of Sacramento</b>			<b>Schedule 15</b>	
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				
		<b>6493000 - CSA No.4D-(Herald)</b>				
		<b>562A - COUNTY SERVICE AREA 4D</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2014-15 Actual</b>	<b>2015-16 Actual</b>	<b>2015-16 Adopted</b>	<b>2016-17 Requested</b>	<b>2016-17 Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 1,263	\$ 913	\$ 913	\$ 551	\$ 1,117	
Taxes	8,544	8,627	8,505	8,560	8,560	
Revenue from Use Of Money & Property	(7)	-	(8)	-	-	
Intergovernmental Revenues	104	99	108	108	108	
Charges for Services	633	725	460	500	500	
<b>Total Revenue</b>	<b>\$ 10,537</b>	<b>\$ 10,364</b>	<b>\$ 9,978</b>	<b>\$ 9,719</b>	<b>\$ 10,285</b>	
Services & Supplies	\$ 2,641	\$ 3,473	\$ 4,204	\$ 3,477	\$ 4,043	
Interfund Charges	6,982	5,774	5,774	6,242	6,242	
<b>Total Financing Uses</b>	<b>\$ 9,623</b>	<b>\$ 9,247</b>	<b>\$ 9,978</b>	<b>\$ 9,719</b>	<b>\$ 10,285</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 9,623</b>	<b>\$ 9,247</b>	<b>\$ 9,978</b>	<b>\$ 9,719</b>	<b>\$ 10,285</b>	
<b>Net Cost</b>	<b>\$ (914)</b>	<b>\$ (1,117)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

## ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET

Budget Unit: 3516494 - Del Norte Oaks Park District

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
Fund Balance	\$ 2,980	\$ 6,479	\$ 3,499
Taxes	3,200	3,200	-
Intergovernmental Revenues	40	40	-
Total Revenue	\$ 6,220	\$ 9,719	\$ 3,499
Services & Supplies	\$ 800	\$ 4,299	\$ 3,499
Transfers In & Out	5,420	5,420	-
Total Financing Uses	\$ 6,220	\$ 9,719	\$ 3,499
Total Expenditures/Appropriations	\$ 6,220	\$ 9,719	-
Net Cost	\$ -	\$ -	-

- Appropriations have increased by \$3,499.
- Fund Balance has increased by \$3,499.

### DESCRIPTION OF CHANGES:

- Appropriations have increased \$3,499 to fund park maintenance.
- Fund Balance has increased \$3,499 due to lower than anticipated expenditures for park maintenance in Fiscal Year 2015-16 and slightly higher property tax 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 2016-17				
		3516494 - Del Norte Oaks Park District				
		351A - DEL NORTE OAKS PARK DISTRICT				
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	
Fund Balance	\$ 5,032	\$ 3,610	\$ 3,610	\$ 2,980	\$ 6,479	
Taxes	3,243	3,555	3,200	3,200	3,200	
Revenue from Use Of Money & Property	11	23	-	-	-	
Intergovernmental Revenues	40	41	40	40	40	
<b>Total Revenue</b>	<b>\$ 8,326</b>	<b>\$ 7,229</b>	<b>\$ 6,850</b>	<b>\$ 6,220</b>	<b>\$ 9,719</b>	
Services & Supplies	\$ 746	\$ 751	\$ 4,173	\$ 800	\$ 4,299	
Interfund Charges	3,968	-	2,677	5,420	5,420	
<b>Total Financing Uses</b>	<b>\$ 4,714</b>	<b>\$ 751</b>	<b>\$ 6,850</b>	<b>\$ 6,220</b>	<b>\$ 9,719</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,714</b>	<b>\$ 751</b>	<b>\$ 6,850</b>	<b>\$ 6,220</b>	<b>\$ 9,719</b>	
<b>Net Cost</b>	<b>\$ (3,612)</b>	<b>\$ (6,478)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



**ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET**

Budget Unit: 6460000 - Fish And Game Propagation

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
Fund Balance	\$ 2,717	\$ 1,857	(860)
Fines, Forfeitures & Penalties	24,000	24,000	-
<b>Total Revenue</b>	<b>\$ 26,717</b>	<b>\$ 25,857</b>	<b>(860)</b>
Other Charges	\$ 26,717	\$ 25,857	(860)
<b>Total Expenditures/Appropriations</b>	<b>\$ 26,717</b>	<b>\$ 25,857</b>	<b>(860)</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have decreased by \$860.
- Fund Balance has decreased by \$860.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased \$860 due to a reduction in contributions to the American River Natural History Association for youth education programs.
- Fund Balance has decreased \$860 due to lower than anticipated revenue from fines for Fish and Game code violations.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	<b>Schedule 9</b>
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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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 6,612	\$ 4,485	\$ 4,485	\$ 2,717	1,857
Fines, Forfeitures & Penalties	24,542	22,726	24,000	24,000	24,000
Revenue from Use Of Money & Property	58	13	(117)	-	-
<b>Total Revenue</b>	<b>\$ 31,212</b>	<b>\$ 27,224</b>	<b>\$ 28,368</b>	<b>\$ 26,717</b>	<b>25,857</b>
Reserve Provision	\$ 612	\$ 368	\$ 368	\$ -	-
Other Charges	26,115	25,000	28,000	26,717	25,857
<b>Total Expenditures/Appropriations</b>	<b>\$ 26,727</b>	<b>\$ 25,368</b>	<b>\$ 28,368</b>	<b>\$ 26,717</b>	<b>25,857</b>
<b>Net Cost</b>	<b>\$ (4,485)</b>	<b>\$ (1,856)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET				
Budget Unit: 6470000 - Golf				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance	
Fund Balance	\$ 33,763	\$ 37,293	\$	3,530
Revenue from Use Of Money & Property	4,553,061	4,582,985		29,924
Charges for Services	3,413,058	3,428,935		15,877
Miscellaneous Revenues	22,000	22,000		-
<b>Total Revenue</b>	<b>\$ 8,021,882</b>	<b>\$ 8,071,213</b>	<b>\$</b>	<b>49,331</b>
Reserve Provision	\$ 33,802	-	\$	(33,802)
Salaries & Benefits	756,895	756,895		-
Services & Supplies	4,868,382	4,928,505		60,123
Other Charges	1,407,008	1,410,018		3,010
Equipment	-	20,000		20,000
Expenditure Transfer & Reimbursement	955,795	955,795		-
<b>Total Expenditures/Appropriations</b>	<b>\$ 8,021,882</b>	<b>\$ 8,071,213</b>	<b>\$</b>	<b>49,331</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>
Positions	6.0	6.0		0.0

Appropriations have increased by \$83,133.

Reserve Provision has decreased by \$33,802.

Revenues have increased by \$45,801.

Fund Balance has increased by \$3,530.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$83,133 due to an increase in Worker’s Compensation, medical benefits, and incentive payments related to new agreement with golf contractors, additional merchandise purchased for sale, additional equipment, and a sewer rate increase.
- Reserve Provision has decreased by \$33,802 to partially offset the various adjustments made to the golf course operations expenditures.
- Revenues have increased \$45,801 due to projected increases to the food and beverage programs at Cherry Island Golf Course and Ancil Hoffman Golf Course because of the recently completed restaurant remodels and approved increases to the greens fees and driving range fees at Mather Golf Course.
- Fund Balance has increased \$3,530 due to lower than anticipated expenditures in areas such as salaries and benefits, base and incentive fees, and sales tax reimbursement to contractors as well as higher concession revenues.
- Position counts have not changed from the Approved Recommended Budget.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	<b>Schedule 9</b>
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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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ (268,179)	\$ 104,192	\$ 104,192	\$ 33,763	\$ 37,293
Revenue from Use Of Money & Property	4,542,761	4,618,237	4,417,216	4,553,061	4,582,985
Charges for Services	3,259,179	3,223,507	3,337,765	3,413,058	3,428,935
Miscellaneous Revenues	15,411	22,868	26,830	22,000	22,000
Other Financing Sources	1	-	-	-	-
<b>Total Revenue</b>	<b>\$ 7,549,173</b>	<b>\$ 7,968,804</b>	<b>\$ 7,886,003</b>	<b>\$ 8,021,882</b>	<b>\$ 8,071,213</b>
Reserve Provision	\$ -	\$ -	\$ -	\$ 33,802	-
Salaries & Benefits	683,350	708,613	724,611	756,895	756,895
Services & Supplies	5,655,500	5,964,806	5,965,734	4,868,382	4,928,505
Other Charges	148,273	199,588	226,383	1,407,008	1,410,018
Improvements	-	89,231	-	-	-
Equipment	-	-	-	-	20,000
Interfund Charges	1,066,154	1,077,574	1,077,575	1,064,095	1,064,095
Interfund Reimb	(108,300)	(108,300)	(108,300)	(108,300)	(108,300)
Intrafund Charges	302,901	361,653	361,653	331,665	331,665
Intrafund Reimb	(302,901)	(361,653)	(361,653)	(331,665)	(331,665)
<b>Total Expenditures/Appropriations</b>	<b>\$ 7,444,977</b>	<b>\$ 7,931,512</b>	<b>\$ 7,886,003</b>	<b>\$ 8,021,882</b>	<b>\$ 8,071,213</b>
<b>Net Cost</b>	<b>\$ (104,196)</b>	<b>\$ (37,292)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Positions	6.0	6.0	6.0	6.0	6.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET

Budget Unit: 6570000 - Park Construction

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
Fund Balance	\$ 594,953	\$ 344,268	(250,685)
Intergovernmental Revenues	1,218,050	1,906,573	688,523
Miscellaneous Revenues	1,350,000	1,373,550	23,550
<b>Total Revenue</b>	<b>\$ 3,163,003</b>	<b>\$ 3,624,391</b>	<b>461,388</b>
Salaries & Benefits	\$ 1,000	\$ 1,000	-
Services & Supplies	29,370	89,370	60,000
Land	2,470,050	2,470,050	-
Improvements	1,175,726	1,866,602	690,876
Expenditure Transfer & Reimbursement	(513,143)	(802,631)	(289,488)
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,163,003</b>	<b>\$ 3,624,391</b>	<b>461,388</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$461,388.
- Revenues increased by \$712,073.
- Fund Balance has decreased by \$250,685.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$461,388 due to the following:
  - \$326,337 to rebudget contractor, inspection, and other costs related to the Chase Drive Trail Connector project.
  - \$253,038 to rebudget costs for construction of the Wilton Restroom Project which will be largely offset by \$229,488 in reimbursements from the CSA No. 4B (Wilton-Cosumnes) Fund (\$168,017) and County Parks CFD 2006-1 Fund (\$61,471).
  - \$111,501 for miscellaneous bike trail repair projects to be funded by Measure A funds.
  - \$60,000 for repairs of the parking lot and classroom building roof at American River Ranch with \$60,000 in offsetting reimbursements from the Regional Parks Operations Budget.
- Revenues increased by \$712,073 due to Housing Related Parks Program grant funds not received in Fiscal Year 2015-16 and use of Quimby Act fees for partial funding of the Wilton Restroom Project.
- Fund Balance has decreased \$250,685 due to lower than anticipated revenues due to the timing of grant reimbursements.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	<b>Schedule 9</b>
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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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 1,486,047	\$ 1,582,085	\$ 1,582,085	\$ 594,953	\$ 344,268
Revenue from Use Of Money & Property	2,775	2,726	(3,549)	-	-
Intergovernmental Revenues	280,551	7,681	752,201	1,218,050	1,906,573
Miscellaneous Revenues	5,853	15,313	250,000	1,350,000	1,373,550
<b>Total Revenue</b>	<b>\$ 1,775,226</b>	<b>\$ 1,607,805</b>	<b>\$ 2,580,737</b>	<b>\$ 3,163,003</b>	<b>\$ 3,624,391</b>
Salaries & Benefits	\$ 5,002	\$ 536	\$ 1,000	\$ 1,000	\$ 1,000
Services & Supplies	42,258	85,164	80,618	1,167,060	89,370
Land	-	-	250,000	2,470,050	2,470,050
Improvements	976,181	1,965,071	3,416,352	1,175,726	1,866,602
Interfund Reimb	(830,301)	(787,233)	(1,167,233)	(1,650,833)	(802,631)
<b>Total Expenditures/Appropriations</b>	<b>\$ 193,140</b>	<b>\$ 1,263,538</b>	<b>\$ 2,580,737</b>	<b>\$ 3,163,003</b>	<b>\$ 3,624,391</b>
<b>Net Cost</b>	<b>\$ (1,582,086)</b>	<b>\$ (344,267)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET**

**Budget Unit: 2960000 - Department of Transportation**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>
Fund Balance	\$ -	\$ 945,034	\$ 945,034
Reserve Release	3,000,000	3,000,000	-
Revenue from Use Of Money & Property	-	49,500	49,500
Intergovernmental Revenues	291,500	291,500	-
Charges for Services	50,761,066	49,432,962	(1,328,104)
<b>Total Revenue</b>	<b>\$ 54,052,566</b>	<b>\$ 53,718,996</b>	<b>\$ (333,570)</b>
Salaries & Benefits	\$ 33,130,238	\$ 33,259,238	129,000
Services & Supplies	20,856,932	20,100,362	(756,570)
Other Charges	435,396	729,396	294,000
Equipment	30,000	30,000	-
Expenditure Transfer & Reimbursement	(400,000)	(400,000)	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 54,052,566</b>	<b>\$ 53,718,996</b>	<b>\$ (333,570)</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Positions	265.2	265.2	0.0

- Appropriations have decreased by \$333,570.
- Revenues have decreased by \$1,278,604.
- Fund Balance has increased \$945,034.

**DESCRIPTION OF CHANGES:**

- Appropriations have decreased by \$333,570 due to a change in capturing labor costs for activities, and a lower cost for fossil fuels.
- Revenues have decreased by \$1,278,604 due to a higher-than-anticipated fund balance. This higher fund balance allows a lower labor rate charge to other Transportation Budget units.
- Fund Balance has increased \$945,034 due to greater salary savings, and lower material and equipment costs.
- Position counts have not changed from the Approved Recommended Budget.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	<b>Schedule 9</b>
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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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 12,541,077	\$ 5,401,006	\$ 5,401,006	-	\$ 945,034
Reserve Release	-	-	-	3,000,000	3,000,000
Licenses, Permits & Franchises	-	-	8,000	-	-
Fines, Forfeitures & Penalties	5,015	5,678	3,000	-	-
Revenue from Use Of Money & Property	37,535	66,953	-	-	49,500
Intergovernmental Revenues	390,558	228,244	290,000	291,500	291,500
Charges for Services	48,433,140	48,123,882	49,865,901	50,809,510	49,432,962
Miscellaneous Revenues	2,679	8,029	-	-	-
Other Financing Sources	650	7,834	-	-	-
<b>Total Revenue</b>	<b>\$ 61,410,654</b>	<b>\$ 53,841,626</b>	<b>\$ 55,567,907</b>	<b>\$ 54,101,010</b>	<b>\$ 53,718,996</b>
Reserve Provision	\$ 9,541,077	\$ 1,501,006	\$ 1,501,006	-	-
Salaries & Benefits	31,703,049	31,967,609	32,975,834	33,160,238	33,259,238
Services & Supplies	18,862,837	19,319,406	20,720,212	20,905,376	20,100,362
Other Charges	(276)	247,362	547,355	579,396	729,396
Improvements	-	114,609	-	-	-
Equipment	33,424	68,594	145,500	30,000	30,000
Interfund Reimb	(228,000)	(322,000)	(322,000)	(574,000)	(400,000)
Intrafund Charges	6,076,384	6,499,931	6,615,680	7,010,111	7,044,311
Intrafund Reimb	(6,076,384)	(6,499,931)	(6,615,680)	(7,010,111)	(7,044,311)
<b>Total Expenditures/Appropriations</b>	<b>\$ 59,912,111</b>	<b>\$ 52,896,586</b>	<b>\$ 55,567,907</b>	<b>\$ 54,101,010</b>	<b>\$ 53,718,996</b>
<b>Net Cost</b>	<b>\$ (1,498,543)</b>	<b>\$ (945,040)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Positions</b>	<b>264.2</b>	<b>265.2</b>	<b>265.2</b>	<b>265.2</b>	<b>265.2</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET**

Budget Unit: 2530000 - CSA No. 1

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
Fund Balance	\$ 132,239	\$ 461,215	\$ 328,976
Taxes	285,200	354,200	69,000
Revenue from Use Of Money & Property	4,074	4,074	-
Intergovernmental Revenues	4,000	4,000	-
Charges for Services	2,030,000	2,040,000	10,000
Miscellaneous Revenues	545,000	245,000	(300,000)
<b>Total Revenue</b>	<b>\$ 3,000,513</b>	<b>\$ 3,108,489</b>	<b>\$ 107,976</b>
Reserve Provision	\$ -	\$ 106,000	\$ 106,000
Services & Supplies	2,895,513	2,897,489	1,976
Other Charges	105,000	105,000	-
<b>Total Financing Uses</b>	<b>\$ 3,000,513</b>	<b>\$ 3,108,489</b>	<b>\$ 107,976</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,000,513</b>	<b>\$ 3,108,489</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$1,976.
- Reserve Provision has increased by \$106,000.
- Revenues have decreased by \$221,000.
- Fund Balance has increased by \$328,976.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$1,976 in electricity in anticipation of rate increases.
- Reserve Provision has increased \$106,000 due to a higher Fund Balance.
- Revenues have decreased by \$221,000 due to a \$300,000 reduction in the contribution from the Road Fund, partially offset by a \$79,000 increase in taxes and assessments.
- Fund Balance has increased \$328,976 due to increased property tax revenue, special assessment revenue, and interest.



**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010		<b>County of Sacramento</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				<b>Schedule 15</b>  2530000 - CSA No. 1 253A - CSA NO. 1
<b>Detail by Revenue Category                      and Expenditure Object</b>	<b>2014-15                      Actual</b>	<b>2015-16                      Actual</b>	<b>2015-16                      Adopted</b>	<b>2016-17                      Requested</b>	<b>2016-17                      Recommended</b>	
1	2	3	4	5	6	
Fund Balance	\$ 312,368	\$ 60,550	\$ 60,550	\$ 132,239	\$ 461,215	
Taxes	346,546	383,217	285,200	285,200	354,200	
Revenue from Use Of Money & Property	(4,858)	10,137	4,713	4,074	4,074	
Intergovernmental Revenues	4,742	6,054	4,000	4,000	4,000	
Charges for Services	2,046,336	2,055,380	2,030,000	2,030,000	2,040,000	
Miscellaneous Revenues	3,720	575,791	545,000	545,000	245,000	
<b>Total Revenue</b>	<b>\$ 2,708,854</b>	<b>\$ 3,091,129</b>	<b>\$ 2,929,463</b>	<b>\$ 3,000,513</b>	<b>\$ 3,108,489</b>	
Reserve Provision	\$ 94,000	\$ -	\$ -	\$ -	\$ 106,000	
Services & Supplies	2,476,909	2,570,158	2,784,463	2,895,513	2,897,489	
Other Charges	77,394	59,756	145,000	105,000	105,000	
<b>Total Financing Uses</b>	<b>\$ 2,648,303</b>	<b>\$ 2,629,914</b>	<b>\$ 2,929,463</b>	<b>\$ 3,000,513</b>	<b>\$ 3,108,489</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,648,303</b>	<b>\$ 2,629,914</b>	<b>\$ 2,929,463</b>	<b>\$ 3,000,513</b>	<b>\$ 3,108,489</b>	
<b>Net Cost</b>	<b>\$ (60,551)</b>	<b>\$ (461,215)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET  
Budget Unit: 1370000 - Gold River Station #7 Landscape CFD**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>
Fund Balance	\$ 11,062	\$ 9,228	\$(1,834)
Reserve Release	3,124	3,124	-
Revenue from Use Of Money & Property	201	201	-
Charges for Services	39,500	45,000	5,500
<b>Total Revenue</b>	<b>\$ 53,887</b>	<b>\$ 57,553</b>	<b>\$ 3,666</b>
Services & Supplies	\$ 53,137	\$ 56,803	3,666
Other Charges	750	750	-
<b>Total Financing Uses</b>	<b>\$ 53,887</b>	<b>\$ 57,553</b>	<b>\$ 3,666</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 53,887</b>	<b>\$ 57,553</b>	<b>-</b>
<b>Net Cost</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>

- Appropriations have increased by \$3,666.
- Revenue has increased by \$5,500.
- Fund Balance has decreased by \$1,834.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$3,666 due to higher contract maintenance and labor costs.
- Revenue has increased \$5,500 due to increased assessment fees.
- Fund Balance has decreased \$1,834 due to higher contract maintenance and labor costs.

**SCHEDULE:**

State Controller Schedule		County of Sacramento				Schedule 15	
County Budget Act January 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17					
		1370000 - Gold River Station #7 Landscape CFD					
		137A - GOLD RIVER STATION #7 LANDSCAPE CFD					
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		
Fund Balance	\$ 5,486	\$ 16,741	\$ 16,741	\$ 11,062	\$ 9,228		
Reserve Release	26,000	-	-	3,124	3,124		
Revenue from Use Of Money & Property	(327)	413	254	201	201		
Charges for Services	33,860	39,754	33,000	39,500	45,000		
<b>Total Revenue</b>	<b>\$ 65,019</b>	<b>\$ 56,908</b>	<b>\$ 49,995</b>	<b>\$ 53,887</b>	<b>\$ 57,553</b>		
Services & Supplies	\$ 48,154	\$ 47,599	\$ 49,245	\$ 53,137	\$ 56,803		
Other Charges	124	82	750	750	750		
<b>Total Financing Uses</b>	<b>\$ 48,278</b>	<b>\$ 47,681</b>	<b>\$ 49,995</b>	<b>\$ 53,887</b>	<b>\$ 57,553</b>		
<b>Total Expenditures/Appropriations</b>	<b>\$ 48,278</b>	<b>\$ 47,681</b>	<b>\$ 49,995</b>	<b>\$ 53,887</b>	<b>\$ 57,553</b>		
<b>Net Cost</b>	<b>\$ (16,741)</b>	<b>\$ (9,227)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET</b>				
<b>Budget Unit: 3300000 - Landscape Maintenance District</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>	
Fund Balance	\$ 117,750	\$ 237,304	\$ 119,554	
Revenue from Use Of Money & Property	1,006	1,006		-
Charges for Services	500,000	500,000		-
Miscellaneous Revenues	430,000	430,000		-
<b>Total Revenue</b>	<b>\$ 1,048,756</b>	<b>\$ 1,168,310</b>	<b>\$ 119,554</b>	
Reserve Provision	\$ 111,603	\$ 228,696	\$ 117,093	
Services & Supplies	929,653	932,114		2,461
Other Charges	7,500	7,500		-
<b>Total Financing Uses</b>	<b>\$ 1,048,756</b>	<b>\$ 1,168,310</b>	<b>\$ 119,554</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,048,756</b>	<b>\$ 1,168,310</b>	<b>\$ -</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

- Appropriations have increased by \$2,461.
- Reserve Provision has increased by \$117,093.
- Fund Balance has increased by \$119,554.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$2,461 largely due to increased landscape maintenance contract costs to determine redistricting feasibility.
- Reserve Provision has increased \$117,093 due to the need to set aside additional funds to serve as operating capital between the time expenditures are incurred 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 \$119,554 due to lower overall actual expenditures in Fiscal Year 2015-16.

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 2016-17				Schedule 15
<b>3300000 - Landscape Maintenance District 330A - SACTO CO LMD ZONE 1</b>						
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	
Fund Balance	\$ 175,197	\$ 110,435	\$ 110,435	\$ 117,750	\$ 237,304	
Revenue from Use Of Money & Property	(258)	2,545	1,045	1,006	1,006	
Charges for Services	498,122	497,924	500,000	500,000	500,000	
Miscellaneous Revenues	272,000	430,000	430,000	430,000	430,000	
<b>Total Revenue</b>	<b>\$ 945,061</b>	<b>\$ 1,040,904</b>	<b>\$ 1,041,480</b>	<b>\$ 1,048,756</b>	<b>\$ 1,168,310</b>	
Reserve Provision	\$ -	\$ 51,304	\$ 51,304	\$ 111,603	\$ 228,696	
Services & Supplies	829,040	748,226	982,676	929,653	932,114	
Other Charges	5,587	4,069	7,500	7,500	7,500	
<b>Total Financing Uses</b>	<b>\$ 834,627</b>	<b>\$ 803,599</b>	<b>\$ 1,041,480</b>	<b>\$ 1,048,756</b>	<b>\$ 1,168,310</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 834,627</b>	<b>\$ 803,599</b>	<b>\$ 1,041,480</b>	<b>\$ 1,048,756</b>	<b>\$ 1,168,310</b>	
<b>Net Cost</b>	<b>\$ (110,434)</b>	<b>\$ (237,305)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET</b>				
<b>Budget Unit: 2900000 - Roads</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>	
Fund Balance	\$ 10,893,389	\$ 6,991,746	\$ (3,901,643)	
Taxes	808,275	808,275	-	
Licenses, Permits & Franchises	1,660,300	1,660,300	-	
Revenue from Use Of Money & Property	357,925	402,327	44,402	
Intergovernmental Revenues	48,123,453	50,203,229	2,079,776	
Charges for Services	188,000	203,000	15,000	
Miscellaneous Revenues	5,391,555	7,162,533	1,770,978	
<b>Total Revenue</b>	<b>\$ 67,422,897</b>	<b>\$ 67,431,410</b>	<b>\$ 8,513</b>	
Services & Supplies	\$ 79,375,429	\$ 82,019,587	2,644,158	
Other Charges	2,813,914	1,688,336	(1,125,578)	
Expenditure Transfer & Reimbursement	(14,766,446)	(16,276,513)	(1,510,067)	
<b>Total Expenditures/Appropriations</b>	<b>\$ 67,422,897</b>	<b>\$ 67,431,410</b>	<b>\$ 8,513</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

- Appropriations have increased \$8,513.
- Revenues have increased by \$3,910,156.
- Fund Balance has decreased by \$3,901,643.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by a net of \$8,513 due to a shift in capital projects' timelines, such as Fiscal Year 2015-16 carryover for the Asphalt Concrete (AC) Overlay Project - 2015 Federal and the El Camino Avenue Phase 2: Watt Avenue to Avalon Drive project; the addition of projects, primarily the Twin Cities Road Bridge Truss Repair and the Florin Area New Street Light projects; and revised construction schedules for the Dillard Road Bridge Scour Critical project and the Rio Linda Boulevard Bridge Replacement project.
  - Appropriations include \$1,400,000 for road maintenance which will be funded by an interfund transfer from the General Fund's Financing-Transfers/Reimbursements Budget Unit.

**DESCRIPTION OF CHANGES (C)NT.:**

- Revenues have increased by \$3,910,156 due to an increase in federal claim reimbursements as a result of shifts in capital projects.
- Fund Balance has decreased by \$3,901,643 due to a reduction in funding sources (e.g., Gas Tax, etc.) in Fiscal Year 2015-16 partially offset by reduction in expenditures, as well as timing issues for reimbursement claiming on late fiscal year expenditures.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	<b>Schedule 9</b>
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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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ 15,941,749	\$ 18,586,717	\$ 18,586,717	\$ 10,893,389	\$ 6,991,746
Taxes	432,436	1,098,378	1,206,362	808,275	808,275
Licenses, Permits & Franchises	1,101,503	1,397,428	1,198,004	1,660,300	1,660,300
Revenue from Use Of Money & Property	194,820	332,077	320,788	357,925	402,327
Intergovernmental Revenues	46,635,357	34,824,757	47,154,199	48,123,453	50,203,229
Charges for Services	2,899,001	341,797	164,500	188,000	203,000
Miscellaneous Revenues	4,225,670	2,748,643	2,557,769	5,391,555	7,162,533
<b>Total Revenue</b>	<b>\$ 71,430,536</b>	<b>\$ 59,329,797</b>	<b>\$ 71,188,339</b>	<b>\$ 67,422,897</b>	<b>\$ 67,431,410</b>
Services & Supplies	\$ 66,620,910	\$ 63,168,095	\$ 82,320,788	\$ 79,375,429	\$ 82,019,587
Other Charges	813,763	2,800,777	3,310,909	2,813,914	1,688,336
Interfund Charges	120,000	761,248	761,248	126,300	574,941
Interfund Reimb	(14,710,858)	(14,392,067)	(15,204,606)	(14,892,746)	(16,851,454)
<b>Total Expenditures/Appropriations</b>	<b>\$ 52,843,815</b>	<b>\$ 52,338,053</b>	<b>\$ 71,188,339</b>	<b>\$ 67,422,897</b>	<b>\$ 67,431,410</b>
<b>Net Cost</b>	<b>\$ (18,586,721)</b>	<b>\$ (6,991,744)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET</b>				
<b>Budget Unit: 2910000 - Roadways</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>	
Fund Balance	\$ 3,816,787	\$ 4,014,654	\$ 197,867	
Reserve Release	2,448,227	1,742,507	(705,720)	
Licenses, Permits & Franchises	4,754,417	4,754,417	-	
Revenue from Use Of Money & Property	20,262	20,262	-	
Intergovernmental Revenues	1,506,785	2,939,309	1,432,524	
Miscellaneous Revenues	357,768	357,768	-	
<b>Total Revenue</b>	<b>\$ 12,904,246</b>	<b>\$ 13,828,917</b>	<b>\$ 924,671</b>	
Services & Supplies	\$ 7,023,917	\$ 7,578,660	554,743	
Other Charges	4,500	109,500	105,000	
Expenditure Transfer & Reimbursement	5,875,829	6,140,757	264,928	
<b>Total Expenditures/Appropriations</b>	<b>\$ 12,904,246</b>	<b>\$ 13,828,917</b>	<b>\$ 924,671</b>	
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

- Appropriations have increased by \$924,671.
- Revenues have increased by \$1,432,524.
- Fund Balance has increased by \$197,867.
- Reserve Release has decreased by \$705,720.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$924,671 due to shifts in project timelines specifically continuing Rights of Way procedures for the Fair Oaks Boulevard: Landis to Engle Road project.
- Revenues have increased \$1,432,524 due to claimable reimbursements due to shift in capital projects' timelines, specifically the Fair Oaks Boulevard: Landis to Engle Road project.
- Fund Balance has increased \$197,867, due to an Increased Development Fee collection in Fiscal Year 2015-16.
- Reserve Release has decreased by \$705,720 due to decreased need based on higher fund balance.



SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	<b>Schedule 9</b>
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Budget Unit      **2910000 - Roadways**  
 Function            **PUBLIC WAYS & FACILITIES**  
 Activity              **Public Ways**  
 Fund                  **025A - ROADWAYS**

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
Fund Balance	\$ 3,775,505	\$ 5,767,263	\$ 5,767,263	\$ 3,816,787	\$ 4,014,654
Reserve Release	664,005	-	-	2,448,227	1,742,507
Licenses, Permits & Franchises	4,933,426	5,857,056	4,065,000	4,754,417	4,754,417
Revenue from Use Of Money & Property	(26,687)	50,539	15,625	20,262	20,262
Intergovernmental Revenues	426,001	262,012	1,500,928	1,506,785	2,939,309
Miscellaneous Revenues	117,910	489,686	120,001	357,768	357,768
<b>Total Revenue</b>	<b>\$ 9,890,160</b>	<b>\$ 12,426,556</b>	<b>\$ 11,468,817</b>	<b>\$ 12,904,246</b>	<b>\$ 13,828,917</b>
Reserve Provision	\$ -	\$ 5,153,967	\$ 5,153,967	-	-
Services & Supplies	1,347,382	3,337,720	2,617,859	7,023,917	7,578,660
Other Charges	688,092	86,987	500,600	4,500	109,500
Interfund Charges	2,706,421	343,104	4,828,808	10,037,547	10,334,917
Interfund Reimb	(618,999)	(509,875)	(1,632,417)	(4,161,718)	(4,194,160)
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,122,896</b>	<b>\$ 8,411,903</b>	<b>\$ 11,468,817</b>	<b>\$ 12,904,246</b>	<b>\$ 13,828,917</b>
<b>Net Cost</b>	<b>\$ (5,767,264)</b>	<b>\$ (4,014,653)</b>	<b>-</b>	<b>-</b>	<b>-</b>

ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET					
Budget Unit: 2930000 - Rural Transit Program					
Operating Detail	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance		
<b>Operating Revenues</b>					
Charges for Services	\$ 220,000	\$ 220,000	\$ -	\$ -	\$ -
<b>Total Operating Revenues</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Expenses</b>					
Services and Supplies	\$ 501,487	\$ 557,005	\$ 55,518	\$ -	\$ -
Other Charges	1,760,000	1,760,000	-	-	-
Depreciation	566,621	347,238	(219,383)	-	-
<b>Total Operating Expenses</b>	<b>\$ 2,828,108</b>	<b>\$ 2,664,243</b>	<b>\$ (163,865)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Income (Loss)</b>	<b>\$ (2,608,108)</b>	<b>\$ (2,444,243)</b>	<b>\$ 163,865</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-Operating Revenues (Expenses)</b>					
Interest/Investment Income and/or Gain	\$ 1,377	\$ 1,377	\$ -	\$ -	\$ -
Gain or Loss on Sale of Capital Assets	7,000	7,000	-	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 8,377</b>	<b>\$ 8,377</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (2,599,731)</b>	<b>\$ (2,435,866)</b>	<b>\$ 163,865</b>	<b>\$ -</b>	<b>\$ -</b>
Capital Contributions - Intergovernmental, etc.	\$ 2,933,110	\$ 3,188,628	\$ 255,518	\$ -	\$ -
<b>Change in Net Assets</b>	<b>\$ 333,379</b>	<b>\$ 752,762</b>	<b>\$ 419,383</b>	<b>\$ -</b>	<b>\$ -</b>
Net Assets - Beginning Balance	2,375,014	2,375,014	-	-	-
Net Assets - Ending Balance	\$ 2,708,393	\$ 3,127,776	\$ 419,383	\$ -	\$ -
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	-	-
<b>Total Capital</b>	<b>\$ 900,000</b>	<b>\$ 1,100,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$36,135.
- Revenues have increased \$255,518.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$36,135 due to the following:
  - Re-budgeting of a \$200,000 replacement commuter bus for East County Transit.
  - \$10,000 for the removal of Connect Card equipment from retired buses and installation on replacement buses.
  - \$45,500 for a scheduled audit from the Department of Finance. The audit was scheduled to start in Fiscal Year 2015-16. It will be completed in Fiscal Year 2016-17.
  - A \$219,383 reduction in depreciation expense due to a delay in delivering new buses.
- Revenues have increased by \$255,518 due to the ability to claim additional costs, as well as revised revenue projections.

SCHEDULE:

State Controller Schedules County Budget Act January 2010		County of Sacramento Operation of Enterprise Fund Fiscal Year 2016-17			Schedule 11	
					Fund Title Service Activity Budget Unit	Rural Transit Transportation Systems 2930000
Operating Detail	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
<b>Operating Revenues</b>						
Charges for Services	\$ 194,474	\$ 245,710	\$ 185,000	\$ 220,000	\$ 220,000	
<b>Total Operating Revenues</b>	<b>\$ 194,474</b>	<b>\$ 245,710</b>	<b>\$ 185,000</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	
<b>Operating Expenses</b>						
Services and Supplies	\$ 341,775	\$ 151,666	\$ 522,470	\$ 501,487	\$ 557,005	
Other Charges	1,440,185	1,548,592	1,660,000	1,760,000	1,760,000	
Depreciation	203,632	278,143	499,415	566,621	347,238	
<b>Total Operating Expenses</b>	<b>\$ 1,985,592</b>	<b>\$ 1,978,401</b>	<b>\$ 2,681,885</b>	<b>\$ 2,828,108</b>	<b>\$ 2,664,243</b>	
<b>Operating Income (Loss)</b>	<b>\$ (1,791,118)</b>	<b>\$ (1,732,691)</b>	<b>\$ (2,496,885)</b>	<b>\$ (2,608,108)</b>	<b>\$ (2,444,243)</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Interest/Investment Income and/or Gain	\$ -	\$ 3,026	\$ 2,269	\$ 1,377	\$ 1,377	
Interest/Investment (Expense) and/or Other Expenses (Loss)	(250)	-	-	-	-	
Gain or Loss on Sale of Capital Assets	10,600	-	7,000	7,000	7,000	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 10,350</b>	<b>\$ 3,026</b>	<b>\$ 9,269</b>	<b>\$ 8,377</b>	<b>\$ 8,377</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (1,780,768)</b>	<b>\$ (1,729,665)</b>	<b>\$ (2,487,616)</b>	<b>\$ (2,599,731)</b>	<b>\$ (2,435,866)</b>	
Capital Contributions - Intergovernmental Revenue, etc.	\$ 1,848,494	\$ 2,220,936	\$ 3,088,201	\$ 2,933,110	\$ 3,188,628	
<b>Change in Net Assets</b>	<b>\$ 67,726</b>	<b>\$ 491,271</b>	<b>\$ 600,585</b>	<b>\$ 333,379</b>	<b>\$ 752,762</b>	
Net Assets - Beginning Balance	\$ 1,816,019	\$ 1,883,744	\$ 1,883,774	\$ 2,375,015	\$ 2,375,015	
Equity and Other Account Adjustments	(1)	-	-	-	-	
Net Assets - Ending Balance	1,883,744	2,375,015	2,484,359	2,708,394	3,127,777	
Positions	-	-	-	-	-	
	Revenues Tie To					SCH 1, COL 5
	Expenses Tie To					SCH 1, COL 7
Memo Only:						
Land	\$ -	\$ -	\$ -	\$ -	\$ -	
Improvements	-	-	-	-	-	
Equipment	564,216	233,085	1,100,000	900,000	1,100,000	
<b>Total Capital</b>	<b>\$ 564,216</b>	<b>\$ 233,085</b>	<b>\$ 1,100,000</b>	<b>\$ 900,000</b>	<b>\$ 1,100,000</b>	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET  
Budget Unit: 1410000 - Sacramento County LM CFD 2004-2**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>
Fund Balance	\$ 23,167	\$ 67,003	43,836
Reserve Release	55,551	23,715	(31,836)
Revenue from Use Of Money & Property	1,662	1,662	-
Charges for Services	108,000	96,000	(12,000)
<b>Total Revenue</b>	<b>\$ 188,380</b>	<b>\$ 188,380</b>	<b>-</b>
Services & Supplies	\$ 186,380	\$ 186,380	-
Other Charges	2,000	2,000	-
<b>Total Financing Uses</b>	<b>\$ 188,380</b>	<b>\$ 188,380</b>	<b>-</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 188,380</b>	<b>\$ 188,380</b>	<b>-</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Revenues have decreased by \$12,000.
- Fund Balance has increased by \$43,836.
- Reserve Release has decreased by \$31,836.

**DESCRIPTION OF CHANGES:**

- Revenues have decreased \$12,000 to reflect a more accurate projection in assessment fees revenue for Fiscal Year 2016-17.
- Fund Balance has increased \$43,836 due to lower contract maintenance and labor costs.
- Reserve Release has decreased by \$31,836 due to higher beginning Fund Balance.

**SCHEDULE:**

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016-17				<b>Schedule 15</b>
<b>1410000 - Sacramento County LM CFD 2004-2</b> <b>141A - SAC CO LM CFD 2004-2</b>					
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2014-15 Actual</b>	<b>2015-16 Actual</b>	<b>2015-16 Adopted</b>	<b>2016-17 Requested</b>	<b>2016-17 Recommended</b>
1	2	3	4	5	6
Fund Balance	\$ 57,820	\$ 84,600	\$ 84,600	\$ 23,167	\$ 67,003
Reserve Release	-	-	-	55,551	23,715
Revenue from Use Of Money & Property	(515)	3,665	1,691	1,662	1,662
Charges for Services	108,947	97,064	108,000	108,000	96,000
<b>Total Revenue</b>	<b>\$ 166,252</b>	<b>\$ 185,329</b>	<b>\$ 194,291</b>	<b>\$ 188,380</b>	<b>\$ 188,380</b>
Reserve Provision	\$ -	\$ 34,317	\$ 34,317	\$ -	\$ -
Services & Supplies	81,102	83,498	157,974	186,380	186,380
Other Charges	549	511	2,000	2,000	2,000
<b>Total Financing Uses</b>	<b>\$ 81,651</b>	<b>\$ 118,326</b>	<b>\$ 194,291</b>	<b>\$ 188,380</b>	<b>\$ 188,380</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 81,651</b>	<b>\$ 118,326</b>	<b>\$ 194,291</b>	<b>\$ 188,380</b>	<b>\$ 188,380</b>
<b>Net Cost</b>	<b>\$ (84,601)</b>	<b>\$ (67,003)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET**  
**Budget Unit: 2140000 - Transportation-Sales Tax**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>
Fund Balance	\$ 505,509	\$ 335,614	\$(169,895)
Taxes	22,763,977	23,088,887	324,910
Revenue from Use Of Money & Property	7,635	7,635	-
Intergovernmental Revenues	8,393,998	13,095,885	4,701,887
Miscellaneous Revenues	2,400,000	216,000	\$(2,184,000)
<b>Total Revenue</b>	<b>\$ 34,071,119</b>	<b>\$ 36,744,021</b>	<b>2,672,902</b>
Services & Supplies	\$ 22,931,330	\$ 26,098,275	3,166,945
Other Charges	2,129,172	1,789,990	\$(339,182)
Expenditure Transfer & Reimbursement	9,010,617	8,855,756	\$(154,861)
<b>Total Expenditures/Appropriations</b>	<b>\$ 34,071,119</b>	<b>\$ 36,744,021</b>	<b>2,672,902</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

- Appropriations have increased by \$2,672,902.
- Revenues have increased by \$2,842,797.
- Fund Balance has decreased by \$169,895.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$2,672,902 largely due to the following:
  - Construction work was not completed as planned in Fiscal Year 2015-16, and is being budgeted in Fiscal Year 2016-17; some of the projects include:
    - Howe Avenue Elementary School Safe Routes to School Phase 2.
    - Neighborhood Traffic Management Program.
    - ADA Curb Ramps 2016.
- Revenues have increased \$2,842,797 due to reimbursements for projects that were increased or shifted to Fiscal Year 2016-17.
- Fund Balance has decreased by \$169,895 due to delays in project claiming.

SCHEDULE:

<b>State Controller Schedule</b> County Budget Act January 2010	<b>County of Sacramento</b> Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2016-17	<b>Schedule 9</b>
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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	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended
1	2	3	4	5	6
Fund Balance	\$ (280,723)	\$ 293,623	\$ 293,623	\$ 505,509	\$ 335,614
Taxes	23,412,202	22,336,069	22,560,948	22,763,977	23,088,887
Revenue from Use Of Money & Property	(3,686)	20,192	10,495	7,635	7,635
Intergovernmental Revenues	6,927,129	3,627,065	10,529,922	8,393,998	13,095,885
Miscellaneous Revenues	123,764	1,413,148	-	2,400,000	216,000
<b>Total Revenue</b>	<b>\$ 30,178,686</b>	<b>\$ 27,690,097</b>	<b>\$ 33,394,988</b>	<b>\$ 34,071,119</b>	<b>\$ 36,744,021</b>
Services & Supplies	\$ 18,198,266	\$ 12,850,403	\$ 20,133,004	\$ 22,931,330	\$ 26,098,275
Other Charges	1,063,362	586,490	1,895,017	2,129,172	1,789,990
Interfund Charges	13,689,152	14,735,042	15,320,877	14,988,962	15,074,824
Interfund Reimb	(3,065,717)	(817,452)	(3,953,910)	(5,978,345)	(6,219,068)
<b>Total Expenditures/Appropriations</b>	<b>\$ 29,885,063</b>	<b>\$ 27,354,483</b>	<b>\$ 33,394,988</b>	<b>\$ 34,071,119</b>	<b>\$ 36,744,021</b>
<b>Net Cost</b>	<b>\$ (293,623)</b>	<b>\$ (335,614)</b>	<b>-</b>	<b>-</b>	<b>-</b>



**ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET**  
Budget Unit: 22000000/2250000 -Solid Waste Enterprise

Operating Detail	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
<b>Operating Revenues</b>			
Revenue From Use of Money and Property	\$ 311,000	\$ 311,000	\$ -
Charges for Services	67,540,172	67,540,172	-
Miscellaneous Sales	5,802,200	5,802,200	-
<b>Total Operating Revenues</b>	<b>\$ 73,653,372</b>	<b>\$ 73,653,372</b>	<b>\$ -</b>
<b>Operating Expenses</b>			
Salaries and Employee Benefits	\$ 28,023,754	\$ 28,023,754	\$ -
Services and Supplies	30,191,246	30,766,246	575,000
Other Charges	5,270,730	5,270,730	-
<b>Total Operating Expenses</b>	<b>\$ 63,485,730</b>	<b>\$ 64,060,730</b>	<b>\$ 575,000</b>
<b>Operating Income (Loss)</b>	<b>\$ 10,167,642</b>	<b>\$ 9,592,642</b>	<b>\$ (575,000)</b>
<b>Non-Operating Revenues (Expenses)</b>			
Interest/Investment (Expense) and/or Other Expenses (Loss)	\$ (481,696)	\$ (481,696)	\$ -
Gain or Loss on Sale of Capital Assets	15,000	15,000	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (466,696)</b>	<b>\$ (466,696)</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 9,700,946</b>	<b>\$ 9,125,946</b>	<b>\$ (575,000)</b>
Capital Contributions - Grant, extraordinary items, etc.	\$ 157,370	\$ 157,370	\$ -
Transfers-In/(Out)	(1,145,856)	(1,145,856)	-
<b>Change in Net Assets</b>	<b>\$ 8,712,460</b>	<b>\$ 8,137,460</b>	<b>\$ (575,000)</b>
Net Assets - Beginning Balance	156,735,212	156,735,212	-
<b>Net Assets - Ending Balance</b>	<b>\$ 165,447,672</b>	<b>\$ 164,872,672</b>	<b>\$ (575,000)</b>
Positions	256.0	256.0	-
Revenues Tie To		SCH 1, COL 5	
Expenses Tie To		SCH 1, COL 7	
Memo Only:			
Land	\$ -	\$ -	\$ -
Improvements	10,420,963	12,650,963	2,230,000
Equipment	6,580,728	6,955,728	375,000
<b>Total Capital</b>	<b>\$ 17,001,691</b>	<b>\$ 19,606,691</b>	<b>\$ 2,605,000</b>



**BUDGET UNIT 2200000 - Department of Waste Management and Recycling:**

- Appropriations have increased by \$575,000.
- Reserve Provision has increased by \$3,281,483.
- Fund Balance has increased by \$5,555,716.
- Reserve Release has decreased by \$1,699,233.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$575,000 due to increased green waste hauling contract costs as a result of inundation of green waste from fires in northern California, which have lowered market demand and increased costs for processing green waste.
- Reserve Provision has increased by \$3,281,483 due to higher than anticipated fund balance.
- Fund Balance has increased \$5,555,716 largely due to a reduction in expenditures as a result of salary and benefits savings and lower service and supply costs including costs for fuel, sewage disposal, bad debt, permits, engineering services, and land improvement maintenance and supplies.
- Reserve Release has decreased \$1,699,233 due to higher than anticipated fund balance.
- Position counts have not changed from the Approved Recommended Budget, but the following positions were reallocated: 1.0 FTE Office Specialist Level II position was reallocated to 1.0 FTE Senior Office Specialist position; 1.0 FTE Senior Accountant position was reallocated to 1.0 FTE Recycling Coordinator position; 1.0 FTE Solid Waste Planner II position was reallocated to one 0.2 FTE and 0.8 FTE Solid Waste Planner positions.

**BUDGET UNIT 2250000 - Capital Outlay:**

- Appropriations have increased by \$2,605,000.
- Fund Balance has increased by \$2,435,981.
- Reserve Release has increased by \$169,019.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$2,605,000 largely due to rebudgeting of various projects and equipment including Kiefer Landfill Liner, Groundwater Remediation, Final Cover, and HVAC Replacement projects as well as the addition of a knuckle boom collection truck for Appointment Based Neighborhood Clean Up Routes and illegally dumped rubbish piles in the County.
- Fund Balance has increased \$2,435,981 due to shifts in project timelines or timing of purchase of equipment.
- Reserve Release has increased due to additional capital project needs.

**SCHEDULE:**

State Controller Schedules County Budget Act January 2010	County of Sacramento Operation of Enterprise Fund Fiscal Year 2016-17			Schedule 11 Waste Management Sanitation 2200000/2250000	
Operating Detail	2014-15 Actual	2015-16 Actual	2015-16 Adopted	Fund Title Service Activity Budget Unit 2016-17 Requested	2016-17 Recommended
<b>Operating Revenues</b>					
Licenses, Permits and Franchises	\$ -	\$ 63	\$ -	\$ -	\$ -
Revenue From Use of Money and Property	227,520	286,996	215,000	311,000	311,000
Charges for Services	67,182,313	68,930,237	66,477,410	67,540,172	67,540,172
Miscellaneous Sales	7,770,402	5,860,868	7,775,825	5,802,200	5,802,200
<b>Total Operating Revenues</b>	<b>\$ 75,180,235</b>	<b>\$ 75,078,164</b>	<b>\$ 74,468,235</b>	<b>\$ 73,653,372</b>	<b>\$ 73,653,372</b>
<b>Operating Expenses</b>					
Salaries and Employee Benefits	\$ 25,234,575	\$ 25,957,076	\$ 26,775,916	\$ 28,023,754	\$ 28,023,754
Services and Supplies	27,282,337	26,689,924	31,086,851	30,191,246	30,766,246
Other Charges	4,825,819	4,667,143	5,490,040	5,270,730	5,270,730
<b>Total Operating Expenses</b>	<b>\$ 57,342,731</b>	<b>\$ 57,314,143</b>	<b>\$ 63,352,807</b>	<b>\$ 63,485,730</b>	<b>\$ 64,060,730</b>
<b>Operating Income (Loss)</b>	<b>\$ 17,837,504</b>	<b>\$ 17,764,021</b>	<b>\$ 11,115,428</b>	<b>\$ 10,167,642</b>	<b>\$ 9,592,642</b>
<b>Non-Operating Revenues (Expenses)</b>					
Interest/Investment Income and/or Gain	\$ 203,371	\$ 163,791	\$ (240,734)	\$ -	\$ -
Debt Retirement	(1,620,000)	(13,500,000)	(13,500,000)	-	-
Interest/Investment (Expense) and/or Other Expenses (Loss)	(1,254,334)	(729,748)	(946,887)	(481,696)	(481,696)
Gain or Loss on Sale of Capital Assets	394,452	586,036	15,000	15,000	15,000
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (2,276,511)</b>	<b>\$ (13,479,921)</b>	<b>\$ (14,672,621)</b>	<b>\$ (466,696)</b>	<b>\$ (466,696)</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 15,560,993</b>	<b>\$ 4,284,100</b>	<b>\$ (3,557,193)</b>	<b>\$ 9,700,946</b>	<b>\$ 9,125,946</b>
Capital Contributions - Grant, extraordinary items, etc.	\$ 308,399	\$ 669,418	\$ 133,000	\$ 157,370	\$ 157,370
Transfers-In/(Out)	(1,620,187)	(1,515,940)	(1,515,940)	(1,145,856)	(1,145,856)
<b>Change in Net Assets</b>	<b>\$ 14,249,205</b>	<b>\$ 3,437,578</b>	<b>\$ (4,940,133)</b>	<b>\$ 8,712,460</b>	<b>\$ 8,137,460</b>
Net Assets - Beginning Balance	151,298,711	159,243,700	159,243,700	156,735,212	156,735,212
Equity and Other Account Adjustments	(6,304,216)	(5,946,066)			
Net Assets - Ending Balance	\$ 159,243,700	\$ 156,735,212	\$ 154,303,567	\$ 165,447,672	\$ 164,872,672
Positions	251.8	252.0	251.8	256.0	256.0
Revenues Tie To					SCH 1, COL 5
Expenses Tie To					SCH 1, COL 7
Memo Only:					
Land	\$ -	\$ 30,667	\$ 40,000	\$ -	\$ -
Improvements	4,248,432	1,681,334	2,882,731	10,420,963	12,650,963
Equipment	10,194,475	6,494,748	7,687,500	6,580,728	6,955,728
<b>Total Capital</b>	<b>\$ 14,442,907</b>	<b>\$ 8,206,749</b>	<b>\$ 10,610,231</b>	<b>\$ 17,001,691</b>	<b>\$ 19,606,691</b>

<b>ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET</b>				
<b>Budget Unit: 3220001 - Water Resources</b>				
<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>	
Fund Balance	\$ 748,165	\$ 5,619,002	\$ 4,870,837	
Reserve Release	6,734,780	1,970,917	(4,763,863)	
Taxes	5,507,579	5,507,579	-	
Revenue from Use Of Money & Property	20,167	20,167	-	
Intergovernmental Revenues	1,507,407	4,653,407	3,146,000	
Charges for Services	23,153,768	23,517,730	363,962	
Miscellaneous Revenues	1,830,427	2,230,427	400,000	
<b>Total Revenue</b>	<b>\$ 39,502,293</b>	<b>\$ 43,519,229</b>	<b>\$ 4,016,936</b>	
Reserve Provision	\$ 366,436	\$ 275,716	(90,720)	
Salaries & Benefits	16,193,846	16,193,846	-	
Services & Supplies	14,795,496	15,460,496	665,000	
Other Charges	2,010,922	4,853,579	2,842,657	
<b>Capital Assets</b>				
Improvements	8,311,593	8,911,593	600,000	
Equipment	174,000	174,000	-	
<b>Total Capital Assets</b>	<b>8,485,593</b>	<b>9,085,593</b>	<b>600,000</b>	
Transfers In & Out	\$ (2,350,000)	\$ (2,350,001)	(1)	
<b>Total Financing Uses</b>	<b>\$ 39,502,293</b>	<b>\$ 43,519,229</b>	<b>\$ 4,016,936</b>	
<b>Total Expenditures/Appropriations</b>	<b>\$ 39,502,293</b>	<b>\$ 43,519,229</b>	<b>-</b>	
<b>Net Cost</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>	
Positions	134.6	134.6	0.0	

- Appropriations have increased by \$4,107,657.
- Reserve Provision has decreased by \$90,720.
- Revenues have increased by \$3,909,962.
- Fund Balance has increased by \$4,870,837.
- Reserve Release has decreased by \$4,763,863.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$4,107,657 due to the following:
  - \$2,506,000 increase in home elevation grant payments
  - \$665,000 increase in engineering and other professional services

**DESCRIPTION OF CHANGES (CONT.):**

- Appropriations have increased \$4,107,657 due to the following (cont.):
  - \$600,000 increase as a result of change in timing of construction (D05 Howe Avenue Pump Station)
  - \$336,657 increase in amount to transfer to the City of Rancho Cordova to close-out the fund. The City of Rancho Cordova is currently providing its own drainage maintenance operations.
- Reserve Provision has decreased \$90,720 due to adjustments in department overhead cost allocation and facility use charges.
- Revenues have increased by a net \$3,909,962 due to the following:
  - \$2,506,000 increase in Federal Emergency Management Agency (FEMA) funding for home elevation
  - \$960,000 increase in grant funding from the State and additional revenue from Sacramento Area Flood Control Agency (SAFCA) for the Cordova Creek project
  - \$400,000 increase in United States Air Force (USAF) funding for the Mather Dam project
  - \$100,000 increase in landscape design services revenues for Zones 11N and 11W
  - \$56,038 decrease in public works services revenues as a result of adjustments in department overhead cost allocation and facility use charges.
- Fund Balance has increased \$4,870,837 due primarily to delay in the construction of D05 Howe Ave Pump Station, Cordova Creek, and Mather Dam.
- Reserve Release has decreased \$4,763,863 due to increased Fund Balance.
- 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 2016-17				Schedule 15
3220001 - Water Resources 322A - STORMWATER UTILITY DISTRICT					
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
Fund Balance	\$ 16,176,454	\$ 7,658,766	\$ 7,658,766	\$ 748,165	\$ 5,619,002
Reserve Release	10,930,680	2,199,548	2,199,548	6,734,780	1,970,917
Taxes	5,938,279	6,219,530	5,747,164	5,507,579	5,507,579
Fines, Forfeitures & Penalties	38	-	-	-	-
Revenue from Use Of Money & Property	47,070	53,897	(41,045)	20,167	20,167
Intergovernmental Revenues	91,186	35,127	2,082,407	1,507,407	4,653,407
Charges for Services	22,191,851	22,794,452	23,731,491	23,153,768	23,517,730
Miscellaneous Revenues	1,185,732	440,882	2,530,187	1,830,427	2,230,427
<b>Total Revenue</b>	<b>\$ 56,561,290</b>	<b>\$ 39,402,202</b>	<b>\$ 43,908,518</b>	<b>\$ 39,502,293</b>	<b>\$ 43,519,229</b>
Reserve Provision	\$ 11,817,251	\$ -	\$ -	\$ 366,436	\$ 275,716
Salaries & Benefits	14,445,474	14,086,121	15,036,539	16,193,846	16,193,846
Services & Supplies	9,939,288	11,914,357	16,673,983	14,795,496	15,460,496
Other Charges	2,783,162	2,771,979	4,292,597	2,010,922	4,853,579
<b>Capital Assets</b>					
Improvements	2,610,604	5,929,748	9,495,399	8,311,593	8,911,593
Equipment	19,708	5,799	94,000	174,000	174,000
<b>Total Capital Assets</b>	<b>2,630,312</b>	<b>5,935,547</b>	<b>9,589,399</b>	<b>8,485,593</b>	<b>9,085,593</b>
Interfund Charges	\$ 6,036,156	\$ -	\$ -	\$ -	\$ -
Interfund Reimb	(80,000)	(815,000)	(1,684,000)	(2,350,000)	(2,350,000)
Intrafund Charges	30,001,765	6,779,015	2,556,446	2,684,474	2,633,215
Intrafund Reimb	(30,001,766)	(6,888,815)	(2,556,446)	(2,684,474)	(2,633,216)
<b>Total Financing Uses</b>	<b>\$ 47,571,642</b>	<b>\$ 33,783,204</b>	<b>\$ 43,908,518</b>	<b>\$ 39,502,293</b>	<b>\$ 43,519,229</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 47,571,642</b>	<b>\$ 33,783,204</b>	<b>\$ 43,908,518</b>	<b>\$ 39,502,293</b>	<b>\$ 43,519,229</b>
<b>Net Cost</b>	<b>\$ (8,989,648)</b>	<b>\$ (5,618,998)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Positions</b>	<b>145.6</b>	<b>133.6</b>	<b>135.6</b>	<b>134.6</b>	<b>134.6</b>

State Controller Schedules		County of Sacramento		Schedule 11	
County Budget Act January 2010		Operation of Enterprise Fund ADJUSTMENT TO ADOPTED PROPOSED 2016-17 BUDGET		Fund Title: Water Agency Enterprise Fund (320) Service Activity: Water Supply Operations / Capital Outlay	
Operating Detail	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance		
1	2	3	4		
<b>Operating Revenues</b>					
Licenses, Permits and Franchises	\$ 21,357,000	\$ 22,059,502	\$ 702,502		
Forfeitures and Penalties	5,650	5,650	-		
Charges for Services	50,961,076	51,017,583	56,507		
Miscellaneous Sales	3,059,003	3,059,003	-		
<b>Total Operating Revenues</b>	<b>\$ 75,382,729</b>	<b>\$ 76,141,738</b>	<b>\$ 759,009</b>		
<b>Operating Expenses</b>					
Salaries and Employee Benefits	\$ 16,369,849	\$ 16,369,849	\$ -		
Services and Supplies	15,689,430	16,268,719	579,289		
Other Charges	3,442,270	3,386,232	(56,038)		
Depreciation & Amortization	18,031,929	18,031,929	-		
Capitalized Labor Costs	(3,011,322)	(3,011,322)	-		
<b>Total Operating Expenses</b>	<b>\$ 50,522,156</b>	<b>\$ 51,045,407</b>	<b>\$ 523,251</b>		
<b>Operating Income (Loss)</b>	<b>\$ 24,860,573</b>	<b>\$ 25,096,331</b>	<b>\$ 235,758</b>		
<b>Non-Operating Revenues (Expenses)</b>					
Interest/Investment Income and/or Gain	\$ 1,356,256	\$ 1,356,256	\$ -		
Interest/Investment (Expense) and/or (Loss)	(16,519,000)	(16,519,000)	-		
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (15,162,744)</b>	<b>\$ (15,162,744)</b>	<b>\$ -</b>		
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 9,697,829</b>	<b>\$ 9,933,587</b>	<b>\$ 235,758</b>		
Cap Contributions - Grant, Intergovernmental Rev, extraordinary items, etc.	\$ -	\$ 800,000	\$ 800,000		
<b>Change in Net Assets</b>	<b>\$ 9,697,829</b>	<b>\$ 10,733,587</b>	<b>\$ 1,035,758</b>		
Net Assets - Beginning Balance	499,385,187	499,385,187	\$ -		
Equity and Other Account Adjustments	-	-	\$ -		
Net Assets - Ending Balance	\$ 509,083,016	\$ 510,118,774	\$ 1,035,758		
Revenues Tie To					
Expenses Tie To					
Positions	122.0	\$ 122.0	\$ -		
Memo Only:					
Land	\$ 860,000	990,000	\$ 130,000		
Improvements	20,145,394	26,066,138	5,920,744		
Equipment	393,200	748,200	355,000		
<b>Total Capital</b>	<b>\$ 21,398,594</b>	<b>\$ 27,804,338</b>	<b>\$ 6,405,744</b>		
<b>Sources of Working Capital</b>					
Change in Net Assets	\$ 9,697,829	\$ 10,733,587	\$ 1,035,758		
Depreciation & Amortization	18,031,929	18,031,929	-		
Non Cash Revenue	(7,440,000)	(6,081,620)	1,358,380		
<b>Total Sources</b>	<b>\$ 20,289,758</b>	<b>\$ 22,683,896</b>	<b>\$ 2,394,138</b>		
<b>Uses of Working Capital</b>					
Fixed Asset Acquisitions	\$ 16,976,013	\$ 20,730,551	\$ 3,754,538		

State Controller Schedules	County of Sacramento		Schedule 11
County Budget Act	Operation of Enterprise Fund		
January 2010	ADJUSTMENT TO ADOPTED PROPOSED 2016-17 BUDGET		
			Fund Title: Water Agency Enterprise Fund (320) Service Activity: Water Supply Operations / Capital Outlay
Operating Detail	Approved Recommended Budget 2016-17	Recommended For Adopted Budget 2016-17	Variance
1	2	3	4
Bond / Other Principal Payment	11,906,000	10,872,000	(1,034,000)
<b>Total Uses</b>	<b>\$ 28,882,013</b>	<b>\$ 31,602,551</b>	<b>\$ 2,720,538</b>
Increase (Decrease) in Working Capital	\$ (8,592,255)	\$ (8,918,655)	(326,400)
Beginning Working Capital	46,740,126	46,740,126	0
Ending Working Capital	38,147,871	37,821,471	(326,400)

- Appropriations have increased by \$6,928,995.
- Revenues have increased by \$1,559,009.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by a net \$6,928,995 due to the following:
  - \$6,405,744 net increase in equipment, land, building and structure improvements related to capital projects. Of this amount, \$5,920,744 is rebudgeted from prior year due to projects not completed, \$355,000 is for new equipment and \$130,000 is for land. The list of capital projects delayed or postponed to Fiscal Year 2016-17 include NSA Pipeline, Anatolia 5 Part Agreement Change Orders, Grantline Rd/UPRR Grade Separation, Vineyard Creek Unit, VSWTP Fluoride Feed, SMUD Transformer, Recycled Water Master Plan, Tank Rebuild, Hood W-19 WTP, Hood Tank and Booster, Arden Way Well, Esparanza, Northgate Well Rehab, and Stricker Well.
  - \$390,000 increase for cost share of WaterFix protest legal and technical work.
  - \$133,251 net increase for various other professional services and expenses including landscaping, Service Center cashiering, rate case expense and departmental overhead allocation adjustments.
- Revenues have increased by a net of \$1,559,009 due to the following:
  - \$800,000 increase in grant revenues for the Stricker Well Project.
  - \$702,502 net increase in development fee revenues based on revised estimates.
  - \$56,507 net increase in water user fees/charges and water resale revenues.
- Position counts have not changed from the Approved Recommended Budget.



SCHEDULE:

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act January 2010		Operation of Enterprise Fund Fiscal Year 2016-17			Fund Title:	Water Agency Enterprise Fund (320)
					Service Activity:	Water Supply Operations/ Capital Outlay
Operating Detail	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
<b>Operating Revenues</b>						
Licenses, Permits and Franchises	\$ 15,140,858	\$ 20,130,717	\$ 18,481,000	\$ 21,357,000	\$ 22,059,502	
Forfeitures and Penalties	7,602	6,939	5,650	5,650	5,650	
Charges for Services	46,944,200	46,554,241	49,161,501	50,961,076	51,017,583	
Intergovernmental Revenue (Operating)	698,679	8,343	-	-	-	
Miscellaneous Sales	1,694,583	1,641,985	1,421,492	3,059,003	3,059,003	
<b>Total Operating Revenues</b>	<b>\$ 64,485,922</b>	<b>\$ 68,342,226</b>	<b>\$ 69,069,643</b>	<b>\$ 75,382,729</b>	<b>\$ 76,141,738</b>	
<b>Operating Expenses</b>						
Salaries and Employee Benefits	\$ 13,058,116	\$ 14,223,359	\$ 15,433,201	\$ 16,369,849	\$ 16,369,849	
Services and Supplies	12,507,146	12,998,949	16,297,650	15,689,430	16,268,719	
Other Charges	2,531,475	2,749,758	2,799,067	3,442,270	3,386,232	
Depreciation & Amortization	17,153,545	17,716,933	18,639,415	18,031,929	18,031,929	
Capitalized Labor Costs	(3,132,671)	(3,018,276)	(2,955,632)	(3,011,322)	(3,011,322)	
<b>Total Operating Expenses</b>	<b>\$ 42,117,611</b>	<b>\$ 44,670,723</b>	<b>\$ 50,213,701</b>	<b>\$ 50,522,156</b>	<b>\$ 51,045,407</b>	
<b>Operating Income (Loss)</b>	<b>\$ 22,368,311</b>	<b>\$ 23,671,502</b>	<b>\$ 18,855,942</b>	<b>\$ 24,860,573</b>	<b>\$ 25,096,331</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Interest/Investment Income and/or Gain	\$ 1,344,401	\$ 1,280,831	\$ 1,102,210	\$ 1,356,256	\$ 1,356,256	
Interest/Investment (Expense) and/or (Loss)	(14,975,443)	(17,493,210)	(16,986,000)	(16,519,000)	(16,519,000)	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (13,631,042)</b>	<b>\$ (16,212,379)</b>	<b>\$ (15,883,790)</b>	<b>\$ (15,162,744)</b>	<b>\$ (15,162,744)</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 8,737,269</b>	<b>\$ 7,459,124</b>	<b>\$ 2,972,152</b>	<b>\$ 9,697,829</b>	<b>\$ 9,933,587</b>	
Cap Contributions - Grant, Intergovernmental Rev, extraordinary items, etc.	\$ -	\$ -	\$ 366,975	\$ -	\$ 800,000	
Transfers-In/(Out)	3,752,300	-	0	0	0	
<b>Change in Net Assets</b>	<b>\$ 12,489,569</b>	<b>\$ 7,459,124</b>	<b>\$ 3,339,127</b>	<b>\$ 9,697,829</b>	<b>\$ 10,733,587</b>	
Net Assets - Beginning Balance	483,266,710	497,259,873	483,266,710	499,385,187	499,385,187	
Equity and Other Account Adjustments	1,503,592	(5,333,809)	-	-	-	
Net Assets - Ending Balance	\$ 497,259,871	\$ 499,385,187	\$ 486,605,837	\$ 509,083,016	\$ 510,118,774	
Revenues Tie To					SCH 1, COL 5	
Expenses Tie To					SCH 1, COL 7	
Positions	103.0	122.0	121.0	122.0	122.0	
Memo Only:						
Land	\$ 113,023	\$ 4,462	\$ 363,294	\$ 860,000	\$ 990,000	
Improvements	12,838,889	20,827,701	30,980,130	20,145,394	26,066,138	
Equipment	359,098	0	511,600	393,200	748,200	
<b>Total Capital</b>	<b>\$ 13,311,010</b>	<b>\$ 20,832,163</b>	<b>\$ 31,855,024</b>	<b>\$ 21,398,594</b>	<b>\$ 27,804,338</b>	
<b>Sources of Working Capital</b>						
Change in Net Assets	\$ 12,489,569	\$ 7,459,124	\$ 3,339,127	\$ 9,697,829	\$ 10,733,587	
Depreciation & Amortization	17,153,545	17,716,933	18,639,415	18,031,929	18,031,929	
Non Cash Revenue	(3,949,888)	(5,453,892)	(6,415,850)	(7,440,000)	(6,081,620)	
Loan Proceeds	-	-	-	0	0	
<b>Total Sources</b>	<b>\$ 25,693,226</b>	<b>\$ 19,722,164</b>	<b>\$ 15,562,692</b>	<b>\$ 20,289,758</b>	<b>\$ 22,683,896</b>	

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act January 2010		Operation of Enterprise Fund Fiscal Year 2016-17			Fund Title:	Water Agency Enterprise Fund (320)
					Service Activity:	Water Supply Operations/ Capital Outlay
Operating Detail	2014-15 Actual	2015-16 Actual	2015-16 Adopted	2016-17 Requested	2016-17 Recommended	
1	2	3	4	5	6	
<b>Uses of Working Capital</b>						
Fixed Asset Acquisitions	\$ 7,672,223	\$ 17,354,616	\$ 28,198,920	\$ 16,976,013	\$ 20,730,551	
Bond / Other Principal Payment	\$ 12,251,636	\$ 11,906,000	10,872,000	11,906,000	10,872,000	
<b>Total Uses</b>	<b>\$ 19,923,859</b>	<b>\$ 29,260,616</b>	<b>\$ 39,070,920</b>	<b>\$ 28,882,013</b>	<b>\$ 31,602,551</b>	
Increase (Decrease) in Working Capital	\$ 5,769,367	\$ (9,538,452)	(23,508,228)	(8,592,255)	(8,918,655)	
Beginning Working Capital	\$ 56,382,339	\$ 56,278,578	62,151,706	46,740,126	46,740,126	
Ending Working Capital	\$ 62,151,706	\$ 46,740,126	38,643,478	38,147,871	37,821,471	

**ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET**  
**Budget Unit: 2810000 - Water Agency Zone 11 - Drainage Infrastructure**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>
Fund Balance	\$ 5,495,845	\$ 9,949,773	\$ 4,453,928
Reserve Release	3,619,717	2,230,557	(1,389,160)
Licenses, Permits & Franchises	3,080,000	3,380,000	300,000
Revenue from Use Of Money & Property	75,568	75,568	-
Charges for Services	6,367,315	6,367,315	-
Miscellaneous Revenues	149,028	149,028	-
<b>Total Revenue</b>	<b>\$ 18,787,473</b>	<b>\$ 22,152,241</b>	<b>\$ 3,364,768</b>
Reserve Provision	\$ 325,238	\$ 3,293,742	\$ 2,968,504
Services & Supplies	4,562,393	4,857,249	294,856
Other Charges	6,380,132	6,481,540	101,408
<b>Capital Assets</b>			
Land	3,049,710	3,049,710	-
Infrastructure	2,200,000	2,200,000	-
<b>Total Capital Assets</b>	<b>5,249,710</b>	<b>5,249,710</b>	<b>-</b>
Transfers In & Out	\$ 2,270,000	\$ 2,270,000	\$ -
<b>Total Financing Uses</b>	<b>\$ 18,787,473</b>	<b>\$ 22,152,241</b>	<b>\$ 3,364,768</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 18,787,473</b>	<b>\$ 22,152,241</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- Appropriations have increased by \$396,264.
- Reserve Provision has increased by \$2,968,504.
- Revenues have increased by \$300,000.
- Fund Balance has increased by \$4,453,928.
- Reserve Release has decreased by \$1,389,160.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased by \$396,264 due to the following:
  - An increase of \$154,500 in environmental services for Zone
  - An increase of \$154,500 in environmental services for Zone 11's share of the Environmental for Elder and Gerber Creek (ECORP) contract
  - An increase of \$100,000 in landscape design services for Elder and Gerber Creek
  - An increase of \$100,000 in home elevation grant payments
  - An increase of \$41,764 in advertising/ legal notices and interest expense
- Reserve Provision has increased \$2,968,504 due to an increased Fund Balance.
- Revenues have increased by \$300,000 in drainage permits.
- Fund Balance has increased \$4,453,928 due to delays in acquisition of offsite right-of-ways, less than anticipated expenditures in the purchase of wetland bank credits since developer has agreed to purchase it instead, and decreases in engineering and other professional services as a result of delays in development activity.
- Reserve Release has decreased by \$1,389,160 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 2016-17				Schedule 15
2810000 - Water Agency Zone 11 - Drainage Infrastructure 315A - WATER AGENCY-ZONE 11A					
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
Fund Balance	\$ 12,989,701	\$ 11,743,746	\$ 11,743,746	\$ 5,495,845	\$ 9,949,773
Reserve Release	1,646,571	1,575,101	1,575,101	3,619,717	2,230,557
Licenses, Permits & Franchises	4,151,811	3,954,425	3,130,000	3,080,000	3,380,000
Fines, Forfeitures & Penalties	712	13	-	-	-
Revenue from Use Of Money & Property	116,261	77,005	(179,584)	75,568	75,568
Charges for Services	2,445,845	2,073,214	7,749,787	6,367,315	6,367,315
Miscellaneous Revenues	78,023	96,437	126,295	149,028	149,028
<b>Total Revenue</b>	<b>\$ 21,428,924</b>	<b>\$ 19,519,941</b>	<b>\$ 24,145,345</b>	<b>\$ 18,787,473</b>	<b>\$ 22,152,241</b>
Reserve Provision	\$ 5,707,566	\$ 3,033,100	\$ 3,033,100	\$ 325,238	\$ 3,293,742
Services & Supplies	2,400,663	2,588,720	4,638,598	4,562,393	4,857,249
Other Charges	433,271	2,317,267	7,674,603	6,380,132	6,481,540
<b>Capital Assets</b>					
Land	420,633	896,082	4,255,044	3,049,710	3,049,710
Infrastructure	2,413,049	-	2,940,000	2,200,000	2,200,000
<b>Total Capital Assets</b>	<b>2,833,682</b>	<b>896,082</b>	<b>7,195,044</b>	<b>5,249,710</b>	<b>5,249,710</b>
Interfund Charges	\$ -	\$ 1,735,000	\$ 3,356,000	\$ 2,399,360	\$ 2,399,360
Interfund Reimb	(1,690,003)	(1,000,000)	(1,752,000)	(129,360)	(129,360)
<b>Total Financing Uses</b>	<b>\$ 9,685,179</b>	<b>\$ 9,570,169</b>	<b>\$ 24,145,345</b>	<b>\$ 18,787,473</b>	<b>\$ 22,152,241</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 9,685,179</b>	<b>\$ 9,570,169</b>	<b>\$ 24,145,345</b>	<b>\$ 18,787,473</b>	<b>\$ 22,152,241</b>
<b>Net Cost</b>	<b>\$ (11,743,745)</b>	<b>\$ (9,949,772)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ADJUSTMENTS TO APPROVED RECOMMENDED 2016-17 BUDGET**

**Budget Unit: 3044000 - Water Agy-Zone 13**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>Approved Recommended Budget 2016-17</b>	<b>Recommended For Adopted Budget 2016-17</b>	<b>Variance</b>
Fund Balance	\$ 933,107	\$ 1,014,766	\$ 81,659
Reserve Release	703,717	622,058	(81,659)
Revenue from Use Of Money & Property	4,443	4,443	-
Charges for Services	2,644,661	2,644,661	-
Miscellaneous Revenues	8,969	2,908,969	2,900,000
<b>Total Revenue</b>	<b>\$ 4,294,897</b>	<b>\$ 7,194,897</b>	<b>\$ 2,900,000</b>
Services & Supplies	\$ 2,786,564	\$ 5,686,564	\$ 2,900,000
Other Charges	1,508,333	1,508,333	-
<b>Total Financing Uses</b>	<b>\$ 4,294,897</b>	<b>\$ 7,194,897</b>	<b>\$ 2,900,000</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,294,897</b>	<b>\$ 7,194,897</b>	<b>-</b>
<b>Net Cost</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>

- Appropriations have increased by \$2,900,000.
- Revenues have increased by \$2,900,000.
- Fund Balance has increased by \$81,659.
- Reserve Release has decreased by \$81,659.

**DESCRIPTION OF CHANGES:**

- Appropriations have increased \$2,900,000 due to anticipated expenditures for the Delta Small Communities Flood Protection project.
- Revenues have increased \$2,900,000 due to grant funding from the State Department of Water Resources for the Delta Small Communities Flood Protection project.
- Fund Balance has increased \$81,659 due to less than anticipated expenditures in various services and supplies accounts.
- Reserve Release has decreased \$81,659 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 2016-17				Schedule 15
	3044000 - Water Agy-Zone 13 318A - WATER AGENCY-ZONE 13				
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
Fund Balance	\$ 1,871,067	\$ 1,128,789	\$ 1,128,789	\$ 933,107	\$ 1,014,766
Reserve Release	-	512,097	512,097	703,717	622,058
Revenue from Use Of Money & Property	95,412	7,021	(12,849)	4,443	4,443
Charges for Services	2,296,130	2,295,467	2,545,743	2,644,661	2,644,661
Miscellaneous Revenues	-	36,737	1,491,293	8,969	2,908,969
<b>Total Revenue</b>	<b>\$ 4,262,609</b>	<b>\$ 3,980,111</b>	<b>\$ 5,665,073</b>	<b>\$ 4,294,897</b>	<b>\$ 7,194,897</b>
Reserve Provision	\$ 1,527,581	\$ -	\$ -	\$ -	\$ -
Services & Supplies	1,217,018	1,970,456	4,475,288	2,786,564	5,686,564
Other Charges	983,072	994,890	1,189,785	1,508,333	1,508,333
Interfund Reimb	(593,853)	-	-	-	-
<b>Total Financing Uses</b>	<b>\$ 3,133,818</b>	<b>\$ 2,965,346</b>	<b>\$ 5,665,073</b>	<b>\$ 4,294,897</b>	<b>\$ 7,194,897</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,133,818</b>	<b>\$ 2,965,346</b>	<b>\$ 5,665,073</b>	<b>\$ 4,294,897</b>	<b>\$ 7,194,897</b>
<b>Net Cost</b>	<b>\$ (1,128,791)</b>	<b>\$ (1,014,765)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>