

**COUNTY OF SACRAMENTO
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Re-budgeting and Fund Balance Changes**

GENERAL FUND DEPARTMENTS (001A):

DEPARTMENT	NET EXPENDITURES (Excluding Restricted Trust Fund Reimbursements)	APPROPRIATIONS	NET COUNTY COST	FTE CHANGES	DESCRIPTION
DISTRICT ATTORNEY	473,000	473,000	473,000	0	\$333,000 in Lab Equipment ordered but not installed properly in FY 2018-19; \$140,000 for DA/Coroner Crime Lab Access Control Project--Due to appeal DGS had to rebid project, delaying completion.
SHERIFF	52,350	52,350	52,350	0	General Services did not charge build out costs for 3 vehicles in FY 2018-19, and will charge these costs in FY 2019-20.
SUBTOTAL - ELECTED OFFICIALS	525,350	525,350	525,350	0	
CLERK OF THE BOARD	140,970	140,970	(96,922)	0	One time adjustment (increase) in revenue due to delay in PEG grant reimbursement for equipment upgrade projects not fully completed in FY 18-19.
EMERGENCY SERVICES	902,223	902,223	0	0	Appropriations have increased \$902,223 due to rebudgeting for California Department of Water Resources grant projects not completed in Fiscal Year 2018-19. The increase in appropriations is offset by an increase in grant revenue from the California Department of Water Resources.
FINANCING-TRANSFERS/REIMBURSEMENT	35,569	35,569	35,569	0	Appropriations have increased \$35,569 due to rebudgeting for unspent funds in FY 2018-19 for PBID (Property & Business Improvement District).
NON-DEPARTMENTAL COSTS/GF	349,256	349,256	349,256	0	Appropriations have increased \$99,256 due to rebudgeting for CENSUS 2020; revenue was received, however, not all budgeted expenses were incurred in FY 2018-19. Also Rebudgeted for Library Master Plan Study, which was delayed.
SUBTOTAL - GENERAL GOVERNMENT	1,428,018	1,428,018	287,903	0	
VOTER REGISTRATION/ ELECTIONS	217,561	217,561	(109,507)	0	Appropriations have increased \$217,561 due to rebudgeting of \$133,500 for a computer refresh project and \$84,061 for two ballot extractors. The increase in appropriations is more than offset by the rebudget of \$327,068 in state reimbursement revenue for the purchase of voting equipment.
SUBTOTAL - ADMINISTRATIVE SERVICES	217,561	217,561	(109,507)	0	

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REGIONAL PARKS	99,121	99,121	23,857	0	Rebudget amount for the debris removal of the Homeless to Work Initiative / Well Destruction, which was delayed.
SUBTOTAL - MUNICIPAL SERVICES	99,121	99,121	23,857	0	
CHILD, FAMILY AND ADULT SERVICES	366,000	366,000	366,000	0	Rebudgeting of Sierra Health Foundation Black Child Legacy Campaign funds (\$266,000) not spent in FY 2018-19; rebudgeting of HealthNet grant funds (\$100,000) for a community and child trauma service program - revenue was received, however expenditures were not incurred.
HEALTH SERVICES	1,047,894	1,134,612	86,718	0	Rebudgeting of Public Health Dental Initiative revenues and expenditures of \$1,047,894; Realignment reductions due to FB coming in lower than anticipated - \$2 Behavioral Health, \$84,289 Mental Health, \$2,427 Public Health.
IHSS PROVIDER PAYMENTS	5,338,900	0	0	0	The State did not bill for the \$1 Supplemental Pay increase for providers effective September 1, 2018 and has not provided any direction on how or when billing will take place, therefore \$5,338,900 is being rebudgeted along with 1991 Social Services Realignment.
PROBATION	350,000	350,000	350,000	0	\$100K in approved IT expenditures at the Youth Detention Facility not completed in FY 2018-19 due to delays; \$250K in approved vehicle purchases not completed in FY 2018-19 due to delays.
SUBTOTAL - SOCIAL SERVICES	7,102,794	1,850,612	802,718	0	
TOTAL GENERAL FUND DEPARTMENTS	9,372,844	4,120,662	1,530,321	0	

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NON-GENERAL FUND DEPARTMENTS:

DEPARTMENT	NET APPROPRIATIONS	USE OF FUND BALANCE	RESERVE CHANGES	FTE CHANGES	DESCRIPTION
SSD DOJ ASSET FORFEIT	0	0	13,385	0	Fund Balance carryover \$13,385 higher, used to increase reserve.
SSD RESTRICTED REVENUE	0	0	1,482,739	0	Fund Balance carryover \$1,482,739 higher, used to increase reserve.
SUBTOTAL - ELECTED OFFICIALS	0	0	1,496,124	0	
FLORIN ROAD CAPITAL PROJECT	6,753	6,753	0	0	Increase due to corresponding increase in Fund Balance.
LAGUNA STONELAKE CFD	28,748	28,748	0	0	Increase due to corresponding increase in Fund Balance.
PARK MEADOWS CFD-BOND PROCEEDS	(20)	(20)	0	0	Decrease in fund balance due to higher than anticipated administrative costs in FY 2018-19, resulting in a reduction in FY 2019-20 expenditures.
MATHER LANDSCAPE MAINT CFD	15,558	15,558	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
MATHER PFFP	64,468	64,468	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
METRO AIR PARK	5,439,765	5,439,765	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
MCCLELLAN PARK CFD	6,161	6,161	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
METRO AIR PARK SERVICE TAX	8,819	8,819	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
NORTH VINEYARD STATION SPECIFIC PLAN	242,773	242,773	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
NORTH VINEYARD STATION CFD	11,434,717	11,434,717	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
FVCP INTERIM FEES - ROADWAY	2,227,518	2,227,518	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
FLORIN VINEYARD No.1 CFD	3,210,368	3,210,368	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
COUNTYWIDE LIBRARY FACILITIES ADMIN FEE	7,058	7,058	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
NATOMAS FIRE DISTRICT	352,482	352,482	0	0	Fund Balance increase due to FY 18-19 Property Tax higher than budgeted
VINEYARD PUBLIC FACILITIES FINANCING PLAN	1,390,618	1,390,618	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
CSA NO 10	176,051	176,051	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
LAGUNA CRK/ELLIOTT RCH CFD NO. 1 & 2	16,310	16,310	3,125	0	Increase in expenditures and reserve due to an increase in Fund Balance.
ANTELOPE PUBLIC FACILITIES FINANCING PLAN	121,097	109,097	0	0	Increase in expenditures due to corresponding increase in Fund Balance.

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DEPARTMENT	NET APPROPRIATIONS	USE OF FUND BALANCE	RESERVE CHANGES	FTE CHANGES	DESCRIPTION
BRADSHAW/US 50 FINANCING DISTRICT	50,184	49,939	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
LAGUNA COMMUNITY FACILITY DISTRICT	14,132	14,132	0	0	Increase in expenditures due to corresponding increase in Fund Balance
AIRPORT SYSTEM	4,992,100	4,992,100	0	0	Rebudgeting of projects not completed in FY 2018-19.
AIRPORT-CAP OUTLAY	49,899,635	49,899,635	0	0	Rebudgeting of projects not completed in FY 2018-19.
AFFORDABILITY FEE	6,799	6,799	0	0	Fund Balance increase due to increased interest earnings.
ECONOMIC DEVELOPMENT	3,984,759	4,026,063	0	0	Fund balance increase due to rebudgeting and timing of projects at Mather & McClellan.
TRANSIENT-OCCUPANCY TAX	1,465,879	1,465,879	0	0	Higher Fund Balance due to timing of projects; reimbursement from GF lower due to lower than anticipated expenditures & higher fund balance.
COMMUNITY INVESTMENT PROGRAM	(107,918)	(107,918)	0	0	Fund balance decrease due to completion of various BOS district projects resulting in a decrease in appropriations.
NEIGHBORHOOD REVITALIZATION FUND	46,202	46,202	0	0	Rebudget Fund Balance due to project timing.
COUNTY LIBRARY	63,653	63,653	0	0	Rebudgeting for capital maintenance projects.
2011 REALIGNMENT	(5)	(5)	2,740,491	0	Fund Balance increases placed in reserve due to uncertainty inherent in Realignment estimates and as contingency for potential loss in Title IV-E waiver revenue. Fund Balance decreases resulted in slight reductions in transfers to Departments.
PUBLIC SAFETY SALES TAX	0	0	746,386	0	Fund Balance increased, placed in reserve.
1991 REALIGNMENT	1,692,677	13,132,260	11,753,919	0	CalWORKs MOE Fund Balance increased \$8.7M and revenues decreased \$8.7M because revenues should have been recognized in FY 2019-20 in accordance with CDSS instruction. Social Services Fund Balance increased \$16.3M due to \$5.3M decrease in IHSS MOE expenditures being rebudgeted, State acceleration of additional \$2.8M in FY 2018-19 growth, and \$8.1M in lower than anticipated FY 2018-19 expenditures. Revenues decreased \$2.8M due to acceleration of growth. Appropriations increased \$1.8M due to net of \$5.3M in rebudgeting and \$3.6M reduction in FY 2019-20 IHSS MOE. Remaining \$11.8M reserved due to uncertainty inherent in Realignment estimates and as contingency for possible loss of Title IV-E waiver revenue. Mental Health and Public Health Fund Balances and transfers to Departments decreased \$87K.

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DEPARTMENT	NET APPROPRIATIONS	USE OF FUND BALANCE	RESERVE CHANGES	FTE CHANGES	DESCRIPTION
INTERAGENCY PROCUREMENT	8,889,629	8,889,629	0	0	Rebudgeting due to the timing of a revenue recognition Journal for the prior year to FAAF and changes in fund balance.
FIXED ASSET REVOLVING	0	(8,695,057)	0	0	Rebudgeting due to the timing of a revenue recognition Journal for the prior year from Interagency Procurement.
JUVENILE COURTHOUSE-DEBT SVC	45,584	45,584	0	0	Increase due to Fund Balance, portion to be transferred to GF.
2004 PENSION OBLIGATION BONDS	596,738	596,738	0	0	Increase due to Fund Balance, portion to be transferred to GF.
TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS	307,565	307,565	0	0	Increase due to corresponding increase in Fund Balance.
1997-REFUNDING PUBLIC FACILITIES DEBT SERVICE	(475,694)	(475,694)	0	0	Reduction due to closing the fund, transferred to 2018 Refunding.
2003 PUBLIC FACILITIES-DEBT SVC	(49,993)	(49,993)	0	0	Reduction due to closing the fund, transferred to 2018 Refunding.
2010 REFUNDING COPS-DEBT SVC	219,398	219,398	0	0	Increase due to Fund Balance, portion to be transferred to GF.
2007 PUBLIC FACILITIES PROJECTS-DEBT SVC	(77,119)	(77,119)	0	0	Reduction due to closing the fund, transferred to 2018 Refunding.
2006 PUBLIC FACILITIES-DEBT SVC	(51,204)	(51,204)	0	0	Reduction due to closing the fund, transferred to 2018 Refunding.
2018 REFUNDING COPS	1,807,943	1,807,943	0	0	Increase in Fund Balance due to closing other funds and interest, portion to be transferred to GF.
PENSION OBLIGATION BOND-DEBT SERVICE	281,923	281,923	0	0	Increase due to Fund Balance, portion to be transferred to GF.
SUBTOTAL - GENERAL GOVERNMENT	98,352,111	101,125,696	15,243,921	0	
CLERK/RECORDER FEES	0	0	(693,852)	0	Fund Balance has decreased \$693,852 due to lower than anticipated revenue. Reserves have decreased \$693,852 due to a decrease in fund balance.
CAPITAL CONSTRUCTION	2,952,204	2,398,264	0	0	Rebudgeting projects that were not completed in FY 2018-19.
TECHNOLOGY COST RECOVERY FEE	0	0	99,588		Fund Balance higher than anticipated - placed in reserve.
GENERAL SERVICES-CAPITAL OUTLAY	8,614,789	7,684,940	0	0	Heavy equipment rebudgeting due to purchasing delay in FY 18-19.
GENERAL SERVICES	1,393,864	1,160,480	0	0	Rebudgeting projects not completed by the end of the previous fiscal year.
PARKING ENTERPRISE	731,014	731,014			Rebudget of the new parking system.
SUBTOTAL - ADMINISTRATIVE SERVICES	13,691,871	11,974,698	(594,264)	0	

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DEPARTMENT	NET APPROPRIATIONS	USE OF FUND BALANCE	RESERVE CHANGES	FTE CHANGES	DESCRIPTION
FISH AND GAME PROPAGATION	7,274	7,274	0	0	Fund Balance higher than anticipated - rebudget Service and Supplies.
PARK CONSTRUCTION	1,522,446	1,427,600	0	0	Rebudget Mather Fence and Horseshoe project, plus Measure A projects (In CIP 19-20) due to the project timing and delays.
GOLF	20,839	0	45,031	0	Fund Balance came in lower than anticipated (-\$25,361).
MISSION OAKS RECREATION AND PARK DISTRICT	0	0	15,473	0	Fund balance has increased due to expenditures coming in lower than anticipated.
MISSION OAKS MAINT/IMPROV DIST	0	0	20,870	0	Fund balance has decreased due to revenues coming in lower than expected.
CARMICHAEL RECREATION AND PARK DISTRICT	427,631	427,631	0	0	Fund balance has increased due to expenditures coming in lower than anticipated in FY 2018-19. Rebudget Includes mechanical system maintenance, improvements (other than structures), utilities, security services, and various other Service and Supplies.
CARMICHAEL RPD ASSESSMENT DISTRICT	34,677	34,677	0	0	Fund balance has increased due to expenditures coming in lower than anticipated.
ANTELOPE ASSESSMENT	249,408	249,408	(225,000)	0	Fund balance has increased due to expenditures coming in lower than anticipated.
DEL NORTE OAKS PARK DISTRICT	1,595	1,595	0	0	Fund Balance higher than anticipated - rebudget services and supplies.
CSA NO.4B-(WILTON-COSUMNES)	8,722	8,722	6,102	0	Fund Balance higher than anticipated - rebudget services and supplies and increase reserve.
CSA NO.4C-(DELTA)	8,600	8,600	5,618	0	Fund Balance higher than anticipated - rebudget services and supplies and increase reserve.
CSA NO.4D-(HERALD)	5,963	5,963	0	0	Fund Balance higher than anticipated - rebudget services and supplies.
COUNTY PARKS CFD 2006-1	0	0	8,075	0	Higher fund balance resulted in an increase in reserves.
SUBTOTAL - MUNICIPAL SERVICES	2,287,155	2,171,470	(123,831)	0	
ROADS	0	0	334,882	0	Reserves have increased due to increases to line item expenditures on which the savings rate for reserves is based on.
DEPARTMENT OF TRANSPORTATION	301,433	301,433			Rebudget for road maintenance not completed last year.
BUILDING INSPECTION	(475,901)	(475,901)	0	0	Fund Balance and Appropriations decreased slightly due to slightly lower than anticipated building activity.
DEVELOPMENT AND CODE SERVICES	169,001	0	908,703	1	Reduced Reserve Release due to higher Fund Balance; Increased expenditures to cover 1.0 FTE approved in July.
ROADWAYS	0	0	(3,501,750)	0	Fund Balance has decreased due primarily to the transfer of fees to the Florin Vineyard Community Plan for project overlap in FY2018-19.

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SOLID WASTE ENTERPRISE	0	0	3,991,442	0	Fund Balance has increased \$3,991,442 due to lower expenditures and higher revenues than anticipated. Reserves have increased \$3,991,442 due to increased fund balance.
SOLID WASTE ENTERPRISE CAPITAL OUTLAY	0	0	11,347,866	0	Fund Balance has increased \$11,347,866 due to expenses and capital projects that were deferred or delayed. Reserves have increased \$11,347,866 due to increased fund balance.
RURAL TRANSIT	365,709	365,709			Rebudget for buses not received.
GOLD RIVER STATION #7	0	0	24,000		Fund Balance has increased due to lower landscape contract maintenance costs in FY2018-19.
SACRAMENTO CO LANDSCAPE MAINT	0	0	182,000		Fund Balance has increased due to lower landscape maintenance, engineering labor and water costs in FY 2018-19.
CSA NO. 1	0	0	121,272		Fund Balance has increased due to lower than anticipated electricity costs and higher revenues from assessments, interest, and property tax collection in FY 2018-19.
WATER AGENCY ZONE 11-DRAINAGE INFRASTRUCTURE	0	0	2,811,466		Fund balance increased due to less than anticipated credit agreements and reimbursement payments for drainage development projects, delay in right-of-way acquisitions and easement purchases, and less than anticipated costs in various services and supply accounts in FY 2018-19.
WATER AGY-ZONE 13	0	0	632,116		Fund balance increased due to lower engineering service costs for Delta Small Communities Flood Risk Reduction Plan.
WATER AGENCY ENTERPRISE	262,854	262,854			Rebudget of conversion costs from FY 2018-19 of 3 light vehicles, one light upgrade, and purchase one heavy.
WATER RESOURCES	113,000	113,000	443,314		Rebudget two light vehicles and one heavy from FY 2018-19.
SUBTOTAL - PUBLIC WORKS AND INFRASTRUCTURE	736,096	567,095	17,295,311	1	
MENTAL HEALTH SERVICES ACT	0	0	16,396,506	0	Fund Balance adjustments due to timing of program implementations resulting in an overall increase in reserves.
ENVIRONMENTAL MANAGEMENT	0	0	900,013	0	Fund Balance Higher than anticipated. Cancel Reserve Release by \$594,556, and add reserve Provision by \$305,456 to offset FB.
ENVIRONMENTAL MANAGEMENT SPECIAL PROGRAM FUNDS	0	0	(250,924)	0	Fund Balance decreased due to revenues coming in lower than anticipated.

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FIRST 5 SACRAMENTO COMMISSION	1,555,719	1,555,719	1,213,384	0	Fund Balance has increased \$2,769,103 primarily due to \$2,895,403 in underspending in various contracts resulting from project and program delays, partially offset by a \$227,173 net reduction in revenue. Reserves have increased \$1,213,384 due to an increase in fund balance. Appropriations have increased \$1,555,719 due to rebudgeting of \$1,325,757 for the Golden State Water fluoridation contract; \$250,000 for the Runyon Saltzman, Inc. contract for perinatal equity initiative media campaign; and a \$20,038 reduction in school readiness contracts recognizing operational efficiencies as part of a sustainability effort. The increase in appropriations is offset by increased fund balance.
SUBTOTAL - SOCIAL SERVICES	1,555,719	1,555,719	18,258,979	0	
TOTAL NON-GENERAL FUND	116,622,952	117,394,678	51,576,240	1	