

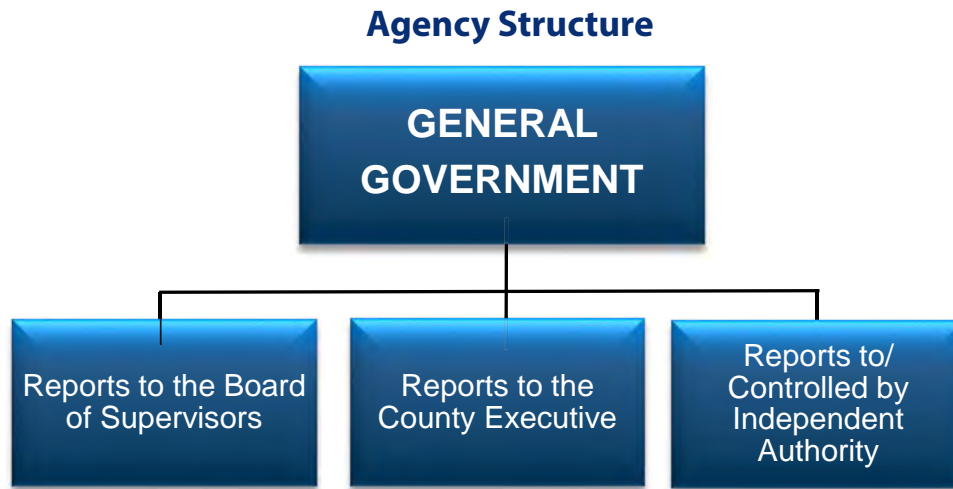
Table of Contents

Introduction		E-3
1991 Realignment		E-6
1991 Realignment	BU 7480000	E-6
2011 Realignment		E-15
2011 Realignment	BU 7440000	E-15
Appropriation For Contingencies		E-24
Appropriation For Contingency	BU 5980000	E-24
Civil Service Commission		E-26
Civil Service Commission	BU 4210000	E-26
Clerk of the Board		E-28
Clerk of the Board	BU 4010000	E-28
Community Investment Program		E-35
Community Investment Program	BU 5060000	E-35
County Counsel		E-38
County Counsel	BU 4810000	E-38
County Executive		E-41
County Executive	BU 5910000	E-41
County Executive Cabinet	BU 5730000	E-42
Financing Districts		E-53
Antelope Public Facilities Financing Plan	BU 3070000	E-53
Bradshaw/US 50 Financing District	BU 3081000	E-59
CSA No. 10	BU 2857000	E-60
Countywide Library Facilities	BU 1600000	E-61
Florin Road Capital Project	BU 1182880	E-62
Florin Vineyard No. 1 CFD 2016-2	BU 1470000	E-63
Florin Vineyard Comm Plan	BU 1450000	E-65
Laguna Community Facilities District	BU 3090000	E-66
Laguna Crk/Elliott Rch CFD No. 1	BU 2870000	E-67
Laguna Stonelake CFD	BU 1300000	E-71
Mather Landscape Maint CFD	BU 1320000	E-72
Mather PFFP	BU 1360000	E-73
McClellan CFD 2004-1	BU 1400000	E-74
Metro Air Park 2001 CFD 2000-1	BU 1390000	E-75
Metro Air Park Impact Fees	BU 1460000	E-76
Metro Air Park Services Tax	BU 1420000	E-77

General Government

Table of Contents

North Vineyard Station Specific Plan	BU 1430000	E-78
North Vineyard Station CFDs	BU 1440000	E-79
Park Meadows CFD-Bond Proceeds	BU 1310000	E-83
Vineyard Public Facilities Financing Plan	BU 2840000	E-84
Financing-Transfers/Reimbursement		E-85
Financing-Transfers/Reimbursement	BU 5110000	E-85
Fixed Asset Revolving		E-90
Fixed Asset Revolving	BU 9277000	E-90
Interagency Procurement		E-91
Interagency Procurement	BU 9030000	E-91
Neighborhood Revitalization		E-93
Neighborhood Revitalization	BU 5790000	E-93
Non-Departmental Costs/General Fund		E-98
Non-Departmental Costs/General Fund	BU 5770000	E-98
Non-Departmental Revenues/General Fund		E-100
Non-Departmental Revenues/General Fund	BU 5700000	E-100
Public Facilities Financing		E-102
2004 Pension Obligation Bond-Debt Service	BU 9282000	E-102
2010 Refunding COPs-Debt Service	BU 9300000	E-104
2018 Refunding COPs-Debt Service	BU 9307001	E-105
2020 Refunding COPs-Debt Service	BU 3011000	E-107
Juvenile Courthouse Project-Debt Service	BU 9280000	E-108
Pension Obligation Bond-Debt Service	BU 9313000	E-109
Tobacco Litigation Settlement-Capital Projects	BU 9284000	E-111
Public Safety Sales Tax		E-113
Public Safety Sales Tax	BU 7460000	E-113
Teeter Plan		E-115
Teeter Plan	BU 5940000	E-115
Transient-Occupancy Tax		E-117
Transient-Occupancy Tax	BU 4060000	E-117



General Government departments are those that report directly to the Board of Supervisors or to the County Executive. In addition, the Executive Officer of the Civil Service Commission reports to an independent authority, the Civil Service Commission. Following is a summary of the budget units that fall into these categories:

Reports to the Board of Supervisors – County Counsel and County Executive

Reports to the County Executive – Clerk of the Board, County Executive Cabinet, and Office of Budget and Debt Management (BDM). BDM is responsible for the following budget units: Community Investment Program, Financing Districts, Teeter Plan, Transient Occupancy Tax, Neighborhood Revitalization, Public Facilities Financing, Non-Departmental Costs/Revenues for General Fund, Realignment and Public Safety Sales Tax, Fixed Asset Revolving, Interagency Procurement, and Financing-Transfers/Reimbursements to other funds.

Reports to/controlled by Independent Authority – Civil Service Commission

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
001A	5980000	Appropriation For Contingency	\$27,000,000	\$27,000,000	\$27,000,000	—
001A	4210000	Civil Service Commission	\$483,576	\$483,576	\$421,961	2.0
001A	4010000	Clerk of the Board	\$3,921,097	\$3,512,901	\$2,440,183	20.0
001A	4810000	County Counsel	\$22,159,259	\$7,589,765	\$3,660,367	76.5
001A	5910000	County Executive	\$915,630	\$915,630	\$915,630	2.0
001A	5730000	County Executive Cabinet	\$26,606,200	\$8,454,030	\$2,153,317	54.0
001A	5110000	Financing-Transfers/Reimbursement	\$67,298,275	\$67,298,275	\$32,458,635	—
001A	5770000	Non-Departmental Costs/General Fund	\$24,738,023	\$24,738,023	\$24,738,023	—

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
001A	5700000	Non-Departmental Revenues/General Fund	—	\$(13,378,717)	\$(825,734,013)	—
General Fund Total			\$173,122,060	\$126,613,483	\$(731,945,897)	154.5
001F	5060000	Community Investment Program	\$91,104	\$91,104	\$91,104	—
001G	5790000	Neighborhood Revitalization	\$4,558,387	\$1,458,387	\$1,458,387	—
001J	7460000	Public Safety Sales Tax	\$184,486,953	\$184,486,953	\$10,220,054	—
001K	7480000	1991 Realignment	\$384,930,729	\$384,930,729	\$33,551,867	—
001M	7440000	2011 Realignment	\$447,713,938	\$447,713,938	\$4,114,213	—
015A	4060000	Transient-Occupancy Tax	\$5,421,066	\$2,339,605	\$2,329,605	—
016A	5940000	Teeter Plan	\$38,499,295	\$38,499,295	\$3,974,043	—
030A	9030000	Interagency Procurement	\$3,840,448	\$1,175,176	\$9,566	—
101A	3070000	Antelope Public Facilities Financing Plan	\$3,670,829	\$3,670,829	\$1,970,340	—
105A	2870000	Laguna Crk/Elliott Rch CFD No. 1	\$5,780,190	\$5,780,190	\$5,762,190	—
107A	3090000	Laguna Community Facilities District	\$318,999	\$318,999	\$315,999	—
108A	2840000	Vineyard Public Facilities Financing Plan	\$12,659,301	\$12,659,301	\$6,805,290	—
115A	3081000	Bradshaw/US 50 Financing District	\$52,596	\$52,596	\$51,596	—
118A	1182880	Florin Road Capital Project	\$412,899	\$412,899	\$407,899	—
130A	1300000	Laguna Stonelake CFD	\$353,692	\$353,692	\$228,442	—
131A	1310000	Park Meadows CFD-Bond Proceeds	\$172,085	\$172,085	\$98,585	—
132A	1320000	Mather Landscape Maint CFD	\$521,012	\$521,012	\$355,584	—
136A	1360000	Mather PFFP	\$793,976	\$793,976	\$786,476	—
139A	1390000	Metro Air Park 2001 CFD 2000-1	\$13,096,353	\$13,096,353	\$5,740,053	—
140A	1400000	McClellan CFD 2004-1	\$906,102	\$906,102	\$743,102	—
142A	1420000	Metro Air Park Services Tax	\$904,120	\$833,844	\$694,769	—
143A	1430000	North Vineyard Station Specific Plan	\$7,117,684	\$6,200,191	\$3,927,191	—
144A	1440000	North Vineyard Station CFDs	\$4,954,974	\$4,954,974	\$3,980,528	—
145A	1450000	Florin Vineyard Comm Plan	\$1,630,716	\$1,630,716	\$1,513,716	—
146A	1460000	Metro Air Park Impact Fees	\$52,574,375	\$52,574,375	\$22,227,291	—
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	\$1,818,648	\$1,818,648	\$1,680,047	—
160A	1600000	Countywide Library Facilities	\$5,370,810	\$5,370,810	\$4,565,310	—
257A	2857000	CSA No. 10	\$379,203	\$379,203	\$61,054	—
277A	9277000	Fixed Asset Revolving	\$3,838,270	\$3,838,270	\$5,520	—
280A	9280000	Juvenile Courthouse Project-Debt Service	\$2,463,698	\$215,123	\$215,123	—
282A	9282000	2004 Pension Obligation Bond-Debt Service	\$51,881,859	\$51,881,859	\$2,141,635	—

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
284A	9284000	Tobacco Litigation Settlement-Capital Projects	\$898	\$898	\$858	—
300A	9300000	2010 Refunding COPs-Debt Service	—	—	—	—
301A	3011000	2020 Refunding COPs-Debt Service	\$4,777,462	\$944,712	\$944,712	—
307A	9307001	2018 Refunding COPs-Debt Service	\$10,191,976	\$381,842	\$381,842	—
313A	9313000	Pension Obligation Bond-Debt Service	\$104,126,478	\$104,126,478	\$763,961	—
Non-General Fund Total			\$1,360,311,125	\$1,334,585,164	\$122,117,952	—
Grand Total			\$1,533,433,185	\$1,461,198,647	\$(609,827,945)	154.5

Budget Unit Functions & Responsibilities

1991 Realignment shifted significant programs and responsibilities from the state to counties and provided counties with dedicated revenue from a half cent state sales tax and vehicle license fee to fund these programs and responsibilities. Funding from the state sales tax and vehicle license fee is distributed to various state defined revenue sources according to state statutes. Sacramento County receives a portion of each statewide revenue source based on statutory formulas and prior year program caseloads. 1991 Realignment revenue is received in the 1991 Realignment Budget Unit, then is transferred to County Departments to fund eligible programs.

Sacramento County’s 1991 Realignment funding categories are listed below.

- CalWORKs Maintenance of Effort
- Child Poverty and Family Supplemental Support
- Family Support
- Mental Health
- Public Health
- Social Services

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
CalWORKs Maintenance of Effort	\$72,449,065	\$66,068,782	\$69,918,763	\$3,849,981	5.8%
Child Poverty and Family Supplemental Support	\$29,898,329	\$30,581,180	\$42,758,679	\$12,177,499	39.8%
Family Support	\$38,057,190	\$38,583,765	\$38,583,765	—	—%
Mental Health	\$60,724,313	\$47,946,285	\$69,752,529	\$21,806,244	45.5%
Public Health	\$16,182,526	\$16,710,776	\$17,899,603	\$1,188,827	7.1%
Social Services	\$126,326,570	\$142,563,410	\$146,017,390	\$3,453,980	2.4%
Total Expenditures / Appropriations	\$343,637,992	\$342,454,198	\$384,930,729	\$42,476,531	12.4%
Net Financing Uses	\$343,637,992	\$342,454,198	\$384,930,729	\$42,476,531	12.4%
Total Revenue	\$381,319,848	\$345,125,345	\$351,378,862	\$6,253,517	1.8%
Use of Fund Balance	\$(37,681,855)	\$(2,671,147)	\$33,551,867	\$36,223,014	(1,356.1)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$343,637,992	\$342,454,198	\$384,930,729	\$42,476,531	12.4%
Total Expenditures / Appropriations	\$343,637,992	\$342,454,198	\$384,930,729	\$42,476,531	12.4%
Net Financing Uses	\$343,637,992	\$342,454,198	\$384,930,729	\$42,476,531	12.4%
Revenue					
Intergovernmental Revenues	\$381,319,848	\$345,125,345	\$351,378,862	\$6,253,517	1.8%
Total Revenue	\$381,319,848	\$345,125,345	\$351,378,862	\$6,253,517	1.8%
Use of Fund Balance	\$(37,681,855)	\$(2,671,147)	\$33,551,867	\$36,223,014	(1,356.1)%

Summary of Approved Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Mental Health	3,653,650	—	—	3,653,650	—

1991 Realignment Allocations

	FY 2022-23 Approved Recommended Budget	FY 2022-23 Adopted Budget
CalWORKs Maintenance of Effort		
Human Assistance-Aid Payments	\$66,068,782	\$69,918,763
CalWORKs Maintenance of Effort Total	\$66,068,782	\$69,918,763
Child Poverty And Family Supplemental Support		
Human Assistance-Aid Payments	\$37,956,566	\$42,758,679
Child Poverty And Family Supplemental Support Total	\$37,956,566	\$42,758,679
Family Support		
Human Assistance-Aid Payments	\$38,583,765	\$38,583,765
Family Support Total	\$38,583,765	\$38,583,765
Mental Health		
Correctional Health Services	\$3,388,274	\$4,775,795
Health Services	\$54,299,866	\$63,384,669
Juvenile Medical Services	\$1,322,465	\$1,592,065
Mental Health Total	\$59,010,605	\$69,752,529
Public Health		
Correctional Health Services	\$2,186,781	\$2,208,938
Health - Medical Treatment Payments	\$2,282,906	\$2,292,208
Health Services	\$13,357,281	\$13,398,457
Public Health Total	\$17,826,968	\$17,899,603
Social Services		
Child, Family and Adult Services	\$21,580,803	\$21,580,803
Health Services	\$1,323,667	\$1,323,667
Human Assistance-Administration	\$7,846,643	\$11,949,587
Human Assistance-Aid Payments	\$21,650,708	\$19,055,308
IHSS Provider Payments	\$92,108,025	\$92,108,025
Social Services Total	\$144,509,846	\$146,017,390
1991 Realignment Total	\$363,956,532	\$384,930,729

CalWORKs Maintenance of Effort

Program Overview

CalWORKs Maintenance of Effort funds are provided to counties based on a capped amount of \$1.12 billion statewide. These funds offset what the State would have otherwise contributed to local CalWORKs programs.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$72,449,065	\$66,068,782	\$69,918,763	\$3,849,981	5.8%
Total Expenditures / Appropriations	\$72,449,065	\$66,068,782	\$69,918,763	\$3,849,981	5.8%
Net Financing Uses	\$72,449,065	\$66,068,782	\$69,918,763	\$3,849,981	5.8%
Revenue					
Intergovernmental Revenues	\$72,402,275	\$66,021,993	\$69,918,763	\$3,896,770	5.9%
Total Revenue	\$72,402,275	\$66,021,993	\$69,918,763	\$3,896,770	5.9%
Use of Fund Balance	\$46,789	\$46,789	—	\$(46,789)	(100.0)%

Child Poverty and Family Supplemental Support

Program Overview

Child Poverty and Family Supplemental Support funds are redirected Realignment funds that offset what the State would have otherwise contributed to local CalWORKs programs. This funding source was established by Assembly Bill 85 to capture and redirect savings counties would have otherwise experienced due to the implementation of federal health care reform beginning in FY 2013-14.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$29,898,329	\$30,581,180	\$42,758,679	\$12,177,499	39.8%
Total Expenditures / Appropriations	\$29,898,329	\$30,581,180	\$42,758,679	\$12,177,499	39.8%
Net Financing Uses	\$29,898,329	\$30,581,180	\$42,758,679	\$12,177,499	39.8%
Revenue					
Intergovernmental Revenues	\$48,773,557	\$26,797,034	\$20,099,306	\$(6,697,728)	(25.0)%
Total Revenue	\$48,773,557	\$26,797,034	\$20,099,306	\$(6,697,728)	(25.0)%
Use of Fund Balance	\$(18,875,228)	\$3,784,146	\$22,659,373	\$18,875,227	498.8%

Family Support

Program Overview

Family Support funds are redirected Realignment funds that offset what the State would have otherwise contributed to local CalWORKs programs. This funding source was established by Assembly Bill 85 to capture and redirect savings counties would have otherwise experienced due to the implementation of federal health care reform beginning in FY 2013-14.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$38,057,190	\$38,583,765	\$38,583,765	—	—%
Total Expenditures / Appropriations	\$38,057,190	\$38,583,765	\$38,583,765	—	—%
Net Financing Uses	\$38,057,190	\$38,583,765	\$38,583,765	—	—%
Revenue					
Intergovernmental Revenues	\$38,057,190	\$38,583,765	\$38,583,765	—	—%
Total Revenue	\$38,057,190	\$38,583,765	\$38,583,765	—	—%

Mental Health

Program Overview

Mental Health is a 1991 Realignment funding category, which receives funding from both 1991 Realignment and 2011 Realignment. Mental Health Realignment can be used for programs and services such as Institute for Mental Disease (IMD) designated psychiatric inpatient hospitalization services and residential locked facilities for services for adults, Lanterman Petris Short Act responsibilities for involuntary evaluation and treatment, State hospital treatment for individuals committed by courts under civil code, and community mental health services for individuals with serious mental illness.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$60,724,313	\$47,946,285	\$69,752,529	\$21,806,244	45.5%
Total Expenditures / Appropriations	\$60,724,313	\$47,946,285	\$69,752,529	\$21,806,244	45.5%
Net Financing Uses	\$60,724,313	\$47,946,285	\$69,752,529	\$21,806,244	45.5%
Revenue					
Intergovernmental Revenues	\$65,472,179	\$52,694,150	\$71,040,615	\$18,346,465	34.8%
Total Revenue	\$65,472,179	\$52,694,150	\$71,040,615	\$18,346,465	34.8%
Use of Fund Balance	\$(4,747,866)	\$(4,747,865)	\$(1,288,086)	\$3,459,779	(72.9)%

Approved Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS - Murphy Bed Pool - 1991 MH	3,653,650	—	—	3,653,650	—

Add \$3,653,650 in 1991 Mental Health Realignment for increasing sub-acute beds capacity for individuals on Murphy Conservatorship. This request is contingent upon approval of a linked request in the Department of Health Services budget (BU 7200000).

Public Health

Program Overview

Public Health is a 1991 Realignment funding category which can be used for programs and services such as Communicable Disease Control, Chronic Disease Prevention, Immunizations, Maternal Child Adolescent Health, Public Health Nursing, Public Health Labs, Health Education, Foster Care, and County Indigent Health programs.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$16,182,526	\$16,710,776	\$17,899,603	\$1,188,827	7.1%
Total Expenditures / Appropriations	\$16,182,526	\$16,710,776	\$17,899,603	\$1,188,827	7.1%
Net Financing Uses	\$16,182,526	\$16,710,776	\$17,899,603	\$1,188,827	7.1%
Revenue					
Intergovernmental Revenues	\$16,968,538	\$17,326,032	\$17,899,603	\$573,571	3.3%
Total Revenue	\$16,968,538	\$17,326,032	\$17,899,603	\$573,571	3.3%
Use of Fund Balance	\$(786,012)	\$(615,256)	—	\$615,256	(100.0)%

Social Services

Program Overview

Social Services is a 1991 Realignment funding category which can be used for programs and services such as CalWORKs Assistance and Employment Services, In-Home Supportive Services, Foster Care Assistance, Child Protective Services, Adult Protective Services, Adoptions Assistance, California Children’s Services, and County Administration.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$126,326,570	\$142,563,410	\$146,017,390	\$3,453,980	2.4%
Total Expenditures / Appropriations	\$126,326,570	\$142,563,410	\$146,017,390	\$3,453,980	2.4%
Net Financing Uses	\$126,326,570	\$142,563,410	\$146,017,390	\$3,453,980	2.4%
Revenue					
Intergovernmental Revenues	\$139,646,109	\$143,702,371	\$133,836,810	\$(9,865,561)	(6.9)%
Total Revenue	\$139,646,109	\$143,702,371	\$133,836,810	\$(9,865,561)	(6.9)%
Use of Fund Balance	\$(13,319,540)	\$(1,138,961)	\$12,180,580	\$13,319,541	(1,169.4)%

Budget Unit Functions & Responsibilities

2011 Realignment shifted significant programs and responsibilities from the state to counties and provided counties with dedicated revenue from the state sales tax and vehicle license fee to fund these programs and responsibilities. Funding from the state sales tax and vehicle license fee is distributed to various state-defined revenue sources according to state statutes. Sacramento County receives a portion of each statewide revenue source based on statutory formulas. 2011 Realignment revenue is received in the 2011 Realignment Budget Unit, then is transferred to County Departments to fund eligible programs.

Sacramento County's 2011 Realignment revenue sources, as well as State Community Corrections Planning funds, are grouped into the programs listed below:

- Behavioral Health
- Community Corrections (AB 109)
- Community Corrections Planning
- Local Innovation
- Other Law Enforcement/Public Safety
- Protective Services

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Behavioral Health	\$87,164,622	\$79,120,198	\$109,969,700	\$30,849,502	39.0%
Community Corrections (AB 109)	\$58,199,841	\$61,352,374	\$94,784,058	\$33,431,684	54.5%
Community Corrections Planning	\$10,117	\$498,457	\$220,107	\$(278,350)	(55.8)%
Local Innovation	—	—	\$1,500,000	\$1,500,000	—%
Other Law Enforcement/Public Safety	\$60,923,137	\$63,608,909	\$68,959,653	\$5,350,744	8.4%
Protective Services	\$157,433,884	\$151,538,615	\$172,280,420	\$20,741,805	13.7%
Total Expenditures / Appropriations	\$363,731,601	\$356,118,553	\$447,713,938	\$91,595,385	25.7%
Net Financing Uses	\$363,731,601	\$356,118,553	\$447,713,938	\$91,595,385	25.7%
Total Revenue	\$377,013,637	\$354,080,788	\$443,599,725	\$89,518,937	25.3%
Use of Fund Balance	\$(13,282,036)	\$2,037,765	\$4,114,213	\$2,076,448	101.9%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$363,731,601	\$356,118,553	\$447,713,938	\$91,595,385	25.7%
Total Expenditures / Appropriations	\$363,731,601	\$356,118,553	\$447,713,938	\$91,595,385	25.7%
Net Financing Uses	\$363,731,601	\$356,118,553	\$447,713,938	\$91,595,385	25.7%
Revenue					
Intergovernmental Revenues	\$377,013,637	\$354,080,788	\$443,599,725	\$89,518,937	25.3%
Total Revenue	\$377,013,637	\$354,080,788	\$443,599,725	\$89,518,937	25.3%
Use of Fund Balance	\$(13,282,036)	\$2,037,765	\$4,114,213	\$2,076,448	101.9%

Summary of Approved Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Local Innovation	1,500,000	—	—	1,500,000	—

2011 Realignment Allocations

	FY 2022-23 Approved Recommended Budget	FY 2022-23 Adopted Budget
Behavioral Health		
Health Services	\$96,436,313	\$109,969,700
Behavioral Health Total	\$96,436,313	\$109,969,700
Community Corrections (AB 109)		
Correctional Health Services	\$14,022,759	\$23,506,507
District Attorney	\$829,262	\$979,790
Probation	\$26,903,049	\$31,786,503
Sheriff	\$32,594,660	\$38,511,258
Community Corrections (AB 109) Total	\$74,349,730	\$94,784,058
Local Innovation Fund		
Probation	\$0	\$1,500,000
Local Innovation Fund Total	\$0	\$1,500,000
Booking and Processing Services		
Correctional Health Services	\$134,829	\$134,829
Sheriff	\$2,112,322	\$2,112,313
Booking and Processing Services Total	\$2,247,151	\$2,247,142
CA Office of Emergency Services		
Sheriff	\$4,668,594	\$4,668,594
CA Office of Emergency Services Total	\$4,668,594	\$4,668,594
Citizens Option for Public Safety		
District Attorney	\$731,953	\$726,106
Sheriff	\$2,249,508	\$2,231,539
Citizens Option for Public Safety Total	\$2,981,461	\$2,957,645
District Attorney and Public Defender		
District Attorney	\$916,042	\$1,240,143
Public Defender	\$916,042	\$1,240,143
District Attorney and Public Defender Total	\$1,832,084	\$2,480,286
Juvenile Probation Activities		
Probation	\$6,633,226	\$5,395,322
Juvenile Probation Activities Total	\$6,633,226	\$5,395,322
Juvenile Justice Program		
Probation	\$6,919,856	\$6,919,856
Juvenile Justice Program Total	\$6,919,856	\$6,919,856
Youthful Offender Block Grant		
Probation	\$8,415,430	\$8,967,096
Youthful Offender Block Grant Total	\$8,415,430	\$8,967,096
Juvenile Re-entry Grant		
Probation	\$558,547	\$694,519
Juvenile Re-entry Grant Total	\$558,547	\$694,519
Trial Court Security		
Sheriff	\$32,812,259	\$34,629,193
Trial Court Security Total	\$32,812,259	\$34,629,193
Other Law Enforcement/Public Safety Total	\$67,068,608	\$68,959,653
Protective Services		
Child, Family and Adult Services	\$74,657,385	\$82,928,601
Health Services	\$220,000	\$220,000
Human Assistance-Administration	\$3,575,973	\$3,945,883
Human Assistance-Aid Payments	\$76,869,319	\$84,820,936
Probation	\$306,108	\$365,000
Protective Services Total	\$155,628,785	\$172,280,420
2011 Realignment Total	\$393,483,436	\$447,493,831
Community Corrections Planning		
CCP	\$220,107	\$220,107
Community Corrections Planning Total	\$220,107	\$220,107

Behavioral Health

Program Overview

Behavioral Health is a 2011 Realignment funding category which can be used for programs such as Drug Court, Drug Medi-Cal, Non-drug Medi-Cal, Early and Periodic Screening, Diagnosis, and Treatment, and Mental Health Managed Care.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$87,164,622	\$79,120,198	\$109,969,700	\$30,849,502	39.0%
Total Expenditures / Appropriations	\$87,164,622	\$79,120,198	\$109,969,700	\$30,849,502	39.0%
Net Financing Uses	\$87,164,622	\$79,120,198	\$109,969,700	\$30,849,502	39.0%
Revenue					
Intergovernmental Revenues	\$90,952,807	\$82,908,054	\$110,760,262	\$27,852,208	33.6%
Total Revenue	\$90,952,807	\$82,908,054	\$110,760,262	\$27,852,208	33.6%
Use of Fund Balance	\$(3,788,185)	\$(3,787,856)	\$(790,562)	\$2,997,294	(79.1)%

Community Corrections (AB 109)

Program Overview

Community Corrections (AB 109) is a 2011 Realignment funding category used for costs associated with the realignment of certain low level offenders and parolees from state prisons and institutional facilities to local jurisdictions. Community Corrections (AB 109) funds are allocated in alignment with the Community Corrections Partnership Realignment Plan for a wide range of treatment and offender support programs integrated into areas of supervision, custody, and judicial processing of AB 109 offenders realigned from the State to Sacramento County's Criminal Justice System.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$58,199,841	\$61,352,374	\$94,784,058	\$33,431,684	54.5%
Total Expenditures / Appropriations	\$58,199,841	\$61,352,374	\$94,784,058	\$33,431,684	54.5%
Net Financing Uses	\$58,199,841	\$61,352,374	\$94,784,058	\$33,431,684	54.5%
Revenue					
Intergovernmental Revenues	\$67,412,893	\$60,956,026	\$85,174,658	\$24,218,632	39.7%
Total Revenue	\$67,412,893	\$60,956,026	\$85,174,658	\$24,218,632	39.7%
Use of Fund Balance	\$(9,213,052)	\$396,348	\$9,609,400	\$9,213,052	2,324.5%

Community Corrections Planning

Program Overview

The State provides an annual amount of \$200,000 to large counties to fund **Community Corrections Planning** activities.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$10,117	\$498,457	\$220,107	\$(278,350)	(55.8)%
Total Expenditures / Appropriations	\$10,117	\$498,457	\$220,107	\$(278,350)	(55.8)%
Net Financing Uses	\$10,117	\$498,457	\$220,107	\$(278,350)	(55.8)%
Revenue					
Intergovernmental Revenues	\$200,000	\$200,000	\$200,000	—	—%
Total Revenue	\$200,000	\$200,000	\$200,000	—	—%
Use of Fund Balance	\$(189,883)	\$298,457	\$20,107	\$(278,350)	(93.3)%

Local Innovation

Program Overview

Local Innovation is a 2011 Realignment funding category. Per State statute, Local Innovation is funded through a 10% share of Community Corrections (AB 109), District Attorney and Public Defender, Juvenile Re-entry Grant, and Trial Court Security growth payments, and is intended to be used for innovative programs at the local level. Local Innovation funding can be used for any activities eligible to be funded by Community Corrections (AB 109), District Attorney and Public Defender, Juvenile Re-entry Grant, and Trial Court Security funding.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	—	—	\$1,500,000	\$1,500,000	—%
Total Expenditures / Appropriations	—	—	\$1,500,000	\$1,500,000	—%
Net Financing Uses	—	—	\$1,500,000	\$1,500,000	—%
Revenue					
Intergovernmental Revenues	\$1,197,928	\$780,590	\$2,021,196	\$1,240,606	158.9%
Total Revenue	\$1,197,928	\$780,590	\$2,021,196	\$1,240,606	158.9%
Use of Fund Balance	\$(1,197,928)	\$(780,590)	\$(521,196)	\$259,394	(33.2)%

Approved Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
PROB - Add Local Innovation Realignment Funding	1,500,000	—	—	1,500,000	—

Add \$1.5 million in 2011 Local Innovation Realignment allocation (charges) to fund Probation's Group Gun Violence Reduction and Prevention Pilot Program. This request is contingent upon approval of a linked request in Probation's budget (BU 6700000).

Other Law Enforcement/Public Safety

Program Overview

Other Law Enforcement/Public Safety contains multiple 2011 Realignment funding categories, including: District Attorney and Public Defender, Juvenile Re-entry Grant, Youthful Offender Block Grant, Trial Court Security, Booking and Processing Fees, California Office of Emergency Services, Citizens Option for Public Safety, Juvenile Justice Crime Prevention, and Juvenile Probation Activities.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$60,923,137	\$63,608,909	\$68,959,653	\$5,350,744	8.4%
Total Expenditures / Appropriations	\$60,923,137	\$63,608,909	\$68,959,653	\$5,350,744	8.4%
Net Financing Uses	\$60,923,137	\$63,608,909	\$68,959,653	\$5,350,744	8.4%
Revenue					
Intergovernmental Revenues	\$67,727,880	\$66,184,893	\$73,738,825	\$7,553,932	11.4%
Total Revenue	\$67,727,880	\$66,184,893	\$73,738,825	\$7,553,932	11.4%
Use of Fund Balance	\$(6,804,743)	\$(2,575,984)	\$(4,779,172)	\$(2,203,188)	85.5%

Protective Services

Program Overview

Protective Services is a 2011 Realignment funding category which can be used to cover the County share of cost in programs such as Adoptions, Adult Protective Services, Child Abuse Prevention, Intervention, and Treatment, Child Welfare Services, and Foster Care.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$157,433,884	\$151,538,615	\$172,280,420	\$20,741,805	13.7%
Total Expenditures / Appropriations	\$157,433,884	\$151,538,615	\$172,280,420	\$20,741,805	13.7%
Net Financing Uses	\$157,433,884	\$151,538,615	\$172,280,420	\$20,741,805	13.7%
Revenue					
Intergovernmental Revenues	\$149,522,130	\$143,051,225	\$171,704,784	\$28,653,559	20.0%
Total Revenue	\$149,522,130	\$143,051,225	\$171,704,784	\$28,653,559	20.0%
Use of Fund Balance	\$7,911,754	\$8,487,390	\$575,636	\$(7,911,754)	(93.2)%

Budget Unit Functions & Responsibilities

The **Appropriation for Contingency** Fund provides for expenditure requirements that may be incurred during the year for which no specific appropriation has been made.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
General Fund Contingencies	—	\$17,000,000	\$27,000,000	\$10,000,000	58.8%
Total Expenditures / Appropriations	—	\$17,000,000	\$27,000,000	\$10,000,000	58.8%
Net Financing Uses	—	\$17,000,000	\$27,000,000	\$10,000,000	58.8%
Net County Cost	—	\$17,000,000	\$27,000,000	\$10,000,000	58.8%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Appropriation for Contingencies	—	\$17,000,000	\$27,000,000	\$10,000,000	58.8%
Total Expenditures / Appropriations	—	\$17,000,000	\$27,000,000	\$10,000,000	58.8%
Net Financing Uses	—	\$17,000,000	\$27,000,000	\$10,000,000	58.8%
Net County Cost	—	\$17,000,000	\$27,000,000	\$10,000,000	58.8%

Summary of Approved Reductions by Program

Program	Total Expenditures	Reimbursements	Revenue	Net County Cost	FTE
General Fund Contingencies	(5,000,000)	—	—	(5,000,000)	—

Approved Reduction Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net County Cost	FTE
Contingency - Reduce Contingency to fund new American River Parkway Homeless reserve					
	(5,000,000)	—	—	(5,000,000)	—

During the Recommended Budget Hearings on June 8 and June 9, 2022, the Board approved a reduction in Appropriation for Contingency from \$10M to \$5M in order to fund the new American River Parkway Homeless Reserve.

Budget Unit Functions & Responsibilities

The **Civil Service Commission** (Commission) provides policy direction and oversight for the merit selection, promotion, retention, classification, and discipline of civil service employees employed by the County. The Commission approves all changes to the County’s Classification Plan, including adding, revising, or abolishing job classifications; granting statuses of employment; and approving provisional appointment extensions. The Commission also investigates, hears and makes final determinations on appeals including, but not limited to, classification, position allocations, releases from probation, disciplinary actions against non-represented civil servants, civil service examinations, eligible list removals, psychological disqualifications (for peace officers), medical disqualifications, and failed drug test appeals.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Civil Service Commission	\$404,625	\$467,250	\$483,576	\$16,326	3.5%
Total Expenditures / Appropriations	\$404,625	\$467,250	\$483,576	\$16,326	3.5%
Net Financing Uses	\$404,625	\$467,250	\$483,576	\$16,326	3.5%
Total Revenue	\$6,555	\$60,000	\$61,615	\$1,615	2.7%
Net County Cost	\$398,070	\$407,250	\$421,961	\$14,711	3.6%
Positions	2.0	2.0	2.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$322,926	\$328,709	\$341,862	\$13,153	4.0%
Services & Supplies	\$69,967	\$123,745	\$125,781	\$2,036	1.6%
Intrafund Charges	\$11,732	\$14,796	\$15,933	\$1,137	7.7%
Total Expenditures / Appropriations	\$404,625	\$467,250	\$483,576	\$16,326	3.5%
Net Financing Uses	\$404,625	\$467,250	\$483,576	\$16,326	3.5%
Revenue					
Intergovernmental Revenues	\$1,615	—	\$1,615	\$1,615	—%
Miscellaneous Revenues	\$4,940	\$60,000	\$60,000	—	—%
Total Revenue	\$6,555	\$60,000	\$61,615	\$1,615	2.7%
Net County Cost	\$398,070	\$407,250	\$421,961	\$14,711	3.6%
Positions	2.0	2.0	2.0	—	—%

Budget Unit Functions & Responsibilities

The **Clerk of the Board** (COB) maintains the official records of the Assessment Appeals Board, Board of Supervisors, Planning Commission, Sacramento Regional County Sanitation Districts, and other government hearing bodies' legislative actions. The COB receives, certifies, and preserves all documents as specified by the Sacramento County Charter and state and local statutes; provides administrative support services to the Board of Supervisors; schedules and reserves use of County Board chambers and hearing rooms; accepts claims, appeals, Statements of Economic Interests, Ethics certificates, and County Boards and Commissions applications; and researches and responds to various public records requests. COB Programs include:

- Assessment Appeals
- Clerk of the Board
- Planning Commission

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Assessment Appeals	\$52,933	\$115,722	\$127,191	\$11,469	9.9%
Clerk of the Board	\$2,833,529	\$3,299,923	\$3,664,499	\$364,576	11.0%
Planning Commission	\$118,663	\$124,640	\$129,407	\$4,767	3.8%
Total Expenditures / Appropriations	\$3,005,125	\$3,540,285	\$3,921,097	\$380,812	10.8%
Total Reimbursements	\$(407,567)	\$(406,486)	\$(408,196)	\$(1,710)	0.4%
Net Financing Uses	\$2,597,558	\$3,133,799	\$3,512,901	\$379,102	12.1%
Total Revenue	\$739,114	\$1,044,730	\$1,072,718	\$27,988	2.7%
Net County Cost	\$1,858,445	\$2,089,069	\$2,440,183	\$351,114	16.8%
Positions	17.0	17.0	20.0	3.0	17.6%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,927,598	\$2,130,280	\$2,386,104	\$255,824	12.0%
Services & Supplies	\$756,937	\$712,632	\$797,682	\$85,050	11.9%
Equipment	\$262,605	\$639,168	\$639,168	—	—%
Intrafund Charges	\$57,985	\$58,205	\$98,143	\$39,938	68.6%
Total Expenditures / Appropriations	\$3,005,125	\$3,540,285	\$3,921,097	\$380,812	10.8%
Other Reimbursements	\$(407,567)	\$(406,486)	\$(408,196)	\$(1,710)	0.4%
Total Reimbursements	\$(407,567)	\$(406,486)	\$(408,196)	\$(1,710)	0.4%
Net Financing Uses	\$2,597,558	\$3,133,799	\$3,512,901	\$379,102	12.1%
Revenue					
Licenses, Permits & Franchises	\$67,781	\$45,000	\$56,000	\$11,000	24.4%
Intergovernmental Revenues	\$17,762	—	\$16,148	\$16,148	—%
Charges for Services	\$121,199	\$146,831	\$146,831	—	—%
Miscellaneous Revenues	\$532,372	\$852,899	\$853,739	\$840	0.1%
Total Revenue	\$739,114	\$1,044,730	\$1,072,718	\$27,988	2.7%
Net County Cost	\$1,858,445	\$2,089,069	\$2,440,183	\$351,114	16.8%
Positions	17.0	17.0	20.0	3.0	17.6%

Summary of Approved Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Clerk of the Board	417,579	—	—	417,579	3.0

Assessment Appeals

Program Overview

Assessment Appeals accepts assessment appeal applications from property owners in disagreement with the value established by the County Assessor; schedules appeal hearings before the Assessment Appeals Board; produces meeting agendas, action summaries and material; issues hearing notices; finalizes findings of fact; and provides administrative support services to the Assessment Appeals Board.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$47,657	\$114,472	\$121,841	\$7,369	6.4%
Services & Supplies	\$5,276	\$1,250	\$5,350	\$4,100	328.0%
Total Expenditures / Appropriations	\$52,933	\$115,722	\$127,191	\$11,469	9.9%
Other Reimbursements	\$(26,191)	—	\$(26,820)	\$(26,820)	—%
Total Reimbursements	\$(26,191)	—	\$(26,820)	\$(26,820)	—%
Net Financing Uses	\$26,742	\$115,722	\$100,371	\$(15,351)	(13.3)%
Revenue					
Intergovernmental Revenues	\$1,615	—	—	—	—%
Charges for Services	\$250	\$750	\$750	—	—%
Miscellaneous Revenues	\$90,711	\$92,720	\$93,560	\$840	0.9%
Total Revenue	\$92,575	\$93,470	\$94,310	\$840	0.9%
Net County Cost	\$(65,833)	\$22,252	\$6,061	\$(16,191)	(72.8)%
Positions	—	1.0	—	(1.0)	(100.0)%

Clerk of the Board

Program Overview

The **Clerk of the Board** includes administrative functions for meeting management, boards and commissions, good governance and compliance, and records management as described below:

- Meeting Management Services: Produces and publishes meeting agendas, action summaries, minutes, meeting material, and legal notices on behalf of the Board of Supervisors and more than 35 boards pursuant to the Brown Act; clerks meetings; coordinates meeting facilities; administers meeting technology; manages meeting records; certifies and executes legal documents; conducts Brown Act and Robert's Rules training for board members; manages public meeting kiosks; and assists and supports departments, local agencies and members of the public with questions, services or accommodations related to public meetings.
- Boards and Commissions: Accept and process applications from local residents within the Sacramento community applying for seats on 67 plus County boards and commissions; manage the Board of Supervisors' nominations and appointments to boards and commissions, publish the Local Appointments List and Vacancy Report, advertise vacancies, and manage the membership of boards and commissions; provide on-boarding training to newly appointed members of boards and commissions; and manage the Board of Supervisors' Own Ranks Appointments List.
- Good Governance and Compliance – Fair Political Practices Commission (FPPC): Accept, review and file annually 2,500 plus FPPC Statements of Economic Interests (Form 700) and AB 1234 Ethics certificates from personnel, County boards and commissions and local agencies; issue FPPC Biennial Notices, review local agency conflict of interest (COI) codes, assist local agencies with preparing COI codes and make recommendations to the code reviewing body; provide Form 700 and COI code training workshops to filers and filing officials; and file and publish FPPC Form 800 Series reports (Board of Supervisors).
- Records Management: Retain, research and provide copies of permanent records in various forms of media (print, CD, e-file); respond to Public Records Act (PRA) requests and general records requests from departments, agencies and public members; prepare and certify public meeting transcripts and administrative records at the request of the County, local agencies, and members of the public; and provide online public access to official meeting records managed by the Clerk's department.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,789,638	\$1,922,868	\$2,167,056	\$244,188	12.7%
Services & Supplies	\$723,300	\$679,682	\$760,132	\$80,450	11.8%
Equipment	\$262,605	\$639,168	\$639,168	—	—%
Intrafund Charges	\$57,985	\$58,205	\$98,143	\$39,938	68.6%
Total Expenditures / Appropriations	\$2,833,529	\$3,299,923	\$3,664,499	\$364,576	11.0%
Other Reimbursements	\$(381,376)	\$(406,486)	\$(381,376)	\$25,110	(6.2)%
Total Reimbursements	\$(381,376)	\$(406,486)	\$(381,376)	\$25,110	(6.2)%
Net Financing Uses	\$2,452,153	\$2,893,437	\$3,283,123	\$389,686	13.5%
Revenue					
Licenses, Permits & Franchises	\$27,826	\$20,000	\$26,000	\$6,000	30.0%
Intergovernmental Revenues	\$14,533	—	\$16,148	\$16,148	—%
Charges for Services	\$120,949	\$146,031	\$146,031	—	—%
Miscellaneous Revenues	\$441,661	\$760,179	\$760,179	—	—%
Total Revenue	\$604,969	\$926,210	\$948,358	\$22,148	2.4%
Net County Cost	\$1,847,185	\$1,967,227	\$2,334,765	\$367,538	18.7%
Positions	16.0	16.0	19.0	3.0	18.8%

Approved Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
COB - Add 1.0 FTE Administrative Services Officer I Confidential					
	116,435	—	—	116,435	1.0
Add 1.0 FTE Administrative Services Officer Level I (AS01) confidential. The Department continues to under-perform due to inadequate staffing levels compared to the volume of work. In order to meet legal mandates, maintain the continuity of operations and perform specialized functions, it is critical to balance the workload with adequate staffing. If the request is not approved, the Clerk's Office will face legal deadline challenges. The position would be funded through General Fund.					
COB - Add 1.0 FTE Deputy Clerk II					
	94,454	—	—	94,454	1.0
Add 1.0 FTE Deputy Clerk Level II position. The Department continues to under-perform due to inadequate staffing levels compared to the volume of work. In order to meet legal mandates, maintain the continuity of operations and perform specialized functions, it is critical to balance the workload with adequate staffing. If the request is not approved, the Clerk's Office will face legal deadline challenges. The position would be funded through General Fund.					

Approved Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
COB - Add 1.0 FTE Deputy Clerk II (BOS Augmentation)					
	94,454	—	—	94,454	1.0
<p>During the Recommended Budget Hearings on June 8 and 9, 2022, the Board approved funding to add 1.0 FTE Deputy Clerk II. The Department continues to under-perform due to inadequate staffing levels compared to the volume of work. In order to meet legal mandates, maintain the continuity of operations and perform specialized functions, it is critical to balance the workload with adequate staffing, including temporary positions. If the request is not approved, the Clerk's Office will continue have a difficult time meeting legal deadlines. The position would be funded through General Fund.</p>					
COB - Digitized Records Project					
	100,000	—	—	100,000	—
<p>Funds to scope a project to convert Board of Supervisors' and other legislative body's official records beginning in 1946 from paper, microfilm and microfiche to a digital format. The current state of the records has reached its shelf life and the preservation of official records is a legal mandate. This project is currently being evaluated by the Department of Technology (DTech) and is contingent on approval of a linked request in the DTech budget (BU 7600000).</p>					
COB - Temp Services (BOS Augmentation)					
	12,236	—	—	12,236	—
<p>During the Recommended Budget Hearings on June 8 and 9, 2022, the Board approved funding for temporary services for an Office Assistant II Confidential and a Deputy Clerk II. Temporary services are used during vacancies to fill the office assistant position to cover the public counter, general phone for eight offices, three programs and general clerical functions. The department continues to under-perform due to inadequate staffing levels compared to the volume of work. In order to meet legal mandates, maintain the continuity of operations and perform specialized functions, it is critical to balance the workload with adequate staffing, including temporary positions. If the request is not approved, the Clerk's Office will have a difficult time meeting legal deadlines. These positions would be funded through General Fund.</p>					

Planning Commission

Program Overview

The **Planning Commission Program** administers meeting management services for the Planning Commission. Functions include: publishing meeting agendas, action summaries, minutes, meeting material, and legal notices on behalf of the County Planning Commission, Board of Zoning Appeals, 14 Community Planning Advisory Councils, Zoning Administrator, Subdivision Review Committee, and Project Review Committee pursuant to the Brown Act; clerking meetings, coordinating meeting facilities, administering meeting technology, managing meeting records, certifying and executing legal documents, and conducting Brown Act and Robert’s Rules training for board members; managing public meeting kiosks; and assisting and supporting departments, local agencies and members of the public with questions, services or accommodations relating to public meetings.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$90,303	\$92,940	\$97,207	\$4,267	4.6%
Services & Supplies	\$28,360	\$31,700	\$32,200	\$500	1.6%
Total Expenditures / Appropriations	\$118,663	\$124,640	\$129,407	\$4,767	3.8%
Net Financing Uses	\$118,663	\$124,640	\$129,407	\$4,767	3.8%
Revenue					
Licenses, Permits & Franchises	\$39,955	\$25,000	\$30,000	\$5,000	20.0%
Intergovernmental Revenues	\$1,615	—	—	—	—%
Charges for Services	—	\$50	\$50	—	—%
Total Revenue	\$41,570	\$25,050	\$30,050	\$5,000	20.0%
Net County Cost	\$77,093	\$99,590	\$99,357	\$(233)	(0.2)%
Positions	1.0	—	1.0	1.0	—%

Budget Unit Functions & Responsibilities

The **Community Investment Program** provides funding and accounts for Board of Supervisors' Community Improvement Projects and Board District projects through the following programs:

- Community Investment Program
- Remaining Tobacco Litigation Settlement Allocation

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Community Investment Program	—	\$46,321	\$46,321	—	—%
Remaining Tobacco Litigation Settlement Allocation	\$5,000	\$49,783	\$44,783	\$(5,000)	(10.0)%
Total Expenditures / Appropriations	\$5,000	\$96,104	\$91,104	\$(5,000)	(5.2)%
Net Financing Uses	\$5,000	\$96,104	\$91,104	\$(5,000)	(5.2)%
Use of Fund Balance	\$5,000	\$96,104	\$91,104	\$(5,000)	(5.2)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$5,000	\$96,104	\$91,104	\$(5,000)	(5.2)%
Total Expenditures / Appropriations	\$5,000	\$96,104	\$91,104	\$(5,000)	(5.2)%
Net Financing Uses	\$5,000	\$96,104	\$91,104	\$(5,000)	(5.2)%
Use of Fund Balance	\$5,000	\$96,104	\$91,104	\$(5,000)	(5.2)%

Community Investment Program

Program Overview

The **Community Investment Program** was established in Fiscal Year 2014-15 with a one-time transfer of \$2 million from the General Fund to fund Board of Supervisors' Community Improvement Projects.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	—	\$46,321	\$46,321	—	—%
Total Expenditures / Appropriations	—	\$46,321	\$46,321	—	—%
Net Financing Uses	—	\$46,321	\$46,321	—	—%
Use of Fund Balance	—	\$46,321	\$46,321	—	—%

Remaining Tobacco Litigation Settlement Allocation

Program Overview

The **Remaining Tobacco Litigation Settlement Allocation** program was added to the Community Investment Program Fund in Fiscal Year 2015-16 and includes the remaining balance of the settlement funds for Board district projects that serve a public purpose and provide services to the community.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$5,000	\$49,783	\$44,783	\$(5,000)	(10.0)%
Total Expenditures / Appropriations	\$5,000	\$49,783	\$44,783	\$(5,000)	(10.0)%
Net Financing Uses	\$5,000	\$49,783	\$44,783	\$(5,000)	(10.0)%
Use of Fund Balance	\$5,000	\$49,783	\$44,783	\$(5,000)	(10.0)%

Budget Unit Functions & Responsibilities

County Counsel acts as general legal counsel to the County of Sacramento, its officers, and related constituent local governmental entities and other, independent local agencies. The Office prosecutes major caseloads of juvenile dependency, conservatorships and probate; labor relations, grievance arbitration and related litigation, and personnel discipline; and zoning, building, and other code enforcement cases. The Office defends litigation brought against the County including, but not limited to, actions related to the County's budget, programs, and County land use regulations. It also provides significant training to County officers, employees, and Special Districts in ethics, contracts, and the Public Records Act.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
County Counsel	\$18,705,147	\$19,353,491	\$22,159,259	\$2,805,768	14.5%
Total Expenditures / Appropriations	\$18,705,147	\$19,353,491	\$22,159,259	\$2,805,768	14.5%
Total Reimbursements	\$(12,658,411)	\$(13,028,262)	\$(14,569,494)	\$(1,541,232)	11.8%
Net Financing Uses	\$6,046,737	\$6,325,229	\$7,589,765	\$1,264,536	20.0%
Total Revenue	\$3,267,796	\$3,649,662	\$3,929,398	\$279,736	7.7%
Net County Cost	\$2,778,940	\$2,675,567	\$3,660,367	\$984,800	36.8%
Positions	73.5	72.0	76.5	4.5	6.3%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$16,930,888	\$16,938,823	\$18,809,835	\$1,871,012	11.0%
Services & Supplies	\$1,589,947	\$2,219,250	\$3,152,679	\$933,429	42.1%
Intrafund Charges	\$184,312	\$195,418	\$196,745	\$1,327	0.7%
Total Expenditures / Appropriations	\$18,705,147	\$19,353,491	\$22,159,259	\$2,805,768	14.5%
Other Reimbursements	\$(12,658,411)	\$(13,028,262)	\$(14,569,494)	\$(1,541,232)	11.8%
Total Reimbursements	\$(12,658,411)	\$(13,028,262)	\$(14,569,494)	\$(1,541,232)	11.8%
Net Financing Uses	\$6,046,737	\$6,325,229	\$7,589,765	\$1,264,536	20.0%
Revenue					
Intergovernmental Revenues	\$61,697	—	\$33,910	\$33,910	—%
Charges for Services	\$3,156,691	\$3,599,662	\$3,845,488	\$245,826	6.8%
Miscellaneous Revenues	\$49,409	\$50,000	\$50,000	—	—%
Total Revenue	\$3,267,796	\$3,649,662	\$3,929,398	\$279,736	7.7%
Net County Cost	\$2,778,940	\$2,675,567	\$3,660,367	\$984,800	36.8%
Positions	73.5	72.0	76.5	4.5	6.3%

Summary of Approved Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
County Counsel	935,399	(746,295)	—	189,104	3.0

Approved Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
COCO-Add 1.0 FTE Attorney DCFAS					
	401,295	(401,295)	—	—	1.0
Add 1.0 FTE Attorney 4B position to serve the Department of Child, Family and Adult Services (DCFAS) in a training capacity. The purpose is to maintain the DCFAS program integrity by keeping Child Protective Services Social Workers trained on the newest legislation and laws. This request is contingent upon approval of a linked request in the DCFAS budget (BU 78000000).					
COCO-Add 1.0 FTE Atty-DPS					
	401,295	(345,000)	—	56,295	1.0
Add 1.0 FTE Attorney 4B position for increased legal services required to improve efficiencies and maintain legal service levels to Personnel Services, provide new legal focus on homelessness for Human Assistance (DHA) and support the Office of the County Executive in legal management and emergencies. The costs will be divided into a \$260,000 reimbursement from Personnel Services (DPS), \$85,000 from the Department of Human Assistance (DHA) for homelessness, and \$56,295 in net county cost. This request is contingent on approval of linked growth requests in DPS (BU 6050000) and DHA (BU 8100000).					
COCO-Add 1.0 FTE LS2-AOT					
	87,199	—	—	87,199	1.0
Add 1.0 FTE Legal Secretary 2 (Conf.) position to support the new Assisted Outpatient Treatment program. The estimated annualized personnel cost will be included in the overhead and recovered as part of the attorney rate charged to non-general fund departments and clients.					
County Counsel - Increased Cost for Security Remodel					
	45,610	—	—	45,610	—
This is an increase to the \$435,000 estimate for the security remodel to the County Counsel suite, originally planned for FY 2021-22. The project required a new estimate due to inflation and has come in at \$480,610, an increase of \$45,610 above the amount currently budgeted.					

Budget Unit Functions & Responsibilities

The **County Executive** is responsible to the Board of Supervisors for planning, organizing, directing, controlling, and coordinating virtually all county activities. These responsibilities include serving in an advisory capacity to the Board of Supervisors with respect to the functions of joint powers authorities, officials and boards not under the direct jurisdiction or control of the County Executive. The functions and activities of the County Executive are mandated by the County Charter.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Office of the County Executive	\$836,953	\$944,843	\$915,630	\$(29,213)	(3.1)%
Total Expenditures / Appropriations	\$836,953	\$944,843	\$915,630	\$(29,213)	(3.1)%
Net Financing Uses	\$836,953	\$944,843	\$915,630	\$(29,213)	(3.1)%
Net County Cost	\$836,953	\$944,843	\$915,630	\$(29,213)	(3.1)%
Positions	2.0	2.0	2.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$672,061	\$680,334	\$640,052	\$(40,282)	(5.9)%
Services & Supplies	\$77,539	\$176,982	\$170,796	\$(6,186)	(3.5)%
Intrafund Charges	\$87,353	\$87,527	\$104,782	\$17,255	19.7%
Total Expenditures / Appropriations	\$836,953	\$944,843	\$915,630	\$(29,213)	(3.1)%
Net Financing Uses	\$836,953	\$944,843	\$915,630	\$(29,213)	(3.1)%
Net County Cost	\$836,953	\$944,843	\$915,630	\$(29,213)	(3.1)%
Positions	2.0	2.0	2.0	—	—%

Budget Unit Functions & Responsibilities

The **County Executive Cabinet** is responsible to the County Executive for program oversight; monitoring and reporting of major systems indicators; coordinated policy development and implementation; analysis of proposed legislation and state/federal initiatives; development of legislative platforms; analysis of departmental budgets; and coordination with elected officials. These programs include:

- Budget and Debt Management (BDM)
- Executive Cabinet
- Government Relations/Legislation
- Local Area Formation Commission (LAFCo)
- Public Information Office

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Budget and Debt Management	\$4,226,912	\$4,612,508	\$5,171,064	\$558,556	12.1%
Executive Cabinet	\$12,999,248	\$13,631,250	\$17,595,583	\$3,964,333	29.1%
Government Relations/Legislation	\$708,858	\$789,168	\$817,879	\$28,711	3.6%
Local Agency Formation Commission Support	\$366,374	\$421,335	\$578,632	\$157,297	37.3%
Public Information Office	\$1,862,257	\$1,998,951	\$2,443,042	\$444,091	22.2%
Total Expenditures / Appropriations	\$20,163,649	\$21,453,212	\$26,606,200	\$5,152,988	24.0%
Total Reimbursements	\$(14,661,906)	\$(16,578,845)	\$(18,152,170)	\$(1,573,325)	9.5%
Net Financing Uses	\$5,501,742	\$4,874,367	\$8,454,030	\$3,579,663	73.4%
Total Revenue	\$4,716,808	\$3,725,078	\$6,300,713	\$2,575,635	69.1%
Net County Cost	\$784,934	\$1,149,289	\$2,153,317	\$1,004,028	87.4%
Positions	46.0	43.0	54.0	11.0	25.6%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$8,417,499	\$9,038,737	\$11,123,626	\$2,084,889	23.1%
Services & Supplies	\$2,780,414	\$2,321,472	\$4,312,167	\$1,990,695	85.8%
Intrafund Charges	\$8,965,736	\$10,093,003	\$11,170,407	\$1,077,404	10.7%
Total Expenditures / Appropriations	\$20,163,649	\$21,453,212	\$26,606,200	\$5,152,988	24.0%
Intrafund Reimbursements Between Programs	—	\$(9,972,169)	\$(10,883,606)	\$(911,437)	9.1%
Other Reimbursements	\$(14,661,906)	\$(6,606,676)	\$(7,268,564)	\$(661,888)	10.0%
Total Reimbursements	\$(14,661,906)	\$(16,578,845)	\$(18,152,170)	\$(1,573,325)	9.5%
Net Financing Uses	\$5,501,742	\$4,874,367	\$8,454,030	\$3,579,663	73.4%
Revenue					
Intergovernmental Revenues	\$1,204,662	—	\$1,593,663	\$1,593,663	—%
Charges for Services	\$3,334,887	\$3,551,078	\$4,533,050	\$981,972	27.7%
Miscellaneous Revenues	\$177,259	\$174,000	\$174,000	—	—%
Total Revenue	\$4,716,808	\$3,725,078	\$6,300,713	\$2,575,635	69.1%
Net County Cost	\$784,934	\$1,149,289	\$2,153,317	\$1,004,028	87.4%
Positions	46.0	43.0	54.0	11.0	25.6%

Summary of Approved Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Budget and Debt Management	337,886	(337,886)	—	—	1.0
Executive Cabinet	999,895	(150,518)	—	849,377	5.0
Local Agency Formation Commission Support	134,640	—	134,640	—	1.0
Public Information Office	184,104	(184,104)	—	—	1.0

Budget and Debt Management

Program Overview

Budget and Debt Management (BDM) provides countywide central budget review, budget recommendations on programs/policies, agenda oversight and Capital and cash-flow borrowing / covenant compliance.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$3,620,188	\$3,862,150	\$4,262,516	\$400,366	10.4%
Services & Supplies	\$75,358	\$56,171	\$57,904	\$1,733	3.1%
Intrafund Charges	\$531,366	\$694,187	\$850,644	\$156,457	22.5%
Total Expenditures / Appropriations	\$4,226,912	\$4,612,508	\$5,171,064	\$558,556	12.1%
Total Reimbursements between Programs	—	\$(3,787,268)	\$(4,316,055)	\$(528,787)	14.0%
Other Reimbursements	\$(3,498,021)	\$(66,053)	\$(66,288)	\$(235)	0.4%
Total Reimbursements	\$(3,498,021)	\$(3,853,321)	\$(4,382,343)	\$(529,022)	13.7%
Net Financing Uses	\$728,891	\$759,187	\$788,721	\$29,534	3.9%
Revenue					
Intergovernmental Revenues	\$5,207	—	\$1,615	\$1,615	—%
Charges for Services	\$502,237	\$527,647	\$527,647	—	—%
Miscellaneous Revenues	\$5,509	—	—	—	—%
Total Revenue	\$512,954	\$527,647	\$529,262	\$1,615	0.3%
Net County Cost	\$215,937	\$231,540	\$259,459	\$27,919	12.1%
Positions	17.0	18.0	18.0	—	—%

Approved Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
CEC - 1.0 FTE CEO Management Analyst II - Budget and Debt Mgmt (ACP)					
	194,777	(194,777)	—	—	1.0
<p>Add 1.0 FTE CEO Management Analyst II. Over the past several years, the workload in the Budget section of the Office of Budget and Debt Management (BDM) has increased significantly due to Government Accounting Standards Board (GASB) requirements and the implementation of a new more comprehensive budget system. This position will provide assistance to support the new budget system that was implemented in FY 2019-20 and the increase in budgeted funds resulting from GASB requirements. While the workload has increased, staffing levels have not, placing a strain on the existing staff. This request is funded through the allocated cost process.</p>					
CEC - 1.0 FTE Sr. Accountant - Budget and Debt Mgmt (ACP)					
	143,109	(143,109)	—	—	—
<p>Add 1.0 FTE embedded Senior Accountant, in the Department of Finance, responsible for working closely with BDM to provide the necessary accounting support, including periodic fund accounting and reconciliations, Realignment, monitoring cash flows, processing monthly journal vouchers, and handling audit activities. If not approved, the BDM office will not be able to process requests in a timely fashion. This is funded through the ACP process. This request is contingent upon the approval of the growth request in the Department of Finance (3230000).</p>					

Executive Cabinet

Program Overview

The **Executive Cabinet** includes Deputy County Executives for Administrative Services, Public Safety and Justice, Public Works & Infrastructure, and Social Services. Also included are the Director of Homeless Initiatives, Sustainability, clerical staff, and associated administrative costs.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$2,550,849	\$2,935,212	\$4,031,751	\$1,096,539	37.4%
Services & Supplies	\$2,296,315	\$1,652,990	\$3,613,979	\$1,960,989	118.6%
Intrafund Charges	\$8,152,084	\$9,043,048	\$9,949,853	\$906,805	10.0%
Total Expenditures / Appropriations	\$12,999,248	\$13,631,250	\$17,595,583	\$3,964,333	29.1%
Total Reimbursements between Programs	—	\$(4,088,196)	\$(4,244,798)	\$(156,602)	3.8%
Other Reimbursements	\$(9,164,108)	\$(6,441,991)	\$(6,965,810)	\$(523,819)	8.1%
Total Reimbursements	\$(9,164,108)	\$(10,530,187)	\$(11,210,608)	\$(680,421)	6.5%
Net Financing Uses	\$3,835,140	\$3,101,063	\$6,384,975	\$3,283,912	105.9%
Revenue					
Intergovernmental Revenues	\$1,194,610	—	\$1,587,203	\$1,587,203	—%
Charges for Services	\$2,071,532	\$2,292,548	\$2,934,581	\$642,033	28.0%
Total Revenue	\$3,266,142	\$2,292,548	\$4,521,784	\$2,229,236	97.2%
Net County Cost	\$568,997	\$808,515	\$1,863,191	\$1,054,676	130.4%
Positions	16.0	13.0	21.0	8.0	61.5%

Approved Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
CEC - Add 1.0 FTE Administrative Services Officer I - Cabinet Support and Reclasse Office Specialist II (ACP)	107,326	(31,482)	—	75,844	1.0
Add 1.0 FTE Administrative Services Officer I and reclass an Office Specialist II (conf) to a Sr. Office Assistant (conf) to prepare and monitor contracts and purchase orders (PO's) for the Executive Cabinet, monitor year end procedures, and perform other administrative tasks. Without this position and reallocation, the Executive Cabinet will lack the organizational structure needed to handle day to day operations.					
CEC - 1.0 FTE Executive Secretary - Cabinet Support (ACP)	96,036	(96,036)	—	—	1.0
Add 1.0 FTE Executive Secretary to address the increasing need for administrative and secretarial support to the Deputy County Executives and Chief Fiscal Officer. Without this position, there will be insufficient staff to assist with on-going projects and support needs.					
CEC - 1.0 FTE Human Service Program Planner OHI (BOS Augmentation)	167,881	—	—	167,881	1.0
During the Recommended Budget Hearings on June 8 and 9, 2022, the Board approved adding 1.0 FTE Human Services Program Planner Range B dedicated to supporting homeless issues in District 2. This position will report directly to the Director of Homeless Initiatives. This growth request is linked to the Board of Supervisors' request to add 4.0 FTE Special Assistant Board of Supervisors positions for Districts 1, 3, 4, and 5.					
CEC - 1.0 FTE Human Services Program Planner - Office of Homeless Initiatives	167,881	—	—	167,881	1.0
The Office of Homeless Initiatives (OHI) is requesting 1.0 FTE Human Services Program Planner, Range B to provide on-going data collection, analysis and reporting on the County's efforts to prevent and end homelessness. This position will report directly to the Director of Homeless Initiatives, and will be responsible for developing and maintaining regular reports on County funding, services/beds supported, and outcomes of these investments. The position will also support the production of one-time reports for the community, Board of Supervisors, and to comply with funding mandates, and will maintain and update the County's webpage for the OHI.					
CEC - Add 1.0 FTE ASO II Confidential	155,191	—	—	155,191	1.0
Add 1.0 FTE ASO II Confidential to oversee the Executive Secretaries, be the department's Agenda Clerk, and assume other administrative responsibilities such as budgeting and contracting. This position would report to the County Executive or their designee. This request is partially offset by salary savings this Fiscal Year from the vacancy of the Assistant to the County Executive position in the County Executive Budget (BU 5910000).					
CEC - CivicSpark Fellow	37,000	—	—	37,000	—
This request provides a CivicSpark Fellow, office support for the Fellow, and membership to the International Council for Local Environmental Initiatives (ICLEI) for technical support on greenhouse gas inventorying and sustainability initiatives. If not approved, this will hamper the ability for the County to meet certain sustainability goals.					
CEC - Climate Action Plan	30,000	—	—	30,000	—
This growth request enhances equity and outreach associated with implementing the Board-adopted Climate Emergency Resolution, advancing the Climate Action Plan, and in matters of general sustainability. It funds equity incentives for civic participation, translation and interpretation services, and advertising/outreach. If not approved, this will hamper the ability for the County to meet certain sustainability goals. This is in addition to the \$23,000 growth request in the Allocated Cost Process Growth.					

Approved Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
CEC - Increased Cost for Security Remodel					
	215,580	—	—	215,580	—
This is an increase to the \$200,000 estimate for the security remodel to the County Executive Cabinet suite originally planned for FY 2021-22. The project required a new estimate due to inflation and originally only included the construction costs. The new cost is \$415,580, resulting in an increase of \$215,580.					
CEC - Sustainability Climate Growth - Cabinet Support (ACP)					
	23,000	(23,000)	—	—	—
Increase appropriations for outreach associated with implementing the Board-adopted Climate Emergency Resolution, advancing the Climate Action Plan, and in matters of general sustainability. It funds equity incentives for civic participation, translation and interpretation services, and advertising/outreach. Without this growth, the coordination of the Climate Action Plan will take longer to implement.					

Government Relations/Legislation

Program Overview

The **Government Relations/Legislation** unit provides federal and state advocacy and acts as a liaison between the County and other governmental agencies or public entities.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$476,649	\$476,939	\$510,636	\$33,697	7.1%
Services & Supplies	\$176,345	\$233,261	\$233,261	—	—%
Intrafund Charges	\$55,864	\$78,968	\$73,982	\$(4,986)	(6.3)%
Total Expenditures / Appropriations	\$708,858	\$789,168	\$817,879	\$28,711	3.6%
Total Reimbursements between Programs	—	\$(436,270)	\$(460,066)	\$(23,796)	5.5%
Other Reimbursements	\$(397,108)	\$(35,000)	\$(35,000)	—	—%
Total Reimbursements	\$(397,108)	\$(471,270)	\$(495,066)	\$(23,796)	5.0%
Net Financing Uses	\$311,750	\$317,898	\$322,813	\$4,915	1.5%
Revenue					
Charges for Services	\$140,000	\$140,000	\$140,000	—	—%
Miscellaneous Revenues	\$171,750	\$174,000	\$174,000	—	—%
Total Revenue	\$311,750	\$314,000	\$314,000	—	—%
Net County Cost	—	\$3,898	\$8,813	\$4,915	126.1%
Positions	2.0	2.0	2.0	—	—%

Local Agency Formation Commission Support

Program Overview

Local Agency Formation Commission (LAFCo) Support provides staff support to LAFCo.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$361,710	\$378,173	\$535,882	\$157,709	41.7%
Services & Supplies	\$1,697	\$42,750	\$42,750	—	—%
Intrafund Charges	\$2,967	\$412	—	\$(412)	(100.0)%
Total Expenditures / Appropriations	\$366,374	\$421,335	\$578,632	\$157,297	37.3%
Net Financing Uses	\$366,374	\$421,335	\$578,632	\$157,297	37.3%
Revenue					
Intergovernmental Revenues	\$1,615	—	\$1,615	\$1,615	—%
Charges for Services	\$364,759	\$418,358	\$577,017	\$158,659	37.9%
Total Revenue	\$366,374	\$418,358	\$578,632	\$160,274	38.3%
Net County Cost	—	\$2,977	—	\$(2,977)	(100.0)%
Positions	2.0	2.0	3.0	1.0	50.0%

Approved Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
CEC - 1.0 FTE Associate Planner (LAFCo)					
	134,640	—	134,640	—	1.0

Add 1.0 FTE Associate Planner to act as a Policy Analyst for Local Agency Formation Commission (LAFCo). This position will assist the Director of LAFCo with environmental, urban and regional planning, as well as preparing comprehensive reports for the LAFCo governing board. This is a fully funded request.

Public Information Office

Program Overview

The **Public Information Office** provides centralized public information about countywide programs and services to the public, media and employees.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,408,103	\$1,386,263	\$1,782,841	\$396,578	28.6%
Services & Supplies	\$230,698	\$336,300	\$364,273	\$27,973	8.3%
Intrafund Charges	\$223,455	\$276,388	\$295,928	\$19,540	7.1%
Total Expenditures / Appropriations	\$1,862,257	\$1,998,951	\$2,443,042	\$444,091	22.2%
Total Reimbursements between Programs	—	\$(1,660,435)	\$(1,862,687)	\$(202,252)	12.2%
Other Reimbursements	\$(1,602,669)	\$(63,632)	\$(201,466)	\$(137,834)	216.6%
Total Reimbursements	\$(1,602,669)	\$(1,724,067)	\$(2,064,153)	\$(340,086)	19.7%
Net Financing Uses	\$259,588	\$274,884	\$378,889	\$104,005	37.8%
Revenue					
Intergovernmental Revenues	\$3,230	—	\$3,230	\$3,230	—%
Charges for Services	\$256,358	\$172,525	\$353,805	\$181,280	105.1%
Total Revenue	\$259,588	\$172,525	\$357,035	\$184,510	106.9%
Net County Cost	—	\$102,359	\$21,854	\$(80,505)	(78.6)%
Positions	9.0	8.0	10.0	2.0	25.0%

Approved Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
CEC - 1.0 FTE Public Information Officer					
	139,104	(139,104)	—	—	1.0
Animal Care and Regulation (ACR) is requesting ongoing funding for a 1.0 FTE Public Information Officer (PIO). The position will reside in the County Executive Cabinet Budget and will be reimbursed by ACR by way of an intrafund transfer. This request is contingent upon approval of a linked request in the ACR budget (BU 3220000).					
CEC - Translation Services - Public Information Office (ACP)					
	45,000	(45,000)	—	—	—
Funding for outreach and document translations. Without this growth, it will be more difficult for the Public Information Office to focus on community engagement to audiences whose primary language is not English.					

Budget Unit Functions & Responsibilities

The **Antelope Public Facilities Financing Plan (PFFP)** provides funding for major public facilities necessary to serve the urbanization of the Antelope area, which includes construction of roadway, park, and fire protection facilities, plus funding storm drainage and water supply mitigation measures. The funding sources are development impact fees and programs include:

- Antelope PFFP Drainage Facilities
- Antelope PFFP East Antelope Local Roadway
- Antelope PFFP Roadway Facilities
- Antelope PFFP Water Facilities and Services

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Antelope PFFP Drainage Facilities	—	\$34,113	\$35,230	\$1,117	3.3%
Antelope PFFP East Antelope Local Roadway	\$708	\$300,822	\$312,631	\$11,809	3.9%
Antelope PFFP Roadway Facilities	\$58,020	\$3,251,317	\$3,213,267	\$(38,050)	(1.2)%
Antelope PFFP Water Facilities and Services	\$708	\$108,730	\$109,701	\$971	0.9%
Total Expenditures / Appropriations	\$59,436	\$3,694,982	\$3,670,829	\$(24,153)	(0.7)%
Net Financing Uses	\$59,436	\$3,694,982	\$3,670,829	\$(24,153)	(0.7)%
Total Revenue	\$80,478	\$1,745,684	\$1,700,489	\$(45,195)	(2.6)%
Use of Fund Balance	\$(21,042)	\$1,949,298	\$1,970,340	\$21,042	1.1%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$59,436	\$304,110	\$305,110	\$1,000	0.3%
Other Charges	—	\$3,390,872	\$3,365,719	\$(25,153)	(0.7)%
Total Expenditures / Appropriations	\$59,436	\$3,694,982	\$3,670,829	\$(24,153)	(0.7)%
Net Financing Uses	\$59,436	\$3,694,982	\$3,670,829	\$(24,153)	(0.7)%
Revenue					
Revenue from Use Of Money & Property	\$13,661	\$3,600	\$21,000	\$17,400	483.3%
Intergovernmental Revenues	\$7,592	—	\$1,679,489	\$1,679,489	—%
Charges for Services	\$59,225	—	—	—	—%
Miscellaneous Revenues	—	\$1,742,084	—	\$(1,742,084)	(100.0)%
Total Revenue	\$80,478	\$1,745,684	\$1,700,489	\$(45,195)	(2.6)%
Use of Fund Balance	\$(21,042)	\$1,949,298	\$1,970,340	\$21,042	1.1%

Antelope PFFP Drainage Facilities

Program Overview

Antelope PFFP Drainage Facilities provides for the necessary drainage infrastructure to help urbanize the Antelope area. The program is funded by a drainage development impact fee.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	—	\$34,113	\$35,230	\$1,117	3.3%
Total Expenditures / Appropriations	—	\$34,113	\$35,230	\$1,117	3.3%
Net Financing Uses	—	\$34,113	\$35,230	\$1,117	3.3%
Revenue					
Revenue from Use Of Money & Property	\$216	\$100	\$1,000	\$900	900.0%
Total Revenue	\$216	\$100	\$1,000	\$900	900.0%
Use of Fund Balance	\$(216)	\$34,013	\$34,230	\$217	0.6%

Antelope PFFP East Antelope Local Roadway

Program Overview

Antelope PFFP East Antelope Local Roadway provides for the necessary local roadway infrastructure to help urbanize the East Antelope area. The program is funded by a roadway development impact fee.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$708	\$4,110	\$4,110	—	—%
Other Charges	—	\$296,712	\$308,521	\$11,809	4.0%
Total Expenditures / Appropriations	\$708	\$300,822	\$312,631	\$11,809	3.9%
Net Financing Uses	\$708	\$300,822	\$312,631	\$11,809	3.9%
Revenue					
Revenue from Use Of Money & Property	\$1,903	\$1,000	\$2,500	\$1,500	150.0%
Charges for Services	\$9,114	—	—	—	—%
Total Revenue	\$11,017	\$1,000	\$2,500	\$1,500	150.0%
Use of Fund Balance	\$(10,309)	\$299,822	\$310,131	\$10,309	3.4%

Antelope PFFP Roadway Facilities

Program Overview

Antelope PFFP Roadway Facilities provides for the necessary roadway infrastructure to help urbanize the Antelope area. The program is funded by a roadway development impact fee.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$58,020	\$300,000	\$300,000	—	—%
Other Charges	—	\$2,951,317	\$2,913,267	\$(38,050)	(1.3)%
Total Expenditures / Appropriations	\$58,020	\$3,251,317	\$3,213,267	\$(38,050)	(1.2)%
Net Financing Uses	\$58,020	\$3,251,317	\$3,213,267	\$(38,050)	(1.2)%
Revenue					
Revenue from Use Of Money & Property	\$10,863	\$1,000	\$15,000	\$14,000	1,400.0%
Intergovernmental Revenues	\$7,592	—	\$1,679,489	\$1,679,489	—%
Charges for Services	\$50,111	—	—	—	—%
Miscellaneous Revenues	—	\$1,742,084	—	\$(1,742,084)	(100.0)%
Total Revenue	\$68,566	\$1,743,084	\$1,694,489	\$(48,595)	(2.8)%
Use of Fund Balance	\$(10,546)	\$1,508,233	\$1,518,778	\$10,545	0.7%

Antelope PFFP Water Facilities and Services

Program Overview

Antelope PFFP Water Facilities and Services provides for the necessary water facilities to help urbanize the Antelope area. The program is funded by a water facilities and services development impact fee.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$708	—	\$1,000	\$1,000	—%
Other Charges	—	\$108,730	\$108,701	\$(29)	(0.0)%
Total Expenditures / Appropriations	\$708	\$108,730	\$109,701	\$971	0.9%
Net Financing Uses	\$708	\$108,730	\$109,701	\$971	0.9%
Revenue					
Revenue from Use Of Money & Property	\$679	\$1,500	\$2,500	\$1,000	66.7%
Total Revenue	\$679	\$1,500	\$2,500	\$1,000	66.7%
Use of Fund Balance	\$29	\$107,230	\$107,201	\$(29)	(0.0)%

Budget Unit Functions & Responsibilities

The **Bradshaw/US 50 Financing District** provides portions of the major public infrastructure necessary for Sacramento County residents, local employees, and business customers to efficiently utilize transportation facilities in the area of Bradshaw Road and US 50. The only remaining source of revenue is interest earnings.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Bradshaw/US 50 Capital Projects	—	\$52,270	\$52,596	\$326	0.6%
Total Expenditures / Appropriations	—	\$52,270	\$52,596	\$326	0.6%
Net Financing Uses	—	\$52,270	\$52,596	\$326	0.6%
Total Revenue	\$326	\$1,000	\$1,000	—	—%
Use of Fund Balance	\$(326)	\$51,270	\$51,596	\$326	0.6%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	—	\$20,000	\$20,000	—	—%
Other Charges	—	\$32,270	\$32,596	\$326	1.0%
Total Expenditures / Appropriations	—	\$52,270	\$52,596	\$326	0.6%
Net Financing Uses	—	\$52,270	\$52,596	\$326	0.6%
Revenue					
Revenue from Use Of Money & Property	\$326	\$1,000	\$1,000	—	—%
Total Revenue	\$326	\$1,000	\$1,000	—	—%
Use of Fund Balance	\$(326)	\$51,270	\$51,596	\$326	0.6%

Budget Unit Functions & Responsibilities

The **County Service Area (CSA) No. 10** provides funding for extended transportation services to achieve trip reduction targets in the North Vineyard Station Specific Plan and other urban development areas in Sacramento County. The program is funded by a property tax assessment.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
County Service Area No. 10 Benefit Zone 3	\$113,712	\$324,798	\$379,203	\$54,405	16.8%
Total Expenditures / Appropriations	\$113,712	\$324,798	\$379,203	\$54,405	16.8%
Net Financing Uses	\$113,712	\$324,798	\$379,203	\$54,405	16.8%
Total Revenue	\$298,191	\$298,223	\$318,149	\$19,926	6.7%
Use of Fund Balance	\$(184,479)	\$26,575	\$61,054	\$34,479	129.7%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$113,712	\$324,798	\$379,203	\$54,405	16.8%
Total Expenditures / Appropriations	\$113,712	\$324,798	\$379,203	\$54,405	16.8%
Net Financing Uses	\$113,712	\$324,798	\$379,203	\$54,405	16.8%
Revenue					
Revenue from Use Of Money & Property	\$7,694	\$1,500	\$3,000	\$1,500	100.0%
Charges for Services	\$290,497	\$296,723	\$315,149	\$18,426	6.2%
Total Revenue	\$298,191	\$298,223	\$318,149	\$19,926	6.7%
Use of Fund Balance	\$(184,479)	\$26,575	\$61,054	\$34,479	129.7%

Budget Unit Functions & Responsibilities

The **Countywide Library Facilities** Administration Fee provides ongoing program administration to facilitate the collection of development impact fees to fund the Library Facilities projects, and prepare annual reports and program updates as needed. Funding for this program is achieved through a development impact fee.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Countywide Library Facilities	\$12,523	\$43,539	\$5,370,810	\$5,327,271	12,235.6%
Total Expenditures / Appropriations	\$12,523	\$43,539	\$5,370,810	\$5,327,271	12,235.6%
Net Financing Uses	\$12,523	\$43,539	\$5,370,810	\$5,327,271	12,235.6%
Total Revenue	\$30,999	\$15,000	\$805,500	\$790,500	5,270.0%
Use of Fund Balance	\$(18,476)	\$28,539	\$4,565,310	\$4,536,771	15,896.7%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$12,523	\$43,539	\$5,370,810	\$5,327,271	12,235.6%
Total Expenditures / Appropriations	\$12,523	\$43,539	\$5,370,810	\$5,327,271	12,235.6%
Net Financing Uses	\$12,523	\$43,539	\$5,370,810	\$5,327,271	12,235.6%
Revenue					
Revenue from Use Of Money & Property	\$247	—	\$40,500	\$40,500	—%
Charges for Services	\$30,752	\$15,000	\$765,000	\$750,000	5,000.0%
Total Revenue	\$30,999	\$15,000	\$805,500	\$790,500	5,270.0%
Use of Fund Balance	\$(18,476)	\$28,539	\$4,565,310	\$4,536,771	15,896.7%

Budget Unit Functions & Responsibilities

The **Florin Road Capital Project** provides funding for enhancements in the Florin Road area as identified in the District’s Management Plan. The only revenue source is from interest earnings from prior collections.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Florin Road Property and Business Improvement District (PBID)	—	\$406,325	\$412,899	\$6,574	1.6%
Total Expenditures / Appropriations	—	\$406,325	\$412,899	\$6,574	1.6%
Net Financing Uses	—	\$406,325	\$412,899	\$6,574	1.6%
Total Revenue	\$2,574	\$1,000	\$5,000	\$4,000	400.0%
Use of Fund Balance	\$(2,574)	\$405,325	\$407,899	\$2,574	0.6%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	—	\$406,325	\$412,899	\$6,574	1.6%
Total Expenditures / Appropriations	—	\$406,325	\$412,899	\$6,574	1.6%
Net Financing Uses	—	\$406,325	\$412,899	\$6,574	1.6%
Revenue					
Revenue from Use Of Money & Property	\$2,574	\$1,000	\$5,000	\$4,000	400.0%
Total Revenue	\$2,574	\$1,000	\$5,000	\$4,000	400.0%
Use of Fund Balance	\$(2,574)	\$405,325	\$407,899	\$2,574	0.6%

Budget Unit Functions & Responsibilities

The **Florin Vineyard No. 1 Community Facilities District (CFD) 2016-2** provides portions of the major public infrastructure necessary for the Florin Vineyard area to urbanize. This includes construction of improvements designated to meet the needs of development within the Florin Vineyard No. 1 CFD 2016-2 including roadway and transportation, park, parkway and open space improvements. The program is funded from prior bond issuance and interest earnings.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Florin Vineyard No.1 CFD	\$2,362,333	\$4,071,424	\$1,818,648	\$(2,252,776)	(55.3)%
Total Expenditures / Appropriations	\$2,362,333	\$4,071,424	\$1,818,648	\$(2,252,776)	(55.3)%
Total Reimbursements	—	\$(20,000)	—	\$20,000	(100.0)%
Net Financing Uses	\$2,362,333	\$4,051,424	\$1,818,648	\$(2,232,776)	(55.1)%
Total Revenue	\$125,310	\$134,353	\$138,601	\$4,248	3.2%
Use of Fund Balance	\$2,237,023	\$3,917,071	\$1,680,047	\$(2,237,024)	(57.1)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$862,505	\$2,511,271	\$1,264,004	\$(1,247,267)	(49.7)%
Other Charges	\$1,499,828	\$1,540,153	\$554,644	\$(985,509)	(64.0)%
Interfund Charges	—	\$20,000	—	\$(20,000)	(100.0)%
Total Expenditures / Appropriations	\$2,362,333	\$4,071,424	\$1,818,648	\$(2,252,776)	(55.3)%
Other Reimbursements	—	\$(20,000)	—	\$20,000	(100.0)%
Total Reimbursements	—	\$(20,000)	—	\$20,000	(100.0)%
Net Financing Uses	\$2,362,333	\$4,051,424	\$1,818,648	\$(2,232,776)	(55.1)%
Revenue					
Taxes	\$78,458	—	\$78,401	\$78,401	—%
Revenue from Use Of Money & Property	\$6,052	\$60,200	\$60,200	—	—%
Charges for Services	—	\$74,153	—	\$(74,153)	(100.0)%
Miscellaneous Revenues	\$40,800	—	—	—	—%
Total Revenue	\$125,310	\$134,353	\$138,601	\$4,248	3.2%
Use of Fund Balance	\$2,237,023	\$3,917,071	\$1,680,047	\$(2,237,024)	(57.1)%

Budget Unit Functions & Responsibilities

The **Florin Vineyard Community Plan (FVCP)** provides portions of the major public infrastructure necessary for the area to urbanize. This includes the construction of roadways, park and public transit facilities plus funding roadways for other jurisdictions as identified by the FVCP Fee Program. Funding for this program is achieved through a development impact fee.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Florin Vineyard Community Plan	\$54,412	\$1,429,702	\$1,630,716	\$201,014	14.1%
Total Expenditures / Appropriations	\$54,412	\$1,429,702	\$1,630,716	\$201,014	14.1%
Total Reimbursements	\$(373)	\$(873)	—	\$873	(100.0)%
Net Financing Uses	\$54,039	\$1,428,829	\$1,630,716	\$201,887	14.1%
Total Revenue	\$172,126	\$33,200	\$117,000	\$83,800	252.4%
Use of Fund Balance	\$(118,087)	\$1,395,629	\$1,513,716	\$118,087	8.5%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$54,039	\$268,745	\$228,793	\$(39,952)	(14.9)%
Other Charges	—	\$1,160,084	\$484,430	\$(675,654)	(58.2)%
Interfund Charges	\$373	\$873	\$917,493	\$916,620	104,996.6%
Total Expenditures / Appropriations	\$54,412	\$1,429,702	\$1,630,716	\$201,014	14.1%
Other Reimbursements	\$(373)	\$(873)	—	\$873	(100.0)%
Total Reimbursements	\$(373)	\$(873)	—	\$873	(100.0)%
Net Financing Uses	\$54,039	\$1,428,829	\$1,630,716	\$201,887	14.1%
Revenue					
Revenue from Use Of Money & Property	\$9,631	\$2,000	\$12,000	\$10,000	500.0%
Charges for Services	\$162,495	\$31,200	\$105,000	\$73,800	236.5%
Total Revenue	\$172,126	\$33,200	\$117,000	\$83,800	252.4%
Use of Fund Balance	\$(118,087)	\$1,395,629	\$1,513,716	\$118,087	8.5%

Budget Unit Functions & Responsibilities

The **Laguna Community Facilities District** provides funding for portions of the major public infrastructure necessary for the urbanization of the area. This includes construction of a major freeway interchange, roadway, public transit and fire protection facilities. The only remaining source of revenue is from interest earnings from prior collections.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Laguna CFD	\$19,129	\$334,061	\$318,999	\$(15,062)	(4.5)%
Total Expenditures / Appropriations	\$19,129	\$334,061	\$318,999	\$(15,062)	(4.5)%
Net Financing Uses	\$19,129	\$334,061	\$318,999	\$(15,062)	(4.5)%
Total Revenue	\$2,067	\$1,000	\$3,000	\$2,000	200.0%
Use of Fund Balance	\$17,062	\$333,061	\$315,999	\$(17,062)	(5.1)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$19,129	\$100,000	\$100,000	—	—%
Other Charges	—	\$234,061	\$218,999	\$(15,062)	(6.4)%
Total Expenditures / Appropriations	\$19,129	\$334,061	\$318,999	\$(15,062)	(4.5)%
Net Financing Uses	\$19,129	\$334,061	\$318,999	\$(15,062)	(4.5)%
Revenue					
Revenue from Use Of Money & Property	\$2,067	\$1,000	\$3,000	\$2,000	200.0%
Total Revenue	\$2,067	\$1,000	\$3,000	\$2,000	200.0%
Use of Fund Balance	\$17,062	\$333,061	\$315,999	\$(17,062)	(5.1)%

Budget Unit Functions & Responsibilities

The **Laguna Creek/Elliott Ranch Community Facilities District (CFD) No. 1** distributes funds within the guidelines of the bond covenants to the City of Elk Grove for the major public infrastructure necessary to urbanize the area. This includes remaining construction authorized when the District was formed in 1990 of freeway interchanges, railroad over-crossing, roadway, public transit, fire protection, park, storm drainage and flood control facilities. Most of these facilities were completed prior to the incorporation of Elk Grove in 2000. This budget unit is funded by a special tax and programs include:

- Laguna Creek/Elliott Ranch CFD Improvement Area No. 1
- Laguna Creek/Elliott Ranch CFD Improvement Area No. 2

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$102,514	\$2,065,908	\$3,861,734	\$1,795,826	86.9%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$113,842	\$1,895,176	\$1,918,456	\$23,280	1.2%
Total Expenditures / Appropriations	\$216,357	\$3,961,084	\$5,780,190	\$1,819,106	45.9%
Net Financing Uses	\$216,357	\$3,961,084	\$5,780,190	\$1,819,106	45.9%
Total Revenue	\$2,236,162	\$218,700	\$18,000	\$(200,700)	(91.8)%
Use of Fund Balance	\$(2,019,806)	\$3,742,384	\$5,762,190	\$2,019,806	54.0%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$216,357	\$1,489,084	\$3,315,190	\$1,826,106	122.6%
Other Charges	—	\$2,472,000	\$2,465,000	\$(7,000)	(0.3)%
Total Expenditures / Appropriations	\$216,357	\$3,961,084	\$5,780,190	\$1,819,106	45.9%
Net Financing Uses	\$216,357	\$3,961,084	\$5,780,190	\$1,819,106	45.9%
Revenue					
Taxes	\$365,674	—	—	—	—%
Revenue from Use Of Money & Property	\$8,357	\$4,500	\$18,000	\$13,500	300.0%
Miscellaneous Revenues	\$1,862,131	\$214,200	—	\$(214,200)	(100.0)%
Total Revenue	\$2,236,162	\$218,700	\$18,000	\$(200,700)	(91.8)%
Use of Fund Balance	\$(2,019,806)	\$3,742,384	\$5,762,190	\$2,019,806	54.0%

Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1

Program Overview

Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1 provides for the construction of major freeway interchanges, railroad over-crossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the District. The only remaining source of revenue is interest earnings on prior collections.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$102,514	\$748,908	\$2,546,734	\$1,797,826	240.1%
Other Charges	—	\$1,317,000	\$1,315,000	\$(2,000)	(0.2)%
Total Expenditures / Appropriations	\$102,514	\$2,065,908	\$3,861,734	\$1,795,826	86.9%
Net Financing Uses	\$102,514	\$2,065,908	\$3,861,734	\$1,795,826	86.9%
Revenue					
Taxes	\$33,976	—	—	—	—%
Revenue from Use Of Money & Property	\$5,882	\$4,500	\$15,000	\$10,500	233.3%
Miscellaneous Revenues	\$1,847,982	—	—	—	—%
Total Revenue	\$1,887,839	\$4,500	\$15,000	\$10,500	233.3%
Use of Fund Balance	\$(1,785,325)	\$2,061,408	\$3,846,734	\$1,785,326	86.6%

Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2

Program Overview

Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2 provides for the construction of major freeway interchanges, railroad over-crossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the district. The program is funded by a special tax levy on properties in the District. The only remaining source of revenue is interest earnings on prior collections.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$113,842	\$740,176	\$768,456	\$28,280	3.8%
Other Charges	—	\$1,155,000	\$1,150,000	\$(5,000)	(0.4)%
Total Expenditures / Appropriations	\$113,842	\$1,895,176	\$1,918,456	\$23,280	1.2%
Net Financing Uses	\$113,842	\$1,895,176	\$1,918,456	\$23,280	1.2%
Revenue					
Taxes	\$331,699	—	—	—	—%
Revenue from Use Of Money & Property	\$2,475	—	\$3,000	\$3,000	—%
Miscellaneous Revenues	\$14,149	\$214,200	—	\$(214,200)	(100.0)%
Total Revenue	\$348,323	\$214,200	\$3,000	\$(211,200)	(98.6)%
Use of Fund Balance	\$(234,481)	\$1,680,976	\$1,915,456	\$234,480	13.9%

Budget Unit Functions & Responsibilities

The **Laguna Stonelake Community Facilities District (CFD)** provides funding for portions of the public infrastructure and public facilities necessary to urbanize the area. This includes the construction of roadway, drainage, sewer, water, library, park, and fire protection facilities. This program is funded by special taxes and interest earnings.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Laguna Stonelake CFD	\$130,970	\$353,545	\$353,692	\$147	0.0%
Total Expenditures / Appropriations	\$130,970	\$353,545	\$353,692	\$147	0.0%
Net Financing Uses	\$130,970	\$353,545	\$353,692	\$147	0.0%
Total Revenue	\$149,992	\$144,125	\$125,250	\$(18,875)	(13.1)%
Use of Fund Balance	\$(19,022)	\$209,420	\$228,442	\$19,022	9.1%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$130,970	\$352,545	\$352,692	\$147	0.0%
Other Charges	—	\$1,000	\$1,000	—	—%
Total Expenditures / Appropriations	\$130,970	\$353,545	\$353,692	\$147	0.0%
Net Financing Uses	\$130,970	\$353,545	\$353,692	\$147	0.0%
Revenue					
Taxes	\$148,482	—	\$120,250	\$120,250	—%
Revenue from Use Of Money & Property	\$1,510	\$5,000	\$5,000	—	—%
Miscellaneous Revenues	—	\$139,125	—	\$(139,125)	(100.0)%
Total Revenue	\$149,992	\$144,125	\$125,250	\$(18,875)	(13.1)%
Use of Fund Balance	\$(19,022)	\$209,420	\$228,442	\$19,022	9.1%

Budget Unit Functions & Responsibilities

The **Mather Landscape Maintenance Community Facilities District (CFD)** provides funding for the landscape maintenance and installation services associated with the Independence at Mather residential subdivision. This includes the installation, maintenance, repair and/or replacement of landscape facilities; the creation and maintenance of a firebreak area primarily at the boundaries of the District; and the maintenance of signing, pavement, striping and shoulders of a bike and pedestrian trail in the parkway/open space corridors. This program is funded by special taxes and interest earnings.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Mather Landscape Maintenance CFD	\$161,005	\$514,164	\$521,012	\$6,848	1.3%
Total Expenditures / Appropriations	\$161,005	\$514,164	\$521,012	\$6,848	1.3%
Net Financing Uses	\$161,005	\$514,164	\$521,012	\$6,848	1.3%
Total Revenue	\$147,686	\$145,261	\$165,428	\$20,167	13.9%
Use of Fund Balance	\$13,319	\$368,903	\$355,584	\$(13,319)	(3.6)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$29,522	\$381,482	\$368,679	\$(12,803)	(3.4)%
Other Charges	\$800	\$2,000	\$2,000	—	—%
Interfund Charges	\$130,682	\$130,682	\$150,333	\$19,651	15.0%
Total Expenditures / Appropriations	\$161,005	\$514,164	\$521,012	\$6,848	1.3%
Net Financing Uses	\$161,005	\$514,164	\$521,012	\$6,848	1.3%
Revenue					
Taxes	—	—	\$159,428	\$159,428	—%
Revenue from Use Of Money & Property	\$4,096	\$2,000	\$6,000	\$4,000	200.0%
Charges for Services	\$143,590	\$143,261	—	\$(143,261)	(100.0)%
Total Revenue	\$147,686	\$145,261	\$165,428	\$20,167	13.9%
Use of Fund Balance	\$13,319	\$368,903	\$355,584	\$(13,319)	(3.6)%

Budget Unit Functions & Responsibilities

The **Mather Public Facilities Financing Plan** provides portions of the major public infrastructure roadway facilities necessary for the Mather area to develop. This program is funded by development impact fees.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Mather Public Facilities Financing Plan	\$25,116	\$826,464	\$793,976	\$(32,488)	(3.9)%
Total Expenditures / Appropriations	\$25,116	\$826,464	\$793,976	\$(32,488)	(3.9)%
Net Financing Uses	\$25,116	\$826,464	\$793,976	\$(32,488)	(3.9)%
Total Revenue	\$5,728	\$20,600	\$7,500	\$(13,100)	(63.6)%
Use of Fund Balance	\$19,388	\$805,864	\$786,476	\$(19,388)	(2.4)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$25,116	\$707,914	\$675,426	\$(32,488)	(4.6)%
Other Charges	—	\$118,550	\$118,550	—	—%
Total Expenditures / Appropriations	\$25,116	\$826,464	\$793,976	\$(32,488)	(3.9)%
Net Financing Uses	\$25,116	\$826,464	\$793,976	\$(32,488)	(3.9)%
Revenue					
Revenue from Use Of Money & Property	\$5,728	—	\$7,500	\$7,500	—%
Charges for Services	—	\$20,600	—	\$(20,600)	(100.0)%
Total Revenue	\$5,728	\$20,600	\$7,500	\$(13,100)	(63.6)%
Use of Fund Balance	\$19,388	\$805,864	\$786,476	\$(19,388)	(2.4)%

Budget Unit Functions & Responsibilities

The **McClellan Community Facilities District (CFD) 2004-1** provides funding for portions of the public infrastructure and public facilities necessary for reuse. This includes construction of roadway, drainage, sewer, and landscape facilities. This program is funded by prior bond issuance, special taxes, and interest earnings.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
McClellan Park CFD No. 2004-1	\$156,484	\$796,240	\$906,102	\$109,862	13.8%
Total Expenditures / Appropriations	\$156,484	\$796,240	\$906,102	\$109,862	13.8%
Net Financing Uses	\$156,484	\$796,240	\$906,102	\$109,862	13.8%
Total Revenue	\$330,247	\$226,900	\$163,000	\$(63,900)	(28.2)%
Use of Fund Balance	\$(173,762)	\$569,340	\$743,102	\$173,762	30.5%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$156,484	\$554,071	\$539,406	\$(14,665)	(2.6)%
Other Charges	—	\$242,169	\$366,696	\$124,527	51.4%
Total Expenditures / Appropriations	\$156,484	\$796,240	\$906,102	\$109,862	13.8%
Net Financing Uses	\$156,484	\$796,240	\$906,102	\$109,862	13.8%
Revenue					
Taxes	\$327,115	—	\$148,000	\$148,000	—%
Revenue from Use Of Money & Property	\$3,132	\$15,000	\$15,000	—	—%
Miscellaneous Revenues	—	\$211,900	—	\$(211,900)	(100.0)%
Total Revenue	\$330,247	\$226,900	\$163,000	\$(63,900)	(28.2)%
Use of Fund Balance	\$(173,762)	\$569,340	\$743,102	\$173,762	30.5%

Budget Unit Functions & Responsibilities

The **Metro Air Park 2001 Community Facilities District (CFD) 2000-1** provides funding for public infrastructure and facilities necessary to develop. This includes construction of roadway, freeway, drainage, sewer, and water facilities. This program is funded by special taxes and prior bond issuance.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Metro Air Park 2001 CFD No. 2000-1	\$3,314,998	\$7,237,531	\$13,096,353	\$5,858,822	81.0%
Total Expenditures / Appropriations	\$3,314,998	\$7,237,531	\$13,096,353	\$5,858,822	81.0%
Net Financing Uses	\$3,314,998	\$7,237,531	\$13,096,353	\$5,858,822	81.0%
Total Revenue	\$3,493,314	\$1,675,793	\$7,356,300	\$5,680,507	339.0%
Use of Fund Balance	\$(178,316)	\$5,561,738	\$5,740,053	\$178,315	3.2%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$3,314,508	\$7,230,531	\$12,883,910	\$5,653,379	78.2%
Other Charges	\$490	\$7,000	\$212,443	\$205,443	2,934.9%
Total Expenditures / Appropriations	\$3,314,998	\$7,237,531	\$13,096,353	\$5,858,822	81.0%
Net Financing Uses	\$3,314,998	\$7,237,531	\$13,096,353	\$5,858,822	81.0%
Revenue					
Taxes	\$3,485,559	—	\$6,821,300	\$6,821,300	—%
Revenue from Use Of Money & Property	\$7,755	\$35,000	\$35,000	—	—%
Miscellaneous Revenues	—	\$1,640,793	—	\$(1,640,793)	(100.0)%
Other Financing Sources	—	—	\$500,000	\$500,000	—%
Total Revenue	\$3,493,314	\$1,675,793	\$7,356,300	\$5,680,507	339.0%
Use of Fund Balance	\$(178,316)	\$5,561,738	\$5,740,053	\$178,315	3.2%

Budget Unit Functions & Responsibilities

The **Metro Air Park Impact Fees** provides funding for portions of the major public infrastructure necessary for the urbanization of the Metro Air Park Special Program area. This includes construction of roadways improvements, freeway improvements, drainage improvements, sewer improvements, water facilities, and other miscellaneous facilities. The source of funding is the development impact fees collected from developers pulling permits.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Metro Air Park Impact Fees	\$6,943,745	\$30,630,900	\$52,574,375	\$21,943,475	71.6%
Total Expenditures / Appropriations	\$6,943,745	\$30,630,900	\$52,574,375	\$21,943,475	71.6%
Net Financing Uses	\$6,943,745	\$30,630,900	\$52,574,375	\$21,943,475	71.6%
Total Revenue	\$7,272,362	\$8,732,225	\$30,347,084	\$21,614,859	247.5%
Use of Fund Balance	\$(328,617)	\$21,898,675	\$22,227,291	\$328,616	1.5%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$6,943,745	\$24,050,900	\$32,712,564	\$8,661,664	36.0%
Other Charges	—	\$6,580,000	\$19,861,811	\$13,281,811	201.9%
Total Expenditures / Appropriations	\$6,943,745	\$30,630,900	\$52,574,375	\$21,943,475	71.6%
Net Financing Uses	\$6,943,745	\$30,630,900	\$52,574,375	\$21,943,475	71.6%
Revenue					
Revenue from Use Of Money & Property	\$254,775	\$41,000	\$205,000	\$164,000	400.0%
Intergovernmental Revenues	—	—	\$1,940,000	\$1,940,000	—%
Charges for Services	\$7,017,587	\$5,281,225	\$28,202,084	\$22,920,859	434.0%
Miscellaneous Revenues	—	\$3,410,000	—	\$(3,410,000)	(100.0)%
Total Revenue	\$7,272,362	\$8,732,225	\$30,347,084	\$21,614,859	247.5%
Use of Fund Balance	\$(328,617)	\$21,898,675	\$22,227,291	\$328,616	1.5%

Budget Unit Functions & Responsibilities

The **Metro Air Park Services Tax** provides maintenance revenue for facilities within the development. This includes maintenance of roadway, drainage, water facilities, and traffic monitoring. This program is funded by special taxes.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Metro Air Park Services Tax	\$93,782	\$771,056	\$904,120	\$133,064	17.3%
Total Expenditures / Appropriations	\$93,782	\$771,056	\$904,120	\$133,064	17.3%
Total Reimbursements	\$(499)	\$(999)	\$(70,276)	\$(69,277)	6,934.6%
Net Financing Uses	\$93,283	\$770,057	\$833,844	\$63,787	8.3%
Total Revenue	\$98,296	\$80,300	\$139,075	\$58,775	73.2%
Use of Fund Balance	\$(5,013)	\$689,757	\$694,769	\$5,012	0.7%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$45,583	\$722,357	\$786,144	\$63,787	8.8%
Interfund Charges	\$48,199	\$48,699	\$117,976	\$69,277	142.3%
Total Expenditures / Appropriations	\$93,782	\$771,056	\$904,120	\$133,064	17.3%
Other Reimbursements	\$(499)	\$(999)	\$(70,276)	\$(69,277)	6,934.6%
Total Reimbursements	\$(499)	\$(999)	\$(70,276)	\$(69,277)	6,934.6%
Net Financing Uses	\$93,283	\$770,057	\$833,844	\$63,787	8.3%
Revenue					
Taxes	—	—	\$133,070	\$133,070	—%
Revenue from Use Of Money & Property	\$4,431	\$2,600	\$6,005	\$3,405	131.0%
Charges for Services	\$93,865	\$77,700	—	\$(77,700)	(100.0)%
Total Revenue	\$98,296	\$80,300	\$139,075	\$58,775	73.2%
Use of Fund Balance	\$(5,013)	\$689,757	\$694,769	\$5,012	0.7%

Budget Unit Functions & Responsibilities

The **North Vineyard Station Specific Plan** provides funding for portions of the major public infrastructure necessary for the urbanization of the area. This includes the construction of roadways, frontage lanes, public transit, library, and park facilities. Funding is provided through the collection of development impact fees.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
North Vineyard Station	\$208,089	\$4,272,471	\$7,117,684	\$2,845,213	66.6%
Total Expenditures / Appropriations	\$208,089	\$4,272,471	\$7,117,684	\$2,845,213	66.6%
Total Reimbursements	—	—	\$(917,493)	\$(917,493)	—%
Net Financing Uses	\$208,089	\$4,272,471	\$6,200,191	\$1,927,720	45.1%
Total Revenue	\$339,809	\$477,000	\$2,273,000	\$1,796,000	376.5%
Use of Fund Balance	\$(131,720)	\$3,795,471	\$3,927,191	\$131,720	3.5%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$208,089	\$877,610	\$4,680,933	\$3,803,323	433.4%
Other Charges	—	\$3,394,861	\$1,866,751	\$(1,528,110)	(45.0)%
Interfund Charges	—	—	\$570,000	\$570,000	—%
Total Expenditures / Appropriations	\$208,089	\$4,272,471	\$7,117,684	\$2,845,213	66.6%
Other Reimbursements	—	—	\$(917,493)	\$(917,493)	—%
Total Reimbursements	—	—	\$(917,493)	\$(917,493)	—%
Net Financing Uses	\$208,089	\$4,272,471	\$6,200,191	\$1,927,720	45.1%
Revenue					
Revenue from Use Of Money & Property	\$24,747	\$4,000	\$33,000	\$29,000	725.0%
Charges for Services	\$315,062	\$473,000	\$2,240,000	\$1,767,000	373.6%
Total Revenue	\$339,809	\$477,000	\$2,273,000	\$1,796,000	376.5%
Use of Fund Balance	\$(131,720)	\$3,795,471	\$3,927,191	\$131,720	3.5%

Budget Unit Functions & Responsibilities

The **North Vineyard Station Community Facilities Districts (CFDs)** provide funding for portions of the major public infrastructure necessary for the North Vineyard Station area to urbanize. This includes the construction of roadway and transportation improvements, signalized intersections, landscaping improvements, sanitary sewer, storm drainage and potable water systems. The programs are funded by prior bond proceeds and interest earnings and include:

- North Vineyard Station CFD #1
- North Vineyard Station CFD #2

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
North Vineyard Station CFD #1	\$101,491	\$2,699,973	\$1,895,211	\$(804,762)	(29.8)%
North Vineyard Station CFD #2	\$2,350,837	\$5,248,456	\$3,059,763	\$(2,188,693)	(41.7)%
Total Expenditures / Appropriations	\$2,452,328	\$7,948,429	\$4,954,974	\$(2,993,455)	(37.7)%
Net Financing Uses	\$2,452,328	\$7,948,429	\$4,954,974	\$(2,993,455)	(37.7)%
Total Revenue	\$(476,852)	\$1,038,721	\$974,446	\$(64,275)	(6.2)%
Use of Fund Balance	\$2,929,180	\$6,909,708	\$3,980,528	\$(2,929,180)	(42.4)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$305,041	\$860,182	\$1,398,457	\$538,275	62.6%
Other Charges	\$2,147,287	\$7,088,247	\$3,556,517	\$(3,531,730)	(49.8)%
Total Expenditures / Appropriations	\$2,452,328	\$7,948,429	\$4,954,974	\$(2,993,455)	(37.7)%
Net Financing Uses	\$2,452,328	\$7,948,429	\$4,954,974	\$(2,993,455)	(37.7)%
Revenue					
Taxes	\$859,785	—	\$863,446	\$863,446	—%
Revenue from Use Of Money & Property	\$18,635	\$188,500	\$111,000	\$(77,500)	(41.1)%
Miscellaneous Revenues	\$(1,355,271)	\$850,221	—	\$(850,221)	(100.0)%
Total Revenue	\$(476,852)	\$1,038,721	\$974,446	\$(64,275)	(6.2)%
Use of Fund Balance	\$2,929,180	\$6,909,708	\$3,980,528	\$(2,929,180)	(42.4)%

North Vineyard Station CFD #1

Program Overview

North Vineyard Station CFD #1 consists of approximately 284 acres that are bound by Florin Road on the north, Gerber Road on the south, and Bradshaw road on the east. This district provides funding for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems. The program is funded by prior bond proceeds and interest earnings.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$101,491	\$509,955	\$1,105,395	\$595,440	116.8%
Other Charges	—	\$2,190,018	\$789,816	\$(1,400,202)	(63.9)%
Total Expenditures / Appropriations	\$101,491	\$2,699,973	\$1,895,211	\$(804,762)	(29.8)%
Net Financing Uses	\$101,491	\$2,699,973	\$1,895,211	\$(804,762)	(29.8)%
Revenue					
Taxes	\$701,342	—	\$680,036	\$680,036	—%
Revenue from Use Of Money & Property	\$5,564	\$85,000	\$7,500	\$(77,500)	(91.2)%
Miscellaneous Revenues	\$(1,355,271)	\$657,441	—	\$(657,441)	(100.0)%
Total Revenue	\$(648,365)	\$742,441	\$687,536	\$(54,905)	(7.4)%
Use of Fund Balance	\$749,856	\$1,957,532	\$1,207,675	\$(749,857)	(38.3)%

North Vineyard Station CFD #2

Program Overview

North Vineyard Station CFD #2 consists of approximately 93 acres that are bound by Florin Road on the north, Gerber Road on the south, Elk Grove-Florin Road on the west and Bradshaw Road on the east. This district provides funding for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems. The program is funded by prior bond proceeds and interest earnings.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$203,550	\$350,227	\$293,062	\$(57,165)	(16.3)%
Other Charges	\$2,147,287	\$4,898,229	\$2,766,701	\$(2,131,528)	(43.5)%
Total Expenditures / Appropriations	\$2,350,837	\$5,248,456	\$3,059,763	\$(2,188,693)	(41.7)%
Net Financing Uses	\$2,350,837	\$5,248,456	\$3,059,763	\$(2,188,693)	(41.7)%
Revenue					
Taxes	\$158,443	—	\$183,410	\$183,410	—%
Revenue from Use Of Money & Property	\$13,071	\$103,500	\$103,500	—	—%
Miscellaneous Revenues	—	\$192,780	—	\$(192,780)	(100.0)%
Total Revenue	\$171,514	\$296,280	\$286,910	\$(9,370)	(3.2)%
Use of Fund Balance	\$2,179,323	\$4,952,176	\$2,772,853	\$(2,179,323)	(44.0)%

Budget Unit Functions & Responsibilities

The **Park Meadows Community Facilities District (CFD)-Bond Proceeds** provide funding for the necessary acquisition and construction of West Stockton Boulevard and some related water and drainage improvements from Dunisch Road to Lewis Stein Road. The funding for this budget unit is special taxes and interest earnings.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Park Meadows CFD	\$63,128	\$163,124	\$172,085	\$8,961	5.5%
Total Expenditures / Appropriations	\$63,128	\$163,124	\$172,085	\$8,961	5.5%
Net Financing Uses	\$63,128	\$163,124	\$172,085	\$8,961	5.5%
Total Revenue	\$74,908	\$76,318	\$73,500	\$(2,818)	(3.7)%
Use of Fund Balance	\$(11,779)	\$86,806	\$98,585	\$11,779	13.6%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$63,128	\$163,124	\$172,085	\$8,961	5.5%
Total Expenditures / Appropriations	\$63,128	\$163,124	\$172,085	\$8,961	5.5%
Net Financing Uses	\$63,128	\$163,124	\$172,085	\$8,961	5.5%
Revenue					
Taxes	\$73,762	—	\$70,000	\$70,000	—%
Revenue from Use Of Money & Property	\$1,146	\$3,500	\$3,500	—	—%
Miscellaneous Revenues	—	\$72,818	—	\$(72,818)	(100.0)%
Total Revenue	\$74,908	\$76,318	\$73,500	\$(2,818)	(3.7)%
Use of Fund Balance	\$(11,779)	\$86,806	\$98,585	\$11,779	13.6%

Budget Unit Functions & Responsibilities

The **Vineyard Public Facilities Financing Plan** provides funding through development impact fees for portions of the major public infrastructure necessary for the Vineyard area to urbanize. This includes construction of major freeway interchanges, roadways, public transit, fire protection, library, community center, and park facilities. The funding for this budget unit is development impact fees and interest earnings.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Vineyard	\$7,236,944	\$19,781,869	\$12,659,301	\$(7,122,568)	(36.0)%
Total Expenditures / Appropriations	\$7,236,944	\$19,781,869	\$12,659,301	\$(7,122,568)	(36.0)%
Net Financing Uses	\$7,236,944	\$19,781,869	\$12,659,301	\$(7,122,568)	(36.0)%
Total Revenue	\$5,798,262	\$11,537,898	\$5,854,011	\$(5,683,887)	(49.3)%
Use of Fund Balance	\$1,438,682	\$8,243,971	\$6,805,290	\$(1,438,681)	(17.5)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$7,236,944	\$19,331,869	\$12,209,301	\$(7,122,568)	(36.8)%
Other Charges	—	\$450,000	\$450,000	—	—%
Total Expenditures / Appropriations	\$7,236,944	\$19,781,869	\$12,659,301	\$(7,122,568)	(36.0)%
Net Financing Uses	\$7,236,944	\$19,781,869	\$12,659,301	\$(7,122,568)	(36.0)%
Revenue					
Revenue from Use Of Money & Property	\$154,875	—	\$105,000	\$105,000	—%
Intergovernmental Revenues	\$5,001,673	\$6,586,954	\$4,166,427	\$(2,420,527)	(36.7)%
Charges for Services	\$641,714	\$292,584	\$1,582,584	\$1,290,000	440.9%
Miscellaneous Revenues	—	\$4,658,360	—	\$(4,658,360)	(100.0)%
Total Revenue	\$5,798,262	\$11,537,898	\$5,854,011	\$(5,683,887)	(49.3)%
Use of Fund Balance	\$1,438,682	\$8,243,971	\$6,805,290	\$(1,438,681)	(17.5)%

Budget Unit Functions & Responsibilities

The **Financing-Transfers/Reimbursements** budget unit accounts for transfers from the General Fund to other county funds.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
General Fund Transfers to Other County Funds	\$42,947,532	\$37,932,809	\$67,298,275	\$29,365,466	77.4%
Total Expenditures / Appropriations	\$42,947,532	\$37,932,809	\$67,298,275	\$29,365,466	77.4%
Net Financing Uses	\$42,947,532	\$37,932,809	\$67,298,275	\$29,365,466	77.4%
Total Revenue	—	—	\$34,839,640	\$34,839,640	—%
Net County Cost	\$42,947,532	\$37,932,809	\$32,458,635	\$(5,474,174)	(14.4)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$42,947,532	\$37,932,809	\$67,298,275	\$29,365,466	77.4%
Total Expenditures / Appropriations	\$42,947,532	\$37,932,809	\$67,298,275	\$29,365,466	77.4%
Net Financing Uses	\$42,947,532	\$37,932,809	\$67,298,275	\$29,365,466	77.4%
Revenue					
Intergovernmental Revenues	—	—	\$34,839,640	\$34,839,640	—%
Total Revenue	—	—	\$34,839,640	\$34,839,640	—%
Net County Cost	\$42,947,532	\$37,932,809	\$32,458,635	\$(5,474,174)	(14.4)%

Summary of Approved Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
General Fund Transfers to Other County Funds	27,724,132	—	—	27,724,132	—

Summary of Approved Reductions by Program

Program	Total Expenditures	Reimbursements	Revenue	Net County Cost	FTE
General Fund Transfers to Other County Funds	(100,000)	—	—	(100,000)	—

Approved Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
GF Contribution to CCF - Safe Stay Communities					
	464,826	—	—	464,826	—

General Fund contribution to Capital Construction Fund for Safe Stay Community staff costs that are not eligible for American Rescue Plan Act (ARPA) reimbursement. The Florin Road and East Parkway sites are proposed to be in operation for two years. \$464,826 in General Fund is estimated to be needed for FY 2022-23 costs that are not ARPA reimbursable. Though the majority of these costs are not ongoing, \$48,000 per year in General Fund is anticipated to be needed on an ongoing basis for maintenance of the pallet shelters. This request is contingent upon approval of a linked request in the Capital Construction Fund budget (Budget Unit 3100000).

GF Contribution to DGS - Security Services

	1,106,735	—	—	1,106,735	—
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General Fund contribution to the Department of General Services in FY 2022-23 for 11.0 FTE (9.0 FTE Building Security Attendants and 2.0 FTE Sheriff Security Officers) and four Metal Detectors at the 700 H Street building. This request is in response to the increasing need for a larger security presence in the downtown area. These positions will provide assistance to public employees and members of the public at later hours, and provide security for public meetings. Without these positions, safety will be compromised at the 700 H street building. In future years, these costs will be distributed to departments in the downtown district through the allocated cost process. This request is contingent upon approval of linked requests in the Sheriff budget (BU 7400000) and the Department of General Services budget (BU 7000000).

GF Contribution to DGS - Security Services Increased Costs

	163,895	—	—	163,895	—
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Increase in General Fund contribution to the Department of General Services in FY 2022-23 for security personnel and security equipment at the 700 H Street building. This request is an increase of \$163,895 from the \$1,106,735 that was already approved in the Approved Recommended Budget. This request is contingent upon approval of linked requests in the Sheriff budget (BU 7400000) and the Department of General Services budget (BU 7000000).

GF Contribution to DOT for Carmichael Park Wall Mural

	32,000	—	—	32,000	—
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One-time General Fund contribution to the Department of Transportation (SacDOT) for the "Carmichael Wall" mural that was constructed in conjunction with the Fair Oaks Blvd Road Widening project phases. SacDOT is responsible for maintaining the mural and surroundings by agreement with the Carmichael Recreation and Park District. The total cost includes repairs and maintenance of the Carmichael Wall and associated amenities. SacDOT has no funding source for the required maintenance as the mural wall is located outside of the Right of Way. This request is contingent upon approval of a linked request in the SacDOT budget (BU 2960000).

Approved Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
GF Contribution to DOT for Homeless Programs	430,000	—	—	430,000	—
Ongoing General Fund contribution to the Department of Transportation (SacDOT) to fund expenditures related to homeless camp mitigation within the right-of-way. The cost of cleaning up the debris from, and repairing the damage caused by, homeless encampments has increased substantially in the last year. SacDOT is requesting new funding from the General Fund to cover maintenance and operations costs including wages, supplies and direct administrative costs. These funds are intended for the immediate use of resources for mitigation of litter around homeless camps within the right-of-way. This request is contingent upon approval of a linked request in the SacDOT budget (BU 2960000).					
GF Contribution to DOT for landscape maintenance - Walerga Sound Wall	730,745	—	—	730,745	—
One-time General Fund contribution to the Department of Transportation (SacDOT) Landscape Maintenance District to replace the existing 6-ft. high masonry sound wall with a new 6-ft. high sound wall on a similar alignment. The project is located on the east side of Walerga Road between Old Dairy Drive and the County line. The existing wall is located along a County owned parcel, but is outside of the County's right-of-way, so SacDOT cannot fund this project with Special Revenue Funds. This request is contingent upon approval of a linked request in the Landscape Maintenance District budget (BU 3300000).					
GF Contribution to DOT for Sacramento Regional Transit District	350,000	—	—	350,000	—
Ongoing General Fund contribution to the Sacramento Regional Transit District (SacRT) for \$350,000 for their RydeFreeRT Program. The RydeFreeRT program offers fare-free transit for youth and students in grades TK (transitional kindergarten) through 12. Youth can ride the entire SacRT transit network, including SacRT buses, light rail, and SmaRT Ride on-demand microtransit service for free all year during regular SacRT service hours. This request will be funded through a transfer of General Fund dollars to the Department of Transportation (SacDOT) and is contingent on approval of a linked request in the SacDOT budget (BU 2960000).					
GF Contribution to Econ Dev - PBID	60,000	—	—	60,000	—
Ongoing General Fund contribution to administer Property Business Improvement District (PBID) activities including staff work on PBID renewals, formation and administration services. PBID administration costs include funding Direct Levy Management System (DLMS) charges for existing PBID's. This request is contingent upon approval of a growth request in the Economic Development budget (BU 3870000) and Development and Code Services budget (BU 2151000).					
GF Contribution to EMD - Hazardous Materials Response Contract Increased Cost	184,931	—	—	184,931	—
Ongoing General Fund contribution towards the County of Sacramento's portion of reimbursement agreements with the City of Sacramento and Sacramento Metropolitan Fire District for hazardous material response in Sacramento County. The Environmental Management Department (EMD) administers the effort to collect funds from the County of Sacramento and partner cities and to remit these funds to the responding agencies. This request is contingent upon approval of a linked request in the EMD budget (BU 3350000).					
GF Contribution to NRF for Mack Road Partnership (BOS Augmentation)	100,000	—	—	100,000	—
During the Recommended Budget Hearings on June 8 and June 9, 2022, the Board approved a one-time GF contribution of \$100,000 to the Mack Road Partnership for the purchase of the South Sacramento Community Center property at its current location. This request is linked to a request in the Neighborhood Revitalization Fund budget (Budget Unit 5790000).					

Approved Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
GF Contribution to NRF for Neighborhood Improvement Initiative (BOS Augmentation)					
	3,000,000	—	—	3,000,000	—
During the Revised Recommended Budget hearings on September 7, 2022, the Board of Supervisors approved funding for a Neighborhood Improvement Initiative to target blighted communities. This request is linked to a request in the Neighborhood Revitalization Fund budget (Budget Unit 5790000).					
GF Contribution to Parks Construction (BOS Augmentation)					
	450,000	—	—	450,000	—
During the Recommended Budget Hearings on June 8 and June 9, 2022, the Board approved a one-time GF contribution of \$450,000 to Parks Construction for McFarland Ranch, American River Ranch, and Dillard Ranch improvements in the amount of \$150,000 for each ranch. This request is linked to a request in the Parks Construction budget (Budget Unit 6570000).					
GF Contribution to Road Fund for Pavement Maintenance Projects					
	20,000,000	—	—	20,000,000	—
One-time General Fund contribution to the Roads Fund. The County's pavement maintenance backlog will continue to increase if roadways are not rehabilitated with overlays or full reconstruction. The General Fund contribution will assist in pavement maintenance and rehabilitation on roads throughout the unincorporated area of Sacramento County. This request is contingent upon approval of a request in the Roads Fund budget (Budget Unit 2900000).					
GF Contribution to TOT - Debt service to SMUD Museum of Science and Curiosity (MOSAC)					
	251,000	—	—	251,000	—
Increase in ongoing General Fund contribution to the Transient-Occupancy Tax (TOT) budget for \$251,000. This increase of \$251,000 for a total of \$344,000 will fund the annual debt service for the SMUD Museum of Science and Curiosity (formerly Powerhouse Science Center), consistent with the funding agreement approval by the Board of Supervisors in 2014. The County is a founding member and is among many supporters and contributing sponsors for the construction of the museum, which is now complete. This request is contingent upon approval of a linked request in the TOT budget (BU 4060000).					
GF Contribution to TOT - District funds (BOS Augmentation)					
	25,000	—	—	25,000	—
During the Recommended Budget Hearings on June 8 and June 9, 2022, the Board approved an ongoing increase of \$25,000 in General Fund contribution to the Transient Occupancy Tax (TOT) fund for Neighborhood Project funding, increasing each Board District's budget from \$20,000 to \$25,000. This request is linked to a request in the TOT budget (Budget Unit 4060000).					
GF Contribution to TOT to increase funding for Visit Sacramento					
	225,000	—	—	225,000	—
Ongoing General Fund contribution to the Transient Occupancy Tax (TOT) Fund to increase funding by \$225,000 to Visit Sacramento to attract additional events to the Sacramento region, which should result in increased hotel nights and increased TOT revenue to the County. This request is contingent upon approval of a linked request in the TOT budget (BU 4060000).					
GF Contribution to TOT to increase funding for Visit Sacramento (BOS Augmentation)					
	150,000	—	—	150,000	—
During the Recommended Budget Hearings on June 8 and June 9, 2022, the Board approved an ongoing increase in GF contribution of \$150,000 for Visit Sacramento. Visit Sacramento will use the additional funding to bring more events to the Sacramento region, which should result in increased hotel nights and therefore increased Transient Occupancy Tax revenue to the County. This request is linked to a request in the Transient Occupancy Tax budget (BU 4060000).					

Approved Reduction Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net County Cost	FTE
GF Reduction in Funding for APRA Revenue Replacement Projects (BOS Change)					
	(100,000)	—	—	(100,000)	—

During the Revised Recommended Budget hearings on September 7, 2022, the Board of Supervisors redirected \$100,000 allocated for ARPA revenue replacement projects in the Road Fund, resulting in a reduction in transfers to the Road Fund. This reduction is linked to a reduction in the Roads Fund budget (BU 2900000).

Budget Unit Functions & Responsibilities

The **Fixed Asset Revolving** program provides for the transfer of funds, as necessary, to the 2020 Refunding Certificates of Participation (COPs) – Fixed Asset Debt Service (see Budget Unit 3011000) for payment of debt service and other costs of the program. Since completion of the draw-down of proceeds from the initial borrowing, this budget unit has provided funds for continuing acquisition of fixed assets and will provide funds throughout the life of the program. In this year, the remaining proceeds will be provided for debt service.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Fixed Asset Financing Program	\$3,830,485	\$3,836,005	\$3,838,270	\$2,265	0.1%
Total Expenditures / Appropriations	\$3,830,485	\$3,836,005	\$3,838,270	\$2,265	0.1%
Net Financing Uses	\$3,830,485	\$3,836,005	\$3,838,270	\$2,265	0.1%
Total Revenue	\$3,828,000	\$3,828,000	\$3,832,750	\$4,750	0.1%
Use of Fund Balance	\$2,485	\$8,005	\$5,520	\$(2,485)	(31.0)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$7,955	\$8,005	\$5,520	\$(2,485)	(31.0)%
Equipment	\$(5,470)	—	—	—	—%
Interfund Charges	\$3,828,000	\$3,828,000	\$3,832,750	\$4,750	0.1%
Total Expenditures / Appropriations	\$3,830,485	\$3,836,005	\$3,838,270	\$2,265	0.1%
Net Financing Uses	\$3,830,485	\$3,836,005	\$3,838,270	\$2,265	0.1%
Revenue					
Miscellaneous Revenues	\$3,828,000	\$3,828,000	\$3,832,750	\$4,750	0.1%
Total Revenue	\$3,828,000	\$3,828,000	\$3,832,750	\$4,750	0.1%
Use of Fund Balance	\$2,485	\$8,005	\$5,520	\$(2,485)	(31.0)%

Budget Unit Functions & Responsibilities

The **Interagency Procurement** Fund was established with the adoption of the Fiscal Year 1990-91 Final Budget to facilitate the use of the County's Fixed Asset Financing Program (FAFP) by various county departments and by other agencies as permitted by the financing documents. The draw-down of the original proceeds of the borrowing was completed as of April 28, 1994, per the bond covenant requirements.

The activities of this fund provide for the following; (1) user agencies are authorized to charge the FAFP to acquire budgeted fixed assets; and encumber funds for future payment of related service charges, (2) collecting user charges from user agencies, (3) accounting for the annual life/debt service aspects of the acquired fixed assets in accordance with the provisions of the financing documents, (4) making appropriate reimbursements/transfers to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with the requirements of the financing documents, (5) other acquisitions and activities as necessary to facilitate the FAFP.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Interagency Procurement	\$3,828,000	\$3,828,000	\$3,840,448	\$12,448	0.3%
Total Expenditures / Appropriations	\$3,828,000	\$3,828,000	\$3,840,448	\$12,448	0.3%
Total Reimbursements	\$(2,604,657)	\$(2,604,657)	\$(2,665,272)	\$(60,615)	2.3%
Net Financing Uses	\$1,223,343	\$1,223,343	\$1,175,176	\$(48,167)	(3.9)%
Total Revenue	\$1,175,174	\$1,165,608	\$1,165,610	\$2	0.0%
Use of Fund Balance	\$48,169	\$57,735	\$9,566	\$(48,169)	(83.4)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	—	—	\$4,142	\$4,142	—%
Other Charges	\$3,828,000	\$3,828,000	\$3,836,306	\$8,306	0.2%
Total Expenditures / Appropriations	\$3,828,000	\$3,828,000	\$3,840,448	\$12,448	0.3%
Other Reimbursements	\$(2,604,657)	\$(2,604,657)	\$(2,665,272)	\$(60,615)	2.3%
Total Reimbursements	\$(2,604,657)	\$(2,604,657)	\$(2,665,272)	\$(60,615)	2.3%
Net Financing Uses	\$1,223,343	\$1,223,343	\$1,175,176	\$(48,167)	(3.9)%
Revenue					
Revenue from Use Of Money & Property	\$330,358	—	—	—	—%
Charges for Services	\$844,817	\$1,165,608	\$1,165,610	\$2	0.0%
Total Revenue	\$1,175,174	\$1,165,608	\$1,165,610	\$2	0.0%
Use of Fund Balance	\$48,169	\$57,735	\$9,566	\$(48,169)	(83.4)%

Budget Unit Functions & Responsibilities

The **Neighborhood Revitalization Fund (NRF)** provides resources for neighborhood revitalization activities that complement County investments. This budget includes proceeds from the sale of Redevelopment Agency properties purchased with tax-exempt bond funds, revenue from the Sierra 99 Gateway digital sign, as well as one-time funding restricted for affordable housing projects. A portion of funds must be used for capital improvement projects in the former Redevelopment Project Area. Programs include:

- Affordable Housing
- Neighborhood Revitalization – Redevelopment
- Neighborhood Revitalization – Unrestricted

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Affordable Housing	—	\$329,259	\$330,037	\$778	0.2%
Neighborhood Revitalization - Redevelopment	—	\$366,981	\$366,981	—	—%
Neighborhood Revitalization - Unrestricted	—	\$841,369	\$3,861,369	\$3,020,000	358.9%
Total Expenditures / Appropriations	—	\$1,537,609	\$4,558,387	\$3,020,778	196.5%
Total Reimbursements	\$(500,000)	\$(580,000)	\$(3,100,000)	\$(2,520,000)	434.5%
Net Financing Uses	\$(500,000)	\$957,609	\$1,458,387	\$500,778	52.3%
Total Revenue	\$779	—	—	—	—%
Use of Fund Balance	\$(500,779)	\$957,609	\$1,458,387	\$500,778	52.3%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	—	\$1,537,609	\$4,558,387	\$3,020,778	196.5%
Total Expenditures / Appropriations	—	\$1,537,609	\$4,558,387	\$3,020,778	196.5%
Other Reimbursements	\$(500,000)	\$(580,000)	\$(3,100,000)	\$(2,520,000)	434.5%
Total Reimbursements	\$(500,000)	\$(580,000)	\$(3,100,000)	\$(2,520,000)	434.5%
Net Financing Uses	\$(500,000)	\$957,609	\$1,458,387	\$500,778	52.3%
Revenue					
Miscellaneous Revenues	\$779	—	—	—	—%
Total Revenue	\$779	—	—	—	—%
Use of Fund Balance	\$(500,779)	\$957,609	\$1,458,387	\$500,778	52.3%

Summary of Approved Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Neighborhood Revitalization - Unrestricted	3,100,000	(3,100,000)	—	—	—

Affordable Housing

Program Overview

Affordable Housing includes funding from the one-time distribution of assets in FY 2019-20 resulting from the dissolution of the Delta Counties Home Mortgage Finance Authority (Authority). The purpose of the Authority was to provide financing in the form of loans to respective Members' residents for the construction, acquisition, and rehabilitation of homes. The Authority issued bonds and used the bond proceeds to make such loans. All of the loans were repaid to the Authority, and the bonds were paid in full with interest and retired.

These funds are to be used for single and multi-family affordable housing purposes per Part 5 Division 31 of the Health and Safety Code, which includes sections 52000 to 52106.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	—	\$329,259	\$330,037	\$778	0.2%
Total Expenditures / Appropriations	—	\$329,259	\$330,037	\$778	0.2%
Net Financing Uses	—	\$329,259	\$330,037	\$778	0.2%
Revenue					
Miscellaneous Revenues	\$779	—	—	—	—%
Total Revenue	\$779	—	—	—	—%
Use of Fund Balance	\$(779)	\$329,259	\$330,037	\$778	0.2%

Neighborhood Revitalization - Redevelopment

Program Overview

Neighborhood Revitalization – Redevelopment includes proceeds from the sale of Redevelopment Agency property to the City of Sacramento that was purchased with Tax Exempt Bonds and funds projects in the Downtown Redevelopment Area and Oak Park Redevelopment area.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	—	\$366,981	\$366,981	—	—%
Total Expenditures / Appropriations	—	\$366,981	\$366,981	—	—%
Net Financing Uses	—	\$366,981	\$366,981	—	—%
Use of Fund Balance	—	\$366,981	\$366,981	—	—%

Neighborhood Revitalization - Unrestricted

Program Overview

Neighborhood Revitalization – Unrestricted provides funds for activities that complement County investments and includes revenue from the Sierra 99 Gateway digital sign that is intended to be used to plan or implement improvements to corridors or neighborhoods to address blight or improve the health, safety, and economic vitality of commercial corridors and neighborhoods within the unincorporated County.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	—	\$841,369	\$3,861,369	\$3,020,000	358.9%
Total Expenditures / Appropriations	—	\$841,369	\$3,861,369	\$3,020,000	358.9%
Other Reimbursements	\$(500,000)	\$(580,000)	\$(3,100,000)	\$(2,520,000)	434.5%
Total Reimbursements	\$(500,000)	\$(580,000)	\$(3,100,000)	\$(2,520,000)	434.5%
Net Financing Uses	\$(500,000)	\$261,369	\$761,369	\$500,000	191.3%
Use of Fund Balance	\$(500,000)	\$261,369	\$761,369	\$500,000	191.3%

Approved Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
NRF - Mack Road Partnership - South Sacramento Community Center (BOS Augmentation)					
	100,000	(100,000)	—	—	—
During the Recommended Budget Hearings on June 8 and June 9, 2022, the Board approved a one-time General Fund contribution of \$100,000 to the Mack Road Partnership for the purchase of the South Sacramento Community Center property at its current location. This request is linked to a request in the Financing Transfers/Reimbursements (Budget Unit 5110000).					
NRF - Neighborhood Improvement Initiative (BOS Augmentation)					
	3,000,000	(3,000,000)	—	—	—
During the Revised Recommended Budget hearings on September 7, 2022, the Board of Supervisors approved funding for a Neighborhood Improvement Initiative to target blighted communities. This request is linked to a request in the Financing Transfers/Reimbursements Budget Unit (Budget Unit 5110000).					

Budget Unit Functions & Responsibilities

The **Non-Departmental Costs/General Fund** budget unit provides appropriations for costs associated with mandated contributions and contractual obligations including countywide annual financial audits, search and rescue claims, contribution to the Sacramento Area Council of Governments and costs associated with central support of countywide operations such as transit subsidies, State Legislative Advocacy, subsidy for fire protection at McClellan, youth commission support, and memberships to statewide and national organizations.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Non-Departmental Costs/General Fund	\$36,056,254	\$39,704,015	\$24,738,023	\$(14,965,992)	(37.7)%
Total Expenditures / Appropriations	\$36,056,254	\$39,704,015	\$24,738,023	\$(14,965,992)	(37.7)%
Total Reimbursements	—	\$(300,000)	—	\$300,000	(100.0)%
Net Financing Uses	\$36,056,254	\$39,404,015	\$24,738,023	\$(14,665,992)	(37.2)%
Net County Cost	\$36,056,254	\$39,404,015	\$24,738,023	\$(14,665,992)	(37.2)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$2,799	\$3,005	\$2,500	\$(505)	(16.8)%
Services & Supplies	\$18,339,235	\$19,133,937	\$15,847,119	\$(3,286,818)	(17.2)%
Other Charges	\$13,470,803	\$15,822,877	\$2,570,917	\$(13,251,960)	(83.8)%
Interfund Charges	\$391,530	\$391,530	\$2,284,078	\$1,892,548	483.4%
Intrafund Charges	\$3,851,888	\$4,352,666	\$4,033,409	\$(319,257)	(7.3)%
Total Expenditures / Appropriations	\$36,056,254	\$39,704,015	\$24,738,023	\$(14,965,992)	(37.7)%
Other Reimbursements	—	\$(300,000)	—	\$300,000	(100.0)%
Total Reimbursements	—	\$(300,000)	—	\$300,000	(100.0)%
Net Financing Uses	\$36,056,254	\$39,404,015	\$24,738,023	\$(14,665,992)	(37.2)%
Net County Cost	\$36,056,254	\$39,404,015	\$24,738,023	\$(14,665,992)	(37.2)%

Summary of Approved Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Non-Departmental Costs/General Fund	150,000	—	—	150,000	—

Approved Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Non-Departmental Costs - Locke Management Association Support (BOS Augmentation)					
	100,000	—	—	100,000	—

During the Revised Recommended Budget hearings on September 7, 2022, the Board of Supervisors approved funding to support improvements and maintenance in Locke’s business district.

Non-Departmental Costs - Wildlife Care Association (BOS Augmentation)					
	50,000	—	—	50,000	—

During the Revised Recommended Budget hearings on September 7, 2022, the Board of Supervisors approved additional funding to Wildlife Care Association (WCA) in the amount of \$50,000 in ongoing net county cost; this brings the total annual funding from \$35,000 in the base budget to \$85,000 in total funding for FY 2022-23. The funds will be used for food, medication, and supplies associated with helping sick, orphaned, and/or injured wildlife brought to WCA by members of the public as well as city and county animal control agencies.

Budget Unit Functions & Responsibilities

The **Non-Departmental Revenues/General Fund** budget unit accounts for major general purpose revenues, such as property taxes, sales tax, property tax in lieu of vehicle license fees, and utility user tax, not linked to a specific program or activity. These major sources of revenues, along with General Fund balance and net reserve changes, are the sources of the net general purpose financing allocations to General Fund departments and the Courts.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
General Purpose Financing Revenues	\$(963,900)	\$(964,000)	—	\$964,000	(100.0)%
Total Expenditures / Appropriations	\$(963,900)	\$(964,000)	—	\$964,000	(100.0)%
Total Reimbursements	\$(15,343,494)	\$(12,269,991)	\$(13,378,717)	\$(1,108,726)	9.0%
Net Financing Uses	\$(16,307,395)	\$(13,233,991)	\$(13,378,717)	\$(144,726)	1.1%
Total Revenue	\$786,842,458	\$727,895,304	\$812,355,296	\$84,459,992	11.6%
Net County Cost	\$(803,149,853)	\$(741,129,295)	\$(825,734,013)	\$(84,604,718)	11.4%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$(963,900)	\$(964,000)	—	\$964,000	(100.0)%
Total Expenditures / Appropriations	\$(963,900)	\$(964,000)	—	\$964,000	(100.0)%
Other Reimbursements	\$(15,343,494)	\$(12,269,991)	\$(13,378,717)	\$(1,108,726)	9.0%
Total Reimbursements	\$(15,343,494)	\$(12,269,991)	\$(13,378,717)	\$(1,108,726)	9.0%
Net Financing Uses	\$(16,307,395)	\$(13,233,991)	\$(13,378,717)	\$(144,726)	1.1%
Revenue					
Taxes	\$724,677,563	\$674,018,208	\$760,806,249	\$86,788,041	12.9%
Licenses, Permits & Franchises	\$5,732,396	\$4,477,001	\$4,525,780	\$48,779	1.1%
Fines, Forfeitures & Penalties	\$5,867,774	\$8,000,000	\$7,500,000	\$(500,000)	(6.3)%
Revenue from Use Of Money & Property	\$2,951,642	\$1,800,000	\$2,200,000	\$400,000	22.2%
Intergovernmental Revenues	\$37,452,326	\$33,620,302	\$29,923,246	\$(3,697,056)	(11.0)%
Charges for Services	\$265	—	—	—	—%
Miscellaneous Revenues	\$10,160,492	\$5,979,793	\$7,400,021	\$1,420,228	23.8%
Total Revenue	\$786,842,458	\$727,895,304	\$812,355,296	\$84,459,992	11.6%
Net County Cost	\$(803,149,853)	\$(741,129,295)	\$(825,734,013)	\$(84,604,718)	11.4%

Budget Unit Functions & Responsibilities

This **2004 Pension Obligation Bond-Debt Service** budget unit provides for the appropriations for the annual debt service and related financial services costs for the County of Sacramento Taxable Pension Funding Bonds Series 2004 approved by the Board of Supervisors on June 15, 2004, by Resolution Number 2004-0784. The bonds were sold in June 2004 and closed in July 2004. The proceeds from the bond issue were utilized to pay a portion of the estimated Unfunded Accrued Actuarial Liability (UAAL) as of July 1, 2004, owed by the County to the Sacramento County Employees' Retirement System (SCERS) as of July 1, 2004. The UAAL was incurred as a result of labor agreements which provided for enhanced retirement benefits for County employees and negative investment returns by the system during Fiscal Year 2002-03. The bonds were issued as Convertible Auction Rate Securities (CARS), Series 2004C-1 (\$324,582,426.50), 2004C-2 (\$39,147,165.75) and 2004C-3 (\$62,401,528). CARS were a structure that combined the debt service deferral feature of Capital Appreciation Bonds (CABS) with Auction Rate Securities. The CARS paid no debt service until 2006, when they incrementally converted to conventional Auction Rate Securities. At each conversion date (July 10, 2006, 2009 and 2014) the County had the ability to call and pay down any amount of the CARS. The County also had the ability to direct the re-marketing agents to sell the converted CARS in any one of several interest rate modes.

In March 2008, the 2004 C-1 Series was refunded as Floating Rate Notes, and are no longer structured as Auction Rate Securities. The new structure brings a level of certainty to interest payments for these Bonds that are no longer available in the Auction Rate Securities market.

In June 2009, the 2004C-2 Series was refunded as Floating Rate Notes, purchased by Bank of America as a private placement bond, and were no longer structured as Auction Rate Securities. In October 2011, these 2009 Floating Rate Notes held by Bank of America were refunded to fixed interest rate mode as the 2011B Series, and the related swap agreement was terminated.

Due to Auction Rate Securities no longer a market product in demand, the 2004C-3 Series was refunded to fixed interest rate mode as the 2013 Series, in advance of their July 10, 2014, scheduled conversion to Auction Rate Securities. There was no swap agreement related to these bonds.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
2004 Pension Obligation Bond - Debt Service	\$48,721,455	\$50,759,230	\$51,881,859	\$1,122,629	2.2%
Total Expenditures / Appropriations	\$48,721,455	\$50,759,230	\$51,881,859	\$1,122,629	2.2%
Net Financing Uses	\$48,721,455	\$50,759,230	\$51,881,859	\$1,122,629	2.2%
Total Revenue	\$49,015,828	\$48,911,968	\$49,740,224	\$828,256	1.7%
Use of Fund Balance	\$(294,373)	\$1,847,262	\$2,141,635	\$294,373	15.9%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$598,476	\$2,047,263	\$2,336,635	\$289,372	14.1%
Other Charges	\$48,122,979	\$48,711,967	\$49,545,224	\$833,257	1.7%
Total Expenditures / Appropriations	\$48,721,455	\$50,759,230	\$51,881,859	\$1,122,629	2.2%
Net Financing Uses	\$48,721,455	\$50,759,230	\$51,881,859	\$1,122,629	2.2%
Revenue					
Revenue from Use Of Money & Property	\$49,015,828	\$48,911,968	\$49,740,224	\$828,256	1.7%
Total Revenue	\$49,015,828	\$48,911,968	\$49,740,224	\$828,256	1.7%
Use of Fund Balance	\$(294,373)	\$1,847,262	\$2,141,635	\$294,373	15.9%

Budget Unit Functions & Responsibilities

The **2010 Refunding Certificates of Participation (COPs)-Debt Service** budget unit provides for the annual lease payments for the governmental funds portion of the 2010 Refunding Certificates of Participation issued on March 12, 2010. These 2010 Refunding Certificates of Participation refunded the County's 1990 Certificates of Participation (Fixed Asset Acquisition Fund), 2003 Refunding Certificates of Participation (Main Jail) and the 1999 Refunding Certificates of Participation (Cherry Island Golf Course and the County Employees Parking Garage). In Fiscal Year 2020-21, the 2020 Refunding Certificates of Participation (Budget Unit 3011000) were issued to refund the 2010 COPs. The Budget Unit has therefore been closed.

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Total Revenue	\$ (2,226)	—	—	—	—%
Use of Fund Balance	\$ 2,226	—	—	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Revenue					
Revenue from Use Of Money & Property	\$ (2,226)	—	—	—	—%
Total Revenue	\$ (2,226)	—	—	—	—%
Use of Fund Balance	\$ 2,226	—	—	—	—%

Budget Unit Functions & Responsibilities

The **2018 Refunding Certificates of Participation (COPs)-Debt Service** budget unit provides for the annual lease payments for the 2018 Refunding Certificates of Participation issued on November 15, 2018. These 2018 Refunding Certificates of Participation refunded the County's 1997 Refunding Certificates of Participation (Coroner/Crime Lab and Data Center), 2003 Public Facilities Project Certificates of Participation (various capital projects), the 2006 Public Facilities Projects Certificates of Participation (Fleet Maintenance and Voter Registration/Sheriff Station House Facilities) and the 2007 Certificates of Participation (Animal Care Facility and a 120 bed expansion of the Youth Detention Facility). Although the financing for all of these issuances were consolidated into a two series issue, the debt service related to each is segregated so that the appropriate amounts are charged to the operating funds/budgets of the departments that operate each facility.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
2018 Refunding COPs - Debt Service	\$9,827,170	\$10,185,255	\$10,191,976	\$6,721	0.1%
Total Expenditures / Appropriations	\$9,827,170	\$10,185,255	\$10,191,976	\$6,721	0.1%
Total Reimbursements	\$(9,807,774)	\$(9,807,500)	\$(9,810,134)	\$(2,634)	0.0%
Net Financing Uses	\$19,396	\$377,755	\$381,842	\$4,087	1.1%
Total Revenue	\$23,483	—	—	—	—%
Use of Fund Balance	\$(4,087)	\$377,755	\$381,842	\$4,087	1.1%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$159,692	\$517,755	\$521,851	\$4,096	0.8%
Other Charges	\$9,667,478	\$9,667,500	\$9,670,125	\$2,625	0.0%
Total Expenditures / Appropriations	\$9,827,170	\$10,185,255	\$10,191,976	\$6,721	0.1%
Other Reimbursements	\$(9,807,774)	\$(9,807,500)	\$(9,810,134)	\$(2,634)	0.0%
Total Reimbursements	\$(9,807,774)	\$(9,807,500)	\$(9,810,134)	\$(2,634)	0.0%
Net Financing Uses	\$19,396	\$377,755	\$381,842	\$4,087	1.1%
Revenue					
Revenue from Use Of Money & Property	\$23,483	—	—	—	—%
Total Revenue	\$23,483	—	—	—	—%
Use of Fund Balance	\$(4,087)	\$377,755	\$381,842	\$4,087	1.1%

Budget Unit Functions & Responsibilities

The **2020 Refunding Certificates of Participation (COPs) - Debt Service** budget unit provides for the annual lease payments for the governmental funds portion of the 2020 Refunding Certificates of Participation issued on October 15, 2020. The 2020 Refunding Certificates of Participation refunded the County's 2010 Refunding Certificates of Participation, which previously refunded the County's 1990 Certificates of Participation (Fixed Asset Acquisition Fund), 2003 Refunding Certificates of Participation (Main Jail) and the 1999 Refunding Certificates of Participation (Cherry Island Golf Course and the County Employees Parking Garage).

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
2020 Refunding COPs - Debt Service	\$6,431,208	\$7,345,895	\$4,777,462	\$(2,568,433)	(35.0)%
Total Expenditures / Appropriations	\$6,431,208	\$7,345,895	\$4,777,462	\$(2,568,433)	(35.0)%
Total Reimbursements	\$(3,828,000)	\$(3,828,000)	\$(3,832,750)	\$(4,750)	0.1%
Net Financing Uses	\$2,603,208	\$3,517,895	\$944,712	\$(2,573,183)	(73.1)%
Total Revenue	\$30,025	—	—	—	—%
Use of Fund Balance	\$2,573,183	\$3,517,895	\$944,712	\$(2,573,183)	(73.1)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$93,551	\$1,008,238	\$264,712	\$(743,526)	(73.7)%
Other Charges	\$3,733,000	\$3,733,000	\$3,737,750	\$4,750	0.1%
Interfund Charges	\$2,604,657	\$2,604,657	\$775,000	\$(1,829,657)	(70.2)%
Total Expenditures / Appropriations	\$6,431,208	\$7,345,895	\$4,777,462	\$(2,568,433)	(35.0)%
Other Reimbursements	\$(3,828,000)	\$(3,828,000)	\$(3,832,750)	\$(4,750)	0.1%
Total Reimbursements	\$(3,828,000)	\$(3,828,000)	\$(3,832,750)	\$(4,750)	0.1%
Net Financing Uses	\$2,603,208	\$3,517,895	\$944,712	\$(2,573,183)	(73.1)%
Revenue					
Revenue from Use Of Money & Property	\$30,025	—	—	—	—%
Total Revenue	\$30,025	—	—	—	—%
Use of Fund Balance	\$2,573,183	\$3,517,895	\$944,712	\$(2,573,183)	(73.1)%

Budget Unit Functions & Responsibilities

The **Juvenile Courthouse Project-Debt Service** budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the County of Sacramento 2003 Juvenile Courthouse Project.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
2003 COPs - Juvenile Courthouse - Debt Service	\$2,274,802	\$2,468,828	\$2,463,698	\$(5,130)	(0.2)%
Total Expenditures / Appropriations	\$2,274,802	\$2,468,828	\$2,463,698	\$(5,130)	(0.2)%
Total Reimbursements	\$(2,248,575)	\$(2,248,575)	\$(2,248,575)	—	—%
Net Financing Uses	\$26,227	\$220,253	\$215,123	\$(5,130)	(2.3)%
Total Revenue	\$21,096	—	—	—	—%
Use of Fund Balance	\$5,131	\$220,253	\$215,123	\$(5,130)	(2.3)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$61,227	\$255,253	\$250,123	\$(5,130)	(2.0)%
Other Charges	\$2,213,574	\$2,213,575	\$2,213,575	—	—%
Total Expenditures / Appropriations	\$2,274,802	\$2,468,828	\$2,463,698	\$(5,130)	(0.2)%
Other Reimbursements	\$(2,248,575)	\$(2,248,575)	\$(2,248,575)	—	—%
Total Reimbursements	\$(2,248,575)	\$(2,248,575)	\$(2,248,575)	—	—%
Net Financing Uses	\$26,227	\$220,253	\$215,123	\$(5,130)	(2.3)%
Revenue					
Revenue from Use Of Money & Property	\$21,096	—	—	—	—%
Total Revenue	\$21,096	—	—	—	—%
Use of Fund Balance	\$5,131	\$220,253	\$215,123	\$(5,130)	(2.3)%

Budget Unit Functions & Responsibilities

The **Pension Obligation Bond-Debt Service** budget unit provides for the appropriations for the annual debt service and related financial services costs for the County of Sacramento Taxable Pension Funding Bonds Series 1995. The bonds were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1995. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) were variable-interest rate bonds. The variable-rate portions of the bonds were sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.

Debt service on the bonds began on August 15, 1995, and the County is required to deposit the anticipated annual debt service into this fund by July 31 of each fiscal year.

On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution, which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134.0 million variable-rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2002 at 6.169 percent, below the first three years' level of 6.195%. The swap counterparty opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.

On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the County was expecting to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net cost to the transaction due to the additional debt service added-on beginning in the Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate was 5.935%.

On October 22, 2008, by Resolution Number 2008-1025, the Board of Supervisors approved terminating the existing swap agreement with Lehman Brothers due to Lehman's bankruptcy filing and subsequent failure to perform under the terms of the agreement. The Board in the same action authorized the County to enter into a replacement swap transaction with Deutsche Bank. The replacement swap transaction fixed rate initially remained unchanged at 5.935%, and then changed to 6.04% on July 1, 2009.

In September 2011, the \$134,000,000 variable rate portion of the 1995 Bonds (the Series 1995B and 1995C Bonds) were refunded to a fixed interest rate mode as the 2011A Series, and the related swap agreement with Deutsche Bank was terminated. All of the Pension Obligation Bonds originally issued in 1995 are now in fixed interest rate mode, with no remaining swap agreements.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Pension Obligation Bonds - Debt Service	\$99,307,504	\$99,984,409	\$104,126,478	\$4,142,069	4.1%
Total Expenditures / Appropriations	\$99,307,504	\$99,984,409	\$104,126,478	\$4,142,069	4.1%
Net Financing Uses	\$99,307,504	\$99,984,409	\$104,126,478	\$4,142,069	4.1%
Total Revenue	\$99,302,986	\$99,215,930	\$103,362,517	\$4,146,587	4.2%
Use of Fund Balance	\$4,518	\$768,479	\$763,961	\$(4,518)	(0.6)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$286,575	\$963,477	\$958,931	\$(4,546)	(0.5)%
Other Charges	\$99,020,929	\$99,020,932	\$103,167,547	\$4,146,615	4.2%
Total Expenditures / Appropriations	\$99,307,504	\$99,984,409	\$104,126,478	\$4,142,069	4.1%
Net Financing Uses	\$99,307,504	\$99,984,409	\$104,126,478	\$4,142,069	4.1%
Revenue					
Revenue from Use Of Money & Property	\$99,302,934	\$99,215,930	\$103,362,517	\$4,146,587	4.2%
Miscellaneous Revenues	\$52	—	—	—	—%
Total Revenue	\$99,302,986	\$99,215,930	\$103,362,517	\$4,146,587	4.2%
Use of Fund Balance	\$4,518	\$768,479	\$763,961	\$(4,518)	(0.6)%

Budget Unit Functions & Responsibilities

The **Tobacco Litigation Settlement-Capital Projects** budget unit provides for the appropriations for the uses of the proceeds of the 2001 and 2005 Tobacco Litigation Settlement Securitization Capital Projects.

The 2001 Bonds were executed and closed on August 23, 2001, through a negotiated bid process. The proceeds from the bond issue are being used to finance the construction of a Juvenile Court facility (\$46.3 million), Primary Care Clinic facility (\$30.5 million), Refuse Fleet Clean Air Conversion (\$15.0 million), Senior Nutrition Services Kitchen Facility (\$2.0 million), Clinic Pharmacy Automation System (\$0.8 million), 911 Call Center (\$6.0 million), Carmichael/Rio Linda Branch Library (\$5.2 million) and any other authorized acquisitions, construction, and/or improvement projects to be substituted, therefore (\$7.4 million).

The 2005 Bonds were executed and closed on December 6, 2005, through a negotiated bid process. The proceeds from the bond issue were used to finance the construction of a Juvenile Justice Center Juvenile Hall Expansion facility Phases II and III (\$40.0 million), Juvenile Justice Center Wing-A (Maintenance) (\$4.0 million), Bikeway Project Sunset Avenue/Main Avenue (\$1.024 million), Carmichael Library (\$2.8 million), Park Repairs (\$2.0 million), Pavement Repairs (\$1.3 million), Unincorporated Area Sidewalk/Gutter/Curbs Repairs (\$11.797 million), Main Jail Fire Alarm (\$0.304 million) and any other authorized acquisitions, construction, and/or improvement projects to be substituted thereafter.

This budget unit was established for payment of all costs associated with these projects which include architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Tobacco Litigation Settlement - Capital Projects	\$18,433	\$20,618	\$898	\$(19,720)	(95.6)%
Total Expenditures / Appropriations	\$18,433	\$20,618	\$898	\$(19,720)	(95.6)%
Net Financing Uses	\$18,433	\$20,618	\$898	\$(19,720)	(95.6)%
Total Revenue	\$73	\$1,400	\$40	\$(1,360)	(97.1)%
Use of Fund Balance	\$18,360	\$19,218	\$858	\$(18,360)	(95.5)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$18,433	\$20,618	\$898	\$(19,720)	(95.6)%
Total Expenditures / Appropriations	\$18,433	\$20,618	\$898	\$(19,720)	(95.6)%
Net Financing Uses	\$18,433	\$20,618	\$898	\$(19,720)	(95.6)%
Revenue					
Revenue from Use Of Money & Property	\$73	\$1,400	\$40	\$(1,360)	(97.1)%
Total Revenue	\$73	\$1,400	\$40	\$(1,360)	(97.1)%
Use of Fund Balance	\$18,360	\$19,218	\$858	\$(18,360)	(95.5)%

Budget Unit Functions & Responsibilities

The **Public Safety Sales Tax** (Proposition 172) provides a dedicated $\frac{3}{4}$ cent sales tax for local public safety purposes. Proposition 172 was a legislatively referred constitutional amendment approved by voters in 1993. The State distributes funding from the $\frac{3}{4}$ cent state sales tax to Sacramento County based on Sacramento County's proportional share of taxable sales in the prior year. Public Safety Sales Tax revenue is received in the Public Safety Sales Tax Budget Unit, then is transferred to the Sheriff, District Attorney, and Probation Departments to fund eligible activities.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Public Safety Sales Tax (Proposition 172)	\$165,609,742	\$145,205,105	\$184,486,953	\$39,281,848	27.1%
Total Expenditures / Appropriations	\$165,609,742	\$145,205,105	\$184,486,953	\$39,281,848	27.1%
Net Financing Uses	\$165,609,742	\$145,205,105	\$184,486,953	\$39,281,848	27.1%
Total Revenue	\$177,161,803	\$146,537,112	\$174,266,899	\$27,729,787	18.9%
Use of Fund Balance	\$(11,552,061)	\$(1,332,007)	\$10,220,054	\$11,552,061	(867.3)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$165,609,742	\$145,205,105	\$184,486,953	\$39,281,848	27.1%
Total Expenditures / Appropriations	\$165,609,742	\$145,205,105	\$184,486,953	\$39,281,848	27.1%
Net Financing Uses	\$165,609,742	\$145,205,105	\$184,486,953	\$39,281,848	27.1%
Revenue					
Revenue from Use Of Money & Property	\$761	—	—	—	—%
Intergovernmental Revenues	\$177,161,042	\$146,537,112	\$174,266,899	\$27,729,787	18.9%
Total Revenue	\$177,161,803	\$146,537,112	\$174,266,899	\$27,729,787	18.9%
Use of Fund Balance	\$(11,552,061)	\$(1,332,007)	\$10,220,054	\$11,552,061	(867.3)%

Public Safety Sales Tax Allocations

	FY 2022-23 Approved Recommended Budget	FY 2022-23 Adopted Budget
Public Safety Sales Tax		
District Attorney	\$19,722,567	\$21,216,000
Probation	\$28,074,648	\$30,200,514
Sheriff	\$123,703,382	\$133,070,439
Public Safety Sales Tax Total	\$171,500,597	\$184,486,953

Budget Unit Functions & Responsibilities

The **Teeter Plan** (otherwise known as the Alternative Method of Property Tax Apportionment) services the debt requirement associated with the County’s purchase of delinquent property taxes. Under the Teeter Plan, the County advances delinquent secured property taxes to local taxing entities by purchasing the delinquent taxes and in return the County receives all future delinquent tax payments, penalties, and interest when the taxes are eventually paid. Financing for the purchase of the delinquent taxes comes from five-year notes from the Sacramento County – Pooled Investment Fund.

As actual collections are received from the delinquent taxpayers, the principal amount of the borrowing is reduced, and interest collected from delinquent taxpayers is used to pay interest on each borrowing. The net penalty/interest revenue remaining after debt service interest costs is transferred to the General Fund (Budget Unit 5700000) by the close of the final accounting period each year.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Teeter Plan Debt Service	\$38,843,127	\$40,007,338	\$38,499,295	\$(1,508,043)	(3.8)%
Total Expenditures / Appropriations	\$38,843,127	\$40,007,338	\$38,499,295	\$(1,508,043)	(3.8)%
Net Financing Uses	\$38,843,127	\$40,007,338	\$38,499,295	\$(1,508,043)	(3.8)%
Total Revenue	\$38,621,015	\$35,811,183	\$34,525,252	\$(1,285,931)	(3.6)%
Use of Fund Balance	\$222,112	\$4,196,155	\$3,974,043	\$(222,112)	(5.3)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$23,499,633	\$27,737,347	\$25,120,578	\$(2,616,769)	(9.4)%
Interfund Charges	\$15,343,494	\$12,269,991	\$13,378,717	\$1,108,726	9.0%
Total Expenditures / Appropriations	\$38,843,127	\$40,007,338	\$38,499,295	\$(1,508,043)	(3.8)%
Net Financing Uses	\$38,843,127	\$40,007,338	\$38,499,295	\$(1,508,043)	(3.8)%
Revenue					
Revenue from Use Of Money & Property	\$3,896	—	—	—	—%
Miscellaneous Revenues	\$38,036,685	\$35,811,183	\$34,525,252	\$(1,285,931)	(3.6)%
Other Financing Sources	\$580,434	—	—	—	—%
Total Revenue	\$38,621,015	\$35,811,183	\$34,525,252	\$(1,285,931)	(3.6)%
Use of Fund Balance	\$222,112	\$4,196,155	\$3,974,043	\$(222,112)	(5.3)%

Budget Unit Functions & Responsibilities

Sacramento County imposes a **Transient-Occupancy Tax (TOT)** in the amount of 12.0 percent of the rental charges at hotels, motels, and similar structures for short-term lodging. The Board of Supervisors allocates a portion of the TOT revenue to this budget for artistic, cultural, civic, and other activities that enhance the image and quality of life of the community.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Changes From FY 2021-2022 Adopted Budget	
				\$	%
Department Appropriations by Program					
Transient Occupancy Tax (TOT)	\$2,762,737	\$5,081,587	\$5,421,066	\$339,479	6.7%
Total Expenditures / Appropriations	\$2,762,737	\$5,081,587	\$5,421,066	\$339,479	6.7%
Total Reimbursements	\$(2,741,687)	\$(2,741,687)	\$(3,081,461)	\$(339,774)	12.4%
Net Financing Uses	\$21,050	\$2,339,900	\$2,339,605	\$(295)	(0.0)%
Total Revenue	\$20,755	\$10,000	\$10,000	—	—%
Use of Fund Balance	\$295	\$2,329,900	\$2,329,605	\$(295)	(0.0)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from FY 2021-2022 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$20,429	\$231,649	\$257,325	\$25,676	11.1%
Other Charges	\$2,649,061	\$4,731,838	\$5,043,991	\$312,153	6.6%
Interfund Charges	\$93,247	\$118,100	\$119,750	\$1,650	1.4%
Total Expenditures / Appropriations	\$2,762,737	\$5,081,587	\$5,421,066	\$339,479	6.7%
Other Reimbursements	\$(2,741,687)	\$(2,741,687)	\$(3,081,461)	\$(339,774)	12.4%
Total Reimbursements	\$(2,741,687)	\$(2,741,687)	\$(3,081,461)	\$(339,774)	12.4%
Net Financing Uses	\$21,050	\$2,339,900	\$2,339,605	\$(295)	(0.0)%
Revenue					
Revenue from Use Of Money & Property	\$20,755	\$10,000	\$10,000	—	—%
Total Revenue	\$20,755	\$10,000	\$10,000	—	—%
Use of Fund Balance	\$295	\$2,329,900	\$2,329,605	\$(295)	(0.0)%

Summary of Approved Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Transient Occupancy Tax (TOT)	651,000	(651,000)	—	—	—

Approved Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Debt service to SMUD Museum of Science and Curiosity (MOSAC)					
	251,000	(251,000)	—	—	—

This increase of \$251,000, for a total annual contribution of \$344,000, to SMUD Museum of Science and Curiosity (formerly Powerhouse Science Center) will fund the annual debt service for the museum, consistent with the funding agreement approved by the Board of Supervisors in 2014. The County is a founding member and is among many supporters, and a portion of contributing sponsors, for the construction of the museum, which is now complete. This request is contingent upon approval of a linked request in the Financing Transfers/Reimbursements budget (BU 5110000).

TOT - Board District Neighborhood Projects Funding (BOS Augmentation)

	25,000	(25,000)	—	—	—
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During the Recommended Budget Hearings on June 8 and June 9, 2022, the Board approved an ongoing increase of \$25,000 in General Fund contribution to the TOT Fund for Neighborhood Project funding, increasing each Board District's budget from \$20,000 to \$25,000. This request is linked to a request in the Financing Transfers/Reimbursements budget (Budget Unit 5110000).

TOT - Visit Sacramento

	225,000	(225,000)	—	—	—
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Visit Sacramento is requesting an increase of \$225,000 in ongoing funding, which would increase the County's contribution from \$125,000 to \$350,000 annually. Visit Sacramento would use the additional funding to bring more events to the Sacramento region, which should result in increased hotel nights and therefore increased Transient Occupancy Tax revenue to the County. This request is contingent on approval of a linked request in the Financing Transfers/Reimbursements budget (BU 5110000).

TOT - Visit Sacramento (BOS Augmentation)

	150,000	(150,000)	—	—	—
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During the Recommended Budget Hearings on June 8 and June 9, 2022, the Board approved an additional \$150,000 in ongoing GF contribution for Visit Sacramento. Visit Sacramento will use the additional funding to bring more events to the Sacramento region, which should result in increased hotel nights and therefore increased Transient Occupancy Tax revenue to the County. This brings the total annual TOT contribution to Visit Sacramento to \$500,000. This request is linked to a request in the Financing Transfers/Reimbursements budget (Budget Unit 5110000).