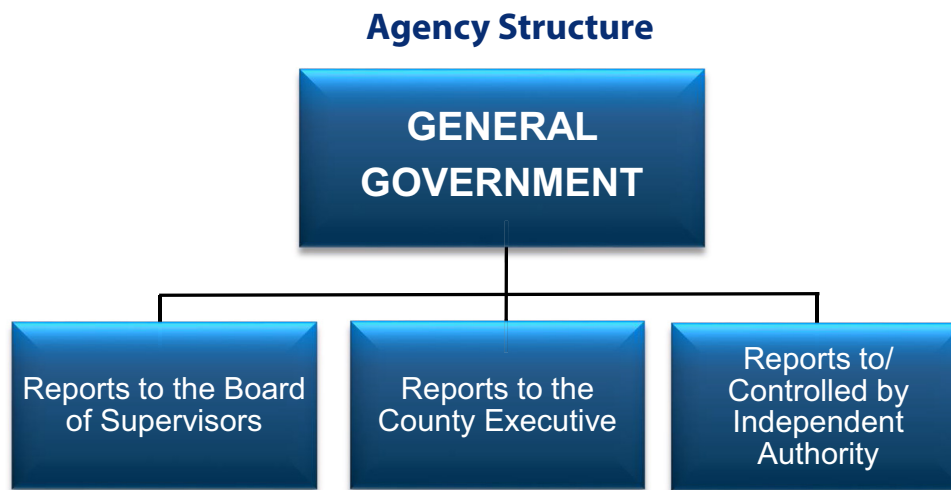


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General Government departments are those that report directly to the Board of Supervisors or to the County Executive. In addition, the Executive Officer of the Civil Service Commission reports to an independent authority, the Civil Service Commission. 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	\$13,016,488	\$13,016,488	\$13,016,488	—
001A	4210000	Civil Service Commission	\$518,037	\$518,037	\$458,037	2.0
001A	4010000	Clerk of the Board	\$4,807,311	\$4,401,021	\$2,921,073	19.0
001A	4810000	County Counsel	\$22,571,998	\$7,342,456	\$3,706,607	76.5
001A	5910000	County Executive	—	—	—	—
001A	5730000	County Executive Cabinet	\$25,703,823	\$6,489,141	\$1,182,188	51.0
001A	5110000	Financing-Transfers/Reimbursement	\$4,854,293	\$4,854,293	\$4,854,293	—
001A	5770000	Non-Departmental Costs/General Fund	\$25,058,032	\$25,058,032	\$25,058,032	—

## 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	—	\$(14,382,121)	\$(870,484,274)	—
<b>General Fund Total</b>			<b>\$96,529,982</b>	<b>\$47,297,347</b>	<b>\$(819,287,556)</b>	<b>148.5</b>
001F	5060000	Community Investment Program	\$91,104	\$91,104	\$91,104	—
001G	5790000	Neighborhood Revitalization	\$4,458,387	\$4,458,387	\$4,458,387	—
001J	7460000	Public Safety Sales Tax	\$184,479,202	\$184,479,202	\$7,280,498	—
001K	7480000	1991 Realignment	\$418,072,394	\$418,072,394	\$25,608,618	—
001M	7440000	2011 Realignment	\$432,888,308	\$432,888,308	\$9,270,443	—
015A	4060000	Transient-Occupancy Tax	\$4,701,809	\$2,340,106	\$2,330,106	—
016A	5940000	Teeter Plan	\$38,499,295	\$38,499,295	\$3,974,043	—
030A	9030000	Interagency Procurement	\$3,831,003	\$1,176,248	\$10,636	—
101A	3070000	Antelope Public Facilities Financing Plan	\$3,630,387	\$3,630,387	\$1,939,898	—
105A	2870000	Laguna Crk/Elliott Rch CFD No. 1	\$5,612,008	\$5,612,008	\$5,594,008	—
107A	3090000	Laguna Community Facilities District	\$302,265	\$302,265	\$299,265	—
108A	2840000	Vineyard Public Facilities Financing Plan	\$9,995,725	\$9,995,725	\$5,786,416	—
115A	3081000	Bradshaw/US 50 Financing District	\$53,366	\$53,366	\$52,366	—
118A	1182880	Florin Road Capital Project	\$415,499	\$415,499	\$410,499	—
130A	1300000	Laguna Stonelake CFD	\$372,407	\$372,407	\$247,407	—
131A	1310000	Park Meadows CFD-Bond Proceeds	\$186,861	\$186,861	\$114,861	—
132A	1320000	Mather Landscape Maint CFD	\$514,701	\$514,701	\$342,345	—
136A	1360000	Mather PFFP	\$771,661	\$771,661	\$766,661	—
139A	1390000	Metro Air Park 2001 CFD 2000-1	\$48,364,123	\$48,364,123	\$45,501,397	—
140A	1400000	McClellan CFD 2004-1	\$941,690	\$941,690	\$778,690	—
142A	1420000	Metro Air Park Services Tax	\$995,072	\$924,802	\$739,402	—
143A	1430000	North Vineyard Station Specific Plan	\$6,704,517	\$5,836,758	\$5,790,758	—
144A	1440000	North Vineyard Station CFDs	\$5,463,115	\$5,463,115	\$4,544,369	—
145A	1450000	Florin Vineyard Comm Plan	\$1,472,428	\$1,472,428	\$1,446,928	—
146A	1460000	Metro Air Park Impact Fees	\$60,232,617	\$35,232,617	\$29,827,617	—
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	\$691,049	\$671,049	\$585,880	—
160A	1600000	Countywide Library Facilities	\$5,053,165	\$5,053,165	\$4,762,965	—
257A	2857000	CSA No. 10	\$477,738	\$477,738	\$37,749	—
277A	9277000	Fixed Asset Revolving	\$3,836,520	\$3,836,520	\$5,520	—
280A	9280000	Juvenile Courthouse Project-Debt Service	\$2,465,656	\$215,206	\$215,206	—
282A	9282000	2004 Pension Obligation Bond-Debt Service	\$52,948,493	\$52,948,493	\$1,461,135	—
284A	9284000	Tobacco Litigation Settlement-Capital Projects	\$948	\$948	\$910	—

## Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
300A	9300000	2010 Refunding COPs-Debt Service	—	—	—	—
301A	3011000	2020 Refunding COPs-Debt Service	\$4,045,248	\$214,248	\$214,248	—
307A	9307001	2018 Refunding COPs-Debt Service	\$10,157,524	\$355,639	\$355,639	—
313A	9313000	Pension Obligation Bond-Debt Service	\$101,124,136	\$101,124,136	\$763,931	—
<b>Non-General Fund Total</b>			<b>\$1,413,850,421</b>	<b>\$1,366,992,599</b>	<b>\$165,609,905</b>	<b>—</b>
<b>Grand Total</b>			<b>\$1,510,380,403</b>	<b>\$1,414,289,946</b>	<b>\$(653,677,651)</b>	<b>148.5</b>

## 1991 Realignment

### 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 (VLF) 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
CalWORKs Maintenance of Effort	\$72,449,065	\$69,918,763	\$75,764,711	\$5,845,948	8.4%
Child Poverty and Family Supplemental Support	\$29,898,329	\$42,758,679	\$59,034,139	\$16,275,460	38.1%
Family Support	\$38,057,190	\$38,583,765	\$38,583,765	—	—%
Mental Health	\$60,724,313	\$69,752,529	\$65,990,994	\$(3,761,535)	(5.4)%
Public Health	\$16,182,526	\$17,899,603	\$18,128,292	\$228,689	1.3%
Social Services	\$126,326,570	\$146,017,390	\$160,570,493	\$14,553,103	10.0%
<b>Total Expenditures / Appropriations</b>	<b>\$343,637,992</b>	<b>\$384,930,729</b>	<b>\$418,072,394</b>	<b>\$33,141,665</b>	<b>8.6%</b>
<b>Net Financing Uses</b>	<b>\$343,637,992</b>	<b>\$384,930,729</b>	<b>\$418,072,394</b>	<b>\$33,141,665</b>	<b>8.6%</b>
<b>Total Revenue</b>	<b>\$381,319,848</b>	<b>\$351,378,862</b>	<b>\$392,463,776</b>	<b>\$41,084,914</b>	<b>11.7%</b>
<b>Use of Fund Balance</b>	<b>\$(37,681,855)</b>	<b>\$33,551,867</b>	<b>\$25,608,618</b>	<b>\$(7,943,249)</b>	<b>(23.7)%</b>

## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$343,637,992	\$384,930,729	\$418,072,394	\$33,141,665	8.6%
<b>Total Expenditures / Appropriations</b>	<b>\$343,637,992</b>	<b>\$384,930,729</b>	<b>\$418,072,394</b>	<b>\$33,141,665</b>	<b>8.6%</b>
<b>Net Financing Uses</b>	<b>\$343,637,992</b>	<b>\$384,930,729</b>	<b>\$418,072,394</b>	<b>\$33,141,665</b>	<b>8.6%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$381,319,848	\$351,378,862	\$392,463,776	\$41,084,914	11.7%
<b>Total Revenue</b>	<b>\$381,319,848</b>	<b>\$351,378,862</b>	<b>\$392,463,776</b>	<b>\$41,084,914</b>	<b>11.7%</b>
<b>Use of Fund Balance</b>	<b>\$(37,681,855)</b>	<b>\$33,551,867</b>	<b>\$25,608,618</b>	<b>\$(7,943,249)</b>	<b>(23.7)%</b>

## Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$35,010,708	\$9,540,570	\$(25,470,138)	(72.7)%
Reserve Release	—	\$16,068,048	\$16,068,048	—%
Provision for Reserve	\$(1,458,841)	—	\$1,458,841	(100.0)%
Use of Fund Balance	\$33,551,867	\$25,608,618	\$(7,943,249)	(23.7)%

## Summary of Changes

The Recommended Budget reflects a \$33,141,665 (8.6%) increase in total appropriations, \$41,084,914 (11.7%) increase in revenues, and \$7,943,249 (23.7%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due an estimated increase in revenues to transfer to fund Realignment eligible Department programs.

The increase in revenues is primarily due to an anticipated increase in statewide 1991 Realignment sales tax and VLF revenues, as a result of the changes in the economic environment. Further detail is provided in the program sections.

Reserve changes from the prior year Adopted Budget are detailed below:

- Social Services reserve has decreased by \$14,904,139.
- Public Health reserve has decreased by \$786,012.
- Mental Health reserve has decreased by \$377,897.

**1991 Realignment Allocations**

	<b>FY 2022-23 Adopted Budget</b>	<b>FY 2023-24 Recommended Budget</b>
<b>CalWORKs Maintenance of Effort</b>		
Human Assistance-Aid Payments	\$69,918,763	\$75,764,711
<b>CalWORKs Maintenance of Effort Total</b>	<b>\$69,918,763</b>	<b>\$75,764,711</b>
<b>Child Poverty And Family Supplemental Support</b>		
Human Assistance-Aid Payments	\$42,758,679	\$59,034,139
<b>Child Poverty And Family Supplemental Support Total</b>	<b>\$42,758,679</b>	<b>\$59,034,139</b>
<b>Family Support</b>		
Human Assistance-Aid Payments	\$38,583,765	\$38,583,765
<b>Family Support Total</b>	<b>\$38,583,765</b>	<b>\$38,583,765</b>
<b>Mental Health</b>		
Correctional Health Services	\$4,775,795	\$4,870,275
Health Services	\$63,384,669	\$59,623,134
Juvenile Medical Services	\$1,592,065	\$1,497,585
<b>Mental Health Total</b>	<b>\$69,752,529</b>	<b>\$65,990,994</b>
<b>Public Health</b>		
Correctional Health Services	\$2,208,938	\$2,176,442
Health - Medical Treatment Payments	\$2,292,208	\$2,292,208
Health Services	\$13,398,457	\$13,659,642
<b>Public Health Total</b>	<b>\$17,899,603</b>	<b>\$18,128,292</b>
<b>Social Services</b>		
Child, Family and Adult Services	\$21,580,803	\$23,713,046
Health Services	\$1,323,667	\$1,408,263
Human Assistance-Administration	\$11,949,587	\$15,001,409
Human Assistance-Aid Payments	\$19,055,308	\$22,816,843
IHSS Provider Payments	\$92,108,025	\$95,792,346
Homeless Services and Housing	\$0	\$1,838,586
<b>Social Services Total</b>	<b>\$146,017,390</b>	<b>\$160,570,493</b>
<b>1991 Realignment Total</b>	<b>\$384,930,729</b>	<b>\$418,072,394</b>



## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$72,449,065	\$69,918,763	\$75,764,711	\$5,845,948	8.4%
<b>Total Expenditures / Appropriations</b>	<b>\$72,449,065</b>	<b>\$69,918,763</b>	<b>\$75,764,711</b>	<b>\$5,845,948</b>	<b>8.4%</b>
<b>Net Financing Uses</b>	<b>\$72,449,065</b>	<b>\$69,918,763</b>	<b>\$75,764,711</b>	<b>\$5,845,948</b>	<b>8.4%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$72,402,275	\$69,918,763	\$75,764,711	\$5,845,948	8.4%
<b>Total Revenue</b>	<b>\$72,402,275</b>	<b>\$69,918,763</b>	<b>\$75,764,711</b>	<b>\$5,845,948</b>	<b>8.4%</b>
<b>Use of Fund Balance</b>	<b>\$46,789</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The Recommended Budget reflects a \$5,845,948 (8.4%) increase in total appropriations and revenues from the prior year Adopted Budget.

The increase in total appropriations and revenues is due to a higher anticipated allocation from the State, which offsets the State share of CalWORKs costs.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$29,898,329	\$42,758,679	\$59,034,139	\$16,275,460	38.1%
<b>Total Expenditures / Appropriations</b>	<b>\$29,898,329</b>	<b>\$42,758,679</b>	<b>\$59,034,139</b>	<b>\$16,275,460</b>	<b>38.1%</b>
<b>Net Financing Uses</b>	<b>\$29,898,329</b>	<b>\$42,758,679</b>	<b>\$59,034,139</b>	<b>\$16,275,460</b>	<b>38.1%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$48,773,557	\$20,099,306	\$59,034,139	\$38,934,833	193.7%
<b>Total Revenue</b>	<b>\$48,773,557</b>	<b>\$20,099,306</b>	<b>\$59,034,139</b>	<b>\$38,934,833</b>	<b>193.7%</b>
<b>Use of Fund Balance</b>	<b>\$(18,875,228)</b>	<b>\$22,659,373</b>	<b>—</b>	<b>\$(22,659,373)</b>	<b>(100.0)%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$22,659,374	—	\$(22,659,374)	(100.0)%
Use of Fund Balance	\$22,659,374	—	\$(22,659,374)	(100.0)%

### Summary of Changes

The Recommended Budget reflects a \$16,275,460 (38.1%) increase in total appropriations, \$38,934,833 (193.7%) increase in revenues, and \$22,659,373 (100.0%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations and revenues is based on the estimated eligible CalWORKs assistance costs.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$38,057,190	\$38,583,765	\$38,583,765	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$38,057,190</b>	<b>\$38,583,765</b>	<b>\$38,583,765</b>	<b>—</b>	<b>—%</b>
<b>Net Financing Uses</b>	<b>\$38,057,190</b>	<b>\$38,583,765</b>	<b>\$38,583,765</b>	<b>—</b>	<b>—%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$38,057,190	\$38,583,765	\$38,583,765	—	—%
<b>Total Revenue</b>	<b>\$38,057,190</b>	<b>\$38,583,765</b>	<b>\$38,583,765</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The Recommended Budget reflects no changes from the prior year Adopted Budget.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$60,724,313	\$69,752,529	\$65,990,994	\$(3,761,535)	(5.4)%
<b>Total Expenditures / Appropriations</b>	<b>\$60,724,313</b>	<b>\$69,752,529</b>	<b>\$65,990,994</b>	<b>\$(3,761,535)</b>	<b>(5.4)%</b>
<b>Net Financing Uses</b>	<b>\$60,724,313</b>	<b>\$69,752,529</b>	<b>\$65,990,994</b>	<b>\$(3,761,535)</b>	<b>(5.4)%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$65,472,179	\$71,040,615	\$65,613,097	\$(5,427,518)	(7.6)%
<b>Total Revenue</b>	<b>\$65,472,179</b>	<b>\$71,040,615</b>	<b>\$65,613,097</b>	<b>\$(5,427,518)</b>	<b>(7.6)%</b>
<b>Use of Fund Balance</b>	<b>\$(4,747,866)</b>	<b>\$(1,288,086)</b>	<b>\$377,897</b>	<b>\$1,665,983</b>	<b>129.3%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Reserve Release	—	\$377,897	\$377,897	—%
Provision for Reserve	\$(1,288,086)	—	\$1,288,086	(100.0)%
<b>Use of Fund Balance</b>	<b>\$(1,288,086)</b>	<b>\$377,897</b>	<b>\$1,665,983</b>	<b>129.3%</b>

### Summary of Changes

The Recommended Budget reflects a \$3,761,535 (5.4%) decrease in total appropriations, \$5,427,518 (7.6%) decrease in revenues, and \$1,665,983 (129.3%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to an estimated decline in the revenues available, which is partially offset by the increase in use of fund balance, to transfer to fund the Mental Health Realignment eligible Department of Health Services programs.

The decrease in revenues is primarily due to:

- Receipt of unusually large sales tax growth payments in FY 2022-23. While overall statewide Realignment sales tax revenues are anticipated to continue increasing moderately, this increase is not large enough to offset the timing impact of the large growth payments received in FY 2022-23, which results in a decrease in 1991 Mental Health Realignment sales tax revenue between FY 2022-23 and FY 2023-24.
- An anticipated increase in overall statewide 1991 Realignment VLF revenue.
- An anticipated decrease from State recoupment of 1991 Realignment revenues, as a result of audit findings and incorrect State reimbursement amounts from prior years.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$16,182,526	\$17,899,603	\$18,128,292	\$228,689	1.3%
<b>Total Expenditures / Appropriations</b>	<b>\$16,182,526</b>	<b>\$17,899,603</b>	<b>\$18,128,292</b>	<b>\$228,689</b>	<b>1.3%</b>
<b>Net Financing Uses</b>	<b>\$16,182,526</b>	<b>\$17,899,603</b>	<b>\$18,128,292</b>	<b>\$228,689</b>	<b>1.3%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$16,968,538	\$17,899,603	\$17,342,280	\$(557,323)	(3.1)%
<b>Total Revenue</b>	<b>\$16,968,538</b>	<b>\$17,899,603</b>	<b>\$17,342,280</b>	<b>\$(557,323)</b>	<b>(3.1)%</b>
<b>Use of Fund Balance</b>	<b>\$(786,012)</b>	<b>—</b>	<b>\$786,012</b>	<b>\$786,012</b>	<b>—%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$170,755	—	\$(170,755)	(100.0)%
Reserve Release	—	\$786,012	\$786,012	—%
Provision for Reserve	\$(170,755)	—	\$170,755	(100.0)%
Use of Fund Balance	—	\$786,012	\$786,012	—%

### Summary of Changes

The Recommended Budget reflects a \$228,689 (1.3%) increase in total appropriations, \$557,323 (3.1%) decrease in revenues, and \$786,012 (new) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to increase in the use of fund balance, which is partially offset by a decline in revenues, to transfer to fund the Public Health Realignment eligible Department of Health Services programs.

The decrease in revenues is due to:

- Receipt of unusually large sales tax growth payments in FY 2022-23. While overall statewide Realignment sales tax revenues are anticipated to continue increasing moderately, this increase is not large enough to

offset the timing impact of the large growth payments received in FY 2022-23, which results in a decrease in 1991 Public Health Realignment sales tax revenue between FY 2022-23 and FY 2023-24.

- An anticipated increase in overall statewide 1991 Realignment VLF revenue.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$126,326,570	\$146,017,390	\$160,570,493	\$14,553,103	10.0%
<b>Total Expenditures / Appropriations</b>	<b>\$126,326,570</b>	<b>\$146,017,390</b>	<b>\$160,570,493</b>	<b>\$14,553,103</b>	<b>10.0%</b>
<b>Net Financing Uses</b>	<b>\$126,326,570</b>	<b>\$146,017,390</b>	<b>\$160,570,493</b>	<b>\$14,553,103</b>	<b>10.0%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$139,646,109	\$133,836,810	\$136,125,784	\$2,288,974	1.7%
<b>Total Revenue</b>	<b>\$139,646,109</b>	<b>\$133,836,810</b>	<b>\$136,125,784</b>	<b>\$2,288,974</b>	<b>1.7%</b>
<b>Use of Fund Balance</b>	<b>\$(13,319,540)</b>	<b>\$12,180,580</b>	<b>\$24,444,709</b>	<b>\$12,264,129</b>	<b>100.7%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$12,180,579	\$9,540,570	\$(2,640,009)	(21.7)%
Reserve Release	—	\$14,904,139	\$14,904,139	—%
Use of Fund Balance	\$12,180,579	\$24,444,709	\$12,264,130	100.7%

### Summary of Changes

The Recommended Budget reflects a \$14,553,103 (10.0%) increase in total appropriations, \$2,288,974 (1.7%) increase in revenues, and \$12,264,129 (100.7%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in the available revenues and use of fund balance to transfer to fund the Social Services Realignment eligible Department programs.

The increase in revenues is due to:

- An anticipated increase in the statewide 1991 Social Services Realignment sales tax and VLF revenues, as a result of the economic climate.
- An anticipated increase in Sacramento County’s 1991 Social Services Realignment caseload growth.



## 2011 Realignment

### 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 (VLF) 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Behavioral Health	\$87,164,622	\$109,969,700	\$119,144,511	\$9,174,811	8.3%
Community Corrections (AB 109)	\$58,199,841	\$94,784,058	\$74,799,579	\$(19,984,479)	(21.1)%
Community Corrections Planning	\$10,117	\$220,107	\$199,237	\$(20,870)	(9.5)%
Local Innovation	—	\$1,500,000	\$1,395,000	\$(105,000)	(7.0)%
Other Law Enforcement/Public Safety	\$60,923,137	\$68,959,653	\$74,685,584	\$5,725,931	8.3%
Protective Services	\$157,433,884	\$172,280,420	\$162,664,397	\$(9,616,023)	(5.6)%
<b>Total Expenditures / Appropriations</b>	<b>\$363,731,601</b>	<b>\$447,713,938</b>	<b>\$432,888,308</b>	<b>\$(14,825,630)</b>	<b>(3.3)%</b>
<b>Net Financing Uses</b>	<b>\$363,731,601</b>	<b>\$447,713,938</b>	<b>\$432,888,308</b>	<b>\$(14,825,630)</b>	<b>(3.3)%</b>
<b>Total Revenue</b>	<b>\$377,013,637</b>	<b>\$443,599,725</b>	<b>\$423,617,865</b>	<b>\$(19,981,860)</b>	<b>(4.5)%</b>
<b>Use of Fund Balance</b>	<b>\$(13,282,036)</b>	<b>\$4,114,213</b>	<b>\$9,270,443</b>	<b>\$5,156,230</b>	<b>125.3%</b>

## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$363,731,601	\$447,713,938	\$432,888,308	\$(14,825,630)	(3.3)%
<b>Total Expenditures / Appropriations</b>	<b>\$363,731,601</b>	<b>\$447,713,938</b>	<b>\$432,888,308</b>	<b>\$(14,825,630)</b>	<b>(3.3)%</b>
<b>Net Financing Uses</b>	<b>\$363,731,601</b>	<b>\$447,713,938</b>	<b>\$432,888,308</b>	<b>\$(14,825,630)</b>	<b>(3.3)%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$377,013,637	\$443,599,725	\$423,617,865	\$(19,981,860)	(4.5)%
<b>Total Revenue</b>	<b>\$377,013,637</b>	<b>\$443,599,725</b>	<b>\$423,617,865</b>	<b>\$(19,981,860)</b>	<b>(4.5)%</b>
<b>Use of Fund Balance</b>	<b>\$(13,282,036)</b>	<b>\$4,114,213</b>	<b>\$9,270,443</b>	<b>\$5,156,230</b>	<b>125.3%</b>

## Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$15,319,803	\$35,341,495	\$20,021,692	130.7%
Reserve Release	—	\$2,544,359	\$2,544,359	—%
Provision for Reserve	\$(11,205,590)	\$(28,615,411)	\$(17,409,821)	155.4%
Use of Fund Balance	\$4,114,213	\$9,270,443	\$5,156,230	125.3%

## Summary of Changes

The Recommended Budget reflects a \$14,825,630 (3.3%) decrease in total appropriations, \$19,981,860 (4.5%) decrease in revenues, and \$5,156,230 (125.3%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to:

- An estimated decrease in revenues, which is partially offset by increase in the use of fund balance, to transfer to fund the Realignment eligible programs in Departments.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The decrease in revenues is due to:

- Receipt of unusually large sales tax growth payments in FY 2022-23. While overall statewide Realignment sales tax revenues are anticipated to continue increasing moderately, this increase is not large enough to offset the timing impact of the large growth payments received in FY 2022-23, which results in a decrease in 2011 Realignment sales tax revenues between FY 2022-23 and FY 2023-24.
- An anticipated increase in vehicle license fee (VLF) funding, as a result of projected growth in the statewide 2011 Realignment VLF revenues.

- Changes in Sacramento County’s percentage share of the statewide 2011 Realignment allocations in various funding categories.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Reserve changes from the prior year Adopted Budget are detailed below:

- Behavioral Health reserve has increased \$18,889,537.
- AB 109 Community Corrections reserve has increased \$9,477,271.
- Local Innovation reserve has increased \$247,840.
- Community Corrections Planning reserve has increased \$763.
- Trial Court Security reserve has decreased \$1,083,278.
- Protective Services reserve has decreased \$1,461,081.

### Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Community Corrections (AB 109)	1,094,122	—	1,094,122	—	—

2011 Realignment Allocations

	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
<b>Booking and Processing Services</b>		
Correctional Health Services	\$134,829	\$134,829
Sheriff	\$2,112,313	\$2,112,322
<b>Booking and Processing Services Total</b>	<b>\$2,247,142</b>	<b>\$2,247,151</b>
<b>CA Office of Emergency Services</b>		
Sheriff	\$4,668,594	\$4,668,594
<b>CA Office of Emergency Services Total</b>	<b>\$4,668,594</b>	<b>\$4,668,594</b>
<b>Citizens Option for Public Safety</b>		
District Attorney	\$726,106	\$794,257
Sheriff	\$2,231,539	\$2,464,390
<b>Citizens Option for Public Safety Total</b>	<b>\$2,957,645</b>	<b>\$3,258,647</b>
<b>District Attorney and Public Defender</b>		
District Attorney	\$1,240,143	\$1,557,091
Public Defender	\$1,240,143	\$1,557,090
<b>District Attorney and Public Defender Total</b>	<b>\$2,480,286</b>	<b>\$3,114,181</b>
<b>Juvenile Probation Activities</b>		
Probation	\$5,395,322	\$5,801,715
<b>Juvenile Probation Activities Total</b>	<b>\$5,395,322</b>	<b>\$5,801,715</b>
<b>Juvenile Justice Program</b>		
Probation	\$6,919,856	\$7,711,233
<b>Juvenile Justice Program Total</b>	<b>\$6,919,856</b>	<b>\$7,711,233</b>
<b>Youthful Offender Block Grant</b>		
Probation	\$8,967,096	\$12,354,745
<b>Youthful Offender Block Grant Total</b>	<b>\$8,967,096</b>	<b>\$12,354,745</b>
<b>Juvenile Re-entry Grant</b>		
Probation	\$694,519	\$900,125
<b>Juvenile Re-entry Grant Total</b>	<b>\$694,519</b>	<b>\$900,125</b>
<b>Trial Court Security</b>		
Sheriff	\$34,629,193	\$34,629,193
<b>Trial Court Security Total</b>	<b>\$34,629,193</b>	<b>\$34,629,193</b>
<b>Other Law Enforcement/Public Safety Total</b>	<b>\$68,959,653</b>	<b>\$74,685,584</b>
<b>Community Corrections (AB 109)</b>		
Correctional Health Services	\$23,506,507	\$14,353,774
District Attorney	\$979,790	\$1,047,748
Probation	\$31,786,503	\$33,130,516
Public Defender	\$0	\$1,094,122
Sheriff	\$38,511,258	\$25,173,419
<b>Community Corrections (AB 109) Total</b>	<b>\$94,784,058</b>	<b>\$74,799,579</b>
<b>Local Innovation Fund</b>		
Probation	\$1,500,000	\$1,395,000
<b>Local Innovation Fund Total</b>	<b>\$1,500,000</b>	<b>\$1,395,000</b>
<b>Behavioral Health</b>		
Health Services	\$109,969,700	\$119,144,511
<b>Behavioral Health Total</b>	<b>\$109,969,700</b>	<b>\$119,144,511</b>
<b>Protective Services</b>		
Child, Family and Adult Services	\$82,928,601	\$79,050,809
Health Services	\$220,000	\$220,000
Human Assistance-Administration	\$3,945,883	\$3,012,541
Human Assistance-Aid Payments	\$84,820,936	\$80,039,545
Probation	\$365,000	\$341,502
<b>Protective Services Total</b>	<b>\$172,280,420</b>	<b>\$162,664,397</b>
<b>2011 Realignment Total</b>	<b>\$447,493,831</b>	<b>\$432,689,071</b>
<b>Community Corrections Planning</b>		
CCP	\$220,107	\$199,237
<b>Community Corrections Planning Total</b>	<b>\$220,107</b>	<b>\$199,237</b>

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$87,164,622	\$109,969,700	\$119,144,511	\$9,174,811	8.3%
<b>Total Expenditures / Appropriations</b>	<b>\$87,164,622</b>	<b>\$109,969,700</b>	<b>\$119,144,511</b>	<b>\$9,174,811</b>	<b>8.3%</b>
<b>Net Financing Uses</b>	<b>\$87,164,622</b>	<b>\$109,969,700</b>	<b>\$119,144,511</b>	<b>\$9,174,811</b>	<b>8.3%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$90,952,807	\$110,760,262	\$113,111,746	\$2,351,484	2.1%
<b>Total Revenue</b>	<b>\$90,952,807</b>	<b>\$110,760,262</b>	<b>\$113,111,746</b>	<b>\$2,351,484</b>	<b>2.1%</b>
<b>Use of Fund Balance</b>	<b>\$(3,788,185)</b>	<b>\$(790,562)</b>	<b>\$6,032,765</b>	<b>\$6,823,327</b>	<b>863.1%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$329	\$24,922,302	\$24,921,973	7,575,067.8%
Provision for Reserve	\$(790,891)	\$(18,889,537)	\$(18,098,646)	2,288.4%
Use of Fund Balance	\$(790,562)	\$6,032,765	\$6,823,327	863.1%

### Summary of Changes

The Recommended Budget reflects a \$9,174,811 (8.3%) increase in total appropriations, \$2,351,484 (2.1%) increase in revenues, and \$6,823,327 (863.1%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an estimated increase in revenues and use of fund balance to transfer to fund the Realignment eligible Department programs.

The increase in revenues is due to:

- An anticipated increase in statewide 2011 Behavioral Health Realignment sales tax funding, as a result of changes in the economic conditions.
- An increase in Sacramento County's percentage share of the statewide 2011 Behavioral Health Realignment sales tax allocation.

Beginning in FY 2023-24, available carryover from the prior year is now correctly reflected in the Projects program, rather than the Administration and Planning Program.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$58,199,841	\$94,784,058	\$74,799,579	\$(19,984,479)	(21.1)%
<b>Total Expenditures / Appropriations</b>	<b>\$58,199,841</b>	<b>\$94,784,058</b>	<b>\$74,799,579</b>	<b>\$(19,984,479)</b>	<b>(21.1)%</b>
<b>Net Financing Uses</b>	<b>\$58,199,841</b>	<b>\$94,784,058</b>	<b>\$74,799,579</b>	<b>\$(19,984,479)</b>	<b>(21.1)%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$67,412,893	\$85,174,658	\$75,211,154	\$(9,963,504)	(11.7)%
<b>Total Revenue</b>	<b>\$67,412,893</b>	<b>\$85,174,658</b>	<b>\$75,211,154</b>	<b>\$(9,963,504)</b>	<b>(11.7)%</b>
<b>Use of Fund Balance</b>	<b>\$(9,213,052)</b>	<b>\$9,609,400</b>	<b>\$(411,575)</b>	<b>\$(10,020,975)</b>	<b>(104.3)%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$9,609,400	\$9,065,696	\$(543,704)	(5.7)%
Provision for Reserve	—	\$(9,477,271)	\$(9,477,271)	—%
<b>Use of Fund Balance</b>	<b>\$9,609,400</b>	<b>\$(411,575)</b>	<b>\$(10,020,975)</b>	<b>(104.3)%</b>

### Summary of Changes

The Recommended Budget reflects a \$19,984,479 (21.1%) decrease in total appropriations, \$9,963,504 (11.7%) decrease in revenues, and \$10,020,975 (104.3%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to:

- An estimated decrease in revenues and use of fund balance to transfer to fund the Realignment eligible Department programs.
- Recommended growth detailed later in this section.

The decrease in revenues is due to:

- Receipt of unusually large sales tax growth payments in FY 2022-23. While overall statewide Realignment sales tax revenues are anticipated to continue increasing moderately, this increase is not large enough to offset the timing impact of the large growth payments received in FY 2022-23, which results in a decrease in 2011 Community Corrections Realignment sales tax revenues between FY 2022-23 and FY 2023-24.
- A projected decline in Sacramento County’s percentage share of the statewide 2011 Community Corrections Realignment sales tax allocation.
- Recommended growth detailed later in this section.

### Recommended Growth Detail for the Program

	<b>Total</b>				
	<b>Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>2011 Realignment - Add AB109 Funding for Collaborative Court Expansion (PD)</b>					
	352,153	—	352,153	—	—
Add \$352,153 in 2011 Realignment AB109 Community Corrections funding for 1.0 FTE Criminal Attorney Level 4, 1.0 FTE Human Services Social Worker, and position related overhead costs, to support the Mays Consent Decree jail population reduction plan item 23 (Collaborative Courts) and AB 109 Plan priority numbers 2, 3, 4, 6, 19. The Public Defender (PD) needs these additional staff to expedite program applications, safely lower the jail population, and reduce recidivism. This request is contingent upon approval of a linked request in the PD budget (BU 6910000).					
<b>2011 Realignment - Add AB109 Funding for Mental Health Diversion Expansion (PD)</b>					
	741,969	—	741,969	—	—
Add \$741,969 in 2011 Realignment AB109 Community Corrections funding to fund 1.0 FTE Principal Criminal Attorney, 2.0 FTE Criminal Attorneys Level 4, and position related overhead costs in the PD budget, to support the Mays Consent Decree jail population reduction plan items 22 (Mental Health Diversion) and 27 (improve connections to services and resources prior to and during jail discharge), as well as, AB 109 Plan priorities 2, 3, 4, 6, and 19. This request is contingent upon approval of a linked request in the PD budget (BU 6910000).					



## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$10,117	\$220,107	\$199,237	\$(20,870)	(9.5)%
<b>Total Expenditures / Appropriations</b>	<b>\$10,117</b>	<b>\$220,107</b>	<b>\$199,237</b>	<b>\$(20,870)</b>	<b>(9.5)%</b>
<b>Net Financing Uses</b>	<b>\$10,117</b>	<b>\$220,107</b>	<b>\$199,237</b>	<b>\$(20,870)</b>	<b>(9.5)%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$200,000	\$200,000	\$200,000	—	—%
<b>Total Revenue</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$(189,883)</b>	<b>\$20,107</b>	<b>\$(763)</b>	<b>\$(20,870)</b>	<b>(103.8)%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$488,340	—	\$(488,340)	(100.0)%
Provision for Reserve	\$(468,233)	\$(763)	\$467,470	(99.8)%
Use of Fund Balance	\$20,107	\$(763)	\$(20,870)	(103.8)%

### Summary of Changes

The Recommended Budget reflects a \$20,870 (9.5%) decrease in total appropriations and \$20,870 (103.8%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to decrease in intra-fund transfer charges, as a result of lower projected eligible program expenditures.

## 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, Youthful Offender Block Grant, 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, Youthful Offender Block Grant, Juvenile Re-entry Grant, and Trial Court Security funding.

### Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	—	\$1,500,000	\$1,395,000	\$(105,000)	(7.0)%
<b>Total Expenditures / Appropriations</b>	—	<b>\$1,500,000</b>	<b>\$1,395,000</b>	<b>\$(105,000)</b>	<b>(7.0)%</b>
<b>Net Financing Uses</b>	—	<b>\$1,500,000</b>	<b>\$1,395,000</b>	<b>\$(105,000)</b>	<b>(7.0)%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$1,197,928	\$2,021,196	\$289,344	\$(1,731,852)	(85.7)%
<b>Total Revenue</b>	<b>\$1,197,928</b>	<b>\$2,021,196</b>	<b>\$289,344</b>	<b>\$(1,731,852)</b>	<b>(85.7)%</b>
<b>Use of Fund Balance</b>	<b>\$(1,197,928)</b>	<b>\$(521,196)</b>	<b>\$1,105,656</b>	<b>\$1,626,852</b>	<b>312.1%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$417,338	\$1,353,496	\$936,158	224.3%
Provision for Reserve	\$(938,534)	\$(247,840)	\$690,694	(73.6)%
<b>Use of Fund Balance</b>	<b>\$(521,196)</b>	<b>\$1,105,656</b>	<b>\$1,626,852</b>	<b>312.1%</b>

### Summary of Changes

The Recommended Budget reflects a \$105,000 (7.0%) decrease in total appropriations, \$1,731,852 (85.7%) decrease in revenues, and \$1,626,852 (312.1%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to inclusion of residual Group Gun Violence Reduction and Prevention Pilot Program funding that was approved in the FY 2022-23 Revised Recommended Budget, as there were delays in implementation of the pilot program during FY 2022-23.

The decrease in revenues is due to receipt of unusually large sales tax growth payments in FY 2022-23. While overall statewide Realignment sales tax revenues are anticipated to continue increasing moderately, this

increase is not large enough to offset the timing impact of the large growth payments received in FY 2022-23, which results in a decrease in 2011 Local Innovation Realignment sales tax revenues between FY 2022-23 and FY 2023-24.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$60,923,137	\$68,959,653	\$74,685,584	\$5,725,931	8.3%
<b>Total Expenditures / Appropriations</b>	<b>\$60,923,137</b>	<b>\$68,959,653</b>	<b>\$74,685,584</b>	<b>\$5,725,931</b>	<b>8.3%</b>
<b>Net Financing Uses</b>	<b>\$60,923,137</b>	<b>\$68,959,653</b>	<b>\$74,685,584</b>	<b>\$5,725,931</b>	<b>8.3%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$67,727,880	\$73,738,825	\$73,602,305	\$(136,520)	(0.2)%
<b>Total Revenue</b>	<b>\$67,727,880</b>	<b>\$73,738,825</b>	<b>\$73,602,305</b>	<b>\$(136,520)</b>	<b>(0.2)%</b>
<b>Use of Fund Balance</b>	<b>\$(6,804,743)</b>	<b>\$(4,779,172)</b>	<b>\$1,083,279</b>	<b>\$5,862,451</b>	<b>122.7%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$4,228,760	\$1	\$(4,228,759)	(100.0)%
Reserve Release	—	\$1,083,278	\$1,083,278	—%
Provision for Reserve	\$(9,007,932)	—	\$9,007,932	(100.0)%
Use of Fund Balance	\$(4,779,172)	\$1,083,279	\$5,862,451	122.7%

### Summary of Changes

The Recommended Budget reflects a \$5,725,931 (8.3%) increase in total appropriations, \$136,520 (0.2%) decrease in revenues, and \$5,862,451 (122.7%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an estimated increase in revenues and use of fund balance to transfer to fund the Realignment eligible Department programs.

The decrease in revenues is due to:

- Receipt of unusually large sales tax growth payments in FY 2022-23. While overall statewide Realignment sales tax revenues are anticipated to continue increasing moderately, this increase is not large enough to

offset the timing impact of the large growth payments received in FY 2022-23, which results in a decrease in 2011 Realignment sales tax revenues between FY 2022-23 and FY 2023-24.

- An anticipated increase in statewide 2011 Realignment VLF funding, resulting in projected growth in the statewide 2011 Realignment Juvenile Justice, Juvenile Probation Activities, and Citizens' Option for Public Safety (COPS) revenues.
- Changes in Sacramento County's percentage share of the statewide 2011 Realignment Juvenile Reentry Grant, Youthful Offender Block Grant, Juvenile Justice, and COPS allocations.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$157,433,884	\$172,280,420	\$162,664,397	\$(9,616,023)	(5.6)%
<b>Total Expenditures / Appropriations</b>	<b>\$157,433,884</b>	<b>\$172,280,420</b>	<b>\$162,664,397</b>	<b>\$(9,616,023)</b>	<b>(5.6)%</b>
<b>Net Financing Uses</b>	<b>\$157,433,884</b>	<b>\$172,280,420</b>	<b>\$162,664,397</b>	<b>\$(9,616,023)</b>	<b>(5.6)%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$149,522,130	\$171,704,784	\$161,203,316	\$(10,501,468)	(6.1)%
<b>Total Revenue</b>	<b>\$149,522,130</b>	<b>\$171,704,784</b>	<b>\$161,203,316</b>	<b>\$(10,501,468)</b>	<b>(6.1)%</b>
<b>Use of Fund Balance</b>	<b>\$7,911,754</b>	<b>\$575,636</b>	<b>\$1,461,081</b>	<b>\$885,445</b>	<b>153.8%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$575,636	—	\$(575,636)	(100.0)%
Reserve Release	—	\$1,461,081	\$1,461,081	—%
<b>Use of Fund Balance</b>	<b>\$575,636</b>	<b>\$1,461,081</b>	<b>\$885,445</b>	<b>153.8%</b>

### Summary of Changes

The Recommended Budget reflects a \$9,616,023 (5.6%) decrease in total appropriations, \$10,501,468 (6.1%) decrease in revenues, and \$885,445 (153.8%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to an estimated decrease in the 2011 Protective Services Realignment revenues, partially offset by a reserve release, resulting in a reduced transfer to departments for realignment eligible programs.

The decrease in revenues is due to receipt of unusually large sales tax growth payments in FY 2022-23. While overall statewide Realignment sales tax revenues are anticipated to continue increasing moderately, this increase is not large enough to offset the timing impact of the large growth payments received in FY 2022-23, which results in a decrease in 2011 Protective Services Realignment sales tax revenues between FY 2022-23 and FY 2023-24.

## Appropriation For Contingency

### 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
General Fund Contingencies	—	\$27,000,000	\$13,016,488	\$(13,983,512)	(51.8)%
<b>Total Expenditures / Appropriations</b>	—	<b>\$27,000,000</b>	<b>\$13,016,488</b>	<b>\$(13,983,512)</b>	<b>(51.8)%</b>
<b>Net Financing Uses</b>	—	<b>\$27,000,000</b>	<b>\$13,016,488</b>	<b>\$(13,983,512)</b>	<b>(51.8)%</b>
<b>Net County Cost</b>	—	<b>\$27,000,000</b>	<b>\$13,016,488</b>	<b>\$(13,983,512)</b>	<b>(51.8)%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Appropriation for Contingencies	—	\$27,000,000	\$13,016,488	\$(13,983,512)	(51.8)%
<b>Total Expenditures / Appropriations</b>	—	<b>\$27,000,000</b>	<b>\$13,016,488</b>	<b>\$(13,983,512)</b>	<b>(51.8)%</b>
<b>Net Financing Uses</b>	—	<b>\$27,000,000</b>	<b>\$13,016,488</b>	<b>\$(13,983,512)</b>	<b>(51.8)%</b>
<b>Net County Cost</b>	—	<b>\$27,000,000</b>	<b>\$13,016,488</b>	<b>\$(13,983,512)</b>	<b>(51.8)%</b>

### Summary of Changes

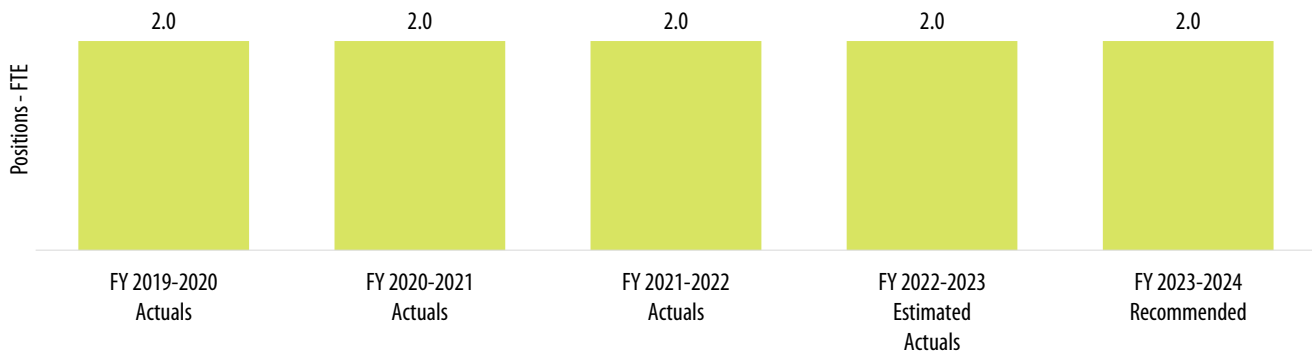
The Recommended Budget reflects a \$13,983,512 (51.8%) decrease in total appropriations and Net County Cost from the prior year Adopted Budget.

The decrease in total appropriations and Net County Cost is primarily due to uncertain costs in the prior year, including those resulting from labor negotiations and compliance with the Mays consent decree, now being reflected in departmental appropriations.

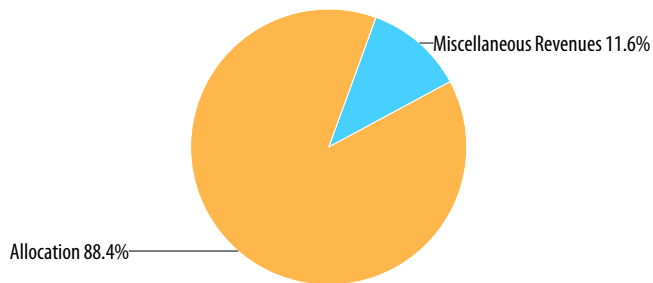
**Civil Service Commission**  
**Department Structure**  
**Alice Dowdin Calvillo, Executive Officer**



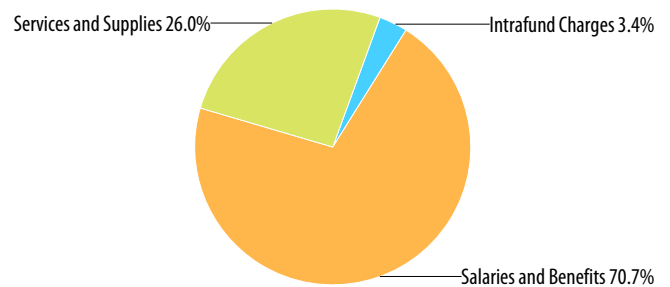
**Staffing Trend**



**Financing Sources**



**Financing Uses**





## 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.

## Goals

- The Commission aims to establish and implement sound and fair policy and rules governing the selection, retention and promotion of employees for, and the classification of, civil service positions; fairly and swiftly adjudicate appeals filed with the Commission on actions taken by the County involving classification and position allocation; civil service examinations; pre-employment requirements; releases from probation; disciplinary actions; and approve beneficial changes to the County’s Classification Plan.

## Budget Unit – Budget by Program

	<b>FY 2021-2022 Actuals</b>	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
<b>Department Appropriations by Program</b>					
Civil Service Commission	\$404,625	\$483,576	\$518,037	\$34,461	7.1%
<b>Total Expenditures / Appropriations</b>	<b>\$404,625</b>	<b>\$483,576</b>	<b>\$518,037</b>	<b>\$34,461</b>	<b>7.1%</b>
<b>Net Financing Uses</b>	<b>\$404,625</b>	<b>\$483,576</b>	<b>\$518,037</b>	<b>\$34,461</b>	<b>7.1%</b>
<b>Total Revenue</b>	<b>\$6,555</b>	<b>\$61,615</b>	<b>\$60,000</b>	<b>\$(1,615)</b>	<b>(2.6)%</b>
<b>Net County Cost</b>	<b>\$398,070</b>	<b>\$421,961</b>	<b>\$458,037</b>	<b>\$36,076</b>	<b>8.5%</b>
Positions	2.0	2.0	2.0	—	—%

## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$322,926	\$341,862	\$366,066	\$24,204	7.1%
Services & Supplies	\$69,967	\$125,781	\$134,615	\$8,834	7.0%
Intrafund Charges	\$11,732	\$15,933	\$17,356	\$1,423	8.9%
<b>Total Expenditures / Appropriations</b>	<b>\$404,625</b>	<b>\$483,576</b>	<b>\$518,037</b>	<b>\$34,461</b>	<b>7.1%</b>
<b>Net Financing Uses</b>	<b>\$404,625</b>	<b>\$483,576</b>	<b>\$518,037</b>	<b>\$34,461</b>	<b>7.1%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$1,615	\$1,615	—	\$(1,615)	(100.0)%
Miscellaneous Revenues	\$4,940	\$60,000	\$60,000	—	—%
<b>Total Revenue</b>	<b>\$6,555</b>	<b>\$61,615</b>	<b>\$60,000</b>	<b>\$(1,615)</b>	<b>(2.6)%</b>
<b>Net County Cost</b>	<b>\$398,070</b>	<b>\$421,961</b>	<b>\$458,037</b>	<b>\$36,076</b>	<b>8.5%</b>
Positions	2.0	2.0	2.0	—	—%

## Summary of Changes

The Recommended Budget reflects a \$34,461 (7.1%) increase in appropriations, \$1,615 (2.6%) decrease in revenues, and \$36,076 (8.5%) increase in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is a result of the changes described below.

The increase in total appropriations is primarily due to:

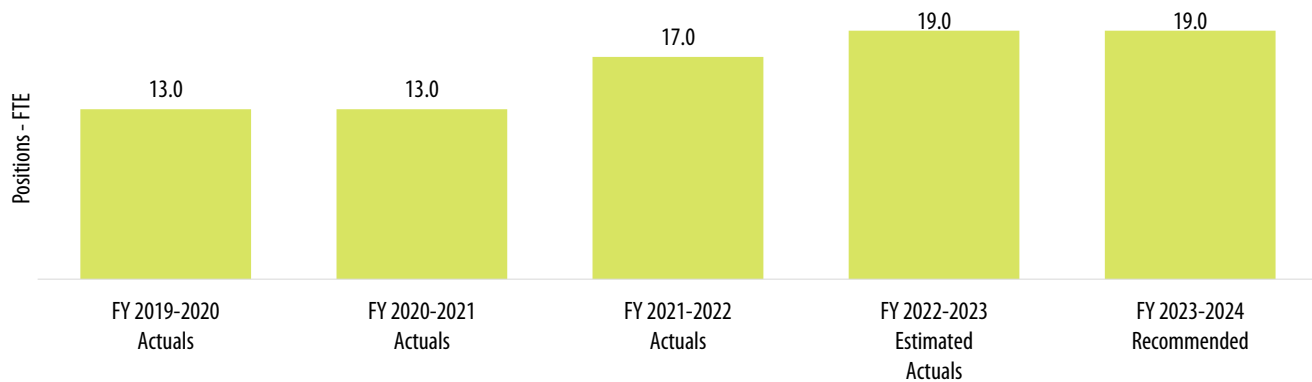
- Increases related to negotiated personnel costs and allocated costs.
- Minor increases for office supplies and postage/ mailing services.
- Increases in costs from the Department of General Services for contract management.

The decrease in revenues is due to one-time funding in the prior year for the American Rescue Plan Act essential worker pay reimbursement.

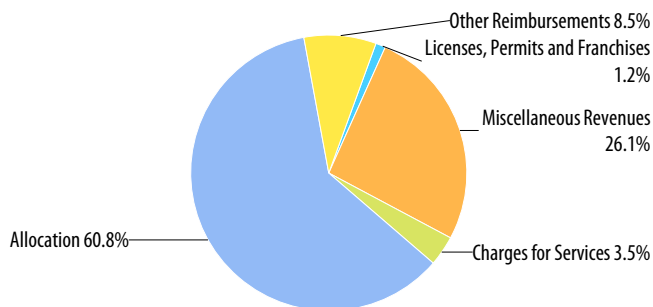
**Clerk of the Board**  
**Department Structure**  
Florence Evans, Clerk of the Board



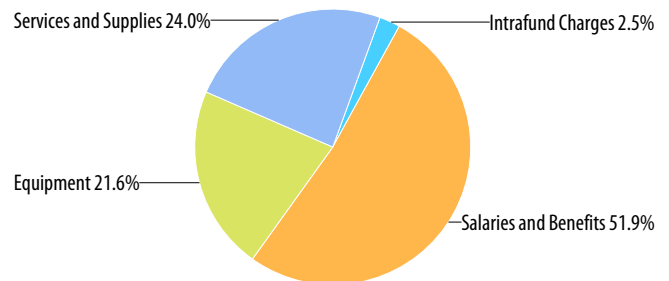
**Staffing Trend**



**Financing Sources**



**Financing Uses**



## 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

## Goals

- COB organizational restructure.
- Implement new technology and software tools (digitize official records, new Boards and Commissions database, and integrate electronic signatures).

## Budget Unit – Budget by Program

	<b>FY 2021-2022 Actuals</b>	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
<b>Department Appropriations by Program</b>					
Assessment Appeals	\$52,933	\$127,191	\$145,507	\$18,316	14.4%
Clerk of the Board	\$2,833,529	\$3,664,499	\$4,517,724	\$853,225	23.3%
Planning Commission	\$118,663	\$129,407	\$144,080	\$14,673	11.3%
<b>Total Expenditures / Appropriations</b>	<b>\$3,005,125</b>	<b>\$3,921,097</b>	<b>\$4,807,311</b>	<b>\$886,214</b>	<b>22.6%</b>
<b>Total Reimbursements</b>	<b>\$(407,567)</b>	<b>\$(408,196)</b>	<b>\$(406,290)</b>	<b>\$1,906</b>	<b>(0.5)%</b>
<b>Net Financing Uses</b>	<b>\$2,597,558</b>	<b>\$3,512,901</b>	<b>\$4,401,021</b>	<b>\$888,120</b>	<b>25.3%</b>
<b>Total Revenue</b>	<b>\$739,114</b>	<b>\$1,072,718</b>	<b>\$1,479,948</b>	<b>\$407,230</b>	<b>38.0%</b>
<b>Net County Cost</b>	<b>\$1,858,445</b>	<b>\$2,440,183</b>	<b>\$2,921,073</b>	<b>\$480,890</b>	<b>19.7%</b>
Positions	17.0	20.0	19.0	(1.0)	(5.0)%

## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,927,598	\$2,386,104	\$2,493,503	\$107,399	4.5%
Services & Supplies	\$756,937	\$797,682	\$1,155,158	\$357,476	44.8%
Equipment	\$262,605	\$639,168	\$1,040,468	\$401,300	62.8%
Intrafund Charges	\$57,985	\$98,143	\$118,182	\$20,039	20.4%
<b>Total Expenditures / Appropriations</b>	<b>\$3,005,125</b>	<b>\$3,921,097</b>	<b>\$4,807,311</b>	<b>\$886,214</b>	<b>22.6%</b>
Other Reimbursements	\$(407,567)	\$(408,196)	\$(406,290)	\$1,906	(0.5)%
<b>Total Reimbursements</b>	<b>\$(407,567)</b>	<b>\$(408,196)</b>	<b>\$(406,290)</b>	<b>\$1,906</b>	<b>(0.5)%</b>
<b>Net Financing Uses</b>	<b>\$2,597,558</b>	<b>\$3,512,901</b>	<b>\$4,401,021</b>	<b>\$888,120</b>	<b>25.3%</b>
<b>Revenue</b>					
Licenses, Permits & Franchises	\$67,781	\$56,000	\$56,000	—	—%
Intergovernmental Revenues	\$17,762	\$16,148	—	\$(16,148)	(100.0)%
Charges for Services	\$121,199	\$146,831	\$170,209	\$23,378	15.9%
Miscellaneous Revenues	\$532,372	\$853,739	\$1,253,739	\$400,000	46.9%
<b>Total Revenue</b>	<b>\$739,114</b>	<b>\$1,072,718</b>	<b>\$1,479,948</b>	<b>\$407,230</b>	<b>38.0%</b>
<b>Net County Cost</b>	<b>\$1,858,445</b>	<b>\$2,440,183</b>	<b>\$2,921,073</b>	<b>\$480,890</b>	<b>19.7%</b>
Positions	17.0	20.0	19.0	(1.0)	(5.0)%

## Summary of Changes

The Recommended Budget reflects an \$886,214 (22.6%) increase in total appropriations, \$1,906 (0.5%) decrease in reimbursements, \$407,230 (38.0%) increase in revenues, and \$480,890 (19.7%) increase in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is a result of the changes described below.

The increase in total appropriations is due to:

- Increases in negotiated labor agreements, partially offset by the net deletion of 1.0 FTE position.
- An increase in grant awards and allocated costs from other departments.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The decrease in reimbursements is due an estimated decrease in Property Tax Administration (SB 2557) funding in the Assessment Appeals program.

The increase in revenues is due to:

- Zoning permit fees, cost recoveries from legislative bodies, and grant revenues from the State.

- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Position counts have decreased by 1.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE net mid-year decrease.

### Summary of Recommended Growth by Program

<b>Program</b>	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
Clerk of the Board	440,000	—	400,000	40,000	—

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$47,657	\$121,841	\$139,857	\$18,016	14.8%
Services & Supplies	\$5,276	\$5,350	\$5,650	\$300	5.6%
<b>Total Expenditures / Appropriations</b>	<b>\$52,933</b>	<b>\$127,191</b>	<b>\$145,507</b>	<b>\$18,316</b>	<b>14.4%</b>
Other Reimbursements	\$(26,191)	\$(26,820)	\$(24,914)	\$1,906	(7.1)%
<b>Total Reimbursements</b>	<b>\$(26,191)</b>	<b>\$(26,820)</b>	<b>\$(24,914)</b>	<b>\$1,906</b>	<b>(7.1)%</b>
<b>Net Financing Uses</b>	<b>\$26,742</b>	<b>\$100,371</b>	<b>\$120,593</b>	<b>\$20,222</b>	<b>20.1%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$1,615	—	—	—	—%
Charges for Services	\$250	\$750	\$750	—	—%
Miscellaneous Revenues	\$90,711	\$93,560	\$93,560	—	—%
<b>Total Revenue</b>	<b>\$92,575</b>	<b>\$94,310</b>	<b>\$94,310</b>	<b>—</b>	<b>—%</b>
<b>Net County Cost</b>	<b>\$(65,833)</b>	<b>\$6,061</b>	<b>\$26,283</b>	<b>\$20,222</b>	<b>333.6%</b>
Positions	—	—	1.0	1.0	—%

### Summary of Changes

The Recommended Budget reflects an \$18,316 (14.4%) increase in total appropriations, \$1,906 (7.1%) decrease in reimbursements, and \$20,222 (333.6%) increase in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is a result of the changes described below.

The increase in total appropriations is due to increases related to negotiated labor agreements and one position being moved from the Clerk of the Board program to this program.

The decrease in reimbursements is due an estimated decrease in Property Tax Administration (SB 2557) funding.

## **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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,789,638	\$2,167,056	\$2,241,766	\$74,710	3.4%
Services & Supplies	\$723,300	\$760,132	\$1,117,308	\$357,176	47.0%
Equipment	\$262,605	\$639,168	\$1,040,468	\$401,300	62.8%
Intrafund Charges	\$57,985	\$98,143	\$118,182	\$20,039	20.4%
<b>Total Expenditures / Appropriations</b>	<b>\$2,833,529</b>	<b>\$3,664,499</b>	<b>\$4,517,724</b>	<b>\$853,225</b>	<b>23.3%</b>
Other Reimbursements	\$(381,376)	\$(381,376)	\$(381,376)	—	—%
<b>Total Reimbursements</b>	<b>\$(381,376)</b>	<b>\$(381,376)</b>	<b>\$(381,376)</b>	<b>—</b>	<b>—%</b>
<b>Net Financing Uses</b>	<b>\$2,452,153</b>	<b>\$3,283,123</b>	<b>\$4,136,348</b>	<b>\$853,225</b>	<b>26.0%</b>
<b>Revenue</b>					
Licenses, Permits & Franchises	\$27,826	\$26,000	\$26,000	—	—%
Intergovernmental Revenues	\$14,533	\$16,148	—	\$(16,148)	(100.0)%
Charges for Services	\$120,949	\$146,031	\$169,409	\$23,378	16.0%
Miscellaneous Revenues	\$441,661	\$760,179	\$1,160,179	\$400,000	52.6%
<b>Total Revenue</b>	<b>\$604,969</b>	<b>\$948,358</b>	<b>\$1,355,588</b>	<b>\$407,230</b>	<b>42.9%</b>
<b>Net County Cost</b>	<b>\$1,847,185</b>	<b>\$2,334,765</b>	<b>\$2,780,760</b>	<b>\$445,995</b>	<b>19.1%</b>
Positions	16.0	19.0	17.0	(2.0)	(10.5)%

## Summary of Changes

The Recommended Budget reflects an \$853,225 (23.3%) increase in total appropriations, \$407,230 (42.9%) increase in revenues, and \$445,995 (19.1%) increase in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is a result of the changes described below

The increase in total appropriations is due to:

- Increases in negotiated labor agreements, partially offset by the mid-year deletion of one position and an administrative move of one position from this program to the Assessment Appeals program.
- Increases in grant awards and allocated costs from other departments.
- Recommended growth detailed later in this section.

The increase in revenues is due to planning and zoning permit fees, cost recoveries from legislative bodies, and grant revenues from the State.

### Recommended Growth Detail for the Program

	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>COB - Approval of PEG Grant</b>					
	400,000	—	400,000	—	—
Allow expenditures related to the Public, Education and Government (PEG) grant as approved by the Board. PEG funding assists with upgrades to, and implementation of, new technology, software and broadcast functionality.					
<b>COB - Moving Costs</b>					
	40,000	—	—	40,000	—
Add funding to support the Clerk of the Board moving from the 2nd floor to the 6th floor. This also includes funds for supplies such as printing, office furniture, and computers.					

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$90,303	\$97,207	\$111,880	\$14,673	15.1%
Services & Supplies	\$28,360	\$32,200	\$32,200	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$118,663</b>	<b>\$129,407</b>	<b>\$144,080</b>	<b>\$14,673</b>	<b>11.3%</b>
<b>Net Financing Uses</b>	<b>\$118,663</b>	<b>\$129,407</b>	<b>\$144,080</b>	<b>\$14,673</b>	<b>11.3%</b>
<b>Revenue</b>					
Licenses, Permits & Franchises	\$39,955	\$30,000	\$30,000	—	—%
Intergovernmental Revenues	\$1,615	—	—	—	—%
Charges for Services	—	\$50	\$50	—	—%
<b>Total Revenue</b>	<b>\$41,570</b>	<b>\$30,050</b>	<b>\$30,050</b>	<b>—</b>	<b>—%</b>
<b>Net County Cost</b>	<b>\$77,093</b>	<b>\$99,357</b>	<b>\$114,030</b>	<b>\$14,673</b>	<b>14.8%</b>
Positions	1.0	1.0	1.0	—	—%

### Summary of Changes

The Recommended Budget reflects a \$14,673 (11.3%) increase in total appropriations and \$14,673 (14.8%) increase in Net County Cost from the prior year Adopted Budget.

The increase in total appropriations and Net County Cost is primarily due to increases in negotiated labor agreements.

## Community Investment Program

### 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

### Goals

- Develop and sustain livable and attractive neighborhoods and communities.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Community Investment Program	—	\$46,321	\$46,321	—	—%
Remaining Tobacco Litigation Settlement Allocation	\$5,000	\$44,783	\$44,783	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$5,000</b>	<b>\$91,104</b>	<b>\$91,104</b>	<b>—</b>	<b>—%</b>
<b>Net Financing Uses</b>	<b>\$5,000</b>	<b>\$91,104</b>	<b>\$91,104</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$5,000</b>	<b>\$91,104</b>	<b>\$91,104</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$5,000	\$91,104	\$91,104	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$5,000</b>	<b>\$91,104</b>	<b>\$91,104</b>	<b>—</b>	<b>—%</b>
<b>Net Financing Uses</b>	<b>\$5,000</b>	<b>\$91,104</b>	<b>\$91,104</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$5,000</b>	<b>\$91,104</b>	<b>\$91,104</b>	<b>—</b>	<b>—%</b>

### Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$91,104	\$91,104	—	—%
Use of Fund Balance	\$91,104	\$91,104	—	—%

## Summary of Changes

The Recommended Budget reflects no net change from the prior year Adopted Budget.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	—	\$46,321	\$46,321	—	—%
<b>Total Expenditures / Appropriations</b>	—	<b>\$46,321</b>	<b>\$46,321</b>	—	—%
<b>Net Financing Uses</b>	—	<b>\$46,321</b>	<b>\$46,321</b>	—	—%
<b>Use of Fund Balance</b>	—	<b>\$46,321</b>	<b>\$46,321</b>	—	—%

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$91,104	\$46,321	\$(44,783)	(49.2)%
Use of Fund Balance	\$91,104	\$46,321	\$(44,783)	(49.2)%

### Summary of Changes

The Recommended Budget reflects no net change from the prior year Adopted Budget.

The change in Available Carryover from the prior year reflects the breakout of \$46,321 in carryover for the Community Investment program, with the remaining carryover in the Remaining Tobacco Litigation Settlement Allocation program.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$5,000	\$44,783	\$44,783	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$5,000</b>	<b>\$44,783</b>	<b>\$44,783</b>	<b>—</b>	<b>—%</b>
<b>Net Financing Uses</b>	<b>\$5,000</b>	<b>\$44,783</b>	<b>\$44,783</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$5,000</b>	<b>\$44,783</b>	<b>\$44,783</b>	<b>—</b>	<b>—%</b>

### Program Use of Fund Balance

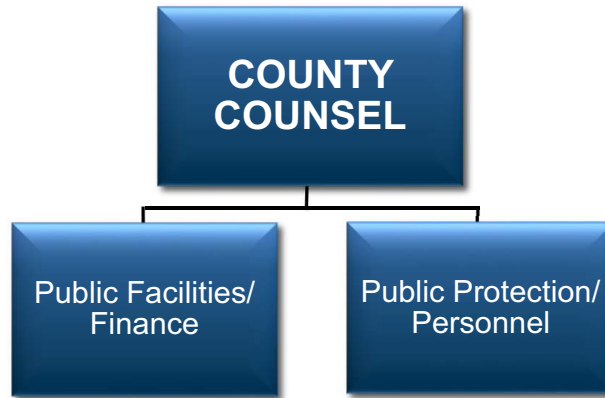
	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	—	\$44,783	\$44,783	—%
Use of Fund Balance	—	\$44,783	\$44,783	—%

### Summary of Changes

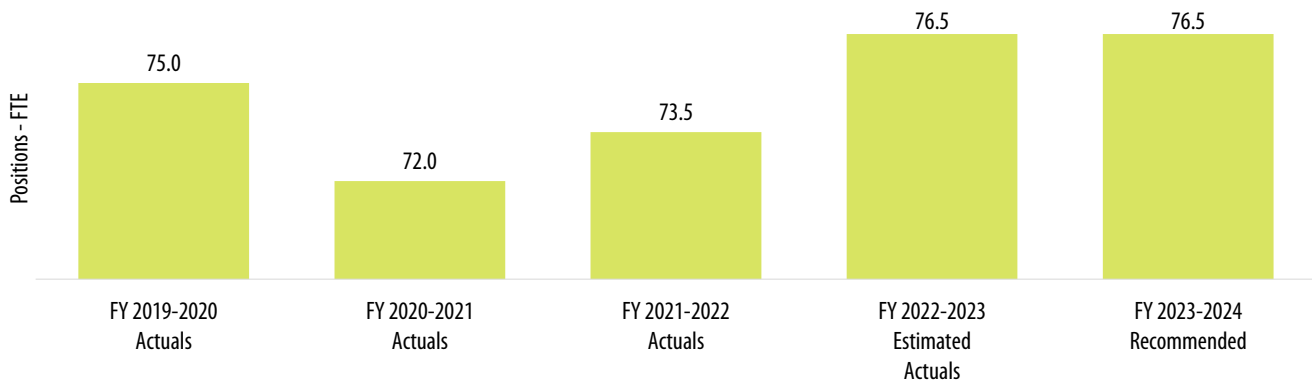
The Recommended Budget reflects no net change from the prior year Adopted Budget.

The change in Available Carryover from the prior year reflects the breakout of \$44,783 in carryover previously reflected in the Community Investment Program.

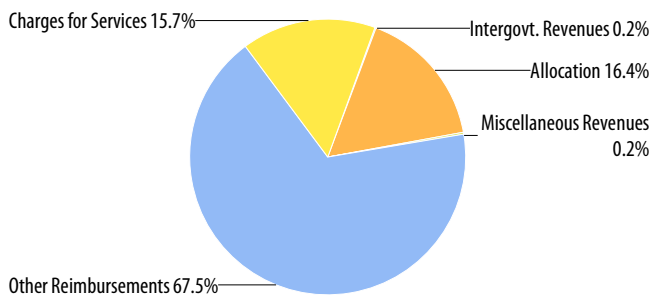
**County Council**  
**Department Structure**  
Lisa A. Travis, County Council



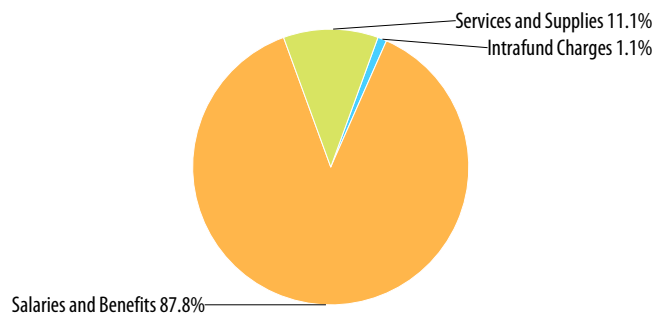
**Staffing Trend**



**Financing Sources**



**Financing Uses**





## 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.

## Goals

- Continue the in-service training program for attorney staff to improve the overall quality of legal services delivered to County clients.
- Continue to provide training on the Ralph M. Brown Act, the Public Records Act, County contracts and other legal topics for various County departments & agencies.
- Identify and measure client service needs and levels of legal representation in order to provide quality legal representation to the Board of Supervisors, the Office of the County Executive and various County Departments in the most cost-effective manner.

## Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
County Counsel	\$18,705,147	\$22,159,259	\$22,571,998	\$412,739	1.9%
<b>Total Expenditures / Appropriations</b>	<b>\$18,705,147</b>	<b>\$22,159,259</b>	<b>\$22,571,998</b>	<b>\$412,739</b>	<b>1.9%</b>
<b>Total Reimbursements</b>	<b>\$(12,658,411)</b>	<b>\$(14,569,494)</b>	<b>\$(15,229,542)</b>	<b>\$(660,048)</b>	<b>4.5%</b>
<b>Net Financing Uses</b>	<b>\$6,046,737</b>	<b>\$7,589,765</b>	<b>\$7,342,456</b>	<b>\$(247,309)</b>	<b>(3.3)%</b>
<b>Total Revenue</b>	<b>\$3,267,796</b>	<b>\$3,929,398</b>	<b>\$3,635,849</b>	<b>\$(293,549)</b>	<b>(7.5)%</b>
<b>Net County Cost</b>	<b>\$2,778,940</b>	<b>\$3,660,367</b>	<b>\$3,706,607</b>	<b>\$46,240</b>	<b>1.3%</b>
Positions	73.5	76.5	76.5	—	—%

## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$16,930,888	\$18,809,835	\$19,826,384	\$1,016,549	5.4%
Services & Supplies	\$1,589,947	\$3,152,679	\$2,506,425	\$(646,254)	(20.5)%
Intrafund Charges	\$184,312	\$196,745	\$239,189	\$42,444	21.6%
<b>Total Expenditures / Appropriations</b>	<b>\$18,705,147</b>	<b>\$22,159,259</b>	<b>\$22,571,998</b>	<b>\$412,739</b>	<b>1.9%</b>
Other Reimbursements	\$(12,658,411)	\$(14,569,494)	\$(15,229,542)	\$(660,048)	4.5%
<b>Total Reimbursements</b>	<b>\$(12,658,411)</b>	<b>\$(14,569,494)</b>	<b>\$(15,229,542)</b>	<b>\$(660,048)</b>	<b>4.5%</b>
<b>Net Financing Uses</b>	<b>\$6,046,737</b>	<b>\$7,589,765</b>	<b>\$7,342,456</b>	<b>\$(247,309)</b>	<b>(3.3)%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$61,697	\$33,910	\$33,910	—	—%
Charges for Services	\$3,156,691	\$3,845,488	\$3,551,939	\$(293,549)	(7.6)%
Miscellaneous Revenues	\$49,409	\$50,000	\$50,000	—	—%
<b>Total Revenue</b>	<b>\$3,267,796</b>	<b>\$3,929,398</b>	<b>\$3,635,849</b>	<b>\$(293,549)</b>	<b>(7.5)%</b>
<b>Net County Cost</b>	<b>\$2,778,940</b>	<b>\$3,660,367</b>	<b>\$3,706,607</b>	<b>\$46,240</b>	<b>1.3%</b>
Positions	73.5	76.5	76.5	—	—%

### Summary of Changes

The Recommended Budget reflects a \$412,739 (1.9%) increase in total appropriations, \$660,048 (4.5%) increase in reimbursements, \$293,549 (7.5%) decrease in revenues, and \$46,240 (1.3%) increase in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is a result of the changes described below.

The net increase in total appropriations is due to:

- Increases in salary and benefits primarily related to negotiated labor agreements.
- Increased allocated costs, primarily for technology services, liability claims, and facilities.
- A decrease in construction services for a one time security project, completed within the prior year.

The increase in reimbursements is due to:

- Increased legal services requested in FY 2023-24 that are cost recovered as a reimbursement.
- Recommended growth detailed later in this section.

The decrease in revenues is due to a rate adjustment to more accurately reflect the actual amount in revenue received over the past three years.

### Summary of Recommended Growth by Program

<b>Program</b>	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
County Counsel	—	(155,000)	—	(155,000)	—

### Recommended Growth Detail for the Program

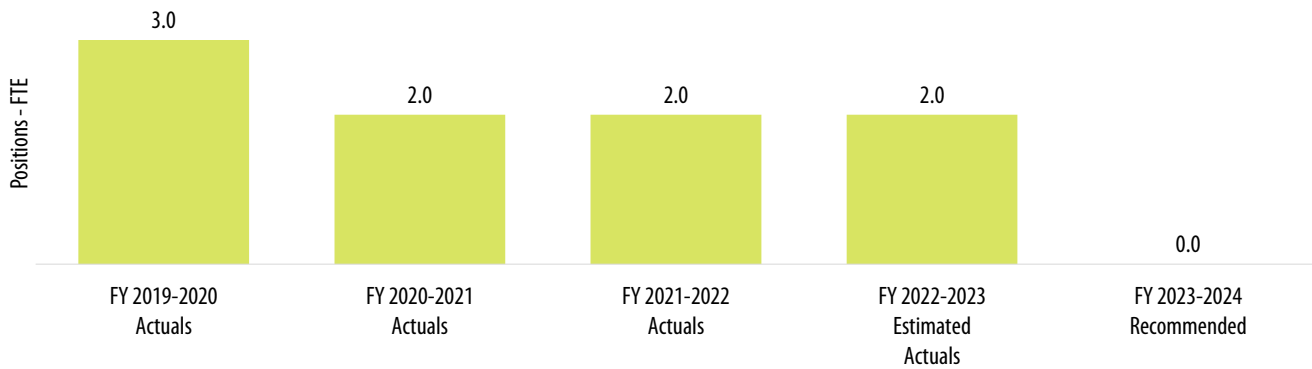
	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>County Counsel - Funding for DSHS legal services</b>	—	(155,000)	—	(155,000)	—

Increase funding by \$155,000 for legal services requested by the Department of Homeless Services and Housing for FY 2023-24. This request is contingent upon approval of a linked growth request in Department of Homeless Services and Housing (BU5820000).

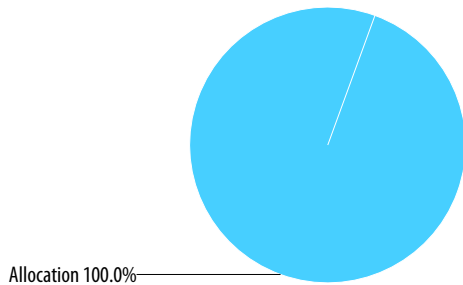
**County Executive**  
**Department Structure**  
Ann Edwards, County Executive



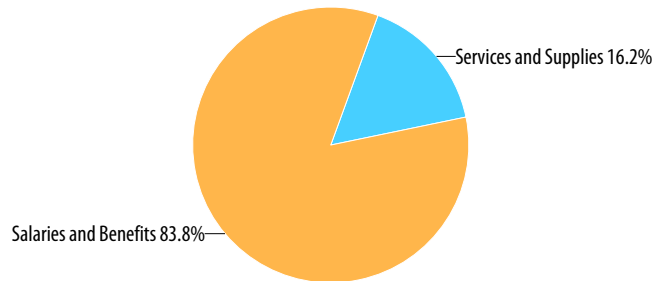
**Staffing Trend**



**Financing Sources**



**Financing Uses**



## 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.

Effective July 1, 2023, the County Executive budget (BU 5910000) will be consolidated with the County Executive Cabinet budget (BU 5730000).

### FOR INFORMATION ONLY

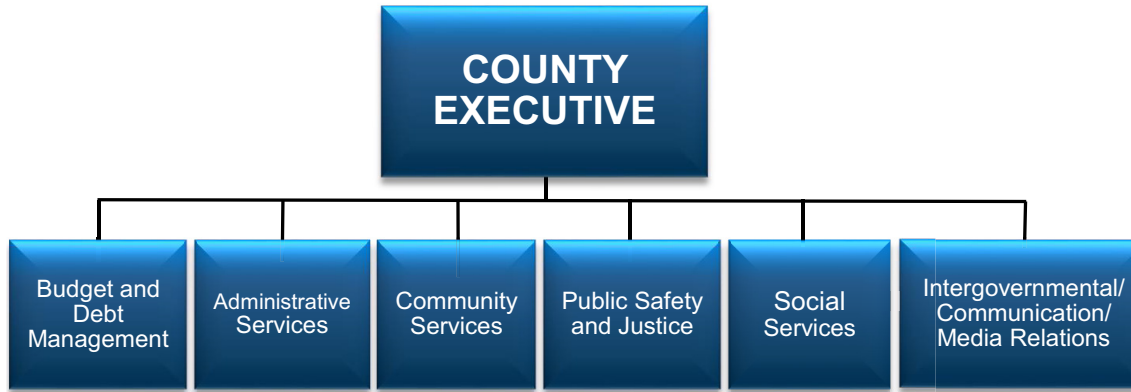
## Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Office of the County Executive	\$836,953	\$915,630	—	\$(915,630)	(100.0)%
<b>Total Expenditures / Appropriations</b>	<b>\$836,953</b>	<b>\$915,630</b>	<b>—</b>	<b>\$(915,630)</b>	<b>(100.0)%</b>
<b>Net Financing Uses</b>	<b>\$836,953</b>	<b>\$915,630</b>	<b>—</b>	<b>\$(915,630)</b>	<b>(100.0)%</b>
<b>Net County Cost</b>	<b>\$836,953</b>	<b>\$915,630</b>	<b>—</b>	<b>\$(915,630)</b>	<b>(100.0)%</b>
Positions	2.0	2.0	—	(2.0)	(100.0)%

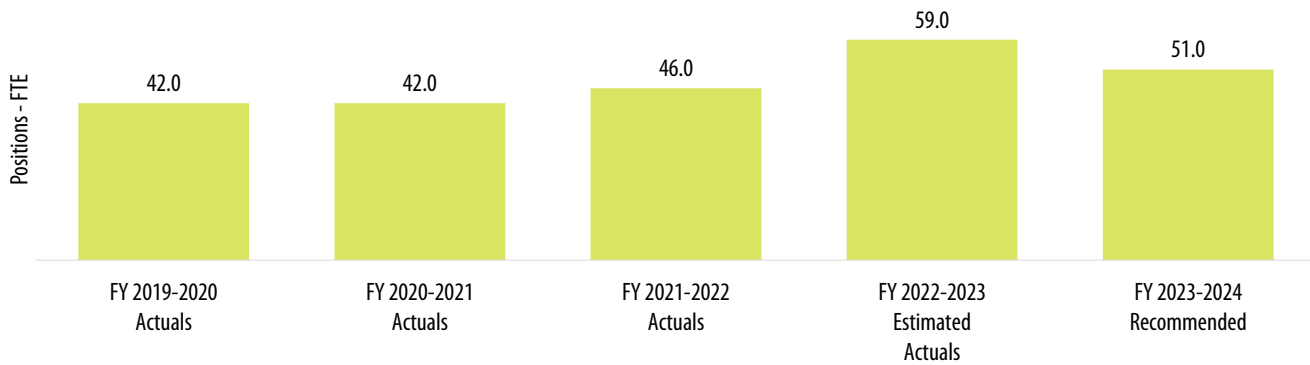
## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$672,061	\$640,052	—	\$(640,052)	(100.0)%
Services & Supplies	\$77,539	\$170,796	—	\$(170,796)	(100.0)%
Intrafund Charges	\$87,353	\$104,782	—	\$(104,782)	(100.0)%
<b>Total Expenditures / Appropriations</b>	<b>\$836,953</b>	<b>\$915,630</b>	<b>—</b>	<b>\$(915,630)</b>	<b>(100.0)%</b>
<b>Net Financing Uses</b>	<b>\$836,953</b>	<b>\$915,630</b>	<b>—</b>	<b>\$(915,630)</b>	<b>(100.0)%</b>
<b>Net County Cost</b>	<b>\$836,953</b>	<b>\$915,630</b>	<b>—</b>	<b>\$(915,630)</b>	<b>(100.0)%</b>
Positions	2.0	2.0	—	(2.0)	(100.0)%

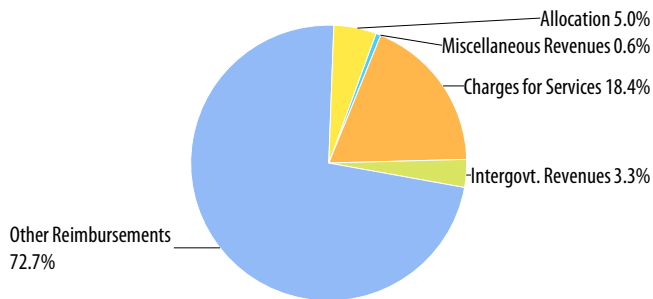
**County Executive Cabinet**  
**Department Structure**  
Ann Edwards, County Executive



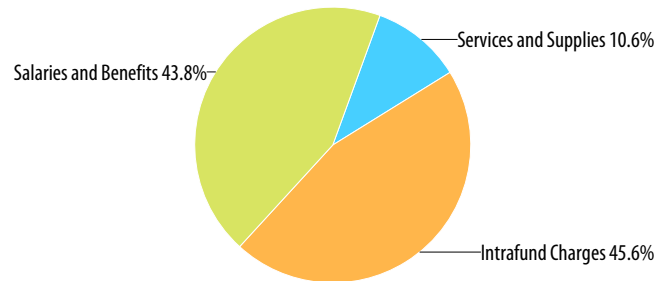
**Staffing Trend**



**Financing Sources**



**Financing Uses**



## Budget Unit Functions & Responsibilities

The **County Executive Cabinet** is responsible to the Board of Supervisors for planning, organizing, directing, controlling, and coordinating virtually all county activities. These include 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 other elected officials and other outside organizations. These programs include:

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

## Goals

Continue to develop innovative and effective solutions to the problem of delivering effective and cost-efficient services to the residents of Sacramento County.

## Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Budget and Debt Management	\$4,226,912	\$5,171,064	\$5,242,092	\$71,028	1.4%
Executive Cabinet	\$12,999,248	\$17,595,583	\$16,359,891	\$(1,235,692)	(7.0)%
Government Relations/Legislation	\$708,858	\$817,879	\$793,352	\$(24,527)	(3.0)%
Local Agency Formation Commission Support	\$366,374	\$578,632	\$651,187	\$72,555	12.5%
Public Information Office	\$1,862,257	\$2,443,042	\$2,657,301	\$214,259	8.8%
<b>Total Expenditures / Appropriations</b>	<b>\$20,163,649</b>	<b>\$26,606,200</b>	<b>\$25,703,823</b>	<b>\$(902,377)</b>	<b>(3.4)%</b>
<b>Total Reimbursements</b>	<b>\$(14,661,906)</b>	<b>\$(18,152,170)</b>	<b>\$(19,214,682)</b>	<b>\$(1,062,512)</b>	<b>5.9%</b>
<b>Net Financing Uses</b>	<b>\$5,501,742</b>	<b>\$8,454,030</b>	<b>\$6,489,141</b>	<b>\$(1,964,889)</b>	<b>(23.2)%</b>
<b>Total Revenue</b>	<b>\$4,716,808</b>	<b>\$6,300,713</b>	<b>\$5,306,953</b>	<b>\$(993,760)</b>	<b>(15.8)%</b>
<b>Net County Cost</b>	<b>\$784,934</b>	<b>\$2,153,317</b>	<b>\$1,182,188</b>	<b>\$(971,129)</b>	<b>(45.1)%</b>
Positions	46.0	54.0	51.0	(3.0)	(5.6)%

## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$8,417,499	\$11,123,626	\$11,249,048	\$125,422	1.1%
Services & Supplies	\$2,780,414	\$4,312,167	\$2,727,939	\$(1,584,228)	(36.7)%
Intrafund Charges	\$8,965,736	\$11,170,407	\$11,726,836	\$556,429	5.0%
<b>Total Expenditures / Appropriations</b>	<b>\$20,163,649</b>	<b>\$26,606,200</b>	<b>\$25,703,823</b>	<b>\$(902,377)</b>	<b>(3.4)%</b>
Intrafund Reimbursements Within Programs	—	—	\$(67,283)	\$(67,283)	—%
Intrafund Reimbursements Between Programs	—	\$(10,883,606)	\$(1,826,452)	\$9,057,154	(83.2)%
Other Reimbursements	\$(14,661,906)	\$(7,268,564)	\$(17,320,947)	\$(10,052,383)	138.3%
<b>Total Reimbursements</b>	<b>\$(14,661,906)</b>	<b>\$(18,152,170)</b>	<b>\$(19,214,682)</b>	<b>\$(1,062,512)</b>	<b>5.9%</b>
<b>Net Financing Uses</b>	<b>\$5,501,742</b>	<b>\$8,454,030</b>	<b>\$6,489,141</b>	<b>\$(1,964,889)</b>	<b>(23.2)%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$1,204,662	\$1,593,663	\$777,526	\$(816,137)	(51.2)%
Charges for Services	\$3,334,887	\$4,533,050	\$4,385,427	\$(147,623)	(3.3)%
Miscellaneous Revenues	\$177,259	\$174,000	\$144,000	\$(30,000)	(17.2)%
<b>Total Revenue</b>	<b>\$4,716,808</b>	<b>\$6,300,713</b>	<b>\$5,306,953</b>	<b>\$(993,760)</b>	<b>(15.8)%</b>
<b>Net County Cost</b>	<b>\$784,934</b>	<b>\$2,153,317</b>	<b>\$1,182,188</b>	<b>\$(971,129)</b>	<b>(45.1)%</b>
Positions	46.0	54.0	51.0	(3.0)	(5.6)%

## Summary of Changes

The Recommended Budget reflects a \$902,377 (3.4%) decrease in total appropriations, \$1,062,512 (5.9%) increase in reimbursements, \$993,760 (15.8%) decrease in revenues, and \$971,129 (45.1%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is a result of the changes described below.

The net decrease in total appropriations is primarily due to:

- The Office of Homeless Initiatives and Housing being moved from the County Executive Cabinet to a separate budget unit, which is partly offset by the County Executive Budget moving into the County Executive Cabinet budget.
- The Diversity, Equity, and Inclusion (DEI) contract being moved to the Department of Personnel Services, and the Deloitte contract for American Rescue Plan Act (ARPA) related expenditures being completed in FY 2022-23.
- Increases resulting from negotiated labor agreements.

The increase in reimbursements is due to:



- Cost recovery for services provided to other departments.

The decrease in revenues is due to reimbursements for ARPA related expenditures and cost recovery for services provided to other departments.

Position counts have decreased by a net 3.0 FTE from the prior year Adopted Budget due to:

- 5.0 FTE net mid-year increases.
- 8.0 FTE recommended net Base decreases.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$3,620,188	\$4,262,516	\$4,371,288	\$108,772	2.6%
Services & Supplies	\$75,358	\$57,904	\$49,043	\$(8,861)	(15.3)%
Intrafund Charges	\$531,366	\$850,644	\$821,761	\$(28,883)	(3.4)%
<b>Total Expenditures / Appropriations</b>	<b>\$4,226,912</b>	<b>\$5,171,064</b>	<b>\$5,242,092</b>	<b>\$71,028</b>	<b>1.4%</b>
Total Reimbursements between Programs		\$(4,316,055)	—	\$4,316,055	(100.0)%
Other Reimbursements	\$(3,498,021)	\$(66,288)	\$(4,400,419)	\$(4,334,131)	6,538.3%
<b>Total Reimbursements</b>	<b>\$(3,498,021)</b>	<b>\$(4,382,343)</b>	<b>\$(4,400,419)</b>	<b>\$(18,076)</b>	<b>0.4%</b>
<b>Net Financing Uses</b>	<b>\$728,891</b>	<b>\$788,721</b>	<b>\$841,673</b>	<b>\$52,952</b>	<b>6.7%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$5,207	\$1,615	—	\$(1,615)	(100.0)%
Charges for Services	\$502,237	\$527,647	\$597,504	\$69,857	13.2%
Miscellaneous Revenues	\$5,509	—	—	—	—%
<b>Total Revenue</b>	<b>\$512,954</b>	<b>\$529,262</b>	<b>\$597,504</b>	<b>\$68,242</b>	<b>12.9%</b>
<b>Net County Cost</b>	<b>\$215,937</b>	<b>\$259,459</b>	<b>\$244,169</b>	<b>\$(15,290)</b>	<b>(5.9)%</b>
Positions	17.0	18.0	18.0	—	—%

### Summary of Changes

The Recommended Budget reflects a \$71,028 (1.4%) increase in total appropriations, \$18,076 (0.4%) increase in reimbursements, \$68,242 (12.9%) increase in revenues, and \$15,290 (5.9%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is a result of the changes described below.

The increase in total appropriations is due to increases in salary and benefits costs related to negotiated labor agreements and increased allocated costs from other departments.

The net increase in reimbursements and revenues is due to cost recovery for services provided to other departments.

## Executive Cabinet

### Program Overview

The **Executive Cabinet** includes the County Executive, Deputy County Executives for Administrative Services, Community Services, Public Safety and Justice, and Social Services. Also included are Sustainability, support staff, and associated administrative costs.

### Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$2,550,849	\$4,031,751	\$3,813,666	\$(218,085)	(5.4)%
Services & Supplies	\$2,296,315	\$3,613,979	\$2,049,880	\$(1,564,099)	(43.3)%
Intrafund Charges	\$8,152,084	\$9,949,853	\$10,496,345	\$546,492	5.5%
<b>Total Expenditures / Appropriations</b>	<b>\$12,999,248</b>	<b>\$17,595,583</b>	<b>\$16,359,891</b>	<b>\$(1,235,692)</b>	<b>(7.0)%</b>
Total Reimbursements within Program		—	\$(67,283)	\$(67,283)	—%
Total Reimbursements between Programs		\$(4,244,798)	\$(1,826,452)	\$2,418,346	(57.0)%
Other Reimbursements	\$(9,164,108)	\$(6,965,810)	\$(10,183,205)	\$(3,217,395)	46.2%
<b>Total Reimbursements</b>	<b>\$(9,164,108)</b>	<b>\$(11,210,608)</b>	<b>\$(12,076,940)</b>	<b>\$(866,332)</b>	<b>7.7%</b>
<b>Net Financing Uses</b>	<b>\$3,835,140</b>	<b>\$6,384,975</b>	<b>\$4,282,951</b>	<b>\$(2,102,024)</b>	<b>(32.9)%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$1,194,610	\$1,587,203	\$777,526	\$(809,677)	(51.0)%
Charges for Services	\$2,071,532	\$2,934,581	\$2,475,648	\$(458,933)	(15.6)%
<b>Total Revenue</b>	<b>\$3,266,142</b>	<b>\$4,521,784</b>	<b>\$3,253,174</b>	<b>\$(1,268,610)</b>	<b>(28.1)%</b>
<b>Net County Cost</b>	<b>\$568,997</b>	<b>\$1,863,191</b>	<b>\$1,029,777</b>	<b>\$(833,414)</b>	<b>(44.7)%</b>
Positions	16.0	21.0	17.0	(4.0)	(19.0)%

### Summary of Changes

The Recommended Budget reflects a \$1,235,692 (7.0%) decrease in total appropriations, \$866,332 (7.7%) increase in reimbursements, \$1,268,610 (28.1%) decrease in revenues, and \$833,414 (44.7%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is a result of the changes described below.

The net decrease in total appropriations is due to:

- The Homeless Services and Housing staff and associated expenditures being moved from this budget unit to the Department of Homeless Services and Housing budget (BU 5820000), including the transfer of ten positions. Four of the positions were added mid-year.
- The County Executive budget (BU 5910000) moving into this budget unit, including the transfer of two positions.

- The Diversity, Equity, and Inclusion (DEI) contract being moved into the Department of Personnel Services budget (BU 6050000) and the Deloitte contract for ARPA related expenditures being completed in Fiscal Year 2022-23.
- Increases resulting from negotiated labor agreements.

The increase in reimbursements is due to cost recovery for services provided to other departments.

The decrease in revenues is due to reimbursements for ARPA related expenditures, and cost recovery for services provided to other departments.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$476,649	\$510,636	\$493,249	\$(17,387)	(3.4)%
Services & Supplies	\$176,345	\$233,261	\$232,820	\$(441)	(0.2)%
Intrafund Charges	\$55,864	\$73,982	\$67,283	\$(6,699)	(9.1)%
<b>Total Expenditures / Appropriations</b>	<b>\$708,858</b>	<b>\$817,879</b>	<b>\$793,352</b>	<b>\$(24,527)</b>	<b>(3.0)%</b>
Total Reimbursements between Programs		\$(460,066)	—	\$460,066	(100.0)%
Other Reimbursements	\$(397,108)	\$(35,000)	\$(509,352)	\$(474,352)	1,355.3%
<b>Total Reimbursements</b>	<b>\$(397,108)</b>	<b>\$(495,066)</b>	<b>\$(509,352)</b>	<b>\$(14,286)</b>	<b>2.9%</b>
<b>Net Financing Uses</b>	<b>\$311,750</b>	<b>\$322,813</b>	<b>\$284,000</b>	<b>\$(38,813)</b>	<b>(12.0)%</b>
<b>Revenue</b>					
Charges for Services	\$140,000	\$140,000	\$140,000	—	—%
Miscellaneous Revenues	\$171,750	\$174,000	\$144,000	\$(30,000)	(17.2)%
<b>Total Revenue</b>	<b>\$311,750</b>	<b>\$314,000</b>	<b>\$284,000</b>	<b>\$(30,000)</b>	<b>(9.6)%</b>
<b>Net County Cost</b>	<b>—</b>	<b>\$8,813</b>	<b>—</b>	<b>\$(8,813)</b>	<b>(100.0)%</b>
Positions	2.0	2.0	2.0	—	—%

### Summary of Changes

The Recommended Budget reflects a \$24,527 (3.0%) decrease in total appropriations, \$14,286 (2.9%) increase in reimbursements, \$30,000 (9.6%) decrease in revenues, and \$8,813 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is a result of the changes described below.

The decrease in total appropriations is due to staff turnover with new staff starting at a lower salary step.

The increase in reimbursements is due to cost recovery for services provided to other departments.

The decrease in revenues is due some cost recovery being recognized as a reimbursement rather than a revenue.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$361,710	\$535,882	\$600,845	\$64,963	12.1%
Services & Supplies	\$1,697	\$42,750	\$45,311	\$2,561	6.0%
Intrafund Charges	\$2,967	—	\$5,031	\$5,031	—%
<b>Total Expenditures / Appropriations</b>	<b>\$366,374</b>	<b>\$578,632</b>	<b>\$651,187</b>	<b>\$72,555</b>	<b>12.5%</b>
<b>Net Financing Uses</b>	<b>\$366,374</b>	<b>\$578,632</b>	<b>\$651,187</b>	<b>\$72,555</b>	<b>12.5%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$1,615	\$1,615	—	\$(1,615)	(100.0)%
Charges for Services	\$364,759	\$577,017	\$651,187	\$74,170	12.9%
<b>Total Revenue</b>	<b>\$366,374</b>	<b>\$578,632</b>	<b>\$651,187</b>	<b>\$72,555</b>	<b>12.5%</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	2.0	3.0	3.0	—	—%

### Summary of Changes

The Recommended Budget reflects a \$72,555 (12.5%) increase in total appropriations and revenues from the prior year Adopted Budget.

The increase in total appropriations is due to increases primarily related to negotiated labor agreements and increased allocated costs from other departments, and is offset by revenue from LAFCo.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,408,103	\$1,782,841	\$1,970,000	\$187,159	10.5%
Services & Supplies	\$230,698	\$364,273	\$350,885	\$(13,388)	(3.7)%
Intrafund Charges	\$223,455	\$295,928	\$336,416	\$40,488	13.7%
<b>Total Expenditures / Appropriations</b>	<b>\$1,862,257</b>	<b>\$2,443,042</b>	<b>\$2,657,301</b>	<b>\$214,259</b>	<b>8.8%</b>
Total Reimbursements between Programs		\$(1,862,687)	—	\$1,862,687	(100.0)%
Other Reimbursements	\$(1,602,669)	\$(201,466)	\$(2,227,971)	\$(2,026,505)	1,005.9%
<b>Total Reimbursements</b>	<b>\$(1,602,669)</b>	<b>\$(2,064,153)</b>	<b>\$(2,227,971)</b>	<b>\$(163,818)</b>	<b>7.9%</b>
<b>Net Financing Uses</b>	<b>\$259,588</b>	<b>\$378,889</b>	<b>\$429,330</b>	<b>\$50,441</b>	<b>13.3%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$3,230	\$3,230	—	\$(3,230)	(100.0)%
Charges for Services	\$256,358	\$353,805	\$521,088	\$167,283	47.3%
<b>Total Revenue</b>	<b>\$259,588</b>	<b>\$357,035</b>	<b>\$521,088</b>	<b>\$164,053</b>	<b>45.9%</b>
<b>Net County Cost</b>	<b>—</b>	<b>\$21,854</b>	<b>\$(91,758)</b>	<b>\$(113,612)</b>	<b>(519.9)%</b>
Positions	9.0	10.0	11.0	1.0	10.0%

### Summary of Changes

The Recommended Budget reflects a \$214,259 (8.8%) increase in total appropriations, \$163,818 (7.9%) increase in reimbursements, \$164,053 (45.9%) increase in revenues, and \$113,612 (519.9%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is a result of the changes described below.

The increase in total appropriations is due to increases related to negotiated labor agreements, increased allocated costs from other departments, and the mid-year addition of 1.0 FTE Public Information Manager position for the Department of Homeless Services and Housing.

The increase in reimbursements and revenues is due to cost recovery for services provided to other departments.

## Antelope Public Facilities Financing Plan

### 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

### Goals

- Ensure that necessary financing is available when needed for planned projects in the PFFP.
- Utilize county departments and non-county agencies as resources on projects that include infrastructure design and construction, environmental impact matters, cost-sharing agreements, contributions and reimbursements, and land use impacts to the PFFP.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Antelope PFFP Drainage Facilities	—	\$35,230	\$35,680	\$450	1.3%
Antelope PFFP East Antelope Local Roadway	\$708	\$312,631	\$313,771	\$1,140	0.4%
Antelope PFFP Roadway Facilities	\$58,020	\$3,213,267	\$3,171,395	\$(41,872)	(1.3)%
Antelope PFFP Water Facilities and Services	\$708	\$109,701	\$109,541	\$(160)	(0.1)%
<b>Total Expenditures / Appropriations</b>	<b>\$59,436</b>	<b>\$3,670,829</b>	<b>\$3,630,387</b>	<b>\$(40,442)</b>	<b>(1.1)%</b>
<b>Net Financing Uses</b>	<b>\$59,436</b>	<b>\$3,670,829</b>	<b>\$3,630,387</b>	<b>\$(40,442)</b>	<b>(1.1)%</b>
<b>Total Revenue</b>	<b>\$80,478</b>	<b>\$1,700,489</b>	<b>\$1,690,489</b>	<b>\$(10,000)</b>	<b>(0.6)%</b>
<b>Use of Fund Balance</b>	<b>\$(21,042)</b>	<b>\$1,970,340</b>	<b>\$1,939,898</b>	<b>\$(30,442)</b>	<b>(1.5)%</b>



### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$59,436	\$305,110	\$305,110	—	—%
Other Charges	—	\$3,365,719	\$3,325,277	\$(40,442)	(1.2)%
<b>Total Expenditures / Appropriations</b>	<b>\$59,436</b>	<b>\$3,670,829</b>	<b>\$3,630,387</b>	<b>\$(40,442)</b>	<b>(1.1)%</b>
<b>Net Financing Uses</b>	<b>\$59,436</b>	<b>\$3,670,829</b>	<b>\$3,630,387</b>	<b>\$(40,442)</b>	<b>(1.1)%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$13,661	\$21,000	\$11,000	\$(10,000)	(47.6)%
Intergovernmental Revenues	\$7,592	\$1,679,489	\$1,679,489	—	—%
Charges for Services	\$59,225	—	—	—	—%
<b>Total Revenue</b>	<b>\$80,478</b>	<b>\$1,700,489</b>	<b>\$1,690,489</b>	<b>\$(10,000)</b>	<b>(0.6)%</b>
<b>Use of Fund Balance</b>	<b>\$(21,042)</b>	<b>\$1,970,340</b>	<b>\$1,939,898</b>	<b>\$(30,442)</b>	<b>(1.5)%</b>

### Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,970,340	\$1,939,898	\$(30,442)	(1.5)%
Use of Fund Balance	\$1,970,340	\$1,939,898	\$(30,442)	(1.5)%

### Summary of Changes

The Recommended Budget reflects a \$40,442 (1.1%) decrease in total appropriations, \$10,000 (0.6%) decrease in revenues, and \$30,442 (1.5%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower anticipated revenues and available fund balance.

The decrease in revenues is due to a lower anticipated Statewide Community Infrastructure Program (SCIP) revenues.

## 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. Collection for this fee was discontinued in 2003. The remaining balance will be provided to Placer County to be used for improvements or acquisitions downstream of Basin A.

### Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Other Charges	—	\$35,230	\$35,680	\$450	1.3%
<b>Total Expenditures / Appropriations</b>	—	<b>\$35,230</b>	<b>\$35,680</b>	<b>\$450</b>	<b>1.3%</b>
<b>Net Financing Uses</b>	—	<b>\$35,230</b>	<b>\$35,680</b>	<b>\$450</b>	<b>1.3%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$216	\$1,000	\$1,000	—	—%
<b>Total Revenue</b>	<b>\$216</b>	<b>\$1,000</b>	<b>\$1,000</b>	—	—%
<b>Use of Fund Balance</b>	<b>\$(216)</b>	<b>\$34,230</b>	<b>\$34,680</b>	<b>\$450</b>	<b>1.3%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$34,230	\$34,680	\$450	1.3%
Use of Fund Balance	\$34,230	\$34,680	\$450	1.3%

### Summary of Changes

The Recommended Budget reflects a \$450 (1.3%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to a greater anticipated carryover of fund balance and interest earnings.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$708	\$4,110	\$4,110	—	—%
Other Charges	—	\$308,521	\$309,661	\$1,140	0.4%
<b>Total Expenditures / Appropriations</b>	<b>\$708</b>	<b>\$312,631</b>	<b>\$313,771</b>	<b>\$1,140</b>	<b>0.4%</b>
<b>Net Financing Uses</b>	<b>\$708</b>	<b>\$312,631</b>	<b>\$313,771</b>	<b>\$1,140</b>	<b>0.4%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$1,903	\$2,500	\$2,500	—	—%
Charges for Services	\$9,114	—	—	—	—%
<b>Total Revenue</b>	<b>\$11,017</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$(10,309)</b>	<b>\$310,131</b>	<b>\$311,271</b>	<b>\$1,140</b>	<b>0.4%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$310,131	\$311,271	\$1,140	0.4%
Use of Fund Balance	\$310,131	\$311,271	\$1,140	0.4%

### Summary of Changes

The Recommended Budget reflects a \$1,140 (0.4%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to a greater available carryover fund balance.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$58,020	\$300,000	\$300,000	—	—%
Other Charges	—	\$2,913,267	\$2,871,395	\$(41,872)	(1.4)%
<b>Total Expenditures / Appropriations</b>	<b>\$58,020</b>	<b>\$3,213,267</b>	<b>\$3,171,395</b>	<b>\$(41,872)</b>	<b>(1.3)%</b>
<b>Net Financing Uses</b>	<b>\$58,020</b>	<b>\$3,213,267</b>	<b>\$3,171,395</b>	<b>\$(41,872)</b>	<b>(1.3)%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$10,863	\$15,000	\$5,000	\$(10,000)	(66.7)%
Intergovernmental Revenues	\$7,592	\$1,679,489	\$1,679,489	—	—%
Charges for Services	\$50,111	—	—	—	—%
<b>Total Revenue</b>	<b>\$68,566</b>	<b>\$1,694,489</b>	<b>\$1,684,489</b>	<b>\$(10,000)</b>	<b>(0.6)%</b>
<b>Use of Fund Balance</b>	<b>\$(10,546)</b>	<b>\$1,518,778</b>	<b>\$1,486,906</b>	<b>\$(31,872)</b>	<b>(2.1)%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,518,778	\$1,486,906	\$(31,872)	(2.1)%
Use of Fund Balance	\$1,518,778	\$1,486,906	\$(31,872)	(2.1)%

### Summary of Changes

The Recommended Budget reflects a \$41,872 (1.3%) decrease in total appropriations, \$10,000 (0.6%) decrease in revenues, and \$31,872 (2.1%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower anticipated revenues and carryover fund balance.

The decrease in revenues is due to lower anticipated interest earnings.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$708	\$1,000	\$1,000	—	—%
Other Charges	—	\$108,701	\$108,541	\$(160)	(0.1)%
<b>Total Expenditures / Appropriations</b>	<b>\$708</b>	<b>\$109,701</b>	<b>\$109,541</b>	<b>\$(160)</b>	<b>(0.1)%</b>
<b>Net Financing Uses</b>	<b>\$708</b>	<b>\$109,701</b>	<b>\$109,541</b>	<b>\$(160)</b>	<b>(0.1)%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$679	\$2,500	\$2,500	—	—%
<b>Total Revenue</b>	<b>\$679</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$29</b>	<b>\$107,201</b>	<b>\$107,041</b>	<b>\$(160)</b>	<b>(0.1)%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$107,201	\$107,041	\$(160)	(0.1)%
Use of Fund Balance	\$107,201	\$107,041	\$(160)	(0.1)%

### Summary of Changes

The Recommended Budget reflects a \$160 (0.1%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower anticipated reimbursement payments to the Sacramento Suburban Water District.

## Bradshaw/US 50 Financing District

### 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.

### Goals

- Work collaboratively with county departments and non-county agencies on project activities including infrastructure project design and construction, environmental impact matters, cost-sharing agreements, contributions and reimbursements, and land use impacts to the District.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Bradshaw/US 50 Capital Projects	—	\$52,596	\$53,366	\$770	1.5%
<b>Total Expenditures / Appropriations</b>	—	<b>\$52,596</b>	<b>\$53,366</b>	<b>\$770</b>	<b>1.5%</b>
<b>Net Financing Uses</b>	—	<b>\$52,596</b>	<b>\$53,366</b>	<b>\$770</b>	<b>1.5%</b>
<b>Total Revenue</b>	<b>\$326</b>	<b>\$1,000</b>	<b>\$1,000</b>	—	—%
<b>Use of Fund Balance</b>	<b>\$(326)</b>	<b>\$51,596</b>	<b>\$52,366</b>	<b>\$770</b>	<b>1.5%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	—	\$20,000	\$20,000	—	—%
Other Charges	—	\$32,596	\$33,366	\$770	2.4%
<b>Total Expenditures / Appropriations</b>	—	<b>\$52,596</b>	<b>\$53,366</b>	<b>\$770</b>	<b>1.5%</b>
<b>Net Financing Uses</b>	—	<b>\$52,596</b>	<b>\$53,366</b>	<b>\$770</b>	<b>1.5%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$326	\$1,000	\$1,000	—	—%
<b>Total Revenue</b>	<b>\$326</b>	<b>\$1,000</b>	<b>\$1,000</b>	—	—%
<b>Use of Fund Balance</b>	<b>\$(326)</b>	<b>\$51,596</b>	<b>\$52,366</b>	<b>\$770</b>	<b>1.5%</b>

## Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$51,596	\$52,366	\$770	1.5%
Use of Fund Balance	\$51,596	\$52,366	\$770	1.5%

### Summary of Changes

The Recommended Budget reflects a \$770 (1.5%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in prior year available fund balance.

## CSA No. 10

### 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 direct levy revenues.

### Goals

- Coordinate with the Department of Transportation to establish contracts for extended transportation services targeting trip reduction for the District's Benefit Zones.
- Provide trip reduction services that may include shuttle transit services as appropriate using funding from service charges that appear as direct levies on property tax bills within the District.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
County Service Area No. 10 Benefit Zone 3	\$113,712	\$379,203	\$477,738	\$98,535	26.0%
<b>Total Expenditures / Appropriations</b>	<b>\$113,712</b>	<b>\$379,203</b>	<b>\$477,738</b>	<b>\$98,535</b>	<b>26.0%</b>
<b>Net Financing Uses</b>	<b>\$113,712</b>	<b>\$379,203</b>	<b>\$477,738</b>	<b>\$98,535</b>	<b>26.0%</b>
<b>Total Revenue</b>	<b>\$298,191</b>	<b>\$318,149</b>	<b>\$439,989</b>	<b>\$121,840</b>	<b>38.3%</b>
<b>Use of Fund Balance</b>	<b>\$(184,479)</b>	<b>\$61,054</b>	<b>\$37,749</b>	<b>\$(23,305)</b>	<b>(38.2)%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$113,712	\$379,203	\$477,738	\$98,535	26.0%
<b>Total Expenditures / Appropriations</b>	<b>\$113,712</b>	<b>\$379,203</b>	<b>\$477,738</b>	<b>\$98,535</b>	<b>26.0%</b>
<b>Net Financing Uses</b>	<b>\$113,712</b>	<b>\$379,203</b>	<b>\$477,738</b>	<b>\$98,535</b>	<b>26.0%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$7,694	\$3,000	\$3,000	—	—%
Charges for Services	\$290,497	\$315,149	\$436,989	\$121,840	38.7%
<b>Total Revenue</b>	<b>\$298,191</b>	<b>\$318,149</b>	<b>\$439,989</b>	<b>\$121,840</b>	<b>38.3%</b>
<b>Use of Fund Balance</b>	<b>\$(184,479)</b>	<b>\$61,054</b>	<b>\$37,749</b>	<b>\$(23,305)</b>	<b>(38.2)%</b>



## Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$211,054	\$237,749	\$26,695	12.6%
Provision for Reserve	\$(150,000)	\$(200,000)	\$(50,000)	33.3%
Use of Fund Balance	\$61,054	\$37,749	\$(23,305)	(38.2)%

### Summary of Changes

The Recommended Budget reflects a \$98,535 (26.0%) increase in total appropriations, \$121,840 (38.3%) increase in revenues, and \$23,305 (38.2%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in the available fund balance carryover and additional anticipated revenues.

The increase in revenues is due to a greater number of properties paying the service tax as well as the Consumer Price Index increase.

Reserve changes from the prior year Adopted Budget are detailed below:

- The CSA 10 reserve has increased by \$200,000.

## Countywide Library Facilities

### Budget Unit Functions & Responsibilities

The **Countywide Library Facilities Administration Fee** provides ongoing program administration and funds the Library Facilities projects. Functions include facilitating the collection of development impact fees, prepare annual reports, and funding new or maintaining facilities in the Countywide Library Facilities area. This budget unit is funded by development impact fees.

### Goals

- Deliver accurate reports that help program administrators, of the Sacramento Public Library Authority Facility Master Plan, to determine the most appropriate use of funds provided by the collection of the Library Facilities Development Impact Fee.
- Fund Countywide Library facilities as sufficient funds are available.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Countywide Library Facilities	\$12,523	\$5,370,810	\$5,053,165	\$(317,645)	(5.9)%
<b>Total Expenditures / Appropriations</b>	<b>\$12,523</b>	<b>\$5,370,810</b>	<b>\$5,053,165</b>	<b>\$(317,645)</b>	<b>(5.9)%</b>
<b>Net Financing Uses</b>	<b>\$12,523</b>	<b>\$5,370,810</b>	<b>\$5,053,165</b>	<b>\$(317,645)</b>	<b>(5.9)%</b>
<b>Total Revenue</b>	<b>\$30,999</b>	<b>\$805,500</b>	<b>\$290,200</b>	<b>\$(515,300)</b>	<b>(64.0)%</b>
<b>Use of Fund Balance</b>	<b>\$(18,476)</b>	<b>\$4,565,310</b>	<b>\$4,762,965</b>	<b>\$197,655</b>	<b>4.3%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$12,523	\$5,370,810	\$5,053,165	\$(317,645)	(5.9)%
<b>Total Expenditures / Appropriations</b>	<b>\$12,523</b>	<b>\$5,370,810</b>	<b>\$5,053,165</b>	<b>\$(317,645)</b>	<b>(5.9)%</b>
<b>Net Financing Uses</b>	<b>\$12,523</b>	<b>\$5,370,810</b>	<b>\$5,053,165</b>	<b>\$(317,645)</b>	<b>(5.9)%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$247	\$40,500	\$25,200	\$(15,300)	(37.8)%
Charges for Services	\$30,752	\$765,000	\$265,000	\$(500,000)	(65.4)%
<b>Total Revenue</b>	<b>\$30,999</b>	<b>\$805,500</b>	<b>\$290,200</b>	<b>\$(515,300)</b>	<b>(64.0)%</b>
<b>Use of Fund Balance</b>	<b>\$(18,476)</b>	<b>\$4,565,310</b>	<b>\$4,762,965</b>	<b>\$197,655</b>	<b>4.3%</b>

## Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$4,565,310	\$4,762,965	\$197,655	4.3%
Use of Fund Balance	\$4,565,310	\$4,762,965	\$197,655	4.3%

### Summary of Changes

The Recommended Budget reflects a \$317,645 (5.9%) decrease in total appropriations, \$515,300 (64.0%) decrease in revenues, and \$197,655 (4.3%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due a reduction in anticipated revenues offset by an increase in the available fund balance carryover.

The decrease in total revenues is due to a reduction in the assumptions around the development impact fee revenue in future years, which is more consistent with current projections, as well as a reduction in interest earnings assumptions.

## Florin Road Capital Project

### 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 new revenue source is from interest earnings from prior collections.

### Goals

- Ensure that the District funding is available for planned projects.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Florin Road Property and Business Improvement District (PBID)	—	\$412,899	\$415,499	\$2,600	0.6%
<b>Total Expenditures / Appropriations</b>	—	<b>\$412,899</b>	<b>\$415,499</b>	<b>\$2,600</b>	<b>0.6%</b>
<b>Net Financing Uses</b>	—	<b>\$412,899</b>	<b>\$415,499</b>	<b>\$2,600</b>	<b>0.6%</b>
<b>Total Revenue</b>	<b>\$2,574</b>	<b>\$5,000</b>	<b>\$5,000</b>	—	—%
<b>Use of Fund Balance</b>	<b>\$(2,574)</b>	<b>\$407,899</b>	<b>\$410,499</b>	<b>\$2,600</b>	<b>0.6%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Other Charges	—	\$412,899	\$415,499	\$2,600	0.6%
<b>Total Expenditures / Appropriations</b>	—	<b>\$412,899</b>	<b>\$415,499</b>	<b>\$2,600</b>	<b>0.6%</b>
<b>Net Financing Uses</b>	—	<b>\$412,899</b>	<b>\$415,499</b>	<b>\$2,600</b>	<b>0.6%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$2,574	\$5,000	\$5,000	—	—%
<b>Total Revenue</b>	<b>\$2,574</b>	<b>\$5,000</b>	<b>\$5,000</b>	—	—%
<b>Use of Fund Balance</b>	<b>\$(2,574)</b>	<b>\$407,899</b>	<b>\$410,499</b>	<b>\$2,600</b>	<b>0.6%</b>

### Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$407,899	\$410,499	\$2,600	0.6%
Use of Fund Balance	\$407,899	\$410,499	\$2,600	0.6%

### Summary of Changes

The Recommended Budget reflects a \$2,600 (0.6%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to budgeting for payments to the Florin Road District.

## Florin Vineyard No. 1 CFD 2016-2

### 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 by prior bond proceeds as well as special taxes collected within the district boundaries.

### Goals

- Coordinate support for infrastructure design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursement, and land use impacts utilizing other county departments and non-county agencies as resources for the District projects.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Florin Vineyard No.1 CFD	\$2,362,333	\$1,818,648	\$691,049	\$(1,127,599)	(62.0)%
<b>Total Expenditures / Appropriations</b>	<b>\$2,362,333</b>	<b>\$1,818,648</b>	<b>\$691,049</b>	<b>\$(1,127,599)</b>	<b>(62.0)%</b>
<b>Total Reimbursements</b>	—	—	<b>\$(20,000)</b>	<b>\$(20,000)</b>	—%
<b>Net Financing Uses</b>	<b>\$2,362,333</b>	<b>\$1,818,648</b>	<b>\$671,049</b>	<b>\$(1,147,599)</b>	<b>(63.1)%</b>
<b>Total Revenue</b>	<b>\$125,310</b>	<b>\$138,601</b>	<b>\$85,169</b>	<b>\$(53,432)</b>	<b>(38.6)%</b>
<b>Use of Fund Balance</b>	<b>\$2,237,023</b>	<b>\$1,680,047</b>	<b>\$585,880</b>	<b>\$(1,094,167)</b>	<b>(65.1)%</b>

## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$862,505	\$1,264,004	\$184,669	\$(1,079,335)	(85.4)%
Other Charges	\$1,499,828	\$554,644	\$486,380	\$(68,264)	(12.3)%
Interfund Charges	—	—	\$20,000	\$20,000	—%
<b>Total Expenditures / Appropriations</b>	<b>\$2,362,333</b>	<b>\$1,818,648</b>	<b>\$691,049</b>	<b>\$(1,127,599)</b>	<b>(62.0)%</b>
Other Reimbursements	—	—	\$(20,000)	\$(20,000)	—%
<b>Total Reimbursements</b>	<b>—</b>	<b>—</b>	<b>\$(20,000)</b>	<b>\$(20,000)</b>	<b>—%</b>
<b>Net Financing Uses</b>	<b>\$2,362,333</b>	<b>\$1,818,648</b>	<b>\$671,049</b>	<b>\$(1,147,599)</b>	<b>(63.1)%</b>
<b>Revenue</b>					
Taxes	\$78,458	\$78,401	\$79,969	\$1,568	2.0%
Revenue from Use Of Money & Property	\$6,052	\$60,200	\$5,200	\$(55,000)	(91.4)%
Miscellaneous Revenues	\$40,800	—	—	—	—%
<b>Total Revenue</b>	<b>\$125,310</b>	<b>\$138,601</b>	<b>\$85,169</b>	<b>\$(53,432)</b>	<b>(38.6)%</b>
<b>Use of Fund Balance</b>	<b>\$2,237,023</b>	<b>\$1,680,047</b>	<b>\$585,880</b>	<b>\$(1,094,167)</b>	<b>(65.1)%</b>

## Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,680,047	\$585,880	\$(1,094,167)	(65.1)%
Use of Fund Balance	\$1,680,047	\$585,880	\$(1,094,167)	(65.1)%

## Summary of Changes

The Recommended Budget reflects a \$1,127,599 (62.0%) decrease in total appropriations, \$20,000 (new) increase in reimbursements, \$53,432 (38.6%) decrease in revenues, and \$1,094,167 (65.1%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is primarily due to a decrease in available fund balance as significant planned construction costs for South Watt have been expended within Fiscal Year 2022-23.

The increase in reimbursements is from the Florin Vineyard No. 1 CFD 2016-2 Facilities fund center within the same budget unit to support the Administration fund and will be utilized only if necessary.

The decrease in revenues is due to a reduction in the assumption of interest earnings due to a lower fund balance.

## Florin Vineyard Comm Plan

### 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.

### Goals

- Ensure funding is provided for infrastructure projects’ design and construction, and the FVCP area’s land-use impacts are mitigated.
- Monitor and ensure adequate infrastructure funding is available for planned projects.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Florin Vineyard Community Plan	\$54,412	\$1,630,716	\$1,472,428	\$(158,288)	(9.7)%
<b>Total Expenditures / Appropriations</b>	<b>\$54,412</b>	<b>\$1,630,716</b>	<b>\$1,472,428</b>	<b>\$(158,288)</b>	<b>(9.7)%</b>
<b>Total Reimbursements</b>	<b>\$(373)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Net Financing Uses</b>	<b>\$54,039</b>	<b>\$1,630,716</b>	<b>\$1,472,428</b>	<b>\$(158,288)</b>	<b>(9.7)%</b>
<b>Total Revenue</b>	<b>\$172,126</b>	<b>\$117,000</b>	<b>\$25,500</b>	<b>\$(91,500)</b>	<b>(78.2)%</b>
<b>Use of Fund Balance</b>	<b>\$(118,087)</b>	<b>\$1,513,716</b>	<b>\$1,446,928</b>	<b>\$(66,788)</b>	<b>(4.4)%</b>



## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$54,039	\$228,793	\$195,771	\$(33,022)	(14.4)%
Other Charges	—	\$484,430	\$408,898	\$(75,532)	(15.6)%
Interfund Charges	\$373	\$917,493	\$867,759	\$(49,734)	(5.4)%
<b>Total Expenditures / Appropriations</b>	<b>\$54,412</b>	<b>\$1,630,716</b>	<b>\$1,472,428</b>	<b>\$(158,288)</b>	<b>(9.7)%</b>
Other Reimbursements	\$(373)	—	—	—	—%
<b>Total Reimbursements</b>	<b>\$(373)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Net Financing Uses</b>	<b>\$54,039</b>	<b>\$1,630,716</b>	<b>\$1,472,428</b>	<b>\$(158,288)</b>	<b>(9.7)%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$9,631	\$12,000	\$10,500	\$(1,500)	(12.5)%
Charges for Services	\$162,495	\$105,000	\$15,000	\$(90,000)	(85.7)%
<b>Total Revenue</b>	<b>\$172,126</b>	<b>\$117,000</b>	<b>\$25,500</b>	<b>\$(91,500)</b>	<b>(78.2)%</b>
<b>Use of Fund Balance</b>	<b>\$(118,087)</b>	<b>\$1,513,716</b>	<b>\$1,446,928</b>	<b>\$(66,788)</b>	<b>(4.4)%</b>

## Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,513,716	\$1,446,928	\$(66,788)	(4.4)%
Use of Fund Balance	\$1,513,716	\$1,446,928	\$(66,788)	(4.4)%

## Summary of Changes

The Recommended Budget reflects a \$158,288 (9.7%) decrease in total appropriations, \$91,500 (78.2%) decrease in revenues, and \$66,788 (4.4%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in available fund balance and a decrease in anticipated revenues.

The decrease in revenues is due to a reduction in the assumptions of development fee revenue and interest income earnings.

## Laguna Community Facilities District

### 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.

### Goals

- Collaborate with the cities of Elk Grove and Sacramento and the Sacramento Regional Transit District regarding the funding of remaining project priorities.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Laguna CFD	\$19,129	\$318,999	\$302,265	\$(16,734)	(5.2)%
<b>Total Expenditures / Appropriations</b>	<b>\$19,129</b>	<b>\$318,999</b>	<b>\$302,265</b>	<b>\$(16,734)</b>	<b>(5.2)%</b>
<b>Net Financing Uses</b>	<b>\$19,129</b>	<b>\$318,999</b>	<b>\$302,265</b>	<b>\$(16,734)</b>	<b>(5.2)%</b>
<b>Total Revenue</b>	<b>\$2,067</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$17,062</b>	<b>\$315,999</b>	<b>\$299,265</b>	<b>\$(16,734)</b>	<b>(5.3)%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$19,129	\$100,000	\$100,000	—	—%
Other Charges	—	\$218,999	\$202,265	\$(16,734)	(7.6)%
<b>Total Expenditures / Appropriations</b>	<b>\$19,129</b>	<b>\$318,999</b>	<b>\$302,265</b>	<b>\$(16,734)</b>	<b>(5.2)%</b>
<b>Net Financing Uses</b>	<b>\$19,129</b>	<b>\$318,999</b>	<b>\$302,265</b>	<b>\$(16,734)</b>	<b>(5.2)%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$2,067	\$3,000	\$3,000	—	—%
<b>Total Revenue</b>	<b>\$2,067</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$17,062</b>	<b>\$315,999</b>	<b>\$299,265</b>	<b>\$(16,734)</b>	<b>(5.3)%</b>

## Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$315,999	\$299,265	\$(16,734)	(5.3)%
Use of Fund Balance	\$315,999	\$299,265	\$(16,734)	(5.3)%

### Summary of Changes

The Recommended Budget reflects a \$16,734 (5.2%) decrease in total appropriations and a \$16,734 (5.3%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a lower fund balance carryover.

## Laguna Crk/Elliott Rch CFD No. 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

### Goals

- Collaborate with the City of Elk Grove to schedule remaining authorized facilities projects with the available District financing.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$102,514	\$3,861,734	\$3,786,318	\$(75,416)	(2.0)%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$113,842	\$1,918,456	\$1,825,690	\$(92,766)	(4.8)%
<b>Total Expenditures / Appropriations</b>	<b>\$216,357</b>	<b>\$5,780,190</b>	<b>\$5,612,008</b>	<b>\$(168,182)</b>	<b>(2.9)%</b>
<b>Net Financing Uses</b>	<b>\$216,357</b>	<b>\$5,780,190</b>	<b>\$5,612,008</b>	<b>\$(168,182)</b>	<b>(2.9)%</b>
<b>Total Revenue</b>	<b>\$2,236,162</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$(2,019,806)</b>	<b>\$5,762,190</b>	<b>\$5,594,008</b>	<b>\$(168,182)</b>	<b>(2.9)%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$216,357	\$3,315,190	\$3,145,008	\$(170,182)	(5.1)%
Other Charges	—	\$2,465,000	\$2,467,000	\$2,000	0.1%
<b>Total Expenditures / Appropriations</b>	<b>\$216,357</b>	<b>\$5,780,190</b>	<b>\$5,612,008</b>	<b>\$(168,182)</b>	<b>(2.9)%</b>
<b>Net Financing Uses</b>	<b>\$216,357</b>	<b>\$5,780,190</b>	<b>\$5,612,008</b>	<b>\$(168,182)</b>	<b>(2.9)%</b>
<b>Revenue</b>					
Taxes	\$365,674	—	—	—	—%
Revenue from Use Of Money & Property	\$8,357	\$18,000	\$18,000	—	—%
Miscellaneous Revenues	\$1,862,131	—	—	—	—%
<b>Total Revenue</b>	<b>\$2,236,162</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$(2,019,806)</b>	<b>\$5,762,190</b>	<b>\$5,594,008</b>	<b>\$(168,182)</b>	<b>(2.9)%</b>

### Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$5,762,190	\$5,594,008	\$(168,182)	(2.9)%
Use of Fund Balance	\$5,762,190	\$5,594,008	\$(168,182)	(2.9)%

### Summary of Changes

The Recommended Budget reflects a \$168,182 (2.9%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower available fund balance carryover.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$102,514	\$2,546,734	\$2,469,318	\$(77,416)	(3.0)%
Other Charges	—	\$1,315,000	\$1,317,000	\$2,000	0.2%
<b>Total Expenditures / Appropriations</b>	<b>\$102,514</b>	<b>\$3,861,734</b>	<b>\$3,786,318</b>	<b>\$(75,416)</b>	<b>(2.0)%</b>
<b>Net Financing Uses</b>	<b>\$102,514</b>	<b>\$3,861,734</b>	<b>\$3,786,318</b>	<b>\$(75,416)</b>	<b>(2.0)%</b>
<b>Revenue</b>					
Taxes	\$33,976	—	—	—	—%
Revenue from Use Of Money & Property	\$5,882	\$15,000	\$15,000	—	—%
Miscellaneous Revenues	\$1,847,982	—	—	—	—%
<b>Total Revenue</b>	<b>\$1,887,839</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$(1,785,325)</b>	<b>\$3,846,734</b>	<b>\$3,771,318</b>	<b>\$(75,416)</b>	<b>(2.0)%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$3,846,734	\$3,771,318	\$(75,416)	(2.0)%
Use of Fund Balance	\$3,846,734	\$3,771,318	\$(75,416)	(2.0)%

### Summary of Changes

The Recommended Budget reflects a \$75,416 (2.0%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower fund balance carryover.

## 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 remaining source of revenue is interest earnings on prior collections.

### Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$113,842	\$768,456	\$675,690	\$(92,766)	(12.1)%
Other Charges	—	\$1,150,000	\$1,150,000	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$113,842</b>	<b>\$1,918,456</b>	<b>\$1,825,690</b>	<b>\$(92,766)</b>	<b>(4.8)%</b>
<b>Net Financing Uses</b>	<b>\$113,842</b>	<b>\$1,918,456</b>	<b>\$1,825,690</b>	<b>\$(92,766)</b>	<b>(4.8)%</b>
<b>Revenue</b>					
Taxes	\$331,699	—	—	—	—%
Revenue from Use Of Money & Property	\$2,475	\$3,000	\$3,000	—	—%
Miscellaneous Revenues	\$14,149	—	—	—	—%
<b>Total Revenue</b>	<b>\$348,323</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$(234,481)</b>	<b>\$1,915,456</b>	<b>\$1,822,690</b>	<b>\$(92,766)</b>	<b>(4.8)%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,915,456	\$1,822,690	\$(92,766)	(4.8)%
Use of Fund Balance	\$1,915,456	\$1,822,690	\$(92,766)	(4.8)%

### Summary of Changes

The Recommended Budget reflects a \$92,766 (4.8%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower fund balance carryover.

## Laguna Stonelake CFD

### Budget Unit Functions & Responsibilities

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

### Goals

- Provide ongoing administration until the Mello-Roos special tax bonds are retired for the District.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Laguna Stonelake CFD	\$130,970	\$353,692	\$372,407	\$18,715	5.3%
<b>Total Expenditures / Appropriations</b>	<b>\$130,970</b>	<b>\$353,692</b>	<b>\$372,407</b>	<b>\$18,715</b>	<b>5.3%</b>
<b>Net Financing Uses</b>	<b>\$130,970</b>	<b>\$353,692</b>	<b>\$372,407</b>	<b>\$18,715</b>	<b>5.3%</b>
<b>Total Revenue</b>	<b>\$149,992</b>	<b>\$125,250</b>	<b>\$125,000</b>	<b>\$(250)</b>	<b>(0.2)%</b>
<b>Use of Fund Balance</b>	<b>\$(19,022)</b>	<b>\$228,442</b>	<b>\$247,407</b>	<b>\$18,965</b>	<b>8.3%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$130,970	\$352,692	\$371,407	\$18,715	5.3%
Other Charges	—	\$1,000	\$1,000	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$130,970</b>	<b>\$353,692</b>	<b>\$372,407</b>	<b>\$18,715</b>	<b>5.3%</b>
<b>Net Financing Uses</b>	<b>\$130,970</b>	<b>\$353,692</b>	<b>\$372,407</b>	<b>\$18,715</b>	<b>5.3%</b>
<b>Revenue</b>					
Taxes	\$148,482	\$120,250	\$120,000	\$(250)	(0.2)%
Revenue from Use Of Money & Property	\$1,510	\$5,000	\$5,000	—	—%
<b>Total Revenue</b>	<b>\$149,992</b>	<b>\$125,250</b>	<b>\$125,000</b>	<b>\$(250)</b>	<b>(0.2)%</b>
<b>Use of Fund Balance</b>	<b>\$(19,022)</b>	<b>\$228,442</b>	<b>\$247,407</b>	<b>\$18,965</b>	<b>8.3%</b>



## Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$228,442	\$247,407	\$18,965	8.3%
Use of Fund Balance	\$228,442	\$247,407	\$18,965	8.3%

### Summary of Changes

The Recommended Budget reflects an \$18,715 (5.3%) increase in total appropriations, \$250 (0.2%) decrease in revenues, and \$18,965 (8.3%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to a greater carryover of available fund balance.

The decrease in revenues is due to a decrease in special tax levy revenues.

## Mather Landscape Maint CFD

### 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.

### Goals

- Provide landscape maintenance and other services utilizing county departments as resources.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Mather Landscape Maintenance CFD	\$161,005	\$521,012	\$514,701	\$(6,311)	(1.2)%
<b>Total Expenditures / Appropriations</b>	<b>\$161,005</b>	<b>\$521,012</b>	<b>\$514,701</b>	<b>\$(6,311)</b>	<b>(1.2)%</b>
<b>Net Financing Uses</b>	<b>\$161,005</b>	<b>\$521,012</b>	<b>\$514,701</b>	<b>\$(6,311)</b>	<b>(1.2)%</b>
<b>Total Revenue</b>	<b>\$147,686</b>	<b>\$165,428</b>	<b>\$172,356</b>	<b>\$6,928</b>	<b>4.2%</b>
<b>Use of Fund Balance</b>	<b>\$13,319</b>	<b>\$355,584</b>	<b>\$342,345</b>	<b>\$(13,239)</b>	<b>(3.7)%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$29,522	\$368,679	\$356,349	\$(12,330)	(3.3)%
Other Charges	\$800	\$2,000	\$2,000	—	—%
Interfund Charges	\$130,682	\$150,333	\$156,352	\$6,019	4.0%
<b>Total Expenditures / Appropriations</b>	<b>\$161,005</b>	<b>\$521,012</b>	<b>\$514,701</b>	<b>\$(6,311)</b>	<b>(1.2)%</b>
<b>Net Financing Uses</b>	<b>\$161,005</b>	<b>\$521,012</b>	<b>\$514,701</b>	<b>\$(6,311)</b>	<b>(1.2)%</b>
<b>Revenue</b>					
Taxes	—	\$159,428	\$168,356	\$8,928	5.6%
Revenue from Use Of Money & Property	\$4,096	\$6,000	\$4,000	\$(2,000)	(33.3)%
Charges for Services	\$143,590	—	—	—	—%
<b>Total Revenue</b>	<b>\$147,686</b>	<b>\$165,428</b>	<b>\$172,356</b>	<b>\$6,928</b>	<b>4.2%</b>
<b>Use of Fund Balance</b>	<b>\$13,319</b>	<b>\$355,584</b>	<b>\$342,345</b>	<b>\$(13,239)</b>	<b>(3.7)%</b>

### Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$355,584	\$342,345	\$(13,239)	(3.7)%
Use of Fund Balance	\$355,584	\$342,345	\$(13,239)	(3.7)%

### Summary of Changes

The Recommended Budget reflects a \$6,311 (1.2%) decrease in total appropriations, \$6,928 (4.2%) increase in revenues, and \$13,239 (3.7%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower available fund balance carryover.

The increase in revenues is due to an increase of special tax assessment revenues.

## Mather PFFP

### 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.

### Goals

- Coordinate support for infrastructure design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and land use impacts utilizing other county departments and non-county agencies as resources for the District projects.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Mather Public Facilities Financing Plan	\$25,116	\$793,976	\$771,661	\$(22,315)	(2.8)%
<b>Total Expenditures / Appropriations</b>	<b>\$25,116</b>	<b>\$793,976</b>	<b>\$771,661</b>	<b>\$(22,315)</b>	<b>(2.8)%</b>
<b>Net Financing Uses</b>	<b>\$25,116</b>	<b>\$793,976</b>	<b>\$771,661</b>	<b>\$(22,315)</b>	<b>(2.8)%</b>
<b>Total Revenue</b>	<b>\$5,728</b>	<b>\$7,500</b>	<b>\$5,000</b>	<b>\$(2,500)</b>	<b>(33.3)%</b>
<b>Use of Fund Balance</b>	<b>\$19,388</b>	<b>\$786,476</b>	<b>\$766,661</b>	<b>\$(19,815)</b>	<b>(2.5)%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$25,116	\$675,426	\$653,111	\$(22,315)	(3.3)%
Other Charges	—	\$118,550	\$118,550	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$25,116</b>	<b>\$793,976</b>	<b>\$771,661</b>	<b>\$(22,315)</b>	<b>(2.8)%</b>
<b>Net Financing Uses</b>	<b>\$25,116</b>	<b>\$793,976</b>	<b>\$771,661</b>	<b>\$(22,315)</b>	<b>(2.8)%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$5,728	\$7,500	\$5,000	\$(2,500)	(33.3)%
<b>Total Revenue</b>	<b>\$5,728</b>	<b>\$7,500</b>	<b>\$5,000</b>	<b>\$(2,500)</b>	<b>(33.3)%</b>
<b>Use of Fund Balance</b>	<b>\$19,388</b>	<b>\$786,476</b>	<b>\$766,661</b>	<b>\$(19,815)</b>	<b>(2.5)%</b>

## Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$786,476	\$766,661	\$(19,815)	(2.5)%
Use of Fund Balance	\$786,476	\$766,661	\$(19,815)	(2.5)%

### Summary of Changes

The Recommended Budget reflects a \$22,315 (2.8%) decrease in total appropriations, \$2,500 (33.3%) decrease in revenues, and \$19,815 (2.5%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to less fund balance available due to Douglas Road project expenditures spent in previous fiscal years.

The decrease in revenues is due to lower anticipated interest earnings based on a lower fund balance.

## McClellan CFD 2004-1

### 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.

### Goals

- Ensure the necessary financing is available when needed for planned projects. This includes provisions for, and documentation of, reimbursement payments to private developers for infrastructure work performed at the developers' initial expense.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
McClellan Park CFD No. 2004-1	\$156,484	\$906,102	\$941,690	\$35,588	3.9%
<b>Total Expenditures / Appropriations</b>	<b>\$156,484</b>	<b>\$906,102</b>	<b>\$941,690</b>	<b>\$35,588</b>	<b>3.9%</b>
<b>Net Financing Uses</b>	<b>\$156,484</b>	<b>\$906,102</b>	<b>\$941,690</b>	<b>\$35,588</b>	<b>3.9%</b>
<b>Total Revenue</b>	<b>\$330,247</b>	<b>\$163,000</b>	<b>\$163,000</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$(173,762)</b>	<b>\$743,102</b>	<b>\$778,690</b>	<b>\$35,588</b>	<b>4.8%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$156,484	\$539,406	\$564,897	\$25,491	4.7%
Other Charges	—	\$366,696	\$376,793	\$10,097	2.8%
<b>Total Expenditures / Appropriations</b>	<b>\$156,484</b>	<b>\$906,102</b>	<b>\$941,690</b>	<b>\$35,588</b>	<b>3.9%</b>
<b>Net Financing Uses</b>	<b>\$156,484</b>	<b>\$906,102</b>	<b>\$941,690</b>	<b>\$35,588</b>	<b>3.9%</b>
<b>Revenue</b>					
Taxes	\$327,115	\$148,000	\$148,000	—	—%
Revenue from Use Of Money & Property	\$3,132	\$15,000	\$15,000	—	—%
<b>Total Revenue</b>	<b>\$330,247</b>	<b>\$163,000</b>	<b>\$163,000</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$(173,762)</b>	<b>\$743,102</b>	<b>\$778,690</b>	<b>\$35,588</b>	<b>4.8%</b>

## Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$743,102	\$778,690	\$35,588	4.8%
Use of Fund Balance	\$743,102	\$778,690	\$35,588	4.8%

### Summary of Changes

The Recommended Budget reflects a \$35,588 (3.9%) increase in total appropriations and a \$35,588 (4.8%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to increased prior year available fund balance.

## Metro Air Park 2001 CFD 2000-1

### 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.

### Goals

- Ensure that necessary financing is available when needed for planned projects through either the issuance of debt or collection of special taxes. This includes provisions for, and documentation of, reimbursement payments to private developers for infrastructure work performed at the developers' initial expense.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Metro Air Park 2001 CFD No. 2000-1	\$3,314,998	\$13,096,353	\$48,364,123	\$35,267,770	269.3%
<b>Total Expenditures / Appropriations</b>	<b>\$3,314,998</b>	<b>\$13,096,353</b>	<b>\$48,364,123</b>	<b>\$35,267,770</b>	<b>269.3%</b>
<b>Net Financing Uses</b>	<b>\$3,314,998</b>	<b>\$13,096,353</b>	<b>\$48,364,123</b>	<b>\$35,267,770</b>	<b>269.3%</b>
<b>Total Revenue</b>	<b>\$3,493,314</b>	<b>\$7,356,300</b>	<b>\$2,862,726</b>	<b>\$(4,493,574)</b>	<b>(61.1)%</b>
<b>Use of Fund Balance</b>	<b>\$(178,316)</b>	<b>\$5,740,053</b>	<b>\$45,501,397</b>	<b>\$39,761,344</b>	<b>692.7%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$3,314,508	\$12,883,910	\$13,151,680	\$267,770	2.1%
Other Charges	\$490	\$212,443	\$10,212,443	\$10,000,000	4,707.1%
Interfund Charges	—	—	\$25,000,000	\$25,000,000	—%
<b>Total Expenditures / Appropriations</b>	<b>\$3,314,998</b>	<b>\$13,096,353</b>	<b>\$48,364,123</b>	<b>\$35,267,770</b>	<b>269.3%</b>
<b>Net Financing Uses</b>	<b>\$3,314,998</b>	<b>\$13,096,353</b>	<b>\$48,364,123</b>	<b>\$35,267,770</b>	<b>269.3%</b>
<b>Revenue</b>					
Taxes	\$3,485,559	\$6,821,300	\$2,827,726	\$(3,993,574)	(58.5)%
Revenue from Use Of Money & Property	\$7,755	\$35,000	\$35,000	—	—%
Other Financing Sources	—	\$500,000	—	\$(500,000)	(100.0)%
<b>Total Revenue</b>	<b>\$3,493,314</b>	<b>\$7,356,300</b>	<b>\$2,862,726</b>	<b>\$(4,493,574)</b>	<b>(61.1)%</b>
<b>Use of Fund Balance</b>	<b>\$(178,316)</b>	<b>\$5,740,053</b>	<b>\$45,501,397</b>	<b>\$39,761,344</b>	<b>692.7%</b>



## Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$5,740,053	\$45,501,397	\$39,761,344	692.7%
Use of Fund Balance	\$5,740,053	\$45,501,397	\$39,761,344	692.7%

## Summary of Changes

The Recommended Budget reflects a \$35,267,770 (269.3%) increase in total appropriations, \$4,493,574 (61.1%) decrease in revenues, and \$39,761,344 (692.7%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to the use of bond proceeds received in Fiscal Year 2022-23 that will fund construction costs or reimbursements to developers for public facilities that developers have completed and reimbursements to the Metro Air Park Public Facilities Financing Plan (BU 1460000) for projects currently underway or recently completed by the County.

The decrease in revenues is due to lower anticipated special tax revenue due to declining delinquency recoveries as well as a reduction in the special taxes that are available for the supplemental construction funds due to higher debt service allocations from the special taxes.

## Metro Air Park Impact Fees

### 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.

### Goals

- Ensure project support is provided by county departments and non-county agencies for infrastructure project design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and District land use impacts.
- Monitor and ensure adequate District funding is available for planned projects. Funding is provided through the collection of development impact fees.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Metro Air Park Impact Fees	\$6,943,745	\$52,574,375	\$60,232,617	\$7,658,242	14.6%
<b>Total Expenditures / Appropriations</b>	<b>\$6,943,745</b>	<b>\$52,574,375</b>	<b>\$60,232,617</b>	<b>\$7,658,242</b>	<b>14.6%</b>
<b>Total Reimbursements</b>	—	—	\$(25,000,000)	\$(25,000,000)	—%
<b>Net Financing Uses</b>	<b>\$6,943,745</b>	<b>\$52,574,375</b>	<b>\$35,232,617</b>	<b>\$(17,341,758)</b>	<b>(33.0)%</b>
<b>Total Revenue</b>	<b>\$7,272,362</b>	<b>\$30,347,084</b>	<b>\$5,405,000</b>	<b>\$(24,942,084)</b>	<b>(82.2)%</b>
<b>Use of Fund Balance</b>	<b>\$(328,617)</b>	<b>\$22,227,291</b>	<b>\$29,827,617</b>	<b>\$7,600,326</b>	<b>34.2%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$6,943,745	\$32,712,564	\$40,370,806	\$7,658,242	23.4%
Other Charges	—	\$19,861,811	\$19,861,811	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$6,943,745</b>	<b>\$52,574,375</b>	<b>\$60,232,617</b>	<b>\$7,658,242</b>	<b>14.6%</b>
Other Reimbursements	—	—	\$(25,000,000)	\$(25,000,000)	—%
<b>Total Reimbursements</b>	<b>—</b>	<b>—</b>	<b>\$(25,000,000)</b>	<b>\$(25,000,000)</b>	<b>—%</b>
<b>Net Financing Uses</b>	<b>\$6,943,745</b>	<b>\$52,574,375</b>	<b>\$35,232,617</b>	<b>\$(17,341,758)</b>	<b>(33.0)%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$254,775	\$205,000	\$205,000	—	—%
Intergovernmental Revenues	—	\$1,940,000	—	\$(1,940,000)	(100.0)%
Charges for Services	\$7,017,587	\$28,202,084	\$5,200,000	\$(23,002,084)	(81.6)%
<b>Total Revenue</b>	<b>\$7,272,362</b>	<b>\$30,347,084</b>	<b>\$5,405,000</b>	<b>\$(24,942,084)</b>	<b>(82.2)%</b>
<b>Use of Fund Balance</b>	<b>\$(328,617)</b>	<b>\$22,227,291</b>	<b>\$29,827,617</b>	<b>\$7,600,326</b>	<b>34.2%</b>

### Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$22,227,291	\$29,827,617	\$7,600,326	34.2%
Use of Fund Balance	\$22,227,291	\$29,827,617	\$7,600,326	34.2%

### Summary of Changes

The Recommended Budget reflects a \$7,658,242 (14.6%) increase in total appropriations, \$25,000,000 (new) increase in reimbursements, \$24,949,084 (82.2%) decrease in revenues, and \$7,600,326 (34.2%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to multiple projects and developer reimbursements for the Metro Air Park (MAP) Public Facilities Financing Plan anticipated to use the MAP Impact Fee fund as a source of funding.

The increase in reimbursements is due to a transfer from the Metro Air Park Community Facilities District budget (BU 1390000) for prior project expenses that are eligible for the recently acquired bond proceeds.

The decrease in revenues is due to a decrease in anticipated development fee revenue.

## Metro Air Park Services Tax

### 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.

### Goals

- Ensure necessary revenue is available when needed for maintenance projects.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Metro Air Park Services Tax	\$93,782	\$904,120	\$995,072	\$90,952	10.1%
<b>Total Expenditures / Appropriations</b>	<b>\$93,782</b>	<b>\$904,120</b>	<b>\$995,072</b>	<b>\$90,952</b>	<b>10.1%</b>
<b>Total Reimbursements</b>	<b>\$(499)</b>	<b>\$(70,276)</b>	<b>\$(70,270)</b>	<b>\$6</b>	<b>(0.0)%</b>
<b>Net Financing Uses</b>	<b>\$93,283</b>	<b>\$833,844</b>	<b>\$924,802</b>	<b>\$90,958</b>	<b>10.9%</b>
<b>Total Revenue</b>	<b>\$98,296</b>	<b>\$139,075</b>	<b>\$185,400</b>	<b>\$46,325</b>	<b>33.3%</b>
<b>Use of Fund Balance</b>	<b>\$(5,013)</b>	<b>\$694,769</b>	<b>\$739,402</b>	<b>\$44,633</b>	<b>6.4%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$45,583	\$786,144	\$867,802	\$81,658	10.4%
Interfund Charges	\$48,199	\$117,976	\$127,270	\$9,294	7.9%
<b>Total Expenditures / Appropriations</b>	<b>\$93,782</b>	<b>\$904,120</b>	<b>\$995,072</b>	<b>\$90,952</b>	<b>10.1%</b>
Other Reimbursements	\$(499)	\$(70,276)	\$(70,270)	\$6	(0.0)%
<b>Total Reimbursements</b>	<b>\$(499)</b>	<b>\$(70,276)</b>	<b>\$(70,270)</b>	<b>\$6</b>	<b>(0.0)%</b>
<b>Net Financing Uses</b>	<b>\$93,283</b>	<b>\$833,844</b>	<b>\$924,802</b>	<b>\$90,958</b>	<b>10.9%</b>
<b>Revenue</b>					
Taxes	—	\$133,070	\$181,900	\$48,830	36.7%
Revenue from Use Of Money & Property	\$4,431	\$6,005	\$3,500	\$(2,505)	(41.7)%
Charges for Services	\$93,865	—	—	—	—%
<b>Total Revenue</b>	<b>\$98,296</b>	<b>\$139,075</b>	<b>\$185,400</b>	<b>\$46,325</b>	<b>33.3%</b>
<b>Use of Fund Balance</b>	<b>\$(5,013)</b>	<b>\$694,769</b>	<b>\$739,402</b>	<b>\$44,633</b>	<b>6.4%</b>

## Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$694,769	\$739,402	\$44,633	6.4%
Use of Fund Balance	\$694,769	\$739,402	\$44,633	6.4%

## Summary of Changes

The Recommended Budget reflects a \$90,952 (10.1%) increase in total appropriations, \$6 (0.0%) decrease in reimbursements, \$46,325 (33.3%) increase in revenues, and \$44,633 (6.4%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to increased anticipated expenses for public work services.

The decrease in reimbursements is due to closing one of the cost centers within the Metro Air Park Services Tax budget unit.

The increase in revenues is due to higher special tax revenue levied for services.

## North Vineyard Station Specific Plan

### 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.

### Goals

- Ensure project support is provided by county departments and non-county agencies for infrastructure project design and construction, environmental impact matters, cost-sharing agreements, contributions and reimbursements, and District land use impacts.
- Monitor and ensure adequate District funding is available for planned projects.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
North Vineyard Station	\$208,089	\$7,117,684	\$6,704,517	\$(413,167)	(5.8)%
<b>Total Expenditures / Appropriations</b>	<b>\$208,089</b>	<b>\$7,117,684</b>	<b>\$6,704,517</b>	<b>\$(413,167)</b>	<b>(5.8)%</b>
<b>Total Reimbursements</b>	—	<b>\$(917,493)</b>	<b>\$(867,759)</b>	<b>\$49,734</b>	<b>(5.4)%</b>
<b>Net Financing Uses</b>	<b>\$208,089</b>	<b>\$6,200,191</b>	<b>\$5,836,758</b>	<b>\$(363,433)</b>	<b>(5.9)%</b>
<b>Total Revenue</b>	<b>\$339,809</b>	<b>\$2,273,000</b>	<b>\$46,000</b>	<b>\$(2,227,000)</b>	<b>(98.0)%</b>
<b>Use of Fund Balance</b>	<b>\$(131,720)</b>	<b>\$3,927,191</b>	<b>\$5,790,758</b>	<b>\$1,863,567</b>	<b>47.5%</b>

## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$208,089	\$4,680,933	\$4,352,681	\$(328,252)	(7.0)%
Other Charges	—	\$1,866,751	\$1,857,751	\$(9,000)	(0.5)%
Interfund Charges	—	\$570,000	\$494,085	\$(75,915)	(13.3)%
<b>Total Expenditures / Appropriations</b>	<b>\$208,089</b>	<b>\$7,117,684</b>	<b>\$6,704,517</b>	<b>\$(413,167)</b>	<b>(5.8)%</b>
Other Reimbursements	—	\$(917,493)	\$(867,759)	\$49,734	(5.4)%
<b>Total Reimbursements</b>	<b>—</b>	<b>\$(917,493)</b>	<b>\$(867,759)</b>	<b>\$49,734</b>	<b>(5.4)%</b>
<b>Net Financing Uses</b>	<b>\$208,089</b>	<b>\$6,200,191</b>	<b>\$5,836,758</b>	<b>\$(363,433)</b>	<b>(5.9)%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$24,747	\$33,000	\$16,000	\$(17,000)	(51.5)%
Charges for Services	\$315,062	\$2,240,000	\$30,000	\$(2,210,000)	(98.7)%
<b>Total Revenue</b>	<b>\$339,809</b>	<b>\$2,273,000</b>	<b>\$46,000</b>	<b>\$(2,227,000)</b>	<b>(98.0)%</b>
<b>Use of Fund Balance</b>	<b>\$(131,720)</b>	<b>\$3,927,191</b>	<b>\$5,790,758</b>	<b>\$1,863,567</b>	<b>47.5%</b>

## Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$3,927,191	\$5,790,758	\$1,863,567	47.5%
Use of Fund Balance	\$3,927,191	\$5,790,758	\$1,863,567	47.5%

## Summary of Changes

The Recommended Budget reflects a \$413,167 (5.8%) decrease in total appropriations, \$49,734 (5.4%) decrease in reimbursements, \$2,227,000 (98.0%) decrease in revenues, and \$1,863,567 (47.5%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in available fund balance for planned reimbursements.

The decrease in reimbursements is due to a reduction in planned reimbursements for the Gerber Road projects. As costs are reimbursed, the total planned support from the Florin Vineyard Community Plan (BU1450000) will be reached.

The decrease in revenues is due to lower anticipated interest income and development fee revenues primarily from full recognition in Fiscal Year 2022-23 of all prior collected North Vineyard Library Impact Fees collected until the Countywide Library Impact Fee was developed.

## North Vineyard Station CFDs

### 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 as well as special taxes collected within the district boundaries and include:

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

### Goals

- Coordinate support for infrastructure design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursement, and land use impacts utilizing other county departments and non-county agencies as resources for District projects.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
North Vineyard Station CFD #1	\$101,491	\$1,895,211	\$2,425,480	\$530,269	28.0%
North Vineyard Station CFD #2	\$2,350,837	\$3,059,763	\$3,037,635	\$(22,128)	(0.7)%
<b>Total Expenditures / Appropriations</b>	<b>\$2,452,328</b>	<b>\$4,954,974</b>	<b>\$5,463,115</b>	<b>\$508,141</b>	<b>10.3%</b>
<b>Net Financing Uses</b>	<b>\$2,452,328</b>	<b>\$4,954,974</b>	<b>\$5,463,115</b>	<b>\$508,141</b>	<b>10.3%</b>
<b>Total Revenue</b>	<b>\$(476,852)</b>	<b>\$974,446</b>	<b>\$918,746</b>	<b>\$(55,700)</b>	<b>(5.7)%</b>
<b>Use of Fund Balance</b>	<b>\$2,929,180</b>	<b>\$3,980,528</b>	<b>\$4,544,369</b>	<b>\$563,841</b>	<b>14.2%</b>



## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$305,041	\$1,398,457	\$1,883,792	\$485,335	34.7%
Other Charges	\$2,147,287	\$3,556,517	\$3,579,323	\$22,806	0.6%
<b>Total Expenditures / Appropriations</b>	<b>\$2,452,328</b>	<b>\$4,954,974</b>	<b>\$5,463,115</b>	<b>\$508,141</b>	<b>10.3%</b>
<b>Net Financing Uses</b>	<b>\$2,452,328</b>	<b>\$4,954,974</b>	<b>\$5,463,115</b>	<b>\$508,141</b>	<b>10.3%</b>
<b>Revenue</b>					
Taxes	\$859,785	\$863,446	\$814,246	\$(49,200)	(5.7)%
Revenue from Use Of Money & Property	\$18,635	\$111,000	\$104,500	\$(6,500)	(5.9)%
Miscellaneous Revenues	\$(1,355,271)	—	—	—	—%
<b>Total Revenue</b>	<b>\$(476,852)</b>	<b>\$974,446</b>	<b>\$918,746</b>	<b>\$(55,700)</b>	<b>(5.7)%</b>
<b>Use of Fund Balance</b>	<b>\$2,929,180</b>	<b>\$3,980,528</b>	<b>\$4,544,369</b>	<b>\$563,841</b>	<b>14.2%</b>

## Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$3,980,528	\$4,544,369	\$563,841	14.2%
Use of Fund Balance	\$3,980,528	\$4,544,369	\$563,841	14.2%

## Summary of Changes

The Recommended Budget reflects a \$508,141 (10.3%) increase in total appropriations, \$55,700 (5.7%) decrease in revenues, and \$563,841 (14.2%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in fund balance available for reimbursements to developer for eligible facilities and for public facilities that will be improved by the County Department of Transportation.

The decrease in revenues is due to a decrease in special taxes revenue.

## 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 as well as special taxes collected within the district boundaries.

### Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$101,491	\$1,105,395	\$1,635,480	\$530,085	48.0%
Other Charges	—	\$789,816	\$790,000	\$184	0.0%
<b>Total Expenditures / Appropriations</b>	<b>\$101,491</b>	<b>\$1,895,211</b>	<b>\$2,425,480</b>	<b>\$530,269</b>	<b>28.0%</b>
<b>Net Financing Uses</b>	<b>\$101,491</b>	<b>\$1,895,211</b>	<b>\$2,425,480</b>	<b>\$530,269</b>	<b>28.0%</b>
<b>Revenue</b>					
Taxes	\$701,342	\$680,036	\$703,929	\$23,893	3.5%
Revenue from Use Of Money & Property	\$5,564	\$7,500	\$1,000	\$(6,500)	(86.7)%
Miscellaneous Revenues	\$(1,355,271)	—	—	—	—%
<b>Total Revenue</b>	<b>\$(648,365)</b>	<b>\$687,536</b>	<b>\$704,929</b>	<b>\$17,393</b>	<b>2.5%</b>
<b>Use of Fund Balance</b>	<b>\$749,856</b>	<b>\$1,207,675</b>	<b>\$1,720,551</b>	<b>\$512,876</b>	<b>42.5%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,207,675	\$1,720,551	\$512,876	42.5%
Use of Fund Balance	\$1,207,675	\$1,720,551	\$512,876	42.5%

### Summary of Changes

The Recommended Budget reflects a \$530,269 (28.0%) increase in total appropriations, \$17,393 (2.5%) increase in revenues, and \$512,876 (42.5%) increase in use of fund balance from the prior year Adopted Budget.

The increase in appropriations is due to an increase in expenses associated with Waterman Road Improvements.

The increase in revenues is due to a slight increase to special tax revenue in North Vineyard CFD No.1 Facilities (Fund Center 1440002).

## 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 as well as special taxes collected within the district boundaries.

### Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$203,550	\$293,062	\$248,312	\$(44,750)	(15.3)%
Other Charges	\$2,147,287	\$2,766,701	\$2,789,323	\$22,622	0.8%
<b>Total Expenditures / Appropriations</b>	<b>\$2,350,837</b>	<b>\$3,059,763</b>	<b>\$3,037,635</b>	<b>\$(22,128)</b>	<b>(0.7)%</b>
<b>Net Financing Uses</b>	<b>\$2,350,837</b>	<b>\$3,059,763</b>	<b>\$3,037,635</b>	<b>\$(22,128)</b>	<b>(0.7)%</b>
<b>Revenue</b>					
Taxes	\$158,443	\$183,410	\$110,317	\$(73,093)	(39.9)%
Revenue from Use Of Money & Property	\$13,071	\$103,500	\$103,500	—	—%
<b>Total Revenue</b>	<b>\$171,514</b>	<b>\$286,910</b>	<b>\$213,817</b>	<b>\$(73,093)</b>	<b>(25.5)%</b>
<b>Use of Fund Balance</b>	<b>\$2,179,323</b>	<b>\$2,772,853</b>	<b>\$2,823,818</b>	<b>\$50,965</b>	<b>1.8%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$2,772,853	\$2,823,818	\$50,965	1.8%
Use of Fund Balance	\$2,772,853	\$2,823,818	\$50,965	1.8%

### Summary of Changes

The Recommended Budget reflects a \$22,128 (0.7%) decrease in total appropriations, \$73,093 (25.5%) decrease in revenues, and \$50,965 (1.8%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in appropriations is due to a decrease in anticipated expenses for public works services.

The decrease in revenues is due to a decrease to special tax revenue.

## Park Meadows CFD-Bond Proceeds

### Budget Unit Functions & Responsibilities

The **Park Meadows Community Facilities District (CFD)-Bond Proceeds** provide the 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 from special taxes and interest earnings.

### Goals

- Provide ongoing administration until the Mello-Roos special tax bonds are retired for the District.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Park Meadows CFD	\$63,128	\$172,085	\$186,861	\$14,776	8.6%
<b>Total Expenditures / Appropriations</b>	<b>\$63,128</b>	<b>\$172,085</b>	<b>\$186,861</b>	<b>\$14,776</b>	<b>8.6%</b>
<b>Net Financing Uses</b>	<b>\$63,128</b>	<b>\$172,085</b>	<b>\$186,861</b>	<b>\$14,776</b>	<b>8.6%</b>
<b>Total Revenue</b>	<b>\$74,908</b>	<b>\$73,500</b>	<b>\$72,000</b>	<b>\$(1,500)</b>	<b>(2.0)%</b>
<b>Use of Fund Balance</b>	<b>\$(11,779)</b>	<b>\$98,585</b>	<b>\$114,861</b>	<b>\$16,276</b>	<b>16.5%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$63,128	\$172,085	\$186,861	\$14,776	8.6%
<b>Total Expenditures / Appropriations</b>	<b>\$63,128</b>	<b>\$172,085</b>	<b>\$186,861</b>	<b>\$14,776</b>	<b>8.6%</b>
<b>Net Financing Uses</b>	<b>\$63,128</b>	<b>\$172,085</b>	<b>\$186,861</b>	<b>\$14,776</b>	<b>8.6%</b>
<b>Revenue</b>					
Taxes	\$73,762	\$70,000	\$70,000	—	—%
Revenue from Use Of Money & Property	\$1,146	\$3,500	\$2,000	\$(1,500)	(42.9)%
<b>Total Revenue</b>	<b>\$74,908</b>	<b>\$73,500</b>	<b>\$72,000</b>	<b>\$(1,500)</b>	<b>(2.0)%</b>
<b>Use of Fund Balance</b>	<b>\$(11,779)</b>	<b>\$98,585</b>	<b>\$114,861</b>	<b>\$16,276</b>	<b>16.5%</b>

## Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$98,585	\$114,861	\$16,276	16.5%
Use of Fund Balance	\$98,585	\$114,861	\$16,276	16.5%

### Summary of Changes

The Recommended Budget reflects a \$14,776 (8.6%) increase in total appropriations, \$1,500 (2.0%) decrease in revenues, and \$16,276 (16.5%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in available fund balance.

The decrease in revenues is due to a decrease of anticipated interest income.

## Vineyard Public Facilities Financing Plan

### Budget Unit Functions & Responsibilities

The **Vineyard Public Facilities Financing Plan (PFFP)** 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 through development impact fees and interest earnings.

### Goals

- Ensure project support is provided by county departments and non-county agencies for infrastructure project design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and the District land use impacts.
- Monitor and ensure adequate District funding is available for planned projects.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Vineyard	\$7,236,944	\$12,659,301	\$9,995,725	\$(2,663,576)	(21.0)%
<b>Total Expenditures / Appropriations</b>	<b>\$7,236,944</b>	<b>\$12,659,301</b>	<b>\$9,995,725</b>	<b>\$(2,663,576)</b>	<b>(21.0)%</b>
<b>Net Financing Uses</b>	<b>\$7,236,944</b>	<b>\$12,659,301</b>	<b>\$9,995,725</b>	<b>\$(2,663,576)</b>	<b>(21.0)%</b>
<b>Total Revenue</b>	<b>\$5,798,262</b>	<b>\$5,854,011</b>	<b>\$4,209,309</b>	<b>\$(1,644,702)</b>	<b>(28.1)%</b>
<b>Use of Fund Balance</b>	<b>\$1,438,682</b>	<b>\$6,805,290</b>	<b>\$5,786,416</b>	<b>\$(1,018,874)</b>	<b>(15.0)%</b>

## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$7,236,944	\$12,209,301	\$9,545,725	\$(2,663,576)	(21.8)%
Other Charges	—	\$450,000	\$450,000	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$7,236,944</b>	<b>\$12,659,301</b>	<b>\$9,995,725</b>	<b>\$(2,663,576)</b>	<b>(21.0)%</b>
<b>Net Financing Uses</b>	<b>\$7,236,944</b>	<b>\$12,659,301</b>	<b>\$9,995,725</b>	<b>\$(2,663,576)</b>	<b>(21.0)%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$154,875	\$105,000	\$75,000	\$(30,000)	(28.6)%
Intergovernmental Revenues	\$5,001,673	\$4,166,427	\$3,791,725	\$(374,702)	(9.0)%
Charges for Services	\$641,714	\$1,582,584	\$342,584	\$(1,240,000)	(78.4)%
<b>Total Revenue</b>	<b>\$5,798,262</b>	<b>\$5,854,011</b>	<b>\$4,209,309</b>	<b>\$(1,644,702)</b>	<b>(28.1)%</b>
<b>Use of Fund Balance</b>	<b>\$1,438,682</b>	<b>\$6,805,290</b>	<b>\$5,786,416</b>	<b>\$(1,018,874)</b>	<b>(15.0)%</b>

## Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$6,805,290	\$5,786,416	\$(1,018,874)	(15.0)%
Use of Fund Balance	\$6,805,290	\$5,786,416	\$(1,018,874)	(15.0)%

## Summary of Changes

The Recommended Budget reflects a \$2,663,576 (21.0%) decrease in total appropriations, \$1,644,702 (28.1%) decrease in revenues, and \$1,018,874 (15.0%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a reduction in available resources due to significant planned spending on the Elk Grove – Florin Road Bridge and Road Expansion projects in FY 2022-23.

The decrease in revenues is due to decreased anticipated Statewide Community Infrastructure Program revenue, which allows programs to be reimbursed for project expenditures from prepaid development impact fees, and State and Federal Reimbursement for the Elk Grove – Florin Road Bridge and Road Expansion projects due to claims received in FY 2022-23. The full amount of eligible reimbursements were budgeted once available and will continue to decline as reimbursement claims are received as planned.

## Financing-Transfers/Reimbursement

### 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
General Fund Transfers to Other County Funds	\$42,947,532	\$67,298,275	\$4,854,293	\$(62,443,982)	(92.8)%
<b>Total Expenditures / Appropriations</b>	<b>\$42,947,532</b>	<b>\$67,298,275</b>	<b>\$4,854,293</b>	<b>\$(62,443,982)</b>	<b>(92.8)%</b>
<b>Net Financing Uses</b>	<b>\$42,947,532</b>	<b>\$67,298,275</b>	<b>\$4,854,293</b>	<b>\$(62,443,982)</b>	<b>(92.8)%</b>
<b>Total Revenue</b>	—	\$34,839,640	—	\$(34,839,640)	(100.0)%
<b>Net County Cost</b>	<b>\$42,947,532</b>	<b>\$32,458,635</b>	<b>\$4,854,293</b>	<b>\$(27,604,342)</b>	<b>(85.0)%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$42,947,532	\$67,298,275	\$4,854,293	\$(62,443,982)	(92.8)%
<b>Total Expenditures / Appropriations</b>	<b>\$42,947,532</b>	<b>\$67,298,275</b>	<b>\$4,854,293</b>	<b>\$(62,443,982)</b>	<b>(92.8)%</b>
<b>Net Financing Uses</b>	<b>\$42,947,532</b>	<b>\$67,298,275</b>	<b>\$4,854,293</b>	<b>\$(62,443,982)</b>	<b>(92.8)%</b>
<b>Revenue</b>					
Intergovernmental Revenues	—	\$34,839,640	—	\$(34,839,640)	(100.0)%
<b>Total Revenue</b>	—	<b>\$34,839,640</b>	—	<b>\$(34,839,640)</b>	<b>(100.0)%</b>
<b>Net County Cost</b>	<b>\$42,947,532</b>	<b>\$32,458,635</b>	<b>\$4,854,293</b>	<b>\$(27,604,342)</b>	<b>(85.0)%</b>

### Summary of Changes

The Recommended Budget reflects a \$62,443,982 (92.8%) decrease in total appropriations, \$34,839,640 (100.0%) decrease in revenues, and \$27,604,342 (85.0%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is a result of the changes described below:

The net decrease in total appropriations is due to:

- A reduction in one-time transfers for the following:
  - \$34,739,640 to the Road Fund, Parks Construction, and Capital Construction Fund for American Rescue Plan Act (ARPA) Phase Two Revenue Replacement projects.



- o \$20,000,000 to the Road Fund for Pavement Maintenance projects.
- o \$3,100,000 to the Neighborhood Revitalization Fund for neighborhood improvement initiatives and Mack Road partnership.
- o \$1,270,630 to General Services for security services at the 700 H Street Building.
- o \$1,000,000 to the Solid Waste Authority for homeless encampment debris removal.
- o \$730,745 to the Landscape Maintenance District for the Walerga Sound Wall project.
- o \$450,000 to Parks Construction for Ranch facilities improvements.
- o \$416,826 to the Capital Construction Fund for Stay Safe Communities.
- o \$32,000 to the Department of Transportation for the Carmichael Park Wall Mural.
- A \$719,758 reduction in the transfer to the Transient-Occupancy Tax (TOT) Fund due to the TOT Fund having a higher fund balance.
- A \$15,617 increase in the transfer to the Environmental Management Department for the Hazardous Materials Response contract.

The decrease in revenues is due to a reduction in one-time revenue replacement funds from the ARPA Phase Two funding allocation.

## Fixed Asset Revolving

### 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 9300000) 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.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Fixed Asset Financing Program	\$3,830,485	\$3,838,270	\$3,836,520	\$(1,750)	(0.0)%
<b>Total Expenditures / Appropriations</b>	<b>\$3,830,485</b>	<b>\$3,838,270</b>	<b>\$3,836,520</b>	<b>\$(1,750)</b>	<b>(0.0)%</b>
<b>Net Financing Uses</b>	<b>\$3,830,485</b>	<b>\$3,838,270</b>	<b>\$3,836,520</b>	<b>\$(1,750)</b>	<b>(0.0)%</b>
<b>Total Revenue</b>	<b>\$3,828,000</b>	<b>\$3,832,750</b>	<b>\$3,831,000</b>	<b>\$(1,750)</b>	<b>(0.0)%</b>
<b>Use of Fund Balance</b>	<b>\$2,485</b>	<b>\$5,520</b>	<b>\$5,520</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$7,955	\$5,520	\$5,520	—	—%
Equipment	\$(5,470)	—	—	—	—%
Interfund Charges	\$3,828,000	\$3,832,750	\$3,831,000	\$(1,750)	(0.0)%
<b>Total Expenditures / Appropriations</b>	<b>\$3,830,485</b>	<b>\$3,838,270</b>	<b>\$3,836,520</b>	<b>\$(1,750)</b>	<b>(0.0)%</b>
<b>Net Financing Uses</b>	<b>\$3,830,485</b>	<b>\$3,838,270</b>	<b>\$3,836,520</b>	<b>\$(1,750)</b>	<b>(0.0)%</b>
<b>Revenue</b>					
Miscellaneous Revenues	\$3,828,000	\$3,832,750	\$3,831,000	\$(1,750)	(0.0)%
<b>Total Revenue</b>	<b>\$3,828,000</b>	<b>\$3,832,750</b>	<b>\$3,831,000</b>	<b>\$(1,750)</b>	<b>(0.0)%</b>
<b>Use of Fund Balance</b>	<b>\$2,485</b>	<b>\$5,520</b>	<b>\$5,520</b>	<b>—</b>	<b>—%</b>

## Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$5,520	\$5,520	—	—%
Use of Fund Balance	\$5,520	\$5,520	—	—%

### Summary of Changes

The Recommended Budget reflects a \$1,750 (0.0%) decrease in total appropriations and revenues from the prior year Adopted Budget.

The decrease in total appropriations is due to a slight decrease in funds required to cover debt service.

The decrease in revenues is due to a slight decrease in funds expected to be recovered from the Interagency Procurement budget (BU 9030000) to cover debt service.

## Interagency Procurement

### 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Interagency Procurement	\$3,828,000	\$3,840,448	\$3,831,003	\$(9,445)	(0.2)%
<b>Total Expenditures / Appropriations</b>	<b>\$3,828,000</b>	<b>\$3,840,448</b>	<b>\$3,831,003</b>	<b>\$(9,445)</b>	<b>(0.2)%</b>
<b>Total Reimbursements</b>	<b>\$(2,604,657)</b>	<b>\$(2,665,272)</b>	<b>\$(2,654,755)</b>	<b>\$10,517</b>	<b>(0.4)%</b>
<b>Net Financing Uses</b>	<b>\$1,223,343</b>	<b>\$1,175,176</b>	<b>\$1,176,248</b>	<b>\$1,072</b>	<b>0.1%</b>
<b>Total Revenue</b>	<b>\$1,175,174</b>	<b>\$1,165,610</b>	<b>\$1,165,612</b>	<b>\$2</b>	<b>0.0%</b>
<b>Use of Fund Balance</b>	<b>\$48,169</b>	<b>\$9,566</b>	<b>\$10,636</b>	<b>\$1,070</b>	<b>11.2%</b>

## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	—	\$4,142	\$3	\$(4,139)	(99.9)%
Other Charges	\$3,828,000	\$3,836,306	\$3,831,000	\$(5,306)	(0.1)%
<b>Total Expenditures / Appropriations</b>	<b>\$3,828,000</b>	<b>\$3,840,448</b>	<b>\$3,831,003</b>	<b>\$(9,445)</b>	<b>(0.2)%</b>
Other Reimbursements	\$(2,604,657)	\$(2,665,272)	\$(2,654,755)	\$10,517	(0.4)%
<b>Total Reimbursements</b>	<b>\$(2,604,657)</b>	<b>\$(2,665,272)</b>	<b>\$(2,654,755)</b>	<b>\$10,517</b>	<b>(0.4)%</b>
<b>Net Financing Uses</b>	<b>\$1,223,343</b>	<b>\$1,175,176</b>	<b>\$1,176,248</b>	<b>\$1,072</b>	<b>0.1%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$330,358	—	\$1,165,612	\$1,165,612	—%
Charges for Services	\$844,817	\$1,165,610	—	\$(1,165,610)	(100.0)%
<b>Total Revenue</b>	<b>\$1,175,174</b>	<b>\$1,165,610</b>	<b>\$1,165,612</b>	<b>\$2</b>	<b>0.0%</b>
<b>Use of Fund Balance</b>	<b>\$48,169</b>	<b>\$9,566</b>	<b>\$10,636</b>	<b>\$1,070</b>	<b>11.2%</b>

## Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$9,566	\$10,636	\$1,070	11.2%
Use of Fund Balance	\$9,566	\$10,636	\$1,070	11.2%

## Summary of Changes

The Recommended Budget reflects a \$9,445 (0.2%) decrease in total appropriations, \$10,517 (0.4%) decrease in reimbursements, \$2 (0.0%) increase in revenues, and \$1,070 (11.2%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a slight decrease in the amount required to cover debt service.

The decrease in reimbursements is due to a slight increase in fund balance available to cover debt service. In this fiscal year, the reimbursement will come from the Non-Departmental Costs/General Fund budget (BU 5770000).

The negligible increase in revenues is due to an increase in the amount of funds to be recovered from interagency loan repayments as planned.

## Neighborhood Revitalization

### 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, prior year 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

### Goals

- Provide funding for revitalization and community enhancement activities.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Affordable Housing	—	\$330,037	\$330,037	—	—%
Neighborhood Revitalization - Redevelopment	—	\$366,981	\$366,981	—	—%
Neighborhood Revitalization - Unrestricted	—	\$3,861,369	\$3,761,369	\$(100,000)	(2.6)%
<b>Total Expenditures / Appropriations</b>	—	<b>\$4,558,387</b>	<b>\$4,458,387</b>	<b>\$(100,000)</b>	<b>(2.2)%</b>
<b>Total Reimbursements</b>	<b>\$(500,000)</b>	<b>\$(3,100,000)</b>	—	<b>\$3,100,000</b>	<b>(100.0)%</b>
<b>Net Financing Uses</b>	<b>\$(500,000)</b>	<b>\$1,458,387</b>	<b>\$4,458,387</b>	<b>\$3,000,000</b>	<b>205.7%</b>
<b>Total Revenue</b>	<b>\$779</b>	—	—	—	—%
<b>Use of Fund Balance</b>	<b>\$(500,779)</b>	<b>\$1,458,387</b>	<b>\$4,458,387</b>	<b>\$3,000,000</b>	<b>205.7%</b>

## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	—	\$4,558,387	\$4,128,387	\$(430,000)	(9.4)%
Interfund Charges	—	—	\$330,000	\$330,000	—%
<b>Total Expenditures / Appropriations</b>	<b>—</b>	<b>\$4,558,387</b>	<b>\$4,458,387</b>	<b>\$(100,000)</b>	<b>(2.2)%</b>
Other Reimbursements	\$(500,000)	\$(3,100,000)	—	\$3,100,000	(100.0)%
<b>Total Reimbursements</b>	<b>\$(500,000)</b>	<b>\$(3,100,000)</b>	<b>—</b>	<b>\$3,100,000</b>	<b>(100.0)%</b>
<b>Net Financing Uses</b>	<b>\$(500,000)</b>	<b>\$1,458,387</b>	<b>\$4,458,387</b>	<b>\$3,000,000</b>	<b>205.7%</b>
<b>Revenue</b>					
Miscellaneous Revenues	\$779	—	—	—	—%
<b>Total Revenue</b>	<b>\$779</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$(500,779)</b>	<b>\$1,458,387</b>	<b>\$4,458,387</b>	<b>\$3,000,000</b>	<b>205.7%</b>

## Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,458,387	\$4,458,387	\$3,000,000	205.7%
Use of Fund Balance	\$1,458,387	\$4,458,387	\$3,000,000	205.7%

## Summary of Changes

The Recommended Budget reflects a \$100,000 (2.2%) decrease in total appropriations, \$3,100,000 (100.0%) decrease in reimbursements, and \$3,000,000 (205.7%) increase in use of fund balance from the prior year Adopted Budget.

Appropriations for some programs in this budget unit are matched to available funding. Total appropriations have decreased due to a one time prior year contract with Mack Road Partnership for the purchase of a community center.

Reimbursements have decreased due to a one-time prior year General Fund transfer for the Mack Road Partnership contract and funding for a Neighborhood Improvement Initiative to target blighted communities.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	—	\$330,037	\$330,037	—	—%
<b>Total Expenditures / Appropriations</b>	—	<b>\$330,037</b>	<b>\$330,037</b>	—	—%
<b>Net Financing Uses</b>	—	<b>\$330,037</b>	<b>\$330,037</b>	—	—%
<b>Revenue</b>					
Miscellaneous Revenues	\$779	—	—	—	—%
<b>Total Revenue</b>	<b>\$779</b>	—	—	—	—%
<b>Use of Fund Balance</b>	<b>\$(779)</b>	<b>\$330,037</b>	<b>\$330,037</b>	—	—%

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$330,037	\$330,037	—	—%
Use of Fund Balance	\$330,037	\$330,037	—	—%

### Summary of Changes

The Recommended Budget reflects no changes from the prior year Adopted Budget.

Appropriations are available for eligible projects yet to be identified.



## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	—	\$366,981	\$366,981	—	—%
<b>Total Expenditures / Appropriations</b>	—	<b>\$366,981</b>	<b>\$366,981</b>	—	—%
<b>Net Financing Uses</b>	—	<b>\$366,981</b>	<b>\$366,981</b>	—	—%
<b>Use of Fund Balance</b>	—	<b>\$366,981</b>	<b>\$366,981</b>	—	—%

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$366,981	\$366,981	—	—%
Use of Fund Balance	\$366,981	\$366,981	—	—%

### Summary of Changes

The Recommended Budget reflects no changes from the prior year Adopted Budget.

Appropriations are available for eligible projects yet to be identified.

## 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	—	\$3,861,369	\$3,431,369	\$(430,000)	(11.1)%
Interfund Charges	—	—	\$330,000	\$330,000	—%
<b>Total Expenditures / Appropriations</b>	<b>—</b>	<b>\$3,861,369</b>	<b>\$3,761,369</b>	<b>\$(100,000)</b>	<b>(2.6)%</b>
Other Reimbursements	\$(500,000)	\$(3,100,000)	—	\$3,100,000	(100.0)%
<b>Total Reimbursements</b>	<b>\$(500,000)</b>	<b>\$(3,100,000)</b>	<b>—</b>	<b>\$3,100,000</b>	<b>(100.0)%</b>
<b>Net Financing Uses</b>	<b>\$(500,000)</b>	<b>\$761,369</b>	<b>\$3,761,369</b>	<b>\$3,000,000</b>	<b>394.0%</b>
<b>Use of Fund Balance</b>	<b>\$(500,000)</b>	<b>\$761,369</b>	<b>\$3,761,369</b>	<b>\$3,000,000</b>	<b>394.0%</b>

### Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$761,369	\$3,761,369	\$3,000,000	394.0%
Use of Fund Balance	\$761,369	\$3,761,369	\$3,000,000	394.0%

### Summary of Changes

The Recommended Budget reflects a \$100,000 (2.6%) decrease in total appropriations, \$3,100,000 (100.0%) decrease in reimbursements, and \$3,000,000 (394.0%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a one time prior year contract with Mack Road Partnership for the purchase of a community center.

The decrease in reimbursements is due to one-time prior year General Fund transfers for the Mack Road Partnership contract and funding for a Neighborhood Improvement Initiative to target blighted communities.

## Non-Departmental Costs/General Fund

### 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Non-Departmental Costs/General Fund	\$36,056,254	\$24,738,023	\$25,058,032	\$320,009	1.3%
<b>Total Expenditures / Appropriations</b>	<b>\$36,056,254</b>	<b>\$24,738,023</b>	<b>\$25,058,032</b>	<b>\$320,009</b>	<b>1.3%</b>
<b>Net Financing Uses</b>	<b>\$36,056,254</b>	<b>\$24,738,023</b>	<b>\$25,058,032</b>	<b>\$320,009</b>	<b>1.3%</b>
<b>Net County Cost</b>	<b>\$36,056,254</b>	<b>\$24,738,023</b>	<b>\$25,058,032</b>	<b>\$320,009</b>	<b>1.3%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$2,799	\$2,500	\$2,500	—	—%
Services & Supplies	\$18,339,235	\$15,847,119	\$16,065,705	\$218,586	1.4%
Other Charges	\$13,470,803	\$2,570,917	\$2,380,980	\$(189,937)	(7.4)%
Interfund Charges	\$391,530	\$2,284,078	\$2,891,250	\$607,172	26.6%
Intrafund Charges	\$3,851,888	\$4,033,409	\$3,717,597	\$(315,812)	(7.8)%
<b>Total Expenditures / Appropriations</b>	<b>\$36,056,254</b>	<b>\$24,738,023</b>	<b>\$25,058,032</b>	<b>\$320,009</b>	<b>1.3%</b>
<b>Net Financing Uses</b>	<b>\$36,056,254</b>	<b>\$24,738,023</b>	<b>\$25,058,032</b>	<b>\$320,009</b>	<b>1.3%</b>
<b>Net County Cost</b>	<b>\$36,056,254</b>	<b>\$24,738,023</b>	<b>\$25,058,032</b>	<b>\$320,009</b>	<b>1.3%</b>

### Summary of Changes

The Recommended Budget reflects a \$320,009 (1.3%) increase in total appropriations and Net County Cost from the prior year Adopted Budget.

The increase in total appropriations and Net County Cost is primarily due to:

- Anticipated increases in debt service costs for the Interagency Procurement Fund (903000BU).
- Recommended growth detailed later in this section.

### Summary of Recommended Growth by Program

<b>Program</b>	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
Non-Departmental Costs/General Fund	200,000	—	—	200,000	—

### Recommended Growth Detail for the Program

	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>Non-Departmental Costs - Organizational Cultural Change</b>	200,000	—	—	200,000	—

Continue to contract with a consultant to develop organizational cultural change efforts to transform the existing work culture into an ideal, constructive culture that sets clear goals for achievement, provides clear expectations for empowerment, and develops team-based cooperation expectations for the County. The first step in the process entailed an employee survey, which provided the County with a baseline for its current organizational culture and helped create a vision and plan moving forward. The next step requires developing a plan tailored to the County’s organizational and performance needs and aligning leadership around a common vision and goals.

**Non-Departmental Revenues/General Fund**

**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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
General Purpose Financing Revenues	\$(963,900)	—	—	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$(963,900)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Reimbursements</b>	<b>\$(15,343,494)</b>	<b>\$(13,378,717)</b>	<b>\$(14,382,121)</b>	<b>\$(1,003,404)</b>	<b>7.5%</b>
<b>Net Financing Uses</b>	<b>\$(16,307,395)</b>	<b>\$(13,378,717)</b>	<b>\$(14,382,121)</b>	<b>\$(1,003,404)</b>	<b>7.5%</b>
<b>Total Revenue</b>	<b>\$786,842,458</b>	<b>\$812,355,296</b>	<b>\$856,102,153</b>	<b>\$43,746,857</b>	<b>5.4%</b>
<b>Net County Cost</b>	<b>\$(803,149,853)</b>	<b>\$(825,734,013)</b>	<b>\$(870,484,274)</b>	<b>\$(44,750,261)</b>	<b>(5.4)%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$(963,900)	—	—	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$(963,900)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Other Reimbursements	\$(15,343,494)	\$(13,378,717)	\$(14,382,121)	\$(1,003,404)	7.5%
<b>Total Reimbursements</b>	<b>\$(15,343,494)</b>	<b>\$(13,378,717)</b>	<b>\$(14,382,121)</b>	<b>\$(1,003,404)</b>	<b>7.5%</b>
<b>Net Financing Uses</b>	<b>\$(16,307,395)</b>	<b>\$(13,378,717)</b>	<b>\$(14,382,121)</b>	<b>\$(1,003,404)</b>	<b>7.5%</b>
<b>Revenue</b>					
Taxes	\$724,677,563	\$760,806,249	\$805,612,483	\$44,806,234	5.9%
Licenses, Permits & Franchises	\$5,732,396	\$4,525,780	\$4,525,780	—	—%
Fines, Forfeitures & Penalties	\$5,867,774	\$7,500,000	\$8,000,000	\$500,000	6.7%
Revenue from Use Of Money & Property	\$2,951,642	\$2,200,000	\$2,200,000	—	—%
Intergovernmental Revenues	\$37,452,326	\$29,923,246	\$33,037,765	\$3,114,519	10.4%
Charges for Services	\$265	—	—	—	—%
Miscellaneous Revenues	\$10,160,492	\$7,400,021	\$2,726,125	\$(4,673,896)	(63.2)%
<b>Total Revenue</b>	<b>\$786,842,458</b>	<b>\$812,355,296</b>	<b>\$856,102,153</b>	<b>\$43,746,857</b>	<b>5.4%</b>
<b>Net County Cost</b>	<b>\$(803,149,853)</b>	<b>\$(825,734,013)</b>	<b>\$(870,484,274)</b>	<b>\$(44,750,261)</b>	<b>(5.4)%</b>

### Summary of Changes

The Recommended Budget reflects a \$1,003,404 (7.5%) increase in reimbursements, \$43,746,857 (5.4%) increase in revenues, and \$44,750,261 (5.4%) increase in the amount of discretionary resources available to help fund Net County Cost from the prior year Adopted Budget.

The increase in reimbursements is due to a \$1 million increase in Operating Transfer-In from the Teeter Plan to the General Fund.

The net increase in revenues is primarily due to:

- A \$36.9 million (6.9%) increase in Secured Property Tax and Property Tax in-Lieu of Vehicle License Fee (VLF) revenue due to anticipated increases in assessed value on secured property.
- A \$4.5 million (3.1%) estimated increase in Sales and Use Tax revenue.
- A \$3.6 million (48.2%) increase in Intergovernmental Revenues due to AB 1869 and AB199 backfill intended to address counties’ revenue losses from the elimination of various criminal justice administrative fees and Year 1 payment under the Memorandum of Understanding with the Wilton Rancheria Tribe to mitigate expected impacts from its casino resort.

This budget unit shows a negative Net County Cost of \$870,484,274, which reflects the amount of discretionary revenue and reimbursements available to help fund Net County Cost.

## 2004 Pension Obligation Bond-Debt Service

### 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
2004 Pension Obligation Bond - Debt Service	\$48,721,455	\$51,881,859	\$52,948,493	\$1,066,634	2.1%
<b>Total Expenditures / Appropriations</b>	<b>\$48,721,455</b>	<b>\$51,881,859</b>	<b>\$52,948,493</b>	<b>\$1,066,634</b>	<b>2.1%</b>
<b>Net Financing Uses</b>	<b>\$48,721,455</b>	<b>\$51,881,859</b>	<b>\$52,948,493</b>	<b>\$1,066,634</b>	<b>2.1%</b>
<b>Total Revenue</b>	<b>\$49,015,828</b>	<b>\$49,740,224</b>	<b>\$51,487,358</b>	<b>\$1,747,134</b>	<b>3.5%</b>
<b>Use of Fund Balance</b>	<b>\$(294,373)</b>	<b>\$2,141,635</b>	<b>\$1,461,135</b>	<b>\$(680,500)</b>	<b>(31.8)%</b>

## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$598,476	\$2,336,635	\$1,656,135	\$(680,500)	(29.1)%
Other Charges	\$48,122,979	\$49,545,224	\$51,292,358	\$1,747,134	3.5%
<b>Total Expenditures / Appropriations</b>	<b>\$48,721,455</b>	<b>\$51,881,859</b>	<b>\$52,948,493</b>	<b>\$1,066,634</b>	<b>2.1%</b>
<b>Net Financing Uses</b>	<b>\$48,721,455</b>	<b>\$51,881,859</b>	<b>\$52,948,493</b>	<b>\$1,066,634</b>	<b>2.1%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$49,015,828	\$49,740,224	\$51,487,358	\$1,747,134	3.5%
<b>Total Revenue</b>	<b>\$49,015,828</b>	<b>\$49,740,224</b>	<b>\$51,487,358</b>	<b>\$1,747,134</b>	<b>3.5%</b>
<b>Use of Fund Balance</b>	<b>\$(294,373)</b>	<b>\$2,141,635</b>	<b>\$1,461,135</b>	<b>\$(680,500)</b>	<b>(31.8)%</b>

## Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$2,141,635	\$1,461,135	\$(680,500)	(31.8)%
Use of Fund Balance	\$2,141,635	\$1,461,135	\$(680,500)	(31.8)%

## Summary of Changes

The Recommended Budget reflects a \$1,066,634 (2.1%) increase in total appropriations, \$1,747,134 (3.5%) increase in revenues, and \$680,500 (31.8%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increased amount of total debt service due, offset slightly by a lower budgeting for Other Operating Expenses, due to a lower available fund balance.

The increase in revenues is due to an increase in recovery of funds to cover the increased total debt service owed.



## 2010 Refunding COPs-Debt Service

### 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 Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$(2,226)	—	—	—	—%
<b>Total Revenue</b>	<b>\$(2,226)</b>	—	—	—	—%
<b>Use of Fund Balance</b>	<b>\$2,226</b>	—	—	—	—%

## 2018 Refunding COPs-Debt Service

### 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
2018 Refunding COPs - Debt Service	\$9,827,170	\$10,191,976	\$10,157,524	\$(34,452)	(0.3)%
<b>Total Expenditures / Appropriations</b>	<b>\$9,827,170</b>	<b>\$10,191,976</b>	<b>\$10,157,524</b>	<b>\$(34,452)</b>	<b>(0.3)%</b>
<b>Total Reimbursements</b>	<b>\$(9,807,774)</b>	<b>\$(9,810,134)</b>	<b>\$(9,801,885)</b>	<b>\$8,249</b>	<b>(0.1)%</b>
<b>Net Financing Uses</b>	<b>\$19,396</b>	<b>\$381,842</b>	<b>\$355,639</b>	<b>\$(26,203)</b>	<b>(6.9)%</b>
<b>Total Revenue</b>	<b>\$23,483</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$(4,087)</b>	<b>\$381,842</b>	<b>\$355,639</b>	<b>\$(26,203)</b>	<b>(6.9)%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$159,692	\$521,851	\$495,649	\$(26,202)	(5.0)%
Other Charges	\$9,667,478	\$9,670,125	\$9,661,875	\$(8,250)	(0.1)%
<b>Total Expenditures / Appropriations</b>	<b>\$9,827,170</b>	<b>\$10,191,976</b>	<b>\$10,157,524</b>	<b>\$(34,452)</b>	<b>(0.3)%</b>
Other Reimbursements	\$(9,807,774)	\$(9,810,134)	\$(9,801,885)	\$8,249	(0.1)%
<b>Total Reimbursements</b>	<b>\$(9,807,774)</b>	<b>\$(9,810,134)</b>	<b>\$(9,801,885)</b>	<b>\$8,249</b>	<b>(0.1)%</b>
<b>Net Financing Uses</b>	<b>\$19,396</b>	<b>\$381,842</b>	<b>\$355,639</b>	<b>\$(26,203)</b>	<b>(6.9)%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$23,483	—	—	—	—%
<b>Total Revenue</b>	<b>\$23,483</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$(4,087)</b>	<b>\$381,842</b>	<b>\$355,639</b>	<b>\$(26,203)</b>	<b>(6.9)%</b>

## Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$381,842	\$355,639	\$(26,203)	(6.9)%
Use of Fund Balance	\$381,842	\$355,639	\$(26,203)	(6.9)%

### Summary of Changes

The Recommended Budget reflects a \$34,452 (0.3%) decrease in total appropriations, \$8,249 (0.1%) decrease in reimbursements, and \$26,203 (6.9%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower fund balance available for appropriation.

The decrease in reimbursements is due to a decreasing operating transfer for lower debt service payments.

## 2020 Refunding COPs-Debt Service

### 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
2020 Refunding COPs - Debt Service	\$6,431,208	\$4,777,462	\$4,045,248	\$(732,214)	(15.3)%
<b>Total Expenditures / Appropriations</b>	<b>\$6,431,208</b>	<b>\$4,777,462</b>	<b>\$4,045,248</b>	<b>\$(732,214)</b>	<b>(15.3)%</b>
<b>Total Reimbursements</b>	<b>\$(3,828,000)</b>	<b>\$(3,832,750)</b>	<b>\$(3,831,000)</b>	<b>\$1,750</b>	<b>(0.0)%</b>
<b>Net Financing Uses</b>	<b>\$2,603,208</b>	<b>\$944,712</b>	<b>\$214,248</b>	<b>\$(730,464)</b>	<b>(77.3)%</b>
<b>Total Revenue</b>	<b>\$30,025</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$2,573,183</b>	<b>\$944,712</b>	<b>\$214,248</b>	<b>\$(730,464)</b>	<b>(77.3)%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$93,551	\$264,712	\$309,248	\$44,536	16.8%
Other Charges	\$3,733,000	\$3,737,750	\$3,736,000	\$(1,750)	(0.0)%
Interfund Charges	\$2,604,657	\$775,000	—	\$(775,000)	(100.0)%
<b>Total Expenditures / Appropriations</b>	<b>\$6,431,208</b>	<b>\$4,777,462</b>	<b>\$4,045,248</b>	<b>\$(732,214)</b>	<b>(15.3)%</b>
Other Reimbursements	\$(3,828,000)	\$(3,832,750)	\$(3,831,000)	\$1,750	(0.0)%
<b>Total Reimbursements</b>	<b>\$(3,828,000)</b>	<b>\$(3,832,750)</b>	<b>\$(3,831,000)</b>	<b>\$1,750</b>	<b>(0.0)%</b>
<b>Net Financing Uses</b>	<b>\$2,603,208</b>	<b>\$944,712</b>	<b>\$214,248</b>	<b>\$(730,464)</b>	<b>(77.3)%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$30,025	—	—	—	—%
<b>Total Revenue</b>	<b>\$30,025</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$2,573,183</b>	<b>\$944,712</b>	<b>\$214,248</b>	<b>\$(730,464)</b>	<b>(77.3)%</b>

## Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$944,712	\$214,248	\$(730,464)	(77.3)%
Use of Fund Balance	\$944,712	\$214,248	\$(730,464)	(77.3)%

### Summary of Changes

The Recommended Budget reflects a \$732,214 (15.3%) decrease in total appropriations, \$1,750 (0.0%) decrease reimbursements, and \$730,464 (77.3%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in the amount of funds transferred out to Interagency Procurement (9030000BU) to backfill the Fixed Asset Acquisition Fund (FAAF) component of debt service that would otherwise rely on the General Fund.

The decrease in reimbursements is due to lower debt service payments.

## Juvenile Courthouse Project-Debt Service

### 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
2003 COPs - Juvenile Courthouse - Debt Service	\$2,274,802	\$2,463,698	\$2,465,656	\$1,958	0.1%
<b>Total Expenditures / Appropriations</b>	<b>\$2,274,802</b>	<b>\$2,463,698</b>	<b>\$2,465,656</b>	<b>\$1,958</b>	<b>0.1%</b>
<b>Total Reimbursements</b>	<b>\$(2,248,575)</b>	<b>\$(2,248,575)</b>	<b>\$(2,250,450)</b>	<b>\$(1,875)</b>	<b>0.1%</b>
<b>Net Financing Uses</b>	<b>\$26,227</b>	<b>\$215,123</b>	<b>\$215,206</b>	<b>\$83</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$21,096</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$5,131</b>	<b>\$215,123</b>	<b>\$215,206</b>	<b>\$83</b>	<b>0.0%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$61,227	\$250,123	\$250,206	\$83	0.0%
Other Charges	\$2,213,574	\$2,213,575	\$2,215,450	\$1,875	0.1%
<b>Total Expenditures / Appropriations</b>	<b>\$2,274,802</b>	<b>\$2,463,698</b>	<b>\$2,465,656</b>	<b>\$1,958</b>	<b>0.1%</b>
Other Reimbursements	\$(2,248,575)	\$(2,248,575)	\$(2,250,450)	\$(1,875)	0.1%
<b>Total Reimbursements</b>	<b>\$(2,248,575)</b>	<b>\$(2,248,575)</b>	<b>\$(2,250,450)</b>	<b>\$(1,875)</b>	<b>0.1%</b>
<b>Net Financing Uses</b>	<b>\$26,227</b>	<b>\$215,123</b>	<b>\$215,206</b>	<b>\$83</b>	<b>0.0%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$21,096	—	—	—	—%
<b>Total Revenue</b>	<b>\$21,096</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$5,131</b>	<b>\$215,123</b>	<b>\$215,206</b>	<b>\$83</b>	<b>0.0%</b>

## Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$215,123	\$215,206	\$83	0.0%
Use of Fund Balance	\$215,123	\$215,206	\$83	0.0%

### Summary of Changes

The Recommended Budget reflects a \$1,958 (0.1%) increase in total appropriations, \$1,875 (0.1%) increase in reimbursements, and \$83 (0.0%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to slightly higher debt service payment for the fiscal year.

The increase in reimbursements is due to a slightly higher operating transfer for higher debt service payments.

## **Pension Obligation Bond-Debt Service**

### **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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Pension Obligation Bonds - Debt Service	\$99,307,504	\$104,126,478	\$101,124,136	\$(3,002,342)	(2.9)%
<b>Total Expenditures / Appropriations</b>	<b>\$99,307,504</b>	<b>\$104,126,478</b>	<b>\$101,124,136</b>	<b>\$(3,002,342)</b>	<b>(2.9)%</b>
<b>Net Financing Uses</b>	<b>\$99,307,504</b>	<b>\$104,126,478</b>	<b>\$101,124,136</b>	<b>\$(3,002,342)</b>	<b>(2.9)%</b>
<b>Total Revenue</b>	<b>\$99,302,986</b>	<b>\$103,362,517</b>	<b>\$100,360,205</b>	<b>\$(3,002,312)</b>	<b>(2.9)%</b>
<b>Use of Fund Balance</b>	<b>\$4,518</b>	<b>\$763,961</b>	<b>\$763,931</b>	<b>\$(30)</b>	<b>(0.0)%</b>

## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$286,575	\$958,931	\$958,932	\$1	0.0%
Other Charges	\$99,020,929	\$103,167,547	\$100,165,204	\$(3,002,343)	(2.9)%
<b>Total Expenditures / Appropriations</b>	<b>\$99,307,504</b>	<b>\$104,126,478</b>	<b>\$101,124,136</b>	<b>\$(3,002,342)</b>	<b>(2.9)%</b>
<b>Net Financing Uses</b>	<b>\$99,307,504</b>	<b>\$104,126,478</b>	<b>\$101,124,136</b>	<b>\$(3,002,342)</b>	<b>(2.9)%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$99,302,934	\$103,362,517	\$100,360,205	\$(3,002,312)	(2.9)%
Miscellaneous Revenues	\$52	—	—	—	—%
<b>Total Revenue</b>	<b>\$99,302,986</b>	<b>\$103,362,517</b>	<b>\$100,360,205</b>	<b>\$(3,002,312)</b>	<b>(2.9)%</b>
<b>Use of Fund Balance</b>	<b>\$4,518</b>	<b>\$763,961</b>	<b>\$763,931</b>	<b>\$(30)</b>	<b>(0.0)%</b>

## Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$763,961	\$763,931	\$(30)	(0.0)%
Use of Fund Balance	\$763,961	\$763,931	\$(30)	(0.0)%

## Summary of Changes

The Recommended Budget reflects a \$3,002,342 (2.9%) decrease in total appropriations, \$3,002,312 (2.9%) decrease in revenues, and \$30 (0.0%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decreased amount of total debt service due, offset slightly by a lower budgeting for Other Operating Expenses, due to a lower available fund balance.

The decrease in revenues is due to a decrease in recovery of funds to cover the lower total debt service owed.

## Tobacco Litigation Settlement-Capital Projects

### 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Tobacco Litigation Settlement - Capital Projects	\$18,433	\$898	\$948	\$50	5.6%
<b>Total Expenditures / Appropriations</b>	<b>\$18,433</b>	<b>\$898</b>	<b>\$948</b>	<b>\$50</b>	<b>5.6%</b>
<b>Net Financing Uses</b>	<b>\$18,433</b>	<b>\$898</b>	<b>\$948</b>	<b>\$50</b>	<b>5.6%</b>
<b>Total Revenue</b>	<b>\$73</b>	<b>\$40</b>	<b>\$38</b>	<b>\$(2)</b>	<b>(5.0)%</b>
<b>Use of Fund Balance</b>	<b>\$18,360</b>	<b>\$858</b>	<b>\$910</b>	<b>\$52</b>	<b>6.1%</b>

### Budget Unit – Budget by Object

	<b>FY 2021-2022 Actuals</b>	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
<b>Appropriations by Object</b>					
Other Charges	\$18,433	\$898	\$948	\$50	5.6%
<b>Total Expenditures / Appropriations</b>	<b>\$18,433</b>	<b>\$898</b>	<b>\$948</b>	<b>\$50</b>	<b>5.6%</b>
<b>Net Financing Uses</b>	<b>\$18,433</b>	<b>\$898</b>	<b>\$948</b>	<b>\$50</b>	<b>5.6%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$73	\$40	\$38	\$(2)	(5.0)%
<b>Total Revenue</b>	<b>\$73</b>	<b>\$40</b>	<b>\$38</b>	<b>\$(2)</b>	<b>(5.0)%</b>
<b>Use of Fund Balance</b>	<b>\$18,360</b>	<b>\$858</b>	<b>\$910</b>	<b>\$52</b>	<b>6.1%</b>

### Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$858	\$910	\$52	6.1%
Use of Fund Balance	\$858	\$910	\$52	6.1%

### Summary of Changes

The Recommended Budget reflects a \$50 (5.6%) increase in total appropriations, a \$2 (5.0%) decrease in revenues, and a \$52 (6.1%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to higher available prior year fund balance.

The slight decrease in revenues is due to lower interest earnings due to having lower funds on deposit.

## Public Safety Sales Tax

### Budget Unit Functions & Responsibilities

The **Public Safety Sales Tax** (Proposition 172) provides a dedicated half 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 half 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Public Safety Sales Tax (Proposition 172)	\$165,609,742	\$184,486,953	\$184,479,202	\$(7,751)	(0.0)%
<b>Total Expenditures / Appropriations</b>	<b>\$165,609,742</b>	<b>\$184,486,953</b>	<b>\$184,479,202</b>	<b>\$(7,751)</b>	<b>(0.0)%</b>
<b>Net Financing Uses</b>	<b>\$165,609,742</b>	<b>\$184,486,953</b>	<b>\$184,479,202</b>	<b>\$(7,751)</b>	<b>(0.0)%</b>
<b>Total Revenue</b>	<b>\$177,161,803</b>	<b>\$174,266,899</b>	<b>\$177,198,704</b>	<b>\$2,931,805</b>	<b>1.7%</b>
<b>Use of Fund Balance</b>	<b>\$(11,552,061)</b>	<b>\$10,220,054</b>	<b>\$7,280,498</b>	<b>\$(2,939,556)</b>	<b>(28.8)%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$165,609,742	\$184,486,953	\$184,479,202	\$(7,751)	(0.0)%
<b>Total Expenditures / Appropriations</b>	<b>\$165,609,742</b>	<b>\$184,486,953</b>	<b>\$184,479,202</b>	<b>\$(7,751)</b>	<b>(0.0)%</b>
<b>Net Financing Uses</b>	<b>\$165,609,742</b>	<b>\$184,486,953</b>	<b>\$184,479,202</b>	<b>\$(7,751)</b>	<b>(0.0)%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$761	—	—	—	—%
Intergovernmental Revenues	\$177,161,042	\$174,266,899	\$177,198,704	\$2,931,805	1.7%
<b>Total Revenue</b>	<b>\$177,161,803</b>	<b>\$174,266,899</b>	<b>\$177,198,704</b>	<b>\$2,931,805</b>	<b>1.7%</b>
<b>Use of Fund Balance</b>	<b>\$(11,552,061)</b>	<b>\$10,220,054</b>	<b>\$7,280,498</b>	<b>\$(2,939,556)</b>	<b>(28.8)%</b>

## Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$10,220,054	—	\$(10,220,054)	(100.0)%
Reserve Release	—	\$7,280,498	\$7,280,498	—%
Use of Fund Balance	\$10,220,054	\$7,280,498	\$(2,939,556)	(28.8)%

### Summary of Changes

The Recommended Budget reflects a \$7,751 (0.0%) decrease in total appropriations, \$2,931,805 (1.7%) increase in revenues, and \$2,939,556 (28.8%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to an estimated decrease in resources available to transfer to Departments. Public safety sales tax funding was allocated to Departments based on allocation percentages approved by the Board on December 14, 1993.

The increase in revenues is due to:

- An anticipated increase in statewide Realignment sales tax revenue as a result of changes in economic conditions.
- Anticipated changes in Sacramento County's proportional share of statewide revenues.

Reserve changes from the prior year Adopted Budget are detailed below:

- Public Safety Sales Tax reserve has decreased \$7,280,498.

**Public Safety Sales Tax Allocations**

	<b>FY 2022-23 Adopted Budget</b>	<b>FY 2023-24 Recommended Budget</b>
<b>Public Safety Sales Tax</b>		
District Attorney	\$21,216,000	\$21,215,108
Probation	\$30,200,514	\$30,199,246
Sheriff	\$133,070,439	\$133,064,848
<b>Public Safety Sales Tax Total</b>	<b>\$184,486,953</b>	<b>\$184,479,202</b>

## Teeter Plan

### 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 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Teeter Plan Debt Service	\$38,843,127	\$38,499,295	\$38,499,295	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$38,843,127</b>	<b>\$38,499,295</b>	<b>\$38,499,295</b>	—	—%
<b>Net Financing Uses</b>	<b>\$38,843,127</b>	<b>\$38,499,295</b>	<b>\$38,499,295</b>	—	—%
<b>Total Revenue</b>	<b>\$38,621,015</b>	<b>\$34,525,252</b>	<b>\$34,525,252</b>	—	—%
<b>Use of Fund Balance</b>	<b>\$222,112</b>	<b>\$3,974,043</b>	<b>\$3,974,043</b>	—	—%

## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Other Charges	\$23,499,633	\$25,120,578	\$24,117,174	\$(1,003,404)	(4.0)%
Interfund Charges	\$15,343,494	\$13,378,717	\$14,382,121	\$1,003,404	7.5%
<b>Total Expenditures / Appropriations</b>	<b>\$38,843,127</b>	<b>\$38,499,295</b>	<b>\$38,499,295</b>	—	—%
<b>Net Financing Uses</b>	<b>\$38,843,127</b>	<b>\$38,499,295</b>	<b>\$38,499,295</b>	—	—%
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$3,896	—	—	—	—%
Miscellaneous Revenues	\$38,036,685	\$34,525,252	\$34,525,252	—	—%
Other Financing Sources	\$580,434	—	—	—	—%
<b>Total Revenue</b>	<b>\$38,621,015</b>	<b>\$34,525,252</b>	<b>\$34,525,252</b>	—	—%
<b>Use of Fund Balance</b>	<b>\$222,112</b>	<b>\$3,974,043</b>	<b>\$3,974,043</b>	—	—%

## Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$3,974,043	\$3,974,043	—	—%
Use of Fund Balance	\$3,974,043	\$3,974,043	—	—%

## Summary of Changes

The Recommended Budget reflects no net change from the prior year Adopted Budget.

The decrease in Other Charges is due to lower debt service costs of \$1,003,404 for principal and interest payments offset by an increased transfer to the General Fund of \$1,003,404.



## Transient-Occupancy Tax

### 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.

### Goals

- Provide funding for artistic, cultural, civic and other activities which enhance the image of the community and quality of life in Sacramento.

### Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Department Appropriations by Program</b>					
Transient Occupancy Tax (TOT)	\$2,762,737	\$5,421,066	\$4,701,809	\$(719,257)	(13.3)%
<b>Total Expenditures / Appropriations</b>	<b>\$2,762,737</b>	<b>\$5,421,066</b>	<b>\$4,701,809</b>	<b>\$(719,257)</b>	<b>(13.3)%</b>
<b>Total Reimbursements</b>	<b>\$(2,741,687)</b>	<b>\$(3,081,461)</b>	<b>\$(2,361,703)</b>	<b>\$719,758</b>	<b>(23.4)%</b>
<b>Net Financing Uses</b>	<b>\$21,050</b>	<b>\$2,339,605</b>	<b>\$2,340,106</b>	<b>\$501</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$20,755</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$295</b>	<b>\$2,329,605</b>	<b>\$2,330,106</b>	<b>\$501</b>	<b>0.0%</b>

### Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$20,429	\$257,325	\$50,500	\$(206,825)	(80.4)%
Other Charges	\$2,649,061	\$5,043,991	\$4,531,559	\$(512,432)	(10.2)%
Interfund Charges	\$93,247	\$119,750	\$119,750	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$2,762,737</b>	<b>\$5,421,066</b>	<b>\$4,701,809</b>	<b>\$(719,257)</b>	<b>(13.3)%</b>
Other Reimbursements	\$(2,741,687)	\$(3,081,461)	\$(2,361,703)	\$719,758	(23.4)%
<b>Total Reimbursements</b>	<b>\$(2,741,687)</b>	<b>\$(3,081,461)</b>	<b>\$(2,361,703)</b>	<b>\$719,758</b>	<b>(23.4)%</b>
<b>Net Financing Uses</b>	<b>\$21,050</b>	<b>\$2,339,605</b>	<b>\$2,340,106</b>	<b>\$501</b>	<b>0.0%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$20,755	\$10,000	\$10,000	—	—%
<b>Total Revenue</b>	<b>\$20,755</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$295</b>	<b>\$2,329,605</b>	<b>\$2,330,106</b>	<b>\$501</b>	<b>0.0%</b>

## Budget Unit - Use of Fund Balance

	<b>FY 2022-2023 Adopted Budget</b>	<b>FY 2023-2024 Recommended Budget</b>	<b>Changes From FY 2022-2023 Adopted Budget</b>	<b>% Change from FY 2022-2023 Adopted Budget</b>
Available Carryover from prior year	\$2,329,605	\$2,330,106	\$501	0.0%
Use of Fund Balance	\$2,329,605	\$2,330,106	\$501	0.0%

### Summary of Changes

The Recommended Budget reflects a \$719,257 (13.3%) decrease in total appropriations, \$719,758 (23.4%) decrease in reimbursements, and \$501 (0.0%) increase in the use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to the re-budgeting of projects from FY 2022-23 and timing of grants funded.

The decrease in reimbursements is due to a higher fund balance requiring less reimbursement from the General Fund.