

Community Services

Table of Contents

Airport		F-3
Airport System	BU 3400000	F-3
Airport-Cap Outlay	BU 3480000	F-8
Animal Care Services		F-11
Animal Care Services	BU 3220000	F-11
Animal Care-Restricted Revenues	BU 3220800	F-15
Community Development		F-17
Community Development	BU 5720000	F-17
Development and Code Services	BU 2151000	F-24
Building Inspection	BU 2150000	F-33
Affordability Fee	BU 3830000	F-35
Dependent Park Districts		F-37
Carmichael Recreation And Park District	BU 9337000	F-37
Carmichael RPD Assessment District	BU 9337100	F-45
Mission Oaks Recreation And Park District	BU 9336100	F-47
Mission Oaks Maint/Improvement Dist	BU 9336001	F-50
Sunrise Recreation And Park District	BU 9338000	F-52
Antelope Assessment	BU 9338001	F-55
Citrus Heights Assessment Districts	BU 9338005	F-57
Foothill Park	BU 9338006	F-58
After The Bell	BU 9338009	F-60
Economic Development		F-61
Economic Development	BU 3870000	F-61
Natomas Fire District		F-73
Natomas Fire District	BU 2290000	F-73
Regional Parks		F-75
Regional Parks	BU 6400000	F-75
Parks-Restricted Revenues	BU 6410000	F-81
County Parks CFD 2006-1	BU 6494000	F-92
CSA No.4B-(Wilton-Cosumnes)	BU 6491000	F-94
CSA No.4C-(Delta)	BU 6492000	F-96
CSA No.4D-(Herald)	BU 6493000	F-98
Del Norte Oaks Park District	BU 3516494	F-100
Fish And Game Propagation	BU 6460000	F-102
Golf	BU 6470000	F-104

Park Construction	BU 6570000	F-106
Transportation		F-109
Department of Transportation	BU 2960000	F-109
CSA No. 1	BU 2530000	F-115
Gold River Station #7 Landscape CFD	BU 1370000	F-117
Landscape Maintenance District	BU 3300000	F-119
Roads	BU 2900000	F-121
SCTDF Capital Fund	BU 2910000	F-126
Rural Transit Program	BU 2930000	F-131
Sacramento County LM CFD 2004-2	BU 1410000	F-135
Transportation-Sales Tax	BU 2140000	F-137
Waste Management Recycling		F-140
Solid Waste Enterprise	BU 2200000	F-140
Solid Waste Commercial Program	BU 2240000	F-148
Water Resources		F-150
Water Resources	BU 3220001	F-150
Water Agency Enterprise	BU 3050000	F-158
Water Agency Zone 11 - Drainage Infrastructure	BU 2810000	F-166
Water Agency Zone 13	BU 3044000	F-172

Airport System

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Administration and Finance	\$117,642,635	\$119,930,292	\$131,969,441	\$133,104,441	\$1,135,000	0.9%
Airport Operations	\$109,297,438	\$123,222,542	\$156,663,231	\$157,563,231	\$900,000	0.6%
Airport Revenues	\$191,874,063	\$186,000,000	\$241,010,000	\$291,010,000	\$50,000,000	20.7%
Planning and Development	\$5,086,337	\$8,102,211	\$10,786,354	\$10,786,354	—	—%
Total Expenditures / Appropriations	\$423,900,473	\$437,255,045	\$540,429,026	\$592,464,026	\$52,035,000	9.6%
Total Reimbursements	\$(190,304,482)	\$(186,000,000)	\$(241,000,000)	\$(241,000,000)	—	—%
Net Financing Uses	\$233,595,991	\$251,255,045	\$299,429,026	\$351,464,026	\$52,035,000	17.4%
Total Revenue	\$283,622,914	\$257,458,970	\$270,226,151	\$270,229,634	\$3,483	0.0%
Use of Fund Balance	\$(50,026,922)	\$(6,203,925)	\$29,202,875	\$81,234,392	\$52,031,517	178.2%
Positions	358.0	358.0	368.0	368.0	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$47,134,200	\$50,011,934	\$55,980,937	\$55,980,937	—	—%
Services & Supplies	\$91,567,575	\$107,027,308	\$148,468,564	\$149,943,564	\$1,475,000	1.0%
Other Charges	\$92,464,000	\$93,215,803	\$93,944,525	\$94,504,525	\$560,000	0.6%
Interfund Charges	\$191,874,063	\$186,000,000	\$241,010,000	\$291,010,000	\$50,000,000	20.7%
Cost of Goods Sold	\$860,635	\$1,000,000	\$1,025,000	\$1,025,000	—	—%
Total Expenditures / Appropriations	\$423,900,473	\$437,255,045	\$540,429,026	\$592,464,026	\$52,035,000	9.6%
Other Reimbursements	\$(190,304,482)	\$(186,000,000)	\$(241,000,000)	\$(241,000,000)	—	—%
Total Reimbursements	\$(190,304,482)	\$(186,000,000)	\$(241,000,000)	\$(241,000,000)	—	—%
Net Financing Uses	\$233,595,991	\$251,255,045	\$299,429,026	\$351,464,026	\$52,035,000	17.4%
Revenue						
Licenses, Permits & Franchises	\$75,619	\$60,299	\$74,796	\$74,796	—	—%
Fines, Forfeitures & Penalties	\$20,671	\$18,245	\$13,370	\$13,370	—	—%
Revenue from Use Of Money & Property	\$200,251,379	\$164,845,814	\$210,526,443	\$210,526,443	—	—%
Intergovernmental Revenues	\$23,924,931	\$35,472,218	\$537,756	\$537,756	—	—%
Charges for Services	\$29,450,314	\$33,882,562	\$31,940,145	\$31,940,145	—	—%
Miscellaneous Revenues	\$29,793,503	\$23,179,832	\$27,133,641	\$27,137,124	\$3,483	0.0%
Other Financing Sources	\$106,496	—	—	—	—	—%
Total Revenue	\$283,622,914	\$257,458,970	\$270,226,151	\$270,229,634	\$3,483	0.0%
Use of Fund Balance	\$(50,026,922)	\$(6,203,925)	\$29,202,875	\$81,234,392	\$52,031,517	178.2%
Positions	358.0	358.0	368.0	368.0	—	—%

Summary of Changes

The net increase in total appropriations is due to the following:

- Interim lending budget authority for projects associated with SMForward.
- An increase in contract services for employee airport screening at the Sacramento International Airport.
- An Internal Revenue Service (IRS) payment for taxable bond issuance, and a higher match of funds to the Sacramento Kings due to their success this past season (marketing partnership agreement).

The net increase in revenues is due to an error correction.

Use of Fund Balance reflects a decrease in retained earnings.

Administration and Finance

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$12,572,681	\$12,687,500	\$13,419,719	\$13,419,719	—	—%
Services & Supplies	\$12,258,658	\$14,026,989	\$24,605,197	\$25,180,197	\$575,000	2.3%
Other Charges	\$92,811,297	\$93,215,803	\$93,944,525	\$94,504,525	\$560,000	0.6%
Total Expenditures / Appropriations	\$117,642,635	\$119,930,292	\$131,969,441	\$133,104,441	\$1,135,000	0.9%
Other Reimbursements	\$(190,304,482)	\$(186,000,000)	\$(241,000,000)	\$(241,000,000)	—	—%
Total Reimbursements	\$(190,304,482)	\$(186,000,000)	\$(241,000,000)	\$(241,000,000)	—	—%
Net Financing Uses	\$(72,661,846)	\$(66,069,708)	\$(109,030,559)	\$(107,895,559)	\$1,135,000	(1.0)%
Revenue						
Revenue from Use Of Money & Property	\$126,868	—	—	—	—	—%
Intergovernmental Revenues	\$16,343,566	—	—	—	—	—%
Total Revenue	\$16,470,434	—	—	—	—	—%
Use of Fund Balance	\$(89,132,281)	\$(66,069,708)	\$(109,030,559)	\$(107,895,559)	\$1,135,000	(1.0)%
Positions	64.0	63.0	68.0	68.0	—	—%

Summary of Changes

The net increase in total appropriations is due to an IRS payment for taxable bond issuance, and a higher match of funds to the Sacramento Kings due to their success this past season (marketing partnership agreement).

Use of Fund Balance reflects an increase in retained earnings.

Airport Operations

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$30,508,966	\$32,501,898	\$36,585,689	\$36,585,689	—	—%
Services & Supplies	\$77,927,836	\$89,720,644	\$119,052,542	\$119,952,542	\$900,000	0.8%
Cost of Goods Sold	\$860,635	\$1,000,000	\$1,025,000	\$1,025,000	—	—%
Total Expenditures / Appropriations	\$109,297,438	\$123,222,542	\$156,663,231	\$157,563,231	\$900,000	0.6%
Net Financing Uses	\$109,297,438	\$123,222,542	\$156,663,231	\$157,563,231	\$900,000	0.6%
Revenue						
Miscellaneous Revenues	\$2,449	—	—	—	—	—%
Total Revenue	\$2,449	—	—	—	—	—%
Use of Fund Balance	\$109,294,989	\$123,222,542	\$156,663,231	\$157,563,231	\$900,000	0.6%
Positions	261.0	263.0	263.0	263.0	—	—%

Summary of Changes

The net increase in total appropriations is due to an increase in contract services for employee airport screening at the Sacramento International Airport.

Use of Fund Balance reflects a decrease in retained earnings.

Airport Revenues

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$191,874,063	\$186,000,000	\$241,010,000	\$291,010,000	\$50,000,000	20.7%
Total Expenditures / Appropriations	\$191,874,063	\$186,000,000	\$241,010,000	\$291,010,000	\$50,000,000	20.7%
Net Financing Uses	\$191,874,063	\$186,000,000	\$241,010,000	\$291,010,000	\$50,000,000	20.7%
Revenue						
Licenses, Permits & Franchises	\$75,619	\$60,299	\$74,796	\$74,796	—	—%
Fines, Forfeitures & Penalties	\$20,671	\$18,245	\$13,370	\$13,370	—	—%
Revenue from Use Of Money & Property	\$200,124,511	\$164,845,814	\$210,526,443	\$210,526,443	—	—%
Intergovernmental Revenues	\$7,581,365	\$35,472,218	\$537,756	\$537,756	—	—%
Charges for Services	\$29,450,314	\$33,882,562	\$31,940,145	\$31,940,145	—	—%
Miscellaneous Revenues	\$29,791,054	\$23,179,832	\$27,133,641	\$27,137,124	\$3,483	0.0%
Other Financing Sources	\$106,496	—	—	—	—	—%
Total Revenue	\$267,150,031	\$257,458,970	\$270,226,151	\$270,229,634	\$3,483	0.0%
Use of Fund Balance	\$(75,275,968)	\$(71,458,970)	\$(29,216,151)	\$20,780,366	\$49,996,517	(171.1)%

Summary of Changes

The net increase in total appropriations is due to interim lending budget authority for projects associated with SMForward.

The net increase in revenues is due to an error correction.

Use of Fund Balance reflects a decrease in retained earnings.

Airport-Cap Outlay

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Executive Airport	—	\$1,140,000	\$2,900,000	\$2,900,000	—	—%
International Airport	\$46,722,042	\$96,833,786	\$138,149,756	\$139,392,756	\$1,243,000	0.9%
Mather Airport	\$1,582,166	\$7,918,000	\$20,728,900	\$20,728,900	—	—%
Total Expenditures / Appropriations	\$48,304,208	\$105,891,786	\$161,778,656	\$163,021,656	\$1,243,000	0.8%
Total Reimbursements	\$(743)	—	\$(10,000)	\$(50,010,000)	\$(50,000,000)	500,000.0%
Net Financing Uses	\$48,303,465	\$105,891,786	\$161,768,656	\$113,011,656	\$(48,757,000)	(30.1)%
Total Revenue	\$19,778,625	—	—	—	—	—%
Use of Fund Balance	\$28,524,839	\$105,891,786	\$161,768,656	\$113,011,656	\$(48,757,000)	(30.1)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	—	\$725,686	\$1,176,856	\$1,176,856	—	—%
Land	—	\$500,000	\$500,000	\$500,000	—	—%
Improvements	\$39,580,518	\$83,627,100	\$142,393,300	\$142,393,300	—	—%
Equipment	\$8,723,690	\$20,039,000	\$16,508,500	\$17,751,500	\$1,243,000	7.5%
Computer Software	—	\$1,000,000	\$1,200,000	\$1,200,000	—	—%
Total Expenditures / Appropriations	\$48,304,208	\$105,891,786	\$161,778,656	\$163,021,656	\$1,243,000	0.8%
Other Reimbursements	\$(743)	—	\$(10,000)	\$(50,010,000)	\$(50,000,000)	500,000.0%
Total Reimbursements	\$(743)	—	\$(10,000)	\$(50,010,000)	\$(50,000,000)	500,000.0%
Net Financing Uses	\$48,303,465	\$105,891,786	\$161,768,656	\$113,011,656	\$(48,757,000)	(30.1)%
Revenue						
Revenue from Use Of Money & Property	\$3,435,059	—	—	—	—	—%
Intergovernmental Revenues	\$16,343,566	—	—	—	—	—%
Total Revenue	\$19,778,625	—	—	—	—	—%
Use of Fund Balance	\$28,524,839	\$105,891,786	\$161,768,656	\$113,011,656	\$(48,757,000)	(30.1)%

Summary of Changes

The net increase in total appropriations is due to re-budgeting for vehicles that were not delivered in FY 2022-23.

The net increase in reimbursements is due to interim lending budget authority for projects associated with SMForward.

Use of Fund Balance reflects a decrease in retained earnings.

International Airport

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	—	\$725,686	\$1,176,856	\$1,176,856	—	—%
Land	—	\$500,000	\$500,000	\$500,000	—	—%
Improvements	\$37,998,352	\$75,147,100	\$118,764,400	\$118,764,400	—	—%
Equipment	\$8,723,690	\$19,461,000	\$16,508,500	\$17,751,500	\$1,243,000	7.5%
Computer Software	—	\$1,000,000	\$1,200,000	\$1,200,000	—	—%
Total Expenditures / Appropriations	\$46,722,042	\$96,833,786	\$138,149,756	\$139,392,756	\$1,243,000	0.9%
Other Reimbursements	\$(743)	—	\$(10,000)	\$(50,010,000)	\$(50,000,000)	500,000.0%
Total Reimbursements	\$(743)	—	\$(10,000)	\$(50,010,000)	\$(50,000,000)	500,000.0%
Net Financing Uses	\$46,721,299	\$96,833,786	\$138,139,756	\$89,382,756	\$(48,757,000)	(35.3)%
Revenue						
Revenue from Use Of Money & Property	\$3,435,059	—	—	—	—	—%
Intergovernmental Revenues	\$16,343,566	—	—	—	—	—%
Total Revenue	\$19,778,625	—	—	—	—	—%
Use of Fund Balance	\$26,942,674	\$96,833,786	\$138,139,756	\$89,382,756	\$(48,757,000)	(35.3)%

Summary of Changes

The net increase in total appropriations is due to re-budgeting for vehicles that were not delivered in FY 2022-23.

The net increase in reimbursements is due to interim lending budget authority for projects associated with SMForward.

Use of Fund Balance reflects a decrease in retained earnings.

Animal Care Services

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Administration	\$6,701,996	\$6,928,805	\$6,288,838	\$6,288,838	—	—%
Community Outreach	\$223,412	\$353,196	\$688,118	\$688,118	—	—%
Dispatch & Fields Services	\$3,932,133	\$4,084,728	\$4,380,735	\$4,380,735	—	—%
Shelter Services	\$7,434,552	\$9,043,413	\$9,631,452	\$9,631,452	—	—%
Total Expenditures / Appropriations	\$18,292,094	\$20,410,142	\$20,989,143	\$20,989,143	—	—%
Total Reimbursements	\$(5,366,841)	\$(5,425,346)	\$(6,268,533)	\$(6,539,226)	\$(270,693)	4.3%
Net Financing Uses	\$12,925,253	\$14,984,796	\$14,720,610	\$14,449,917	\$(270,693)	(1.8)%
Total Revenue	\$798,155	\$1,586,811	\$1,404,568	\$1,501,534	\$96,966	6.9%
Net County Cost	\$12,127,098	\$13,397,985	\$13,316,042	\$12,948,383	\$(367,659)	(2.8)%
Positions	67.0	67.0	67.0	67.0	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$5,679,877	\$7,012,322	\$7,210,873	\$7,210,873	—	—%
Services & Supplies	\$3,789,830	\$4,546,997	\$5,521,401	\$5,521,401	—	—%
Other Charges	\$993	\$993	\$993	\$993	—	—%
Equipment	\$30,366	—	—	—	—	—%
Interfund Charges	\$3,066,352	\$3,066,353	\$1,565,372	\$1,565,372	—	—%
Intrafund Charges	\$5,724,675	\$5,783,477	\$6,690,504	\$6,690,504	—	—%
Total Expenditures / Appropriations	\$18,292,094	\$20,410,142	\$20,989,143	\$20,989,143	—	—%
Other Reimbursements	\$(5,366,841)	\$(5,425,346)	\$(6,268,533)	\$(6,539,226)	\$(270,693)	4.3%
Total Reimbursements	\$(5,366,841)	\$(5,425,346)	\$(6,268,533)	\$(6,539,226)	\$(270,693)	4.3%
Net Financing Uses	\$12,925,253	\$14,984,796	\$14,720,610	\$14,449,917	\$(270,693)	(1.8)%
Revenue						
Licenses, Permits & Franchises	\$214,491	\$400,000	\$350,000	\$350,000	—	—%
Intergovernmental Revenues	\$84,232	\$638,956	\$507,288	\$604,254	\$96,966	19.1%
Charges for Services	\$258,256	\$231,000	\$228,000	\$228,000	—	—%
Miscellaneous Revenues	\$241,176	\$316,855	\$319,280	\$319,280	—	—%
Total Revenue	\$798,155	\$1,586,811	\$1,404,568	\$1,501,534	\$96,966	6.9%
Net County Cost	\$12,127,098	\$13,397,985	\$13,316,042	\$12,948,383	\$(367,659)	(2.8)%
Positions	67.0	67.0	67.0	67.0	—	—%

Summary of Changes

The net increase in reimbursements is due to an increase in operational transfers from the Restricted Revenues budget (BU 3220800) to fund eligible program expenditures, including spay and neuter services and other animal control costs.

The net increase in revenues is due to an increase in the negotiated cost of services for the City of Galt.

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

Dispatch & Fields Services

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$1,590,424	\$1,647,403	\$1,671,073	\$1,671,073	—	—%
Services & Supplies	\$447,751	\$541,799	\$515,499	\$515,499	—	—%
Intrafund Charges	\$1,893,958	\$1,895,526	\$2,194,163	\$2,194,163	—	—%
Total Expenditures / Appropriations	\$3,932,133	\$4,084,728	\$4,380,735	\$4,380,735	—	—%
Net Financing Uses	\$3,932,133	\$4,084,728	\$4,380,735	\$4,380,735	—	—%
Revenue						
Intergovernmental Revenues	\$29,276	\$96,821	\$48,737	\$199,254	\$150,517	308.8%
Charges for Services	\$4,653	—	—	—	—	—%
Miscellaneous Revenues	\$38,340	—	—	—	—	—%
Total Revenue	\$72,270	\$96,821	\$48,737	\$199,254	\$150,517	308.8%
Net County Cost	\$3,859,863	\$3,987,907	\$4,331,998	\$4,181,481	\$(150,517)	(3.5)%
Positions	17.0	17.0	17.0	17.0	—	—%

Summary of Changes

The net increase in revenues is due to the following:

- An increase in the negotiated cost of services for the City of Galt.
- A change in budgeting methodology, moving the City of Galt contract revenues from the Shelter Services program to the Dispatch and Field Services program.

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

Shelter Services

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,914,703	\$4,034,963	\$4,008,574	\$4,008,574	—	—%
Services & Supplies	\$1,023,754	\$1,499,041	\$1,551,394	\$1,551,394	—	—%
Equipment	\$30,366	—	—	—	—	—%
Intrafund Charges	\$3,465,729	\$3,509,409	\$4,071,484	\$4,071,484	—	—%
Total Expenditures / Appropriations	\$7,434,552	\$9,043,413	\$9,631,452	\$9,631,452	—	—%
Other Reimbursements	—	\$(58,505)	\$(50,000)	\$(320,693)	\$(270,693)	541.4%
Total Reimbursements	—	\$(58,505)	\$(50,000)	\$(320,693)	\$(270,693)	541.4%
Net Financing Uses	\$7,434,552	\$8,984,908	\$9,581,452	\$9,310,759	\$(270,693)	(2.8)%
Revenue						
Licenses, Permits & Franchises	\$214,491	\$400,000	\$350,000	\$350,000	—	—%
Intergovernmental Revenues	\$53,341	\$488,848	\$458,551	\$405,000	\$(53,551)	(11.7)%
Charges for Services	\$251,953	\$223,000	\$225,000	\$225,000	—	—%
Miscellaneous Revenues	\$103,026	\$196,855	\$184,280	\$184,280	—	—%
Total Revenue	\$622,811	\$1,308,703	\$1,217,831	\$1,164,280	\$(53,551)	(4.4)%
Net County Cost	\$6,811,741	\$7,676,205	\$8,363,621	\$8,146,479	\$(217,142)	(2.6)%
Positions	43.0	44.0	43.0	43.0	—	—%

Summary of Changes

The net increase in reimbursements is due to an increase in the operational transfers from the Restricted Revenues budget (BU 3220800) to partially fund eligible program expenditures, such as, spay and neuter services and other animal control costs.

The net decrease in revenues is due to a change in budgeting methodology, moving the City of Galt contract revenues from Shelter Services program to the Dispatch and Field Services program.

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

Animal Care-Restricted Revenues

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Restricted - Community Spay & Neuter	—	\$219,693	\$393,200	\$365,378	\$(27,822)	(7.1)%
Total Expenditures / Appropriations	—	\$219,693	\$393,200	\$365,378	\$(27,822)	(7.1)%
Net Financing Uses	—	\$219,693	\$393,200	\$365,378	\$(27,822)	(7.1)%
Total Revenue	\$44,685	\$30,000	\$131,000	\$131,000	—	—%
Use of Fund Balance	\$(44,685)	\$189,693	\$262,200	\$234,378	\$(27,822)	(10.6)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	—	\$58,505	\$50,000	\$320,693	\$270,693	541.4%
Appropriation for Contingencies	—	\$161,188	\$343,200	\$44,685	\$(298,515)	(87.0)%
Total Expenditures / Appropriations	—	\$219,693	\$393,200	\$365,378	\$(27,822)	(7.1)%
Net Financing Uses	—	\$219,693	\$393,200	\$365,378	\$(27,822)	(7.1)%
Revenue						
Licenses, Permits & Franchises	\$37,208	—	—	—	—	—%
Revenue from Use Of Money & Property	\$7,477	—	\$1,000	\$1,000	—	—%
Charges for Services	—	\$30,000	\$130,000	\$130,000	—	—%
Total Revenue	\$44,685	\$30,000	\$131,000	\$131,000	—	—%
Use of Fund Balance	\$(44,685)	\$189,693	\$262,200	\$234,378	\$(27,822)	(10.6)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$189,693	\$262,200	\$234,378	\$(27,822)	(10.6)%
Use of Fund Balance	\$189,693	\$262,200	\$234,378	\$(27,822)	(10.6)%

Summary of Changes

The net decrease in total appropriations is due to the actual year end fund balance coming in lower than anticipated. Appropriation for contingencies was redirected to fund eligible program expenditures, including spay and neuter services and other animal control costs, in the operational budget (BU 3220000).

Community Development

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
DCD-Code Enforcement	\$10,053,765	\$11,043,461	\$11,785,232	\$11,785,232	—	—%
DCD-Planning and Environmental Review	\$11,352,329	\$14,912,129	\$14,524,896	\$15,283,396	\$758,500	5.2%
Development Services	\$(39)	—	\$851,726	\$851,726	—	—%
Office of the Director and Administration	\$2,074,791	\$2,496,767	\$2,586,952	\$2,586,952	—	—%
Total Expenditures / Appropriations	\$23,480,846	\$28,452,357	\$29,748,806	\$30,507,306	\$758,500	2.5%
Total Reimbursements	\$(2,512,528)	\$(2,899,591)	\$(3,072,249)	\$(1,256,745)	\$1,815,504	(59.1)%
Net Financing Uses	\$20,968,318	\$25,552,766	\$26,676,557	\$29,250,561	\$2,574,004	9.6%
Total Revenue	\$12,118,478	\$14,870,933	\$14,666,063	\$16,481,567	\$1,815,504	12.4%
Net County Cost	\$8,849,840	\$10,681,833	\$12,010,494	\$12,768,994	\$758,500	6.3%
Positions	132.8	132.8	135.8	135.8	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$15,785,256	\$19,050,728	\$20,205,340	\$20,205,340	—	—%
Services & Supplies	\$5,558,287	\$6,827,927	\$6,826,215	\$7,597,280	\$771,065	11.3%
Other Charges	\$47,279	\$125,000	\$204,750	\$204,750	—	—%
Equipment	\$7,439	\$55,000	\$55,000	\$63,500	\$8,500	15.5%
Interfund Charges	\$503,302	\$504,127	\$504,545	\$483,480	\$(21,065)	(4.2)%
Intrafund Charges	\$1,579,283	\$1,889,575	\$1,952,956	\$1,952,956	—	—%
Total Expenditures / Appropriations	\$23,480,846	\$28,452,357	\$29,748,806	\$30,507,306	\$758,500	2.5%
Intrafund Reimbursements Between Programs	\$(486,015)	\$(579,561)	\$(597,177)	\$(597,177)	—	—%
Other Reimbursements	\$(2,026,513)	\$(2,320,030)	\$(2,475,072)	\$(659,568)	\$1,815,504	(73.4)%
Total Reimbursements	\$(2,512,528)	\$(2,899,591)	\$(3,072,249)	\$(1,256,745)	\$1,815,504	(59.1)%
Net Financing Uses	\$20,968,318	\$25,552,766	\$26,676,557	\$29,250,561	\$2,574,004	9.6%
Revenue						
Licenses, Permits & Franchises	\$1,526,194	\$1,589,700	\$1,586,700	\$1,586,700	—	—%
Fines, Forfeitures & Penalties	\$496,016	\$800,000	\$800,000	\$800,000	—	—%
Intergovernmental Revenues	\$310,700	\$438,812	\$350,000	\$350,000	—	—%
Charges for Services	\$8,547,104	\$10,064,427	\$10,157,618	\$11,973,122	\$1,815,504	17.9%
Miscellaneous Revenues	\$1,238,464	\$1,977,994	\$1,771,745	\$1,771,745	—	—%
Total Revenue	\$12,118,478	\$14,870,933	\$14,666,063	\$16,481,567	\$1,815,504	12.4%
Net County Cost	\$8,849,840	\$10,681,833	\$12,010,494	\$12,768,994	\$758,500	6.3%
Positions	132.8	132.8	135.8	135.8	—	—%

Summary of Changes

The net increase in total appropriations is due to the following:

- Re-budgeting of funds for a large format plotter.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net decrease in reimbursements and increase in revenues is due to appropriately classifying reimbursements from another fund for overhead charges as revenue.

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

Summary of September Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCD-Planning and Environmental Review	750,000	—	—	750,000	—

DCD-Code Enforcement

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$5,972,292	\$6,495,881	\$7,024,358	\$7,024,358	—	—%
Services & Supplies	\$2,831,741	\$3,088,092	\$3,229,490	\$3,244,411	\$14,921	0.5%
Other Charges	\$2,896	\$25,000	\$104,750	\$104,750	—	—%
Equipment	\$7,439	\$55,000	\$55,000	\$55,000	—	—%
Interfund Charges	\$497,520	\$498,105	\$498,401	\$483,480	\$(14,921)	(3.0)%
Intrafund Charges	\$741,875	\$881,383	\$873,233	\$873,233	—	—%
Total Expenditures / Appropriations	\$10,053,765	\$11,043,461	\$11,785,232	\$11,785,232	—	—%
Net Financing Uses	\$10,053,765	\$11,043,461	\$11,785,232	\$11,785,232	—	—%
Revenue						
Licenses, Permits & Franchises	\$1,452,799	\$1,467,700	\$1,467,700	\$1,467,700	—	—%
Fines, Forfeitures & Penalties	\$496,016	\$800,000	\$800,000	\$800,000	—	—%
Intergovernmental Revenues	\$82,178	\$51,672	—	—	—	—%
Charges for Services	\$1,484,086	\$1,637,000	\$1,637,000	\$1,637,000	—	—%
Miscellaneous Revenues	\$879,711	\$1,234,862	\$1,234,862	\$1,234,862	—	—%
Total Revenue	\$4,394,790	\$5,191,234	\$5,139,562	\$5,139,562	—	—%
Net County Cost	\$5,658,975	\$5,852,227	\$6,645,670	\$6,645,670	—	—%
Positions	54.0	54.0	56.0	56.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Although there are no net changes, costs were shifted to appropriately classify overhead charges from another fund.

DCD-Planning and Environmental Review

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$8,044,464	\$10,573,411	\$10,268,921	\$10,268,921	—	—%
Services & Supplies	\$2,426,736	\$3,250,975	\$3,113,142	\$3,869,286	\$756,144	24.3%
Other Charges	\$44,383	\$100,000	\$100,000	\$100,000	—	—%
Equipment	—	—	—	\$8,500	\$8,500	—%
Interfund Charges	\$5,781	\$6,022	\$6,144	—	\$(6,144)	(100.0)%
Intrafund Charges	\$830,965	\$981,721	\$1,036,689	\$1,036,689	—	—%
Total Expenditures / Appropriations	\$11,352,329	\$14,912,129	\$14,524,896	\$15,283,396	\$758,500	5.2%
Other Reimbursements	\$(480,628)	\$(476,600)	\$(659,568)	\$(659,568)	—	—%
Total Reimbursements	\$(480,628)	\$(476,600)	\$(659,568)	\$(659,568)	—	—%
Net Financing Uses	\$10,871,701	\$14,435,529	\$13,865,328	\$14,623,828	\$758,500	5.5%
Revenue						
Licenses, Permits & Franchises	\$73,395	\$122,000	\$119,000	\$119,000	—	—%
Intergovernmental Revenues	\$220,448	\$379,066	\$350,000	\$350,000	—	—%
Charges for Services	\$7,033,357	\$8,396,927	\$8,490,118	\$8,490,118	—	—%
Miscellaneous Revenues	\$358,753	\$743,132	\$536,883	\$536,883	—	—%
Total Revenue	\$7,685,953	\$9,641,125	\$9,496,001	\$9,496,001	—	—%
Net County Cost	\$3,185,748	\$4,794,404	\$4,369,327	\$5,127,827	\$758,500	17.4%
Positions	63.8	66.8	63.8	63.8	—	—%

Summary of Changes

The net increase in total appropriations is primarily due to the following:

- Re-budgeting of funds for a large format plotter.
- Recommended growth detailed later in this section.

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

September Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCD - Climate Action Plan Environmental Impact Report (EIR)					
	500,000	—	—	500,000	—
One-time funding for the Climate Action Plan Environmental Impact Report (EIR).					
DCD - General Plan Update - PER					
	250,000	—	—	250,000	—
One-time funding for continued professional services related to the scoping of the General Plan Update.					

Office of the Director and Administration

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$1,768,500	\$1,981,436	\$2,252,644	\$2,252,644	—	—%
Services & Supplies	\$299,849	\$488,860	\$299,491	\$299,491	—	—%
Intrafund Charges	\$6,443	\$26,471	\$34,817	\$34,817	—	—%
Total Expenditures / Appropriations	\$2,074,791	\$2,496,767	\$2,586,952	\$2,586,952	—	—%
Total Reimbursements between Programs	\$(486,015)	\$(579,561)	\$(597,177)	\$(597,177)	—	—%
Other Reimbursements	\$(1,545,886)	\$(1,843,430)	\$(1,815,504)	—	\$1,815,504	(100.0)%
Total Reimbursements	\$(2,031,901)	\$(2,422,991)	\$(2,412,681)	\$(597,177)	\$1,815,504	(75.2)%
Net Financing Uses	\$42,890	\$73,776	\$174,271	\$1,989,775	\$1,815,504	1,041.8%
Revenue						
Intergovernmental Revenues	\$8,074	\$8,074	—	—	—	—%
Charges for Services	\$29,661	\$30,500	\$30,500	\$1,846,004	\$1,815,504	5,952.5%
Total Revenue	\$37,735	\$38,574	\$30,500	\$1,846,004	\$1,815,504	5,952.5%
Net County Cost	\$5,156	\$35,202	\$143,771	\$143,771	—	—%
Positions	12.0	12.0	13.0	13.0	—	—%

Summary of Changes

The net decrease in reimbursements and net increase in revenues is due to appropriately classifying reimbursements from another fund as revenue.

Development and Code Services

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
DCS - Administrative Services	\$ (29,490)	—	—	—	—	—%
DCS - Building Permits & Inspection	\$21,836,224	\$22,960,433	\$24,569,602	\$24,569,602	—	—%
DCS - Construction Management and Inspection Division	\$27,071,959	\$27,265,848	\$38,119,839	\$38,451,846	\$332,007	0.9%
DCS - County Engineering	\$12,601,145	\$14,130,450	\$15,232,886	\$15,253,059	\$20,173	0.1%
Total Expenditures / Appropriations	\$61,479,837	\$64,356,731	\$77,922,327	\$78,274,507	\$352,180	0.5%
Total Reimbursements	\$(2,571,326)	\$(2,977,193)	\$(3,149,685)	\$(3,128,620)	\$21,065	(0.7)%
Net Financing Uses	\$58,908,511	\$61,379,538	\$74,772,642	\$75,145,887	\$373,245	0.5%
Total Revenue	\$57,449,708	\$58,469,794	\$72,771,837	\$72,595,305	\$(176,532)	(0.2)%
Use of Fund Balance	\$1,458,803	\$2,909,744	\$2,000,805	\$2,550,582	\$549,777	27.5%
Positions	258.0	258.0	268.0	268.0	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$37,463,111	\$40,257,652	\$43,657,252	\$43,657,252	—	—%
Services & Supplies	\$19,412,446	\$18,695,030	\$28,101,941	\$30,219,963	\$2,118,022	7.5%
Other Charges	\$744,252	\$781,686	\$1,259,624	\$1,259,624	—	—%
Equipment	\$65,229	\$143,800	\$123,700	\$173,362	\$49,662	40.1%
Interfund Charges	\$1,545,886	\$1,843,430	\$1,815,504	—	\$(1,815,504)	(100.0)%
Intrafund Charges	\$2,248,913	\$2,635,133	\$2,964,306	\$2,964,306	—	—%
Total Expenditures / Appropriations	\$61,479,837	\$64,356,731	\$77,922,327	\$78,274,507	\$352,180	0.5%
Intrafund Reimbursements Between Programs	\$(898,241)	\$(1,026,422)	\$(957,557)	\$(936,492)	\$21,065	(2.2)%
Other Reimbursements	\$(1,673,085)	\$(1,950,771)	\$(2,192,128)	\$(2,192,128)	—	—%
Total Reimbursements	\$(2,571,326)	\$(2,977,193)	\$(3,149,685)	\$(3,128,620)	\$21,065	(0.7)%
Net Financing Uses	\$58,908,511	\$61,379,538	\$74,772,642	\$75,145,887	\$373,245	0.5%
Revenue						
Licenses, Permits & Franchises	\$61,039	\$86,000	\$86,000	\$86,000	—	—%
Fines, Forfeitures & Penalties	\$79,591	\$54,640	\$52,640	\$52,640	—	—%
Revenue from Use Of Money & Property	\$(32,446)	—	—	—	—	—%
Intergovernmental Revenues	\$156,631	\$155,017	—	—	—	—%
Charges for Services	\$56,822,236	\$57,797,760	\$72,256,820	\$72,080,288	\$(176,532)	(0.2)%
Miscellaneous Revenues	\$362,658	\$376,377	\$376,377	\$376,377	—	—%
Total Revenue	\$57,449,708	\$58,469,794	\$72,771,837	\$72,595,305	\$(176,532)	(0.2)%
Use of Fund Balance	\$1,458,803	\$2,909,744	\$2,000,805	\$2,550,582	\$549,777	27.5%
Positions	258.0	258.0	268.0	268.0	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$2,909,744	\$2,400,522	\$1,450,942	\$(949,580)	(39.6)%
Reserve Release	—	\$(429,661)	\$(1,231,682)	\$(802,021)	186.7%
Provision for Reserve	—	\$829,378	\$132,042	\$(697,336)	(84.1)%
Use of Fund Balance	\$2,909,744	\$2,000,805	\$2,550,582	\$549,777	27.5%

Summary of Changes

The net increase in total appropriations is due to an increase in several services and supplies accounts. In addition, Department overhead charges were moved to the appropriate budget object.

The net decrease in reimbursements is due to appropriately reflecting overhead cost recovery from other funds as revenue.

The net decrease in revenues is due to the divisions in this budget unit being fully cost recovered by customer billings; therefore, revenues are budgeted to match expenses. Labor rates are set and monitored to ensure cost recovery.

Reserve changes from the Approved Recommended Budget are detailed below:

- Construction Management and Inspection Division reserve has decreased \$1,099,640.

DCS - Building Permits & Inspection

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$13,456,813	\$14,584,001	\$15,783,085	\$15,783,085	—	—%
Services & Supplies	\$6,722,673	\$6,507,049	\$7,151,066	\$7,799,921	\$648,855	9.1%
Other Charges	\$333,398	\$329,617	\$189,918	\$189,918	—	—%
Interfund Charges	\$564,725	\$673,420	\$648,855	—	\$(648,855)	(100.0)%
Intrafund Charges	\$758,615	\$866,346	\$796,678	\$796,678	—	—%
Total Expenditures / Appropriations	\$21,836,224	\$22,960,433	\$24,569,602	\$24,569,602	—	—%
Other Reimbursements	\$(157,099)	\$(157,099)	—	—	—	—%
Total Reimbursements	\$(157,099)	\$(157,099)	—	—	—	—%
Net Financing Uses	\$21,679,125	\$22,803,334	\$24,569,602	\$24,569,602	—	—%
Revenue						
Fines, Forfeitures & Penalties	\$602	—	—	—	—	—%
Revenue from Use Of Money & Property	\$(16,585)	—	—	—	—	—%
Intergovernmental Revenues	\$54,902	\$54,901	—	—	—	—%
Charges for Services	\$22,352,000	\$22,677,064	\$24,405,273	\$23,758,224	\$(647,049)	(2.7)%
Miscellaneous Revenues	\$28,215	\$41,200	\$41,200	\$41,200	—	—%
Total Revenue	\$22,419,134	\$22,773,165	\$24,446,473	\$23,799,424	\$(647,049)	(2.6)%
Use of Fund Balance	\$(740,009)	\$30,169	\$123,129	\$770,178	\$647,049	525.5%
Positions	102.0	102.0	102.0	102.0	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$30,169	\$123,129	\$770,178	\$647,049	525.5%
Use of Fund Balance	\$30,169	\$123,129	\$770,178	\$647,049	525.5%

Summary of Changes

Although there is no net change in total appropriations, charges for Department overhead were moved to the appropriate budget object.

The net decrease in revenues is due to the divisions in this budget unit being fully cost recovered by customer billings; therefore, revenues are budgeted to match expenses. Labor rates are set and monitored to ensure cost recovery.

DCS - Construction Management and Inspection Division

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$17,242,069	\$17,925,850	\$19,743,758	\$19,743,758	—	—%
Services & Supplies	\$7,878,967	\$6,959,226	\$15,236,676	\$16,088,504	\$851,828	5.6%
Other Charges	\$294,184	\$317,513	\$987,426	\$987,426	—	—%
Equipment	\$21,812	\$100,300	\$53,700	\$103,362	\$49,662	92.5%
Interfund Charges	\$473,999	\$565,234	\$569,483	—	\$(569,483)	(100.0)%
Intrafund Charges	\$1,160,927	\$1,397,725	\$1,528,796	\$1,528,796	—	—%
Total Expenditures / Appropriations	\$27,071,959	\$27,265,848	\$38,119,839	\$38,451,846	\$332,007	0.9%
Total Reimbursements between Programs	\$(153,933)	\$(161,422)	\$(185,557)	\$(164,492)	\$21,065	(11.4)%
Other Reimbursements	\$(1,062,365)	\$(1,301,365)	\$(1,409,417)	\$(1,409,417)	—	—%
Total Reimbursements	\$(1,216,297)	\$(1,462,787)	\$(1,594,974)	\$(1,573,909)	\$21,065	(1.3)%
Net Financing Uses	\$25,855,662	\$25,803,061	\$36,524,865	\$36,877,937	\$353,072	1.0%
Revenue						
Fines, Forfeitures & Penalties	\$80	\$14,840	\$14,840	\$14,840	—	—%
Intergovernmental Revenues	\$80,738	\$79,123	—	—	—	—%
Charges for Services	\$24,379,196	\$24,043,930	\$35,310,272	\$35,486,036	\$175,764	0.5%
Miscellaneous Revenues	\$7,900	—	—	—	—	—%
Total Revenue	\$24,467,914	\$24,137,893	\$35,325,112	\$35,500,876	\$175,764	0.5%
Use of Fund Balance	\$1,387,748	\$1,665,168	\$1,199,753	\$1,377,061	\$177,308	14.8%
Positions	113.0	113.0	120.0	120.0	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,665,168	\$1,599,470	\$277,421	\$(1,322,049)	(82.7)%
Reserve Release	—	\$(429,661)	\$(1,231,682)	\$(802,021)	186.7%
Provision for Reserve	—	\$829,378	\$132,042	\$(697,336)	(84.1)%
Use of Fund Balance	\$1,665,168	\$1,199,753	\$1,377,061	\$177,308	14.8%

Summary of Changes

The net increase in total appropriations is primarily due to the following:

- Increases in various services and supplies accounts.
- Re-budgeting of fixed assets for the Materials Lab.
- In addition, Department overhead costs from divisions in another fund were moved to the appropriate budget object.

The net decrease in reimbursements is due to appropriately reflecting overhead cost recovery from other funds as revenue.

The net increase in revenues is due to the divisions in this budget unit being fully cost recovered by customer billings; therefore, revenues are budgeted to match expenses. Labor rates are set and monitored to ensure cost recovery.

DCS - County Engineering

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$6,764,229	\$7,747,801	\$8,130,409	\$8,130,409	—	—%
Services & Supplies	\$4,840,296	\$5,228,755	\$5,714,199	\$6,331,538	\$617,339	10.8%
Other Charges	\$116,671	\$134,556	\$82,280	\$82,280	—	—%
Equipment	\$43,417	\$43,500	\$70,000	\$70,000	—	—%
Interfund Charges	\$507,161	\$604,776	\$597,166	—	\$(597,166)	(100.0)%
Intrafund Charges	\$329,371	\$371,062	\$638,832	\$638,832	—	—%
Total Expenditures / Appropriations	\$12,601,145	\$14,130,450	\$15,232,886	\$15,253,059	\$20,173	0.1%
Total Reimbursements between Programs	\$(744,309)	\$(865,000)	\$(772,000)	\$(772,000)	—	—%
Other Reimbursements	\$(453,621)	\$(492,307)	\$(782,711)	\$(782,711)	—	—%
Total Reimbursements	\$(1,197,930)	\$(1,357,307)	\$(1,554,711)	\$(1,554,711)	—	—%
Net Financing Uses	\$11,403,215	\$12,773,143	\$13,678,175	\$13,698,348	\$20,173	0.1%
Revenue						
Licenses, Permits & Franchises	\$61,039	\$86,000	\$86,000	\$86,000	—	—%
Fines, Forfeitures & Penalties	\$78,909	\$39,800	\$37,800	\$37,800	—	—%
Revenue from Use Of Money & Property	\$(15,861)	—	—	—	—	—%
Intergovernmental Revenues	\$20,992	\$20,993	—	—	—	—%
Charges for Services	\$10,091,039	\$11,076,766	\$12,541,275	\$12,836,028	\$294,753	2.4%
Miscellaneous Revenues	\$326,542	\$335,177	\$335,177	\$335,177	—	—%
Total Revenue	\$10,562,661	\$11,558,736	\$13,000,252	\$13,295,005	\$294,753	2.3%
Use of Fund Balance	\$840,554	\$1,214,407	\$677,923	\$403,343	\$(274,580)	(40.5)%
Positions	43.0	43.0	46.0	46.0	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,214,407	\$677,923	\$403,343	\$(274,580)	(40.5)%
Use of Fund Balance	\$1,214,407	\$677,923	\$403,343	\$(274,580)	(40.5)%

Summary of Changes

The net increase in total appropriations is due to minor cost increases for supplies. In addition, Department overhead costs from divisions in another fund were moved the appropriate budget object.

The net increase in revenues is due to the divisions in this budget unit being fully cost recovered by customer billings; therefore, revenues are budgeted to match expenses. Labor rates are set and monitored to ensure cost recovery.

Building Inspection

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Building Inspection	\$22,787,488	\$22,954,696	\$24,537,644	\$24,537,644	—	—%
Total Expenditures / Appropriations	\$22,787,488	\$22,954,696	\$24,537,644	\$24,537,644	—	—%
Net Financing Uses	\$22,787,488	\$22,954,696	\$24,537,644	\$24,537,644	—	—%
Total Revenue	\$19,819,377	\$17,749,621	\$19,188,714	\$20,145,496	\$956,782	5.0%
Use of Fund Balance	\$2,968,111	\$5,205,075	\$5,348,930	\$4,392,148	\$(956,782)	(17.9)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$22,370,776	\$22,509,696	\$24,104,644	\$24,104,644	—	—%
Other Charges	\$416,712	\$445,000	\$433,000	\$433,000	—	—%
Total Expenditures / Appropriations	\$22,787,488	\$22,954,696	\$24,537,644	\$24,537,644	—	—%
Net Financing Uses	\$22,787,488	\$22,954,696	\$24,537,644	\$24,537,644	—	—%
Revenue						
Licenses, Permits & Franchises	\$19,115,653	\$17,384,780	\$18,601,714	\$19,558,495	\$956,781	5.1%
Revenue from Use Of Money & Property	\$433,671	\$30,000	\$30,000	\$30,000	—	—%
Intergovernmental Revenues	\$57,465	\$50,000	\$50,000	\$50,000	—	—%
Charges for Services	\$201,150	\$276,341	\$498,500	\$498,501	\$1	0.0%
Miscellaneous Revenues	\$11,437	\$8,500	\$8,500	\$8,500	—	—%
Total Revenue	\$19,819,377	\$17,749,621	\$19,188,714	\$20,145,496	\$956,782	5.0%
Use of Fund Balance	\$2,968,111	\$5,205,075	\$5,348,930	\$4,392,148	\$(956,782)	(17.9)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$5,205,075	\$4,081,370	\$2,236,963	\$(1,844,407)	(45.2)%
Reserve Release	—	\$(1,267,560)	\$(2,155,185)	\$(887,625)	70.0%
Use of Fund Balance	\$5,205,075	\$5,348,930	\$4,392,148	\$(956,782)	(17.9)%

Summary of Changes

The net increase in revenues is due to an anticipated increase in building permit revenue.

Reserve changes from the Approved Recommended Budget are detailed below:

- Restricted reserve has decreased \$887,625.

Affordability Fee

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Affordability Fee	\$3,492,373	\$4,500,000	\$3,500,000	\$3,500,000	—	—%
Total Expenditures / Appropriations	\$3,492,373	\$4,500,000	\$3,500,000	\$3,500,000	—	—%
Net Financing Uses	\$3,492,373	\$4,500,000	\$3,500,000	\$3,500,000	—	—%
Total Revenue	\$3,155,147	\$4,085,069	\$3,500,000	\$3,422,295	\$(77,705)	(2.2)%
Use of Fund Balance	\$337,226	\$414,931	—	\$77,705	\$77,705	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$3,492,373	\$4,500,000	\$3,500,000	\$3,500,000	—	—%
Total Expenditures / Appropriations	\$3,492,373	\$4,500,000	\$3,500,000	\$3,500,000	—	—%
Net Financing Uses	\$3,492,373	\$4,500,000	\$3,500,000	\$3,500,000	—	—%
Revenue						
Licenses, Permits & Franchises	\$3,128,582	\$4,085,069	\$3,500,000	\$3,422,295	\$(77,705)	(2.2)%
Revenue from Use Of Money & Property	\$26,565	—	—	—	—	—%
Total Revenue	\$3,155,147	\$4,085,069	\$3,500,000	\$3,422,295	\$(77,705)	(2.2)%
Use of Fund Balance	\$337,226	\$414,931	—	\$77,705	\$77,705	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$414,931	—	\$77,705	\$77,705	—%
Use of Fund Balance	\$414,931	—	\$77,705	\$77,705	—%

Summary of Changes

The net decrease in revenues is due to a decrease in the estimated number of residential building permits.

Carmichael Recreation And Park District

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Capital Project Series 2023 A-1&2	—	—	\$9,875,217	\$9,875,217	—	—%
Carmichael Recreation and Park District	\$5,767,364	\$7,396,111	\$6,407,422	\$7,544,170	\$1,136,748	17.7%
Debt Service Series 2023 A-1	—	—	\$405,281	\$405,281	—	—%
Debt Service Series 2023 A-2	—	—	\$1,027,794	\$1,027,794	—	—%
Total Expenditures / Appropriations	\$5,767,364	\$7,396,111	\$17,715,714	\$18,852,462	\$1,136,748	6.4%
Total Reimbursements	\$(31,705)	\$(31,705)	\$(147,693)	\$(171,603)	\$(23,910)	16.2%
Net Financing Uses	\$5,735,659	\$7,364,406	\$17,568,021	\$18,680,859	\$1,112,838	6.3%
Total Revenue	\$5,885,005	\$6,189,016	\$6,231,927	\$7,228,914	\$996,987	16.0%
Use of Fund Balance	\$(149,346)	\$1,175,390	\$11,336,094	\$11,451,945	\$115,851	1.0%
Positions	21.5	23.5	24.0	26.0	2.0	8.3%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,719,609	\$3,188,932	\$3,135,252	\$3,253,070	\$117,818	3.8%
Services & Supplies	\$2,056,179	\$2,238,379	\$2,179,477	\$2,436,679	\$257,202	11.8%
Other Charges	—	—	\$438,206	\$438,206	—	—%
Improvements	\$913,049	\$1,328,400	\$10,285,217	\$11,017,007	\$731,790	7.1%
Equipment	\$78,527	\$140,400	\$35,000	\$212,631	\$177,631	507.5%
Appropriation for Contingencies	—	\$500,000	\$1,642,562	\$1,494,869	\$(147,693)	(9.0)%
Total Expenditures / Appropriations	\$5,767,364	\$7,396,111	\$17,715,714	\$18,852,462	\$1,136,748	6.4%
Other Reimbursements	\$(31,705)	\$(31,705)	\$(147,693)	\$(171,603)	\$(23,910)	16.2%
Total Reimbursements	\$(31,705)	\$(31,705)	\$(147,693)	\$(171,603)	\$(23,910)	16.2%
Net Financing Uses	\$5,735,659	\$7,364,406	\$17,568,021	\$18,680,859	\$1,112,838	6.3%
Revenue						
Taxes	\$2,563,982	\$2,473,750	\$3,586,448	\$3,662,042	\$75,594	2.1%
Revenue from Use Of Money & Property	\$1,481,348	\$1,456,327	\$1,555,479	\$1,687,082	\$131,603	8.5%
Intergovernmental Revenues	\$254,885	\$541,591	\$438,000	\$1,066,967	\$628,967	143.6%
Charges for Services	\$611,135	\$724,750	\$576,500	\$634,500	\$58,000	10.1%
Miscellaneous Revenues	\$973,654	\$962,598	\$75,500	\$178,323	\$102,823	136.2%
Other Financing Sources	—	\$30,000	—	—	—	—%
Total Revenue	\$5,885,005	\$6,189,016	\$6,231,927	\$7,228,914	\$996,987	16.0%
Use of Fund Balance	\$(149,346)	\$1,175,390	\$11,336,094	\$11,451,945	\$115,851	1.0%
Positions	21.5	23.5	24.0	26.0	2.0	8.3%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,175,390	\$11,336,094	\$11,506,945	\$170,851	1.5%
Provision for Reserve	—	—	\$55,000	\$55,000	—%
Use of Fund Balance	\$1,175,390	\$11,336,094	\$11,451,945	\$115,851	1.0%

Summary of Changes

The net increase in total appropriations is primarily due to the following:

- Personnel cost of living adjustments.
- Increased liability insurance, building maintenance, financial services fees, and security services.
- Capital equipment costs.

The net increase in reimbursements is due to the increased transfer from the assessment fund.

The net increase in revenues is due to the following:

- Re-budgeting of capital projects.
- Increased revenue from Quimby and Park Impact Fees.
- Increased interest earnings.
- A shift of capital funding and outlay for projects related to the GO Bond 2022 – Capital Project/Building Fund proceeds, partially offset by various other changes in revenues detailed in the program sections.

Reserve changes from the Approved Recommended Budget are detailed below:

- Carmichael Recreation and Park District reserve has increased \$55,000.

Position counts have increased by 2.0 FTE from the Approved Recommended Budget due to:

- 2.0 FTE recommended net Base increases.

Capital Project Series 2023 A-1&2

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	—	—	\$60,000	\$60,000	—	—%
Improvements	—	—	\$9,815,217	\$9,815,217	—	—%
Total Expenditures / Appropriations	—	—	\$9,875,217	\$9,875,217	—	—%
Net Financing Uses	—	—	\$9,875,217	\$9,875,217	—	—%
Revenue						
Revenue from Use Of Money & Property	—	—	\$64,637	\$80,797	\$16,160	25.0%
Total Revenue	—	—	\$64,637	\$80,797	\$16,160	25.0%
Use of Fund Balance	—	—	\$9,810,580	\$9,794,420	\$(16,160)	(0.2)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	—	\$9,810,580	\$9,794,420	\$(16,160)	(0.2)%
Use of Fund Balance	—	\$9,810,580	\$9,794,420	\$(16,160)	(0.2)%

Summary of Changes

The net increase in revenues is related to the voter approved General Obligation Bonds, representing carry-over of bond proceeds and related interest earnings from the Debt Service Series 2023A-1 and 2023A-2.

Carmichael Recreation and Park District

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,719,609	\$3,188,932	\$3,135,252	\$3,253,070	\$117,818	3.8%
Services & Supplies	\$2,056,179	\$2,238,379	\$2,119,477	\$2,376,679	\$257,202	12.1%
Improvements	\$913,049	\$1,328,400	\$470,000	\$1,201,790	\$731,790	155.7%
Equipment	\$78,527	\$140,400	\$35,000	\$212,631	\$177,631	507.5%
Appropriation for Contingencies	—	\$500,000	\$647,693	\$500,000	\$(147,693)	(22.8)%
Total Expenditures / Appropriations	\$5,767,364	\$7,396,111	\$6,407,422	\$7,544,170	\$1,136,748	17.7%
Other Reimbursements	\$(31,705)	\$(31,705)	\$(147,693)	\$(171,603)	\$(23,910)	16.2%
Total Reimbursements	\$(31,705)	\$(31,705)	\$(147,693)	\$(171,603)	\$(23,910)	16.2%
Net Financing Uses	\$5,735,659	\$7,364,406	\$6,259,729	\$7,372,567	\$1,112,838	17.8%
Revenue						
Taxes	\$2,563,982	\$2,473,750	\$2,551,448	\$2,627,042	\$75,594	3.0%
Revenue from Use Of Money & Property	\$1,481,348	\$1,456,327	\$1,483,000	\$1,596,000	\$113,000	7.6%
Intergovernmental Revenues	\$254,885	\$541,591	\$438,000	\$1,066,967	\$628,967	143.6%
Charges for Services	\$611,135	\$724,750	\$576,500	\$634,500	\$58,000	10.1%
Miscellaneous Revenues	\$973,654	\$962,598	\$75,500	\$178,323	\$102,823	136.2%
Other Financing Sources	—	\$30,000	—	—	—	—%
Total Revenue	\$5,885,005	\$6,189,016	\$5,124,448	\$6,102,832	\$978,384	19.1%
Use of Fund Balance	\$(149,346)	\$1,175,390	\$1,135,281	\$1,269,735	\$134,454	11.8%
Positions	21.5	23.5	24.0	26.0	2.0	8.3%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,175,390	\$1,135,281	\$1,324,735	\$189,454	16.7%
Provision for Reserve	—	—	\$55,000	\$55,000	—%
Use of Fund Balance	\$1,175,390	\$1,135,281	\$1,269,735	\$134,454	11.8%

Summary of Changes

The net increase in total appropriations is primarily due to the following:

- Personnel cost of living adjustments.
- Increased liability insurance, building maintenance, financial services fees, and security services.
- Capital equipment costs.

The net increase in reimbursements is due to the increased transfer from the assessment fund.

The net increase in revenues is due to the following:

- Re-budgeting of capital projects.
- Increased revenue from Quimby and Park Impact Fees.
- Increased interest earnings.

Debt Service Series 2023 A-1

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	—	—	\$225,567	\$225,567	—	—%
Appropriation for Contingencies	—	—	\$179,714	\$179,714	—	—%
Total Expenditures / Appropriations	—	—	\$405,281	\$405,281	—	—%
Net Financing Uses	—	—	\$405,281	\$405,281	—	—%
Revenue						
Taxes	—	—	\$100,000	\$100,000	—	—%
Revenue from Use Of Money & Property	—	—	\$1,911	\$3,810	\$1,899	99.4%
Total Revenue	—	—	\$101,911	\$103,810	\$1,899	1.9%
Use of Fund Balance	—	—	\$303,370	\$301,471	\$(1,899)	(0.6)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	—	\$303,370	\$301,471	\$(1,899)	(0.6)%
Use of Fund Balance	—	\$303,370	\$301,471	\$(1,899)	(0.6)%

Summary of Changes

The net increase in revenues is related to the voter approved General Obligation Bonds representing property tax levies and related interest earnings to cover the debt service obligation for interest expense payments.

Debt Service Series 2023 A-2

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	—	—	\$212,639	\$212,639	—	—%
Appropriation for Contingencies	—	—	\$815,155	\$815,155	—	—%
Total Expenditures / Appropriations	—	—	\$1,027,794	\$1,027,794	—	—%
Net Financing Uses	—	—	\$1,027,794	\$1,027,794	—	—%
Revenue						
Taxes	—	—	\$935,000	\$935,000	—	—%
Revenue from Use Of Money & Property	—	—	\$5,931	\$6,475	\$544	9.2%
Total Revenue	—	—	\$940,931	\$941,475	\$544	0.1%
Use of Fund Balance	—	—	\$86,863	\$86,319	\$(544)	(0.6)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	—	\$86,863	\$86,319	\$(544)	(0.6)%
Use of Fund Balance	—	\$86,863	\$86,319	\$(544)	(0.6)%

Summary of Changes

The net increase in revenues is related to the voter approved General Obligation Bonds representing property tax levies and related interest earnings to cover the debt service obligation for principle and interest expense payments.

Carmichael RPD Assessment District

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Carmichael RPD Assessment District	\$115,627	\$279,514	\$147,693	\$171,603	\$23,910	16.2%
Total Expenditures / Appropriations	\$115,627	\$279,514	\$147,693	\$171,603	\$23,910	16.2%
Net Financing Uses	\$115,627	\$279,514	\$147,693	\$171,603	\$23,910	16.2%
Total Revenue	\$8,216	\$500	—	—	—	—%
Use of Fund Balance	\$107,411	\$279,014	\$147,693	\$171,603	\$23,910	16.2%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$64,422	\$70,394	—	—	—	—%
Improvements	\$19,500	\$175,000	—	—	—	—%
Interfund Charges	\$31,705	\$31,705	\$147,693	\$171,603	\$23,910	16.2%
Appropriation for Contingencies	—	\$2,415	—	—	—	—%
Total Expenditures / Appropriations	\$115,627	\$279,514	\$147,693	\$171,603	\$23,910	16.2%
Net Financing Uses	\$115,627	\$279,514	\$147,693	\$171,603	\$23,910	16.2%
Revenue						
Revenue from Use Of Money & Property	\$8,216	\$500	—	—	—	—%
Total Revenue	\$8,216	\$500	—	—	—	—%
Use of Fund Balance	\$107,411	\$279,014	\$147,693	\$171,603	\$23,910	16.2%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$279,014	\$147,693	\$171,603	\$23,910	16.2%
Use of Fund Balance	\$279,014	\$147,693	\$171,603	\$23,910	16.2%

Summary of Changes

The net increase in total appropriations is due to an increased transfer to the operating fund resulting from an increase in available fund balance.

Mission Oaks Recreation And Park District

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Mission Oaks Recreation and Park District	\$5,595,415	\$6,561,237	\$4,647,467	\$6,113,000	\$1,465,533	31.5%
Total Expenditures / Appropriations	\$5,595,415	\$6,561,237	\$4,647,467	\$6,113,000	\$1,465,533	31.5%
Net Financing Uses	\$5,595,415	\$6,561,237	\$4,647,467	\$6,113,000	\$1,465,533	31.5%
Total Revenue	\$5,030,086	\$4,924,466	\$4,442,375	\$5,081,490	\$639,115	14.4%
Use of Fund Balance	\$565,329	\$1,636,771	\$205,092	\$1,031,510	\$826,418	402.9%
Positions	26.0	26.0	26.0	26.0	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,739,813	\$2,760,711	\$2,877,888	\$3,114,340	\$236,452	8.2%
Services & Supplies	\$1,489,373	\$1,603,620	\$1,617,464	\$1,681,545	\$64,081	4.0%
Other Charges	\$1,660	\$2,469	\$2,115	\$2,115	—	—%
Improvements	\$1,323,406	\$2,001,437	—	\$1,165,000	\$1,165,000	—%
Equipment	\$41,162	\$43,000	—	—	—	—%
Appropriation for Contingencies	—	\$150,000	\$150,000	\$150,000	—	—%
Total Expenditures / Appropriations	\$5,595,415	\$6,561,237	\$4,647,467	\$6,113,000	\$1,465,533	31.5%
Net Financing Uses	\$5,595,415	\$6,561,237	\$4,647,467	\$6,113,000	\$1,465,533	31.5%
Revenue						
Taxes	\$3,547,481	\$3,420,706	\$3,474,815	\$3,547,477	\$72,662	2.1%
Fines, Forfeitures & Penalties	\$1,149	—	\$1,000	\$1,000	—	—%
Revenue from Use Of Money & Property	\$115,750	\$14,418	\$64,418	\$70,419	\$6,001	9.3%
Intergovernmental Revenues	\$62,237	\$262,142	\$57,142	\$247,594	\$190,452	333.3%
Charges for Services	\$1,280,966	\$1,195,000	\$820,000	\$1,170,000	\$350,000	42.7%
Miscellaneous Revenues	\$22,503	\$32,200	\$25,000	\$45,000	\$20,000	80.0%
Total Revenue	\$5,030,086	\$4,924,466	\$4,442,375	\$5,081,490	\$639,115	14.4%
Use of Fund Balance	\$565,329	\$1,636,771	\$205,092	\$1,031,510	\$826,418	402.9%
Positions	26.0	26.0	26.0	26.0	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,139,603	\$205,092	\$1,071,442	\$866,350	422.4%
Reserve Release	\$(497,168)	—	—	—	—%
Provision for Reserve	—	—	\$39,932	\$39,932	—%
Use of Fund Balance	\$1,636,771	\$205,092	\$1,031,510	\$826,418	402.9%

Summary of Changes

The net increase in total appropriations is due to the following:

- Personnel cost of living adjustments.
- Increased costs for business conferences, electricity, and other equipment supplies.
- Decreased costs for inventorable equipment, land improvement services, and telephone services.
- Increased capital project costs.

The net increase in revenues is due to the following:

- Increased interest earnings.
- Deferred funds from the State Parks Per Capita Grant.
- Recreation service charges for new school programs.
- Deferred funds from insurance proceeds.
- Increased Aid County Funds due to Hazelwood Greens Reimbursement.

New capital projects included in FY 2023-24 Revised Recommended Budget:

- Empowerment Park Construction Costs
- Playground at Cowan Elementary
- Signage Plan
- Eastern Oak Sound Screen
- Pickleball Sidewalks
- District Office Flooring

Reserve changes from the Approved Recommended Budget are detailed below:

- Mission Oaks Recreation and Park District reserve has increased \$39,932.

Mission Oaks Maint/Improvement Dist

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Mission Oaks Maintenance Assessment District	\$759,212	\$1,346,791	\$1,042,250	\$1,676,953	\$634,703	60.9%
Total Expenditures / Appropriations	\$759,212	\$1,346,791	\$1,042,250	\$1,676,953	\$634,703	60.9%
Net Financing Uses	\$759,212	\$1,346,791	\$1,042,250	\$1,676,953	\$634,703	60.9%
Total Revenue	\$1,086,072	\$1,040,480	\$1,040,480	\$1,045,330	\$4,850	0.5%
Use of Fund Balance	\$(326,860)	\$306,311	\$1,770	\$631,623	\$629,853	35,584.9%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$442,030	\$503,426	\$516,750	\$522,750	\$6,000	1.2%
Improvements	\$269,273	\$725,365	\$525,500	\$1,117,000	\$591,500	112.6%
Equipment	\$47,909	\$118,000	—	\$37,203	\$37,203	—%
Total Expenditures / Appropriations	\$759,212	\$1,346,791	\$1,042,250	\$1,676,953	\$634,703	60.9%
Net Financing Uses	\$759,212	\$1,346,791	\$1,042,250	\$1,676,953	\$634,703	60.9%
Revenue						
Revenue from Use Of Money & Property	\$19,507	\$2,000	\$2,000	\$2,000	—	—%
Charges for Services	\$2,635	—	—	—	—	—%
Miscellaneous Revenues	\$1,043,329	\$1,038,480	\$1,038,480	\$1,043,330	\$4,850	0.5%
Other Financing Sources	\$20,600	—	—	—	—	—%
Total Revenue	\$1,086,072	\$1,040,480	\$1,040,480	\$1,045,330	\$4,850	0.5%
Use of Fund Balance	\$(326,860)	\$306,311	\$1,770	\$631,623	\$629,853	35,584.9%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$306,311	\$1,770	\$633,170	\$631,400	35,672.3%
Provision for Reserve	—	—	\$1,547	\$1,547	—%
Use of Fund Balance	\$306,311	\$1,770	\$631,623	\$629,853	35,584.9%

Summary of Changes

The net increase in total appropriations is due to an increase in capital projects and engineering services.

The net increase in revenues is due to an increase in assessment fees.

New capital projects included in FY 2023-24 Revised Recommended Budget:

- Gibbons heating, ventilation and air conditioning system (HVAC)
- Gibbons fob locks
- Shop fob locks
- Americans with Disabilities Act evaluation
- HVAC system upgrades at four additional locations
- Windemere basketball court recoat

Reserve changes from the Approved Recommended Budget are detailed below:

- Mission Oaks Maintenance/Improvement District reserve has increased \$1,547.

Sunrise Recreation And Park District

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Sunrise Recreation and Park District	\$10,205,079	\$11,761,459	\$11,599,752	\$11,753,988	\$154,236	1.3%
Total Expenditures / Appropriations	\$10,205,079	\$11,761,459	\$11,599,752	\$11,753,988	\$154,236	1.3%
Net Financing Uses	\$10,205,079	\$11,761,459	\$11,599,752	\$11,753,988	\$154,236	1.3%
Total Revenue	\$10,075,450	\$9,492,156	\$10,269,752	\$9,614,313	\$(655,439)	(6.4)%
Use of Fund Balance	\$129,628	\$2,269,303	\$1,330,000	\$2,139,675	\$809,675	60.9%
Positions	25.0	25.0	24.0	26.0	2.0	8.3%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$6,996,853	\$7,379,159	\$7,753,384	\$7,393,689	\$(359,695)	(4.6)%
Services & Supplies	\$2,755,466	\$3,005,655	\$2,734,694	\$3,088,054	\$353,360	12.9%
Other Charges	\$48,920	\$53,887	\$53,937	\$84,357	\$30,420	56.4%
Improvements	\$238,026	\$525,915	\$220,000	\$442,888	\$222,888	101.3%
Equipment	\$165,812	\$246,843	—	\$195,000	\$195,000	—%
Appropriation for Contingencies	—	\$550,000	\$837,737	\$550,000	\$(287,737)	(34.3)%
Total Expenditures / Appropriations	\$10,205,079	\$11,761,459	\$11,599,752	\$11,753,988	\$154,236	1.3%
Net Financing Uses	\$10,205,079	\$11,761,459	\$11,599,752	\$11,753,988	\$154,236	1.3%
Revenue						
Taxes	\$6,201,483	\$6,126,444	\$6,616,559	\$6,549,836	\$(66,723)	(1.0)%
Fines, Forfeitures & Penalties	\$697	\$100	\$100	\$100	—	—%
Revenue from Use Of Money & Property	\$725,487	\$627,443	\$725,843	\$669,702	\$(56,141)	(7.7)%
Intergovernmental Revenues	\$202,984	\$193,428	\$244,000	\$244,000	—	—%
Charges for Services	\$2,726,777	\$2,386,041	\$2,647,250	\$2,091,787	\$(555,463)	(21.0)%
Miscellaneous Revenues	\$184,676	\$146,700	\$24,000	\$46,888	\$22,888	95.4%
Other Financing Sources	\$33,347	\$12,000	\$12,000	\$12,000	—	—%
Total Revenue	\$10,075,450	\$9,492,156	\$10,269,752	\$9,614,313	\$(655,439)	(6.4)%
Use of Fund Balance	\$129,628	\$2,269,303	\$1,330,000	\$2,139,675	\$809,675	60.9%
Positions	25.0	25.0	24.0	26.0	2.0	8.3%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$2,269,303	\$1,330,000	\$2,139,675	\$809,675	60.9%
Use of Fund Balance	\$2,269,303	\$1,330,000	\$2,139,675	\$809,675	60.9%

Summary of Changes

The net increase in total appropriations is due to the following:

- Decreases in salaries and benefits due to position costs moving to the After The Bell budget (BU 9338009).
- Insurance liability rate increase.
- Assessment collection services due to new property tax software.
- An anticipated mower lease.
- Capital improvement projects and equipment needs.

The net decrease in revenues is primarily due to the following:

- Shifting funds to the Extended Learning Opportunities Program (ELOP), also known as After the Bell, with a majority of funding to be received by various school districts and utilization of the restricted fund.
- Updated property tax projections due to the most recent tax roll reports received from the County Assessor.
- Revised projections for building rental revenue.

There are no changes to reserves.

Position counts have increased by 2.0 FTE from the Approved Recommended Budget due to:

- 2.0 FTE recommended net Base increase.

Antelope Assessment

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Antelope Assessment	\$812,271	\$1,195,914	\$1,148,021	\$1,219,643	\$71,622	6.2%
Total Expenditures / Appropriations	\$812,271	\$1,195,914	\$1,148,021	\$1,219,643	\$71,622	6.2%
Net Financing Uses	\$812,271	\$1,195,914	\$1,148,021	\$1,219,643	\$71,622	6.2%
Total Revenue	\$784,812	\$740,899	\$763,021	\$792,086	\$29,065	3.8%
Use of Fund Balance	\$27,458	\$455,015	\$385,000	\$427,557	\$42,557	11.1%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$38,359	\$38,359	\$38,359	\$38,359	—	—%
Services & Supplies	\$340,592	\$349,728	\$319,635	\$391,750	\$72,115	22.6%
Other Charges	\$415,026	\$415,027	\$415,027	\$415,027	—	—%
Improvements	\$18,293	\$392,800	\$375,000	\$374,507	\$(493)	(0.1)%
Total Expenditures / Appropriations	\$812,271	\$1,195,914	\$1,148,021	\$1,219,643	\$71,622	6.2%
Net Financing Uses	\$812,271	\$1,195,914	\$1,148,021	\$1,219,643	\$71,622	6.2%
Revenue						
Revenue from Use Of Money & Property	\$36,497	\$3,500	\$3,500	\$15,000	\$11,500	328.6%
Charges for Services	\$748,315	\$737,399	\$759,521	\$777,086	\$17,565	2.3%
Total Revenue	\$784,812	\$740,899	\$763,021	\$792,086	\$29,065	3.8%
Use of Fund Balance	\$27,458	\$455,015	\$385,000	\$427,557	\$42,557	11.1%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$477,215	\$385,000	\$427,557	\$42,557	11.1%
Use of Fund Balance	\$455,015	\$385,000	\$427,557	\$42,557	11.1%

Summary of Changes

The net increase in total appropriations is primarily due to the following:

- Increases in land improvement maintenance supplies due to additional needs.
- Increases in water costs based on prior year actuals and anticipated needs.
- Slight decreases in capital improvements resulting from prior year expenditures.

The net increase in revenues is due to the following:

- Increases in interest earnings due to rate increases and investments.
- Increases in the assessment revenue rate and additional single-family homes in Antelope.

There are no changes to reserves.

Citrus Heights Assessment Districts

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Citrus Heights Assessment Districts	\$78,100	\$108,100	\$108,100	\$116,000	\$7,900	7.3%
Total Expenditures / Appropriations	\$78,100	\$108,100	\$108,100	\$116,000	\$7,900	7.3%
Net Financing Uses	\$78,100	\$108,100	\$108,100	\$116,000	\$7,900	7.3%
Total Revenue	\$78,100	\$108,100	\$108,100	\$116,000	\$7,900	7.3%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$74,418	\$94,200	\$94,200	\$94,200	—	—%
Services & Supplies	\$3,682	\$13,900	\$13,900	\$21,800	\$7,900	56.8%
Total Expenditures / Appropriations	\$78,100	\$108,100	\$108,100	\$116,000	\$7,900	7.3%
Net Financing Uses	\$78,100	\$108,100	\$108,100	\$116,000	\$7,900	7.3%
Revenue						
Charges for Services	\$78,100	\$108,100	\$108,100	\$116,000	\$7,900	7.3%
Total Revenue	\$78,100	\$108,100	\$108,100	\$116,000	\$7,900	7.3%

Summary of Changes

The net increase in total appropriations is due to the following:

- Increases in estimated water costs.
- Increases in anticipated refuse collection services needs.
- Increases in anticipated supplies needs.

The net increase in revenues is due to Stock Ranch and Mitchell Village Assessment funding availability provided by the City of Citrus Heights.

Foothill Park

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Foothill Park	—	\$1,288,260	\$1,290,348	\$1,290,348	—	—%
Total Expenditures / Appropriations	—	\$1,288,260	\$1,290,348	\$1,290,348	—	—%
Net Financing Uses	—	\$1,288,260	\$1,290,348	\$1,290,348	—	—%
Total Revenue	\$20,582	\$667,749	\$667,749	\$649,255	\$(18,494)	(2.8)%
Use of Fund Balance	\$(20,582)	\$620,511	\$622,599	\$641,093	\$18,494	3.0%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	—	\$100,000	\$100,000	\$100,000	—	—%
Improvements	—	\$1,188,260	\$1,190,348	\$1,190,348	—	—%
Total Expenditures / Appropriations	—	\$1,288,260	\$1,290,348	\$1,290,348	—	—%
Net Financing Uses	—	\$1,288,260	\$1,290,348	\$1,290,348	—	—%
Revenue						
Revenue from Use Of Money & Property	\$20,582	—	—	—	—	—%
Intergovernmental Revenues	—	\$65,521	\$65,521	\$62,989	\$(2,532)	(3.9)%
Charges for Services	—	\$602,228	\$602,228	\$586,266	\$(15,962)	(2.7)%
Total Revenue	\$20,582	\$667,749	\$667,749	\$649,255	\$(18,494)	(2.8)%
Use of Fund Balance	\$(20,582)	\$620,511	\$622,599	\$641,093	\$18,494	3.0%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$620,511	\$622,599	\$641,093	\$18,494	3.0%
Use of Fund Balance	\$620,511	\$622,599	\$641,093	\$18,494	3.0%

Summary of Changes

The net decrease in revenues is due to a reduction in use of Park Impact Fees.

After The Bell

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
After The Bell	\$1,160,255	\$1,650,430	\$1,650,430	\$2,516,917	\$866,487	52.5%
Total Expenditures / Appropriations	\$1,160,255	\$1,650,430	\$1,650,430	\$2,516,917	\$866,487	52.5%
Net Financing Uses	\$1,160,255	\$1,650,430	\$1,650,430	\$2,516,917	\$866,487	52.5%
Total Revenue	\$1,160,255	\$1,650,430	\$1,650,430	\$2,516,917	\$866,487	52.5%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$957,691	\$1,246,365	\$1,246,365	\$2,099,157	\$852,792	68.4%
Services & Supplies	\$202,564	\$404,065	\$404,065	\$417,760	\$13,695	3.4%
Total Expenditures / Appropriations	\$1,160,255	\$1,650,430	\$1,650,430	\$2,516,917	\$866,487	52.5%
Net Financing Uses	\$1,160,255	\$1,650,430	\$1,650,430	\$2,516,917	\$866,487	52.5%
Revenue						
Intergovernmental Revenues	\$1,160,255	\$1,650,430	\$1,650,430	\$2,516,917	\$866,487	52.5%
Total Revenue	\$1,160,255	\$1,650,430	\$1,650,430	\$2,516,917	\$866,487	52.5%

Summary of Changes

The net increase in total appropriations and revenues is due to the shifting of staffing, services, and supplies costs and related revenues from the Sunrise Recreation and Park District budget (BU 9338001) for the additional Memoranda of Understanding (MOU) with Dry Creek Joint Elementary School District, Center Joint Unified School District, and Twin Rivers Unified School District.

Economic Development

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Administration	\$2,239,459	\$3,070,598	\$3,868,119	\$4,112,098	\$243,979	6.3%
Business Environmental Resource Center (BERC)	\$685,406	\$1,154,527	\$824,115	\$806,099	\$(18,016)	(2.2)%
General Economic Development	\$16,636,732	\$21,427,033	\$7,119,639	\$15,782,407	\$8,662,768	121.7%
Mather	\$633,040	\$23,269,373	\$23,374,718	\$23,635,737	\$261,019	1.1%
McClellan	\$30,738,304	\$55,951,237	\$58,679,065	\$60,021,839	\$1,342,774	2.3%
Total Expenditures / Appropriations	\$50,932,940	\$104,872,768	\$93,865,656	\$104,358,180	\$10,492,524	11.2%
Total Reimbursements	\$(19,088,322)	\$(35,617,300)	\$(35,308,666)	\$(36,440,762)	\$(1,132,096)	3.2%
Net Financing Uses	\$31,844,618	\$69,255,468	\$58,556,990	\$67,917,418	\$9,360,428	16.0%
Total Revenue	\$32,255,272	\$27,295,945	\$17,640,569	\$25,847,240	\$8,206,671	46.5%
Use of Fund Balance	\$(410,654)	\$41,959,523	\$40,916,421	\$42,070,178	\$1,153,757	2.8%
Positions	16.0	16.0	16.0	16.0	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,359,141	\$3,210,472	\$3,266,118	\$3,266,118	—	—%
Services & Supplies	\$17,470,832	\$52,515,698	\$52,076,446	\$55,465,338	\$3,388,892	6.5%
Other Charges	\$12,259,909	\$13,794,298	\$3,479,426	\$9,450,962	\$5,971,536	171.6%
Interfund Charges	\$14,056,310	\$29,121,050	\$28,918,532	\$29,679,091	\$760,559	2.6%
Intrafund Charges	\$4,786,748	\$6,231,250	\$6,125,134	\$6,496,671	\$371,537	6.1%
Total Expenditures / Appropriations	\$50,932,940	\$104,872,768	\$93,865,656	\$104,358,180	\$10,492,524	11.2%
Intrafund Reimbursements Within Programs	\$(17,286)	\$(11,000)	\$(15,000)	\$(15,000)	—	—%
Other Reimbursements	\$(19,071,037)	\$(35,606,300)	\$(35,293,666)	\$(36,425,762)	\$(1,132,096)	3.2%
Total Reimbursements	\$(19,088,322)	\$(35,617,300)	\$(35,308,666)	\$(36,440,762)	\$(1,132,096)	3.2%
Net Financing Uses	\$31,844,618	\$69,255,468	\$58,556,990	\$67,917,418	\$9,360,428	16.0%
Revenue						
Licenses, Permits & Franchises	\$121,642	\$121,639	\$32,591	\$32,591	—	—%
Revenue from Use Of Money & Property	\$1,317,286	\$760,460	\$714,820	\$714,820	—	—%
Intergovernmental Revenues	\$25,490,199	\$22,046,971	\$12,187,510	\$20,394,181	\$8,206,671	67.3%
Charges for Services	\$3,547,972	—	\$2,865,063	\$2,865,063	—	—%
Miscellaneous Revenues	\$1,762,143	\$4,345,875	\$1,819,585	\$1,819,585	—	—%
Other Financing Sources	\$16,030	\$21,000	\$21,000	\$21,000	—	—%
Total Revenue	\$32,255,272	\$27,295,945	\$17,640,569	\$25,847,240	\$8,206,671	46.5%
Use of Fund Balance	\$(410,654)	\$41,959,523	\$40,916,421	\$42,070,178	\$1,153,757	2.8%
Positions	16.0	16.0	16.0	16.0	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$41,959,523	\$41,216,421	\$42,370,178	\$1,153,757	2.8%
Provision for Reserve	—	\$300,000	\$300,000	—	—%
Use of Fund Balance	\$41,959,523	\$40,916,421	\$42,070,178	\$1,153,757	2.8%

Summary of Changes

The net increase in total appropriations is primarily due to re-budgeting of American Rescue Plan Act (ARPA) projects in the General Economic Development program.

The net increase in reimbursements is primarily due to adjustments projected in the activity level associated with environmental clean-up projects in the McClellan program.

The increase in revenues is primarily due to the timing of ARPA projects and funding.

There are no changes to reserves.

Administration

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$1,898,804	\$2,456,268	\$3,254,130	\$3,254,130	—	—%
Services & Supplies	\$274,044	\$548,405	\$539,565	\$458,391	\$(81,174)	(15.0)%
Other Charges	\$1,251	\$565	\$9,064	\$9,064	—	—%
Intrafund Charges	\$65,360	\$65,360	\$65,360	\$390,513	\$325,153	497.5%
Total Expenditures / Appropriations	\$2,239,459	\$3,070,598	\$3,868,119	\$4,112,098	\$243,979	6.3%
Other Reimbursements	\$(2,182,950)	\$(2,364,188)	\$(2,833,263)	\$(3,057,927)	\$(224,664)	7.9%
Total Reimbursements	\$(2,182,950)	\$(2,364,188)	\$(2,833,263)	\$(3,057,927)	\$(224,664)	7.9%
Net Financing Uses	\$56,509	\$706,410	\$1,034,856	\$1,054,171	\$19,315	1.9%
Revenue						
Revenue from Use Of Money & Property	\$396,335	\$62,000	\$66,360	\$66,360	—	—%
Intergovernmental Revenues	\$1,615	\$1,615	—	—	—	—%
Charges for Services	\$3,576	—	\$15,000	\$15,000	—	—%
Miscellaneous Revenues	—	\$15,000	—	—	—	—%
Total Revenue	\$401,525	\$78,615	\$81,360	\$81,360	—	—%
Use of Fund Balance	\$(345,016)	\$627,795	\$953,496	\$972,811	\$19,315	2.0%
Positions	12.0	12.0	16.0	16.0	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$627,795	\$953,496	\$972,811	\$19,315	2.0%
Use of Fund Balance	\$627,795	\$953,496	\$972,811	\$19,315	2.0%

Summary of Changes

The net increase in total appropriations is due to:

- FY 2022-23 fourth quarter interest received in the Administration Program that will be transferred in FY 2023-24 to the Programs that generated the interest.
- A decrease in other operating expenses.

The net increase in reimbursements is due to an increase in staffing support anticipated in the General Economic Development and McClellan Programs.

Business Environmental Resource Center (BERC)

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$460,338	\$754,204	\$11,988	\$11,988	—	—%
Services & Supplies	\$156,473	\$240,118	\$182,816	\$182,816	—	—%
Other Charges	\$455	\$205	—	—	—	—%
Intrafund Charges	\$68,140	\$160,000	\$629,311	\$611,295	\$(18,016)	(2.9)%
Total Expenditures / Appropriations	\$685,406	\$1,154,527	\$824,115	\$806,099	\$(18,016)	(2.2)%
Other Reimbursements	\$(2,105)	\$(3,000)	\$(3,000)	\$(3,000)	—	—%
Total Reimbursements	\$(2,105)	\$(3,000)	\$(3,000)	\$(3,000)	—	—%
Net Financing Uses	\$683,301	\$1,151,527	\$821,115	\$803,099	\$(18,016)	(2.2)%
Revenue						
Revenue from Use Of Money & Property	\$5,795	\$2,000	\$2,000	\$2,000	—	—%
Intergovernmental Revenues	\$1,311	\$59,319	\$10,000	—	\$(10,000)	(100.0)%
Miscellaneous Revenues	\$758,984	\$771,484	\$699,585	\$699,585	—	—%
Total Revenue	\$766,090	\$832,803	\$711,585	\$701,585	\$(10,000)	(1.4)%
Use of Fund Balance	\$(82,790)	\$318,724	\$109,530	\$101,514	\$(8,016)	(7.3)%
Positions	4.0	4.0	—	—	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$318,724	\$409,530	\$401,514	\$(8,016)	(2.0)%
Provision for Reserve	—	\$300,000	\$300,000	—	—%
Use of Fund Balance	\$318,724	\$109,530	\$101,514	\$(8,016)	(7.3)%

Summary of Changes

The net decrease in total appropriations is due to a lower proportion of overall staff resources budgeted to support BEREC.

The net decrease in revenues is due to the reallocation of ARPA funds from the BEREC program to a project managed within the General Economic Development program.

General Economic Development

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$2,564,779	\$5,736,813	\$1,812,639	\$4,288,271	\$2,475,632	136.6%
Other Charges	\$12,254,726	\$13,788,418	\$3,460,000	\$9,431,536	\$5,971,536	172.6%
Interfund Charges	\$145,493	\$164,314	\$164,314	\$164,314	—	—%
Intrafund Charges	\$1,671,735	\$1,737,488	\$1,682,686	\$1,898,286	\$215,600	12.8%
Total Expenditures / Appropriations	\$16,636,732	\$21,427,033	\$7,119,639	\$15,782,407	\$8,662,768	121.7%
Other Reimbursements	\$(2,425,283)	\$(2,898,288)	\$(2,325,324)	\$(2,147,044)	\$178,280	(7.7)%
Total Reimbursements	\$(2,425,283)	\$(2,898,288)	\$(2,325,324)	\$(2,147,044)	\$178,280	(7.7)%
Net Financing Uses	\$14,211,449	\$18,528,745	\$4,794,315	\$13,635,363	\$8,841,048	184.4%
Revenue						
Intergovernmental Revenues	\$12,347,025	\$15,766,443	\$4,655,715	\$12,872,386	\$8,216,671	176.5%
Miscellaneous Revenues	\$42,061	\$192,992	—	—	—	—%
Other Financing Sources	\$16,030	\$21,000	\$21,000	\$21,000	—	—%
Total Revenue	\$12,405,116	\$15,980,435	\$4,676,715	\$12,893,386	\$8,216,671	175.7%
Use of Fund Balance	\$1,806,333	\$2,548,310	\$117,600	\$741,977	\$624,377	530.9%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$2,548,310	\$117,600	\$741,977	\$624,377	530.9%
Use of Fund Balance	\$2,548,310	\$117,600	\$741,977	\$624,377	530.9%

Summary of Changes

The net increase in total appropriations is primarily due to:

- Re-budgeting of ARPA projects.
- Re-budgeting of activities related to Property and Business Improvement Districts.

- Re-budgeting of Targeted Economic Development projects.
- Re-budgeting of contracted services with the Sacramento Hispanic Chamber of Commerce Foundation.
- Increase in staffing support anticipated for Economic Development projects.

The net decrease in reimbursements is due to a lesser need for funding derived from proceeds generated from the sale or lease of former military base assets for general economic development.

The net increase in revenues is due to the timing of ARPA projects and funding.

Mather

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$399,260	\$16,921,393	\$16,982,686	\$17,243,705	\$261,019	1.5%
Other Charges	\$3,387	\$5,000	\$10,252	\$10,252	—	—%
Interfund Charges	\$808	\$6,105,780	\$6,105,780	\$6,105,780	—	—%
Intrafund Charges	\$229,586	\$237,200	\$276,000	\$276,000	—	—%
Total Expenditures / Appropriations	\$633,040	\$23,269,373	\$23,374,718	\$23,635,737	\$261,019	1.1%
Other Reimbursements	\$(320,317)	\$(7,142,667)	\$(7,135,697)	\$(7,135,697)	—	—%
Total Reimbursements	\$(320,317)	\$(7,142,667)	\$(7,135,697)	\$(7,135,697)	—	—%
Net Financing Uses	\$312,723	\$16,126,706	\$16,239,021	\$16,500,040	\$261,019	1.6%
Revenue						
Licenses, Permits & Franchises	\$121,642	\$121,639	\$32,591	\$32,591	—	—%
Revenue from Use Of Money & Property	\$701,795	\$527,580	\$477,580	\$477,580	—	—%
Charges for Services	\$1,668	—	\$2,100	\$2,100	—	—%
Miscellaneous Revenues	—	\$2,100	—	—	—	—%
Total Revenue	\$825,105	\$651,319	\$512,271	\$512,271	—	—%
Use of Fund Balance	\$(512,382)	\$15,475,387	\$15,726,750	\$15,987,769	\$261,019	1.7%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$15,475,387	\$15,726,750	\$15,987,769	\$261,019	1.7%
Use of Fund Balance	\$15,475,387	\$15,726,750	\$15,987,769	\$261,019	1.7%

Summary of Changes

The net increase in total appropriations is due to an increase in FY 2022-23 fourth quarter interest received related to Mather Bonds, which results in an increase in expenditure appropriation for professional services associated with Mather Bond-funded projects.

McClellan

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$14,076,277	\$29,068,969	\$32,558,740	\$33,292,155	\$733,415	2.3%
Other Charges	\$91	\$110	\$110	\$110	—	—%
Interfund Charges	\$13,910,009	\$22,850,956	\$22,648,438	\$23,408,997	\$760,559	3.4%
Intrafund Charges	\$2,751,927	\$4,031,202	\$3,471,777	\$3,320,577	\$(151,200)	(4.4)%
Total Expenditures / Appropriations	\$30,738,304	\$55,951,237	\$58,679,065	\$60,021,839	\$1,342,774	2.3%
Total Reimbursements within Program	\$(17,286)	\$(11,000)	\$(15,000)	\$(15,000)	—	—%
Other Reimbursements	\$(14,140,382)	\$(23,198,157)	\$(22,996,382)	\$(24,082,094)	\$(1,085,712)	4.7%
Total Reimbursements	\$(14,157,668)	\$(23,209,157)	\$(23,011,382)	\$(24,097,094)	\$(1,085,712)	4.7%
Net Financing Uses	\$16,580,636	\$32,742,080	\$35,667,683	\$35,924,745	\$257,062	0.7%
Revenue						
Revenue from Use Of Money & Property	\$213,361	\$168,880	\$168,880	\$168,880	—	—%
Intergovernmental Revenues	\$13,140,248	\$6,219,594	\$7,521,795	\$7,521,795	—	—%
Charges for Services	\$3,542,729	—	\$2,847,963	\$2,847,963	—	—%
Miscellaneous Revenues	\$961,098	\$3,364,299	\$1,120,000	\$1,120,000	—	—%
Total Revenue	\$17,857,436	\$9,752,773	\$11,658,638	\$11,658,638	—	—%
Use of Fund Balance	\$(1,276,800)	\$22,989,307	\$24,009,045	\$24,266,107	\$257,062	1.1%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$22,989,307	\$24,009,045	\$24,266,107	\$257,062	1.1%
Use of Fund Balance	\$22,989,307	\$24,009,045	\$24,266,107	\$257,062	1.1%

Summary of Changes

The net increase in total appropriations is primarily due to the timing of McClellan projects.

The net increase in reimbursements is primarily due to the following:

- Timing of the funding associated with Environmental Services Cooperative Agreements for environmental clean-up of McClellan properties.
- FY 2022-23 fourth quarter interest received in the Administration Program that will be transferred in FY 2023-24 to the Programs that generated the interest.

Natomas Fire District

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Natomas Fire District	\$3,762,595	\$3,803,408	\$3,999,031	\$4,453,833	\$454,802	11.4%
Total Expenditures / Appropriations	\$3,762,595	\$3,803,408	\$3,999,031	\$4,453,833	\$454,802	11.4%
Net Financing Uses	\$3,762,595	\$3,803,408	\$3,999,031	\$4,453,833	\$454,802	11.4%
Total Revenue	\$4,094,021	\$3,464,375	\$3,783,375	\$3,783,375	—	—%
Use of Fund Balance	\$(331,425)	\$339,033	\$215,656	\$670,458	\$454,802	210.9%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$3,762,595	\$3,803,408	\$3,999,031	\$4,453,833	\$454,802	11.4%
Total Expenditures / Appropriations	\$3,762,595	\$3,803,408	\$3,999,031	\$4,453,833	\$454,802	11.4%
Net Financing Uses	\$3,762,595	\$3,803,408	\$3,999,031	\$4,453,833	\$454,802	11.4%
Revenue						
Taxes	\$4,015,699	\$3,431,875	\$3,750,875	\$3,750,875	—	—%
Revenue from Use Of Money & Property	\$49,729	\$5,000	\$5,000	\$5,000	—	—%
Intergovernmental Revenues	\$28,593	\$27,500	\$27,500	\$27,500	—	—%
Total Revenue	\$4,094,021	\$3,464,375	\$3,783,375	\$3,783,375	—	—%
Use of Fund Balance	\$(331,425)	\$339,033	\$215,656	\$670,458	\$454,802	210.9%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$339,033	\$215,656	\$670,458	\$454,802	210.9%
Use of Fund Balance	\$339,033	\$215,656	\$670,458	\$454,802	210.9%

Summary of Changes

The net increase in total appropriations is due to an increase in interest income and an increase in Property Tax collections, which results in an increased expenditure appropriation to accommodate the transfer of revenue to the City of Sacramento for fire protection services from the Sacramento Fire Department.

Regional Parks

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Administration and Planning	\$2,659,361	\$5,225,231	\$4,889,196	\$4,965,746	\$76,550	1.6%
American River Parkway	\$16,696,264	\$17,990,526	\$20,782,514	\$20,807,873	\$25,359	0.1%
Contract Facilities Maintenance	\$1,743,061	\$2,051,827	\$2,159,085	\$2,159,085	—	—%
Recreational Services	\$903,581	\$876,077	\$918,301	\$918,301	—	—%
Regional Parks and Open Space	\$2,070,670	\$2,910,994	\$3,161,128	\$3,161,128	—	—%
Total Expenditures / Appropriations	\$24,072,937	\$29,054,655	\$31,910,224	\$32,012,133	\$101,909	0.3%
Total Reimbursements	\$(1,856,808)	\$(1,859,850)	\$(2,249,516)	\$(2,249,516)	—	—%
Net Financing Uses	\$22,216,130	\$27,194,805	\$29,660,708	\$29,762,617	\$101,909	0.3%
Total Revenue	\$6,616,677	\$11,441,269	\$11,557,283	\$11,582,642	\$25,359	0.2%
Net County Cost	\$15,599,453	\$15,753,536	\$18,103,425	\$18,179,975	\$76,550	0.4%
Positions	110.0	110.0	118.0	118.0	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$14,505,411	\$15,903,056	\$17,276,109	\$17,276,109	—	—%
Services & Supplies	\$6,059,184	\$6,030,113	\$7,136,842	\$7,143,201	\$6,359	0.1%
Other Charges	\$475,640	\$3,781,548	\$3,918,923	\$3,993,923	\$75,000	1.9%
Equipment	\$238,436	\$510,000	\$556,408	\$575,408	\$19,000	3.4%
Interfund Charges	\$564,070	\$563,550	\$472,863	\$474,413	\$1,550	0.3%
Intrafund Charges	\$2,230,197	\$2,266,388	\$2,549,079	\$2,549,079	—	—%
Total Expenditures / Appropriations	\$24,072,937	\$29,054,655	\$31,910,224	\$32,012,133	\$101,909	0.3%
Other Reimbursements	\$(1,856,808)	\$(1,859,850)	\$(2,249,516)	\$(2,249,516)	—	—%
Total Reimbursements	\$(1,856,808)	\$(1,859,850)	\$(2,249,516)	\$(2,249,516)	—	—%
Net Financing Uses	\$22,216,130	\$27,194,805	\$29,660,708	\$29,762,617	\$101,909	0.3%
Revenue						
Licenses, Permits & Franchises	\$19,700	\$10,000	\$10,000	\$10,000	—	—%
Fines, Forfeitures & Penalties	\$1,050	—	—	—	—	—%
Revenue from Use Of Money & Property	\$299,368	\$317,257	\$380,201	\$380,201	—	—%
Intergovernmental Revenues	\$146,521	\$3,474,267	\$3,012,391	\$3,037,750	\$25,359	0.8%
Charges for Services	\$4,783,261	\$6,360,717	\$6,524,397	\$6,524,397	—	—%
Miscellaneous Revenues	\$1,366,776	\$1,279,028	\$1,630,294	\$1,630,294	—	—%
Total Revenue	\$6,616,677	\$11,441,269	\$11,557,283	\$11,582,642	\$25,359	0.2%
Net County Cost	\$15,599,453	\$15,753,536	\$18,103,425	\$18,179,975	\$76,550	0.4%
Positions	110.0	110.0	118.0	118.0	—	—%

Summary of Changes

The net increase in total appropriations is due to the following:

- Budgeting the contribution amount for the Sacramento Splash program.
- Transferring funds to the Parks Restricted Revenue budget due to prior year negative interest postings in certain programs.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net increase in revenues is due to recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Summary of September Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
American River Parkway	25,359	—	25,359	—	—

Administration and Planning

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$1,609,114	\$1,690,110	\$1,876,291	\$1,876,291	—	—%
Services & Supplies	\$507,079	\$301,720	\$299,456	\$299,456	—	—%
Other Charges	\$323,946	\$3,130,000	\$2,641,000	\$2,716,000	\$75,000	2.8%
Interfund Charges	\$47,753	\$47,233	—	\$1,550	\$1,550	—%
Intrafund Charges	\$30,247	\$56,168	\$72,449	\$72,449	—	—%
Cost of Goods Sold	\$141,224	—	—	—	—	—%
Total Expenditures / Appropriations	\$2,659,361	\$5,225,231	\$4,889,196	\$4,965,746	\$76,550	1.6%
Other Reimbursements	\$(1,496,098)	\$(1,496,098)	\$(1,885,633)	\$(1,885,633)	—	—%
Total Reimbursements	\$(1,496,098)	\$(1,496,098)	\$(1,885,633)	\$(1,885,633)	—	—%
Net Financing Uses	\$1,163,263	\$3,729,133	\$3,003,563	\$3,080,113	\$76,550	2.5%
Revenue						
Licenses, Permits & Franchises	\$12,200	—	—	—	—	—%
Revenue from Use Of Money & Property	\$963	—	—	—	—	—%
Intergovernmental Revenues	\$39,513	\$3,129,065	\$2,728,821	\$2,728,821	—	—%
Charges for Services	\$25,765	\$28,000	\$28,000	\$28,000	—	—%
Miscellaneous Revenues	\$82,400	—	—	—	—	—%
Total Revenue	\$160,842	\$3,157,065	\$2,756,821	\$2,756,821	—	—%
Net County Cost	\$1,002,421	\$572,068	\$246,742	\$323,292	\$76,550	31.0%
Positions	10.0	10.0	11.0	11.0	—	—%

Summary of Changes

The net increase in total appropriations is due to the following:

- Budgeting the contribution amount for the Sacramento Splash program.
- Transferring funds to the Parks Restricted Revenue budget due to prior year negative interest postings in certain programs.

American River Parkway

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$10,081,389	\$10,659,544	\$11,691,099	\$11,691,099	—	—%
Services & Supplies	\$4,048,099	\$4,114,982	\$5,104,190	\$5,110,549	\$6,359	0.1%
Other Charges	\$151,694	\$592,500	\$1,218,875	\$1,218,875	—	—%
Equipment	\$228,438	\$450,000	\$511,408	\$530,408	\$19,000	3.7%
Interfund Charges	\$516,317	\$516,317	\$472,863	\$472,863	—	—%
Intrafund Charges	\$1,657,123	\$1,657,183	\$1,784,079	\$1,784,079	—	—%
Cost of Goods Sold	\$13,204	—	—	—	—	—%
Total Expenditures / Appropriations	\$16,696,264	\$17,990,526	\$20,782,514	\$20,807,873	\$25,359	0.1%
Other Reimbursements	\$(158,160)	\$(158,160)	\$(164,383)	\$(164,383)	—	—%
Total Reimbursements	\$(158,160)	\$(158,160)	\$(164,383)	\$(164,383)	—	—%
Net Financing Uses	\$16,538,104	\$17,832,366	\$20,618,131	\$20,643,490	\$25,359	0.1%
Revenue						
Licenses, Permits & Franchises	\$7,500	\$10,000	\$10,000	\$10,000	—	—%
Fines, Forfeitures & Penalties	\$1,050	—	—	—	—	—%
Revenue from Use Of Money & Property	\$149,198	\$142,360	\$151,631	\$151,631	—	—%
Intergovernmental Revenues	\$76,327	\$185,305	\$154,352	\$179,711	\$25,359	16.4%
Charges for Services	\$2,201,194	\$2,854,089	\$2,874,220	\$2,874,220	—	—%
Miscellaneous Revenues	\$1,166,337	\$1,082,000	\$1,432,000	\$1,432,000	—	—%
Total Revenue	\$3,601,606	\$4,273,754	\$4,622,203	\$4,647,562	\$25,359	0.5%
Net County Cost	\$12,936,498	\$13,558,612	\$15,995,928	\$15,995,928	—	—%
Positions	75.0	74.0	82.0	82.0	—	—%

Summary of Changes

The net increase in total appropriations and revenues is due to recommended growth detailed later in this section.

September Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
RP - OHV Grant	25,359	—	25,359	—	—

Regional Parks is receiving a grant from the Off-Highway Vehicle Grant Program (OHV). This one-time State funding will be used to purchase helmets, boots, and a trailer.

Parks-Restricted Revenues

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Parks-Ancil Hoffman Bequest	—	\$12,505	\$12,585	\$12,955	\$370	2.9%
Parks-Cosumnes River Preserve	—	\$153,380	\$154,380	\$158,894	\$4,514	2.9%
Parks-Goethe Trust	—	—	—	\$37	\$37	—%
Parks-Habitat Restoration Program Fees	—	\$1,069,250	\$2,505,940	\$2,544,360	\$38,420	1.5%
Parks-Rangers Asset Forfeiture - Dept Use	—	\$5,970	\$6,010	\$6,185	\$175	2.9%
Parks-Rangers Asset Forfeiture - Program Funding	—	\$1,054	\$1,061	\$1,092	\$31	2.9%
Parks-Restricted Revenues-Trust Fund	—	\$125,813	\$126,613	\$130,363	\$3,750	3.0%
Parks-Returned Fees	—	—	—	\$404	\$404	—%
Parks-Therapeutic Recreation Services	—	\$10,596	\$10,666	\$150,415	\$139,749	1,310.2%
Total Expenditures / Appropriations	—	\$1,378,568	\$2,817,255	\$3,004,705	\$187,450	6.7%
Total Reimbursements	\$(47,753)	\$(47,233)	—	\$(1,550)	\$(1,550)	—%
Net Financing Uses	\$(47,753)	\$1,331,335	\$2,817,255	\$3,003,155	\$185,900	6.6%
Total Revenue	\$187,377	—	\$1,436,690	\$1,436,690	—	—%
Use of Fund Balance	\$(235,130)	\$1,331,335	\$1,380,565	\$1,566,465	\$185,900	13.5%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	—	—	\$104,419	\$104,419	—	—%
Appropriation for Contingencies	—	\$1,378,568	\$2,712,836	\$2,900,286	\$187,450	6.9%
Total Expenditures / Appropriations	—	\$1,378,568	\$2,817,255	\$3,004,705	\$187,450	6.7%
Other Reimbursements	\$(47,753)	\$(47,233)	—	\$(1,550)	\$(1,550)	—%
Total Reimbursements	\$(47,753)	\$(47,233)	—	\$(1,550)	\$(1,550)	—%
Net Financing Uses	\$(47,753)	\$1,331,335	\$2,817,255	\$3,003,155	\$185,900	6.6%
Revenue						
Revenue from Use Of Money & Property	\$47,377	—	—	—	—	—%
Miscellaneous Revenues	\$140,000	—	\$1,436,690	\$1,436,690	—	—%
Total Revenue	\$187,377	—	\$1,436,690	\$1,436,690	—	—%
Use of Fund Balance	\$(235,130)	\$1,331,335	\$1,380,565	\$1,566,465	\$185,900	13.5%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,331,335	\$1,380,565	\$1,566,465	\$185,900	13.5%
Use of Fund Balance	\$1,331,335	\$1,380,565	\$1,566,465	\$185,900	13.5%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

The net increase in reimbursements is due to transferring funds from Regional Parks to offset negative interest postings in FY 2022-23.

Parks-Ancil Hoffman Bequest

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	—	\$12,505	\$12,585	\$12,955	\$370	2.9%
Total Expenditures / Appropriations	—	\$12,505	\$12,585	\$12,955	\$370	2.9%
Net Financing Uses	—	\$12,505	\$12,585	\$12,955	\$370	2.9%
Revenue						
Revenue from Use Of Money & Property	\$450	—	—	—	—	—%
Total Revenue	\$450	—	—	—	—	—%
Use of Fund Balance	\$(450)	\$12,505	\$12,585	\$12,955	\$370	2.9%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$12,505	\$12,585	\$12,955	\$370	2.9%
Use of Fund Balance	\$12,505	\$12,585	\$12,955	\$370	2.9%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Parks-Cosumnes River Preserve

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	—	\$153,380	\$154,380	\$158,894	\$4,514	2.9%
Total Expenditures / Appropriations	—	\$153,380	\$154,380	\$158,894	\$4,514	2.9%
Net Financing Uses	—	\$153,380	\$154,380	\$158,894	\$4,514	2.9%
Revenue						
Revenue from Use Of Money & Property	\$5,514	—	—	—	—	—%
Total Revenue	\$5,514	—	—	—	—	—%
Use of Fund Balance	\$(5,514)	\$153,380	\$154,380	\$158,894	\$4,514	2.9%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$153,380	\$154,380	\$158,894	\$4,514	2.9%
Use of Fund Balance	\$153,380	\$154,380	\$158,894	\$4,514	2.9%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Parks-Goethe Trust

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	—	—	—	\$37	\$37	—%
Total Expenditures / Appropriations	—	—	—	\$37	\$37	—%
Other Reimbursements	\$(549)	\$(543)	—	\$(50)	\$(50)	—%
Total Reimbursements	\$(549)	\$(543)	—	\$(50)	\$(50)	—%
Net Financing Uses	\$(549)	\$(543)	—	\$(13)	\$(13)	—%
Revenue						
Revenue from Use Of Money & Property	\$(19)	—	—	—	—	—%
Total Revenue	\$(19)	—	—	—	—	—%
Use of Fund Balance	\$(530)	\$(543)	—	\$(13)	\$(13)	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$(543)	—	\$(13)	\$(13)	—%
Use of Fund Balance	\$(543)	—	\$(13)	\$(13)	—%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies to cover any unanticipated needs.

The net increase in reimbursements is due to transferring funds from Regional Parks to offset negative interest accrued in FY 2022-23 and any unanticipated needs in FY 2023-24.

Parks-Habitat Restoration Program Fees

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	—	—	\$104,419	\$104,419	—	—%
Appropriation for Contingencies	—	\$1,069,250	\$2,401,521	\$2,439,941	\$38,420	1.6%
Total Expenditures / Appropriations	—	\$1,069,250	\$2,505,940	\$2,544,360	\$38,420	1.5%
Net Financing Uses	—	\$1,069,250	\$2,505,940	\$2,544,360	\$38,420	1.5%
Revenue						
Revenue from Use Of Money & Property	\$38,420	—	—	—	—	—%
Miscellaneous Revenues	—	—	\$1,436,690	\$1,436,690	—	—%
Total Revenue	\$38,420	—	\$1,436,690	\$1,436,690	—	—%
Use of Fund Balance	\$(38,420)	\$1,069,250	\$1,069,250	\$1,107,670	\$38,420	3.6%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,069,250	\$1,069,250	\$1,107,670	\$38,420	3.6%
Use of Fund Balance	\$1,069,250	\$1,069,250	\$1,107,670	\$38,420	3.6%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Parks-Rangers Asset Forfeiture - Dept Use

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	—	\$5,970	\$6,010	\$6,185	\$175	2.9%
Total Expenditures / Appropriations	—	\$5,970	\$6,010	\$6,185	\$175	2.9%
Net Financing Uses	—	\$5,970	\$6,010	\$6,185	\$175	2.9%
Revenue						
Revenue from Use Of Money & Property	\$215	—	—	—	—	—%
Total Revenue	\$215	—	—	—	—	—%
Use of Fund Balance	\$(215)	\$5,970	\$6,010	\$6,185	\$175	2.9%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$5,970	\$6,010	\$6,185	\$175	2.9%
Use of Fund Balance	\$5,970	\$6,010	\$6,185	\$175	2.9%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Parks-Rangers Asset Forfeiture - Program Funding

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	—	\$1,054	\$1,061	\$1,092	\$31	2.9%
Total Expenditures / Appropriations	—	\$1,054	\$1,061	\$1,092	\$31	2.9%
Net Financing Uses	—	\$1,054	\$1,061	\$1,092	\$31	2.9%
Revenue						
Revenue from Use Of Money & Property	\$38	—	—	—	—	—%
Total Revenue	\$38	—	—	—	—	—%
Use of Fund Balance	\$(38)	\$1,054	\$1,061	\$1,092	\$31	2.9%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,054	\$1,061	\$1,092	\$31	2.9%
Use of Fund Balance	\$1,054	\$1,061	\$1,092	\$31	2.9%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Parks-Restricted Revenues-Trust Fund

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	—	\$125,813	\$126,613	\$130,363	\$3,750	3.0%
Total Expenditures / Appropriations	—	\$125,813	\$126,613	\$130,363	\$3,750	3.0%
Net Financing Uses	—	\$125,813	\$126,613	\$130,363	\$3,750	3.0%
Revenue						
Revenue from Use Of Money & Property	\$4,550	—	—	—	—	—%
Total Revenue	\$4,550	—	—	—	—	—%
Use of Fund Balance	\$(4,550)	\$125,813	\$126,613	\$130,363	\$3,750	3.0%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$125,813	\$126,613	\$130,363	\$3,750	3.0%
Use of Fund Balance	\$125,813	\$126,613	\$130,363	\$3,750	3.0%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Parks-Returned Fees

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	—	—	—	\$404	\$404	—%
Total Expenditures / Appropriations	—	—	—	\$404	\$404	—%
Other Reimbursements	\$(47,204)	\$(46,690)	—	\$(1,500)	\$(1,500)	—%
Total Reimbursements	\$(47,204)	\$(46,690)	—	\$(1,500)	\$(1,500)	—%
Net Financing Uses	\$(47,204)	\$(46,690)	—	\$(1,096)	\$(1,096)	—%
Revenue						
Revenue from Use Of Money & Property	\$(1,610)	—	—	—	—	—%
Total Revenue	\$(1,610)	—	—	—	—	—%
Use of Fund Balance	\$(45,594)	\$(46,690)	—	\$(1,096)	\$(1,096)	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$(46,690)	—	\$(1,096)	\$(1,096)	—%
Use of Fund Balance	\$(46,690)	—	\$(1,096)	\$(1,096)	—%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies to cover any unanticipated needs.

The net increase in reimbursements is due to transferring funds from Regional Parks to offset negative interest postings in FY 2022-23 and any unanticipated needs in FY 2023-24.

Parks-Therapeutic Recreation Services

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	—	\$10,596	\$10,666	\$150,415	\$139,749	1,310.2%
Total Expenditures / Appropriations	—	\$10,596	\$10,666	\$150,415	\$139,749	1,310.2%
Net Financing Uses	—	\$10,596	\$10,666	\$150,415	\$139,749	1,310.2%
Revenue						
Revenue from Use Of Money & Property	\$(181)	—	—	—	—	—%
Miscellaneous Revenues	\$140,000	—	—	—	—	—%
Total Revenue	\$139,819	—	—	—	—	—%
Use of Fund Balance	\$(139,819)	\$10,596	\$10,666	\$150,415	\$139,749	1,310.2%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$10,596	\$10,666	\$150,415	\$139,749	1,310.2%
Use of Fund Balance	\$10,596	\$10,666	\$150,415	\$139,749	1,310.2%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

County Parks CFD 2006-1

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
CFD 2006-1	\$15,000	\$16,500	\$16,500	\$76,500	\$60,000	363.6%
Total Expenditures / Appropriations	\$15,000	\$16,500	\$16,500	\$76,500	\$60,000	363.6%
Net Financing Uses	\$15,000	\$16,500	\$16,500	\$76,500	\$60,000	363.6%
Total Revenue	\$23,932	\$20,650	\$21,675	\$21,675	—	—%
Use of Fund Balance	\$(8,932)	\$(4,150)	\$(5,175)	\$54,825	\$60,000	(1,159.4)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	—	\$1,500	\$1,500	\$1,500	—	—%
Interfund Charges	\$15,000	\$15,000	\$15,000	\$75,000	\$60,000	400.0%
Total Expenditures / Appropriations	\$15,000	\$16,500	\$16,500	\$76,500	\$60,000	363.6%
Net Financing Uses	\$15,000	\$16,500	\$16,500	\$76,500	\$60,000	363.6%
Revenue						
Revenue from Use Of Money & Property	\$3,407	\$150	\$150	\$150	—	—%
Charges for Services	\$20,525	\$20,500	\$21,525	\$21,525	—	—%
Total Revenue	\$23,932	\$20,650	\$21,675	\$21,675	—	—%
Use of Fund Balance	\$(8,932)	\$(4,150)	\$(5,175)	\$54,825	\$60,000	(1,159.4)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$2,446	—	\$64,782	\$64,782	—%
Reserve Release	—	—	—	—	—%
Provision for Reserve	\$6,596	\$5,175	\$9,957	\$4,782	92.4%
Use of Fund Balance	\$(4,150)	\$(5,175)	\$54,825	\$60,000	1,159.4%

Summary of Changes

The increase in total appropriations is due to a reimbursement to the Parks Construction Fund for a project that was not completed in FY 2022-23.

Reserve changes from the Approved Recommended Budget are detailed below:

- County Parks CFD 2006-1 has decreased \$55,218 (includes a \$60,000 reporting error correction).

CSA No.4B-(Wilton-Cosumnes)

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
CSA No. 4B (Wilton-Cosumnes)	\$19,786	\$21,275	\$21,275	\$21,275	—	—%
Total Expenditures / Appropriations	\$19,786	\$21,275	\$21,275	\$21,275	—	—%
Net Financing Uses	\$19,786	\$21,275	\$21,275	\$21,275	—	—%
Total Revenue	\$19,456	\$21,275	\$21,275	\$21,275	—	—%
Use of Fund Balance	\$329	—	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$13,266	\$14,755	\$14,755	\$14,755	—	—%
Interfund Charges	\$6,520	\$6,520	\$6,520	\$6,520	—	—%
Total Expenditures / Appropriations	\$19,786	\$21,275	\$21,275	\$21,275	—	—%
Net Financing Uses	\$19,786	\$21,275	\$21,275	\$21,275	—	—%
Revenue						
Taxes	\$5,010	\$4,966	\$4,966	\$4,966	—	—%
Revenue from Use Of Money & Property	\$980	\$244	\$244	\$244	—	—%
Intergovernmental Revenues	\$35	\$46	\$46	\$46	—	—%
Charges for Services	\$13,431	\$16,019	\$16,019	\$16,019	—	—%
Total Revenue	\$19,456	\$21,275	\$21,275	\$21,275	—	—%
Use of Fund Balance	\$329	—	—	—	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$16,713	—	\$(329)	\$(329)	—%
Reserve Release	—	—	\$(329)	\$(329)	—%
Use of Fund Balance	—	—	—	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget. Reserve changes from the Approved Recommended Budget are detailed below:

- CSA No. 4B Wilton Cosumnes Reserve has decreased \$329.

CSA No.4C-(Delta)

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
CSA No 4C (Delta)	\$41,255	\$42,996	\$35,507	\$40,004	\$4,497	12.7%
Total Expenditures / Appropriations	\$41,255	\$42,996	\$35,507	\$40,004	\$4,497	12.7%
Net Financing Uses	\$41,255	\$42,996	\$35,507	\$40,004	\$4,497	12.7%
Total Revenue	\$36,262	\$44,246	\$44,246	\$44,246	—	—%
Use of Fund Balance	\$4,992	\$(1,250)	\$(8,739)	\$(4,242)	\$4,497	(51.5)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$35,130	\$36,871	\$35,507	\$40,004	\$4,497	12.7%
Interfund Charges	\$6,125	\$6,125	—	—	—	—%
Total Expenditures / Appropriations	\$41,255	\$42,996	\$35,507	\$40,004	\$4,497	12.7%
Net Financing Uses	\$41,255	\$42,996	\$35,507	\$40,004	\$4,497	12.7%
Revenue						
Taxes	\$31,352	\$24,657	\$24,657	\$24,657	—	—%
Revenue from Use Of Money & Property	\$331	\$100	\$100	\$100	—	—%
Intergovernmental Revenues	\$230	\$289	\$289	\$289	—	—%
Charges for Services	\$4,350	\$16,000	\$16,000	\$16,000	—	—%
Miscellaneous Revenues	—	\$3,200	\$3,200	\$3,200	—	—%
Total Revenue	\$36,262	\$44,246	\$44,246	\$44,246	—	—%
Use of Fund Balance	\$4,992	\$(1,250)	\$(8,739)	\$(4,242)	\$4,497	(51.5)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$445	\$(8,739)	\$(6,242)	\$2,497	(28.6)%
Reserve Release	—	—	\$(2,000)	\$(2,000)	—%
Use of Fund Balance	\$(1,250)	\$(8,739)	\$(4,242)	\$4,497	51.5%

Summary of Changes

The net increase in total appropriations is due to an increase in dumpster and water project services.
Reserve changes from the Approved Recommended Budget are detailed below:

- CSA No. 4C Delta has decreased \$2,000

CSA No.4D-(Herald)

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
CSA No 4D (Herald)	\$9,039	\$10,086	\$8,714	\$8,714	—	—%
Total Expenditures / Appropriations	\$9,039	\$10,086	\$8,714	\$8,714	—	—%
Net Financing Uses	\$9,039	\$10,086	\$8,714	\$8,714	—	—%
Total Revenue	\$9,616	\$10,086	\$10,091	\$10,091	—	—%
Use of Fund Balance	\$(577)	—	\$(1,377)	\$(1,377)	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$4,039	\$5,086	\$5,086	\$5,086	—	—%
Interfund Charges	\$5,000	\$5,000	\$3,628	\$3,628	—	—%
Total Expenditures / Appropriations	\$9,039	\$10,086	\$8,714	\$8,714	—	—%
Net Financing Uses	\$9,039	\$10,086	\$8,714	\$8,714	—	—%
Revenue						
Taxes	\$8,851	\$8,734	\$8,739	\$8,739	—	—%
Revenue from Use Of Money & Property	\$88	\$20	\$20	\$20	—	—%
Intergovernmental Revenues	\$62	\$82	\$82	\$82	—	—%
Charges for Services	\$615	\$1,250	\$1,250	\$1,250	—	—%
Total Revenue	\$9,616	\$10,086	\$10,091	\$10,091	—	—%
Use of Fund Balance	\$(577)	—	\$(1,377)	\$(1,377)	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,525	\$(1,377)	\$577	\$1,954	(141.9)%
Provision for Reserve	\$1,525	—	\$1,954	\$1,954	—%
Use of Fund Balance	—	\$(1,377)	\$(1,377)	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget. Reserve changes from the Approved Recommended Budget are detailed below:

- CSA No. 4D Herald has increased \$1,954

Del Norte Oaks Park District

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Del Norte Oaks	\$4,471	\$4,514	\$800	\$800	—	—%
Total Expenditures / Appropriations	\$4,471	\$4,514	\$800	\$800	—	—%
Net Financing Uses	\$4,471	\$4,514	\$800	\$800	—	—%
Total Revenue	\$6,346	\$4,514	\$4,514	\$4,514	—	—%
Use of Fund Balance	\$(1,874)	—	\$(3,714)	\$(3,714)	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$757	\$800	\$800	\$800	—	—%
Interfund Charges	\$3,714	\$3,714	—	—	—	—%
Total Expenditures / Appropriations	\$4,471	\$4,514	\$800	\$800	—	—%
Net Financing Uses	\$4,471	\$4,514	\$800	\$800	—	—%
Revenue						
Taxes	\$6,002	\$4,442	\$4,442	\$4,442	—	—%
Revenue from Use Of Money & Property	\$301	\$30	\$30	\$30	—	—%
Intergovernmental Revenues	\$43	\$42	\$42	\$42	—	—%
Total Revenue	\$6,346	\$4,514	\$4,514	\$4,514	—	—%
Use of Fund Balance	\$(1,874)	—	\$(3,714)	\$(3,714)	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$4,545	\$(64)	\$1,874	\$1,938	(3,028.1)%
Provision for Reserve	\$4,545	\$3,650	\$5,588	\$1,938	53.1%
Use of Fund Balance	—	\$(3,714)	\$(3,714)	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget. Reserve changes from the Approved Recommended Budget are detailed below:

- Del Norte Park Reserve has increased \$1,938.

Fish And Game Propagation

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Fish and Game Propagation	\$7,567	\$19,569	\$8,613	\$14,814	\$6,201	72.0%
Total Expenditures / Appropriations	\$7,567	\$19,569	\$8,613	\$14,814	\$6,201	72.0%
Net Financing Uses	\$7,567	\$19,569	\$8,613	\$14,814	\$6,201	72.0%
Total Revenue	\$12,841	\$17,298	\$9,540	\$9,540	—	—%
Use of Fund Balance	\$(5,274)	\$2,271	\$(927)	\$5,274	\$6,201	(668.9)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$7,567	\$19,569	\$8,613	\$14,814	\$6,201	72.0%
Total Expenditures / Appropriations	\$7,567	\$19,569	\$8,613	\$14,814	\$6,201	72.0%
Net Financing Uses	\$7,567	\$19,569	\$8,613	\$14,814	\$6,201	72.0%
Revenue						
Fines, Forfeitures & Penalties	\$12,520	\$17,158	\$9,400	\$9,400	—	—%
Revenue from Use Of Money & Property	\$321	\$140	\$140	\$140	—	—%
Total Revenue	\$12,841	\$17,298	\$9,540	\$9,540	—	—%
Use of Fund Balance	\$(5,274)	\$2,271	\$(927)	\$5,274	\$6,201	(668.9)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$(10,571)	\$1,344	\$7,545	\$6,201	461.4%
Reserve Release	\$(12,842)	—	—	—	—%
Provision for Reserve	—	\$2,271	\$2,271	—	—%
Use of Fund Balance	\$2,271	\$(927)	\$5,274	\$6,201	668.9%

Summary of Changes

The net increase in total appropriations is due to an increase in the contribution to the American River Natural History Association (ARNHA) resulting from an increase in available fund balance.

There are no changes to reserves.

Golf

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Golf	\$9,685,623	\$10,357,893	\$9,442,408	\$10,945,699	\$1,503,291	15.9%
Total Expenditures / Appropriations	\$9,685,623	\$10,357,893	\$9,442,408	\$10,945,699	\$1,503,291	15.9%
Net Financing Uses	\$9,685,623	\$10,357,893	\$9,442,408	\$10,945,699	\$1,503,291	15.9%
Total Revenue	\$10,284,849	\$9,396,760	\$10,142,465	\$10,142,465	—	—%
Use of Fund Balance	\$(599,226)	\$961,133	\$(700,057)	\$803,234	\$1,503,291	(214.7)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$233,356	\$243,766	\$12,569	\$12,569	—	—%
Services & Supplies	\$7,365,796	\$7,399,295	\$6,956,434	\$7,608,600	\$652,166	9.4%
Other Charges	\$1,399,696	\$1,635,981	\$1,663,687	\$1,663,687	—	—%
Equipment	\$70,925	\$463,000	\$494,000	\$494,000	—	—%
Interfund Charges	\$615,850	\$615,851	\$315,718	\$1,166,843	\$851,125	269.6%
Total Expenditures / Appropriations	\$9,685,623	\$10,357,893	\$9,442,408	\$10,945,699	\$1,503,291	15.9%
Net Financing Uses	\$9,685,623	\$10,357,893	\$9,442,408	\$10,945,699	\$1,503,291	15.9%
Revenue						
Revenue from Use Of Money & Property	\$5,978,965	\$4,926,148	\$5,389,813	\$5,389,813	—	—%
Intergovernmental Revenues	\$8,074	\$8,074	—	—	—	—%
Charges for Services	\$4,295,311	\$4,182,133	\$4,645,247	\$4,645,247	—	—%
Miscellaneous Revenues	\$2,500	\$280,405	\$107,405	\$107,405	—	—%
Total Revenue	\$10,284,849	\$9,396,760	\$10,142,465	\$10,142,465	—	—%
Use of Fund Balance	\$(599,226)	\$961,133	\$(700,057)	\$803,234	\$1,503,291	(214.7)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$2,307,357	\$408,000	\$1,560,359	\$1,152,359	282.4%
Reserve Release	\$(438,438)	\$(148,815)	\$(475,239)	\$(326,424)	219.3%
Provision for Reserve	\$1,784,662	\$1,256,872	\$1,232,364	\$(24,508)	(1.9)%
Use of Fund Balance	\$961,133	\$(700,057)	\$803,234	\$1,503,291	214.7%

Summary of Changes

The net increase in total appropriations is due to the following:

- An increase in water usage costs related to the shift from a flat rate to a metered rate, and an increase in the CourseCo maintenance contract.
- Recommended growth detailed later in this section.

The net increase in revenues is due to recommended growth detailed later in this section.

Reserve changes from the Approved Recommended Budget are detailed below:

- Golf Fund Reserves have decreased a net \$350,932.

Summary of September Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Golf	601,125	—	601,125	—	—

September Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Golf - Contribution to Ancil Hoffman Roads	601,125	—	601,125	—	—

This funding is needed to maintain current service levels by fixing potholes and cracks that have developed in the Ancil Hoffman golf course parking lot, and address the deficiencies identified in a Crime Prevention Through Environmental Design review. This request is being funded by a one-time Reserve Release and is contingent upon approval of requests in the Financing Transfers/Reimbursements budget (BU 5110000) and Park Construction budget (BU 6570000).

Park Construction

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Parks Construction	\$1,940,739	\$26,391,622	\$18,741,724	\$27,754,253	\$9,012,529	48.1%
Total Expenditures / Appropriations	\$1,940,739	\$26,391,622	\$18,741,724	\$27,754,253	\$9,012,529	48.1%
Total Reimbursements	\$(6,186,317)	\$(6,186,317)	\$(472,863)	\$(4,637,363)	\$(4,164,500)	880.7%
Net Financing Uses	\$(4,245,578)	\$20,205,305	\$18,268,861	\$23,116,890	\$4,848,029	26.5%
Total Revenue	\$2,084,774	\$12,742,183	\$10,072,965	\$9,323,416	\$(749,549)	(7.4)%
Use of Fund Balance	\$(6,330,352)	\$7,463,122	\$8,195,896	\$13,793,474	\$5,597,578	68.3%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$412,732	\$2,565,808	\$2,788	\$2,788	—	—%
Improvements	\$1,528,007	\$23,825,814	\$18,678,936	\$27,215,015	\$8,536,079	45.7%
Appropriation for Contingencies	—	—	\$60,000	\$536,450	\$476,450	794.1%
Total Expenditures / Appropriations	\$1,940,739	\$26,391,622	\$18,741,724	\$27,754,253	\$9,012,529	48.1%
Other Reimbursements	\$(6,186,317)	\$(6,186,317)	\$(472,863)	\$(4,637,363)	\$(4,164,500)	880.7%
Total Reimbursements	\$(6,186,317)	\$(6,186,317)	\$(472,863)	\$(4,637,363)	\$(4,164,500)	880.7%
Net Financing Uses	\$(4,245,578)	\$20,205,305	\$18,268,861	\$23,116,890	\$4,848,029	26.5%
Revenue						
Revenue from Use Of Money & Property	\$519,034	—	—	—	—	—%
Intergovernmental Revenues	\$1,564,953	\$12,700,484	\$10,072,965	\$9,323,416	\$(749,549)	(7.4)%
Miscellaneous Revenues	\$788	\$41,699	—	—	—	—%
Total Revenue	\$2,084,774	\$12,742,183	\$10,072,965	\$9,323,416	\$(749,549)	(7.4)%
Use of Fund Balance	\$(6,330,352)	\$7,463,122	\$8,195,896	\$13,793,474	\$5,597,578	68.3%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$7,463,122	\$8,195,896	\$13,793,474	\$5,597,578	68.3%
Use of Fund Balance	\$7,463,122	\$8,195,896	\$13,793,474	\$5,597,578	68.3%

Summary of Changes

The net increase in total appropriations is due to the following:

- Re-budgeting of various capital projects.
- Recommended growth detailed later in this section.

The net increase in reimbursements is due to:

- Re-budgeting of prior year projects.
- Recommended growth detailed later in this section.

The net decrease in revenues is due to revised revenue estimates from CAL-Fire grants, Proposition 68, and the Sacramento Housing and Redevelopment Agency.

Summary of September Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Parks Construction	3,854,500	(3,854,500)	—	—	—

September Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
Parks Construction - GF Contribution Ancil Hoffman Roads					
	2,862,500	(2,862,500)	—	—	—
<p>One-time request to use General Fund (\$2,261,375) and Golf Fund reserves (\$601,125) to repave the roads at Ancil Hoffman Park and Golf Course, including the golf course parking lot. This funding is needed to maintain current service levels by fixing potholes and cracks that have developed, and address the deficiencies identified in a Crime Prevention Through Environmental Design review. Without this funding, the roads will continue to deteriorate and contribute to a sense of neglect and opportunity for crime in the neighborhood. This request is contingent upon approval of linked requests in the Financing - Transfers/Reimbursement budget (BU 5110000) and Golf Fund budget (BU 6470000).</p>					
Parks Construction - GF Contribution Construction Dry Creek Parkway SACOG Grant Match					
	992,000	(992,000)	—	—	—
<p>One-time General Fund request to provide the match funding requirement to a Sacramento Area Council of Governments Active Transportation Program (ATP) grant to complete Phase 2 of the Dry Creek Parkway Trail. The funding is needed to complete the project from its current termination near Cherry Island Soccer Complex to near the Placer County line. This request is contingent upon approval of a request in the Financing-Transfers/Reimbursement budget (BU 5110000).</p>					

Department of Transportation

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Department Administration	\$9,212,226	\$9,414,387	\$9,891,459	\$9,891,459	—	—%
Maintenance and Operations	\$50,455,266	\$55,677,256	\$57,013,460	\$57,013,460	—	—%
Planning, Programs and Design	\$11,170,107	\$13,093,107	\$13,734,579	\$13,734,579	—	—%
Total Expenditures / Appropriations	\$70,837,599	\$78,184,750	\$80,639,498	\$80,639,498	—	—%
Total Reimbursements	\$(9,965,086)	\$(10,610,392)	\$(10,865,856)	\$(10,865,856)	—	—%
Net Financing Uses	\$60,872,513	\$67,574,358	\$69,773,642	\$69,773,642	—	—%
Total Revenue	\$61,583,616	\$63,706,383	\$67,682,642	\$65,194,564	\$(2,488,078)	(3.7)%
Use of Fund Balance	\$(711,103)	\$3,867,975	\$2,091,000	\$4,579,078	\$2,488,078	119.0%
Positions	251.1	250.7	255.1	255.1	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$37,123,659	\$40,371,413	\$42,103,029	\$42,103,029	—	—%
Services & Supplies	\$24,163,136	\$27,569,195	\$28,251,374	\$28,251,374	—	—%
Other Charges	\$851,075	\$889,230	\$682,719	\$682,719	—	—%
Equipment	\$30,123	\$40,000	—	—	—	—%
Intrafund Charges	\$8,669,606	\$9,314,912	\$9,602,376	\$9,602,376	—	—%
Total Expenditures / Appropriations	\$70,837,599	\$78,184,750	\$80,639,498	\$80,639,498	—	—%
Intrafund Reimbursements Between Programs	\$(8,669,606)	\$(9,314,912)	\$(9,602,376)	\$(9,602,376)	—	—%
Other Reimbursements	\$(1,295,480)	\$(1,295,480)	\$(1,263,480)	\$(1,263,480)	—	—%
Total Reimbursements	\$(9,965,086)	\$(10,610,392)	\$(10,865,856)	\$(10,865,856)	—	—%
Net Financing Uses	\$60,872,513	\$67,574,358	\$69,773,642	\$69,773,642	—	—%
Revenue						
Fines, Forfeitures & Penalties	\$146,027	\$6,000	\$11,500	\$11,500	—	—%
Revenue from Use Of Money & Property	\$366,022	\$76,557	\$71,390	\$71,390	—	—%
Intergovernmental Revenues	\$683,178	\$804,323	\$521,000	\$521,000	—	—%
Charges for Services	\$60,373,732	\$62,819,403	\$67,078,252	\$64,590,174	\$(2,488,078)	(3.7)%
Miscellaneous Revenues	\$14,657	\$100	\$500	\$500	—	—%
Total Revenue	\$61,583,616	\$63,706,383	\$67,682,642	\$65,194,564	\$(2,488,078)	(3.7)%
Use of Fund Balance	\$(711,103)	\$3,867,975	\$2,091,000	\$4,579,078	\$2,488,078	119.0%
Positions	251.1	250.7	255.1	255.1	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$3,867,975	\$2,091,000	\$4,579,078	\$2,488,078	119.0%
Use of Fund Balance	\$3,867,975	\$2,091,000	\$4,579,078	\$2,488,078	119.0%

Summary of Changes

The net decrease in revenues is due to labor rate adjustments resulting from a net increase in actual FY 2022-23 year-end fund balance.

There are no changes to reserves.

Maintenance and Operations

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$25,233,774	\$27,007,399	\$27,956,012	\$27,956,012	—	—%
Services & Supplies	\$18,273,800	\$21,375,051	\$21,790,885	\$21,790,885	—	—%
Other Charges	\$350,000	\$350,000	\$350,000	\$350,000	—	—%
Equipment	\$30,123	\$40,000	—	—	—	—%
Intrafund Charges	\$6,567,570	\$6,904,806	\$6,916,563	\$6,916,563	—	—%
Total Expenditures / Appropriations	\$50,455,266	\$55,677,256	\$57,013,460	\$57,013,460	—	—%
Other Reimbursements	\$(1,295,480)	\$(1,295,480)	\$(1,263,480)	\$(1,263,480)	—	—%
Total Reimbursements	\$(1,295,480)	\$(1,295,480)	\$(1,263,480)	\$(1,263,480)	—	—%
Net Financing Uses	\$49,159,786	\$54,381,776	\$55,749,980	\$55,749,980	—	—%
Revenue						
Fines, Forfeitures & Penalties	—	\$2,000	\$1,500	\$1,500	—	—%
Intergovernmental Revenues	\$663,286	\$785,430	\$520,000	\$520,000	—	—%
Charges for Services	\$50,351,301	\$50,043,539	\$52,304,480	\$49,809,728	\$(2,494,752)	(4.8)%
Miscellaneous Revenues	\$13,144	—	—	—	—	—%
Total Revenue	\$51,027,731	\$50,830,969	\$52,825,980	\$50,331,228	\$(2,494,752)	(4.7)%
Use of Fund Balance	\$(1,867,945)	\$3,550,807	\$2,924,000	\$5,418,752	\$2,494,752	85.3%
Positions	180.0	180.0	182.0	182.0	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$3,550,807	\$2,924,000	\$5,418,752	\$2,494,752	85.3%
Use of Fund Balance	\$3,550,807	\$2,924,000	\$5,418,752	\$2,494,752	85.3%

Summary of Changes

The net decrease in revenues is due to labor rate adjustments resulting from an increase in actual FY 2022-23 year-end fund balance.

Planning, Programs and Design

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$7,810,889	\$9,426,866	\$9,848,685	\$9,848,685	—	—%
Services & Supplies	\$1,257,181	\$1,256,135	\$1,200,081	\$1,200,081	—	—%
Intrafund Charges	\$2,102,036	\$2,410,106	\$2,685,813	\$2,685,813	—	—%
Total Expenditures / Appropriations	\$11,170,107	\$13,093,107	\$13,734,579	\$13,734,579	—	—%
Net Financing Uses	\$11,170,107	\$13,093,107	\$13,734,579	\$13,734,579	—	—%
Revenue						
Fines, Forfeitures & Penalties	\$146,027	\$4,000	\$10,000	\$10,000	—	—%
Intergovernmental Revenues	\$5,975	\$5,975	—	—	—	—%
Charges for Services	\$9,859,751	\$12,765,864	\$14,557,079	\$14,563,753	\$6,674	0.0%
Miscellaneous Revenues	\$1,513	\$100	\$500	\$500	—	—%
Total Revenue	\$10,013,265	\$12,775,939	\$14,567,579	\$14,574,253	\$6,674	0.0%
Use of Fund Balance	\$1,156,842	\$317,168	\$(833,000)	\$(839,674)	\$(6,674)	0.8%
Positions	48.1	48.1	49.1	49.1	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$317,168	\$(833,000)	\$(839,674)	\$(6,674)	0.8%
Use of Fund Balance	\$317,168	\$(833,000)	\$(839,674)	\$(6,674)	(0.8)%

Summary of Changes

The net increase in revenues is due to labor rate adjustments resulting from a decrease in actual FY 2022-23 year-end fund balance.

CSA No. 1

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
County Service Area No. 1 - Zone 1 - Unincorporated	\$2,465,445	\$3,009,464	\$3,036,460	\$3,036,460	—	—%
Total Expenditures / Appropriations	\$2,465,445	\$3,009,464	\$3,036,460	\$3,036,460	—	—%
Net Financing Uses	\$2,465,445	\$3,009,464	\$3,036,460	\$3,036,460	—	—%
Total Revenue	\$3,070,335	\$2,721,398	\$2,825,643	\$2,825,643	—	—%
Use of Fund Balance	\$(604,890)	\$288,066	\$210,817	\$210,817	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$2,380,501	\$2,829,464	\$2,856,460	\$2,856,460	—	—%
Other Charges	\$84,944	\$180,000	\$180,000	\$180,000	—	—%
Total Expenditures / Appropriations	\$2,465,445	\$3,009,464	\$3,036,460	\$3,036,460	—	—%
Net Financing Uses	\$2,465,445	\$3,009,464	\$3,036,460	\$3,036,460	—	—%
Revenue						
Taxes	\$732,831	\$500,650	\$607,300	\$607,300	—	—%
Revenue from Use Of Money & Property	\$99,845	\$15,293	\$17,593	\$17,593	—	—%
Intergovernmental Revenues	\$5,901	\$5,200	\$5,200	\$5,200	—	—%
Charges for Services	\$2,227,256	\$2,193,255	\$2,193,255	\$2,193,255	—	—%
Miscellaneous Revenues	\$4,501	\$7,000	\$2,295	\$2,295	—	—%
Total Revenue	\$3,070,335	\$2,721,398	\$2,825,643	\$2,825,643	—	—%
Use of Fund Balance	\$(604,890)	\$288,066	\$210,817	\$210,817	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$742,424	\$337,323	\$892,956	\$555,633	164.7%
Provision for Reserve	\$454,358	\$126,506	\$682,139	\$555,633	439.2%
Use of Fund Balance	\$288,066	\$210,817	\$210,817	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget. Reserve changes from the Approved Recommended Budget are detailed below:

- Working Capital Reserve has increased \$555,633.

Gold River Station #7 Landscape CFD

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Gold River Station #7 Landscape CFD	\$54,406	\$72,681	\$73,261	\$73,261	—	—%
Total Expenditures / Appropriations	\$54,406	\$72,681	\$73,261	\$73,261	—	—%
Net Financing Uses	\$54,406	\$72,681	\$73,261	\$73,261	—	—%
Total Revenue	\$60,950	\$56,235	\$62,607	\$62,607	—	—%
Use of Fund Balance	\$(6,545)	\$16,446	\$10,654	\$10,654	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$54,313	\$72,181	\$72,761	\$72,761	—	—%
Other Charges	\$92	\$500	\$500	\$500	—	—%
Total Expenditures / Appropriations	\$54,406	\$72,681	\$73,261	\$73,261	—	—%
Net Financing Uses	\$54,406	\$72,681	\$73,261	\$73,261	—	—%
Revenue						
Revenue from Use Of Money & Property	\$3,307	\$551	\$607	\$607	—	—%
Charges for Services	\$57,643	\$55,684	\$62,000	\$62,000	—	—%
Total Revenue	\$60,950	\$56,235	\$62,607	\$62,607	—	—%
Use of Fund Balance	\$(6,545)	\$16,446	\$10,654	\$10,654	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$34,157	\$15,997	\$22,991	\$6,994	43.7%
Provision for Reserve	\$17,711	\$5,343	\$12,337	\$6,994	130.9%
Use of Fund Balance	\$16,446	\$10,654	\$10,654	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget. Reserve changes from the Approved Recommended Budget are detailed below:

- Working Capital Reserve has increased \$6,994.

Landscape Maintenance District

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Landscape Maintenance District Zone 4	\$1,312,183	\$1,844,968	\$1,843,572	\$1,964,472	\$120,900	6.6%
Total Expenditures / Appropriations	\$1,312,183	\$1,844,968	\$1,843,572	\$1,964,472	\$120,900	6.6%
Total Reimbursements	\$(1,206,223)	\$(1,206,223)	\$(868,753)	\$(859,997)	\$8,756	(1.0)%
Net Financing Uses	\$105,960	\$638,745	\$974,819	\$1,104,475	\$129,656	13.3%
Total Revenue	\$551,222	\$533,924	\$554,392	\$554,392	—	—%
Use of Fund Balance	\$(445,262)	\$104,821	\$420,427	\$550,083	\$129,656	30.8%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,286,392	\$1,817,968	\$1,822,572	\$1,928,472	\$105,900	5.8%
Other Charges	\$25,791	\$27,000	\$21,000	\$36,000	\$15,000	71.4%
Total Expenditures / Appropriations	\$1,312,183	\$1,844,968	\$1,843,572	\$1,964,472	\$120,900	6.6%
Other Reimbursements	\$(1,206,223)	\$(1,206,223)	\$(868,753)	\$(859,997)	\$8,756	(1.0)%
Total Reimbursements	\$(1,206,223)	\$(1,206,223)	\$(868,753)	\$(859,997)	\$8,756	(1.0)%
Net Financing Uses	\$105,960	\$638,745	\$974,819	\$1,104,475	\$129,656	13.3%
Revenue						
Revenue from Use Of Money & Property	\$34,893	\$3,924	\$4,392	\$4,392	—	—%
Charges for Services	\$516,329	\$530,000	\$550,000	\$550,000	—	—%
Total Revenue	\$551,222	\$533,924	\$554,392	\$554,392	—	—%
Use of Fund Balance	\$(445,262)	\$104,821	\$420,427	\$550,083	\$129,656	30.8%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$104,821	\$420,427	\$550,083	\$129,656	30.8%
Use of Fund Balance	\$104,821	\$420,427	\$550,083	\$129,656	30.8%

Summary of Changes

The net increase in total appropriations is due to re-budgeting expenditures for the Walerga Sound Wall capital project.

The net decrease in reimbursements is due to less need for Road Fund contributions resulting from a higher year-end fund balance.

There are no changes to reserves.

Roads

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Roads	\$106,041,492	\$232,007,002	\$217,783,352	\$270,317,612	\$52,534,260	24.1%
Total Expenditures / Appropriations	\$106,041,492	\$232,007,002	\$217,783,352	\$270,317,612	\$52,534,260	24.1%
Total Reimbursements	\$(67,473,880)	\$(72,955,829)	\$(34,987,099)	\$(59,953,755)	\$(24,966,656)	71.4%
Net Financing Uses	\$38,567,612	\$159,051,173	\$182,796,253	\$210,363,857	\$27,567,604	15.1%
Total Revenue	\$79,937,704	\$91,565,608	\$101,332,234	\$101,744,872	\$412,638	0.4%
Use of Fund Balance	\$(41,370,092)	\$67,485,565	\$81,464,019	\$108,618,985	\$27,154,966	33.3%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$105,120,465	\$228,611,038	\$212,630,699	\$264,142,640	\$51,511,941	24.2%
Other Charges	\$457,549	\$2,120,486	\$1,922,900	\$2,287,321	\$364,421	19.0%
Interfund Charges	\$463,478	\$1,275,478	\$3,229,753	\$3,887,651	\$657,898	20.4%
Total Expenditures / Appropriations	\$106,041,492	\$232,007,002	\$217,783,352	\$270,317,612	\$52,534,260	24.1%
Other Reimbursements	\$(67,473,880)	\$(72,955,829)	\$(34,987,099)	\$(59,953,755)	\$(24,966,656)	71.4%
Total Reimbursements	\$(67,473,880)	\$(72,955,829)	\$(34,987,099)	\$(59,953,755)	\$(24,966,656)	71.4%
Net Financing Uses	\$38,567,612	\$159,051,173	\$182,796,253	\$210,363,857	\$27,567,604	15.1%
Revenue						
Taxes	\$1,366,182	\$1,266,939	\$1,194,856	\$1,356,856	\$162,000	13.6%
Licenses, Permits & Franchises	\$1,600,066	\$1,846,200	\$1,637,000	\$1,637,000	—	—%
Revenue from Use Of Money & Property	\$3,384,747	\$399,391	\$544,405	\$544,405	—	—%
Intergovernmental Revenues	\$73,083,068	\$87,285,078	\$96,963,648	\$96,999,286	\$35,638	0.0%
Charges for Services	\$238,523	\$263,000	\$330,000	\$330,000	—	—%
Miscellaneous Revenues	\$265,118	\$505,000	\$662,325	\$877,325	\$215,000	32.5%
Total Revenue	\$79,937,704	\$91,565,608	\$101,332,234	\$101,744,872	\$412,638	0.4%
Use of Fund Balance	\$(41,370,092)	\$67,485,565	\$81,464,019	\$108,618,985	\$27,154,966	33.3%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$68,310,982	\$81,227,347	\$108,382,313	\$27,154,966	33.4%
Reserve Release	—	\$(236,672)	\$(236,672)	—	—%
Use of Fund Balance	\$67,485,565	\$81,464,019	\$108,618,985	\$27,154,966	33.3%

Summary of Changes

The net increase in total appropriations is due to:

- Shifts in project timelines including Franklin Boulevard Bridge Replacement – Lost Slough, Asphalt Concrete Overlay 2023 Phase A thru D, Asphalt Concrete Overlay 2024 A thru C, Asphalt Concrete Overlay 2024 Utilities, and Department of Water Resources Co-Op Paving projects.

- Recommended growth detailed later in this section.

The net increase in total reimbursements is due to:

- Shifts in project timelines and inter-fund transfers from the Transportation Sales Tax budget and Sacramento County Transportation Development Fee Capital Fund budget for capital projects including Fair Oaks Boulevard Improvements Phase 3, Hazel Avenue at US 50 Interchange, Howe Avenue and Bicycle Improvements, and Bradshaw Road at Jackson Road Intersection.
- Recommended growth detailed later in this section.

The net increase in revenues is due to the following:

- A decrease in estimated Highway User Tax Apportionment and Senate Bill 1 Road Maintenance and Rehabilitation Account Local Streets and Roads.
- Shifts in claiming of federal and state revenues for projects including Upgrade Guardrail Sacramento County, 44th Street Bike & Pedestrian Lighting Improvements, Fruitridge Sacramento Housing and Redevelopment Agency Sidewalk Replacement, Franklin Boulevard Bridge Replacement – Lost Slough, and Arden Way Complete Streets Phase 1 and 2.
- First annual contribution for road maintenance from Wilton Rancheria per the memorandum of understanding.

There are no changes to reserves.

Summary of September Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Roads	25,000,000	(25,000,000)	—	—	—

BU 2900000 FY 2023-24 Road Programs Statement		
1	Construction	100,677,000
2	Cost Transfers and Reimbursements	(56,066,104)
3	Grouped Lump-Sum Other	165,752,961
	Net Financing Uses	210,363,857

Project No.	Project Description	Fiscal Year 2023-24 Budget
P712020	44th Street Bicycle, Pedestrian and Lighting Improvements	679,000
P317138	6411 Grant Avenue Culvert Pipe Replacement	270,000
P032906	A.C. Overlay / Pavement SACOG 2022 - Multiple Locations	12,248,000
P000568	A.C. Overlay / Pavement SB1	-
P922574	A.C. Overlay / Pavement SB1 2022 - Phase 3	10,000
P362197	A.C. Overlay / Pavement SB1 2022 - Phase 4	10,000
P563041	A.C. Overlay Project 2023 - Phase A	8,605,000
P589950	A.C. Overlay Project 2023 - Phase B	5,302,000
P074775	A.C. Overlay Project 2023 - Phase C	6,277,000
P860321	A.C. Overlay Project 2023 - Phase D	10,465,000
P621190	A.C. Overlay Project 2023 - Phase E	7,505,000
P317548	A.C. Overlay Project 2023 - Phase F	8,309,000
P834752	A.C. Overlay Project 2024 - Phase A	3,370,000
P554485	A.C. Overlay Project 2024 - Phase B	3,370,000
P168331	A.C. Overlay Project 2024 - Phase C	3,370,000
P497809	Alta Arden Expressway - Phase 1	137,000
P000056	Alta Mesa Road Bridge Replacement at Laguna Creek	5,938,000
P000571	Arden Way Complete Streets - Phase 1	2,330,000
P549095	Arden Way Complete Streets - Phase 2	729,000
P123219	Bradshaw Road at Elder Creek Road Intersection Project	191,000
P108977	Bradshaw Road at Jackson Road Intersection Improvements	334,000
P000061	Curb, Gutter, and Sidewalk Replacement	395,000
P650873	El Camino Avenue at Kent Drive Traffic Signal Project	144,000
P000068	Fair Oaks Boulevard Improvements – Phase 3 – Marconi Avenue	10,000
P000072	Folsom Boulevard Complete Street Improvements – Phase 1	12,000
P000074	Franklin Boulevard Bridge Replacement at Lost Slough	7,410,000
P669463	Freeport Delta Monument Signs Project	88,000
P753669	Fruitridge Road Complete Streets Rehabilitation	3,693,000
P000077	Hazel Avenue at U.S. Highway 50 Interchange	4,895,000
P000081	Howe Avenue Bicycle and Pedestrian Improvement Project	13,000
P847998	Interstate I-80 Walerga Park Soundwall	932,000
P139791	Kiefer Boulevard Bridge over Deer Creek	-
P000093	Michigan Bar Road Bridge Replacement at Cosumnes River	240,000
P000095	New Hope Road Bridge Replacement at Grizzly Slough	240,000
P000098	Power Inn Road Improvement Project – Loucreta Drive to 52nd Avenue	10,000
P118623	Rio Linda Street Lighting Project - Rio Linda Boulevard to M Street	600,000
P456241	Rosemont Street Lighting Project - Phase 3	230,000
P520820	Sidewalk Replacement Project 2023	762,000
P413633	Sidewalk Replacement Project SHRA Fruitridge Area - Phase 1	105,000
P105894	Sidewalk Replacement Project SHRA Fruitridge Area - Phase 2	141,000
P201396	South Sacramento Affordable Housing Pedestrian Improvements	229,000
P000579	Street Light Installation Project – Various Locations	10,000
P000105	Twin Cities Road Bridge Replacement at Snodgrass Slough	262,000
P422917	Tyler Island Bridge Road over Georgiana Slough	153,000
P902214	Upgrade Existing Guardrails	654,000
P000106	Walnut Grove Bridge Crossing Rehabilitation	-
	Total Appropriations	100,677,000

September Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DOT - GF Contribution for Paving Projects Tied to Utility Work (June BOS Change)(2)					
	5,000,000	(5,000,000)	—	—	—

During the Recommended Budget hearings on June 7, 2023, the Board of Supervisors requested and prioritized a second one-time General Fund contribution for road paving projects tied to utility work for funding in September, pending available funding. This request is contingent upon approval of a linked request in the Financing Transfers/Reimbursements budget (BU 5110000).

DOT GF Contribution Paving Roadways

	20,000,000	(20,000,000)	—	—	—
--	------------	--------------	---	---	---

One-time General Fund contribution for road pavement projects. The County's pavement maintenance backlog will continue to increase if roadways are not rehabilitated with overlays or full reconstruction. The General Fund contribution will assist in pavement maintenance and rehabilitation on roads throughout the unincorporated area of the Sacramento County. This request is contingent upon approval of a linked request in the Financing Transfers/Reimbursements budget (BU 5110000).

SCTDF Capital Fund

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Sacramento County Transportation Development Fee Administration	\$198,231	\$332,725	\$413,183	\$484,041	\$70,858	17.1%
Sacramento County Transportation Development Fee Districts	\$2,628,392	\$11,020,040	\$14,459,851	\$14,446,954	\$(12,897)	(0.1)%
Total Expenditures / Appropriations	\$2,826,623	\$11,352,765	\$14,873,034	\$14,930,995	\$57,961	0.4%
Net Financing Uses	\$2,826,623	\$11,352,765	\$14,873,034	\$14,930,995	\$57,961	0.4%
Total Revenue	\$18,307,303	\$25,969,134	\$14,066,684	\$14,066,684	—	—%
Use of Fund Balance	\$(15,480,681)	\$(14,616,369)	\$806,350	\$864,311	\$57,961	7.2%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,467,495	\$9,862,201	\$13,612,772	\$9,673,921	\$(3,938,851)	(28.9)%
Other Charges	\$50,000	\$100,700	\$64,400	\$64,400	—	—%
Interfund Charges	\$1,309,128	\$1,389,864	\$1,195,862	\$5,192,674	\$3,996,812	334.2%
Total Expenditures / Appropriations	\$2,826,623	\$11,352,765	\$14,873,034	\$14,930,995	\$57,961	0.4%
Net Financing Uses	\$2,826,623	\$11,352,765	\$14,873,034	\$14,930,995	\$57,961	0.4%
Revenue						
Licenses, Permits & Franchises	\$16,117,282	\$24,104,765	\$13,340,646	\$13,340,646	—	—%
Revenue from Use Of Money & Property	\$1,623,986	\$206,364	\$277,049	\$277,049	—	—%
Intergovernmental Revenues	\$53,707	\$1,049,200	\$48,900	\$48,900	—	—%
Miscellaneous Revenues	\$512,328	\$608,805	\$400,089	\$400,089	—	—%
Total Revenue	\$18,307,303	\$25,969,134	\$14,066,684	\$14,066,684	—	—%
Use of Fund Balance	\$(15,480,681)	\$(14,616,369)	\$806,350	\$864,311	\$57,961	7.2%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$5,466,205	\$806,350	\$864,311	\$57,961	7.2%
Use of Fund Balance	\$(14,616,369)	\$806,350	\$864,311	\$57,961	7.2%

Summary of Changes

The net increase in total appropriations is due to re-budgeting of expenditures for Eschinger Road Improvements and increased transfers to other budgets for various projects, partially offset by a decrease in project contingency.

There are no changes to reserves.

BU 2910000 FY 2023-24 Road Programs Statement		
1	Construction	2,656,000
2	Cost Transfers and Reimbursements	5,192,674
3	Grouped Lump-Sum Other	7,082,321
	Net Financing Uses	14,930,995

Project No.	Project Description	Fiscal Year 2023-24 Budget
P388551	Bradshaw Road Widening - Kiefer Boulevard to SR-16	297,000
P000572	Capital Southeast Connector	2,200,000
P018111	Eschinger Road Improvements - Bruceville Road to Carroll Road	110,000
P300157	Waterman Road at CCTC Railroad Crossing Project	49,000
	Total Appropriations	2,656,000

Sacramento County Transportation Development Fee Administration

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$198,231	\$331,725	\$412,183	\$483,041	\$70,858	17.2%
Other Charges	—	\$1,000	\$1,000	\$1,000	—	—%
Total Expenditures / Appropriations	\$198,231	\$332,725	\$413,183	\$484,041	\$70,858	17.1%
Net Financing Uses	\$198,231	\$332,725	\$413,183	\$484,041	\$70,858	17.1%
Revenue						
Revenue from Use Of Money & Property	\$51,722	\$7,117	\$8,997	\$8,997	—	—%
Miscellaneous Revenues	\$504,661	\$608,805	\$400,089	\$400,089	—	—%
Total Revenue	\$556,383	\$615,922	\$409,086	\$409,086	—	—%
Use of Fund Balance	\$(358,152)	\$(283,197)	\$4,097	\$74,955	\$70,858	1,729.5%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$(114,012)	\$4,097	\$74,955	\$70,858	1,729.5%
Use of Fund Balance	\$(283,197)	\$4,097	\$74,955	\$70,858	1,729.5%

Summary of Changes

The increase in total appropriations is due to adjustments in services and supplies resulting from prior year fund balance coming in higher than anticipated.

Sacramento County Transportation Development Fee Districts

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,269,265	\$9,530,476	\$13,200,589	\$9,190,880	\$(4,009,709)	(30.4)%
Other Charges	\$50,000	\$99,700	\$63,400	\$63,400	—	—%
Interfund Charges	\$1,309,128	\$1,389,864	\$1,195,862	\$5,192,674	\$3,996,812	334.2%
Total Expenditures / Appropriations	\$2,628,392	\$11,020,040	\$14,459,851	\$14,446,954	\$(12,897)	(0.1)%
Net Financing Uses	\$2,628,392	\$11,020,040	\$14,459,851	\$14,446,954	\$(12,897)	(0.1)%
Revenue						
Licenses, Permits & Franchises	\$16,117,282	\$24,104,765	\$13,340,646	\$13,340,646	—	—%
Revenue from Use Of Money & Property	\$1,572,264	\$199,247	\$268,052	\$268,052	—	—%
Intergovernmental Revenues	\$53,707	\$1,049,200	\$48,900	\$48,900	—	—%
Miscellaneous Revenues	\$7,667	—	—	—	—	—%
Total Revenue	\$17,750,920	\$25,353,212	\$13,657,598	\$13,657,598	—	—%
Use of Fund Balance	\$(15,122,528)	\$(14,333,172)	\$802,253	\$789,356	\$(12,897)	(1.6)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$5,580,217	\$802,253	\$789,356	\$(12,897)	(1.6)%
Use of Fund Balance	\$(14,333,172)	\$802,253	\$789,356	\$(12,897)	(1.6)%

Summary of Changes

The net decrease in total appropriations is due to a decrease in project contingency, partially offset by re-budgeting of expenditures for Eschinger Road Improvements and increased transfers to the Road Fund and Transportation Sales Tax Fund for the Elverta Road Widening, Hazel Avenue Phase 3, Hazel Avenue at US 50 Interchange, South Watt Avenue Improvements, and Bradshaw Road at Jackson Road projects.

Rural Transit Program

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
East County Transit Area	\$129,578	\$132,980	\$162,821	\$175,821	\$13,000	8.0%
Galt Transit Area	\$2,709,589	\$3,885,790	\$3,636,714	\$4,149,121	\$512,407	14.1%
Total Expenditures / Appropriations	\$2,839,167	\$4,018,770	\$3,799,535	\$4,324,942	\$525,407	13.8%
Net Financing Uses	\$2,839,167	\$4,018,770	\$3,799,535	\$4,324,942	\$525,407	13.8%
Total Revenue	\$1,729,759	\$3,500,033	\$3,481,713	\$3,981,920	\$500,207	14.4%
Use of Fund Balance	\$1,109,407	\$518,737	\$317,822	\$343,022	\$25,200	7.9%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$367,731	\$830,033	\$786,713	\$846,713	\$60,000	7.6%
Other Charges	\$2,471,436	\$2,723,737	\$2,547,822	\$2,583,023	\$35,201	1.4%
Equipment	—	\$465,000	\$465,000	\$895,206	\$430,206	92.5%
Total Expenditures / Appropriations	\$2,839,167	\$4,018,770	\$3,799,535	\$4,324,942	\$525,407	13.8%
Net Financing Uses	\$2,839,167	\$4,018,770	\$3,799,535	\$4,324,942	\$525,407	13.8%
Revenue						
Taxes	\$960,201	\$1,636,901	\$1,598,404	\$2,029,047	\$430,643	26.9%
Revenue from Use Of Money & Property	\$49,436	\$10,095	\$9,769	\$9,769	—	—%
Intergovernmental Revenues	\$608,043	\$1,763,782	\$1,769,540	\$1,839,104	\$69,564	3.9%
Charges for Services	\$112,079	\$71,255	\$86,000	\$86,000	—	—%
Other Financing Sources	—	\$18,000	\$18,000	\$18,000	—	—%
Total Revenue	\$1,729,759	\$3,500,033	\$3,481,713	\$3,981,920	\$500,207	14.4%
Use of Fund Balance	\$1,109,407	\$518,737	\$317,822	\$343,022	\$25,200	7.9%

Summary of Changes

The net increase in total appropriations and revenues is due to the following:

- Re-budgeting of expenditures related to the Walnut Grove Bus Stop Relocation project.
- Re-budgeting for the purchase of three buses and related bus expenditures.
- Reimbursable charges for towing a broken-down bus from Amador Transit to Sacramento.
- Correction of an accounting error from FY 2022-23 in accruing expenses for an Amador Transit contract payment.

Use of Fund Balance reflects \$25,200 in depreciation expense in FY 2023-24.

East County Transit Area

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$25,028	\$27,980	\$34,821	\$37,821	\$3,000	8.6%
Other Charges	\$104,550	\$105,000	\$128,000	\$138,000	\$10,000	7.8%
Total Expenditures / Appropriations	\$129,578	\$132,980	\$162,821	\$175,821	\$13,000	8.0%
Net Financing Uses	\$129,578	\$132,980	\$162,821	\$175,821	\$13,000	8.0%
Revenue						
Taxes	\$163,000	\$131,731	\$161,987	\$174,987	\$13,000	8.0%
Revenue from Use Of Money & Property	\$3,228	\$1,249	\$834	\$834	—	—%
Total Revenue	\$166,228	\$132,980	\$162,821	\$175,821	\$13,000	8.0%
Use of Fund Balance	\$(36,650)	—	—	—	—	—%

Summary of Changes

The net increase in total appropriations and revenues is due to the following:

- Reimbursable costs for towing a broken-down bus from Amador Transit to Sacramento.
- Correction of an accounting error from FY 2022-23 in accruing expenses for an Amador Transit contract payment.

Galt Transit Area

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$342,703	\$802,053	\$751,892	\$808,892	\$57,000	7.6%
Other Charges	\$2,366,886	\$2,618,737	\$2,419,822	\$2,445,023	\$25,201	1.0%
Equipment	—	\$465,000	\$465,000	\$895,206	\$430,206	92.5%
Total Expenditures / Appropriations	\$2,709,589	\$3,885,790	\$3,636,714	\$4,149,121	\$512,407	14.1%
Net Financing Uses	\$2,709,589	\$3,885,790	\$3,636,714	\$4,149,121	\$512,407	14.1%
Revenue						
Taxes	\$797,201	\$1,505,170	\$1,436,417	\$1,854,060	\$417,643	29.1%
Revenue from Use Of Money & Property	\$46,208	\$8,846	\$8,935	\$8,935	—	—%
Intergovernmental Revenues	\$608,043	\$1,763,782	\$1,769,540	\$1,839,104	\$69,564	3.9%
Charges for Services	\$112,079	\$71,255	\$86,000	\$86,000	—	—%
Other Financing Sources	—	\$18,000	\$18,000	\$18,000	—	—%
Total Revenue	\$1,563,531	\$3,367,053	\$3,318,892	\$3,806,099	\$487,207	14.7%
Use of Fund Balance	\$1,146,057	\$518,737	\$317,822	\$343,022	\$25,200	7.9%

Summary of Changes

The net increase in total appropriations and revenues is due to the following:

- Re-budgeting of expenditures related to the Walnut Grove Bus Stop Relocation project.
- Re-budgeting for the purchase of three buses and related bus expenditures.

Use of Fund Balance reflects \$25,200 in depreciation expense in FY 2023-24.

Sacramento County LM CFD 2004-2

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Sacramento County Landscape Maintenance CFD No. 2004-2	\$351,424	\$476,803	\$454,506	\$454,506	—	—%
Total Expenditures / Appropriations	\$351,424	\$476,803	\$454,506	\$454,506	—	—%
Net Financing Uses	\$351,424	\$476,803	\$454,506	\$454,506	—	—%
Total Revenue	\$348,130	\$315,448	\$347,473	\$347,473	—	—%
Use of Fund Balance	\$3,294	\$161,355	\$107,033	\$107,033	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$333,902	\$454,903	\$433,506	\$433,506	—	—%
Other Charges	\$1,664	\$3,000	\$3,000	\$3,000	—	—%
Interfund Charges	\$15,858	\$18,900	\$18,000	\$18,000	—	—%
Total Expenditures / Appropriations	\$351,424	\$476,803	\$454,506	\$454,506	—	—%
Net Financing Uses	\$351,424	\$476,803	\$454,506	\$454,506	—	—%
Revenue						
Revenue from Use Of Money & Property	\$12,720	\$2,948	\$2,473	\$2,473	—	—%
Charges for Services	\$335,410	\$312,500	\$345,000	\$345,000	—	—%
Total Revenue	\$348,130	\$315,448	\$347,473	\$347,473	—	—%
Use of Fund Balance	\$3,294	\$161,355	\$107,033	\$107,033	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$29,361	\$107,033	\$158,061	\$51,028	47.7%
Reserve Release	\$(131,994)	—	—	—	—%
Provision for Reserve	—	—	\$51,028	\$51,028	—%
Use of Fund Balance	\$161,355	\$107,033	\$107,033	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Working Capital Reserve has increased \$51,028.

Transportation-Sales Tax

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Transportation Sales Tax	\$45,338,859	\$68,201,103	\$55,899,201	\$60,702,972	\$4,803,771	8.6%
Total Expenditures / Appropriations	\$45,338,859	\$68,201,103	\$55,899,201	\$60,702,972	\$4,803,771	8.6%
Total Reimbursements	\$(1,788,172)	\$(2,097,892)	\$(3,506,862)	\$(5,752,361)	\$(2,245,499)	64.0%
Net Financing Uses	\$43,550,687	\$66,103,211	\$52,392,339	\$54,950,611	\$2,558,272	4.9%
Total Revenue	\$43,852,002	\$64,298,416	\$50,627,790	\$52,844,501	\$2,216,711	4.4%
Use of Fund Balance	\$(301,316)	\$1,804,795	\$1,764,549	\$2,106,110	\$341,561	19.4%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$18,834,304	\$33,602,213	\$25,186,052	\$30,250,127	\$5,064,075	20.1%
Other Charges	\$1,760,494	\$2,635,033	\$1,776,050	\$3,967,057	\$2,191,007	123.4%
Interfund Charges	\$24,744,061	\$31,963,857	\$28,937,099	\$26,485,788	\$(2,451,311)	(8.5)%
Total Expenditures / Appropriations	\$45,338,859	\$68,201,103	\$55,899,201	\$60,702,972	\$4,803,771	8.6%
Other Reimbursements	\$(1,788,172)	\$(2,097,892)	\$(3,506,862)	\$(5,752,361)	\$(2,245,499)	64.0%
Total Reimbursements	\$(1,788,172)	\$(2,097,892)	\$(3,506,862)	\$(5,752,361)	\$(2,245,499)	64.0%
Net Financing Uses	\$43,550,687	\$66,103,211	\$52,392,339	\$54,950,611	\$2,558,272	4.9%
Revenue						
Taxes	\$35,158,316	\$47,809,827	\$39,858,909	\$39,977,567	\$118,658	0.3%
Revenue from Use Of Money & Property	\$392,311	\$552,039	\$52,657	\$799,142	\$746,485	1,417.6%
Intergovernmental Revenues	\$8,300,803	\$15,928,550	\$10,716,224	\$12,067,792	\$1,351,568	12.6%
Miscellaneous Revenues	\$573	\$8,000	—	—	—	—%
Total Revenue	\$43,852,002	\$64,298,416	\$50,627,790	\$52,844,501	\$2,216,711	4.4%
Use of Fund Balance	\$(301,316)	\$1,804,795	\$1,764,549	\$2,106,110	\$341,561	19.4%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,804,795	\$1,764,549	\$2,106,110	\$341,561	19.4%
Use of Fund Balance	\$1,804,795	\$1,764,549	\$2,106,110	\$341,561	19.4%

Summary of Changes

The net increase in total appropriations is due to shifts in project timelines for Fern Bacon Middle School – Safe Routes to School, Retro-Reflective Signal Backplate Installation, Sidewalk Infill: Arden-Arcade and Carmichael, Accessible Curb Ramp Improvement 2023, and Fair Oaks Boulevard Bicycle and Pedestrian Mobility Phase 2; partially offset by a decrease in transfers to the Road Fund for the Bradshaw Road at Jackson Road Intersection and Hazel Avenue at US 50 interchange projects.

The net increase in reimbursements is due to additional funding from the Road Fund and Sacramento County Transportation Development Fee budget units directly related to the shift in project timelines for the Fern Bacon Middle School – Safe Routes to School, Fair Oaks Boulevard Bicycle and Pedestrian Mobility Phase 2, South Watt Avenue Improvements – Florin Road to SR16, and Accessible Curb Ramp Improvement 2023 projects.

The net increase in revenues is due to increased grants, contributions, Measure A Programs, and Measure A Capital Bond claims directly related to the Fern Bacon Middle School – Safe Routes to School, Retro-Reflective Signal Backplate Installation, South Sacramento Safe Routes to School, Fair Oaks Boulevard at Kenneth Traffic Signal, Florin Road Bicycle and Pedestrian Improvements, Fair Oaks Boulevard Bicycle and Pedestrian Mobility Phase 2, Arden Way Complete Streets Phase 1, and Watt Avenue Complete Streets projects.

There are no changes to reserves.

BU 2140000 FY 2023-24 Road Programs Statement		
1	Construction	30,950,100
2	Cost Transfers and Reimbursements	20,733,427
3	Grouped Lump-Sum Other	3,267,084
	Net Financing Uses	54,950,611

Project No.	Project Description	Fiscal Year 2023-24 Budget
P000059	Active Transportation Plan Implementation – Various Locations	50,000
P982008	Bell Street Safe Routes to School (SRTS)	385,000
P997046	Countdown Pedestrian Head Installation Project	220,300
P211016	Elkhorn Boulevard Complete Streets	155,000
P000066	Elverta Road Widening – Dutch Haven Boulevard to Watt Avenue	786,000
P487844	Fair Oaks Boulevard at Kenneth Intersection Improvements	591,000
P000573	Fair Oaks Boulevard Bicycle and Pedestrian Mobility Project	4,609,000
P000574	Fern Bacon Middle School Safe Routes to School (SRTS)	1,980,000
P000071	Florin Road Bicycle and Pedestrian Improvement Project	4,971,000
P000575	Folsom Boulevard Complete Street Improvements – Phase 2	297,000
P106554	Greenback Lane Improvements and Undergrounding	1,945,000
P000079	Hazel Avenue – Phase 3 – Sunset Avenue to Madison Avenue	210,000
P000087	Jackson Road at Sunrise Boulevard Intersection Project	330,000
P000090	Madison Avenue Widening – Fair Oaks Boulevard to Hazel Avenue	1,276,000
P000577	Morse Avenue Sidewalk Infill and Street Light Project	3,000
P000094	Neighborhood Traffic Management Program	500,000
P000097	Power Inn Road – Elsie Avenue to 400 Feet North of Macfadden Drive	352,000
P076383	Retro-reflective Signal Backplate Installation Project	896,200
P163256	School Flashing Beacons Installation Project	277,600
P000578	Sidewalk Infill - Arden Arcade and Carmichael Area	1,418,000
P951006	South Sacramento County Safe Routes to School (SRTS)	621,000
P738803	South Sacramento Sidewalk Gap Closure Project	1,836,000
P000103	South Watt Avenue Widening Project – Florin Road to SR16	4,225,000
P753482	Stockton Boulevard Complete Streets Project	405,000
P000580	Traffic Signal Project – Roseville Road and Diablo Drive / Stationers Way	10,000
P000107	Watt Avenue Complete Street	2,518,000
P685080	Watt Avenue Sidewalk Gap Closure Project	83,000
	Total Appropriations	30,950,100

Solid Waste Enterprise

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Administration and Support	\$25,815,480	\$27,093,074	\$29,950,213	\$29,965,213	\$15,000	0.1%
Capital Outlay Fund	\$37,798,994	\$52,586,987	\$90,645,186	\$90,645,186	—	—%
Collections	\$90,308,760	\$95,519,824	\$95,220,474	\$95,220,474	—	—%
Kiefer Landfill	\$33,252,760	\$38,160,133	\$44,537,799	\$44,537,799	—	—%
North Area Recovery Station (NARS)	\$44,336,611	\$52,432,310	\$56,956,473	\$56,956,473	—	—%
Total Expenditures / Appropriations	\$231,512,605	\$265,792,328	\$317,310,145	\$317,325,145	\$15,000	0.0%
Total Reimbursements	\$(77,160,724)	\$(98,771,778)	\$(102,692,579)	\$(102,707,579)	\$(15,000)	0.0%
Net Financing Uses	\$154,351,882	\$167,020,550	\$214,617,566	\$214,617,566	—	—%
Total Revenue	\$146,092,118	\$140,958,450	\$175,258,661	\$175,258,661	—	—%
Use of Fund Balance	\$8,259,763	\$26,062,100	\$39,358,905	\$39,358,905	—	—%
Positions	322.0	322.0	323.0	323.0	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$43,015,143	\$43,617,017	\$47,474,405	\$47,474,405	—	—%
Services & Supplies	\$70,611,243	\$70,985,049	\$75,987,887	\$75,987,887	—	—%
Other Charges	\$15,046,137	\$15,392,854	\$15,767,270	\$15,767,270	—	—%
Improvements	\$19,689,428	\$31,253,631	\$54,202,541	\$54,202,541	—	—%
Equipment	\$6,620,396	\$7,896,261	\$21,975,858	\$21,975,858	—	—%
Interfund Charges	\$250,000	\$250,000	\$250,000	\$250,000	—	—%
Intrafund Charges	\$76,280,258	\$96,397,516	\$101,652,184	\$101,667,184	\$15,000	0.0%
Total Expenditures / Appropriations	\$231,512,605	\$265,792,328	\$317,310,145	\$317,325,145	\$15,000	0.0%
Intrafund Reimbursements Between Programs	\$(10,095,250)	\$(47,986,215)	\$(57,282,916)	\$(57,297,916)	\$(15,000)	0.0%
Other Reimbursements	\$(67,065,473)	\$(50,785,563)	\$(45,409,663)	\$(45,409,663)	—	—%
Total Reimbursements	\$(77,160,724)	\$(98,771,778)	\$(102,692,579)	\$(102,707,579)	\$(15,000)	0.0%
Net Financing Uses	\$154,351,882	\$167,020,550	\$214,617,566	\$214,617,566	—	—%
Revenue						
Revenue from Use Of Money & Property	\$2,931,783	\$601,037	\$623,971	\$623,971	—	—%
Intergovernmental Revenues	\$1,015,787	\$1,004,760	\$2,141,603	\$2,141,603	—	—%
Charges for Services	\$129,484,822	\$129,642,899	\$129,041,225	\$129,041,225	—	—%
Miscellaneous Revenues	\$7,362,952	\$4,037,000	\$4,785,240	\$4,785,240	—	—%
Other Financing Sources	\$5,296,774	\$5,672,754	\$38,666,622	\$38,666,622	—	—%
Total Revenue	\$146,092,118	\$140,958,450	\$175,258,661	\$175,258,661	—	—%
Use of Fund Balance	\$8,259,763	\$26,062,100	\$39,358,905	\$39,358,905	—	—%
Positions	322.0	322.0	323.0	323.0	—	—%

Summary of Changes

The net increase in total appropriations and reimbursements is due to the correction of a budgeting error. Use of fund balance reflects a decrease in working capital.

Structural Projects - \$31,245,031

\$9,245,320 - Kiefer Landfill, Liner and Ancillary Features. This project includes the planning, design, construction, construction management, inspections, reporting, and oversight associated with construction of prepared excavation, landfill liner, and leachate collection, landfill gas piping systems, infrastructure, drainage, and roadway for the Kiefer Landfill. Liner and supporting infrastructure to be constructed for a second phase of Module M4 over multiple fiscal years and initial work on Module 5.

\$6,212,200 – Kiefer Landfill, Final Cover. This project includes the planning, design, construction, construction management, inspections, and reporting associated with construction of partial final closure components such as final cover, drainage improvements, landfill gas modifications, vegetation, and erosion control.

\$3,833,882 – Kiefer Landfill, Wastewater Handling System Improvements. This project provides for the construction of a wastewater force main from Kiefer Landfill to the sewer system that will handle all of the leachate produced at the landfill as well as the sewer system from the Engineering and Administration buildings. This project provides for implementation of a long-term wastewater and leachate-handling solution as has been determined by an alternatives evaluation study completed previously by a consultant.

\$3,685,650 – North Area Recovery Station, Site Master Plan. The project provides for new entrance facilities, scales expansion, safety and operational efficiency improvements, rerouting of infrastructure, relocation of existing activities, earthwork, easement and land acquisition, select paving projects, demolition, and storm water improvements. This project represents the final immediate phase of major design and construction improvements as part of a comprehensive Master Plan defined in Summer 2019.

\$2,671,009 – Kiefer Landfill - Gas and Leachate Management Systems Improvements. This project includes expansion of the Kiefer Landfill gas collection system in Module 3 (M3) and installation of additional gas and leachate infrastructure in and around modules M1, M1-L, and M2. Additional gas collectors are required to maintain compliance with regulatory requirements. The project will involve the installation of new and replacement wells, horizontal gas collectors, control systems, new piping, instrumentation, electrification, and tanks. This budget also includes costs for scheduled replacement of various flare station, energy plant, equipment items, and the leachate circulation system.

\$1,130,000 – Facility Improvements - Electric Vehicle Charging Stations. This project consists of the installation of a heavy vehicle charging station at North Collections and light vehicle electric vehicle (EV) charging stations at various DWMR owned facilities. The completion of the project will allow the department to apply for a AQMD grant.

\$973,055 – Facility Improvements - Capital Renewal Forecast. This project includes forecasted replacement needs of building systems and equipment at various DWMR buildings, including those to address needed ADA capital project upgrades. The project is based on a 2014-16 facility condition assessment that included buildings at six DWMR facilities.

\$942,250 – Kiefer Landfill - Asphalt Pavement Rehabilitation. This project is for rehabilitation of asphalt roads at the Kiefer Landfill. The project will resurface the green waste, recycling, and self-haul drop-off areas. Future phases of this ongoing project include design, construction, construction management, and inspection for the repair and reconstruction of asphalt pavement at Kiefer Landfill.

\$392,900 – Kiefer Landfill – Phase 2 Shoulder Improvements Project. This project includes shoulder widening along Kiefer Boulevard in front of the Kiefer Landfill entrance. This project also includes constructing a culvert and increasing the sight distance at the Kiefer Groundwater Treatment entrance from Kiefer Boulevard to aid with storm water drainage and safety.

\$294,000 – North Area Recovery Station - Shed Improvements. This project includes a rehabilitation and revitalization of the existing tipping shed facility at the North Area Recovery Station, including construction of new storm water drainage and pumping infrastructure, push wall freeboard modification, misting piping, fire suppression systems, concrete overtopping and structural steel repair. This project was formerly included in the NARS Master Plan Project.

\$275,000 – Information Technology - Site Cameras and Server Upgrades. This project adds to the current surveillance cameras installed at the Waste Management and Recycling sites. This project upgrades current network servers. The camera upgrades will provide for better coverage thus increasing the security awareness of the operations and provide increased safety to the department's staff. The upgrades to the servers will address network connectivity issues and provide for increased storage capacity for video files, and other network issues.

\$252,200 – Kiefer Landfill - Groundwater Monitoring and Remediation. This project includes construction of additional monitoring wells to provide groundwater contaminant plume definition and/or to provide for detection of impacts from a new treated groundwater infiltration basin. This project further includes the design and construction of a replacement extraction well that is no longer functional. Due to migrating groundwater contamination, the new well will be larger than the old well, and may be relocated based on consultant studies. Additionally, the project will rehabilitate plant towers and three old wells that are off-line due to pumps being out-of-service and needing replacement.

\$234,000 – Kiefer Landfill - Entrance Improvements. This project includes full integration of an automated outbound scale at the scale house to increase capacity with requisite construction and equipment purchases. The project also involves the installation of educational and informational exhibits at the visitor center area.

\$211,500– South Collections - Slow Fill Expansion. This continuing project will provide additional slots to the department's CNG slow fill refueling station. This additional capacity serves CNG fueled equipment transferred from the North Collections site to South Collections as well as additional trucks needed to comply with SB 1383 regulations.

\$165,000 – North Area Recovery Station - Site Perimeter Improvements. This project includes installation of an automated gate, tied into the County security system, to regulate ingress and egress from the unmonitored North Collections site and the adjacent North Area Recovery Station. Unauthorized entrance and exit has become a significant concern in recent years and the Solid Waste Facility Permit specifically requires site security be maintained.

\$164,920 - North Area Recovery Station - Paving Rehabilitation. This project is for rehabilitation of asphalt surfaces at the North Area Recovery Station. The project will resurface the green waste, recycling, service, and customer areas. Additional pavement management activities, including slurry seal and crack seal, added and integrated into a comprehensive program moving forward.

\$147,600 - Kiefer Landfill - Tree Mitigation Irrigation System. This project consists of providing an irrigation system for tree plantings along the south side of Kiefer Boulevard as

a mitigation to the tree canopy removed during the North Area Recovery Station master plan improvements project. This project will be performed cooperatively with the Sacramento Tree Foundation.

\$144,300- Kiefer Landfill - Site Infrastructure Improvements. Portions of the existing site infrastructure system need modification or extension to meet the needs of the facility. The existing water requires extension and reconfiguration, the transportation system needs the additions of some pullouts, signage and speed control devices, and the drainage infrastructure requires additional drainage inlets, culverts and channels.

\$124,500- South Area Transfer Station - Site Improvement. This project includes site improvements to the South Area Transfer Station including structure repairs of the top load area, gate repairs, and storm water compliance features to allow transfer at the site during North Area Recovery Station Master Plan Improvements construction and permit compliance.

\$120,245 – Facility Improvements - ADA Mitigation. As part of a comprehensive plan to mitigate all ADA Deficiencies at all DWMR Facilities, this project includes upgrades and modifications as needed to remedy the existing concerns. The master DWMR Plan prioritizes the Public Path of Travel issues in the first years of the plan to maximize accessibility.

\$25,500– Kiefer Landfill - GPS Upgrades. This project is for the purchase of additional and replacement Global Positioning System (GPS) grade control equipment for use in operations equipment at Kiefer Landfill. This project allows for the replacement of fully depreciated equipment in current use.

Equipment Projects – \$7,499,077

\$4,008,177 – Collections - Automated Collection Truck 3-axle ASL. This project is for the purchase of nine fully automated side-loading collection trucks. These vehicles will be 3-axle trucks, with tag axle, powered by compressed natural gas fuel with right-hand drive. This purchase will replace fully depreciated vehicles in current use.

\$913,078 – Collections - Automated Collection Truck 2-axle ASL. This project is for the purchase of two fully automated side-loading collection trucks. These will be a 2-axle truck, powered by diesel fuel with right hand drive. These vehicles will be used primarily for dead-end street routes and as a backup vehicle. This unit will replace fully depreciated units in current use.

\$780,000 – North Area Recovery Station – Tractors. This project is for the purchase of three transfer tractors. These transfer tractors will be used primarily at the North Area Recovery Station to transfer waste material from the North Area Recovery Station to the Kiefer Landfill. These units will replace fully depreciated units in current use.

\$463,764 – North Area Recovery Station – Trailers. This project is for the purchase of four transfer trailers. These transfer trailers will be used primarily at the North Area Recovery Station to transfer waste material from the North Area Recovery Station to the Kiefer Landfill. These units will replace fully depreciated units in current use.

\$401,628 – North Area Recovery Station – Excavator. This project is for the purchase of one Excavator. This excavator will be used primarily at the North Area Recovery Station for loading transfer trailers with waste material, and training for future use in the green waste / organics building.

\$363,672 – Can Yard - Flatbed / Box Replacement. This project is for the purchase of two cart delivery trucks. These vehicles will be used to deliver and pick up garbage, recycling and green waste carts to curbside customers. This purchase will replace two fully depreciated vehicles in current use.

\$296,846 – ABNCU – Knuckleboom. This project is for the purchase of one knuckleboom collection truck. This will be a two-axle truck, powered by compressed natural gas fuel. This vehicle will be used for Appointment Based Neighborhood Clean Up (ABNCU) routes, and to pick up illegally dumped rubbish piles as well as homeless encampments in unincorporated Sacramento County. This purchase is a growth project due to illegal dumping and encampment abatement.

\$271,912 – Kiefer Landfill - Fuel Truck Replacement. This project is for purchase of one heavy-duty fuel truck for Kiefer Landfill operations. This purchase will replace a fully depreciated unit in current use.

Administration and Support

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$11,924,712	\$11,486,226	\$13,600,053	\$13,600,053	—	—%
Services & Supplies	\$12,056,749	\$13,695,085	\$14,773,490	\$14,773,490	—	—%
Other Charges	\$458,240	\$393,889	\$(15,000)	—	\$15,000	(100.0)%
Intrafund Charges	\$1,431,869	\$1,517,874	\$1,591,670	\$1,591,670	—	—%
Cost of Goods Sold	\$(56,090)	—	—	—	—	—%
Total Expenditures / Appropriations	\$25,815,480	\$27,093,074	\$29,950,213	\$29,965,213	\$15,000	0.1%
Total Reimbursements between Programs	\$(10,095,234)	\$(12,071,982)	\$(14,309,051)	\$(14,324,051)	\$(15,000)	0.1%
Other Reimbursements	\$(12,390,544)	\$(13,699,563)	\$(13,851,068)	\$(13,851,068)	—	—%
Total Reimbursements	\$(22,485,779)	\$(25,771,545)	\$(28,160,119)	\$(28,175,119)	\$(15,000)	0.1%
Net Financing Uses	\$3,329,702	\$1,321,529	\$1,790,094	\$1,790,094	—	—%
Revenue						
Revenue from Use Of Money & Property	\$1,970,244	\$248,260	\$256,400	\$256,400	—	—%
Intergovernmental Revenues	\$55,937	\$93,599	\$70,735	\$70,735	—	—%
Charges for Services	\$915,076	\$653,669	\$474,802	\$474,802	—	—%
Miscellaneous Revenues	\$444,534	\$326,000	\$550,990	\$550,990	—	—%
Total Revenue	\$3,385,791	\$1,321,528	\$1,352,927	\$1,352,927	—	—%
Use of Fund Balance	\$(56,090)	\$1	\$437,167	\$437,167	—	—%
Positions	73.0	74.0	74.0	74.0	—	—%

Summary of Changes

The net increase in total appropriations and reimbursements is due to the correction of a budgeting error.

Use of fund balance reflects a decrease in working capital.

Kiefer Landfill

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$5,574,496	\$6,256,595	\$6,494,277	\$6,494,277	—	—%
Services & Supplies	\$13,113,065	\$12,871,693	\$12,743,643	\$12,743,643	—	—%
Other Charges	\$259,120	\$50,000	\$50,000	\$35,000	\$(15,000)	(30.0)%
Interfund Charges	\$250,000	\$250,000	\$250,000	\$250,000	—	—%
Intrafund Charges	\$14,004,773	\$18,731,845	\$24,999,879	\$25,014,879	\$15,000	0.1%
Cost of Goods Sold	\$51,306	—	—	—	—	—%
Total Expenditures / Appropriations	\$33,252,760	\$38,160,133	\$44,537,799	\$44,537,799	—	—%
Total Reimbursements between Programs	\$(16)	—	—	—	—	—%
Other Reimbursements	\$(18,117,697)	\$(20,910,000)	\$(17,268,200)	\$(17,268,200)	—	—%
Total Reimbursements	\$(18,117,713)	\$(20,910,000)	\$(17,268,200)	\$(17,268,200)	—	—%
Net Financing Uses	\$15,135,047	\$17,250,133	\$27,269,599	\$27,269,599	—	—%
Revenue						
Revenue from Use Of Money & Property	\$853,725	\$264,028	\$278,822	\$278,822	—	—%
Intergovernmental Revenues	\$51,672	\$167,732	\$592,616	\$592,616	—	—%
Charges for Services	\$24,093,992	\$24,759,590	\$23,791,590	\$23,791,590	—	—%
Miscellaneous Revenues	\$6,875,091	\$3,700,000	\$4,223,250	\$4,223,250	—	—%
Total Revenue	\$31,874,480	\$28,891,350	\$28,886,278	\$28,886,278	—	—%
Use of Fund Balance	\$(16,739,434)	\$(11,641,217)	\$(1,616,679)	\$(1,616,679)	—	—%
Positions	45.0	44.0	45.0	45.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended budget.

Although there are no net changes, there is a decrease in other charges and an increase in intrafund charges due to the correction of a budgeting error.

Use of fund balance reflects an increase in working capital.

Solid Waste Commercial Program

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Commercial Program	\$4,074,827	\$6,652,237	\$5,884,478	\$5,884,478	—	—%
Total Expenditures / Appropriations	\$4,074,827	\$6,652,237	\$5,884,478	\$5,884,478	—	—%
Total Reimbursements	\$(1,000,000)	\$(1,000,000)	—	—	—	—%
Net Financing Uses	\$3,074,827	\$5,652,237	\$5,884,478	\$5,884,478	—	—%
Total Revenue	\$5,265,310	\$4,801,000	\$4,816,455	\$4,816,455	—	—%
Use of Fund Balance	\$(2,190,482)	\$851,237	\$1,068,023	\$1,068,023	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	—	\$64,992	—	—	—	—%
Services & Supplies	\$3,444,362	\$4,462,983	\$4,567,949	\$4,567,949	—	—%
Interfund Charges	\$630,466	\$2,124,262	\$1,316,529	\$1,316,529	—	—%
Total Expenditures / Appropriations	\$4,074,827	\$6,652,237	\$5,884,478	\$5,884,478	—	—%
Other Reimbursements	\$(1,000,000)	\$(1,000,000)	—	—	—	—%
Total Reimbursements	\$(1,000,000)	\$(1,000,000)	—	—	—	—%
Net Financing Uses	\$3,074,827	\$5,652,237	\$5,884,478	\$5,884,478	—	—%
Revenue						
Licenses, Permits & Franchises	\$4,720,727	\$4,500,000	\$4,600,000	\$4,600,000	—	—%
Fines, Forfeitures & Penalties	\$156,427	\$41,000	\$41,000	\$41,000	—	—%
Revenue from Use Of Money & Property	\$227,189	—	—	—	—	—%
Miscellaneous Revenues	\$160,966	\$260,000	\$175,455	\$175,455	—	—%
Total Revenue	\$5,265,310	\$4,801,000	\$4,816,455	\$4,816,455	—	—%
Use of Fund Balance	\$(2,190,482)	\$851,237	\$1,068,023	\$1,068,023	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	—	\$4,694,491	\$7,736,211	\$3,041,720	64.8%
Reserve Release	\$(851,237)	—	—	—	—%
Provision for Reserve	—	\$3,626,468	\$6,668,188	\$3,041,720	83.9%
Use of Fund Balance	\$851,237	\$1,068,023	\$1,068,023	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- The Commercial Program reserve has increased \$3,041,720.

Water Resources

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Stormwater Utility - Unincorporated Area	\$30,963,611	\$40,203,936	\$40,315,332	\$44,478,377	\$4,163,045	10.3%
Water Resources Administration	\$19,022,245	\$10,282,709	\$11,027,300	\$11,059,800	\$32,500	0.3%
Total Expenditures / Appropriations	\$49,985,856	\$50,486,645	\$51,342,632	\$55,538,177	\$4,195,545	8.2%
Total Reimbursements	\$(13,625,331)	\$(4,527,600)	\$(5,022,400)	\$(5,097,900)	\$(75,500)	1.5%
Net Financing Uses	\$36,360,525	\$45,959,045	\$46,320,232	\$50,440,277	\$4,120,045	8.9%
Total Revenue	\$36,393,804	\$36,668,577	\$38,505,900	\$37,973,085	\$(532,815)	(1.4)%
Use of Fund Balance	\$(33,279)	\$9,290,468	\$7,814,332	\$12,467,192	\$4,652,860	59.5%
Positions	133.6	133.6	133.6	133.6	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$17,218,718	\$19,847,245	\$20,693,000	\$20,693,000	—	—%
Services & Supplies	\$14,751,441	\$16,056,200	\$17,201,132	\$17,233,632	\$32,500	0.2%
Other Charges	\$1,139,463	\$4,106,000	\$3,002,200	\$4,500,745	\$1,498,545	49.9%
Land	\$37,421	\$999,200	\$375,000	\$1,005,000	\$630,000	168.0%
Improvements	\$3,245,266	\$5,040,500	\$5,424,900	\$7,070,900	\$1,646,000	30.3%
Equipment	\$15,916	\$93,000	\$48,500	\$137,000	\$88,500	182.5%
Interfund Charges	—	—	—	\$300,000	\$300,000	—%
Intrafund Charges	\$13,577,631	\$4,344,500	\$4,597,900	\$4,597,900	—	—%
Total Expenditures / Appropriations	\$49,985,856	\$50,486,645	\$51,342,632	\$55,538,177	\$4,195,545	8.2%
Intrafund Reimbursements Between Programs	\$(4,088,282)	\$(4,344,500)	\$(4,597,900)	\$(4,597,900)	—	—%
Other Reimbursements	\$(9,537,049)	\$(183,100)	\$(424,500)	\$(500,000)	\$(75,500)	17.8%
Total Reimbursements	\$(13,625,331)	\$(4,527,600)	\$(5,022,400)	\$(5,097,900)	\$(75,500)	1.5%
Net Financing Uses	\$36,360,525	\$45,959,045	\$46,320,232	\$50,440,277	\$4,120,045	8.9%
Revenue						
Taxes	\$8,233,163	\$7,339,900	\$7,973,400	\$7,973,400	—	—%
Fines, Forfeitures & Penalties	\$1,626	\$1,700	\$1,700	\$1,700	—	—%
Revenue from Use Of Money & Property	\$621,636	\$80,000	\$80,000	\$80,000	—	—%
Intergovernmental Revenues	\$437,820	\$3,092,645	\$2,531,800	\$2,098,985	\$(432,815)	(17.1)%
Charges for Services	\$27,060,197	\$26,074,332	\$27,914,000	\$27,814,000	\$(100,000)	(0.4)%
Miscellaneous Revenues	\$39,362	\$80,000	\$5,000	\$5,000	—	—%
Total Revenue	\$36,393,804	\$36,668,577	\$38,505,900	\$37,973,085	\$(532,815)	(1.4)%
Use of Fund Balance	\$(33,279)	\$9,290,468	\$7,814,332	\$12,467,192	\$4,652,860	59.5%
Positions	133.6	133.6	133.6	133.6	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$8,167,235	\$6,730,988	\$9,323,746	\$2,592,758	38.5%
Reserve Release	\$(1,147,951)	\$(1,083,344)	\$(3,156,806)	\$(2,073,462)	191.4%
Provision for Reserve	\$24,718	—	\$13,360	\$13,360	—%
Use of Fund Balance	\$9,290,468	\$7,814,332	\$12,467,192	\$4,652,860	59.5%

Summary of Changes

The net increase in total appropriations is due to the following:

- Re-budgeting of goat vegetation control services.
- Rising costs and additional usage of subscription renewals, electricity, water, laundry services, procurement of safety related items, and ergonomic and modular furniture.
- An increase in consulting contracts for the Delta Regional Monitoring Cyanobacteria project.
- Increased costs for repairing and replacing equipment and building new fencing at Automated Local Evaluation in Real Time (ALERT) sites.
- Additional costs for the asphalt concrete overlay manhole projects.
- Re-budgeting of contract costs for the Beach Stone Lake Berm project.
- Re-budgeting of two heavy equipment upgrades.
- Additional projected demand for Home Elevation projects funded by the Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program.
- Re-budgeting of various Capital Improvement Plan (CIP) projects.
- Re-budgeting of Job Order Contract (JOC) and maintenance and operations capital projects.
- Shifting the June Board of Supervisors allocation for staff time and contracted services to manage flood mitigation efforts in the south county to the Water Agency Zone 13 budget.

The net increase in reimbursements is due to the following:

- Recovering administrative fee revenue from Zone 50 for both the prior and current fiscal years.
- Delays in collecting reimbursement for the Metro Air Park Services Tax transfer.

The net decrease in revenues is due to the following:

- The expiration of several grants.
- A decrease in administrative support charges to the Water Agency.

Reserve changes from the Approved Recommended Budget are detailed below:

- Stormwater Utility - Unincorporated Area reserve has decreased \$2,073,462.

- Water Resource Administrative reserve has increased \$13,360.

Stormwater Utility - Unincorporated Area

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$13,680,154	\$15,839,236	\$16,451,000	\$16,451,000	—	—%
Services & Supplies	\$9,026,006	\$10,088,400	\$10,529,732	\$10,529,732	—	—%
Other Charges	\$870,566	\$3,799,100	\$2,888,300	\$4,386,845	\$1,498,545	51.9%
Land	\$37,421	\$999,200	\$375,000	\$1,005,000	\$630,000	168.0%
Improvements	\$3,245,266	\$5,040,500	\$5,424,900	\$7,070,900	\$1,646,000	30.3%
Equipment	\$15,916	\$93,000	\$48,500	\$137,000	\$88,500	182.5%
Interfund Charges	—	—	—	\$300,000	\$300,000	—%
Intrafund Charges	\$4,088,282	\$4,344,500	\$4,597,900	\$4,597,900	—	—%
Total Expenditures / Appropriations	\$30,963,611	\$40,203,936	\$40,315,332	\$44,478,377	\$4,163,045	10.3%
Other Reimbursements	\$(47,700)	\$(47,700)	\$(357,000)	\$(300,000)	\$57,000	(16.0)%
Total Reimbursements	\$(47,700)	\$(47,700)	\$(357,000)	\$(300,000)	\$57,000	(16.0)%
Net Financing Uses	\$30,915,911	\$40,156,236	\$39,958,332	\$44,178,377	\$4,220,045	10.6%
Revenue						
Taxes	\$8,233,163	\$7,339,900	\$7,973,400	\$7,973,400	—	—%
Fines, Forfeitures & Penalties	\$1,626	\$1,700	\$1,700	\$1,700	—	—%
Revenue from Use Of Money & Property	\$609,943	\$80,000	\$80,000	\$80,000	—	—%
Intergovernmental Revenues	\$418,443	\$3,073,268	\$2,531,800	\$2,098,985	\$(432,815)	(17.1)%
Charges for Services	\$21,633,293	\$20,290,900	\$21,552,100	\$21,552,100	—	—%
Miscellaneous Revenues	\$39,362	\$80,000	\$5,000	\$5,000	—	—%
Total Revenue	\$30,935,830	\$30,865,768	\$32,144,000	\$31,711,185	\$(432,815)	(1.3)%
Use of Fund Balance	\$(19,919)	\$9,290,468	\$7,814,332	\$12,467,192	\$4,652,860	59.5%
Positions	107.6	107.6	107.6	107.6	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$8,142,517	\$6,730,988	\$9,310,386	\$2,579,398	38.3%
Reserve Release	\$(1,147,951)	\$(1,083,344)	\$(3,156,806)	\$(2,073,462)	191.4%
Use of Fund Balance	\$9,290,468	\$7,814,332	\$12,467,192	\$4,652,860	59.5%

Summary of Changes

The net increase in total appropriations is due to the following:

- Re-budgeting of goat vegetation control services.
- Increases in subscription renewals, electricity, water, laundry services, and procurement of safety related items resulting from rising costs and additional usage.
- An increase in consulting contracts for the Delta Regional Monitoring Cyanobacteria project.
- Repairing and replacing equipment and building new fencing at ALERT sites.
- Additional costs for the asphalt concrete overlay manhole projects.
- Re-budgeting of unrealized contract costs for the Beach Stone Lake Berm project.
- Re-budgeting of two heavy equipment upgrades.
- Additional projected demand for Home Elevation Projects funded by the FEMA Hazard Mitigation Grant Program.
- Re-budgeting for various CIP projects.
- Re-budgeting for JOC and maintenance and operations capital projects.
- Shifting the June Board of Supervisors allocation for staff time and contracted services to manage flood mitigation efforts in the south county to the Water Agency Zone 13 budget.

The net decrease in reimbursements is due to delays in collecting reimbursement for the Metro Air Park Services Tax transfer.

The net decrease in revenues is primarily due to changes in FEMA for Home Elevation grants.

Water Resources Administration

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$3,538,564	\$4,008,009	\$4,242,000	\$4,242,000	—	—%
Services & Supplies	\$5,725,435	\$5,967,800	\$6,671,400	\$6,703,900	\$32,500	0.5%
Other Charges	\$268,897	\$306,900	\$113,900	\$113,900	—	—%
Intrafund Charges	\$9,489,349	—	—	—	—	—%
Total Expenditures / Appropriations	\$19,022,245	\$10,282,709	\$11,027,300	\$11,059,800	\$32,500	0.3%
Total Reimbursements between Programs	\$(4,088,282)	\$(4,344,500)	\$(4,597,900)	\$(4,597,900)	—	—%
Other Reimbursements	\$(9,489,349)	\$(135,400)	\$(67,500)	\$(200,000)	\$(132,500)	196.3%
Total Reimbursements	\$(13,577,631)	\$(4,479,900)	\$(4,665,400)	\$(4,797,900)	\$(132,500)	2.8%
Net Financing Uses	\$5,444,614	\$5,802,809	\$6,361,900	\$6,261,900	\$(100,000)	(1.6)%
Revenue						
Revenue from Use Of Money & Property	\$11,693	—	—	—	—	—%
Intergovernmental Revenues	\$19,377	\$19,377	—	—	—	—%
Charges for Services	\$5,426,904	\$5,783,432	\$6,361,900	\$6,261,900	\$(100,000)	(1.6)%
Total Revenue	\$5,457,974	\$5,802,809	\$6,361,900	\$6,261,900	\$(100,000)	(1.6)%
Use of Fund Balance	\$(13,360)	—	—	—	—	—%
Positions	26.0	26.0	26.0	26.0	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$24,718	—	\$13,360	\$13,360	—%
Provision for Reserve	\$24,718	—	\$13,360	\$13,360	—%
Use of Fund Balance	—	—	—	—	—%

Summary of Changes

The net increase in total appropriations is due to the following:

- An increase in ergonomic furniture costs.
- Re-budgeting of prior year modular furniture costs, and office and cubicle reconfigurations.

The net increase in reimbursements is due to recovering administrative fee revenue from Zone 50 for both the prior and current fiscal years.

The net decrease in revenues is due to a decrease in administrative support charges to the Water Agency.

Water Agency Enterprise

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Zone 40 Capital Development	\$41,040,529	\$90,974,293	\$68,029,931	\$85,666,091	\$17,636,160	25.9%
Zone 41 Maintenance and Operations	\$58,230,852	\$114,562,838	\$112,076,324	\$135,179,224	\$23,102,900	20.6%
Zone 50 Capital Development	\$2,564,154	\$2,598,900	\$2,431,000	\$2,563,500	\$132,500	5.5%
Total Expenditures / Appropriations	\$101,835,534	\$208,136,031	\$182,537,255	\$223,408,815	\$40,871,560	22.4%
Total Reimbursements	\$(1,204,111)	\$(8,200,000)	\$(7,405,000)	\$(7,405,000)	—	—%
Net Financing Uses	\$100,631,423	\$199,936,031	\$175,132,255	\$216,003,815	\$40,871,560	23.3%
Total Revenue	\$112,264,039	\$131,789,708	\$156,112,557	\$106,112,557	\$(50,000,000)	(32.0)%
Use of Fund Balance	\$(11,632,616)	\$68,146,323	\$19,019,698	\$109,891,258	\$90,871,560	477.8%
Positions	144.0	144.0	147.0	147.0	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$17,239,288	\$19,451,423	\$21,114,007	\$21,114,007	—	—%
Services & Supplies	\$16,045,764	\$19,243,400	\$21,742,258	\$24,944,858	\$3,202,600	14.7%
Other Charges	\$37,215,206	\$39,477,100	\$38,772,700	\$41,126,600	\$2,353,900	6.1%
Land	\$14,157	\$300,000	\$2,272,000	\$2,272,000	—	—%
Improvements	\$29,382,048	\$119,967,308	\$90,302,290	\$124,739,350	\$34,437,060	38.1%
Equipment	\$654,594	\$1,361,400	\$861,500	\$1,607,000	\$745,500	86.5%
Interfund Charges	\$1,284,477	\$8,335,400	\$7,472,500	\$7,605,000	\$132,500	1.8%
Total Expenditures / Appropriations	\$101,835,534	\$208,136,031	\$182,537,255	\$223,408,815	\$40,871,560	22.4%
Other Reimbursements	\$(1,204,111)	\$(8,200,000)	\$(7,405,000)	\$(7,405,000)	—	—%
Total Reimbursements	\$(1,204,111)	\$(8,200,000)	\$(7,405,000)	\$(7,405,000)	—	—%
Net Financing Uses	\$100,631,423	\$199,936,031	\$175,132,255	\$216,003,815	\$40,871,560	23.3%
Revenue						
Licenses, Permits & Franchises	\$428,640	\$357,200	\$357,200	\$357,200	—	—%
Fines, Forfeitures & Penalties	\$53,380	\$20,400	\$25,000	\$25,000	—	—%
Revenue from Use Of Money & Property	\$7,062,625	\$2,367,900	\$2,561,977	\$2,561,977	—	—%
Intergovernmental Revenues	\$1,311,246	\$40,747,508	—	—	—	—%
Charges for Services	\$100,228,081	\$85,054,200	\$99,925,880	\$99,925,880	—	—%
Miscellaneous Revenues	\$3,177,067	\$3,242,500	\$3,242,500	\$3,242,500	—	—%
Other Financing Sources	\$3,000	—	\$50,000,000	—	\$(50,000,000)	(100.0)%
Total Revenue	\$112,264,039	\$131,789,708	\$156,112,557	\$106,112,557	\$(50,000,000)	(32.0)%
Use of Fund Balance	\$(11,632,616)	\$68,146,323	\$19,019,698	\$109,891,258	\$90,871,560	477.8%
Positions	144.0	144.0	147.0	147.0	—	—%

Summary of Changes

The net increase in total appropriations is due to the following:

- Re-budgeting of Capital Improvement Plan (CIP) projects.
- Changes in the Department overhead allocation based on a time study completed in June 2023.
- An increase in the cost of tools, chemicals, fuel and lubricants, and other supplies due to inflation.
- An increase in depreciation expense on the completed capital projects.
- An increase in the arbitrage liability related to the 2019 refunding bonds and 2022A bonds.

- An increase in the 2022A bond interest expense.
- Re-budgeting and increases for various operating accounts such as memberships, Department of General Services (DGS) charges, E-Sources contract, and several other professional services.
- Re-budgeting of capital assets and heavy equipment pending the DGS fleet procurement process.
- An increase in miscellaneous fees that are to be paid in association with the Central Valley Project water (Central Water Project rights, often referred to as SMUD and Fazio rights).
- Re-budgeting of the Aqua Metric contract for new meters.
- An increase in the department's new settlement rule on the Water Resources services.
- An increase in the cost of Water Forum 2 Planning funding (annually for five years starting FY 2023-24 through FY 2028-29).
- A transfer to Water Resources Administration (Fund 322F) of the Water Capacity administration fee.
- A decrease in the updated estimated cost on the contract with Freeport Regional Water Authority (FRWA);

The net decrease in revenues is due to reclassification of the draw down of the 2022A bond proceeds for the Arden Services Area Project from revenues to restricted assets, a balance sheet account.

Use of Fund Balance reflects a decrease in working capital.

Zone 40 Capital Development

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$1,503,487	\$2,144,961	\$2,568,571	\$2,568,571	—	—%
Services & Supplies	\$1,240,434	\$1,718,800	\$1,046,970	\$2,348,970	\$1,302,000	124.4%
Other Charges	\$23,848,093	\$26,488,400	\$25,549,700	\$26,800,100	\$1,250,400	4.9%
Land	\$14,157	\$300,000	\$2,272,000	\$2,272,000	—	—%
Improvements	\$14,434,358	\$53,302,132	\$29,167,690	\$44,251,450	\$15,083,760	51.7%
Equipment	—	\$20,000	\$20,000	\$20,000	—	—%
Interfund Charges	—	\$7,000,000	\$7,405,000	\$7,405,000	—	—%
Total Expenditures / Appropriations	\$41,040,529	\$90,974,293	\$68,029,931	\$85,666,091	\$17,636,160	25.9%
Other Reimbursements	\$(1,204,111)	\$(8,200,000)	—	—	—	—%
Total Reimbursements	\$(1,204,111)	\$(8,200,000)	—	—	—	—%
Net Financing Uses	\$39,836,417	\$82,774,293	\$68,029,931	\$85,666,091	\$17,636,160	25.9%
Revenue						
Fines, Forfeitures & Penalties	\$53,380	\$20,400	\$25,000	\$25,000	—	—%
Revenue from Use Of Money & Property	\$4,601,534	\$1,524,600	\$1,241,977	\$1,241,977	—	—%
Intergovernmental Revenues	\$24,844	\$739,844	—	—	—	—%
Charges for Services	\$61,703,970	\$45,203,100	\$55,982,800	\$55,982,800	—	—%
Miscellaneous Revenues	\$1,814,647	\$1,898,000	\$1,898,000	\$1,898,000	—	—%
Other Financing Sources	\$3,000	—	—	—	—	—%
Total Revenue	\$68,201,375	\$49,385,944	\$59,147,777	\$59,147,777	—	—%
Use of Fund Balance	\$(28,364,958)	\$33,388,349	\$8,882,154	\$26,518,314	\$17,636,160	198.6%
Positions	28.0	25.0	28.0	28.0	—	—%

Summary of Changes

The net increase in total appropriations is due to the following:

- An increase in arbitrage liability related to the 2019 refunding bonds.
- Re-budgeting of the Aqua Metric contract for new meters from FY 2022-23.
- An increase in the department's new settlement rule on the Water Resources Services.

- An increase in the Department overhead allocation based on the time study performed in June 2023.
- An increase in the cost of Water Forum 2 Planning funding (annually for five years starting FY 2023-24 through FY 2028-29).
- Re-budgeting of CIP project costs.

Use of Fund Balance reflects a decrease in working capital.

Zone 41 Maintenance and Operations

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$15,735,801	\$17,306,462	\$18,545,436	\$18,545,436	—	—%
Services & Supplies	\$14,805,211	\$17,483,000	\$20,653,688	\$22,554,288	\$1,900,600	9.2%
Other Charges	\$13,345,279	\$12,966,800	\$13,201,100	\$14,304,600	\$1,103,500	8.4%
Improvements	\$13,689,967	\$65,465,176	\$58,834,600	\$78,187,900	\$19,353,300	32.9%
Equipment	\$654,594	\$1,341,400	\$841,500	\$1,587,000	\$745,500	88.6%
Total Expenditures / Appropriations	\$58,230,852	\$114,562,838	\$112,076,324	\$135,179,224	\$23,102,900	20.6%
Other Reimbursements	—	—	\$(7,405,000)	\$(7,405,000)	—	—%
Total Reimbursements	—	—	\$(7,405,000)	\$(7,405,000)	—	—%
Net Financing Uses	\$58,230,852	\$114,562,838	\$104,671,324	\$127,774,224	\$23,102,900	22.1%
Revenue						
Licenses, Permits & Franchises	\$428,640	\$357,200	\$357,200	\$357,200	—	—%
Revenue from Use Of Money & Property	\$2,435,702	\$838,300	\$1,315,000	\$1,315,000	—	—%
Intergovernmental Revenues	\$1,286,402	\$40,007,664	—	—	—	—%
Charges for Services	\$36,734,551	\$38,621,100	\$40,863,080	\$40,863,080	—	—%
Miscellaneous Revenues	\$1,362,420	\$1,344,500	\$1,344,500	\$1,344,500	—	—%
Other Financing Sources	—	—	\$50,000,000	—	\$(50,000,000)	(100.0)%
Total Revenue	\$42,247,715	\$81,168,764	\$93,879,780	\$43,879,780	\$(50,000,000)	(53.3)%
Use of Fund Balance	\$15,983,137	\$33,394,074	\$10,791,544	\$83,894,444	\$73,102,900	677.4%
Positions	116.0	119.0	119.0	119.0	—	—%

Summary of Changes

The net increase in total appropriations is due to the following:

- An increase in miscellaneous fees that are to be paid in association with the CVP water.
- An increase in arbitrage liability related to the 2022A bonds.
- An increase in the cost of tools, chemicals, fuel and lubricants, and other supplies due to inflation.
- Re-budgeting and increases for various operating accounts such as memberships, General Services charges, E-Sources contract, and several other professional services.

- An increase in interest expense for the 2022A bonds.
- An increase in depreciation expense related to completed capital projects at the end of FY 2022-23.
- Re-budgeting of CIP project costs and accelerated project timelines.
- Re-budgeting of capital assets and heavy vehicles pending in the DGS fleet procurement process.
- A decrease in the updated estimated costs on the contract with FRWA.
- A decrease in the Department overhead allocation based on the time study performed in June 2023.

The net decrease in revenues is due to reclassification of the draw down of the 2022A bond proceeds for the Arden Services Area project from revenues to restricted assets, a balance sheet account.

Use of Fund Balance reflects a decrease in working capital.

Zone 50 Capital Development

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$120	\$41,600	\$41,600	\$41,600	—	—%
Other Charges	\$21,834	\$21,900	\$21,900	\$21,900	—	—%
Improvements	\$1,257,722	\$1,200,000	\$2,300,000	\$2,300,000	—	—%
Interfund Charges	\$1,284,477	\$1,335,400	\$67,500	\$200,000	\$132,500	196.3%
Total Expenditures / Appropriations	\$2,564,154	\$2,598,900	\$2,431,000	\$2,563,500	\$132,500	5.5%
Net Financing Uses	\$2,564,154	\$2,598,900	\$2,431,000	\$2,563,500	\$132,500	5.5%
Revenue						
Revenue from Use Of Money & Property	\$25,389	\$5,000	\$5,000	\$5,000	—	—%
Charges for Services	\$1,789,560	\$1,230,000	\$3,080,000	\$3,080,000	—	—%
Total Revenue	\$1,814,949	\$1,235,000	\$3,085,000	\$3,085,000	—	—%
Use of Fund Balance	\$749,204	\$1,363,900	\$(654,000)	\$(521,500)	\$132,500	(20.3)%

Summary of Changes

The net increase in total appropriations is due to an anticipated higher interfund transfer to Water Resources Administration (Fund 322F) for Zone 50 administrative services.

Use of Fund Balance reflects an increase in working capital.

Water Agency Zone 11 - Drainage Infrastructure

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Beach Stone Lakes Flood Mitigation	\$57,154	\$210,100	\$162,100	\$162,100	—	—%
Zone 11 Drainage Development	\$13,776,734	\$26,244,900	\$23,444,400	\$29,124,100	\$5,679,700	24.2%
Total Expenditures / Appropriations	\$13,833,888	\$26,455,000	\$23,606,500	\$29,286,200	\$5,679,700	24.1%
Total Reimbursements	\$(3,500,000)	\$(3,500,000)	\$(4,275,000)	\$(4,275,000)	—	—%
Net Financing Uses	\$10,333,888	\$22,955,000	\$19,331,500	\$25,011,200	\$5,679,700	29.4%
Total Revenue	\$10,237,903	\$12,973,100	\$11,927,300	\$14,340,700	\$2,413,400	20.2%
Use of Fund Balance	\$95,985	\$9,981,900	\$7,404,200	\$10,670,500	\$3,266,300	44.1%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$2,220,410	\$3,348,100	\$3,453,700	\$3,794,700	\$341,000	9.9%
Other Charges	\$4,060,301	\$12,960,900	\$10,406,200	\$13,441,600	\$3,035,400	29.2%
Land	\$6,422	\$790,000	\$750,000	\$785,000	\$35,000	4.7%
Improvements	\$4,546,754	\$6,356,000	\$4,721,600	\$6,989,900	\$2,268,300	48.0%
Interfund Charges	\$3,000,000	\$3,000,000	\$4,275,000	\$4,275,000	—	—%
Total Expenditures / Appropriations	\$13,833,888	\$26,455,000	\$23,606,500	\$29,286,200	\$5,679,700	24.1%
Other Reimbursements	\$(3,500,000)	\$(3,500,000)	\$(4,275,000)	\$(4,275,000)	—	—%
Total Reimbursements	\$(3,500,000)	\$(3,500,000)	\$(4,275,000)	\$(4,275,000)	—	—%
Net Financing Uses	\$10,333,888	\$22,955,000	\$19,331,500	\$25,011,200	\$5,679,700	29.4%
Revenue						
Licenses, Permits & Franchises	\$6,840,663	\$4,873,000	\$4,889,000	\$4,889,000	—	—%
Revenue from Use Of Money & Property	\$1,506,098	\$326,200	\$257,100	\$257,100	—	—%
Intergovernmental Revenues	\$52,504	\$450,000	\$150,000	\$150,000	—	—%
Charges for Services	\$1,838,638	\$7,323,900	\$6,631,200	\$9,044,600	\$2,413,400	36.4%
Total Revenue	\$10,237,903	\$12,973,100	\$11,927,300	\$14,340,700	\$2,413,400	20.2%
Use of Fund Balance	\$95,985	\$9,981,900	\$7,404,200	\$10,670,500	\$3,266,300	44.1%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$7,082,622	\$5,261,600	\$9,885,915	\$4,624,315	87.9%
Reserve Release	\$(4,350,349)	\$(4,214,800)	\$(3,147,278)	\$1,067,522	(25.3)%
Provision for Reserve	\$1,451,071	\$2,072,200	\$2,362,693	\$290,493	14.0%
Use of Fund Balance	\$9,981,900	\$7,404,200	\$10,670,500	\$3,266,300	44.1%

Summary of Changes

The net increase in total appropriations is due to the following:

- An increase in engineering consultant contracts including a contract for the Laguna Creek Inter-Basin Floodplain Remapping project and re-budgeting of two contracts to assist in review of drainage studies and improvement plans for development projects.
- An increase in anticipated labor required from Water Resources staff due to additional review time for development projects.
- An increase in developer credit and reimbursement agreements due to anticipated construction development projects.
- Re-budgeting for Home Elevation projects due to current demand.
- An increase in the Capital Improvement Plan (CIP) costs resulting from delays in construction, and accelerated design and construction work.
- Although there is no net change in appropriations or reimbursements, funds are being reallocated to Zone 11N from Zone 11W based on new split percentages for the Elder Gerber Creek Landscape/Irrigation project.

The net increase in revenues is due to higher than anticipated revenue in developer credits.

Reserve changes from the Approved Recommended Budget are detailed below:

- Beach Stone Lakes Flood Mitigation reserve has increased \$55,581.
- Zone 11A reserve has increased \$1,176,807.
- Zone 11A Beach Stone Lakes reserve has decreased \$168,946.
- Zone 11W reserve has decreased \$433,803.
- Zone 11N reserve has increased \$102,442.
- Zone 11B reserve has increased \$59,661.
- Zone 11C reserve has increased \$566,273.

Beach Stone Lakes Flood Mitigation

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$57,154	\$210,100	\$162,100	\$162,100	—	—%
Total Expenditures / Appropriations	\$57,154	\$210,100	\$162,100	\$162,100	—	—%
Net Financing Uses	\$57,154	\$210,100	\$162,100	\$162,100	—	—%
Revenue						
Revenue from Use Of Money & Property	\$60,131	\$10,000	\$12,100	\$12,100	—	—%
Intergovernmental Revenues	\$52,504	\$200,000	\$150,000	\$150,000	—	—%
Total Revenue	\$112,635	\$210,000	\$162,100	\$162,100	—	—%
Use of Fund Balance	\$(55,482)	\$100	—	—	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$(6,868)	—	\$55,581	\$55,581	—%
Reserve Release	\$(6,968)	—	—	—	—%
Provision for Reserve	—	—	\$55,581	\$55,581	—%
Use of Fund Balance	\$100	—	—	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Zone 11 Drainage Development

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$2,163,257	\$3,138,000	\$3,291,600	\$3,632,600	\$341,000	10.4%
Other Charges	\$4,060,301	\$12,960,900	\$10,406,200	\$13,441,600	\$3,035,400	29.2%
Land	\$6,422	\$790,000	\$750,000	\$785,000	\$35,000	4.7%
Improvements	\$4,546,754	\$6,356,000	\$4,721,600	\$6,989,900	\$2,268,300	48.0%
Interfund Charges	\$3,000,000	\$3,000,000	\$4,275,000	\$4,275,000	—	—%
Total Expenditures / Appropriations	\$13,776,734	\$26,244,900	\$23,444,400	\$29,124,100	\$5,679,700	24.2%
Other Reimbursements	\$(3,500,000)	\$(3,500,000)	\$(4,275,000)	\$(4,275,000)	—	—%
Total Reimbursements	\$(3,500,000)	\$(3,500,000)	\$(4,275,000)	\$(4,275,000)	—	—%
Net Financing Uses	\$10,276,734	\$22,744,900	\$19,169,400	\$24,849,100	\$5,679,700	29.6%
Revenue						
Licenses, Permits & Franchises	\$6,840,663	\$4,873,000	\$4,889,000	\$4,889,000	—	—%
Revenue from Use Of Money & Property	\$1,445,967	\$316,200	\$245,000	\$245,000	—	—%
Intergovernmental Revenues	—	\$250,000	—	—	—	—%
Charges for Services	\$1,838,638	\$7,323,900	\$6,631,200	\$9,044,600	\$2,413,400	36.4%
Total Revenue	\$10,125,268	\$12,763,100	\$11,765,200	\$14,178,600	\$2,413,400	20.5%
Use of Fund Balance	\$151,466	\$9,981,800	\$7,404,200	\$10,670,500	\$3,266,300	44.1%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$7,089,490	\$5,261,600	\$9,830,334	\$4,568,734	86.8%
Reserve Release	\$(4,343,381)	\$(4,214,800)	\$(3,147,278)	\$1,067,522	(25.3)%
Provision for Reserve	\$1,451,071	\$2,072,200	\$2,307,112	\$234,912	11.3%
Use of Fund Balance	\$9,981,800	\$7,404,200	\$10,670,500	\$3,266,300	44.1%

Summary of Changes

The net increase in total appropriations is due to the following:

- An increase in engineering consultant contracts including a contract for the Laguna Creek Inter-Basin Floodplain Remapping project and re-budgeting of two contracts to assist in review of drainage studies and improvement plans for development projects.
- An increase in anticipated labor required from Water Resources staff due to additional review time to development projects.
- An increase in developer credit and reimbursement agreements due to anticipated construction development projects.
- Re-budgeting for Home Elevation projects due to current demand.
- An increase in the Capital Improvement Plan (CIP) costs resulting from delays in construction, and accelerated design and construction work.
- Although there is no net change in appropriations or reimbursements, funds are being reallocated to Zone 11N from Zone 11W based on new split percentages for the Elder Gerber Creek Landscape/Irrigation project.

The net increase in revenues is due to higher than anticipated revenue in developer credits.

Water Agency Zone 13

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Zone 13 Water and Drainage Studies	\$3,142,568	\$3,677,715	\$3,179,594	\$3,547,594	\$368,000	11.6%
Total Expenditures / Appropriations	\$3,142,568	\$3,677,715	\$3,179,594	\$3,547,594	\$368,000	11.6%
Total Reimbursements	—	—	—	\$(300,000)	\$(300,000)	—%
Net Financing Uses	\$3,142,568	\$3,677,715	\$3,179,594	\$3,247,594	\$68,000	2.1%
Total Revenue	\$2,278,612	\$2,689,901	\$2,456,700	\$2,339,500	\$(117,200)	(4.8)%
Use of Fund Balance	\$863,956	\$987,814	\$722,894	\$908,094	\$185,200	25.6%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,407,464	\$2,142,515	\$2,115,644	\$2,483,644	\$368,000	17.4%
Other Charges	\$1,235,104	\$1,035,200	\$1,063,950	\$1,063,950	—	—%
Interfund Charges	\$500,000	\$500,000	—	—	—	—%
Total Expenditures / Appropriations	\$3,142,568	\$3,677,715	\$3,179,594	\$3,547,594	\$368,000	11.6%
Other Reimbursements	—	—	—	\$(300,000)	\$(300,000)	—%
Total Reimbursements	—	—	—	\$(300,000)	\$(300,000)	—%
Net Financing Uses	\$3,142,568	\$3,677,715	\$3,179,594	\$3,247,594	\$68,000	2.1%
Revenue						
Revenue from Use Of Money & Property	\$52,123	\$6,200	\$6,200	\$6,200	—	—%
Intergovernmental Revenues	\$8,163	\$333,000	\$194,200	\$77,000	\$(117,200)	(60.4)%
Charges for Services	\$2,218,326	\$2,350,701	\$2,256,300	\$2,256,300	—	—%
Total Revenue	\$2,278,612	\$2,689,901	\$2,456,700	\$2,339,500	\$(117,200)	(4.8)%
Use of Fund Balance	\$863,956	\$987,814	\$722,894	\$908,094	\$185,200	25.6%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$90,707	\$35,800	\$123,858	\$88,058	246.0%
Reserve Release	\$(897,107)	\$(687,094)	\$(784,236)	\$(97,142)	14.1%
Use of Fund Balance	\$987,814	\$722,894	\$908,094	\$185,200	25.6%

Summary of Changes

The net increase in total appropriations is due to the following:

- An increase for engineering services related to the Cosumnes River Study.
- An increase in other professional services due to re-budgeting of prior fiscal year contract costs related to Proposition 218 review.
- Moving budget authority from other professional services to engineering services for the Natomas Water Study.
- Shifting the June Board of Supervisors approved growth for staff time and contracted services to manage flood mitigation efforts in the south county from the Water Resources budget to Zone 13, where expenses are to be incurred.

The net increase in reimbursements is due to the shifting of the of the approved growth request mentioned above to Zone 13.

The net decrease in revenues is due to the following:

- An increase in anticipated Proposition 1 and 68 grant funding.
- A decrease in the Federal Emergency Management Agency Cooperative Technical Partner Floodplain Mapping grant that closed in the prior fiscal year.

Reserve changes from the Approved Recommended Budget are detailed below:

- Zone 13 reserve has decreased \$97,142.

SACRAMENTO
COUNTY