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FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 4050000 - Board of Supervisors			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Salaries & Benefits	\$ 2,979,645	\$ 2,994,206	\$ 14,561
Services & Supplies	672,484	672,484	-
Expenditure Transfer & Reimbursement	19,671	19,671	-
Total Expenditures/Appropriations	\$ 3,671,800	\$ 3,686,361	\$ 14,561
Net Cost	\$ 3,671,800	\$ 3,686,361	\$ 14,561
Positions	20.0	20.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$14,561.
- Other Changes
 - Appropriations have increased \$14,561 due to an error in budgeting salary and benefit costs.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 5800000 - District Attorney			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fines, Forfeitures & Penalties	\$ 2,443,852	\$ 2,443,852	-
Revenue from Use Of Money & Property	146,432	146,432	-
Intergovernmental Revenues	10,658,950	10,658,950	-
Charges for Services	1,655,086	1,655,086	-
Miscellaneous Revenues	679,338	679,338	-
Total Revenue	\$ 15,583,658	\$ 15,583,658	-
Salaries & Benefits	\$ 80,713,126	\$ 80,713,126	-
Services & Supplies	14,401,374	14,541,374	140,000
Other Charges	45,000	45,000	-
Equipment	525,000	858,000	333,000
Expenditure Transfer & Reimbursement	(18,034,766)	(18,034,766)	-
Total Expenditures/Appropriations	\$ 77,649,734	\$ 78,122,734	473,000
Net Cost	\$ 62,066,076	\$ 62,539,076	473,000
Positions	426.0	426.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$473,000.
- Budget Changes
 - Appropriations have increased \$473,000 due to rebudgeting for an item of equipment for the Crime Lab (\$333,000) and for a project upgrading access control in the Crime Lab (\$140,000).

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The following position changes are included as part of the Fiscal Year 2019-20 Adopted Budget:

Attorney Level 4 Criminal	1.0
Attorney Level 4 Criminal (0.5 FTE).....	<u>-1.0</u>
Total	0.0

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 7400000 - Sheriff			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Taxes	\$ 1,355,000	\$ 1,355,000	\$ -
Licenses, Permits & Franchises	1,801,500	1,801,500	-
Fines, Forfeitures & Penalties	1,600,000	1,600,000	-
Intergovernmental Revenues	48,665,432	48,665,432	-
Charges for Services	37,682,071	37,682,071	-
Miscellaneous Revenues	5,195,030	5,195,030	-
Total Revenue	\$ 96,299,033	\$ 96,299,033	\$ -
Salaries & Benefits	\$ 450,129,693	\$ 450,129,693	-
Services & Supplies	91,298,160	91,298,160	-
Other Charges	1,987,364	2,039,714	52,350
Equipment	1,632,847	1,632,847	-
Expenditure Transfer & Reimbursement	(172,381,130)	(172,381,127)	3
Total Expenditures/Appropriations	\$ 372,666,934	\$ 372,719,287	\$ 52,353
Net Cost	\$ 276,367,901	\$ 276,420,254	\$ 52,353
Positions	2,084.0	2,084.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$52,353.
- Rebudget Changes
 - Appropriations have increased \$52,350 due to rebudgeting for vehicle built-out costs incurred by the Department of General Services but not charged to the Sheriff's Office in Fiscal Year 2018-19.
 - Reimbursements have decreased \$3 due to actual realignment fund balance coming in lower than expected.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 7409000 - SSD DOJ Asset Forfeit				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 1,055,841	\$ 1,069,226	\$ 13,385	
Fines, Forfeitures & Penalties	75,919	75,919	-	
Total Revenue	\$ 1,131,760	\$ 1,145,145	\$ 13,385	
Reserve Provision	\$ 1,131,760	\$ 1,145,145	\$ 13,385	
Total Expenditures/Appropriations	\$ 1,131,760	\$ 1,145,145	\$ 13,385	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$13,385 due to expenditures of this funding source being less than anticipated during Fiscal Year 2018-19.
 - Reserves have increased \$13,385 due to greater fund balance being available than anticipated.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Asset Forfeiture — \$1,145,145**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 7408000 - SSD Restricted Revenue				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 3,976,973	\$ 5,459,712	\$ 1,482,739	
Fines, Forfeitures & Penalties	163,995	163,995	-	
Charges for Services	2,000,000	2,000,000	-	
Total Revenue	\$ 6,140,968	\$ 7,623,707	\$ 1,482,739	
Reserve Provision	\$ 2,985,968	\$ 4,468,707	\$ 1,482,739	
Expenditure Transfer & Reimbursement	3,155,000	3,155,000	-	
Total Expenditures/Appropriations	\$ 6,140,968	\$ 7,623,707	\$ 1,482,739	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$1,482,739 due to expenditures of these funding sources being less than anticipated during Fiscal Year 2018-19.
 - Reserves have increased \$1,482,739 due to greater fund balance being available than anticipated.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Asset Forfeiture — \$2,359,959**
- **Civil Process Fees (GC §26746) — \$2,108,748**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

AIRPORT OPERATIONS (3400000)

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 7480000 - 1991 Realignment				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 2,174,043	\$ 27,060,222	\$ 24,886,179	
Reserve Release	9,766,920	9,766,920	-	
Intergovernmental Revenues	345,068,818	333,629,235	(11,439,583)	
Total Revenue	\$ 357,009,781	\$ 370,456,377	\$ 13,446,596	
Reserve Provision	\$ -	\$ 11,753,919	\$ 11,753,919	
Expenditure Transfer & Reimbursement	357,009,781	358,702,458	1,692,677	
Total Expenditures/Appropriations	\$ 357,009,781	\$ 370,456,377	\$ 13,446,596	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- CalWORKs Maintenance of Effort Changes
 - Fund Balance has increased \$8,674,751 due to the inclusion of anticipated July and August 2019 revenues in Fiscal Year 2018-19 revenue accruals based on State Controller schedules.
 - Revenues have decreased \$8,674,751 to correct for the July and August 2019 revenues accrued in Fiscal Year 2018-19. These revenues should have been recognized in Fiscal Year 2019-20 in accordance with California Department of Social Services instruction.
- Social Services Changes
 - Fund Balance has increased \$16,285,748 due a \$5.3M decrease in Fiscal Year 2018-19 In-Home Supportive Services Maintenance of Effort (IHSS MOE) expenditures that should have been paid in Fiscal Year 2018-19, but will be paid in Fiscal Year 2019-20 due to late State billing, State acceleration of an additional \$2.8M in Fiscal Year 2018-19 Social Services growth, and lower than anticipated Fiscal Year 2018-19 expenditures of \$8.1M due to lower than anticipated program costs and savings due to positions being held vacant in anticipation of Fiscal Year 2019-20 reductions.
 - Revenues have decreased \$2,764,832 due to State acceleration of an additional \$2,764,832 in Fiscal Year 2018-19 Social Services growth. This adjustment has no impact on the total amount of revenue the County will receive; the growth was included in Fiscal Year 2018-19 base payments so is included the Fiscal Year 2019-20 beginning Fund Balance as described above.

- Social Services Changes (cont.):
 - Appropriations have increased \$1,766,996 due to the net result of rebudgeting of \$5.3M in Fiscal Year 2018-19 IHSS MOE expenditures that should have been billed and paid in Fiscal Year 2018-19, and an anticipated reduction of \$3.6M in the Fiscal Year 2019-20 IHSS MOE requirement.
 - Reserves have increased \$11,753,919 due to an effort to reserve funds both to mitigate the potential loss of Title IV-E Waiver revenues starting on October 1, 2019, and to mitigate potential future revenue fluctuations due to the volatile and difficult to estimate nature of 1991 Realignment revenues.
- Mental Health Changes
 - Fund Balance has decreased \$84,289 due to accounting adjustments.
 - Appropriations have decreased \$84,289 due a lower amount of resources available to allocate because of the decrease in Fund Balance.
- Public Health Changes
 - Fund Balance has decreased \$2,427 due to slightly lower than anticipated Fiscal Year 2018-19 revenues.
 - Appropriations have decreased \$2,427 due a lower amount of resources available to allocate because of the decrease in Fund Balance.
- Other Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$12,397 due to a Fiscal Year 2018-19 interest posting. Because there is no statutory requirement to keep interest earned on 1991 Realignment funding in the 1991 Realignment Funds, 1991 Realignment interest will be directly posted in the General Fund going forward.
 - Appropriations have increased \$12,397 to transfer the Fiscal Year 2018-19 First Quarter interest to the General Fund.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Social Services Reserve — \$11,753,919**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 7440000 - 2011 Realignment			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 4,704,229	\$ 7,444,715	\$ 2,740,486
Reserve Release	4,827,695	4,827,695	-
Intergovernmental Revenues	316,337,391	316,337,391	-
Total Revenue	\$ 325,869,315	\$ 328,609,801	\$ 2,740,486
Reserve Provision	\$ 696,511	\$ 3,437,002	\$ 2,740,491
Expenditure Transfer & Reimbursement	325,172,804	325,172,799	(5)
Total Expenditures/Appropriations	\$ 325,869,315	\$ 328,609,801	\$ 2,740,486
Net Cost	\$ -	\$ -	\$ -

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Enhancing Law Enforcement Activities Changes
 - Fund Balance has increased \$129,639 due to 1) a lack of Fiscal Year 2018-19 expenditures eligible for \$51K in California Office of Emergency Services funding and 2) a decision to assume that 2011 Realignment Vehicle License Fee revenue would grow at a slightly higher rate than what was assumed in the Fiscal Year 2019-20 Approved Recommended Budget. This decision was made based on 10 months of actual Fiscal Year 2018-19 revenues, and increased the amount of Fiscal Year 2018-19 revenue accrued. Since the accruals were done, the State has posted the 11th month of revenue, which is lower than what was assumed. It is not possible to determine whether revenues were under- or over- accrued until the 12th month of revenue and the Fiscal Year 2018-19 growth payment are received.
 - Appropriations have decreased \$3 due to a lower amount of resources available to allocate because the Booking Fees Fund Balance was \$3 lower than anticipated.
 - Reserves have increased \$129,642 due to an effort to reserve funds to mitigate potential future revenue reductions due to the volatile and difficult to estimate nature of 2011 Realignment Revenues. If Fiscal Year 2018-19 revenues were in fact over-accrued as described above, these reserves could be released to mitigate or partially mitigate the resulting reduction in Fiscal Year 2019-20 revenue.
- Law Enforcement Services Changes
 - Fund Balance has increased \$3,520 due to accounting adjustments.
 - Reserves have increased \$3,520 due to an effort to reserve funds to mitigate potential future revenue reductions due to the volatile and difficult to estimate nature of 2011 Realignment Revenues.

- Behavioral Health Changes
 - Fund Balance has decreased \$2 due to accounting adjustments.
 - Appropriations have decreased \$2 due a lower amount of resources available to allocate because of the decrease in Fund Balance.
- Protective Services Changes
 - Fund Balance has increased \$2,607,329 due to accounting adjustments and lower than anticipated Fiscal Year 2018-19 expenditures due to lower than anticipated program costs and savings due to positions being held vacant in anticipation of Fiscal Year 2019-20 reductions.
 - Reserves have increased \$2,607,329 due to an effort to reserve funds both to mitigate the potential loss of Title IV-E Waiver revenues starting on October 1, 2019, and to mitigate potential future revenue fluctuations due to the volatile and difficult to estimate nature of 2011 Realignment revenues.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Community Corrections Planning Reserve - \$696,511**
- **Local Innovation Reserve - \$770,223**
- **AB 109 Community Corrections Reserve - \$20**
- **District Attorney and Public Defender Reserve - \$3,500**
- **California Office of Emergency Services Reserve - \$51,105**
- **Citizens Option for Public Safety Reserve - \$15,039**
- **Juvenile Justice Crime Prevention Reserve - \$35,514**
- **Juvenile Probation Activities Reserve - \$27,984**
- **Protective Services Reserve – \$2,607,329**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

AIRPORT OPERATIONS (3400000)

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 3400000 - Airport System			
Operating Detail	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Operating Revenues			
Charges for Service	\$ 104,239,180	\$ 104,239,180	-
Intergovernmental Revenues	2,536,305	2,536,305	-
Use Of Money/Prop	105,526,496	105,526,496	-
Total Operating Revenues	\$ 212,301,981	\$ 212,301,981	-
Operating Expenses			
Salaries/Benefits	\$ 42,143,965	\$ 42,143,965	-
Services & Supplies	82,810,744	87,802,844	4,992,100
Other Charges	1,646,633	1,646,633	-
Depreciation	53,170,120	53,170,120	-
Total Operating Expenses	\$ 179,771,462	\$ 184,763,562	4,992,100
Operating Income (Loss)	\$ 32,530,519	\$ 27,538,419	(4,992,100)
Non-Operating Revenues (Expenses)			
Other Revenues	\$ 22,661,508	\$ 22,661,508	-
Fines/Forefeitures/Penalties	55,000	55,000	-
Licenses/Permits	29,544	29,544	-
Interest Income	6,607,800	6,607,800	-
Cost of Goods Sold	(630,000)	(630,000)	-
Interest Expense	(38,937,729)	(38,937,729)	-
Total Non-Operating Revenues (Expenses)	\$ (10,213,877)	\$ (10,213,877)	-
Income Before Capital Contributions and Transfers	\$ 22,316,642	\$ 17,324,542	(4,992,100)
Change In Net Assets	\$ 22,316,642	\$ 17,324,542	(4,992,100)
Net Assets - Beginning Balance	615,906,166	615,906,166	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ 638,222,808	\$ 633,230,708	(4,992,100)
Positions	346.0	346.0	0.0

CAPITAL OUTLAY (3480000)

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 3480000 - Airport-Cap Outlay			
Operating Detail	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Operating Revenues			
Total Operating Revenues	\$ -	\$ -	-
Operating Expenses			
Depreciation	\$ 288,630	\$ 288,630	-
Total Operating Expenses	\$ 288,630	\$ 288,630	-
Operating Income (Loss)	\$ (288,630)	\$ (288,630)	-
Non-Operating Revenues (Expenses)			
Computer Software	\$ (990,000)	\$ (884,461)	105,539
Equipment	(4,989,500)	(18,762,594)	(13,773,094)
Improvements	(63,290,368)	(110,365,796)	(47,075,428)
Total Non-Operating Revenues (Expenses)	\$ (69,269,868)	\$ (130,012,851)	(60,742,983)
Income Before Capital Contributions and Transfers	\$ (69,558,498)	\$ (130,301,481)	(60,742,983)
Change In Net Assets	\$ (69,558,498)	\$ (130,301,481)	(60,742,983)
Net Assets - Beginning Balance	(71,065,783)	(71,065,783)	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ (140,624,281)	\$ (201,367,264)	(60,742,983)

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:**Airport Enterprise (3400000)**

- Rebudget/Reserve/Fund Balance Changes
 - Appropriations have increased \$4,992,100 due to rebudgeting of maintenance projects such as LED retrofit for exterior facilities; replacement of existing cooling towers in Terminal A; and the Landside Pavement Maintenance Management Program assessment to report on the safe and serviceable condition of Airports pavement.

Airport Capital Outlay (3480000)

- Rebudget/Reserve/Fund Balance Changes
 - Appropriations have increased \$49,899,635 due to rebudgeting of various projects not completed in the prior fiscal year. The three most significant rebudgeting changes are the Rehabilitation of Runway 16R-34L at \$24.3 million; Replacement of Terminal A Jetbridges for \$9 million; and the Special Authorization Category II System for \$3.6 million. Other projects being rebudgeted are the Infrastructure for Shuttle buses; two crash trucks for Airport Fire which did not arrive in Fiscal Year 2018-19; continuing work on Remain Over Night parking for airplanes; Seating for Southwest Airlines at the Gates plus electrical work; and Economy Lot Rehabilitation. Lastly, the changes include \$651k in equipment/vehicle rebudgeting because the equipment and vehicles did not arrive in Fiscal Year 2018-19.
 - Reserves have increased \$1,411,401 due an increase in budgeted Operating Expenses resulting in a revised Operating Reserve requirement of \$33,055,861.
- Additional Recommended Growth
 - Recommended one-time growth requests include \$10,843,348 in appropriations for multiple capital improvement projects. The largest request includes \$8,750,000 to purchase ten new electric buses for Sacramento International Airport which will add service to accommodate increased passenger traffic and replenish the aging shuttle bus fleet. The requests also include \$143,348 for runway redesignation, \$200,000 for upgrades to the County Work Order System, \$300,000 for a new Surface Hog Hardened Cleaning Truck, \$250,000 for preliminary analysis of a potential pedestrian walkway from Terminal B to Concourse B, \$400,000 for a replacement Mather Airport Tower Small Digital Voice Switch, \$400,000 for Executive Airport Terminal Building roof replacement, and \$400,000 to rehabilitate Taxiway A at Franklin Field Airport.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Operating Reserve — \$33,055,861**
- **Revenue Bond Reserve and Contingency - \$2,000,000**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 7860000 - Board Of Retirement			
Operating Detail	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Operating Revenues			
Charges for Service	\$ 15,679,549	\$ 15,679,549	-
Total Operating Revenues	\$ 15,679,549	\$ 15,679,549	-
Operating Expenses			
Salaries/Benefits	\$ 8,038,531	\$ 8,038,531	-
Services & Supplies	7,095,447	7,095,447	-
Other Charges	354,571	354,571	-
Depreciation	36,000	36,000	-
Total Operating Expenses	\$ 15,524,549	\$ 15,524,549	-
Operating Income (Loss)	\$ 155,000	\$ 155,000	-
Non-Operating Revenues (Expenses)			
Contingencies	\$ (155,000)	\$ (155,000)	-
Total Non-Operating Revenues (Expenses)	\$ (155,000)	\$ (155,000)	-
Income Before Capital Contributions and Transfers	\$ -	\$ -	-
Change In Net Assets	\$ -	\$ -	-
Net Assets - Beginning Balance	(15,110,486)	(15,110,486)	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ (15,110,486)	\$ (15,110,486)	-
Positions	59.0	59.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations and revenues have not changed.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The following position changes are included as part of the Fiscal Year 2019-20 Adopted Budget:

Office Specialist Level 2	1.0
Personnel Specialist Level 2	<u>-1.0</u>
Total	0.0

FOR INFORMATION ONLY

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 4010000 - Clerk of the Board			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Licenses, Permits & Franchises	\$ 35,000	\$ 35,000	-
Charges for Services	145,000	145,000	-
Miscellaneous Revenues	359,746	597,638	237,892
Total Revenue	\$ 539,746	\$ 777,638	237,892
Salaries & Benefits	\$ 1,629,371	\$ 1,629,371	-
Services & Supplies	598,074	536,784	(61,290)
Equipment	100,030	302,290	202,260
Expenditure Transfer & Reimbursement	(352,235)	(352,235)	-
Total Expenditures/Appropriations	\$ 1,975,240	\$ 2,116,210	140,970
Net Cost	\$ 1,435,494	\$ 1,338,572	(96,922)
Positions	13.0	13.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET0004

- The allocation (net cost) has decreased by \$96,922.
- Rebudget/Reserve/Fund Balance Changes
 - Appropriations have increased \$140,970 due to rebudgeting for the Public Education and Government Facilities Fund (PEG) Grant. The increase in appropriations is offset by PEG Grant revenue in excess of 2019-20 need, due to timing of revenue transfer.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 5060000 - Community Investment Program				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20		Variance
Fund Balance	\$ 276,313	\$ 168,395	\$	(107,918)
Total Revenue	\$ 276,313	\$ 168,395	\$	(107,918)
Services & Supplies	\$ 270,887	\$ 162,969	\$	(107,918)
Expenditure Transfer & Reimbursement	5,426	5,426		-
Total Expenditures/Appropriations	\$ 276,313	\$ 168,395	\$	(107,918)
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased \$107,918 due to the completion of various Board of Supervisors' district projects resulting in a decrease in appropriations of \$107,918.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 6310000 - County Library			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 80,000	\$ 143,653	\$ 63,653
Miscellaneous Revenues	1,072,031	1,072,031	-
Total Revenue	\$ 1,152,031	\$ 1,215,684	\$ 63,653
Services & Supplies	\$ 1,152,031	\$ 1,215,684	\$ 63,653
Total Expenditures/Appropriations	\$ 1,152,031	\$ 1,215,684	\$ 63,653
Net Cost	\$ -	\$ -	\$ -

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Appropriations have increased \$63,653 due to rebudgeting for capital maintenance projects. The increase in appropriations is offset by increased fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 3870000 - Economic Development			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 47,585,475	\$ 51,611,538	\$ 4,026,063
Reserve Release	246,282	246,282	-
Licenses, Permits & Franchises	52,000	30,000	(22,000)
Revenue from Use Of Money & Property	808,523	808,523	-
Intergovernmental Revenues	12,500,000	12,500,000	-
Miscellaneous Revenues	4,773,728	4,754,424	(19,304)
Other Financing Sources	19,000	19,000	-
Total Revenue	\$ 65,985,008	\$ 69,969,767	\$ 3,984,759
Salaries & Benefits	\$ 2,716,368	\$ 2,716,368	-
Services & Supplies	63,450,407	67,435,166	3,984,759
Other Charges	8,233	8,233	-
Expenditure Transfer & Reimbursement	(190,000)	(190,000)	-
Total Expenditures/Appropriations	\$ 65,985,008	\$ 69,969,767	\$ 3,984,759
Net Cost	\$ -	\$ -	-
Positions	16.0	16.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$4,026,063 primarily due to:
 - Timing of projects at the former Mather Air Force Base (\$377,658)
 - Timing of projects related to environmental remediation and infrastructure at the former McClellan Air Force Base (\$3,137,311)
 - Various project timeline shifts related to the Business Environmental Resource Center (BERC) and Western Power Association (WAPA).
 - Appropriations have increased \$3,984,752 due to rebudgeting related to the above projects.
 - Revenues decreased \$41,304 due to timing of receipt of revenue.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 7090000 - Emergency Services			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Intergovernmental Revenues	\$ 3,536,147	\$ 4,438,370	\$ 902,223
Total Revenue	\$ 3,536,147	\$ 4,438,370	\$ 902,223
Salaries & Benefits	\$ 1,109,994	\$ 1,109,994	-
Services & Supplies	1,691,353	2,375,126	683,773
Other Charges	1,169,022	1,169,022	-
Equipment	-	187,132	187,132
Expenditure Transfer & Reimbursement	598,185	629,503	31,318
Total Expenditures/Appropriations	\$ 4,568,554	\$ 5,470,777	\$ 902,223
Net Cost	\$ 1,032,407	\$ 1,032,407	-
Positions	7.0	7.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has not changed.
- Rebudget Changes
 - Appropriations have increased \$902,223 due to rebudgeting for California Department of Water Resources grant projects not completed in Fiscal Year 2018-19. The increase in appropriations is offset by an increase in grant revenue from the California Department of Water Resources.
- Other Changes
 - \$31,318 in appropriations were shifted from Services and Supplies to Expenditure Transfers due to a transfer of Homeland Security grant funds from the Sacramento Office of Emergency Services to the Coroner for deployable storage racks and transfer boards for disaster victims.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 3070000 - Antelope Public Facilities Financing Plan				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 1,443,834	\$ 1,552,931	\$	109,097
Revenue from Use Of Money & Property	6,000	18,000		12,000
Charges for Services	252,000	252,000		-
Miscellaneous Revenues	953,094	953,094		-
Total Revenue	\$ 2,654,928	\$ 2,776,025	\$	121,097
Services & Supplies	\$ 1,727,231	\$ 1,842,622	\$	115,391
Other Charges	927,697	933,403		5,706
Total Financing Uses	\$ 2,654,928	\$ 2,776,025	\$	121,097
Total Expenditures/Appropriations	\$ 2,654,928	\$ 2,776,025	\$	-
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$109,097 due to lower than anticipated administrative costs, higher than expected revenues, and an additional estimated increase in interest earnings.
 - Appropriations have increased \$121,097 due to rebudgeting for additional administrative costs and reimbursement agreements. The increase in appropriations is offset by increased fund balance and revenue.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 3081000 - Bradshaw/US 50 Financing District				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$	-	\$ 49,939	\$ 49,939
Revenue from Use Of Money & Property		-	245	245
Total Revenue	\$	-	\$ 50,184	\$ 50,184
Other Charges	\$	-	\$ 50,184	\$ 50,184
Total Financing Uses	\$	-	\$ 50,184	\$ 50,184
Total Expenditures/Appropriations	\$	-	\$ 50,184	-
Net Cost	\$	-	-	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$49,939 due to the timing of finalizing the assessment district.
 - Appropriations have increased \$50,184 due to rebudgeting of fund balance and additional interest revenue.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 2857000 - CSA No. 10				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 84,429	\$ 260,480	\$ 176,051	
Charges for Services	225,000	225,000		-
Total Revenue	\$ 309,429	\$ 485,480	\$ 176,051	
Reserve Provision	\$ 100,000	\$ 100,000		-
Services & Supplies	209,429	385,480	176,051	
Total Financing Uses	\$ 309,429	\$ 485,480	\$ 176,051	
Total Expenditures/Appropriations	\$ 309,429	\$ 485,480		-
Net Cost	-	-		-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$176,051 due to higher than expected revenues and lower than anticipated administrative costs.
 - Appropriations have increased \$176,051 due to rebudgeting for additional administrative costs offset by an increase in fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1600000 - Countywide Library Facilities Admin Fee				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 8,752	\$ 15,810	7,058	
Charges for Services	20,000	20,000	-	
Total Revenue	\$ 28,752	\$ 35,810	7,058	
Services & Supplies	\$ 28,752	\$ 35,810	7,058	
Total Financing Uses	\$ 28,752	\$ 35,810	7,058	
Total Expenditures/Appropriations	\$ 28,752	\$ 35,810	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$7,058 due to lower than anticipated administrative fees.
 - Appropriations have increased \$7,058 due to increased fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1182880 - Florin Road Capital Project				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 388,605	\$ 395,358	\$ 6,753	
Total Revenue	\$ 388,605	\$ 395,358	\$ 6,753	
Other Charges	\$ 388,605	\$ 395,358	\$ 6,753	
Total Financing Uses	\$ 388,605	\$ 395,358	\$ 6,753	
Total Expenditures/Appropriations	\$ 388,605	\$ 395,358	\$ -	
Net Cost	\$ -	\$ -	\$ -	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$6,753 due to higher than anticipated interest earnings.
 - Appropriations have increased \$6,753 due to the increase in fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1470000 - Florin Vineyard No. 1 CFD 2016-2				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 2,909,451	\$ 6,119,819	\$ 3,210,368	
Charges for Services	96,000	96,000	-	
Total Revenue	\$ 3,005,451	\$ 6,215,819	\$ 3,210,368	
Services & Supplies	\$ 119,924	\$ 91,628	(28,296)	
Other Charges	2,885,527	6,124,191	3,238,664	
Total Financing Uses	\$ 3,005,451	\$ 6,215,819	\$ 3,210,368	
Total Expenditures/Appropriations	\$ 3,005,451	\$ 6,215,819	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$3,210,368 due to a delay in the timing of reimbursements to the developer.
 - Appropriations have increased \$3,210,368 due to increased fund balance.

FINANCING DISTRICTS - FLORIN VINEYARD COMMUNITY PLAN 1450000 FEE PROGRAM

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1450000 - Florin Vineyard Community Plan				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 2,092,102	\$ 4,319,620	\$ 2,227,518	
Charges for Services	65,000	65,000	-	
Total Revenue	\$ 2,157,102	\$ 4,384,620	\$ 2,227,518	
Services & Supplies	\$ 330,400	\$ 334,214	3,814	
Other Charges	1,826,702	4,050,406	2,223,704	
Total Financing Uses	\$ 2,157,102	\$ 4,384,620	\$ 2,227,518	
Total Expenditures/Appropriations	\$ 2,157,102	\$ 4,384,620	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$2,227,518 due to higher than expected revenues.
 - Appropriations have increased \$2,227,518 due to the increase in fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 3090000 - Laguna Community Facilities District				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 343,215	\$ 357,347	\$	14,132
Total Revenue	\$ 343,215	\$ 357,347	\$	14,132
Services & Supplies	\$ 50,000	\$ 50,000	\$	-
Other Charges	293,215	307,347		14,132
Total Financing Uses	\$ 343,215	\$ 357,347	\$	14,132
Total Expenditures/Appropriations	\$ 343,215	\$ 357,347	\$	-
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$14,132 due to lower than anticipated administrative costs and higher than anticipated revenues.
 - Appropriations have increased \$14,132 due to rebudgeting for additional administrative costs offset by increased fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 2870000 - Laguna Crk/Elliott Rch CFD No. 1				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 3,503,239	\$ 3,522,674	\$	19,435
Miscellaneous Revenues	449,000	449,000		-
Total Revenue	\$ 3,952,239	\$ 3,971,674	\$	19,435
Reserve Provision	\$ 83,765	\$ 86,890	\$	3,125
Services & Supplies	1,396,474	1,412,784		16,310
Other Charges	2,472,000	2,472,000		-
Total Financing Uses	\$ 3,952,239	\$ 3,971,674	\$	19,435
Total Expenditures/Appropriations	\$ 3,952,239	\$ 3,971,674	\$	-
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$19,435 due to lower than anticipated administrative costs and higher than expected revenues.
 - Reserves have increased \$3,125 for Fiscal Year 2019-20.
 - Appropriations have increased \$16,310 due to rebudgeting for additional administrative costs offset by increased fund balance.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **General Reserve — \$3,326,263**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1300000 - Laguna Stonelake CFD				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 147,051	\$ 175,799	\$	28,748
Miscellaneous Revenues	132,500	132,500		-
Total Revenue	\$ 279,551	\$ 308,299	\$	28,748
Services & Supplies	\$ 278,551	\$ 307,299	\$	28,748
Other Charges	1,000	1,000		-
Total Financing Uses	\$ 279,551	\$ 308,299	\$	28,748
Total Expenditures/Appropriations	\$ 279,551	\$ 308,299	\$	-
Net Cost	-	-	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$28,748 due to lower than anticipated administrative costs and higher than anticipated revenues.
 - Appropriations have increased \$28,748 due to the increase in fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 1320000 - Mather Landscape Maint CFD			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 293,609	\$ 309,167	15,558
Charges for Services	163,000	163,000	-
Total Revenue	\$ 456,609	\$ 472,167	15,558
Services & Supplies	\$ 338,993	\$ 354,551	15,558
Other Charges	2,000	2,000	-
Transfers In & Out	115,616	115,616	-
Total Financing Uses	\$ 456,609	\$ 472,167	15,558
Total Expenditures/Appropriations	\$ 456,609	\$ 472,167	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$15,558 due to higher than anticipated interest earnings and lower than anticipated administrative costs.
 - Appropriations have increased \$15,558 due to the increase in fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 1360000 - Mather PFFP			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 672,031	\$ 736,499	\$ 64,468
Charges for Services	100,000	100,000	-
Miscellaneous Revenues	20,000	20,000	-
Total Revenue	\$ 792,031	\$ 856,499	\$ 64,468
Services & Supplies	\$ 673,481	\$ 737,949	\$ 64,468
Other Charges	118,550	118,550	-
Total Financing Uses	\$ 792,031	\$ 856,499	\$ 64,468
Total Expenditures/Appropriations	\$ 792,031	\$ 856,499	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has a net increase of \$64,468, which includes the net effect of a decrease in administrative expenses, due to greater than expected impact fees.
 - Appropriations have increased \$64,468 due to the increase in fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 1400000 - McClellan CFD 2004-1			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 463,963	\$ 470,124	6,161
Miscellaneous Revenues	333,000	333,000	-
Total Revenue	\$ 796,963	\$ 803,124	6,161
Services & Supplies	\$ 473,828	\$ 480,860	7,032
Other Charges	323,135	322,264	(871)
Total Financing Uses	\$ 796,963	\$ 803,124	6,161
Total Expenditures/Appropriations	\$ 796,963	\$ 803,124	-
Net Cost	-	-	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$6,161 due to higher than anticipated interest earnings in the Facilities account.
 - Appropriations have increased \$6,161 due to increased fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1390000 - Metro Air Park 2001 CFD 2000-1				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 5,892,284	\$ 11,332,049	\$ 5,439,765	
Miscellaneous Revenues	11,783,000	11,783,000	-	
Total Revenue	\$ 17,675,284	\$ 23,115,049	\$ 5,439,765	
Services & Supplies	\$ 17,604,984	\$ 23,044,749	\$ 5,439,765	
Other Charges	70,300	70,300	-	
Total Financing Uses	\$ 17,675,284	\$ 23,115,049	\$ 5,439,765	
Total Expenditures/Appropriations	\$ 17,675,284	\$ 23,115,049	-	
Net Cost	-	-	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance increased \$5,439,765 due to higher than anticipated administrative expenses of \$39,009 offset by the timing of expenditures for construction of the I-5 project of \$5,478,774.
 - Appropriations have increased \$5,439,765 due to the increase in fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 1420000 - Metro Air Park Services Tax			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 651,185	\$ 660,004	8,819
Charges for Services	30,600	30,600	-
Total Revenue	\$ 681,785	\$ 690,604	8,819
Services & Supplies	\$ 249,485	\$ 251,181	1,696
Other Charges	431,792	438,936	7,144
Transfers In & Out	508	487	(21)
Total Financing Uses	\$ 681,785	\$ 690,604	8,819
Total Expenditures/Appropriations	\$ 681,785	\$ 690,604	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$8,819 due to higher than anticipated interest earnings.
 - Appropriations have increased \$8,819 due to increased fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1430000 - North Vineyard Station Specific Plan				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 2,770,238	\$ 3,013,011	\$	242,773
Charges for Services	450,000	450,000		-
Total Revenue	\$ 3,220,238	\$ 3,463,011	\$	242,773
Services & Supplies	\$ 921,536	\$ 1,030,266	\$	108,730
Other Charges	2,298,702	2,432,745		134,043
Total Financing Uses	\$ 3,220,238	\$ 3,463,011	\$	242,773
Total Expenditures/Appropriations	\$ 3,220,238	\$ 3,463,011	\$	-
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$242,773 due to lower than anticipated administrative costs and higher than expected revenues.
 - Appropriations have increased \$242,773 due to the increase in fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1440000 - North Vineyard Station CFDs				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 6,151,667	\$ 17,586,384	\$ 11,434,717	
Miscellaneous Revenues	360,000	360,000	-	
Total Revenue	\$ 6,511,667	\$ 17,946,384	\$ 11,434,717	
Services & Supplies	\$ 1,065,830	\$ 968,069	\$(97,761)	
Other Charges	5,445,837	16,978,315	11,532,478	
Total Financing Uses	\$ 6,511,667	\$ 17,946,384	\$ 11,434,717	
Total Expenditures/Appropriations	\$ 6,511,667	\$ 17,946,384	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$11,434,717 due higher than expected revenues and delay in reimbursement to developers.
 - Appropriations have increased \$11,434,717 due to rebudgeting for the timing of reimbursement to developers. The increase in appropriations are offset by increased fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1310000 - Park Meadows CFD-Bond Proceeds				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 64,857	\$ 64,837	(20)	
Miscellaneous Revenues	69,350	69,350	-	
Total Revenue	\$ 134,207	\$ 134,187	(20)	
Services & Supplies	\$ 134,207	\$ 134,187	(20)	
Total Financing Uses	\$ 134,207	\$ 134,187	(20)	
Total Expenditures/Appropriations	\$ 134,207	\$ 134,187	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased \$20 due to higher than anticipated administrative costs.
 - Appropriations have decreased \$20 due to the decrease in fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 2840000 - Vineyard Public Facilities Financing Plan				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 9,131,603	\$ 10,522,221	\$ 1,390,618	
Intergovernmental Revenues	1,361,807	1,361,807	-	
Charges for Services	650,000	650,000	-	
Miscellaneous Revenues	1,130,528	1,130,528	-	
Total Revenue	\$ 12,273,938	\$ 13,664,556	\$ 1,390,618	
Services & Supplies	\$ 7,823,938	\$ 9,214,556	\$ 1,390,618	
Other Charges	4,450,000	4,450,000	-	
Total Financing Uses	\$ 12,273,938	\$ 13,664,556	\$ 1,390,618	
Total Expenditures/Appropriations	\$ 12,273,938	\$ 13,664,556	-	
Net Cost	-	-	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$1,390,618 due to lower than anticipated expenditures, and higher than estimated developer fees and interest earnings revenue.
 - Appropriations have increased \$1,390,618 due to increased fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 5110000 - Financing-Transfers/Reimbursement				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Expenditure Transfer & Reimbursement	\$ 12,778,957	\$ 12,605,364	\$	(173,593)
Total Expenditures/Appropriations	\$ 12,778,957	\$ 12,605,364	\$	(173,593)
Net Cost	\$ 12,778,957	\$ 12,605,364	\$	(173,593)

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has decreased \$173,593.
- Rebudget Changes
 - Appropriations have increased \$33,569 due to rebudgeting for Interfund Transfers to the Economic Development Fund for the Property and Business Improvement District (PBID) Academy. The increase in appropriations is offset by an increase in net county cost.
- Other Changes
 - Appropriations have decreased \$209,162 due to less Interfund Transfers to the Transient Occupancy Tax (TOT) Fund as a result of an increase in TOT available fund balance and a decrease in TOT transfer out.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9277000 - Fixed Asset Revolving				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ -	\$ (8,695,057)	\$	(8,695,057)
Miscellaneous Revenues	10,408,688	19,103,745		8,695,057
Total Revenue	\$ 10,408,688	\$ 10,408,688	\$	-
Capital Assets	\$	\$	\$	
Improvements	1,630,288	1,630,288		-
Total Capital Assets	1,630,288	1,630,288		-
Transfers In & Out	\$ 8,778,400	\$ 8,778,400	\$	-
Total Financing Uses	\$ 10,408,688	\$ 10,408,688	\$	-
Total Expenditures/Appropriations	\$ 10,408,688	\$ 10,408,688	\$	-
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance is negative \$8,695,057 due to timing of the board approved revenue recovery for Fiscal Year 2018-19. This has been corrected in Fiscal Year 2019-20.
 - The budget has been updated to reflect an increase in revenues for Fiscal Year 2019-20 of \$8,695,057 to reflect the revenue recovery from Fiscal Year 2018-19.

SUPPLEMENTAL INFORMATION:

- Interest earnings on the borrowed funds will be transferred from the Interagency Procurement Fund (see Budget Unit 9030000) to cover all associated debt service costs.
- Financing for the Fiscal Year 2019-20 appropriation is estimated to be \$19,103,745 provided from payments transferred from the Interagency Procurement Fund, and from reimbursements by departments/entities that previously financed their fixed asset acquisitions through the Fixed Asset Financing Program.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 9030000 - Interagency Procurement			
Operating Detail	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Operating Revenues			
Charges for Service	\$ 1,607,812	\$ 1,607,812	\$ -
Total Operating Revenues	\$ 1,607,812	\$ 1,607,812	\$ -
Operating Expenses			
Services & Supplies	\$ 1,692,636	\$ 256,920	\$ (1,435,716)
Other Charges	8,778,400	19,103,745	10,325,345
Total Operating Expenses	\$ 10,471,036	\$ 19,360,665	\$ 8,889,629
Operating Income (Loss)	\$ (8,863,224)	\$ (17,752,853)	\$ (8,889,629)
Non-Operating Revenues (Expenses)			
Interest Income	\$ 482,809	\$ 482,809	\$ -
Total Non-Operating Revenues (Expenses)	\$ 482,809	\$ 482,809	\$ -
Income Before Capital Contributions and Transfers	\$ (8,380,415)	\$ (17,270,044)	\$ (8,889,629)
Change In Net Assets	\$ (8,380,415)	\$ (17,270,044)	\$ (8,889,629)
Net Assets - Beginning Balance	17,270,044	17,270,044	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ 8,889,629	\$ -	\$ (8,889,629)

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Available fund balance increased by \$8,889,629 due to the timing of the board approved revenue recovery from Fiscal Year 2018-19 and an increase in interest income.
 - Appropriations have increased by \$8,889,629 due to inclusion of the Fiscal Year 2018-19 board approved revenue recovery as well as additional fund balance.

SUPPLEMENTAL INFORMATION:

- During Fiscal Year 2019-20, appropriated payments/transfers will be made from this fund to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents.
- The activities of this fund are managed by the Office of Budget and Debt Management, and necessary support is provided by staff.

SUPPLEMENTAL INFORMATION (cont.):

Financing:

Charges (lease payments and cash revolving purchases)		\$1,607,812
Interest Income		482,809
Retained Earnings (Fund Balance)		<u>17,270,044</u>
	Total Financing	\$19,360,665

Uses:

Other Charges:

Transfer for Debt Service:		\$9,035,320
Principal and Interest Costs	\$8,758,400	
Debt Service Administrative Costs	20,000	
Reserve For Debt Service	<u>256,920</u>	

Specific Projects identified for Fiscal Year 2019-20		1,692,636
Fiscal Year 2018-19 Fixed Asset Revolving Fund Recovery		<u>8,695,057</u>
	Total Uses	\$19,360,665

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 2290000 - Natomas Fire District			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 52,666	\$ 405,148	\$ 352,482
Taxes	2,526,600	2,526,600	-
Revenue from Use Of Money & Property	1,500	1,500	-
Intergovernmental Revenues	27,500	27,500	-
Total Revenue	\$ 2,608,266	\$ 2,960,748	\$ 352,482
Services & Supplies	\$ 2,608,266	\$ 2,960,748	\$ 352,482
Total Financing Uses	\$ 2,608,266	\$ 2,960,748	\$ 352,482
Total Expenditures/Appropriations	\$ 2,608,266	\$ 2,960,748	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$352,482 due to Fiscal Year 2018-19 property tax revenues exceeding the budgeted amount.
 - Appropriations have increased \$352,482 due to an increase in payments to the City of Sacramento resulting from an increase in available funding.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 5770000 - Non-Departmental Costs/General Fund			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Miscellaneous Revenues	\$ 435,466	\$ 435,466	-
Total Revenue	\$ 435,466	\$ 435,466	-
Salaries & Benefits	\$ 3,000	\$ 3,000	-
Services & Supplies	17,481,681	17,031,196	(450,485)
Other Charges	9,105,717	9,105,717	-
Expenditure Transfer & Reimbursement	4,248,761	4,248,761	-
Total Expenditures/Appropriations	\$ 30,839,159	\$ 30,388,674	(450,485)
Net Cost	\$ 30,403,693	\$ 29,953,208	(450,485)

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has decreased \$450,485.
- Rebudget Changes
 - Appropriations have increased \$349,256 due to rebudgeting for the Library Master Plan Study (\$250,000) and Census 2020 (\$99,256). The increase in appropriations is offset by an increase in net county cost.
- Other Changes
 - Appropriations have decreased \$799,741 related to one-time growth request originally approved for \$1 million in June for costs associated with the Hardesty Schneider lawsuit.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 5700000 - Non-Departmental Revenues/General Fund			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Taxes	\$ 601,055,715	\$ 601,624,532	\$ 568,817
Licenses, Permits & Franchises	4,559,800	4,493,462	(66,338)
Fines, Forfeitures & Penalties	10,782,300	9,900,000	(882,300)
Revenue from Use Of Money & Property	(100,000)	(100,000)	-
Intergovernmental Revenues	32,653,974	32,627,895	(26,079)
Miscellaneous Revenues	3,677,693	6,827,693	3,150,000
Total Revenue	\$ 652,629,482	\$ 655,373,582	\$ 2,744,100
Expenditure Transfer & Reimbursement	\$ (11,540,890)	\$ (9,482,211)	2,058,679
Total Expenditures/Appropriations	\$ (11,540,890)	\$ (9,482,211)	\$ 2,058,679
Net Cost	\$ (664,170,372)	\$ (664,855,793)	\$ (685,421)

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has decreased \$685,421.
- Other Changes
 - Appropriations have increased a net of \$2,058,679 due to a decrease in reimbursements from the Teeter Plan Fund (\$2,071,076) and a one-time increase in reimbursements from 1991 Realignment pooled interest (\$12,397).
 - Revenues have increased a net of \$2,744,100 due to an increase in one-time transfers from the Debt Service Funds for excess revenues (\$3,150,000) and an overall increase in taxes (\$568,817). These increases are partially offset by revenue decreases due to lower Cable Television Franchise Fees approved by the Cable Commission (\$66,338), a decline in Fines, Forfeitures, & Penalties (\$882,300) and minor adjustments in Intergovernmental Revenues (\$26,079).

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 3830000 - Affordability Fee			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ -	\$ 6,799	6,799
Licenses, Permits & Franchises	2,900,000	2,900,000	-
Total Revenue	\$ 2,900,000	\$ 2,906,799	6,799
Services & Supplies	\$ 2,900,000	\$ 2,906,799	6,799
Total Expenditures/Appropriations	\$ 2,900,000	\$ 2,906,799	6,799
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Fund Balance Changes
 - Fund Balance has increased \$6,799 due to interest earnings.
 - Appropriations have increased \$6,799 due to increased fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 5790000 - Neighborhood Revitalization			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 881,359	\$ 927,561	\$ 46,202
Reserve Release	150,000	150,000	-
Total Revenue	\$ 1,031,359	\$ 1,077,561	\$ 46,202
Services & Supplies	\$ 996,917	\$ 1,043,119	\$ 46,202
Expenditure Transfer & Reimbursement	34,442	34,442	-
Total Expenditures/Appropriations	\$ 1,031,359	\$ 1,077,561	\$ 46,202
Net Cost	\$ -	\$ -	\$ -

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/ Reserve/ Fund Balance Changes
 - Fund Balance has increased \$46,202 due to actual expenditures for the Electric Vehicle Charging Stations project being slightly less than anticipated in Fiscal Year 2018-19.
 - Appropriations have increased \$46,202 due to increased fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 9288000 - 1997-Refunding Public Facilities Debt Service			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 475,694	\$ -	(475,694)
Total Revenue	\$ 475,694	\$ -	(475,694)
Services & Supplies	\$ 475,694	\$ -	(475,694)
Total Financing Uses	\$ 475,694	\$ -	(475,694)
Total Expenditures/Appropriations	\$ 475,694	\$ -	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund balance and appropriations have decreased \$475,694 due to the transfer to 2018 Refunding Certificates of Participation, Series A to fund debt service requirement in Fiscal Year 2019-20.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 9298000 - 2003 Public Facilities Projects-Debt Service			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 49,993	\$ -	(49,993)
Total Revenue	\$ 49,993	\$ -	(49,993)
Services & Supplies	\$ 49,993	\$ -	(49,993)
Total Financing Uses	\$ 49,993	\$ -	(49,993)
Total Expenditures/Appropriations	\$ 49,993	\$ -	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance and appropriations have decreased \$49,993 due to the transfer to the 2018 Refunding Certificates of Participation, Series B to fund debt service requirement in Fiscal Year 2019-20.

For Information Only

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9282000 - 2004 Pension Obligation Bond-Debt Service				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 606,364	\$ 1,203,102	\$ 596,738	
Total Revenue	\$ 606,364	\$ 1,203,102	\$ 596,738	
Services & Supplies	\$ 806,364	\$ 1,403,102	\$ 596,738	
Other Charges	46,323,810	46,323,810	-	
Transfers In & Out	(46,523,810)	(46,523,810)	-	
Total Financing Uses	\$ 606,364	\$ 1,203,102	\$ 596,738	
Total Expenditures/Appropriations	\$ 606,364	\$ 1,203,102	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund balance has increased by \$596,738 due to higher than anticipated interest income and lower than anticipated interest expense

Supplemental Information

- Total requirement for this fiscal year is \$47,726,912 consisting of \$903,102 in administrative costs, \$10,650,000 in principal payment, \$35,673,810 in interest payments, and a transfer to the General Fund of \$500,000. Financing is from payments from Departments of \$46,523,810 and available fund balance of \$1,203,102.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 9306306 - 2006 Public Facilities Projects-Debt Service			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 51,204	\$ -	(51,204)
Total Revenue	\$ 51,204	\$ -	(51,204)
Services & Supplies	\$ 51,204	\$ -	(51,204)
Total Financing Uses	\$ 51,204	\$ -	(51,204)
Total Expenditures/Appropriations	\$ 51,204	\$ -	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance and appropriations have decreased \$51,204 due to the transfer to the 2018 Refunding Certificates of Participation, Series B to fund debt service requirement in Fiscal Year 2019-20.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 9304304 - 2007 Public Facilities Projects-Debt Service			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 77,119	\$ -	(77,119)
Total Revenue	\$ 77,119	\$ -	(77,119)
Services & Supplies	\$ 77,119	\$ -	(77,119)
Total Financing Uses	\$ 77,119	\$ -	(77,119)
Total Expenditures/Appropriations	\$ 77,119	\$ -	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund balance and appropriations decreased \$77,119 due to the transfer to the 2018 Refunding Certificates of Participation, Series B to fund debt service requirement in Fiscal Year 2019-20.

For Information Only

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9300000 - 2010 Refunding COPs-Debt Svc				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 669,740	\$ 889,137	\$ 219,397	
Total Revenue	\$ 669,740	\$ 889,137	\$ 219,397	
Services & Supplies	\$ 695,590	\$ 914,987	\$ 219,397	
Other Charges	9,157,676	9,157,676	-	
Transfers In & Out	(9,183,526)	(9,183,526)	-	
Total Financing Uses	\$ 669,740	\$ 889,137	\$ 219,397	
Total Expenditures/Appropriations	\$ 669,740	\$ 889,137	-	
Net Cost	-	-	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$219,397 due to higher than anticipated interest income.

SUPPLEMENTAL INFORMATION:

- Total requirement for this fiscal year is \$10,072,664 consisting of \$414,988 administrative costs, \$6,595,000 in principal payment, \$2,562,676 in interest payments, and a transfer to the General Fund of \$500,000. Financing is from payments from various user departments of \$9,183,526 and available fund balance of \$889,138.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9307001 - 2018 Refunding COPs				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 21,413	\$ 1,829,358	\$ 1,807,945	
Total Revenue	\$ 21,413	\$ 1,829,358	\$ 1,807,945	
Services & Supplies	\$ 161,163	\$ 1,969,358	\$ 1,808,195	
Other Charges	9,662,125	9,662,125	-	
Transfers In & Out	(9,801,875)	(9,802,125)	(250)	
Total Financing Uses	\$ 21,413	\$ 1,829,358	\$ 1,807,945	
Total Expenditures/Appropriations	\$ 21,413	\$ 1,829,358	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$1,807,943 due to transfers of funds from the 1997 Refunding Certificates of Participation fund and higher than anticipated interest income.

SUPPLEMENTAL INFORMATION

- Total requirement for this fiscal year is \$11,631,481 consisting of \$469,356 administrative costs, \$5,505,000 in principal payment, \$4,157,125 in interest payments, and a transfer of \$1,500,000 to the General Fund. Financing is from payments from various user departments of \$9,802,125 and available fund balance of \$1,829,356.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9280000 - Juvenile Courthouse Project-Debt Service				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 244,164	\$ 289,748	\$ 45,584	
Total Revenue	\$ 244,164	\$ 289,748	\$ 45,584	
Services & Supplies	\$ 279,164	\$ 324,748	\$ 45,584	
Other Charges	2,215,076	2,215,076	-	
Transfers In & Out	(2,250,076)	(2,250,076)	-	
Total Financing Uses	\$ 244,164	\$ 289,748	\$ 45,584	
Total Expenditures/Appropriations	\$ 244,164	\$ 289,748	-	
Net Cost	-	-	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
- Rebudget/Reserve/Fund Balance Changes
 - Fund balance has increased by \$45,584 due to higher than anticipated interest income.

SUPPLEMENTAL INFORMATION

- Total requirement for this fiscal year is \$2,539,824 consisting of \$174,748 in administrative costs, \$1,060,000 in principal payment, \$1,155,076 in interest payments and \$150,000 transfer to the General Fund. Financing is from payments from the Courts of \$2,250,076 and available fund balance of \$289,748.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9313000 - Pension Obligation Bond-Debt Service				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 672,824	\$ 954,747	\$ 281,923	
Total Revenue	\$ 672,824	\$ 954,747	\$ 281,923	
Services & Supplies	\$ 867,824	\$ 1,149,747	\$ 281,923	
Other Charges	93,211,712	93,211,712	-	
Transfers In & Out	(93,406,712)	(93,406,712)	-	
Total Financing Uses	\$ 672,824	\$ 954,747	\$ 281,923	
Total Expenditures/Appropriations	\$ 672,824	\$ 954,747	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased by \$281,923 due to higher than anticipated interest income.

SUPPLEMENTAL INFORMATION

- Total requirement for this fiscal year is \$94,361,459 consisting of \$649,747 administrative costs, \$68,035,000 in principal payments, \$25,176,712 in interest payments, and a transfer to the General Fund of \$500,000. Financing is from payments from departments of \$93,406,712 and available fund balance of \$954,747.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9284000 - Tobacco Litigation Settlement-Capital Projects				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 436,959	\$ 744,525	\$	307,566
Total Revenue	\$ 436,959	\$ 744,525	\$	307,566
Other Charges	\$ 436,959	\$ 744,525	\$	307,566
Total Financing Uses	\$ 436,959	\$ 744,525	\$	307,566
Total Expenditures/Appropriations	\$ 436,959	\$ 744,525	\$	-
Net Cost	-	-	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance increased by \$307,565 due to Board approved capital expenditure reimbursement delays and higher than anticipated interest income.

SUPPLEMENTAL INFORMATION

- Total requirement for this fiscal year is \$744,524 consisting of capital project costs reimbursed to departments for approved projects. Financing is from available fund balance from Bond proceeds and interest earnings thereon.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 7460000 - Public Safety Sales Tax			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ -	\$ 746,386	\$ 746,386
Intergovernmental Revenues	131,830,208	131,830,208	-
Total Revenue	\$ 131,830,208	\$ 132,576,594	\$ 746,386
Reserve Provision	\$ -	\$ 746,386	\$ 746,386
Expenditure Transfer & Reimbursement	131,830,208	131,830,208	-
Total Expenditures/Appropriations	\$ 131,830,208	\$ 132,576,594	\$ 746,386
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$746,386 due to an increase in estimated Fiscal Year 2018-19 revenue anticipated to be received during the Fiscal Year 2018-19 accrual period.
 - Reserves have increased \$746,386 due to the recommendation to reserve the additional fund balance as a hedge against fiscal uncertainty due to the volatile and difficult to estimate nature of Public Safety Sales Tax revenues.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Public Safety Sales Tax Reserve — \$746,386**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 5940000 - Teeter Plan				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 3,942,397	\$ 3,395,254	\$ (547,143)	
Miscellaneous Revenues	29,654,372	27,679,927	(1,974,445)	
Total Revenue	\$ 33,596,769	\$ 31,075,181	(2,521,588)	
Other Charges	\$ 24,035,468	\$ 22,963,471	(1,071,997)	
Expenditure Transfer & Reimbursement	9,561,301	8,111,710	(1,449,591)	
Total Expenditures/Appropriations	\$ 33,596,769	\$ 31,075,181	(2,521,588)	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased \$547,143 due to lower than anticipated property tax delinquency collection.
- Other Changes
 - Appropriations have decreased \$2,521,588 due to lower Interfund Transfers to the General Fund of \$1,449,591 and decreased debt service costs of \$1,071,997.
 - Revenues have decreased \$1,974,445 due to lower property tax delinquency.

SUPPLEMENTAL INFORMATION:

- The total Fiscal Year 2019-20 requirement for the Teeter Plan debt service is \$31,075,181, consisting of \$22,963,471 for principal and interest payments, and \$8,111,710 for transfer to the General Fund. Financing is from \$27,679,927 in anticipated collections from delinquent taxpayers and \$3,395,254 from Fiscal Year 2018-19 year-end unreserved fund balance. The debt service requirement includes a quarterly and annual payment which is payable on or about August 1st after close of each fiscal year. It is anticipated that a fund balance will be rolled forward each year to finance the August 1st payments.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 4060000 - Transient-Occupancy Tax				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 16,562	\$ 1,482,441	\$ 1,465,879	
Reserve Release	52,658	52,658	-	
Revenue from Use Of Money & Property	10,000	10,000	-	
Total Revenue	\$ 79,220	\$ 1,545,099	\$ 1,465,879	
Services & Supplies	\$ 100,000	\$ 100,000	-	
Other Charges	2,961,019	4,217,736	1,256,717	
Expenditure Transfer & Reimbursement	(2,981,799)	(2,772,637)	209,162	
Total Expenditures/Appropriations	\$ 79,220	\$ 1,545,099	\$ 1,465,879	
Net Cost	\$ -	\$ -	\$ -	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/ Reserve/ Fund Balance Changes
 - Fund Balance has increased \$1,465,879 due to prior year projects not completed during the year.
 - Appropriations have increased \$1,465,879 due to rebudgeting \$1,256,717 in Other Charges for prior year projects, and a decrease in reimbursements from the General Fund in the amount of \$209,162. The decrease in General Fund reimbursements includes \$137,162 due to higher fund balance and a one-time transfer, approved on August 6, 2019, of \$72,000 from the District 5 and District 2 portion of the Transient Occupancy Tax Community Grant Fund to offset revenue decreases in Animal Care and Regulation.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 3240000 - County Clerk/Recorder			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Charges for Services	\$ 9,811,528	\$ 9,808,204	\$ (3,324)
Total Revenue	\$ 9,811,528	\$ 9,808,204	\$ (3,324)
Salaries & Benefits	\$ 6,653,742	\$ 6,653,742	-
Services & Supplies	4,422,170	4,422,170	-
Other Charges	12,530	12,530	-
Equipment	259,000	259,000	-
Other Intangible Asset	576,498	576,498	-
Expenditure Transfer & Reimbursement	(2,112,412)	(2,112,412)	-
Total Expenditures/Appropriations	\$ 9,811,528	\$ 9,811,528	-
Net Cost	\$ -	\$ 3,324	\$ 3,324
Positions	69.0	69.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$3,324.
- Other Changes
 - Revenues have decreased \$3,324 to provide a one-time Net County Cost allocation to restore carryover funds from Fiscal Year 2018-19 that resulted from a reimbursement that did not have an offsetting expenditure.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 3241000 - Clerk/Recorder Fees				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 5,771,903	\$ 5,078,051	\$ (693,852)	
Reserve Release	22,762	-	(22,762)	
Charges for Services	3,037,479	3,037,479	-	
Total Revenue	\$ 8,832,144	\$ 8,115,530	(716,614)	
Reserve Provision	\$ 6,402,026	\$ 5,685,412	(716,614)	
Expenditure Transfer & Reimbursement	2,430,118	2,430,118	-	
Total Expenditures/Appropriations	\$ 8,832,144	\$ 8,115,530	(716,614)	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased \$693,852 due to lower than anticipated revenue.
 - Reserves have decreased \$693,852 due to a decrease in fund balance.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Modernization Fees — \$12,605,882**
- **Micrographics Fees - \$1,022,683**
- **Hours Fees - \$1,004,032**
- **Index Fees - \$1,004,029**
- **E-Recording (ERDS) Fees - \$2,770,555**
- **Vital Health (VH) Statistics Fees - \$365,534**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 6110000 - Department Of Revenue Recovery			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Charges for Services	\$ 7,558,750	\$ 7,558,750	\$ -
Total Revenue	\$ 7,558,750	\$ 7,558,750	\$ -
Salaries & Benefits	\$ 5,569,579	\$ 5,569,579	\$ -
Services & Supplies	4,040,237	4,040,237	-
Expenditure Transfer & Reimbursement	(2,051,066)	(2,051,066)	-
Total Expenditures/Appropriations	\$ 7,558,750	\$ 7,558,750	\$ -
Net Cost	\$ -	\$ -	\$ -
Positions	57.0	57.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has not changed.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The following position changes are included as part of the Fiscal Year 2019-20 Adopted Budget:

Account Clerk Level 2	-1.0
Collection Services Agent Level 2	1.0
Office Specialist Level 2	1.0
Senior Account Clerk	-1.0
Senior Office Specialist	1.0
Senior Revenue Collection Specialist HOLD	<u>-1.0</u>
Total	0.0

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 2180000 - Technology Cost Recovery Fee				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 226,803	\$ 326,391	\$ 99,588	
Licenses, Permits & Franchises	1,275,000	1,275,000	-	
Revenue from Use Of Money & Property	3,400	3,400	-	
Miscellaneous Revenues	41,085	41,085	-	
Total Revenue	\$ 1,546,288	\$ 1,645,876	\$ 99,588	
Reserve Provision	\$ -	\$ 99,588	\$ 99,588	
Services & Supplies	1,546,288	1,546,288	-	
Total Expenditures/Appropriations	\$ 1,546,288	\$ 1,645,876	\$ 99,588	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$99,588 due to revenues coming in higher than anticipated, offset by the establishment of a new Technology Cost Recovery Fee reserve.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Technology Cost Recovery Fee Reserve - \$99,588**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 700000 - General Services-Summary				
Operating Detail	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Operating Revenues				
Charges for Services	\$ 155,507,241	\$ 155,740,625	\$	233,384
Total Operating Revenues	\$ 155,507,241	\$ 155,740,625	\$	233,384
Operating Expenses				
Salaries/Benefits	\$ 54,375,778	\$ 54,375,778	\$	-
Services & Supplies	90,476,290	91,860,841		1,384,551
Other Charges	578,758	578,758		-
Depreciation	11,741,763	11,741,763		-
Total Operating Expenses	\$ 157,172,589	\$ 158,557,140	\$	1,384,551
Operating Income (Loss)	\$ (1,665,348)	\$ (2,816,515)	\$	(1,151,167)
Non-Operating Revenues (Expenses)				
Other Financing	\$ -	\$ -	\$	-
Other Revenues	5,426,147	5,426,147		-
Gain/Sale/Property	-	-		-
Cost of Goods Sold	(4,100,000)	(4,100,000)		-
Residual Eq Trn Out	-	-		-
Equipment	(250,000)	(259,313)		(9,313)
Loss/Disposition-Asset	(40,000)	(40,000)		-
Debt Retirement	(770,911)	(770,911)		-
Interest Expense	-	-		-
Total Nonoperating Revenues (Expenses)	\$ 265,236	\$ 255,923	\$	(9,313)
Income Before Capital Contributions and Transfers	\$ (1,400,112)	\$ (2,560,592)	\$	(1,160,480)
Interfund Reimb	(28,930)	(28,930)		-
Intrafund Charges	27,141,308	27,141,308		-
Intrafund Reimb	(27,141,308)	(27,141,308)		-
Change in Net Assets	\$ (1,371,182)	\$ (2,531,662)	\$	(1,160,480)
Net Assets - Beginning Balance	24,345,543	24,345,543		-
Equity and Other Account Adjustments	-	-		-
Net Assets - Ending Balance	\$ 22,974,361	\$ 21,813,881	\$	(1,160,480)
Positions	420.0	420.0		0.0
MEMO ONLY:				
CAPITAL REPLACEMENT AND ACQUISITION (BUDGET UNIT 2070000)				
Total Revenue	\$ 5,843,151	\$ 5,931,984	\$	88,833
Equipment	8,796,471	10,699,262		1,902,791
Other Expenses	-	42,000		42,000
Total Expenditures/Appropriations	\$ 8,796,471	\$ 10,741,262	\$	1,944,791
NET COST	\$ 2,953,320	\$ 4,809,278	\$	1,855,958

CAPITAL REPLACEMENT AND ACQUISITION (BUDGET UNIT 7080000)						
Total Revenue	\$	3,180,000	\$	4,021,016	\$	841,016
Equipment		9,191,111		15,861,109		6,669,998
Other Expenses		546,978		546,978		-
Total Expenditures/Appropriations	\$	9,738,089	\$	16,408,087	\$	6,669,998
NET COST	\$	6,558,089	\$	12,387,071	\$	5,828,982

General Services – 7000000

- Appropriations have increased \$1,160,480 due to:
 - An increase of \$405,480 due to rebudgeting for projects not completed by the end of Fiscal Year 2018-19. The increase in appropriations is offset by increased use of retained earnings from project delays.
 - An increase of \$755,000 due to adjustments for project and contingency spending offset by use of retained earnings.
- Other Changes
 - Appropriations and revenues have increased \$233,384 due to adjusting costs for a FY 2019-20 lease.

Capital Outlay – 2070000

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Appropriations have increased \$1,902,791 due to rebudgeting for heavy equipment replacement purchases (\$1,813,958) and previously approved additional heavy equipment purchases (\$88,833) not completed by the end of Fiscal Year 2018-19. The increase in appropriations is offset by increased retained earnings from delayed purchases for the replacements and rebudgeted revenue for the required contributions for the additional equipment.
- Other Changes
 - Appropriations have increased \$42,000 due to an expected loss from disposal of heavy equipment. The increase in appropriations is offset by increased retained earnings draw.

Capital Outlay – 7080000

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Appropriations have increased \$6,115,587 due to rebudgeting for vehicle replacement purchases (\$5,828,982) and previously approved vehicle addition purchases (\$286,605) not completed by the end of Fiscal Year 2018-19. The increase in appropriations is offset by increased retained earnings from delayed purchases for the vehicle replacements and rebudgeted revenue for the required contributions for the vehicle additions.

- Rebudget/Reserve/Fund Balance Changes (cont.)
 - Revenues have increased \$286,605 due to rebudgeting the required contributions for previously approved vehicle additions that were not completed by the end of Fiscal Year 2018-19.
- Other Changes
 - Appropriations have increased \$554,411 for the vehicle addition requests that were approved at Recommended Budget.

SUPPLEMENTAL INFORMATION:

SUMMARY OF POSITIONS

Internal Services Fund (035)

PROGRAM	Adopted 2018-19	Actual 2018-19	Recommended 2019-20	Requested 2019-20
Airport District	39.0	39.0	39.0	39.0
Alarm Services	6.0	6.0	6.0	6.0
Architectural Services Division	14.0	14.0	14.0	15.0
Bradshaw District	87.0	87.0	87.0	87.0
Contract & Purchasing Services	19.0	19.0	19.0	19.0
Downtown District	61.0	61.0	61.0	61.0
Energy Management	1.0	2.0	2.0	2.0
Fleet Services - Heavy	70.0	70.0	70.0	70.0
Fleet Services - Light	26.0	26.0	26.0	26.0
Office of the Director	27.0	27.0	27.0	27.0
Real Estate	24.0	24.0	24.0	24.0
Security Services	26.0	26.0	26.0	26.0
Support Services	19.0	19.0	19.0	19.0
	419.0	420.0	420.0	421.0

- The following tables' detail the capital outlay changes for additional and replacement light and heavy equipment.

SUPPLEMENTAL INFORMATION (cont.):

**SUMMARY OF CHANGES TO RECOMMENDED BUDGET
CAPITAL OUTLAY
HEAVY EQUIPMENT (Budget Unit 2070000)**

Class	Description	New	Replace	Amount
164	Service Truck w/ Crane (Partial Replacement)		0	45,000
165	Utility Truck		2	403,698
167	Flatbed Dump Truck		1	117,920
171	2-Axle Dump Truck		4	471,646
176	3-Axle Dump Truck		1	141,667
178	Dump Truck 12-14 Cubic Yard		1	60,647
213	Portable Trailer	1		18,007
395	Aerial Bucket Truck		3	496,103
772	Sweeper Self-propelled		1	77,277
879	Skid Steer Track Loader	1		70,826
	Total	2	13	1,902,791

**SUMMARY OF CHANGES TO RECOMMENDED BUDGET
CAPITAL OUTLAY
LIGHT EQUIPMENT (Budget Unit 7080000)**

Class	Description	New	Replace	Amount
107	1/2 Ton Compact Pickup		8	204,780
110	Compact	1	4	122,851
122	Sheriff's Patrol Car	3	13	777,434
124	Undercover	1	4	160,897
131	1/2 Ton Pick-up, Extended Cab	9	36	1,327,610
132	1/2 Ton Pick-up, Regular Cab		5	130,899
134	1 Ton Utility Truck	2		168,550
135	3/4 Ton Pick-up Truck	3	4	228,219
137	3/4 Ton Utility Truck		13	813,258
140	4x4 pickup		16	558,565
141	Animal Care Trucks		4	444,048
142	Special Body Trucks		3	362,002
150	Mini-van		4	107,571
151	1/2 Ton van		1	35,002
152	3/4 Ton van	1	8	311,691
153	1 Ton van		12	460,478
154	Sport Utility Vehicle		12	456,143
	Total	20	147	6,669,998

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 3100000 - Capital Construction				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 16,351,444	\$ 21,561,283	\$ 5,209,839	
Fines, Forfeitures & Penalties	2,700,000	2,460,000	(240,000)	
Revenue from Use Of Money & Property	30,000	30,000	-	
Miscellaneous Revenues	57,374,477	58,138,838	764,361	
Total Revenue	\$ 76,455,921	\$ 82,190,121	\$ 5,734,200	
Services & Supplies	\$ 29,045,365	\$ 30,258,352	\$ 1,212,987	
Other Charges	697,006	382,032	(314,974)	
Improvements	53,235,374	55,817,296	2,581,922	
Expenditure Transfer & Reimbursement	(6,521,824)	(4,267,559)	2,254,265	
Total Expenditures/Appropriations	\$ 76,455,921	\$ 82,190,121	\$ 5,734,200	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$5,209,839 due to project slippage and projects not completing in Fiscal Year 2018-19 as anticipated.
 - Appropriations for projects have increased a net \$2,952,204 due to re-budgeting projects that were not completed in Fiscal Year 2018-19:
 - Agricultural Commissioner Building – Add Exterior Lighting – decrease of \$28,962
 - Agricultural Commissioner Building – Americans with Disabilities Act (ADA) Improvements – increase of \$552,967
 - Agricultural Commissioner Building – Remodel Restroom – decrease of \$14,976
 - Animal Care Facility – Replace Interior Doors – decrease of \$42,609
 - Animal Care Facility – Replace Main Entrance Doors – decrease of \$12,920
 - Arcade Library – Americans with Disabilities Act (ADA) Upgrades – increase of \$36,067
 - Arden Dimick Library – Americans with Disabilities Act (ADA) Upgrades – decrease of \$4,621

- Appropriations for projects have increased a net \$2,952,204 due to re-budgeting projects that were not completed in Fiscal Year 2018-19 (cont.):
 - B.T. Collins Youth Detention Facility – Central Plant – Chiller Plant Smart Controls - decrease of \$91,581
 - B. T. Collins Youth Detention Facility – Replace Roof Top Air Handler Unit S1 – decrease of \$12,821
 - Carmichael Library – Americans with Disabilities Act (ADA) Upgrades – decrease of \$50,281
 - Central Plant – Repair Underground Hot Water Lines – increase of \$850,000
 - Coroner/Crime Laboratory – Replace Fire Alarm – increase of \$57,615
 - Coroner/Crime Laboratory - Replace Roof – decrease of \$1,152,621
 - County Garage – Install Electric Vehicle Chargers – increase of \$350,850
 - Department of Technology Building – Central Plant – Replace Liebert Translator – increase of \$86,000
 - Department of Technology Building – Central Plant – Replace Moisture Detection System – decrease of \$1,674
 - Department of Technology Building – Central Plant – Replace or Repair Cooling Towers – increase of \$98,767
 - Department of Technology Building – Central Plant – Replace Water Heaters – increase of \$171,000
 - Department of Technology Building – Replace Liebert UPS System Modules – increase of \$651,406
 - Department of Technology Building – Replace Sewage Sump Tanks – decrease of \$2,945
 - Department of Technology Building – Replace Storm Drain and Underdrain Sump Liners – decrease of \$4,420
 - Ecology Lane Building – Americans with Disabilities Act (ADA) Improvements – decrease of \$296,345
 - Fair Oaks Library – Americans with Disabilities Act (ADA) Upgrades – increase of \$600,000
 - Fair Oaks Library – Site Fence – increase of \$11,701
 - Fleet Services Equipment Shop – Americans with Disabilities Act (ADA) Path of Travel – increase of \$135,500
 - General Services Facility – Additional Cooling for Information Technology (IT) Computer Room – increase of \$368,993
 - General Services Facility – Replace Old Heating, Ventilating, and Air Conditioning (HVAC) Units – decrease of \$1,158
 - John M. Price District Attorney Building – Replace Boiler – decrease of \$1,188
 - Main Jail – Dryer Draft Control – increase of \$28,968.

- Appropriations for projects have increased a net \$2,952,204 due to re-budgeting projects that were not completed in Fiscal Year 2018-19 (cont.):
 - Main Jail – Install Automatic Isolation Valves on Hydronic Heating and Cooling System – decrease of \$3,107
 - Main Jail – Install Safety Screening – increase of \$150,000
 - Main Jail – Parking Lot Resurface – increase of \$54,269
 - Main Jail – Replace Broken Etched Lobby Glass – increase of \$50,000
 - Main Jail – Replace Walk-In Refrigeration Systems – increase of \$272,826
 - Main Jail – West Sewage Ejection Pump Pit Liner – increase of \$219,009
 - Mental Health Center – Replace 5 Rooftop Heating, Ventilating, and Air Conditioning (HVAC) Units – increase of \$160,464
 - Mental Health Center – Replace Heating Boilers – increase of \$319,000
 - New Administration Center – Americans with Disabilities Act (ADA) Exterior Path of Travel – increase of \$388,180
 - New Administration Center – Department of Finance Security Upgrades – decrease of \$719,014
 - New Administration Center – Pedestrian Bridge Repairs – decrease of \$388,180
 - New Administration Center – Replace Fuel Storage Tank – increase of \$600,000
 - New Administration Center – Replace Pond Fountain Risers – increase of \$147,113
 - North Highlands Library – Americans with Disabilities Act (ADA) Upgrades – increase of \$181,321
 - Office Building #3 (OB3) – Americans with Disabilities Act (ADA) Improvements – decrease of \$410,534
 - Office Building #3 (OB3) – Asbestos Flooring Removal, Carpet Replacement and Minor Remodel – decrease of \$452,816
 - Old Administration Building – Americans with Disabilities Act (ADA) Path of Travel – increase of \$37,440
 - Old Administration Building – Evaluate and Install Emergency Egress Lighting – increase of \$58,554
 - Paul F. Hom M.D. Primary Care Facility – Add Isolation Valves to Heating Water Lines on Variable Air Volume (VAV) and Constant Air Volume (CAV) Boxes – increase of \$28,881
 - Paul F. Hom M.D. Primary Care Facility – Install Ultra Violet (UV) Germicidal Lighting – increase of \$254,596
 - Paul F. Hom M.D. Primary Care Facility – Repair Fireproofing in Ceiling – increase of \$11,072
 - Paul F. Hom M.D. Primary Care Facility – Replace 5 Rooftop Heating, Ventilating, and Air Conditioning (HVAC) Units – increase of \$321,124

- Appropriations for projects have increased a net \$2,952,204 due to re-budgeting projects that were not completed in Fiscal Year 2018-19 (cont.):
 - Paul F. Hom M.D. Primary Care Facility – Replace Direct Digital Control (DDC) System – increase of \$107,286
 - Paul F. Hom M.D. Primary Care Facility – Replace Flooring – decrease of \$65,491
 - Paul F. Hom M.D. Primary Care Facility – Replace Roof – decrease of \$9,450
 - Regional Parks & Recreation – Renovate Restroom and Showers – decrease of \$784,220
 - Rio Cosumnes Correctional Center (RCCC) – 69KV Electrical Substation – increase of \$10,000
 - Rio Cosumnes Correctional Center (RCCC) – Administration – Replace 15 Rooftop Heating, Ventilating, and Air Conditioning (HVAC) Units – increase of \$315,517
 - Rio Cosumnes Correctional Center (RCCC) – Administration – Replace Roof – increase of \$170,608
 - Rio Cosumnes Correctional Center (RCCC) – Campus Expansion and Infrastructure Improvements - decrease of \$688,996
 - Rio Cosumnes Correctional Center (RCCC) – G & H Barracks – Replace Roof – decrease of \$701
 - Rio Cosumnes Correctional Center (RCCC) – Kitchen – Connect Main Kitchen to Generator Power – increase of \$263,843
 - Rio Cosumnes Correctional Center (RCCC) – Kitchen – Replace Make-Up Air Units – increase of \$204,258
 - Rio Cosumnes Correctional Center (RCCC) – Kitchen – Replace Refrigeration Rack – increase of \$486,480
 - Rio Cosumnes Correctional Center (RCCC) – Replace Diesel Fire Pump – decrease of \$348,131
 - Rio Cosumnes Correctional Center (RCCC) – Replace Kitchen Steam Boilers – increase of \$230,108
 - Rio Cosumnes Correctional Center (RCCC) – Replace Pyrotonics Fire Alarm System, Phase II – increase of \$100,000
 - Rio Cosumnes Correctional Center (RCCC) – Sandra Larson Facility (SLF) – Replace Roof – decrease of \$1,123
 - Rio Cosumnes Correctional Center (RCCC) – Steward Vestible Facility (SVF) – Replace Heating, Ventilating, and Air Conditioning (HVAC) Units on Passage Hall – decrease of \$77,500
 - Rio Cosumnes Correctional Center (RCCC) – Steward Vestible Facility (SVF) – Replace Heating, Ventilating, and Air Conditioning (HVAC) Units on Passage Hall – decrease of \$77,500

- Appropriations for projects have increased a net \$2,952,204 due to re-budgeting projects that were not completed in Fiscal Year 2018-19 (cont.):
 - Rio Cosumnes Correctional Center (RCCC) – Stuart Baird Facility (SBF) – Replace 12 Rooftop Package Heating, Ventilating, and Air Conditioning (HVAC) Units – decrease of \$559,527
 - Rio Cosumnes Correctional Center (RCCC) – Stuart Baird Facility (SBF) – Replace Roof – decrease of \$3,853
 - Rio Cosumnes Correctional Center (RCCC) – Trades Building – Replace Roof – decrease of \$843
 - Sheriff's North East Sub Station – Americans with Disabilities Act (ADA) Path of Travel – increase of \$110,240
 - Southgate Library – Americans with Disabilities Act (ADA) Upgrades – decrease of \$150,000
 - Southgate Library – Refurbish Restroom – decrease of \$100,115
 - Southgate Library – Replace Roof – decrease of \$300,000
 - Sylvan Oaks Library – Refresh Library – increase of \$231,954
 - Sylvan Oaks Library – Resurface and Restripe Asphalt Paving – increase of \$15,950
 - Sylvan Oaks Library – Site Fence – increase of \$25,000
 - Walnut Grove Library – Americans with Disabilities Act (ADA) Upgrades – increase of \$210,000
- Revenues have increased a net \$553,940 for the following re-budgeted projects:
 - County Garage – Install Electric Vehicle Chargers – increase of \$350,850
 - Rio Cosumnes Correctional Center (RCCC) – Campus Expansion and Infrastructure Improvements – decrease of \$688,996
 - Rio Cosumnes Correctional Center (RCCC) – Replace Pyrotonics Fire Alarm System, Phase II – increase of \$660,132
 - Sylvan Oaks Library – Refresh Library – increase of \$231,954
- Other Changes
 - Appropriations for miscellaneous costs have decreased a net \$321,308 due to the following:
 - Administrative Costs for the Capital Construction Fund – increase of \$9,000
 - ESCO Debt Service – decrease of \$314,974
 - Miscellaneous Alterations – decrease of \$5,000
 - Miscellaneous Planning Costs – decrease of \$10,920
 - Miscellaneous Planning Costs of Libraries – increase of \$586

- Other Changes (cont.)
 - ReAppropriations for miscellaneous costs have decreased a net \$321,308 due to the following:
 - Administrative Costs for the Capital Construction Fund – increase of \$9,000
 - ESCO Debt Service – decrease of \$314,974
 - Miscellaneous Alterations – decrease of \$5,000
 - Miscellaneous Planning Costs – decrease of \$10,920
 - Miscellaneous Planning Costs of Libraries – increase of \$586
 - Revenues for non-project costs have decreased \$399,579 due to the following:
 - Criminal Justice Facility Temporary Construction Fund Revenues – decrease of \$240,000
 - ESCO Revenue – decrease of \$159,579
 - Appropriations for projects have increased \$3,103,304 due to the following new projects:
 - Boys Ranch – Road Repairs - \$60,000
 - Branch Center – Wayfinding Signage - \$170,639
 - Main Jail – Camera Maintenance Project –\$370,000
 - Morgan Alternative Center – Renovation - \$1,850,000
 - Rio Cosumnes Correctional Center (RCCC) - Sewer Grate before S21 Pumping Station - \$652,665
 - Revenues have increased \$370,000 due to the following new projects:
 - Main Jail – Camera Maintenance Project - \$370,000

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 7990000 - Parking Enterprise			
Operating Detail	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Operating Revenues			
Charges for Service	\$ 2,526,429	\$ 2,526,429	\$ -
Use Of Money/Prop	160,000	160,000	-
Total Operating Revenues	\$ 2,686,429	\$ 2,686,429	\$ -
Operating Expenses			
Salaries/Benefits	\$ 543,967	\$ 543,967	-
Services & Supplies	3,083,909	3,252,011	168,102
Other Charges	151,853	151,853	-
Depreciation	415,000	521,882	106,882
Total Operating Expenses	\$ 4,194,729	\$ 4,469,713	\$ 274,984
Operating Income (Loss)	\$ (1,508,300)	\$ (1,783,284)	\$ (274,984)
Non-Operating Revenues (Expenses)			
Other Revenues	\$ 198,300	\$ 198,300	-
Interest Income	60,000	60,000	-
Equipment	-	(456,030)	(456,030)
Total Non-Operating Revenues (Expenses)	\$ 258,300	\$ (197,730)	\$ (456,030)
Income Before Capital Contributions and Transfers	\$ (1,250,000)	\$ (1,981,014)	\$ (731,014)
Change In Net Assets	\$ (1,250,000)	\$ (1,981,014)	\$ (731,014)
Net Assets - Beginning Balance	7,924,972	7,924,972	-
Equity and Other Account Adjustments	-	-	-
Net Assets - Ending Balance	\$ 6,674,972	\$ 5,943,958	\$ (731,014)
Positions	6.0	6.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Appropriations have increased \$731,014 due to rebudgeting for the completion of the new parking system in the Public Parking Garage and for the completion of emergency system and employee card reader installation in the Employee Parking Garage. The increase in appropriations is offset by increased draw on the Parking Enterprise's retained earnings.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 5660000 - Grand Jury			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Intergovernmental Revenues	\$ -	\$ 19,151	\$ 19,151
Total Revenue	\$ -	\$ 19,151	\$ 19,151
Services & Supplies	\$ 296,292	\$ 296,292	-
Total Expenditures/Appropriations	\$ 296,292	\$ 296,292	-
Net Cost	\$ 296,292	\$ 277,141	\$(19,151)

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has decreased \$19,151.
- Other Changes
 - Revenues have increased \$19,151 due to a delay in receiving Fiscal Year 2018-19 reimbursement of costs from the State.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 6050000 - Personnel Services			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Charges for Services	\$ 16,287,621	\$ 16,287,621	-
Total Revenue	\$ 16,287,621	\$ 16,287,621	-
Salaries & Benefits	\$ 26,544,618	\$ 26,544,618	-
Services & Supplies	4,202,847	4,202,847	-
Expenditure Transfer & Reimbursement	(14,459,844)	(14,459,844)	-
Total Expenditures/Appropriations	\$ 16,287,621	\$ 16,287,621	-
Net Cost	\$ -	\$ -	-
Positions	205.0	205.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has not changed.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The following position changes are included as part of the Fiscal Year 2019-20 Adopted Budget:

Administrative Services Officer 1 Confidential	-1.0
Employee Benefits Analyst Level 2.....	-1.0
Office Specialist Level 2 Confidential	1.0
Personnel Analyst	2.0
Senior Office Specialist Confidential	<u>-1.0</u>
Total	0.0

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 4410000 - Voter Registration And Elections				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Intergovernmental Revenues	\$ 185,000	\$ 673,290	\$ 488,290	
Charges for Services	530,200	530,200	-	
Miscellaneous Revenues	5,000	5,000	-	
Total Revenue	\$ 720,200	\$ 1,208,490	\$ 488,290	
Salaries & Benefits	\$ 4,702,894	\$ 4,702,894	-	
Services & Supplies	7,607,060	7,745,560	138,500	
Equipment	-	79,061	79,061	
Expenditure Transfer & Reimbursement	406,274	406,274	-	
Total Expenditures/Appropriations	\$ 12,716,228	\$ 12,933,789	\$ 217,561	
Net Cost	\$ 11,996,028	\$ 11,725,299	(\$ 270,729)	
Positions	34.0	34.0	0.0	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has decreased \$270,729.
- Rebudget Changes
 - Appropriations have increased \$217,561 due to rebudgeting of \$133,500 for a computer refresh project and \$84,061 for two ballot extractors. The increase in appropriations is more than offset by the rebudget of \$327,068 in state reimbursement revenue for the purchase of voting equipment.
- Other Changes
 - Revenues have increased \$161,222 due to increased state matching funds for the purchase of voting equipment.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 3220000 - Animal Care And Regulation				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Licenses, Permits & Franchises	\$ 500,000	\$ 500,000	\$	-
Intergovernmental Revenues	307,186	148,686		(158,500)
Charges for Services	221,000	221,000		-
Miscellaneous Revenues	333,723	333,723		-
Other Financing Sources	2,000	2,000		-
Total Revenue	\$ 1,363,909	\$ 1,205,409	\$	(158,500)
Salaries & Benefits	\$ 5,261,041	\$ 5,261,041	\$	-
Services & Supplies	4,370,863	4,442,863		72,000
Other Charges	960	960		-
Expenditure Transfer & Reimbursement	2,033,772	2,033,772		-
Total Expenditures/Appropriations	\$ 11,666,636	\$ 11,738,636	\$	72,000
Net Cost	\$ 10,302,727	\$ 10,533,227	\$	230,500
Positions	53.0	53.0		0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Other Changes
 - On August 6, 2019 the Board approved an Appropriation Adjustment Request for a one-time increase to appropriations and net county cost of \$72,000 for the following:
 - \$14,000 increase for Emergency Veterinarian Services
 - \$10,000 increase for the Bradshaw Animal Assistance Team Mobile
 - \$48,000 increase for the Community Spay and Neuter contracts for feral cats with the Sacramento Society for the Prevention of Cruelty to Animals and the Community Spay and Neuter Clinic
 - The Fiscal Year 2019-20 Approved Budget included anticipated revenue from a contract with the City of Elk Grove for two months of animal care services, while they waited for their own animal care facility to become operational. On July 8, 2019, the City notified the County of the early completion of their facility and the subsequent cancellation of the contract for services, resulting in a loss of expected revenue of \$158,500. This loss of revenue will be covered by a one-time increase in net county cost allocation for the remainder for this fiscal year.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9338001 - Antelope Assessment				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 104,155	\$ 128,563	\$	24,408
Reserve Release	415,000	640,000		225,000
Revenue from Use Of Money & Property	12,750	12,750		-
Charges for Services	670,460	670,460		-
Total Revenue	\$ 1,202,365	\$ 1,451,773	\$	249,408
Services & Supplies	\$ 291,849	\$ 291,849		-
Other Charges	445,516	445,516		-
Capital Assets				
Improvements	465,000	690,000		225,000
Total Capital Assets	465,000	690,000		225,000
Appropriation for Contingencies	\$ -	\$ 24,408	\$	24,408
Total Financing Uses	\$ 1,202,365	\$ 1,451,773	\$	249,408
Total Expenditures/Appropriations	\$ 1,202,365	\$ 1,451,773	\$	-
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$24,408 resulting in an equal increase in Appropriations for Contingencies.
 - Reserves have decreased by \$225,000 due to an increase in capital projects for Fiscal Year 2019-20.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Reserve - \$693,956**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 9337000 - Carmichael Recreation And Park District			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 887,266	\$ 1,314,897	\$ 427,631
Reserve Release	30,000	30,000	-
Taxes	2,044,588	2,122,013	77,425
Revenue from Use Of Money & Property	1,373,421	1,390,013	16,592
Intergovernmental Revenues	313,360	324,289	10,929
Charges for Services	1,034,000	1,034,000	-
Miscellaneous Revenues	222,804	243,158	20,354
Total Revenue	\$ 5,905,439	\$ 6,458,370	\$ 552,931
Salaries & Benefits	\$ 3,067,457	\$ 3,049,008	(18,449)
Services & Supplies	1,689,795	1,783,377	93,582
Capital Assets			
Improvements	523,187	1,045,985	522,798
Equipment	125,000	80,000	(45,000)
Total Capital Assets	648,187	1,125,985	477,798
Appropriation for Contingencies	\$ 500,000	\$ 500,000	-
Total Financing Uses	\$ 5,905,439	\$ 6,458,370	\$ 552,931
Total Expenditures/Appropriations	\$ 5,905,439	\$ 6,458,370	-
Net Cost	\$ -	\$ -	-
Positions	20.0	21.0	1.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Appropriations have increased by \$427,631 due to rebudgeting in improvement and structures. The increase in appropriations is offset by an increase in Fund Balance.
- Other Changes
 - Appropriations have increased \$125,300 due to increases in mechanical system maintenance, improvements (other than structures), utilities, security services, and various other service and supplies, partially offset by a decrease in liability premiums.
 - Revenues have increased \$125,300 due to:
 - \$77,425 in taxes
 - \$20,354 in charitable donations
 - \$16,592 from building rentals
 - \$10,929 from Other Government Agencies.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The following position changes are included as part of the Fiscal Year 2019-20 Adopted Budget:

Facilities Technician	<u>1.0</u>
Total	1.0

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9337100 - Carmichael RPD Assessment District				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 690,773	\$ 725,450	\$ 34,677	
Revenue from Use Of Money & Property	4,500	8,000	3,500	
Total Revenue	\$ 695,273	\$ 733,450	\$ 38,177	
Services & Supplies	\$ 100,000	\$ 100,000	-	
Capital Assets				
Improvements	450,000	450,000	-	
Equipment	125,000	-	(125,000)	
Total Capital Assets	575,000	450,000	(125,000)	
Appropriation for Contingencies	\$ 20,273	\$ 183,450	\$ 163,177	
Total Financing Uses	\$ 695,273	\$ 733,450	\$ 38,177	
Total Expenditures/Appropriations	\$ 695,273	\$ 733,450	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased by \$34,677 due to expenditures coming in lower than anticipated, which is offset by an increase in contingency.
- Other Changes
 - Appropriations have decreased \$125,000 due to a shift in improvement needs, offset by an increase in contingency.
 - Revenues have increased \$3,500 due to an anticipated increase in interest revenue offset by an increase in contingency.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9338006 - Foothill Park				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 591,158	\$ 601,432	\$ 10,274	
Total Revenue	\$ 591,158	\$ 601,432	\$ 10,274	
Capital Assets	\$	\$	\$	
Improvements	15,000	15,000	-	
Total Capital Assets	15,000	15,000	-	
Appropriation for Contingencies	\$ 576,158	\$ 586,432	\$ 10,274	
Total Financing Uses	\$ 591,158	\$ 601,432	\$ 10,274	
Total Expenditures/Appropriations	\$ 591,158	\$ 601,432	\$ -	
Net Cost	\$ -	\$ -	\$ -	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$10,274 due to expenditures coming in lower than projected, which is offset by an increase in Contingency.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 9336001 - Mission Oaks Maint/Improvement Dist			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 479,179	\$ (267,434)	\$ (746,613)
Revenue from Use Of Money & Property	5,500	100	(5,400)
Intergovernmental Revenues	21,500	275,204	253,704
Charges for Services	35,000	30,000	(5,000)
Miscellaneous Revenues	1,372,225	1,023,000	(349,225)
Total Revenue	\$ 1,913,404	\$ 1,060,870	\$ (852,534)
Reserve Provision	\$ -	\$ 20,870	\$ 20,870
Services & Supplies	580,500	365,000	(215,500)
Capital Assets			
Improvements	1,182,904	675,000	(507,904)
Total Capital Assets	1,182,904	675,000	(507,904)
Appropriation for Contingencies	\$ 150,000	\$ -	\$ (150,000)
Total Financing Uses	\$ 1,913,404	\$ 1,060,870	\$ (852,534)
Total Expenditures/Appropriations	\$ 1,913,404	\$ 1,060,870	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased \$746,613 due to revenues coming in less than anticipated.
 - Reserves have increased \$20,870.
- Other Changes
 - Revenues decreased \$105,921 due to a combination of decreases in donations, anticipated state revenues, and assessment fee projections.
 - Appropriations have decreased \$873,404 due to the loss of funding and include:
 - \$130,500 in agriculture and system maintenance supplies.
 - \$85,000 in security services.
 - \$507,904 in improvement and structures
 - \$150,000 in contingency

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Reserve - \$216,886**

DEPENDENT PARK DISTRICTS - MISSION OAKS RECREATION 9336100 AND PARK DISTRICT

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9336100 - Mission Oaks Recreation And Park District				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 465,646	\$ 828,034	\$ 362,388	
Taxes	2,707,800	2,766,350	58,550	
Revenue from Use Of Money & Property	67,050	89,550	22,500	
Intergovernmental Revenues	277,500	187,800	(89,700)	
Charges for Services	640,000	645,000	5,000	
Miscellaneous Revenues	65,000	55,000	(10,000)	
Total Revenue	\$ 4,222,996	\$ 4,571,734	\$ 348,738	
Reserve Provision	\$ -	\$ 15,473	15,473	
Salaries & Benefits	2,463,237	2,526,575	63,338	
Services & Supplies	1,165,436	1,182,686	17,250	
Other Charges	2,500	2,000	(500)	
Capital Assets				
Improvements	200,000	695,000	495,000	
Total Capital Assets	200,000	695,000	495,000	
Appropriation for Contingencies	\$ 391,823	\$ 150,000	(241,823)	
Total Financing Uses	\$ 4,222,996	\$ 4,571,734	\$ 348,738	
Total Expenditures/Appropriations	\$ 4,222,996	\$ 4,571,734	-	
Net Cost	\$ -	\$ -	-	
Positions	21.0	21.0	0.0	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$362,388 due to expenditures coming in lower than anticipated.
 - Reserves have increased \$15,473 due to the increase in fund balance.
- Other Changes
 - Appropriations have increased by \$333,265 due to:
 - An increase of \$80,088 due to a combination of increased professional services and employee insurance costs.
 - An increase of \$495,000 for improvements, partially offset by a decrease in contingency (\$241,823)
 - Revenue has decreased \$13,650 due to an anticipated reduction in state revenue for Fiscal Year 2019-20.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Reserve - \$1,508,278**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 9338000 - Sunrise Recreation And Park District				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 1,372,046	\$ 1,612,178	\$ 240,132	
Taxes	5,248,743	5,266,264	17,521	
Revenue from Use Of Money & Property	566,756	571,901	5,145	
Intergovernmental Revenues	215,500	815,500	600,000	
Charges for Services	3,203,364	3,278,575	75,211	
Miscellaneous Revenues	102,352	96,725	(5,627)	
Other Financing Sources	8,000	8,000	-	
Total Revenue	\$ 10,716,761	\$ 11,649,143	\$ 932,382	
Salaries & Benefits	\$ 6,676,134	\$ 6,778,349	102,215	
Services & Supplies	2,304,921	2,382,040	77,119	
Other Charges	52,425	52,425	-	
Capital Assets				
Improvements	993,011	1,725,072	732,061	
Equipment	90,270	111,257	20,987	
Total Capital Assets	1,083,281	1,836,329	753,048	
Appropriation for Contingencies	\$ 600,000	\$ 600,000	-	
Total Financing Uses	\$ 10,716,761	\$ 11,649,143	\$ 932,382	
Total Expenditures/Appropriations	\$ 10,716,761	\$ 11,649,143	-	
Net Cost	\$ -	\$ -	-	
Positions	23.0	23.0	0.0	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$240,132 due to expenditures coming in lower than anticipated. This includes a \$5,142 decrease in fund balance due to an accounting adjustment.
- Other Changes
 - Appropriations have increased \$932,382 due to increases in structural improvements (\$732,061), extra help (\$102,215), liability insurance costs (\$42,310) and various other accounts, offset by a \$600,000 increase in revenue from the Community Development Block Grant (CDBG), increased fund balance and minor adjustments in various other financing sources.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 6400000 - Regional Parks			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Licenses, Permits & Franchises	\$ 10,000	\$ 10,000	-
Revenue from Use Of Money & Property	234,473	234,473	-
Intergovernmental Revenues	150,208	150,208	-
Charges for Services	4,773,380	4,780,710	7,330
Miscellaneous Revenues	2,543,594	2,618,858	75,264
Total Revenue	\$ 7,711,655	\$ 7,794,249	\$ 82,594
Salaries & Benefits	\$ 11,763,782	\$ 11,763,782	-
Services & Supplies	5,575,708	5,625,079	49,371
Other Charges	68,000	68,000	-
Expenditure Transfer & Reimbursement	(88,052)	(38,302)	49,750
Total Expenditures/Appropriations	\$ 17,319,438	\$ 17,418,559	\$ 99,121
Net Cost	\$ 9,607,783	\$ 9,624,310	\$ 16,527
Positions	83.0	83.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$16,527.
- Rebudget Changes
 - Appropriations have increased \$91,791 due to the re-budgeting of debris removal contracts and well destruction projects, which is partially offset by \$75,264 from Regional Sanitation in support of debris removal from the American River Parkway.
- Other Changes
 - Appropriations and Revenues have increased \$7,330 due to additional CSA 4D property tax revenue that will be used for maintenance at Herald Park.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 6494000 - County Parks CFD 2006-1			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 226	\$ 8,301	\$ 8,075
Revenue from Use Of Money & Property	150	150	-
Charges for Services	20,500	20,500	-
Total Revenue	\$ 20,876	\$ 28,951	\$ 8,075
Reserve Provision	\$ 19,376	\$ 27,451	\$ 8,075
Other Charges	1,500	1,500	-
Total Financing Uses	\$ 20,876	\$ 28,951	\$ 8,075
Total Expenditures/Appropriations	\$ 20,876	\$ 28,951	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased by \$8,075 due to revenues coming in higher than anticipated, offset by an increase in reserve.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Reserve - \$70,619**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 6491000 - CSA No.4B-(Wilton-Cosumnes)				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 222	\$ 15,046	\$ 14,824	
Taxes	4,881	4,881	-	
Revenue from Use Of Money & Property	800	800	-	
Intergovernmental Revenues	57	57	-	
Charges for Services	8,000	8,000	-	
Total Revenue	\$ 13,960	\$ 28,784	\$ 14,824	
Reserve Provision	\$ -	\$ 6,102	6,102	
Services & Supplies	13,960	22,682	8,722	
Total Financing Uses	\$ 13,960	\$ 28,784	\$ 14,824	
Total Expenditures/Appropriations	\$ 13,960	\$ 28,784	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$14,824 due to expenditures coming in less than budgeted.
 - Reserves have increased \$6,102 offset by an increase in Fund Balance.
 - Appropriations have increased \$8,722 due to re-budgeting in services and supplies.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Reserve - \$11,102**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 6492000 - CSA No.4C-(Delta)			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 2,612	\$ 16,830	14,218
Taxes	23,199	23,199	-
Revenue from Use Of Money & Property	100	100	-
Intergovernmental Revenues	270	270	-
Charges for Services	16,000	16,000	-
Miscellaneous Revenues	3,200	3,200	-
Total Revenue	\$ 45,381	\$ 59,599	14,218
Reserve Provision	\$ -	\$ 5,618	5,618
Services & Supplies	45,381	53,981	8,600
Total Financing Uses	\$ 45,381	\$ 59,599	14,218
Total Expenditures/Appropriations	\$ 45,381	\$ 59,599	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$14,218 due to revenues being higher than anticipated and expenditures coming in lower than projected.
 - Reserves have increased \$5,618 due to the increase in Fund Balance.
 - Appropriations have increased by \$8,600 for the re-budgeting service and supplies.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Reserve - \$20,085**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 6493000 - CSA No.4D-(Herald)				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 144	\$ 6,107	5,963	
Taxes	8,684	8,684	-	
Revenue from Use Of Money & Property	20	20	-	
Intergovernmental Revenues	90	90	-	
Charges for Services	750	750	-	
Total Revenue	\$ 9,688	\$ 15,651	5,963	
Services & Supplies	\$ 7,240	\$ 8,324	1,084	
Transfers In & Out	2,448	7,327	4,879	
Total Financing Uses	\$ 9,688	\$ 15,651	5,963	
Total Expenditures/Appropriations	\$ 9,688	\$ 15,651	-	
Net Cost	-	-	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$5,963 due to higher than anticipated revenues, resulting in an increase in appropriations for landscape supplies and maintenance at Herald Park.

FY 2018-19 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 3516494 - Del Norte Oaks Park District			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 5	\$ 1,600	1,595
Taxes	3,635	3,635	-
Revenue from Use Of Money & Property	30	30	-
Intergovernmental Revenues	40	40	-
Total Revenue	\$ 3,710	\$ 5,305	1,595
Services & Supplies	\$ 3,710	\$ 5,305	1,595
Total Financing Uses	\$ 3,710	\$ 5,305	1,595
Total Expenditures/Appropriations	\$ 3,710	\$ 5,305	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$1,595 due to actual expenditures being lower than budgeted, allowing for a \$1,595 increase in appropriations for park related services.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 6460000 - Fish And Game Propagation			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ -	\$ 7,274	\$ 7,274
Fines, Forfeitures & Penalties	17,000	17,000	-
Revenue from Use Of Money & Property	140	140	-
Total Revenue	\$ 17,140	\$ 24,414	\$ 7,274
Other Charges	\$ 17,140	\$ 24,414	\$ 7,274
Total Expenditures/Appropriations	\$ 17,140	\$ 24,414	\$ 7,274
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$7,274 due to lower expenditures than budgeted.
 - Appropriations have increased \$7,274 due to an increase in Fund Balance.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Reserve for Future Services - \$14,009**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 6470000 - Golf			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ -	-(25,361) \$	(25,361)
Revenue from Use Of Money & Property	4,440,024	4,463,024	23,000
Charges for Services	3,273,998	3,342,229	68,231
Miscellaneous Revenues	21,382	21,382	-
Total Revenue	\$ 7,735,404	\$ 7,801,274	\$ 65,870
Reserve Provision	\$ -	45,031 \$	45,031
Salaries & Benefits	783,305	783,305	-
Services & Supplies	5,191,597	5,212,436	20,839
Other Charges	1,241,084	1,241,084	-
Expenditure Transfer & Reimbursement	519,418	519,418	-
Total Expenditures/Appropriations	\$ 7,735,404	\$ 7,801,274	\$ 65,870
Net Cost	\$ -	- \$	-
Positions	6.0	6.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased by \$25,361 due to impact of prolonged rains during Fiscal Year 2018-19 reducing the number of days golf courses could remain open, resulting in expenditures exceeding revenues.
 - Appropriations have increased \$20,839 due to rebudgeting of maintenance at Ancil Hoffman and Mather, offset by increased revenue from food service concessions.
 - Reserves have increased by \$45,031 due to increased revenue.
- Other Changes
 - Revenues have increased \$91,231 due to an anticipated increase in green fee revenues.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Reserve - \$45,031**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 6570000 - Park Construction				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 41,244	\$ 1,468,844	\$ 1,427,600	
Intergovernmental Revenues	219,111	219,111	-	
Miscellaneous Revenues	110,000	204,846	94,846	
Total Revenue	\$ 370,355	\$ 1,892,801	\$ 1,522,446	
Services & Supplies	\$ 58,410	\$ 241,016	182,606	
Improvements	825,617	2,000,057	1,174,440	
Expenditure Transfer & Reimbursement	(513,672)	(348,272)	165,400	
Total Expenditures/Appropriations	\$ 370,355	\$ 1,892,801	\$ 1,522,446	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Appropriations have increased \$1,522,446 due to rebudgeting for Measure A project adjustments, the Mather Fencing Project, and the Horseshoe Lake Project. This increase in appropriations is offset by increased fund balance of \$1,427,600 due to the timing of project expenses and grant revenues received, and \$94,846 in revenue rebudgeting for the Mather Fencing project.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Reserve for American River Parkway - \$213,352**
- **Reserve for Loan to County Service Area 4C - \$8,986**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 2151000 - Development and Code Services			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 660,340	\$ 1,569,043	\$ 908,703
Reserve Release	1,500,000	591,297	(908,703)
Licenses, Permits & Franchises	42,000	42,000	-
Fines, Forfeitures & Penalties	49,800	49,800	-
Charges for Services	47,258,503	47,427,504	169,001
Miscellaneous Revenues	223,500	223,500	-
Total Revenue	\$ 49,734,143	\$ 49,903,144	\$ 169,001
Salaries & Benefits	\$ 37,078,521	\$ 37,220,310	\$ 141,789
Services & Supplies	12,551,235	12,578,447	27,212
Other Charges	523,961	523,961	-
Equipment	35,300	35,300	-
Expenditure Transfer & Reimbursement	(454,874)	(454,874)	-
Total Expenditures/Appropriations	\$ 49,734,143	\$ 49,903,144	\$ 169,001
Net Cost	\$ -	\$ -	-
Positions	261.0	262.0	1.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$908,703 due to a combination of higher than anticipated revenues and lower than anticipated expenses in the various divisions.
 - Reserves have increased \$908,703 due to increased fund balance.
- Other Changes
 - Appropriations have increased \$169,001 due to the addition of 1.0 FTE Safety Specialist in July 2019.
 - Revenues generated by project billings have increased \$169,001 due to the addition of 1.0 FTE Safety Specialist.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The following position changes are included as part of the Fiscal Year 2019-20 Adopted Budget:

Account Clerk Level 2	-1.0
Accounting Technician	1.0
Building Inspector 2 Range B.....	1.0
Construction Inspection Supervisor	2.0
Construction Management Supervisor.....	-2.0
Safety Specialist	1.0
Senior Construction Inspector	<u>-1.0</u>
Total	1.0

RESERVE FUND BALANCES FOR FY 2019-20:

- **CMID General Reserve — \$8,739,133**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 2150000 - Building Inspection				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 5,798,971	\$ 5,323,070	\$	(475,901)
Licenses, Permits & Franchises	16,495,000	16,495,000		-
Fines, Forfeitures & Penalties	7,500	7,500		-
Revenue from Use Of Money & Property	30,000	30,000		-
Intergovernmental Revenues	20,000	20,000		-
Charges for Services	402,583	402,583		-
Miscellaneous Revenues	2,500	2,500		-
Total Revenue	\$ 22,756,554	\$ 22,280,653	\$	(475,901)
Services & Supplies	\$ 22,311,554	\$ 21,835,653	\$	(475,901)
Other Charges	445,000	445,000		-
Total Expenditures/Appropriations	\$ 22,756,554	\$ 22,280,653	\$	(475,901)
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased \$475,901 due to lower than anticipated building permit revenues.
 - Appropriations have decreased \$475,901 due to the decrease in fund balance.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 2960000 - Department of Transportation				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ -	\$ 1,588,916	\$	1,588,916
Fines, Forfeitures & Penalties	4,000	4,000		-
Revenue from Use Of Money & Property	106,860	106,860		-
Intergovernmental Revenues	256,000	259,000		3,000
Charges for Services	59,044,484	57,754,001		(1,290,483)
Total Revenue	\$ 59,411,344	\$ 59,712,777	\$	301,433
Salaries & Benefits	\$ 36,844,644	\$ 36,104,375	\$	(740,269)
Services & Supplies	22,840,180	23,881,882		1,041,702
Other Charges	200,000	200,000		-
Equipment	10,000	10,000		-
Expenditure Transfer & Reimbursement	(483,480)	(483,480)		-
Total Expenditures/Appropriations	\$ 59,411,344	\$ 59,712,777	\$	301,433
Net Cost	\$ -	\$ -	\$	-
Positions	264.7	255.7		-9.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$1,588,916 due to over-recovery of labor rates from other budget units, and delayed spending on some street maintenance.
 - Appropriations have increased \$301,433 due to rebudgeting for road maintenance not completed in previous year. The increase in appropriations is offset by increased fund balance.
- Other Changes
 - Revenues have decreased \$1,287,483 due to positive fund balance.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The following position changes are included as part of the Fiscal Year 2019-20 Adopted Budget:
 - Office Specialist Level 2..... -1.0
 - Accounting Technician -1.0
 - Assistant Engineer – Civil Level 2..... -2.0
 - Engineering Technician Level 2 -1.0
 - Senior Highway Maintenance Worker..... -3.0

- The following position changes are included as part of the Fiscal Year 2019-20 Adopted Budget (cont.):

Principal Engineering Technician	-2.0
Traffic Signs Maintenance Worker	-1.0
Accounting Manager	1.0
Chief Transportation Division-Engineering &Planning	<u>1.0</u>
Total	-9.0

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 2530000 - CSA No. 1				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 578,404	\$ 708,976	\$	130,572
Taxes	449,150	490,150		41,000
Revenue from Use Of Money & Property	33,487	33,487		-
Intergovernmental Revenues	5,200	5,200		-
Charges for Services	2,050,000	2,100,000		50,000
Miscellaneous Revenues	7,000	7,000		-
Total Revenue	\$ 3,123,241	\$ 3,344,813	\$	221,572
Reserve Provision	\$ 188,540	\$ 309,812	\$	121,272
Services & Supplies	2,774,701	2,875,001		100,300
Other Charges	160,000	160,000		-
Total Financing Uses	\$ 3,123,241	\$ 3,344,813	\$	221,572
Total Expenditures/Appropriations	\$ 3,123,241	\$ 3,344,813	\$	-
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$130,572 due to lower than anticipated electricity costs and higher revenues from assessments, interest, and property tax collection.
 - Reserves have increased \$121,272 due to higher than anticipated fund balance.
- Other Changes
 - Appropriations have increased \$100,300 due to additional planned street light maintenance within the County as a result of increased fund balance.
 - Revenues have increased \$91,000 due to additional property taxes and special assessment revenues.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Working Capital — \$2,309,812**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1370000 - Gold River Station #7 Landscape CFD				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 10,206	\$ 29,010	\$ 18,804	
Reserve Release	15,000	-	(15,000)	
Revenue from Use Of Money & Property	1,190	1,190	-	
Charges for Services	48,000	53,700	5,700	
Total Revenue	\$ 74,396	\$ 83,900	\$ 9,504	
Reserve Provision	\$ -	\$ 9,000	\$ 9,000	
Services & Supplies	74,096	74,600	504	
Other Charges	300	300	-	
Total Financing Uses	\$ 74,396	\$ 83,900	\$ 9,504	
Total Expenditures/Appropriations	\$ 74,396	\$ 83,900	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$18,804 due to lower landscape contract maintenance costs.
 - Reserves have increased \$24,000 due to lower landscape contract maintenance costs and an increase in assessments.
- Other Changes
 - Appropriations have increased \$504 due to an increase in planned landscape water costs as a result of increased fund balance.
 - Revenues have increased \$5,700 due to an increase in Fund Balance and special assessments.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Working Capital Reserve — \$74,000**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 3300000 - Landscape Maintenance District				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 13,292	\$ 54,455	\$ 41,163	
Revenue from Use Of Money & Property	10,175	10,175	-	
Charges for Services	500,000	500,000	-	
Miscellaneous Revenues	777,000	744,000	(33,000)	
Total Revenue	\$ 1,300,467	\$ 1,308,630	\$ 8,163	
Services & Supplies	\$ 1,289,967	\$ 1,298,130	\$ 8,163	
Other Charges	10,500	10,500	-	
Total Financing Uses	\$ 1,300,467	\$ 1,308,630	\$ 8,163	
Total Expenditures/Appropriations	\$ 1,300,467	\$ 1,308,630	\$ -	
Net Cost	\$ -	\$ -	\$ -	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$41,163 due to a decrease in landscape water and maintenance costs.
- Other Changes
 - Appropriations have increased \$8,163 due to additional water needs and increase in engineering labor offset by increased fund balance.
 - Revenues have decreased \$33,000 due to a decrease in road fund contribution for the Walerga Soundwall project.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Working Capital Reserve — \$700,000**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 2900000 - Roads				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 12,260,126	\$ 16,148,119	\$ 3,887,993	
Taxes	520,590	537,721	17,131	
Licenses, Permits & Franchises	1,637,000	1,637,000	-	
Revenue from Use Of Money & Property	382,226	392,226	10,000	
Intergovernmental Revenues	89,790,357	88,181,758	(1,608,599)	
Charges for Services	243,000	243,000	-	
Miscellaneous Revenues	1,166,200	1,558,105	391,905	
Total Revenue	\$ 105,999,499	\$ 108,697,929	\$ 2,698,430	
Reserve Provision	\$ 1,947,097	\$ 2,281,979	\$ 334,882	
Services & Supplies	122,894,064	126,524,511	3,630,447	
Other Charges	1,636,373	2,247,988	611,615	
Expenditure Transfer & Reimbursement	(20,478,035)	(22,356,549)	(1,878,514)	
Total Expenditures/Appropriations	\$ 105,999,499	\$ 108,697,929	\$ 2,698,430	
Net Cost	\$ -	\$ -	\$ -	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$3,887,993 due to adjusted project timelines for capital and maintenance projects.
 - Reserves have increased \$334,882 due to increases to line item expenditures on which the working capital is based and the addition of revenue recognized in Fiscal Year 2018-19 for which no qualifying projects are currently included in Fiscal Year 2019-20.
- Other Changes
 - Appropriations have increased \$2,363,548 due to project timelines shifts for project such as the Asphalt Concrete (AC) Overlay Senate Bill (SB) 1 Phase 1 and the Old Florin Town Improvement Phase 2 projects; updated costs estimates for the Arden Way Complete Street Phase 1, the Fair Oaks Boulevard Improvements Phase 3, and the Folsom Boulevard Complete Streets Phase 1 projects; and the addition of the AC Overlay SB 1 Phase 3 and the AC Overlay SB 1 Phase 4 projects. These increases are offset by increased fund balance.
 - Revenues have decreased \$1,189,563 due to changes in claimable costs resulting from project timeline shifts as well as updated construction schedules for projects such as the New Hope Road Bridge at Grizzly Slough and the Twin Cities Road Bridge Replacement projects.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Reserve for Long-term Liabilities — \$ 3,202,850**
- **Working Capital Reserve — \$ 5,890,647**
- **Truck Management Program — \$ 87,230**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 2910000 - Roadways				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 1,970,126	\$ (699,893)	\$ (2,670,019)	
Reserve Release	2,826,111	2,751,111	(75,000)	
Licenses, Permits & Franchises	6,274,403	6,317,688	43,285	
Revenue from Use Of Money & Property	164,883	164,883	-	
Miscellaneous Revenues	196,275	252,706	56,431	
Total Revenue	\$ 11,431,798	\$ 8,786,495	\$ (2,645,303)	
Reserve Provision	\$ 4,768,139	\$ 1,191,389	\$(3,576,750)	
Services & Supplies	2,180,471	1,922,624	(257,847)	
Other Charges	59,900	60,500	600	
Expenditure Transfer & Reimbursement	4,423,288	5,611,982	1,188,694	
Total Expenditures/Appropriations	\$ 11,431,798	\$ 8,786,495	\$ (2,645,303)	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased \$2,670,019 due primarily to the transfer of fees to the Florin Vineyard Community Plan for project overlap.
 - Reserves have decreased \$3,501,750 due to lowered provision for reserve, the result of lower Fiscal Year 2018-19 ending fund balance.
- Other Changes
 - Appropriations have increased \$931,447 due to scheduled payments for completed work included in the Sacramento County Transportation Development Fee (SCTDF) Master Plan, offset by increased contribution to capital projects located in different funds.
 - Revenues have increased \$99,716 due to updated statistical projection of fees collected utilizing full Fiscal Year 2019-20 amounts.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Reserve for Future Construction— \$ 9,945,117**
- **Reserve for Five-Year Mitigation Act Update — \$ 191,694**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 2930000 - Rural Transit Program			
Operating Detail	2019-20 Approved Recommended	2019-20 Recommended For Adopted Budget	Variance
Operating Revenues			
Charges for Services	\$ 220,000	\$ 220,000	\$ -
Miscellaneous Sales	-	-	-
Total Operating Revenues	\$ 220,000	\$ 220,000	\$ -
Operating Expenses			
Services and Supplies	\$ 614,113	\$ 666,488	\$ 52,375
Other Charges	1,851,660	1,826,660	(25,000)
Depreciation	502,110	490,444	(11,666)
Total Operating Expenses	\$ 2,967,883	\$ 2,983,592	\$ 15,709
Operating Income (Loss)	\$ (2,747,883)	\$ (2,763,592)	\$ (15,709)
Non-Operating Revenues (Expenses)			
Interest/Investment Income and/or Gain	\$ 17,398	\$ 17,398	\$ -
Interest/Investment (Expense) and/or Other Expenses (Loss)	-	-	-
Gain or Loss on Sale of Capital Assets	28,000	49,000	21,000
Total Non-Operating Revenues (Expenses)	\$ 45,398	\$ 66,398	\$ 21,000
Income Before Capital Contributions and Transfers	\$ (2,702,485)	\$ (2,697,194)	\$ 5,291
Capital Contributions - Intergovernmental, etc.	\$ 3,062,875	\$ 3,419,250	\$ 356,375
Transfers-In/(Out)	-	-	-
Change in Net Assets	\$ 360,390	\$ 722,056	\$ 361,666
Net Assets - Beginning Balance	2,369,866	1,888,627	(481,239)
Net Assets - Ending Balance	\$ 2,730,256	\$ 2,610,683	(119,573)
Positions	-	-	-
Revenues Tie To		SCH 1, COL 5	
Expenses Tie To		SCH 1, COL 7	
Memo Only:			
Land	\$ -	\$ -	\$ -
Improvements	-	-	-
Equipment	862,500	1,212,500	350,000
Total Capital	\$ 862,500	\$ 1,212,500	\$ 350,000

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Appropriations have increased \$365,709 due to:
 - Increase in auditor fees due to delay in Fiscal Year 2018-19 audit.
 - Increased time due to staff changes and program changes.
 - Delay in delivery of four buses until Fiscal Year 2019-20.
 - Revenues have increased \$377,375 due to:
 - Additional State of Good Repair funding.
 - Delay in sales of disposed fleet in Fiscal Year 2018-19.
 - Net Beginning Assets decreased by \$481,239 due to the delay in receipt of replacement buses and associated reimbursement, which caused Fiscal Year 2019-20 to be lower than anticipated.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 1410000 - Sacramento County LM CFD 2004-2				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 9,302	\$ 45,555	\$	36,253
Reserve Release	220,000	38,000		(182,000)
Revenue from Use Of Money & Property	9,088	9,088		-
Charges for Services	100,400	141,642		41,242
Total Revenue	\$ 338,790	\$ 234,285	\$	(104,505)
Services & Supplies	\$ 336,590	\$ 232,085	\$	(104,505)
Other Charges	2,200	2,200		-
Total Financing Uses	\$ 338,790	\$ 234,285	\$	(104,505)
Total Expenditures/Appropriations	\$ 338,790	\$ 234,285	\$	-
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$36,253 due to lower landscape maintenance, engineering labor and water costs.
 - Reserves have increased \$182,000 due to an assessment increase and lower landscape maintenance project costs.
- Other Changes
 - Appropriations have decreased \$104,505 due to lower landscape maintenance, engineering labor and water costs.
 - Revenues have increased \$41,242 due to an increase in assessments.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Working Capital Reserve — \$491,400**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 2140000 - Transportation-Sales Tax				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 2,113,974	\$ 1,710,102	\$	(403,872)
Taxes	29,053,315	28,127,000		(926,315)
Revenue from Use Of Money & Property	86,760	86,760		-
Intergovernmental Revenues	8,349,973	11,280,837		2,930,864
Total Revenue	\$ 39,604,022	\$ 41,204,699	\$	1,600,677
Services & Supplies	\$ 22,611,839	\$ 23,538,976	\$	927,137
Other Charges	1,937,436	1,921,156		(16,280)
Transfers In & Out	15,054,747	15,744,567		689,820
Total Financing Uses	\$ 39,604,022	\$ 41,204,699	\$	1,600,677
Total Expenditures/Appropriations	\$ 39,604,022	\$ 41,204,699	\$	-
Net Cost	\$ -	\$ -	\$	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased \$403,872 due to a reduction in development fee contribution to the Elverta Road-Watt Avenue to Dutch Haven Project.
- Other Changes
 - Appropriations have increased \$1,600,677 due to shifting project timelines including Florin Road Bicycle & Pedestrian Improvements-Franklin Road to Power Inn Road, Garfield Avenue Bike and Pedestrian Improvements, South Watt Avenue Improvements Florin Road to SR16, and Hazel Avenue Phase 3.
 - Revenues have increased \$2,004,549 due to these shifting project timelines.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET Budget Unit: 22000000/2250000 -Solid Waste Enterprise			
Operating Detail	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Operating Revenues			
Revenue From Use of Money and Property	\$ 319,000	\$ 319,000	\$ -
Charges for Services	80,410,896	80,410,896	-
Miscellaneous Sales	6,692,060	6,692,060	-
Total Operating Revenues	\$ 87,421,956	\$ 87,421,956	\$ -
Operating Expenses			
Salaries and Employee Benefits	\$ 34,766,540	\$ 34,766,540	-
Services and Supplies	45,888,462	45,888,462	-
Other Charges	4,942,458	4,942,458	-
Total Operating Expenses	\$ 85,597,460	\$ 85,597,460	\$ -
Operating Income (Loss)	\$ 1,824,496	\$ 1,824,496	\$ -
Non-Operating Revenues (Expenses)			
Interest/Investment Income and/or Gain	\$ 725,000	\$ 725,000	-
Debt Retirement	-	-	-
Interest/Investment (Expense) and/or Other Expenses (Loss)	(430,211)	(430,211)	-
Gain or Loss on Sale of Capital Assets	15,000	15,000	-
Total Non-Operating Revenues (Expenses)	\$ 309,789	\$ 309,789	\$ -
Income Before Capital Contributions and Transfers	\$ 2,134,285	\$ 2,134,285	\$ -
Capital Contributions - Grant, extraordinary items, etc.	\$ 170,317	\$ 170,317	-
Transfers-In/(Out)	(2,256,629)	(2,256,629)	-
Change in Net Assets	\$ 47,973	\$ 47,973	\$ -
Net Assets - Beginning Balance	167,350,714	167,350,714	-
Net Assets - Ending Balance	\$ 167,398,687	\$ 167,398,687	-
Positions	270.0	270.0	-
	Revenues Tie To	SCH 1, COL 5	
	Expenses Tie To	SCH 1, COL 7	
Memo Only:			
Land	\$ -	\$ -	-
Improvements	17,995,979	17,995,979	-
Equipment	12,467,702	12,467,702	-
Total Capital	\$ 30,463,681	\$ 30,463,681	\$ -

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes

BU 2200000

- Fund Balance has increased \$3,991,442 due to lower expenditures and higher revenues than anticipated.
- Reserves have increased \$3,991,442 due to increased fund balance.

BU 2250000

- Fund Balance has increased \$11,347,866 due to expenses and capital projects that were deferred or delayed.
- Reserves have increased \$11,347,866 due to increased fund balance.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **051A Working Capital — \$23,217,010**
- **Kiefer Landfill Closure — \$18,964,885**
- **Regional Solid Waste (SWA) — \$549,193**
- **Kiefer Wetlands Preserve — \$1,292,430**
- **Capital Outlay Reserve — \$28,503,047**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 3220001 - Water Resources			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 4,196,104	\$ 6,796,784	\$ 2,600,680
Reserve Release	233,640	-	(233,640)
Taxes	6,626,124	6,626,124	-
Revenue from Use Of Money & Property	253,252	253,252	-
Intergovernmental Revenues	3,433,729	559,468	(2,874,261)
Charges for Services	23,802,960	23,802,960	-
Total Revenue	\$ 38,545,809	\$ 38,038,588	\$ (507,221)
Reserve Provision	\$ 10,192	\$ 219,866	209,674
Salaries & Benefits	17,769,394	17,769,394	-
Services & Supplies	13,262,563	13,262,563	-
Other Charges	4,643,091	2,620,515	(2,022,576)
Capital Assets			
Improvements	3,699,250	4,810,950	1,111,700
Equipment	9,000	9,000	-
Total Capital Assets	3,708,250	4,819,950	1,111,700
Transfers In & Out	\$ (847,681)	\$ (653,700)	193,981
Total Financing Uses	\$ 38,545,809	\$ 38,038,588	\$ (507,221)
Total Expenditures/Appropriations	\$ 38,545,809	\$ 38,038,588	-
Net Cost	\$ -	\$ -	-
Positions	135.6	135.6	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$2,600,680 due to delay in various capital projects, salary savings and decreases in services and supplies accounts.
 - Reserves have increased \$443,314 due to increased fund balance
 - Appropriations have increased \$113,000 due to re-budgeting for two light vehicle conversions and one heavy equipment acquisition. The increase in appropriations is offset by increased fund balance.

- Other Changes
 - Appropriations have decreased \$829,895 due to the following:
 - \$2,135,576 decrease due to delay in FEMA Hazard Mitigation grant projects for home elevations.
 - \$406,500 increase for generator and automatic transfer switch for Hagginbottom Storm Drain Pump Station Rehab project.
 - \$86,200 increase for Jerrandy Court Storm Drain Improvement project.
 - \$83,000 increase for Gerber Creek Phase 3 project.
 - \$536,000 increase for various Stormwater Utility Job Order Contract projects.
 - \$193,981 decrease in reimbursement from Sacramento County Water Agency Zone 11A for Gerber Creek Phase 3 project.
 - Revenues have decreased \$2,874,261 due to delay in approval of FEMA Hazard Mitigation grants, offset by a reduction in expenditures and an increase in fund balance.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Water Resources — \$16,988,388**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

State Controller Schedules		County of Sacramento		Schedule 11	
County Budget Act January 2010		Operation of Enterprise Fund ADJUSTMENT TO ADOPTED PROPOSED 2019-20 BUDGET		Fund Title: Water Agency Enterprise Fund (320) Service Activity: Water Supply Operations / Capital Outlay	
Operating Detail	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance		
1	2	3	4		
Operating Revenues					
Licenses, Permits and Franchises	\$ 16,426,000	\$ 16,426,000	\$ -		
Forfeitures and Penalties	\$ 15,000	\$ 15,000	\$ -		
Revenue From Use of Money and Property	\$ -	\$ -	\$ -		
Charges for Services	\$ 61,784,308	\$ 57,012,308	\$ (4,772,000)		
Intergovernmental Revenue (Operating)	\$ -	\$ -	\$ -		
Miscellaneous Sales	\$ 1,358,562	\$ 1,008,562	\$ (350,000)		
Total Operating Revenues	\$ 79,583,870	\$ 74,461,870	\$ (5,122,000)		
Operating Expenses					
Salaries and Employee Benefits	\$ 19,745,039	\$ 19,745,039	\$ -		
Services and Supplies	\$ 19,556,883	\$ 20,520,883	\$ 964,000		
Other Charges	\$ 3,902,137	\$ 4,013,332	\$ 111,195		
Depreciation & Amortization	\$ 19,310,791	\$ 19,560,791	\$ 250,000		
Capitalized Labor Costs	\$ (3,274,910)	\$ (3,274,910)	\$ -		
Total Operating Expenses	\$ 59,239,940	\$ 60,565,135	\$ 1,325,195		
Operating Income (Loss)	\$ 20,343,930	\$ 13,896,735	\$ (6,447,195)		
Non-Operating Revenues (Expenses)					
Interest/Investment Income and/or Gain	\$ 2,218,614	\$ 2,218,614	\$ -		
Interest/Investment (Expense) and/or (Loss)	\$ (14,822,000)	\$ (14,822,000)	\$ -		
Gain or Loss on Sale of Capital Assets	\$ -	\$ -	\$ -		
Total Non-Operating Revenues (Expenses)	\$ (12,603,386)	\$ (12,603,386)	\$ -		
Income Before Capital Contributions and Transfers	\$ 7,740,544	\$ 1,293,349	\$ (6,447,195)		
Cap Contributions - Grant, Intergovernmental Rev, extraordinary items, etc.	\$ 100,000	\$ -	\$ (100,000)		
Transfers-In/(Out)	\$ -	\$ -	\$ -		
Change in Net Assets	\$ 7,840,544	\$ 1,293,349	\$ (6,547,195)		
Net Assets - Beginning Balance	557,406,382	560,749,139	3,342,757		
Equity and Other Account Adjustments	-	-	-		
Net Assets - Ending Balance	\$ 565,246,926	\$ 562,042,488	\$ (3,204,438)		
Revenues Tie To					
Expenses Tie To					
Positions	133	133	0		
Memo Only:					
Land	\$ 978,000	\$ 878,000	\$ (100,000)		
Improvements	\$ 32,537,396	\$ 31,231,096	\$ (1,306,300)		
Equipment	\$ 377,500	\$ 529,158	\$ 151,658		
Total Capital	\$ 33,892,896	\$ 32,638,254	\$ (1,254,642)		

Uses of Working Capital					
Fixed Asset Acquisitions	\$	29,717,721	\$	26,825,332	\$ (2,892,389)
Bond / Other Principal Payment	\$	12,763,000	\$	12,763,000	\$ -
Total Uses	\$	42,480,721	\$	39,588,332	\$ (2,892,389)
Increase (Decrease) in Working Capital	\$	(20,189,386)	\$	(23,594,192)	\$ (3,404,806)
Beginning Working Capital	\$	45,147,883	\$	60,504,025	\$ 15,356,142
Ending Working Capital	\$	24,958,497	\$	36,909,833	\$ 11,951,336

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Working Capital Reserves have increased \$15,356,142 due to higher than anticipated development fee revenue, delays in various capital projects, lower salary expenses and decreases in services and supplies accounts.
 - Appropriations have increased \$262,853 due to rebudgeting for conversion costs of three light vehicles, one light vehicle upgrade, and the purchase price of one heavy vehicle. The increase in appropriations is offset by use of Working Capital Reserves.
- Other Changes
 - The Appropriations have decreased \$192,300 due to the following:
 - \$964,000 increase in Services and Supplies due to:
 - Cost of issuance related to refunding series 2007A bonds to series 2019.
 - Budget estimate increase for the United States Bureau of Reclamation Water Infrastructure Improvements for the Nation Act Repayment Contract Conversion for Sacramento Municipal Utility District and Fazio.
 - Offset by a reimbursement account reclassification adjustment from revenue to expense related to the Freeport Regional Water Authority (FRWA) cost share joint powers agreement between Sacramento County Water Agency (SCWA) and East Bay Municipal Utilities District (EBMUD).
 - \$250,000 increase in Depreciation and Amortization and \$111,195 in Other Charges to true up depreciation expense to reflect Fiscal Year 2018-19 actuals due to an increase in capital additions. This increase will have no effect on cash flow or working capital.
 - \$100,000 decrease in Land due primarily to the delay of Madeira East and Madeira South land acquisitions to Fiscal Year 2020-21.
 - \$1,306,300 decrease in Buildings and Improvements due to:
 - Phase 2 of the Arden Service Area Pipe/Meter project cost now expected to be split between two fiscal years (Fiscal Year 2019-20 and Fiscal Year 2020-21)
 - Offset by an increase to the Hood Tank and Booster project cost estimate. and an increase to the Elk Grove New Growth Area (NGA) infrastructure project reimbursement agreement.

- Revenues have decreased \$5,222,000 due to the following:
 - \$4,772,000 decrease to Charges for Services. The Fiscal Year 2019-20 approved recommended budgets for water service fee and water resale revenue included assumptions based on annualized Fiscal Year 2018-19 actuals through January 2019 in addition to expected customer and rate growth. The decrease in revenue reflects the Fiscal Year 2019-20 projection based on total Fiscal Year 2018-19 annual realized revenue instead of the annualized projection as of January 2019.
 - \$350,000 decrease in Miscellaneous Sales due to reimbursement account reclassification adjustments from revenue to expense related to the FRWA cost share joint powers agreement between SCWA and EBMUD.
 - \$100,000 decrease in grant related capital contribution revenue due to the delay of the capital project: Franklin Booster Pump Station from Fiscal Year 2019-20 to Fiscal Year 2020-21.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Water Agency Enterprise Fund — \$36,909,833**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 2810000 - Water Agency Zone 11 - Drainage Infrastructure				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 10,720,399	\$ 13,891,884	\$ 3,171,485	
Licenses, Permits & Franchises	4,663,835	4,663,835	-	
Revenue from Use Of Money & Property	871,831	871,831	-	
Charges for Services	4,107,982	4,107,982	-	
Miscellaneous Revenues	119,150	119,150	-	
Total Revenue	\$ 20,483,197	\$ 23,654,682	\$ 3,171,485	
Reserve Provision	\$ 6,330,753	\$ 9,142,219	\$ 2,811,466	
Services & Supplies	3,558,705	3,558,705	-	
Other Charges	7,141,064	7,595,064	454,000	
Capital Assets				
Land	1,338,694	1,338,694	-	
Improvements	1,480,000	1,580,000	100,000	
Total Capital Assets	2,818,694	2,918,694	100,000	
Transfers In & Out	\$ 633,981	\$ 440,000	(193,981)	
Total Financing Uses	\$ 20,483,197	\$ 23,654,682	\$ 3,171,485	
Total Expenditures/Appropriations	\$ 20,483,197	\$ 23,654,682	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$3,171,485 due to less than anticipated credit agreements and reimbursement payments for drainage development projects, delay in right-of-way acquisitions and easement purchases, and less than anticipated costs in various services and supply accounts.
 - Reserves have increased \$2,811,466 due to increased fund balance.
- Other Changes
 - Appropriations have increased \$360,019 due to the following and offset by an increase in fund balance:
 - \$454,000 increase for credit agreement for Grantline 208 Basin project for flood control and storm water quality detention basin.
 - \$100,000 increase in Landscaping and Irrigation project along Elder and Gerber Creeks.
 - \$193,981 decrease in transfer-out to Stormwater Utility for Gerber Creek Phase 3 project.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Sacramento County Water Agency – Zone 11— \$41,569,747**
- **Beach Stone Lakes Flood Mitigation – (Fund 314A) — \$1,518,363.**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET				
Budget Unit: 3044000 - Water Agy-Zone 13				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance	
Fund Balance	\$ 392,974	\$ 1,156,346	\$ 763,372	
Revenue from Use Of Money & Property	24,900	24,900	-	
Intergovernmental Revenues	2,655,305	2,300,049	(355,256)	
Charges for Services	2,298,213	2,298,213	-	
Miscellaneous Revenues	217,501	82,501	(135,000)	
Total Revenue	\$ 5,588,893	\$ 5,862,009	\$ 273,116	
Reserve Provision	\$ 422,314	\$ 1,054,430	\$ 632,116	
Services & Supplies	4,078,169	3,719,169	(359,000)	
Other Charges	1,188,410	1,188,410	-	
Transfers In & Out	(100,000)	(100,000)	-	
Total Financing Uses	\$ 5,588,893	\$ 5,862,009	\$ 273,116	
Total Expenditures/Appropriations	\$ 5,588,893	\$ 5,862,009	-	
Net Cost	\$ -	\$ -	-	

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$763,372 due to lower engineering services costs for Delta Small Communities Flood Risk Reduction Plan which was delayed due to rains during last winter.
 - Reserves have increased \$632,116 due to increased Fund Balance.
- Other Changes
 - Appropriations have decreased \$359,000 due to:
 - \$771,000 decrease in engineering services costs for Delta Small Communities Flood Risk Reduction plan.
 - \$200,000 increase for groundwater consultant contract for County’s Sustainable Groundwater Management Act compliance program.
 - \$212,000 increase for Simmons, Somach and Dunn (SS&D) legal services for Delta related issues.
 - Revenues have decreased \$490,256 due to:
 - \$690,256 decrease in Delta Small Communities Flood Risk Reduction Plan grant revenue.

- Revenues have decreased \$490,256 due to (cont.):
 - \$200,000 increase in Cosumnes Sub-basin Sustainable Groundwater Planning Grant revenue.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **General Reserve — \$1,999,386**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 7800000 - Child, Family and Adult Services			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Revenue from Use Of Money & Property	\$ 5,000	\$ 5,000	-
Intergovernmental Revenues	109,087,030	109,387,030	300,000
Charges for Services	435,563	435,563	-
Miscellaneous Revenues	4,553,510	4,553,510	-
Total Revenue	\$ 114,081,103	\$ 114,381,103	300,000
Salaries & Benefits	\$ 138,702,638	\$ 138,702,638	-
Services & Supplies	26,814,476	27,014,476	200,000
Other Charges	17,897,084	18,513,084	616,000
Expenditure Transfer & Reimbursement	(59,997,817)	(59,997,817)	-
Total Expenditures/Appropriations	\$ 123,416,381	\$ 124,232,381	816,000
Net Cost	\$ 9,335,278	\$ 9,851,278	516,000
Positions	1,159.1	1,159.1	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$516,000.
- Rebudget Changes
 - Appropriations have increased \$266,000 due to rebudgeting for Black Child Legacy Campaign contract with Sierra Health Foundation. The increase in appropriations is offset by an increase in net county cost.
 - Appropriations have increased \$100,000 due to rebudgeting expenditures related to a grant from Health Net for the Community and Child Trauma program. The increase in appropriations is offset by an increase in net county cost since the revenue was received in Fiscal Year 2018-19 and became part of beginning Fiscal Year 2019-20 fund balance.
- Other Changes
 - Appropriations have increased \$300,000 due to the Governor's restoration of the Foster Parent Recruitment, Retention and Support (FPRRS) program. This increase in appropriations is fully offset by an increase in State revenue.
 - Appropriations have increased \$150,000 due to an adjustment for an error in contract costs. The increase in appropriations is offset by an increase in net county cost.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 7250000 - IHSS Provider Payments			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Intergovernmental Revenues	\$ 33,177,060	\$ 33,177,060	-
Total Revenue	\$ 33,177,060	\$ 33,177,060	-
Other Charges	\$ 118,981,525	\$ 120,748,521	1,766,996
Expenditure Transfer & Reimbursement	(85,804,465)	(87,571,461)	(1,766,996)
Total Expenditures/Appropriations	\$ 33,177,060	\$ 33,177,060	-
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has not changed.
- Rebudget Changes
 - Appropriations have increased \$5,338,900 due to rebudgeting for In-Home Supportive Services (IHSS) Maintenance of Effort (MOE) adjustment for Fiscal Year 2018-19 provider wage increases. The increase in appropriations is offset by 1991 Social Services Realignment.
- Other Changes
 - Appropriations have decreased \$3,571,904 due to the statewide rebasing of the IHSS MOE for Fiscal Year 2019-20. This decrease in appropriations is offset by a decrease in 1991 Social Services Realignment.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 4610000 - Coroner			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Intergovernmental Revenues	\$ 82,000	\$ 82,000	-
Charges for Services	1,617,066	1,617,066	-
Total Revenue	\$ 1,699,066	\$ 1,699,066	-
Salaries & Benefits	\$ 5,782,497	\$ 5,782,497	-
Services & Supplies	1,908,530	1,908,530	-
Other Charges	105,730	105,730	-
Equipment	-	31,318	31,318
Expenditure Transfer & Reimbursement	112,962	81,644	(31,318)
Total Expenditures/Appropriations	\$ 7,909,719	\$ 7,909,719	-
Net Cost	\$ 6,210,653	\$ 6,210,653	-
Positions	33.0	33.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has not changed.
- Other Changes
 - Appropriations have increased \$31,318 for the purchase of deployable storage racks and transfer boards for disaster victims. The increase in appropriations is offset by the reimbursement of State Homeland Security Grant Program funds from the Sacramento County Office of Emergency Services.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 3350000 - Environmental Management			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 213,204	\$ 1,113,217	\$ 900,013
Reserve Release	1,574,384	979,827	(594,557)
Licenses, Permits & Franchises	16,998,839	16,998,839	-
Revenue from Use Of Money & Property	80,000	80,000	-
Intergovernmental Revenues	2,353,255	2,353,255	-
Charges for Services	844,808	844,808	-
Miscellaneous Revenues	955,000	955,000	-
Total Revenue	\$ 23,019,490	\$ 23,324,946	\$ 305,456
Reserve Provision	\$ 881	\$ 306,337	\$ 305,456
Salaries & Benefits	17,870,648	17,870,648	-
Services & Supplies	5,510,724	5,510,724	-
Other Charges	42,857	42,857	-
Expenditure Transfer & Reimbursement	(405,620)	(405,620)	-
Total Expenditures/Appropriations	\$ 23,019,490	\$ 23,324,946	\$ 305,456
Net Cost	\$ -	\$ -	\$ -
Positions	124.0	124.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased by \$900,013 due to expenditures coming in lower than anticipated, which is offset by an increase in the Environmental Compliance Hazardous Reserve (\$594,557) and an increase in the Environmental Health Reserve (\$305,456).

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The following position changes are included as part of the Fiscal Year 2019-20 Adopted Budget:

Administrative Services Officer II.....	-1.0
Administrative Services Officer I.....	<u>1.0</u>
Total	0.0

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Environmental Compliance – Hazardous Material Reserve - \$5,557,233**
- **Environmental Health Reserve - \$3,217,455**
- **Environmental Compliance – Water Reserve - \$690,368**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 3351000 - EMD Special Program Funds			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 1,858,105	\$ 1,607,181	(250,924)
Total Revenue	\$ 1,858,105	\$ 1,607,181	(250,924)
Reserve Provision	\$ 1,452,485	\$ 1,201,561	(250,924)
Expenditure Transfer & Reimbursement	405,620	405,620	-
Total Expenditures/Appropriations	\$ 1,858,105	\$ 1,607,181	(250,924)
Net Cost	\$ -	\$ -	-

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has decreased by \$250,924 due to revenues being overestimated from the Well Restoration Fund, which is offset by a decrease in reserves.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **EMD Well Restoration - \$228,307**
- **Regional Water Quality Fund - \$310,577**
- **Single Wall (UST) - \$594,745**
- **Local Primary Agency (LPA) - \$67,932**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 7210000 - First 5 Sacramento Commission			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 996,247	\$ 3,765,350	\$ 2,769,103
Reserve Release	5,586,583	4,373,199	(1,213,384)
Revenue from Use Of Money & Property	216,000	216,000	-
Intergovernmental Revenues	16,112,000	16,112,000	-
Total Revenue	\$ 22,910,830	\$ 24,466,549	\$ 1,555,719
Salaries & Benefits	\$ 2,141,629	\$ 2,141,629	-
Services & Supplies	20,761,642	22,317,361	1,555,719
Other Charges	7,559	7,559	-
Total Expenditures/Appropriations	\$ 22,910,830	\$ 24,466,549	\$ 1,555,719
Net Cost	\$ -	\$ -	-
Positions	13.0	13.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Rebudget/Reserve/Fund Balance Changes
 - Fund Balance has increased \$2,769,103 primarily due to \$2,895,403 in underspending in various contracts resulting from projects and program delays, partially offset by a \$227,173 net reduction in revenue.
 - Reserves have increased \$1,213,384 due to an increase in fund balance.
 - Appropriations have increased \$1,555,719 due to rebudgeting of \$1,325,757 for the Golden State Water fluoridation contract; \$250,000 for the Runyon Saltzman, Inc. contract for perinatal equity initiative media campaign; and a \$20,038 reduction in school readiness contracts recognizing operational efficiencies as part of a sustainability effort. The increase in appropriations is offset by increased fund balance.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Child and Families First — \$18,721,654**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 7200000 - Health Services			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fines, Forfeitures & Penalties	\$ 2,186,033	\$ 1,996,561	\$(189,472)
Intergovernmental Revenues	161,132,574	162,180,468	1,047,894
Charges for Services	2,228,727	2,667,589	438,862
Miscellaneous Revenues	1,016,911	1,016,911	-
Total Revenue	\$ 166,564,245	\$ 167,861,529	\$ 1,297,284
Salaries & Benefits	\$ 110,784,550	\$ 111,080,180	295,630
Services & Supplies	48,517,179	48,790,166	272,987
Other Charges	283,120,096	283,792,427	672,331
Equipment	10,000	10,000	-
Other Intangible Asset	352,063	352,063	-
Expenditure Transfer & Reimbursement	(238,709,729)	(238,566,675)	143,054
Total Expenditures/Appropriations	\$ 204,074,159	\$ 205,458,161	\$ 1,384,002
Net Cost	\$ 37,509,914	\$ 37,596,632	\$ 86,718
Positions	880.1	880.1	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased by \$86,718.
- Rebudget/Reserve/Fund Balance Changes
 - Appropriations and revenue have increased \$1,047,894 due to rebudgeting for the Dental Transformation Initiative (DTI) Program.
 - Reimbursements have decreased by \$86,718 due to actual realignment fund balance coming in lower than expected.
- Other Changes
 - Revenues and appropriations have increased \$249,390 due to the fee changes in the Emergency Medical Services program.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The following position changes are included as part of the Fiscal Year 2019-20 Adopted Budget:

Accountant	-1.0
Administrative Services Officer 1	1.0
Mental Health Counselor.....	1.0
Nurse Practitioner	-1.0
Secretary	-1.0
Senior Office Assistant.....	<u>1.0</u>
Total	0.0

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 7290000 - Mental Health Services Act			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fund Balance	\$ 27,761,544	\$ 44,158,050	\$ 16,396,506
Reserve Release	8,070,885	1,101,255	(6,969,630)
Revenue from Use Of Money & Property	2,578,000	2,578,000	-
Intergovernmental Revenues	63,107,872	63,107,872	-
Total Revenue	\$ 101,518,301	\$ 110,945,177	\$ 9,426,876
Reserve Provision	\$ 2,776,960	\$ 12,203,836	\$ 9,426,876
Expenditure Transfer & Reimbursement	98,741,341	98,741,341	-
Total Expenditures/Appropriations	\$ 101,518,301	\$ 110,945,177	\$ 9,426,876
Net Cost	\$ -	\$ -	\$ -

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Reserves/Fund Balance Changes
 - Fund Balance has increased \$16,396,506 due to expenditures coming in under budget due to project delays.
 - Reserves have increased \$16,396,506 due to fund balance coming in higher than anticipated.

REVISED RESERVE BALANCES FOR FY 2019-20:

- **Prudent Reserve — \$14,891,847**
- **Reserve For Future Services – Community Services and Supports — \$72,737,144**
- **Reserve For Future Services – Prevention and Early Intervention — \$23,470,133**
- **Reserve For Projects – Innovation — \$12,576,250**
- **Reserve For Activities– Workforce and Training — \$2,126,958**
- **Reserve For Projects – Technological Needs — \$946,632**

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 6700000 - Probation			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Fines, Forfeitures & Penalties	\$ 45,000	\$ 45,000	-
Intergovernmental Revenues	22,029,839	22,029,839	-
Charges for Services	2,790,000	2,790,000	-
Miscellaneous Revenues	1,343,410	1,343,410	-
Total Revenue	\$ 26,208,249	\$ 26,208,249	-
Salaries & Benefits	\$ 120,316,683	\$ 120,316,683	-
Services & Supplies	33,038,382	33,388,382	350,000
Other Charges	174,457	174,457	-
Equipment	155,085	155,085	-
Expenditure Transfer & Reimbursement	(60,879,329)	(60,879,329)	-
Total Expenditures/Appropriations	\$ 92,805,278	\$ 93,155,278	350,000
Net Cost	\$ 66,597,029	\$ 66,947,029	350,000
Positions	662.1	662.1	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The allocation (net cost) has increased \$350,000.
- Rebudget Changes
 - Appropriations have increased \$350,000 due to rebudgeting for the replacement of security equipment at the Youth Detention Facility (\$100,000) and for vehicle purchases (\$250,000) that have taken longer than anticipated.

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 3005000 - Sacramento Area Sewer Operations			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Charges for Services	\$ 42,935,360	\$ 42,935,360	\$ -
Total Revenue	\$ 42,935,360	\$ 42,935,360	\$ -
Salaries & Benefits	\$ 42,935,360	\$ 42,935,360	\$ -
Total Financing Uses	\$ 42,935,360	\$ 42,935,360	\$ -
Total Expenditures/Appropriations	\$ 42,935,360	\$ 42,935,360	\$ -
Net Cost	\$ -	\$ -	\$ -
Positions	301.0	301.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations and revenues have not changed.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The following position changes are included as part of the Fiscal Year 2019-20 Adopted Budget:

Assistant Underground Construction Maintenance Specialist	-1.0
Mechanical Maintenance Technician HOLD	-1.0
Sanitation District Maintenance & Operations Assistant.....	1.0
Sanitation District Maintenance & Operations Senior Technician.....	1.0
Sanitation District Maintenance & Operations Technician	2.0
Sanitation District Mechanic 3	1.0
Underground Construction and Maintenance Specialist.....	-2.0
Underground Construction and Maintenance Supervisor.....	<u>-1.0</u>
Total	0.0

FY 2019-20 BUDGET RECOMMENDED FOR ADOPTION

ADJUSTMENTS TO APPROVED RECOMMENDED 2019-20 BUDGET			
Budget Unit: 3028000 - Regional Sanitation District			
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2019-20	Recommended For Adopted Budget 2019-20	Variance
Charges for Services	\$ 70,054,268	\$ 70,054,268	\$ -
Total Revenue	\$ 70,054,268	\$ 70,054,268	\$ -
Salaries & Benefits	\$ 70,054,268	\$ 70,054,268	\$ -
Total Financing Uses	\$ 70,054,268	\$ 70,054,268	\$ -
Total Expenditures/Appropriations	\$ 70,054,268	\$ 70,054,268	\$ -
Net Cost	\$ -	\$ -	\$ -
Positions	475.0	475.0	0.0

DESCRIPTION OF CHANGES FROM APPROVED RECOMMENDED BUDGET:

- Appropriations and revenues have not changed.

STAFFING LEVEL CHANGES FROM APPROVED RECOMMENDED BUDGET:

- The following position changes are included as part of the Fiscal Year 2019-20 Adopted Budget:

Administrative Services Officer 1.....	1.0
Associate Administrative Analyst Level 2.....	-1.0
Assistant Engineer – Civil Level 2 Limited Term.....	-1.0
Assistant Mechanical Maintenance Technician HOLD.....	-1.0
Engineering Technician Level 2.....	-1.0
Environmental Laboratory Analyst.....	1.0
Mechanical Maintenance Technician HOLD.....	-2.0
Office Specialist Level 2 Confidential.....	-1.0
Sanitation District Data Management Technician Level 2.....	1.0
Sanitation District Mechanic 3.....	1.0
Sanitation District Mechanic Level 2.....	2.0
Senior Contract Services Officer.....	<u>1.0</u>
Total	0.0