

## Table of Contents

Introduction .....		E-4
1991 Realignment .....		E-7
1991 Realignment .....	BU 7480000	E-7
2011 Realignment .....		E-16
2011 Realignment .....	BU 7440000	E-16
Airport .....		E-26
Airport System .....	BU 3400000	E-26
Airport-Cap Outlay .....	BU 3480000	E-38
Appropriation For Contingencies .....		E-44
Appropriation For Contingency .....	BU 5980000	E-44
Board Of Retirement .....		E-45
Board Of Retirement .....	BU 7860000	E-45
Civil Service Commission .....		E-48
Civil Service Commission .....	BU 4210000	E-48
Clerk of the Board .....		E-51
Clerk of the Board .....	BU 4010000	E-51
Community Investment Program .....		E-61
Community Investment Program .....	BU 5060000	E-61
Contribution To LAFCO .....		E-64
Contribution To LAFCO .....	BU 5920000	E-64
County Counsel .....		E-65
County Counsel .....	BU 4810000	E-65
County Executive .....		E-69
County Executive .....	BU 5910000	E-69
County Executive Cabinet .....	BU 5730000	E-72
County Library .....		E-80
County Library .....	BU 6310000	E-80
Criminal Justice Cabinet .....		E-82
Criminal Justice Cabinet .....	BU 5750000	E-82
Economic Development .....		E-85
Economic Development .....	BU 3870000	E-85
Emergency Services .....		E-96
Emergency Services .....	BU 7090000	E-96
Fair Housing Services .....		E-104
Fair Housing Services .....	BU 4660000	E-104

## Table of Contents

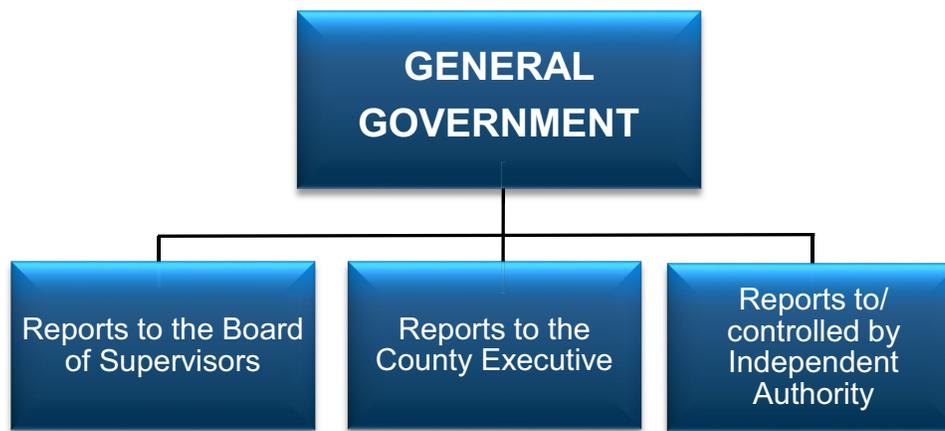
Financing Districts .....		<b>E-106</b>
Antelope Public Facilities Financing Plan .....	BU 3070000 .....	<b>E-106</b>
Bradshaw/US 50 Financing District .....	BU 3081000 .....	<b>E-112</b>
CSA No. 10 .....	BU 2857000 .....	<b>E-114</b>
Countywide Library Facilities Admin Fee .....	BU 1600000 .....	<b>E-116</b>
Florin Road Capital Project .....	BU 1182880 .....	<b>E-118</b>
Florin Vineyard No. 1 CFD 2016-2 .....	BU 1470000 .....	<b>E-119</b>
Florin Vineyard Comm Plan .....	BU 1450000 .....	<b>E-121</b>
Laguna Community Facilities District .....	BU 3090000 .....	<b>E-123</b>
Laguna Crk/Elliott Rch CFD No. 1 .....	BU 2870000 .....	<b>E-124</b>
Laguna Stonelake CFD .....	BU 1300000 .....	<b>E-128</b>
Mather Landscape Maint CFD .....	BU 1320000 .....	<b>E-130</b>
Mather PFFP .....	BU 1360000 .....	<b>E-132</b>
McClellan CFD 2004-1 .....	BU 1400000 .....	<b>E-134</b>
Metro Air Park 2001 CFD 2000-1 .....	BU 1390000 .....	<b>E-136</b>
Metro Air Park Impact Fees .....	BU 1460000 .....	<b>E-138</b>
Metro Air Park Services Tax .....	BU 1420000 .....	<b>E-140</b>
North Vineyard Station Specific Plan .....	BU 1430000 .....	<b>E-142</b>
North Vineyard Station CFDs .....	BU 1440000 .....	<b>E-144</b>
Park Meadows CFD-Bond Proceeds .....	BU 1310000 .....	<b>E-148</b>
Vineyard Public Facilities Financing Plan .....	BU 2840000 .....	<b>E-149</b>
Financing-Transfers/Reimbursement .....		<b>E-151</b>
Financing-Transfers/Reimbursement .....	BU 5110000 .....	<b>E-151</b>
Fixed Asset Revolving .....		<b>E-152</b>
Fixed Asset Revolving .....	BU 9277000 .....	<b>E-152</b>
Interagency Procurement .....		<b>E-154</b>
Interagency Procurement .....	BU 9030000 .....	<b>E-154</b>
Natomas Fire District .....		<b>E-156</b>
Natomas Fire District .....	BU 2290000 .....	<b>E-156</b>
Non-Departmental Costs/General Fund .....		<b>E-158</b>
Non-Departmental Costs/General Fund .....	BU 5770000 .....	<b>E-158</b>
Non-Departmental Revenues/General Fund .....		<b>E-161</b>
Non-Departmental Revenues/General Fund .....	BU 5700000 .....	<b>E-161</b>
Office of Labor Relations .....		<b>E-163</b>
Office of Labor Relations .....	BU 5970000 .....	<b>E-163</b>

## Table of Contents

---

Planning and Environmental Review .....		<b>E-166</b>
Planning and Environmental Review .....	BU 5725728 .....	<b>E-166</b>
Affordability Fee .....	BU 3830000 .....	<b>E-171</b>
Neighborhood Revitalization .....	BU 5790000 .....	<b>E-172</b>
<b>Public Facilities Financing .....</b>		<b>E-177</b>
2004 Pension Obligation Bond-Debt Service .....	BU 9282000 .....	<b>E-177</b>
2010 Refunding COPs-Debt Svc .....	BU 9300000 .....	<b>E-179</b>
2018 Refunding COPs-Debt Service .....	BU 9307001 .....	<b>E-181</b>
Juvenile Courthouse Project-Debt Service .....	BU 9280000 .....	<b>E-183</b>
Pension Obligation Bond-Debt Service .....	BU 9313000 .....	<b>E-185</b>
Tobacco Litigation Settlement-Capital Projects .....	BU 9284000 .....	<b>E-188</b>
<b>Public Safety Sales Tax .....</b>		<b>E-190</b>
Public Safety Sales Tax .....	BU 7460000 .....	<b>E-190</b>
<b>South Sacramento Conservation Agency Admin .....</b>		<b>E-193</b>
South Sacramento Conservation Agency Admin .....	BU 0290007 .....	<b>E-193</b>
<b>Teeter Plan .....</b>		<b>E-196</b>
Teeter Plan .....	BU 5940000 .....	<b>E-196</b>
<b>Transient-Occupancy Tax .....</b>		<b>E-198</b>
Transient-Occupancy Tax .....	BU 4060000 .....	<b>E-198</b>

### Agency Structure



General Government departments are those that report directly to the Board of Supervisors or to the County Executive. In addition, the Executive Officer of the Civil Service Commission reports to the Civil Service Commission, the Local Agency Formation Commission (LAFCo) Board controls the utilization of the County’s contribution to LAFCo, and the Sacramento County Employees’ Retirement System (SCERS) controls the budget for the System’s Retirement Administration. Following is a summary of the budget units that fall into these categories:

- **Reports to the Board of Supervisors** – County Counsel and County Executive
- **Reports to the County Executive** – Airport System, Clerk of the Board, County Executive Cabinet, Economic Development, Emergency Services, Labor Relations, and Planning and Environmental Review.
- **Reports to/controlled by Independent Authority** – Board of Retirement, Civil Service Commission, County Library, Criminal Justice Cabinet, and Natomas Fire District.

### Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
001A	5980000	Appropriation For Contingency	\$1,000,000	\$1,000,000	\$1,000,000	—
001A	4210000	Civil Service Commission	\$455,736	\$455,736	\$395,736	2.0
001A	4010000	Clerk of the Board	\$2,601,538	\$2,196,712	\$1,524,881	13.0
001A	5920000	Contribution To LAFCO	\$239,500	\$239,500	\$239,500	—
001A	4810000	County Counsel	\$18,847,097	\$5,912,065	\$2,535,324	72.0
001A	5910000	County Executive	\$920,372	\$920,372	\$920,372	2.0
001A	5730000	County Executive Cabinet	\$20,147,385	\$4,044,024	\$468,458	42.0
001A	5750000	Criminal Justice Cabinet	\$247,645	—	—	1.0

## Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
001A	7090000	Emergency Services	\$18,175,908	\$11,111,686	\$1,581,271	7.0
001A	4660000	Fair Housing Services	\$197,352	\$197,352	\$197,352	—
001A	5110000	Financing-Transfers/Reimbursement	\$12,705,621	\$12,705,621	\$12,705,621	—
001A	5770000	Non-Departmental Costs/General Fund	\$32,747,892	\$32,447,892	\$32,404,776	—
001A	5700000	Non-Departmental Revenues/General Fund	—	\$(11,140,877)	\$(688,536,767)	—
001A	5970000	Office of Labor Relations	\$1,641,534	\$428,795	—	5.0
001A	5725728	Planning and Environmental Review	\$11,738,599	\$11,256,999	\$3,127,480	55.6
<b>General Fund Total</b>			\$121,666,179	\$71,775,877	\$(631,435,996)	199.6
001F	5060000	Community Investment Program	\$152,104	\$152,104	\$152,104	—
001G	5790000	Neighborhood Revitalization	\$1,058,097	\$978,097	\$978,097	—
001J	7460000	Public Safety Sales Tax	\$116,051,753	\$116,051,753	—	—
001K	7480000	1991 Realignment	\$326,325,911	\$326,325,911	\$4,012,568	—
001M	7440000	2011 Realignment	\$279,450,927	\$279,450,927	\$1,299,270	—
011A	6310000	County Library	\$1,192,799	\$1,192,799	\$87,957	—
015A	4060000	Transient-Occupancy Tax	\$4,570,086	\$1,549,092	\$1,539,092	—
016A	5940000	Teeter Plan	\$36,777,991	\$36,777,991	\$2,387,696	—
020A	3870000	Economic Development	\$95,265,322	\$56,511,594	\$40,649,775	16.0
023A	3830000	Affordability Fee	\$2,703,314	\$2,703,314	\$3,314	—
029G	290007	South Sacramento Conservation Agency Admin	\$200,827	\$200,827	—	1.0
030A	9030000	Interagency Procurement	\$5,330,554	\$3,938,898	\$2,022,732	—
041A	3400000	Airport System	\$434,352,397	\$224,352,397	\$54,063,503	346.0
043A	3480000	Airport-Cap Outlay	\$68,966,646	\$67,866,646	\$67,866,646	—
060A	7860000	Board Of Retirement	\$15,699,790	\$15,699,790	\$15,699,790	59.0
101A	3070000	Antelope Public Facilities Financing Plan	\$3,376,868	\$3,376,868	\$2,155,774	—
105A	2870000	Laguna Crk/Elliott Rch CFD No. 1	\$4,049,150	\$4,049,150	\$3,600,150	—
107A	3090000	Laguna Community Facilities District	\$347,874	\$347,874	\$347,874	—
108A	2840000	Vineyard Public Facilities Financing Plan	\$21,220,719	\$21,220,719	\$11,562,474	—
115A	3081000	Bradshaw/US 50 Financing District	\$51,935	\$51,935	\$50,935	—
118A	1182880	Florin Road Capital Project	\$402,669	\$402,669	\$402,669	—
130A	1300000	Laguna Stonelake CFD	\$314,750	\$314,750	\$182,250	—
131A	1310000	Park Meadows CFD-Bond Proceeds	\$142,170	\$142,170	\$72,820	—
132A	1320000	Mather Landscape Maint CFD	\$508,361	\$508,361	\$345,361	—
136A	1360000	Mather PFFP	\$987,475	\$987,475	\$867,475	—

## Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
139A	1390000	Metro Air Park 2001 CFD 2000-1	\$18,935,669	\$18,935,669	\$11,834,263	—
140A	1400000	McClellan CFD 2004-1	\$835,041	\$835,041	\$502,041	—
142A	1420000	Metro Air Park Services Tax	\$753,846	\$753,846	\$675,546	—
143A	1430000	North Vineyard Station Specific Plan	\$3,660,064	\$3,660,064	\$3,210,064	—
144A	1440000	North Vineyard Station CFDs	\$2,739,527	\$2,739,527	\$2,372,327	—
145A	1450000	Florin Vineyard Comm Plan	\$1,205,795	\$1,205,795	\$1,190,795	—
146A	1460000	Metro Air Park Impact Fees	\$21,610,120	\$21,610,120	\$16,260,402	—
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	\$4,495,167	\$4,495,167	\$4,393,167	—
160A	1600000	Countywide Library Facilities Admin Fee	\$34,998	\$34,998	\$14,998	—
229A	2290000	Natomas Fire District	\$3,354,145	\$3,354,145	\$547,540	—
257A	2857000	CSA No. 10	\$354,983	\$354,983	\$79,338	—
277A	9277000	Fixed Asset Revolving	\$5,280,475	\$5,280,475	—	—
280A	9280000	Juvenile Courthouse Project-Debt Service	\$2,475,488	\$224,788	\$224,788	—
282A	9282000	2004 Pension Obligation Bond-Debt Service	\$48,564,779	\$48,564,779	\$1,539,462	—
284A	9284000	Tobacco Litigation Settlement-Capital Projects	\$473,598	\$473,598	\$473,598	—
288A	9288000	1997-Refunding Public Facilities Debt Service	—	—	—	—
298A	9298000	2003 Public Facilities Projects-Debt Service	—	—	—	—
300A	9300000	2010 Refunding COPs-Debt Svc	\$12,040,189	\$6,354,389	\$6,354,389	—
304A	9304304	2007 Public Facilities Projects-Debt Service	—	—	—	—
306A	9306306	2006 Public Facilities Projects-Debt Service	—	—	—	—
307A	9307001	2018 Refunding COPs-Debt Service	\$10,282,020	\$477,270	\$477,270	—
313A	9313000	Pension Obligation Bond-Debt Service	\$97,866,626	\$97,866,626	\$862,968	—
<b>Non-General Fund Total</b>			\$1,654,463,019	\$1,382,375,391	\$261,363,282	422.0
<b>Grand Total</b>			\$1,776,129,198	\$1,454,151,268	\$(370,072,714)	621.6

## Budget Unit Functions & Responsibilities

**1991 Realignment** shifted significant programs and responsibilities from the State to counties and provided counties with dedicated revenue from the ½ cent State sales tax and vehicle license fee to fund these programs and responsibilities. Funding from the State sales tax and vehicle license fee is distributed to various State-defined funding categories according to State statutes. Sacramento County receives a portion of each statewide funding category based on statutory formulas and the prior year's program caseloads. 1991 Realignment revenue is received in the 1991 Realignment Budget Unit, then is transferred to County Departments to fund eligible programs.

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

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
CalWORKs Maintenance of Effort	\$69,006,186	\$69,006,186	\$70,368,451	\$1,362,265	2.0%
Child Poverty and Family Supplemental Support	\$35,259,009	\$35,259,009	\$26,667,025	\$(8,591,984)	(24.4)%
Family Support	\$44,942,844	\$44,942,844	\$44,955,907	\$13,063	0.0%
Mental Health	\$50,192,789	\$50,192,789	\$49,751,559	\$(441,230)	(0.9)%
Public Health	\$15,888,190	\$15,888,190	\$15,121,375	\$(766,815)	(4.8)%
Social Services	\$143,413,440	\$143,413,440	\$119,461,594	\$(23,951,846)	(16.7)%
<b>Total Expenditures / Appropriations</b>	\$358,702,458	\$358,702,458	\$326,325,911	\$(32,376,547)	(9.0)%
<b>Net Financing Uses</b>	\$358,702,458	\$358,702,458	\$326,325,911	\$(32,376,547)	(9.0)%
<b>Total Revenue</b>	\$333,629,235	\$333,629,235	\$322,313,343	\$(11,315,892)	(3.4)%
<b>Use of Fund Balance</b>	\$25,073,223	\$25,073,223	\$4,012,568	\$(21,060,655)	(84.0)%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$358,702,458	\$358,702,458	\$326,325,911	\$(32,376,547)	(9.0)%
<b>Total Expenditures / Appropriations</b>	\$358,702,458	\$358,702,458	\$326,325,911	\$(32,376,547)	(9.0)%
<b>Net Financing Uses</b>	\$358,702,458	\$358,702,458	\$326,325,911	\$(32,376,547)	(9.0)%
<b>Revenue</b>					
Intergovernmental Revenues	\$333,629,235	\$333,629,235	\$322,313,343	\$(11,315,892)	(3.4)%
<b>Total Revenue</b>	\$333,629,235	\$333,629,235	\$322,313,343	\$(11,315,892)	(3.4)%
<b>Use of Fund Balance</b>	\$25,073,223	\$25,073,223	\$4,012,568	\$(21,060,655)	(84.0)%

## Summary of Changes

The Revised Recommended Budget reflects a \$32,376,547 (9.0%) decrease in total appropriations, an \$11,315,892 (3.4%) decrease in revenue, and a \$21,060,655 (84.0%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations and revenues is primarily due to an estimated decline in revenue available to transfer to Departments due to the projected impact of the COVID-19 pandemic on the economy.

The majority of 1991 Realignment revenue is derived from the State sales tax, which is projected to generate less revenue in FY 2020-21 due to a decline in statewide taxable sales. A minority of 1991 Realignment revenue is derived from a portion of State vehicle license fees, which are also projected to generate less revenue in FY 2020-21 than Approved Recommended Budget levels.

The decrease in use of fund balance is primarily due to use of available resources in FY 2019-20. \$36.8 million was carried over in FY 2019-20, of which \$25 million was included in the budgeted FY 2019-20 transfers to Departments and \$11.8 million was reserved for use in FY 2020-21 to mitigate the anticipated loss of Title IV-E Waiver revenue. However, the COVID-19 pandemic caused FY 2019-20 revenues to come in lower than Adopted Budget levels. To mitigate the revenue reduction, the \$11.8 million reserve was released by the Board on June 16, 2020, and the majority of this funding was utilized in FY 2019-20, leaving a carryover of \$4 million into FY 2020-21.

The State Budget Act of 2020 provided \$750 million in State General Fund as a backfill for safety net services that counties administer on behalf of the State under 1991 and 2011 Realignment. Sacramento County was allocated \$34,173,970 in Realignment Backfill, which partially mitigates anticipated decreases in 1991 and 2011 Realignment revenue. \$21,042,195 is intended to partially mitigate revenue decreases in the 1991 Realignment categories of Social Services and Public Health and were allocated to a single Department in each category to offset use of County General Fund. The Realignment Backfill is not reflected in this budget, and is instead budgeted as revenue in each Department's budget. However, the Realignment Backfill allocations are shown alongside 1991 Realignment allocations in the Supplemental Information table on the next page.

**1991 Realignment & Realignment Backfill Allocations**

	<b>FY 2019-20 Realignment Adopted Budget</b>	<b>FY 2020-21 Realignment Revised Recommended Budget</b>	<b>FY 2020-21 Realignment Backfill Revised Recommended Budget</b>
<b>CalWORKs Maintenance of Effort</b>			
Human Assistance - Aid Payments	\$69,006,186	\$70,368,451	
<b>CalWORKs Maintenance of Effort Total</b>	<b>\$69,006,186</b>	<b>\$70,368,451</b>	<b>\$0</b>
<b>Child Poverty And Family Supplemental Support</b>			
Human Assistance - Aid Payments	\$35,259,009	\$26,667,025	
<b>Child Poverty And Family Supplemental Support Total</b>	<b>\$35,259,009</b>	<b>\$26,667,025</b>	<b>\$0</b>
<b>Family Support</b>			
Human Assistance - Administration	\$14,175,642	\$6,372,142	
Human Assistance - Aid Payments	\$30,767,202	\$38,583,765	
<b>Family Support Total</b>	<b>\$44,942,844</b>	<b>\$44,955,907</b>	<b>\$0</b>
<b>Mental Health</b>			
Health Services - Health Services	\$46,185,965	\$45,779,957	
Health Services - Juvenile Med	\$1,124,853	\$1,114,965	
Health Services - Correctional Health	\$2,881,971	\$2,856,637	
<b>Mental Health Total</b>	<b>\$50,192,789</b>	<b>\$49,751,559</b>	<b>\$0</b>
<b>Public Health</b>			
Health Services - Health Services	\$11,841,314	\$11,269,815	\$2,364,962
Health Services - Medical Treatment Payments	\$2,097,918	\$1,996,666	\$418,998
Health Services - Correctional Health	\$1,948,958	\$1,854,894	\$389,249
<b>Public Health Total</b>	<b>\$15,888,190</b>	<b>\$15,121,375</b>	<b>\$3,173,209</b>
<b>Social Services</b>			
Health Services	\$1,188,535	\$1,199,105	
Child, Family and Adult Services	\$20,589,911	\$20,773,020	
In-Home Supportive Services - Provider Payments	\$87,571,461	\$67,290,061	\$17,868,986
In-Home Supportive Services - Public Authority	\$217,927	\$0	
Human Assistance - Administration	\$4,955,681	\$4,999,753	
Human Assistance - Aid Payments	\$28,877,527	\$25,199,655	
<b>Social Services Total</b>	<b>\$143,401,042</b>	<b>\$119,461,594</b>	<b>\$17,868,986</b>
<b>1991 Realignment Total</b>	<b>\$358,690,060</b>	<b>\$326,325,911</b>	<b>\$21,042,195</b>

## CalWORKs Maintenance of Effort

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$69,006,186	\$69,006,186	\$70,368,451	\$1,362,265	2.0%
<b>Total Expenditures / Appropriations</b>	\$69,006,186	\$69,006,186	\$70,368,451	\$1,362,265	2.0%
<b>Net Financing Uses</b>	\$69,006,186	\$69,006,186	\$70,368,451	\$1,362,265	2.0%
<b>Revenue</b>					
Intergovernmental Revenues	\$60,331,435	\$60,331,435	\$70,321,662	\$9,990,227	16.6%
<b>Total Revenue</b>	\$60,331,435	\$60,331,435	\$70,321,662	\$9,990,227	16.6%
<b>Use of Fund Balance</b>	\$8,674,751	\$8,674,751	\$46,789	\$(8,627,962)	(99.5)%

### Summary of Changes

The Revised Recommended Budget reflects a \$1,362,265 (2.0%) increase in total appropriations, a \$9,990,227 (16.6%) increase in revenue, and an \$8,627,962 (99.5%) decrease in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an increase in the State Controller's Office program allocation.

The decrease in revenue is primarily due to an adjustment made in FY 2019-20 to align recognition of CalWORKs Maintenance of Effort revenues with California Department of Social Services instruction.

Use of Fund Balance reflects a carryover of \$46,789 in available balance.

## Child Poverty and Family Supplemental Support

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$35,259,009	\$35,259,009	\$26,667,025	\$(8,591,984)	(24.4)%
<b>Total Expenditures / Appropriations</b>	\$35,259,009	\$35,259,009	\$26,667,025	\$(8,591,984)	(24.4)%
<b>Net Financing Uses</b>	\$35,259,009	\$35,259,009	\$26,667,025	\$(8,591,984)	(24.4)%
<b>Revenue</b>					
Intergovernmental Revenues	\$35,259,009	\$35,259,009	\$26,667,025	\$(8,591,984)	(24.4)%
<b>Total Revenue</b>	\$35,259,009	\$35,259,009	\$26,667,025	\$(8,591,984)	(24.4)%
<b>Use of Fund Balance</b>	—	—	—	—	—%

### Summary of Changes

The Revised Recommended Budget reflects an \$8,591,984 (24.4%) decrease in total appropriations and an \$8,591,984 (24.4%) decrease in revenue from the Approved Recommended Budget.

The decrease in total appropriations and revenues is due to a State adjustment to the Maximum Family Grant cost sharing ratio.

## Family Support

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$44,942,844	\$44,942,844	\$44,955,907	\$13,063	0.0%
<b>Total Expenditures / Appropriations</b>	\$44,942,844	\$44,942,844	\$44,955,907	\$13,063	0.0%
<b>Net Financing Uses</b>	\$44,942,844	\$44,942,844	\$44,955,907	\$13,063	0.0%
<b>Revenue</b>					
Intergovernmental Revenues	\$44,942,844	\$44,942,844	\$44,955,907	\$13,063	0.0%
<b>Total Revenue</b>	\$44,942,844	\$44,942,844	\$44,955,907	\$13,063	0.0%
<b>Use of Fund Balance</b>	—	—	—	—	—%

### Summary of Changes

The Revised Recommended Budget reflects a \$13,063 (0.0%) increase in total appropriations and a \$13,063 (0.0%) increase in revenue from the Approved Recommended Budget.

The increase in total appropriations and revenues is due to an adjustment to the methodology the State utilizes to calculate the funding share ratio.

## Mental Health

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$50,192,789	\$50,192,789	\$49,751,559	\$(441,230)	(0.9)%
<b>Total Expenditures / Appropriations</b>	\$50,192,789	\$50,192,789	\$49,751,559	\$(441,230)	(0.9)%
<b>Net Financing Uses</b>	\$50,192,789	\$50,192,789	\$49,751,559	\$(441,230)	(0.9)%
<b>Revenue</b>					
Intergovernmental Revenues	\$50,192,786	\$50,192,786	\$49,751,559	\$(441,227)	(0.9)%
<b>Total Revenue</b>	\$50,192,786	\$50,192,786	\$49,751,559	\$(441,227)	(0.9)%
<b>Use of Fund Balance</b>	\$3	\$3	—	\$(3)	(100.0)%

### Summary of Changes

The Revised Recommended Budget reflects a \$441,230 (0.9%) decrease in total appropriations, a \$441,227 (0.9%) decrease in revenue, and a \$3 (100.0%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to an estimated decline in revenue available to transfer to Departments due to the projected impact of the COVID-19 pandemic on the economy. Available Mental Health funding was allocated to the Department of Health Services.

The decrease in revenue is due to the projected impact of the COVID-19 pandemic on the economy and 1991 and 2011 Realignment sales tax and vehicle license fee revenues. Per State statute, the majority of Mental Health revenue comes from a transfer ‘off the top’ from 2011 Realignment sales tax revenue, which means that anticipated declines in Realignment revenues impact Mental Health Realignment revenues less than other Realignment funding sources.

## Public Health

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$15,888,190	\$15,888,190	\$15,121,375	\$(766,815)	(4.8)%
<b>Total Expenditures / Appropriations</b>	\$15,888,190	\$15,888,190	\$15,121,375	\$(766,815)	(4.8)%
<b>Net Financing Uses</b>	\$15,888,190	\$15,888,190	\$15,121,375	\$(766,815)	(4.8)%
<b>Revenue</b>					
Intergovernmental Revenues	\$14,507,678	\$14,507,678	\$14,890,015	\$382,337	2.6%
<b>Total Revenue</b>	\$14,507,678	\$14,507,678	\$14,890,015	\$382,337	2.6%
<b>Use of Fund Balance</b>	\$1,380,512	\$1,380,512	\$231,360	\$(1,149,152)	(83.2)%

### Summary of Changes

The Revised Recommended Budget reflects a \$766,815 (4.8%) decrease in total appropriations, a \$382,337 (2.6%) increase in revenue, and a \$1,149,152 (83.2%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to a decrease in use of fund balance, partially mitigated by the projected increase in revenue described below.

The increase in revenue is due to an adjustment to internal projection methodology to more accurately estimate the amount of funding redirected from Public Health to Family Support per State statute, partially mitigated by the projected impact of the COVID-19 pandemic on the economy and 1991 Realignment sales tax and vehicle license fee revenues.

The decrease in use of fund balance is due to use of the majority of available resources in FY 2019-20. Though FY 2019-20 revenues are anticipated to be lower than assumed in the FY 2019-20 Adopted Budget due to the impact of COVID-19, this decrease was fully offset by a \$.5 million accrual surplus from FY 2018-19 leading to a net surplus of \$.2 million. Available funding was transferred to Departments in FY 2019-20 up to appropriation limits, leaving a \$.2 million carryover into FY 2020-21.

## Social Services

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$143,413,440	\$143,413,440	\$119,461,594	\$(23,951,846)	(16.7)%
<b>Total Expenditures / Appropriations</b>	\$143,413,440	\$143,413,440	\$119,461,594	\$(23,951,846)	(16.7)%
<b>Net Financing Uses</b>	\$143,413,440	\$143,413,440	\$119,461,594	\$(23,951,846)	(16.7)%
<b>Revenue</b>					
Intergovernmental Revenues	\$128,395,483	\$128,395,483	\$115,727,175	\$(12,668,308)	(9.9)%
<b>Total Revenue</b>	\$128,395,483	\$128,395,483	\$115,727,175	\$(12,668,308)	(9.9)%
<b>Use of Fund Balance</b>	\$15,017,957	\$15,017,957	\$3,734,419	\$(11,283,538)	(75.1)%

### Summary of Changes

The Revised Recommended Budget reflects a \$23,951,846 (16.7%) decrease in total appropriations, a \$12,668,308 (9.9%) decrease in revenue, and an \$11,283,538 (75.1%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations and revenues is due to an estimated decline in revenue available to transfer to Departments due to the projected impact of the COVID-19 pandemic on the economy and 1991 Realignment sales tax and vehicle license fee revenues. Available Social Services funding was first allocated to fund the portion of the In-Home Supportive Services Maintenance of Effort (IHSS MOE) requirement remaining after Realignment Backfill funding was applied to the IHSS MOE. Remaining Social Services funding was then allocated between the Child, Family and Adult Services, Health Services, Human Assistance – Administration, and Human Assistance – Aid Payments budget units using historical allocation percentages.

The decrease in use of fund balance is primarily due to use of available resources in FY 2019-20. \$26.8 million was carried over in FY 2019-20, of which \$15 million was included in the budgeted FY 2019-20 transfers to Departments and \$11.8 million was reserved for use in FY 2020-21 to mitigate the anticipated loss of Title IV-E Waiver revenue. However, the COVID-19 pandemic caused FY 2019-20 Social Services revenues to come in lower than Adopted Budget levels. To mitigate the revenue reduction, the \$11.8 million reserve was released by the Board on June 16, 2020. The reserve release fully mitigated the FY 2019-20 reduction in Social Services revenue, allowing for the full budgeted transfer to Departments, leaving a carryover of \$3.7 million into FY 2020-21.

## Budget Unit Functions & Responsibilities

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

Sacramento County's 2011 Realignment funding categories, as well as State Community Corrections Planning funds, are grouped into the programs listed below.

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Behavioral Health	\$72,998,281	\$72,998,281	\$61,503,250	\$(11,495,031)	(15.7)%
Community Corrections (AB 109)	\$58,997,008	\$58,997,008	\$47,090,947	\$(11,906,061)	(20.2)%
Community Corrections Planning	—	—	\$300,000	\$300,000	—%
Local Innovation	\$1,198,984	\$1,198,984	\$906,161	\$(292,823)	(24.4)%
Other Law Enforcement/Public Safety	\$62,544,441	\$62,544,441	\$56,146,614	\$(6,397,827)	(10.2)%
Protective Services	\$129,434,085	\$129,434,085	\$113,503,955	\$(15,930,130)	(12.3)%
<b>Total Expenditures / Appropriations</b>	\$325,172,799	\$325,172,799	\$279,450,927	\$(45,721,872)	(14.1)%
<b>Net Financing Uses</b>	\$325,172,799	\$325,172,799	\$279,450,927	\$(45,721,872)	(14.1)%
<b>Total Revenue</b>	\$316,337,391	\$316,337,391	\$278,151,657	\$(38,185,734)	(12.1)%
<b>Use of Fund Balance</b>	\$8,835,408	\$8,835,408	\$1,299,270	\$(7,536,138)	(85.3)%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$325,172,799	\$325,172,799	\$279,450,927	\$(45,721,872)	(14.1)%
<b>Total Expenditures / Appropriations</b>	\$325,172,799	\$325,172,799	\$279,450,927	\$(45,721,872)	(14.1)%
<b>Net Financing Uses</b>	\$325,172,799	\$325,172,799	\$279,450,927	\$(45,721,872)	(14.1)%
<b>Revenue</b>					
Intergovernmental Revenues	\$316,337,391	\$316,337,391	\$278,151,657	\$(38,185,734)	(12.1)%
<b>Total Revenue</b>	\$316,337,391	\$316,337,391	\$278,151,657	\$(38,185,734)	(12.1)%
<b>Use of Fund Balance</b>	\$8,835,408	\$8,835,408	\$1,299,270	\$(7,536,138)	(85.3)%

### Summary of Changes

The Revised Recommended Budget reflects a \$45,721,872 (14.1%) decrease in total appropriations, a \$38,185,734 (12.1%) decrease in revenue, and a \$7,536,138 (85.3%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations and revenues is primarily due to an estimated decline in revenue available to transfer to Departments due to the projected impact of the COVID-19 pandemic on the economy.

The majority of 2011 Realignment revenue is derived from the State sales tax, which is projected to generate less revenue in FY 2020-21 due to a decline in statewide taxable sales. A small portion of 2011 Realignment revenue is derived from a portion of State vehicle license fees, which are also projected to generate less revenue in FY 2020-21 than Approved Recommended Budget levels.

Use of Fund Balance reflects (the net of) a carryover of \$629,047 in available balance, a reserve release of \$770,223 and a provision for reserve of \$100,000.

The decrease in use of fund balance is primarily due to use of available resources in FY 2019-20. \$13 million was carried over in FY 2019-20, of which \$8.8 million was included in budgeted FY 2019-20 transfers to Departments and \$4.2 million was reserved for use in future years. However, the COVID-19 pandemic caused FY 2019-20 revenues to come in lower than Adopted Budget levels. To mitigate the revenue reduction, \$3 million in reserves were released by the Board on June 16, 2020 and utilized in FY 2019-20.

The \$629,047 carryover reflects \$293,069 million in AB 109 which was not used in FY 2019-20 by Correctional Health due to the decreased jail population, \$135,938 million in Local Innovation Funding planned for use in FY 2020-21, \$200,000 million in Community Corrections Planning funds, and small carryovers in other categories.

The \$135,938 in Local Innovation carryover and \$770,223 in Local Innovation Reserves recommended for release will be used in FY 2020-21. Of the \$200,000 Community Corrections Planning carryover, \$100,000 will be used in FY 2020-21 and \$100,000 will be reserved for a total Community Corrections Planning reserve of \$516,129.

The State Budget Act of 2020 provided \$750 million in State General Fund as a backfill for safety net services that counties administer on behalf of the State under 1991 and 2011 Realignment. Sacramento County was allocated \$34,173,970 in Realignment Backfill, which partially mitigates anticipated decreases in 1991 and 2011

Realignment revenue. \$13,131,775 is intended to partially mitigate revenue decreases in the 2011 Realignment categories of Court Security, Juvenile Justice Crime Prevention, District Attorney and Public Defender, Behavioral Health, and Community Corrections (AB 109), and were allocated to a single Department in each category to offset use of County General Fund. The Realignment Backfill is not reflected in this budget, and is instead budgeted as revenue in each Department's budget. However, the Realignment Backfill allocations are shown alongside 2011 Realignment allocations in the Supplemental Information table on the next page.

**2011 Realignment, Community Corrections Planning & Realignment Backfill Allocations**

	<b>FY 2019-20 Realignment Adopted Budget</b>	<b>FY 2020-21 Realignment Revised Recommended Budget</b>	<b>FY 2020-21 Realignment Backfill Revised Recommended Budget</b>
<b>Behavioral Health</b>			
Health Services	\$72,998,281	\$61,503,250	\$7,564,921
<b>Behavioral Health Total</b>	<b>\$72,998,281</b>	<b>\$61,503,250</b>	<b>\$7,564,921</b>
<b>Community Corrections (AB 109)</b>			
Sheriff	\$32,380,973	\$25,846,238	\$3,188,954
Adult Correctional Health	\$5,749,011	\$4,588,815	
Probation	\$20,139,739	\$16,075,381	
District Attorney	\$727,285	\$580,513	
<b>Community Corrections (AB 109) Total</b>	<b>\$58,997,008</b>	<b>\$47,090,947</b>	<b>\$3,188,954</b>
<b>Local Innovation</b>			
Probation	\$1,198,984	\$906,161	
<b>Local Innovation Total</b>	<b>\$1,198,984</b>	<b>\$906,161</b>	<b>\$0</b>
<b>Other Law Enforcement/Public Safety</b>			
<b>Enhancing Law Enforcement Activities</b>			
<b>Booking and Processing Fees</b>			
Sheriff	\$2,144,925	\$2,144,928	
Correctional Health	\$102,223	\$102,223	
<b>Juvenile Probation Activities</b>			
Probation	\$5,243,526	\$4,919,178	
<b>CA Office of Emergency Services (multiple funding sources)</b>			
Sheriff	\$4,689,025	\$4,668,594	
<b>Citizens Option for Public Safety (multiple funding sources)</b>			
Sheriff	\$2,196,927	\$2,014,614	
District Attorney	\$682,671	\$648,178	
<b>Juvenile Justice Crime Prevention</b>			
Probation	\$6,691,013	\$6,292,988	\$474,519
<b>Law Enforcement Services</b>			
<b>Trial Court Security</b>			
Sheriff	\$30,102,165	\$27,295,619	\$1,808,697
<b>District Attorney and Public Defender</b>			
District Attorney	\$889,603	\$659,749	\$94,684
Public Defender	\$889,603	\$659,750	
<b>Youthful Offender Block Grant</b>			
Probation	\$8,319,467	\$6,234,723	
<b>Juvenile Re-entry Grant</b>			
Probation	\$593,293	\$506,070	
<b>Other Law Enforcement/Public Safety Total</b>	<b>\$62,544,441</b>	<b>\$56,146,614</b>	<b>\$2,377,900</b>
<b>Protective Services</b>			
Health Services	\$220,000	\$220,000	
Probation	\$624,299	\$547,332	
Child, Family and Adult Services	\$57,739,029	\$50,620,685	
Human Assistance - Administration	\$4,094,539	\$3,589,745	
Human Assistance - Aid Payments	\$66,756,218	\$58,526,193	
<b>Protective Services Total</b>	<b>\$129,434,085</b>	<b>\$113,503,955</b>	<b>\$0</b>
<b>2011 Realignment Total</b>	<b>\$325,172,799</b>	<b>\$279,150,927</b>	<b>\$13,131,775</b>
Community Corrections Planning	\$0	\$300,000	
<b>2011 Realignment &amp; Community Corrections Planning Total</b>	<b>\$325,172,799</b>	<b>\$279,450,927</b>	<b>\$13,131,775</b>

## Behavioral Health

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$72,998,281	\$72,998,281	\$61,503,250	\$(11,495,031)	(15.7)%
<b>Total Expenditures / Appropriations</b>	\$72,998,281	\$72,998,281	\$61,503,250	\$(11,495,031)	(15.7)%
<b>Net Financing Uses</b>	\$72,998,281	\$72,998,281	\$61,503,250	\$(11,495,031)	(15.7)%
<b>Revenue</b>					
Intergovernmental Revenues	\$70,401,771	\$70,401,771	\$61,503,249	\$(8,898,522)	(12.6)%
<b>Total Revenue</b>	\$70,401,771	\$70,401,771	\$61,503,249	\$(8,898,522)	(12.6)%
<b>Use of Fund Balance</b>	\$2,596,510	\$2,596,510	\$1	\$(2,596,509)	(100.0)%

### Summary of Changes

The Revised Recommended Budget reflects an \$11,495,031 (15.7%) decrease in total appropriations, an \$8,898,522 (12.6%) decrease in revenue, and a \$2,596,509 (100.0%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to an estimated decline in revenue available to transfer to Departments due to the projected impact of the COVID-19 pandemic on the economy and 2011 sales tax revenues. Available Behavioral Health funding was allocated to the Department of Health Services.

The decrease in use of fund balance is due to the use of available resources in FY 2019-20.

## Community Corrections (AB 109)

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$58,997,008	\$58,997,008	\$47,090,947	\$(11,906,061)	(20.2)%
<b>Total Expenditures / Appropriations</b>	\$58,997,008	\$58,997,008	\$47,090,947	\$(11,906,061)	(20.2)%
<b>Net Financing Uses</b>	\$58,997,008	\$58,997,008	\$47,090,947	\$(11,906,061)	(20.2)%
<b>Revenue</b>					
Intergovernmental Revenues	\$54,809,973	\$54,809,973	\$46,797,878	\$(8,012,095)	(14.6)%
<b>Total Revenue</b>	\$54,809,973	\$54,809,973	\$46,797,878	\$(8,012,095)	(14.6)%
<b>Use of Fund Balance</b>	\$4,187,035	\$4,187,035	\$293,069	\$(3,893,966)	(93.0)%

### Summary of Changes

The Revised Recommended Budget reflects an \$11,906,061 (20.2%) decrease in total appropriations, an \$8,012,095 (14.6%) decrease in revenue, and a \$3,893,966 (93.0%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations and revenues is due to an estimated decline in revenue available to transfer to Departments due to the projected impact of the COVID-19 pandemic on the economy and 2011 sales tax revenues. Available Community Corrections funding was allocated to Departments in the same proportions as the FY 2019-20 Adopted Budget.

The decrease in use of fund balance is primarily due to use of available resources in FY 2019-20. FY 2020-21 Revised Recommended Budget use of fund balance reflects a carryover of \$293,069 in available balance which was not used in FY 2019-20 by Correctional Health due to the decreased jail population.

## Community Corrections Planning

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Interfund Charges	—	—	\$300,000	\$300,000	—%
<b>Total Expenditures / Appropriations</b>	—	—	\$300,000	\$300,000	—%
<b>Net Financing Uses</b>	—	—	\$300,000	\$300,000	—%
<b>Revenue</b>					
Intergovernmental Revenues	—	—	\$200,000	\$200,000	—%
<b>Total Revenue</b>	—	—	\$200,000	\$200,000	—%
<b>Use of Fund Balance</b>	—	—	\$100,000	\$100,000	—%

### Summary of Changes

The Revised Recommended Budget reflects a \$300,000 (new) increase in total appropriations, a \$200,000 (new) increase in revenue, and a \$100,000 (new) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an anticipated need for corrections planning consultant services.

The increase in revenue is due to budgeting of Community Corrections Planning revenue in the 2011 Realignment budget unit for the first time.

Use of fund balance reflects (the net of) a carryover of \$200,000 in available balance and a provision for reserve of \$100,000.

## Local Innovation

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$1,198,984	\$1,198,984	\$906,161	\$(292,823)	(24.4)%
<b>Total Expenditures / Appropriations</b>	\$1,198,984	\$1,198,984	\$906,161	\$(292,823)	(24.4)%
<b>Net Financing Uses</b>	\$1,198,984	\$1,198,984	\$906,161	\$(292,823)	(24.4)%
<b>Revenue</b>					
Intergovernmental Revenues	\$401,836	\$401,836	—	\$(401,836)	(100.0)%
<b>Total Revenue</b>	\$401,836	\$401,836	—	\$(401,836)	(100.0)%
<b>Use of Fund Balance</b>	\$797,148	\$797,148	\$906,161	\$109,013	13.7%

### Summary of Changes

The Revised Recommended Budget reflects a \$292,823 (24.4%) decrease in total appropriations, a \$401,836 (100.0%) decrease in revenue, and a \$109,013 (13.7%) increase in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to an estimated decline in revenue available due to the projected impact of the COVID-19 pandemic on the economy. All available Local Innovation funding is allocated to the Probation Department in the Revised Recommended Budget to continue funding a Pre-Trial Assessment and Monitoring Pilot Program started in FY 2019-20.

The decrease in revenue is due to the projected impact of the COVID-19 pandemic on the economy and 2011 Realignment sales tax revenues. Local Innovation is funded through a 10% share of four other 2011 Realignment growth payments. Because FY 2019-20 2011 Realignment funding is anticipated to fall short of FY 2018-19 levels, no FY 2019-20 growth (which is received and budgeted in FY 2020-21) in those four programs is anticipated, leading to zero anticipated Local Innovation revenue in FY 2020-21.

Use of Fund Balance reflects a carryover of \$135,938 in available balance and a reserve release of \$770,223.

## Other Law Enforcement/Public Safety

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$62,544,441	\$62,544,441	\$56,146,614	\$(6,397,827)	(10.2)%
<b>Total Expenditures / Appropriations</b>	\$62,544,441	\$62,544,441	\$56,146,614	\$(6,397,827)	(10.2)%
<b>Net Financing Uses</b>	\$62,544,441	\$62,544,441	\$56,146,614	\$(6,397,827)	(10.2)%
<b>Revenue</b>					
Intergovernmental Revenues	\$61,762,931	\$61,762,931	\$56,146,615	\$(5,616,316)	(9.1)%
<b>Total Revenue</b>	\$61,762,931	\$61,762,931	\$56,146,615	\$(5,616,316)	(9.1)%
<b>Use of Fund Balance</b>	\$781,510	\$781,510	\$(1)	\$(781,511)	(100.0)%

### Summary of Changes

The Revised Recommended Budget reflects a \$6,397,827 (10.2%) decrease in total appropriations, a \$5,616,316 (9.1%) decrease in revenue, and a \$781,511 (100.0%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations and revenues is due to an estimated decline in revenue available to transfer to Departments due to the projected impact of the COVID-19 pandemic on the economy and 2011 Realignment sales tax and vehicle license fee revenues. Most Other Law Enforcement/Public Safety funding sources fund specific activities in a single Department; District Attorney and Public Defender and Booking Fees funding was split between Departments in the same proportions as the FY 2019-20 Adopted Budget.

The decrease in use of fund balance is due to use of available resources in FY 2019-20. \$.9 million was carried over in FY 2019-20, of which \$.8 million was included in budgeted FY 2019-20 transfers to Departments and \$.1 million was reserved for use in future years. However, the COVID-19 pandemic caused FY 2019-20 revenues to come in lower than Adopted Budget levels. To mitigate the revenue reduction, the \$.1 million in reserves were released by the Board on June 16, 2020 and utilized in FY 2019-20.

## Protective Services

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$129,434,085	\$129,434,085	\$113,503,955	\$(15,930,130)	(12.3)%
<b>Total Expenditures / Appropriations</b>	\$129,434,085	\$129,434,085	\$113,503,955	\$(15,930,130)	(12.3)%
<b>Net Financing Uses</b>	\$129,434,085	\$129,434,085	\$113,503,955	\$(15,930,130)	(12.3)%
<b>Revenue</b>					
Intergovernmental Revenues	\$128,960,880	\$128,960,880	\$113,503,915	\$(15,456,965)	(12.0)%
<b>Total Revenue</b>	\$128,960,880	\$128,960,880	\$113,503,915	\$(15,456,965)	(12.0)%
<b>Use of Fund Balance</b>	\$473,205	\$473,205	\$40	\$(473,165)	(100.0)%

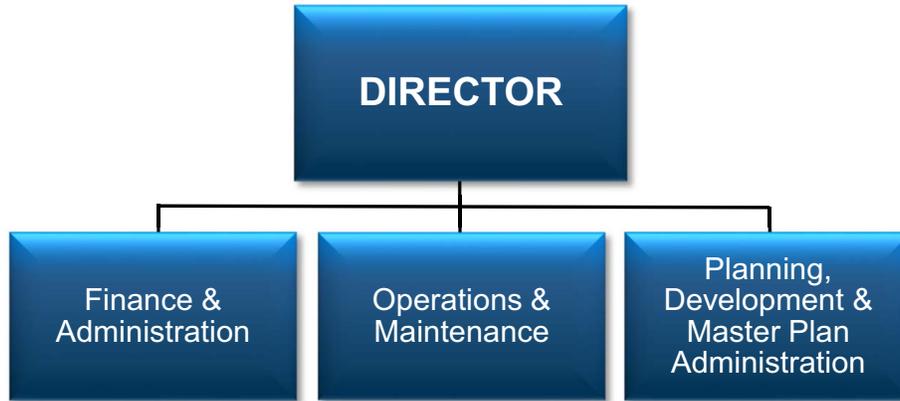
### Summary of Changes

The Revised Recommended Budget reflects a \$15,930,130 (12.3%) decrease in total appropriations, a \$15,456,965 (12.0%) decrease in revenue, and a \$473,165 (100.0%) decrease in use of fund balance from the Approved Recommended Budget.

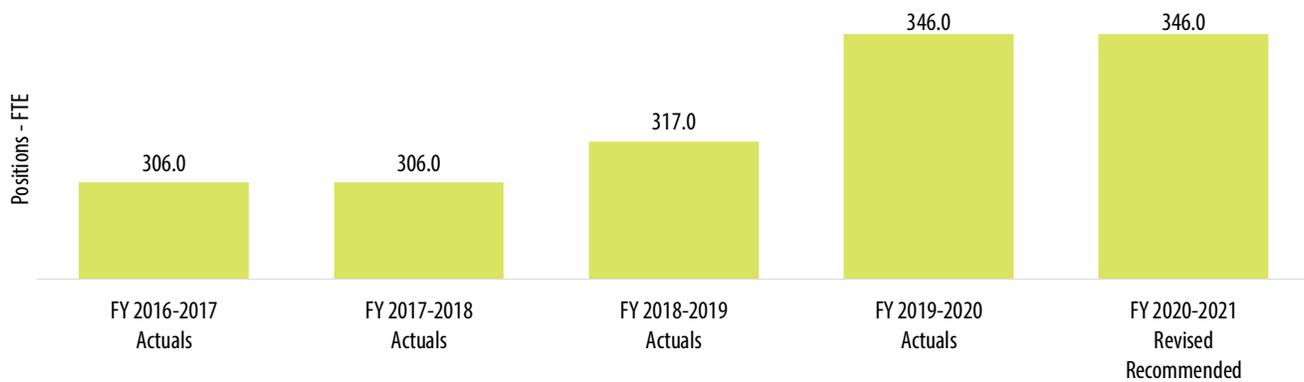
The decrease in total appropriations and revenues is due to an estimated decline in revenue available to transfer to Departments due to the projected impact of the COVID-19 pandemic on the economy and 2011 Realignment sales tax revenues. Available Protective Services funding was first allocated to the \$220,000 Child Protective Services Supportive & Therapeutic Options Program (STOP), and then allocated between the Probation, Child, Family and Adult Services, Human Assistance – Administration, and Human Assistance – Aid Payments budget units in the same proportions as the FY 2019-20 Adopted Budget.

The decrease in use of fund balance is due to use of available resources in FY 2019-20. \$3.1 million was carried over in FY 2019-20, of which \$.5 million was included in budgeted FY 2019-20 transfers to Departments and \$2.6 million was reserved for use in future years. However, the COVID-19 pandemic caused FY 2019-20 revenues to come in lower than Adopted Budget levels. To mitigate the revenue reduction, the \$2.6 million reserve was released by the Board on June 16, 2020 and utilized in FY 2019-20.

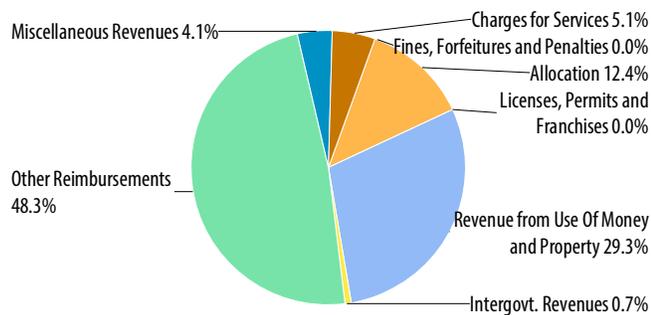
**Department Structure**  
**Cindy Nichol, Director**



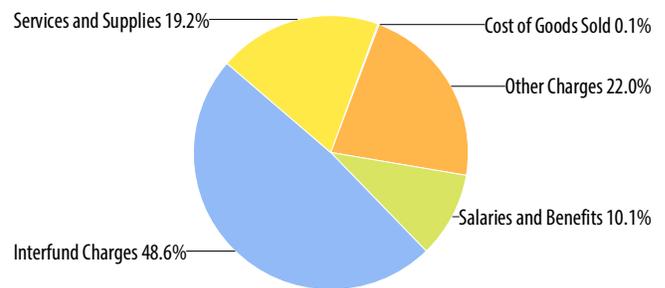
**Staffing Trend**



**Financing Sources**



**Financing Uses**



## Budget Unit Functions & Responsibilities

**Airport Systems** is responsible for planning, developing, operating and maintaining four public use airport facilities in Sacramento County (Airport System). The Airport System is comprised of Sacramento International Airport (a commercial air carrier facility), Mather Airport (a cargo and general aviation facility), Executive Airport (a general aviation facility) and Franklin Field (a general aviation facility). Operated as an Enterprise Fund, the Airport System is financially self-supporting with expenses paid for by revenue generated from businesses and individuals who use the airports. The Airport System primarily serves the Sacramento region, a six-county area consisting of Sacramento, El Dorado, Yuba, Sutter, Placer and Yolo counties, as well as a large secondary surrounding area. In addition to promoting the safe and efficient use of air transportation facilities, the Department of Airports is responsible for managing the environmental impacts within the Sacramento region associated with the operation and development of the Airport System facilities. Airport Systems provides services through the following program:

- Administration and Finance
- Airport Revenues
- Operations
- Planning and Development

## Goals

- Operate the Airport System in a safe, secure, environmentally sound, effective, and efficient manner while achieving the highest level of internal and external customer satisfaction.
- Be a trusted and highly responsive County Department by ensuring the highest level of employee commitment and performance.
- Operate and maintain the County's aviation assets in a financially sustainable manner.

## Accomplishments

- Sacramento International Airport (SMF) handled 13.2 million passengers during calendar year 2019, marking an increase of 9.3% on seat capacity increase and 10.6% increase year over year.
- SMF scored 800 points (out of 1000) to place 7th among Large Airports in JD Power's 2019 Airport Satisfaction Survey (2019 is the first year SMF is included in the Large Airport category). The Large Airport category average was 765 points.
- Major airfield improvements were accomplished this year. At SMF, Taxiway D was completed and reopened along with the East Runway on January 26. The West Runway Rehabilitation Project has been underway since April 2, and is on track to re-open to air traffic on October 23. The Mather Airport (MHR) Instrument landing system was upgraded to a Category II.

### Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
Administration and Finance	\$116,399,399	\$116,399,399	\$118,481,633	\$2,082,234	1.8%
Airport Operations	\$100,479,935	\$100,479,935	\$98,046,729	\$(2,433,206)	(2.4)%
Airport Revenues	\$235,250,000	\$235,250,000	\$211,100,000	\$(24,150,000)	(10.3)%
Planning and Development	\$7,451,957	\$7,451,957	\$6,724,035	\$(727,922)	(9.8)%
<b>Total Expenditures / Appropriations</b>	\$459,581,291	\$459,581,291	\$434,352,397	\$(25,228,894)	(5.5)%
<b>Total Reimbursements</b>	\$(235,250,000)	\$(235,250,000)	\$(210,000,000)	\$25,250,000	(10.7)%
<b>Net Financing Uses</b>	\$224,331,291	\$224,331,291	\$224,352,397	\$21,106	0.0%
<b>Total Revenue</b>	\$241,655,833	\$241,655,833	\$170,288,894	\$(71,366,939)	(29.5)%
<b>Use of Fund Balance</b>	\$(17,324,542)	\$(17,324,542)	\$54,063,503	\$71,388,045	(412.1)%
Positions	346.0	346.0	346.0	—	—%

## Budget Unit – Budget by Object

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Appropriations by Object</b>					
Salaries & Benefits	\$42,143,965	\$42,143,965	\$43,722,281	\$1,578,316	3.7%
Services & Supplies	\$87,802,844	\$87,802,844	\$83,494,585	\$(4,308,259)	(4.9)%
Other Charges	\$93,754,482	\$93,754,482	\$95,420,531	\$1,666,049	1.8%
Interfund Charges	\$235,250,000	\$235,250,000	\$211,100,000	\$(24,150,000)	(10.3)%
Intrafund Charges	—	—	—	—	—%
Cost of Goods Sold	\$630,000	\$630,000	\$615,000	\$(15,000)	(2.4)%
<b>Total Expenditures / Appropriations</b>	<b>\$459,581,291</b>	<b>\$459,581,291</b>	<b>\$434,352,397</b>	<b>\$(25,228,894)</b>	<b>(5.5)%</b>
Other Reimbursements	\$(235,250,000)	\$(235,250,000)	\$(210,000,000)	\$25,250,000	(10.7)%
<b>Total Reimbursements</b>	<b>\$(235,250,000)</b>	<b>\$(235,250,000)</b>	<b>\$(210,000,000)</b>	<b>\$25,250,000</b>	<b>(10.7)%</b>
<b>Net Financing Uses</b>	<b>\$224,331,291</b>	<b>\$224,331,291</b>	<b>\$224,352,397</b>	<b>\$21,106</b>	<b>0.0%</b>
<b>Revenue</b>					
Licenses, Permits & Franchises	\$29,544	\$29,544	\$67,894	\$38,350	129.8%
Fines, Forfeitures & Penalties	\$55,000	\$55,000	\$35,059	\$(19,941)	(36.3)%
Revenue from Use Of Money & Property	\$181,634,574	\$181,634,574	\$127,193,531	\$(54,441,043)	(30.0)%
Intergovernmental Revenues	\$2,536,305	\$2,536,305	\$3,129,045	\$592,740	23.4%
Charges for Services	\$34,738,902	\$34,738,902	\$22,156,111	\$(12,582,791)	(36.2)%
Miscellaneous Revenues	\$22,661,508	\$22,661,508	\$17,707,254	\$(4,954,254)	(21.9)%
<b>Total Revenue</b>	<b>\$241,655,833</b>	<b>\$241,655,833</b>	<b>\$170,288,894</b>	<b>\$(71,366,939)</b>	<b>(29.5)%</b>
<b>Use of Fund Balance</b>	<b>\$(17,324,542)</b>	<b>\$(17,324,542)</b>	<b>\$54,063,503</b>	<b>\$71,388,045</b>	<b>(412.1)%</b>
Positions	346.0	346.0	346.0	—	—%

## Summary of Changes

The Revised Recommended Budget reflects a \$25,228,894 (5.5%) decrease in total appropriations, a \$25,250,000 (10.7%) decrease in reimbursements, a \$71,366,939 (29.5%) decrease in revenue, and a \$71,388,045 (412.1%) increase in use of fund balance (retained earnings) from the Approved Recommended Budget.

The net decrease in total appropriations is due to:

- An increase in salary savings resulting from select filling of vacancies.
- Reductions in service and supply expenses.
- Reevaluating timing of projects in Maintenance and Operations.
- Recommended growth of \$354,635 summarized on the next page.

The decrease in reimbursement is due to a decrease in operating expenses.

The decrease in revenue is due to COVID-19 pandemic affecting air travel, which reduces airline and non-airline revenue streams.

- Reduction of passengers reduces non-airline revenue such as parking, ground transportation and transportation network companies, concessions, and rental car revenue.

Use of Fund Balance reflects a \$54,063,503 decrease in retained earnings.

The Recommended Budget includes recommended growth as summarized below. Additional detail is provided in the individual program sections.

### Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Administration and Finance	198,000	—	—	198,000	—
Airport Operations	156,635	—	—	156,635	—

## Administration and Finance

### Program Overview

**Administration and Finance** provides business and administrative duties at the airport including accounting, budgeting, central warehouse in coordination with Department of General Services Purchasing, property leasing and contracts, airtrade development, information and technology, and media and communications.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$9,889,609	\$9,889,609	\$10,471,257	\$581,648	5.9%
Services & Supplies	\$12,755,408	\$12,755,408	\$12,589,845	\$(165,563)	(1.3)%
Other Charges	\$93,754,382	\$93,754,382	\$95,420,531	\$1,666,149	1.8%
Intrafund Charges	—	—	—	—	—%
<b>Total Expenditures / Appropriations</b>	\$116,399,399	\$116,399,399	\$118,481,633	\$2,082,234	1.8%
Other Reimbursements	\$(235,250,000)	\$(235,250,000)	\$(210,000,000)	\$25,250,000	(10.7)%
<b>Total Reimbursements</b>	\$(235,250,000)	\$(235,250,000)	\$(210,000,000)	\$25,250,000	(10.7)%
<b>Net Financing Uses</b>	\$(118,850,601)	\$(118,850,601)	\$(91,518,367)	\$27,332,234	(23.0)%
<b>Use of Fund Balance</b>	\$(118,850,601)	\$(118,850,601)	\$(91,518,367)	\$27,332,234	(23.0)%
Positions	57.0	57.0	57.0	—	—%

### Summary of Changes

The Revised Recommended Budget reflects a \$2,082,234 (1.8%) increase in appropriations, a \$25,250,000 (10.7%) decrease in reimbursements, and a \$27,332,234 (23.0%) increase in use of fund balance (retained earnings) from the Approved Recommended Budget.

The increase in appropriations is due to:

- Increases in salaries and benefits due to cost of living adjustments, step increases and promotions.
- Reductions in services and supplies accounts due to COVID-19.
- Increases in taxes, licenses, assessments and allocated costs.
- Recommended growth of \$198,000 detailed on the next page.

The decrease in reimbursement is due to a decrease in operating expenses.

Use of Fund Balance reflects a \$91,518,367 increase in retained earnings.

The Recommended Budget includes the recommended growth as detailed on the next page.

### Recommended Growth Detail for the Program

	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>SCDA IT Analyst for Communication Center and Access Control Office from DTech</b>	198,000	—	—	198,000	—

SCDA requests an IT Analyst from DTech to provide support services in the Access Control Office and Communication Center. This position and costs are funded through our operating fund; 041A.

## Airport Operations

### Program Overview

**Airport Operation's** provides maintenance and operations support for the Airport System. Services include security, vehicle traffic control and janitorial services.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$27,863,062	\$27,863,062	\$28,762,519	\$899,457	3.2%
Services & Supplies	\$71,986,773	\$71,986,773	\$68,669,210	\$(3,317,563)	(4.6)%
Other Charges	\$100	\$100	—	\$(100)	(100.0)%
Cost of Goods Sold	\$630,000	\$630,000	\$615,000	\$(15,000)	(2.4)%
<b>Total Expenditures / Appropriations</b>	\$100,479,935	\$100,479,935	\$98,046,729	\$(2,433,206)	(2.4)%
<b>Net Financing Uses</b>	\$100,479,935	\$100,479,935	\$98,046,729	\$(2,433,206)	(2.4)%
<b>Use of Fund Balance</b>	\$100,479,935	\$100,479,935	\$98,046,729	\$(2,433,206)	(2.4)%
Positions	—	258.0	258.0	—	—%

### Summary of Changes

The Revised Recommended Budget reflects a \$2,433,206 (2.4%) decrease in appropriations and use of fund balance (retained earnings) from the Approved Recommended Budget.

The decrease in appropriations is due to:

- Increases in Salaries and Benefits.
- Decreases in services and supplies.
- Decreases in fuel due to COVID-19 limiting activity levels.
- Recommended growth of \$156,635 as detailed on the next page.

Use of Fund Balance reflects a \$98,046,729 decrease in retained earnings.

The Recommended Budget includes recommended growth as detailed on the next page.

### Recommended Growth Detail for the Program

	<b>Total</b>				
	<b>Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>SCDA CAFM Allocation from DGS</b>					
	90,000	—	—	90,000	—
Appropriations to pay the Department of General Services for the Airport's share of the CAFM work order management system.					
<b>SCDA Office Space Expansion in Operations</b>					
	50,000	—	—	50,000	—
This project will expand office space in the Physical Plant Maintenance building and will not create an appreciable increase in current facility maintenance costs. Funding is provided through the Airports' Enterprise Fund.					
<b>SCDA reallocate 1 FTE Custodian Lv 2 to 1 FTE AOD Lv 2 in Operations</b>					
	12,449	—	—	12,449	—
Requesting to reallocate 1.0 FTE Custodian Level 2 to 1.0 FTE Airport Operations Dispatcher Level 2 to assist the Airport Communications Center with the growing work demand due to the increase of passengers. Funded by airport revenue.					
<b>SCDA reallocate 1.0 FTE Supv Custodian Lvl 1 to 1 FTE AOD lvl 2</b>					
	4,186	—	—	4,186	—
Requesting to reallocate 1.0 FTE Supv. Custodian to 1.0 FTE Airport Operations dispatch Lvl 2. This is funded. This will be a permanent position.					

## Airport Revenues

### Program Overview

**Airport Revenues** provides revenue, including Airline revenues, Non-Airline revenues, Grant Funds, Passenger Facility Charges and the new Customer Facility Charge (CFC) imposed on rental car customers effective May 1, 2019.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$235,250,000	\$235,250,000	\$211,100,000	\$(24,150,000)	(10.3)%
<b>Total Expenditures / Appropriations</b>	\$235,250,000	\$235,250,000	\$211,100,000	\$(24,150,000)	(10.3)%
<b>Net Financing Uses</b>	\$235,250,000	\$235,250,000	\$211,100,000	\$(24,150,000)	(10.3)%
<b>Revenue</b>					
Licenses, Permits & Franchises	\$29,544	\$29,544	\$67,894	\$38,350	129.8%
Fines, Forfeitures & Penalties	\$55,000	\$55,000	\$35,059	\$(19,941)	(36.3)%
Revenue from Use Of Money & Property	\$181,634,574	\$181,634,574	\$127,193,531	\$(54,441,043)	(30.0)%
Intergovernmental Revenues	\$2,536,305	\$2,536,305	\$3,129,045	\$592,740	23.4%
Charges for Services	\$34,738,902	\$34,738,902	\$22,156,111	\$(12,582,791)	(36.2)%
Miscellaneous Revenues	\$22,661,508	\$22,661,508	\$17,707,254	\$(4,954,254)	(21.9)%
<b>Total Revenue</b>	\$241,655,833	\$241,655,833	\$170,288,894	\$(71,366,939)	(29.5)%
<b>Use of Fund Balance</b>	\$(6,405,833)	\$(6,405,833)	\$40,811,106	\$47,216,939	(737.1)%

### Summary of Changes

The Revised Recommended Budget reflects a 24,150,000 (10.3%) decrease in appropriations, a \$71,366,939 (29.5%) decrease in revenue, and a \$47,216,939 (737.1%) increase in use of fund balance (retained earnings) from the Approved Recommended Budget.

The decrease in total appropriations is due to a decrease in operational interfund charges within the Airport Budget unit.

The decrease in revenue is due to:

- \$8.5 million decrease in Landing Fees.
- \$11.2 million decrease in Terminal Rents.
- \$41.1 million decrease in Parking Lot Fees.
- \$3.3 million decrease in Rental Car Sales.
- \$4.1 million decrease in Terminal Concessions.

- \$2.7 million combined Federal Aviation Administration Grants and Ground Transportation.  
Use of Fund Balance reflects a \$40,811,106 decrease retained earnings.

## Planning and Development

### Program Overview

**Planning and Development** provides all capital improvement and maintenance projects beginning with design through completion. Includes coordination of work with other County departments including Planning, Economic Development and Building, Permits and Inspections (CMID).

### Program Budget by Object

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Appropriations by Object</b>					
Salaries & Benefits	\$4,391,294	\$4,391,294	\$4,488,505	\$97,211	2.2%
Services & Supplies	\$3,060,663	\$3,060,663	\$2,235,530	\$(825,133)	(27.0)%
<b>Total Expenditures / Appropriations</b>	<b>\$7,451,957</b>	<b>\$7,451,957</b>	<b>\$6,724,035</b>	<b>\$(727,922)</b>	<b>(9.8)%</b>
<b>Net Financing Uses</b>	<b>\$7,451,957</b>	<b>\$7,451,957</b>	<b>\$6,724,035</b>	<b>\$(727,922)</b>	<b>(9.8)%</b>
<b>Use of Fund Balance</b>	<b>\$7,451,957</b>	<b>\$7,451,957</b>	<b>\$6,724,035</b>	<b>\$(727,922)</b>	<b>(9.8)%</b>
Positions	31.0	31.0	31.0	—	—%

### Summary of Changes

The Revised Recommended Budget reflects a \$727,922 (9.8%) decrease in appropriations and use of fund balance (retained earnings) from the Approved Recommended Budget.

The net decrease in appropriations is due to:

- Decreases in Services and Supplies, mainly in Planning services and Environmental services.
- Increases in salaries and benefits due to cost of living and equity adjustments.

Use of Fund Balance reflects a \$6,724,035 decrease in retained earnings.

## Budget Unit Functions & Responsibilities

Airport **Capital Outlay** includes all fixed assets and projects used, planned, developed, and maintained to support the Airport System. Funding for all capital projects comes from revenues earned by the Airport System, supplemented by federal airport improvement (AIP) grants. The projects and assets are valuable in delivering a financially self-sustaining Airport System that ensures a positive, secure, customer experience in aviation transportation and necessary to accommodate our business partners whether the airlines or concession owners. Airport Capital Outlay includes the following programs:

- Executive Airport
- International Airport
- Mather Airport

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Executive Airport	\$2,500,000	\$2,500,000	\$250,000	\$(2,250,000)	(90.0)%
International Airport	\$100,982,530	\$100,982,530	\$63,078,504	\$(37,904,026)	(37.5)%
Mather Airport	\$26,818,951	\$26,818,951	\$5,638,142	\$(21,180,809)	(79.0)%
<b>Total Expenditures / Appropriations</b>	\$130,301,481	\$130,301,481	\$68,966,646	\$(61,334,835)	(47.1)%
<b>Total Reimbursements</b>	—	—	\$(1,100,000)	\$(1,100,000)	—%
<b>Net Financing Uses</b>	\$130,301,481	\$130,301,481	\$67,866,646	\$(62,434,835)	(47.9)%
<b>Use of Fund Balance</b>	\$130,301,481	\$130,301,481	\$67,866,646	\$(62,434,835)	(47.9)%

## Budget Unit – Budget by Object

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Appropriations by Object</b>					
Other Charges	\$288,630	\$288,630	\$313,004	\$24,374	8.4%
Land	—	—	\$250,000	\$250,000	—%
Improvements	\$110,365,796	\$110,365,796	\$56,663,142	\$(53,702,654)	(48.7)%
Equipment	\$18,762,594	\$18,762,594	\$11,160,500	\$(7,602,094)	(40.5)%
Computer Software	\$884,461	\$884,461	\$580,000	\$(304,461)	(34.4)%
<b>Total Expenditures / Appropriations</b>	<b>\$130,301,481</b>	<b>\$130,301,481</b>	<b>\$68,966,646</b>	<b>\$(61,334,835)</b>	<b>(47.1)%</b>
Other Reimbursements	—	—	\$(1,100,000)	\$(1,100,000)	—%
<b>Total Reimbursements</b>	<b>—</b>	<b>—</b>	<b>\$(1,100,000)</b>	<b>\$(1,100,000)</b>	<b>—%</b>
<b>Net Financing Uses</b>	<b>\$130,301,481</b>	<b>\$130,301,481</b>	<b>\$67,866,646</b>	<b>\$(62,434,835)</b>	<b>(47.9)%</b>
<b>Use of Fund Balance</b>	<b>\$130,301,481</b>	<b>\$130,301,481</b>	<b>\$67,866,646</b>	<b>\$(62,434,835)</b>	<b>(47.9)%</b>

## Summary of Changes

The Revised Recommended Budget reflects a \$61,334,835 (47.1%) decrease in appropriations, a \$1,100,000 (new) increase in reimbursements, and a 62,434,835 (47.9%) decrease in use of fund balance (retained earnings) from the Approved Recommended Budget.

The net decrease in total appropriations is due to:

- Reducing the scope of some projects and postponing larger projects to focus resources on the Critical Equipment Replacement Program and other smaller projects.
- Recommended growth of \$32,950,000 summarized below.

The increase in reimbursements is due to a transfer from the operating fund for projects.

Use of Fund Balance reflects a \$67,866,646 decrease in retained earnings.

This budget unit includes recommended growth as summarized below. Additional detail is provided in the individual program sections.

## Summary of Recommended Growth by Program

<b>Program</b>	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
International Airport	31,950,000	—	—	31,950,000	—
Mather Airport	1,000,000	—	—	1,000,000	—

## Executive Airport

### Program Overview

The Capital Outlay **Executive Airport** was developed to meet the needs of expanding services at the Executive Airport.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Improvements	\$2,500,000	\$2,500,000	\$250,000	\$(2,250,000)	(90.0)%
<b>Total Expenditures / Appropriations</b>	\$2,500,000	\$2,500,000	\$250,000	\$(2,250,000)	(90.0)%
<b>Net Financing Uses</b>	\$2,500,000	\$2,500,000	\$250,000	\$(2,250,000)	(90.0)%
<b>Use of Fund Balance</b>	\$2,500,000	\$2,500,000	\$250,000	\$(2,250,000)	(90.0)%

### Summary of Changes

The Revised Recommended Budget reflects a \$2,250,000 (90%) decrease in appropriations and use of fund balance (retained earnings) from the Approved Recommended Budget.

The decrease in appropriations is due to project timeline shifts with only one project scheduled for FY 2020-21. Use of Fund Balance reflects a \$250,000 decrease in retained earnings.

## International Airport

### Program Overview

The Capital Outlay **International Airport** was developed to meet the needs of expanding service at the International Airport, both in passengers and cargo.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Other Charges	\$288,630	\$288,630	\$313,004	\$24,374	8.4%
Land	—	—	\$250,000	\$250,000	—%
Improvements	\$81,046,845	\$81,046,845	\$51,125,000	\$(29,921,845)	(36.9)%
Equipment	\$18,762,594	\$18,762,594	\$10,810,500	\$(7,952,094)	(42.4)%
Computer Software	\$884,461	\$884,461	\$580,000	\$(304,461)	(34.4)%
<b>Total Expenditures / Appropriations</b>	\$100,982,530	\$100,982,530	\$63,078,504	\$(37,904,026)	(37.5)%
Other Reimbursements	—	—	\$(1,100,000)	\$(1,100,000)	—%
<b>Total Reimbursements</b>	—	—	\$(1,100,000)	\$(1,100,000)	—%
<b>Net Financing Uses</b>	\$100,982,530	\$100,982,530	\$61,978,504	\$(39,004,026)	(38.6)%
<b>Use of Fund Balance</b>	\$100,982,530	\$100,982,530	\$61,978,504	\$(39,004,026)	(38.6)%

### Summary of Changes

The Revised Recommended Budget reflects a \$37,904,026 (37.5%) decrease in appropriations, a \$1,100,000 (new) increase in reimbursements and a \$39,004,026 (38.6%) decrease in use of fund balance (retained earnings) from the Approved Recommended Budget.

The decrease in appropriations is due to:

- Scaling back projects, focusing on the most critical for ongoing operations.
- Recommended growth of \$31,950,000 detailed on the next page.

The increase in reimbursements is due to operating expenditures.

Use of Fund Balance reflects a \$61,978,504 decrease in retained earnings.

This program includes recommended growth detailed on the next page.

## Recommended Growth Detail for the Program

	<b>Total</b>				
	<b>Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>SCDA East Vault Bus Lot Expansion in Operations</b>					
	500,000	—	—	500,000	—
The creation of the east vault bus lot will further support the transition to an electric bus fleet, thereby reducing energy costs. Additionally, this project will open up the existing bus lot to passenger parking which will increase revenues. Funding is provided through the Airports' Enterprise Fund.					
<b>SCDA Economy Lot Expansion in Operations</b>					
	500,000	—	—	500,000	—
International Airport is at capacity for surface parking and regularly has to close parking lots and turn away customers during periods of peak demand. This project will build an additional 2,800 space in the economy lot and add 300 in the space waiting lot for Transportation Network Company vehicles. Funding is provided by the Airports' Enterprise Fund.					
<b>SCDA New Aircraft Rescue Firefighting (ARFF) Facility Replacement in Planning &amp; Development and Operations</b>					
	16,000,000	—	—	16,000,000	—
This is a project to design and construct a new facility for Airport Fire operations at International airport in the north airfield area. The current facility is outdated and undersized for currently equipment needs. This project is funded by both the Airports' Enterprise Fund and a FAA Airport Improvement Program grant.					
<b>SCDA Pedestrian Walkway from Terminal B for Capacity Enhancement and APM Redundancy in Planning and Development</b>					
	250,000	—	—	250,000	—
This is a multi-year project and includes the preliminary analysis and conceptual design to identify and explore walkway alternatives between Terminal B and Concourse B in order to provide an alternative to the APM and eliminate a single point of failure. This project will utilize funds from the Airports' Enterprise Fund.					
<b>SCDA Shuttle Buses (Purchase of Ten New) in Operations</b>					
	7,200,000	—	—	7,200,000	—
Acquisition of electric buses is part of the Airports sustainability efforts reduce the air emission footprint. Funding is provided by the Airports' Enterprise Fund. Additionally, the Airport will submit for an FAA Airport Improvement Program grant, which may reimburse up to 50% of the equipment cost.					
<b>SCDA Taxiway Delta, Whiskey, and Yankee Rehabilitation</b>					
	7,500,000	—	—	7,500,000	—
Repairing the taxiways will improve airfield operations and reduce recurring maintenance costs. This project is funded through the Airports' Enterprise Fund.					

## Mather Airport

### Program Overview

The Capital Outlay **Mather Airport** was developed to meet the needs of expanding cargo service at the Mather Airport.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Improvements	\$26,818,951	\$26,818,951	\$5,288,142	\$(21,530,809)	(80.3)%
Equipment	—	—	\$350,000	\$350,000	—%
<b>Total Expenditures / Appropriations</b>	\$26,818,951	\$26,818,951	\$5,638,142	\$(21,180,809)	(79.0)%
<b>Net Financing Uses</b>	\$26,818,951	\$26,818,951	\$5,638,142	\$(21,180,809)	(79.0)%
<b>Use of Fund Balance</b>	\$26,818,951	\$26,818,951	\$5,638,142	\$(21,180,809)	(79.0)%

### Summary of Changes

The Revised Recommended Budget reflects a \$21,180,809 (79.0%) decrease in appropriations and use of fund balance (retained earnings) from the Approved Recommended Budget.

The net decrease in appropriations is due to:

- Scaling back projects and focusing on the Critical Equipment Replacement Program and other smaller projects to improve pavement, the telephone crash system, and the control tower transfer switch.
- Recommended growth of \$1,000,000 detailed below.

Use of Fund Balance reflects a \$5,638,142 decrease in retained earnings.

### Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
<b>SCDA Mather Fire Station Rehabilitation</b>	1,000,000	—	—	1,000,000	—

This project allows the Department to analyze the requirements, functions and tasks needed to construct a consolidated facility. Funding will be from Airports' Enterprise Fund.

## Budget Unit Functions & Responsibilities

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

## Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
General Fund Contingencies	\$986,199	\$986,199	\$1,000,000	\$13,801	1.4%
<b>Total Expenditures / Appropriations</b>	\$986,199	\$986,199	\$1,000,000	\$13,801	1.4%
<b>Net Financing Uses</b>	\$986,199	\$986,199	\$1,000,000	\$13,801	1.4%
<b>Net County Cost</b>	\$986,199	\$986,199	\$1,000,000	\$13,801	1.4%

## Budget Unit – Budget by Object

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Appropriations by Object</b>					
Appropriation for Contingencies	\$986,199	\$986,199	\$1,000,000	\$13,801	1.4%
<b>Total Expenditures / Appropriations</b>	\$986,199	\$986,199	\$1,000,000	\$13,801	1.4%
<b>Net Financing Uses</b>	\$986,199	\$986,199	\$1,000,000	\$13,801	1.4%
<b>Net County Cost</b>	\$986,199	\$986,199	\$1,000,000	\$13,801	1.4%

## Summary of Changes

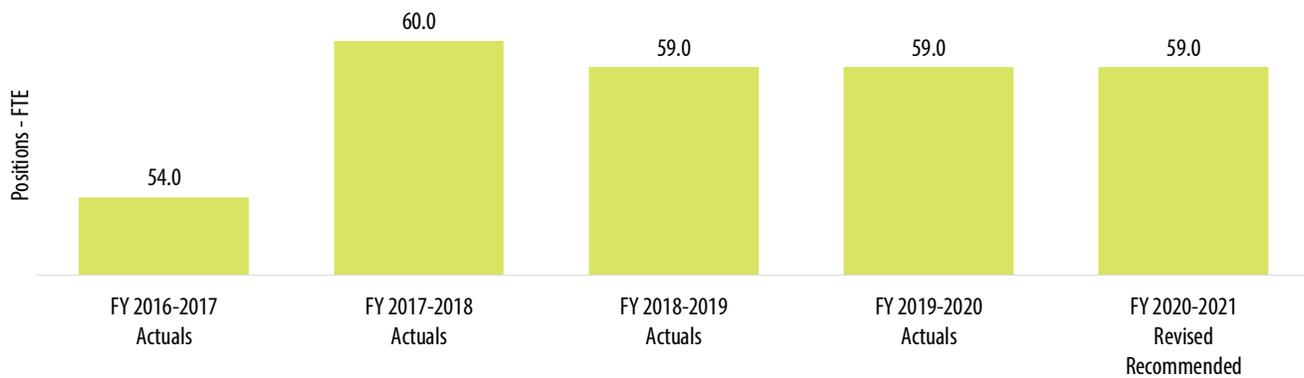
The Revised Recommended Budget reflects a \$13,801 (1.4%) increase in total appropriations and net county cost from the Approved Recommended Budget.

This increase is being recommended to help balance the General Fund budget. With this increase, the Appropriation for Contingency will be \$1 million, which is .03% of Recommended General Fund total appropriations, and .11% of Recommended Net County Cost and Semi-discretionary reimbursements.

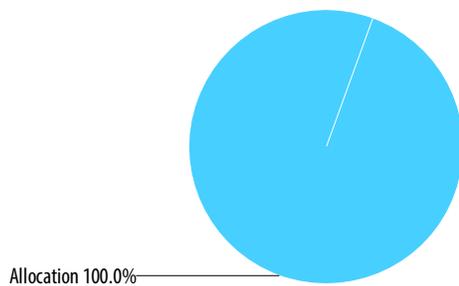
**Department Structure**  
**Eric Stern, Chief Executive Officer**



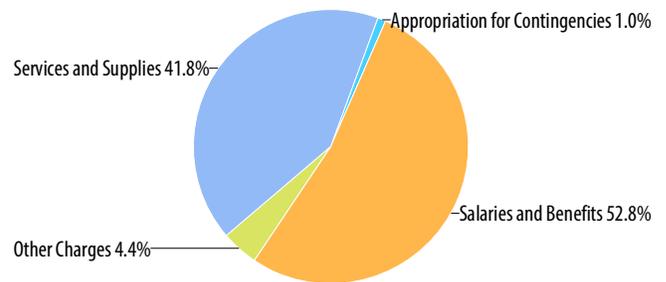
**Staffing Trend**



**Financing Sources**



**Financing Uses**



## Budget Unit Functions & Responsibilities

The **Board of Retirement** is responsible for the administration and maintenance of the records of the Sacramento County Employees' Retirement System (System) in accordance with the provisions of the 1937 Act and Retirement Board Bylaws. The Board of Retirement sets policy for the investment of the assets of the System and monitors its investments, appoints a Retirement Administrator who serves as Chief Executive Officer for the System, and annually adopts a budget covering the entire expense of administration of the System. The annual budget is included in the County budget as information only.

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Management of the Sacramento County Employees' Retirement System (SCERS)	\$15,679,549	\$15,679,549	\$15,699,790	\$20,241	0.1%
<b>Total Expenditures / Appropriations</b>	\$15,679,549	\$15,679,549	\$15,699,790	\$20,241	0.1%
<b>Net Financing Uses</b>	\$15,679,549	\$15,679,549	\$15,699,790	\$20,241	0.1%
<b>Total Revenue</b>	\$15,679,549	\$15,679,549	—	\$(15,679,549)	(100.0)%
<b>Use of Fund Balance</b>	—	—	\$15,699,790	\$15,699,790	—%
Positions	59.0	59.0	59.0	—	—%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$8,038,531	\$8,038,531	\$8,296,000	\$257,469	3.2%
Services & Supplies	\$7,095,447	\$7,095,447	\$6,564,790	\$(530,657)	(7.5)%
Other Charges	\$390,571	\$390,571	\$684,000	\$293,429	75.1%
Appropriation for Contingencies	\$155,000	\$155,000	\$155,000	—	—%
<b>Total Expenditures / Appropriations</b>	\$15,679,549	\$15,679,549	\$15,699,790	\$20,241	0.1%
<b>Net Financing Uses</b>	\$15,679,549	\$15,679,549	\$15,699,790	\$20,241	0.1%
<b>Revenue</b>					
Charges for Services	\$15,679,549	\$15,679,549	—	\$(15,679,549)	(100.0)%
<b>Total Revenue</b>	\$15,679,549	\$15,679,549	—	\$(15,679,549)	(100.0)%
<b>Use of Fund Balance</b>	—	—	\$15,699,790	\$15,699,790	—%
Positions	59.0	59.0	59.0	—	—%

## Summary of Changes

The Revised Recommended Budget reflects a \$20,241 (0.1%) increase in total appropriations, a \$15,679,549 (100.0%) decrease in revenue, and a \$15,699,790 (new) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is mainly due to:

- Increase in salaries and benefits due to cost-of-living adjustments and step raises for certain classifications and positions.
- Decrease in Legal Services to reflect legal costs based on prior years actual spending.
- Decrease in Leased Property Use Charges due to recognition of two months of free rent effective at the commencement of the new lease term in May 2021.
- Increase in allocated costs due to increases in Department of Technology staff hours related to the Pension Administration System project and true-up of the County General Fund actual expenses from the prior two years.
- Recommended growth of \$26,762 detailed below.

The decrease in revenue is due to a change in budgeting, shifting the funding source from revenue to use of fund balance to reflect how the retirement fund operates.

Use of Fund Balance reflects \$15,699,790 in available balance.

The Recommended Budget includes recommended growth detailed below.

## Summary of Recommended Growth by Program

<b>Program</b>	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
Management of the Sacramento County Employees' Retirement System (SCERS)	26,762	—	—	26,762	—

## Recommended Growth Detail for the Program

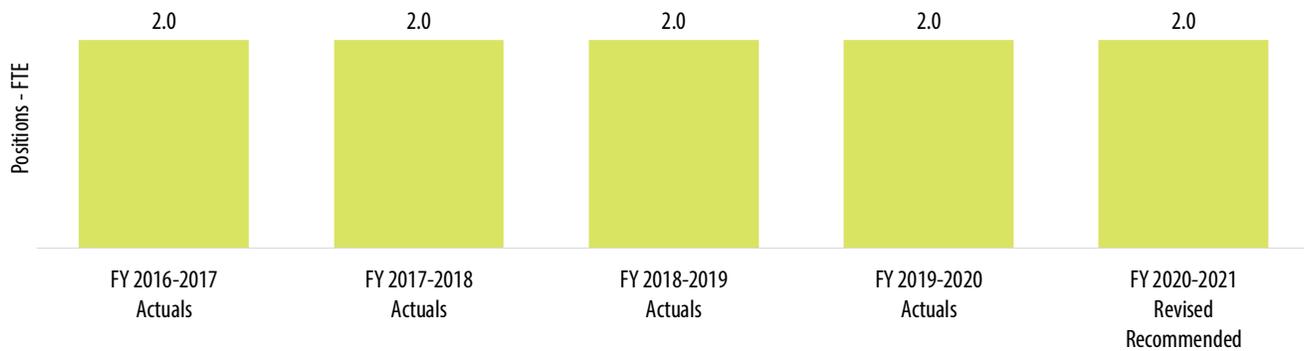
	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>Retirement - Reallocate Positions</b>	26,762	—	—	26,762	—

Reallocate positions to meet Department business needs. Reallocate 1.0 FTE Sr Information Technology Analyst HOLD to 1.0 FTE Supv Information Technology Analyst; reallocate 1.0 FTE Sr Retirement Benefits Specialist to 1.0 FTE Sr Accountant; reallocate 1.0 FTE Retirement Services Supervisor to 1.0 FTE Retirement Investment Analyst Level 2. The increase in cost is funded by investment and retained earnings from the Retirement Fund.

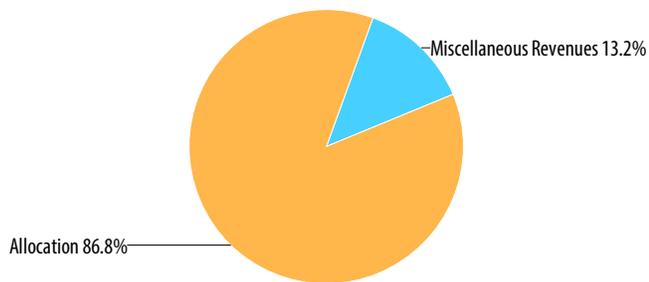
**Department Structure**  
**Alice Dowdin Calvillo, Executive Officer**



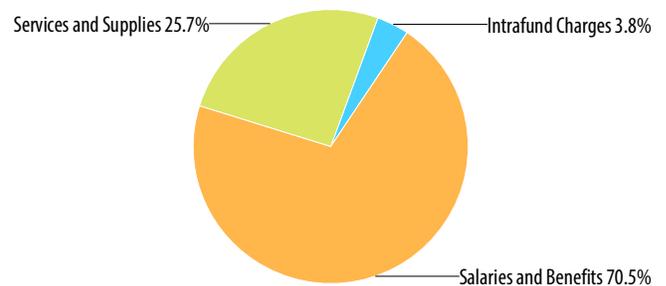
**Staffing Trend**



**Financing Sources**



**Financing Uses**



## Budget Unit Functions & Responsibilities

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

## Goals

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Civil Service Commission	\$435,223	\$435,223	\$455,736	\$20,513	4.7%
<b>Total Expenditures / Appropriations</b>	\$435,223	\$435,223	\$455,736	\$20,513	4.7%
<b>Net Financing Uses</b>	\$435,223	\$435,223	\$455,736	\$20,513	4.7%
<b>Total Revenue</b>	\$60,000	\$60,000	\$60,000	—	—%
<b>Net County Cost</b>	\$375,223	\$375,223	\$395,736	\$20,513	5.5%
Positions	2.0	2.0	2.0	—	—%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$305,073	\$305,073	\$321,097	\$16,024	5.3%
Services & Supplies	\$115,618	\$115,618	\$117,120	\$1,502	1.3%
Intrafund Charges	\$14,532	\$14,532	\$17,519	\$2,987	20.6%
<b>Total Expenditures / Appropriations</b>	\$435,223	\$435,223	\$455,736	\$20,513	4.7%
<b>Net Financing Uses</b>	\$435,223	\$435,223	\$455,736	\$20,513	4.7%
<b>Revenue</b>					
Miscellaneous Revenues	\$60,000	\$60,000	\$60,000	—	—%
<b>Total Revenue</b>	\$60,000	\$60,000	\$60,000	—	—%
<b>Net County Cost</b>	\$375,223	\$375,223	\$395,736	\$20,513	5.5%
Positions	2.0	2.0	2.0	—	—%

## Summary of Changes

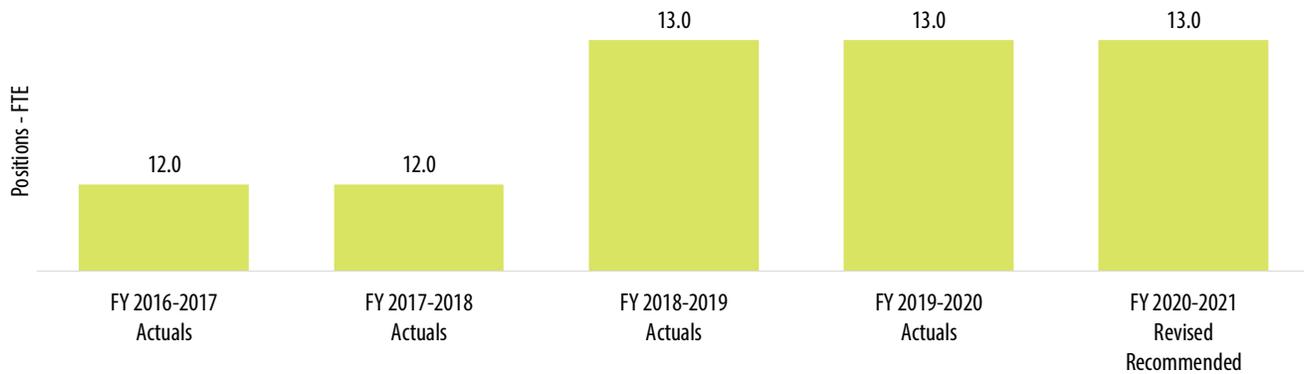
The Revised Recommended Budget reflects a \$20,513 (4.7%) increase in total appropriations and a \$20,513 (5.5%) increase in net county cost from the Approved Recommended Budget.

The increase in total appropriations and net county cost is due to increases in salaries and benefits related to cost of living adjustments and allocated costs.

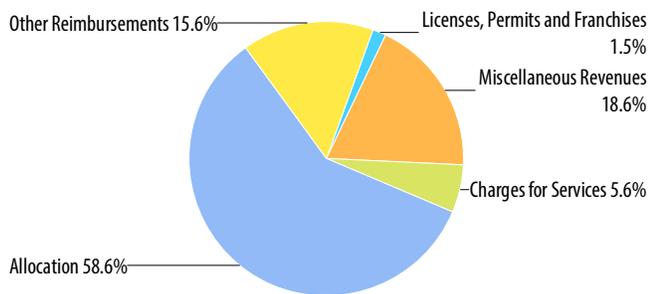
### Department Structure Florence Evans, Clerk of the Board



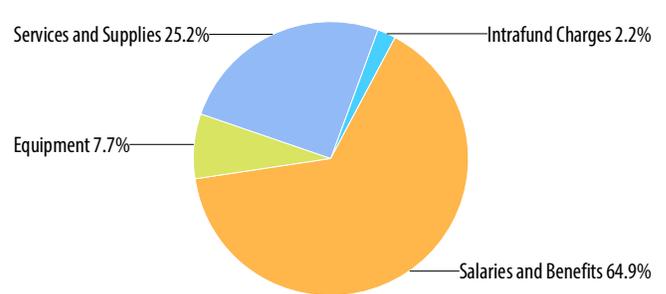
### Staffing Trend



### Financing Sources



### Financing Uses



## Budget Unit Functions & Responsibilities

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

- Assessment Appeals
- Clerk of the Board
- Planning Commission

## Goals

- Offer notary public services to the public.
- Go-live with new agenda management technology.

## Accomplishments

- Commissioned staff as notaries public in fall 2019.
- Made significant technology improvements in Board Chambers and adjacent hearing rooms for public meetings.

## Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
Assessment Appeals	\$109,071	\$109,071	\$110,136	\$1,065	1.0%
Clerk of the Board	\$2,275,766	\$2,275,766	\$2,358,801	\$83,035	3.6%
Planning Commission	\$129,618	\$129,618	\$132,601	\$2,983	2.3%
<b>Total Expenditures / Appropriations</b>	<b>\$2,514,455</b>	<b>\$2,514,455</b>	<b>\$2,601,538</b>	<b>\$87,083</b>	<b>3.5%</b>
<b>Total Reimbursements</b>	<b>\$(398,245)</b>	<b>\$(398,245)</b>	<b>\$(404,826)</b>	<b>\$(6,581)</b>	<b>1.7%</b>
<b>Net Financing Uses</b>	<b>\$2,116,210</b>	<b>\$2,116,210</b>	<b>\$2,196,712</b>	<b>\$80,502</b>	<b>3.8%</b>
<b>Total Revenue</b>	<b>\$777,638</b>	<b>\$777,638</b>	<b>\$671,831</b>	<b>\$(105,807)</b>	<b>(13.6)%</b>
<b>Net County Cost</b>	<b>\$1,338,572</b>	<b>\$1,338,572</b>	<b>\$1,524,881</b>	<b>\$186,309</b>	<b>13.9%</b>
Positions	13.0	13.0	13.0	—	—%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,629,371	\$1,629,371	\$1,687,697	\$58,326	3.6%
Services & Supplies	\$536,784	\$536,784	\$656,392	\$119,608	22.3%
Equipment	\$302,290	\$302,290	\$200,000	\$(102,290)	(33.8)%
Intrafund Charges	\$46,010	\$46,010	\$57,449	\$11,439	24.9%
<b>Total Expenditures / Appropriations</b>	<b>\$2,514,455</b>	<b>\$2,514,455</b>	<b>\$2,601,538</b>	<b>\$87,083</b>	<b>3.5%</b>
Other Reimbursements	\$(398,245)	\$(398,245)	\$(404,826)	\$(6,581)	1.7%
<b>Total Reimbursements</b>	<b>\$(398,245)</b>	<b>\$(398,245)</b>	<b>\$(404,826)</b>	<b>\$(6,581)</b>	<b>1.7%</b>
<b>Net Financing Uses</b>	<b>\$2,116,210</b>	<b>\$2,116,210</b>	<b>\$2,196,712</b>	<b>\$80,502</b>	<b>3.8%</b>
<b>Revenue</b>					
Licenses, Permits & Franchises	\$35,000	\$35,000	\$40,000	\$5,000	14.3%
Charges for Services	\$145,000	\$145,000	\$146,831	\$1,831	1.3%
Miscellaneous Revenues	\$597,638	\$597,638	\$485,000	\$(112,638)	(18.8)%
<b>Total Revenue</b>	<b>\$777,638</b>	<b>\$777,638</b>	<b>\$671,831</b>	<b>\$(105,807)</b>	<b>(13.6)%</b>
<b>Net County Cost</b>	<b>\$1,338,572</b>	<b>\$1,338,572</b>	<b>\$1,524,881</b>	<b>\$186,309</b>	<b>13.9%</b>
Positions	13.0	13.0	13.0	—	—%

## Summary of Changes

The Revised Recommended Budget reflects an \$87,083 (3.5%) increase in total appropriations, a \$6,581 (1.7%) increase in reimbursements, a \$105,807 (13.6%) decrease in revenue and a \$186,309 (13.9%) increase in net county cost from the Approved Recommended Budget.

The net increase in total appropriations is due to:

- Increases in salary and benefit costs as well as allocated costs, partially offset by a reduction in grant related expenditures.
- Recommended reductions of \$11,144 summarized below.

The increase in reimbursements is due to an anticipated increase in reimbursements from State Senate Bill 2557 to the Assessment Appeals program.

The decrease in revenue is primarily due to a \$112,638 decrease in Public Education and Government Grant (PEG) revenue.

The increase in net county cost is due to the changes previously described.

The Recommended Budget includes reductions as summarized below. Additional detail is provided in the individual program sections.

### Summary of Recommended Reductions by Program

<b>Program</b>	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net County Cost</b>	<b>FTE</b>
Clerk of the Board	(9,519)	—	—	(9,519)	—
Planning Commission	(1,625)	—	—	(1,625)	—

## Assessment Appeals

### Program Overview

**Assessment Appeals** accepts assessment appeal applications from property owners in disagreement with the value established by the County Assessor. Schedule appeal hearings before the Assessment Appeals Board, produce meeting agendas, action summaries and material, issue hearing notices, and finalize findings of fact. Provide administrative support services to the Assessment Appeals Board.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$103,121	\$103,121	\$107,686	\$4,565	4.4%
Services & Supplies	\$5,950	\$5,950	\$2,450	\$(3,500)	(58.8)%
<b>Total Expenditures / Appropriations</b>	\$109,071	\$109,071	\$110,136	\$1,065	1.0%
Other Reimbursements	\$(16,869)	\$(16,869)	\$(23,450)	\$(6,581)	39.0%
<b>Total Reimbursements</b>	\$(16,869)	\$(16,869)	\$(23,450)	\$(6,581)	39.0%
<b>Net Financing Uses</b>	\$92,202	\$92,202	\$86,686	\$(5,516)	(6.0)%
<b>Revenue</b>					
Charges for Services	\$550	\$550	\$750	\$200	36.4%
Miscellaneous Revenues	\$69,000	\$69,000	\$85,000	\$16,000	23.2%
<b>Total Revenue</b>	\$69,550	\$69,550	\$85,750	\$16,200	23.3%
<b>Net County Cost</b>	\$22,652	\$22,652	\$936	\$(21,716)	(95.9)%
Positions	1.0	1.0	1.0	—	—%

### Summary of Changes

The Revised Recommended Budget reflects a \$1,065 (1.0%) increase in total appropriations, a \$6,581 (39.0%) increase in reimbursements, a \$16,200 (23.3%) increase in revenue, and a \$21,716 (95.9%) decrease in net county cost from the Approved Recommended Budget.

The increase in total appropriations is primarily due to cost of living increases.

The increase in reimbursements and revenue is due to an anticipated increase in reimbursements from State Senate Bill (SB) 2557.

The decrease in net county cost is due to an anticipated increase in reimbursements and revenue.

## Clerk of the Board

### Program Overview

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

- Meeting Management Services: Produce and publish meeting agendas, action summaries, minutes, meeting material, and legal notices on behalf of the Board of Supervisors and more than 35 boards pursuant to the Brown Act. Clerk meetings, coordinate meeting facilities, administer meeting technology, manage meeting records, certify and execute legal documents, and conduct Brown Act and Robert's Rules training for board members. Manage public meeting kiosks. Assist and support departments, local agencies and members of the public with questions, services or accommodations related to public meetings.
- Boards and Commissions: Provides long-range planning services relative to sub regional and regional transportation issues; coordinates development and update of transportation components of the General Plan, community plans and special planning areas; serves as the Department's primary contact for countywide and regional planning processes and activities (i.e., Metropolitan Transportation Plan/ Sustainable Communities Strategy, Long Range Transit Plans, etc.); and represents the Department in ongoing multi-jurisdictional forums including Sacramento Area Council of Governments, Sacramento Transportation Authority, Regional Transit, and other county departments and agencies.
- Good Governance and Compliance – Fair Political Practices Commission (FPPC): Accept, review and file annually 2,500 plus FPPC Statements of Economic Interests (Form 700) and AB 1234 Ethics certificates from personnel, County boards and commissions and local agencies. Issue FPPC Biennial Notices, review local agency conflict of interest (COI) codes, assist local agencies with preparing COI codes and make recommendations to the code reviewing body. Provide Form 700 and COI code training workshops to filers and filing officials. File and publish FPPC Form 800 Series reports (Board of Supervisors).
- Records Management: Retain, research and provide copies of permanent records in various forms of media (print, CD, e-file). Respond to Public Records Act (PRA) requests and general records requests from departments, agencies and public members. Prepare and certify public meeting transcripts and administrative records at the request of the County, local agencies, and members of the public. Provide online public access to official meeting records managed by the Clerk's department.

## Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,418,032	\$1,418,032	\$1,475,110	\$57,078	4.0%
Services & Supplies	\$509,434	\$509,434	\$626,242	\$116,808	22.9%
Equipment	\$302,290	\$302,290	\$200,000	\$(102,290)	(33.8)%
Intrafund Charges	\$46,010	\$46,010	\$57,449	\$11,439	24.9%
<b>Total Expenditures / Appropriations</b>	<b>\$2,275,766</b>	<b>\$2,275,766</b>	<b>\$2,358,801</b>	<b>\$83,035</b>	<b>3.6%</b>
Other Reimbursements	\$(381,376)	\$(381,376)	\$(381,376)	—	—%
<b>Total Reimbursements</b>	<b>\$(381,376)</b>	<b>\$(381,376)</b>	<b>\$(381,376)</b>	<b>—</b>	<b>—%</b>
<b>Net Financing Uses</b>	<b>\$1,894,390</b>	<b>\$1,894,390</b>	<b>\$1,977,425</b>	<b>\$83,035</b>	<b>4.4%</b>
<b>Revenue</b>					
Licenses, Permits & Franchises	\$15,000	\$15,000	\$15,000	—	—%
Charges for Services	\$144,450	\$144,450	\$146,031	\$1,581	1.1%
Miscellaneous Revenues	\$528,638	\$528,638	\$400,000	\$(128,638)	(24.3)%
<b>Total Revenue</b>	<b>\$688,088</b>	<b>\$688,088</b>	<b>\$561,031</b>	<b>\$(127,057)</b>	<b>(18.5)%</b>
<b>Net County Cost</b>	<b>\$1,206,302</b>	<b>\$1,206,302</b>	<b>\$1,416,394</b>	<b>\$210,092</b>	<b>17.4%</b>
Positions	11.0	11.0	11.0	—	—%

## Summary of Changes

The Revised Recommended Budget reflects an \$83,035 (3.6%) increase in total appropriations, a \$127,057 (18.5%) decrease in revenue, and a \$210,092 (17.4%) increase in net county cost from the Approved Recommended Budget.

The net increase in total appropriations is due to:

- Increases in salary and benefit costs, allocated costs, and increases in technology related expenses, partially offset by a reduction in grant-related expenditures.
- Recommended reductions of \$9,519 detailed below.

The decrease in revenue is due to a \$128,638 decrease in the Public Education and Government Grant (PEG) revenue.

The increase in net county cost is due to:

- The cost increases described above.
- Recommended reductions of \$9,519 detailed on the next page.

### Recommended Reduction Detail for the Program

	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net County Cost</b>	<b>FTE</b>
<b>Clerk of the Board - Position Reallocations</b>	(9,519)	—	—	(9,519)	—

In order to meet the net county cost target and meet operational needs, the Clerk’s Office is reallocating 1.0 FTE Secretary Confidential position to 1.0 Office Assistant Level 2 Confidential position and 1.0 FTE Deputy Clerk Board of Supervisors position to 1.0 FTE Accounting Technician Confidential position. The Office Assistant will provide full-time reception desk coverage on behalf of the Board Districts and provide administrative support across all programs for the Clerk of the Board. The Accounting Technician classification will allow the position to perform additional fiscal responsibilities while still performing deputy clerk functions.

## Planning Commission

### Program Overview

The **Planning Commission** administers meeting management services: Produce and publish meeting agendas, action summaries, minutes, meeting material, and legal notices on behalf of the County Planning Commission; Board of Zoning Appeals; 14 Community Planning Advisory Councils; Zoning Administrator; Subdivision Review Committee; and Project Review Committee pursuant to the Brown Act. Clerk meetings, coordinate meeting facilities, administer meeting technology, manage meeting records, certify and execute legal documents, and conduct Brown Act and Robert's Rules training for Commission members. Manage public meeting kiosks. Assist and support departments, local agencies and members of the public with questions, services or accommodations related to public meetings.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$108,218	\$108,218	\$104,901	\$(3,317)	(3.1)%
Services & Supplies	\$21,400	\$21,400	\$27,700	\$6,300	29.4%
<b>Total Expenditures / Appropriations</b>	\$129,618	\$129,618	\$132,601	\$2,983	2.3%
<b>Net Financing Uses</b>	\$129,618	\$129,618	\$132,601	\$2,983	2.3%
<b>Revenue</b>					
Licenses, Permits & Franchises	\$20,000	\$20,000	\$25,000	\$5,000	25.0%
Charges for Services	—	—	\$50	\$50	—%
<b>Total Revenue</b>	\$20,000	\$20,000	\$25,050	\$5,050	25.3%
<b>Net County Cost</b>	\$109,618	\$109,618	\$107,551	\$(2,067)	(1.9)%
Positions	1.0	1.0	1.0	—	—%

### Summary of Changes

The Revised Recommended Budget reflects a \$2,983 (2.3%) increase in total appropriations, a \$5,050 (25.3%) increase in revenue, and a \$2,067 (1.9%) decrease in net county cost from the Approved Recommended Budget.

The net increase in total appropriations is due to:

- Increases in printing costs.
- Recommended reductions of \$1,625 detailed on the next page.

The increase in revenue is due to estimated increase in planning application and zoning fee revenue.

The decrease in net county cost is due to changes in revenue and expenditures described above.

### Recommended Reduction Detail for the Program

	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net County Cost</b>	<b>FTE</b>
<b>Clerk of the Board - Position Reallocations</b>	(1,625)	—	—	(1,625)	—

In order to meet the net county cost target and meet operational needs, the Clerk’s Office is reallocating 1.0 FTE Secretary Confidential position to 1.0 Office Assistant Level 2 Confidential position and 1.0 FTE Deputy Clerk Board of Supervisors position to 1.0 FTE Accounting Technician Confidential position. The Office Assistant will provide full-time reception desk coverage on behalf of the Board Districts and provide administrative support across all programs for the Clerk of the Board. The Accounting Technician classification will allow the position to perform additional fiscal responsibilities while still performing deputy clerk functions.

## Budget Unit Functions & Responsibilities

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

- Community Investment Program
- Remaining Tobacco Litigation Settlement Allocation

## Goals

- Develop and sustain livable and attractive neighborhoods and communities

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Community Investment Program	\$96,321	\$96,321	\$96,321	—	—%
Remaining Tobacco Litigation Settlement Allocation	\$72,074	\$72,074	\$55,783	\$(16,291)	(22.6)%
<b>Total Expenditures / Appropriations</b>	\$168,395	\$168,395	\$152,104	\$(16,291)	(9.7)%
<b>Net Financing Uses</b>	\$168,395	\$168,395	\$152,104	\$(16,291)	(9.7)%
<b>Use of Fund Balance</b>	\$168,395	\$168,395	\$152,104	\$(16,291)	(9.7)%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$162,969	\$162,969	\$152,104	\$(10,865)	(6.7)%
Interfund Charges	\$5,426	\$5,426	—	\$(5,426)	(100.0)%
<b>Total Expenditures / Appropriations</b>	\$168,395	\$168,395	\$152,104	\$(16,291)	(9.7)%
<b>Net Financing Uses</b>	\$168,395	\$168,395	\$152,104	\$(16,291)	(9.7)%
<b>Use of Fund Balance</b>	\$168,395	\$168,395	\$152,104	\$(16,291)	(9.7)%

## Summary of Changes

The Revised Recommended Budget reflects a \$16,291 (9.7%) decrease in total appropriations and use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations and fund balance is due to the use of funding for the Board of Supervisors' District projects.

Use of fund balance reflects a carryover of \$152,104 in available balance.

## Community Investment Program

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$96,321	\$96,321	\$96,321	—	—%
<b>Total Expenditures / Appropriations</b>	\$96,321	\$96,321	\$96,321	—	—%
<b>Net Financing Uses</b>	\$96,321	\$96,321	\$96,321	—	—%
<b>Use of Fund Balance</b>	\$96,321	\$96,321	\$96,321	—	—%

### Summary of Changes

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

Use of Fund Balance reflects a carryover of \$96,321 in available fund balance.

## Remaining Tobacco Litigation Settlement Allocation

### Program Overview

Effective Fiscal Year 2015-16, the Community Investment Program Fund also included the remaining balance of the **Tobacco Litigation Settlement** allocation funds for Board District projects.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$66,648	\$66,648	\$55,783	\$(10,865)	(16.3)%
Interfund Charges	\$5,426	\$5,426	—	\$(5,426)	(100.0)%
<b>Total Expenditures / Appropriations</b>	\$72,074	\$72,074	\$55,783	\$(16,291)	(22.6)%
<b>Net Financing Uses</b>	\$72,074	\$72,074	\$55,783	\$(16,291)	(22.6)%
<b>Use of Fund Balance</b>	\$72,074	\$72,074	\$55,783	\$(16,291)	(22.6)%

### Summary of Changes

The Revised Recommended Budget reflects a \$16,291 (22.6%) decrease in total appropriations and use of fund balance from the Approved Recommended Budget.

The decrease in appropriations and fund balance is due to the use of funding for the Board of Supervisors' District projects.

Use of Fund Balance reflects a carryover of \$55,783 in available balance.

## Budget Unit Functions & Responsibilities

The **Contribution to LAFCO** Budget Unit provides for the County’s annual Local Agency Formation Commission (LAFCo) assessment, which is funded by application fees and a contribution of one-third from the County, one-third from the cities, and one-third from the special districts. LAFCO provides the following functions:

- Reviews proposals for incorporation or disincorporation of cities; annexation, detachment, or reorganization of territory to a city or a special district; and consolidation, merger, formation, dissolution or reorganization of special districts which impact the provision of public services throughout the County, and region.
- Promotes the logical and reasonable development of local governmental agencies to provide for the present and future needs of the County and its communities.
- Adopts and amends Spheres of Influence (SOI), which are defined as plans for the probable ultimate physical boundaries and service area of a local governmental agency for each independent special district and city within the County.
- Protects prime agricultural farmland and open space from urban development where appropriate.

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Administration of LAFCo	\$239,500	\$239,500	\$239,500	—	—%
<b>Total Expenditures / Appropriations</b>	\$239,500	\$239,500	\$239,500	—	—%
<b>Net Financing Uses</b>	\$239,500	\$239,500	\$239,500	—	—%
<b>Net County Cost</b>	\$239,500	\$239,500	\$239,500	—	—%

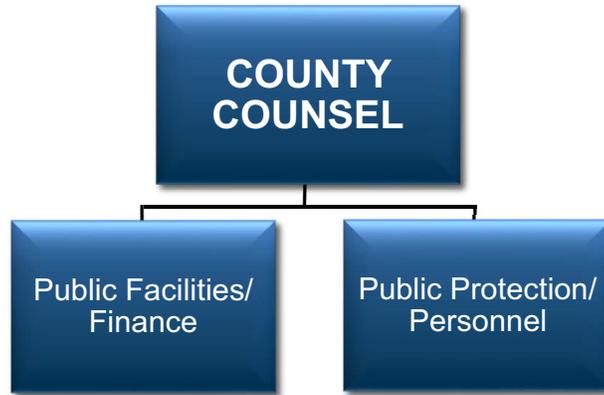
## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Other Charges	\$239,500	\$239,500	\$239,500	—	—%
<b>Total Expenditures / Appropriations</b>	\$239,500	\$239,500	\$239,500	—	—%
<b>Net Financing Uses</b>	\$239,500	\$239,500	\$239,500	—	—%
<b>Net County Cost</b>	\$239,500	\$239,500	\$239,500	—	—%

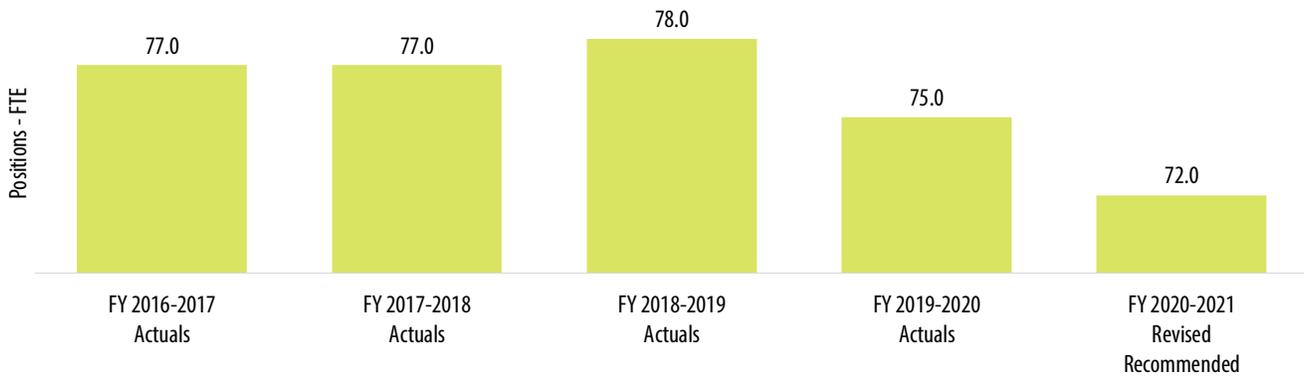
## Summary of Changes

The Revised Recommended Budget reflects no change from the Approved Recommended Budget.

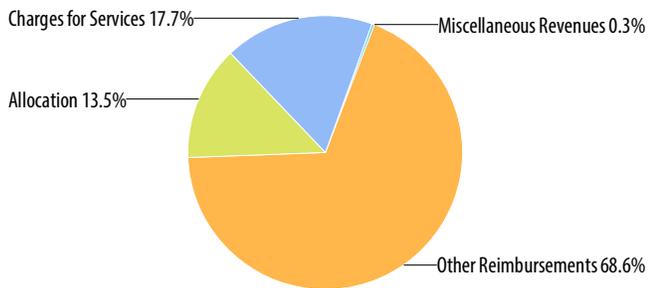
**Department Structure**  
Lisa A. Travis, County Counsel



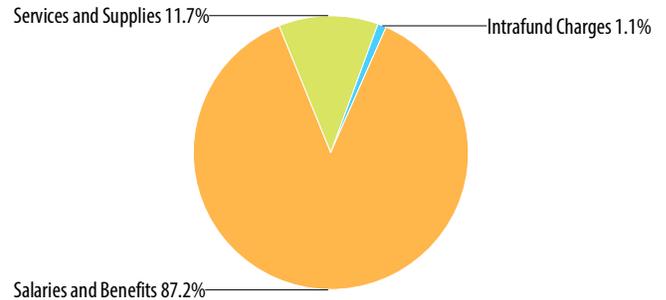
**Staffing Trend**



**Financing Sources**



**Financing Uses**



## Budget Unit Functions & Responsibilities

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

## Goals

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

## Accomplishments

- Provided significant legal support related to County efforts to provide services to individuals experiencing homelessness, as well as developed policies and provided advice and direction relating to impact of homelessness on County property.
- Challenged the Environmental Impact Report on the WaterFix, which ultimately resulted in elimination of the project, and assisted in developing appropriate strategies to protect the County’s interests.
- Successfully negotiated consent decree in Lorenzo Mays v. County of Sacramento (Jail litigation), resulting in avoiding costly litigation while addressing jail conditions.

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
County Counsel	\$18,669,242	\$18,669,242	\$18,847,097	\$177,855	1.0%
<b>Total Expenditures / Appropriations</b>	\$18,669,242	\$18,669,242	\$18,847,097	\$177,855	1.0%
<b>Total Reimbursements</b>	\$(12,629,292)	\$(12,629,292)	\$(12,935,032)	\$(305,740)	2.4%
<b>Net Financing Uses</b>	\$6,039,950	\$6,039,950	\$5,912,065	\$(127,885)	(2.1)%
<b>Total Revenue</b>	\$3,882,680	\$3,882,680	\$3,376,741	\$(505,939)	(13.0)%
<b>Net County Cost</b>	\$2,157,270	\$2,157,270	\$2,535,324	\$378,054	17.5%
Positions	75.0	75.0	72.0	(3.0)	(4.0)%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$16,261,827	\$16,261,827	\$16,436,813	\$174,986	1.1%
Services & Supplies	\$2,245,076	\$2,245,076	\$2,208,727	\$(36,349)	(1.6)%
Intrafund Charges	\$162,339	\$162,339	\$201,557	\$39,218	24.2%
<b>Total Expenditures / Appropriations</b>	\$18,669,242	\$18,669,242	\$18,847,097	\$177,855	1.0%
Other Reimbursements	\$(12,629,292)	\$(12,629,292)	\$(12,935,032)	\$(305,740)	2.4%
<b>Total Reimbursements</b>	\$(12,629,292)	\$(12,629,292)	\$(12,935,032)	\$(305,740)	2.4%
<b>Net Financing Uses</b>	\$6,039,950	\$6,039,950	\$5,912,065	\$(127,885)	(2.1)%
<b>Revenue</b>					
Charges for Services	\$3,807,680	\$3,807,680	\$3,326,741	\$(480,939)	(12.6)%
Miscellaneous Revenues	\$75,000	\$75,000	\$50,000	\$(25,000)	(33.3)%
<b>Total Revenue</b>	\$3,882,680	\$3,882,680	\$3,376,741	\$(505,939)	(13.0)%
<b>Net County Cost</b>	\$2,157,270	\$2,157,270	\$2,535,324	\$378,054	17.5%
Positions	75.0	75.0	72.0	(3.0)	(4.0)%

### Summary of Changes

The Revised Recommended Budget reflects a \$177,855 (1.0%) increase in total appropriations, a \$305,740 (2.4%) increase in reimbursements, a \$505,939 (13%) decrease in revenue, and a \$378,054 (17.5%) increase in net county cost as compared to the Approved Recommended Budget.

The net increase in total appropriations is due to:

- Cost of living and equity adjustments for staff.
- Increased allocated costs.
- Recommended reductions of \$417,026 detailed below.

The increase in reimbursements and decrease in revenue is due to:

- The changing needs of departments receiving legal services.
- Recommended reductions reflecting a \$157,592 shift from reimbursements to revenue summarized below and detailed on the next page.

The increase in net county cost is due to an allocation of 0.9 FTE Attorney to Planning.

The Recommended Budget includes recommended reductions as summarized below and detailed on the next page.

Position counts have decreased by 3.0 FTE from the Approved Recommended Budget due to:

- 3.0 FTE total reductions in recommended reduction scenarios. – 3.0 vacant

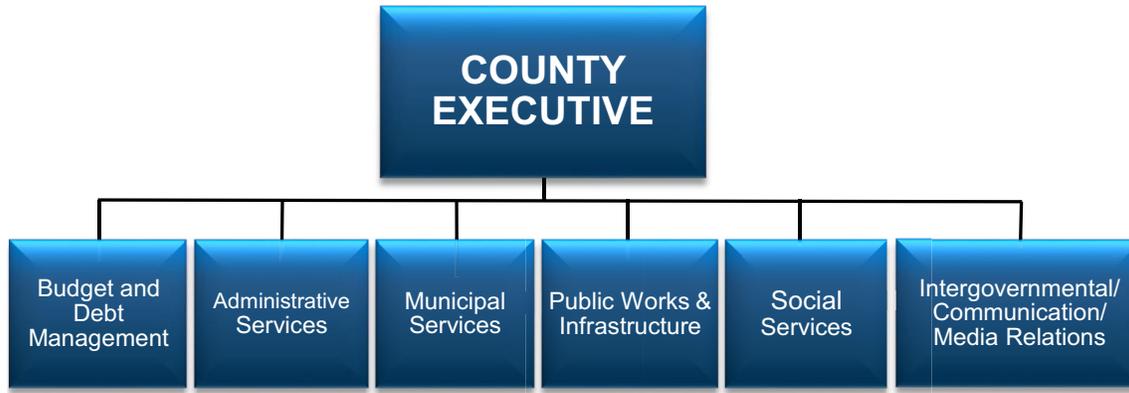
## Summary of Recommended Reductions by Program

Program	Total Expenditures	Reimbursements	Revenue	Net County Cost	FTE
County Counsel	(417,026)	157,592	157,592	(417,026)	(3.0)

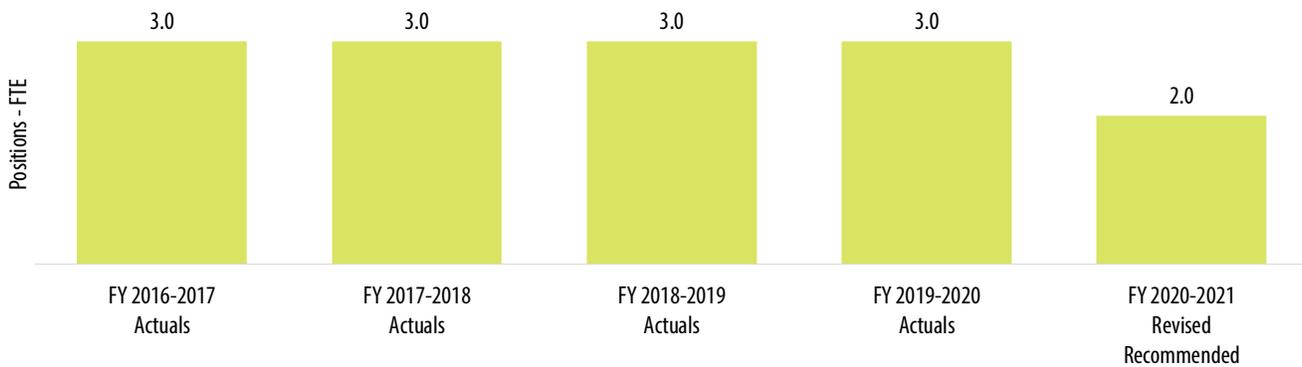
## Recommended Reduction Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net County Cost	FTE
<b>CoCo - Reduce 1.0 Legal Secretary 2 Confidential</b>	(89,539)	—	—	(89,539)	(1.0)
Delete 1.0 vacant Legal Secretary 2 Confidential from County Counsel support staff in order to reduce overhead costs. With less administrative support, attorneys will be responsible for duties previously completed for them and thus take longer to complete some work.					
<b>CoCo - Reduce Supplies and Expenses</b>	(42,000)	—	—	(42,000)	—
Reduce Supplies and Expenses in the amount of \$42,000. This reduction will result in less resources to utilize outside consultants for the case management system, special projects, and maintenance.					
<b>CoCo- Reduce 1.0 Office Assistant 2 Confidential</b>	(75,302)	—	—	(75,302)	(1.0)
Delete 1.0 vacant Office Assistant Confidential from County Counsel support staff in order to reduce overhead costs. With less administrative support, attorneys will be responsible for duties previously completed for them and thus take longer to complete some work.					
<b>CoCo- Reduction of Sheriff Representation</b>	—	157,592	157,592	—	—
The Sheriff's Department requests less representation in FY 20/21 as they will have their own internal attorney. This request will allow for legal services to be provided for the first three months of the fiscal year. Reduction in funding from Sheriff will be offset by other departments who have requested additional services in FY 20/21.					
<b>Delete 1.0 Vacant Attorney 4B Classification</b>	(210,185)	—	—	(210,185)	(1.0)
Delete one vacant Attorney 4B to right size the department's budget. Deletion of this vacant position will not result in an impact to current service levels. Because this position is vacant, there is no foreseeable impact to programs.					

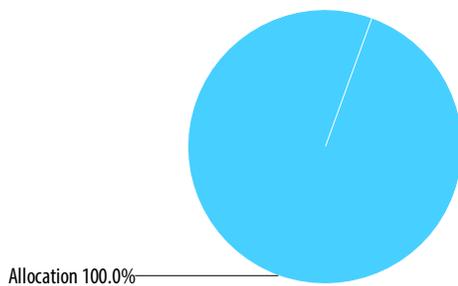
**Department Structure**  
**Navdeep S. Gill, County Executive**



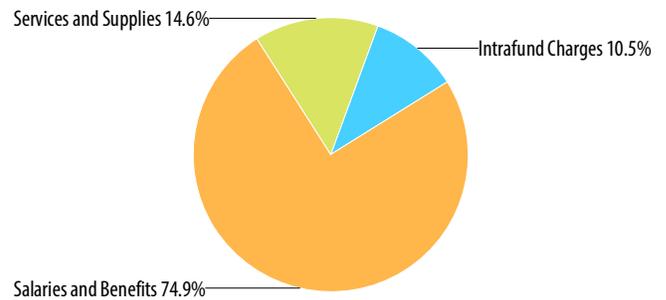
**Staffing Trend**



**Financing Sources**



**Financing Uses**



## Budget Unit Functions & Responsibilities

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Office of the County Executive	\$1,209,862	\$1,209,862	\$920,372	\$(289,490)	(23.9)%
<b>Total Expenditures / Appropriations</b>	\$1,209,862	\$1,209,862	\$920,372	\$(289,490)	(23.9)%
<b>Total Reimbursements</b>	—	—	—	—	—%
<b>Net Financing Uses</b>	\$1,209,862	\$1,209,862	\$920,372	\$(289,490)	(23.9)%
<b>Net County Cost</b>	\$1,209,862	\$1,209,862	\$920,372	\$(289,490)	(23.9)%
Positions	3.0	3.0	2.0	(1.0)	(33.3)%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$972,005	\$972,005	\$689,464	\$(282,541)	(29.1)%
Services & Supplies	\$158,090	\$158,090	\$133,966	\$(24,124)	(15.3)%
Intrafund Charges	\$79,767	\$79,767	\$96,942	\$17,175	21.5%
<b>Total Expenditures / Appropriations</b>	\$1,209,862	\$1,209,862	\$920,372	\$(289,490)	(23.9)%
Other Reimbursements	—	—	—	—	—%
<b>Total Reimbursements</b>	—	—	—	—	—%
<b>Net Financing Uses</b>	\$1,209,862	\$1,209,862	\$920,372	\$(289,490)	(23.9)%
<b>Net County Cost</b>	\$1,209,862	\$1,209,862	\$920,372	\$(289,490)	(23.9)%
Positions	3.0	3.0	2.0	(1.0)	(33.3)%

## Summary of Changes

The Revised Recommended Budget reflects a \$289,490 (23.9%) decrease in total appropriations and net county cost from the Approved Recommended Budget.

The decrease in total appropriations and net county cost is due to the recommended deletion of the Assistant County Executive Officer (ACEO) position.

The Recommended Budget includes recommended reductions as detailed below.

### Summary of Recommended Reductions by Program

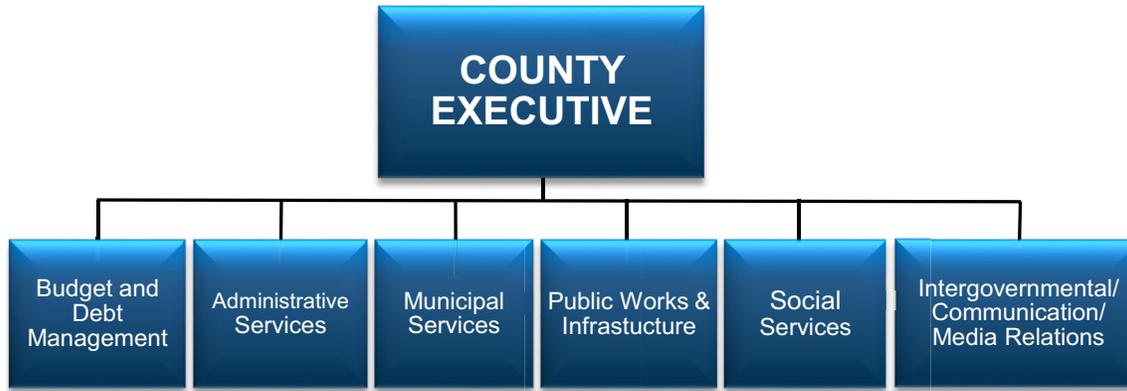
<b>Program</b>	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net County Cost</b>	<b>FTE</b>
Office of the County Executive	(336,711)	—	—	(336,711)	(1.0)

### Recommended Reduction Detail for the Program

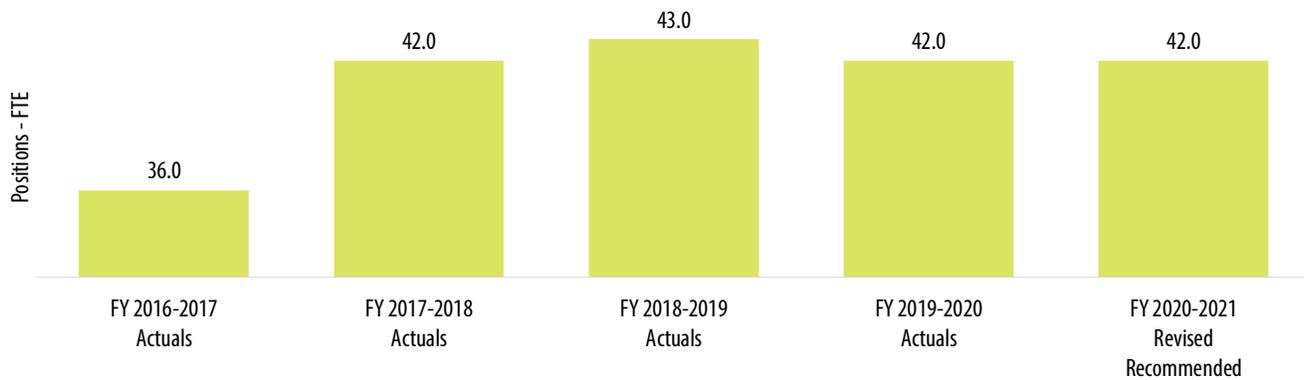
	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net County Cost</b>	<b>FTE</b>
<b>Delete 1.0 FTE Assistant County Executive</b>	(336,711)	—	—	(336,711)	(1.0)

Delete 1.0 Assistant County Executive to provide savings for the General Fund. Duties will be distributed among the County Executive Cabinet.

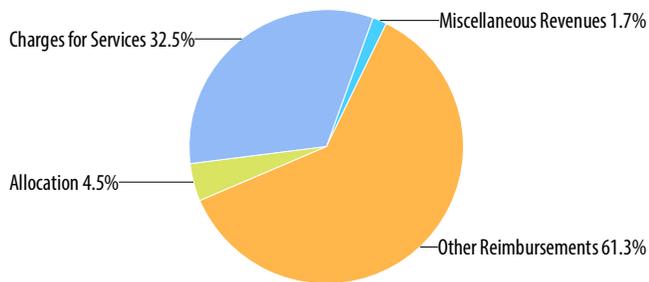
**Department Structure**  
**Navdeep S. Gill, County Executive**



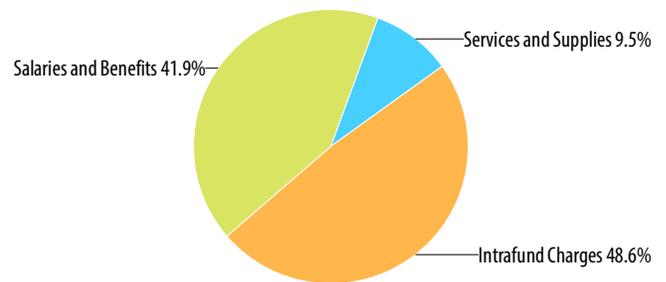
**Staffing Trend**



**Financing Sources**



**Financing Uses**



## Budget Unit Functions & Responsibilities

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

- Budget and Debt Management
- Executive Cabinet
- Government Relations/Legislation
- Local Agency Formation Commission Support
- Public Information Office

## Goals

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Budget and Debt Management	\$4,274,469	\$4,274,469	\$4,419,538	\$145,069	3.4%
Executive Cabinet	\$12,461,171	\$12,461,171	\$12,743,820	\$282,649	2.3%
Government Relations/Legislation	\$738,039	\$738,039	\$770,080	\$32,041	4.3%
Local Agency Formation Commission Support	\$365,937	\$365,937	\$393,420	\$27,483	7.5%
Public Information Office	\$1,870,547	\$1,870,547	\$1,820,527	\$(50,020)	(2.7)%
<b>Total Expenditures / Appropriations</b>	\$19,710,163	\$19,710,163	\$20,147,385	\$437,222	2.2%
<b>Total Reimbursements</b>	\$(15,701,754)	\$(15,701,754)	\$(16,103,361)	\$(401,607)	2.6%
<b>Net Financing Uses</b>	\$4,008,409	\$4,008,409	\$4,044,024	\$35,615	0.9%
<b>Total Revenue</b>	\$3,573,815	\$3,573,815	\$3,575,566	\$1,751	0.0%
<b>Net County Cost</b>	\$434,594	\$434,594	\$468,458	\$33,864	7.8%
Positions	42.0	42.0	42.0	—	—%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$8,320,835	\$8,320,835	\$8,444,111	\$123,276	1.5%
Services & Supplies	\$1,834,174	\$1,834,174	\$1,916,670	\$82,496	4.5%
Intrafund Charges	\$9,555,154	\$9,555,154	\$9,786,604	\$231,450	2.4%
<b>Total Expenditures / Appropriations</b>	\$19,710,163	\$19,710,163	\$20,147,385	\$437,222	2.2%
Intrafund Reimbursements Between Programs	—	—	\$(9,684,323)	\$(9,684,323)	—%
Other Reimbursements	\$(15,701,754)	\$(15,701,754)	\$(6,419,038)	\$9,282,716	(59.1)%
<b>Total Reimbursements</b>	\$(15,701,754)	\$(15,701,754)	\$(16,103,361)	\$(401,607)	2.6%
<b>Net Financing Uses</b>	\$4,008,409	\$4,008,409	\$4,044,024	\$35,615	0.9%
<b>Revenue</b>					
Charges for Services	\$3,349,815	\$3,349,815	\$3,401,566	\$51,751	1.5%
Miscellaneous Revenues	\$224,000	\$224,000	\$174,000	\$(50,000)	(22.3)%
<b>Total Revenue</b>	\$3,573,815	\$3,573,815	\$3,575,566	\$1,751	0.0%
<b>Net County Cost</b>	\$434,594	\$434,594	\$468,458	\$33,864	7.8%
Positions	42.0	42.0	42.0	—	—%

## Summary of Changes

The Revised Recommended Budget reflects a \$437,222 (2.2%) increase in total appropriations, a \$401,607 (2.6%) increase in reimbursements, a \$1,751 (0.0%) increase in revenue, and a \$33,864 (7.8%) increase in net county cost from the Approved Recommended Budget.

The increase in total appropriations is due to cost of living adjustments, which increase internal charges for services between programs.

The increase in reimbursements and revenue is due to full cost recovery from county departments for services provided. Reimbursements also increased due to internal transfers impacted by salary and benefit increases.

The increase in net county cost is due to cost increases from Transient Occupancy Tax (TOT) administration expenses and the Homeless Initiative Fund Center.

## Budget and Debt Management

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$3,601,005	\$3,601,005	\$3,695,443	\$94,438	2.6%
Services & Supplies	\$38,540	\$38,540	\$52,013	\$13,473	35.0%
Intrafund Charges	\$634,924	\$634,924	\$672,082	\$37,158	5.9%
<b>Total Expenditures / Appropriations</b>	<b>\$4,274,469</b>	<b>\$4,274,469</b>	<b>\$4,419,538</b>	<b>\$145,069</b>	<b>3.4%</b>
Total Reimbursements between Programs	—	—	\$(3,654,525)	\$(3,654,525)	—%
Other Reimbursements	\$(3,587,676)	\$(3,587,676)	\$(60,000)	\$3,527,676	(98.3)%
<b>Total Reimbursements</b>	<b>\$(3,587,676)</b>	<b>\$(3,587,676)</b>	<b>\$(3,714,525)</b>	<b>\$(126,849)</b>	<b>3.5%</b>
<b>Net Financing Uses</b>	<b>\$686,793</b>	<b>\$686,793</b>	<b>\$705,013</b>	<b>\$18,220</b>	<b>2.7%</b>
<b>Revenue</b>					
Charges for Services	\$518,259	\$518,259	\$512,784	\$(5,475)	(1.1)%
Miscellaneous Revenues	\$9,000	\$9,000	—	\$(9,000)	(100.0)%
<b>Total Revenue</b>	<b>\$527,259</b>	<b>\$527,259</b>	<b>\$512,784</b>	<b>\$(14,475)</b>	<b>(2.7)%</b>
<b>Net County Cost</b>	<b>\$159,534</b>	<b>\$159,534</b>	<b>\$192,229</b>	<b>\$32,695</b>	<b>20.5%</b>
Positions	18.0	18.0	18.0	—	—%

### Summary of Changes

The Revised Recommended Budget reflects a \$145,069 (3.4%) increase in total appropriations, a \$126,849 (3.5%) increase in reimbursements, a \$14,475 (2.7%) decrease in revenue, and a \$32,695 (20.5%) increase in net county cost from the Approved Recommended Budget.

The increase in appropriations is primarily due to cost of living and equity adjustments.

The increase in reimbursements is due to costs being reimbursed from county departments that receive services.

The decrease in revenue is due to a shift in customer departments and one-time revenue received in FY 2019-20.

The increase in net county cost is due to the above stated changes.

## Executive Cabinet

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$2,576,726	\$2,576,726	\$2,580,787	\$4,061	0.2%
Services & Supplies	\$1,275,649	\$1,275,649	\$1,398,089	\$122,440	9.6%
Intrafund Charges	\$8,608,796	\$8,608,796	\$8,764,944	\$156,148	1.8%
<b>Total Expenditures / Appropriations</b>	\$12,461,171	\$12,461,171	\$12,743,820	\$282,649	2.3%
Total Reimbursements between Programs	—	—	\$(4,016,273)	\$(4,016,273)	—%
Other Reimbursements	\$(10,032,600)	\$(10,032,600)	\$(6,263,127)	\$3,769,473	(37.6)%
<b>Total Reimbursements</b>	\$(10,032,600)	\$(10,032,600)	\$(10,279,400)	\$(246,800)	2.5%
<b>Net Financing Uses</b>	\$2,428,571	\$2,428,571	\$2,464,420	\$35,849	1.5%
<b>Revenue</b>					
Charges for Services	\$2,153,511	\$2,153,511	\$2,188,191	\$34,680	1.6%
<b>Total Revenue</b>	\$2,153,511	\$2,153,511	\$2,188,191	\$34,680	1.6%
<b>Net County Cost</b>	\$275,060	\$275,060	\$276,229	\$1,169	0.4%
Positions	12.0	12.0	12.0	—	—%

### Summary of Changes

The Revised Recommended Budget reflects a \$282,649 (2.3%) increase in total appropriations, a \$246,800 (2.5%) increase in reimbursements, a \$34,680 (1.6%) increase in revenue and a \$1,169 (0.4%) increase in net county cost from the Approved Recommended Budget.

The increase in appropriations is due to cost of living adjustments.

The increase in reimbursements and revenue is due to all costs being reimbursed from county departments that receive services.

The increase in net county cost is due to cost increases in the Homeless Initiatives fund center.

## Government Relations/Legislation

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$393,443	\$393,443	\$460,649	\$67,206	17.1%
Services & Supplies	\$275,480	\$275,480	\$231,821	\$(43,659)	(15.8)%
Intrafund Charges	\$69,116	\$69,116	\$77,610	\$8,494	12.3%
<b>Total Expenditures / Appropriations</b>	<b>\$738,039</b>	<b>\$738,039</b>	<b>\$770,080</b>	<b>\$32,041</b>	<b>4.3%</b>
Total Reimbursements between Programs	—	—	\$(421,080)	\$(421,080)	—%
Other Reimbursements	\$(383,039)	\$(383,039)	\$(35,000)	\$348,039	(90.9)%
<b>Total Reimbursements</b>	<b>\$(383,039)</b>	<b>\$(383,039)</b>	<b>\$(456,080)</b>	<b>\$(73,041)</b>	<b>19.1%</b>
<b>Net Financing Uses</b>	<b>\$355,000</b>	<b>\$355,000</b>	<b>\$314,000</b>	<b>\$(41,000)</b>	<b>(11.5)%</b>
<b>Revenue</b>					
Charges for Services	\$140,000	\$140,000	\$140,000	—	—%
Miscellaneous Revenues	\$215,000	\$215,000	\$174,000	\$(41,000)	(19.1)%
<b>Total Revenue</b>	<b>\$355,000</b>	<b>\$355,000</b>	<b>\$314,000</b>	<b>\$(41,000)</b>	<b>(11.5)%</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	2.0	2.0	2.0	—	—%

### Summary of Changes

The Revised Recommended Budget reflects a \$32,041 (4.3%) increase in total appropriations, a \$73,041 (19.1%) increase in reimbursements, and a \$41,000 (11.5%) decrease in revenue from the Approved Recommended Budget.

The increase in appropriations is due to cost of living adjustments and the mid-year reallocation of a position.

The increase in reimbursements is due to costs being reimbursed from county departments that receive services.

The decrease in revenue represents the actual reimbursement rate from Water Resources for contract services in FY 2020-21.

## Local Agency Formation Commission Support

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$364,380	\$364,380	\$362,090	\$(2,290)	(0.6)%
Services & Supplies	\$1,145	\$1,145	\$30,997	\$29,852	2,607.2%
Intrafund Charges	\$412	\$412	\$333	\$(79)	(19.2)%
<b>Total Expenditures / Appropriations</b>	\$365,937	\$365,937	\$393,420	\$27,483	7.5%
<b>Net Financing Uses</b>	\$365,937	\$365,937	\$393,420	\$27,483	7.5%
<b>Revenue</b>					
Charges for Services	\$365,937	\$365,937	\$393,420	\$27,483	7.5%
<b>Total Revenue</b>	\$365,937	\$365,937	\$393,420	\$27,483	7.5%
<b>Net County Cost</b>	—	—	—	—	—%
Positions	2.0	2.0	2.0	—	—%

### Summary of Changes

The Revised Recommended Budget reflects a \$27,483 (7.5%) increase in total appropriations and revenue from the Approved Recommended Budget.

The increase in appropriations is due to LAFCo related costs, such as supplies and cost of living adjustments, which are offset by an increase in revenue from the LAFCo District.

## Public Information Office

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,385,281	\$1,385,281	\$1,345,142	\$(40,139)	(2.9)%
Services & Supplies	\$243,360	\$243,360	\$203,750	\$(39,610)	(16.3)%
Intrafund Charges	\$241,906	\$241,906	\$271,635	\$29,729	12.3%
<b>Total Expenditures / Appropriations</b>	\$1,870,547	\$1,870,547	\$1,820,527	\$(50,020)	(2.7)%
Total Reimbursements between Programs	—	—	\$(1,592,445)	\$(1,592,445)	—%
Other Reimbursements	\$(1,698,439)	\$(1,698,439)	\$(60,911)	\$1,637,528	(96.4)%
<b>Total Reimbursements</b>	\$(1,698,439)	\$(1,698,439)	\$(1,653,356)	\$45,083	(2.7)%
<b>Net Financing Uses</b>	\$172,108	\$172,108	\$167,171	\$(4,937)	(2.9)%
<b>Revenue</b>					
Charges for Services	\$172,108	\$172,108	\$167,171	\$(4,937)	(2.9)%
<b>Total Revenue</b>	\$172,108	\$172,108	\$167,171	\$(4,937)	(2.9)%
<b>Net County Cost</b>	—	—	—	—	—%
Positions	8.0	8.0	8.0	—	—%

### Summary of Changes

The Revised Recommended Budget reflects a \$50,020 (2.7%) decrease in total appropriations, a \$45,083 (2.7%) decrease in reimbursements, and a decrease of \$4,937 (2.9%) in revenue from the Approved Recommended Budget.

The decrease in appropriations is due to new staff coming in at entry level steps, which is offset by a decrease in charges to departments receiving services.

## Budget Unit Functions & Responsibilities

**County Library** provides funding for capital maintenance and related costs at Sacramento County owned Sacramento Public Library Authority (SPLA) branches. The SPLA provides all public library services in Sacramento County, except the City of Folsom.

The County and City of Sacramento established the SPLA as a Joint Powers Authority (JPA) in 1993. The governing board is a 15 member body consisting of the five members of the County Board of Supervisors, five members of the Sacramento City Council, two members from Elk Grove, one member each representing the cities of Citrus Heights and Rancho Cordova, with the remaining member shared by the cities of Galt and Isleton. SPLA funding is provided primarily by a dedicated property tax source and other revenue sources received directly by the SPLA.

This County Library Budget provides funding for capital maintenance, capital repairs, preventative maintenance, property insurance and related costs at the nine SPLA branches owned by the County of Sacramento.

Under terms of the JPA, funding for construction and maintenance of the county facilities is the responsibility of the County of Sacramento. Capital funding collected through developer fees are accumulated in separate county funds and are only available for construction and renovation of Library facilities and cannot be used for operations.

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
County Library	\$1,215,684	\$1,215,684	\$1,192,799	\$(22,885)	(1.9)%
<b>Total Expenditures / Appropriations</b>	\$1,215,684	\$1,215,684	\$1,192,799	\$(22,885)	(1.9)%
<b>Net Financing Uses</b>	\$1,215,684	\$1,215,684	\$1,192,799	\$(22,885)	(1.9)%
<b>Total Revenue</b>	\$1,072,031	\$1,072,031	\$1,104,842	\$32,811	3.1%
<b>Use of Fund Balance</b>	\$143,653	\$143,653	\$87,957	\$(55,696)	(38.8)%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$1,215,684	\$1,215,684	\$1,192,799	\$(22,885)	(1.9)%
<b>Total Expenditures / Appropriations</b>	\$1,215,684	\$1,215,684	\$1,192,799	\$(22,885)	(1.9)%
<b>Net Financing Uses</b>	\$1,215,684	\$1,215,684	\$1,192,799	\$(22,885)	(1.9)%
<b>Revenue</b>					
Revenue from Use Of Money & Property	—	—	\$1,500	\$1,500	—%
Miscellaneous Revenues	\$1,072,031	\$1,072,031	\$1,103,342	\$31,311	2.9%
<b>Total Revenue</b>	\$1,072,031	\$1,072,031	\$1,104,842	\$32,811	3.1%
<b>Use of Fund Balance</b>	\$143,653	\$143,653	\$87,957	\$(55,696)	(38.8)%

## Summary of Changes

The Revised Recommended Budget reflects a \$22,885 (1.9%) decrease in total appropriations, a \$32,811 (3.1%) increase in revenue, and a \$55,696 (38.8%) decrease in use of fund balance from the Approved Recommended Budget.

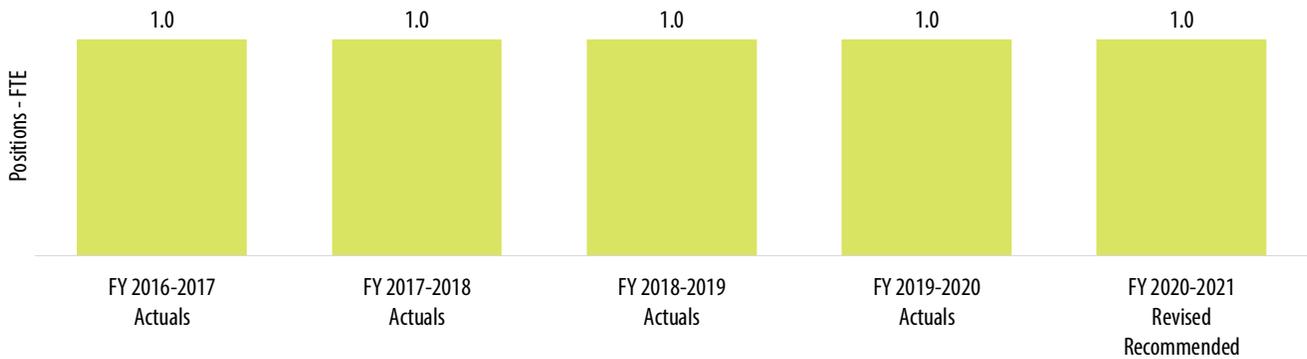
The decrease in appropriations is due to a decrease in fund balance.

The increase in revenue is due to the change in revenue received from the Sacramento Public Library Authority.

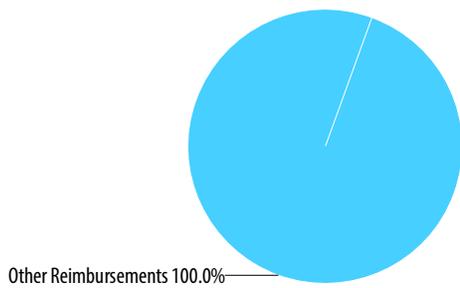
Use of Fund Balance reflects a carryover of \$87,957 in available balance.

**CRIMINAL  
JUSTICE  
CABINET**

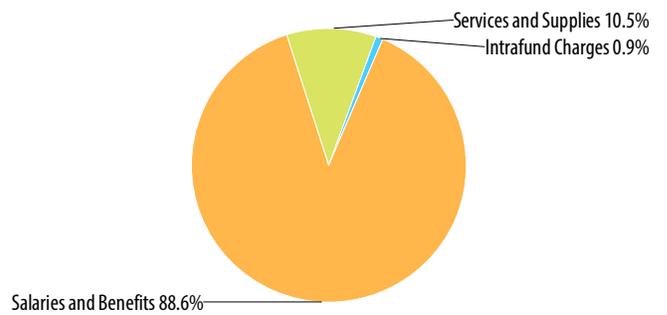
**Staffing Trend**



**Financing Sources**



**Financing Uses**



## Budget Unit Functions & Responsibilities

The **Criminal Justice Cabinet** budget unit provides staffing and service support for the Criminal Justice Cabinet, the collaborative planning body for the criminal and juvenile justice system in Sacramento County. Responsibilities include, but are not limited to research, analysis, planning and coordination to support system-wide criminal justice initiatives and inform local justice policy and program decisions. The Criminal Justice Cabinet is chaired by the Presiding Judge of the Superior Court and includes representatives of county justice and social service agencies as well as all city law enforcement agencies. The Cabinet provides a forum to share information and coordinate service delivery in the juvenile and criminal justice system.

## Goals

- Implement policies and programs to facilitate an efficient and effective criminal justice system.
- Provide collaborative leadership in planning and implementing innovative programs for adult and juvenile offenders.
- Through a coordinated planning effort, review, evaluate and make policy recommendations on vital criminal justice system issues

## Accomplishments

- Managed a consultant contract for work with justice system partners to identify alternative sanctions for sentenced offenders and as part of multi-county effort to determine the feasibility of a regional mental health correctional facility.
- Planning and coordination that resulted in development of a grant with the Department of State Hospitals for a three-year Pretrial Felony Mental Health Diversion Pilot Program to expand community-based mental health service capacity and improve outcomes for targeted defendants with one or more specified mental health diagnoses.
- Completed development on an updated Integrated Justice Information System (IJIS) Memorandum of Understanding (MOU) that was executed to ensure data sharing continues between justice partners through IJIS in a coordinated manner to enhance public safety and justice.

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Criminal Justice Cabinet	\$238,177	\$238,177	\$247,645	\$9,468	4.0%
<b>Total Expenditures / Appropriations</b>	\$238,177	\$238,177	\$247,645	\$9,468	4.0%
<b>Total Reimbursements</b>	\$(238,177)	\$(238,177)	\$(247,645)	\$(9,468)	4.0%
<b>Net Financing Uses</b>	—	—	—	—	—%
<b>Net County Cost</b>	—	—	—	—	—%
Positions	1.0	1.0	1.0	—	—%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$209,819	\$209,819	\$219,446	\$9,627	4.6%
Services & Supplies	\$25,960	\$25,960	\$26,003	\$43	0.2%
Intrafund Charges	\$2,398	\$2,398	\$2,196	\$(202)	(8.4)%
<b>Total Expenditures / Appropriations</b>	\$238,177	\$238,177	\$247,645	\$9,468	4.0%
Other Reimbursements	\$(238,177)	\$(238,177)	\$(247,645)	\$(9,468)	4.0%
<b>Total Reimbursements</b>	\$(238,177)	\$(238,177)	\$(247,645)	\$(9,468)	4.0%
<b>Net Financing Uses</b>	—	—	—	—	—%
<b>Net County Cost</b>	—	—	—	—	—%
Positions	1.0	1.0	1.0	—	—%

## Summary of Changes

The Revised Recommended Budget reflects a \$9,468 (4.0%) increase in total appropriations and a \$9,468 (4.0%) increase in reimbursements from the Approved Recommended Budget.

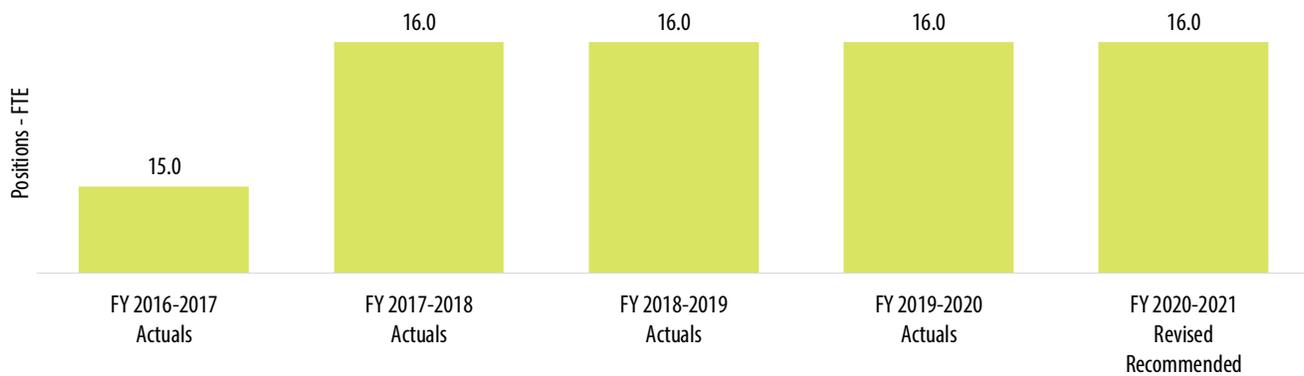
The increase in total appropriations is due to cost-of-living adjustments, equities, and Allocated Cost Package charges.

The increase in reimbursements is due to more cost recovery from customer departments to fund the increase in appropriations.

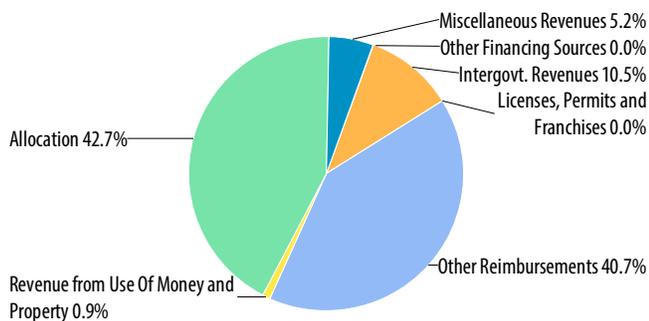
**Department Structure**  
**Troy Givans, Director**



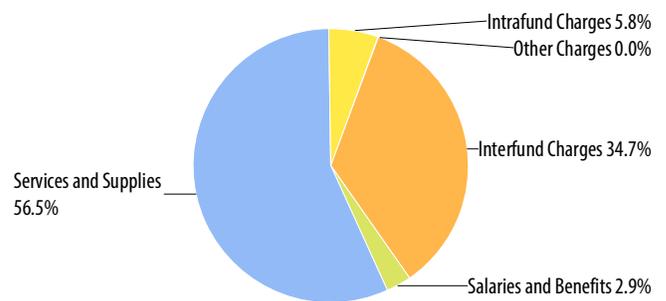
**Staffing Trend**



**Financing Sources**



**Financing Uses**



## Budget Unit Functions & Responsibilities

The Office of **Economic Development** (Office) is responsible for economic development matters within the County including the operation of the County's Business Environmental Resource Center, and activities related to the redevelopment of the former McClellan and Mather Air Force Bases.

The Office is responsible for administering Sacramento County's economic development and job creation and retention programs. These programs focus on business development, retention and attraction; and attraction of key sales, property, transient occupancy and utility user tax revenue generators. The Office is also actively engaged with revitalization of various commercial corridors in the County and working with other organizations in the promotion of sports, tourism and the arts.

General economic development activities promote a sustainable community and have resulted in increased General Fund revenues, including sales and property tax from projects within the major commercial corridors, as well as job growth.

Programs within the Office of Economic Development are as follows:

- Administration
- Business Environmental Resource Center (BERC)
- General Economic Development
- Mather
- McClellan

## Goals

- Create innovation and improvement of the business climate in Sacramento County
- Brand the County as an attractive place to live and do business
- Create programs and services resulting in job retention and growth

## Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
Administration	\$3,720,039	\$3,720,039	\$3,047,618	\$(672,421)	(18.1)%
Business Environmental Resource Center (BERC)	\$1,948,027	\$1,948,027	\$1,174,057	\$(773,970)	(39.7)%
General Economic Development	\$1,948,936	\$1,948,936	\$2,059,464	\$110,528	5.7%
Mather	\$22,371,007	\$22,371,007	\$25,754,076	\$3,383,069	15.1%
McClellan	\$89,316,402	\$89,316,402	\$63,230,107	\$(26,086,295)	(29.2)%
<b>Total Expenditures / Appropriations</b>	\$119,304,411	\$119,304,411	\$95,265,322	\$(24,039,089)	(20.1)%
<b>Total Reimbursements</b>	\$(49,334,644)	\$(49,334,644)	\$(38,753,728)	\$10,580,916	(21.4)%
<b>Net Financing Uses</b>	\$69,969,767	\$69,969,767	\$56,511,594	\$(13,458,173)	(19.2)%
<b>Total Revenue</b>	\$18,111,947	\$18,111,947	\$15,861,819	\$(2,250,128)	(12.4)%
<b>Use of Fund Balance</b>	\$51,857,820	\$51,857,820	\$40,649,775	\$(11,208,045)	(21.6)%
Positions	16.0	16.0	16.0	—	—%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$2,716,368	\$2,716,368	\$2,792,993	\$76,625	2.8%
Services & Supplies	\$67,435,166	\$67,435,166	\$53,866,174	\$(13,568,992)	(20.1)%
Other Charges	\$8,233	\$8,233	\$42,427	\$34,194	415.3%
Interfund Charges	\$42,052,253	\$42,052,253	\$33,053,872	\$(8,998,381)	(21.4)%
Intrafund Charges	\$7,092,391	\$7,092,391	\$5,509,856	\$(1,582,535)	(22.3)%
<b>Total Expenditures / Appropriations</b>	\$119,304,411	\$119,304,411	\$95,265,322	\$(24,039,089)	(20.1)%
Intrafund Reimbursements Within Programs	\$(21,739)	\$(21,739)	\$(38,677)	\$(16,938)	77.9%
Other Reimbursements	\$(49,312,905)	\$(49,312,905)	\$(38,715,051)	\$10,597,854	(21.5)%
<b>Total Reimbursements</b>	\$(49,334,644)	\$(49,334,644)	\$(38,753,728)	\$10,580,916	(21.4)%
<b>Net Financing Uses</b>	\$69,969,767	\$69,969,767	\$56,511,594	\$(13,458,173)	(19.2)%
<b>Revenue</b>					
Licenses, Permits & Franchises	\$30,000	\$30,000	\$31,000	\$1,000	3.3%
Revenue from Use Of Money & Property	\$808,523	\$808,523	\$837,831	\$29,308	3.6%
Intergovernmental Revenues	\$12,500,000	\$12,500,000	\$10,000,000	\$(2,500,000)	(20.0)%
Miscellaneous Revenues	\$4,754,424	\$4,754,424	\$4,973,988	\$219,564	4.6%
Other Financing Sources	\$19,000	\$19,000	\$19,000	—	—%
<b>Total Revenue</b>	\$18,111,947	\$18,111,947	\$15,861,819	\$(2,250,128)	(12.4)%
<b>Use of Fund Balance</b>	\$51,857,820	\$51,857,820	\$40,649,775	\$(11,208,045)	(21.6)%
Positions	16.0	16.0	16.0	—	—%

## Summary of Changes

The Revised Recommended Budget reflects a \$24,039,089 (20.1%) decrease in total appropriations, a \$10,580,916 (21.4%) decrease in reimbursements, a \$2,250,128 (12.4%) decrease in revenue, and an \$11,208,045 (21.6%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is primarily due to environmental clean up and other activities in the McClellan program.

The decrease in reimbursements is due to activity in all programs.

The decrease in revenue is due to environmental clean up and other activities in the McClellan program.

Use of Fund Balance reflects a carryover of \$40,649,775 in available balance.

There are no changes to reserves.

## Administration

### Program Overview

**Administration** funds personnel salary and benefit costs, administration costs, and County allocated costs for the General Economic Development, Mather, and McClellan programs. This program is primarily funded with reimbursement from these programs.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,935,616	\$1,935,616	\$1,983,055	\$47,439	2.5%
Services & Supplies	\$1,782,888	\$1,782,888	\$446,364	\$(1,336,524)	(75.0)%
Other Charges	\$1,535	\$1,535	\$18,795	\$17,260	1,124.4%
Intrafund Charges	—	—	\$599,404	\$599,404	—%
<b>Total Expenditures / Appropriations</b>	<b>\$3,720,039</b>	<b>\$3,720,039</b>	<b>\$3,047,618</b>	<b>\$(672,421)</b>	<b>(18.1)%</b>
Other Reimbursements	\$(1,997,700)	\$(1,997,700)	\$(2,072,200)	\$(74,500)	3.7%
<b>Total Reimbursements</b>	<b>\$(1,997,700)</b>	<b>\$(1,997,700)</b>	<b>\$(2,072,200)</b>	<b>\$(74,500)</b>	<b>3.7%</b>
<b>Net Financing Uses</b>	<b>\$1,722,339</b>	<b>\$1,722,339</b>	<b>\$975,418</b>	<b>\$(746,921)</b>	<b>(43.4)%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$300,000	\$300,000	\$300,001	\$1	0.0%
Miscellaneous Revenues	\$15,000	\$15,000	\$15,000	—	—%
<b>Total Revenue</b>	<b>\$315,000</b>	<b>\$315,000</b>	<b>\$315,001</b>	<b>\$1</b>	<b>0.0%</b>
<b>Use of Fund Balance</b>	<b>\$1,407,339</b>	<b>\$1,407,339</b>	<b>\$660,417</b>	<b>\$(746,922)</b>	<b>(53.1)%</b>
Positions	11.0	11.0	11.0	—	—%

### Summary of Changes

The Revised Recommended Budget reflects a \$672,421 (18.1%) decrease in total appropriations, a \$74,500 (3.7%) increase in reimbursements, a \$1 (0.0%) increase in revenue, and a \$746,922 (53.1%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to the distribution of interest income earned prior to FY 2019-20 from the Administration program to the programs that generated the interest in FY 2019-20, partially offset by increases in staff support costs related to salary and benefit increases.

The increase in reimbursements is due to an increase in the staff support costs for which the other programs reimburse Administration.

Use of Fund Balance reflects a carryover of \$660,417 in available balance.

## Business Environmental Resource Center (BERC)

### Program Overview

**Business Environmental Resource Center (BERC)** is a one-stop, confidential, business retention, non-regulatory Permit Assistance Center to help Sacramento County businesses understand and comply with federal, state, and local environmental and non-environmental regulations. Economic growth, business retention and sustainability are facilitated through assistance with permitting and regulations. Enterprise cost sharing agreements are the primary sources of funding for this program. Activities in this program have promoted a sustainable community, retained businesses, and resulted in tax revenues and increased job growth.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$780,752	\$780,752	\$809,938	\$29,186	3.7%
Services & Supplies	\$177,577	\$177,577	\$165,576	\$(12,001)	(6.8)%
Other Charges	\$698	\$698	\$8,543	\$7,845	1,123.9%
Intrafund Charges	\$989,000	\$989,000	\$190,000	\$(799,000)	(80.8)%
<b>Total Expenditures / Appropriations</b>	\$1,948,027	\$1,948,027	\$1,174,057	\$(773,970)	(39.7)%
Other Reimbursements	\$(835,000)	\$(835,000)	—	\$835,000	(100.0)%
<b>Total Reimbursements</b>	\$(835,000)	\$(835,000)	—	\$835,000	(100.0)%
<b>Net Financing Uses</b>	\$1,113,027	\$1,113,027	\$1,174,057	\$61,030	5.5%
<b>Revenue</b>					
Miscellaneous Revenues	\$911,920	\$911,920	\$966,197	\$54,277	6.0%
<b>Total Revenue</b>	\$911,920	\$911,920	\$966,197	\$54,277	6.0%
<b>Use of Fund Balance</b>	\$201,107	\$201,107	\$207,860	\$6,753	3.4%
Positions	5.0	5.0	5.0	—	—%

### Summary of Changes

The Revised Recommended Budget reflects a \$773,970 (39.7%) decrease in total appropriations, an \$835,000 (100.0%) decrease in reimbursements, a \$54,277 (6.0%) increase in revenue, and a \$6,753 (3.4%) increase in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations and reimbursements is due to BERC staff's direct and indirect labor rates no longer being budgeted as an intrafund transfer between the BERC and Administration programs.

The increase in revenue is due to an increase in funding from BERC's funding partners.

The use of fund balance reflects a carryover of \$207,860 in available balance.

## General Economic Development

### Program Overview

**General Economic Development** includes job creation and retention programs that focus on business development, retention and attraction; small business liaison; attraction of key sales, property, transient occupancy and utility user tax revenue generators; involvement with regional and local partnerships and programs; promotion of sports, tourism, and the arts; and commercial corridor revitalization. These activities promote a sustainable community and have resulted in increased General Fund revenues and job growth. The program has continued the approach of aggregating primarily non-General Fund financing sources to maintain ongoing core program services. This approach is being taken to allow the annual General Fund transfer to be used to meet other critical county needs.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$715,867	\$715,867	\$661,837	\$(54,030)	(7.5)%
Interfund Charges	\$114,569	\$114,569	\$104,627	\$(9,942)	(8.7)%
Intrafund Charges	\$1,118,500	\$1,118,500	\$1,293,000	\$174,500	15.6%
<b>Total Expenditures / Appropriations</b>	\$1,948,936	\$1,948,936	\$2,059,464	\$110,528	5.7%
Other Reimbursements	\$(1,703,324)	\$(1,703,324)	\$(1,820,464)	\$(117,140)	6.9%
<b>Total Reimbursements</b>	\$(1,703,324)	\$(1,703,324)	\$(1,820,464)	\$(117,140)	6.9%
<b>Net Financing Uses</b>	\$245,612	\$245,612	\$239,000	\$(6,612)	(2.7)%
<b>Revenue</b>					
Miscellaneous Revenues	\$226,609	\$226,609	\$220,000	\$(6,609)	(2.9)%
Other Financing Sources	\$19,000	\$19,000	\$19,000	—	—%
<b>Total Revenue</b>	\$245,609	\$245,609	\$239,000	\$(6,609)	(2.7)%
<b>Use of Fund Balance</b>	\$3	\$3	—	\$(3)	(100.0)%

### Summary of Changes

The Revised Recommended Budget reflects a \$110,528 (5.7%) increase in total appropriations, a \$117,140 (6.9%) increase in reimbursements, a \$6,609 (2.7%) decrease in revenue, and a \$3 (100.0%) decrease in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations and reimbursements is due to a higher proportion of overall staff resources budgeted to support General Economic Development. The decrease in revenue is due to a lower administrative budget set by the Sacramento County Redevelopment Successor Agency for County expenses, which results in a lower amount of revenue anticipated from the Sacramento County Redevelopment Successor Agency in FY 2020-21.

## Mather

### Program Overview

**Mather** focuses on economic redevelopment of the former Mather Air Force Base to promote employment and self-sufficiency through the job market and to achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self-funded with redevelopment bond proceeds and proceeds generated from sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased revenues and job growth.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$18,244,224	\$18,244,224	\$16,832,043	\$(1,412,181)	(7.7)%
Other Charges	\$5,000	\$5,000	\$14,909	\$9,909	198.2%
Interfund Charges	\$3,674,863	\$3,674,863	\$8,583,924	\$4,909,061	133.6%
Intrafund Charges	\$446,920	\$446,920	\$323,200	\$(123,720)	(27.7)%
<b>Total Expenditures / Appropriations</b>	<b>\$22,371,007</b>	<b>\$22,371,007</b>	<b>\$25,754,076</b>	<b>\$3,383,069</b>	<b>15.1%</b>
Other Reimbursements	\$(6,392,964)	\$(6,392,964)	\$(9,663,410)	\$(3,270,446)	51.2%
<b>Total Reimbursements</b>	<b>\$(6,392,964)</b>	<b>\$(6,392,964)</b>	<b>\$(9,663,410)</b>	<b>\$(3,270,446)</b>	<b>51.2%</b>
<b>Net Financing Uses</b>	<b>\$15,978,043</b>	<b>\$15,978,043</b>	<b>\$16,090,666</b>	<b>\$112,623</b>	<b>0.7%</b>
<b>Revenue</b>					
Licenses, Permits & Franchises	\$30,000	\$30,000	\$31,000	\$1,000	3.3%
Revenue from Use Of Money & Property	\$472,450	\$472,450	\$512,450	\$40,000	8.5%
Miscellaneous Revenues	\$1,800	\$1,800	\$1,800	—	—%
<b>Total Revenue</b>	<b>\$504,250</b>	<b>\$504,250</b>	<b>\$545,250</b>	<b>\$41,000</b>	<b>8.1%</b>
<b>Use of Fund Balance</b>	<b>\$15,473,793</b>	<b>\$15,473,793</b>	<b>\$15,545,416</b>	<b>\$71,623</b>	<b>0.5%</b>

### Summary of Changes

The Revised Recommended Budget reflects a \$3,383,069 (15.1%) increase in total appropriations, a \$3,270,446 (51.2%) increase in reimbursements, a \$41,000 (8.1%) increase in revenue, and a \$71,623 (0.5%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations and reimbursements is due to the timing of projects at the former Mather Air Force Base.

The increase in revenue is due to an increase in interest income generated from Mather redevelopment bond revenue.

The use of fund balance reflects a carryover of \$15,545,416 in available balance.

## McClellan

### Program Overview

**McClellan** focuses on economic redevelopment of the former McClellan Air Force Base to promote employment and self-sufficiency through the job market and to achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self-funded with cooperative agreement funds, redevelopment bond proceeds, energy credits from electricity sales, revenues derived from McClellan Airfield Aircraft Rescue and Fire Fighting services and proceeds generated from sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased General Fund revenues and job growth.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$46,514,610	\$46,514,610	\$35,760,354	\$(10,754,256)	(23.1)%
Other Charges	\$1,000	\$1,000	\$180	\$(820)	(82.0)%
Interfund Charges	\$38,262,821	\$38,262,821	\$24,365,321	\$(13,897,500)	(36.3)%
Intrafund Charges	\$4,537,971	\$4,537,971	\$3,104,252	\$(1,433,719)	(31.6)%
<b>Total Expenditures / Appropriations</b>	\$89,316,402	\$89,316,402	\$63,230,107	\$(26,086,295)	(29.2)%
Total Reimbursements within Program	\$(21,739)	\$(21,739)	\$(38,677)	\$(16,938)	77.9%
Other Reimbursements	\$(38,383,917)	\$(38,383,917)	\$(25,158,977)	\$13,224,940	(34.5)%
<b>Total Reimbursements</b>	\$(38,405,656)	\$(38,405,656)	\$(25,197,654)	\$13,208,002	(34.4)%
<b>Net Financing Uses</b>	\$50,910,746	\$50,910,746	\$38,032,453	\$(12,878,293)	(25.3)%
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$36,073	\$36,073	\$25,380	\$(10,693)	(29.6)%
Intergovernmental Revenues	\$12,500,000	\$12,500,000	\$10,000,000	\$(2,500,000)	(20.0)%
Miscellaneous Revenues	\$3,599,095	\$3,599,095	\$3,770,991	\$171,896	4.8%
<b>Total Revenue</b>	\$16,135,168	\$16,135,168	\$13,796,371	\$(2,338,797)	(14.5)%
<b>Use of Fund Balance</b>	\$34,775,578	\$34,775,578	\$24,236,082	\$(10,539,496)	(30.3)%

### Summary of Changes

The Revised Recommended Budget reflects a \$26,086,295 (29.2%) decrease in total appropriations, a \$13,208,002 (34.4%) decrease in reimbursements, a \$2,338,797 (14.5%) decrease in revenue, and a \$10,539,496 (30.3%) decrease in use of fund balance from the Approved Recommended Budget.

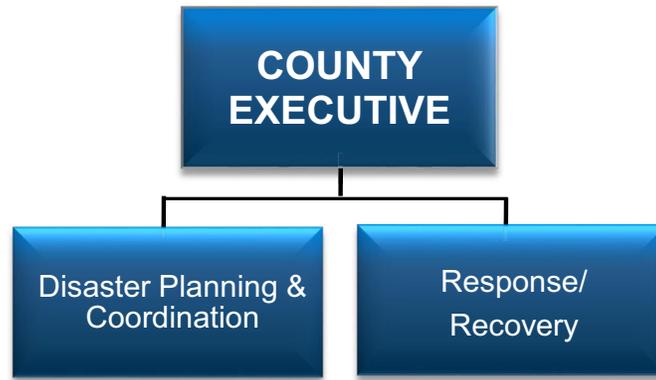
The decrease in total appropriations is due to the following:

- \$27.8 million decrease due to the timing of Environmental Services Cooperative Agreement (ESCA) projects.
- \$200,000 decrease in the intrafund transfer related to the North Area Transfer Station reserve, which was depleted in FY 2019-20 in order to make the final payment under a ten-year payment plan from Department of Waste Management and Recycling in connection with the transfer of the North Area Transfer Station properties.
- \$1.4 million increase for McClellan projects and other intrafund transfers.
- \$600,000 increase due to the timing of Western Area Power Authority (WAPA) projects.

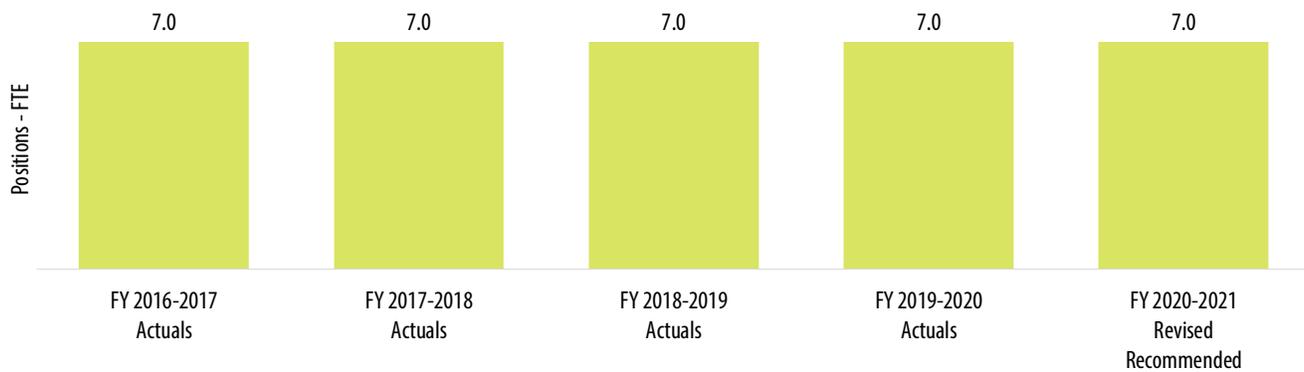
The decrease in reimbursements and revenue is due to the timing of ESCA projects.

The use of fund balance reflects a carryover of \$24,236,082 in available balance.

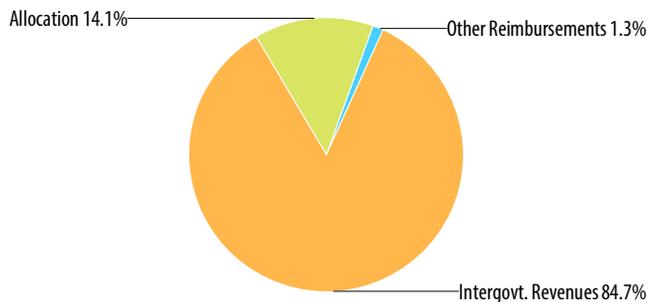
### Department Structure Steve Cantelme, Chief



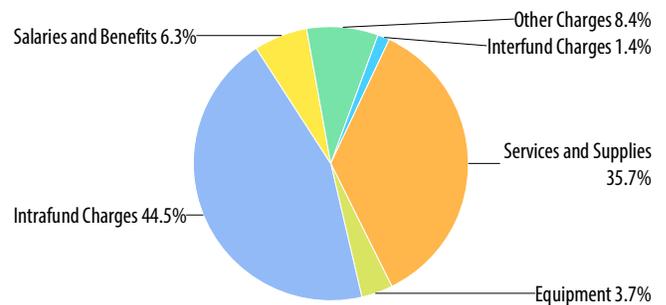
### Staffing Trend



### Financing Sources



### Financing Uses



## Budget Unit Functions & Responsibilities

The **Office of Emergency Services** (OES) coordinates the overall countywide response to large scale incidents and disasters. Under the direction of the Chief of Emergency Services, OES develops, coordinates and implements plans and procedures for local emergency services activities; performs a variety of activities related to mitigation, preparedness, recovery and response to incidents or disasters; facilitates, coordinates and delivers emergency management training to the County and the Operational Area; provides 24 hour emergency response to assist local first responders including law enforcement and fire departments and coordinates all resources in the region in the event of disaster; administers homeland security grants for the region; and manages the emergency operations center for the County and the Operational Area. These Programs include:

- Grant Projects
- OES Administration

## Goals

- Ensure integrated response to disasters by using the Standardized Emergency Management System (SEMS) and the National Incident Management System (NIMS), developing response capabilities, maintaining and improving the County's Emergency Operations Center (EOC), providing for immediate and sustained response operations, improving alert and notification capabilities in the region and enabling a smooth transition into long-term recovery.
- Provide emergency managers, county staff, and personnel from the Operational Area agencies, comprehensive and relevant skill development through training and exercises in emergency management and public awareness programs.
- Enhanced local government capability to respond to all types of disaster events by coordinating the acquisition, distribution and oversight of federal Homeland Security grants.

## Accomplishments

- Increased the capability to deliver of disaster related training and exercises as well as plan development through the acquisition of grant funding.
- Completed the improvements to the EOC to increase the capability to manage large incidents and disasters. Using grant funding, OES was able to purchase replacement desktop and laptops and to upgrade the Audio/Visual system in the EOC.
- Acquired a new damage assessment software program to assist the county and the Operational Area recover from large incidents and disasters and to better ensure recovery of damage related costs.

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Grant Projects	\$5,833,633	\$5,833,633	\$16,136,387	\$10,302,754	176.6%
SacOES Admin	\$1,840,006	\$1,840,006	\$2,039,521	\$199,515	10.8%
<b>Total Expenditures / Appropriations</b>	\$7,673,639	\$7,673,639	\$18,175,908	\$10,502,269	136.9%
<b>Total Reimbursements</b>	\$(2,202,862)	\$(2,202,862)	\$(7,064,222)	\$(4,861,360)	220.7%
<b>Net Financing Uses</b>	\$5,470,777	\$5,470,777	\$11,111,686	\$5,640,909	103.1%
<b>Total Revenue</b>	\$4,438,370	\$4,438,370	\$9,530,415	\$5,092,045	114.7%
<b>Net County Cost</b>	\$1,032,407	\$1,032,407	\$1,581,271	\$548,864	53.2%
Positions	7.0	7.0	7.0	—	—%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,109,994	\$1,109,994	\$1,143,827	\$33,833	3.0%
Services & Supplies	\$2,375,126	\$2,375,126	\$6,491,098	\$4,115,972	173.3%
Other Charges	\$1,169,022	\$1,169,022	\$1,525,124	\$356,102	30.5%
Equipment	\$187,132	\$187,132	\$665,000	\$477,868	255.4%
Interfund Charges	\$166,000	\$166,000	\$259,264	\$93,264	56.2%
Intrafund Charges	\$2,666,365	\$2,666,365	\$8,091,595	\$5,425,230	203.5%
<b>Total Expenditures / Appropriations</b>	\$7,673,639	\$7,673,639	\$18,175,908	\$10,502,269	136.9%
Intrafund Reimbursements Within Programs	\$(2,064,849)	\$(2,064,849)	\$(6,922,685)	\$(4,857,836)	235.3%
Other Reimbursements	\$(138,013)	\$(138,013)	\$(141,537)	\$(3,524)	2.6%
<b>Total Reimbursements</b>	\$(2,202,862)	\$(2,202,862)	\$(7,064,222)	\$(4,861,360)	220.7%
<b>Net Financing Uses</b>	\$5,470,777	\$5,470,777	\$11,111,686	\$5,640,909	103.1%
<b>Revenue</b>					
Intergovernmental Revenues	\$4,438,370	\$4,438,370	\$9,530,415	\$5,092,045	114.7%
<b>Total Revenue</b>	\$4,438,370	\$4,438,370	\$9,530,415	\$5,092,045	114.7%
<b>Net County Cost</b>	\$1,032,407	\$1,032,407	\$1,581,271	\$548,864	53.2%
Positions	7.0	7.0	7.0	—	—%

### Summary of Changes

The Revised Recommended Budget reflects a \$10,502,269 (136.9%) increase in appropriations, a \$4,861,360 (220.7%) increase in reimbursements, a \$5,092,045 (114.7%) increase in revenue, and a \$548,864 (53.2%) increase in net county cost from the Approved Recommended Budget.

The net increase in appropriations and increase revenue is due to a grant award received from California Department of Water Resources for flood mitigation and disaster management.

- Recommended reductions of \$31,785 are summarized below.

The increase in net county cost is due to a grant award for Public Safety Power Shutoff Resiliency received in advance of expenditures being incurred. Revenue was received in FY 2019-20 and expenditures will be incurred in FY 2020-21.

The Recommended Budget includes recommended reductions as summarized below. Please see additional detail in the individual program sections.

### Summary of Recommended Reductions by Program

Program	Total		Revenue	Net County Cost	FTE
	Expenditures	Reimbursements			
SacOES Admin	(31,785)	—	—	(31,785)	—

## Grant Projects

### Program Overview

The purpose of **Grant Projects** from Emergency Services is to obtain, administer, and disperse federal and state grant funds on behalf of the operational area to enhance emergency management capabilities in Sacramento County in the areas of planning, communication, equipment acquisition, flood planning, training and exercises for County staff and other operational area partners focusing on projects with regional benefits.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$1,666,165	\$1,666,165	\$5,614,548	\$3,948,383	237.0%
Other Charges	\$1,169,022	\$1,169,022	\$1,525,124	\$356,102	30.5%
Equipment	\$187,132	\$187,132	\$665,000	\$477,868	255.4%
Interfund Charges	\$166,000	\$166,000	\$259,264	\$93,264	56.2%
Intrafund Charges	\$2,645,314	\$2,645,314	\$8,072,451	\$5,427,137	205.2%
<b>Total Expenditures / Appropriations</b>	<b>\$5,833,633</b>	<b>\$5,833,633</b>	<b>\$16,136,387</b>	<b>\$10,302,754</b>	<b>176.6%</b>
Total Reimbursements within Program	\$(2,042,073)	\$(2,042,073)	\$(6,896,929)	\$(4,854,856)	237.7%
<b>Total Reimbursements</b>	<b>\$(2,042,073)</b>	<b>\$(2,042,073)</b>	<b>\$(6,896,929)</b>	<b>\$(4,854,856)</b>	<b>237.7%</b>
<b>Net Financing Uses</b>	<b>\$3,791,560</b>	<b>\$3,791,560</b>	<b>\$9,239,458</b>	<b>\$5,447,898</b>	<b>143.7%</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$3,791,560	\$3,791,560	\$8,690,594	\$4,899,034	129.2%
<b>Total Revenue</b>	<b>\$3,791,560</b>	<b>\$3,791,560</b>	<b>\$8,690,594</b>	<b>\$4,899,034</b>	<b>129.2%</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>\$548,864</b>	<b>\$548,864</b>	<b>—%</b>

### Summary of Changes

The Revised Recommended Budget reflects a net \$10,302,754 (176.6%) increase in appropriations, a \$4,854,856 (237.7%) increase in reimbursements, a \$4,899,034 (129.2%) increase in revenue, and a \$548,864 (new) increase in net county cost from the Approved Recommended Budget.

The increase in appropriations, reimbursements and revenue is due to a grant award received from California Department of Water Resources for flood mitigation and disaster management.

The increase in net county cost is due a grant award received for Public Safety Power Shutoff Resiliency in advance of expenditures being incurred. Revenue was received in FY 2019-20 and expenditures will be incurred in FY 2020-21.

## **SacOES Admin**

### **Program Overview**

The purpose of **Sacramento County Office of Emergency Services Administration** is to:

- Develop and maintain Sacramento County's Emergency Operations Plan, annexes to the plan and supporting communications plan, and coordinate the plan and all emergency management issues with the County's emergency response organization and other local, state and federal agencies.
- Plan, prepare, train and perform exercises to ensure the readiness of the County's emergency response organization.
- Provide operational area coordination for cities and special districts.
- Act as the conduit between local government and the state emergency services organization for the coordination of resources.
- Provide and maintain a functional emergency operations center for Sacramento County and the Operational Area as a suitable location for emergency management during disasters.
- Coordinate alerts and warnings, public information, management of critical resources, and situational awareness for establishing priorities for management of emergencies.
- Provide for coordination among responding jurisdictions, agencies, and levels of government to protect people, property and the environment, and coordination of recovery from disasters, as well as providing information and priorities during disasters.

## Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,109,994	\$1,109,994	\$1,143,827	\$33,833	3.0%
Services & Supplies	\$708,961	\$708,961	\$876,550	\$167,589	23.6%
Intrafund Charges	\$21,051	\$21,051	\$19,144	\$(1,907)	(9.1)%
<b>Total Expenditures / Appropriations</b>	\$1,840,006	\$1,840,006	\$2,039,521	\$199,515	10.8%
Total Reimbursements within Program	\$(22,776)	\$(22,776)	\$(25,756)	\$(2,980)	13.1%
Other Reimbursements	\$(138,013)	\$(138,013)	\$(141,537)	\$(3,524)	2.6%
<b>Total Reimbursements</b>	\$(160,789)	\$(160,789)	\$(167,293)	\$(6,504)	4.0%
<b>Net Financing Uses</b>	\$1,679,217	\$1,679,217	\$1,872,228	\$193,011	11.5%
<b>Revenue</b>					
Intergovernmental Revenues	\$646,810	\$646,810	\$839,821	\$193,011	29.8%
<b>Total Revenue</b>	\$646,810	\$646,810	\$839,821	\$193,011	29.8%
<b>Net County Cost</b>	\$1,032,407	\$1,032,407	\$1,032,407	—	—%
Positions	7.0	7.0	7.0	—	—%

## Summary of Changes

The Revised Recommended Budget reflects a \$199,515 (10.8%) increase in appropriations, a \$6,504 (4.0%) increase in reimbursements, and a \$193,011 (29.8%) increase in revenues from the Approved Recommended Budget.

The net increase in appropriations is due to:

- An increase in the Emergency Management Performance Grant (EMPG).
- Recommended reductions of \$31,785 detailed on the next page.

The increase in reimbursements and revenue is from the EMPG Grant.

This program includes recommended reductions as detailed on the next page.

### Recommended Reduction Detail for the Program

	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net County Cost</b>	<b>FTE</b>
<b>OES - Reduce Emergency Services Administration</b>	(31,785)	—	—	(31,785)	—

Reduce appropriations in the amount of \$18,300 for general operating expenses including office supplies, employee transportation, office equipment lease, data processing services and computer/software purchases. A reduction of \$13,485 for contracted professional services for review/update of Emergency Management plans and providing training and exercises.

## Budget Unit Functions & Responsibilities

**Fair Housing Services** provides oversight of the fair housing services contract for unincorporated County residents and retirement liability payments for the Sacramento Regional Human Rights/ Fair Housing Commission.

### Goals

- Provide Fair housing services for unincorporated County residents through annual contracted services.
- Retirement liability payment obligations belonging to the Regional Human Rights/Fair Housing Commission as well as residual wind-down expenses.

### Accomplishments

- The Renters Helpline exceeded its helpline calls target by 18 percent in the unincorporated County and exceeded its dispute resolution goals by 80 percent in the county.

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Fair Housing Services	\$190,648	\$190,648	\$197,352	\$6,704	3.5%
<b>Total Expenditures / Appropriations</b>	\$190,648	\$190,648	\$197,352	\$6,704	3.5%
<b>Net Financing Uses</b>	\$190,648	\$190,648	\$197,352	\$6,704	3.5%
<b>Net County Cost</b>	\$190,648	\$190,648	\$197,352	\$6,704	3.5%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$146,117	\$146,117	\$146,117	—	—%
Other Charges	\$44,031	\$44,031	\$49,735	\$5,704	13.0%
Intrafund Charges	\$500	\$500	\$1,500	\$1,000	200.0%
<b>Total Expenditures / Appropriations</b>	\$190,648	\$190,648	\$197,352	\$6,704	3.5%
<b>Net Financing Uses</b>	\$190,648	\$190,648	\$197,352	\$6,704	3.5%
<b>Net County Cost</b>	\$190,648	\$190,648	\$197,352	\$6,704	3.5%

## Summary of Changes

The Revised Recommended Budget reflects a \$6,704 (3.5%) increase in total appropriations and net county cost from the Approved Recommended Budget.

The increase in total appropriations and net county cost is due to an increase in retirement liability payment obligations.

## Budget Unit Functions & Responsibilities

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

### Goals

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

## Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
Antelope PFFP Drainage Facilities	\$33,677	\$33,677	\$34,291	\$614	1.8%
Antelope PFFP East Antelope Local Roadway	\$299,142	\$299,142	\$302,361	\$3,219	1.1%
Antelope PFFP Roadway Facilities	\$2,336,422	\$2,336,422	\$2,931,685	\$595,263	25.5%
Antelope PFFP Water Facilities and Services	\$106,784	\$106,784	\$108,531	\$1,747	1.6%
<b>Total Expenditures / Appropriations</b>	<b>\$2,776,025</b>	<b>\$2,776,025</b>	<b>\$3,376,868</b>	<b>\$600,843</b>	<b>21.6%</b>
<b>Net Financing Uses</b>	<b>\$2,776,025</b>	<b>\$2,776,025</b>	<b>\$3,376,868</b>	<b>\$600,843</b>	<b>21.6%</b>
<b>Total Revenue</b>	<b>\$1,223,094</b>	<b>\$1,223,094</b>	<b>\$1,221,094</b>	<b>\$(2,000)</b>	<b>(0.2)%</b>
<b>Use of Fund Balance</b>	<b>\$1,552,931</b>	<b>\$1,552,931</b>	<b>\$2,155,774</b>	<b>\$602,843</b>	<b>38.8%</b>

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$1,842,622	\$1,842,622	\$2,439,079	\$596,457	32.4%
Other Charges	\$933,403	\$933,403	\$937,789	\$4,386	0.5%
<b>Total Expenditures / Appropriations</b>	\$2,776,025	\$2,776,025	\$3,376,868	\$600,843	21.6%
<b>Net Financing Uses</b>	\$2,776,025	\$2,776,025	\$3,376,868	\$600,843	21.6%
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$18,000	\$18,000	\$18,000	—	—%
Charges for Services	\$252,000	\$252,000	\$250,000	\$(2,000)	(0.8)%
Miscellaneous Revenues	\$953,094	\$953,094	\$953,094	—	—%
<b>Total Revenue</b>	\$1,223,094	\$1,223,094	\$1,221,094	\$(2,000)	(0.2)%
<b>Use of Fund Balance</b>	\$1,552,931	\$1,552,931	\$2,155,774	\$602,843	38.8%

### Summary of Changes

The Revised Recommended Budget reflects a \$600,843 (21.6%) increase in total appropriations, a \$2,000 (0.2%) decrease in revenue, and a \$602,843 (38.8%) increase in use of fund balance from the Approved Recommended Budget.

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

The decrease in revenue is due to decrease in projected development fee revenue due to the unknown pace of development.

Use of Fund Balance reflects a carryover of \$2,155,774 in available balance.

## Antelope PFFP Drainage Facilities

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$1,200	\$1,200	\$1,814	\$614	51.2%
Other Charges	\$32,477	\$32,477	\$32,477	—	—%
<b>Total Expenditures / Appropriations</b>	\$33,677	\$33,677	\$34,291	\$614	1.8%
<b>Net Financing Uses</b>	\$33,677	\$33,677	\$34,291	\$614	1.8%
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$500	\$500	\$500	—	—%
<b>Total Revenue</b>	\$500	\$500	\$500	—	—%
<b>Use of Fund Balance</b>	\$33,177	\$33,177	\$33,791	\$614	1.9%

### Summary of Changes

The Revised Recommended Budget reflects a \$614 (1.8%) increase in total appropriations, and a \$614 (1.9%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to budgeting fund balance that is higher than anticipated due to administrative costs that did not occur in FY 2019-20.

Use of Fund Balance reflects a carryover of \$33,791 in available balance.

## Antelope PFFP East Antelope Local Roadway

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$4,000	\$4,000	\$4,180	\$180	4.5%
Other Charges	\$295,142	\$295,142	\$298,181	\$3,039	1.0%
<b>Total Expenditures / Appropriations</b>	\$299,142	\$299,142	\$302,361	\$3,219	1.1%
<b>Net Financing Uses</b>	\$299,142	\$299,142	\$302,361	\$3,219	1.1%
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$4,000	\$4,000	\$4,000	—	—%
Charges for Services	\$2,000	\$2,000	—	\$(2,000)	(100.0)%
<b>Total Revenue</b>	\$6,000	\$6,000	\$4,000	\$(2,000)	(33.3)%
<b>Use of Fund Balance</b>	\$293,142	\$293,142	\$298,361	\$5,219	1.8%

### Summary of Changes

The Revised Recommended Budget reflects a \$3,219 (1.1%) increase in total appropriations, a \$2,000 (33.3%) decrease in revenue, and a \$5,219 (1.8%) increase in use of fund balance from the Approved Recommended Budget.

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

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

Use of Fund Balance reflects a carryover of \$298,361 in available balance.

## Antelope PFFP Roadway Facilities

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$1,836,422	\$1,836,422	\$2,431,685	\$595,263	32.4%
Other Charges	\$500,000	\$500,000	\$500,000	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$2,336,422</b>	<b>\$2,336,422</b>	<b>\$2,931,685</b>	<b>\$595,263</b>	<b>25.5%</b>
<b>Net Financing Uses</b>	<b>\$2,336,422</b>	<b>\$2,336,422</b>	<b>\$2,931,685</b>	<b>\$595,263</b>	<b>25.5%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$12,000	\$12,000	\$12,000	—	—%
Charges for Services	\$250,000	\$250,000	\$250,000	—	—%
Miscellaneous Revenues	\$953,094	\$953,094	\$953,094	—	—%
<b>Total Revenue</b>	<b>\$1,215,094</b>	<b>\$1,215,094</b>	<b>\$1,215,094</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$1,121,328</b>	<b>\$1,121,328</b>	<b>\$1,716,591</b>	<b>\$595,263</b>	<b>53.1%</b>

### Summary of Changes

The Revised Recommended Budget reflects a \$595,263 (25.5%) increase in total appropriations, and a \$595,263 (53.1%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to budgeting fund balance that is higher than anticipated due to Public Works labor charges that did not occur in FY 2019-20.

Use of Fund Balance reflects a carryover of \$1,716,591 in available balance.

## Antelope PFFP Water Facilities and Services

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$1,000	\$1,000	\$1,400	\$400	40.0%
Other Charges	\$105,784	\$105,784	\$107,131	\$1,347	1.3%
<b>Total Expenditures / Appropriations</b>	<b>\$106,784</b>	<b>\$106,784</b>	<b>\$108,531</b>	<b>\$1,747</b>	<b>1.6%</b>
<b>Net Financing Uses</b>	<b>\$106,784</b>	<b>\$106,784</b>	<b>\$108,531</b>	<b>\$1,747</b>	<b>1.6%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$1,500	\$1,500	\$1,500	—	—%
<b>Total Revenue</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$105,284</b>	<b>\$105,284</b>	<b>\$107,031</b>	<b>\$1,747</b>	<b>1.7%</b>

### Summary of Changes

The Revised Recommended Budget reflects a \$1,747 (1.6%) increase in total appropriations and a \$1,747 (1.7%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to increased public works services.

Use of Fund Balance reflects a carryover of \$107,031 in available balance.

## Budget Unit Functions & Responsibilities

The **BradshawUS 50 Financing District** provides portions of the major public infrastructure necessary for Sacramento County residents, local employees, and business customers to efficiently utilize transportation facilities in the area of Bradshaw Road and US 50.

## Goals

- Ensure district funding is available for transportation facilities through financial management of bond proceeds.
- Work collaboratively with county departments and non-county agencies on project activities including infrastructure project design and construction, environmental impact matters, cost-sharing agreements, contributions and reimbursements, and land use impacts to the District.

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Bradshaw/US 50 Capital Projects	\$50,184	\$50,184	\$51,935	\$1,751	3.5%
<b>Total Expenditures / Appropriations</b>	\$50,184	\$50,184	\$51,935	\$1,751	3.5%
<b>Net Financing Uses</b>	\$50,184	\$50,184	\$51,935	\$1,751	3.5%
<b>Total Revenue</b>	\$245	\$245	\$1,000	\$755	308.2%
<b>Use of Fund Balance</b>	\$49,939	\$49,939	\$50,935	\$996	2.0%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	—	—	\$20,000	\$20,000	—%
Other Charges	\$50,184	\$50,184	\$31,935	\$(18,249)	(36.4)%
<b>Total Expenditures / Appropriations</b>	\$50,184	\$50,184	\$51,935	\$1,751	3.5%
<b>Net Financing Uses</b>	\$50,184	\$50,184	\$51,935	\$1,751	3.5%
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$245	\$245	\$1,000	\$755	308.2%
<b>Total Revenue</b>	\$245	\$245	\$1,000	\$755	308.2%
<b>Use of Fund Balance</b>	\$49,939	\$49,939	\$50,935	\$996	2.0%

## Summary of Changes

The Revised Recommended Budget reflects a \$1,751 (3.5%) increase in total appropriations, a \$755 (308.2%) increase in revenue, and a \$996 (2.0%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to a net zero account to close the fund.

The increase in revenue is due to an increase in estimated interest revenue.

Use of Fund Balance reflects a carryover of \$50,935 in available balance.

## Budget Unit Functions & Responsibilities

The **CSA No. 10** provides funding for extended transportation services to achieve trip reduction targets in the North Vineyard Station Specific Plan and other urban development areas in Sacramento County.

### Goals

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
County Service Area No. 10 Benefit Zone 3	\$385,480	\$385,480	\$354,983	\$(30,497)	(7.9)%
<b>Total Expenditures / Appropriations</b>	\$385,480	\$385,480	\$354,983	\$(30,497)	(7.9)%
<b>Net Financing Uses</b>	\$385,480	\$385,480	\$354,983	\$(30,497)	(7.9)%
<b>Total Revenue</b>	\$225,000	\$225,000	\$275,645	\$50,645	22.5%
<b>Use of Fund Balance</b>	\$160,480	\$160,480	\$79,338	\$(81,142)	(50.6)%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$385,480	\$385,480	\$354,983	\$(30,497)	(7.9)%
<b>Total Expenditures / Appropriations</b>	\$385,480	\$385,480	\$354,983	\$(30,497)	(7.9)%
<b>Net Financing Uses</b>	\$385,480	\$385,480	\$354,983	\$(30,497)	(7.9)%
<b>Revenue</b>					
Charges for Services	\$225,000	\$225,000	\$275,645	\$50,645	22.5%
<b>Total Revenue</b>	\$225,000	\$225,000	\$275,645	\$50,645	22.5%
<b>Use of Fund Balance</b>	\$160,480	\$160,480	\$79,338	\$(81,142)	(50.6)%

## Summary of Changes

The Revised Recommended Budget reflects a \$30,497 (7.9%) decrease in total appropriations, a \$50,645 (22.5%) increase in revenue, and an \$81,142 (50.6%) decrease use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to the increase in the amount for the provision of reserves.

The increase in revenue is due to the increase in special assessment collection for the transit shuttle services to and from Watt/Manlove Light Rail Station.

Use of Fund Balance reflects a carryover of \$328,956 in available balance, and a provision of reserve of \$249,618.

- 'CSA 10 Benefit Zone 3' reserve has increased \$249,618.

## Budget Unit Functions & Responsibilities

The **Countywide Library Facilities Admin Fee** provides ongoing program administration to facilitate the collection of development impact fees to fund the Library Facilities projects, prepare annual reports and program updates as needed.

### Goals

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Countywide Library Facilities Admin Fee	\$35,810	\$35,810	\$34,998	\$(812)	(2.3)%
<b>Total Expenditures / Appropriations</b>	\$35,810	\$35,810	\$34,998	\$(812)	(2.3)%
<b>Net Financing Uses</b>	\$35,810	\$35,810	\$34,998	\$(812)	(2.3)%
<b>Total Revenue</b>	\$20,000	\$20,000	\$20,000	—	—%
<b>Use of Fund Balance</b>	\$15,810	\$15,810	\$14,998	\$(812)	(5.1)%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$35,810	\$35,810	\$34,998	\$(812)	(2.3)%
<b>Total Expenditures / Appropriations</b>	\$35,810	\$35,810	\$34,998	\$(812)	(2.3)%
<b>Net Financing Uses</b>	\$35,810	\$35,810	\$34,998	\$(812)	(2.3)%
<b>Revenue</b>					
Charges for Services	\$20,000	\$20,000	\$20,000	—	—%
<b>Total Revenue</b>	\$20,000	\$20,000	\$20,000	—	—%
<b>Use of Fund Balance</b>	\$15,810	\$15,810	\$14,998	\$(812)	(5.1)%

## Summary of Changes

The Revised Recommended Budget reflects an \$812 (2.3%) decrease in total appropriations, and an \$812 (5.1%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to lower anticipated development fee revenue.

Use of Fund Balance reflects a carryover of \$14,998 in available balance.

## Budget Unit Functions & Responsibilities

The **Florin Road Capital Project** provides funding for enhancements in the Florin Road area as identified in the District's Management Plan.

### Goals

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

## Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
Florin Road Property and Business Improvement District (PBID)	\$395,358	\$395,358	\$402,669	\$7,311	1.8%
<b>Total Expenditures / Appropriations</b>	\$395,358	\$395,358	\$402,669	\$7,311	1.8%
<b>Net Financing Uses</b>	\$395,358	\$395,358	\$402,669	\$7,311	1.8%
<b>Use of Fund Balance</b>	\$395,358	\$395,358	\$402,669	\$7,311	1.8%

## Budget Unit – Budget by Object

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Appropriations by Object</b>					
Other Charges	\$395,358	\$395,358	\$402,669	\$7,311	1.8%
<b>Total Expenditures / Appropriations</b>	\$395,358	\$395,358	\$402,669	\$7,311	1.8%
<b>Net Financing Uses</b>	\$395,358	\$395,358	\$402,669	\$7,311	1.8%
<b>Use of Fund Balance</b>	\$395,358	\$395,358	\$402,669	\$7,311	1.8%

## Summary of Changes

The Revised Recommended Budget reflects a \$7,311 (1.8%) increase in total appropriations, and a \$7,311 (1.8%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to payments to the Florin Road Property Based Improvement District (PBID) not happening in FY 2019-20.

Use of Fund Balance reflects a carryover of \$402,669 in available balance.

## Budget Unit Functions & Responsibilities

The **Florin Vineyard No. 1 CFD 2016-2** provides portions of the major public infrastructure necessary for the Florin Vineyard area to urbanize. This includes construction of improvements designated to meet the needs of development within the Florin Vineyard No. 1 CFD 2016-2 including roadway and transportation, park, parkway and open space improvements.

## Goals

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

## Accomplishments

- The acquisition of Caselman Ranch Park was completed in FY 2019-20.

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Florin Vineyard No.1 CFD	\$6,215,819	\$6,215,819	\$4,495,167	\$(1,720,652)	(27.7)%
<b>Total Expenditures / Appropriations</b>	\$6,215,819	\$6,215,819	\$4,495,167	\$(1,720,652)	(27.7)%
<b>Net Financing Uses</b>	\$6,215,819	\$6,215,819	\$4,495,167	\$(1,720,652)	(27.7)%
<b>Total Revenue</b>	\$96,000	\$96,000	\$102,000	\$6,000	6.3%
<b>Use of Fund Balance</b>	\$6,119,819	\$6,119,819	\$4,393,167	\$(1,726,652)	(28.2)%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$91,628	\$91,628	\$2,523,232	\$2,431,604	2,653.8%
Other Charges	\$6,124,191	\$6,124,191	\$1,971,935	\$(4,152,256)	(67.8)%
<b>Total Expenditures / Appropriations</b>	\$6,215,819	\$6,215,819	\$4,495,167	\$(1,720,652)	(27.7)%
<b>Net Financing Uses</b>	\$6,215,819	\$6,215,819	\$4,495,167	\$(1,720,652)	(27.7)%
<b>Revenue</b>					
Charges for Services	\$96,000	\$96,000	\$102,000	\$6,000	6.3%
<b>Total Revenue</b>	\$96,000	\$96,000	\$102,000	\$6,000	6.3%
<b>Use of Fund Balance</b>	\$6,119,819	\$6,119,819	\$4,393,167	\$(1,726,652)	(28.2)%

## Summary of Changes

The Revised Recommended Budget reflects a \$1,720,652 (27.7%) decrease in total appropriations, a \$6,000 (6.3%) increase in revenue, and a \$1,726,652 (28.2%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to reimbursement payments being made in FY 2019-20, thereby reducing the amount of funds expected to be reimbursed in future years.

The increase in revenue is due to expected increases for special assessment revenues for annual administrative costs.

Use of Fund Balance reflects a carryover of \$4,393,167 in available balance.

## Budget Unit Functions & Responsibilities

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

## Goals

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

## Accomplishments

- In Fiscal Year 2019-20, the Florin Vineyard Fee Program that is associated with FVCP became effective. Prior to the approval the primary developer had paid interim fees. The approval of the fee program allowed for the reimbursement or true-up of interim fees paid. The District was able to reimburse \$3,224,672, which included the reimbursement of overpayment of interim fees.

## Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
Florin Vineyard Community Plan	\$4,384,620	\$4,384,620	\$1,205,795	\$(3,178,825)	(72.5)%
<b>Total Expenditures / Appropriations</b>	\$4,384,620	\$4,384,620	\$1,205,795	\$(3,178,825)	(72.5)%
<b>Net Financing Uses</b>	\$4,384,620	\$4,384,620	\$1,205,795	\$(3,178,825)	(72.5)%
<b>Total Revenue</b>	\$65,000	\$65,000	\$15,000	\$(50,000)	(76.9)%
<b>Use of Fund Balance</b>	\$4,319,620	\$4,319,620	\$1,190,795	\$(3,128,825)	(72.4)%

## Budget Unit – Budget by Object

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Appropriations by Object</b>					
Services & Supplies	\$334,214	\$334,214	\$293,948	\$(40,266)	(12.0)%
Other Charges	\$4,050,406	\$4,050,406	\$911,847	\$(3,138,559)	(77.5)%
<b>Total Expenditures / Appropriations</b>	<b>\$4,384,620</b>	<b>\$4,384,620</b>	<b>\$1,205,795</b>	<b>\$(3,178,825)</b>	<b>(72.5)%</b>
<b>Net Financing Uses</b>	<b>\$4,384,620</b>	<b>\$4,384,620</b>	<b>\$1,205,795</b>	<b>\$(3,178,825)</b>	<b>(72.5)%</b>
<b>Revenue</b>					
Charges for Services	\$65,000	\$65,000	\$15,000	\$(50,000)	(76.9)%
<b>Total Revenue</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>\$15,000</b>	<b>\$(50,000)</b>	<b>(76.9)%</b>
<b>Use of Fund Balance</b>	<b>\$4,319,620</b>	<b>\$4,319,620</b>	<b>\$1,190,795</b>	<b>\$(3,128,825)</b>	<b>(72.4)%</b>

## Summary of Changes

The Revised Recommended Budget reflects a \$3,178,825 (72.5%) decrease in total appropriations, a \$50,000 (76.9%) decrease in revenue, and a \$3,128,825 (72.4%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to a projection of a decrease in construction cost reimbursements because some were paid out in FY19-20.

The decrease in revenue is due to a projected decrease in development fee revenue collected for the district as the pace of development is unknown.

Use of Fund Balance reflects a carryover of \$1,190,795 in available balance.

## Budget Unit Functions & Responsibilities

The **Laguna Community Facility District** provides portions of the major public infrastructure necessary for the urbanization of the area. This includes construction of a major freeway interchange, roadway, public transit and fire protection facilities.

## Goals

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Laguna CFD	\$357,347	\$357,347	\$347,874	\$(9,473)	(2.7)%
<b>Total Expenditures / Appropriations</b>	\$357,347	\$357,347	\$347,874	\$(9,473)	(2.7)%
<b>Net Financing Uses</b>	\$357,347	\$357,347	\$347,874	\$(9,473)	(2.7)%
<b>Use of Fund Balance</b>	\$357,347	\$357,347	\$347,874	\$(9,473)	(2.7)%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$50,000	\$50,000	\$50,000	—	—%
Other Charges	\$307,347	\$307,347	\$297,874	\$(9,473)	(3.1)%
<b>Total Expenditures / Appropriations</b>	\$357,347	\$357,347	\$347,874	\$(9,473)	(2.7)%
<b>Net Financing Uses</b>	\$357,347	\$357,347	\$347,874	\$(9,473)	(2.7)%
<b>Use of Fund Balance</b>	\$357,347	\$357,347	\$347,874	\$(9,473)	(2.7)%

## Summary of Changes

The Revised Recommended Budget reflects a \$9,473 (2.7%) decrease in total appropriations, and use of fund balance from the Approved Recommended Budget.

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

Use of Fund Balance reflects a carryover of \$347,874 in available balance.

## Budget Unit Functions & Responsibilities

The **Laguna Creek/Elliott Ranch CFD** distributes funds within the guidelines of the bond covenants to the City of Elk Grove for the major public infrastructure necessary to urbanize the area. This includes remaining construction authorized when the District was formed in 1990 of freeway interchange, railroad overcrossing, roadway, public transit, fire protection, park, storm drainage and flood control facilities. Most of these facilities were completed prior to the incorporation of Elk Grove in 2000.

## Goals

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$2,093,722	\$2,093,722	\$2,208,585	\$114,863	5.5%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$1,791,062	\$1,791,062	\$1,840,565	\$49,503	2.8%
<b>Total Expenditures / Appropriations</b>	\$3,884,784	\$3,884,784	\$4,049,150	\$164,366	4.2%
<b>Net Financing Uses</b>	\$3,884,784	\$3,884,784	\$4,049,150	\$164,366	4.2%
<b>Total Revenue</b>	\$449,000	\$449,000	\$449,000	—	—%
<b>Use of Fund Balance</b>	\$3,435,784	\$3,435,784	\$3,600,150	\$164,366	4.8%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$1,412,784	\$1,412,784	\$1,577,150	\$164,366	11.6%
Other Charges	\$2,472,000	\$2,472,000	\$2,472,000	—	—%
<b>Total Expenditures / Appropriations</b>	\$3,884,784	\$3,884,784	\$4,049,150	\$164,366	4.2%
<b>Net Financing Uses</b>	\$3,884,784	\$3,884,784	\$4,049,150	\$164,366	4.2%
<b>Revenue</b>					
Miscellaneous Revenues	\$449,000	\$449,000	\$449,000	—	—%
<b>Total Revenue</b>	\$449,000	\$449,000	\$449,000	—	—%
<b>Use of Fund Balance</b>	\$3,435,784	\$3,435,784	\$3,600,150	\$164,366	4.8%

## Summary of Changes

The Revised Recommended Budget reflects a \$164,366 (4.2%) increase in total appropriations, and a \$164,366 (4.8%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to assigning excess of fund balance to professional services.

Use of Fund Balance reflects a carryover of \$3,700,150 in available balance, and a provision for reserve of \$100,000.

- General Reserve – Area 1 has increased \$50,000.
- General Reserve – Area 2 has increased \$50,000.

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

### Program Overview

**Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1** provides for the construction of major freeway interchanges, railroad overcrossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the district. The program is funded by a special tax levy on properties in the district.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$776,722	\$776,722	\$891,585	\$114,863	14.8%
Other Charges	\$1,317,000	\$1,317,000	\$1,317,000	—	—%
<b>Total Expenditures / Appropriations</b>	\$2,093,722	\$2,093,722	\$2,208,585	\$114,863	5.5%
<b>Net Financing Uses</b>	\$2,093,722	\$2,093,722	\$2,208,585	\$114,863	5.5%
<b>Revenue</b>					
Miscellaneous Revenues	\$245,000	\$245,000	\$245,000	—	—%
<b>Total Revenue</b>	\$245,000	\$245,000	\$245,000	—	—%
<b>Use of Fund Balance</b>	\$1,848,722	\$1,848,722	\$1,963,585	\$114,863	6.2%

### Summary of Changes

The Revised Recommended Budget reflects an \$114,863 (5.5%) increase in total appropriations, and a \$114,863 (6.2%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to assigning excess of fund balance to professional services.

Use of Fund Balance reflects a carryover of \$2,013,585 in available balance and a provision for reserve of \$50,000.

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

### Program Overview

**Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2** provides for the construction of major freeway interchanges, railroad overcrossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the district. The program is funded by a special tax levy on properties in the district.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$636,062	\$636,062	\$685,565	\$49,503	7.8%
Other Charges	\$1,155,000	\$1,155,000	\$1,155,000	—	—%
<b>Total Expenditures / Appropriations</b>	\$1,791,062	\$1,791,062	\$1,840,565	\$49,503	2.8%
<b>Net Financing Uses</b>	\$1,791,062	\$1,791,062	\$1,840,565	\$49,503	2.8%
<b>Revenue</b>					
Miscellaneous Revenues	\$204,000	\$204,000	\$204,000	—	—%
<b>Total Revenue</b>	\$204,000	\$204,000	\$204,000	—	—%
<b>Use of Fund Balance</b>	\$1,587,062	\$1,587,062	\$1,636,565	\$49,503	3.1%

### Summary of Changes

The Revised Recommended Budget reflects a \$49,503 (2.8%) increase in total appropriations, and a \$49,503 (3.1%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to assigning excess of fund balance to professional services.

Use of Fund Balance reflects a carryover of \$1,686,565 in available balance, and a provision for reserve of \$50,000.

## Budget Unit Functions & Responsibilities

The **Laguna Stonelake CFD** provides portions of the public infrastructure and public facilities necessary to urbanize the area. This includes the construction of roadway, drainage, sewer, water, library, park, and fire protection facilities.

## Goals

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Laguna Stonelake CFD	\$308,299	\$308,299	\$314,750	\$6,451	2.1%
<b>Total Expenditures / Appropriations</b>	\$308,299	\$308,299	\$314,750	\$6,451	2.1%
<b>Net Financing Uses</b>	\$308,299	\$308,299	\$314,750	\$6,451	2.1%
<b>Total Revenue</b>	\$132,500	\$132,500	\$132,500	—	—%
<b>Use of Fund Balance</b>	\$175,799	\$175,799	\$182,250	\$6,451	3.7%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$307,299	\$307,299	\$313,750	\$6,451	2.1%
Other Charges	\$1,000	\$1,000	\$1,000	—	—%
<b>Total Expenditures / Appropriations</b>	\$308,299	\$308,299	\$314,750	\$6,451	2.1%
<b>Net Financing Uses</b>	\$308,299	\$308,299	\$314,750	\$6,451	2.1%
<b>Revenue</b>					
Miscellaneous Revenues	\$132,500	\$132,500	\$132,500	—	—%
<b>Total Revenue</b>	\$132,500	\$132,500	\$132,500	—	—%
<b>Use of Fund Balance</b>	\$175,799	\$175,799	\$182,250	\$6,451	3.7%

## Summary of Changes

The Revised Recommended Budget reflects a \$6,451 (2.1%) increase in total appropriations, and a \$6,451 (3.7%) increase in use of fund balance from the Approved Recommended Budget.

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

Use of Fund Balance reflects a carryover of \$182,250 in available balance.

- There are no changes to reserves.

## Budget Unit Functions & Responsibilities

The **Mather Landscape Maint CFD** provides funding for the landscape maintenance and installation services associated with the Independence at Mather residential subdivision. This includes the installation, maintenance, repair and/or replacement of landscape facilities; the creation and maintenance of a firebreak area primarily at the boundaries of the District; and the maintenance of signing, pavement, striping and shoulders of a bike and pedestrian trail in the parkway/open space corridors.

## Goals

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Mather Landscape Maintenance CFD	\$472,167	\$472,167	\$508,361	\$36,194	7.7%
<b>Total Expenditures / Appropriations</b>	\$472,167	\$472,167	\$508,361	\$36,194	7.7%
<b>Net Financing Uses</b>	\$472,167	\$472,167	\$508,361	\$36,194	7.7%
<b>Total Revenue</b>	\$163,000	\$163,000	\$163,000	—	—%
<b>Use of Fund Balance</b>	\$309,167	\$309,167	\$345,361	\$36,194	11.7%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$354,551	\$354,551	\$386,591	\$32,040	9.0%
Other Charges	\$2,000	\$2,000	\$2,000	—	—%
Interfund Charges	\$115,616	\$115,616	\$119,770	\$4,154	3.6%
<b>Total Expenditures / Appropriations</b>	\$472,167	\$472,167	\$508,361	\$36,194	7.7%
<b>Net Financing Uses</b>	\$472,167	\$472,167	\$508,361	\$36,194	7.7%
<b>Revenue</b>					
Charges for Services	\$163,000	\$163,000	\$163,000	—	—%
<b>Total Revenue</b>	\$163,000	\$163,000	\$163,000	—	—%
<b>Use of Fund Balance</b>	\$309,167	\$309,167	\$345,361	\$36,194	11.7%

## Summary of Changes

The Revised Recommended Budget reflects a \$36,194 (7.7%) increase in total appropriations, and a \$36,194 (11.7%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an increase in professional services.

Use of Fund Balance reflects a carryover of \$345,361 in available balance.

- There are no changes to reserves.

## Budget Unit Functions & Responsibilities

The **Mather PFFP** provides portions of the major public infrastructure roadway facilities necessary for the Mather area to develop.

### Goals

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Mather Public Facilities Financing Plan	\$856,499	\$856,499	\$987,475	\$130,976	15.3%
<b>Total Expenditures / Appropriations</b>	\$856,499	\$856,499	\$987,475	\$130,976	15.3%
<b>Net Financing Uses</b>	\$856,499	\$856,499	\$987,475	\$130,976	15.3%
<b>Total Revenue</b>	\$120,000	\$120,000	\$120,000	—	—%
<b>Use of Fund Balance</b>	\$736,499	\$736,499	\$867,475	\$130,976	17.8%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$737,949	\$737,949	\$868,925	\$130,976	17.7%
Other Charges	\$118,550	\$118,550	\$118,550	—	—%
<b>Total Expenditures / Appropriations</b>	\$856,499	\$856,499	\$987,475	\$130,976	15.3%
<b>Net Financing Uses</b>	\$856,499	\$856,499	\$987,475	\$130,976	15.3%
<b>Revenue</b>					
Charges for Services	\$100,000	\$100,000	\$100,000	—	—%
Miscellaneous Revenues	\$20,000	\$20,000	\$20,000	—	—%
<b>Total Revenue</b>	\$120,000	\$120,000	\$120,000	—	—%
<b>Use of Fund Balance</b>	\$736,499	\$736,499	\$867,475	\$130,976	17.8%

## Summary of Changes

The Revised Recommended Budget reflects a \$130,976 (15.3%) increase in total appropriations, and a \$130,976 (17.8%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an increase in construction project contracts for the Douglas Rd. Extension project.

Use of Fund Balance reflects a carryover of \$867,475 in available balance.

## Budget Unit Functions & Responsibilities

The **McClellan CFD 2004-1** provides portions of the public infrastructure and public facilities necessary for reuse. This includes construction of roadway, drainage, sewer, and landscape facilities.

### Goals

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
McClellan Park CFD No. 2004-1	\$803,124	\$803,124	\$835,041	\$31,917	4.0%
<b>Total Expenditures / Appropriations</b>	\$803,124	\$803,124	\$835,041	\$31,917	4.0%
<b>Net Financing Uses</b>	\$803,124	\$803,124	\$835,041	\$31,917	4.0%
<b>Total Revenue</b>	\$333,000	\$333,000	\$333,000	—	—%
<b>Use of Fund Balance</b>	\$470,124	\$470,124	\$502,041	\$31,917	6.8%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$480,860	\$480,860	\$500,707	\$19,847	4.1%
Other Charges	\$322,264	\$322,264	\$334,334	\$12,070	3.7%
<b>Total Expenditures / Appropriations</b>	\$803,124	\$803,124	\$835,041	\$31,917	4.0%
<b>Net Financing Uses</b>	\$803,124	\$803,124	\$835,041	\$31,917	4.0%
<b>Revenue</b>					
Miscellaneous Revenues	\$333,000	\$333,000	\$333,000	—	—%
<b>Total Revenue</b>	\$333,000	\$333,000	\$333,000	—	—%
<b>Use of Fund Balance</b>	\$470,124	\$470,124	\$502,041	\$31,917	6.8%

## Summary of Changes

The Revised Recommended Budget reflects a \$31,917 (4.0%) increase in total appropriations, and a \$31,917 (6.8%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to the timing of funding certain construction projects.

Use of Fund Balance reflects a carryover of \$502,041 in available balance.

## Budget Unit Functions & Responsibilities

The **Metro Air Park 2001 CFD 2000-1** provides public infrastructure and facilities necessary to develop. This includes construction of roadway, freeway, drainage, sewer, and water facilities.

## Goals

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

## Accomplishments

- Design work was completed on the Metro Air Park Interchange, and construction work has begun.
- Multiple bids were received for construction and came in approximately \$1.5 million under the engineer's estimate.

## Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
Metro Air Park 2001 CFD No. 2000-1	\$23,115,049	\$23,115,049	\$18,935,669	\$(4,179,380)	(18.1)%
<b>Total Expenditures / Appropriations</b>	\$23,115,049	\$23,115,049	\$18,935,669	\$(4,179,380)	(18.1)%
<b>Total Reimbursements</b>	—	—	—	—	—%
<b>Net Financing Uses</b>	\$23,115,049	\$23,115,049	\$18,935,669	\$(4,179,380)	(18.1)%
<b>Total Revenue</b>	\$11,783,000	\$11,783,000	\$7,101,406	\$(4,681,594)	(39.7)%
<b>Use of Fund Balance</b>	\$11,332,049	\$11,332,049	\$11,834,263	\$502,214	4.4%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$23,044,749	\$23,044,749	\$18,865,869	\$(4,178,880)	(18.1)%
Other Charges	\$70,300	\$70,300	\$69,800	\$(500)	(0.7)%
<b>Total Expenditures / Appropriations</b>	\$23,115,049	\$23,115,049	\$18,935,669	\$(4,179,380)	(18.1)%
Other Reimbursements	—	—	—	—	—%
<b>Total Reimbursements</b>	—	—	—	—	—%
<b>Net Financing Uses</b>	\$23,115,049	\$23,115,049	\$18,935,669	\$(4,179,380)	(18.1)%
<b>Revenue</b>					
Miscellaneous Revenues	\$11,783,000	\$11,783,000	\$7,101,406	\$(4,681,594)	(39.7)%
<b>Total Revenue</b>	\$11,783,000	\$11,783,000	\$7,101,406	\$(4,681,594)	(39.7)%
<b>Use of Fund Balance</b>	\$11,332,049	\$11,332,049	\$11,834,263	\$502,214	4.4%

### Summary of Changes

The Revised Recommended Budget reflects a \$4,179,380 (18.1%) decrease in total appropriations, a \$4,681,594 (39.7%) decrease in revenue, and a \$502,214 (4.4%) increase in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to portions of the construction contracts for the I-5 interchange being paid in FY19-20.

The decrease in revenue is due to no longer having any lower than anticipated direct levy revenue due to an increase in current delinquencies and a reduction in known delinquency collections.

Use of Fund Balance reflects a carryover of \$11,834,263 in available balance.

## Budget Unit Functions & Responsibilities

The **Metro Air Park Impact Fees** provides a funding mechanism for Metro Air Park roadway improvements, freeway improvements, drainage improvements, sewer facilities, water facilities, and miscellaneous facilities, including fire protection, Light Rail and etc. The Metro Air Park Fee Program will work in tandem with the Metro Air Park CFD to finance public infrastructure and fee credits for developer improved public infrastructure.

## Goals

- Provide funding for planned projects and reimbursements to developers for the acquisition of projects through collection of development impact fees.

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Metro Air Park Impact Fees	—	—	\$21,610,120	\$21,610,120	—%
<b>Total Expenditures / Appropriations</b>	—	—	\$21,610,120	\$21,610,120	—%
<b>Net Financing Uses</b>	—	—	\$21,610,120	\$21,610,120	—%
<b>Total Revenue</b>	—	—	\$5,349,718	\$5,349,718	—%
<b>Use of Fund Balance</b>	—	—	\$16,260,402	\$16,260,402	—%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	—	—	\$12,305,237	\$12,305,237	—%
Other Charges	—	—	\$9,304,883	\$9,304,883	—%
Interfund Charges	—	—	—	—	—%
<b>Total Expenditures / Appropriations</b>	—	—	\$21,610,120	\$21,610,120	—%
<b>Net Financing Uses</b>	—	—	\$21,610,120	\$21,610,120	—%
<b>Revenue</b>					
Charges for Services	—	—	\$5,038,850	\$5,038,850	—%
Miscellaneous Revenues	—	—	\$310,868	\$310,868	—%
<b>Total Revenue</b>	—	—	\$5,349,718	\$5,349,718	—%
<b>Use of Fund Balance</b>	—	—	\$16,260,402	\$16,260,402	—%

## Summary of Changes

The Revised Recommended Budget reflects a \$21,610,120 (percentage not applicable) increase in total appropriations, \$5,349,718 (percentage not applicable) increase in revenue, and a \$16,260,402 (percentage not applicable) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to this being the first fiscal year as a formal budget.

The increase in revenue is due to this being the first fiscal year as a formal budget and reflects anticipated development fee payments.

Use of Fund Balance reflects a carryover of \$16,260,402 in available balance.

- Current Fund Balance reflects interim fees collected from prior permits pulled.

## Budget Unit Functions & Responsibilities

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

### Goals

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Metro Air Park Services Tax	\$690,604	\$690,604	\$753,846	\$63,242	9.2%
<b>Total Expenditures / Appropriations</b>	\$690,604	\$690,604	\$753,846	\$63,242	9.2%
<b>Net Financing Uses</b>	\$690,604	\$690,604	\$753,846	\$63,242	9.2%
<b>Total Revenue</b>	\$30,600	\$30,600	\$78,300	\$47,700	155.9%
<b>Use of Fund Balance</b>	\$660,004	\$660,004	\$675,546	\$15,542	2.4%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$251,181	\$251,181	\$258,598	\$7,417	3.0%
Other Charges	\$438,936	\$438,936	\$447,548	\$8,612	2.0%
Interfund Charges	\$487	\$487	\$47,700	\$47,213	9,694.7%
<b>Total Expenditures / Appropriations</b>	\$690,604	\$690,604	\$753,846	\$63,242	9.2%
<b>Net Financing Uses</b>	\$690,604	\$690,604	\$753,846	\$63,242	9.2%
<b>Revenue</b>					
Charges for Services	\$30,600	\$30,600	\$78,300	\$47,700	155.9%
<b>Total Revenue</b>	\$30,600	\$30,600	\$78,300	\$47,700	155.9%
<b>Use of Fund Balance</b>	\$660,004	\$660,004	\$675,546	\$15,542	2.4%

## Summary of Changes

The Revised Recommended Budget reflects a \$63,242 (9.2%) increase in total appropriations, a \$47,700 (155.9%) increase in revenue, and a \$15,542 (2.4%) increase use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to increased use of fund balance.

The increase in revenue is due to the added collection of the Water Basin levy revenue for the Department of Water Resources, which is offset by a transfer charge.

Use of Fund Balance reflects a carryover of \$675,546 in available balance.

## Budget Unit Functions & Responsibilities

The **North Vineyard Station Specific Plan** provides portions of the major public infrastructure necessary for the urbanization of the area. This includes the construction of roadways, frontage lanes, public transit, library, and park facilities.

## Goals

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
North Vineyard Station	\$3,463,011	\$3,463,011	\$3,660,064	\$197,053	5.7%
<b>Total Expenditures / Appropriations</b>	\$3,463,011	\$3,463,011	\$3,660,064	\$197,053	5.7%
<b>Net Financing Uses</b>	\$3,463,011	\$3,463,011	\$3,660,064	\$197,053	5.7%
<b>Total Revenue</b>	\$450,000	\$450,000	\$450,000	—	—%
<b>Use of Fund Balance</b>	\$3,013,011	\$3,013,011	\$3,210,064	\$197,053	6.5%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$1,030,266	\$1,030,266	\$1,031,575	\$1,309	0.1%
Other Charges	\$2,432,745	\$2,432,745	\$2,628,489	\$195,744	8.0%
<b>Total Expenditures / Appropriations</b>	\$3,463,011	\$3,463,011	\$3,660,064	\$197,053	5.7%
<b>Net Financing Uses</b>	\$3,463,011	\$3,463,011	\$3,660,064	\$197,053	5.7%
<b>Revenue</b>					
Charges for Services	\$450,000	\$450,000	\$450,000	—	—%
<b>Total Revenue</b>	\$450,000	\$450,000	\$450,000	—	—%
<b>Use of Fund Balance</b>	\$3,013,011	\$3,013,011	\$3,210,064	\$197,053	6.5%

### Summary of Changes

The Revised Recommended Budget reflects a \$197,053 (5.7%) increase in total appropriations, and a \$197,053 (6.5%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to budgeting increased fund balance.

Use of Fund Balance reflects a carryover of \$3,210,064 in available balance.

## Budget Unit Functions & Responsibilities

The **North Vineyard Station CFDs** provide portions of the major public infrastructure necessary for the North Vineyard Station area to urbanize. This includes the construction of roadway and transportation improvements, signalized intersections, landscaping improvements, sanitary sewer, storm drainage and potable water systems.

### Goals

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

### Accomplishments

- For North Vineyard Station CFD #1, \$7,215,546 was reimbursed for acquisition of land and construction projects in FY 19-20, which includes the Vintage Point Park and Gerber Creek Crossing Roadway improvements, Elk Grove Blvd. to Florin Rd. shoulder widening, Florin Rd. railroad crossing to Basin E26, Elder Creek Bridge crossing, and Vineyard Creek Unit 1 and Basin E26 south side frontage improvements.
- For North Vineyard Station CFD #2, \$8,582,450 was reimbursed for acquisition of land and construction projects in FY 19-20, which includes the Vintage Point Park, Gerber Creek drainage channel and buffer land, drainage basin land, Elk Grove Blvd. to Florin Rd. shoulder widening, Florin Rd railroad crossing to Basin E26 shoulder and center section, Florin Rd. to Elder Creek Bridge roadway, and Florin Rd. south side frontage lane improvements to Vineyard Creek Unit 1 and Basin E26.

## Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
North Vineyard Station CFD #1	\$8,396,984	\$8,396,984	\$1,646,179	\$(6,750,805)	(80.4)%
North Vineyard Station CFD #2	\$9,549,400	\$9,549,400	\$1,093,348	\$(8,456,052)	(88.6)%
<b>Total Expenditures / Appropriations</b>	\$17,946,384	\$17,946,384	\$2,739,527	\$(15,206,857)	(84.7)%
<b>Net Financing Uses</b>	\$17,946,384	\$17,946,384	\$2,739,527	\$(15,206,857)	(84.7)%
<b>Total Revenue</b>	\$360,000	\$360,000	\$367,200	\$7,200	2.0%
<b>Use of Fund Balance</b>	\$17,586,384	\$17,586,384	\$2,372,327	\$(15,214,057)	(86.5)%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$968,069	\$968,069	\$789,157	\$(178,912)	(18.5)%
Other Charges	\$16,978,315	\$16,978,315	\$1,950,370	\$(15,027,945)	(88.5)%
<b>Total Expenditures / Appropriations</b>	\$17,946,384	\$17,946,384	\$2,739,527	\$(15,206,857)	(84.7)%
<b>Net Financing Uses</b>	\$17,946,384	\$17,946,384	\$2,739,527	\$(15,206,857)	(84.7)%
<b>Revenue</b>					
Miscellaneous Revenues	\$360,000	\$360,000	\$367,200	\$7,200	2.0%
<b>Total Revenue</b>	\$360,000	\$360,000	\$367,200	\$7,200	2.0%
<b>Use of Fund Balance</b>	\$17,586,384	\$17,586,384	\$2,372,327	\$(15,214,057)	(86.5)%

## Summary of Changes

The Revised Recommended Budget reflects a \$15,206,857 (84.7%) decrease in total appropriations, a \$7,200 (2.0%) increase in revenue, and a \$15,214,057 (86.5%) decrease in net use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to many of the reimbursements being paid out to the developer in the prior fiscal year.

The increase in revenue is due to an increase in direct levy amounts for the district.

Use of Fund Balance reflects a carryover of \$2,372,327 in available balance.

## North Vineyard Station CFD #1

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$683,898	\$683,898	\$495,905	\$(187,993)	(27.5)%
Other Charges	\$7,713,086	\$7,713,086	\$1,150,274	\$(6,562,812)	(85.1)%
<b>Total Expenditures / Appropriations</b>	\$8,396,984	\$8,396,984	\$1,646,179	\$(6,750,805)	(80.4)%
<b>Net Financing Uses</b>	\$8,396,984	\$8,396,984	\$1,646,179	\$(6,750,805)	(80.4)%
<b>Revenue</b>					
Miscellaneous Revenues	\$180,000	\$180,000	\$183,600	\$3,600	2.0%
<b>Total Revenue</b>	\$180,000	\$180,000	\$183,600	\$3,600	2.0%
<b>Use of Fund Balance</b>	\$8,216,984	\$8,216,984	\$1,462,579	\$(6,754,405)	(82.2)%

### Summary of Changes

The Revised Recommended Budget reflects a \$6,750,805 (80.4%) decrease in total appropriations, a \$3,600 (2.0%) increase in revenue, and a \$6,754,405 (82.2%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to many of the reimbursements being paid out to the developer in the prior fiscal year.

The increase in revenue is due to a 2% increase in administration costs for direct levy amounts for the district for all Developed and Final Map properties.

Use of Fund Balance reflects a carryover of \$1,462,579 in available balance.

## North Vineyard Station CFD #2

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$284,171	\$284,171	\$293,252	\$9,081	3.2%
Other Charges	\$9,265,229	\$9,265,229	\$800,096	\$(8,465,133)	(91.4)%
<b>Total Expenditures / Appropriations</b>	<b>\$9,549,400</b>	<b>\$9,549,400</b>	<b>\$1,093,348</b>	<b>\$(8,456,052)</b>	<b>(88.6)%</b>
<b>Net Financing Uses</b>	<b>\$9,549,400</b>	<b>\$9,549,400</b>	<b>\$1,093,348</b>	<b>\$(8,456,052)</b>	<b>(88.6)%</b>
<b>Revenue</b>					
Miscellaneous Revenues	\$180,000	\$180,000	\$183,600	\$3,600	2.0%
<b>Total Revenue</b>	<b>\$180,000</b>	<b>\$180,000</b>	<b>\$183,600</b>	<b>\$3,600</b>	<b>2.0%</b>
<b>Use of Fund Balance</b>	<b>\$9,369,400</b>	<b>\$9,369,400</b>	<b>\$909,748</b>	<b>\$(8,459,652)</b>	<b>(90.3)%</b>

### Summary of Changes

The Revised Recommended Budget reflects a \$8,456,052 (88.6%) decrease in total appropriations, \$3,600 (2.0%) increase in revenue, and a \$8,459,652 (90.3%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to many of the reimbursements being paid out to the developer in the prior fiscal year.

The increase in revenue is due to a 2% increase in administration costs for direct levy amounts for the district on Developed and Final Map properties.

Use of Fund Balance reflects a carryover of \$909,748 in available balance.

## Budget Unit Functions & Responsibilities

The **Park Meadows CFD-Bond Proceeds** provide the necessary acquisition and construction of West Stockton Boulevard and some related water and drainage improvements from Dunisch Road to Lewis Stein Road.

## Goals

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Park Meadows CFD	\$134,187	\$134,187	\$142,170	\$7,983	5.9%
<b>Total Expenditures / Appropriations</b>	\$134,187	\$134,187	\$142,170	\$7,983	5.9%
<b>Net Financing Uses</b>	\$134,187	\$134,187	\$142,170	\$7,983	5.9%
<b>Total Revenue</b>	\$69,350	\$69,350	\$69,350	—	—%
<b>Use of Fund Balance</b>	\$64,837	\$64,837	\$72,820	\$7,983	12.3%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$134,187	\$134,187	\$142,170	\$7,983	5.9%
<b>Total Expenditures / Appropriations</b>	\$134,187	\$134,187	\$142,170	\$7,983	5.9%
<b>Net Financing Uses</b>	\$134,187	\$134,187	\$142,170	\$7,983	5.9%
<b>Revenue</b>					
Miscellaneous Revenues	\$69,350	\$69,350	\$69,350	—	—%
<b>Total Revenue</b>	\$69,350	\$69,350	\$69,350	—	—%
<b>Use of Fund Balance</b>	\$64,837	\$64,837	\$72,820	\$7,983	12.3%

## Summary of Changes

The Revised Recommended Budget reflects a \$7,983 (5.9%) increase in total appropriations, and a \$7,983 (12.3%) increase in net use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to assigning excess of fund balance to professional services.

Use of Fund Balance reflects a carryover of \$72,820 in available balance.

## Budget Unit Functions & Responsibilities

The **Vineyard Public Facilities Financing Plan** provides portions of the major public infrastructure necessary for the Vineyard area to urbanize. This includes construction of major freeway interchanges, roadways, public transit, fire protection, library, community center, and park facilities.

## Goals

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Vineyard	\$13,664,556	\$13,664,556	\$21,220,719	\$7,556,163	55.3%
<b>Total Expenditures / Appropriations</b>	\$13,664,556	\$13,664,556	\$21,220,719	\$7,556,163	55.3%
<b>Net Financing Uses</b>	\$13,664,556	\$13,664,556	\$21,220,719	\$7,556,163	55.3%
<b>Total Revenue</b>	\$3,142,335	\$3,142,335	\$9,658,245	\$6,515,910	207.4%
<b>Use of Fund Balance</b>	\$10,522,221	\$10,522,221	\$11,562,474	\$1,040,253	9.9%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$9,214,556	\$9,214,556	\$20,565,351	\$11,350,795	123.2%
Other Charges	\$4,450,000	\$4,450,000	\$655,368	\$(3,794,632)	(85.3)%
<b>Total Expenditures / Appropriations</b>	\$13,664,556	\$13,664,556	\$21,220,719	\$7,556,163	55.3%
<b>Net Financing Uses</b>	\$13,664,556	\$13,664,556	\$21,220,719	\$7,556,163	55.3%
<b>Revenue</b>					
Intergovernmental Revenues	\$1,361,807	\$1,361,807	\$6,586,954	\$5,225,147	383.7%
Charges for Services	\$650,000	\$650,000	\$650,000	—	—%
Miscellaneous Revenues	\$1,130,528	\$1,130,528	\$2,421,291	\$1,290,763	114.2%
<b>Total Revenue</b>	\$3,142,335	\$3,142,335	\$9,658,245	\$6,515,910	207.4%
<b>Use of Fund Balance</b>	\$10,522,221	\$10,522,221	\$11,562,474	\$1,040,253	9.9%

## Summary of Changes

The Revised Recommended Budget reflects a \$7,556,163 (55.3%) increase in total appropriations, a \$6,515,910 (207.4%) increase in revenue, and a \$1,040,253 (9.9%) increase use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to the Elk Grove Blvd. to Florin Road Bridge and Road Widening projects to be funded out of this program.

The increase in revenue is due to increases in the Federal Bridge and SCIP revenue anticipated in FY 2020-21.

- \$1.7 million in estimated funding in Federal Bridge revenue.
- \$5.7 million in estimated funding from the State Construction Revenue
- \$659,810 in remaining SCIP funding
- \$1.7 million in estimated funding from SCWA and DWR covering some infrastructure costs

Use of Fund Balance reflects a carryover of \$11,562,474 in available balance.

## Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
General Fund Transfers to Other County Funds	\$12,605,364	\$12,605,364	\$12,705,621	\$100,257	0.8%
<b>Total Expenditures / Appropriations</b>	\$12,605,364	\$12,605,364	\$12,705,621	\$100,257	0.8%
<b>Net Financing Uses</b>	\$12,605,364	\$12,605,364	\$12,705,621	\$100,257	0.8%
<b>Net County Cost</b>	\$12,605,364	\$12,605,364	\$12,705,621	\$100,257	0.8%

### Budget Unit – Budget by Object

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Appropriations by Object</b>					
Interfund Charges	\$12,605,364	\$12,605,364	\$12,705,621	\$100,257	0.8%
<b>Total Expenditures / Appropriations</b>	\$12,605,364	\$12,605,364	\$12,705,621	\$100,257	0.8%
<b>Net Financing Uses</b>	\$12,605,364	\$12,605,364	\$12,705,621	\$100,257	0.8%
<b>Net County Cost</b>	\$12,605,364	\$12,605,364	\$12,705,621	\$100,257	0.8%

## Summary of Changes

The Revised Recommended Budget reflects a \$100,257 (0.8%) increase in total appropriations and net county cost from the Approved Recommended Budget.

The increase in appropriations and net county cost is the net result of increases and decreases in transfers to different County funds, including:

- A reduction in the transfer of Sierra 99 Digital Gateway project revenue to the Neighborhood Revitalization Fund (NRF) due to a projected revenue in FY 2020-21 of \$80,000. In FY 2019-20, the transfer to NRF included unspent revenues from multiple years from the Sierra 99 Digital Gateway project.
- An increase in transfer of funds to the Transient Occupancy Tax (TOT) Fund.
- A new transfer of \$210,000 to the Capital Construction Fund for COVID-19 related projects, including counter barriers for Voter Registration and Elections and Ultraviolet lighting for the Coroner.

## Budget Unit Functions & Responsibilities

The **Fixed Asset Revolving** program provides for the transfer of funds, as necessary, to the 2010 Ref COPs – Fixed Asset Debt Service (see Budget Unit 9300000) for payment of debt service and other costs of the program. Since completion of the drawdown of proceeds from the initial borrowing, this budget unit has provided funds for continuing acquisition of fixed assets and will provide funds throughout the life of the program. In this year, the remaining proceeds will be provided for debt service.

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Fixed Asset Financing Program	\$10,408,688	\$10,408,688	\$5,280,475	\$(5,128,213)	(49.3)%
<b>Total Expenditures / Appropriations</b>	\$10,408,688	\$10,408,688	\$5,280,475	\$(5,128,213)	(49.3)%
<b>Net Financing Uses</b>	\$10,408,688	\$10,408,688	\$5,280,475	\$(5,128,213)	(49.3)%
<b>Total Revenue</b>	\$19,103,745	\$19,103,745	\$5,280,475	\$(13,823,270)	(72.4)%
<b>Use of Fund Balance</b>	\$(8,695,057)	\$(8,695,057)	—	\$8,695,057	(100.0)%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Improvements	\$1,630,288	\$1,630,288	—	\$(1,630,288)	(100.0)%
Interfund Charges	\$8,778,400	\$8,778,400	\$5,280,475	\$(3,497,925)	(39.8)%
<b>Total Expenditures / Appropriations</b>	\$10,408,688	\$10,408,688	\$5,280,475	\$(5,128,213)	(49.3)%
<b>Net Financing Uses</b>	\$10,408,688	\$10,408,688	\$5,280,475	\$(5,128,213)	(49.3)%
<b>Revenue</b>					
Miscellaneous Revenues	\$19,103,745	\$19,103,745	\$5,280,475	\$(13,823,270)	(72.4)%
<b>Total Revenue</b>	\$19,103,745	\$19,103,745	\$5,280,475	\$(13,823,270)	(72.4)%
<b>Use of Fund Balance</b>	\$(8,695,057)	\$(8,695,057)	—	\$8,695,057	(100.0)%

## Summary of Changes

The Revised Recommended Budget reflects a \$5,128,213 (49.3%) decrease in total appropriations, a \$13,823,270 (72.4%) decrease in revenue, and a \$8,695,057 (100.0%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to spending on structures that will not occur in FY 2020-21 and a reduction in debt service.

The decrease in revenue is due to a correction from FY 2018-19 being completed in FY 2019-20, included in the base budget rollover for FY 2020-21.

## Budget Unit Functions & Responsibilities

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

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

## Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
Interagency Procurement	\$19,360,665	\$19,360,665	\$5,330,554	\$(14,030,111)	(72.5)%
<b>Total Expenditures / Appropriations</b>	\$19,360,665	\$19,360,665	\$5,330,554	\$(14,030,111)	(72.5)%
<b>Total Reimbursements</b>	—	—	\$(1,391,656)	\$(1,391,656)	—%
<b>Net Financing Uses</b>	\$19,360,665	\$19,360,665	\$3,938,898	\$(15,421,767)	(79.7)%
<b>Total Revenue</b>	\$2,090,621	\$2,090,621	\$1,916,166	\$(174,455)	(8.3)%
<b>Use of Fund Balance</b>	\$17,270,044	\$17,270,044	\$2,022,732	\$(15,247,312)	(88.3)%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$256,920	\$256,920	\$50,079	\$(206,841)	(80.5)%
Other Charges	\$19,103,745	\$19,103,745	\$5,280,475	\$(13,823,270)	(72.4)%
<b>Total Expenditures / Appropriations</b>	\$19,360,665	\$19,360,665	\$5,330,554	\$(14,030,111)	(72.5)%
Other Reimbursements	—	—	\$(1,391,656)	\$(1,391,656)	—%
<b>Total Reimbursements</b>	—	—	\$(1,391,656)	\$(1,391,656)	—%
<b>Net Financing Uses</b>	\$19,360,665	\$19,360,665	\$3,938,898	\$(15,421,767)	(79.7)%
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$482,809	\$482,809	—	\$(482,809)	(100.0)%
Charges for Services	\$1,607,812	\$1,607,812	\$1,916,166	\$308,354	19.2%
<b>Total Revenue</b>	\$2,090,621	\$2,090,621	\$1,916,166	\$(174,455)	(8.3)%
<b>Use of Fund Balance</b>	\$17,270,044	\$17,270,044	\$2,022,732	\$(15,247,312)	(88.3)%

### Summary of Changes

The Revised Recommended Budget reflects a \$14,030,111 (72.5%) decrease in total appropriations, a \$1,391,656 (new) increase in reimbursements, a \$174,455 (8.3%) decrease in revenue, and a \$15,247,312 (88.3%) decrease in the use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to a reduction in contributions to others as a result of a corrective journal from FY 2018-19 that was included in the FY 2020-21 rollover budget as well as a reduction in debt service due to the structure of the 2010 Certificates of Participation (2010 COPs). Due to a release of reserve funds from the 2010 COPs budget and the available funds that will not be used for projects, no General Fund support will be required in FY 2020-21 for debt service for this budget.

The decrease in total revenue is a result of a reduction of loan repayment charged out to other Departments as a result of reduced debt service owed.

Use of Fund Balance reflects a carryover of \$2,022,732 in available balance.

## Budget Unit Functions & Responsibilities

**Natomas Fire District** funds the provision of fire protection services to approximately forty square miles of the Unincorporated Area in the northwestern portion of Sacramento County. Natomas Fire District is a dependent special district and the Board of Supervisors serves as the Board of Directors for the District.

Fire protection service is contracted to the Fire Department of the City of Sacramento. The District and the City entered into the contract in Fiscal Year 1984-85. All district assets, including equipment and real property, were turned over to the City. The City absorbed all district employees who did not retire at the time.

The contract calls for the annual payment of all available financing to the City for the fire protection service, less County administrative expenditures such as biannual audits, property tax administration fees, and administrative service charges.

District financing consists of property taxes, interest earnings, and fund balances.

The Office of Economic Development is responsible for managing the contract with the City, making payments, and preparing the district budget.

## Goals

- To provide timely and effective fire protection services to the special district area.

## Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
Natomas Fire District	\$2,960,748	\$2,960,748	\$3,354,145	\$393,397	13.3%
<b>Total Expenditures / Appropriations</b>	\$2,960,748	\$2,960,748	\$3,354,145	\$393,397	13.3%
<b>Net Financing Uses</b>	\$2,960,748	\$2,960,748	\$3,354,145	\$393,397	13.3%
<b>Total Revenue</b>	\$2,555,600	\$2,555,600	\$2,806,605	\$251,005	9.8%
<b>Use of Fund Balance</b>	\$405,148	\$405,148	\$547,540	\$142,392	35.1%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$2,960,748	\$2,960,748	\$3,354,145	\$393,397	13.3%
<b>Total Expenditures / Appropriations</b>	\$2,960,748	\$2,960,748	\$3,354,145	\$393,397	13.3%
<b>Net Financing Uses</b>	\$2,960,748	\$2,960,748	\$3,354,145	\$393,397	13.3%
<b>Revenue</b>					
Taxes	\$2,526,600	\$2,526,600	\$2,777,605	\$251,005	9.9%
Revenue from Use Of Money & Property	\$1,500	\$1,500	\$1,500	—	—%
Intergovernmental Revenues	\$27,500	\$27,500	\$27,500	—	—%
<b>Total Revenue</b>	\$2,555,600	\$2,555,600	\$2,806,605	\$251,005	9.8%
<b>Use of Fund Balance</b>	\$405,148	\$405,148	\$547,540	\$142,392	35.1%

### Summary of Changes

The Revised Recommended Budget reflects a \$393,397 (13.3%) increase in total appropriations, a \$251,005 (9.8%) increase in revenue, and a \$142,392 (35.1%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations and revenue is due to an increase in Property Tax collections, which results in an increased expenditure appropriation to accommodate the transfer of revenue to the City of Sacramento.

Use of Fund Balance reflects a carryover of \$547,540 in available balance.

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
Non-Departmental Costs/General Fund	\$30,388,674	\$30,388,674	\$32,747,892	\$2,359,218	7.8%
<b>Total Expenditures / Appropriations</b>	\$30,388,674	\$30,388,674	\$32,747,892	\$2,359,218	7.8%
<b>Total Reimbursements</b>	—	—	\$(300,000)	\$(300,000)	—%
<b>Net Financing Uses</b>	\$30,388,674	\$30,388,674	\$32,447,892	\$2,059,218	6.8%
<b>Total Revenue</b>	\$435,466	\$435,466	\$43,116	\$(392,350)	(90.1)%
<b>Net County Cost</b>	\$29,953,208	\$29,953,208	\$32,404,776	\$2,451,568	8.2%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$3,000	\$3,000	\$3,000	—	—%
Services & Supplies	\$17,031,196	\$17,031,196	\$19,057,313	\$2,026,117	11.9%
Other Charges	\$9,105,717	\$9,105,717	\$9,105,729	\$12	0.0%
Interfund Charges	\$236,112	\$236,112	\$393,643	\$157,531	66.7%
Intrafund Charges	\$4,012,649	\$4,012,649	\$4,188,207	\$175,558	4.4%
<b>Total Expenditures / Appropriations</b>	<b>\$30,388,674</b>	<b>\$30,388,674</b>	<b>\$32,747,892</b>	<b>\$2,359,218</b>	<b>7.8%</b>
Other Reimbursements	—	—	\$(300,000)	\$(300,000)	—%
<b>Total Reimbursements</b>	<b>—</b>	<b>—</b>	<b>\$(300,000)</b>	<b>\$(300,000)</b>	<b>—%</b>
<b>Net Financing Uses</b>	<b>\$30,388,674</b>	<b>\$30,388,674</b>	<b>\$32,447,892</b>	<b>\$2,059,218</b>	<b>6.8%</b>
<b>Revenue</b>					
Miscellaneous Revenues	\$435,466	\$435,466	\$43,116	\$(392,350)	(90.1)%
<b>Total Revenue</b>	<b>\$435,466</b>	<b>\$435,466</b>	<b>\$43,116</b>	<b>\$(392,350)</b>	<b>(90.1)%</b>
<b>Net County Cost</b>	<b>\$29,953,208</b>	<b>\$29,953,208</b>	<b>\$32,404,776</b>	<b>\$2,451,568</b>	<b>8.2%</b>

## Summary of Changes

The Revised Recommended Budget reflects a \$2,359,218 (7.8%) increase in total appropriations, a \$300,000 (new) increase in reimbursements, a \$392,350 (90.1%) decrease in revenues, and a \$2,451,568 (8.2%) increase in net county cost from the Approved Recommended Budget.

The net increase in appropriations is primarily due to:

- The Mays v. Sacramento litigation - A second and final installment payment in the amount of \$1.05 million for attorney's fees awarded to the Plaintiffs, \$250,000 payment to the Disability Rights Coalition to cover the cost of monitoring the consent decree, and \$240,000 to cover the cost of the experts ordered as part of the consent decree.
- Census 2020 – A reduction of \$621,294 in expenditures for an outreach campaign. The Census 2020 is in its final year of implementation in FY 2020-21.
- Recommended growth of \$1,415,892 detailed on the next page.

The increase in reimbursements is due to an anticipated transfer from the 2011 Realignment Community Corrections Planning Fund for consultant services to determine the feasibility of a regional mental health correctional facility.

The decrease in revenue is due to a decrease in Census 2020 revenue. The final report due to the State in September 2020 will satisfy the County's completion of the Census 2020 outreach campaign.

The increase in net county cost of \$2,451,568 is due to the changes described above.

The Revised Recommended Budget includes recommended growth as detailed below.

### Summary of Recommended Growth by Program

<b>Program</b>	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
Non-Departmental Costs/General Fund	1,415,892	—	—	1,415,892	—

### Recommended Growth Detail for the Program

	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>Non-Departmental Costs - Body Worn Cameras</b>					
	1,415,892	—	—	1,415,892	—

This is the equipment and connectivity costs for the Body Worn Cameras. This option includes 636 cameras consisting of the following: 496 Body Worn Cameras, 33 Rangers, 53 Shelf Stock, 30 On-Site Replacements, 24 Off Duty.

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
<b>Total Reimbursements</b>	\$(9,482,211)	\$(9,482,211)	\$(11,140,877)	\$(1,658,666)	17.5%
<b>Net Financing Uses</b>	\$(9,482,211)	\$(9,482,211)	\$(11,140,877)	\$(1,658,666)	17.5%
<b>Total Revenue</b>	\$655,373,582	\$655,373,582	\$677,395,890	\$22,022,308	3.4%
<b>Net County Cost</b>	\$(664,855,793)	\$(664,855,793)	\$(688,536,767)	\$(23,680,974)	3.6%

### Budget Unit – Budget by Object

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
Other Reimbursements	\$(9,482,211)	\$(9,482,211)	\$(11,140,877)	\$(1,658,666)	17.5%
<b>Total Reimbursements</b>	\$(9,482,211)	\$(9,482,211)	\$(11,140,877)	\$(1,658,666)	17.5%
<b>Net Financing Uses</b>	\$(9,482,211)	\$(9,482,211)	\$(11,140,877)	\$(1,658,666)	17.5%
<b>Revenue</b>					
Taxes	\$601,624,532	\$601,624,532	\$625,010,210	\$23,385,678	3.9%
Licenses, Permits & Franchises	\$4,493,462	\$4,493,462	\$4,322,194	\$(171,268)	(3.8)%
Fines, Forfeitures & Penalties	\$9,900,000	\$9,900,000	\$8,000,000	\$(1,900,000)	(19.2)%
Revenue from Use Of Money & Property	\$(100,000)	\$(100,000)	\$200,000	\$300,000	(300.0)%
Intergovernmental Revenues	\$32,627,895	\$32,627,895	\$33,631,586	\$1,003,691	3.1%
Miscellaneous Revenues	\$6,827,693	\$6,827,693	\$6,231,900	\$(595,793)	(8.7)%
<b>Total Revenue</b>	\$655,373,582	\$655,373,582	\$677,395,890	\$22,022,308	3.4%
<b>Net County Cost</b>	\$(664,855,793)	\$(664,855,793)	\$(688,536,767)	\$(23,680,974)	3.6%

### Summary of Changes

The Revised Recommended Budget reflects a \$1,658,666 (17.5%) increase in reimbursements, a \$22,022,308 (3.4%) increase in revenue, and a \$23,680,974 (3.6%) increase in the amount of discretionary resources available to help fund Net County Cost.

The increase in reimbursements is due to a \$2.1 million increase in Operating Transfer In from the Teeter Plan to the General Fund.

The net increase in revenues is due to:

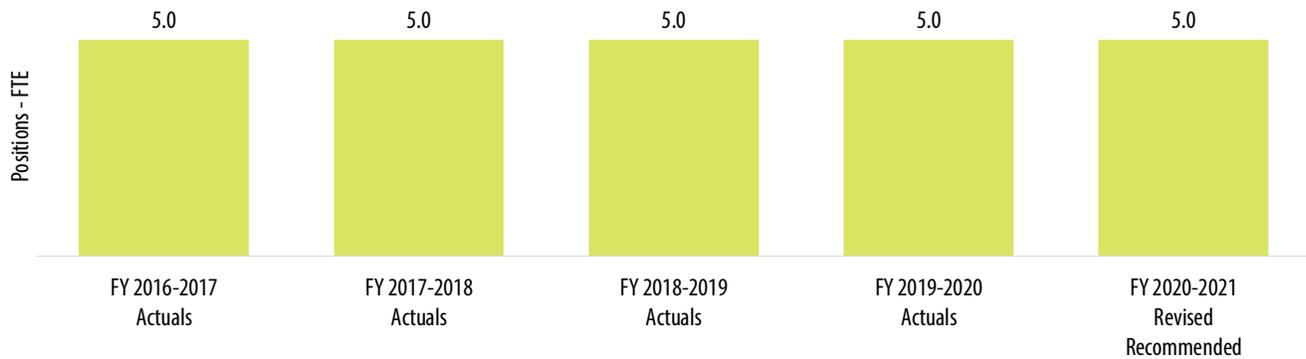
- A \$26.5 million (6.0%) increase in Secured Property Tax and Property Tax in-Lieu of Vehicle License Fee (VLF) revenue due to anticipated increases in assessed value on secured property.
- A \$2.3 million (34.9%) increase in Redevelopment Residual payments from the sale of former redevelopment agency property.
- A \$2.3 million (2.6%) anticipated decrease in Sales Use Tax revenue as a result of the effects of the COVID-19 pandemic.
- A \$4.3 million (62.7%) anticipated decrease in Transient Occupancy Tax due to very low hotel occupancy rates as a result of the COVID-19 pandemic.

This budget unit shows a negative Net County Cost of \$688,536,767, which reflects the amount of discretionary revenue and reimbursements available to help fund Net County Cost.

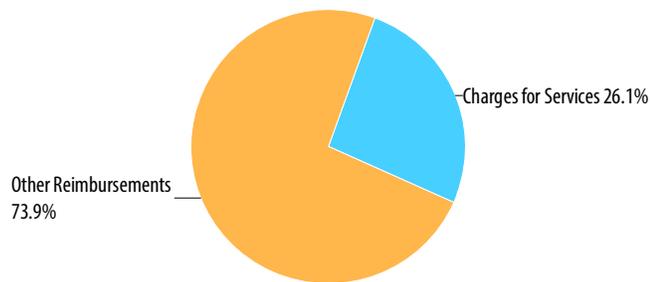
### Department Structure Vacant, Director



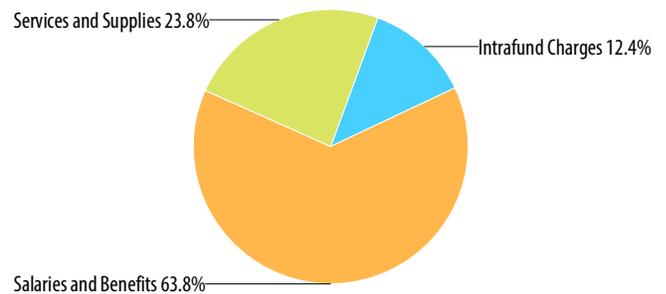
### Staffing Trend



### Financing Sources



### Financing Uses



## Budget Unit Functions & Responsibilities

The **Office of Labor Relations** is responsible for preparing for and conducting labor negotiations; advising and hearing grievance and disciplinary appeals; and administering employee relations statutes, ordinances, and policies. The Office of Labor Relations supports the County and its departments by negotiating labor agreements within authorized parameters; protecting the County's ability to effectively manage its workforce; administering labor agreements, seeking to resolve interest and rights disputes through mediation, arbitration, and administrative hearings; designing and presenting training services in support of new employee orientation, discipline processes, contract interpretation, grievance processing, and labor-management problem solving; representing county interests in meet and confer processes; and promoting greater efficiency through the development of more harmonious relationships with employee organizations.

## Goals

- Promote and achieve harmonious labor relations for the County through administration of labor agreements and support to the departments.

## Accomplishments

- Met with various bargaining units over policy changes within departments and had successful conclusions.
- Worked in conjunction with the Department of Personnel Services and the unions on class studies including the Animal Care Program Coordinator, Public Information Specialist, and Information Security Manager.

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Office of Labor Relations	\$1,641,534	\$1,641,534	\$1,641,534	—	—%
<b>Total Expenditures / Appropriations</b>	\$1,641,534	\$1,641,534	\$1,641,534	—	—%
<b>Total Reimbursements</b>	\$(1,219,281)	\$(1,219,281)	\$(1,212,739)	\$6,542	(0.5)%
<b>Net Financing Uses</b>	\$422,253	\$422,253	\$428,795	\$6,542	1.5%
<b>Total Revenue</b>	\$422,253	\$422,253	\$428,795	\$6,542	1.5%
<b>Net County Cost</b>	—	—	—	—	—%
Positions	5.0	5.0	5.0	—	—%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,079,582	\$1,079,582	\$1,046,851	\$(32,731)	(3.0)%
Services & Supplies	\$298,519	\$298,519	\$390,885	\$92,366	30.9%
Intrafund Charges	\$263,433	\$263,433	\$203,798	\$(59,635)	(22.6)%
<b>Total Expenditures / Appropriations</b>	\$1,641,534	\$1,641,534	\$1,641,534	—	—%
Other Reimbursements	\$(1,219,281)	\$(1,219,281)	\$(1,212,739)	\$6,542	(0.5)%
<b>Total Reimbursements</b>	\$(1,219,281)	\$(1,219,281)	\$(1,212,739)	\$6,542	(0.5)%
<b>Net Financing Uses</b>	\$422,253	\$422,253	\$428,795	\$6,542	1.5%
<b>Revenue</b>					
Charges for Services	\$422,253	\$422,253	\$428,795	\$6,542	1.5%
<b>Total Revenue</b>	\$422,253	\$422,253	\$428,795	\$6,542	1.5%
<b>Net County Cost</b>	—	—	—	—	—%
Positions	5.0	5.0	5.0	—	—%

## Summary of Changes

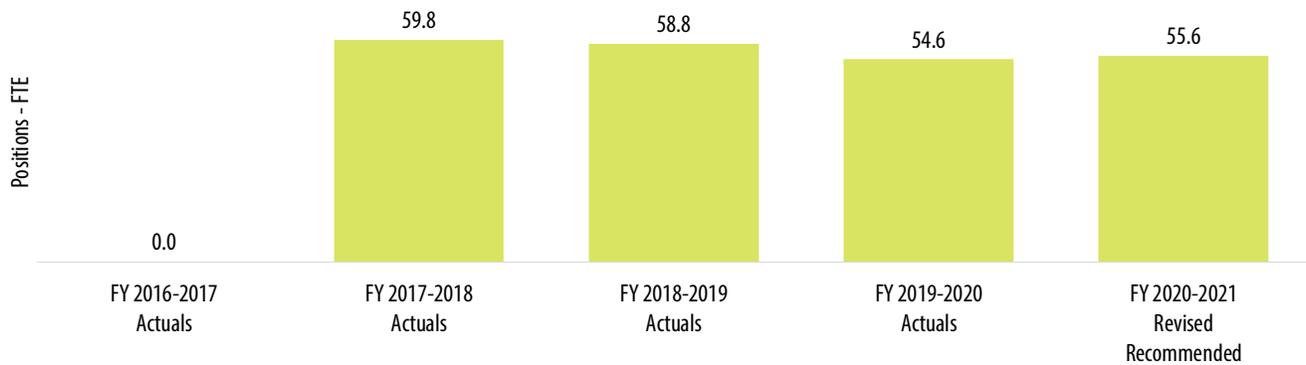
The Revised Recommended Budget reflects a \$6,542 (0.5%) decrease in reimbursements and a \$6,542 (1.5%) increase in revenue from the Approved Recommended Budget.

The decrease in reimbursements and increase in revenue is due to changes in cost recovery from customer departments.

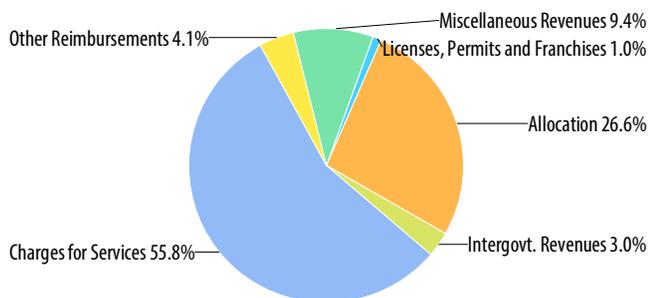
**Department Structure**  
**Leighann Moffitt, Director**



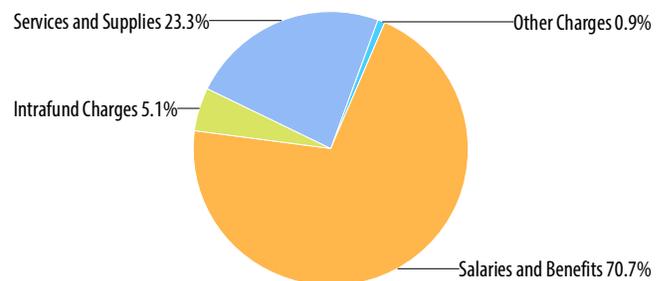
**Staffing Trend**



**Financing Sources**



**Financing Uses**



## Budget Unit Functions & Responsibilities

The Office of **Planning and Environmental Review** processes land use development applications; maintains and updates the Sacramento County General Plan and Development Code; implements the Tree Ordinance program; provides the general public with information, answers and resources concerning development requirements; reviews business licenses and building permits for compliance with zoning requirements; oversees private mining activities per state laws; reviews master plans for growth areas proposed by private development interests; prepares and processes environmental documents pursuant to the California Environmental Quality Act (CEQA) including mitigation monitoring and reporting and, when appropriate, the National Environmental Policy Act; and participates in the South Sacramento Habitat Conservation Plan including the issuance of incidental take permits.

## Goals

- Use funding from the State of California SB 2 Planning Grants Program to accelerate housing production, including a Countywide rezone program to increase the number of multifamily zoned sites; amendments to the Zoning Code, Design Guidelines and General Plan to streamline the approval of affordable housing and promoting housing development; and preparation of an SB 2 Funding Plan for Year 2 and future years.
- Complete the Phase 2B Climate Action Plan addressing how the County will meet emissions reductions targets county-wide.
- Adopt two Master Plans in the Jackson Highway Corridor to facilitate the creation of new complete neighborhoods including a mix of housing, commercial uses and public spaces.
- Adopt the update of the General Plan Housing Element.

## Accomplishments

- Prepared zoning code amendments adopted by the Board including allowing small cell (5G) facilities in public rights-of-way, Butane Ordinance and the Industrial Hemp Urgency Ordinance.
- Prepared a State mandated Environmental Justice Element adopted by the Board.
- Brought forward for Board initiation and began public outreach on the Upper Westside Specific Plan in the Natomas area studying a 2,000 acre area with the potential for up to 10,000 residential units and 5 million square feet in non-residential along with parks and open space.
- Brought forward for Board adoption the Mather South Community Master Plan that includes 3,522 residential units, a 28-acre Environmental Education Campus, a 22-acre research and development campus, area for 185,000 square feet of commercial along with 254 acres of open space and parks.
- Brought forward for Board adoption the Vineyard South surface mining project and issued their work authorization, which will allow the mining of aggregate materials for construction activities in the region.

### Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Planning and Environmental Review	\$11,533,516	\$11,533,516	\$11,738,599	\$205,083	1.8%
<b>Total Expenditures / Appropriations</b>	\$11,533,516	\$11,533,516	\$11,738,599	\$205,083	1.8%
<b>Total Reimbursements</b>	\$(483,051)	\$(483,051)	\$(481,600)	\$1,451	(0.3)%
<b>Net Financing Uses</b>	\$11,050,465	\$11,050,465	\$11,256,999	\$206,534	1.9%
<b>Total Revenue</b>	\$8,979,655	\$8,979,655	\$8,129,519	\$(850,136)	(9.5)%
<b>Net County Cost</b>	\$2,070,810	\$2,070,810	\$3,127,480	\$1,056,670	51.0%
Positions	54.6	54.6	55.6	1.0	1.8%

### Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$8,016,848	\$8,016,848	\$8,296,377	\$279,529	3.5%
Services & Supplies	\$2,790,890	\$2,790,890	\$2,738,184	\$(52,706)	(1.9)%
Other Charges	\$100,000	\$100,000	\$100,000	—	—%
Intrafund Charges	\$625,778	\$625,778	\$604,038	\$(21,740)	(3.5)%
<b>Total Expenditures / Appropriations</b>	\$11,533,516	\$11,533,516	\$11,738,599	\$205,083	1.8%
Other Reimbursements	\$(483,051)	\$(483,051)	\$(481,600)	\$1,451	(0.3)%
<b>Total Reimbursements</b>	\$(483,051)	\$(483,051)	\$(481,600)	\$1,451	(0.3)%
<b>Net Financing Uses</b>	\$11,050,465	\$11,050,465	\$11,256,999	\$206,534	1.9%
<b>Revenue</b>					
Licenses, Permits & Franchises	\$148,000	\$148,000	\$119,000	\$(29,000)	(19.6)%
Intergovernmental Revenues	—	—	\$350,000	\$350,000	—%
Charges for Services	\$7,381,106	\$7,381,106	\$6,553,860	\$(827,246)	(11.2)%
Miscellaneous Revenues	\$1,450,549	\$1,450,549	\$1,106,659	\$(343,890)	(23.7)%
<b>Total Revenue</b>	\$8,979,655	\$8,979,655	\$8,129,519	\$(850,136)	(9.5)%
<b>Net County Cost</b>	\$2,070,810	\$2,070,810	\$3,127,480	\$1,056,670	51.0%
Positions	54.6	54.6	55.6	1.0	1.8%

## Summary of Changes

The Revised Recommended Budget reflects a \$205,083 (1.8%) increase in total appropriations, a \$1,451 (0.3%) decrease in reimbursements, an \$850,136 (9.5%) decrease in revenue, and a \$1,056,670 (51.0%) increase in net county cost.

The increase in total appropriations is due to:

- Increases in salaries and benefits including cost of living adjustments.
- Increases in other professional services including Department of Transportation staff costs for the Water Efficient Landscape Ordinance, public information, and reviews.
- Recommended growth that results in a net savings of -\$22,425 detailed on the next page.

The decrease in reimbursements is due to a decrease in Geographic Information Systems services provided to Development and Code Services, resulting from Development and Code training internal staff to provide these services.

The decrease in revenue is due to:

- The correction of overstated revenue in the prior fiscal year.
- A decrease of \$50,000 from waiving fees for temporary outdoor dining permits related to COVID-19.

The net increase in net county cost is due to an increase in non-reimbursable expenses including:

- The Water Efficiency Landscape Ordinance, public information, processing planning entitlements whether fee levels offset at full cost recovery or not (flat fee applications not at full cost recovery); and the Housing Element update.
- Administering County programs including the Fair Housing program and the Tree Ordinance program.
- Public Information needs including formal and informal pre-application meetings.
- Decreases in permit fees for temporary outdoor dining permits related to COVID-19.
- Recommended growth of -\$22,425 detailed below.

Positions counts have increased by 1.0 FTE from the Approved Recommended Budget due to:

- 1.0 FTE total additions in recommended growth requests.

## Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Planning and Environmental Review	(22,425)	—	—	(22,425)	1.0

### Recommended Growth Detail for the Program

	<b>Total Expenditures</b>	<b>Reimbursements</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>PER - Add 1.0 FTE Associate Engineer/ Architect to Bring Design Review In-house</b>					
	(22,425)	—	—	(22,425)	1.0

Planning and Environmental Review requests 1.0 FTE Associate Engineer/ Architect position to bring Design Review consultant work in-house. The Design Review Program is self-supported by applicant fees and this request shifts the position from a contracted Design Review Administrator to an in-house Design Review Administrator. There is a small Net County Cost savings associated with this request.

## Budget Unit Functions & Responsibilities

The **Affordability Fee** is collected pursuant to Sacramento County Code Section 22.35.050 and used to purchase land for affordable housing, produce or substantially rehabilitate affordable units, or buy down Extremely Low Income units. The affordability fees collected are transferred to the Sacramento Housing and Redevelopment Agency (SHRA) and administered by SHRA who governs the funds consistent with Chapter 22.35 of the Sacramento County Code. A portion of the funds may be used to cover reasonable administrative expenses.

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Affordability Fee	\$2,906,799	\$2,906,799	\$2,703,314	\$(203,485)	(7.0)%
<b>Total Expenditures / Appropriations</b>	\$2,906,799	\$2,906,799	\$2,703,314	\$(203,485)	(7.0)%
<b>Net Financing Uses</b>	\$2,906,799	\$2,906,799	\$2,703,314	\$(203,485)	(7.0)%
<b>Total Revenue</b>	\$2,900,000	\$2,900,000	\$2,700,000	\$(200,000)	(6.9)%
<b>Use of Fund Balance</b>	\$6,799	\$6,799	\$3,314	\$(3,485)	(51.3)%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$2,906,799	\$2,906,799	\$2,703,314	\$(203,485)	(7.0)%
<b>Total Expenditures / Appropriations</b>	\$2,906,799	\$2,906,799	\$2,703,314	\$(203,485)	(7.0)%
<b>Net Financing Uses</b>	\$2,906,799	\$2,906,799	\$2,703,314	\$(203,485)	(7.0)%
<b>Revenue</b>					
Licenses, Permits & Franchises	\$2,900,000	\$2,900,000	\$2,700,000	\$(200,000)	(6.9)%
<b>Total Revenue</b>	\$2,900,000	\$2,900,000	\$2,700,000	\$(200,000)	(6.9)%
<b>Use of Fund Balance</b>	\$6,799	\$6,799	\$3,314	\$(3,485)	(51.3)%

## Summary of Changes

The Revised Recommended Budget reflects a \$203,485 (7.0%) decrease in total appropriations, a \$200,000 (6.9%) decrease in revenue, and a \$3,485 (51.3%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations and revenue is due to a decrease in the number of permits received.

Use of Fund Balance reflects a carryover of \$3,314 in available balance.

## Budget Unit Functions & Responsibilities

The **Neighborhood Revitalization Fund** (NRF) provides resources for neighborhood revitalization activities that complement County investments. This budget includes proceeds from the sale of Redevelopment Agency properties purchased with tax-exempt bond funds. A portion of funds must be used for capital improvement projects in the former Redevelopment Project Area. A one-time receipt of funding restricted for affordable housing is also included in this budget unit. Programs include:

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

## Goals

- Provide funding for revitalization and community enhancement activities.

## Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
Affordable Housing	—	—	\$329,259	\$329,259	—%
Neighborhood Revitalization - Redevelopment	\$708,119	\$708,119	\$367,371	\$(340,748)	(48.1)%
Neighborhood Revitalization - Unrestricted	\$704,442	\$704,442	\$361,467	\$(342,975)	(48.7)%
<b>Total Expenditures / Appropriations</b>	\$1,412,561	\$1,412,561	\$1,058,097	\$(354,464)	(25.1)%
<b>Total Reimbursements</b>	\$(335,000)	\$(335,000)	\$(80,000)	\$255,000	(76.1)%
<b>Net Financing Uses</b>	\$1,077,561	\$1,077,561	\$978,097	\$(99,464)	(9.2)%
<b>Total Revenue</b>	—	—	—	—	—%
<b>Use of Fund Balance</b>	\$1,077,561	\$1,077,561	\$978,097	\$(99,464)	(9.2)%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$1,043,119	\$1,043,119	\$1,058,097	\$14,978	1.4%
Interfund Charges	\$369,442	\$369,442	—	\$(369,442)	(100.0)%
<b>Total Expenditures / Appropriations</b>	\$1,412,561	\$1,412,561	\$1,058,097	\$(354,464)	(25.1)%
Other Reimbursements	\$(335,000)	\$(335,000)	\$(80,000)	\$255,000	(76.1)%
<b>Total Reimbursements</b>	\$(335,000)	\$(335,000)	\$(80,000)	\$255,000	(76.1)%
<b>Net Financing Uses</b>	\$1,077,561	\$1,077,561	\$978,097	\$(99,464)	(9.2)%
<b>Revenue</b>					
Miscellaneous Revenues	—	—	—	—	—%
<b>Total Revenue</b>	—	—	—	—	—%
<b>Use of Fund Balance</b>	\$1,077,561	\$1,077,561	\$978,097	\$(99,464)	(9.2)%

## Summary of Changes

The Revised Recommended Budget reflects a \$354,464 (25.1%) decrease in total appropriations, a \$255,000 (76.1%) decrease in reimbursements, and a \$99,464 (9.2 %) decrease in use of fund balance.

The decrease in total appropriations is primarily due to a one-time transfer of funds to the General Fund in FY 2019-20.

The decrease in reimbursements is due to changes in Sierra 99 Billboard revenue.

Use of Fund Balance reflects a carryover of \$978,097 in available balance.

## Affordable Housing

### Program Overview

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

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	—	—	\$329,259	\$329,259	—%
<b>Total Expenditures / Appropriations</b>	—	—	\$329,259	\$329,259	—%
<b>Net Financing Uses</b>	—	—	\$329,259	\$329,259	—%
<b>Use of Fund Balance</b>	—	—	\$329,259	\$329,259	—%

### Summary of Changes

The Revised Recommended Budget reflects a \$329,259 (new) increase in total appropriations and use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to a one-time transfer of affordable housing funds, with specific projects yet to be identified.

Use of Fund Balance reflects a carryover of \$329,259 in available balance.

## Neighborhood Revitalization - Redevelopment

### Program Overview

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

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$708,119	\$708,119	\$367,371	\$(340,748)	(48.1)%
<b>Total Expenditures / Appropriations</b>	\$708,119	\$708,119	\$367,371	\$(340,748)	(48.1)%
<b>Net Financing Uses</b>	\$708,119	\$708,119	\$367,371	\$(340,748)	(48.1)%
<b>Revenue</b>					
Miscellaneous Revenues	—	—	—	—	—%
<b>Total Revenue</b>	—	—	—	—	—%
<b>Use of Fund Balance</b>	\$708,119	\$708,119	\$367,371	\$(340,748)	(48.1)%

### Summary of Changes

The Revised Recommended Budget reflects a \$340,748 (48.1%) decrease in total appropriations and use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to FY 2019-20 expenditures of \$340,748 for electric vehicle charging stations, reducing the amount of funding available for FY 2020-21.

Use of Fund Balances reflects a carryover of \$367,371 in available balance.

## Neighborhood Revitalization - Unrestricted

### Program Overview

**Neighborhood Revitalization – Unrestricted** provides funds for activities that complement County investments and includes revenue from the Sierra 99 Billboard that is used for south area activities that complement County investments.

### Program Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$335,000	\$335,000	\$361,467	\$26,467	7.9%
Interfund Charges	\$369,442	\$369,442	—	\$(369,442)	(100.0)%
<b>Total Expenditures / Appropriations</b>	<b>\$704,442</b>	<b>\$704,442</b>	<b>\$361,467</b>	<b>\$(342,975)</b>	<b>(48.7)%</b>
Other Reimbursements	\$(335,000)	\$(335,000)	\$(80,000)	\$255,000	(76.1)%
<b>Total Reimbursements</b>	<b>\$(335,000)</b>	<b>\$(335,000)</b>	<b>\$(80,000)</b>	<b>\$255,000</b>	<b>(76.1)%</b>
<b>Net Financing Uses</b>	<b>\$369,442</b>	<b>\$369,442</b>	<b>\$281,467</b>	<b>\$(87,975)</b>	<b>(23.8)%</b>
<b>Use of Fund Balance</b>	<b>\$369,442</b>	<b>\$369,442</b>	<b>\$281,467</b>	<b>\$(87,975)</b>	<b>(23.8)%</b>

### Summary of Changes

The Revised Recommended Budget reflects a \$342,975 (48.7%) decrease in appropriations, a \$255,000 (76.1%) decrease in reimbursements, and an \$87,975 (23.8%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to a one-time transfer to the General Fund made in FY 2019-20.

The decrease in reimbursements is due to a one-time transfer of \$335,000, which comprised multiple years of Sierra 99 Billboard revenue, from the General Fund to the Neighborhood Revitalization Fund in FY 2019-20. The expected annual revenue from the Sierra 99 Billboard is \$80,000.

Use of Fund Balance reflects a carryover of \$281,467 in available balance.

## Budget Unit Functions & Responsibilities

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

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

In June 2009, the 2004C-2 Series was refunded as Floating Rate Notes, purchased by Bank of America as a private placement bond, and were no longer structured as Auction Rate Securities. In October 2011, these 2009 Floating Rate Notes held by Bank of America were refunded to fixed interest rate mode as the 2011B Series, and the related swap agreement was terminated. Due to Auction Rate Securities no longer a market product in demand, the 2004C-3 Series was refunded to fixed interest rate mode as the 2013 Series, in advance of their July 10, 2014, scheduled conversion to Auction Rate Securities. There was no swap agreement related to these bonds.

## Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
2004 Pension Obligation Bond - Debt Service	\$47,726,912	\$47,833,166	\$48,564,779	\$731,613	1.5%
<b>Total Expenditures / Appropriations</b>	\$47,726,912	\$47,833,166	\$48,564,779	\$731,613	1.5%
<b>Total Reimbursements</b>	\$(46,523,810)	\$(46,523,810)	—	\$46,523,810	(100.0)%
<b>Net Financing Uses</b>	\$1,203,102	\$1,309,356	\$48,564,779	\$47,255,423	3,609.1%
<b>Total Revenue</b>	—	—	\$47,025,317	\$47,025,317	—%
<b>Use of Fund Balance</b>	\$1,203,102	\$1,309,356	\$1,539,462	\$230,106	17.6%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$1,403,102	\$1,007,848	\$1,739,461	\$731,613	72.6%
Other Charges	\$46,323,810	\$46,825,318	\$46,825,318	—	—%
<b>Total Expenditures / Appropriations</b>	\$47,726,912	\$47,833,166	\$48,564,779	\$731,613	1.5%
Other Reimbursements	\$(46,523,810)	\$(46,523,810)	—	\$46,523,810	(100.0)%
<b>Total Reimbursements</b>	\$(46,523,810)	\$(46,523,810)	—	\$46,523,810	(100.0)%
<b>Net Financing Uses</b>	\$1,203,102	\$1,309,356	\$48,564,779	\$47,255,423	3,609.1%
<b>Revenue</b>					
Revenue from Use Of Money & Property	—	—	—	—	—%
Charges for Services	—	—	\$47,025,317	\$47,025,317	—%
<b>Total Revenue</b>	—	—	\$47,025,317	\$47,025,317	—%
<b>Use of Fund Balance</b>	\$1,203,102	\$1,309,356	\$1,539,462	\$230,106	17.6%

### Summary of Changes

The Revised Recommended Budget reflects a \$731,613 (1.5%) increase in total appropriations, a \$46,523,810 (100%) decrease in reimbursements, a \$47,025,317 (new) increase in revenue, and a \$230,106 (17.6%) increase in the use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to the change in budgeting practices showing the allocated cost charges as revenue rather than a transfer offsetting expenses, and the budgeting of increased available fund balance.

The decrease in reimbursements is due to the change in budgeting practices identified above, wherein prior reimbursements are now budgeted as revenue.

The increase in revenue is due to the allocated cost charges to other departments being budgeted as revenue.

Use of Fund Balance reflects a carryover of \$1,539,462 in available balance.

- There are no changes to reserves.

## Budget Unit Functions & Responsibilities

The **2010 Refunding COPs-Debt Service** budget unit provides for the annual lease payments for the governmental funds portion of the 2010 Refunding Certificates of Participation issued on March 12, 2010. These 2010 Refunding Certificates of Participation refunded the County's 1990 Certificates of Participation (Fixed Asset Acquisition Fund), 2003 Refunding Certificates of Participation (Main Jail) and the 1999 Refunding Certificates of Participation (Cherry Island Golf Course and the County Employees Parking Garage).

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
2010 Refunding COPs - Debt Service	\$10,072,664	\$10,072,664	\$12,040,189	\$1,967,525	19.5%
<b>Total Expenditures / Appropriations</b>	\$10,072,664	\$10,072,664	\$12,040,189	\$1,967,525	19.5%
<b>Total Reimbursements</b>	\$(9,183,526)	\$(9,183,526)	\$(5,685,800)	\$3,497,726	(38.1)%
<b>Net Financing Uses</b>	\$889,138	\$889,138	\$6,354,389	\$5,465,251	614.7%
<b>Use of Fund Balance</b>	\$889,138	\$889,138	\$6,354,389	\$5,465,251	614.7%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$914,988	\$914,988	\$4,988,583	\$4,073,595	445.2%
Other Charges	\$9,157,676	\$9,157,676	\$5,659,950	\$(3,497,726)	(38.2)%
Interfund Charges	—	—	\$1,391,656	\$1,391,656	—%
<b>Total Expenditures / Appropriations</b>	\$10,072,664	\$10,072,664	\$12,040,189	\$1,967,525	19.5%
Other Reimbursements	\$(9,183,526)	\$(9,183,526)	\$(5,685,800)	\$3,497,726	(38.1)%
<b>Total Reimbursements</b>	\$(9,183,526)	\$(9,183,526)	\$(5,685,800)	\$3,497,726	(38.1)%
<b>Net Financing Uses</b>	\$889,138	\$889,138	\$6,354,389	\$5,465,251	614.7%
<b>Use of Fund Balance</b>	\$889,138	\$889,138	\$6,354,389	\$5,465,251	614.7%

## Summary of Changes

The Revised Recommended Budget reflects a \$1,967,525 (19.5%) increase in total appropriations, a \$3,497,726 (38.1%) decrease in reimbursements, and a \$5,465,251 (614.7%) increase use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to utilizing the release of reserves for debt service as well as allocating the remaining excess reserves to the refunding effort.

- The Interfund charge of \$1,391,656 will support the debt service, which is captured in the Interagency Procurement Fund (Budget Unit 9030000). Normally, this support would have come from the General Fund, but due to the release of reserves, can be sourced from available funds.
- The 2010 COPs are anticipated to be refunded in fall of 2020.

The decrease in reimbursements is due to the decrease in the debt service charged out due to the structure of the debt.

Use of Fund Balance reflects the net of a carryover of \$699,296 in available balance and a reserve release of \$5,655,093.

- The 2010 Refunding COPs Bond Reserve Requirement has been reduced to \$5,659,950 from \$11,675,266 due to the structure of the debt service.

## Budget Unit Functions & Responsibilities

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

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
2018 Refunding COPs - Debt Service	\$11,631,481	\$10,150,563	\$10,282,020	\$131,457	1.3%
<b>Total Expenditures / Appropriations</b>	\$11,631,481	\$10,150,563	\$10,282,020	\$131,457	1.3%
<b>Total Reimbursements</b>	\$(9,802,125)	\$(9,802,125)	\$(9,804,750)	\$(2,625)	0.0%
<b>Net Financing Uses</b>	\$1,829,356	\$348,438	\$477,270	\$128,832	37.0%
<b>Use of Fund Balance</b>	\$1,829,356	\$348,438	\$477,270	\$128,832	37.0%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$1,969,356	\$485,813	\$617,270	\$131,457	27.1%
Other Charges	\$9,662,125	\$9,664,750	\$9,664,750	—	—%
<b>Total Expenditures / Appropriations</b>	\$11,631,481	\$10,150,563	\$10,282,020	\$131,457	1.3%
Other Reimbursements	\$(9,802,125)	\$(9,802,125)	\$(9,804,750)	\$(2,625)	0.0%
<b>Total Reimbursements</b>	\$(9,802,125)	\$(9,802,125)	\$(9,804,750)	\$(2,625)	0.0%
<b>Net Financing Uses</b>	\$1,829,356	\$348,438	\$477,270	\$128,832	37.0%
<b>Use of Fund Balance</b>	\$1,829,356	\$348,438	\$477,270	\$128,832	37.0%

## Summary of Changes

The Revised Recommended Budget reflects a \$131,457 (1.3%) increase in total appropriations, a \$2,625 (0.0%) increase in reimbursements, and a \$128,832 (37.0%) increase in use of fund balance from the Approved Recommended Budget.

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

The increase in reimbursements is due to an increase in charges out to others for debt service.

Use of Fund Balance reflects a carryover of \$477,270 in available balance.

- There are no changes to reserves.

## Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
2003 COPs - Juvenile Courthouse - Debt Service	\$2,539,824	\$2,539,824	\$2,475,488	\$(64,336)	(2.5)%
<b>Total Expenditures / Appropriations</b>	\$2,539,824	\$2,539,824	\$2,475,488	\$(64,336)	(2.5)%
<b>Total Reimbursements</b>	\$(2,250,076)	\$(2,250,076)	\$(2,250,700)	\$(624)	0.0%
<b>Net Financing Uses</b>	\$289,748	\$289,748	\$224,788	\$(64,960)	(22.4)%
<b>Use of Fund Balance</b>	\$289,748	\$289,748	\$224,788	\$(64,960)	(22.4)%

### Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$324,748	\$324,748	\$259,788	\$(64,960)	(20.0)%
Other Charges	\$2,215,076	\$2,215,076	\$2,215,700	\$624	0.0%
<b>Total Expenditures / Appropriations</b>	\$2,539,824	\$2,539,824	\$2,475,488	\$(64,336)	(2.5)%
Other Reimbursements	\$(2,250,076)	\$(2,250,076)	\$(2,250,700)	\$(624)	0.0%
<b>Total Reimbursements</b>	\$(2,250,076)	\$(2,250,076)	\$(2,250,700)	\$(624)	0.0%
<b>Net Financing Uses</b>	\$289,748	\$289,748	\$224,788	\$(64,960)	(22.4)%
<b>Use of Fund Balance</b>	\$289,748	\$289,748	\$224,788	\$(64,960)	(22.4)%

## Summary of Changes

The Revised Recommended Budget reflects a \$64,336 (2.5%) decrease in total appropriations, a \$624 (0.0%) increase in reimbursements, and a \$64,960 (22.4%) decrease use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to a lower fund balance, and an increase of debt service of \$624 that will be offset by transfers in from other funds.

The increase in reimbursements is due to the allocated cost charge-out for debt service.

Use of Fund Balance reflects a carryover of \$224,788 in available balance.

- There are no changes to reserves.

## Budget Unit Functions & Responsibilities

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

Debt service on the bonds began on August 15, 1995, and the County is required to deposit the anticipated annual debt service into this fund by July 31 of each fiscal year. On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134.0 million variable-rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2002 at 6.169 percent, below the first three years' level of 6.195%. The swap counterparty opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997. On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the County was expecting to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net cost to the transaction due to the additional debt service added-on beginning in the Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate was 5.935%.

On October 22, 2008, by Resolution Number 2008-1025, the Board of Supervisors approved terminating the existing swap agreement with Lehman Brothers due to Lehman's bankruptcy filing and subsequent failure to perform under the terms of the agreement. The Board in the same action authorized the County to enter into a replacement swap transaction with Deutsche Bank. The replacement swap transaction fixed rate initially remained unchanged at 5.935%, and then changed to 6.04% on July 1, 2009. In September 2011, the \$134,000,000 variable rate portion of the 1995 Bonds (the Series 1995B and 1995C Bonds) were refunded to a fixed interest rate mode as the 2011A Series, and the related swap agreement with Deutsche Bank was terminated. All of the Pension Obligation Bonds originally issued in 1995 are now in fixed interest rate mode, with no remaining swap agreements.

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Pension Obligation Bonds - Debt Service	\$94,361,459	\$97,586,289	\$97,866,626	\$280,337	0.3%
<b>Total Expenditures / Appropriations</b>	\$94,361,459	\$97,586,289	\$97,866,626	\$280,337	0.3%
<b>Total Reimbursements</b>	\$(93,406,712)	\$(93,406,712)	—	\$93,406,712	(100.0)%
<b>Net Financing Uses</b>	\$954,747	\$4,179,577	\$97,866,626	\$93,687,049	2,241.5%
<b>Total Revenue</b>	—	—	\$97,003,658	\$97,003,658	—%
<b>Use of Fund Balance</b>	\$954,747	\$4,179,577	\$862,968	\$(3,316,609)	(79.4)%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$1,149,747	\$777,632	\$1,057,972	\$280,340	36.1%
Other Charges	\$93,211,712	\$96,808,657	\$96,808,654	\$(3)	—%
<b>Total Expenditures / Appropriations</b>	\$94,361,459	\$97,586,289	\$97,866,626	\$280,337	0.3%
Other Reimbursements	\$(93,406,712)	\$(93,406,712)	—	\$93,406,712	(100.0)%
<b>Total Reimbursements</b>	\$(93,406,712)	\$(93,406,712)	—	\$93,406,712	(100.0)%
<b>Net Financing Uses</b>	\$954,747	\$4,179,577	\$97,866,626	\$93,687,049	2,241.5%
<b>Revenue</b>					
Charges for Services	—	—	\$97,003,658	\$97,003,658	—%
<b>Total Revenue</b>	—	—	\$97,003,658	\$97,003,658	—%
<b>Use of Fund Balance</b>	\$954,747	\$4,179,577	\$862,968	\$(3,316,609)	(79.4)%

## Summary of Changes

The Revised Recommended Budget reflects a \$280,337 (0.3%) increase in total appropriations, a \$93,406,712 (100%) decrease in reimbursements, a \$97,003,658 (new) increase in revenue, and a \$3,316,609 (79.4%) decrease in the use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to the change in budgeting practices showing the allocated cost charges as revenue rather than a transfer in offsetting expenses.

The decrease in reimbursements is due to the change in budgeting practices identified above, wherein prior reimbursements are now budgeted as revenue.

The increase in revenue is due to the allocated cost charges to other departments being budgeted as revenue.

Use of Fund Balance reflects a carryover of \$862,968 in available balance.

## Budget Unit Functions & Responsibilities

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

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

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

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

## Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
Tobacco Litigation Settlement - Capital Projects	\$744,524	\$744,524	\$473,598	\$(270,926)	(36.4)%
<b>Total Expenditures / Appropriations</b>	\$744,524	\$744,524	\$473,598	\$(270,926)	(36.4)%
<b>Net Financing Uses</b>	\$744,524	\$744,524	\$473,598	\$(270,926)	(36.4)%
<b>Use of Fund Balance</b>	\$744,524	\$744,524	\$473,598	\$(270,926)	(36.4)%

## Budget Unit – Budget by Object

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Appropriations by Object</b>					
Other Charges	\$744,524	\$744,524	\$473,598	\$(270,926)	(36.4)%
<b>Total Expenditures / Appropriations</b>	\$744,524	\$744,524	\$473,598	\$(270,926)	(36.4)%
<b>Net Financing Uses</b>	\$744,524	\$744,524	\$473,598	\$(270,926)	(36.4)%
<b>Use of Fund Balance</b>	\$744,524	\$744,524	\$473,598	\$(270,926)	(36.4)%

## Summary of Changes

The Revised Recommended Budget reflects a \$270,926 (36.4%) decrease in total appropriations and use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to the reduction in available fund balance to budget.

Use of Fund Balance reflects a carryover of \$473,598 in available balance.

## Budget Unit Functions & Responsibilities

The **Public Safety Sales Tax** (Proposition 172) provides a dedicated ½ cent sales tax for local public safety purposes. Proposition 172 was a legislatively referred constitutional amendment approved by voters in 1993. The State distributes funding from the ½ cent state sales tax to Sacramento County based on Sacramento County's proportional share of taxable sales in the prior year. Public Safety Sales Tax revenue is received in the Public Safety Sales Tax Budget Unit, then is transferred to the Sheriff, District Attorney, and Probation Departments to fund eligible activities.

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
Public Safety Sales Tax (Proposition 172)	\$131,830,208	\$131,830,208	\$116,051,753	\$(15,778,455)	(12.0)%
<b>Total Expenditures / Appropriations</b>	\$131,830,208	\$131,830,208	\$116,051,753	\$(15,778,455)	(12.0)%
<b>Net Financing Uses</b>	\$131,830,208	\$131,830,208	\$116,051,753	\$(15,778,455)	(12.0)%
<b>Total Revenue</b>	\$131,830,208	\$131,830,208	\$116,051,753	\$(15,778,455)	(12.0)%
<b>Use of Fund Balance</b>	—	—	—	—	—%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$131,830,208	\$131,830,208	\$116,051,753	\$(15,778,455)	(12.0)%
<b>Total Expenditures / Appropriations</b>	\$131,830,208	\$131,830,208	\$116,051,753	\$(15,778,455)	(12.0)%
<b>Net Financing Uses</b>	\$131,830,208	\$131,830,208	\$116,051,753	\$(15,778,455)	(12.0)%
<b>Revenue</b>					
Intergovernmental Revenues	\$131,830,208	\$131,830,208	\$116,051,753	\$(15,778,455)	(12.0)%
<b>Total Revenue</b>	\$131,830,208	\$131,830,208	\$116,051,753	\$(15,778,455)	(12.0)%
<b>Use of Fund Balance</b>	—	—	—	—	—%

## Summary of Changes

The Revised Recommended Budget reflects a \$15,778,455 (12.0%) decrease in total appropriations and revenue from the Approved Recommended Budget.

The decrease in total appropriations is primarily due to an estimated decline in revenue available to transfer to departments due to the projected impact of the COVID-19 pandemic on the economy. Available Public Safety Sales Tax funding was allocated to departments based on allocation percentages approved by the Board on December 14, 1993.

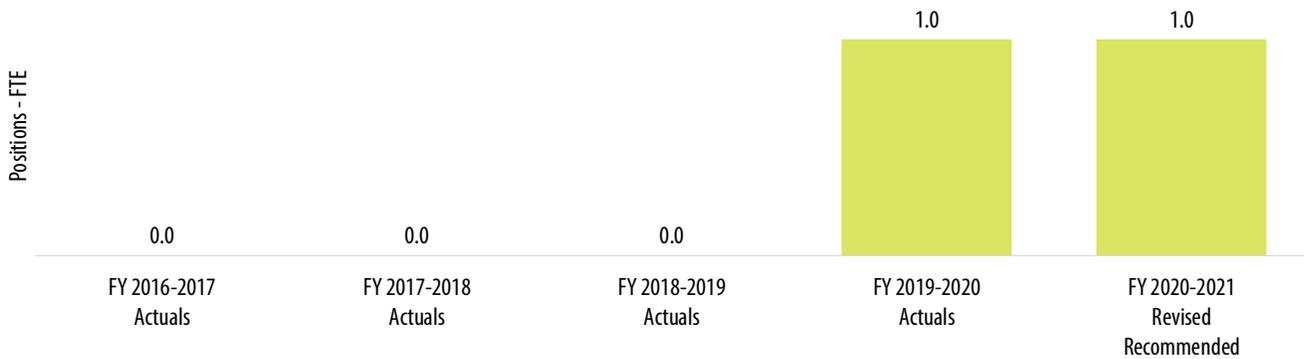
The decrease in revenue is primarily due to the projected impact of the COVID-19 pandemic on the economy. The ½ cent State sales tax is projected to generate less revenue in FY 2020-21 due to a decline in statewide taxable sales.

**Public Safety Sales Tax Allocations**

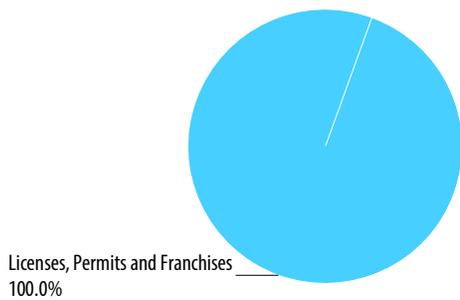
	<b>FY 2019-20 Realignment Adopted Budget</b>	<b>FY 2020-21 Realignment Revised Recommended Budget</b>
<b>Public Safety Sales Tax</b>		
Sheriff	\$95,089,129	\$83,708,129
District Attorney	\$15,160,474	\$13,345,952
Probation	\$21,580,605	\$18,997,672
<b>Public Safety Sales Tax Total</b>	<b>\$131,830,208</b>	<b>\$116,051,753</b>

**SOUTH  
SACRAMENTO  
CONSERVATION  
AGENCY ADMIN**

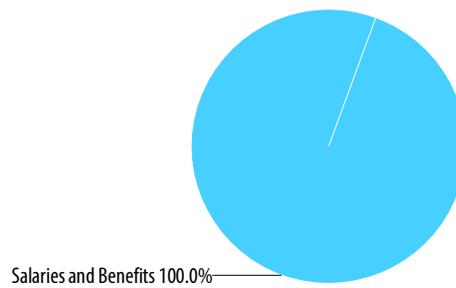
**Staffing Trend**



**Financing Sources**



**Financing Uses**



## Budget Unit Functions & Responsibilities

The **South Sacramento Conservation Agency** oversees implementation of the South Sacramento Habitat Conservation Plan (SSHCP) including acquisition of land or easements to form the SSHCP preserve system; implementation of proposals for restoration of species habitat and aquatic resources; formation of management and monitoring plans to maintain the preserve system; and ensuring compliance with the conditions of the SSHCP and associated permits. The County budget only includes Object 10 (Salary and Benefit) costs.

## Goals

- Consistently administer the SSHCP guiding documents, policies, and regulations.

## Accomplishments

- Negotiating purchase and sale agreements that will result in the acquisition of conservation easements totaling over 1,000 acres of valley grassland and vernal pool habitat to help form the SSHCP Preserve system.

## Budget Unit – Budget by Program

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Department Appropriations by Program</b>					
South Sacramento Conservation Agency Admin	\$204,442	\$204,442	\$200,827	\$(3,615)	(1.8)%
<b>Total Expenditures / Appropriations</b>	\$204,442	\$204,442	\$200,827	\$(3,615)	(1.8)%
<b>Net Financing Uses</b>	\$204,442	\$204,442	\$200,827	\$(3,615)	(1.8)%
<b>Total Revenue</b>	\$204,442	\$204,442	\$200,827	\$(3,615)	(1.8)%
<b>Use of Fund Balance</b>	—	—	—	—	—%
Positions	1.0	1.0	1.0	—	—%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$204,442	\$204,442	\$200,827	\$(3,615)	(1.8)%
Services & Supplies	—	—	—	—	—%
<b>Total Expenditures / Appropriations</b>	\$204,442	\$204,442	\$200,827	\$(3,615)	(1.8)%
<b>Net Financing Uses</b>	\$204,442	\$204,442	\$200,827	\$(3,615)	(1.8)%
<b>Revenue</b>					
Licenses, Permits & Franchises	\$204,442	\$204,442	\$200,827	\$(3,615)	(1.8)%
<b>Total Revenue</b>	\$204,442	\$204,442	\$200,827	\$(3,615)	(1.8)%
<b>Use of Fund Balance</b>	—	—	—	—	—%
Positions	1.0	1.0	1.0	—	—%

## Summary of Changes

The Revised Recommended Budget reflects a \$3,615 (1.8%) decrease in total appropriations and revenue from the Approved Recommended Budget.

The decrease in total appropriations and revenue is due to an adjustment to salaries and benefits based on the actual expenditures for the executive director position, which is fully funded by fee revenue.

## Budget Unit Functions & Responsibilities

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

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

## Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
Teeter Plan Debt Service	\$31,075,181	\$31,075,181	\$36,777,991	\$5,702,810	18.4%
<b>Total Expenditures / Appropriations</b>	\$31,075,181	\$31,075,181	\$36,777,991	\$5,702,810	18.4%
<b>Net Financing Uses</b>	\$31,075,181	\$31,075,181	\$36,777,991	\$5,702,810	18.4%
<b>Total Revenue</b>	\$27,679,927	\$27,679,927	\$34,390,295	\$6,710,368	24.2%
<b>Use of Fund Balance</b>	\$3,395,254	\$3,395,254	\$2,387,696	\$(1,007,558)	(29.7)%

## Budget Unit – Budget by Object

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Appropriations by Object</b>					
Other Charges	\$22,963,471	\$22,963,471	\$26,573,118	\$3,609,647	15.7%
Interfund Charges	\$8,111,710	\$8,111,710	\$10,204,873	\$2,093,163	25.8%
<b>Total Expenditures / Appropriations</b>	\$31,075,181	\$31,075,181	\$36,777,991	\$5,702,810	18.4%
<b>Net Financing Uses</b>	\$31,075,181	\$31,075,181	\$36,777,991	\$5,702,810	18.4%
<b>Revenue</b>					
Miscellaneous Revenues	\$27,679,927	\$27,679,927	\$34,390,295	\$6,710,368	24.2%
<b>Total Revenue</b>	\$27,679,927	\$27,679,927	\$34,390,295	\$6,710,368	24.2%
<b>Use of Fund Balance</b>	\$3,395,254	\$3,395,254	\$2,387,696	\$(1,007,558)	(29.7)%

## Summary of Changes

The Revised Recommended Budget reflects a \$5,702,810 (18.4%) increase in total appropriations, a \$6,710,368 (24.2%) increase in revenue, and a \$1,007,558 (29.7%) decrease in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to higher debt service costs of \$3,609,647 for principal and interest payments and higher interfund charges to the General Fund of \$2,093,163.

- In Fiscal Year 2020-21, the total requirement for the Teeter Plan debt service is \$36,777,991, consisting of \$26,573,118 for principal and interest payments and \$10,204,873 for transfer to the General Fund.

The increase in revenue is due to higher property tax delinquency.

- In Fiscal Year 2020-21, the total financing is from \$34,390,295 in anticipated collections from delinquent taxpayers.

Use of Fund Balance reflects a carryover of \$2,387,696 in available balance

### Budget Unit Functions & Responsibilities

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

### Goals

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

### Budget Unit – Budget by Program

	<b>FY 2019-2020 Adopted Budget</b>	<b>FY 2020-2021 Approved Recommended Budget</b>	<b>FY 2020-2021 Revised Recommended Budget</b>	<b>Changes from Approved Recommended Budget</b>	<b>% Change from Approved Recommended Budget</b>
<b>Department Appropriations by Program</b>					
Transient Occupancy Tax (TOT)	\$4,358,236	\$4,358,236	\$4,570,086	\$211,850	4.9%
<b>Total Expenditures / Appropriations</b>	\$4,358,236	\$4,358,236	\$4,570,086	\$211,850	4.9%
<b>Total Reimbursements</b>	\$(2,813,137)	\$(2,813,137)	\$(3,020,994)	\$(207,857)	7.4%
<b>Net Financing Uses</b>	\$1,545,099	\$1,545,099	\$1,549,092	\$3,993	0.3%
<b>Total Revenue</b>	\$10,000	\$10,000	\$10,000	—	—%
<b>Use of Fund Balance</b>	\$1,535,099	\$1,535,099	\$1,539,092	\$3,993	0.3%

## Budget Unit – Budget by Object

	FY 2019-2020 Adopted Budget	FY 2020-2021 Approved Recommended Budget	FY 2020-2021 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$100,000	\$100,000	\$191,569	\$91,569	91.6%
Other Charges	\$4,217,736	\$4,217,736	\$4,335,917	\$118,181	2.8%
Interfund Charges	\$40,500	\$40,500	\$42,600	\$2,100	5.2%
Intrafund Charges	—	—	—	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$4,358,236</b>	<b>\$4,358,236</b>	<b>\$4,570,086</b>	<b>\$211,850</b>	<b>4.9%</b>
Other Reimbursements	\$(2,813,137)	\$(2,813,137)	\$(3,020,994)	\$(207,857)	7.4%
<b>Total Reimbursements</b>	<b>\$(2,813,137)</b>	<b>\$(2,813,137)</b>	<b>\$(3,020,994)</b>	<b>\$(207,857)</b>	<b>7.4%</b>
<b>Net Financing Uses</b>	<b>\$1,545,099</b>	<b>\$1,545,099</b>	<b>\$1,549,092</b>	<b>\$3,993</b>	<b>0.3%</b>
<b>Revenue</b>					
Revenue from Use Of Money & Property	\$10,000	\$10,000	\$10,000	—	—%
<b>Total Revenue</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$1,535,099</b>	<b>\$1,535,099</b>	<b>\$1,539,092</b>	<b>\$3,993</b>	<b>0.3%</b>

## Summary of Changes

The Revised Recommended Budget reflects a \$211,850 (4.9%) increase in total appropriations, a \$207,857 (7.4%) increase in reimbursements, and a \$3,993 (0.3%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations and reimbursements is primarily due to re-budgeting for prior year projects that were not completed.

Use of Fund Balance reflects a carryover or \$1,539,092 in available balance.

**Fiscal Year 2020-21 Transient Occupancy Tax Allocations**

<b>Allocation Area</b>	<b>Amount</b>
Music Circus Debt Service	\$66,000.00
Civic Programs	\$1,437,686.00
Board of Supervisors - Community Grants Program	\$1,000,000.00
Board of Supervisors - Community Services Projects	\$500,000.00
Board of Supervisors - Neighborhood Programs	\$100,000.00
<b>Total Allocations</b>	<b>\$3,103,686.00*</b>

\*Total Allocations remain essentially the same as FY 2019-20.