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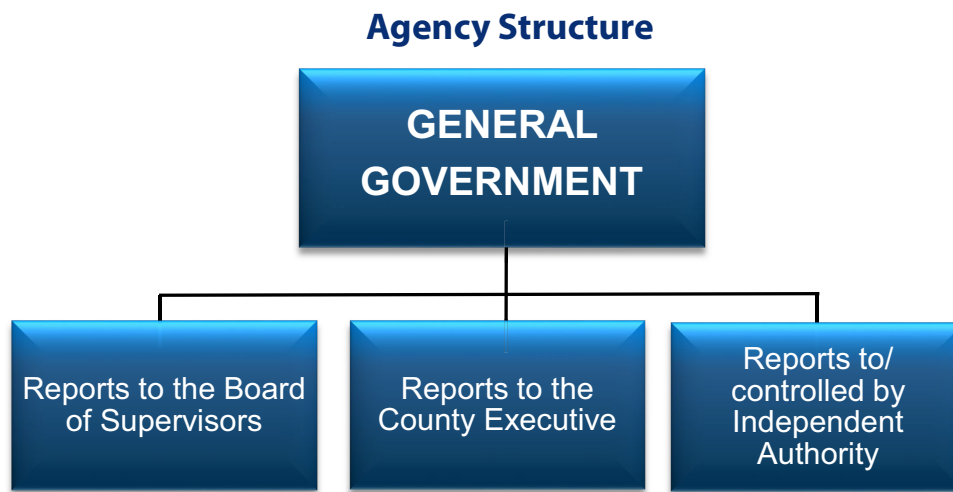
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General Government departments are those that report directly to the Board of Supervisors or to the County Executive. In addition, the Executive Officer of the Civil Service Commission reports to the Civil Service Commission, the Local Agency Formation Commission (LAFCo) 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, Fair Housing Services, Contribution to LAFCo, 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	\$6,000,000	\$6,000,000	\$6,000,000	—
001A	4210000	Civil Service Commission	\$464,632	\$464,632	\$404,632	2.0
001A	4010000	Clerk of the Board	\$3,162,906	\$2,756,420	\$2,071,869	17.0
001A	5920000	Contribution To LAFCo	\$239,500	\$239,500	\$239,500	—
001A	4810000	County Counsel	\$19,212,886	\$6,184,624	\$2,534,962	72.0
001A	5910000	County Executive	\$939,152	\$939,152	\$939,152	2.0
001A	5730000	County Executive Cabinet	\$20,890,101	\$4,311,256	\$586,178	41.0
001A	5750000	Criminal Justice Cabinet	\$442,453	—	—	2.0

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
001A	7090000	Emergency Services	\$13,085,060	\$7,536,646	\$1,603,184	7.0
001A	4660000	Fair Housing Services	\$209,074	\$209,074	\$209,074	—
001A	5110000	Financing-Transfers/Reimbursement	\$27,655,172	\$27,655,172	\$27,655,172	—
001A	5770000	Non-Departmental Costs/General Fund	\$32,181,108	\$31,881,108	\$31,881,108	—
001A	5700000	Non-Departmental Revenues/General Fund	—	\$(11,456,092)	\$(726,216,689)	—
001A	5970000	Office of Labor Relations	\$1,641,534	\$424,889	—	5.0
001A	5725728	Planning and Environmental Review	\$12,341,776	\$11,864,176	\$3,172,480	58.8
General Fund Total			\$138,465,354	\$89,010,557	\$(648,919,378)	206.8
001F	5060000	Community Investment Program	\$96,104	\$96,104	\$96,104	—
001G	5790000	Neighborhood Revitalization	\$1,037,609	\$957,609	\$957,609	—
001J	7460000	Public Safety Sales Tax	\$136,102,817	\$136,102,817	\$(1,334,341)	—
001K	7480000	1991 Realignment	\$342,816,257	\$342,816,257	\$7,014,097	—
001M	7440000	2011 Realignment	\$322,889,336	\$322,889,336	\$(473,025)	—
001R	7091000	OES Advance Grant Funding	\$274,432	\$274,432	\$274,432	—
011A	6310000	County Library	\$1,165,648	\$1,165,648	\$30,806	—
015A	4060000	Transient-Occupancy Tax	\$3,037,686	\$295,999	\$285,999	—
016A	5940000	Teeter Plan	\$36,777,991	\$36,777,991	\$2,387,696	—
020A	3870000	Economic Development	\$68,772,992	\$43,056,174	\$35,569,749	16.0
023A	3830000	Affordability Fee	\$3,500,000	\$3,500,000	—	—
029G	0290007	South Sacramento Conservation Agency Admin	\$215,570	\$215,570	—	1.0
030A	9030000	Interagency Procurement	\$3,828,000	\$1,257,921	\$92,313	—
041A	3400000	Airport System	\$379,894,991	\$218,894,991	\$11,168,960	346.0
043A	3480000	Airport-Cap Outlay	\$70,352,945	\$70,302,945	\$70,302,945	—
060A	7860000	Board Of Retirement	\$15,926,948	\$15,926,948	\$15,926,948	58.0
101A	3070000	Antelope Public Facilities Financing Plan	\$3,803,868	\$3,803,868	\$2,058,184	—
105A	2870000	Laguna Crk/Elliott Rch CFD No. 1	\$3,977,305	\$3,977,305	\$3,758,605	—
107A	3090000	Laguna Community Facilities District	\$332,761	\$332,761	\$331,761	—
108A	2840000	Vineyard Public Facilities Financing Plan	\$19,566,865	\$19,566,865	\$8,028,967	—
115A	3081000	Bradshaw/US 50 Financing District	\$51,961	\$51,961	\$50,961	—
118A	1182880	Florin Road Capital Project	\$403,874	\$403,874	\$402,874	—
130A	1300000	Laguna Stonelake CFD	\$371,057	\$371,057	\$226,932	—
131A	1310000	Park Meadows CFD-Bond Proceeds	\$169,162	\$169,162	\$92,844	—
132A	1320000	Mather Landscape Maint CFD	\$511,542	\$511,542	\$366,281	—

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
136A	1360000	Mather PFFP	\$799,755	\$799,755	\$779,155	—
139A	1390000	Metro Air Park 2001 CFD 2000-1	\$8,492,385	\$8,492,385	\$6,816,592	—
140A	1400000	McClellan CFD 2004-1	\$815,672	\$815,672	\$588,772	—
142A	1420000	Metro Air Park Services Tax	\$764,173	\$763,177	\$682,877	—
143A	1430000	North Vineyard Station Specific Plan	\$4,049,475	\$4,049,475	\$3,572,475	—
144A	1440000	North Vineyard Station CFDs	\$8,143,994	\$8,143,994	\$3,105,273	—
145A	1450000	Florin Vineyard Comm Plan	\$1,180,372	\$1,180,272	\$1,147,572	—
146A	1460000	Metro Air Park Impact Fees	\$20,109,721	\$20,109,721	\$11,377,496	—
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	\$3,573,004	\$3,553,004	\$3,418,651	—
160A	1600000	Countywide Library Facilities Admin Fee	\$27,240	\$27,240	\$12,240	—
229A	2290000	Natomas Fire District	\$3,512,776	\$3,512,776	\$349,101	—
257A	2857000	CSA No. 10	\$346,508	\$346,508	\$48,285	—
277A	9277000	Fixed Asset Revolving	\$3,828,000	\$3,828,000	—	—
280A	9280000	Juvenile Courthouse Project-Debt Service	\$2,443,409	\$194,834	\$194,834	—
282A	9282000	2004 Pension Obligation Bond-Debt Service	\$49,928,978	\$49,928,978	\$1,017,010	—
284A	9284000	Tobacco Litigation Settlement-Capital Projects	\$20,464	\$20,464	\$19,064	—
300A	9300000	2010 Refunding COPS-Debt Svc	—	—	—	—
301A	3011000	2020 REF COPS - Debt Service	\$7,309,842	\$3,481,842	\$3,481,842	—
307A	9307001	2018 Refunding COPS-Debt Service	\$10,137,629	\$330,129	\$330,129	—
313A	9313000	Pension Obligation Bond-Debt Service	\$99,854,902	\$99,854,902	\$638,972	—
Non-General Fund Total			\$1,641,216,020	\$1,433,152,265	\$195,198,041	421.0
Grand Total			\$1,779,681,374	\$1,522,162,822	\$(453,721,337)	627.8

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 revenue sources according to state statutes. Sacramento County receives a portion of each statewide revenue source 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
CalWORKs Maintenance of Effort	\$70,368,451	\$66,068,782	\$(4,299,669)	(6.1)%
Child Poverty and Family Supplemental Support	\$26,667,025	\$25,595,945	\$(1,071,080)	(4.0)%
Family Support	\$44,955,907	\$38,583,765	\$(6,372,142)	(14.2)%
Mental Health	\$49,751,559	\$47,946,285	\$(1,805,274)	(3.6)%
Public Health	\$15,121,375	\$16,710,776	\$1,589,401	10.5%
Social Services	\$119,461,594	\$147,910,704	\$28,449,110	23.8%
Total Expenditures / Appropriations	\$326,325,911	\$342,816,257	\$16,490,346	5.1%
Net Financing Uses	\$326,325,911	\$342,816,257	\$16,490,346	5.1%
Total Revenue	\$322,313,343	\$335,802,160	\$13,488,817	4.2%
Use of Fund Balance	\$4,012,568	\$7,014,097	\$3,001,529	74.8%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$326,325,911	\$342,816,257	\$16,490,346	5.1%
Total Expenditures / Appropriations	\$326,325,911	\$342,816,257	\$16,490,346	5.1%
Net Financing Uses	\$326,325,911	\$342,816,257	\$16,490,346	5.1%
Revenue				
Intergovernmental Revenues	\$322,313,343	\$335,802,160	\$13,488,817	4.2%
Total Revenue	\$322,313,343	\$335,802,160	\$13,488,817	4.2%
Use of Fund Balance	\$4,012,568	\$7,014,097	\$3,001,529	74.8%

Summary of Changes

The Recommended Budget reflects a \$16,490,346 (5.1%) increase in total appropriations, a \$13,488,817 (4.2%) increase in revenue, and a \$3,001,529 (74.8%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an estimated increase in revenue available to transfer to Departments.

The increase in revenue is primarily due to the faster-than-anticipated economic recovery from COVID-19, which is anticipated to both cause FY 2020-21 statewide 1991 Realignment sales tax and vehicle license revenues to come in higher than estimated in the FY 2020-21 Adopted Budget, and lead to an estimated increase in FY 2021-22 statewide 1991 Realignment sales tax revenues.

Use of fund balance reflects the net of a carryover of \$8,295,593 in available balance and a provision for reserve of \$1,281,496.

- Mental Health reserve has increased \$1,031,490
- Public Health reserve has increased \$250,006

1991 Realignment Allocations

	FY 2020-21 Realignment Adopted Budget	FY 2021-22 Realignment Recommended Budget
CalWORKs Maintenance of Effort		
Human Assistance-Aid Payments	\$70,368,451	\$66,068,782
CalWORKs Maintenance of Effort Total	\$70,368,451	\$66,068,782
Child Poverty And Family Supplemental Support		
Human Assistance-Aid Payments	\$26,667,025	\$25,595,945
Child Poverty And Family Supplemental Support Total	\$26,667,025	\$25,595,945
Family Support		
Human Assistance-Administration	\$6,372,142	\$0
Human Assistance-Aid Payments	\$38,583,765	\$38,583,765
Family Support Total	\$44,955,907	\$38,583,765
Mental Health		
Correctional Health Services	\$2,856,637	\$2,752,982
Health Services	\$45,779,957	\$44,118,796
Juvenile Medical Services	\$1,114,965	\$1,074,507
Mental Health Total	\$49,751,559	\$47,946,285
Public Health		
Correctional Health Services	\$1,854,894	\$2,049,861
Health - Medical Treatment Payments	\$1,996,666	\$2,139,967
Health Services	\$11,269,815	\$12,520,948
Public Health Total	\$15,121,375	\$16,710,776
Social Services		
Child, Family and Adult Services	\$20,773,020	\$27,585,457
Health Services	\$1,199,105	\$1,363,986
Human Assistance-Administration	\$4,999,753	\$8,085,655
Human Assistance-Aid Payments	\$25,199,655	\$22,310,197
IHSS Provider Payments	\$67,290,061	\$88,565,409
Social Services Total	\$119,461,594	\$147,910,704
1991 Realignment Total	\$326,325,911	\$342,816,257

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$70,368,451	\$66,068,782	\$(4,299,669)	(6.1)%
Total Expenditures / Appropriations	\$70,368,451	\$66,068,782	\$(4,299,669)	(6.1)%
Net Financing Uses	\$70,368,451	\$66,068,782	\$(4,299,669)	(6.1)%
Revenue				
Intergovernmental Revenues	\$70,321,662	\$66,068,782	\$(4,252,880)	(6.0)%
Total Revenue	\$70,321,662	\$66,068,782	\$(4,252,880)	(6.0)%
Use of Fund Balance	\$46,789	—	\$(46,789)	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$4,299,669 (6.1%) decrease in total appropriations, a \$4,252,880 (6.0%) decrease in revenue, and a \$46,789 (100.0%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations and revenue is due to a decrease in the State Controller's Office program allocation.

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$26,667,025	\$25,595,945	\$(1,071,080)	(4.0)%
Total Expenditures / Appropriations	\$26,667,025	\$25,595,945	\$(1,071,080)	(4.0)%
Net Financing Uses	\$26,667,025	\$25,595,945	\$(1,071,080)	(4.0)%
Revenue				
Intergovernmental Revenues	\$26,667,025	\$25,595,945	\$(1,071,080)	(4.0)%
Total Revenue	\$26,667,025	\$25,595,945	\$(1,071,080)	(4.0)%
Use of Fund Balance	—	—	—	—%

Summary of Changes

The Recommended Budget reflects a \$1,017,080 (4.0%) decrease in total appropriations and revenue from the prior year Adopted Budget.

The decrease in total appropriations and revenue is based on the estimated need to support the eligible CalWORKs assistance costs.

Family Support

Program Overview

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

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$44,955,907	\$38,583,765	\$(6,372,142)	(14.2)%
Total Expenditures / Appropriations	\$44,955,907	\$38,583,765	\$(6,372,142)	(14.2)%
Net Financing Uses	\$44,955,907	\$38,583,765	\$(6,372,142)	(14.2)%
Revenue				
Intergovernmental Revenues	\$44,955,907	\$38,583,765	\$(6,372,142)	(14.2)%
Total Revenue	\$44,955,907	\$38,583,765	\$(6,372,142)	(14.2)%
Use of Fund Balance	—	—	—	—%

Summary of Changes

The Recommended Budget reflects a \$6,372,142 (14.2%) decrease in total appropriations and revenue from the prior year Adopted Budget.

The decrease in total appropriations and revenues is due to anticipated adjustments to funding sources identified in the CalWORKs Single Allocation.

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$49,751,559	\$47,946,285	\$(1,805,274)	(3.6)%
Total Expenditures / Appropriations	\$49,751,559	\$47,946,285	\$(1,805,274)	(3.6)%
Net Financing Uses	\$49,751,559	\$47,946,285	\$(1,805,274)	(3.6)%
Revenue				
Intergovernmental Revenues	\$49,751,559	\$48,977,775	\$(773,784)	(1.6)%
Total Revenue	\$49,751,559	\$48,977,775	\$(773,784)	(1.6)%
Use of Fund Balance	—	\$(1,031,490)	\$(1,031,490)	—%

Summary of Changes

The Recommended Budget reflects a \$1,805,274 (3.6%) decrease in total appropriations, a \$773,784 (1.6%) decrease in revenue, and a 1,031,490 (new) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to an estimated decrease in revenue available to transfer to Departments.

The decrease in revenue is due to the impact of the FY 2019-20 decline in revenue on the Mental Health Realignment funding formulas.

Use of fund balance reflects a provision for reserve of \$1,031,490.

Public Health

Program Overview

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

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$15,121,375	\$16,710,776	\$1,589,401	10.5%
Total Expenditures / Appropriations	\$15,121,375	\$16,710,776	\$1,589,401	10.5%
Net Financing Uses	\$15,121,375	\$16,710,776	\$1,589,401	10.5%
Revenue				
Intergovernmental Revenues	\$14,890,015	\$16,960,782	\$2,070,767	13.9%
Total Revenue	\$14,890,015	\$16,960,782	\$2,070,767	13.9%
Use of Fund Balance	\$231,360	\$(250,006)	\$(481,366)	(208.1)%

Summary of Changes

The Recommended Budget reflects a \$1,589,401 (10.5%) increase in total appropriations, a \$2,070,767 (13.9%) increase in revenue, and a \$481,366 (208.1%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an estimated increase in revenue available to transfer to Departments.

The increase in revenue is primarily due to the faster-than-anticipated economic recovery from COVID-19, which is anticipated to both cause FY 2020-21 statewide 1991 Realignment sales tax and vehicle license revenues to come in higher than estimated in the FY 2020-21 Adopted Budget, and lead to an estimated increase in FY 2021-22 statewide 1991 Realignment sales tax revenues.

Use of fund balance reflects a \$250,006 provision for reserve.

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$119,461,594	\$147,910,704	\$28,449,110	23.8%
Total Expenditures / Appropriations	\$119,461,594	\$147,910,704	\$28,449,110	23.8%
Net Financing Uses	\$119,461,594	\$147,910,704	\$28,449,110	23.8%
Revenue				
Intergovernmental Revenues	\$115,727,175	\$139,615,111	\$23,887,936	20.6%
Total Revenue	\$115,727,175	\$139,615,111	\$23,887,936	20.6%
Use of Fund Balance	\$3,734,419	\$8,295,593	\$4,561,174	122.1%

Summary of Changes

The Recommended Budget reflects a \$28,449,110 (23.8%) increase in total appropriations, a \$23,887,936 (20.6%) increase in revenue, and a \$4,561,174 (122.1%) increase in use of fund balance.

The increase in total appropriations is due to an estimated increase in revenue available to transfer to Departments.

The increase in revenue is primarily due to the faster-than-anticipated economic recovery from COVID-19, which is anticipated to both cause FY 2020-21 statewide 1991 Realignment sales tax and vehicle license revenues to come in higher than estimated in the FY 2020-21 Adopted Budget, and lead to an estimated increase in FY 2021-22 statewide 1991 Realignment sales tax revenues.

Use of fund balance reflects a carryover of \$8,295,593 in available balance.

Budget Unit Functions & Responsibilities

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

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

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Behavioral Health	\$61,503,250	\$69,953,586	\$8,450,336	13.7%
Community Corrections (AB 109)	\$47,090,947	\$54,832,771	\$7,741,824	16.4%
Community Corrections Planning	\$300,000	\$498,457	\$198,457	66.2%
Local Innovation	\$906,161	—	\$(906,161)	(100.0)%
Other Law Enforcement/Public Safety	\$56,146,614	\$61,351,743	\$5,205,129	9.3%
Protective Services	\$113,503,955	\$136,252,779	\$22,748,824	20.0%
Total Expenditures / Appropriations	\$279,450,927	\$322,889,336	\$43,438,409	15.5%
Net Financing Uses	\$279,450,927	\$322,889,336	\$43,438,409	15.5%
Total Revenue	\$278,151,657	\$323,362,361	\$45,210,704	16.3%
Use of Fund Balance	\$1,299,270	\$(473,025)	\$(1,772,295)	(136.4)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$279,450,927	\$322,889,336	\$43,438,409	15.5%
Total Expenditures / Appropriations	\$279,450,927	\$322,889,336	\$43,438,409	15.5%
Net Financing Uses	\$279,450,927	\$322,889,336	\$43,438,409	15.5%
Revenue				
Intergovernmental Revenues	\$278,151,657	\$323,362,361	\$45,210,704	16.3%
Total Revenue	\$278,151,657	\$323,362,361	\$45,210,704	16.3%
Use of Fund Balance	\$1,299,270	\$(473,025)	\$(1,772,295)	(136.4)%

Summary of Changes

The Recommended Budget reflects a \$43,438,409 (15.5%) increase in total appropriations, a \$45,210,704 (16.3%) increase in revenue, and a 1,772,295 (136.4%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- An estimated increase in revenue available to transfer to Departments.
- Recommended growth of \$189,904 summarized later in this section. Additional detail is provided in the individual program sections.

The increase in revenue is primarily due to the faster-than-anticipated economic recovery from COVID-19, which is anticipated to both cause FY 2020-21 statewide 2011 Realignment sales tax revenues to come in higher than estimated in the FY 2020-21 Adopted Budget, and lead to an estimated increase in FY 2021-22 statewide 2011 Realignment sales tax revenues.

Use of Fund Balance reflects the net of a carryover of \$12,340,655 in available balance, and a provision for reserve of \$12,813,680.

- AB 109 Community Corrections Reserve has increased \$2,401,298
- District Attorney & Public Defender Reserve has increased \$116,456
- Youth Offender Block Grant Reserve has increased \$371,063
- Juvenile Re-entry Grant Reserve has increased \$27,191
- Trial Court Security Reserve has increased \$898,492
- Local Innovation Reserve has increased \$312,145
- Behavioral Health Reserve has increased \$3,787,856
- Protective Services Reserve has increased \$4,897,636
- Community Corrections Planning Reserve has increased \$1,543

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Community Corrections Planning	189,904	—	—	189,904	—

2011 Realignment Allocations

	FY 2020-21 Realignment Adopted Budget	FY 2021-22 Realignment Recommended Budget
Behavioral Health		
Health Services	\$61,503,250	\$69,953,586
Behavioral Health Total	\$61,503,250	\$69,953,586
Community Corrections (AB 109)		
Correctional Health Services	\$4,588,815	\$5,343,224
District Attorney	\$580,513	\$675,950
Probation	\$16,075,381	\$18,718,198
Sheriff	\$25,846,238	\$30,095,399
Community Corrections (AB 109) Total	\$47,090,947	\$54,832,771
Local Innovation		
Probation	\$906,161	\$0
Local Innovation Total	\$906,161	\$0
Booking and Processing Services		
Correctional Health Services	\$102,223	\$102,223
Sheriff	\$2,144,928	\$2,144,928
Booking and Processing Services Total	\$2,247,151	\$2,247,151
CA Office of Emergency Services		
Sheriff	\$4,668,594	\$4,668,594
CA Office of Emergency Services Total	\$4,668,594	\$4,668,594
Citizens Option for Public Safety		
District Attorney	\$648,178	\$700,939
Sheriff	\$2,014,614	\$2,166,952
Citizens Option for Public Safety Total	\$2,662,792	\$2,867,891
District Attorney and Public Defender		
District Attorney	\$659,749	\$796,359
Public Defender	\$659,750	\$796,358
District Attorney and Public Defender Total	\$1,319,499	\$1,592,717
Juvenile Probation Activities		
Probation	\$4,919,178	\$5,269,069
Juvenile Probation Activities Total	\$4,919,178	\$5,269,069
Juvenile Justice Program		
Probation	\$6,292,988	\$6,805,225
Juvenile Justice Total	\$6,292,988	\$6,805,225
Youth Offender Block Grant		
Probation	\$6,234,723	\$7,648,932
Youth Offender Block Grant Total	\$6,234,723	\$7,648,932
Juvenile Re-entry Grant		
Probation	\$506,070	\$620,690
Juvenile Re-entry Grant Total	\$506,070	\$620,690
Trial Court Security		
Sheriff	\$27,295,619	\$29,631,474
Trial Court Security Total	\$27,295,619	\$29,631,474
Other Law Enforcement/Public Safety Total	\$56,146,614	\$61,351,743
Protective Services		
Child, Family and Adult Services	\$50,620,685	\$61,238,213
Health Services	\$220,000	\$220,000
Human Assistance-Administration	\$3,589,745	\$4,284,701
Human Assistance-Aid Payments	\$58,526,193	\$69,856,571
Probation	\$547,332	\$653,294
Protective Services Total	\$113,503,955	\$136,252,779
2011 Realignment Total	\$279,150,927	\$322,390,879

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$61,503,250	\$69,953,586	\$8,450,336	13.7%
Total Expenditures / Appropriations	\$61,503,250	\$69,953,586	\$8,450,336	13.7%
Net Financing Uses	\$61,503,250	\$69,953,586	\$8,450,336	13.7%
Revenue				
Intergovernmental Revenues	\$61,503,249	\$73,741,442	\$12,238,193	19.9%
Total Revenue	\$61,503,249	\$73,741,442	\$12,238,193	19.9%
Use of Fund Balance	\$1	\$(3,787,856)	\$(3,787,857)	(378,785,700.0)%

Summary of Changes

The Recommended Budget reflects an \$8,450,336 (13.7%) increase in total appropriations, a \$12,238,193 (19.9%) increase in revenue, and a \$3,787,857 decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an estimated increase in revenue available to transfer to Departments.

The increase in revenue is primarily due to the faster-than-anticipated economic recovery from COVID-19, which is anticipated to both cause FY 2020-21 statewide 2011 Realignment sales tax revenues to come in higher than estimated in the FY 2020-21 Adopted Budget, and lead to an estimated increase in FY 2021-22 statewide 2011 Realignment sales tax revenues.

Use of Fund Balance reflects a provision for reserve of \$3,787,856.

Community Corrections (AB 109)

Program Overview

Community Corrections (AB 109) is a 2011 Realignment funding category is 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$47,090,947	\$54,832,771	\$7,741,824	16.4%
Total Expenditures / Appropriations	\$47,090,947	\$54,832,771	\$7,741,824	16.4%
Net Financing Uses	\$47,090,947	\$54,832,771	\$7,741,824	16.4%
Revenue				
Intergovernmental Revenues	\$46,797,878	\$55,144,884	\$8,347,006	17.8%
Total Revenue	\$46,797,878	\$55,144,884	\$8,347,006	17.8%
Use of Fund Balance	\$293,069	\$(312,113)	\$(605,182)	(206.5)%

Summary of Changes

The Recommended Budget reflects a \$7,741,824 (16.4%) increase in total appropriations, an \$8,347,006 (17.8%) increase in revenue, and a \$605,182 (206.5%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an estimated increase in revenue available to transfer to Departments.

The increase in revenue is primarily due to the faster-than-anticipated economic recovery from COVID-19, which is anticipated to both cause FY 2020-21 statewide 2011 Realignment sales tax revenues to come in higher than estimated in the FY 2020-21 Adopted Budget, and lead to an estimated increase in FY 2021-22 statewide 2011 Realignment sales tax revenues.

Use of Fund Balance reflects (the net of) a carryover of \$2,089,185 in available balance, and a provision for reserve of \$2,401,298.

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$300,000	\$498,457	\$198,457	66.2%
Total Expenditures / Appropriations	\$300,000	\$498,457	\$198,457	66.2%
Net Financing Uses	\$300,000	\$498,457	\$198,457	66.2%
Revenue				
Intergovernmental Revenues	\$200,000	\$200,000	—	—%
Total Revenue	\$200,000	\$200,000	—	—%
Use of Fund Balance	\$100,000	\$298,457	\$198,457	198.5%

Summary of Changes

The Recommended Budget reflects a \$198,457 (66.2%) increase in total appropriations and a \$198,457 (198.5%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is primarily due to Recommended growth of \$189,904 detailed later in this section.

Use of Fund Balance reflects the net of a carryover of \$300,000 in available balance and a provision for reserve of \$1,543.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
2011 Realignment CCP - Funding for 1.0 FTE CEO Management Analyst					
	189,904	—	—	189,904	—

Community Corrections Planning funding for 1.0 FTE CEO Management Analyst II to provide assistance and support services for the Criminal Justice Cabinet including research, analysis, planning and coordination. This request is contingent upon approval of a growth request in the Criminal Justice Cabinet budget (Budget Unit 5750000).

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$906,161	—	\$(906,161)	(100.0)%
Total Expenditures / Appropriations	\$906,161	—	\$(906,161)	(100.0)%
Net Financing Uses	\$906,161	—	\$(906,161)	(100.0)%
Revenue				
Intergovernmental Revenues	—	\$312,145	\$312,145	—%
Total Revenue	—	\$312,145	\$312,145	—%
Use of Fund Balance	\$906,161	\$(312,145)	\$(1,218,306)	(134.4)%

Summary of Changes

The Recommended Budget reflects a \$906,161 (100.0%) decrease in total appropriations, a \$312,145 (new) increase in revenue, and a \$1,218,306 (134.4%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to the planned use of Local Innovation resources to fund the Probation Department's Pre-Trial Assessment and Monitoring Pilot Program in FY 2019-20 and FY 2020-21, which depleted the Local Innovation fund. The Program is recommended to be continued in FY 2021-22 through a Growth Request in the Probation Department (Budget Unit 6700000).

The increase in revenue is primarily due to the faster-than-anticipated economic recovery from COVID-19, which is anticipated to cause FY 2020-21 statewide sales tax revenues to come in at a level that allows FY 2020-21 growth funding (budgeted and received in FY 2021-22) to be provided.

Use of Fund Balance reflects a provision for reserve of \$312,145.

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$56,146,614	\$61,351,743	\$5,205,129	9.3%
Total Expenditures / Appropriations	\$56,146,614	\$61,351,743	\$5,205,129	9.3%
Net Financing Uses	\$56,146,614	\$61,351,743	\$5,205,129	9.3%
Revenue				
Intergovernmental Revenues	\$56,146,615	\$62,764,945	\$6,618,330	11.8%
Total Revenue	\$56,146,615	\$62,764,945	\$6,618,330	11.8%
Use of Fund Balance	\$(1)	\$(1,413,202)	\$(1,413,201)	141,320,100.0%

Summary of Changes

The Recommended Budget reflects a \$5,205,129 (9.3%) increase in total appropriations, a \$6,618,330 (11.8%) increase in revenue, and a \$1,413,201 decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an estimated increase in revenue available to transfer to Departments.

The increase in revenue is primarily due to the faster-than-anticipated economic recovery from COVID-19, which is anticipated to both cause FY 2020-21 statewide 2011 Realignment sales tax revenues to come in higher than estimated in the FY 2020-21 Adopted Budget, and lead to an estimated increase in FY 2021-22 statewide 2011 Realignment sales tax and vehicle license fee revenues.

Use of Fund Balance reflects a provision for reserve of \$1,413,202.

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$113,503,955	\$136,252,779	\$22,748,824	20.0%
Total Expenditures / Appropriations	\$113,503,955	\$136,252,779	\$22,748,824	20.0%
Net Financing Uses	\$113,503,955	\$136,252,779	\$22,748,824	20.0%
Revenue				
Intergovernmental Revenues	\$113,503,915	\$131,198,945	\$17,695,030	15.6%
Total Revenue	\$113,503,915	\$131,198,945	\$17,695,030	15.6%
Use of Fund Balance	\$40	\$5,053,834	\$5,053,794	12,634,485.0%

Summary of Changes

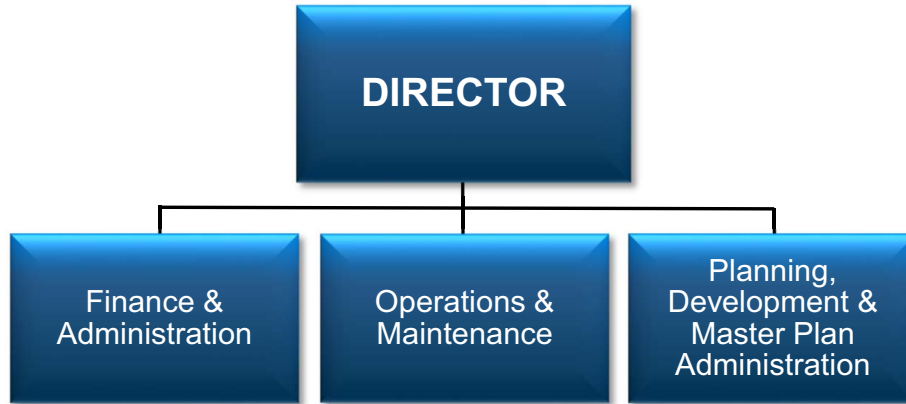
The Recommended Budget reflects a \$22,748,824 (20.0%) increase in total appropriations, a \$17,695,030 (15.6%) increase in revenue, and a \$5,053,794 increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an estimated increase in revenue available to transfer to Departments.

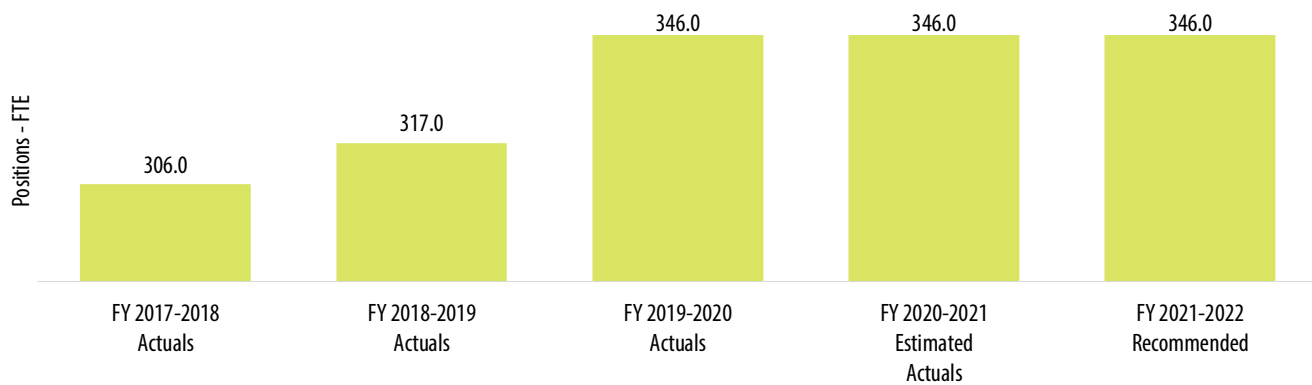
The increase in revenue is primarily due to the faster-than-anticipated economic recovery from COVID-19, which is anticipated to both cause FY 2020-21 statewide 2011 Realignment sales tax revenues to come in higher than estimated in the FY 2020-21 Adopted Budget, and lead to an estimated increase in FY 2021-22 statewide 2011 Realignment sales tax revenues.

Use of Fund Balance reflects the net of a carryover of \$9,951,470 in available balance and a provision for reserve of \$4,897,636.

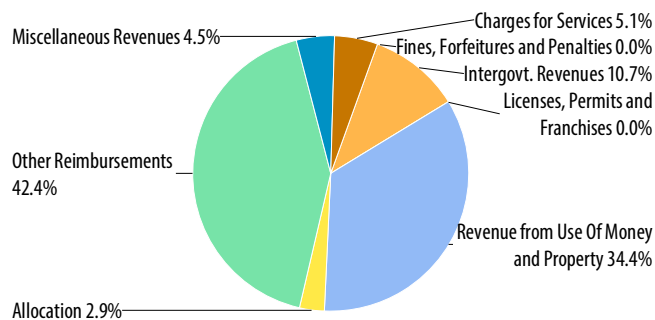
Department Structure
Cindy Nichol, Director



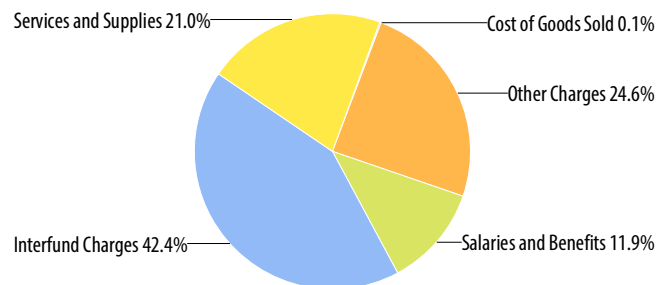
Staffing Trend



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 consists of:

- Administration and Finance
- Airport Operations
- Airport Revenues
- 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

- International Airport (SMF) handled 5.6 million passengers during calendar year 2020, marking a decrease of 57.6% on seat capacity and a 41.9% decrease year over year due to the COVID-19 pandemic. Despite the downturn in travel, SMF outperformed several peer airports in terms of Transportation Security Administration (TSA) throughput. New nonstop service was launched and three airlines announced new service in 2021.
- The Department of Airports was able to provide rent relief to the Airport Concessions, Airlines, and other tenants during the travel ban.
- Major pavement improvements were accomplished by Airfield Maintenance and Landside sections. At SMF, the Economy and Daily lots both got repaved and graded to create a safer parking area for customers. Many areas around that airport received attention by being refreshed and repainted. We seized a great opportunity with less passengers to take care of areas that needed the work and focus.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Administration and Finance	\$118,481,633	\$116,797,064	\$(1,684,569)	(1.4)%
Airport Operations	\$98,046,729	\$94,975,480	\$(3,071,249)	(3.1)%
Airport Revenues	\$211,100,000	\$161,050,000	\$(50,050,000)	(23.7)%
Planning and Development	\$6,724,035	\$7,072,447	\$348,412	5.2%
Total Expenditures / Appropriations	\$434,352,397	\$379,894,991	\$(54,457,406)	(12.5)%
Total Reimbursements	\$(210,000,000)	\$(161,000,000)	\$49,000,000	(23.3)%
Net Financing Uses	\$224,352,397	\$218,894,991	\$(5,457,406)	(2.4)%
Total Revenue	\$170,526,449	\$207,726,031	\$37,199,582	21.8%
Use of Fund Balance	\$53,825,948	\$11,168,960	\$(42,656,988)	(79.2)%
Positions	346.0	346.0	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$43,722,281	\$45,191,772	\$1,469,491	3.4%
Services & Supplies	\$83,494,585	\$79,883,251	\$(3,611,334)	(4.3)%
Other Charges	\$95,420,531	\$93,269,968	\$(2,150,563)	(2.3)%
Interfund Charges	\$211,100,000	\$161,050,000	\$(50,050,000)	(23.7)%
Cost of Goods Sold	\$615,000	\$500,000	\$(115,000)	(18.7)%
Total Expenditures / Appropriations	\$434,352,397	\$379,894,991	\$(54,457,406)	(12.5)%
Other Reimbursements	\$(210,000,000)	\$(161,000,000)	\$49,000,000	(23.3)%
Total Reimbursements	\$(210,000,000)	\$(161,000,000)	\$49,000,000	(23.3)%
Net Financing Uses	\$224,352,397	\$218,894,991	\$(5,457,406)	(2.4)%
Revenue				
Licenses, Permits & Franchises	\$67,894	\$28,287	\$(39,607)	(58.3)%
Fines, Forfeitures & Penalties	\$35,059	\$9,854	\$(25,205)	(71.9)%
Revenue from Use Of Money & Property	\$127,431,086	\$130,761,691	\$3,330,605	2.6%
Intergovernmental Revenues	\$3,129,045	\$40,631,441	\$37,502,396	1,198.5%
Charges for Services	\$22,156,111	\$19,380,461	\$(2,775,650)	(12.5)%
Miscellaneous Revenues	\$17,707,254	\$16,914,297	\$(792,957)	(4.5)%
Total Revenue	\$170,526,449	\$207,726,031	\$37,199,582	21.8%
Use of Fund Balance	\$53,825,948	\$11,168,960	\$(42,656,988)	(79.2)%
Positions	346.0	346.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$54,457,406 (12.5%) decrease in total appropriations, a \$49,000,000 (23.3%) decrease in reimbursements, a \$37,199,582 (21.8%) increase in revenue, and a \$42,656,988 (79.2%) decrease in the use of fund balance (retained earnings) from the prior year Adopted Budget.

The net decrease in total appropriations is due to:

- The pandemic reducing travel and related expenditures.
- Efforts to reduce services and supplies costs where possible without impacting service levels.
- Halting or delaying maintenance projects for later years.
- Recommended growth of \$411,044 summarized later in this section. Additional detail is provided in the individual program sections.

The decrease in reimbursements is due to less need in the operating budget.

The increase in revenue is due to:

- Projections in FY 2020-2021 being low due to COVID, but FY 2021-22 projections having a more optimistic outlook.
- Expected increases in passenger traffic due to an increase in vaccinations;
- Continued growth in cargo revenue.

Use of Fund Balance reflects a decrease of \$11,168,960 in retained earnings.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Airport Operations	411,044	—	—	411,044	—

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$10,471,257	\$10,825,030	\$353,773	3.4%
Services & Supplies	\$12,589,845	\$12,702,066	\$112,221	0.9%
Other Charges	\$95,420,531	\$93,269,968	\$(2,150,563)	(2.3)%
Total Expenditures / Appropriations	\$118,481,633	\$116,797,064	\$(1,684,569)	(1.4)%
Other Reimbursements	\$(210,000,000)	\$(161,000,000)	\$49,000,000	(23.3)%
Total Reimbursements	\$(210,000,000)	\$(161,000,000)	\$49,000,000	(23.3)%
Net Financing Uses	\$(91,518,367)	\$(44,202,936)	\$47,315,431	(51.7)%
Use of Fund Balance	\$(91,518,367)	\$(44,202,936)	\$47,315,431	(51.7)%
Positions	57.0	59.0	2.0	3.5%

Summary of Changes

The Recommended Budget reflects a \$1,684,569 (1.4%) decrease in total appropriations, a \$49,000,000 (23.3%) decrease in reimbursements, and a \$47,315,431 (51.7%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The net decrease in total appropriations is due to an aggressive attempt to reduce services and supplies costs, partially offset by increases in salary and benefit costs.

The decrease in reimbursements is due to less need in the operating budget.

Use of Fund Balance reflects a \$44,202,936 increase in retained earnings.

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$28,762,519	\$29,806,570	\$1,044,051	3.6%
Services & Supplies	\$68,669,210	\$64,668,910	\$(4,000,300)	(5.8)%
Other Charges	—	—	—	—%
Cost of Goods Sold	\$615,000	\$500,000	\$(115,000)	(18.7)%
Total Expenditures / Appropriations	\$98,046,729	\$94,975,480	\$(3,071,249)	(3.1)%
Net Financing Uses	\$98,046,729	\$94,975,480	\$(3,071,249)	(3.1)%
Use of Fund Balance	\$98,046,729	\$94,975,480	\$(3,071,249)	(3.1)%
Positions	258.0	256.0	(2.0)	(0.8)%

Summary of Changes

The Recommended Budget reflects a \$3,071,249 (3.1%) decrease in total appropriations and use of fund balance (retained earnings) from the prior year Adopted Budget.

The net decrease in total appropriations is due to:

- Fewer passengers resulting in lower operating costs.
- Efforts to reduce spending in services and supplies.
- A significant decrease in Maintenance & Operations projects.
- Recommended growth of \$411,044 detailed later in this section.

Use of Fund Balance reflects a \$94,975,480 decrease in retained earnings.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
SCDA reallocate 1 FTE Custodian Lv 2 to 1 FTE Airport Mngr in Admin & Finance					
	111,044	—	—	111,044	—
Requesting to reallocate one Custodian Level 2 to one Airport Manager. Funded by airport revenue					
SCDA Terminal A Curbside Bollards in Operations					
	300,000	—	—	300,000	—
The new protective bollards will improve safety and security of the Terminal A curbside and require minimal ongoing maintenance support. Funding is provided through the Airports' Enterprise Fund.					

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$211,100,000	\$161,050,000	\$(50,050,000)	(23.7)%
Total Expenditures / Appropriations	\$211,100,000	\$161,050,000	\$(50,050,000)	(23.7)%
Net Financing Uses	\$211,100,000	\$161,050,000	\$(50,050,000)	(23.7)%
Revenue				
Licenses, Permits & Franchises	\$67,894	\$28,287	\$(39,607)	(58.3)%
Fines, Forfeitures & Penalties	\$35,059	\$9,854	\$(25,205)	(71.9)%
Revenue from Use Of Money & Property	\$127,431,086	\$130,761,691	\$3,330,605	2.6%
Intergovernmental Revenues	\$3,129,045	\$40,631,441	\$37,502,396	1,198.5%
Charges for Services	\$22,156,111	\$19,380,461	\$(2,775,650)	(12.5)%
Miscellaneous Revenues	\$17,707,254	\$16,914,297	\$(792,957)	(4.5)%
Total Revenue	\$170,526,449	\$207,726,031	\$37,199,582	21.8%
Use of Fund Balance	\$40,573,551	\$(46,676,031)	\$(87,249,582)	(215.0)%

Summary of Changes

The Recommended Budget reflects a \$50,050,000 (23.7%) decrease in total appropriations, a \$37,199,582 (21.8%) increase in revenue, and an \$87,249,582 (215.0%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The decrease in total appropriations is due to less need in the operating budget.

The increase in total revenue is due to an anticipated increase in passengers and unusually low estimated revenue in FY 2020-21 due to the pandemic.

Use of Fund Balance reflects a \$46,676,031 increase in 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

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$4,488,505	\$4,560,172	\$71,667	1.6%
Services & Supplies	\$2,235,530	\$2,512,275	\$276,745	12.4%
Total Expenditures / Appropriations	\$6,724,035	\$7,072,447	\$348,412	5.2%
Net Financing Uses	\$6,724,035	\$7,072,447	\$348,412	5.2%
Use of Fund Balance	\$6,724,035	\$7,072,447	\$348,412	5.2%
Positions	31.0	31.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$348,412 (5.2%) increase in total appropriations and use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in total appropriations is due to cost of living adjustments, step increases, and service and supply increases for engineering and architectural planning.

Use of Fund Balance reflects a \$7,072,447 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 Outlay consists of:

- Executive Airport
- International Airport
- Mather Airport

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Executive Airport	\$250,000	\$150,000	\$(100,000)	(40.0)%
International Airport	\$63,078,504	\$63,818,531	\$740,027	1.2%
Mather Airport	\$5,638,142	\$6,384,414	\$746,272	13.2%
Total Expenditures / Appropriations	\$68,966,646	\$70,352,945	\$1,386,299	2.0%
Total Reimbursements	\$(1,100,000)	\$(50,000)	\$1,050,000	(95.5)%
Net Financing Uses	\$67,866,646	\$70,302,945	\$2,436,299	3.6%
Use of Fund Balance	\$67,866,646	\$70,302,945	\$2,436,299	3.6%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Other Charges	\$313,004	\$313,004	—	—%
Land	\$250,000	—	\$(250,000)	(100.0)%
Improvements	\$56,663,142	\$60,019,941	\$3,356,799	5.9%
Equipment	\$11,160,500	\$9,820,000	\$(1,340,500)	(12.0)%
Computer Software	\$580,000	\$200,000	\$(380,000)	(65.5)%
Total Expenditures / Appropriations	\$68,966,646	\$70,352,945	\$1,386,299	2.0%
Other Reimbursements	\$(1,100,000)	\$(50,000)	\$1,050,000	(95.5)%
Total Reimbursements	\$(1,100,000)	\$(50,000)	\$1,050,000	(95.5)%
Net Financing Uses	\$67,866,646	\$70,302,945	\$2,436,299	3.6%
Use of Fund Balance	\$67,866,646	\$70,302,945	\$2,436,299	3.6%

Summary of Changes

The Recommended Budget reflects a \$1,386,299 (2.0%) increase in total appropriations, a \$1,050,000 (95.5%) decrease in reimbursements, and a \$2,436,299 (3.6%) increase in use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in total appropriations is primarily due to recommended growth of \$1,300,000 summarized later in this section. Additional detail is provided in the individual program sections.

The decrease in reimbursements is due to the decreases related to the Consolidated Rent-a-Car Facility (ConRAC) project.

Use of fund balance reflects a \$70,302,945 decrease in retained earnings.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
International Airport	1,300,000	—	—	1,300,000	—

Executive Airport

Program Overview

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

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Improvements	\$250,000	\$150,000	\$(100,000)	(40.0)%
Total Expenditures / Appropriations	\$250,000	\$150,000	\$(100,000)	(40.0)%
Net Financing Uses	\$250,000	\$150,000	\$(100,000)	(40.0)%
Use of Fund Balance	\$250,000	\$150,000	\$(100,000)	(40.0)%

Summary of Changes

The Recommended Budget reflects a \$100,000 (40.0%) decrease in appropriations and use of fund balance (retained earnings) from the prior year Adopted Budget.

The decrease in appropriations is related to the projected costs for the Overlay Airport Roadways project at Executive Airport.

Use of fund balance reflects a \$150,000 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Other Charges	\$313,004	\$313,004	—	—%
Land	\$250,000	—	\$(250,000)	(100.0)%
Improvements	\$51,125,000	\$53,815,527	\$2,690,527	5.3%
Equipment	\$10,810,500	\$9,490,000	\$(1,320,500)	(12.2)%
Computer Software	\$580,000	\$200,000	\$(380,000)	(65.5)%
Total Expenditures / Appropriations	\$63,078,504	\$63,818,531	\$740,027	1.2%
Other Reimbursements	\$(1,100,000)	\$(50,000)	\$1,050,000	(95.5)%
Total Reimbursements	\$(1,100,000)	\$(50,000)	\$1,050,000	(95.5)%
Net Financing Uses	\$61,978,504	\$63,768,531	\$1,790,027	2.9%
Use of Fund Balance	\$61,978,504	\$63,768,531	\$1,790,027	2.9%

Summary of Changes

The Recommended Budget reflects a \$740,027 (1.2%) increase in appropriations, a \$1,050,000 (95.5%) decrease in reimbursements, and a \$1,790,027 (2.9%) increase in use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in appropriations is due to recommended growth of \$1,300,000 detailed later in this section. However, there is a concerted effort to prioritize maintenance and rehabilitation projects in order to ensure the continued viability of existing infrastructure while developing a large capital program in the future to address facility capacity issues.

The decrease in reimbursements is due to decreased costs for the Consolidated Rent-a-Car Facility (ConRAC) project.

Use of Fund Balance reflects a \$63,768,531 decrease in retained earnings.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
SCDA 911 System Update in Operations					
	300,000	—	—	300,000	—
Update of the 911 phone system to be compatible with NexGen 911 platform. Funding is provided through the Airports' Enterprise Fund.					
SCDA Airport/CBP Processing Enhancements via Biometrics in Operations					
	200,000	—	—	200,000	—
TSA and CBP need enhancements to biometrics for international passenger identification. Funding is provided through the Airports' Enterprise Fund.					
SCDA Computerized Maintenance Management System in Operations					
	200,000	—	—	200,000	—
New work order system to be implemented and shared with DGS. Funding is provided through the Airports' Enterprise Fund.					
SCDA International Swing Gates Addition in Operations					
	600,000	—	—	600,000	—
The new passageway will provide access to Customs for arriving international passengers. Funding is provided 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Improvements	\$5,288,142	\$6,054,414	\$766,272	14.5%
Equipment	\$350,000	\$330,000	\$(20,000)	(5.7)%
Total Expenditures / Appropriations	\$5,638,142	\$6,384,414	\$746,272	13.2%
Net Financing Uses	\$5,638,142	\$6,384,414	\$746,272	13.2%
Use of Fund Balance	\$5,638,142	\$6,384,414	\$746,272	13.2%

Summary of Changes

The Recommended Budget reflects a \$746,272 (13.2%) increase in appropriations and use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in appropriations is due to Capital Improvement Plan (CIP) projects at the Mather Airport including the following:

- Generator Replacement for Tower and Airfield Lighting
- Landscape Water System Separation
- Mather Fire Station Rehabilitation
- Mather Tower Small Digital Voice Switch
- Overlay and Extend Runway
- Radio/Telephone Crash System
- Rehabilitate Asphalt/Concrete Section for Runway
- Repair Localized Failed Pavement Sections of Runway

Use of Fund Balance reflects a \$6,384,414 decrease in retained earnings.

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
General Fund Contingencies	\$1,000,000	\$6,000,000	\$5,000,000	500.0%
Total Expenditures / Appropriations	\$1,000,000	\$6,000,000	\$5,000,000	500.0%
Net Financing Uses	\$1,000,000	\$6,000,000	\$5,000,000	500.0%
Net County Cost	\$1,000,000	\$6,000,000	\$5,000,000	500.0%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Appropriation for Contingencies	\$1,000,000	\$6,000,000	\$5,000,000	500.0%
Total Expenditures / Appropriations	\$1,000,000	\$6,000,000	\$5,000,000	500.0%
Net Financing Uses	\$1,000,000	\$6,000,000	\$5,000,000	500.0%
Net County Cost	\$1,000,000	\$6,000,000	\$5,000,000	500.0%

Summary of Changes

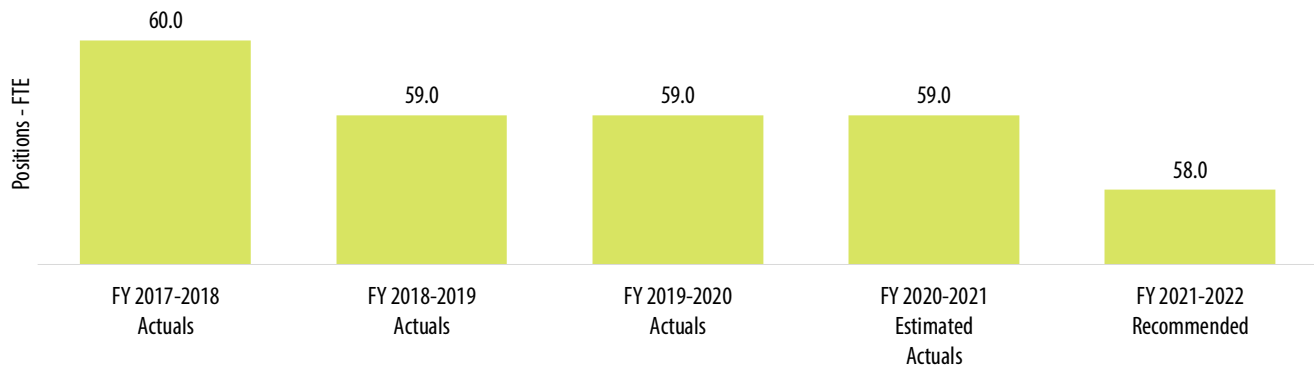
The Recommended Budget reflects a \$5 million (500.0%) increase in total appropriations and net county cost from the prior year Adopted Budget.

The increase in total appropriations is primarily due to current ongoing negotiations with all 30 of the County's bargaining units. The Recommended Budget currently reflects a 1% Cost of Living Adjustment (COLA) for all employees, however, based on negotiations thus far, it is expected that the actual COLAs will be higher. Every 1% increase in salaries equates to approximately \$6 million in net county cost.

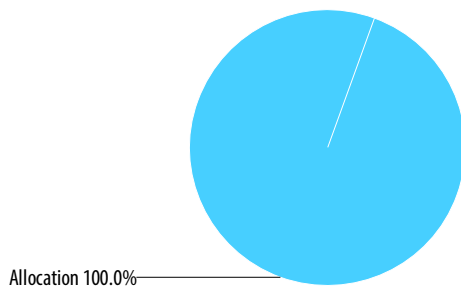
Department Structure
Eric Stern, Chief Executive Officer



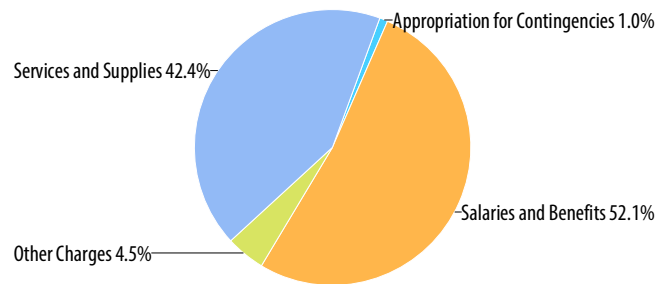
Staffing Trend



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 (SCERS or the 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Management of the Sacramento County Employees' Retirement System (SCERS)	\$15,699,790	\$15,926,948	\$227,158	1.4%
Total Expenditures / Appropriations	\$15,699,790	\$15,926,948	\$227,158	1.4%
Net Financing Uses	\$15,699,790	\$15,926,948	\$227,158	1.4%
Total Revenue	—	—	—	—%
Use of Fund Balance	\$15,699,790	\$15,926,948	\$227,158	1.4%
Positions	59.0	58.0	(1.0)	(1.7)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$8,296,000	\$8,297,918	\$1,918	0.0%
Services & Supplies	\$6,564,790	\$6,752,030	\$187,240	2.9%
Other Charges	\$684,000	\$719,000	\$35,000	5.1%
Appropriation for Contingencies	\$155,000	\$158,000	\$3,000	1.9%
Total Expenditures / Appropriations	\$15,699,790	\$15,926,948	\$227,158	1.4%
Net Financing Uses	\$15,699,790	\$15,926,948	\$227,158	1.4%
Revenue				
Charges for Services	—	—	—	—%
Total Revenue	—	—	—	—%
Use of Fund Balance	\$15,699,790	\$15,926,948	\$227,158	1.4%
Positions	59.0	58.0	(1.0)	(1.7)%

Summary of Changes

The Recommended Budget reflects a \$227,158 (1.4%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The net increase in total appropriations is primarily due to:

- Decreases in Medical Services is due to the decrease in disability-related activities as the budget amount is based on the three-year average of actual expenses.
- Increases in Actuarial Services attributable to anticipated costs related to the actuarial audit to be conducted in Fall 2021.
- Increases in Investment Services/Consultants due to the increase in anticipated costs related to third-party services for investment portfolio software.
- Decreases in Legal Services attributable to the decrease in disability-related legal matter costs.
- Increases in Information Technology Services due to the inclusion of the hour bank fee for the Pension Administrative System (PAS) software vendor and with the increase of monthly hosting and maintenance services and disaster recovery fee.
- Increases in Leased Property Use Charges due to the increase of monthly office rent, which is offset by the three months free rent.
- Increases in Depreciation Expense due to the anticipation that the PAS will be completed in early 2022 and depreciation will begin over an estimated 10-year useful life.
- Decreases in Countywide Cost Allocation due to the true-up of the County General Fund actual expenses from the prior two years.
- Decreases in Building Improvements due to the inclusion of the remaining tenant improvement costs to be incurred in FY 2021-22, which will be reimbursed by the lessor. As part of SCERS' building lease renewal, the lessor provides SCERS a total allowance of \$600,000 in tenant improvements, \$400,000 was budgeted in FY 2020-21 and the remaining balance is included in the FY 2021-22 budget.
- Decreases in the PAS due to the decrease in costs as the project moves to the next phase of development and implementation.

Use of Fund balance reflects a \$15,926,948 decrease to retained earnings.

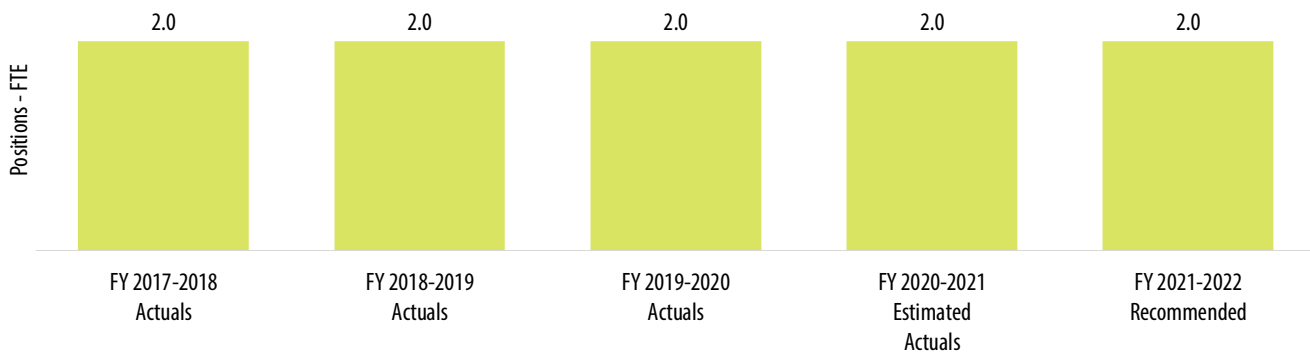
Position counts have decreased by 1.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE recommended net Base decrease.

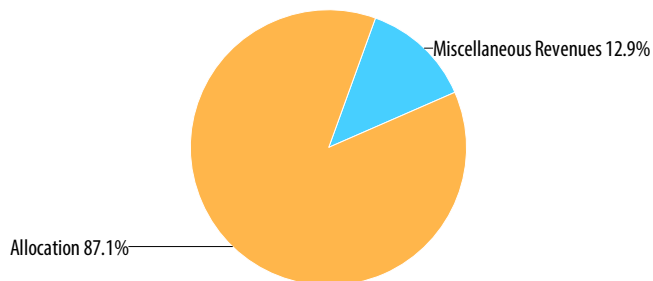
Department Structure
Alice Dowdin Calvillo, Executive Officer



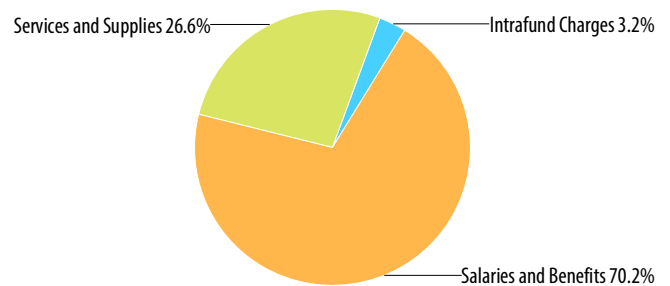
Staffing Trend



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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Civil Service Commission	\$455,736	\$464,632	\$8,896	2.0%
Total Expenditures / Appropriations	\$455,736	\$464,632	\$8,896	2.0%
Net Financing Uses	\$455,736	\$464,632	\$8,896	2.0%
Total Revenue	\$60,000	\$60,000	—	—%
Net County Cost	\$395,736	\$404,632	\$8,896	2.2%
Positions	2.0	2.0	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$321,097	\$326,091	\$4,994	1.6%
Services & Supplies	\$117,120	\$123,745	\$6,625	5.7%
Intrafund Charges	\$17,519	\$14,796	\$(2,723)	(15.5)%
Total Expenditures / Appropriations	\$455,736	\$464,632	\$8,896	2.0%
Net Financing Uses	\$455,736	\$464,632	\$8,896	2.0%
Revenue				
Miscellaneous Revenues	\$60,000	\$60,000	—	—%
Total Revenue	\$60,000	\$60,000	—	—%
Net County Cost	\$395,736	\$404,632	\$8,896	2.2%
Positions	2.0	2.0	—	—%

Summary of Changes

The Recommended Budget reflects an \$8,896 (2.0%) increase in appropriations, and an \$8,896 (2.2%) increase in net county cost from the prior year Adopted Budget.

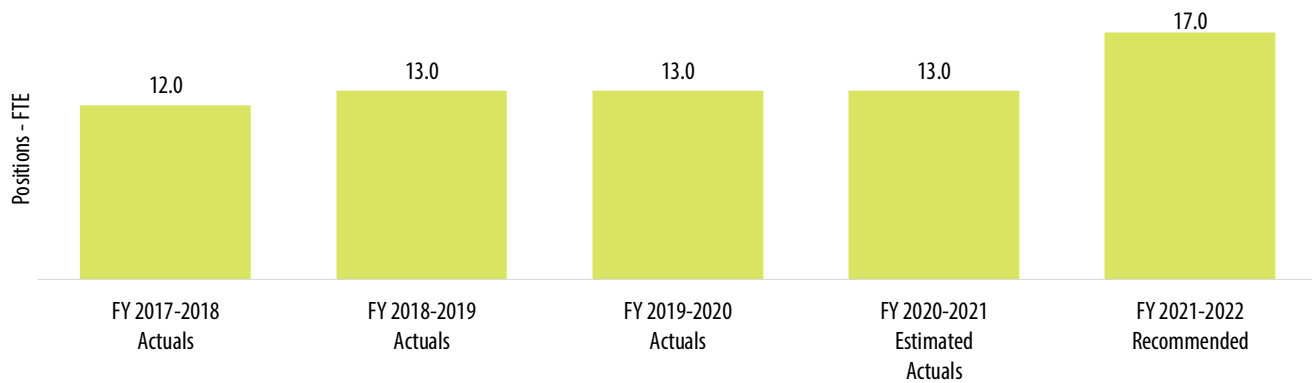
The change in net county cost is a result of the changes described below.

The increase in total appropriations is due to increases in salaries and benefits and allocated costs.

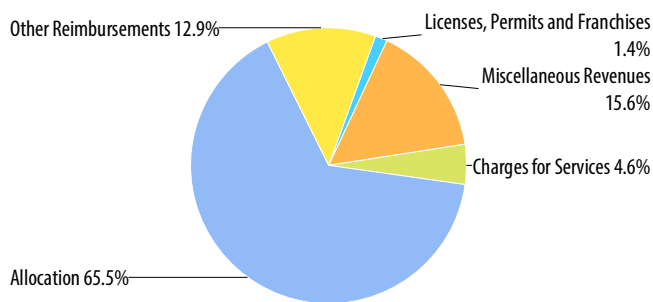
Department Structure Florence Evans, Clerk of the Board



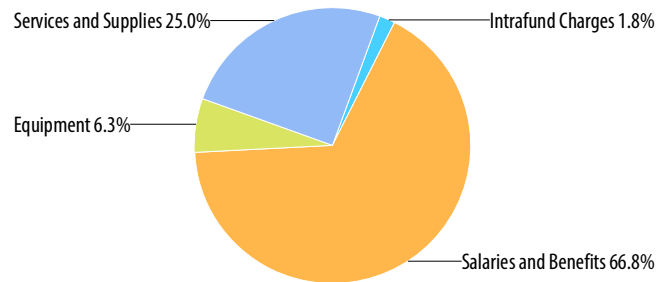
Staffing Trend



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. 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. Researches and responds to various public records requests. COB Programs include:

- Assessment Appeals
- Clerk of the Board
- Planning Commission

Goals

- Organizational restructure
- Implement new technology and software tools (Digitize official records, new Boards and Commissions database, and integrate electronic signatures)

Accomplishments

- Implemented a public meeting virtual platform and implemented upgrades to Chambers and hearing rooms and teleconferencing system to increase public access to government meetings.
- Completed the agenda management system upgrade and converted 50 plus boards and commissions and 44 departments to the new system.
- Consolidated the bylaws of 14 Community Planning Advisory Councils (CPAC) in collaboration with the Office of Planning and Environmental Review.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Assessment Appeals	\$110,136	\$114,848	\$4,712	4.3%
Clerk of the Board	\$2,358,801	\$2,924,157	\$565,356	24.0%
Planning Commission	\$132,601	\$123,901	\$(8,700)	(6.6)%
Total Expenditures / Appropriations	\$2,601,538	\$3,162,906	\$561,368	21.6%
Total Reimbursements	\$(404,826)	\$(406,486)	\$(1,660)	0.4%
Net Financing Uses	\$2,196,712	\$2,756,420	\$559,708	25.5%
Total Revenue	\$671,831	\$684,551	\$12,720	1.9%
Net County Cost	\$1,524,881	\$2,071,869	\$546,988	35.9%
Positions	13.0	17.0	4.0	30.8%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$1,687,697	\$2,113,080	\$425,383	25.2%
Services & Supplies	\$656,392	\$791,621	\$135,229	20.6%
Equipment	\$200,000	\$200,000	—	—%
Intrafund Charges	\$57,449	\$58,205	\$756	1.3%
Total Expenditures / Appropriations	\$2,601,538	\$3,162,906	\$561,368	21.6%
Other Reimbursements	\$(404,826)	\$(406,486)	\$(1,660)	0.4%
Total Reimbursements	\$(404,826)	\$(406,486)	\$(1,660)	0.4%
Net Financing Uses	\$2,196,712	\$2,756,420	\$559,708	25.5%
Revenue				
Licenses, Permits & Franchises	\$40,000	\$45,000	\$5,000	12.5%
Charges for Services	\$146,831	\$146,831	—	—%
Miscellaneous Revenues	\$485,000	\$492,720	\$7,720	1.6%
Total Revenue	\$671,831	\$684,551	\$12,720	1.9%
Net County Cost	\$1,524,881	\$2,071,869	\$546,988	35.9%
Positions	13.0	17.0	4.0	30.8%

Summary of Changes

The Recommended Budget reflects a \$561,368 (21.6%) increase in total appropriations, a \$1,660 (0.4%) increase in reimbursements, a \$12,720 (1.9%) increase in revenue, and a \$546,988 (35.9%) increase in net county cost from the prior year Adopted Budget.

The change in net county cost is a result of the changes described below.

The increase in total appropriations is due to:

- Cost of living increases and increase in allocated costs.
- Recommended growth of \$546,988 summarized later in this section. Additional detail is provided in the individual program sections.
- Recommended reductions of \$41,440 summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to estimated reimbursement from Property Tax Administration (SB 2557) to Assessment Appeals.

The increase in revenue is due to anticipated increases in fee revenue for Planning licenses and permits, and anticipated increases in revenue from Property Tax Administration (SB2557) to Assessment Appeals.

Positions counts have increased by 4.0 FTE from the prior year Adopted Budget due to:

- 4.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Assessment Appeals	3,525	—	—	3,525	—
Clerk of the Board	543,463	—	—	543,463	4.0

Summary of Recommended Reductions by Program

Program	Total Expenditures	Reimbursements	Revenue	Net County Cost	FTE
Clerk of the Board	(41,440)	—	—	(41,440)	—

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$107,686	\$113,598	\$5,912	5.5%
Services & Supplies	\$2,450	\$1,250	\$(1,200)	(49.0)%
Total Expenditures / Appropriations	\$110,136	\$114,848	\$4,712	4.3%
Other Reimbursements	\$(23,450)	—	\$23,450	(100.0)%
Total Reimbursements	\$(23,450)	—	\$23,450	(100.0)%
Net Financing Uses	\$86,686	\$114,848	\$28,162	32.5%
Revenue				
Charges for Services	\$750	\$750	—	—%
Miscellaneous Revenues	\$85,000	\$92,720	\$7,720	9.1%
Total Revenue	\$85,750	\$93,470	\$7,720	9.0%
Net County Cost	\$936	\$21,378	\$20,442	2,184.0%
Positions	1.0	1.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$4,712 (4.3%) increase in total appropriations, a \$23,450 (new) decrease in reimbursements, a \$7,720 (9.0%) increase in revenue, and a \$20,442 (2,184%) increase in net county cost from the prior year Adopted Budget.

The change in net county cost is a result of the changes described below.

The increase in total appropriations is due to:

- Increases in salary and benefit costs related to cost of living adjustments and retirement costs.
- Recommended growth of \$3,525 detailed later in this section.

The decrease in reimbursements is due to Property Tax Administration reimbursement being moved to a different program.

The increase in revenue is due to Property Tax Administration (SB 2557) revenue to Assessment Appeals.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
COB - Reallocation of Deputy Clerk to Accounting Tech, Confidential					
	3,525	—	—	3,525	—

Reallocate 1.0 FTE Deputy Clerk II to 1.0 Accounting Technician Confidential with general fund totaling \$3,525 to appropriately classify the position with the duties performed related to processing financial transactions regarding assessed property values and changes to the tax roll determined by the Assessment Appeals Board (Board of Equalization).

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: Accept and process applications from local residents within the Sacramento community applying for seats on 67 plus County boards and commissions. Manage the Board of Supervisors' nominations and appointments to boards and commissions, publish the Local Appointments List and Vacancy Report, advertise vacancies, and manage the membership of boards and commissions. Provide onboarding training to newly appointed members of boards and commissions. Manage the Board of Supervisors' Own Ranks Appointments List.
- Good Governance and Compliance – Fair Political Practices Commission (FPPC): Accept, review and file annually 2,500 plus FPPC Statements of Economic Interests (Form 700) and AB 1234 Ethics certificates from personnel, County boards and commissions and local agencies. Issue FPPC Biennial Notices, review local agency conflict of interest (COI) codes, assist local agencies with preparing COI codes and make recommendations to the code reviewing body. Provide Form 700 and COI code training workshops to filers and filing officials. 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$1,475,110	\$1,907,281	\$432,171	29.3%
Services & Supplies	\$626,242	\$758,671	\$132,429	21.1%
Equipment	\$200,000	\$200,000	—	—%
Intrafund Charges	\$57,449	\$58,205	\$756	1.3%
Total Expenditures / Appropriations	\$2,358,801	\$2,924,157	\$565,356	24.0%
Other Reimbursements	\$(381,376)	\$(406,486)	\$(25,110)	6.6%
Total Reimbursements	\$(381,376)	\$(406,486)	\$(25,110)	6.6%
Net Financing Uses	\$1,977,425	\$2,517,671	\$540,246	27.3%
Revenue				
Licenses, Permits & Franchises	\$15,000	\$20,000	\$5,000	33.3%
Charges for Services	\$146,031	\$146,031	—	—%
Miscellaneous Revenues	\$400,000	\$400,000	—	—%
Total Revenue	\$561,031	\$566,031	\$5,000	0.9%
Net County Cost	\$1,416,394	\$1,951,640	\$535,246	37.8%
Positions	11.0	16.0	5.0	45.5%

Summary of Changes

The Recommended Budget reflects a \$565,356 (24.0%) increase in total appropriations, a \$25,110 (6.6%) increase in reimbursements, a \$5,000 (0.9%) increase in revenue, and a \$535,246 (37.8%) increase in net county cost from the prior year Adopted Budget.

The change in net county cost is a result of the changes described below.

The increase in total appropriations is due to:

- Increases in salary and benefit costs related to cost of living adjustments and retirement costs.
- Recommended growth of \$543,462 detailed later in this section.
- Recommended reductions of \$41,440 detailed later in this section.

The increase in reimbursements is due to Property Tax Administration (SB2557) being transferred from the Assessment Appeals program to the Clerk of the Board program.

The increase in revenue is due to an anticipated increase in licensing and permit revenue from the Planning and Environmental Review Department.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
COB - Add 1.0 FTE Deputy Clerk Board of Supervisors Lv 2					
	88,132	—	—	88,132	1.0
Request to add 1.0 FTE Deputy Clerk II position to balance the existing workload associated with the agenda management of 35 boards and commissions holding approximately 300 meetings annually, which includes, but is not limited to, meeting agenda deadlines, performing the duties of preparing court records/transcripts, and managing an overall increased workload to meet legally mandated deadlines. This request is unfunded.					
COB - Boards and Commission Database					
	100,000	—	—	100,000	—
Replace a boards and commissions database that has been in use for 18 plus years to manage and track the appointments of 68 boards/commissions and the membership of over 580 members. The software has reached the end of its useful life, and needs to be replaced. The hard drive becomes more susceptible to failing as it ages and this can result in loss of data and not meeting/completing legally mandated timelines and actions. This request is unfunded. One-time purchase.					
COB - Office Furniture and Workstations					
	10,000	—	—	10,000	—
Fund purchase of work modules and office furniture for incumbent staff. This request is unfunded. One-Time cost.					
COB Add 1.0 FTE Executive Secretary					
	93,492	—	—	93,492	1.0
Add 1.0 FTE Executive Secretary to provide the increasing need for administrative and secretarial support to the Department director and two managers, perform lead work related to the department's administration tracking legally mandated deadlines and monitoring quasi-judicial appeal hearing processes, managing the director's email, public email and master calendars, and overseeing the public counter on behalf of the department and five supervisorial districts, and supervising one entry level clerical position currently performing full-time duties related to the general office and public counter/ general public phone lines of eight offices/programs. This request is unfunded					
COB Add 1.0 FTE Supervising Deputy Clerk					
	104,848	—	—	104,848	1.0
Add 1.0 FTE Supervising Deputy Clerk position to supervise deputy clerk staff and agenda management processes of 35 boards and commissions, which are approximately 300 meetings annually. The position is requested to oversee the critical operations of the agenda management functions to ensure accuracy and timeliness of conforming, producing, publishing and distributing agendas, summaries, and material, including executed material and completing other post meeting duties within legally mandated timelines. Currently, the director and assistant clerk have been absorbing these work duties. This request is unfunded.					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
COB Desktop Computer Replacement					
	20,000	—	—	20,000	—
<p>Replace 18 Desktop computers and ancillary equipment. The equipment has reached the end of its useful life, warranties have expired and replacement parts/software are not available. The hard drive becomes more susceptible to failing as it ages and this can result in loss of data and not meeting/completing legally mandated timelines and actions. This request is unfunded. One-Time cost.</p>					
COB Transfer Administrative Services Officer I position from OCE to COB					
	126,991	—	—	126,991	1.0
<p>Transfer 1.0 FTE Administrative Services Officer I (ASO I) from the County Executive Cabinet to the Clerk of the Board. The duties include, but not limited to, managing the board agenda process, analyzing board material, meeting legally mandated deadlines, preparing comprehensive reports and notes for the County Executive and managing the Youth Commission. The current FTE is classified as a Sr. Administrative Analyst in the County Executive Cabinet (Reduction 13286).</p>					

Recommended Reduction Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net County Cost	FTE
COB Extra Help, Deputy Clerk, Retired Annuitant					
	(30,318)	—	—	(30,318)	—
<p>Eliminate funding for extra help (deputy clerk retired annuitant) to meet the General Fund allocation. This reduction will impact the continuity of operations for the department's agenda management of 35 boards and commissions and critical functions, and create significant delays of posting legally mandated material.</p>					
COB Temporary Services					
	(11,122)	—	—	(11,122)	—
<p>Eliminate funding for temporary services equivalent to 200 hours of an Office Assistant II, Confidential to meet the General Fund allocation. This reduction will affect the Clerk's department, five supervisorial district offices, 44 departments, special districts, and constituents; and the programs of the Clerk of the Board, Planning Commission and Assessment Appeals. Temporary services are used during vacancies to fill the office assistant position to cover the public counter, general phone for eight offices and three programs and general clerical functions.</p>					

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 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.

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$104,901	\$92,201	\$(12,700)	(12.1)%
Services & Supplies	\$27,700	\$31,700	\$4,000	14.4%
Total Expenditures / Appropriations	\$132,601	\$123,901	\$(8,700)	(6.6)%
Net Financing Uses	\$132,601	\$123,901	\$(8,700)	(6.6)%
Revenue				
Licenses, Permits & Franchises	\$25,000	\$25,000	—	—%
Charges for Services	\$50	\$50	—	—%
Total Revenue	\$25,050	\$25,050	—	—%
Net County Cost	\$107,551	\$98,851	\$(8,700)	(8.1)%
Positions	1.0	—	(1.0)	(100.0)%

Summary of Changes

The Recommended Budget reflects an \$8,700 (6.6%) decrease in total appropriations, and an \$8,700 (8.1%) decrease in net county cost from the prior year Adopted Budget.

The change in net county cost is a result of the changes described below.

The decrease in total appropriations is due primarily to a program change in positions. Two Deputy Clerks were transferred between programs, which resulted in lower costs in Salary and Benefits accounts.

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Community Investment Program	\$96,321	\$46,321	\$(50,000)	(51.9)%
Remaining Tobacco Litigation Settlement Allocation	\$55,783	\$49,783	\$(6,000)	(10.8)%
Total Expenditures / Appropriations	\$152,104	\$96,104	\$(56,000)	(36.8)%
Net Financing Uses	\$152,104	\$96,104	\$(56,000)	(36.8)%
Use of Fund Balance	\$152,104	\$96,104	\$(56,000)	(36.8)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$152,104	\$96,104	\$(56,000)	(36.8)%
Interfund Charges	—	—	—	—%
Total Expenditures / Appropriations	\$152,104	\$96,104	\$(56,000)	(36.8)%
Net Financing Uses	\$152,104	\$96,104	\$(56,000)	(36.8)%
Use of Fund Balance	\$152,104	\$96,104	\$(56,000)	(36.8)%

Summary of Changes

The Recommended Budget reflects a \$56,000 (36.8%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

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

Use of Fund Balance reflects a carryover of \$96,104 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$96,321	\$46,321	\$(50,000)	(51.9)%
Total Expenditures / Appropriations	\$96,321	\$46,321	\$(50,000)	(51.9)%
Net Financing Uses	\$96,321	\$46,321	\$(50,000)	(51.9)%
Use of Fund Balance	\$96,321	\$46,321	\$(50,000)	(51.9)%

Summary of Changes

The Recommended Budget reflects a \$50,000 (51.9%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

The decrease in appropriations is due to the use of \$50,000 in funding for the Sacramento Area Sewer District's Freeport Septic Conversion Project.

Use of Fund Balance reflects a carryover of \$46,321 in available balance.

Remaining Tobacco Litigation Settlement Allocation

Program Overview

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

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$55,783	\$49,783	\$(6,000)	(10.8)%
Interfund Charges	—	—	—	—%
Total Expenditures / Appropriations	\$55,783	\$49,783	\$(6,000)	(10.8)%
Net Financing Uses	\$55,783	\$49,783	\$(6,000)	(10.8)%
Use of Fund Balance	\$55,783	\$49,783	\$(6,000)	(10.8)%

Summary of Changes

The Recommended Budget reflects a \$6,000 (10.8%) decrease in appropriations and use of fund balance from the prior year Adopted Budget.

The decrease in appropriations is due to the allocation of \$11,000 to Wide Open Walls for a Community Mural in Jazz Alley, partially offset by a return of \$5,000 in unspent funds from Roze Bear, Inc.

Use of Fund Balance reflects a carryover of \$49,783 in available balance.

Budget Unit Functions & Responsibilities

This **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; the remaining amount is funded by cities and 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Administration of LAFCo	\$239,500	\$239,500	—	—%
Total Expenditures / Appropriations	\$239,500	\$239,500	—	—%
Net Financing Uses	\$239,500	\$239,500	—	—%
Net County Cost	\$239,500	\$239,500	—	—%

Budget Unit – Budget by Object

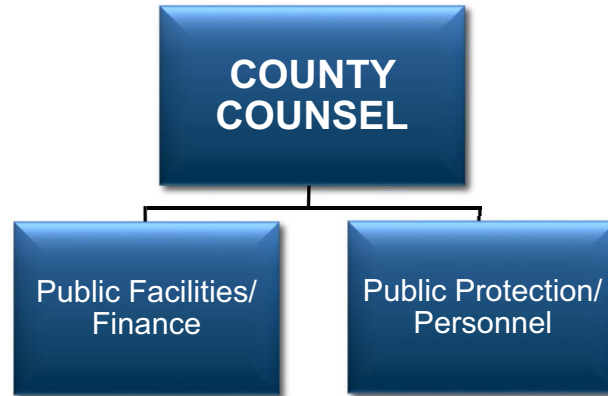
	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Other Charges	\$239,500	\$239,500	—	—%
Total Expenditures / Appropriations	\$239,500	\$239,500	—	—%
Net Financing Uses	\$239,500	\$239,500	—	—%
Net County Cost	\$239,500	\$239,500	—	—%

Summary of Changes

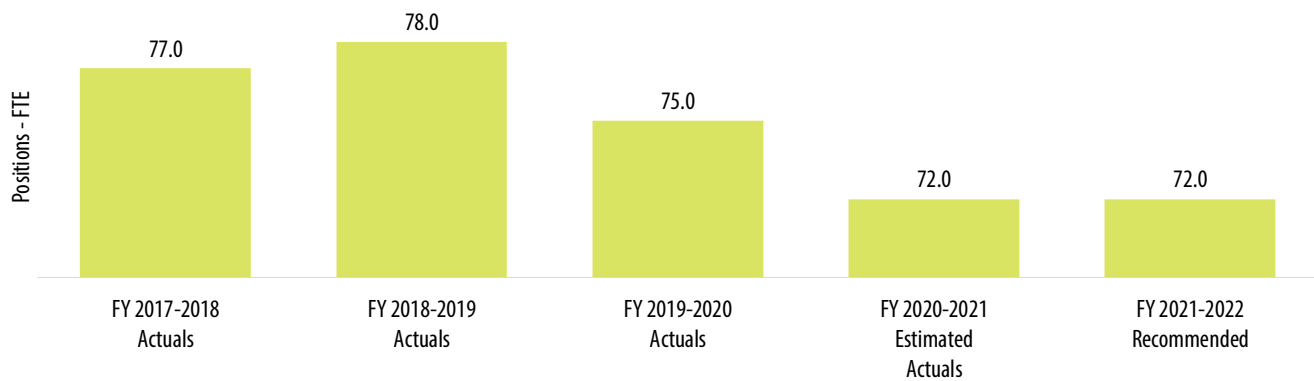
The Recommended Budget reflects no changes from the prior year Adopted Budget.

The contribution has not changed since FY 2016-17.

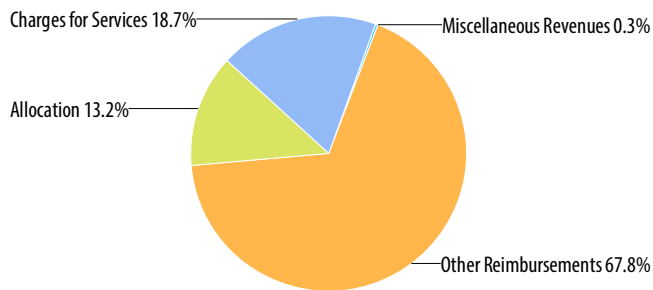
Department Structure
Lisa A. Travis, County Counsel



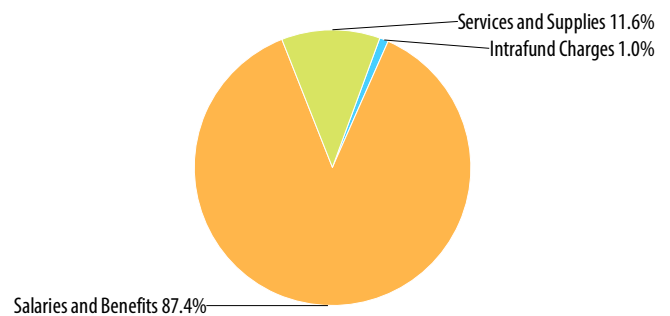
Staffing Trend



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

Goals

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

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 the impact of homelessness on County property.
- Provided significant legal support related to the COVID-19 pandemic (COVID), including, but not limited to, advising Public Health on state regulations and requirements, assisting with expedited contracting and service provision, advising on employee and labor related impacts and coordinating defense of COVID-related litigation.
- Coordinated implementation of consent decree in Lorenzo Mays v. County of Sacramento (jail litigation), including responding to COVID related issues in both jails.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
County Counsel	\$18,847,097	\$19,212,886	\$365,789	1.9%
Total Expenditures / Appropriations	\$18,847,097	\$19,212,886	\$365,789	1.9%
Total Reimbursements	\$(12,935,032)	\$(13,028,262)	\$(93,230)	0.7%
Net Financing Uses	\$5,912,065	\$6,184,624	\$272,559	4.6%
Total Revenue	\$3,376,741	\$3,649,662	\$272,921	8.1%
Net County Cost	\$2,535,324	\$2,534,962	\$(362)	(0.0)%
Positions	72.0	72.0	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$16,436,813	\$16,798,218	\$361,405	2.2%
Services & Supplies	\$2,208,727	\$2,219,250	\$10,523	0.5%
Intrafund Charges	\$201,557	\$195,418	\$(6,139)	(3.0)%
Total Expenditures / Appropriations	\$18,847,097	\$19,212,886	\$365,789	1.9%
Other Reimbursements	\$(12,935,032)	\$(13,028,262)	\$(93,230)	0.7%
Total Reimbursements	\$(12,935,032)	\$(13,028,262)	\$(93,230)	0.7%
Net Financing Uses	\$5,912,065	\$6,184,624	\$272,559	4.6%
Revenue				
Charges for Services	\$3,326,741	\$3,599,662	\$272,921	8.2%
Miscellaneous Revenues	\$50,000	\$50,000	—	—%
Total Revenue	\$3,376,741	\$3,649,662	\$272,921	8.1%
Net County Cost	\$2,535,324	\$2,534,962	\$(362)	(0.0)%
Positions	72.0	72.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$365,789 (1.9%) increase in total appropriations, a \$93,230 (0.7%) increase in reimbursements, a \$272,921 (8.1%) increase in revenue, and a \$362 (0.0%) decrease in net county cost from the prior year Adopted Budget.

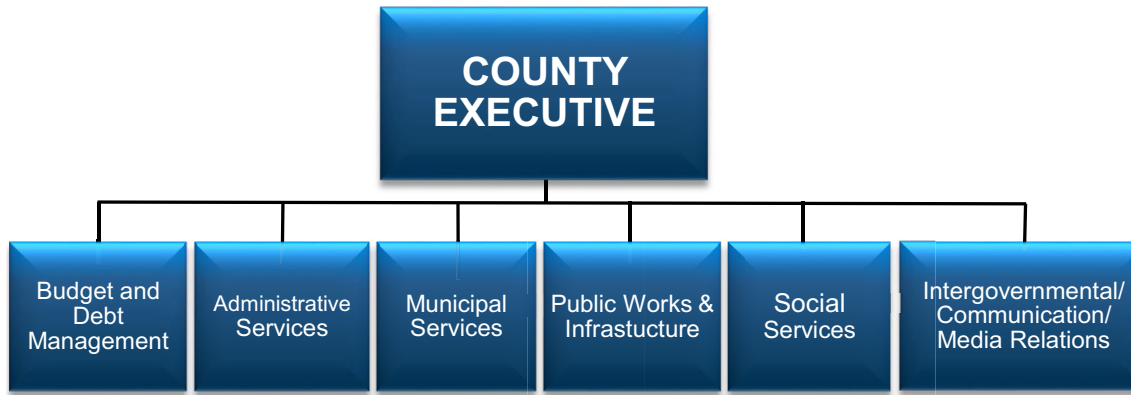
The change in net county cost is a result of the changes described below.

The increase in total appropriations is due to salary and benefit costs related to cost of living adjustments and retirement costs, expenses for two attorneys moving from the Attorney Level 4A to Attorney Level 4B classification, and increases in allocated costs.

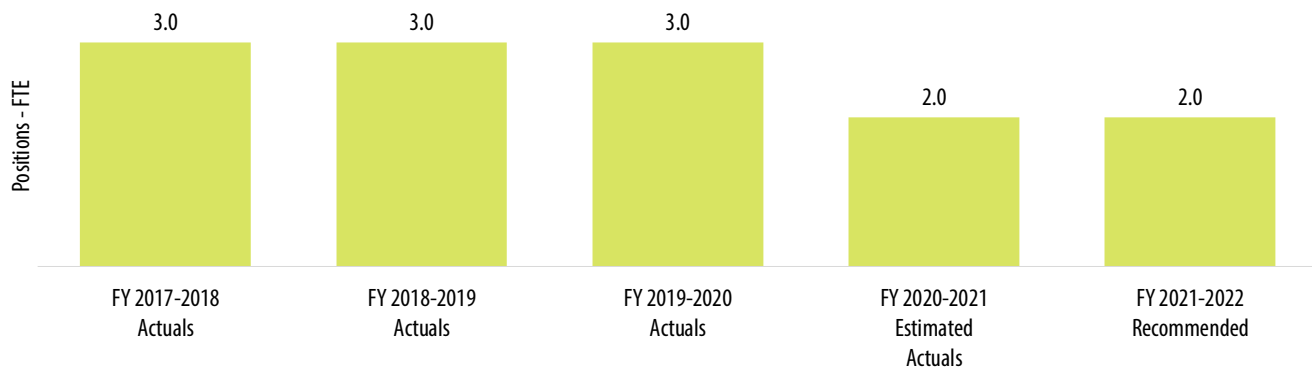
The increase in reimbursements is due to an increase in legal service requirements provided to County departments. The increase is primarily in Human Assistance, Health Services, Correctional Health and Code Enforcement.

The increase in revenue is due to increased legal services requested from County departments in FY 2021-22, primarily for the Department of Water Resources, Sacramento Area Sewer District, the Environmental Management Department, and Special Districts.

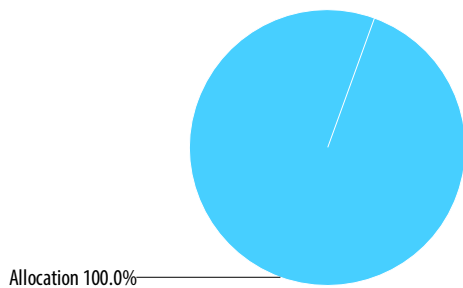
Department Structure Ann Edwards, Interim, County Executive



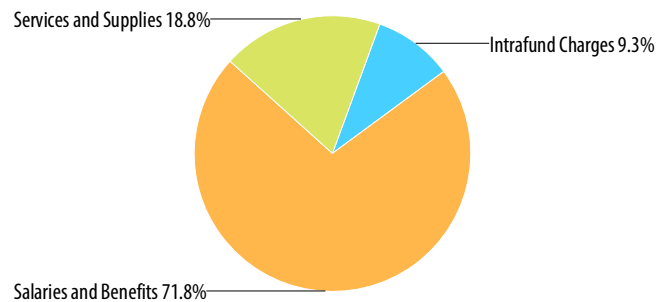
Staffing Trend



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.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Office of the County Executive	\$920,372	\$939,152	\$18,780	2.0%
Total Expenditures / Appropriations	\$920,372	\$939,152	\$18,780	2.0%
Net Financing Uses	\$920,372	\$939,152	\$18,780	2.0%
Net County Cost	\$920,372	\$939,152	\$18,780	2.0%
Positions	2.0	2.0	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$689,464	\$674,643	\$(14,821)	(2.1)%
Services & Supplies	\$133,966	\$176,982	\$43,016	32.1%
Intrafund Charges	\$96,942	\$87,527	\$(9,415)	(9.7)%
Total Expenditures / Appropriations	\$920,372	\$939,152	\$18,780	2.0%
Net Financing Uses	\$920,372	\$939,152	\$18,780	2.0%
Net County Cost	\$920,372	\$939,152	\$18,780	2.0%
Positions	2.0	2.0	—	—%

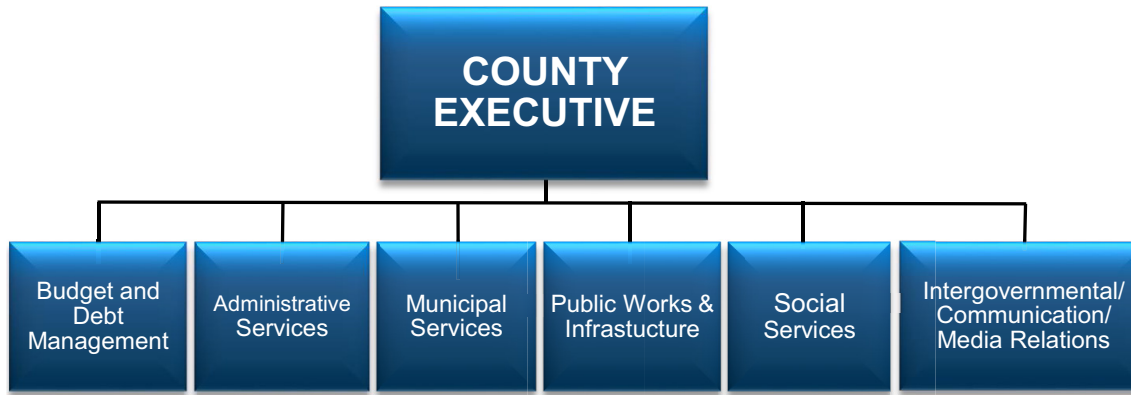
Summary of Changes

The Recommended Budget reflects an \$18,780 (2.0%) increase in total appropriations and net county cost from the prior year Adopted Budget.

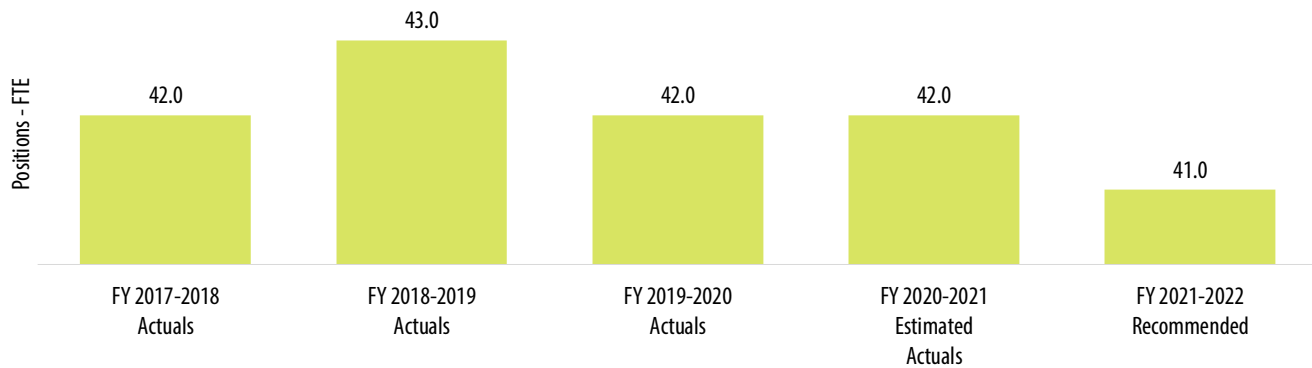
The change in net county cost is a result of the changes described below.

The increase in total appropriations is due to an increase in contracted communication services in FY 2020-21, and extended into FY 2021-22, which is partially offset by a decrease in allocated costs.

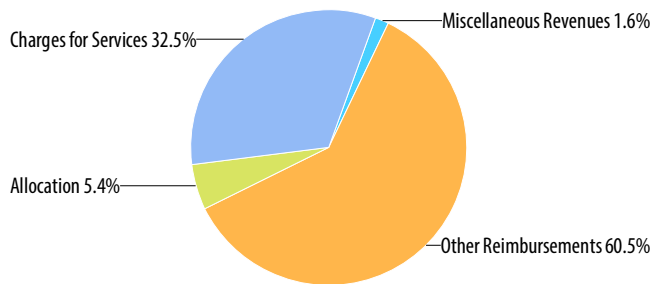
Department Structure
Ann Edwards, Interim, County Executive



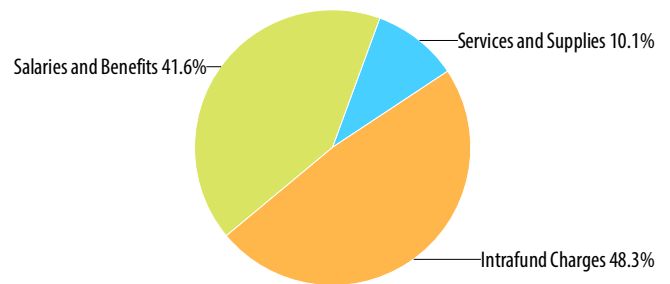
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Budget and Debt Management	\$4,419,538	\$4,580,633	\$161,095	3.6%
Executive Cabinet	\$12,743,820	\$13,117,748	\$373,928	2.9%
Government Relations/Legislation	\$770,080	\$785,270	\$15,190	2.0%
Local Agency Formation Commission Support	\$393,420	\$418,358	\$24,938	6.3%
Public Information Office	\$1,820,527	\$1,988,092	\$167,565	9.2%
Total Expenditures / Appropriations	\$20,147,385	\$20,890,101	\$742,716	3.7%
Total Reimbursements	\$(16,103,361)	\$(16,578,845)	\$(475,484)	3.0%
Net Financing Uses	\$4,044,024	\$4,311,256	\$267,232	6.6%
Total Revenue	\$3,575,566	\$3,725,078	\$149,512	4.2%
Net County Cost	\$468,458	\$586,178	\$117,720	25.1%
Positions	42.0	41.0	(1.0)	(2.4)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$8,444,111	\$8,680,626	\$236,515	2.8%
Services & Supplies	\$1,916,670	\$2,116,472	\$199,802	10.4%
Intrafund Charges	\$9,786,604	\$10,093,003	\$306,399	3.1%
Total Expenditures / Appropriations	\$20,147,385	\$20,890,101	\$742,716	3.7%
Intrafund Reimbursements Between Programs	\$(9,684,323)	\$(9,972,169)	\$(287,846)	3.0%
Other Reimbursements	\$(6,419,038)	\$(6,606,676)	\$(187,638)	2.9%
Total Reimbursements	\$(16,103,361)	\$(16,578,845)	\$(475,484)	3.0%
Net Financing Uses	\$4,044,024	\$4,311,256	\$267,232	6.6%
Revenue				
Charges for Services	\$3,401,566	\$3,551,078	\$149,512	4.4%
Miscellaneous Revenues	\$174,000	\$174,000	—	—%
Total Revenue	\$3,575,566	\$3,725,078	\$149,512	4.2%
Net County Cost	\$468,458	\$586,178	\$117,720	25.1%
Positions	42.0	41.0	(1.0)	(2.4)%

Summary of Changes

The Recommended Budget reflects a \$742,716 (3.7%) increase in total appropriations, a \$475,484 (3.0%) increase in reimbursements, a \$149,512 (4.2%) increase in revenue, and a \$117,720 (25.1%) increase in net county cost from the prior year Adopted Budget

The change in net county cost is a result of the changes described below.

The increase in total appropriations is due to:

- Increases in salary and benefit costs related to cost of living adjustments, increases in retirement costs, and increased allocated costs from other departments.
- Recommended growth of \$91,500 summarized later in this section. Additional detail is provided in the individual program sections.

The increase in revenue and reimbursements is primarily due to the recovery of costs for services provided to other county departments.

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

- 1.0 FTE total reductions in recommended reduction scenarios (position transferred to Clerk of the Board).

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Public Information Office	91,500	—	—	91,500	—

Summary of Recommended Reductions by Program

Program	Total Expenditures	Reimbursements	Revenue	Net County Cost	FTE
Executive Cabinet	—	—	—	—	(1.0)

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$3,695,443	\$3,830,275	\$134,832	3.6%
Services & Supplies	\$52,013	\$56,171	\$4,158	8.0%
Intrafund Charges	\$672,082	\$694,187	\$22,105	3.3%
Total Expenditures / Appropriations	\$4,419,538	\$4,580,633	\$161,095	3.6%
Total Reimbursements between Programs	\$(3,654,525)	\$(3,787,268)	\$(132,743)	3.6%
Other Reimbursements	\$(60,000)	\$(66,053)	\$(6,053)	10.1%
Total Reimbursements	\$(3,714,525)	\$(3,853,321)	\$(138,796)	3.7%
Net Financing Uses	\$705,013	\$727,312	\$22,299	3.2%
Revenue				
Charges for Services	\$512,784	\$527,647	\$14,863	2.9%
Miscellaneous Revenues	—	—	—	—%
Total Revenue	\$512,784	\$527,647	\$14,863	2.9%
Net County Cost	\$192,229	\$199,665	\$7,436	3.9%
Positions	18.0	18.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$161,095 (3.6%) increase in total appropriations, a \$138,796 (3.7%) increase in reimbursements, a \$14,863 (2.9%) increase in revenue, and a \$7,436 (3.9%) increase in net county cost from the prior year Adopted Budget.

The increase in total appropriations is due to increases in salary and benefit costs related to cost of living adjustments, increases in retirement costs, and increased allocated costs from other departments.

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

The increase in revenue is due to an increase in charge for services to Special Districts from Debt Management.

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$2,580,787	\$2,626,710	\$45,923	1.8%
Services & Supplies	\$1,398,089	\$1,447,990	\$49,901	3.6%
Intrafund Charges	\$8,764,944	\$9,043,048	\$278,104	3.2%
Total Expenditures / Appropriations	\$12,743,820	\$13,117,748	\$373,928	2.9%
Total Reimbursements between Programs	\$(4,016,273)	\$(4,088,196)	\$(71,923)	1.8%
Other Reimbursements	\$(6,263,127)	\$(6,441,991)	\$(178,864)	2.9%
Total Reimbursements	\$(10,279,400)	\$(10,530,187)	\$(250,787)	2.4%
Net Financing Uses	\$2,464,420	\$2,587,561	\$123,141	5.0%
Revenue				
Charges for Services	\$2,188,191	\$2,292,548	\$104,357	4.8%
Total Revenue	\$2,188,191	\$2,292,548	\$104,357	4.8%
Net County Cost	\$276,229	\$295,013	\$18,784	6.8%
Positions	12.0	11.0	(1.0)	(8.3)%

Summary of Changes

The Recommended Budget reflects a \$373,928 (2.9%) increase in appropriations, a \$250,787 (2.4%) increase in reimbursements, a \$104,357 (4.8%) increase in revenue, and an \$18,784 (6.8%) increase in net county cost from the prior year Adopted Budget.

The change in net county cost is a result of the changes described below.

The increase in appropriations is due to:

- Increases in salary and benefit costs related to cost of living adjustments, increases in retirement costs, and increased allocated costs from other departments.
- Recommended reductions with no fiscal impact in this program detailed later in this section.

The increase in revenue and reimbursements is due to the recovery of costs for services provided to other departments.

Recommended Reduction Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net County Cost	FTE
County Executive - Reallocate and Transfer 1.0 FTE to the Clerk of the Board	—	—	—	—	(1.0)

Reallocate 1.0 FTE Sr. Administrative Analyst Position to 1.0 FTE Administrative Services Officer 1 position and transfer the position to the Clerk of the Board (BU 4010000). This position has been under filled at the Administrative Services Officer 1 level for several years and the duties have centered around agenda management and processing. The position and its functions will be transferred, with minimal impact to services. This is net savings of \$181,889 to other departments, but due to the timing of the ACP, the budget amount is not recognized in the budget system.

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$460,649	\$473,041	\$12,392	2.7%
Services & Supplies	\$231,821	\$233,261	\$1,440	0.6%
Intrafund Charges	\$77,610	\$78,968	\$1,358	1.7%
Total Expenditures / Appropriations	\$770,080	\$785,270	\$15,190	2.0%
Total Reimbursements between Programs	\$(421,080)	\$(436,270)	\$(15,190)	3.6%
Other Reimbursements	\$(35,000)	\$(35,000)	—	—%
Total Reimbursements	\$(456,080)	\$(471,270)	\$(15,190)	3.3%
Net Financing Uses	\$314,000	\$314,000	—	—%
Revenue				
Charges for Services	\$140,000	\$140,000	—	—%
Miscellaneous Revenues	\$174,000	\$174,000	—	—%
Total Revenue	\$314,000	\$314,000	—	—%
Net County Cost	—	—	—	—%
Positions	2.0	2.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$15,190 (2.0%) increase in appropriations, and a \$15,190 (3.3%) increase in reimbursements from the prior year Adopted Budget.

The increase in appropriations is due to increases in salary and benefit costs related to cost of living adjustments, increases in retirement costs, and increased allocated costs from other departments.

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

Local Agency Formation Commission Support

Program Overview

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

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$362,090	\$375,196	\$13,106	3.6%
Services & Supplies	\$30,997	\$42,750	\$11,753	37.9%
Intrafund Charges	\$333	\$412	\$79	23.7%
Total Expenditures / Appropriations	\$393,420	\$418,358	\$24,938	6.3%
Net Financing Uses	\$393,420	\$418,358	\$24,938	6.3%
Revenue				
Charges for Services	\$393,420	\$418,358	\$24,938	6.3%
Total Revenue	\$393,420	\$418,358	\$24,938	6.3%
Net County Cost	—	—	—	—%
Positions	2.0	2.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$24,938 (6.3%) increase in appropriations and revenue from the prior year Adopted 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.

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$1,345,142	\$1,375,404	\$30,262	2.2%
Services & Supplies	\$203,750	\$336,300	\$132,550	65.1%
Intrafund Charges	\$271,635	\$276,388	\$4,753	1.7%
Total Expenditures / Appropriations	\$1,820,527	\$1,988,092	\$167,565	9.2%
Total Reimbursements between Programs	\$(1,592,445)	\$(1,660,435)	\$(67,990)	4.3%
Other Reimbursements	\$(60,911)	\$(63,632)	\$(2,721)	4.5%
Total Reimbursements	\$(1,653,356)	\$(1,724,067)	\$(70,711)	4.3%
Net Financing Uses	\$167,171	\$264,025	\$96,854	57.9%
Revenue				
Charges for Services	\$167,171	\$172,525	\$5,354	3.2%
Total Revenue	\$167,171	\$172,525	\$5,354	3.2%
Net County Cost	—	\$91,500	\$91,500	—%
Positions	8.0	8.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$167,565 (9.2%) increase in appropriations, a \$70,711 (4.3%) increase in reimbursements, a \$5,354 (3.2%) increase in revenue, and a \$91,500 (new) increase in net county cost from the prior year Adopted Budget.

The change in net county cost is a result of the changes described below.

The increase in appropriations is due to:

- Increases in salary and benefit costs related to cost of living adjustments, increases in retirement costs, and increased allocated costs from other departments.
- Recommended growth of \$91,500 detailed later in this section.

The increase in revenue and reimbursements is due to the recovery of costs for services provided to other departments.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
CEC - Redistricting Project	91,500	—	—	91,500	—

Staff is requesting \$91,500 for one-time redistricting services. Costs include project management and GIS services, which will provide maps, and integration of mapping data provided by a contracted consultant, which is a growth request in the Non-Departmental Costs Budget unit. This request is contingent upon approval of a growth request in the Non-Departmental Cost budget (Budget Unit 5770000).

Budget Unit Functions & Responsibilities

County Library provides funding for capital maintenance and related costs at Sacramento County owned Sacramento Public Library Authority branches.

The Sacramento Public Library Authority (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 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.

Goals

- Sacramento Public Library Authority delivers ideas, resources, and information to help our community discover, learn, and grow.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
County Library	\$1,192,799	\$1,165,648	\$(27,151)	(2.3)%
Total Expenditures / Appropriations	\$1,192,799	\$1,165,648	\$(27,151)	(2.3)%
Net Financing Uses	\$1,192,799	\$1,165,648	\$(27,151)	(2.3)%
Total Revenue	\$1,104,842	\$1,134,842	\$30,000	2.7%
Use of Fund Balance	\$87,957	\$30,806	\$(57,151)	(65.0)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$1,192,799	\$1,165,648	\$(27,151)	(2.3)%
Total Expenditures / Appropriations	\$1,192,799	\$1,165,648	\$(27,151)	(2.3)%
Net Financing Uses	\$1,192,799	\$1,165,648	\$(27,151)	(2.3)%
Revenue				
Revenue from Use Of Money & Property	\$1,500	\$1,500	—	—%
Miscellaneous Revenues	\$1,103,342	\$1,133,342	\$30,000	2.7%
Total Revenue	\$1,104,842	\$1,134,842	\$30,000	2.7%
Use of Fund Balance	\$87,957	\$30,806	\$(57,151)	(65.0)%

Summary of Changes

The Recommended Budget reflects a \$27,151 (2.3%) decrease in total appropriations, a \$30,000 (2.7%) increase in revenue, and a \$57,151 (65.0%) decrease in use of fund balance from the prior year Adopted Budget.

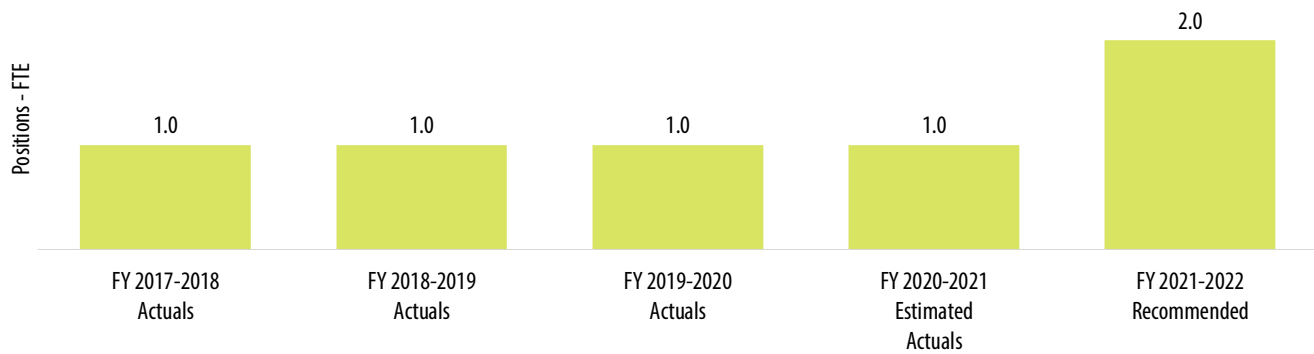
The decrease in total appropriations is due to less available fund balance carryover for capital maintenance projects such as, roofing, heating, ventilation, and air conditioning projects.

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

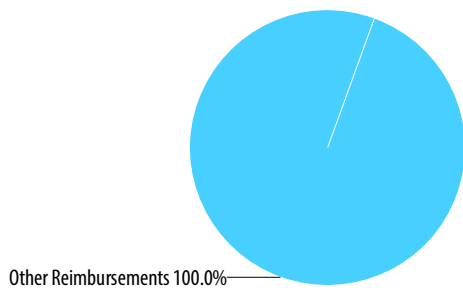
Use of Fund Balance reflects a carryover of \$30,806 in available balance.

CRIMINAL JUSTICE CABINET

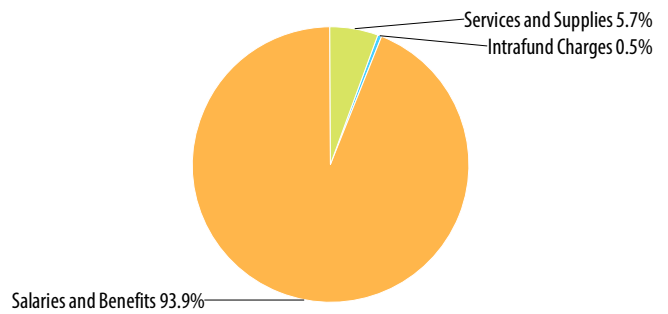
Staffing Trend



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

- Developed a workplan for implementing recommendations from the Carey Group report on approaches to safely reduce the jail population.
- Coordinated and facilitated Data Driven Recovery Project (DDRP) consultant work with justice and social service partners for integration of justice and health data from different stages in the criminal justice process, which are shown in the Sequential Intercept Model (SIM), to identify and address service gaps and further support successful programs and practices.
- Working with the justice partners, sponsored and facilitated research-based forums on data informed decision making and the use of risk screening and assessment tools to effectively support decisions along the criminal justice continuum.
- Developed an AB 109 Public Safety Realignment Workshop, established a Community Corrections Partnership (CCP) Advisory Workgroup that includes community representatives, and completed AB 109 Plan updates needed to address changes since the Long-Term AB 109 Plan was established and to fulfill a new requirement for annual updates.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Criminal Justice Cabinet	\$247,645	\$442,453	\$194,808	78.7%
Total Expenditures / Appropriations	\$247,645	\$442,453	\$194,808	78.7%
Total Reimbursements	\$(247,645)	\$(442,453)	\$(194,808)	78.7%
Net Financing Uses	—	—	—	—%
Net County Cost	—	—	—	—%
Positions	1.0	2.0	1.0	100.0%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$219,446	\$415,246	\$195,800	89.2%
Services & Supplies	\$26,003	\$25,068	\$(935)	(3.6)%
Intrafund Charges	\$2,196	\$2,139	\$(57)	(2.6)%
Total Expenditures / Appropriations	\$247,645	\$442,453	\$194,808	78.7%
Semi-Discretionary Reimbursements	—	—	—	—%
Other Reimbursements	\$(247,645)	\$(442,453)	\$(194,808)	78.7%
Total Reimbursements	\$(247,645)	\$(442,453)	\$(194,808)	78.7%
Net Financing Uses	—	—	—	—%
Net County Cost	—	—	—	—%
Positions	1.0	2.0	1.0	100.0%

Summary of Changes

The Recommended Budget reflects a \$194,808 (78.7%) increase in total appropriations and reimbursements from the prior year Adopted Budget.

The increase in total appropriations is due primarily to:

- Increases in salary and benefits costs including cost of living adjustments, retirement and health insurance costs, partially offset by reductions in business/conference expenses.
- Recommended growth of \$189,904 detailed later in this section.

The increase in reimbursements is due to:

- Additional cost recovery from customer departments to fund the increase in appropriations.

- Recommended growth of \$189,904 detailed later in this section.

Positions counts have increased by 1.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

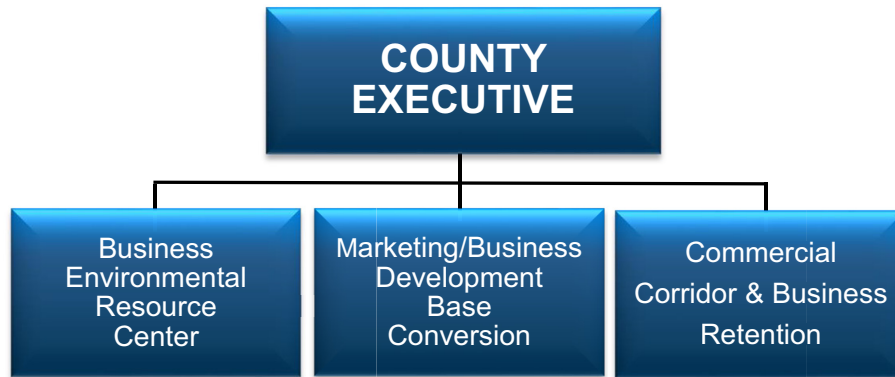
Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Criminal Justice Cabinet	189,904	(189,904)	—	—	1.0

Recommended Growth Detail for the Program

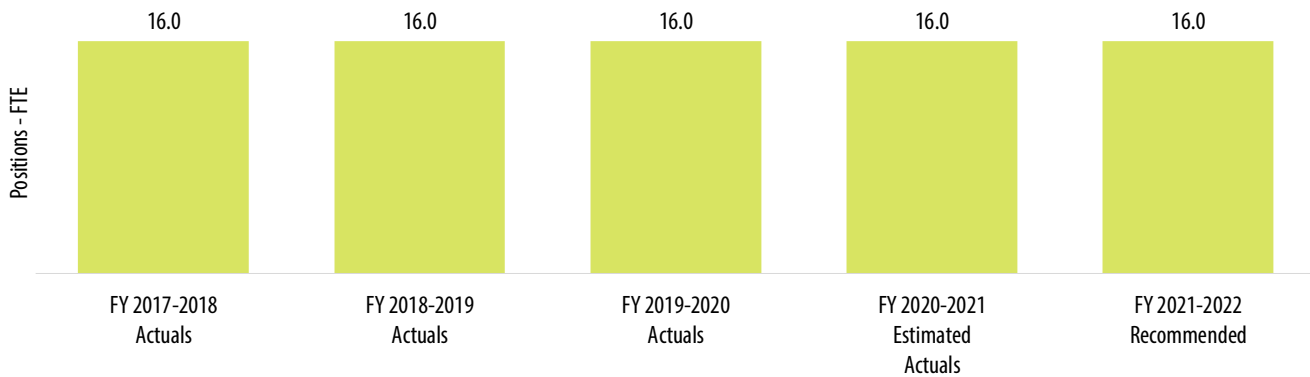
	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
CJC - Add 1.0 FTE CEO Management Analyst 2	189,904	(189,904)	—	—	1.0

Add 1.0 FTE CEO Management Analyst 2 to provide assistance and support services for the Criminal Justice Cabinet including research, analysis, planning and coordination. This request is fully-funded with Community Corrections Planning funds. This request is contingent upon approval of a growth request in Budget Unit 7440000 (2011 Realignment).

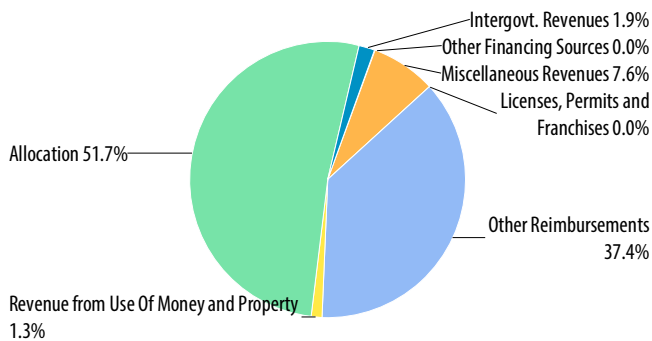
Department Structure
Troy Givans, Director



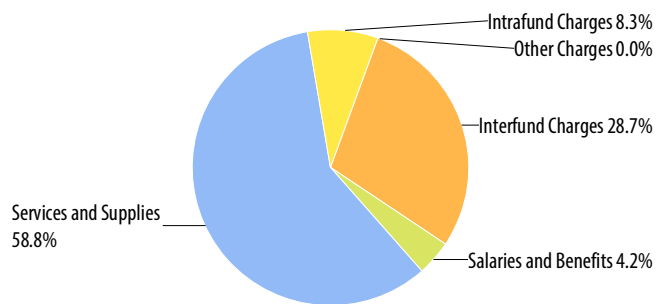
Staffing Trend



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 include:

- 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

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Administration	\$3,047,618	\$2,856,419	\$(191,199)	(6.3)%
Business Environmental Resource Center (BERC)	\$1,174,057	\$1,257,333	\$83,276	7.1%
General Economic Development	\$2,059,464	\$2,253,015	\$193,551	9.4%
Mather	\$25,754,076	\$21,159,592	\$(4,594,484)	(17.8)%
McClellan	\$63,230,107	\$41,246,633	\$(21,983,474)	(34.8)%
Total Expenditures / Appropriations	\$95,265,322	\$68,772,992	\$(26,492,330)	(27.8)%
Total Reimbursements	\$(38,753,728)	\$(25,716,818)	\$13,036,910	(33.6)%
Net Financing Uses	\$56,511,594	\$43,056,174	\$(13,455,420)	(23.8)%
Total Revenue	\$15,861,819	\$7,486,425	\$(8,375,394)	(52.8)%
Use of Fund Balance	\$40,649,775	\$35,569,749	\$(5,080,026)	(12.5)%
Positions	16.0	16.0	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$2,792,993	\$2,861,016	\$68,023	2.4%
Services & Supplies	\$53,866,174	\$40,431,902	\$(13,434,272)	(24.9)%
Other Charges	\$42,427	\$28,256	\$(14,171)	(33.4)%
Interfund Charges	\$33,053,872	\$19,771,740	\$(13,282,132)	(40.2)%
Intrafund Charges	\$5,509,856	\$5,680,078	\$170,222	3.1%
Total Expenditures / Appropriations	\$95,265,322	\$68,772,992	\$(26,492,330)	(27.8)%
Intrafund Reimbursements Within Programs	\$(38,677)	\$(27,096)	\$11,581	(29.9)%
Other Reimbursements	\$(38,715,051)	\$(25,689,722)	\$13,025,329	(33.6)%
Total Reimbursements	\$(38,753,728)	\$(25,716,818)	\$13,036,910	(33.6)%
Net Financing Uses	\$56,511,594	\$43,056,174	\$(13,455,420)	(23.8)%
Revenue				
Licenses, Permits & Franchises	\$31,000	\$31,326	\$326	1.1%
Revenue from Use Of Money & Property	\$837,831	\$906,830	\$68,999	8.2%
Intergovernmental Revenues	\$10,000,000	\$1,296,124	\$(8,703,876)	(87.0)%
Miscellaneous Revenues	\$4,973,988	\$5,231,145	\$257,157	5.2%
Other Financing Sources	\$19,000	\$21,000	\$2,000	10.5%
Total Revenue	\$15,861,819	\$7,486,425	\$(8,375,394)	(52.8)%
Use of Fund Balance	\$40,649,775	\$35,569,749	\$(5,080,026)	(12.5)%
Positions	16.0	16.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$26,492,330 (27.8%) decrease in total appropriations, a \$13,036,910 (33.6%) decrease in reimbursements, an \$8,375,394 (52.8%) decrease in revenue, and a \$5,080,026 (12.5%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations and reimbursements is primarily due to changing activity levels within the Mather and McClellan programs.

The decrease in revenue is primarily due to the McClellan program and is associated with the federal funding of environmental clean-up of McClellan properties through Environmental Cooperative Services Agreements.

Use of Fund Balance reflects a carryover of \$35,569,749 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. Administration is primarily funded with reimbursement from these programs.

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$1,983,055	\$2,032,703	\$49,648	2.5%
Services & Supplies	\$446,364	\$471,803	\$25,439	5.7%
Other Charges	\$18,795	\$15,913	\$(2,882)	(15.3)%
Intrafund Charges	\$599,404	\$336,000	\$(263,404)	(43.9)%
Total Expenditures / Appropriations	\$3,047,618	\$2,856,419	\$(191,199)	(6.3)%
Other Reimbursements	\$(2,072,200)	\$(2,150,500)	\$(78,300)	3.8%
Total Reimbursements	\$(2,072,200)	\$(2,150,500)	\$(78,300)	3.8%
Net Financing Uses	\$975,418	\$705,919	\$(269,499)	(27.6)%
Revenue				
Revenue from Use Of Money & Property	\$300,001	\$201,000	\$(99,001)	(33.0)%
Miscellaneous Revenues	\$15,000	\$15,000	—	—%
Total Revenue	\$315,001	\$216,000	\$(99,001)	(31.4)%
Use of Fund Balance	\$660,417	\$489,919	\$(170,498)	(25.8)%
Positions	11.0	11.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$191,199 (6.3%) decrease in total appropriations, a \$78,300 (3.8%) increase in reimbursements, a \$99,001 (31.4%) decrease in revenue, and a \$170,498 (25.8%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is primarily due to a decrease in interest distribution from the Administration program, where interest revenue is received quarterly to the programs generating the interest. The first three quarters of annual interest is now budgeted as revenue in the appropriate programs, instead of a transfer. The fourth quarter interest is still budgeted as revenue in Administration and in each subsequent fiscal year, the amount will transfer to the programs that generated the interest.

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

The decrease in revenue is due to the first three quarters of the annual interest being budgeted as revenue in the appropriate programs instead of a transfer in the Administration program.

Use of Fund Balance reflects a carryover of \$489,919 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 promote a sustainable community, retain businesses, and result in tax revenues and increased job growth.

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$809,938	\$828,313	\$18,375	2.3%
Services & Supplies	\$165,576	\$191,787	\$26,211	15.8%
Other Charges	\$8,543	\$7,233	\$(1,310)	(15.3)%
Intrafund Charges	\$190,000	\$230,000	\$40,000	21.1%
Total Expenditures / Appropriations	\$1,174,057	\$1,257,333	\$83,276	7.1%
Other Reimbursements	—	\$(43,000)	\$(43,000)	—%
Total Reimbursements	—	\$(43,000)	\$(43,000)	—%
Net Financing Uses	\$1,174,057	\$1,214,333	\$40,276	3.4%
Revenue				
Revenue from Use Of Money & Property	—	\$2,000	\$2,000	—%
Miscellaneous Revenues	\$966,197	\$907,358	\$(58,839)	(6.1)%
Total Revenue	\$966,197	\$909,358	\$(56,839)	(5.9)%
Use of Fund Balance	\$207,860	\$304,975	\$97,115	46.7%
Positions	5.0	5.0	—	—%

Summary of Changes

The Recommended Budget reflects an \$83,276 (7.1%) increase in total appropriations, a \$43,000 (new) increase in reimbursements, a \$56,839 (5.9%) decrease in revenue, and a \$97,115 (46.7%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is primarily due to salary and benefits costs for staff managed in the BERC program, increases in services and supplies such as, data processing supplies and costs associated with the annual Sacramento Area Sustainable Business Awards, as well as COVID-19 related costs.

The increase in reimbursements is primarily due to the increase in COVID-19 related charges, resulting in higher recovery from the funding partners.

The decrease in revenue is due to an overall decrease in required funding from BERC's funding partners resulting from an increase in fund balance.

Use of Fund Balance reflects a carryover of \$304,975 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$661,837	\$700,621	\$38,784	5.9%
Interfund Charges	\$104,627	\$111,394	\$6,767	6.5%
Intrafund Charges	\$1,293,000	\$1,441,000	\$148,000	11.4%
Total Expenditures / Appropriations	\$2,059,464	\$2,253,015	\$193,551	9.4%
Other Reimbursements	\$(1,820,464)	\$(2,039,023)	\$(218,559)	12.0%
Total Reimbursements	\$(1,820,464)	\$(2,039,023)	\$(218,559)	12.0%
Net Financing Uses	\$239,000	\$213,992	\$(25,008)	(10.5)%
Revenue				
Miscellaneous Revenues	\$220,000	\$192,992	\$(27,008)	(12.3)%
Other Financing Sources	\$19,000	\$21,000	\$2,000	10.5%
Total Revenue	\$239,000	\$213,992	\$(25,008)	(10.5)%
Use of Fund Balance	—	—	—	—%

Summary of Changes

The Recommended Budget reflects a \$193,551 (9.4%) increase in total appropriations, a \$218,559 (12.0%) increase in reimbursements, and a \$25,008 (10.5%) decrease in revenue from the prior year Adopted Budget.

The increase in total appropriations and reimbursements is primarily due to a higher proportion of overall staff resources budgeted to support General Economic Development and County Arts Support.

The decrease in revenue is due to reduced administrative costs associated with the Sacramento County Successor Agency, which results in lower amount of revenue anticipated from the agency.

Use of Fund Balance reflects a carryover of \$0 in available balance.

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$16,832,043	\$14,780,968	\$(2,051,075)	(12.2)%
Other Charges	\$14,909	\$5,000	\$(9,909)	(66.5)%
Interfund Charges	\$8,583,924	\$6,034,624	\$(2,549,300)	(29.7)%
Intrafund Charges	\$323,200	\$339,000	\$15,800	4.9%
Total Expenditures / Appropriations	\$25,754,076	\$21,159,592	\$(4,594,484)	(17.8)%
Other Reimbursements	\$(9,663,410)	\$(7,275,272)	\$2,388,138	(24.7)%
Total Reimbursements	\$(9,663,410)	\$(7,275,272)	\$2,388,138	(24.7)%
Net Financing Uses	\$16,090,666	\$13,884,320	\$(2,206,346)	(13.7)%
Revenue				
Licenses, Permits & Franchises	\$31,000	\$31,326	\$326	1.1%
Revenue from Use Of Money & Property	\$512,450	\$532,450	\$20,000	3.9%
Miscellaneous Revenues	\$1,800	\$1,800	—	—%
Total Revenue	\$545,250	\$565,576	\$20,326	3.7%
Use of Fund Balance	\$15,545,416	\$13,318,744	\$(2,226,672)	(14.3)%

Summary of Changes

The Recommended Budget reflects a \$4,594,484 (17.8%) decrease in total appropriations, a \$2,388,138 (24.7%) decrease in reimbursements, a \$20,326 (3.7%) increase in revenue, and a \$2,226,672 (14.3%) decrease in use of fund balance from the prior year Adopted Budget.

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

The increase in revenue is due to an increase in interest income in the Mather program.

Use of Fund Balance reflects a carryover \$13,318,774 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$35,760,354	\$24,286,723	\$(11,473,631)	(32.1)%
Other Charges	\$180	\$110	\$(70)	(38.9)%
Interfund Charges	\$24,365,321	\$13,625,722	\$(10,739,599)	(44.1)%
Intrafund Charges	\$3,104,252	\$3,334,078	\$229,826	7.4%
Total Expenditures / Appropriations	\$63,230,107	\$41,246,633	\$(21,983,474)	(34.8)%
Total Reimbursements within Program	\$(38,677)	\$(27,096)	\$11,581	(29.9)%
Other Reimbursements	\$(25,158,977)	\$(14,181,927)	\$10,977,050	(43.6)%
Total Reimbursements	\$(25,197,654)	\$(14,209,023)	\$10,988,631	(43.6)%
Net Financing Uses	\$38,032,453	\$27,037,610	\$(10,994,843)	(28.9)%
Revenue				
Revenue from Use Of Money & Property	\$25,380	\$171,380	\$146,000	575.3%
Intergovernmental Revenues	\$10,000,000	\$1,296,124	\$(8,703,876)	(87.0)%
Miscellaneous Revenues	\$3,770,991	\$4,113,995	\$343,004	9.1%
Total Revenue	\$13,796,371	\$5,581,499	\$(8,214,872)	(59.5)%
Use of Fund Balance	\$24,236,082	\$21,456,111	\$(2,779,971)	(11.5)%

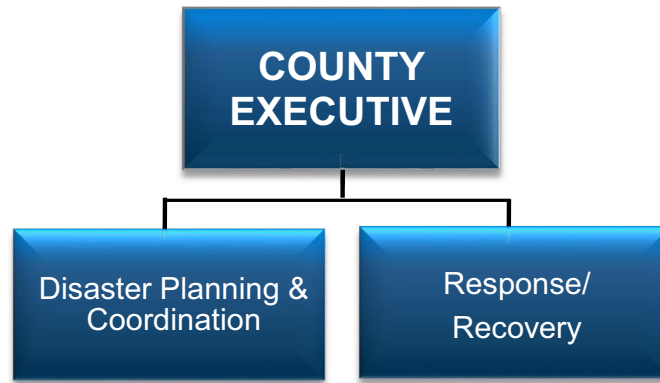
Summary of Changes

The Recommended Budget reflects a \$21,983,474 (34.8%) decrease in total appropriations, a \$10,988,631 (43.6%) decrease in reimbursements, an \$8,214,872 (59.5%) decrease in revenue, and a \$2,779,971 (11.5%) decrease in use of fund balance from the prior year Adopted Budget.

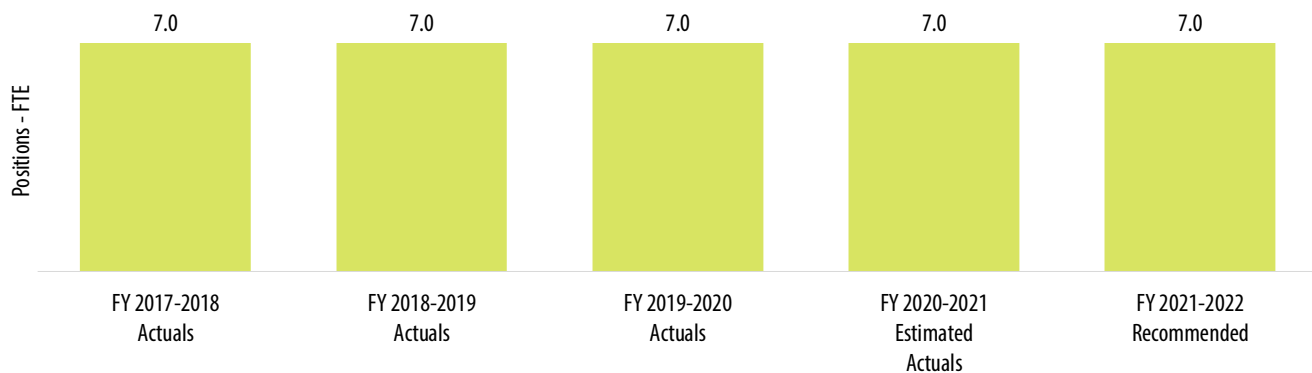
The decrease in total appropriations, reimbursements, and revenue is primarily due to adjustments projected in the activity level associated with Environmental Services Cooperative Agreements for environmental clean-ups of McClellan properties. Activity level is subject to authorized federal funding, clean-up timelines, project milestones, and regulatory oversight and approvals.

Use of Fund Balance reflects a carryover of \$21,456,111 in available balance.

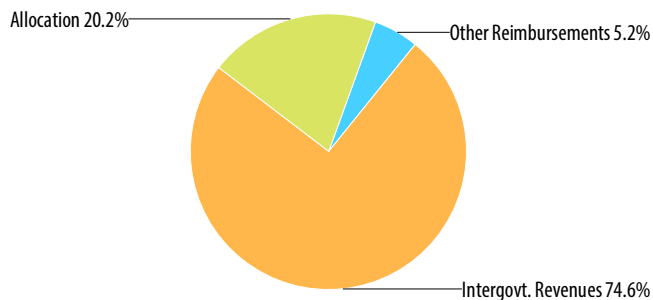
Department Structure
Mary Jo Flynn, Chief



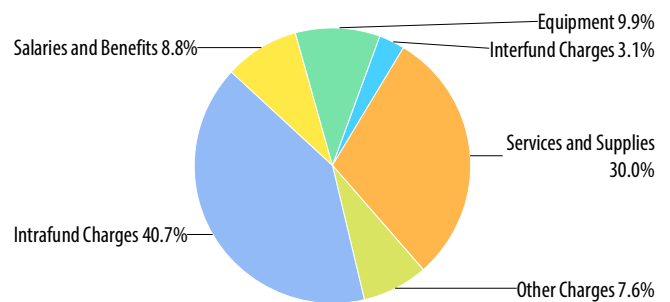
Staffing Trend



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.
- Enhance local government capability to respond to all types of disaster events by coordinating the acquisition, distribution and oversight of federal Homeland Security grants.

Accomplishments

- Maintained our capability to deliver disaster related training and exercises as well as plan development through the acquisition of grant funding while also participating in response to a global pandemic.
- Provided direction and guidance to department staff on securing FEMA reimbursement for costs associated with response to the Novel Coronavirus Disease (COVID-19) with just-in-time training, sharing guidelines and information, and serving as the conduit between the County, California Governor's Office of Emergency Services and the Federal Emergency Management Agency.
- Upgraded emergency management software programs to improve incident and financial documentation to expedite the Operational Recovery from a large incident or disaster.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Grant Projects	\$16,136,387	\$11,156,553	\$(4,979,834)	(30.9)%
SacOES Admin	\$2,039,521	\$1,928,507	\$(111,014)	(5.4)%
Total Expenditures / Appropriations	\$18,175,908	\$13,085,060	\$(5,090,848)	(28.0)%
Total Reimbursements	\$(7,064,222)	\$(5,548,414)	\$1,515,808	(21.5)%
Net Financing Uses	\$11,111,686	\$7,536,646	\$(3,575,040)	(32.2)%
Total Revenue	\$9,530,415	\$5,933,462	\$(3,596,953)	(37.7)%
Net County Cost	\$1,581,271	\$1,603,184	\$21,913	1.4%
Positions	7.0	7.0	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$1,143,827	\$1,149,626	\$5,799	0.5%
Services & Supplies	\$6,491,098	\$3,925,512	\$(2,565,586)	(39.5)%
Other Charges	\$1,525,124	\$999,365	\$(525,759)	(34.5)%
Equipment	\$665,000	\$1,289,754	\$624,754	93.9%
Interfund Charges	\$259,264	\$400,000	\$140,736	54.3%
Intrafund Charges	\$8,091,595	\$5,320,803	\$(2,770,792)	(34.2)%
Total Expenditures / Appropriations	\$18,175,908	\$13,085,060	\$(5,090,848)	(28.0)%
Intrafund Reimbursements Within Programs	\$(6,922,685)	\$(5,130,901)	\$1,791,784	(25.9)%
Other Reimbursements	\$(141,537)	\$(417,513)	\$(275,976)	195.0%
Total Reimbursements	\$(7,064,222)	\$(5,548,414)	\$1,515,808	(21.5)%
Net Financing Uses	\$11,111,686	\$7,536,646	\$(3,575,040)	(32.2)%
Revenue				
Intergovernmental Revenues	\$9,530,415	\$5,933,462	\$(3,596,953)	(37.7)%
Total Revenue	\$9,530,415	\$5,933,462	\$(3,596,953)	(37.7)%
Net County Cost	\$1,581,271	\$1,603,184	\$21,913	1.4%
Positions	7.0	7.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$5,090,848 (28.0%) decrease in total appropriations, a \$1,515,808 (21.5%) decrease in reimbursements, a \$3,596,953 (37.7%) decrease in revenue, and a \$21,913 (1.4%) increase in net county cost from the prior year Adopted Budget.

The change in net county cost is a result of the changes described below.

The decrease in total appropriations is due to:

- State Homeland Security Grant Program (SHSGP) cycles being delayed due to COVID-19; significant changes to the grant at the Federal level have caused additional delays with the State application process for Local Governments.
- COVID-19 grants received in prior years are mostly spent and expire early in FY 2021-22.

The decrease in reimbursements is due to changes in reimbursements between programs within the Department due to SHSGP grant delays.

The decrease in revenue is due:

- SHSGP grant delays.
- Reductions for COVID-19 grants from prior years.

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$5,614,548	\$3,165,944	\$(2,448,604)	(43.6)%
Other Charges	\$1,525,124	\$999,365	\$(525,759)	(34.5)%
Equipment	\$665,000	\$1,289,754	\$624,754	93.9%
Interfund Charges	\$259,264	\$400,000	\$140,736	54.3%
Intrafund Charges	\$8,072,451	\$5,301,490	\$(2,770,961)	(34.3)%
Total Expenditures / Appropriations	\$16,136,387	\$11,156,553	\$(4,979,834)	(30.9)%
Total Reimbursements within Program	\$(6,896,929)	\$(5,122,667)	\$1,774,262	(25.7)%
Other Reimbursements	—	\$(274,432)	\$(274,432)	—%
Total Reimbursements	\$(6,896,929)	\$(5,397,099)	\$1,499,830	(21.7)%
Net Financing Uses	\$9,239,458	\$5,759,454	\$(3,480,004)	(37.7)%
Revenue				
Intergovernmental Revenues	\$8,690,594	\$5,210,590	\$(3,480,004)	(40.0)%
Total Revenue	\$8,690,594	\$5,210,590	\$(3,480,004)	(40.0)%
Net County Cost	\$548,864	\$548,864	—	—%

Summary of Changes

The Recommended Budget reflects a \$4,979,834 (30.9%) decrease in total appropriations, a \$1,499,830 (21.7%) decrease in reimbursements, and a \$3,480,004 (40.0%) decrease in revenue from the prior year Adopted Budget.

The decrease in total appropriations is due to:

- State Homeland Security Grant Program (SHSGP) cycles being delayed due to COVID-19; significant changes to the grant at the Federal level have caused additional delays with the State application process for Local Governments.
- COVID-19 grants received in prior years are mostly spent and expire early in FY 2021-22.

The decrease in reimbursements is due to changes in reimbursements between programs within the Department due to SHSGP grant delays.

The decrease in revenue is due to:

- SHSGP grant delays.
- Reductions for COVID-19 grants from prior years.

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 exercise 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$1,143,827	\$1,149,626	\$5,799	0.5%
Services & Supplies	\$876,550	\$759,568	\$(116,982)	(13.3)%
Intrafund Charges	\$19,144	\$19,313	\$169	0.9%
Total Expenditures / Appropriations	\$2,039,521	\$1,928,507	\$(111,014)	(5.4)%
Total Reimbursements within Program	\$(25,756)	\$(8,234)	\$17,522	(68.0)%
Other Reimbursements	\$(141,537)	\$(143,081)	\$(1,544)	1.1%
Total Reimbursements	\$(167,293)	\$(151,315)	\$15,978	(9.6)%
Net Financing Uses	\$1,872,228	\$1,777,192	\$(95,036)	(5.1)%
Revenue				
Intergovernmental Revenues	\$839,821	\$722,872	\$(116,949)	(13.9)%
Total Revenue	\$839,821	\$722,872	\$(116,949)	(13.9)%
Net County Cost	\$1,032,407	\$1,054,320	\$21,913	2.1%
Positions	7.0	7.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$111,014 (5.4%) decrease in total appropriations, a \$15,978 (9.6%) decrease in reimbursements, a \$116,949 (13.9%) decrease in revenue, and a \$21,913 (2.1%) increase in net county cost from the prior year Adopted Budget.

The change in net county cost is a result of the changes described below.

The decrease in total appropriations is due to the transfer of remaining Emergency Management Power Grant (EMPG-S) funding to the appropriate Grant Projects fund center.

The decrease in reimbursements is due to a lower amount needed from EMPG-S funds to cover the Assistant Coordinator position in this program. A new Coordinator was hired at the end of Fiscal Year 2020-21 at a lower cost.

The decrease in revenue is due to a transfer of the remaining grant funding to the appropriate Grant Projects fund center.

Budget Unit Functions & Responsibilities

The Office of Emergency Services, **Grant Projects**, provides financing for certain projects and programs administered by the Office of Emergency Services. Grant allocations that were received and not spent in the same fiscal year, and are carried over from the prior fiscal years are budgeted in this program. These allocations are not on a reimbursement basis. This Budget unit was created in FY 2021-22.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
OES Grants	—	\$274,432	\$274,432	—%
Total Expenditures / Appropriations	—	\$274,432	\$274,432	—%
Net Financing Uses	—	\$274,432	\$274,432	—%
Use of Fund Balance	—	\$274,432	\$274,432	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	—	\$274,432	\$274,432	—%
Total Expenditures / Appropriations	—	\$274,432	\$274,432	—%
Net Financing Uses	—	\$274,432	\$274,432	—%
Use of Fund Balance	—	\$274,432	\$274,432	—%

Summary of Changes

The Recommended Budget reflects an \$274,432 (new) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to not expending the Community Power Resiliency (CPR) Grant in FY 2020-21. The funds were moved into this Budget Unit to track expenditures, and are offset by an increase in the use of Fund Balance.

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.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Fair Housing Services	\$197,352	\$209,074	\$11,722	5.9%
Total Expenditures / Appropriations	\$197,352	\$209,074	\$11,722	5.9%
Net Financing Uses	\$197,352	\$209,074	\$11,722	5.9%
Net County Cost	\$197,352	\$209,074	\$11,722	5.9%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$146,117	\$156,117	\$10,000	6.8%
Other Charges	\$49,735	\$51,457	\$1,722	3.5%
Intrafund Charges	\$1,500	\$1,500	—	—%
Total Expenditures / Appropriations	\$197,352	\$209,074	\$11,722	5.9%
Net Financing Uses	\$197,352	\$209,074	\$11,722	5.9%
Net County Cost	\$197,352	\$209,074	\$11,722	5.9%

Summary of Changes

The Recommended Budget reflects an \$11,722 (5.9%) increase in total appropriations and net county cost from the prior year Adopted Budget.

The change in net county cost is a result of the changes described below.

The increase in total appropriations is due to:

- An increase in retirement liability costs.
- Recommended growth of \$10,000 detailed later in this section.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Fair Housing Services	10,000	—	—	10,000	—

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
One time Funding for Website - Renters Helpline Contract	10,000	—	—	10,000	—

One-time funding for the Renters Helpline website overhaul is needed as the funders group has requested that Sacramento County participate in the cost of this work to promote a more user-friendly interface. The current website is not user-friendly and there is a need to present more information about tenant's rights in a more user-friendly and professional manner. The overhaul of the website will include more frequently asked questions to assist with helpline call volume for efficiencies, a content management platform that would allow staff to make minor updates, logo and graphics updates, and possibly a live chat feature.

Budget Unit Functions & Responsibilities

The **Antelope Public Facilities Financing Plan** (PFFP) provides funding for 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. The funding sources are development impact fees and programs include:

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Antelope PFFP Drainage Facilities	\$34,291	\$33,918	\$(373)	(1.1)%
Antelope PFFP East Antelope Local Roadway	\$302,361	\$299,052	\$(3,309)	(1.1)%
Antelope PFFP Roadway Facilities	\$2,931,685	\$3,362,823	\$431,138	14.7%
Antelope PFFP Water Facilities and Services	\$108,531	\$108,075	\$(456)	(0.4)%
Total Expenditures / Appropriations	\$3,376,868	\$3,803,868	\$427,000	12.6%
Net Financing Uses	\$3,376,868	\$3,803,868	\$427,000	12.6%
Total Revenue	\$1,221,094	\$1,745,684	\$524,590	43.0%
Use of Fund Balance	\$2,155,774	\$2,058,184	\$(97,590)	(4.5)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$2,439,079	\$304,110	\$(2,134,969)	(87.5)%
Other Charges	\$937,789	\$3,499,758	\$2,561,969	273.2%
Total Expenditures / Appropriations	\$3,376,868	\$3,803,868	\$427,000	12.6%
Net Financing Uses	\$3,376,868	\$3,803,868	\$427,000	12.6%
Revenue				
Revenue from Use Of Money & Property	\$18,000	\$3,600	\$(14,400)	(80.0)%
Charges for Services	\$250,000	—	\$(250,000)	(100.0)%
Miscellaneous Revenues	\$953,094	\$1,742,084	\$788,990	82.8%
Total Revenue	\$1,221,094	\$1,745,684	\$524,590	43.0%
Use of Fund Balance	\$2,155,774	\$2,058,184	\$(97,590)	(4.5)%

Summary of Changes

The Recommended Budget reflects a \$427,000 (12.6%) increase in total appropriations, a \$524,590 (43.0%) increase in revenue, and a \$97,590 (4.5%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to higher anticipated use of the Statewide Community Infrastructure Program (SCIP), which allows programs to be reimbursed for project expenditures from prepaid development impact fees.

The increase in revenue is due to a higher anticipated SCIP revenues.

Use of Fund Balance reflects a carryover of \$2,058,184 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$1,814	—	\$(1,814)	(100.0)%
Other Charges	\$32,477	\$33,918	\$1,441	4.4%
Total Expenditures / Appropriations	\$34,291	\$33,918	\$(373)	(1.1)%
Net Financing Uses	\$34,291	\$33,918	\$(373)	(1.1)%
Revenue				
Revenue from Use Of Money & Property	\$500	\$100	\$(400)	(80.0)%
Total Revenue	\$500	\$100	\$(400)	(80.0)%
Use of Fund Balance	\$33,791	\$33,818	\$27	0.1%

Summary of Changes

The Recommended Budget reflects a \$373 (1.1%) decrease in total appropriations, a \$400 (80.0%) decrease in revenue, and a \$27 (0.1%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to less funding being available for projects.

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

Use of Fund Balance reflects a carryover of \$33,818 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$4,180	\$4,110	\$(70)	(1.7)%
Other Charges	\$298,181	\$294,942	\$(3,239)	(1.1)%
Total Expenditures / Appropriations	\$302,361	\$299,052	\$(3,309)	(1.1)%
Net Financing Uses	\$302,361	\$299,052	\$(3,309)	(1.1)%
Revenue				
Revenue from Use Of Money & Property	\$4,000	\$1,000	\$(3,000)	(75.0)%
Charges for Services	—	—	—	—%
Total Revenue	\$4,000	\$1,000	\$(3,000)	(75.0)%
Use of Fund Balance	\$298,361	\$298,052	\$(309)	(0.1)%

Summary of Changes

The Recommended Budget reflects a \$3,309 (1.1%) decrease in total appropriations, a \$3,000 (75.0%) decrease in revenue, and a \$309 (0.1%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to less funding being available for projects.

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

Use of Fund Balance reflects a carryover of \$298,052 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$2,431,685	\$300,000	\$(2,131,685)	(87.7)%
Other Charges	\$500,000	\$3,062,823	\$2,562,823	512.6%
Total Expenditures / Appropriations	\$2,931,685	\$3,362,823	\$431,138	14.7%
Net Financing Uses	\$2,931,685	\$3,362,823	\$431,138	14.7%
Revenue				
Revenue from Use Of Money & Property	\$12,000	\$1,000	\$(11,000)	(91.7)%
Charges for Services	\$250,000	—	\$(250,000)	(100.0)%
Miscellaneous Revenues	\$953,094	\$1,742,084	\$788,990	82.8%
Total Revenue	\$1,215,094	\$1,743,084	\$527,990	43.5%
Use of Fund Balance	\$1,716,591	\$1,619,739	\$(96,852)	(5.6)%

Summary of Changes

The Recommended Budget reflects a \$431,138 (14.7%) increase in total appropriations, a \$527,990 (43.5%) increase in revenue, and a \$96,852 (5.6%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to higher anticipated use of the Statewide Community Infrastructure Program (SCIP), which allows programs to be reimbursed for project expenditures from prepaid impact fees.

The increase in revenue is due to a higher anticipated SCIP revenues.

Use of Fund Balance reflects a carryover of \$1,619,739 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$1,400	—	\$(1,400)	(100.0)%
Other Charges	\$107,131	\$108,075	\$944	0.9%
Total Expenditures / Appropriations	\$108,531	\$108,075	\$(456)	(0.4)%
Net Financing Uses	\$108,531	\$108,075	\$(456)	(0.4)%
Revenue				
Revenue from Use Of Money & Property	\$1,500	\$1,500	—	—%
Total Revenue	\$1,500	\$1,500	—	—%
Use of Fund Balance	\$107,031	\$106,575	\$(456)	(0.4)%

Summary of Changes

The Recommended Budget reflects a \$456 (0.4%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

The net decrease in total appropriations is primarily due to lower anticipated administrative costs.

Use of Fund Balance reflects a carryover of \$106,575 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

- 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Bradshaw/US 50 Capital Projects	\$51,935	\$51,961	\$26	0.1%
Total Expenditures / Appropriations	\$51,935	\$51,961	\$26	0.1%
Net Financing Uses	\$51,935	\$51,961	\$26	0.1%
Total Revenue	\$1,000	\$1,000	—	—%
Use of Fund Balance	\$50,935	\$50,961	\$26	0.1%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$20,000	\$20,000	—	—%
Other Charges	\$31,935	\$31,961	\$26	0.1%
Total Expenditures / Appropriations	\$51,935	\$51,961	\$26	0.1%
Net Financing Uses	\$51,935	\$51,961	\$26	0.1%
Revenue				
Revenue from Use Of Money & Property	\$1,000	\$1,000	—	—%
Total Revenue	\$1,000	\$1,000	—	—%
Use of Fund Balance	\$50,935	\$50,961	\$26	0.1%

Summary of Changes

The Recommended Budget reflects a \$26 (0.1%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

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

Use of Fund Balance reflects a carryover of \$50,961 in available balance.

Budget Unit Functions & Responsibilities

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

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
County Service Area No. 10 Benefit Zone 3	\$354,983	\$346,508	\$(8,475)	(2.4)%
Total Expenditures / Appropriations	\$354,983	\$346,508	\$(8,475)	(2.4)%
Net Financing Uses	\$354,983	\$346,508	\$(8,475)	(2.4)%
Total Revenue	\$275,645	\$298,223	\$22,578	8.2%
Use of Fund Balance	\$79,338	\$48,285	\$(31,053)	(39.1)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$354,983	\$346,508	\$(8,475)	(2.4)%
Total Expenditures / Appropriations	\$354,983	\$346,508	\$(8,475)	(2.4)%
Net Financing Uses	\$354,983	\$346,508	\$(8,475)	(2.4)%
Revenue				
Revenue from Use Of Money & Property	—	\$1,500	\$1,500	—%
Charges for Services	\$275,645	\$296,723	\$21,078	7.6%
Total Revenue	\$275,645	\$298,223	\$22,578	8.2%
Use of Fund Balance	\$79,338	\$48,285	\$(31,053)	(39.1)%

Summary of Changes

The Recommended Budget reflects an \$8,475 (2.4%) decrease in total appropriations, a \$22,578 (8.2%) increase in revenue, and a \$31,053 (39.1%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is primarily due to a decrease in other professional services.

The increase in revenue is due to an increase in special tax revenue.

Use of Fund Balance reflects the net of a carryover of \$298,285 in available balance and a provision for reserve of \$250,000.

- CSA No. 10 reserve has increased \$250,000.

Budget Unit Functions & Responsibilities

The **Countywide Library Facilities Administration Fee** provides ongoing program administration to facilitate the collection of development impact fees to fund the Library Facilities projects, 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 determine the most appropriate use of funds provided by the collection of the Library Facilities Development Impact Fee.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Countywide Library Facilities Admin Fee	\$34,998	\$27,240	\$(7,758)	(22.2)%
Total Expenditures / Appropriations	\$34,998	\$27,240	\$(7,758)	(22.2)%
Net Financing Uses	\$34,998	\$27,240	\$(7,758)	(22.2)%
Total Revenue	\$20,000	\$15,000	\$(5,000)	(25.0)%
Use of Fund Balance	\$14,998	\$12,240	\$(2,758)	(18.4)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$34,998	\$27,240	\$(7,758)	(22.2)%
Total Expenditures / Appropriations	\$34,998	\$27,240	\$(7,758)	(22.2)%
Net Financing Uses	\$34,998	\$27,240	\$(7,758)	(22.2)%
Revenue				
Charges for Services	\$20,000	\$15,000	\$(5,000)	(25.0)%
Total Revenue	\$20,000	\$15,000	\$(5,000)	(25.0)%
Use of Fund Balance	\$14,998	\$12,240	\$(2,758)	(18.4)%

Summary of Changes

The Recommended Budget reflects a \$7,758 (22.2%) decrease in total appropriations, a \$5,000 (25.0%) decrease in revenue, and a \$2,758 (18.4%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due less available funding for operating costs.

The decrease in revenue is due to lower anticipated development fee revenue.
Use of Fund Balance reflects a carryover of \$12,240 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. The only revenue source is from interest earnings from prior collections.

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Florin Road Property and Business Improvement District (PBID)	\$402,669	\$403,874	\$1,205	0.3%
Total Expenditures / Appropriations	\$402,669	\$403,874	\$1,205	0.3%
Net Financing Uses	\$402,669	\$403,874	\$1,205	0.3%
Total Revenue	—	\$1,000	\$1,000	—%
Use of Fund Balance	\$402,669	\$402,874	\$205	0.1%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Other Charges	\$402,669	\$403,874	\$1,205	0.3%
Total Expenditures / Appropriations	\$402,669	\$403,874	\$1,205	0.3%
Net Financing Uses	\$402,669	\$403,874	\$1,205	0.3%
Revenue				
Revenue from Use Of Money & Property	—	\$1,000	\$1,000	—%
Total Revenue	—	\$1,000	\$1,000	—%
Use of Fund Balance	\$402,669	\$402,874	\$205	0.1%

Summary of Changes

The Recommended Budget reflects a \$1,205 (0.3%) increase in total appropriations, a \$1,000 (new) increase in revenue, and a \$205 (0.1%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in payments to Florin Road Property-Based Improvement District (PBID).

The increase in revenue is due to an increase of interest earnings.

Use of Fund Balance reflects a carryover of \$402,874 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Florin Vineyard No.1 CFD	\$4,495,167	\$3,573,004	\$(922,163)	(20.5)%
Total Expenditures / Appropriations	\$4,495,167	\$3,573,004	\$(922,163)	(20.5)%
Total Reimbursements	—	\$(20,000)	\$(20,000)	—%
Net Financing Uses	\$4,495,167	\$3,553,004	\$(942,163)	(21.0)%
Total Revenue	\$102,000	\$134,353	\$32,353	31.7%
Use of Fund Balance	\$4,393,167	\$3,418,651	\$(974,516)	(22.2)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$2,523,232	\$2,012,851	\$(510,381)	(20.2)%
Other Charges	\$1,971,935	\$1,540,153	\$(431,782)	(21.9)%
Interfund Charges	—	\$20,000	\$20,000	—%
Total Expenditures / Appropriations	\$4,495,167	\$3,573,004	\$(922,163)	(20.5)%
Other Reimbursements	—	\$(20,000)	\$(20,000)	—%
Total Reimbursements	—	\$(20,000)	\$(20,000)	—%
Net Financing Uses	\$4,495,167	\$3,553,004	\$(942,163)	(21.0)%
Revenue				
Revenue from Use Of Money & Property	—	\$60,200	\$60,200	—%
Charges for Services	\$102,000	\$74,153	\$(27,847)	(27.3)%
Total Revenue	\$102,000	\$134,353	\$32,353	31.7%
Use of Fund Balance	\$4,393,167	\$3,418,651	\$(974,516)	(22.2)%

Summary of Changes

The Recommended Budget reflects a \$922,163 (20.5%) decrease in total appropriations, a \$20,000 (new) increase in reimbursements, a \$32,353 (31.7%) increase in revenue, and a \$974,516 (22.2%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is primarily due to lower available fund balance due to prior year expenses drawing down the fund balance.

The increase in reimbursements reflects a \$20,000 transfer of interest earnings from the Florin Vineyard CFD No. 1 Facilities fund center to the Florin Vineyard CFD No. 1 Administration fund center.

The increase in revenue is due to higher anticipated interest earnings.

Use of Fund Balance reflects a carryover of \$3,418,651 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. Funding for this program is achieved through a development impact fee.

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Florin Vineyard Community Plan	\$1,205,795	\$1,180,372	\$(25,423)	(2.1)%
Total Expenditures / Appropriations	\$1,205,795	\$1,180,372	\$(25,423)	(2.1)%
Total Reimbursements	—	\$(100)	\$(100)	—%
Net Financing Uses	\$1,205,795	\$1,180,272	\$(25,523)	(2.1)%
Total Revenue	\$15,000	\$32,700	\$17,700	118.0%
Use of Fund Balance	\$1,190,795	\$1,147,572	\$(43,223)	(3.6)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$293,948	\$241,741	\$(52,207)	(17.8)%
Other Charges	\$911,847	\$938,531	\$26,684	2.9%
Interfund Charges	—	\$100	\$100	—%
Total Expenditures / Appropriations	\$1,205,795	\$1,180,372	\$(25,423)	(2.1)%
Other Reimbursements	—	\$(100)	\$(100)	—%
Total Reimbursements	—	\$(100)	\$(100)	—%
Net Financing Uses	\$1,205,795	\$1,180,272	\$(25,523)	(2.1)%
Revenue				
Revenue from Use Of Money & Property	—	\$1,500	\$1,500	—%
Charges for Services	\$15,000	\$31,200	\$16,200	108.0%
Total Revenue	\$15,000	\$32,700	\$17,700	118.0%
Use of Fund Balance	\$1,190,795	\$1,147,572	\$(43,223)	(3.6)%

Summary of Changes

The Recommended Budget reflects a \$25,423 (2.1%) decrease in total appropriations, a \$100 (new) increase in reimbursements, a \$17,700 (118.0%) increase in revenue, and a \$43,223 (3.6%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower anticipated administrative expenses.

The increase reimbursements is due to a transfer of funds between accounts to close out the Frontage Lane fund center. The expense is shown in the Frontage Lane fund center and it will be transferred to the Roadway fund center.

The increase in revenue is due to anticipated additional development fee revenue.

Use of Fund Balance reflects a carryover of \$1,147,572 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Laguna CFD	\$347,874	\$332,761	\$(15,113)	(4.3)%
Total Expenditures / Appropriations	\$347,874	\$332,761	\$(15,113)	(4.3)%
Net Financing Uses	\$347,874	\$332,761	\$(15,113)	(4.3)%
Total Revenue	—	\$1,000	\$1,000	—%
Use of Fund Balance	\$347,874	\$331,761	\$(16,113)	(4.6)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$50,000	\$100,000	\$50,000	100.0%
Other Charges	\$297,874	\$232,761	\$(65,113)	(21.9)%
Total Expenditures / Appropriations	\$347,874	\$332,761	\$(15,113)	(4.3)%
Net Financing Uses	\$347,874	\$332,761	\$(15,113)	(4.3)%
Revenue				
Revenue from Use Of Money & Property	—	\$1,000	\$1,000	—%
Total Revenue	—	\$1,000	\$1,000	—%
Use of Fund Balance	\$347,874	\$331,761	\$(16,113)	(4.6)%

Summary of Changes

The Recommended Budget reflects a \$15,113 (4.3%) decrease in total appropriations, a \$1,000 (new) increase in revenue, and a \$16,113 (4.6%) decrease in use of fund balance from the prior year Adopted Budget.

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

The increase in revenue is due to higher anticipated interest earnings.
Use of Fund Balance reflects a carryover of \$331,761 in available balance.

Budget Unit Functions & Responsibilities

The **Laguna Creek/Elliott Ranch Community Facilities District (CFD) No. 1** distributes funds within the guidelines of the bond covenants to the City of Elk Grove for the major public infrastructure necessary to urbanize the area. This includes remaining construction authorized when the District was formed in 1990 of freeway 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. This budget unit is funded by a special tax and programs include:

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$2,208,585	\$2,073,014	\$(135,571)	(6.1)%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$1,840,565	\$1,904,291	\$63,726	3.5%
Total Expenditures / Appropriations	\$4,049,150	\$3,977,305	\$(71,845)	(1.8)%
Net Financing Uses	\$4,049,150	\$3,977,305	\$(71,845)	(1.8)%
Total Revenue	\$449,000	\$218,700	\$(230,300)	(51.3)%
Use of Fund Balance	\$3,600,150	\$3,758,605	\$158,455	4.4%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$1,577,150	\$1,505,305	\$(71,845)	(4.6)%
Other Charges	\$2,472,000	\$2,472,000	—	—%
Total Expenditures / Appropriations	\$4,049,150	\$3,977,305	\$(71,845)	(1.8)%
Net Financing Uses	\$4,049,150	\$3,977,305	\$(71,845)	(1.8)%
Revenue				
Revenue from Use Of Money & Property	—	\$4,500	\$4,500	—%
Miscellaneous Revenues	\$449,000	\$214,200	\$(234,800)	(52.3)%
Total Revenue	\$449,000	\$218,700	\$(230,300)	(51.3)%
Use of Fund Balance	\$3,600,150	\$3,758,605	\$158,455	4.4%

Summary of Changes

The Recommended Budget reflects a \$71,845 (1.8%) decrease in total appropriations, a \$230,300 (51.3%) decrease in revenue, and a \$158,455 (4.4%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower special tax revenue available to allocate within Laguna Creek Ranch / Elliott Ranch Community Facilities District (CFD) No. 1.

The decrease in revenue is due to Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1 no longer receiving special tax revenue as planned due to the final levy in FY 2020-21.

Use of Fund Balance reflects a carryover of \$3,758,605 in available balance.

- There are no changes to reserves.

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

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$891,585	\$756,014	\$(135,571)	(15.2)%
Other Charges	\$1,317,000	\$1,317,000	—	—%
Total Expenditures / Appropriations	\$2,208,585	\$2,073,014	\$(135,571)	(6.1)%
Net Financing Uses	\$2,208,585	\$2,073,014	\$(135,571)	(6.1)%
Revenue				
Revenue from Use Of Money & Property	—	\$4,500	\$4,500	—%
Miscellaneous Revenues	\$245,000	—	\$(245,000)	(100.0)%
Total Revenue	\$245,000	\$4,500	\$(240,500)	(98.2)%
Use of Fund Balance	\$1,963,585	\$2,068,514	\$104,929	5.3%

Summary of Changes

The Recommended Budget reflects a \$135,571 (6.1%) decrease in total appropriations, a \$240,500 (98.2%) decrease in revenue, and a \$104,929 (5.3%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a known reduction in revenue resulting in lower operating expenses.

The decrease in total revenue is due to this program no longer receiving special tax revenues.

Use of Fund Balance reflects a carryover of \$2,068,514 in available balance.

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$685,565	\$749,291	\$63,726	9.3%
Other Charges	\$1,155,000	\$1,155,000	—	—%
Total Expenditures / Appropriations	\$1,840,565	\$1,904,291	\$63,726	3.5%
Net Financing Uses	\$1,840,565	\$1,904,291	\$63,726	3.5%
Revenue				
Miscellaneous Revenues	\$204,000	\$214,200	\$10,200	5.0%
Total Revenue	\$204,000	\$214,200	\$10,200	5.0%
Use of Fund Balance	\$1,636,565	\$1,690,091	\$53,526	3.3%

Summary of Changes

The Recommended Budget reflects a \$63,726 (3.5%) increase in total appropriations, a \$10,200 (5.0%) increase in revenue, and a \$53,526 (3.3%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to the additional fund balance.

The increase in revenue is due to an increase in special tax revenues.

Use of Fund Balance reflects a carryover of \$1,690,091 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Laguna Stonelake CFD	\$314,750	\$371,057	\$56,307	17.9%
Total Expenditures / Appropriations	\$314,750	\$371,057	\$56,307	17.9%
Net Financing Uses	\$314,750	\$371,057	\$56,307	17.9%
Total Revenue	\$132,500	\$144,125	\$11,625	8.8%
Use of Fund Balance	\$182,250	\$226,932	\$44,682	24.5%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$313,750	\$370,057	\$56,307	17.9%
Other Charges	\$1,000	\$1,000	—	—%
Total Expenditures / Appropriations	\$314,750	\$371,057	\$56,307	17.9%
Net Financing Uses	\$314,750	\$371,057	\$56,307	17.9%
Revenue				
Revenue from Use Of Money & Property	—	\$5,000	\$5,000	—%
Miscellaneous Revenues	\$132,500	\$139,125	\$6,625	5.0%
Total Revenue	\$132,500	\$144,125	\$11,625	8.8%
Use of Fund Balance	\$182,250	\$226,932	\$44,682	24.5%

Summary of Changes

The Recommended Budget reflects a \$56,307 (17.9%) increase in total appropriations, an \$11,625 (8.8%) increase in revenue, and a \$44,682 (24.5%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in available funding to cover the costs for administration of the levy, collections, and debt services on the outstanding bonds.

The increase in revenue is due to increased Special Tax Levy revenues and projected interest earnings.

Use of Fund Balance reflects a carryover of \$226,932 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Mather Landscape Maintenance CFD	\$508,361	\$511,542	\$3,181	0.6%
Total Expenditures / Appropriations	\$508,361	\$511,542	\$3,181	0.6%
Net Financing Uses	\$508,361	\$511,542	\$3,181	0.6%
Total Revenue	\$163,000	\$145,261	\$(17,739)	(10.9)%
Use of Fund Balance	\$345,361	\$366,281	\$20,920	6.1%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$386,591	\$378,860	\$(7,731)	(2.0)%
Other Charges	\$2,000	\$2,000	—	—%
Interfund Charges	\$119,770	\$130,682	\$10,912	9.1%
Total Expenditures / Appropriations	\$508,361	\$511,542	\$3,181	0.6%
Net Financing Uses	\$508,361	\$511,542	\$3,181	0.6%
Revenue				
Revenue from Use Of Money & Property	—	\$2,000	\$2,000	—%
Charges for Services	\$163,000	\$143,261	\$(19,739)	(12.1)%
Total Revenue	\$163,000	\$145,261	\$(17,739)	(10.9)%
Use of Fund Balance	\$345,361	\$366,281	\$20,920	6.1%

Summary of Changes

The Recommended Budget reflects a \$3,181 (0.6%) increase in total appropriations, a \$17,739 (10.9%) decrease in revenue, and a \$20,920 (6.1%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to higher costs of service associated with landscape maintenance offset slightly by lower anticipated administrative costs.

The decrease in revenue is due to lower anticipated special tax revenue.

Use of Fund Balance reflects a carryover of \$366,281 in available balance.

- There are no changes to reserves.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Mather Public Facilities Financing Plan	\$987,475	\$799,755	\$(187,720)	(19.0)%
Total Expenditures / Appropriations	\$987,475	\$799,755	\$(187,720)	(19.0)%
Net Financing Uses	\$987,475	\$799,755	\$(187,720)	(19.0)%
Total Revenue	\$120,000	\$20,600	\$(99,400)	(82.8)%
Use of Fund Balance	\$867,475	\$779,155	\$(88,320)	(10.2)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$868,925	\$681,205	\$(187,720)	(21.6)%
Other Charges	\$118,550	\$118,550	—	—%
Total Expenditures / Appropriations	\$987,475	\$799,755	\$(187,720)	(19.0)%
Net Financing Uses	\$987,475	\$799,755	\$(187,720)	(19.0)%
Revenue				
Charges for Services	\$100,000	\$20,600	\$(79,400)	(79.4)%
Miscellaneous Revenues	\$20,000	—	\$(20,000)	(100.0)%
Total Revenue	\$120,000	\$20,600	\$(99,400)	(82.8)%
Use of Fund Balance	\$867,475	\$779,155	\$(88,320)	(10.2)%

Summary of Changes

The Recommended Budget reflects a \$187,720 (19.0%) decrease in total appropriations, a \$99,400 (82.8%) decrease in revenue, and an \$88,320 (10.2%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to less fund balance available due to Douglas Road project expenditures that have occurred to date.

The decrease in revenue is due to reducing the assumption of development impact fee revenue.

Use of Fund Balance reflects a carryover of \$779,155 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
McClellan Park CFD No. 2004-1	\$835,041	\$815,672	\$(19,369)	(2.3)%
Total Expenditures / Appropriations	\$835,041	\$815,672	\$(19,369)	(2.3)%
Net Financing Uses	\$835,041	\$815,672	\$(19,369)	(2.3)%
Total Revenue	\$333,000	\$226,900	\$(106,100)	(31.9)%
Use of Fund Balance	\$502,041	\$588,772	\$86,731	17.3%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$500,707	\$571,685	\$70,978	14.2%
Other Charges	\$334,334	\$243,987	\$(90,347)	(27.0)%
Total Expenditures / Appropriations	\$835,041	\$815,672	\$(19,369)	(2.3)%
Net Financing Uses	\$835,041	\$815,672	\$(19,369)	(2.3)%
Revenue				
Revenue from Use Of Money & Property	—	\$15,000	\$15,000	—%
Miscellaneous Revenues	\$333,000	\$211,900	\$(121,100)	(36.4)%
Total Revenue	\$333,000	\$226,900	\$(106,100)	(31.9)%
Use of Fund Balance	\$502,041	\$588,772	\$86,731	17.3%

Summary of Changes

The Recommended Budget reflects a \$19,369 (2.3%) decrease in total appropriations, a \$106,100 (31.9%) decrease in revenue, and an \$86,731 (17.3%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to less revenue being available for operating expenses.
The decrease in revenue is due to lower direct levy revenues.
Use of Fund Balance reflects a carryover of \$588,772 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Accomplishments

- The Metro Air Park I-5 Interchange project was substantially completed in FY 2020-2021.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Metro Air Park 2001 CFD No. 2000-1	\$18,935,669	\$8,492,385	\$(10,443,284)	(55.2)%
Total Expenditures / Appropriations	\$18,935,669	\$8,492,385	\$(10,443,284)	(55.2)%
Net Financing Uses	\$18,935,669	\$8,492,385	\$(10,443,284)	(55.2)%
Total Revenue	\$7,101,406	\$1,675,793	\$(5,425,613)	(76.4)%
Use of Fund Balance	\$11,834,263	\$6,816,592	\$(5,017,671)	(42.4)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$18,865,869	\$8,422,585	\$(10,443,284)	(55.4)%
Other Charges	\$69,800	\$69,800	—	—%
Total Expenditures / Appropriations	\$18,935,669	\$8,492,385	\$(10,443,284)	(55.2)%
Net Financing Uses	\$18,935,669	\$8,492,385	\$(10,443,284)	(55.2)%
Revenue				
Revenue from Use Of Money & Property	—	\$35,000	\$35,000	—%
Miscellaneous Revenues	\$7,101,406	\$1,640,793	\$(5,460,613)	(76.9)%
Total Revenue	\$7,101,406	\$1,675,793	\$(5,425,613)	(76.4)%
Use of Fund Balance	\$11,834,263	\$6,816,592	\$(5,017,671)	(42.4)%

Summary of Changes

The Recommended Budget reflects a \$10,443,284 (55.2%) decrease in total appropriations, a \$5,425,613 (76.4%) decrease in revenue, and a \$5,017,671 (42.4%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to funds used on the Metro I-5 Interchange project, and the expectation that the project will be completed in FY 2020-21 with some expenditures being paid in FY 2021-22.

The decrease in revenue is due to lower anticipated special tax revenue due to declining delinquencies outstanding that remain to be collected. FY 2020-21 included significant revenues from delinquency collections.

Use of Fund Balance reflects a carryover of \$6,816,592 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Accomplishments

- The Metro Air Park Impact Fees program was successfully implemented in FY 2020-21, reducing fees significantly from the Interim Impact Fees in place prior to the implementation of the program.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Metro Air Park Impact Fees	\$21,610,120	\$20,109,721	\$(1,500,399)	(6.9)%
Total Expenditures / Appropriations	\$21,610,120	\$20,109,721	\$(1,500,399)	(6.9)%
Net Financing Uses	\$21,610,120	\$20,109,721	\$(1,500,399)	(6.9)%
Total Revenue	\$5,349,718	\$8,732,225	\$3,382,507	63.2%
Use of Fund Balance	\$16,260,402	\$11,377,496	\$(4,882,906)	(30.0)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$12,305,237	\$13,529,721	\$1,224,484	10.0%
Other Charges	\$9,304,883	\$6,580,000	\$(2,724,883)	(29.3)%
Total Expenditures / Appropriations	\$21,610,120	\$20,109,721	\$(1,500,399)	(6.9)%
Net Financing Uses	\$21,610,120	\$20,109,721	\$(1,500,399)	(6.9)%
Revenue				
Revenue from Use Of Money & Property	—	\$41,000	\$41,000	—%
Charges for Services	\$5,038,850	\$5,281,225	\$242,375	4.8%
Miscellaneous Revenues	\$310,868	\$3,410,000	\$3,099,132	996.9%
Total Revenue	\$5,349,718	\$8,732,225	\$3,382,507	63.2%
Use of Fund Balance	\$16,260,402	\$11,377,496	\$(4,882,906)	(30.0)%

Summary of Changes

The Recommended Budget reflects a \$1,500,399 (6.9%) decrease in total appropriations, a \$3,382,507 (63.2%) increase in revenue, and a \$4,882,906 (30.0%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to construction completed in previous years, as well as reimbursements for overpayments in the 'Interim Fees' collected, also paid out in prior years.

The increase in revenue is due to an increase in anticipated Sacramento Area Council of Governments funding that will reimburse the fund for expenses incurred in the construction of the auxiliary lanes on I-5 and anticipated development fee revenue.

Use of Fund Balance reflects a carryover of \$11,377,496 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Metro Air Park Services Tax	\$753,846	\$764,173	\$10,327	1.4%
Total Expenditures / Appropriations	\$753,846	\$764,173	\$10,327	1.4%
Total Reimbursements	—	\$(996)	\$(996)	—%
Net Financing Uses	\$753,846	\$763,177	\$9,331	1.2%
Total Revenue	\$78,300	\$80,300	\$2,000	2.6%
Use of Fund Balance	\$675,546	\$682,877	\$7,331	1.1%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$258,598	\$715,477	\$456,879	176.7%
Other Charges	\$447,548	—	\$(447,548)	(100.0)%
Interfund Charges	\$47,700	\$48,696	\$996	2.1%
Total Expenditures / Appropriations	\$753,846	\$764,173	\$10,327	1.4%
Other Reimbursements	—	\$(996)	\$(996)	—%
Total Reimbursements	—	\$(996)	\$(996)	—%
Net Financing Uses	\$753,846	\$763,177	\$9,331	1.2%
Revenue				
Revenue from Use Of Money & Property	—	\$2,600	\$2,600	—%
Charges for Services	\$78,300	\$77,700	\$(600)	(0.8)%
Total Revenue	\$78,300	\$80,300	\$2,000	2.6%
Use of Fund Balance	\$675,546	\$682,877	\$7,331	1.1%

Summary of Changes

The Recommended Budget reflects a \$10,327 (1.4%) increase in total appropriations, a \$996 (new) increase in reimbursements, a \$2,000 (2.6%) increase in revenue, and a \$7,331 (1.1%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to additional administrative costs.

The increase in reimbursements is directly offset by an expense in the Detention Basin Fund Center to transfer funds into the Administration Fund Center. the Detention Basin Fund is expected to close.

The increase in revenue is due to budgeting of interest earnings.

Use of Fund Balance reflects a carryover of \$682,877 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
North Vineyard Station	\$3,660,064	\$4,049,475	\$389,411	10.6%
Total Expenditures / Appropriations	\$3,660,064	\$4,049,475	\$389,411	10.6%
Net Financing Uses	\$3,660,064	\$4,049,475	\$389,411	10.6%
Total Revenue	\$450,000	\$477,000	\$27,000	6.0%
Use of Fund Balance	\$3,210,064	\$3,572,475	\$362,411	11.3%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$1,031,575	\$809,453	\$(222,122)	(21.5)%
Other Charges	\$2,628,489	\$3,240,022	\$611,533	23.3%
Total Expenditures / Appropriations	\$3,660,064	\$4,049,475	\$389,411	10.6%
Net Financing Uses	\$3,660,064	\$4,049,475	\$389,411	10.6%
Revenue				
Revenue from Use Of Money & Property	—	\$4,000	\$4,000	—%
Charges for Services	\$450,000	\$473,000	\$23,000	5.1%
Total Revenue	\$450,000	\$477,000	\$27,000	6.0%
Use of Fund Balance	\$3,210,064	\$3,572,475	\$362,411	11.3%

Summary of Changes

The Recommended Budget reflects a \$389,411 (10.6%) increase in total appropriations, a \$27,000 (6.0%) increase in revenue, and a \$362,411 (11.3%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to increasing fund balance for planned reimbursements to the Vineyard Public Facilities Financing Plan (Budget Unit 2840000) as the North Vineyard Station representative portion of the Elk Grove/Florin Road Widening Project in future fiscal years.

The increase in revenue is due to larger anticipated development fee revenue.

Use of Fund Balance reflects a carryover of \$3,572,475 in available balance.

Budget Unit Functions & Responsibilities

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

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

Goals

- Coordinate support for infrastructure design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursement, and land use impacts utilizing other county departments and non-county agencies as resources for District projects.
- To issue the final series of bonds for North Vineyard Station Community Facilities District #2.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
North Vineyard Station CFD #1	\$1,646,179	\$2,791,829	\$1,145,650	69.6%
North Vineyard Station CFD #2	\$1,093,348	\$5,352,165	\$4,258,817	389.5%
Total Expenditures / Appropriations	\$2,739,527	\$8,143,994	\$5,404,467	197.3%
Net Financing Uses	\$2,739,527	\$8,143,994	\$5,404,467	197.3%
Total Revenue	\$367,200	\$5,038,721	\$4,671,521	1,272.2%
Use of Fund Balance	\$2,372,327	\$3,105,273	\$732,946	30.9%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$789,157	\$1,105,071	\$315,914	40.0%
Other Charges	\$1,950,370	\$7,038,923	\$5,088,553	260.9%
Total Expenditures / Appropriations	\$2,739,527	\$8,143,994	\$5,404,467	197.3%
Net Financing Uses	\$2,739,527	\$8,143,994	\$5,404,467	197.3%
Revenue				
Revenue from Use Of Money & Property	—	\$188,500	\$188,500	—%
Charges for Services	—	—	—	—%
Miscellaneous Revenues	\$367,200	\$850,221	\$483,021	131.5%
Other Financing Sources	—	\$4,000,000	\$4,000,000	—%
Total Revenue	\$367,200	\$5,038,721	\$4,671,521	1,272.2%
Use of Fund Balance	\$2,372,327	\$3,105,273	\$732,946	30.9%

Summary of Changes

The Recommended Budget reflects a \$5,404,467 (197.3%) increase in total appropriations, a \$4,671,521 (1,272.2%) increase in revenue, and a \$732,946 (30.9%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to lower than anticipated administration costs in FY 2020-21 and final reimbursement to the developer from new bond proceeds and remaining funds.

The increase in revenue is due to anticipation of PayGo revenue and budgeting of increased interest earnings and debt issuance revenue.

Use of Fund Balance reflects a carryover of \$3,105,273 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 funding for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems. The program is funded by a development impact fee.

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$495,905	\$546,353	\$50,448	10.2%
Other Charges	\$1,150,274	\$2,245,476	\$1,095,202	95.2%
Total Expenditures / Appropriations	\$1,646,179	\$2,791,829	\$1,145,650	69.6%
Net Financing Uses	\$1,646,179	\$2,791,829	\$1,145,650	69.6%
Revenue				
Revenue from Use Of Money & Property	—	\$85,000	\$85,000	—%
Miscellaneous Revenues	\$183,600	\$657,441	\$473,841	258.1%
Total Revenue	\$183,600	\$742,441	\$558,841	304.4%
Use of Fund Balance	\$1,462,579	\$2,049,388	\$586,809	40.1%

Summary of Changes

The Recommended Budget reflects a \$1,145,650 (69.6%) increase in total appropriations, a \$558,841 (304.4%) increase in revenue, and a \$586,809 (40.1%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in reimbursements to developer for eligible facilities.

The increase in revenue is due to PayGo revenue and budgeting of interest earnings.

Use of Fund Balance reflects a carryover of \$2,049,388 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 funding for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems. The program is funded by a development impact fee.

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$293,252	\$558,718	\$265,466	90.5%
Other Charges	\$800,096	\$4,793,447	\$3,993,351	499.1%
Total Expenditures / Appropriations	\$1,093,348	\$5,352,165	\$4,258,817	389.5%
Net Financing Uses	\$1,093,348	\$5,352,165	\$4,258,817	389.5%
Revenue				
Revenue from Use Of Money & Property	—	\$103,500	\$103,500	—%
Charges for Services	—	—	—	—%
Miscellaneous Revenues	\$183,600	\$192,780	\$9,180	5.0%
Other Financing Sources	—	\$4,000,000	\$4,000,000	—%
Total Revenue	\$183,600	\$4,296,280	\$4,112,680	2,240.0%
Use of Fund Balance	\$909,748	\$1,055,885	\$146,137	16.1%

Summary of Changes

The Recommended Budget reflects a \$4,258,817 (389.5%) increase in total appropriations, a \$4,112,680 (2,240.0%) increase in revenue, and a \$146,137 (16.1%) increase in use of fund balance from the prior year Adopted Budget.

The net increase in appropriations is due an increase in legal services and financial services associated with the final series of bonds issues, and developer reimbursements.

The increase in revenue is due to increased special tax revenue, interest earnings, and final debt issuance revenue.

Use of Fund Balance reflects a carryover of \$1,055,885 in available balance.

Budget Unit Functions & Responsibilities

The **Park Meadows Community Facilities District (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. The funding for this budget unit is special taxes and interest earnings.

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Park Meadows CFD	\$142,170	\$169,162	\$26,992	19.0%
Total Expenditures / Appropriations	\$142,170	\$169,162	\$26,992	19.0%
Net Financing Uses	\$142,170	\$169,162	\$26,992	19.0%
Total Revenue	\$69,350	\$76,318	\$6,968	10.0%
Use of Fund Balance	\$72,820	\$92,844	\$20,024	27.5%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$142,170	\$169,162	\$26,992	19.0%
Total Expenditures / Appropriations	\$142,170	\$169,162	\$26,992	19.0%
Net Financing Uses	\$142,170	\$169,162	\$26,992	19.0%
Revenue				
Revenue from Use Of Money & Property	—	\$3,500	\$3,500	—%
Miscellaneous Revenues	\$69,350	\$72,818	\$3,468	5.0%
Total Revenue	\$69,350	\$76,318	\$6,968	10.0%
Use of Fund Balance	\$72,820	\$92,844	\$20,024	27.5%

Summary of Changes

The Recommended Budget reflects a \$26,992 (19.0%) increase in total appropriations, a \$6,968 (10.0%) increase in revenue, and a \$20,024 (27.5%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in operating expenses used for the administration and collection of the levy for debt service on the remaining bonds.

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

Use of Fund Balance reflects a carryover of \$92,844 in available balance.

Budget Unit Functions & Responsibilities

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

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Vineyard	\$21,220,719	\$19,566,865	\$(1,653,854)	(7.8)%
Total Expenditures / Appropriations	\$21,220,719	\$19,566,865	\$(1,653,854)	(7.8)%
Net Financing Uses	\$21,220,719	\$19,566,865	\$(1,653,854)	(7.8)%
Total Revenue	\$9,658,245	\$11,537,898	\$1,879,653	19.5%
Use of Fund Balance	\$11,562,474	\$8,028,967	\$(3,533,507)	(30.6)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$20,565,351	\$19,116,865	\$(1,448,486)	(7.0)%
Other Charges	\$655,368	\$450,000	\$(205,368)	(31.3)%
Total Expenditures / Appropriations	\$21,220,719	\$19,566,865	\$(1,653,854)	(7.8)%
Net Financing Uses	\$21,220,719	\$19,566,865	\$(1,653,854)	(7.8)%
Revenue				
Intergovernmental Revenues	\$6,586,954	\$6,586,954	—	—%
Charges for Services	\$650,000	\$292,584	\$(357,416)	(55.0)%
Miscellaneous Revenues	\$2,421,291	\$4,658,360	\$2,237,069	92.4%
Total Revenue	\$9,658,245	\$11,537,898	\$1,879,653	19.5%
Use of Fund Balance	\$11,562,474	\$8,028,967	\$(3,533,507)	(30.6)%

Summary of Changes

The Recommended Budget reflects a \$1,653,854 (7.8%) decrease in total appropriations, a \$1,879,653 (19.5%) increase in revenue, and a \$3,533,507 (30.6%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to prior year expenditures for the Elk Grove – Florin Road Bridge Expansion project.

The increase in revenue is due to anticipated increased Statewide Community Infrastructure Program revenue, which allows programs to be reimbursed for project expenditures from prepaid development impact fees, and State and federal reimbursement for the Elk Grove – Florin Road Bridge Expansion project.

Use of Fund Balance reflects a carryover of \$8,028,967 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

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
General Fund Transfers to Other County Funds	\$12,705,621	\$27,655,172	\$14,949,551	117.7%
Total Expenditures / Appropriations	\$12,705,621	\$27,655,172	\$14,949,551	117.7%
Net Financing Uses	\$12,705,621	\$27,655,172	\$14,949,551	117.7%
Net County Cost	\$12,705,621	\$27,655,172	\$14,949,551	117.7%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$12,705,621	\$27,655,172	\$14,949,551	117.7%
Total Expenditures / Appropriations	\$12,705,621	\$27,655,172	\$14,949,551	117.7%
Net Financing Uses	\$12,705,621	\$27,655,172	\$14,949,551	117.7%
Net County Cost	\$12,705,621	\$27,655,172	\$14,949,551	117.7%

Summary of Changes

The Recommended Budget reflects a \$14,949,551 (117.7%) increase in total appropriations and net county cost from the prior year Adopted Budget.

The change in net county cost is a result of the changes described below.

The net increase in total appropriations is primarily due to:

- A reduction in the transfer of \$8,000,000 to the Capital Construction Fund for jail assessment and design cost.
- A reduction in the transfer of \$279,307 to the Transient-Occupancy Tax (TOT) Fund due to the TOT Fund having a higher fund balance.
- A reduction in the transfer of \$210,000 to the Capital Construction Fund for COVID-19 related projects.
- A reduction in the transfer of \$100,000 to the Water Agency for WaterFix litigation costs.
- Recommended growth of \$23,532,091 detailed later in this section.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
General Fund Transfers to Other County Funds	23,532,091	—	—	23,532,091	—

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
GF Contribution to DGS CCF - Mather Community Campus Support (June Funding)	1,000,000	—	—	1,000,000	—

This request is to provide General Fund contribution for health and safety capital projects at the Mather Community Campus, identified as Priority One projects in the recent facility condition assessment. This is a one-time request. This request is contingent upon approval of a growth request in the Capital Construction budget (Budget Unit 3100000).

GF Contribution to EMD - Hazardous Materials Response Contract	109,000	—	—	109,000	—
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This request is to provide General Fund contribution to the Environmental Management Department (EMD) for Sacramento City and Metro Fire (Fire) Level I thru Level III hazardous material response in the County of Sacramento. EMD currently has contracts with Fire, cities and other departments in Sacramento County in order to reimburse Fire for their response. County departments and cities each pay a portion in order to reimburse Fire for their response time to hazardous material calls in the cities and County of Sacramento. EMD cannot use revenues for purposes other than their legally intended mandates. This is to fund County costs of administering the contract for hazardous material response efforts in EMD. This request is contingent upon approval of a growth request in the EMD budget (Budget Unit 3350000).

GF Contribution to Parks Construction for Capital Needs (June Funding)	2,423,091	—	—	2,423,091	—
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Funding to complete deferred maintenance and Americans with Disabilities Act (ADA) improvements to park facilities for high priority projects. This request is contingent upon approval of a growth request in the Parks Construction budget (Budget Unit 6570000).

GF Loan to Road Fund for Pavement Maintenance Projects	20,000,000	—	—	20,000,000	—
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Provide a General Fund loan to the Road Fund for \$20 million. Due to an aging roadway system, the County's pavement maintenance backlog in 2019 was assessed at \$784 million. Due to this pavement maintenance backlog, there are many roadways that need rehabilitation with a pavement overlay. The maintenance cost for roadways increases when rehabilitation work is delayed due to lack of funding availability. Some roadways, if not addressed with pavement rehabilitation projects, would require a full reconstruction in the future. For example, if 25% to 35% of the roadways slip to full reconstruction due to lack of funding, the costs will increase up to four times to reconstruct the roadway. The savings realized by investing \$20 million could range from \$15 million to \$24 million by avoiding expensive reconstruction of roadways in the future. Therefore, a one-time \$20 million investment now has the equivalent impact of spending \$35 million to \$44 million later; and this makes significant investments in road improvements now, while we wait to see what additional resources may become available as a result of federal or state initiatives or the new Measure A. The loan will be repaid over a ten-year period at \$2 million per fiscal year starting in Fiscal Year 2022-23. This request is contingent upon approval of a request in the Roads Fund budget (Budget Unit 2900000).

Budget Unit Functions & Responsibilities

The **Fixed Asset Revolving** provides for the transfer of funds, as necessary, to the 2010 Refunding Certificates of Participation (COPs) – Fixed Asset Debt Service (see Budget Unit 9300000) for payment of debt service and other costs of the program. Since completion of the 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 FY 2021-22, the remaining proceeds will be provided for debt service.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Fixed Asset Financing Program	\$5,280,475	\$3,828,000	\$(1,452,475)	(27.5)%
Total Expenditures / Appropriations	\$5,280,475	\$3,828,000	\$(1,452,475)	(27.5)%
Net Financing Uses	\$5,280,475	\$3,828,000	\$(1,452,475)	(27.5)%
Total Revenue	\$5,280,475	\$3,828,000	\$(1,452,475)	(27.5)%
Use of Fund Balance	—	—	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Improvements	—	—	—	—%
Interfund Charges	\$5,280,475	\$3,828,000	\$(1,452,475)	(27.5)%
Total Expenditures / Appropriations	\$5,280,475	\$3,828,000	\$(1,452,475)	(27.5)%
Net Financing Uses	\$5,280,475	\$3,828,000	\$(1,452,475)	(27.5)%
Revenue				
Miscellaneous Revenues	\$5,280,475	\$3,828,000	\$(1,452,475)	(27.5)%
Total Revenue	\$5,280,475	\$3,828,000	\$(1,452,475)	(27.5)%
Use of Fund Balance	—	—	—	—%

Summary of Changes

The Recommended Budget reflects a \$1,452,475 (27.5%) decrease in total appropriations and revenue from the prior year Adopted Budget.

The decrease in expenditures is due to a reduction in the amount to be transferred out for the required total debt service due for the Fixed Asset Revolving Fund. The debt service for Cherry Island Golf associated with the 1999 Capital Improvement bonds subsequently refunded by the 2010 Refunding Certificates of Participation have matured. Additionally, the 2010 Refunding Certificates of Participation were refunded for savings.

The decrease in revenue is due to a reduction in the amount of funds to be recovered from departments to cover the required total debt service to be transferred out.

Use of Fund Balance reflects a carryover of \$0 in available balance.

Budget Unit Functions & Responsibilities

The **Interagency Procurement** Fund was established with the adoption of the FY 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) Authorization of user agencies 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; and (5) Other acquisitions and activities as necessary to facilitate the FAFP.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Interagency Procurement	\$5,330,554	\$3,828,000	\$(1,502,554)	(28.2)%
Total Expenditures / Appropriations	\$5,330,554	\$3,828,000	\$(1,502,554)	(28.2)%
Total Reimbursements	\$(1,391,656)	\$(2,570,079)	\$(1,178,423)	84.7%
Net Financing Uses	\$3,938,898	\$1,257,921	\$(2,680,977)	(68.1)%
Total Revenue	\$1,916,166	\$1,165,608	\$(750,558)	(39.2)%
Use of Fund Balance	\$2,022,732	\$92,313	\$(1,930,419)	(95.4)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$50,079	—	\$(50,079)	(100.0)%
Other Charges	\$5,280,475	\$3,828,000	\$(1,452,475)	(27.5)%
Total Expenditures / Appropriations	\$5,330,554	\$3,828,000	\$(1,502,554)	(28.2)%
Other Reimbursements	\$(1,391,656)	\$(2,570,079)	\$(1,178,423)	84.7%
Total Reimbursements	\$(1,391,656)	\$(2,570,079)	\$(1,178,423)	84.7%
Net Financing Uses	\$3,938,898	\$1,257,921	\$(2,680,977)	(68.1)%
Revenue				
Revenue from Use Of Money & Property	—	—	—	—%
Charges for Services	\$1,916,166	\$1,165,608	\$(750,558)	(39.2)%
Total Revenue	\$1,916,166	\$1,165,608	\$(750,558)	(39.2)%
Use of Fund Balance	\$2,022,732	\$92,313	\$(1,930,419)	(95.4)%

Summary of Changes

The Recommended Budget reflects a \$1,502,554 (28.2%) decrease in total appropriations, a \$1,178,423 (84.7%) increase in reimbursements, a \$750,558 (39.2%) decrease in revenue, and a \$1,930,419 (95.4%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to reduced total debt service supported by the fund. In FY 2020-21, the County refunded the 2010 Refunding Certificates of Participation, which created savings. In addition, a portion associated with the prior refunding (Cherry Island Golf debt associated with the 1999 Certificates of Participation) matured.

The increase in reimbursements is due to a reduced fund balance available to cover debt service. In this year, the reimbursement will come from excess fund balance in the 2020 Certificates of Participation fund. In future years, this reimbursement will need to be supported by the General Fund.

The decrease in revenue is due to reduced recovery required from the Sheriff's Department to pay debt service as the 911 Call Center project asset loan payments were completed in FY 2020-21.

Use of Fund Balance reflects a carryover of \$92,313 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

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Natomas Fire District	\$3,354,145	\$3,512,776	\$158,631	4.7%
Total Expenditures / Appropriations	\$3,354,145	\$3,512,776	\$158,631	4.7%
Net Financing Uses	\$3,354,145	\$3,512,776	\$158,631	4.7%
Total Revenue	\$2,806,605	\$3,163,675	\$357,070	12.7%
Use of Fund Balance	\$547,540	\$349,101	\$(198,439)	(36.2)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$3,354,145	\$3,512,776	\$158,631	4.7%
Total Expenditures / Appropriations	\$3,354,145	\$3,512,776	\$158,631	4.7%
Net Financing Uses	\$3,354,145	\$3,512,776	\$158,631	4.7%
Revenue				
Taxes	\$2,777,605	\$3,131,175	\$353,570	12.7%
Revenue from Use Of Money & Property	\$1,500	\$5,000	\$3,500	233.3%
Intergovernmental Revenues	\$27,500	\$27,500	—	—%
Total Revenue	\$2,806,605	\$3,163,675	\$357,070	12.7%
Use of Fund Balance	\$547,540	\$349,101	\$(198,439)	(36.2)%

Summary of Changes

The Recommended Budget reflects a \$158,631 (4.7%) increase in total appropriations, a \$357,070 (12.7%) increase in revenue, and a \$198,439 (36.2%) decrease in use of fund balance from the prior year Adopted Budget.

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

Use of Fund Balance reflects a carryover of \$349,101 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

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Non-Departmental Costs/General Fund	\$33,187,676	\$32,181,108	\$(1,006,568)	(3.0)%
Total Expenditures / Appropriations	\$33,187,676	\$32,181,108	\$(1,006,568)	(3.0)%
Total Reimbursements	\$(300,000)	\$(300,000)	—	—%
Net Financing Uses	\$32,887,676	\$31,881,108	\$(1,006,568)	(3.1)%
Total Revenue	\$43,116	—	\$(43,116)	(100.0)%
Net County Cost	\$32,844,560	\$31,881,108	\$(963,452)	(2.9)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$3,000	\$3,000	—	—%
Services & Supplies	\$19,497,097	\$18,333,937	\$(1,163,160)	(6.0)%
Other Charges	\$9,105,729	\$9,099,975	\$(5,754)	(0.1)%
Interfund Charges	\$393,643	\$391,530	\$(2,113)	(0.5)%
Intrafund Charges	\$4,188,207	\$4,352,666	\$164,459	3.9%
Total Expenditures / Appropriations	\$33,187,676	\$32,181,108	\$(1,006,568)	(3.0)%
Other Reimbursements	\$(300,000)	\$(300,000)	—	—%
Total Reimbursements	\$(300,000)	\$(300,000)	—	—%
Net Financing Uses	\$32,887,676	\$31,881,108	\$(1,006,568)	(3.1)%
Revenue				
Miscellaneous Revenues	\$43,116	—	\$(43,116)	(100.0)%
Total Revenue	\$43,116	—	\$(43,116)	(100.0)%
Net County Cost	\$32,844,560	\$31,881,108	\$(963,452)	(2.9)%

Summary of Changes

The Recommended Budget reflects a \$1,006,568 (3.0%) decrease in total appropriations, a \$43,116 (100%) decrease in revenue, and a \$963,452 (2.9%) decrease in net county cost from the prior year Adopted Budget.

The change in net county cost is a result of the changes described below.

The net decrease in total appropriations is primarily due to:

- A reduction of \$1,050,000 resulting from the final payment for attorney’s fees related to the Mays v. Sacramento litigation being made in FY 2020-21 and the elimination of \$240,000 cost for experts ordered as part of the consent decree, which are included in Correctional Health Services and Sheriff’s budget units in FY 2021-22.
- A reduction of \$175,000 in expenditures for the Census 2020 outreach campaign which concluded in FY 2020-21.
- A reduction of \$122,000 for the completion of the Library Master Plan Study.
- A reduction of \$69,088 in leased property use charges.
- Recommended growth of \$990,000 detailed below.

The decrease in revenue is a result of the conclusion of the Census 2020 outreach campaign in FY 2020-21.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Non-Departmental Costs/General Fund	990,000	—	—	990,000	—

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Non-Departmental Costs - Consultant for Organizational Cultural Change	200,000	—	—	200,000	—

Contract with a consultant to develop organizational cultural change efforts to reinforce desired ideal constructive culture, an organization that goal-sets for achievement, clear expectations for empowerment, individual and other growth and development team - based cooperation expectations throughout the county-wide organization to drive higher forms of engagement, performance and productivity. This cost will be for two years.

Non-Departmental Costs - Consultant for Redistricting Services	90,000	—	—	90,000	—
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Contract with a consultant to provide redistricting services for the County Redistricting Process. Part of this contract cost is being paid in FY 2020-21. This is a one-time cost. This request is contingent upon approval of a growth request in the County Executive Cabinet budget (Budget Unit 5730000).

Non-Departmental Costs - Phase II of Body Camera Equipment for Sheriff’s Office	700,000	—	—	700,000	—
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Camera and connectivity costs for Phase II of the Sheriff’s body camera project. This request includes cameras for Airport Division, Regional Transit Security, Civil Bureau, Security Services, Folsom Dam Bureau, CSI, Academy, Corrections and Court.

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Total Reimbursements	\$(11,140,877)	\$(11,456,092)	\$(315,215)	2.8%
Net Financing Uses	\$(11,140,877)	\$(11,456,092)	\$(315,215)	2.8%
Total Revenue	\$722,395,890	\$714,760,597	\$(7,635,293)	(1.1)%
Net County Cost	\$(733,536,767)	\$(726,216,689)	\$7,320,078	(1.0)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Other Reimbursements	\$(11,140,877)	\$(11,456,092)	\$(315,215)	2.8%
Total Reimbursements	\$(11,140,877)	\$(11,456,092)	\$(315,215)	2.8%
Net Financing Uses	\$(11,140,877)	\$(11,456,092)	\$(315,215)	2.8%
Revenue				
Taxes	\$625,010,210	\$662,044,714	\$37,034,504	5.9%
Licenses, Permits & Franchises	\$4,322,194	\$4,322,194	—	—%
Fines, Forfeitures & Penalties	\$8,000,000	\$8,000,000	—	—%
Revenue from Use Of Money & Property	\$200,000	\$1,800,000	\$1,600,000	800.0%
Intergovernmental Revenues	\$78,631,586	\$33,185,896	\$(45,445,690)	(57.8)%
Miscellaneous Revenues	\$6,231,900	\$5,407,793	\$(824,107)	(13.2)%
Total Revenue	\$722,395,890	\$714,760,597	\$(7,635,293)	(1.1)%
Net County Cost	\$(733,536,767)	\$(726,216,689)	\$7,320,078	(1.0)%

Summary of Changes

The Recommended Budget reflects a \$315,215 (2.8%) increase in reimbursements, a \$7,635,293 (1.1%) decrease in revenue, and a \$7,320,078 (1.0%) decrease in the amount of discretionary resources available to help fund Net County Cost from the prior year Adopted Budget.

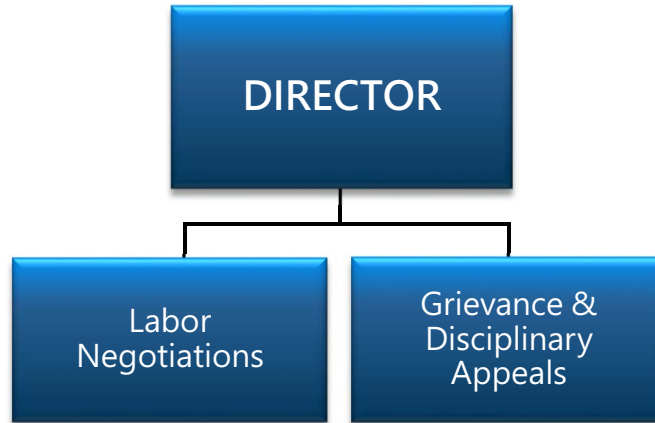
The change in net county cost is due to overall decreases in discretionary revenues as a result of the changes described below.

The net increase in reimbursements is due to a \$1.2 million increase in Operating Transfer In from the Teeter Plan to the General Fund, offset by the elimination of a \$936K contribution to the General Fund from the Solid Waste Authority (SWA). SWA will dissolve effective July 1, 2021 and thus SWA reimbursements as such will end. More significantly, all commercial revenue will be needed to fund solid waste programs in FY 2021-22 and likely in future fiscal years rather than be available for transfer to the General Fund. The reasons for this change include, the decision to expand the universal lifeline credit for solid waste fees, increased expenditures related to domestic encampment clean-up activities and increased costs associated with implementing SB 1383.

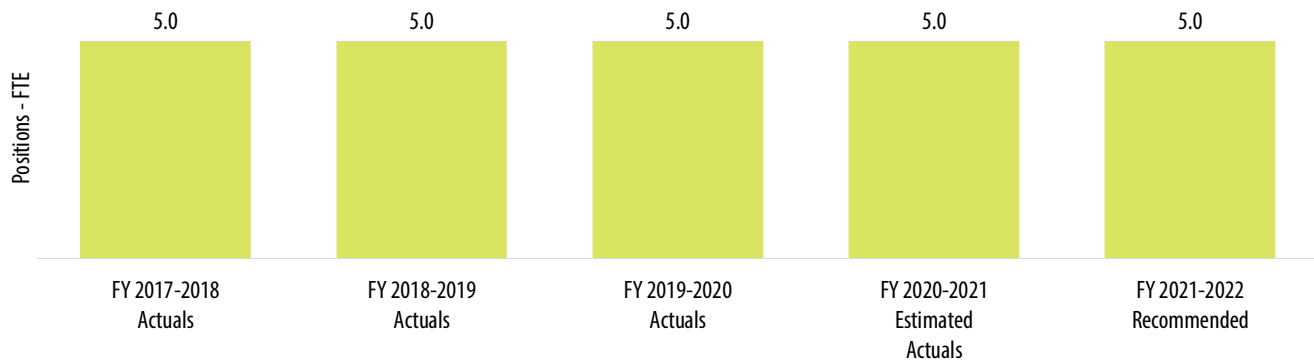
The net decrease in revenues is due to the elimination of \$45 million in one-time funding from CARES Act revenue that was received in FY 2020-21. If that one-time revenue is adjusted for, the net increase in discretionary revenue is \$37.4 million (5.5%). This increase is due primarily to:

- A \$20.2 million (4.3%) 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. The 4.3% rate of increase in Secured/VLF in-Lieu property tax is lower than the 6% increase in FY 2020-21, due primarily to the fact that the inflationary increase for assessed value for FY 2021-22 is 1.036% compared to the statutory maximum of 2% for FY 2020-21.
- A \$12 million (13.9%) anticipated increase in Sales and Use Tax revenue. This is due in part to the fact that the FY 2020-21 Budget was prepared early in the COVID-19 pandemic and reflected very pessimistic assumptions about the impact of the pandemic on sales tax revenue. FY 2021-22 estimated sales and use tax revenue is approximately \$6.5 million (7%) higher than the estimated actual amount of sales tax revenue projected to be received in FY 2020-21.

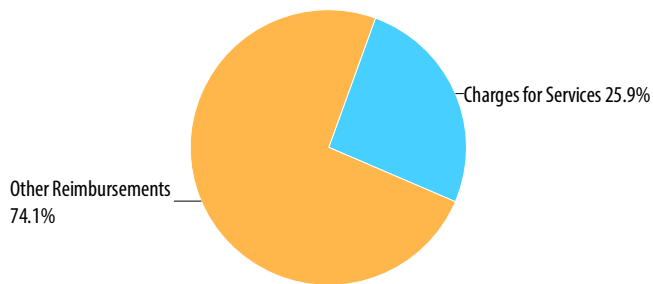
Department Structure
Joseph Hsieh, Acting, Director



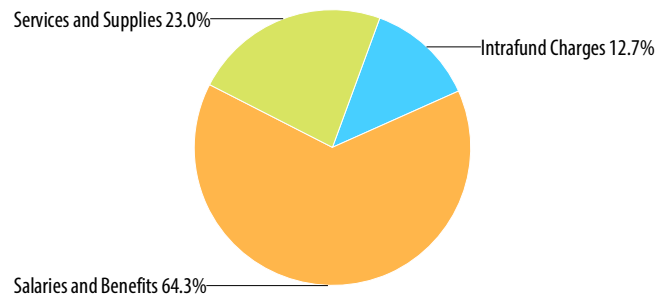
Staffing Trend



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, 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 have 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Office of Labor Relations	\$1,641,534	\$1,641,534	—	—%
Total Expenditures / Appropriations	\$1,641,534	\$1,641,534	—	—%
Total Reimbursements	\$(1,212,739)	\$(1,216,645)	\$(3,906)	0.3%
Net Financing Uses	\$428,795	\$424,889	\$(3,906)	(0.9)%
Total Revenue	\$428,795	\$424,889	\$(3,906)	(0.9)%
Net County Cost	—	—	—	—%
Positions	5.0	5.0	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$1,046,851	\$1,055,128	\$8,277	0.8%
Services & Supplies	\$390,885	\$377,497	\$(13,388)	(3.4)%
Intrafund Charges	\$203,798	\$208,909	\$5,111	2.5%
Total Expenditures / Appropriations	\$1,641,534	\$1,641,534	—	—%
Other Reimbursements	\$(1,212,739)	\$(1,216,645)	\$(3,906)	0.3%
Total Reimbursements	\$(1,212,739)	\$(1,216,645)	\$(3,906)	0.3%
Net Financing Uses	\$428,795	\$424,889	\$(3,906)	(0.9)%
Revenue				
Charges for Services	\$428,795	\$424,889	\$(3,906)	(0.9)%
Total Revenue	\$428,795	\$424,889	\$(3,906)	(0.9)%
Net County Cost	—	—	—	—%
Positions	5.0	5.0	—	—%

Summary of Changes

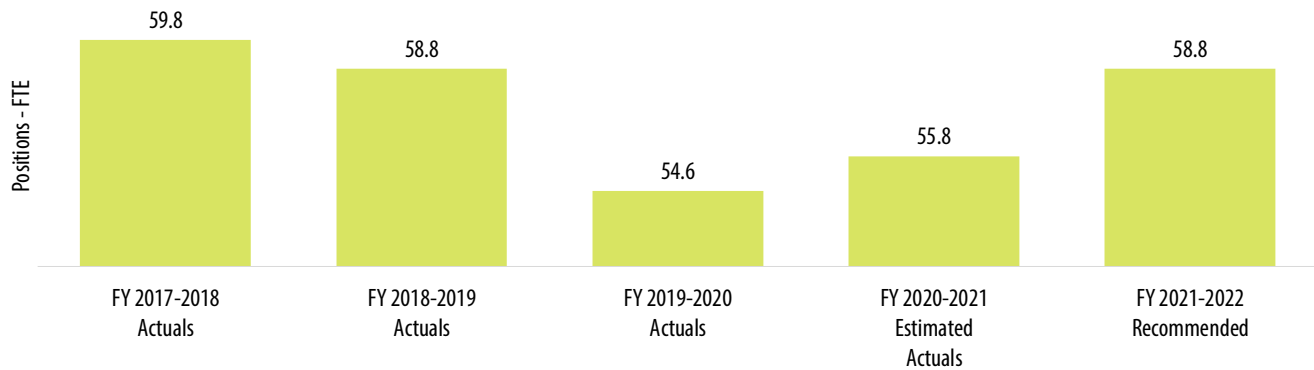
The Recommended Budget reflects a \$3,906 (0.3%) increase in reimbursements and a \$3,906 (0.9%) decrease in revenue from the prior year Adopted Budget.

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

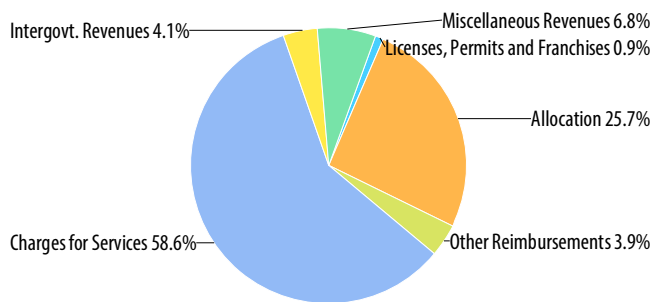
Department Structure
Leighann Moffitt, Director



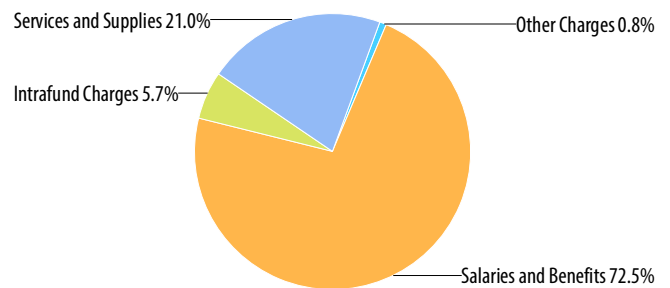
Staffing Trend



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, the Local Early Action Planning (LEAP) and Regional Early Action Planning (REAP) grants 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 promote housing development, promote construction of Accessory Dwelling Units (ADU), and begin development of an Infill Program.
- Adopt the update of the General Plan Housing Element.
- Complete the Phase 2B Climate Action Plan addressing how the County will meet emissions reductions targets county-wide.
- Adopt another Master Plan in the Jackson Highway Corridor to facilitate the creation of new complete neighborhoods including a mix of housing, commercial uses, and public spaces.
- Develop a training module for the members of the 14 Community Planning Advisory Councils including working with the Clerk of the Board's Office.

Accomplishments

- Completed zoning code amendments adopted by the Board of Supervisors including the COVID-19 related Interim Urgency Ordinance, permanent Industrial Hemp Ordinance; Accessory Dwelling Unit Ordinance; and the 2020 update package and continued progress on SB2 grant funded package to streamline housing and the Sign Code.
- Brought forward for Board of Supervisors adoption, the NewBridge Specific Plan in October 2020.
- Prepared a public review draft Housing Element including extensive public outreach for submittal to the State Housing and Community Development Department for their review.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Planning and Environmental Review	\$11,738,599	\$12,341,776	\$603,177	5.1%
Total Expenditures / Appropriations	\$11,738,599	\$12,341,776	\$603,177	5.1%
Total Reimbursements	\$(481,600)	\$(477,600)	\$4,000	(0.8)%
Net Financing Uses	\$11,256,999	\$11,864,176	\$607,177	5.4%
Total Revenue	\$8,129,519	\$8,691,696	\$562,177	6.9%
Net County Cost	\$3,127,480	\$3,172,480	\$45,000	1.4%
Positions	55.6	58.8	3.2	5.8%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$8,296,377	\$8,948,634	\$652,257	7.9%
Services & Supplies	\$2,738,184	\$2,591,968	\$(146,216)	(5.3)%
Other Charges	\$100,000	\$100,000	—	—%
Intrafund Charges	\$604,038	\$701,174	\$97,136	16.1%
Total Expenditures / Appropriations	\$11,738,599	\$12,341,776	\$603,177	5.1%
Other Reimbursements	\$(481,600)	\$(477,600)	\$4,000	(0.8)%
Total Reimbursements	\$(481,600)	\$(477,600)	\$4,000	(0.8)%
Net Financing Uses	\$11,256,999	\$11,864,176	\$607,177	5.4%
Revenue				
Licenses, Permits & Franchises	\$119,000	\$117,000	\$(2,000)	(1.7)%
Intergovernmental Revenues	\$350,000	\$500,000	\$150,000	42.9%
Charges for Services	\$6,553,860	\$7,229,311	\$675,451	10.3%
Miscellaneous Revenues	\$1,106,659	\$845,385	\$(261,274)	(23.6)%
Total Revenue	\$8,129,519	\$8,691,696	\$562,177	6.9%
Net County Cost	\$3,127,480	\$3,172,480	\$45,000	1.4%
Positions	55.6	58.8	3.2	5.8%

Summary of Changes

The Recommended Budget reflects a \$603,177 (5.1%) increase in total appropriations, a \$4,000 (0.8%) decrease in reimbursements, a \$562,177 (6.9%) increase in revenue, and a \$45,000 (1.4%) increase in net county cost from the prior year Adopted Budget.

The change in net county cost is a result of the changes described below.

The increase in total appropriations is primarily due to:

- An increase in cost of living adjustments and retirement costs.
- Recommended growth of \$358,470 detailed later in this section.

The decrease in reimbursements is due to the decrease in cartography services provided to Code Enforcement in the Department of Development and Code Services.

The increase in revenue is due to:

- Increases in grant funding activities including SB2, Local Early Action Planning (LEAP) grant, and the Caltrans Sustainable Communities grant.
- Recommended growth of \$263,470 detailed later in this section.

Position counts have increase by 3.2 FTE from the prior year Adopted Budget due to:

- 0.2 FTE mid-year increase.
- 3.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Planning and Environmental Review	358,470	—	263,470	95,000	3.0

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
PER - Add 1.0 FTE Associate Planner - Archaeologist					
	131,735	—	131,735	—	1.0

The Department currently does not have staff that meet the minimum professional qualifications for a prehistoric or historic-era archaeologist. As a result, the County has not been able to obtain Certified Local Government status and therefore, cannot enter into Programmatic Agreements (PA) with federal entities to streamline cultural resources review. To stay in compliance with CEQA, NEPA, NHPA and SSHCP laws, the Department needs to have an archaeologist staff member with the right qualifications under the Associate Planning classification. Position costs will be offset by revenue.

PER - Add 1.0 FTE Associate Planner Position for MMRP					
	131,735	—	131,735	—	1.0

Addition of 1.0 FTE Associate Planner for Mitigation Monitoring and Reporting Program (MMRP) due to increased workload. The current Associate Planner working on MMRP is approximately 40% behind on reviews due to increased workload resulting in the delay in approval of permits. There is sufficient workload to offset the cost of the position.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
PER - Bring In-house Asst Landscape Architect work - 1.0 FTE					
	—	—	—	—	1.0
Addition of 1.0 FTE Assistant Landscape Architect I/II position to perform landscape reviews consistent with state mandated Water Efficient Landscape Ordinance. Re-allocate the funds (\$107,852) used for the loaned Department of Transportation (DOT) staff to fund the position for a net-zero cost. This request was coordinated with DOT as DOT is encountering upcoming retirements and promotions that will impact assistance provided to Planning.					
PER - Student Interns (2)					
	—	—	—	—	—
Ongoing funding for two student interns (temporary positions) to provide low-cost research and analytical support to the department with an offsetting decrease to Engineering Services in the amount of \$57,114 for a net-zero cost. This funding will re-establish a program for paid student intern positions for FY 2021-22. The program was removed from the Planning budget in FY 2019-20, due to budget shortfalls. With a subsequent 'true-up' of budget allocations to Planning and continued strong development application activity, Planning management believes that the program can now be supported on an ongoing basis.					
Technology Updates					
	95,000	—	—	95,000	—
One-time General Fund contribution of \$95,000 for scoping of interactive mapping software to assist with County Zoning Code related tasks. The current mapping software is not efficient and increases staff time and costs as well as negatively impacting customer experience. Funding will support the scoping of the new interactive software that can create interactive zoning maps and development of zoning codes that will increase staff productivity and efficiency when looking up information and processing applications. It will also allow for a user-friendly interface for the public to obtain basic zoning and land use information to seamlessly apply for planning entitlements. Staff from the Department of Technology and Planning and Environmental Review Department have held preliminary meetings with some software companies to obtain an estimated budget amount for the initial development of the interactive mapping software scope.					

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 and administered by the Sacramento Housing and Redevelopment Agency (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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Affordability Fee	\$2,703,314	\$3,500,000	\$796,686	29.5%
Total Expenditures / Appropriations	\$2,703,314	\$3,500,000	\$796,686	29.5%
Net Financing Uses	\$2,703,314	\$3,500,000	\$796,686	29.5%
Total Revenue	\$2,700,000	\$3,500,000	\$800,000	29.6%
Use of Fund Balance	\$3,314	—	\$(3,314)	(100.0)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$2,703,314	\$3,500,000	\$796,686	29.5%
Total Expenditures / Appropriations	\$2,703,314	\$3,500,000	\$796,686	29.5%
Net Financing Uses	\$2,703,314	\$3,500,000	\$796,686	29.5%
Revenue				
Licenses, Permits & Franchises	\$2,700,000	\$3,500,000	\$800,000	29.6%
Total Revenue	\$2,700,000	\$3,500,000	\$800,000	29.6%
Use of Fund Balance	\$3,314	—	\$(3,314)	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$796,686 (29.5%) increase in total appropriations, an \$800,000 (29.6%) increase in revenue, and a \$3,314 (100%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations and revenue is due to an increase in the projected revenue amounts collected for affordable housing.

Use of Fund Balance reflects a carryover of \$0 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, revenue from the Sierra 99 Gateway digital sign, as well as one-time funding restricted for affordable housing projects. A portion of funds must be used for capital improvement projects in the former Redevelopment Project Area. Programs include:

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

Goals

- Provide funding for revitalization and community enhancement activities.

Accomplishments

- The Electric Vehicle Charging Stations project has been successfully completed in the Downtown Redevelopment area.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Affordable Housing	\$329,259	\$329,259	—	—%
Neighborhood Revitalization - Redevelopment	\$367,371	\$366,981	\$(390)	(0.1)%
Neighborhood Revitalization - Unrestricted	\$361,467	\$341,369	\$(20,098)	(5.6)%
Total Expenditures / Appropriations	\$1,058,097	\$1,037,609	\$(20,488)	(1.9)%
Total Reimbursements	\$(80,000)	\$(80,000)	—	—%
Net Financing Uses	\$978,097	\$957,609	\$(20,488)	(2.1)%
Use of Fund Balance	\$978,097	\$957,609	\$(20,488)	(2.1)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$1,058,097	\$1,037,609	\$(20,488)	(1.9)%
Interfund Charges	—	—	—	—%
Total Expenditures / Appropriations	\$1,058,097	\$1,037,609	\$(20,488)	(1.9)%
Other Reimbursements	\$(80,000)	\$(80,000)	—	—%
Total Reimbursements	\$(80,000)	\$(80,000)	—	—%
Net Financing Uses	\$978,097	\$957,609	\$(20,488)	(2.1)%
Use of Fund Balance	\$978,097	\$957,609	\$(20,488)	(2.1)%

Summary of Changes

The Recommended Budget reflects a \$20,488 (1.9%) decrease in total appropriations and a \$20,488 (2.1%) decrease in use of fund balance from the prior year Adopted Budget.

Appropriations for some programs in this budget unit are matched to available fund balance. In FY2020-21, resources were allocated to complete an electric vehicle charging station project in the Neighborhood Revitalization – Redevelopment Program and resources were allocated to complete contract obligations related to the Community Advancing Change Together Program in the Neighborhood Revitalization – Unrestricted Program, thereby reducing the available fund balance and matching appropriations for FY2021-22.

Use of Fund Balance reflects a carryover of \$957,609 in available balance.

Affordable Housing

Program Overview

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

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

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$329,259	\$329,259	—	—%
Total Expenditures / Appropriations	\$329,259	\$329,259	—	—%
Net Financing Uses	\$329,259	\$329,259	—	—%
Use of Fund Balance	\$329,259	\$329,259	—	—%

Summary of Changes

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

Appropriations are available for eligible projects yet to be identified.

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 that was purchased with Tax Exempt Bonds and funds projects in the Downtown Redevelopment Area and Oak Park Redevelopment area.

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$367,371	\$366,981	\$(390)	(0.1)%
Total Expenditures / Appropriations	\$367,371	\$366,981	\$(390)	(0.1)%
Net Financing Uses	\$367,371	\$366,981	\$(390)	(0.1)%
Use of Fund Balance	\$367,371	\$366,981	\$(390)	(0.1)%

Summary of Changes

The Recommended Budget reflects a \$390 (0.1%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

In FY 2020-21, resources in this program were allocated to complete an electric vehicle charging station project, thereby reducing the available fund balance and matching appropriations for FY 2021-22.

Use of Fund Balance reflects a carryover of \$366,981 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 Gateway digital sign that is intended to be used to plan or implement improvements to corridors or neighborhoods to address blight or improve the health, safety, and economic vitality of commercial corridors and neighborhoods within the unincorporated County.

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$361,467	\$341,369	\$(20,098)	(5.6)%
Interfund Charges	—	—	—	—%
Total Expenditures / Appropriations	\$361,467	\$341,369	\$(20,098)	(5.6)%
Other Reimbursements	\$(80,000)	\$(80,000)	—	—%
Total Reimbursements	\$(80,000)	\$(80,000)	—	—%
Net Financing Uses	\$281,467	\$261,369	\$(20,098)	(7.1)%
Use of Fund Balance	\$281,467	\$261,369	\$(20,098)	(7.1)%

Summary of Changes

The Recommended Budget reflects a \$20,098 (5.6%) decrease in total appropriations and a \$20,098 (7.1%) decrease in use of fund balance from the prior year Adopted Budget.

In FY 2020-21, resources in this program were allocated to complete contract obligations related to the Community Advancing Change Together Project, thereby reducing the available fund balance and matching appropriations for FY 2021-22.

Use of Fund Balance reflects a carryover of \$261,369 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 FY 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 being a market product in demand, the 2004C-3 Series was refunded to fixed interest rate mode as the 2013 Series, in advance of their July 10, 2014, scheduled conversion to Auction Rate Securities. There was no swap agreement related to these bonds.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
2004 Pension Obligation Bond - Debt Service	\$48,564,779	\$49,928,978	\$1,364,199	2.8%
Total Expenditures / Appropriations	\$48,564,779	\$49,928,978	\$1,364,199	2.8%
Total Reimbursements	—	—	—	—%
Net Financing Uses	\$48,564,779	\$49,928,978	\$1,364,199	2.8%
Total Revenue	\$47,025,317	\$48,911,968	\$1,886,651	4.0%
Use of Fund Balance	\$1,539,462	\$1,017,010	\$(522,452)	(33.9)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$1,739,461	\$1,217,011	\$(522,450)	(30.0)%
Other Charges	\$46,825,318	\$48,711,967	\$1,886,649	4.0%
Total Expenditures / Appropriations	\$48,564,779	\$49,928,978	\$1,364,199	2.8%
Other Reimbursements	—	—	—	—%
Total Reimbursements	—	—	—	—%
Net Financing Uses	\$48,564,779	\$49,928,978	\$1,364,199	2.8%
Revenue				
Revenue from Use Of Money & Property	—	\$48,911,968	\$48,911,968	—%
Charges for Services	\$47,025,317	—	\$(47,025,317)	(100.0)%
Total Revenue	\$47,025,317	\$48,911,968	\$1,886,651	4.0%
Use of Fund Balance	\$1,539,462	\$1,017,010	\$(522,452)	(33.9)%

Summary of Changes

The Recommended Budget reflects a \$1,364,199 (2.8%) increase in total appropriations, a \$1,886,651 (4.0%) increase in revenue, and a \$522,452 (33.9%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in projected professional services as a result of upcoming changes to swap policies and an increased amount of \$1,886,679 in total debt service due, offset by lower than anticipated legal services and other operating expenses.

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

Use of Fund Balance reflects a carryover of \$1,017,010 in available balance.

Budget Unit Functions & Responsibilities

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

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
2010 Refunding COPs - Debt Service	\$12,040,189	—	\$(12,040,189)	(100.0)%
Total Expenditures / Appropriations	\$12,040,189	—	\$(12,040,189)	(100.0)%
Total Reimbursements	\$(5,685,800)	—	\$5,685,800	(100.0)%
Net Financing Uses	\$6,354,389	—	\$(6,354,389)	(100.0)%
Use of Fund Balance	\$6,354,389	—	\$(6,354,389)	(100.0)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$4,988,583	—	\$(4,988,583)	(100.0)%
Other Charges	\$5,659,950	—	\$(5,659,950)	(100.0)%
Interfund Charges	\$1,391,656	—	\$(1,391,656)	(100.0)%
Total Expenditures / Appropriations	\$12,040,189	—	\$(12,040,189)	(100.0)%
Other Reimbursements	\$(5,685,800)	—	\$5,685,800	(100.0)%
Total Reimbursements	\$(5,685,800)	—	\$5,685,800	(100.0)%
Net Financing Uses	\$6,354,389	—	\$(6,354,389)	(100.0)%
Use of Fund Balance	\$6,354,389	—	\$(6,354,389)	(100.0)%

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
2018 Refunding COPs - Debt Service	\$10,282,020	\$10,137,629	\$(144,391)	(1.4)%
Total Expenditures / Appropriations	\$10,282,020	\$10,137,629	\$(144,391)	(1.4)%
Total Reimbursements	\$(9,804,750)	\$(9,807,500)	\$(2,750)	0.0%
Net Financing Uses	\$477,270	\$330,129	\$(147,141)	(30.8)%
Use of Fund Balance	\$477,270	\$330,129	\$(147,141)	(30.8)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$617,270	\$470,129	\$(147,141)	(23.8)%
Other Charges	\$9,664,750	\$9,667,500	\$2,750	0.0%
Total Expenditures / Appropriations	\$10,282,020	\$10,137,629	\$(144,391)	(1.4)%
Other Reimbursements	\$(9,804,750)	\$(9,807,500)	\$(2,750)	0.0%
Total Reimbursements	\$(9,804,750)	\$(9,807,500)	\$(2,750)	0.0%
Net Financing Uses	\$477,270	\$330,129	\$(147,141)	(30.8)%
Use of Fund Balance	\$477,270	\$330,129	\$(147,141)	(30.8)%

Summary of Changes

The Recommended Budget reflects a \$144,391 (1.4%) decrease in total appropriations, a \$2,750 (0.0%) increase in reimbursements, and a \$147,141 (30.8%) decrease in use of fund balance from the prior year Adopted Budget.

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

The increase in reimbursements is due to an increasing operating transfer for higher debt service payments.
Use of Fund Balance reflects a carryover of \$330,129 in available balance.

- There are no changes to reserves.

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
2020 Refunding COPs - Debt Service	—	\$7,309,842	\$7,309,842	—%
Total Expenditures / Appropriations	—	\$7,309,842	\$7,309,842	—%
Total Reimbursements	—	\$(3,828,000)	\$(3,828,000)	—%
Net Financing Uses	—	\$3,481,842	\$3,481,842	—%
Use of Fund Balance	—	\$3,481,842	\$3,481,842	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	—	\$1,006,763	\$1,006,763	—%
Other Charges	—	\$3,733,000	\$3,733,000	—%
Interfund Charges	—	\$2,570,079	\$2,570,079	—%
Total Expenditures / Appropriations	—	\$7,309,842	\$7,309,842	—%
Other Reimbursements	—	\$(3,828,000)	\$(3,828,000)	—%
Total Reimbursements	—	\$(3,828,000)	\$(3,828,000)	—%
Net Financing Uses	—	\$3,481,842	\$3,481,842	—%
Use of Fund Balance	—	\$3,481,842	\$3,481,842	—%

Summary of Changes

The Recommended Budget reflects a \$7,309,842 (new) increase in total appropriations, a \$3,828,000 (new) increase in reimbursements, and a \$3,481,842 (new) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations and reimbursements is due to there being no adopted budget in FY 2020-21 for the 2020 Refunding Certificates of Participation – Debt Service budget (Budget Unit 3011000). This fund was established to track appropriations for the 2020 Refunding COPS.

Use of Fund Balance reflects a carryover of \$3,481,842 in available balance.

- There are no changes in reserves included in the FY 2021-22 Recommended Budget. The \$2,708,000 increase in the reserve was a mid-year change in FY 2020-21 required as a standard reserve of the 2020 Refunding Certificates of Participation.

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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
2003 COPs - Juvenile Courthouse - Debt Service	\$2,475,488	\$2,443,409	\$(32,079)	(1.3)%
Total Expenditures / Appropriations	\$2,475,488	\$2,443,409	\$(32,079)	(1.3)%
Total Reimbursements	\$(2,250,700)	\$(2,248,575)	\$2,125	(0.1)%
Net Financing Uses	\$224,788	\$194,834	\$(29,954)	(13.3)%
Use of Fund Balance	\$224,788	\$194,834	\$(29,954)	(13.3)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$259,788	\$229,834	\$(29,954)	(11.5)%
Other Charges	\$2,215,700	\$2,213,575	\$(2,125)	(0.1)%
Total Expenditures / Appropriations	\$2,475,488	\$2,443,409	\$(32,079)	(1.3)%
Other Reimbursements	\$(2,250,700)	\$(2,248,575)	\$2,125	(0.1)%
Total Reimbursements	\$(2,250,700)	\$(2,248,575)	\$2,125	(0.1)%
Net Financing Uses	\$224,788	\$194,834	\$(29,954)	(13.3)%
Use of Fund Balance	\$224,788	\$194,834	\$(29,954)	(13.3)%

Summary of Changes

The Recommended Budget reflects a \$32,079 (1.3%) decrease in total appropriations, \$2,125 (0.1%) decrease in reimbursements, and a \$29,954 (13.3%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to debt service decreasing and lower fund balance available.

The decrease in reimbursements is due to debt service decreasing by \$2,125.

Use of Fund Balance reflects a carryover of \$194,834 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Pension Obligation Bonds - Debt Service	\$97,866,626	\$99,854,902	\$1,988,276	2.0%
Total Expenditures / Appropriations	\$97,866,626	\$99,854,902	\$1,988,276	2.0%
Total Reimbursements	—	—	—	—%
Net Financing Uses	\$97,866,626	\$99,854,902	\$1,988,276	2.0%
Total Revenue	\$97,003,658	\$99,215,930	\$2,212,272	2.3%
Use of Fund Balance	\$862,968	\$638,972	\$(223,996)	(26.0)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$1,057,972	\$833,970	\$(224,002)	(21.2)%
Other Charges	\$96,808,654	\$99,020,932	\$2,212,278	2.3%
Total Expenditures / Appropriations	\$97,866,626	\$99,854,902	\$1,988,276	2.0%
Other Reimbursements	—	—	—	—%
Total Reimbursements	—	—	—	—%
Net Financing Uses	\$97,866,626	\$99,854,902	\$1,988,276	2.0%
Revenue				
Revenue from Use Of Money & Property	—	\$99,215,930	\$99,215,930	—%
Charges for Services	\$97,003,658	—	\$(97,003,658)	(100.0)%
Total Revenue	\$97,003,658	\$99,215,930	\$2,212,272	2.3%
Use of Fund Balance	\$862,968	\$638,972	\$(223,996)	(26.0)%

Summary of Changes

The Recommended Budget reflects a \$1,988,276 (2.0%) increase in total appropriations, a \$2,212,272 (2.3%) increase in revenue, and a \$223,996 (26.0%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in total debt service due, offset slightly by a reduction in legal services and other operating expenses.

The increase in revenue is due to an increase in revenue recovery from departments due to the increased total debt service.

Use of Fund Balance reflects a carryover of \$638,972 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

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Tobacco Litigation Settlement - Capital Projects	\$473,598	\$20,464	\$(453,134)	(95.7)%
Total Expenditures / Appropriations	\$473,598	\$20,464	\$(453,134)	(95.7)%
Net Financing Uses	\$473,598	\$20,464	\$(453,134)	(95.7)%
Total Revenue	—	\$1,400	\$1,400	—%
Use of Fund Balance	\$473,598	\$19,064	\$(454,534)	(96.0)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Other Charges	\$473,598	\$20,464	\$(453,134)	(95.7)%
Total Expenditures / Appropriations	\$473,598	\$20,464	\$(453,134)	(95.7)%
Net Financing Uses	\$473,598	\$20,464	\$(453,134)	(95.7)%
Revenue				
Revenue from Use Of Money & Property	—	\$1,400	\$1,400	—%
Total Revenue	—	\$1,400	\$1,400	—%
Use of Fund Balance	\$473,598	\$19,064	\$(454,534)	(96.0)%

Summary of Changes

The Recommended Budget reflects a \$453,134 (95.7%) decrease in total appropriations, a \$1,400 (new) increase in revenue, and a \$454,534 (96.0%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to bond proceeds and interest earnings having been spent down for capital projects in FY 2020-21, leaving less funds available in future years.

The increase in revenue is due to the budgeting for interest income for FY 2021-22, which had not been budgeted in prior fiscal years, so that these funds will be available for capital project expenses.

Use of Fund Balance reflects a carryover of \$19,064 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 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Public Safety Sales Tax (Proposition 172)	\$116,051,753	\$136,102,817	\$20,051,064	17.3%
Total Expenditures / Appropriations	\$116,051,753	\$136,102,817	\$20,051,064	17.3%
Net Financing Uses	\$116,051,753	\$136,102,817	\$20,051,064	17.3%
Total Revenue	\$116,051,753	\$137,437,158	\$21,385,405	18.4%
Use of Fund Balance	—	\$(1,334,341)	\$(1,334,341)	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Interfund Charges	\$116,051,753	\$136,102,817	\$20,051,064	17.3%
Total Expenditures / Appropriations	\$116,051,753	\$136,102,817	\$20,051,064	17.3%
Net Financing Uses	\$116,051,753	\$136,102,817	\$20,051,064	17.3%
Revenue				
Intergovernmental Revenues	\$116,051,753	\$137,437,158	\$21,385,405	18.4%
Total Revenue	\$116,051,753	\$137,437,158	\$21,385,405	18.4%
Use of Fund Balance	—	\$(1,334,341)	\$(1,334,341)	—%

Summary of Changes

The Recommended Budget reflects a \$20,051,064 (17.3%) increase in total appropriations, a \$21,385,405 (18.4%) increase in revenue, and a \$1,334,341 (new) decrease in use of fund balance from the prior year Adopted Budget.

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

The increase in revenue is due to:

- The faster-than-anticipated economic recovery from COVID-19, which is anticipated to both cause FY 2020-21 statewide Public Safety Sales Tax revenues to come in higher than estimated in the FY 2020-21 Adopted Budget, and lead to an estimated increase in FY 2021-22 statewide Public Safety Sales Tax revenues.
- An anticipated one-time increase in Sacramento County's pro-rata share of statewide revenue. The State allocates statewide Public Safety Sales Tax funding using each county's pro-rata share, calculated as each county's proportional share of the prior calendar year's taxable sales. Sacramento County's FY 2021-22 pro-rata share of statewide revenue will be based on the County's actual share of calendar year 2020 sales, which is anticipated to be higher than usual due to COVID-19's proportionally larger impact on other counties with more tourism-dependent economies.

Use of Fund Balance reflects (the net of) a carryover of \$1,251,038 in available balance, and a provision for reserve of \$2,585,379.

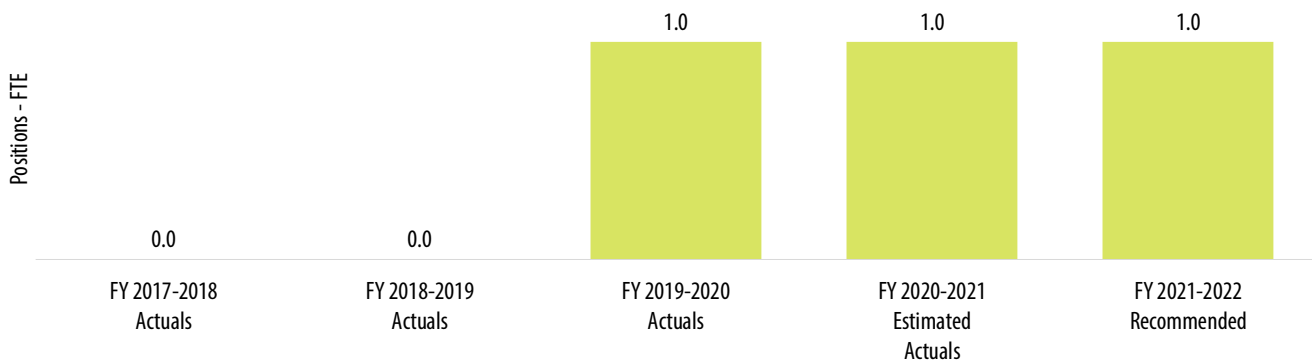
- Public Safety Sales Tax Reserve has increased \$2,585,379.

Public Safety Sales Tax Allocations

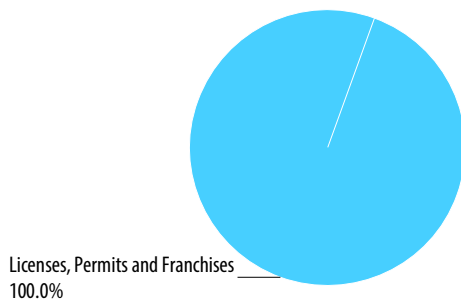
	FY 2020-21 Adopted Budget	FY 2021-22 Recommended Budget
Public Safety Sales Tax		
District Attorney	\$13,345,952	\$15,651,824
Probation	\$18,997,672	\$22,280,031
Sheriff	\$83,708,129	\$98,170,962
Public Safety Sales Tax Total	\$116,051,753	\$136,102,817

**SOUTH
SACRAMENTO
CONSERVATION
AGENCY ADMIN**

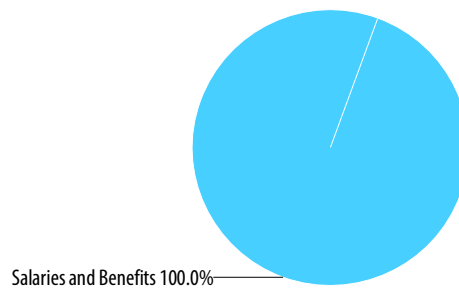
Staffing Trend



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 Benefits) costs for this entity.

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
South Sacramento Conservation Agency Admin	\$200,827	\$215,570	\$14,743	7.3%
Total Expenditures / Appropriations	\$200,827	\$215,570	\$14,743	7.3%
Net Financing Uses	\$200,827	\$215,570	\$14,743	7.3%
Total Revenue	\$200,827	\$215,570	\$14,743	7.3%
Use of Fund Balance	—	—	—	—%
Positions	1.0	1.0	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Salaries & Benefits	\$200,827	\$215,570	\$14,743	7.3%
Services & Supplies	—	—	—	—%
Total Expenditures / Appropriations	\$200,827	\$215,570	\$14,743	7.3%
Net Financing Uses	\$200,827	\$215,570	\$14,743	7.3%
Revenue				
Licenses, Permits & Franchises	\$200,827	\$215,570	\$14,743	7.3%
Total Revenue	\$200,827	\$215,570	\$14,743	7.3%
Use of Fund Balance	—	—	—	—%
Positions	1.0	1.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$14,743 (7.3%) increase in total appropriations and revenue from the prior year Adopted Budget.

The increase in total appropriations and revenue is due to salary step increases, cost of living adjustments, and retirement cost increases.

Use of Fund Balance reflects a carryover of \$0 in available balance.

Budget Unit Functions & Responsibilities

The **Teeter Plan** budget unit comprises of the Teeter Plan Debt Service Fund. In FY 1993-94, the Board of Supervisors adopted the Teeter Plan (otherwise known as the Alternative Method of Tax Apportionment). Under the Teeter Plan, the County advances delinquent secured property taxes to taxing entities by purchasing the delinquent taxes from them and in return receives all of the delinquent taxes, penalties, and interest when the taxes are eventually paid. Financing for the purchase of the delinquent taxes comes from five-year notes from the Sacramento County – Pooled Investment Fund.

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Teeter Plan Debt Service	\$36,777,991	\$36,777,991	—	—%
Total Expenditures / Appropriations	\$36,777,991	\$36,777,991	—	—%
Net Financing Uses	\$36,777,991	\$36,777,991	—	—%
Total Revenue	\$34,390,295	\$34,390,295	—	—%
Use of Fund Balance	\$2,387,696	\$2,387,696	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Other Charges	\$26,573,118	\$25,321,899	\$(1,251,219)	(4.7)%
Interfund Charges	\$10,204,873	\$11,456,092	\$1,251,219	12.3%
Total Expenditures / Appropriations	\$36,777,991	\$36,777,991	—	—%
Net Financing Uses	\$36,777,991	\$36,777,991	—	—%
Revenue				
Miscellaneous Revenues	\$34,390,295	\$34,390,295	—	—%
Total Revenue	\$34,390,295	\$34,390,295	—	—%
Use of Fund Balance	\$2,387,696	\$2,387,696	—	—%

Summary of Changes

The Recommended Budget reflects no net change in total appropriations, revenues and use of fund balance from the prior year Adopted Budget.

The decrease in Other Charges is due to lower debt service costs of \$1,251,219 for principal and interest payments offset by higher Interfund Charges to the General Fund of \$1,251,219.

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

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Department Appropriations by Program				
Transient Occupancy Tax (TOT)	\$4,570,086	\$3,037,686	\$(1,532,400)	(33.5)%
Total Expenditures / Appropriations	\$4,570,086	\$3,037,686	\$(1,532,400)	(33.5)%
Total Reimbursements	\$(3,020,994)	\$(2,741,687)	\$279,307	(9.2)%
Net Financing Uses	\$1,549,092	\$295,999	\$(1,253,093)	(80.9)%
Total Revenue	\$10,000	\$10,000	—	—%
Use of Fund Balance	\$1,539,092	\$285,999	\$(1,253,093)	(81.4)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Recommended Budget	Changes From FY 2020-2021 Adopted Budget	% Change from FY 2020-2021 Adopted Budget
Appropriations by Object				
Services & Supplies	\$191,569	\$50,500	\$(141,069)	(73.6)%
Other Charges	\$4,335,917	\$2,869,086	\$(1,466,831)	(33.8)%
Interfund Charges	\$42,600	\$118,100	\$75,500	177.2%
Total Expenditures / Appropriations	\$4,570,086	\$3,037,686	\$(1,532,400)	(33.5)%
Other Reimbursements	\$(3,020,994)	\$(2,741,687)	\$279,307	(9.2)%
Total Reimbursements	\$(3,020,994)	\$(2,741,687)	\$279,307	(9.2)%
Net Financing Uses	\$1,549,092	\$295,999	\$(1,253,093)	(80.9)%
Revenue				
Revenue from Use Of Money & Property	\$10,000	\$10,000	—	—%
Total Revenue	\$10,000	\$10,000	—	—%
Use of Fund Balance	\$1,539,092	\$285,999	\$(1,253,093)	(81.4)%

Summary of Changes

The Recommended Budget reflects a \$1,532,400 (33.5%) decrease in total appropriations, a \$279,307 (9.2%) decrease in reimbursements, and a \$1,253,093 (81.4%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to the rebudgeting of projects from FY 2019-20 to FY 2020-21, timing of grants funded, and the completed debt service payments for the Music Circus Bond Service.

The decrease in reimbursements is due to the completed debt service payments for the Music Circus Bond Service and a higher fund balance requiring less reimbursement from General Fund.

Use of Fund Balance reflects a carryover of \$285,999 in available balance.

SACRAMENTO
COUNTY