

Interim County Executive
Ann Edwards



County of Sacramento

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August 27, 2021

Members of the Board of Supervisors
County of Sacramento
700 H Street, Suite 2450
Sacramento, CA 95814

RE: Fiscal Year 2021-22 Revised Recommended Budget

Honorable Members of the Board:

I am pleased to submit the Revised Recommended Budget for FY2021-22 for your consideration and approval.

On June 10, 2021, the Board approved the Recommended Budget ("Approved Budget"), which provides appropriation authority until the budget is adopted. This Revised Recommended Budget reflects adjustments to the Approved Budget resulting from additional State and federal funding, re-budgeting of capital projects and other expenditures not completed in FY2020-21, updated estimates of discretionary and Semi-discretionary (Realignment and Proposition 172) resources, and actual FY2020-21 unaudited, ending fund balance.

With approval of the Recommended Budget, the Board directed that the Revised Recommended Budget prioritize General Fund investment in certain programs and services identified in the Approved Budget and in increasing General Fund reserves. This more holistic approach to addressing requests for new or enhanced services ("Growth") provides departments with some predictability about services they can expect to provide during the budget year, and also helps address the balance between meeting service delivery needs today and ensuring sustainability into the future.

Based on the actual unaudited General Fund Available Fund Balance and updated revenue estimates, the Revised Recommended Budget reflects substantial additional discretionary and semi-discretionary resources compared to the Approved Budget, and as a result maintains and enhances the new investments identified in the Approved Budget, including:

- Addressing the impact of homelessness on our community, including the impact of homeless encampments on the American River Parkway;
- Providing an alternative to police response to persons experiencing mental illness crises;
- Addressing critical needs for capital improvements in our Parks system and at the Mather Community Campus;
- Improving the condition of County roads; and
- Providing additional funding to address critical technology needs.

The availability of additional resources, most notably a large increase in the General Fund Available Fund Balance, also results in the Revised Recommended Budget providing for significant enhancements to General Fund reserves, including a provision for General Reserves consistent with Board Policy, and a recommendation to fully pay off the Inter-fund Transfer one year ahead of the current schedule.

The Revised Recommended Budget also reflects additional State and federal funding and associated expenditures for various programs as a result of the State budget and other State and federal allocations.

As with the Approved Budget, the Revised Recommended Budget does not include any funding from the County's approximately \$300 million State and Local Fiscal Recovery Fund allocation under the American Rescue Plan Act. A comprehensive spending plan for these funds is being developed based on priorities identified by the Board after consideration of needs identified through a community survey. This spending plan will be reflected in future budget adjustments as programs and projects are developed and approved.

The General Fund Budget is balanced as required by State law, but it is balanced with a significant use of one-time resources. As a result, it is unlikely that funding at the ongoing levels included in the Revised Recommended General Fund Budget will be sustainable into future fiscal years.

ALL FUNDS OVERVIEW

The Approved Budget for All Funds totaled \$6,542,632,219 in appropriations. With the completion of the County's FY2020-21 year-end financial closing activities and the availability of updated information, an increase of \$400,356,640 is proposed, bringing the Revised Recommended Budget to \$6,942,988,859 in appropriations.

The \$400,356,640 increase in appropriations includes:

- A \$210.7 million increase in General Fund appropriations, as described more fully in the following section.
- A \$189.6 million increase in appropriations in other funds, including:
 - \$42.0 million in Semi-discretionary restricted funds for reimbursements to the General Fund;
 - \$140.9 million of Base Budget changes in other funds resulting largely from re-budgeting of capital projects and other contractual expenditures expected to take place during FY2020-21; and
 - \$6.7 million non-General Fund Growth as detailed in Attachment 2.

Total appropriations by fund and budget unit can be found in Attachment 3.

GENERAL FUND OVERVIEW

The Revised Recommended General Fund appropriation is \$3,364,726,081, a \$210,740,631 increase over the Approved Budget. The table below provides a summary of changes in the General Fund budget, which are described in the following sections.

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General Fund			
FY2021-22 APPROVED - FY2021-22 REVISED RECOMMENDED			
	FY2021-22 Approved	FY2021-22 Revised Recommended	Difference
Resources			
Beginning Available Balance	\$ 172,000,000	\$ 238,236,463	\$ 66,236,463
Reserve Cancellation	\$ -	\$ 913,945	\$ 913,945
Discretionary Revenue & Reimbursements	\$ 726,216,689	\$ 740,165,295	\$ 13,948,606
Semi-discretionary Reimbursements	\$ 801,808,410	\$ 843,777,856	\$ 41,969,446
Other Reimbursements	\$ 298,746,452	\$ 303,043,597	\$ 4,297,145
Departmental Revenue	\$ 1,167,995,013	\$ 1,313,567,146	\$ 145,572,133
Total Revenue & Reimbursements	\$ 2,994,766,564	\$ 3,200,553,894	\$ 205,787,330
Total Resources	\$ 3,166,766,564	\$ 3,439,704,302	\$ 272,937,738
Requirements			
Contingency	\$ 6,000,000	\$ 12,000,000	\$ 6,000,000
Other Net County Cost	\$ 879,435,575	\$ 892,337,482	\$ 12,901,907
Total Net County Cost	\$ 885,435,575	\$ 904,337,482	\$ 18,901,907
Other Appropriations	\$ 2,268,549,875	\$ 2,460,388,599	\$ 191,838,724
Total Appropriations	\$ 3,153,985,450	\$ 3,364,726,081	\$ 210,740,631
Provision for Reserves	\$ 12,781,114	\$ 74,978,221	\$ 62,197,107
Total Requirements	\$ 3,166,766,564	\$ 3,439,704,302	\$ 272,937,738

General Fund Resource Adjustments

FY2021-22 General Fund resource estimates have increased by \$272,937,738 including:

- A net \$149,560,725 increase in federal, state and other departmental revenue and reimbursements, including for:

Department of Human Assistance:

- \$43.4 million in Emergency Rental Assistance Program (ERAP) 2 funding
- \$27.9 million in ERAP 1 funding re-budgeted from FY2020-21

- \$11.4 million in Pandemic Emergency Assistance Funding from the State to provide direct relief to lower-income families
- \$5.3 million in State funding allocation for Project Roomkey

Department of Health Services:

- \$31.4 million for the Epidemiology and Laboratory Capacity (ELC) Enhancing Detection Expansion grant
- \$6.3 million for the Immunization Assistance Program grant

Department of Voter Registration and Elections:

- \$5.3 million in State funding to offset the costs of the gubernatorial recall election;
- The unaudited FY2020-21 year-end fund balance carry-forward of \$238,236,463, which represents a \$66,236,463 increase compared to the Approved Budget;
- A \$41,969,446 increase in Semi-discretionary reimbursements as described below;
- A \$13,948,606 increase in discretionary revenue estimates as described below; and
- The cancellation of \$913,945 in Teeter reserves.

Discretionary Revenue and Reimbursements

As shown in the table below, discretionary revenue and reimbursements in the General Fund are now expected to be \$13.9 million higher than was expected for the Approved Budget, including:

- A \$5.7 million (1.1%) increase in property tax revenues due to an actual increase in assessed property values higher than was anticipated for the Approved Budget; and
- A \$3.5 million (3.6%) increase in sales tax revenues based on the most recent projections from the County's sales tax consultant reflecting a more optimistic outlook for sales tax growth.

The Non-departmental Revenues budget unit includes a \$964,000 negative expenditure appropriation resulting from a FY2020-21 processing delay. With this negative change in appropriations, net additional funding available in the Non-Departmental Revenues budget unit is \$14.9 million.

FY2021-22 Revised Recommended Budget			
DISCRETIONARY REVENUE AND REIMBURSEMENTS			
	FY2021-22 Approved	FY2021-22 Revised Recommended	Difference
Property Tax - Secured/VLF in Lieu	\$ 492,131,952	\$ 496,821,479	\$ 4,689,527
Property Tax - Supplemental	\$ 5,560,231	\$ 6,511,773	\$ 951,542
Other Property Tax	\$ 18,824,831	\$ 18,898,802	\$ 73,971
Total Property Tax	\$ 516,517,014	\$ 522,232,054	\$ 5,715,040
Sales and Use Tax	\$ 98,471,000	\$ 102,008,320	\$ 3,537,320
Utility User Tax	\$ 20,500,000	\$ 20,500,000	\$ -
Transient Occupancy Tax	\$ 4,030,000	\$ 5,043,000	\$ 1,013,000
Property Transfer Tax	\$ 13,000,000	\$ 14,000,000	\$ 1,000,000
Other Revenue	\$ 62,242,583	\$ 64,111,930	\$ 1,869,347
Total Revenue	\$ 714,760,597	\$ 727,895,304	\$ 13,134,707
Teeter	\$ 11,456,092	\$ 12,269,991	\$ 813,899
Total Reimbursements	\$ 11,456,092	\$ 12,269,991	\$ 813,899
Total	\$ 726,216,689	\$ 740,165,295	\$ 13,948,606

Semi-Discretionary Revenue and Reimbursements

The County receives “Semi-discretionary” revenue (Realignment and Proposition 172) that the Board generally has the ability to allocate within certain broad parameters. Semi-discretionary revenue is received in restricted funds and then either transferred to the appropriate operating budget as a reimbursement in the General Fund or held in reserve in the restricted funds.

The Semi-discretionary revenue funds had a combined beginning fund balance of \$57.1 million, which is an increase of \$34.7 million compared to the Approved Budget estimated balance. This increase is due to several factors, including lower than anticipated caseloads, a reduction in the realigned jail population due to COVID-19, and increased federal shares of revenue.

Additionally, as shown in the table below, Semi-discretionary revenues are now estimated to be \$49.1 million (6.2%) higher than was estimated for the Approved Budget, based on four additional months of statewide sales tax

revenue data as well as updated forecasts from both the State budget and the County's sales tax consultant. The higher than expected statewide sales tax revenues are likely influenced by several one-time factors including federal and State stimulus measures, the shift of spending during the pandemic from services to goods, and the release of pent up demand as public health orders were loosened. The impact of these one-time factors increases the risk that revenues at this level may not be sustained.

FY2021-22 Revised Recommended Budget			
SEMI-DISCRETIONARY REVENUE RESTRICTED FUNDS - REVENUE			
Fund	FY2021-22 Approved Revenue	FY2021-22 Revised Recommended Revenue	Difference
Public Safety Sales Tax	\$ 137,437,158	\$ 146,537,112	\$ 9,099,954
1991 Realignment	\$ 335,802,160	\$ 345,125,345	\$ 9,323,185
2011 Realignment	\$ 323,362,361	\$ 354,080,788	\$ 30,718,427
Total	\$ 796,601,679	\$ 845,743,245	\$ 49,141,566

Due to both the one-time nature of the \$57.1 million beginning fund balance and the likely contributions of one-time factors to the higher revenue estimates, the Revised Recommended Budget reflects setting aside an additional \$41.9 million in reserves in the Semi-discretionary revenue funds in addition to the \$17.2 million included in the Approved Budget, for a total of \$59.1 million as shown below. These reserves would be available to maintain program funding in the event of future year revenue declines.

FY2021-22 Revised Recommended Budget			
SEMI-DISCRETIONARY REVENUE RESTRICTED FUNDS - RESERVES			
Fund	FY2021-22 Approved Reserves	FY2021-22 Revised Recommended Reserves	Difference
Public Safety Sales Tax	\$ 2,585,379	\$ 7,280,498	\$ 4,695,119
1991 Realignment	\$ 1,281,496	\$ 33,953,096	\$ 32,671,600
2011 Realignment	\$ 13,329,809	\$ 17,845,655	\$ 4,515,846
Total	\$ 17,196,684	\$ 59,079,249	\$ 41,882,565

As shown in the table below, the Revised Recommended Budget reflects additional Semi-discretionary reimbursements in the General Fund of \$42.0 million. The additional non-CalWORKs, Semi-discretionary reimbursement of \$37.0 million is used to fund eligible expenditures in the General Fund that were funded with Net County Cost in the Approved Budget.

FY2021-22 Revised Recommended Budget			
SEMI-DISCRETIONARY APPROPRIATIONS/REIMBURSEMENTS			
	FY2021-22 Approved Budget	FY2021-22 Revised Recommended Budget	Difference
Enhancing Law Enforcement Activities	\$ 21,857,930	\$ 21,857,930	\$ -
Law Enforcement Services	\$ 94,825,041	\$ 103,601,810	\$ 8,776,769
Behavioral Health Services	\$ 69,953,586	\$ 79,120,198	\$ 9,166,612
Protective Services	\$ 136,252,779	\$ 151,538,615	\$ 15,285,836
Total 2011 Realignment	\$ 322,889,336	\$ 356,118,553	\$ 33,229,217
Mental Health	\$ 47,946,285	\$ 47,946,285	\$ -
Public Health	\$ 16,710,776	\$ 16,710,776	\$ -
Social Services	\$ 147,910,704	\$ 142,563,410	\$ (5,347,294)
Total 1991 Realignment - Non-CalWORKs	\$ 212,567,765	\$ 207,220,471	\$ (5,347,294)
CalWORKs	\$ 130,248,492	\$ 135,233,727	\$ 4,985,235
Total 1991 Realignment	\$ 342,816,257	\$ 342,454,198	\$ (362,059)
Proposition 172	\$ 136,102,817	\$ 145,205,105	\$ 9,102,288
Total	\$ 801,808,410	\$ 843,777,856	\$ 41,969,446
Total Semi-discretionary Reimbursement - Non-CalWORKs	\$ 671,559,918	\$ 708,544,129	\$ 36,984,211

General Fund Appropriations

The Revised Recommended General Fund Budget includes appropriation adjustments totaling \$210,740,631 for the following purposes:

- \$175.6 million to cover Base budget adjustments, primarily resulting from the additional and re-budgeted State and federal grant revenue described above, but also including:
 - \$14.0 million to cover the difference in certain salary and benefit accounts between the 1% Cost of Living Adjustment (COLA) for County employees assumed in the Approved Budget and the 2% COLA negotiated with most unions and additional 1% COLA for safety effective January 2022;
 - \$10.2 million unspent General Fund allocation re-budgeted for the Department of Health Services for the public health response to COVID-19;
 - \$6.7 million to fully pay off the Interfund Transfer; and
 - \$6.0 million increase to the General Fund appropriation for contingency to potentially deal with critical homelessness needs as solutions continue to be developed during the budget year.
- \$35 million (\$26 million Net County Cost) to fund Growth priorities identified in the Approved Budget, fully funded Growth resulting from new State and federal funding, and additional critical enhancements as described more fully below.

General Fund Reserves

The Revised Recommended General Fund Budget includes \$61,283,162 in additional reserves for the following purposes:

- \$23,823,646 to General Reserves, consistent with the Board's General Reserves Policy, which calls for placing 10% of the General Fund's actual "Available" Fund Balance carry-forward in General Reserves. Combined with the restoration of General Reserves to the FY2018-19 level of \$21,162,033 included in the Approved Budget, the General Reserves balance will stand at \$44,985,679.
- \$19,000,000 to a new Property Tax System reserve to ensure future year funding for completion of the new property tax system included as a Growth priority in the Approved Budget, and funded in the Revised Recommended Budget.
- \$18,999,324 to the Reserve for Audit Report Payback/Future Litigation Settlement Costs. Audit report settlements in the Department of Health Services contributed approximately \$11 million to the General Fund's Available Fund Balance, which is being set aside to cover costs

that may be owed as a result of future audit reports. Additionally, given the significant potential costs the County is facing in a number of cases, including the Hardesty lawsuit, any discretionary resources remaining after funding Base budgets and recommended Growth, are being placed in this reserve.

- \$539,808 net cancellation of Teeter Reserves based on the most recent calculation of required reserve balances by the Department of Finance.

FY2021-22 Revised Recommended Budget			
GENERAL FUND RESERVE STATUS			
Reserved For:	FY2021-22 Approved	FY2021-22 Revised Recommended	Change
Tax Loss Teeter	\$ 7,063,444	\$ 6,267,846	\$ (795,598)
Teeter Delinquencies	\$ 746,318	\$ 627,971	\$ (118,347)
Loan Buyout (Teeter Plan)	\$ 2,958,601	\$ 3,332,738	\$ 374,137
River Delta Fire District Loan	\$ 25,000	\$ 25,000	\$ -
Health for All Loan	\$ 104,730	\$ 104,730	\$ -
Sub-total: Restricted Reserves	\$ 10,898,093	\$ 10,358,285	\$ (539,808)
General Reserves	\$ 21,162,033	\$ 44,985,679	\$ 23,823,646
Cash Flow	\$ 32,421,527	\$ 32,421,527	\$ -
Imprest Cash	\$ 290,955	\$ 290,955	\$ -
Audit Report Payback/Litigation Settlement	\$ 6,127,337	\$ 25,126,661	\$ 18,999,324
Special Deposits Travel	\$ 100,000	\$ 100,000	\$ -
Black Child Legacy	\$ 1,150,000	\$ 1,150,000	\$ -
New Property Tax System		\$ 19,000,000	\$ 19,000,000
Sub-total: Discretionary Reserves	\$ 61,251,852	\$ 123,074,822	\$ 61,822,970
Total Reserves	\$ 72,149,945	\$ 133,433,107	\$ 61,283,162

NEW OR ENHANCED PROGRAMS (GROWTH)

For the preparation of the FY2021-22 Budget, County departments submitted over \$156 million in requests for new or enhanced programs (Growth requests), including almost \$90 million in General Fund (Net County Cost) support. Many requests were able to be funded in June, and certain requests were identified in the Approved Budget to be prioritized for funding in the Revised Recommended Budget, resources permitting.

The Approved Budget funded \$64.4 million in Net County Cost Growth and identified \$22.5 million in Growth prioritized for inclusion in the Revised Recommended Budget. The Revised Recommended Budget includes funding for the \$22.5 million prioritized in June, as well as additional Net County Cost Growth of \$3.5 million, for total additional Net County Cost Growth of \$26.0 million.

While the Revised Recommended Budget generally focuses on changes from the Approved Budget, it's important to consider these recommended adjustments in conjunction with the Growth already included in the Approved Budget. The most significant Net County Cost-funded new or enhanced programs funded or prioritized in the Approved Budget and funded in the Revised Recommended Budget are described below.

Growth Fully Funded in Approved Budget

- **Alternative Emergency Response to Persons Experiencing Mental Health Issues** – \$12 million - \$9.9 million after adjusting for double-counting due to the internal transfers in the Health Services budget - (\$6.4 million Net County Cost) funded in the Approved Budget.
- **Mays Consent Decree** – \$6.8 million in Net County Cost included in the Approved Budget to fund continued efforts to meet the County's obligations under the Mays consent decree regarding conditions of confinement in the County's jails.
- **Road Pavement Rehabilitation Projects** – \$22.5 million in Net County Cost transferred from the General Fund to the Roads Fund in the Approved Budget. This one-time transfer would be repaid to the General Fund over 10 years.
- **Gubernatorial Recall Election** – \$4.4 million included as Net County Cost in the Approved Budget. The Revised Recommended budget reflects offsetting funding from the State.
- **Regional Parks Capital Needs** - \$4.5 million in Net County Cost included in the Approved Budget.

Growth Prioritized for Revised Recommended Budget

- **Homeless Encampment Initiative** – \$5.9 million (\$5.5 million Net County Cost) funded in the Approved Budget and, as prioritized in June, the Revised Recommended Budget includes an additional \$1.5 million in Net County Cost for this initiative, bringing the total cost to \$7.4 million (\$7.0 million Net County Cost).
- **New Property Tax System** – As prioritized in the Approved Budget, the Revised Recommended Budget includes \$15.0 million in Net County Cost in the current year. Additionally, a \$19.0 million reserve is established to ensure future year funding to complete the system, for a total cost of \$34.0 million.
- **Mather Community Campus Capital Needs** – \$1.0 million in Net County Cost in the Approved Budget and, as prioritized in June, the Revised Recommended Budget includes an additional \$4.0 million in Net County Cost, bringing the total to \$5.0 million.
- **911 Dispatchers** – \$383,000 in Net County Cost included in the Approved Budget and, as prioritized in June, the Revised Recommended Budget includes an additional \$1.4 million in Net County Cost, bringing the total cost to \$1.8 million to fund 19 FTE positions with a goal of reducing wait times for persons calling 911.
- **Main Jail Janitorial Services** – \$322,000 in Net County Cost to add 3 FTE positions to provide full 24/7 janitorial service at the Main Jail.

Additional Recommended Growth

The Revised Recommended Budget also includes additional recommended Growth in critical areas.

Enhancements to Homeless Encampment Initiative:

The following are recommended growth items to augment and enhance the \$7.4 million identified in the Approved Budget for the Homeless Encampment Initiative:

- **American River Parkway Homeless Encampment Team** – \$540,000 Net County Cost for the Department of Human Assistance to fund an additional encampment team that will focus on serving

individuals who are residing unsheltered in the unincorporated areas of the American River Parkway.

- **Homeless Encampment Debris Removal** – \$500,000 Net County Cost for the Department of Waste Management and Recycling to augment and extend current contracted services dedicated to homeless encampment debris removal.
- **Homeless Encampment Coordinator and Analytics Staffing** – \$291,000 Net County Cost to fund two positions in the Office of Homeless Initiatives to provide coordination of encampment needs and produce regular reports on the efficacy and impacts of countywide homeless activities.

Additionally, a \$6.0 million increase to the Appropriation for Contingency is included in the Revised Recommended Budget to provide funding that may be required for critical homelessness needs during FY2021-22, but for which the exact scope and potential funding sources are not yet known. Potential needs for this funding include lease costs for encampment sites, lease and services costs for flexible shelter options, re-housing costs for Project Roomkey, and cost for services dedicated specifically to addressing homelessness on the American River Parkway.

Other Critical Needs:

- **Project Roomkey Extension** – \$6.2 million (\$865,000 Net County Cost) to extend the emergency, non-congregate shelter in response to the COVID-19 pandemic from September 1, 2021, through November 30, 2021.
- **Regional Parks Wildfire Fuel Reduction** – \$573,000 Net County Cost to fund wildfire fuel reduction efforts, with a focus on the American River Parkway, including funding a Park Ranger Supervisor to lead a team of Park Rangers added during the Approved Budget, adding four Park Ranger Assistants, and the purchase of equipment to be used in fuel reduction efforts.
- **FY2022-23 Budget Community Engagement** – \$250,000 Net County Cost to fund the enhanced public engagement process for the FY2022-23 Budget, including costs for polling services and website development.
- **Diversity, Equity and Inclusion Consulting Services** – \$200,000 Net County Cost to promote strategic coordination, cooperation, and

collaboration across County departments and the community to promote diversity, equity and inclusion.

- **Animal Care Program Coordinators** – \$125,000 Net County Cost to fund two Program Coordinators for the rescue management and outreach and foster programs.

A complete listing of new Growth included in the Revised Recommended Budget is provided in Attachment 2.

INTERFUND TRANSFER REPAYMENT

The Approved Budget included the scheduled repayment of \$6.7 million for the Interfund Transfer, which has a total outstanding balance of \$13.39 million as shown in the table below.

FY2021-22 Revised Recommended Budget	
INTERFUND TRANSFER AND REPAYMENT	
Original Amount	\$77.65 million
Amount Paid	\$64.26 million
Outstanding Balance as of 6/30/21	\$13.39 million

Due to the largely one-time nature of additional resources available in the Revised Recommended Budget, we are recommending using an additional \$6.7 million to fully pay off the Interfund Transfer one year ahead of the current schedule, which will provide additional funding capacity in FY2022-23.

ENHANCED PUBLIC ENGAGEMENT PROCESS FOR THE FY2022-23 BUDGET

Based on Board direction, the FY2021-22 budget process included a number of additional components designed to increase transparency and provide opportunity for public input, but I recognize that the Board would like to see a more robust public engagement process for the annual budget. I am pleased to report that the process for the FY2022-23 budget is already underway, with notable progress in several areas as described below:

- A “Budget in Brief” was prepared to provide a high level overview of the FY2021-22 Approved Budget. It is available on the County’s website and, once it is updated to reflect the Adopted Budget, it will be translated into seven languages.

- County departments are reaching out to the County's more than 70 advisory boards and commissions to identify their priorities and needs. All told, almost 600 people serve on these advisory boards or commissions.
- Input will also be solicited from other local governments as well as community groups or organizations that express an interest in participating in the process.
- Public workshops to provide information about the County budget are being planned for later this fall.
- An interactive budget website is being developed that will allow users to drill down into the County's budget to see budget unit and expenditure type detail in a graphical format.
- We are in the process of selecting a professional public opinion polling firm and, based in part on the information gathered from all of the above groups, staff will recommend to the Board a set of potential priorities or needs to be tested with the broader public in a scientific poll.
- The polling results and the information gathered from the various advisory and other groups will be provided to the Board, along with staff's recommendations for FY2022-23 budget priorities. The Board will then hold public hearings on those recommended priorities and adopt a set of FY2022-23 Budget Priorities prior to the start of the County's internal budget process. Any priorities adopted by the Board will then be incorporated into that budget process and reflected in the FY2022-23 Recommended Budget presented to the Board for consideration in June of 2022.

ATTACHMENTS TO THE BUDGET TRANSMITTAL LETTER

Attachments are included with this transmittal letter that provide more detailed budget information.

Attachment 1: Provides a summary of budget changes by budget unit.

Attachment 2: Provides information on new and enhanced programs (Growth) recommended for funding in the Revised Recommended Budget.

Attachment 3: Provides total appropriations by fund and budget unit.

CONCLUSION/ACKNOWLEDGEMENT

As with the Recommended Budget presented in June, I would like to acknowledge the hard work and dedication of the County's department heads and fiscal staff in preparing the budget you have before you today. Their input and judgement have been critical in crafting a budget that addresses important community needs while recognizing the importance of sustainability over the longer term.

The Budget will be presented to the Board on September 8, 2021, starting at 9:30 a.m., with deliberations on that date and the following two days as needed.

We look forward to working with you as you review the Revised Recommended Budget. During your review, please contact me with any questions you may have.

Respectfully submitted,



Ann Edwards
Interim County Executive