

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

**FY2021-22 Revised Recommended Budget
SUMMARY OF BUDGET CHANGES**

The table on the following pages provides a summary of changes by budget unit from the Approved Budget to the Revised Recommended Budget, showing increases or decreases in:

- Appropriations resulting from the COLA adjustment, re-budgeting and other changes, and Growth
- Departmental revenue and other reimbursements
- Semi-discretionary reimbursements
- Net County Cost (for General Fund) or Use of Fund Balance (for other funds)

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY2021-22 Approved Budget to Revised Recommended Budget

Fund	Budget Unit - Name	Appropriation Increase (Decrease)				Revenue and Other Reimbursement Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
		COLA	Re-Budgeting and Other Changes	Growth	Total			
General Fund								
Elected Officials								
001A	3610000BU - Assessor	165,967	-	125,000	290,967	-	-	290,967
001A	4050000BU - Board of Supervisors	26,961	-		26,961	-	-	26,961
001A	5800000BU - District Attorney	854,546	1,000,000	219,176	2,073,722	1,259,374	1,261,182	(446,834)
001A	7400000BU - Sheriff	5,094,413	2,042,694	1,758,401	8,895,508	2,167,692	10,105,614	(3,377,798)
Subtotal - ELECTED OFFICIALS		6,141,887	3,042,694	2,102,577	11,287,158	3,427,066	11,366,796	(3,506,704)
General Government								
001A	4010000BU - Clerk of the Board	17,200	360,179		377,379	360,179	-	17,200
001A	4210000BU - Civil Service Commission	2,618	-		2,618	-	-	2,618
001A	4810000BU - County Counsel	140,605	-		140,605	-	-	140,605
001A	5110000BU - Financing-Transfers/Reimbursement		728	4,500,000	4,500,728	-	-	4,500,728
001A	5725728BU - Planning and Environmental Review	74,948	-	15,000	89,948	14,948	-	75,000
001A	5730000BU - County Executive Cabinet	72,130	-	490,981	563,111	-	-	563,111
001A	5750000BU - Criminal Justice Cabinet	3,500	-		3,500	-	-	3,500
001A	5770000BU - Non-Departmental Costs/General Fund	5	7,247,902	250,000	7,497,907	-	-	7,497,907
001A	5910000BU - County Executive	5,691	-		5,691	-	-	5,691
001A	5970000BU - Office of Labor Relations	8,875	-		8,875	-	-	8,875
001A	5980000BU - Appropriation For Contingency		6,000,000		6,000,000	-	-	6,000,000
001A	7090000BU - Emergency Services	9,533	10,189,543		10,199,076	10,212,926	-	(13,850)
Subtotal - GENERAL GOVERNMENT		335,105	23,798,352	5,255,981	29,389,438	10,588,053	-	18,801,385
Administrative Services								
001A	3230000BU - Department Of Finance	213,874	(1,129,682)	492,692	(423,116)	(560,242)	-	137,126
001A	3240000BU - County Clerk/Recorder	55,863	(32,000)		23,863	23,863	-	-
001A	4410000BU - Voter Registration And Elections	43,149	451,162		494,311	5,315,807	-	(4,821,496)
001A	5710000BU - Data Processing-Shared Systems		-	14,926,094	14,926,094	-	-	14,926,094
001A	5740000BU - Office of Compliance	2,332	-		2,332	-	-	2,332
001A	6050000BU - Personnel Services	237,842	130,169		368,011	80,167	-	287,844

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY2021-22 Approved Budget to Revised Recommended Budget

Fund	Budget Unit - Name	Appropriation Increase (Decrease)				Revenue and Other Reimbursement Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
		COLA	Re-Budgeting and Other Changes	Growth	Total			
Subtotal - ADMINISTRATIVE SERVICES		553,060	(580,351)	15,418,786	15,391,495	4,859,595	-	10,531,900
Municipal Services								
001A	3210000BU - Agricultural Comm-Sealer Of Wts & Meas	34,732	-		34,732	34,732	-	-
001A	3220000BU - Animal Care And Regulation	43,435	-	124,668	168,103	-	-	168,103
001A	6400000BU - Regional Parks	134,569	16,500	601,022	752,091	27,994	-	724,097
Subtotal - MUNICIPAL SERVICES		212,736	16,500	725,690	954,926	62,726	-	892,200
Public Works And Infrastructure								
001A	5725729BU - Code Enforcement	50,933	-		50,933	-	-	50,933
Subtotal - PUBLIC WORKS AND INFRASTRUCTURE		50,933	-	-	50,933	-	-	50,933
Social Services								
001A	3310000BU - Cooperative Extension		13,428		13,428	13,428	-	-
001A	4610000BU - Coroner	58,766	39,386		98,152	39,387	-	58,765
001A	5510000BU - Conflict Criminal Defenders	4,992	-		4,992	-	-	4,992
001A	5810000BU - Child Support Services	255,205	(768,854)	2,534,354	2,020,705	2,020,705	-	-
001A	6700000BU - Probation	1,502,607	280,001	356,000	2,138,608	636,000	5,883,879	(4,381,271)
001A	6910000BU - Public Defender	329,675	-		329,675	-	93,002	236,673
001A	7200000BU - Health Services	1,151,954	48,306,278	317,124	49,775,356	38,936,157	9,166,612	1,672,587
001A	7230000BU - Juvenile Medical Services	35,955	-	2,853	38,808	-	-	38,808
001A	7410000BU - Correctional Health Services	263,429	(30,695)	18,415	251,149	-	653,850	(402,701)
001A	7800000BU - Child, Family and Adult Services	1,210,723	37,738	127,731	1,376,192	553,136	9,368,999	(8,545,943)
001A	8100000BU - Human Assistance-Administration	1,942,657	71,943,623	8,244,843	82,131,123	77,265,767	451,073	4,414,283
001A	8700000BU - Human Assistance-Aid Payments		16,452,493		16,452,493	11,467,258	4,985,235	-
Subtotal - SOCIAL SERVICES		6,755,963	136,273,398	11,601,320	154,630,681	130,931,838	30,602,650	(6,903,807)
Total General Fund Dept		14,049,684	162,550,593	35,104,354	211,704,631	149,869,278	41,969,446	19,865,907
General Government								
001A	5700000BU - Non-Departmental Revenues/General Fund		(964,000)		(964,000)	13,948,606	-	(14,912,606)
Subtotal - GENERAL GOVERNMENT		-	(964,000)	-	(964,000)	13,948,606	-	(14,912,606)
TOTAL GENERAL FUND		14,049,684	161,586,593	35,104,354	210,740,631	163,817,884	41,969,446	4,953,301

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY2021-22 Approved Budget to Revised Recommended Budget

Fund	Budget Unit - Name	Appropriation Increase (Decrease)				Revenue and Other Reimbursement Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
		COLA	Re-Budgeting and Other Changes	Growth	Total			

Non-General Fund

General Government

001J	7460000BU - Public Safety Sales Tax		9,102,288		9,102,288	9,099,954	-	2,334
001K	7480000BU - 1991 Realignment		(362,059)		(362,059)	9,323,185	-	(9,685,244)
001M	7440000BU - 2011 Realignment		33,229,217		33,229,217	30,718,427	-	2,510,790
011A	6310000BU - County Library		76,460		76,460	194	-	76,266
015A	4060000BU - Transient-Occupancy Tax		2,043,901		2,043,901	-	-	2,043,901
016A	5940000BU - Teeter Plan		3,229,347		3,229,347	1,420,888	-	1,808,459
020A	3870000BU - Economic Development	23,464	22,700,894		22,724,358	23,311,511	-	(587,153)
023A	3830000BU - Affordability Fee		852,903		852,903	-	-	852,903
029G	0290007BU - South Sacramento Conservation Agency Admin	1,867	13,528		15,395	15,395	-	-
030A	9030000BU - Interagency Procurement		-		-	34,578	-	(34,578)
041A	3400000BU - Airport System	377,056	1,449,329	1,500,000	3,326,385	-	-	3,326,385
041C	3480000BU - Airport-Cap Outlay		28,486,059	425,000	28,911,059	-	-	28,911,059
101A	3070000BU - Antelope Public Facilities Financing Plan		(108,886)		(108,886)	-	-	(108,886)
105A	2870000BU - Laguna Crk/Elliott Rch CFD No. 1		(16,221)		(16,221)	-	-	(16,221)
107A	3090000BU - Laguna Community Facilities District		1,300		1,300	-	-	1,300
108A	2840000BU - Vineyard Public Facilities Financing Plan		215,004		215,004	-	-	215,004
115A	3081000BU - Bradshaw/US 50 Financing District		309		309	-	-	309
118A	1182880BU - Florin Road Capital Project		2,451		2,451	-	-	2,451
130A	1300000BU - Laguna Stonelake CFD		(17,512)		(17,512)	-	-	(17,512)
131A	1310000BU - Park Meadows CFD-Bond Proceeds		(6,038)		(6,038)	-	-	(6,038)
132A	1320000BU - Mather Landscape Maint CFD		2,622		2,622	-	-	2,622
136A	1360000BU - Mather PFFP		26,709		26,709	-	-	26,709
139A	1390000BU - Metro Air Park 2001 CFD 2000-1		(1,254,854)		(1,254,854)	-	-	(1,254,854)
140A	1400000BU - McClellan CFD 2004-1		(19,432)		(19,432)	-	-	(19,432)
142A	1420000BU - Metro Air Park Services Tax		6,883		6,883	3	-	6,880
143A	1430000BU - North Vineyard Station Specific Plan		222,996		222,996	-	-	222,996

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY2021-22 Approved Budget to Revised Recommended Budget

Fund	Budget Unit - Name	Appropriation Increase (Decrease)				Revenue and Other Reimbursement Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
		COLA	Re-Budgeting and Other Changes	Growth	Total			
144A	1440000BU - North Vineyard Station CFDs		(195,565)		(195,565)	(4,000,000)	-	3,804,435
145A	1450000BU - Florin Vineyard Comm Plan		249,330		249,330	1,273	-	248,057
146A	1460000BU - Metro Air Park Impact Fees		10,521,179		10,521,179	-	-	10,521,179
147A	1470000BU - Florin Vineyard No. 1 CFD 2016-2		498,420		498,420	-	-	498,420
160A	1600000BU - Countywide Library Facilities Admin Fee		16,299		16,299	-	-	16,299
229A	2290000BU - Natomas Fire District		11,231		11,231	-	-	11,231
257C	2857000BU - CSA No. 10		(21,710)		(21,710)	-	-	(21,710)
277A	9277000BU - Fixed Asset Revolving		8,005		8,005	-	-	8,005
280A	9280000BU - Juvenile Courthouse Project-Debt Service		25,419		25,419	-	-	25,419
282A	9282000BU - 2004 Pension Obligation Bond-Debt Service		830,252		830,252	-	-	830,252
284A	9284000BU - Tobacco Litigation Settlement-Capital Projects		154		154	-	-	154
301A	3011000BU - 2020 Refunding COPs-Debt Service		36,053		36,053	-	-	36,053
307A	9307001BU - 2018 Refunding COPs-Debt Service		47,626		47,626	-	-	47,626
313A	9313000BU - Pension Obligation Bond-Debt Service		129,507		129,507	-	-	129,507
Subtotal - GENERAL GOVERNMENT		402,387	112,033,398	1,925,000	114,360,785	69,925,408	-	44,435,377
Administrative Services								
001Q	3241000BU - Clerk/Recorder Fees		-		-	-	-	-
007A	3100000BU - Capital Construction		28,643,928	4,000,000	32,643,928	10,605,815	-	22,038,113
021D	2180000BU - Technology Cost Recovery Fee		186,275		186,275	-	-	186,275
031A	7600000BU - Department of Technology	528,602	259,264	125,996	913,862	385,260	-	528,602
034A	2070000BU - Fixed Assets-Heavy Equipment		3,889,468		3,889,468	339,842	-	3,549,626
035A	7000000BU - General Services	451,963	3,490,517	199,762	4,142,242	424,445	-	3,717,797
036G	7080000BU - General Services-Capital Outlay		2,706,184		2,706,184	415,808	-	2,290,376
056A	7990000BU - Parking Enterprise	3,388	1,171,914		1,175,302	3,388	-	1,171,914
059A	7020000BU - Regional Radio Communications System	11,571	-		11,571	-	-	11,571
Subtotal - ADMINISTRATIVE SERVICES		995,524	40,347,550	4,325,758	45,668,832	12,174,558	-	33,494,274
Municipal Services								
002A	6460000BU - Fish And Game Propagation		10,000		10,000	-	-	10,000
006A	6570000BU - Park Construction		(90,635)		(90,635)	109,282	-	(199,917)

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY2021-22 Approved Budget to Revised Recommended Budget

Fund	Budget Unit - Name	Appropriation Increase (Decrease)				Revenue and Other Reimbursement Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
		COLA	Re-Budgeting and Other Changes	Growth	Total			
018A	6470000BU - Golf	7,197	304,500		311,697	-	-	311,697
336A	9336100BU - Mission Oaks Recreation And Park District		532,999		532,999	140,170	-	392,829
336B	9336001BU - Mission Oaks Maint/Improvement Dist		20,500		20,500	5,140	-	15,360
337A	9337000BU - Carmichael Recreation And Park District		989,409		989,409	571,399	-	418,010
337B	9337100BU - Carmichael RPD Assessment District		168,559		168,559	(7,500)	-	176,059
338A	9338000BU - Sunrise Recreation And Park District		1,446,806		1,446,806	423,284	-	1,023,522
338B	9338001BU - Antelope Assessment		55,201		55,201	17,640	-	37,561
338D	9338005BU - Citrus Heights Assessment Districts		(51,141)		(51,141)	(51,141)	-	-
338F	9338006BU - Foothill Park		2,787		2,787	-	-	2,787
351A	3516494BU - Del Norte Oaks Park District		4,048		4,048	-	-	4,048
560A	6491000BU - CSA No.4B-(Wilton-Cosumnes)		1,019		1,019	-	-	1,019
561A	6492000BU - CSA No.4C-(Delta)		-		-	-	-	-
562A	6493000BU - CSA No.4D-(Herald)		1,132		1,132	-	-	1,132
Subtotal - MUNICIPAL SERVICES		7,197	3,395,184	-	3,402,381	1,208,274	-	2,194,107
Public Works And Infrastructure								
005A	2900000BU - Roads		19,672,618		19,672,618	7,763,531	-	11,909,087
005B	2960000BU - Department of Transportation	301,743	30,681		332,424	(2,131,028)	-	2,463,452
021A	2150000BU - Building Inspection		55,586		55,586	-	-	55,586
021E	2151000BU - Development and Code Services	330,219	14,019		344,238	(1,509,224)	-	1,853,462
025I	2910000BU - SCTDF Capital Fund		232,911		232,911	4,333,076	-	(4,100,165)
026A	2140000BU - Transportation-Sales Tax		(387,225)		(387,225)	(123,622)	-	(263,603)
050A	2240000BU - Solid Waste Authority	650	(650)	500,000	500,000	500,000	-	-
051A	2200000BU - Solid Waste Enterprise	308,243	(3,262,087)		(2,953,844)	253,319	-	(3,207,163)
068A	2930000BU - Rural Transit Program		(14,250)		(14,250)	-	-	(14,250)
137A	1370000BU - Gold River Station #7 Landscape CFD		15,000		15,000	-	-	15,000
141A	1410000BU - Sacramento County LM CFD 2004-2		43,691		43,691	57,981	-	(14,290)
253D	2530000BU - CSA No. 1		200,773		200,773	-	-	200,773
314A	2810000BU - Water Agency Zone 11 - Drainage Infrastructure		933,500		933,500	558,000	-	375,500
318A	3044000BU - Water Agy-Zone 13		314,600		314,600	(207,000)	-	521,600

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY2021-22 Approved Budget to Revised Recommended Budget

Fund	Budget Unit - Name	Appropriation Increase (Decrease)			Revenue and Other Reimbursement Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)	
		COLA	Re-Budgeting and Other Changes	Growth				Total
320A	3050000BU - Water Agency Enterprise	176,441	10,866,546		11,042,987	4,748,000	-	6,294,987
322A	3220001BU - Water Resources	153,562	(4,514,086)		(4,360,524)	(3,101,800)	-	(1,258,724)
330D	3300000BU - Landscape Maintenance District		68,000		68,000	(55,319)	-	123,319
Subtotal - PUBLIC WORKS AND INFRASTRUCTURE		1,270,858	24,269,627	500,000	26,040,485	11,085,914	-	14,954,571
Social Services								
010B	3350000BU - Environmental Management	143,526	-		143,526	250,728	-	(107,202)
Subtotal - SOCIAL SERVICES		143,526	-	-	143,526	250,728	-	(107,202)
TOTAL NON-GENERAL FUND		2,819,492	180,045,759	6,750,758	189,616,009	94,644,882	-	94,971,127
GRAND TOTAL		16,869,176	341,632,352	41,855,112	400,356,640	258,462,766	41,969,446	99,924,428

ATTACHMENT 2

FY2021-22 Revised Recommended Budget NEW/ENHANCED PROGRAMS

The Revised Recommended Budget includes funding for new or enhanced programs ("Growth" requests) of \$35,104,354 (\$26.0 million Net County Cost) in the General Fund as summarized in the table below.

Funded - General Fund - New or Enhanced Programs (Summary)

Department/Budget Unit	Total Appropriations	Revenue/ Reimbursement	Net County Cost	FTE
Assessor	\$125,000	\$0	\$125,000	0.0
District Attorney	\$219,176	\$219,176	\$0	1.0
Sheriff	\$1,758,401	\$0	\$1,758,401	15.0
County Executive Cabinet	\$490,981	\$0	\$490,981	2.0
Financing-Transfers/Reimbursement	\$4,500,000	\$0	\$4,500,000	0.0
Non-Departmental Costs/General Fund	\$250,000	\$0	\$250,000	0.0
Planning and Environmental Review	\$15,000	(\$60,000)	\$75,000	0.0
Data Processing-Shared Systems	\$14,926,094	\$0	\$14,926,094	0.0
Department Of Finance	\$492,692	\$418,786	\$73,906	4.0
Animal Care And Regulation	\$124,668	\$0	\$124,668	0.0
Regional Parks	\$601,022	\$27,994	\$573,028	5.0
Child, Family and Adult Services	\$127,731	\$127,731	\$0	1.0
Child Support Services	\$2,534,354	\$2,534,354	\$0	25.0
Correctional Health Services	\$18,415	\$0	\$18,415	0.0
Health Services	\$317,124	\$126,173	\$190,951	1.0
Human Assistance-Administration	\$8,244,843	\$5,339,524	\$2,905,319	0.0
Juvenile Medical Services	\$2,853	\$0	\$2,853	0.0
Probation	\$356,000	\$356,000	\$0	0.0
Total General Fund	\$35,104,354	\$9,089,738	\$26,014,616	54.0

Exhibit A to this attachment provides the details on funded new or enhanced program requests in the General Fund.

Non-General Fund Growth, some of which is linked to General Fund Growth for Financing-Transfers/Reimbursement, totals \$6,750,758 as summarized below.

Funded - Non-General Fund - New or Enhanced Programs (Summary)

Department/Budget Unit	Total Appropriations	FTE
Airport System	\$1,500,000	0.0
Airport-Cap Outlay	\$425,000	0.0
Capital Construction	\$4,000,000	0.0
Department of Technology	\$125,996	1.0
General Services	\$199,762	3.0
Solid Waste Authority	\$500,000	0.0
Total Non-General Fund	\$6,750,758	4.0

Exhibit B to this attachment provides the details on funded new or enhanced program requests in funds other than the General Fund.

County of Sacramento
Funded - General Fund - New or Enhanced Programs (Detail)

Department/Budget Unit	Growth Summary	Total Appropriations	Net County Cost	FTE
Priorities Approved in June				
Elected Officials:				
Assessor	The Assessor's Office is requesting to purchase a new server to host its Assessor Information Management System (NewAIMS). The acquisition of this server is vital to continuing preparation of the County's property tax roll. The current server is at end of life and new storage is not being manufactured. This is priority #3 for one-time funding in the September budget, provided funding is available.	\$125,000	\$125,000	0.0
Total - Assessor		\$125,000	\$125,000	0.0
Sheriff	Add 15.0 FTE Sheriff 911 Call Dispatchers to meet mandated call answer times. The positions are necessary to meet industry standard minimum staffing recommendations. Without the additional staffing, citizens will continue to experience extended wait times for both emergency and non-emergency calls. Law enforcement personnel in the field also experience extended wait times. Such delays decrease efficiency and inhibit the ability to serve the community effectively. A total of 19.0 FTEs were requested. 4.0 FTEs were approved in the June Budget. The balance of 15.0 FTEs is priority #3 for on-going funding in September provided funds are available.	\$1,435,903	\$1,435,903	15.0
Sheriff	This is a request for increased janitorial services at the Main Jail. This request will add 3.0 FTE Custodian Lv 2 positions to provide full 24/7 service at the Main Jail. This request is contingent upon approval of a request in General Services (budget unit 7000000) and is a priority for funding in September.	\$322,498	\$322,498	0.0
Total - Sheriff		\$1,758,401	\$1,758,401	15.0
Total - Elected Officials		\$1,883,401	\$1,883,401	15.0
General Government:				
Financing-Transfers/Reimbursement	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 the #1 priority for one-time funding in September, if funding is available. This is a one-time growth request. This request is contingent upon approval of a growth request in the Capital Construction Fund (Budget Unit 3100000).	\$4,000,000	\$4,000,000	0.0
Total - Financing-Transfers/Reimbursement		\$4,000,000	\$4,000,000	0.0
Total - General Government		\$4,000,000	\$4,000,000	0.0
Administrative Services:				
Data Processing-Shared Systems	Replace the current aging Property Tax System with a vended solution. The total cost of this multi-year project is expected to be approximately \$34 million. It includes increases in current staffing levels in the Department of Technology (DTech), Department of Finance and the Assessor. After implementation, on-going annual cost increases are estimated at \$2 million. Current DTech tax system staffing costs would continue in support of the new system. DTech will also hire an additional full time position for \$220,000 to train with existing staff so there is no gap in service as current staff retire. This request is linked to growth requests in the Department of Technology budget (Budget Unit 7600000) and the Department of Finance budget (Budget Unit 3230000). This is priority # 2 for on-going funding in September provided funding is available.	\$14,926,094	\$14,926,094	0.0
Total - Data Processing-Shared Systems		\$14,926,094	\$14,926,094	0.0
Department Of Finance	The current Mainframe Legacy Tax System has surpassed its useful life and needs to be replaced. The Department of Finance (DOF) is requesting four new limited-term (LT) Senior Accountant positions to aid in the implementation of the new Tax System. Two of the positions are being requested by Tax Collection Division and will be 100% dedicated to the new system implementation. The other two positions are being requested by the Auditor Controller Division to assist with the Tax Accounting workload during the new system implementation as the existing resources (subject matter experts) will be shifted to work on the implementation. The total cost of the four new positions is \$492,690 of which is \$418,786 (85%) will be covered by program revenues and the remaining \$73,904 (15%) is Finance's General Fund request. This is linked to a request in the Shared Systems budget unit (5710000). This is priority #3 for on-going funding in September, provided funding is available.	\$492,692	\$73,906	4.0
Total - Department Of Finance		\$492,692	\$73,906	4.0
Total - Administrative Services		\$15,418,786	\$15,000,000	4.0
Social Services:				
Correctional Health Services	Funding for Correctional Health's portion of 1.0 FTE Administrative Services Officer 2 in the Health Services Contracts Unit. In FY 2018-19 the Contracts Unit executed 553 contracts and amendments and it is projected that 675 will be executed by the end of Fiscal Year 2020-21. The additional position will help ensure contracts are executed in a timely manner. This request is contingent upon the approval of the ASO 2 Contracts Unit Growth Requests in BU 7200000 and 7230000. This is priority #4 for on-going funding in September provided funds are available.	\$18,415	\$18,415	0.0
Total - Correctional Health Services		\$18,415	\$18,415	0.0

Funded - General Fund - New or Enhanced Programs (Detail)

Department/Budget Unit	Growth Summary	Total Appropriations	Net County Cost	FTE
Health Services	Add 1.0 FTE Administrative Services Officer 2 in the Health Services Contracts Unit. In FY 2018-19 the Contracts Unit executed 553 contracts and amendments and it is projected that 675 will be executed by the end of Fiscal Year 2020-21. The full General Fund cost of this position is \$123,173 and this request includes \$3,000 for one-time office equipment costs. This request is contingent upon the approval of the ASO 2 Contracts Unit Growth Requests in BU 7230000 and 7410000. This is a priority #4 for on-going funding in September provided funding is available.	\$231,078	\$104,905	1.0
Total - Health Services		\$231,078	\$104,905	1.0
Human Assistance-Administration	DHA seeks a growth of \$1,500,000 in General Fund Allocation to fund a robust street, shelter, housing connection program in partnership with DHS. \$5,889,960 was submitted as part of the June Requested Budget, which will add 8.0 FTE positions to the DHA Homeless Services Division, 8.0 staff to the Department of Health Services (DHS), 12.075 FTE contracted housing navigation/physician medical support staff, and additional funding for sanitation stations, sanctioned encampment sites with wrap-around services, scattered-site shelters and flexible financial assistance for rehousing. Due to anticipated efforts to secure and obtain two sanctioned encampment sites, an additional \$1,500,000 is requested as a priority #1 for on-going funding in September provided funding is available.	\$1,500,000	\$1,500,000	0.0
Total - Human Assistance-Administration		\$1,500,000	\$1,500,000	0.0
Juvenile Medical Services	Funding for Juvenile Medical Service's portion of 1.0 FTE Administrative Services Officer 2 in the Health Services Contracts Unit. In FY 2018-19 the Contracts Unit executed 553 contracts and amendments and it is projected that 675 will be executed by the end of Fiscal Year 2020-21. The additional position will help ensure contracts are executed in a timely manner. This request is contingent upon the approval of the ASO 2 Contracts Unit Growth Requests in BU 7200000 and 7410000. This is priority #4 for on-going funding in September provided funds are available.	\$2,853	\$2,853	0.0
Total - Juvenile Medical Services		\$2,853	\$2,853	0.0
Total - Social Services		\$1,752,346	\$1,626,173	1.0
Total Priorities Approved in June		\$23,054,533	\$22,509,574	20.0

New Recommended Growth				
Elected Officials:				
District Attorney	Adding 1.0 FTE Criminalist Level 1 for CHP Cannabis Tax Fund Grant to improve and advance the standardization of practices in toxicology laboratories supporting driving under the influence (DUI) of alcohol and other drugs, including cannabis and cannabis products.	\$219,176	\$0	1.0
Total - District Attorney		\$219,176	\$0	1.0
Total - Elected Officials		\$219,176	\$0	1.0
General Government:				
County Executive Cabinet	\$200,000 for consulting services to promote strategic coordination, cooperation, and collaboration across all county departments and the community to promote racial equity.	\$200,000	\$200,000	0.0
County Executive Cabinet	1.0 FTE Program Planner to address encampment needs, and a 1.0 FTE Administrative Services Officer II to produce regular reports on the efficacy and impacts of Countywide homeless activities.	\$290,981	\$290,981	2.0
Total - County Executive Cabinet		\$490,981	\$490,981	2.0
Financing-Transfers/Reimbursement	This request is to provide General Fund contribution to the Department of Waste Management and Recycling to augment and extend current contracted services dedicated to homeless encampment debris removal efforts in FY 2021-22 and provide an annual on-going allocation of \$500,000 for future debris removal efforts. This request is contingent upon approval of a request in the Solid Waste Authority budget (Budget Unit 2400000).	\$500,000	\$500,000	0.0
Total - Financing-Transfers/Reimbursement		\$500,000	\$500,000	0.0
Non-Departmental Costs/General Fund	Funding to contract with a professional public opinion polling firm to conduct a scientific poll of the public's budget priorities and needs; and funding to create a budget website accessible to the public.	\$250,000	\$250,000	0.0
Total - Non-Departmental Costs/General Fund		\$250,000	\$250,000	0.0
Planning and Environmental Review	During a Board of Supervisors Workshop on June 15, 2021 Board Workshop, the Board directed staff to work on a Major Amendment to the Elverta Specific Plan. \$60,000 will fund Planning staff to draft amendments, prepare outreach materials, Environmental Document, and complete hearings for the project and \$15,000 will fund County Engineering staff to prepare the fee program and fair share payment for a total cost of \$75,000. Taking on this task in FY2021-22 will redirect staff who would normally process Planning applications, resulting into a delay in processing some applications.	\$15,000	\$75,000	0.0
Total - Planning and Environmental Review		\$15,000	\$75,000	0.0
Total - General Government		\$1,255,981	\$1,315,981	2.0
Municipal Services:				

Funded - General Fund - New or Enhanced Programs (Detail)

Department/Budget Unit	Growth Summary	Total Appropriations	Net County Cost	FTE
Animal Care And Regulation	ACR proposes to hire two Animal Care Program Coordinators: one full time staff member for the rescue management and outreach and one full time staff member for the foster program. The costs for the two positions are entered under the Temporary Services Account as the Animal Care Program Coordinator would be a new classification that has not yet been established. If the growth request approved, the process to add the classification will begin. The total cost for the two positions is estimated at \$187,468. ACR has two unfilled contracts that were used to help run the foster/rescue program. The two contracts total \$66,900 and the funds will be applied towards the new positions. (\$187,468—66,900= 124,668 new growth request for September budget)	\$124,668	\$124,668	0.0
Total - Animal Care And Regulation		\$124,668	\$124,668	0.0
Regional Parks	Funding of \$8,782 to purchase a drone to be used in locating encampments, garbage, debris and issues in and on the banks of the American River where regular access is limited or impossible. The drone would also be used to identify damage to infrastructure including levees, as well as scouting areas ahead of time for planned clean-up operations in the American River Parkway. The purchase is fully offset by Regional Sanitation Confluence grant funds.	\$8,782	\$0	0.0
Regional Parks	One-time grant funding from State of California Off-Highway Motor Vehicle Recreation Division for equipment purchase of two Suzuki DRZ400 motorcycles. The Board of Supervisors approved the grant application on June 8, 2021 in the amount of \$39,519. The anticipated awarded amount is \$19,212, which will fund approximately \$14,700 for two motorcycles and \$3,624 for the build-out of emergency equipment and communications equipment along with a grant match requirement being met by existing staff time.	\$19,212	\$0	0.0
Regional Parks	Funding for wildfire fuel reduction efforts, add 1.0 FTE Park Ranger Supervisor, 4.0 FTE Park Ranger Assistant, and two 131-class vehicles. Funding of \$145,000 for heavy equipment costs for bobcat, trailer, and mower with attachment. Park Ranger Supervisor will supervise the Environmental Impact Unit, and Park Ranger Assistants are needed to reduce employee turnover, help with recruitment and retention, and provide consistent service to the public. Equipment is needed to increase the Regional Parks' efforts to reduce wildfire fuels.	\$573,028	\$573,028	5.0
Total - Regional Parks		\$601,022	\$573,028	5.0
Total - Municipal Services		\$725,690	\$697,696	5.0
Social Services:				
Child, Family and Adult Services	Add 1.0 FTE Human Services Program Specialist to provide consulting services as a subject matter expert for the Child Welfare Services – California Automated Response and Engagement System (CWS-CARES) Project for the development and implementation of a new statewide centralized case management system; to be fully funded with a revenue agreement.	\$127,731	\$0	1.0
Total - Child, Family and Adult Services		\$127,731	\$0	1.0
Child Support Services	The Department of Child Support Services proposes a one-time \$103,000 purchase of 90 computers / laptop computers to provide teleworking staff with reliable, secure equipment. The Department has implemented a telework model in-line with Sacramento County, encouraging telework when it is a viable option and clearly provides benefits to the employee and the Department. This request is funded by State and Federal funds.	\$103,000	\$0	0.0
Child Support Services	The Department of Child Support Services proposes a one-time \$150,000 contract to provide holistic curricula to departmental leadership staff. The curricula will address the foundational principles of leadership, focusing on self-examination, reflection, tools, and methods to expand our leadership's ability to adapt individually and collectively to the changing needs of our customers. This request is funded by State and Federal funds.	\$150,000	\$0	0.0
Child Support Services	The Department of Child Support Services proposes to add 1.0 FTE Secretary Confidential to the Executive Team. This request includes \$80,306 in salaries and benefits and \$2,171 in services and supplies for a total of \$82,477 in appropriations. This request is funded by Federal and State funds. The addition of a Secretary Confidential to the Executive Team will provide needed clerical and administrative support to the Executive and Leadership Teams. Ultimately, this will enable Leadership and Executive staff to focus on operational and other management issues.	\$82,477	\$0	1.0
Child Support Services	The Department of Child Support Services proposes to add 1.0 FTE Store Keeper I. This request includes \$77,143 in salaries and benefits and \$1,713 in services and supplies for a total of \$78,856 in appropriations. This request is funded by State and Federal funds. The addition of a Store Keeper I will allow other departmental administrative staff to focus on their primary duties such as budget, contracts, leases, and safety. The Store Keeper I will assume duties relating to ordering, receiving, and performing inventory of supplies and other fixtures. In addition, the Store Keeper I will perform duties relating to existing furniture and fixtures, ensuring the Department will maximize the use of these assets, and reduce future purchases and repair costs.	\$78,856	\$0	1.0
Child Support Services	The Department of Child Support Services proposes to add 1.0 FTE Supervising Child Support Officer, 1.0 FTE Child Support Officer 3, 6.0 FTE Child Support Officer Level 2, and 1.0 FTE Office Specialist Level 2 to form the Collections - All Children Emancipated Team. This request includes \$768,154 in salaries and benefits and \$19,539 in services and supplies for a total of \$787,693 in appropriations. This request is funded by State and Federal funds. This team will take over collections and casework on one-half the departmental caseload of cases with all children emancipated.	\$787,693	\$0	9.0

Funded - General Fund - New or Enhanced Programs (Detail)

Department/Budget Unit	Growth Summary	Total Appropriations	Net County Cost	FTE
Child Support Services	<p>The Department of Child Support Services proposes to add 1.0 FTE Supervising Child Support Officer and 1.0 FTE Child Support Officer 3 to form the Outreach Team. This request includes \$194,831 in salaries and benefits and \$4,342 in services and supplies for a total of \$199,173 in appropriations. This request is funded by Federal and State funds.</p> <p>Creation of this team will expand our ability to collaborate with new and existing partners in the community to improve our availability and service to our customers. In addition, it will allow other leadership staff to focus on the performance of their teams.</p>	\$199,173	\$0	2.0
Child Support Services	<p>The Department of Child Support Services proposes to add 2.0 FTE Child Support Officer Level 3 positions to the existing Staff Development Team. This request includes \$180,609 in salaries and benefits and \$4,342 in services and supplies for a total of \$184,951 in appropriations. This request is funded by Federal and State funds.</p> <p>Expanding the Staff Development Team will ensure new hire training, continuing education programs, and case management duties on high-profile cases are performed at a high level.</p>	\$184,951	\$0	2.0
Child Support Services	<p>The Department of Child Support Services proposes to add 2.0 FTE Child Support Program Planners to the existing Program Performance and Analysis Team. This request includes \$253,252 in salaries and benefits and \$4,342 in services and supplies for a total of \$257,594 in appropriations. This request is funded by State and Federal funds.</p> <p>Expanding the Program Performance and Analysis Team will ensure the Department is able to maximize its use of technology and use data to make informed decisions. With the addition of these two positions, we can increase our use of data, identify areas for increased efficiency, analyze and improve processes, and work directly with DTech to tie our operational needs to technological advances. This will improve overall service by ensuring our processes are efficient, accurate, and meet the needs of our customers.</p>	\$257,594	\$0	2.0
Child Support Services	<p>The Department of Child Support Services proposes to add 8.0 FTE Child Support Officer Level 2 to existing Court Order Enforcement Teams (1.0 FTE per team). This request includes \$673,242 in salaries and benefits and \$17,368 in services and supplies for a total of \$690,610 in appropriations. This request is funded by State and Federal funds.</p> <p>Customers with cases in our Enforcement caseload will benefit from the addition of these positions from the reduced caseload for each case manager. In addition to expanding our ability to meet the needs of customers across our Enforcement caseload, it will allow all case managers to work their caseloads more effectively.</p>	\$690,610	\$0	8.0
Total - Child Support Services		\$2,534,354	\$0	25.0
Health Services	<p>Increase appropriations by \$86,046 to relocate Emergency Medial Services (EMS) from 9616 Micron Ave Suite 960 to the currently vacant location at 9616 Micron Ave, Suite 940 to accommodate program growth. EMS's current location includes seven individual offices for each current staff member and does not allow for internal meetings, investigative interviews of EMS personnel or those involved in an investigation, or a secure reception area for staff's interactions with the public.</p>	\$86,046	\$86,046	0.0
Total - Health Services		\$86,046	\$86,046	0.0
Human Assistance-Administration	<p>DHA seeks a growth of \$540,000 in its General Fund allocation to fund an additional Encampment Team that will focus on serving individuals who are residing unsheltered in the unincorporated areas of American River Parkway. The team will offer robust outreach and navigation services, rehousing services and financial supports when possible. This will add 5.0 FTE contracted navigation staff, flexible financial assistance for rehousing and shelter activities and incentives to unsheltered persons to ensure maintenance of their living areas.</p>	\$540,000	\$540,000	0.0
Human Assistance-Administration	<p>In March 2020, communities across California began operating locally driven federal and state supported Project Roomkey (PRK) initiatives to provide emergency non-congregate shelter for vulnerable persons experiencing homelessness in response to the COVID-19 health crisis. The need for PRK and Rehousing remains critical to continue to keep people experiencing homelessness and their communities safe while ensuring that participants do not return to homelessness. Recently, the Budget Act of 2021 appropriated an additional \$150 million in one-time state funding of which \$5,339,524 from the California Department of Social Services (CDSS) is allocated to Sacramento County for continued Project Roomkey operations and rehousing activities.</p> <p>The Department of Human Assistance (DHA), seeks a growth request of \$6,204,843 to continue Project Roomkey (PRK) operations and emergency services and support to individuals experiencing homelessness in response to the COVID-19 health crisis. This request is funded by \$5,339,524 in State Project Roomkey funds and \$865,319 in General Fund. FEMA reimbursement may be available to cover the General Fund portion, but is not budgeted due to the uncertainty associated with the amount and timing of receipt of reimbursement. This funding will serve 390 individuals and support the operations of three PRK motels from September 1, 2021 through November 30, 2021 and additional rehousing assistance.</p>	\$6,204,843	\$865,319	0.0
Total - Human Assistance-Administration		\$6,744,843	\$1,405,319	0.0

Funded - General Fund - New or Enhanced Programs (Detail)

Department/Budget Unit	Growth Summary	Total Appropriations	Net County Cost	FTE
Probation	Grant funding from the Board of State and Community Corrections in the amount of \$356,000 to Sacramento County Probation for the department's Valley Oak Youth Academy (VOYA) Improvements Project for renovation of the recreational area at Youth Detention Facility, including improvements to the sports field and creation of a running track for use by Division of Juvenile Justice (DJJ) realigned youth and young adults housed at the Youth Detention Facility (YDF).	\$356,000	\$0	0.0
Total - Probation		\$356,000	\$0	0.0
Total - Social Services		\$9,848,974	\$1,491,365	26.0
Total New Recommended Growth		\$12,049,821	\$3,505,042	34.0

County of Sacramento
Funded - Non-General Fund - New or Enhanced Programs (Detail)

Department/Budget Unit	Growth Summary	Total Appropriations	FTE
General Government:			
Airport-Cap Outlay	Accelerated project due to passenger growth. Requesting to complete project earlier than anticipated. Funding is provided through the Airports' Enterprise Fund; 043A	\$200,000	0.0
Airport-Cap Outlay	Aircraft parking apron at Franklin Field airport needs an environmental review and design this year to assist in obtaining federal funding in out years. Funding is provided through the Airports' Enterprise fund.	\$100,000	0.0
Airport-Cap Outlay	Mather Airport is experiencing a surge in cargo operations. A fourth fuel tank will address the volume needed during periods of peak demand and address safety issues. Funding is from the Airport's Fund.	\$125,000	0.0
Total - Airport-Cap Outlay		\$425,000	0.0
Airport System	Increase budget authority of Shuttle busses to match the demand in passenger travel. This is due to passenger travel increasing from COVID-19 levels. Funding is provided through the Airports' Enterprise Fund.	\$1,500,000	0.0
Airport System	Requesting to reallocate one Deputy Director Airport Special Projects to one Deputy Director Airport Commercial Development. Funded by the Airport Fund.	\$0	0.0
Total - Airport System		\$1,500,000	0.0
Total - General Government		\$1,925,000	0.0
Administrative Services:			
Capital Construction	This one-time growth request will fund health and safety capital projects at the Mather Community Campus, identified as Priority One projects in the recent facility condition assessment. This request is contingent upon approval of a growth request in the Financing Transfers and Reimbursement budget (Budget Unit 5110000).	\$4,000,000	0.0
Total - Capital Construction		\$4,000,000	0.0
Department of Technology	Add 1.0 FTE Information Technology Applications Analyst Lv 2 position to train with existing staff prior to their retirement. This request is contingent upon approval of a request in the Data Processing-Shared Systems budget unit (BU 5710000). This is priority # 2 for on-going funding in September provided funding is available.	\$125,996	1.0
Total - Department of Technology		\$125,996	1.0
General Services	Add 3.0 FTE Custodian Lv 2 positions to provide custodial services at the Main Jail seven days a week instead of five days a week per the requirement of the Sheriff's Department. Funding for this request will be provided by the Sheriff's Department in 2021-22, and then will become part of the Facility Use Allocation for the Main Jail starting in 2022-23, which also will be funded by the Sheriff's Department	\$199,762	3.0
Total - General Services		\$199,762	3.0
Total - Administrative Services		\$4,325,758	4.0
Public Works And Infrastructure:			
Solid Waste Authority	Provide a General Fund allocation to the Department of Waste Management and Recycling to augment and extend current contracted services dedicated to homeless encampment debris removal efforts in FY 2021-22 and provide an annual on-going allocation of \$500,000 for future debris removal efforts. This request is contingent upon approval of a request in the Financing-Transfers/Reimbursements budget unit (BU 5110000).	\$500,000	0.0
Total - Solid Waste Authority		\$500,000	0.0
Total - Public Works And Infrastructure		\$500,000	0.0
		\$6,750,758	4.0

ATTACHMENT 3

**FY2021-22 Revised Recommended Budget
APPROPRIATIONS BY FUND AND BUDGET UNIT**

The table below compares total appropriations by fund for the Approved Budget and the Revised Recommended Budget.

FY 2021-22 THE ALL FUNDS BUDGET - TOTAL APPROPRIATIONS

Fund	FY 2021-22 Approved Budget Appropriations	FY 2021-22 Revised Recommended Budget Appropriations	Difference	% Difference
General Fund	3,153,985,450	3,364,726,081	210,740,631	6.7%
Community Investment Program	96,104	96,104	-	0.0%
Neighborhood Revitalization	1,753,179	1,768,574	15,395	0.9%
Mental Health Services Act	135,021,895	135,021,895	-	0.0%
Public Safety Sales Tax	136,102,817	145,205,105	9,102,288	6.7%
1991 Realignment	342,816,257	342,454,198	(362,059)	-0.1%
2011 Realignment	322,889,336	356,118,553	33,229,217	10.3%
Clerk/Recorder Fees	6,725,020	6,725,020	-	0.0%
SSD DOJ Asset Forfeiture	-	-	-	
SSD Restricted Revenue	3,172,522	3,172,522	-	0.0%
Economic Development	68,772,992	91,497,350	22,724,358	33.0%
Environmental Management	27,516,242	27,659,768	143,526	0.5%
Golf Fund	9,069,119	9,380,816	311,697	3.4%
Transient Occupancy Tax	3,037,686	5,081,587	2,043,901	67.3%
Transportation	322,581,779	342,745,721	20,163,942	6.3%
Water Resources	230,013,238	237,943,801	7,930,563	3.4%
Airport System	450,247,936	482,485,380	32,237,444	7.2%
Waste Management & Recycling	221,437,270	218,983,426	(2,453,844)	-1.1%
Capital Projects Funds	61,051,597	93,604,890	32,553,293	53.3%
Debt Service Funds	36,777,991	40,007,338	3,229,347	8.8%
Other Special Revenue Funds	107,282,061	108,807,523	1,525,462	1.4%
Other Enterprise Funds	2,900,809	4,076,111	1,175,302	40.5%
Other Internal Service Funds	505,466,408	517,129,735	11,663,327	2.3%
Other Special Districts & Agencies	393,640,079	408,022,929	14,382,850	3.7%
Other Restricted Funds	274,432	274,432	-	0.0%
Total Appropriations	6,542,632,219	6,942,988,859	400,356,640	6.1%
Total Reimbursements	(1,610,392,903)	(1,668,124,096)	(57,731,193)	3.6%
NET FINANCING USES	4,932,239,316	5,274,864,763	342,625,447	6.9%

Exhibit A to this attachment compares total appropriations by budget unit for the Approved Budget and the Revised Recommended Budget.

ATTACHMENT 3
Exhibit A to Attachment 3

County of Sacramento
FY 2021-22 Revised Recommended Compared to Approved Budget
Appropriations by Budget Unit

Fund	Budget Unit	Department	TOTAL APPROPRIATIONS		
			FY 2021-22 Approved Budget	FY 2021-22 Revised Recommended Budget	Variance
General Fund					
001A	2820000	Veteran's Facility	16,452	16,452	-
001A	3210000	Agricultural Comm-Sealer Of Wts & Meas	5,582,631	5,617,363	34,732
001A	3220000	Animal Care And Regulation	16,928,988	17,097,091	168,103
001A	3230000	Department Of Finance	49,196,070	48,772,954	(423,116)
001A	3240000	County Clerk/Recorder	13,525,020	13,548,883	23,863
001A	3260000	Wildlife Services	98,098	98,098	-
001A	3310000	Cooperative Extension	426,786	440,214	13,428
001A	3610000	Assessor	22,180,465	22,471,432	290,967
001A	4010000	Clerk of the Board	3,162,906	3,540,285	377,379
001A	4050000	Board of Supervisors	4,001,200	4,028,161	26,961
001A	4210000	Civil Service Commission	464,632	467,250	2,618
001A	4410000	Voter Registration And Elections	17,300,111	17,794,422	494,311
001A	4522000	Contribution To The Law Library	285,428	285,428	-
001A	4610000	Coroner	8,350,882	8,449,034	98,152
001A	4660000	Fair Housing Services	209,074	209,074	-
001A	4810000	County Counsel	19,212,886	19,353,491	140,605
001A	5020000	Court / Non-Trial Court Operations	9,981,817	9,981,817	-
001A	5040000	Court / County Contribution	24,468,756	24,468,756	-
001A	5050000	Court Paid County Services	1,507,705	1,507,705	-
001A	5110000	Financing-Transfers/Reimbursement	32,732,081	37,232,809	4,500,728
001A	5510000	Conflict Criminal Defenders	10,872,892	10,877,884	4,992
001A	5520000	Dispute Resolution Program	632,500	632,500	-
001A	5660000	Grand Jury	306,264	306,264	-
001A	5710000	Data Processing-Shared Systems	11,599,826	26,525,920	14,926,094
001A	5725728	Planning and Environmental Review	12,341,776	12,431,724	89,948
001A	5725729	Code Enforcement	9,809,064	9,859,997	50,933
001A	5730000	County Executive Cabinet	20,890,101	21,453,212	563,111
001A	5740000	Office of Compliance	403,805	406,137	2,332
001A	5750000	Criminal Justice Cabinet	442,453	445,953	3,500
001A	5770000	Non-Departmental Costs/General Fund	32,206,108	39,704,015	7,497,907
001A	5780000	Office of Inspector General	156,924	156,924	-
001A	5800000	District Attorney	108,149,319	110,223,041	2,073,722
001A	5810000	Child Support Services	39,702,489	41,723,194	2,020,705
001A	5910000	County Executive	939,152	944,843	5,691
001A	5920000	Contribution To LAFCO	239,500	239,500	-
001A	5970000	Office of Labor Relations	1,641,534	1,650,409	8,875
001A	5980000	Appropriation For Contingency	6,000,000	12,000,000	6,000,000
001A	6050000	Personnel Services	33,629,496	33,997,507	368,011
001A	6110000	Revenue Recovery	-	-	-
001A	6400000	Regional Parks	22,507,963	23,260,054	752,091
001A	6700000	Probation	169,658,266	171,796,874	2,138,608
001A	6760000	Care In Homes And Inst-Juv Court Wards	1,280,000	1,280,000	-
001A	6910000	Public Defender	42,071,967	42,401,642	329,675
001A	7090000	Emergency Services	13,085,060	23,284,136	10,199,076
001A	7200000	Health Services	568,916,465	618,691,821	49,775,356
001A	7230000	Juvenile Medical Services	11,540,716	11,579,524	38,808
001A	7250000	IHSS Provider Payments	127,983,074	127,983,074	-
001A	7270000	Health - Medical Treatment Payments	2,491,350	2,491,350	-
001A	7400000	Sheriff	608,399,199	617,294,707	8,895,508
001A	7410000	Correctional Health Services	72,784,477	73,035,626	251,149
001A	7800000	Child, Family and Adult Services	228,655,621	230,031,813	1,376,192
001A	8100000	Human Assistance-Administration	395,348,584	477,479,707	82,131,123
001A	8700000	Human Assistance-Aid Payments	369,667,517	386,120,010	16,452,493
		SUBTOTAL	\$3,153,985,450	\$3,365,690,081	\$211,704,631
001A	5700000	Non-Departmental Revenues/General Fund	-	(964,000)	(964,000)
		TOTAL GENERAL FUND	\$3,153,985,450	\$3,364,726,081	\$210,740,631

ATTACHMENT 3
Exhibit A to Attachment 3

County of Sacramento
FY 2021-22 Revised Recommended Compared to Approved Budget
Appropriations by Budget Unit

Fund	Budget Unit	Department	TOTAL APPROPRIATIONS		
			FY 2021-22 Approved Budget	FY 2021-22 Revised Recommended Budget	Variance

Non-General Fund					
001F	5060000	Community Investment Program	96,104	96,104	-
001G	5790000	Neighborhood Revitalization	1,537,609	1,537,609	-
001I	7290000	Mental Health Services Act	135,021,895	135,021,895	-
001J	7460000	Public Safety Sales Tax	136,102,817	145,205,105	9,102,288
001K	7480000	1991 Realignment	342,816,257	342,454,198	(362,059)
001M	7440000	2011 Realignment	322,889,336	356,118,553	33,229,217
001P	7409000	SSD DOJ Asset Forfeit	-	-	-
001Q	3241000	Clerk/Recorder Fees	6,725,020	6,725,020	-
001R	7091000	OES Advance Grant Funding	274,432	274,432	-
001S	7408000	SSD Restricted Revenue	3,172,522	3,172,522	-
002A	6460000	Fish And Game Propagation	20,140	30,140	10,000
005A	2900000	Roads	160,907,458	180,580,076	19,672,618
005B	2960000	Department of Transportation	71,913,334	72,245,758	332,424
006A	6570000	Park Construction	10,920,232	10,829,597	(90,635)
007A	3100000	Capital Construction	50,131,365	82,775,293	32,643,928
010B	3350000	Environmental Management	27,319,242	27,462,768	143,526
010C	3351000	EMD Special Program Funds	197,000	197,000	-
011A	6310000	County Library	1,165,648	1,242,108	76,460
013A	7210000	First 5 Sacramento Commission	19,761,699	19,761,699	-
015A	4060000	Transient-Occupancy Tax	3,037,686	5,081,587	2,043,901
016A	5940000	Teeter Plan	36,777,991	40,007,338	3,229,347
018A	6470000	Golf	9,069,119	9,380,816	311,697
020A	3870000	Economic Development	68,772,992	91,497,350	22,724,358
021A	2150000	Building Inspection	21,831,712	21,887,298	55,586
021D	2180000	Technology Cost Recovery Fee	1,539,191	1,725,466	186,275
021E	2151000	Development and Code Services	59,463,671	59,807,909	344,238
023A	3830000	Affordability Fee	3,500,000	4,352,903	852,903
025I	2910000	SCTDF Capital Fund	16,426,640	16,659,551	232,911
026A	2140000	Transportation-Sales Tax	65,434,826	65,047,601	(387,225)
028A	2800000	Connector Joint Powers Authority	716,788	716,788	-
029G	0290007	South Sacramento Conservation Agency Admin	215,570	230,965	15,395
030A	9030000	Interagency Procurement	3,828,000	3,828,000	-
031A	7600000	Department of Technology	170,000,576	170,914,438	913,862
034A	2070000	Fixed Assets-Heavy Equipment	12,968,251	16,857,719	3,889,468
035A	7000000	General Services	198,557,614	202,699,856	4,142,242
036G	7080000	General Services-Capital Outlay	11,716,130	14,422,314	2,706,184
037A	3910000	Liability/Property Insurance	34,169,578	34,169,578	-
038A	3920000	Dental Insurance	17,800,000	17,800,000	-
039A	3900000	Workers Compensation Insurance	30,910,435	30,910,435	-
040A	3930000	Unemployment Insurance	3,083,621	3,083,621	-
041A	3400000	Airport System	379,894,991	383,221,376	3,326,385
041C	3480000	Airport-Cap Outlay	70,352,945	99,264,004	28,911,059
050A	2240000	Solid Waste Authority	3,761,246	4,261,246	500,000
051A	2200000	Solid Waste Enterprise	217,676,024	214,722,180	(2,953,844)
052A	2250000	Solid Waste Enterprise-Capital Outlay	-	-	-
056A	7990000	Parking Enterprise	2,900,809	4,076,111	1,175,302
059A	7020000	Regional Radio Communications System	6,505,255	6,516,826	11,571
060A	7860000	Board Of Retirement	15,926,948	15,926,948	-
068A	2930000	Rural Transit Program	3,621,658	3,607,408	(14,250)
101A	3070000	Antelope Public Facilities Financing Plan	3,803,868	3,694,982	(108,886)
105A	2870000	Laguna Crk/Elliott Rch CFD No. 1	3,977,305	3,961,084	(16,221)
107A	3090000	Laguna Community Facilities District	332,761	334,061	1,300
108A	2840000	Vineyard Public Facilities Financing Plan	19,566,865	19,781,869	215,004
115A	3081000	Bradshaw/US 50 Financing District	51,961	52,270	309
118A	1182880	Florin Road Capital Project	403,874	406,325	2,451
130A	1300000	Laguna Stonelake CFD	371,057	353,545	(17,512)
131A	1310000	Park Meadows CFD-Bond Proceeds	169,162	163,124	(6,038)
132A	1320000	Mather Landscape Maint CFD	511,542	514,164	2,622
136A	1360000	Mather PFFP	799,755	826,464	26,709

ATTACHMENT 3
Exhibit A to Attachment 3

County of Sacramento
FY 2021-22 Revised Recommended Compared to Approved Budget
Appropriations by Budget Unit

Fund	Budget Unit	Department	TOTAL APPROPRIATIONS		
			FY 2021-22 Approved Budget	FY 2021-22 Revised Recommended Budget	Variance
137A	1370000	Gold River Station #7 Landscape CFD	65,772	80,772	15,000
139A	1390000	Metro Air Park 2001 CFD 2000-1	8,492,385	7,237,531	(1,254,854)
140A	1400000	McClellan CFD 2004-1	815,672	796,240	(19,432)
141A	1410000	Sacramento County LM CFD 2004-2	349,868	393,559	43,691
142A	1420000	Metro Air Park Services Tax	764,173	771,056	6,883
143A	1430000	North Vineyard Station Specific Plan	4,049,475	4,272,471	222,996
144A	1440000	North Vineyard Station CFDs	8,143,994	7,948,429	(195,565)
145A	1450000	Florin Vineyard Comm Plan	1,180,372	1,429,702	249,330
146A	1460000	Metro Air Park Impact Fees	20,109,721	30,630,900	10,521,179
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	3,573,004	4,071,424	498,420
160A	1600000	Countywide Library Facilities Admin Fee	27,240	43,539	16,299
229A	2290000	Natomas Fire District	3,512,776	3,524,007	11,231
253D	2530000	CSA No. 1	2,822,346	3,023,119	200,773
257C	2857000	CSA No. 10	346,508	324,798	(21,710)
261A	3028000	Sacramento Regional Sanitation District	67,736,296	67,736,296	-
267A	3005000	Sacramento Area Sewer Operations	46,910,998	46,910,998	-
277A	9277000	Fixed Asset Revolving	3,828,000	3,836,005	8,005
280A	9280000	Juvenile Courthouse Project-Debt Service	2,443,409	2,468,828	25,419
282A	9282000	2004 Pension Obligation Bond-Debt Service	49,928,978	50,759,230	830,252
284A	9284000	Tobacco Litigation Settlement-Capital Projects	20,464	20,618	154
300A	9300000	2010 Refunding COPs-Debt Service	-	-	-
301A	3011000	2020 Refunding COPs-Debt Service	7,309,842	7,345,895	36,053
307A	9307001	2018 Refunding COPs-Debt Service	10,137,629	10,185,255	47,626
313A	9313000	Pension Obligation Bond-Debt Service	99,854,902	99,984,409	129,507
314A	2810000	Water Agency Zone 11 - Drainage Infrastructure	20,887,400	21,820,900	933,500
318A	3044000	Water Agy-Zone 13	3,259,306	3,573,906	314,600
320A	3050000	Water Agency Enterprise	154,326,397	165,369,384	11,042,987
322A	3220001	Water Resources	51,540,135	47,179,611	(4,360,524)
330D	3300000	Landscape Maintenance District	1,039,877	1,107,877	68,000
336A	9336100	Mission Oaks Recreation And Park District	4,212,226	4,745,225	532,999
336B	9336001	Mission Oaks Maint/Improvement Dist	1,095,000	1,115,500	20,500
337A	9337000	Carmichael Recreation And Park District	5,431,735	6,421,144	989,409
337B	9337100	Carmichael RPD Assessment District	234,848	403,407	168,559
338A	9338000	Sunrise Recreation And Park District	10,281,040	11,727,846	1,446,806
338B	9338001	Antelope Assessment	1,181,501	1,236,702	55,201
338D	9338005	Citrus Heights Assessment Districts	216,898	165,757	(51,141)
338F	9338006	Foothill Park	1,000,000	1,002,787	2,787
351A	3516494	Del Norte Oaks Park District	4,514	8,562	4,048
560A	6491000	CSA No.4B-(Wilton-Cosumnes)	20,256	21,275	1,019
561A	6492000	CSA No.4C-(Delta)	44,246	44,246	-
562A	6493000	CSA No.4D-(Herald)	10,539	11,671	1,132
563A	6494000	County Parks CFD 2006-1	16,500	16,500	-
TOTAL NON-GENERAL FUNDS			\$3,388,646,769	\$3,578,262,778	\$189,616,009
TOTAL ALL FUNDS			\$6,542,632,219	\$6,942,988,859	\$400,356,640