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Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
Agricultural Commissioner-Sealer of Weights and Measures	\$5,255,245	\$5,582,631	\$5,617,363	\$34,732	0.6%
Total Expenditures / Appropriations	\$5,255,245	\$5,582,631	\$5,617,363	\$34,732	0.6%
Net Financing Uses	\$5,255,245	\$5,582,631	\$5,617,363	\$34,732	0.6%
Total Revenue	\$3,959,828	\$4,287,214	\$4,321,946	\$34,732	0.8%
Net County Cost	\$1,295,417	\$1,295,417	\$1,295,417	—	—%
Positions	26.0	26.0	26.0	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$4,100,190	\$4,419,150	\$4,453,882	\$34,732	0.8%
Services & Supplies	\$1,025,388	\$1,030,497	\$1,030,497	—	—%
Intrafund Charges	\$129,667	\$132,984	\$132,984	—	—%
Total Expenditures / Appropriations	\$5,255,245	\$5,582,631	\$5,617,363	\$34,732	0.6%
Net Financing Uses	\$5,255,245	\$5,582,631	\$5,617,363	\$34,732	0.6%
Revenue					
Intergovernmental Revenues	\$2,793,635	\$3,131,605	\$3,166,337	\$34,732	1.1%
Charges for Services	\$1,131,493	\$1,139,109	\$1,139,109	—	—%
Miscellaneous Revenues	\$34,700	\$16,500	\$16,500	—	—%
Total Revenue	\$3,959,828	\$4,287,214	\$4,321,946	\$34,732	0.8%
Net County Cost	\$1,295,417	\$1,295,417	\$1,295,417	—	—%
Positions	26.0	26.0	26.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$34,732 (0.6%) increase in total appropriations and a \$34,732 (0.8%) increase in revenue from the Approved Recommended Budget.

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

The increase in total appropriations is due to an anticipated increase in negotiated cost of living adjustments.

The increase in revenue is due to an anticipated increase in California Department of Food and Agriculture revenue sources.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
Administration	\$5,294,106	\$5,168,175	\$5,174,776	\$6,601	0.1%
Community Outreach	\$290,400	\$356,022	\$356,693	\$671	0.2%
Dispatch & Fields Services	\$4,091,642	\$4,077,212	\$4,090,325	\$13,113	0.3%
Shelter Services	\$7,093,218	\$7,327,579	\$7,475,297	\$147,718	2.0%
Total Expenditures / Appropriations	\$16,769,366	\$16,928,988	\$17,097,091	\$168,103	1.0%
Total Reimbursements	\$(5,249,987)	\$(5,178,701)	\$(5,178,701)	—	—%
Net Financing Uses	\$11,519,379	\$11,750,287	\$11,918,390	\$168,103	1.4%
Total Revenue	\$1,093,175	\$1,131,001	\$1,131,001	—	—%
Net County Cost	\$10,426,204	\$10,619,286	\$10,787,389	\$168,103	1.6%
Positions	53.0	54.0	54.0	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$5,376,072	\$5,613,010	\$5,656,445	\$43,435	0.8%
Services & Supplies	\$4,178,232	\$4,184,883	\$4,309,551	\$124,668	3.0%
Other Charges	\$960	\$960	\$960	—	—%
Interfund Charges	\$1,565,539	\$1,567,010	\$1,567,010	—	—%
Intrafund Charges	\$5,648,563	\$5,563,125	\$5,563,125	—	—%
Total Expenditures / Appropriations	\$16,769,366	\$16,928,988	\$17,097,091	\$168,103	1.0%
Other Reimbursements	\$(5,249,987)	\$(5,178,701)	\$(5,178,701)	—	—%
Total Reimbursements	\$(5,249,987)	\$(5,178,701)	\$(5,178,701)	—	—%
Net Financing Uses	\$11,519,379	\$11,750,287	\$11,918,390	\$168,103	1.4%
Revenue					
Licenses, Permits & Franchises	\$400,000	\$400,000	\$400,000	—	—%
Intergovernmental Revenues	\$127,075	\$183,146	\$183,146	—	—%
Charges for Services	\$241,000	\$231,000	\$231,000	—	—%
Miscellaneous Revenues	\$325,100	\$316,855	\$316,855	—	—%
Other Financing Sources	—	—	—	—	—%
Total Revenue	\$1,093,175	\$1,131,001	\$1,131,001	—	—%
Net County Cost	\$10,426,204	\$10,619,286	\$10,787,389	\$168,103	1.6%
Positions	53.0	54.0	54.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$168,103 (1.0%) increase in total appropriations and a \$168,103 (1.6%) increase in net county cost from the Approved Recommended Budget.

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

The increase in total appropriations is due to:

- An anticipated increase in negotiated cost of living adjustments.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Summary of September Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Shelter Services	124,668	—	—	124,668	—

Administration

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$1,118,394	\$1,067,527	\$1,074,128	\$6,601	0.6%
Services & Supplies	\$2,211,267	\$2,148,884	\$2,148,884	—	—%
Other Charges	\$960	\$960	\$960	—	—%
Interfund Charges	\$1,565,539	\$1,567,010	\$1,567,010	—	—%
Intrafund Charges	\$397,946	\$383,794	\$383,794	—	—%
Total Expenditures / Appropriations	\$5,294,106	\$5,168,175	\$5,174,776	\$6,601	0.1%
Other Reimbursements	\$(5,249,987)	\$(5,178,701)	\$(5,178,701)	—	—%
Total Reimbursements	\$(5,249,987)	\$(5,178,701)	\$(5,178,701)	—	—%
Net Financing Uses	\$44,119	\$(10,526)	\$(3,925)	\$6,601	(62.7)%
Revenue					
Miscellaneous Revenues	\$50,000	\$50,000	\$50,000	—	—%
Other Financing Sources	—	—	—	—	—%
Total Revenue	\$50,000	\$50,000	\$50,000	—	—%
Net County Cost	\$(5,881)	\$(60,526)	\$(53,925)	\$6,601	(10.9)%
Positions	4.0	5.0	5.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$6,601 (0.1%) increase in total appropriations and a \$6,601 (10.9%) increase net county cost from the Approved Recommended Budget.

The increase in total appropriations and net county cost is due to an anticipated increase in negotiated cost of living adjustments.

Community Outreach

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$72,873	\$80,626	\$81,297	\$671	0.8%
Services & Supplies	\$110,384	\$169,708	\$169,708	—	—%
Intrafund Charges	\$107,143	\$105,688	\$105,688	—	—%
Total Expenditures / Appropriations	\$290,400	\$356,022	\$356,693	\$671	0.2%
Net Financing Uses	\$290,400	\$356,022	\$356,693	\$671	0.2%
Revenue					
Charges for Services	\$8,000	\$8,000	\$8,000	—	—%
Miscellaneous Revenues	\$80,000	\$70,000	\$70,000	—	—%
Total Revenue	\$88,000	\$78,000	\$78,000	—	—%
Net County Cost	\$202,400	\$278,022	\$278,693	\$671	0.2%
Positions	1.0	1.0	1.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$671 (0.2%) increase in total appropriations and net county cost from the Approved Recommended Budget.

The increase in total appropriations and net county cost is due to an anticipated increase in negotiated cost of living adjustments.

Dispatch & Fields Services

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$1,620,251	\$1,650,724	\$1,663,837	\$13,113	0.8%
Services & Supplies	\$542,825	\$524,108	\$524,108	—	—%
Intrafund Charges	\$1,928,566	\$1,902,380	\$1,902,380	—	—%
Total Expenditures / Appropriations	\$4,091,642	\$4,077,212	\$4,090,325	\$13,113	0.3%
Net Financing Uses	\$4,091,642	\$4,077,212	\$4,090,325	\$13,113	0.3%
Revenue					
Intergovernmental Revenues	\$46,835	\$100,297	\$100,297	—	—%
Miscellaneous Revenues	—	—	—	—	—%
Total Revenue	\$46,835	\$100,297	\$100,297	—	—%
Net County Cost	\$4,044,807	\$3,976,915	\$3,990,028	\$13,113	0.3%
Positions	18.0	17.0	17.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$13,113 (0.3%) increase in total appropriations and net county cost from the Approved Recommended Budget.

The increase in total appropriations and net county cost is due to an anticipated increase in negotiated cost of living adjustments.

Shelter Services

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$2,564,554	\$2,814,133	\$2,837,183	\$23,050	0.8%
Services & Supplies	\$1,313,756	\$1,342,183	\$1,466,851	\$124,668	9.3%
Intrafund Charges	\$3,214,908	\$3,171,263	\$3,171,263	—	—%
Total Expenditures / Appropriations	\$7,093,218	\$7,327,579	\$7,475,297	\$147,718	2.0%
Net Financing Uses	\$7,093,218	\$7,327,579	\$7,475,297	\$147,718	2.0%
Revenue					
Licenses, Permits & Franchises	\$400,000	\$400,000	\$400,000	—	—%
Intergovernmental Revenues	\$80,240	\$82,849	\$82,849	—	—%
Charges for Services	\$233,000	\$223,000	\$223,000	—	—%
Miscellaneous Revenues	\$195,100	\$196,855	\$196,855	—	—%
Total Revenue	\$908,340	\$902,704	\$902,704	—	—%
Net County Cost	\$6,184,878	\$6,424,875	\$6,572,593	\$147,718	2.3%
Positions	30.0	31.0	31.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$147,718 (2.0%) increase in total appropriations and a \$147,718 (2.3%) increase in net county cost from the Approved Recommended Budget.

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

The increase in total appropriations is due to:

- An anticipated increase in negotiated cost of living adjustments.
- Recommended growth detailed later in this section.

September Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
ACR - Add Funds for Two Animal Care Program Coordinators					
	124,668	—	—	124,668	—

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 is approved, the process to add the classification will begin and any needed budget adjustments will be requested. 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 cost of the new positions.
(\$187,468 - \$66,900= \$124,668)

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
Carmichael Recreation and Park District	\$5,216,657	\$5,431,735	\$6,421,144	\$989,409	18.2%
Total Expenditures / Appropriations	\$5,216,657	\$5,431,735	\$6,421,144	\$989,409	18.2%
Net Financing Uses	\$5,216,657	\$5,431,735	\$6,421,144	\$989,409	18.2%
Total Revenue	\$4,475,146	\$4,561,187	\$5,132,586	\$571,399	12.5%
Use of Fund Balance	\$741,511	\$870,548	\$1,288,558	\$418,010	48.0%
Positions	21.0	21.0	23.0	2.0	9.5%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$2,539,542	\$2,746,302	\$2,795,089	\$48,787	1.8%
Services & Supplies	\$1,658,361	\$1,846,433	\$2,171,785	\$325,352	17.6%
Improvements	\$507,554	\$192,500	\$748,700	\$556,200	288.9%
Equipment	\$11,200	\$146,500	\$205,570	\$59,070	40.3%
Appropriation for Contingencies	\$500,000	\$500,000	\$500,000	—	—%
Total Expenditures / Appropriations	\$5,216,657	\$5,431,735	\$6,421,144	\$989,409	18.2%
Net Financing Uses	\$5,216,657	\$5,431,735	\$6,421,144	\$989,409	18.2%
Revenue					
Taxes	\$2,236,915	\$2,305,381	\$2,309,580	\$4,199	0.2%
Revenue from Use Of Money & Property	\$1,246,227	\$1,312,706	\$1,312,706	—	—%
Intergovernmental Revenues	\$339,081	\$119,000	\$140,200	\$21,200	17.8%
Charges for Services	\$475,500	\$724,500	\$724,500	—	—%
Miscellaneous Revenues	\$177,418	\$99,600	\$612,600	\$513,000	515.1%
Other Financing Sources	\$5	—	\$33,000	\$33,000	—%
Total Revenue	\$4,475,146	\$4,561,187	\$5,132,586	\$571,399	12.5%
Use of Fund Balance	\$741,511	\$870,548	\$1,288,558	\$418,010	48.0%
Positions	21.0	21.0	23.0	2.0	9.5%

Summary of Changes

The Revised Recommended Budget reflects a \$989,409 (18.2%) increase in total appropriations, a \$571,399 (12.5%) increase in revenue, and a \$418,010 (48.0%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is primarily due to:

- An increase in salaries and benefits associated with the addition of 2.0 FTE Park Maintenance Worker I and 1.0 FTE Recreation Coordinator positions, partially offset by the deletion of 1.0 FTE Facilities Technician position.
- An increase in services and supplies including land improvement services and supplies, mechanical system maintenance services and supplies, and utilities.
- Increases for capital equipment including three replacement vans, an aerator, top dresser, and turf cart.
- Increases for capital projects including the La Sierra Community Center 800 Wing Property Damage Restoration and O'Donnell Heritage Park improvements.

The increase in revenue is primarily due to property tax and tenant lease collections and increases in rental and recreation program fees.

Use of Fund Balance reflects a carryover of \$1,288,588 in available balance.

Positions counts have increased by 2.0 FTE from the Approved Recommended Budget due to:

- 2.0 FTE recommended net Base increase.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
Carmichael RPD Assessment District	\$445,198	\$234,848	\$403,407	\$168,559	71.8%
Total Expenditures / Appropriations	\$445,198	\$234,848	\$403,407	\$168,559	71.8%
Net Financing Uses	\$445,198	\$234,848	\$403,407	\$168,559	71.8%
Total Revenue	\$10,000	\$10,000	\$2,500	\$(7,500)	(75.0)%
Use of Fund Balance	\$435,198	\$224,848	\$400,907	\$176,059	78.3%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Services & Supplies	\$83,773	\$56,127	\$195,539	\$139,412	248.4%
Improvements	\$264,545	\$144,994	\$158,540	\$13,546	9.3%
Appropriation for Contingencies	\$96,880	\$33,727	\$49,328	\$15,601	46.3%
Total Expenditures / Appropriations	\$445,198	\$234,848	\$403,407	\$168,559	71.8%
Net Financing Uses	\$445,198	\$234,848	\$403,407	\$168,559	71.8%
Revenue					
Revenue from Use Of Money & Property	\$10,000	\$10,000	\$2,500	\$(7,500)	(75.0)%
Total Revenue	\$10,000	\$10,000	\$2,500	\$(7,500)	(75.0)%
Use of Fund Balance	\$435,198	\$224,848	\$400,907	\$176,059	78.3%

Summary of Changes

The Revised Recommended Budget reflects a \$168,559 (71.8%) increase in total appropriations, a \$7,500 (75.0%) decrease in revenue, and a \$176,059 (78.3%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is primarily due to the cost of the Financial Planning Advisory Services and Implementation (professional services) to contract a Financial Advisor to carry out community outreach functions and analysis on funding options for the Master Plan and Deferred Maintenance Plan.

The decrease in revenue is due to a decrease in interest income. There are no new direct levies being assessed or paid.

Use of Fund Balance reflects the net of a carryover of \$200,235 in available balance and a reserve release of \$200,672. Reserve changes from the prior year Adopted Budget are detailed below:

- Carmichael RPD Assessment District Reserve has decreased \$200,672.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
Mission Oaks Recreation and Park District	\$4,187,567	\$4,212,226	\$4,745,225	\$532,999	12.7%
Total Expenditures / Appropriations	\$4,187,567	\$4,212,226	\$4,745,225	\$532,999	12.7%
Net Financing Uses	\$4,187,567	\$4,212,226	\$4,745,225	\$532,999	12.7%
Total Revenue	\$3,639,593	\$3,813,562	\$3,953,732	\$140,170	3.7%
Use of Fund Balance	\$547,974	\$398,664	\$791,493	\$392,829	98.5%
Positions	26.0	26.0	26.0	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$2,431,007	\$2,397,846	\$2,544,210	\$146,364	6.1%
Services & Supplies	\$1,179,560	\$1,262,380	\$1,409,752	\$147,372	11.7%
Other Charges	\$2,000	\$2,000	\$2,263	\$263	13.2%
Improvements	\$425,000	\$400,000	\$639,000	\$239,000	59.8%
Appropriation for Contingencies	\$150,000	\$150,000	\$150,000	—	—%
Total Expenditures / Appropriations	\$4,187,567	\$4,212,226	\$4,745,225	\$532,999	12.7%
Net Financing Uses	\$4,187,567	\$4,212,226	\$4,745,225	\$532,999	12.7%
Revenue					
Taxes	\$2,917,303	\$3,000,170	\$3,187,355	\$187,185	6.2%
Revenue from Use Of Money & Property	\$62,500	\$47,500	\$50,418	\$2,918	6.1%
Intergovernmental Revenues	\$143,350	\$234,452	\$54,329	\$(180,123)	(76.8)%
Charges for Services	\$476,440	\$476,440	\$629,297	\$152,857	32.1%
Miscellaneous Revenues	\$40,000	\$55,000	\$32,333	\$(22,667)	(41.2)%
Total Revenue	\$3,639,593	\$3,813,562	\$3,953,732	\$140,170	3.7%
Use of Fund Balance	\$547,974	\$398,664	\$791,493	\$392,829	98.5%
Positions	26.0	26.0	26.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$532,999 (12.7%) increase in total appropriations, a \$140,170 (3.7%) increase in revenue, and a \$392,829 (98.5%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- Equity increases for certain positions to stay competitive.
- The reorganization of the recreation division, which includes position reallocations and equity increases.
- An anticipated increase in expenses to provide more services to the community as COVID-19 restrictions relax.

The net increase in revenue is due to:

- An anticipated increase in rental and recreation revenues as COVID-19 restrictions relax.
- An anticipated increase in secured and unsecured property taxes.
- An increase in cell tower revenue.
- An increase in insurance claim reimbursements and property tax penalties.
- A decrease in anticipated State Parks Per Capita grant revenue.

Use of Fund Balance reflects the net of a carryover of \$877,854 in available balance and a provision for reserve of \$86,361. The carryover fund balance is different than what was adopted by the Mission Oaks Recreation and Park District due to a fund balance discrepancy. Reserve changes from the prior year Adopted Budget are detailed below:

- Mission Oaks Recreation and Park District Reserve has increased \$86,361.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
Mission Oaks Maintenance Assessment District	\$1,142,627	\$1,095,000	\$1,115,500	\$20,500	1.9%
Total Expenditures / Appropriations	\$1,142,627	\$1,095,000	\$1,115,500	\$20,500	1.9%
Net Financing Uses	\$1,142,627	\$1,095,000	\$1,115,500	\$20,500	1.9%
Total Revenue	\$1,027,346	\$1,027,446	\$1,032,586	\$5,140	0.5%
Use of Fund Balance	\$115,281	\$67,554	\$82,914	\$15,360	22.7%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Services & Supplies	\$365,000	\$416,500	\$460,000	\$43,500	10.4%
Improvements	\$702,627	\$588,500	\$565,500	\$(23,000)	(3.9)%
Equipment	\$75,000	\$90,000	\$90,000	—	—%
Total Expenditures / Appropriations	\$1,142,627	\$1,095,000	\$1,115,500	\$20,500	1.9%
Net Financing Uses	\$1,142,627	\$1,095,000	\$1,115,500	\$20,500	1.9%
Revenue					
Revenue from Use Of Money & Property	—	\$100	\$100	—	—%
Intergovernmental Revenues	—	—	—	—	—%
Charges for Services	—	—	—	—	—%
Miscellaneous Revenues	\$1,027,346	\$1,027,346	\$1,032,486	\$5,140	0.5%
Total Revenue	\$1,027,346	\$1,027,446	\$1,032,586	\$5,140	0.5%
Use of Fund Balance	\$115,281	\$67,554	\$82,914	\$15,360	22.7%

Summary of Changes

The Revised Recommended Budget reflects a \$20,500 (1.9%) increase in total appropriations, a \$5,140 (0.5%) increase in revenue, and an \$15,360 (22.7%) increase in use of fund balance from the Approved Recommended Budget.

The net increase in total appropriations is due to:

- An increase in water and irrigation service rates.
- An increase in engineering services to provide reports necessary to collect assessment fees.

- A decrease in Capital Improvement Projects due to the completion of Gibbons American Disabilities Act Sidewalk project.

The increase in revenue is due to an increase in assessment revenues.

Use of Fund Balance reflects the net of a carryover of \$83,460 in available balance and a provision for reserve of \$546. Reserve changes from the prior year Adopted Budget are detailed below:

- Mission Oaks Maintenance/Improvement District Reserve has increased \$546.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
Sunrise Recreation and Park District	\$9,594,794	\$10,281,040	\$11,727,846	\$1,446,806	14.1%
Total Expenditures / Appropriations	\$9,594,794	\$10,281,040	\$11,727,846	\$1,446,806	14.1%
Net Financing Uses	\$9,594,794	\$10,281,040	\$11,727,846	\$1,446,806	14.1%
Total Revenue	\$8,328,617	\$9,131,040	\$9,554,324	\$423,284	4.6%
Use of Fund Balance	\$1,266,177	\$1,150,000	\$2,173,522	\$1,023,522	89.0%
Positions	22.0	23.0	25.0	2.0	8.7%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$5,575,176	\$6,340,203	\$6,787,168	\$446,965	7.0%
Services & Supplies	\$2,382,362	\$2,590,067	\$2,890,950	\$300,883	11.6%
Other Charges	\$73,825	\$60,530	\$73,883	\$13,353	22.1%
Improvements	\$730,295	\$472,349	\$999,307	\$526,958	111.6%
Equipment	\$30,000	\$181,000	\$344,647	\$163,647	90.4%
Appropriation for Contingencies	\$803,136	\$636,891	\$631,891	\$(5,000)	(0.8)%
Total Expenditures / Appropriations	\$9,594,794	\$10,281,040	\$11,727,846	\$1,446,806	14.1%
Net Financing Uses	\$9,594,794	\$10,281,040	\$11,727,846	\$1,446,806	14.1%
Revenue					
Taxes	\$5,436,807	\$5,705,385	\$5,650,723	\$(54,662)	(1.0)%
Revenue from Use Of Money & Property	\$449,218	\$517,211	\$661,711	\$144,500	27.9%
Intergovernmental Revenues	\$523,372	\$171,872	\$453,917	\$282,045	164.1%
Charges for Services	\$1,880,220	\$2,697,572	\$2,748,973	\$51,401	1.9%
Miscellaneous Revenues	\$39,000	\$39,000	\$39,000	—	—%
Other Financing Sources	—	—	—	—	—%
Total Revenue	\$8,328,617	\$9,131,040	\$9,554,324	\$423,284	4.6%
Use of Fund Balance	\$1,266,177	\$1,150,000	\$2,173,522	\$1,023,522	89.0%
Positions	22.0	23.0	25.0	2.0	8.7%

Summary of Changes

The Revised Recommended Budget reflects a \$1,446,806 (14.1%) increase in total appropriations, a \$423,284 (4.6%) increase in revenue, and a \$1,023,522 (89.0%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- Increase in salary and benefits costs resulting from the addition an Account Clerk, an Administrative Analyst, additional part-time staffing and costs associated with the anticipated salary study findings.
- Insurance Liability claim exposure and rate increases, the reopening of Foothill Community Center, building maintenance supplies for the Rusch Home wallpaper removal/repair, the reinstatement of additional security services, additional telephone and computer needs, and the lease of a Caterpillar tractor.
- Increases in Capital equipment costs including two vehicles and a tractor.
- Increases in Capital project costs including:
 - Rusch Park Community Center Painting project
 - Rusch Park Sewer Ejector Pump System project
 - Rusch Park Home Roof Replacement project
 - Rusch Park HVAC Replacement project
 - San Juan Park Restroom project

The increase in revenue is primarily due to:

- Increases in building and facility rentals.
- Revenue from the new Foothill Golf Course lease agreement.
- Increases in the Westwood Park ground lease/cell tower revenue.
- Anticipated Per Capita grant funding for Capital Projects.
- An increase in in-lieu revenue for Capital Projects.

Use of Fund Balance reflects a carryover of \$2,173,522 in available balance. Reserve changes from the prior year Adopted Budget are detailed below:

- There are no changes to reserves.

Positions counts have increased by 2.0 FTE from the Approved Recommended Budget due to:

- 2.0 FTE recommended net Base increase.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
Antelope Assessment	\$736,277	\$1,181,501	\$1,236,702	\$55,201	4.7%
Total Expenditures / Appropriations	\$736,277	\$1,181,501	\$1,236,702	\$55,201	4.7%
Net Financing Uses	\$736,277	\$1,181,501	\$1,236,702	\$55,201	4.7%
Total Revenue	\$700,074	\$700,074	\$717,714	\$17,640	2.5%
Use of Fund Balance	\$36,203	\$481,427	\$518,988	\$37,561	7.8%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$40,312	\$37,313	\$62,813	\$25,500	68.3%
Services & Supplies	\$248,956	\$295,661	\$325,362	\$29,701	10.0%
Other Charges	\$447,009	\$415,027	\$415,027	—	—%
Improvements	—	\$433,500	\$433,500	—	—%
Appropriation for Contingencies	—	—	—	—	—%
Total Expenditures / Appropriations	\$736,277	\$1,181,501	\$1,236,702	\$55,201	4.7%
Net Financing Uses	\$736,277	\$1,181,501	\$1,236,702	\$55,201	4.7%
Revenue					
Revenue from Use Of Money & Property	\$16,000	\$16,000	\$8,000	\$(8,000)	(50.0)%
Charges for Services	\$684,074	\$684,074	\$709,714	\$25,640	3.7%
Total Revenue	\$700,074	\$700,074	\$717,714	\$17,640	2.5%
Use of Fund Balance	\$36,203	\$481,427	\$518,988	\$37,561	7.8%

Summary of Changes

The Revised Recommended Budget reflects a \$55,201 (4.7%) increase in total appropriations, a \$17,640 (2.5%) increase in revenue, and a \$37,561 (7.8%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an increase in services provided to the District.

The net increase in revenue is due to the Assessment District's Engineer's Report that includes cost of living adjustments and parcel increases, partially offset by a reduction in interest income.

Use of Fund Balance reflects the net of a carryover of \$103,988 in available balance and a reserve release of \$415,000. Reserve changes from the prior year Adopted Budget are detailed below:

- Antelope Assessment Reserve has decreased \$415,000.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
Citrus Heights Assessment Districts	\$259,157	\$216,898	\$165,757	\$(51,141)	(23.6)%
Total Expenditures / Appropriations	\$259,157	\$216,898	\$165,757	\$(51,141)	(23.6)%
Net Financing Uses	\$259,157	\$216,898	\$165,757	\$(51,141)	(23.6)%
Total Revenue	\$259,157	\$216,898	\$165,757	\$(51,141)	(23.6)%
Use of Fund Balance	—	—	—	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$140,757	\$191,898	\$130,610	\$(61,288)	(31.9)%
Services & Supplies	\$55,799	\$24,399	\$34,546	\$10,147	41.6%
Other Charges	\$601	\$601	\$601	—	—%
Improvements	\$25,000	—	—	—	—%
Equipment	\$37,000	—	—	—	—%
Total Expenditures / Appropriations	\$259,157	\$216,898	\$165,757	\$(51,141)	(23.6)%
Net Financing Uses	\$259,157	\$216,898	\$165,757	\$(51,141)	(23.6)%
Revenue					
Charges for Services	\$259,157	\$216,898	\$165,757	\$(51,141)	(23.6)%
Total Revenue	\$259,157	\$216,898	\$165,757	\$(51,141)	(23.6)%
Use of Fund Balance	—	—	—	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$51,141 (23.6%) decrease in total appropriations and revenue from the Approved Recommended Budget.

The decrease in total appropriations and revenue is due to a delay for the Mitchell Village Park development.

Use of Fund Balance reflects a carryover of \$0 in available balance from the prior year Adopted Budget.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
Foothill Park	\$617,554	\$1,000,000	\$1,002,787	\$2,787	0.3%
Total Expenditures / Appropriations	\$617,554	\$1,000,000	\$1,002,787	\$2,787	0.3%
Net Financing Uses	\$617,554	\$1,000,000	\$1,002,787	\$2,787	0.3%
Total Revenue	\$5,000	\$386,192	\$386,192	—	—%
Use of Fund Balance	\$612,554	\$613,808	\$616,595	\$2,787	0.5%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Services & Supplies	\$5,000	\$50,000	—	\$(50,000)	(100.0)%
Improvements	\$45,000	\$950,000	\$1,002,787	\$52,787	5.6%
Appropriation for Contingencies	\$567,554	—	—	—	—%
Total Expenditures / Appropriations	\$617,554	\$1,000,000	\$1,002,787	\$2,787	0.3%
Net Financing Uses	\$617,554	\$1,000,000	\$1,002,787	\$2,787	0.3%
Revenue					
Revenue from Use Of Money & Property	\$5,000	—	—	—	—%
Intergovernmental Revenues	—	\$50,000	\$50,000	—	—%
Charges for Services	—	\$336,192	\$336,192	—	—%
Total Revenue	\$5,000	\$386,192	\$386,192	—	—%
Use of Fund Balance	\$612,554	\$613,808	\$616,595	\$2,787	0.5%

Summary of Changes

The Revised Recommended Budget reflects a \$2,787 (0.3%) increase in total appropriations and a \$2,787 (0.5%) increase in use of fund balance from the Approved Recommended Budget.

The net increase in total appropriations is due to costs related to the Foothill Park Splash Pad and Picnic Area Project.

Use of Fund Balance reflects a carryover of \$616,595 in available balance.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
Administration and Planning	\$1,947,761	\$1,819,619	\$1,845,746	\$26,127	1.4%
American River Parkway	\$13,903,958	\$15,342,256	\$16,041,803	\$699,547	4.6%
Contract Facilities Maintenance	\$2,019,716	\$2,019,716	\$2,029,329	\$9,613	0.5%
Recreational Services	\$855,758	\$907,324	\$911,466	\$4,142	0.5%
Regional Parks and Open Space	\$2,329,549	\$2,419,048	\$2,431,710	\$12,662	0.5%
Total Expenditures / Appropriations	\$21,056,742	\$22,507,963	\$23,260,054	\$752,091	3.3%
Total Reimbursements	\$(2,966,965)	\$(3,090,401)	\$(3,090,401)	—	—%
Net Financing Uses	\$18,089,777	\$19,417,562	\$20,169,653	\$752,091	3.9%
Total Revenue	\$8,033,919	\$8,087,535	\$8,115,529	\$27,994	0.3%
Net County Cost	\$10,055,858	\$11,330,027	\$12,054,124	\$724,097	6.4%
Positions	87.0	91.0	96.0	5.0	5.5%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$12,619,133	\$13,636,062	\$14,128,659	\$492,597	3.6%
Services & Supplies	\$5,384,133	\$5,546,466	\$5,550,978	\$4,512	0.1%
Other Charges	\$146,000	\$141,920	\$356,920	\$215,000	151.5%
Equipment	—	\$80,500	\$120,482	\$39,982	49.7%
Interfund Charges	\$685,515	\$637,474	\$637,474	—	—%
Intrafund Charges	\$2,221,961	\$2,465,541	\$2,465,541	—	—%
Total Expenditures / Appropriations	\$21,056,742	\$22,507,963	\$23,260,054	\$752,091	3.3%
Intrafund Reimbursements Between Programs	\$(1,239,605)	\$(1,477,509)	\$(1,477,509)	—	—%
Other Reimbursements	\$(1,727,360)	\$(1,612,892)	\$(1,612,892)	—	—%
Total Reimbursements	\$(2,966,965)	\$(3,090,401)	\$(3,090,401)	—	—%
Net Financing Uses	\$18,089,777	\$19,417,562	\$20,169,653	\$752,091	3.9%
Revenue					
Licenses, Permits & Franchises	\$10,000	\$10,000	\$10,000	—	—%
Revenue from Use Of Money & Property	\$269,712	\$296,646	\$296,646	—	—%
Intergovernmental Revenues	\$225,208	\$129,218	\$148,430	\$19,212	14.9%
Charges for Services	\$5,155,895	\$5,294,513	\$5,294,513	—	—%
Miscellaneous Revenues	\$2,373,104	\$2,357,158	\$2,365,940	\$8,782	0.4%
Total Revenue	\$8,033,919	\$8,087,535	\$8,115,529	\$27,994	0.3%
Net County Cost	\$10,055,858	\$11,330,027	\$12,054,124	\$724,097	6.4%
Positions	87.0	91.0	96.0	5.0	5.5%

Summary of Changes

The Revised Recommended Budget reflects a \$752,091 (3.3%) increase in total appropriations, a \$27,994 (0.3%) increase in revenue, and a \$724,097 (6.4%) increase in net county cost from the Approved Recommended Budget.

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

The increase in total appropriations is due to:

- An anticipated increase in negotiated cost of living adjustments.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in revenue is due to recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Positions counts have increased by 5.0 FTE from the Approved Recommended Budget due to:

- 5.0 FTE total additions included in recommended growth requests.

Summary of September Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
American River Parkway	601,022	—	27,994	573,028	5.0

Administration and Planning

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$1,171,893	\$1,212,831	\$1,222,458	\$9,627	0.8%
Services & Supplies	\$649,356	\$406,171	\$406,171	—	—%
Other Charges	\$46,000	\$46,920	\$46,920	—	—%
Equipment	—	—	\$16,500	\$16,500	—%
Intrafund Charges	\$80,512	\$153,697	\$153,697	—	—%
Total Expenditures / Appropriations	\$1,947,761	\$1,819,619	\$1,845,746	\$26,127	1.4%
Total Reimbursements between Programs	\$(1,239,605)	\$(1,344,803)	\$(1,344,803)	—	—%
Other Reimbursements	\$(92,970)	\$(100,860)	\$(100,860)	—	—%
Total Reimbursements	\$(1,332,575)	\$(1,445,663)	\$(1,445,663)	—	—%
Net Financing Uses	\$615,186	\$373,956	\$400,083	\$26,127	7.0%
Revenue					
Charges for Services	\$28,000	\$28,000	\$28,000	—	—%
Miscellaneous Revenues	\$300,000	\$220,397	\$220,397	—	—%
Total Revenue	\$328,000	\$248,397	\$248,397	—	—%
Net County Cost	\$287,186	\$125,559	\$151,686	\$26,127	20.8%
Positions	7.0	7.0	7.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$26,127 (1.4%) increase in total appropriations and a \$26,127 (20.8%) increase in net county cost from the Approved Recommended Budget.

The increase in total appropriations and net county cost is due to an anticipated increase in negotiated cost of living adjustments.

American River Parkway

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$8,392,143	\$9,291,659	\$9,748,212	\$456,553	4.9%
Services & Supplies	\$3,244,435	\$3,640,610	\$3,645,122	\$4,512	0.1%
Other Charges	\$100,000	\$95,000	\$310,000	\$215,000	226.3%
Equipment	—	\$39,000	\$62,482	\$23,482	60.2%
Interfund Charges	\$677,215	\$629,174	\$629,174	—	—%
Intrafund Charges	\$1,490,165	\$1,646,813	\$1,646,813	—	—%
Total Expenditures / Appropriations	\$13,903,958	\$15,342,256	\$16,041,803	\$699,547	4.6%
Total Reimbursements between Programs	—	\$(132,706)	\$(132,706)	—	—%
Other Reimbursements	\$(1,475,942)	\$(1,344,991)	\$(1,344,991)	—	—%
Total Reimbursements	\$(1,475,942)	\$(1,477,697)	\$(1,477,697)	—	—%
Net Financing Uses	\$12,428,016	\$13,864,559	\$14,564,106	\$699,547	5.0%
Revenue					
Licenses, Permits & Franchises	\$10,000	\$10,000	\$10,000	—	—%
Revenue from Use Of Money & Property	\$116,928	\$127,639	\$127,639	—	—%
Intergovernmental Revenues	\$75,000	—	\$19,212	\$19,212	—%
Charges for Services	\$2,033,445	\$2,126,584	\$2,126,584	—	—%
Miscellaneous Revenues	\$1,781,627	\$1,859,723	\$1,868,505	\$8,782	0.5%
Total Revenue	\$4,017,000	\$4,123,946	\$4,151,940	\$27,994	0.7%
Net County Cost	\$8,411,016	\$9,740,613	\$10,412,166	\$671,553	6.9%
Positions	57.0	60.0	65.0	5.0	8.3%

Summary of Changes

The Revised Recommended Budget reflects a \$699,547 (4.6%) increase in total appropriations, a \$27,994 (0.7%) increase in revenue, and a \$671,553 (6.9%) increase in net county cost from the Approved Recommended Budget.

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

The increase in total appropriations is due to:

- An anticipated increase in negotiated cost of living adjustments.
- Recommended growth detailed later in this section.

The increase in revenue is due to recommended growth detailed later in this section.

September Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
Regional Parks - American River Parkway Drone					
	8,782	—	8,782	—	—
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.					
Regional Parks - Grant Funded Fixed Assets - Motorcycles					
	19,212	—	19,212	—	—
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.					
Regional Parks - Wildfire Fuel Reduction - 1.0 Ranger Supervisor & 4.0 PRA, Equipment					
	573,028	—	—	573,028	5.0
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 would be trained and equipped specifically for patrolling areas to look for fires, digging into the levees, cutting down of brush, rope swings, etc. These would then be communicated to our Environmental Impact Team for law enforcement response. Utilizing this classification as additional "eyes and ears" within the park will bolster our ability to proactively address these issues, but at a lesser cost than sworn staff.					

Contract Facilities Maintenance

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$1,252,124	\$1,271,123	\$1,280,736	\$9,613	0.8%
Services & Supplies	\$423,140	\$397,433	\$397,433	—	—%
Intrafund Charges	\$344,452	\$351,160	\$351,160	—	—%
Total Expenditures / Appropriations	\$2,019,716	\$2,019,716	\$2,029,329	\$9,613	0.5%
Net Financing Uses	\$2,019,716	\$2,019,716	\$2,029,329	\$9,613	0.5%
Revenue					
Charges for Services	\$2,019,716	\$2,019,716	\$2,019,716	—	—%
Total Revenue	\$2,019,716	\$2,019,716	\$2,019,716	—	—%
Net County Cost	—	—	\$9,613	\$9,613	—%
Positions	9.0	12.0	12.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$9,613 (0.5%) increase in total appropriations and a \$9,613 (new) increase in net county cost from the Approved Recommended Budget.

The increase in total appropriations and net county cost is due to an anticipated increase in negotiated cost of living adjustments.

Recreational Services

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$516,947	\$566,373	\$570,515	\$4,142	0.7%
Services & Supplies	\$252,257	\$252,229	\$252,229	—	—%
Intrafund Charges	\$86,554	\$88,722	\$88,722	—	—%
Total Expenditures / Appropriations	\$855,758	\$907,324	\$911,466	\$4,142	0.5%
Other Reimbursements	\$(26,697)	\$(27,645)	\$(27,645)	—	—%
Total Reimbursements	\$(26,697)	\$(27,645)	\$(27,645)	—	—%
Net Financing Uses	\$829,061	\$879,679	\$883,821	\$4,142	0.5%
Revenue					
Revenue from Use Of Money & Property	\$58,114	\$68,032	\$68,032	—	—%
Charges for Services	\$340,435	\$367,236	\$367,236	—	—%
Miscellaneous Revenues	\$30,037	\$30,598	\$30,598	—	—%
Total Revenue	\$428,586	\$465,866	\$465,866	—	—%
Net County Cost	\$400,475	\$413,813	\$417,955	\$4,142	1.0%
Positions	4.0	4.0	4.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$4,142 (0.5%) increase in total appropriations and a \$4,142 (1.0%) increase in net county cost from the Approved Recommended Budget.

The increase in total appropriations and net county cost is due to an anticipated increase in negotiated cost of living adjustments.

Regional Parks and Open Space

Program Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$1,286,026	\$1,294,076	\$1,306,738	\$12,662	1.0%
Services & Supplies	\$814,945	\$850,023	\$850,023	—	—%
Equipment	—	\$41,500	\$41,500	—	—%
Interfund Charges	\$8,300	\$8,300	\$8,300	—	—%
Intrafund Charges	\$220,278	\$225,149	\$225,149	—	—%
Total Expenditures / Appropriations	\$2,329,549	\$2,419,048	\$2,431,710	\$12,662	0.5%
Other Reimbursements	\$(131,751)	\$(139,396)	\$(139,396)	—	—%
Total Reimbursements	\$(131,751)	\$(139,396)	\$(139,396)	—	—%
Net Financing Uses	\$2,197,798	\$2,279,652	\$2,292,314	\$12,662	0.6%
Revenue					
Revenue from Use Of Money & Property	\$94,670	\$100,975	\$100,975	—	—%
Intergovernmental Revenues	\$150,208	\$129,218	\$129,218	—	—%
Charges for Services	\$734,299	\$752,977	\$752,977	—	—%
Miscellaneous Revenues	\$261,440	\$246,440	\$246,440	—	—%
Total Revenue	\$1,240,617	\$1,229,610	\$1,229,610	—	—%
Net County Cost	\$957,181	\$1,050,042	\$1,062,704	\$12,662	1.2%
Positions	10.0	8.0	8.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$12,662 (0.5%) increase in total appropriations and a \$12,662 (1.2%) increase in net county cost from the Approved Recommended Budget.

The increase in total appropriations and net county cost is due to an anticipated increase in negotiated cost of living adjustments.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
CFD 2006-1	\$34,017	\$16,500	\$16,500	—	—%
Total Expenditures / Appropriations	\$34,017	\$16,500	\$16,500	—	—%
Net Financing Uses	\$34,017	\$16,500	\$16,500	—	—%
Total Revenue	\$20,650	\$20,650	\$20,650	—	—%
Use of Fund Balance	\$13,367	\$(4,150)	\$(4,150)	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Services & Supplies	\$4,017	—	—	—	—%
Other Charges	\$1,500	\$1,500	\$1,500	—	—%
Equipment	\$18,500	—	—	—	—%
Interfund Charges	\$10,000	\$15,000	\$15,000	—	—%
Total Expenditures / Appropriations	\$34,017	\$16,500	\$16,500	—	—%
Net Financing Uses	\$34,017	\$16,500	\$16,500	—	—%
Revenue					
Revenue from Use Of Money & Property	\$150	\$150	\$150	—	—%
Charges for Services	\$20,500	\$20,500	\$20,500	—	—%
Total Revenue	\$20,650	\$20,650	\$20,650	—	—%
Use of Fund Balance	\$13,367	\$(4,150)	\$(4,150)	—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Use of Fund Balance reflects the net of a carryover of \$19,841 in available balance and a provision for reserve of \$23,991. Reserve changes from the prior year Adopted Budget are detailed below:

- County Parks CFD 2006-1 Reserve has increased \$23,991.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
CSA No. 4B (Wilton-Cosumnes)	\$26,619	\$20,256	\$21,275	\$1,019	5.0%
Total Expenditures / Appropriations	\$26,619	\$20,256	\$21,275	\$1,019	5.0%
Total Reimbursements	—	—	—	—	—%
Net Financing Uses	\$26,619	\$20,256	\$21,275	\$1,019	5.0%
Total Revenue	\$15,256	\$20,256	\$20,256	—	—%
Use of Fund Balance	\$11,363	—	\$1,019	\$1,019	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Services & Supplies	\$16,045	\$13,736	\$14,755	\$1,019	7.4%
Interfund Charges	\$10,574	\$6,520	\$6,520	—	—%
Total Expenditures / Appropriations	\$26,619	\$20,256	\$21,275	\$1,019	5.0%
Other Reimbursements	—	—	—	—	—%
Total Reimbursements	—	—	—	—	—%
Net Financing Uses	\$26,619	\$20,256	\$21,275	\$1,019	5.0%
Revenue					
Taxes	\$4,966	\$4,966	\$4,966	—	—%
Revenue from Use Of Money & Property	\$244	\$244	\$244	—	—%
Intergovernmental Revenues	\$46	\$46	\$46	—	—%
Charges for Services	\$10,000	\$15,000	\$15,000	—	—%
Total Revenue	\$15,256	\$20,256	\$20,256	—	—%
Use of Fund Balance	\$11,363	—	\$1,019	\$1,019	—%

Summary of Changes

The Revised Recommended Budget reflects a \$1,019 (5.0%) increase in total appropriations and a \$1,019 (new) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an increase in custodial supplies.

Use of Fund Balance reflects the net of a carryover of \$1,312 in available balance and a provision for reserve of \$293. Reserve changes from the prior year Adopted Budget are detailed below:

- County Services Area No. 4-B Reserve has increased \$293.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
CSA No 4C (Delta)	\$51,472	\$44,246	\$44,246	—	—%
Total Expenditures / Appropriations	\$51,472	\$44,246	\$44,246	—	—%
Net Financing Uses	\$51,472	\$44,246	\$44,246	—	—%
Total Revenue	\$44,111	\$44,114	\$44,114	—	—%
Use of Fund Balance	\$7,361	\$132	\$132	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Services & Supplies	\$45,349	\$38,121	\$38,121	—	—%
Interfund Charges	\$6,123	\$6,125	\$6,125	—	—%
Total Expenditures / Appropriations	\$51,472	\$44,246	\$44,246	—	—%
Net Financing Uses	\$51,472	\$44,246	\$44,246	—	—%
Revenue					
Taxes	\$24,525	\$24,525	\$24,525	—	—%
Revenue from Use Of Money & Property	\$100	\$100	\$100	—	—%
Intergovernmental Revenues	\$286	\$289	\$289	—	—%
Charges for Services	\$16,000	\$16,000	\$16,000	—	—%
Miscellaneous Revenues	\$3,200	\$3,200	\$3,200	—	—%
Total Revenue	\$44,111	\$44,114	\$44,114	—	—%
Use of Fund Balance	\$7,361	\$132	\$132	—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Use of Fund Balance reflects the net of a carryover of -\$2,056 and a reserve release of \$2,188. Reserve changes from the prior year Adopted Budget are detailed below:

- County Service Area No. 4-C has decreased \$2,188.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
CSA No 4D (Herald)	\$15,129	\$10,539	\$11,671	\$1,132	10.7%
Total Expenditures / Appropriations	\$15,129	\$10,539	\$11,671	\$1,132	10.7%
Net Financing Uses	\$15,129	\$10,539	\$11,671	\$1,132	10.7%
Total Revenue	\$9,579	\$9,579	\$9,579	—	—%
Use of Fund Balance	\$5,550	\$960	\$2,092	\$1,132	117.9%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Services & Supplies	\$7,591	\$5,539	\$6,671	\$1,132	20.4%
Interfund Charges	\$7,538	\$5,000	\$5,000	—	—%
Total Expenditures / Appropriations	\$15,129	\$10,539	\$11,671	\$1,132	10.7%
Net Financing Uses	\$15,129	\$10,539	\$11,671	\$1,132	10.7%
Revenue					
Taxes	\$8,727	\$8,727	\$8,727	—	—%
Revenue from Use Of Money & Property	\$20	\$20	\$20	—	—%
Intergovernmental Revenues	\$82	\$82	\$82	—	—%
Charges for Services	\$750	\$750	\$750	—	—%
Total Revenue	\$9,579	\$9,579	\$9,579	—	—%
Use of Fund Balance	\$5,550	\$960	\$2,092	\$1,132	117.9%

Summary of Changes

The Revised Recommended Budget reflects a \$1,132 (10.7%) increase in total appropriations and a \$1,132 (117.9%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an increase in land improvement maintenance supplies.

Use of Fund Balance reflects a carryover of \$2,092 in available balance.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
Del Norte Oaks	\$9,748	\$4,514	\$8,562	\$4,048	89.7%
Total Expenditures / Appropriations	\$9,748	\$4,514	\$8,562	\$4,048	89.7%
Net Financing Uses	\$9,748	\$4,514	\$8,562	\$4,048	89.7%
Total Revenue	\$4,474	\$4,474	\$4,474	—	—%
Use of Fund Balance	\$5,274	\$40	\$4,088	\$4,048	10,120.0%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Services & Supplies	\$5,305	\$800	\$4,848	\$4,048	506.0%
Interfund Charges	\$4,443	\$3,714	\$3,714	—	—%
Total Expenditures / Appropriations	\$9,748	\$4,514	\$8,562	\$4,048	89.7%
Net Financing Uses	\$9,748	\$4,514	\$8,562	\$4,048	89.7%
Revenue					
Taxes	\$4,402	\$4,402	\$4,402	—	—%
Revenue from Use Of Money & Property	\$30	\$30	\$30	—	—%
Intergovernmental Revenues	\$42	\$42	\$42	—	—%
Total Revenue	\$4,474	\$4,474	\$4,474	—	—%
Use of Fund Balance	\$5,274	\$40	\$4,088	\$4,048	10,120.0%

Summary of Changes

The Revised Recommended Budget reflects a \$4,048 (89.7%) increase in total appropriations and a \$4,048 (10,120.0%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an increase in horticulture supplies such as fertilizer and irrigation supplies.

Use of Fund Balance reflects the net of a carryover of \$5,088 in available balance and a provision for reserve of \$1,000. Reserve changes from the prior year Adopted Budget are detailed below:

- Del Norte Oaks Park District Reserve has increased \$1,000.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
Fish and Game Propagation	\$27,344	\$20,140	\$30,140	\$10,000	49.7%
Total Expenditures / Appropriations	\$27,344	\$20,140	\$30,140	\$10,000	49.7%
Net Financing Uses	\$27,344	\$20,140	\$30,140	\$10,000	49.7%
Total Revenue	\$20,140	\$20,140	\$20,140	—	—%
Use of Fund Balance	\$7,204	—	\$10,000	\$10,000	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Other Charges	\$27,344	\$20,140	\$30,140	\$10,000	49.7%
Total Expenditures / Appropriations	\$27,344	\$20,140	\$30,140	\$10,000	49.7%
Net Financing Uses	\$27,344	\$20,140	\$30,140	\$10,000	49.7%
Revenue					
Fines, Forfeitures & Penalties	\$20,000	\$20,000	\$20,000	—	—%
Revenue from Use Of Money & Property	\$140	\$140	\$140	—	—%
Total Revenue	\$20,140	\$20,140	\$20,140	—	—%
Use of Fund Balance	\$7,204	—	\$10,000	\$10,000	—%

Summary of Changes

The Revised Recommended Budget reflects a \$10,000 (49.7%) increase in total appropriations and a \$10,000 (new) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an increase in funding transfers to the American River Natural History Association, which is based on their program service delivery to support the Effie Yeaw Nature Center.

Use of Fund Balance reflects the net of a carryover of \$19,607 in available balance and a provision for reserve of \$9,607. Reserve changes from the prior year Adopted Budget are detailed below:

- Restricted – Future Services Reserve has increased \$9,607.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
Golf	\$8,671,369	\$9,069,119	\$9,380,816	\$311,697	3.4%
Total Expenditures / Appropriations	\$8,671,369	\$9,069,119	\$9,380,816	\$311,697	3.4%
Total Reimbursements	\$(515,314)	\$(540,577)	\$(540,577)	—	—%
Net Financing Uses	\$8,156,055	\$8,528,542	\$8,840,239	\$311,697	3.7%
Total Revenue	\$7,876,055	\$8,353,604	\$8,353,604	—	—%
Use of Fund Balance	\$280,000	\$174,938	\$486,635	\$311,697	178.2%
Positions	6.0	6.0	6.0	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$841,216	\$920,184	\$927,381	\$7,197	0.8%
Services & Supplies	\$5,577,621	\$6,262,378	\$6,566,878	\$304,500	4.9%
Other Charges	\$1,175,066	\$1,180,646	\$1,180,646	—	—%
Equipment	—	\$49,501	\$49,501	—	—%
Interfund Charges	\$725,452	\$279,133	\$279,133	—	—%
Intrafund Charges	\$352,014	\$377,277	\$377,277	—	—%
Total Expenditures / Appropriations	\$8,671,369	\$9,069,119	\$9,380,816	\$311,697	3.4%
Intrafund Reimbursements Within Programs	—	\$(377,277)	\$(377,277)	—	—%
Other Reimbursements	\$(515,314)	\$(163,300)	\$(163,300)	—	—%
Total Reimbursements	\$(515,314)	\$(540,577)	\$(540,577)	—	—%
Net Financing Uses	\$8,156,055	\$8,528,542	\$8,840,239	\$311,697	3.7%
Revenue					
Revenue from Use Of Money & Property	\$4,471,417	\$4,464,282	\$4,464,282	—	—%
Charges for Services	\$3,384,016	\$3,868,715	\$3,868,715	—	—%
Miscellaneous Revenues	\$20,622	\$20,607	\$20,607	—	—%
Total Revenue	\$7,876,055	\$8,353,604	\$8,353,604	—	—%
Use of Fund Balance	\$280,000	\$174,938	\$486,635	\$311,697	178.2%
Positions	6.0	6.0	6.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$311,697 (3.4%) increase in total appropriations and a \$311,697 (178.2%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An anticipated increase in negotiated cost of living adjustments.
- An increase in patronage at the golf courses requiring additional cleaning and restroom supplies, landscape maintenance supplies, and agricultural/horticultural supplies such as fertilizer and irrigation supplies.

Use of Fund Balance reflects the net of a carryover of \$2,670,064 in available balance and a provision for reserve of \$2,183,429. Reserve changes from the prior year Adopted Budget are detailed below:

- Restricted – Future Services Reserve has increased \$2,183,429.

Budget Unit – Budget by Program

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Department Appropriations by Program					
Parks Construction	\$3,954,331	\$10,920,232	\$10,829,597	\$(90,635)	(0.8)%
Total Expenditures / Appropriations	\$3,954,331	\$10,920,232	\$10,829,597	\$(90,635)	(0.8)%
Total Reimbursements	\$(572,215)	\$(4,974,174)	\$(4,974,174)	—	—%
Net Financing Uses	\$3,382,116	\$5,946,058	\$5,855,423	\$(90,635)	(1.5)%
Total Revenue	\$1,840,303	\$4,401,627	\$4,510,909	\$109,282	2.5%
Use of Fund Balance	\$1,541,813	\$1,544,431	\$1,344,514	\$(199,917)	(12.9)%

Budget Unit – Budget by Object

	FY 2020-2021 Adopted Budget	FY 2021-2022 Approved Recommended Budget	FY 2021-2022 Revised Recommended Budget	Changes from Approved Recommended Budget	% Change from Approved Recommended Budget
Appropriations by Object					
Salaries & Benefits	\$3,000	—	—	—	—%
Services & Supplies	\$119,041	\$128,237	\$128,237	—	—%
Improvements	\$3,712,547	\$10,371,557	\$10,555,839	\$184,282	1.8%
Appropriation for Contingencies	\$119,743	\$420,438	\$145,521	\$(274,917)	(65.4)%
Total Expenditures / Appropriations	\$3,954,331	\$10,920,232	\$10,829,597	\$(90,635)	(0.8)%
Other Reimbursements	\$(572,215)	\$(4,974,174)	\$(4,974,174)	—	—%
Total Reimbursements	\$(572,215)	\$(4,974,174)	\$(4,974,174)	—	—%
Net Financing Uses	\$3,382,116	\$5,946,058	\$5,855,423	\$(90,635)	(1.5)%
Revenue					
Intergovernmental Revenues	\$1,600,253	\$4,291,627	\$4,291,627	—	—%
Miscellaneous Revenues	\$240,050	\$110,000	\$219,282	\$109,282	99.3%
Total Revenue	\$1,840,303	\$4,401,627	\$4,510,909	\$109,282	2.5%
Use of Fund Balance	\$1,541,813	\$1,544,431	\$1,344,514	\$(199,917)	(12.9)%

Summary of Changes

The Revised Recommended Budget reflects a \$90,635 (0.8%) decrease in total appropriations, a \$109,282 (2.5%) increase in revenue, and a \$199,917 (12.9%) decrease in use of fund balance from the Approved Recommended Budget.

The net decrease in total appropriations is due to reductions in contingency appropriations, offset by increased costs for capital projects on the American River Parkway and increased costs for the Gibson Ranch Sensory Trail Project.

The increase in revenue is due to anticipated revenue increases from the sale of a park parcel.

Use of Fund Balance reflects a carryover of \$1,344,514 in available balance. Reserve changes from the prior year Adopted Budget are detailed below:

- There are no changes to reserves.

SACRAMENTO
COUNTY