

Public Works and Infrastructure

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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					
DCS - Administrative Services	\$1,494,007	\$1,574,155	\$1,584,113	\$9,958	0.6%
DCS - Building Permits & Inspection	\$20,584,636	\$21,605,200	\$21,703,569	\$98,369	0.5%
DCS - Construction Management and Inspection Division	\$23,290,914	\$24,428,882	\$24,605,064	\$176,182	0.7%
DCS - County Engineering	\$11,356,658	\$11,855,434	\$11,915,163	\$59,729	0.5%
Total Expenditures / Appropriations	\$56,726,215	\$59,463,671	\$59,807,909	\$344,238	0.6%
Total Reimbursements	\$(4,065,001)	\$(4,511,597)	\$(4,511,597)	—	—%
Net Financing Uses	\$52,661,214	\$54,952,074	\$55,296,312	\$344,238	0.6%
Total Revenue	\$49,779,349	\$53,581,310	\$52,072,086	\$(1,509,224)	(2.8)%
Use of Fund Balance	\$2,881,865	\$1,370,764	\$3,224,226	\$1,853,462	135.2%
Positions	264.0	264.0	264.0	—	—%

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	\$37,983,915	\$39,112,517	\$39,442,737	\$330,220	0.8%
Services & Supplies	\$14,701,181	\$15,733,776	\$15,692,994	\$(40,782)	(0.3)%
Other Charges	\$346,104	\$486,437	\$486,437	—	—%
Equipment	\$103,300	\$100,300	\$155,100	\$54,800	54.6%
Intrafund Charges	\$3,591,715	\$4,030,641	\$4,030,641	—	—%
Total Expenditures / Appropriations	\$56,726,215	\$59,463,671	\$59,807,909	\$344,238	0.6%
Intrafund Reimbursements Between Programs	\$(2,314,125)	\$(2,414,670)	\$(2,414,670)	—	—%
Other Reimbursements	\$(1,750,876)	\$(2,096,927)	\$(2,096,927)	—	—%
Total Reimbursements	\$(4,065,001)	\$(4,511,597)	\$(4,511,597)	—	—%
Net Financing Uses	\$52,661,214	\$54,952,074	\$55,296,312	\$344,238	0.6%
Revenue					
Licenses, Permits & Franchises	\$55,000	\$55,000	\$55,000	—	—%
Fines, Forfeitures & Penalties	\$29,800	\$29,800	\$29,800	—	—%
Charges for Services	\$49,360,571	\$53,130,165	\$51,620,941	\$(1,509,224)	(2.8)%
Miscellaneous Revenues	\$333,978	\$366,345	\$366,345	—	—%
Total Revenue	\$49,779,349	\$53,581,310	\$52,072,086	\$(1,509,224)	(2.8)%
Use of Fund Balance	\$2,881,865	\$1,370,764	\$3,224,226	\$1,853,462	135.2%
Positions	264.0	264.0	264.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$344,238 (0.6%) increase in total appropriations, a \$1,509,224 (2.8%) decrease in revenue, and a \$1,853,462 (135.2%) increase in use of fund balance from the Approved Recommended Budget.

The net increase in total appropriations is due to:

- An anticipated increase in negotiated cost of living adjustments (COLAs).
- Rebudgeting of fixed assets ordered, but not received in FY 2020-21.
- A reduction in allocated costs from the Department of Finance.

The decrease in revenue is due to the appropriation of a higher fund balance.

Use of Fund Balance reflects the net of a carryover of \$4,380,411 in available balance and a provision for reserve of \$1,156,185. Reserve changes from the prior year Adopted Budget are detailed below:

- Construction Management and Inspection Division Reserve has increased \$1,156,185.

DCS - Administrative 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	\$1,138,448	\$1,201,617	\$1,211,575	\$9,958	0.8%
Services & Supplies	\$355,559	\$372,538	\$372,538	—	—%
Total Expenditures / Appropriations	\$1,494,007	\$1,574,155	\$1,584,113	\$9,958	0.6%
Total Reimbursements between Programs	\$(1,246,710)	\$(1,339,381)	\$(1,339,381)	—	—%
Other Reimbursements	\$(211,583)	\$(214,774)	\$(214,774)	—	—%
Total Reimbursements	\$(1,458,293)	\$(1,554,155)	\$(1,554,155)	—	—%
Net Financing Uses	\$35,714	\$20,000	\$29,958	\$9,958	49.8%
Revenue					
Charges for Services	\$18,000	\$20,000	\$25,237	\$5,237	26.2%
Total Revenue	\$18,000	\$20,000	\$25,237	\$5,237	26.2%
Use of Fund Balance	\$17,714	—	\$4,721	\$4,721	—%
Positions	8.0	8.0	8.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$9,958 (0.6%) increase in total appropriations, a \$5,237 (26.2%) increase in revenue, and a \$4,721 (new) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations and revenue is due to an anticipated increase in negotiated COLAs.

Use of Fund Balance reflects a carryover of \$4,721 in available balance.

DCS - Building Permits & Inspection

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	\$13,402,891	\$13,784,107	\$13,899,903	\$115,796	0.8%
Services & Supplies	\$5,482,767	\$6,073,440	\$6,056,013	\$(17,427)	(0.3)%
Other Charges	\$235,047	\$273,088	\$273,088	—	—%
Intrafund Charges	\$1,463,931	\$1,474,565	\$1,474,565	—	—%
Total Expenditures / Appropriations	\$20,584,636	\$21,605,200	\$21,703,569	\$98,369	0.5%
Other Reimbursements	\$(157,076)	\$(154,788)	\$(154,788)	—	—%
Total Reimbursements	\$(157,076)	\$(154,788)	\$(154,788)	—	—%
Net Financing Uses	\$20,427,560	\$21,450,412	\$21,548,781	\$98,369	0.5%
Revenue					
Charges for Services	\$20,343,961	\$21,387,312	\$21,442,898	\$55,586	0.3%
Miscellaneous Revenues	\$41,200	\$41,200	\$41,200	—	—%
Total Revenue	\$20,385,161	\$21,428,512	\$21,484,098	\$55,586	0.3%
Use of Fund Balance	\$42,399	\$21,900	\$64,683	\$42,783	195.4%
Positions	101.0	101.0	101.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$98,369 (0.5%) increase in total appropriations, a \$55,586 (0.3%) increase in revenue, and a \$42,783 (195.4%) increase in use of fund balance from the Approved Recommended Budget.

The net increase in total appropriations and revenue is due to an anticipated increase in negotiated COLAs, offset by a decrease in allocated costs to be consistent with Department of Personnel Services' allocations.

Use of Fund Balance reflects a carryover of \$64,683 in available balance.

DCS - Construction Management and Inspection Division

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	\$16,566,039	\$16,999,643	\$17,145,180	\$145,537	0.9%
Services & Supplies	\$5,306,137	\$5,498,334	\$5,474,979	\$(23,355)	(0.4)%
Other Charges	\$52,623	\$131,154	\$131,154	—	—%
Equipment	\$35,300	\$100,300	\$154,300	\$54,000	53.8%
Intrafund Charges	\$1,330,815	\$1,699,451	\$1,699,451	—	—%
Total Expenditures / Appropriations	\$23,290,914	\$24,428,882	\$24,605,064	\$176,182	0.7%
Total Reimbursements between Programs	\$(147,415)	\$(155,289)	\$(155,289)	—	—%
Other Reimbursements	\$(991,015)	\$(1,311,149)	\$(1,311,149)	—	—%
Total Reimbursements	\$(1,138,430)	\$(1,466,438)	\$(1,466,438)	—	—%
Net Financing Uses	\$22,152,484	\$22,962,444	\$23,138,626	\$176,182	0.8%
Revenue					
Charges for Services	\$20,390,016	\$22,175,892	\$21,415,622	\$(760,270)	(3.4)%
Miscellaneous Revenues	\$1,500	—	—	—	—%
Total Revenue	\$20,391,516	\$22,175,892	\$21,415,622	\$(760,270)	(3.4)%
Use of Fund Balance	\$1,760,968	\$786,552	\$1,723,004	\$936,452	119.1%
Positions	114.0	114.0	114.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$176,182 (0.7%) increase in total appropriations, a \$760,270 (3.4%) decrease in revenue, and a \$936,452 (119.1%) increase in use of fund balance from the Approved Recommended Budget.

The net increase in total appropriations is due to:

- An anticipated increase in negotiated COLAs, offset by a decrease in services and supplies to absorb a portion of the cost and a decrease in allocated costs to be consistent with Department of Personnel Services' allocations.
- Rebudgeting of a fixed asset ordered in FY 2020-21. Due to shipping delays, the asset won't be received until early FY 2021-22.

The decrease in revenue is due to the decrease in services and supplies and allocated costs as well as the appropriation of a higher fund balance.

Use of Fund Balance reflects a carryover of \$2,879,189 in available balance, and a provision for reserve of \$1,156,185.

DCS - County Engineering

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	\$6,876,537	\$7,127,150	\$7,186,079	\$58,929	0.8%
Services & Supplies	\$3,556,718	\$3,789,464	\$3,789,464	—	—%
Other Charges	\$58,434	\$82,195	\$82,195	—	—%
Equipment	\$68,000	—	\$800	\$800	—%
Intrafund Charges	\$796,969	\$856,625	\$856,625	—	—%
Total Expenditures / Appropriations	\$11,356,658	\$11,855,434	\$11,915,163	\$59,729	0.5%
Total Reimbursements between Programs	\$(920,000)	\$(920,000)	\$(920,000)	—	—%
Other Reimbursements	\$(391,202)	\$(416,216)	\$(416,216)	—	—%
Total Reimbursements	\$(1,311,202)	\$(1,336,216)	\$(1,336,216)	—	—%
Net Financing Uses	\$10,045,456	\$10,519,218	\$10,578,947	\$59,729	0.6%
Revenue					
Licenses, Permits & Franchises	\$55,000	\$55,000	\$55,000	—	—%
Fines, Forfeitures & Penalties	\$29,800	\$29,800	\$29,800	—	—%
Charges for Services	\$8,608,594	\$9,546,961	\$8,737,184	\$(809,777)	(8.5)%
Miscellaneous Revenues	\$291,278	\$325,145	\$325,145	—	—%
Total Revenue	\$8,984,672	\$9,956,906	\$9,147,129	\$(809,777)	(8.1)%
Use of Fund Balance	\$1,060,784	\$562,312	\$1,431,818	\$869,506	154.6%
Positions	41.0	41.0	41.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$59,729 (0.5%) increase in total appropriations, an \$809,777 (8.1%) decrease in revenue, and an \$869,506 (154.6%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An anticipated increase in negotiated COLAs.
- Rebudgeting of a fixed asset. Backordered parts will be received and paid for in FY 2021-22.

The decrease in revenue is due to the appropriation of a higher fund balance.

Use of Fund Balance reflects a carryover of \$1,431,818 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					
Building Inspection	\$22,302,173	\$21,831,712	\$21,887,298	\$55,586	0.3%
Total Expenditures / Appropriations	\$22,302,173	\$21,831,712	\$21,887,298	\$55,586	0.3%
Net Financing Uses	\$22,302,173	\$21,831,712	\$21,887,298	\$55,586	0.3%
Total Revenue	\$17,598,841	\$17,598,842	\$17,598,842	—	—%
Use of Fund Balance	\$4,703,332	\$4,232,870	\$4,288,456	\$55,586	1.3%

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	\$21,857,173	\$21,386,712	\$21,442,298	\$55,586	0.3%
Other Charges	\$445,000	\$445,000	\$445,000	—	—%
Total Expenditures / Appropriations	\$22,302,173	\$21,831,712	\$21,887,298	\$55,586	0.3%
Net Financing Uses	\$22,302,173	\$21,831,712	\$21,887,298	\$55,586	0.3%
Revenue					
Licenses, Permits & Franchises	\$17,117,000	\$17,239,001	\$17,239,001	—	—%
Fines, Forfeitures & Penalties	\$7,500	\$7,500	\$7,500	—	—%
Revenue from Use Of Money & Property	\$30,000	\$30,000	\$30,000	—	—%
Intergovernmental Revenues	\$35,000	\$45,000	\$45,000	—	—%
Charges for Services	\$406,841	\$268,841	\$268,841	—	—%
Miscellaneous Revenues	\$2,500	\$8,500	\$8,500	—	—%
Total Revenue	\$17,598,841	\$17,598,842	\$17,598,842	—	—%
Use of Fund Balance	\$4,703,332	\$4,232,870	\$4,288,456	\$55,586	1.3%

Summary of Changes

The Revised Recommended Budget reflects a \$55,586 (0.3%) increase in total appropriations and a \$55,586 (1.3%) 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 in Fund 021F.

Use of Fund Balance reflects a carryover of \$6,584,485 in available balance, and a provision for reserve of \$2,296,029. Reserve changes from the prior year Adopted Budget are detailed below:

- Reserve for Future Services has increased \$2,296,029.

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					
Code Enforcement	\$10,638,199	\$9,809,064	\$9,859,997	\$50,933	0.5%
Total Expenditures / Appropriations	\$10,638,199	\$9,809,064	\$9,859,997	\$50,933	0.5%
Net Financing Uses	\$10,638,199	\$9,809,064	\$9,859,997	\$50,933	0.5%
Total Revenue	\$4,856,102	\$5,087,562	\$5,087,562	—	—%
Net County Cost	\$5,782,097	\$4,721,502	\$4,772,435	\$50,933	1.1%
Positions	53.0	53.0	53.0	—	—%

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	\$5,709,501	\$6,031,657	\$6,082,590	\$50,933	0.8%
Services & Supplies	\$2,297,034	\$2,463,071	\$2,463,071	—	—%
Other Charges	\$25,000	\$25,000	\$25,000	—	—%
Equipment	\$55,000	\$55,000	\$55,000	—	—%
Interfund Charges	\$695,063	\$698,254	\$698,254	—	—%
Intrafund Charges	\$1,856,601	\$536,082	\$536,082	—	—%
Total Expenditures / Appropriations	\$10,638,199	\$9,809,064	\$9,859,997	\$50,933	0.5%
Net Financing Uses	\$10,638,199	\$9,809,064	\$9,859,997	\$50,933	0.5%
Revenue					
Licenses, Permits & Franchises	\$1,467,700	\$1,467,700	\$1,467,700	—	—%
Fines, Forfeitures & Penalties	\$533,000	\$533,000	\$533,000	—	—%
Intergovernmental Revenues	\$350,000	\$350,000	\$350,000	—	—%
Charges for Services	\$1,502,000	\$1,502,000	\$1,502,000	—	—%
Miscellaneous Revenues	\$1,003,402	\$1,234,862	\$1,234,862	—	—%
Total Revenue	\$4,856,102	\$5,087,562	\$5,087,562	—	—%
Net County Cost	\$5,782,097	\$4,721,502	\$4,772,435	\$50,933	1.1%
Positions	53.0	53.0	53.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$50,933 (0.5%) increase in total appropriations and a \$50,933 (1.1%) 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					
Department Administration	\$8,480,832	\$8,547,024	\$8,577,704	\$30,680	0.4%
Maintenance and Operations	\$49,604,616	\$51,249,427	\$51,469,549	\$220,122	0.4%
Planning, Programs and Design	\$11,627,041	\$12,116,883	\$12,198,505	\$81,622	0.7%
Total Expenditures / Appropriations	\$69,712,489	\$71,913,334	\$72,245,758	\$332,424	0.5%
Total Reimbursements	\$(8,857,452)	\$(8,858,727)	\$(8,889,407)	\$(30,680)	0.3%
Net Financing Uses	\$60,855,037	\$63,054,607	\$63,356,351	\$301,744	0.5%
Total Revenue	\$58,833,317	\$61,308,607	\$59,146,899	\$(2,161,708)	(3.5)%
Use of Fund Balance	\$2,021,720	\$1,746,000	\$4,209,452	\$2,463,452	141.1%
Positions	255.7	248.7	248.7	—	—%

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	\$36,093,120	\$37,578,754	\$37,880,498	\$301,744	0.8%
Services & Supplies	\$24,935,790	\$25,494,591	\$25,494,591	—	—%
Other Charges	\$236,607	\$394,742	\$394,742	—	—%
Equipment	\$73,000	\$70,000	\$70,000	—	—%
Intrafund Charges	\$8,373,972	\$8,375,247	\$8,405,927	\$30,680	0.4%
Total Expenditures / Appropriations	\$69,712,489	\$71,913,334	\$72,245,758	\$332,424	0.5%
Intrafund Reimbursements Between Programs	\$(8,373,972)	\$(8,375,247)	\$(8,405,927)	\$(30,680)	0.4%
Other Reimbursements	\$(483,480)	\$(483,480)	\$(483,480)	—	—%
Total Reimbursements	\$(8,857,452)	\$(8,858,727)	\$(8,889,407)	\$(30,680)	0.3%
Net Financing Uses	\$60,855,037	\$63,054,607	\$63,356,351	\$301,744	0.5%
Revenue					
Fines, Forfeitures & Penalties	\$4,000	\$4,000	\$4,000	—	—%
Revenue from Use Of Money & Property	\$106,860	\$161,777	\$161,777	—	—%
Intergovernmental Revenues	\$506,000	\$506,000	\$506,000	—	—%
Charges for Services	\$58,216,457	\$60,636,830	\$58,475,122	\$(2,161,708)	(3.6)%
Total Revenue	\$58,833,317	\$61,308,607	\$59,146,899	\$(2,161,708)	(3.5)%
Use of Fund Balance	\$2,021,720	\$1,746,000	\$4,209,452	\$2,463,452	141.1%
Positions	255.7	248.7	248.7	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$332,424 (0.5%) increase in total appropriations, a \$30,680 (0.3%) increase in reimbursements, a \$2,161,708 (3.5%) decrease in revenue, and a \$2,463,452 (141.1%) increase in use of fund balance from the Approved Recommended Budget.

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

The net decrease in revenue is primarily due to lower labor recovery rates resulting from a higher fund balance. Higher fund balance was the result of over recovery of costs in the prior fiscal year.

Use of Fund Balance reflects a carryover of \$4,209,452 in available balance.

- There are no changes to reserves.

Department 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	\$3,699,026	\$3,596,623	\$3,627,303	\$30,680	0.9%
Services & Supplies	\$4,545,199	\$4,566,659	\$4,566,659	—	—%
Other Charges	\$236,607	\$383,742	\$383,742	—	—%
Total Expenditures / Appropriations	\$8,480,832	\$8,547,024	\$8,577,704	\$30,680	0.4%
Total Reimbursements between Programs	\$(8,373,972)	\$(8,375,247)	\$(8,405,927)	\$(30,680)	0.4%
Total Reimbursements	\$(8,373,972)	\$(8,375,247)	\$(8,405,927)	\$(30,680)	0.4%
Net Financing Uses	\$106,860	\$171,777	\$171,777	—	—%
Revenue					
Revenue from Use Of Money & Property	\$106,860	\$161,777	\$161,777	—	—%
Charges for Services	—	\$10,000	\$10,000	—	—%
Total Revenue	\$106,860	\$171,777	\$171,777	—	—%
Use of Fund Balance	—	—	—	—	—%
Positions	24.6	22.6	22.6	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$30,680 (0.4%) increase in total appropriations and reimbursements from the Approved Recommended Budget.

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

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

Maintenance and Operations

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	\$24,147,253	\$25,284,522	\$25,481,816	\$197,294	0.8%
Services & Supplies	\$19,155,555	\$19,652,181	\$19,652,181	—	—%
Other Charges	—	\$11,000	\$11,000	—	—%
Equipment	\$61,000	\$70,000	\$70,000	—	—%
Intrafund Charges	\$6,240,808	\$6,231,724	\$6,254,552	\$22,828	0.4%
Total Expenditures / Appropriations	\$49,604,616	\$51,249,427	\$51,469,549	\$220,122	0.4%
Other Reimbursements	\$(483,480)	\$(483,480)	\$(483,480)	—	—%
Total Reimbursements	\$(483,480)	\$(483,480)	\$(483,480)	—	—%
Net Financing Uses	\$49,121,136	\$50,765,947	\$50,986,069	\$220,122	0.4%
Revenue					
Intergovernmental Revenues	\$506,000	\$506,000	\$506,000	—	—%
Charges for Services	\$48,492,442	\$50,347,947	\$48,213,475	\$(2,134,472)	(4.2)%
Total Revenue	\$48,998,442	\$50,853,947	\$48,719,475	\$(2,134,472)	(4.2)%
Use of Fund Balance	\$122,694	\$(88,000)	\$2,266,594	\$2,354,594	(2,675.7)%
Positions	184.0	180.0	180.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$220,122 (0.4%) increase in total appropriations, a \$2,134,472 (4.2%) decrease in revenue, and a \$2,354,594 (2,675.7%) increase in use of fund balance from the Approved Recommended Budget.

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

The net decrease in revenue is primarily due to lower labor recovery rates resulting from a higher fund balance. Higher fund balance was the result of over recovery of costs in the prior fiscal year.

Use of Fund Balance reflects a carryover of \$2,266,594 in available balance.

Planning, Programs and Design

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	\$8,246,841	\$8,697,609	\$8,771,379	\$73,770	0.8%
Services & Supplies	\$1,235,036	\$1,275,751	\$1,275,751	—	—%
Equipment	\$12,000	—	—	—	—%
Intrafund Charges	\$2,133,164	\$2,143,523	\$2,151,375	\$7,852	0.4%
Total Expenditures / Appropriations	\$11,627,041	\$12,116,883	\$12,198,505	\$81,622	0.7%
Net Financing Uses	\$11,627,041	\$12,116,883	\$12,198,505	\$81,622	0.7%
Revenue					
Fines, Forfeitures & Penalties	\$4,000	\$4,000	\$4,000	—	—%
Charges for Services	\$9,724,015	\$10,278,883	\$10,251,647	\$(27,236)	(0.3)%
Total Revenue	\$9,728,015	\$10,282,883	\$10,255,647	\$(27,236)	(0.3)%
Use of Fund Balance	\$1,899,026	\$1,834,000	\$1,942,858	\$108,858	5.9%
Positions	47.1	46.1	46.1	—	—%

Summary of Changes

The Revised Recommended Budget reflects an \$81,622 (0.7%) increase in total appropriations, a \$27,236 (0.3%) decrease in revenue, and a \$108,858 (5.9%) increase in use of fund balance from the Approved Recommended Budget.

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

The decrease in revenue is primarily due to lower labor recovery rates resulting from a higher fund balance. Higher fund balance was the result of over recovery of costs in the prior fiscal year.

Use of Fund Balance reflects a carryover of \$1,942,858 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					
County Service Area No. 1 - Zone 1 - Unincorporated	\$3,194,297	\$2,822,346	\$3,023,119	\$200,773	7.1%
Total Expenditures / Appropriations	\$3,194,297	\$2,822,346	\$3,023,119	\$200,773	7.1%
Net Financing Uses	\$3,194,297	\$2,822,346	\$3,023,119	\$200,773	7.1%
Total Revenue	\$2,656,788	\$2,656,851	\$2,656,851	—	—%
Use of Fund Balance	\$537,509	\$165,495	\$366,268	\$200,773	121.3%

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	\$3,034,297	\$2,642,346	\$2,843,119	\$200,773	7.6%
Other Charges	\$160,000	\$180,000	\$180,000	—	—%
Total Expenditures / Appropriations	\$3,194,297	\$2,822,346	\$3,023,119	\$200,773	7.1%
Net Financing Uses	\$3,194,297	\$2,822,346	\$3,023,119	\$200,773	7.1%
Revenue					
Taxes	\$490,650	\$500,650	\$500,650	—	—%
Revenue from Use Of Money & Property	\$53,938	\$44,001	\$44,001	—	—%
Intergovernmental Revenues	\$5,200	\$5,200	\$5,200	—	—%
Charges for Services	\$2,100,000	\$2,100,000	\$2,100,000	—	—%
Miscellaneous Revenues	\$7,000	\$7,000	\$7,000	—	—%
Total Revenue	\$2,656,788	\$2,656,851	\$2,656,851	—	—%
Use of Fund Balance	\$537,509	\$165,495	\$366,268	\$200,773	121.3%

Summary of Changes

The Revised Recommended Budget reflects a \$200,773 (7.1%) increase in total appropriations and a \$200,773 (121.3%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to anticipated increases in labor costs for street light maintenance and district engineering support.

Use of Fund Balance reflects the net of a carryover of \$515,174 in available balance and a provision for reserve of \$148,906. Reserve changes from the prior year Adopted Budget are detailed below:

- Working Capital Reserve has increased \$148,906.

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					
Gold River Station #7 Landscape CFD	\$74,429	\$65,772	\$80,772	\$15,000	22.8%
Total Expenditures / Appropriations	\$74,429	\$65,772	\$80,772	\$15,000	22.8%
Net Financing Uses	\$74,429	\$65,772	\$80,772	\$15,000	22.8%
Total Revenue	\$57,691	\$56,834	\$56,834	—	—%
Use of Fund Balance	\$16,738	\$8,938	\$23,938	\$15,000	167.8%

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					
Services & Supplies	\$73,929	\$65,272	\$80,272	\$15,000	23.0%
Other Charges	\$500	\$500	\$500	—	—%
Total Expenditures / Appropriations	\$74,429	\$65,772	\$80,772	\$15,000	22.8%
Net Financing Uses	\$74,429	\$65,772	\$80,772	\$15,000	22.8%
Revenue					
Revenue from Use Of Money & Property	\$2,007	\$1,150	\$1,150	—	—%
Charges for Services	\$55,684	\$55,684	\$55,684	—	—%
Total Revenue	\$57,691	\$56,834	\$56,834	—	—%
Use of Fund Balance	\$16,738	\$8,938	\$23,938	\$15,000	167.8%

Summary of Changes

The Revised Recommended Budget reflects a \$15,000 (22.8%) increase in total appropriations and a \$15,000 (167.8%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- Additional services for irrigation renovations and site plant material removals due to the impending drought.
- Increases in anticipated water usage to preserve landscape from decline during the drought.

Use of Fund Balance reflects the net of a carryover of \$17,067 in available balance and a reserve release of \$6,871. Reserve changes from the prior year Adopted Budget are detailed below:

- Working Capital Reserve has decreased \$6,871.

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					
Landscape Maintenance District Zone 4	\$1,091,922	\$1,039,877	\$1,107,877	\$68,000	6.5%
Total Expenditures / Appropriations	\$1,091,922	\$1,039,877	\$1,107,877	\$68,000	6.5%
Net Financing Uses	\$1,091,922	\$1,039,877	\$1,107,877	\$68,000	6.5%
Total Revenue	\$793,349	\$1,039,877	\$984,558	\$(55,319)	(5.3)%
Use of Fund Balance	\$298,573	—	\$123,319	\$123,319	—%

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	\$1,080,922	\$1,028,877	\$1,096,877	\$68,000	6.6%
Other Charges	\$11,000	\$11,000	\$11,000	—	—%
Total Expenditures / Appropriations	\$1,091,922	\$1,039,877	\$1,107,877	\$68,000	6.5%
Net Financing Uses	\$1,091,922	\$1,039,877	\$1,107,877	\$68,000	6.5%
Revenue					
Revenue from Use Of Money & Property	\$13,691	\$15,041	\$15,041	—	—%
Charges for Services	\$500,000	\$530,000	\$530,000	—	—%
Miscellaneous Revenues	\$279,658	\$494,836	\$439,517	\$(55,319)	(11.2)%
Total Revenue	\$793,349	\$1,039,877	\$984,558	\$(55,319)	(5.3)%
Use of Fund Balance	\$298,573	—	\$123,319	\$123,319	—%

Summary of Changes

The Revised Recommended Budget reflects a \$68,000 (6.5%) increase in total appropriations, a \$55,319 (5.3%) decrease in revenue, and a \$123,319 (new) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- Increased services for a new site, site plant material removal, and site renovations to address the impending drought restrictions.
- Increased water needs to preserve landscape during the drought.
- Increased labor required for litter and hazardous materials cleanup on Katella Way.

The decrease in revenue is due to higher fund balance for FY 2021-22, which resulted in a lower contribution from the Road Fund.

Use of Fund Balance reflects a carryover of \$123,319 in available balance.

- There are no changes to Reserves.

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					
Roads	\$126,333,953	\$160,907,458	\$180,580,076	\$19,672,618	12.2%
Total Expenditures / Appropriations	\$126,333,953	\$160,907,458	\$180,580,076	\$19,672,618	12.2%
Total Reimbursements	\$(22,585,990)	\$(52,640,607)	\$(53,898,906)	\$(1,258,299)	2.4%
Net Financing Uses	\$103,747,963	\$108,266,851	\$126,681,170	\$18,414,319	17.0%
Total Revenue	\$75,570,991	\$83,628,447	\$90,133,679	\$6,505,232	7.8%
Use of Fund Balance	\$28,176,972	\$24,638,404	\$36,547,491	\$11,909,087	48.3%

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	\$122,697,316	\$155,543,332	\$171,301,295	\$15,757,963	10.1%
Other Charges	\$2,038,950	\$3,264,126	\$6,738,781	\$3,474,655	106.4%
Interfund Charges	\$1,597,687	\$2,100,000	\$2,540,000	\$440,000	21.0%
Total Expenditures / Appropriations	\$126,333,953	\$160,907,458	\$180,580,076	\$19,672,618	12.2%
Other Reimbursements	\$(22,585,990)	\$(52,640,607)	\$(53,898,906)	\$(1,258,299)	2.4%
Total Reimbursements	\$(22,585,990)	\$(52,640,607)	\$(53,898,906)	\$(1,258,299)	2.4%
Net Financing Uses	\$103,747,963	\$108,266,851	\$126,681,170	\$18,414,319	17.0%
Revenue					
Taxes	\$567,045	\$588,457	\$1,051,473	\$463,016	78.7%
Licenses, Permits & Franchises	\$1,737,000	\$1,837,000	\$1,838,200	\$1,200	0.1%
Revenue from Use Of Money & Property	\$792,747	\$959,889	\$964,889	\$5,000	0.5%
Intergovernmental Revenues	\$69,895,176	\$77,876,301	\$83,231,027	\$5,354,726	6.9%
Charges for Services	\$263,000	\$263,000	\$263,000	—	—%
Miscellaneous Revenues	\$2,316,023	\$2,103,800	\$2,785,090	\$681,290	32.4%
Total Revenue	\$75,570,991	\$83,628,447	\$90,133,679	\$6,505,232	7.8%
Use of Fund Balance	\$28,176,972	\$24,638,404	\$36,547,491	\$11,909,087	48.3%

Summary of Changes

The Revised Recommended Budget reflects a \$19,672,618 (12.2%) increase in total appropriations, a \$1,258,299 (2.4%) increase in reimbursements, a \$6,505,232 (7.8%) increase in revenue, and an \$11,909,087 (48.3%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- Projects added to the FY 2021-22 list of projects such as the Asphalt Concrete (AC) Overlay Sacramento Area Council of Governments 2022 and the AC Overlay Senate Bill (SB) 1 2022 projects.
- Changes to the fiscal year distribution of costs between funds for projects, including the AC Overlay SB 1 Phase 5 and the Fair Oaks Boulevard Improvements Phase 3 projects.
- Shifts in timelines for projects such as the Arden Way Complete Streets Phase 1, the Folsom Boulevard Complete Streets Improvements Phase 1, and the Power Inn Road Improvements projects.

The net increase in reimbursements is due to project and timeline shifts resulting in additional funding from the Sacramento County Transportation Development Fee Capital Fund (budget unit 2910000), partially offset by a decrease in funding from the Transportation Sales Tax Fund (budget unit 2140000), for qualifying project costs.

The net increase in revenue is due to:

- An increase in funding from sources such as federal grants, state programs and local reimbursement agreements, attributable to increased claimable project costs in FY 2021-22.
- Revised projections for receipt of Highway User Tax Account, and Local Streets and Roads funds.

Use of Fund Balance reflects the net of a carryover of \$40,925,520 in available balance and a provision for reserve of \$4,378,029. Reserve changes from the prior year Adopted Budget are detailed below:

- Working Capital Reserve has increased \$4,330,575.
- Truck Management Program Reserve has increased \$47,454.

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					
Sacramento County Transportation Development Fee Administration	\$288,235	\$241,746	\$291,485	\$49,739	20.6%
Sacramento County Transportation Development Fee Districts	\$27,816,862	\$16,184,894	\$16,368,066	\$183,172	1.1%
Total Expenditures / Appropriations	\$28,105,097	\$16,426,640	\$16,659,551	\$232,911	1.4%
Total Reimbursements	\$(14,328,548)	—	—	—	—%
Net Financing Uses	\$13,776,549	\$16,426,640	\$16,659,551	\$232,911	1.4%
Total Revenue	\$12,557,282	\$16,899,151	\$21,232,227	\$4,333,076	25.6%
Use of Fund Balance	\$1,219,267	\$(472,511)	\$(4,572,676)	\$(4,100,165)	867.7%

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	\$7,448,879	\$6,737,414	\$10,118,255	\$3,380,841	50.2%
Other Charges	\$50,500	\$50,500	\$55,500	\$5,000	9.9%
Interfund Charges	\$20,605,718	\$9,638,726	\$6,485,796	\$(3,152,930)	(32.7)%
Total Expenditures / Appropriations	\$28,105,097	\$16,426,640	\$16,659,551	\$232,911	1.4%
Other Reimbursements	\$(14,328,548)	—	—	—	—%
Total Reimbursements	\$(14,328,548)	—	—	—	—%
Net Financing Uses	\$13,776,549	\$16,426,640	\$16,659,551	\$232,911	1.4%
Revenue					
Licenses, Permits & Franchises	\$11,865,780	\$15,880,047	\$20,213,123	\$4,333,076	27.3%
Revenue from Use Of Money & Property	\$273,679	\$315,191	\$315,191	—	—%
Miscellaneous Revenues	\$417,823	\$703,913	\$703,913	—	—%
Total Revenue	\$12,557,282	\$16,899,151	\$21,232,227	\$4,333,076	25.6%
Use of Fund Balance	\$1,219,267	\$(472,511)	\$(4,572,676)	\$(4,100,165)	867.7%

Summary of Changes

The Revised Recommended Budget reflects a \$232,911 (1.4%) increase in total appropriations, a \$4,333,076 (25.6%) increase in revenue, and a \$4,100,165 (867.7%) decrease in use of fund balance from the Approved Recommended Budget.

The net increase in total appropriations is due to:

- Rebudgeting of expenditures related to credit and reimbursement agreements.
- Decreases in funding transfers for projects in other funds, corresponding to reductions in qualifying project costs.

The increase in revenue is due to revised fee collection calculations that incorporate FY 2020-21 actuals and the Folsom Sphere of Influence agreement.

Use of Fund Balance reflects the net of a carryover of \$17,871,839 in available balance and a provision for reserve of \$22,444,515. Reserve changes from the prior year Adopted Budget are detailed below:

- Reserve for Future Construction has increased \$21,560,793.
- Reserve of Five-Year Mitigation Act Update has increased \$883,722.

Sacramento County Transportation Development Fee 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					
Services & Supplies	\$287,235	\$240,746	\$290,485	\$49,739	20.7%
Other Charges	\$1,000	\$1,000	\$1,000	—	—%
Total Expenditures / Appropriations	\$288,235	\$241,746	\$291,485	\$49,739	20.6%
Other Reimbursements	—	—	—	—	—%
Total Reimbursements	—	—	—	—	—%
Net Financing Uses	\$288,235	\$241,746	\$291,485	\$49,739	20.6%
Revenue					
Revenue from Use Of Money & Property	\$4,093	\$10,344	\$10,344	—	—%
Miscellaneous Revenues	\$417,823	\$703,913	\$703,913	—	—%
Total Revenue	\$421,916	\$714,257	\$714,257	—	—%
Use of Fund Balance	\$(133,681)	\$(472,511)	\$(422,772)	\$49,739	(10.5)%

Summary of Changes

The Revised Recommended Budget reflects a \$49,739 (20.6%) increase in total appropriations and a \$49,739 (10.5%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to the rebudgeting of consultant contract expenditures.

Use of Fund Balance reflects the net of a carryover of \$460,950 in available balance and a provision for reserve of \$883,722.

Sacramento County Transportation Development Fee Districts

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					
Services & Supplies	\$7,161,644	\$6,496,668	\$9,827,770	\$3,331,102	51.3%
Other Charges	\$49,500	\$49,500	\$54,500	\$5,000	10.1%
Interfund Charges	\$20,605,718	\$9,638,726	\$6,485,796	\$(3,152,930)	(32.7)%
Total Expenditures / Appropriations	\$27,816,862	\$16,184,894	\$16,368,066	\$183,172	1.1%
Other Reimbursements	\$(14,328,548)	—	—	—	—%
Total Reimbursements	\$(14,328,548)	—	—	—	—%
Net Financing Uses	\$13,488,314	\$16,184,894	\$16,368,066	\$183,172	1.1%
Revenue					
Licenses, Permits & Franchises	\$11,865,780	\$15,880,047	\$20,213,123	\$4,333,076	27.3%
Revenue from Use Of Money & Property	\$269,586	\$304,847	\$304,847	—	—%
Total Revenue	\$12,135,366	\$16,184,894	\$20,517,970	\$4,333,076	26.8%
Use of Fund Balance	\$1,352,948	—	\$(4,149,904)	\$(4,149,904)	—%

Summary of Changes

The Revised Recommended Budget reflects a \$183,172 (1.1%) increase in total appropriations, a \$4,333,076 (26.8%) increase in revenue, and a \$4,149,904 (new) decrease in use of fund balance from the Approved Recommended Budget.

The net increase in total appropriations is due to:

- Rebudgeting of expenditures related to credit and reimbursement agreements.
- Decreases in funding transfers for projects in other funds, corresponding to reductions in qualifying project costs.

The increase in revenue is due to revised fee collection calculations that incorporate FY 2020-21 actuals and the Folsom Sphere of Influence agreement.

Use of Fund Balance reflects the net of a carryover of \$17,410,889 in available balance and a provision for reserve of \$21,560,793.

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					
East County Transit Area	\$185,506	\$152,009	\$152,009	—	—%
Galt Transit Area	\$4,794,045	\$3,469,649	\$3,455,399	\$(14,250)	(0.4)%
Total Expenditures / Appropriations	\$4,979,551	\$3,621,658	\$3,607,408	\$(14,250)	(0.4)%
Net Financing Uses	\$4,979,551	\$3,621,658	\$3,607,408	\$(14,250)	(0.4)%
Total Revenue	\$4,461,669	\$3,133,127	\$3,133,127	—	—%
Use of Fund Balance	\$517,882	\$488,531	\$474,281	\$(14,250)	(2.9)%

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	\$826,669	\$843,127	\$843,127	—	—%
Other Charges	\$3,027,882	\$2,493,531	\$2,479,281	\$(14,250)	(0.6)%
Equipment	\$1,125,000	\$285,000	\$285,000	—	—%
Total Expenditures / Appropriations	\$4,979,551	\$3,621,658	\$3,607,408	\$(14,250)	(0.4)%
Net Financing Uses	\$4,979,551	\$3,621,658	\$3,607,408	\$(14,250)	(0.4)%
Revenue					
Taxes	\$2,717,502	\$1,765,928	\$1,192,146	\$(573,782)	(32.5)%
Revenue from Use Of Money & Property	\$20,952	\$30,499	\$30,499	—	—%
Intergovernmental Revenues	\$1,566,715	\$1,264,700	\$1,802,982	\$538,282	42.6%
Charges for Services	\$138,500	\$54,000	\$83,500	\$29,500	54.6%
Other Financing Sources	\$18,000	\$18,000	\$24,000	\$6,000	33.3%
Total Revenue	\$4,461,669	\$3,133,127	\$3,133,127	—	—%
Use of Fund Balance	\$517,882	\$488,531	\$474,281	\$(14,250)	(2.9)%

Summary of Changes

The Revised Recommended Budget reflects a \$14,250 (0.4%) decrease in total appropriations and a \$14,250 (2.9%) decrease in use of fund balance (retained earnings).

The decrease in appropriations is due to a decrease in bus acquisition costs in FY 2021-22 for the Galt Transit Area program.

The use of fund balance (retained earnings) reflects \$474,281 in depreciation expense in FY 2021-22.

Galt Transit Area

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					
Services & Supplies	\$784,663	\$804,493	\$804,493	—	—%
Other Charges	\$2,884,382	\$2,380,156	\$2,365,906	\$(14,250)	(0.6)%
Equipment	\$1,125,000	\$285,000	\$285,000	—	—%
Total Expenditures / Appropriations	\$4,794,045	\$3,469,649	\$3,455,399	\$(14,250)	(0.4)%
Net Financing Uses	\$4,794,045	\$3,469,649	\$3,455,399	\$(14,250)	(0.4)%
Revenue					
Taxes	\$2,568,969	\$1,626,455	\$1,052,673	\$(573,782)	(35.3)%
Revenue from Use Of Money & Property	\$17,479	\$26,338	\$26,338	—	—%
Intergovernmental Revenues	\$1,566,715	\$1,264,700	\$1,802,982	\$538,282	42.6%
Charges for Services	\$138,500	\$54,000	\$83,500	\$29,500	54.6%
Other Financing Sources	\$18,000	\$18,000	\$24,000	\$6,000	33.3%
Total Revenue	\$4,309,663	\$2,989,493	\$2,989,493	—	—%
Use of Fund Balance	\$484,382	\$480,156	\$465,906	\$(14,250)	(3.0)%

Summary of Changes

The Revised Recommended Budget reflects a \$14,250 (0.4%) decrease in appropriations and a \$14,250 (3.0%) decrease in use of fund balance (retained earnings).

The decrease in appropriations is due to a decrease in depreciation expenses resulting from a delay in bus acquisitions in FY 2021-22.

While there are no changes to overall revenue, funding from the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) is available to offset reductions in other revenue sources (such as fare box revenue) due to the impacts of COVID-19.

The use of fund balance (retained earnings) reflects \$465,906 in depreciation expense in FY 2021-22.

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					
Sacramento County Landscape Maintenance CFD No. 2004-2	\$259,534	\$349,868	\$393,559	\$43,691	12.5%
Total Expenditures / Appropriations	\$259,534	\$349,868	\$393,559	\$43,691	12.5%
Net Financing Uses	\$259,534	\$349,868	\$393,559	\$43,691	12.5%
Total Revenue	\$159,087	\$234,476	\$292,457	\$57,981	24.7%
Use of Fund Balance	\$100,447	\$115,392	\$101,102	\$(14,290)	(12.4)%

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	\$256,534	\$346,868	\$390,559	\$43,691	12.6%
Other Charges	\$3,000	\$3,000	\$3,000	—	—%
Total Expenditures / Appropriations	\$259,534	\$349,868	\$393,559	\$43,691	12.5%
Net Financing Uses	\$259,534	\$349,868	\$393,559	\$43,691	12.5%
Revenue					
Revenue from Use Of Money & Property	\$12,487	\$9,476	\$9,476	—	—%
Charges for Services	\$146,600	\$225,000	\$282,981	\$57,981	25.8%
Total Revenue	\$159,087	\$234,476	\$292,457	\$57,981	24.7%
Use of Fund Balance	\$100,447	\$115,392	\$101,102	\$(14,290)	(12.4)%

Summary of Changes

The Revised Recommended Budget reflects a \$43,691 (12.5%) increase in total appropriations, a \$57,981 (24.7%) increase in revenue, and a \$14,290 (12.4%) decrease in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- Increased service labor costs for new properties in Zone 4.
- An agreement with Parks to transfer out their portion of collected assessments for the Gibson Crossing subdivision.

The increase in revenue is due to new assessments to be collected for the Gibson Crossing subdivision and a Board approved 30% rate increase.

Use of Fund Balance reflects the net of a carryover of \$66,031 in available balance and a reserve release of \$35,071. Reserve changes from the prior year Adopted Budget are detailed below:

- Working Capital Reserve has decreased \$35,071.

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					
Transportation Sales Tax	\$50,760,337	\$65,434,826	\$65,047,601	\$(387,225)	(0.6)%
Total Expenditures / Appropriations	\$50,760,337	\$65,434,826	\$65,047,601	\$(387,225)	(0.6)%
Total Reimbursements	\$(2,606,228)	\$(7,117,566)	\$(6,632,768)	\$484,798	(6.8)%
Net Financing Uses	\$48,154,109	\$58,317,260	\$58,414,833	\$97,573	0.2%
Total Revenue	\$46,298,338	\$56,120,211	\$56,481,387	\$361,176	0.6%
Use of Fund Balance	\$1,855,771	\$2,197,049	\$1,933,446	\$(263,603)	(12.0)%

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	\$33,314,946	\$37,901,829	\$34,976,908	\$(2,924,921)	(7.7)%
Other Charges	\$1,128,030	\$3,013,550	\$2,064,815	\$(948,735)	(31.5)%
Interfund Charges	\$16,317,361	\$24,519,447	\$28,005,878	\$3,486,431	14.2%
Total Expenditures / Appropriations	\$50,760,337	\$65,434,826	\$65,047,601	\$(387,225)	(0.6)%
Other Reimbursements	\$(2,606,228)	\$(7,117,566)	\$(6,632,768)	\$484,798	(6.8)%
Total Reimbursements	\$(2,606,228)	\$(7,117,566)	\$(6,632,768)	\$484,798	(6.8)%
Net Financing Uses	\$48,154,109	\$58,317,260	\$58,414,833	\$97,573	0.2%
Revenue					
Taxes	\$26,820,973	\$37,812,226	\$39,677,725	\$1,865,499	4.9%
Revenue from Use Of Money & Property	\$154,761	\$101,295	\$101,295	—	—%
Intergovernmental Revenues	\$17,939,454	\$13,780,953	\$12,664,954	\$(1,115,999)	(8.1)%
Miscellaneous Revenues	\$1,383,150	\$4,425,737	\$4,037,413	\$(388,324)	(8.8)%
Total Revenue	\$46,298,338	\$56,120,211	\$56,481,387	\$361,176	0.6%
Use of Fund Balance	\$1,855,771	\$2,197,049	\$1,933,446	\$(263,603)	(12.0)%

Summary of Changes

The Revised Recommended Budget reflects a \$387,225 (0.6%) decrease in total appropriations, a \$484,798 (6.8%) decrease in reimbursements, a \$361,176 (0.6%) increase in revenue, and a \$263,603 (12.0%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to:

- Changes in the distribution of costs for projects, including the Florin Road Bicycle & Pedestrian Improvements – Franklin to Power Inn and the 47th Avenue Pedestrian & Bicycle Improvements – Sac City/ County Limits to Stockton Boulevard.
- Shifts in timelines for projects, including Sidewalk Infill: Arden-Arcade & Carmichael, Fair Oaks Boulevard Bicycle and Pedestrian Mobility Project Phase 2, and Watt Avenue Complete Streets Improvement Project – Roseville Road to Orange Grove.

The decrease in reimbursements is due to a reduced need from other funding sources directly related to decreases in qualifying project costs.

The net increase in revenue is due to increases from funding sources such as federal grants, state programs and local reimbursement agreements, attributable to increased claimable project costs in FY 2021-22.

Use of Fund Balance reflects a carryover of \$1,933,446 in available balance.

- There are no changes to reserves.

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 Support	\$20,829,850	\$23,563,101	\$23,742,893	\$179,792	0.8%
Capital Outlay Fund	\$34,495,931	\$32,920,164	\$34,793,691	\$1,873,527	5.7%
Collections	\$64,388,204	\$72,596,935	\$80,278,859	\$7,681,924	10.6%
Kiefer Landfill	\$45,128,799	\$47,394,095	\$34,075,701	\$(13,318,394)	(28.1)%
North Area Recovery Station (NARS)	\$30,009,936	\$41,201,729	\$41,831,036	\$629,307	1.5%
Total Expenditures / Appropriations	\$194,852,720	\$217,676,024	\$214,722,180	\$(2,953,844)	(1.4)%
Total Reimbursements	\$(98,386,077)	\$(79,703,232)	\$(73,702,619)	\$6,000,613	(7.5)%
Net Financing Uses	\$96,466,643	\$137,972,792	\$141,019,561	\$3,046,769	2.2%
Total Revenue	\$91,430,782	\$124,114,556	\$130,368,488	\$6,253,932	5.0%
Use of Fund Balance	\$5,035,861	\$13,858,236	\$10,651,073	\$(3,207,163)	(23.1)%
Positions	282.0	314.0	314.0	—	—%

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	\$36,804,615	\$40,384,319	\$40,692,561	\$308,242	0.8%
Services & Supplies	\$53,056,578	\$61,462,597	\$62,793,279	\$1,330,682	2.2%
Other Charges	\$3,810,393	\$13,312,270	\$15,106,270	\$1,794,000	13.5%
Improvements	\$24,773,591	\$7,594,551	\$7,594,551	—	—%
Equipment	\$9,195,037	\$15,485,817	\$15,099,662	\$(386,155)	(2.5)%
Interfund Charges	\$2,506,629	\$1,570,625	\$1,570,625	—	—%
Intrafund Charges	\$64,705,877	\$77,865,845	\$71,865,232	\$(6,000,613)	(7.7)%
Total Expenditures / Appropriations	\$194,852,720	\$217,676,024	\$214,722,180	\$(2,953,844)	(1.4)%
Intrafund Reimbursements Between Programs	\$(64,705,877)	\$(33,583,992)	\$(27,535,063)	\$6,048,929	(18.0)%
Other Reimbursements	\$(33,680,200)	\$(46,119,240)	\$(46,167,556)	\$(48,316)	0.1%
Total Reimbursements	\$(98,386,077)	\$(79,703,232)	\$(73,702,619)	\$6,000,613	(7.5)%
Net Financing Uses	\$96,466,643	\$137,972,792	\$141,019,561	\$3,046,769	2.2%
Revenue					
Licenses, Permits & Franchises	\$1,684,300	—	—	—	—%
Revenue from Use Of Money & Property	\$1,691,000	\$399,540	\$399,540	—	—%
Intergovernmental Revenues	\$370,426	\$1,499,724	\$1,499,724	—	—%
Charges for Services	\$83,567,743	\$118,823,833	\$118,823,833	—	—%
Miscellaneous Revenues	\$4,067,313	\$3,341,459	\$3,341,459	—	—%
Other Financing Sources	\$50,000	\$50,000	\$6,303,932	\$6,253,932	12,507.9%
Total Revenue	\$91,430,782	\$124,114,556	\$130,368,488	\$6,253,932	5.0%
Use of Fund Balance	\$5,035,861	\$13,858,236	\$10,651,073	\$(3,207,163)	(23.1)%
Positions	282.0	314.0	314.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$2,953,844 (1.4%) decrease in total appropriations, a \$6,000,613 (7.5%) decrease in reimbursements, a \$6,253,932 (5.0%) increase in revenue, and a \$3,207,163 (23.1%) decrease in use of fund balance (retained earnings) from the Approved Recommended Budget.

The net decrease in total appropriations is due to:

- A decrease in intrafund charges due to new lease revenue proceeds for the purposes of financing equipment replacement.
- Lower capital budget expenses due to equipment cost revisions in the Capital Improvement Plan.
- An anticipated increase in negotiated cost of living adjustments.

- New appropriations for equipment rental payments on the equipment lease financing agreement.
- Increases in payments to the South County residential collection contract.
- Administrative costs associated with a planned solid waste rate increase initiative.
- Additional planning costs in preparation for future compliance with Senate Bill 1383 in Fiscal Year 2022-23.

The decrease in reimbursements is due to:

- New revenue proceeds resulting from an equipment lease financing agreement offsetting the need for reimbursements.
- A decrease in equipment purchase costs due to revisions in the Capital Improvement Plan.

The increase in revenue is due to lease revenue proceeds from an equipment lease financing agreement for the replacement automated side loading collection vehicles.

Use of Fund Balance reflects a decrease of \$10,651,073 in retained earnings.

Structural Projects - \$7,594,551

\$2,304,699 - Kiefer Landfill, Gas and Leachate Management Systems Improvements. This project includes expansion of the Kiefer Landfill gas collection system into Module 3 (M3) and installation of additional gas and leachate infrastructure in and around modules M1, M1-L, and M2. Additional gas collectors are required to maintain compliance with regulatory requirements. The project will involve the installation of new and replacement wells, horizontal gas collectors, and new piping. Leachate recirculation system components will be installed in module M3. This budget also includes costs for scheduled replacement of various flare station and energy plant equipment items.

\$2,162,002 – Kiefer Landfill, Liner and Ancillary Features. This project includes the planning, design, construction, construction management, inspections, reporting, and oversight associated with construction of prepared excavation, landfill liner, and leachate collection, landfill gas piping systems, infrastructure, drainage, and roadway for the Kiefer Landfill. The project will cover multiple fiscal years. Liner and supporting infrastructure construction is in module M4 during FY 2018-19 through FY 2022-23.

\$582,400 – Facility Improvements, Electric Vehicle Charging Stations. This project consists of the installation of a heavy vehicle charging station at North Collection and light vehicle electric vehicle (EV) charging stations at various DWMR owned facilities. The completion of the project will allow the department to apply for an Air Quality Management District grant.

\$509,550 – Facility Improvements, Capital Renewal Forecast. This project includes forecasted replacement needs of building systems and equipment at various DWMR buildings, including those to address needed ADA capital project upgrades. The project is based on a FY 2015-16 facility condition assessment that included buildings at six DWMR facilities.

\$425,600 – South Collections, Slow Fill Expansion. This project will provide up to 23 additional slots to the department's Compressed Natural Gas (CNG) slow fill refueling station. This additional capacity is for CNG fueled equipment transferred from the North Collections to the South Collections area.

\$392,900 – Kiefer Landfill, Shoulder Improvement Phase II. This project includes shoulder widening along Kiefer Boulevard in front of the Kiefer Landfill entrance. This project also includes constructing a culvert and increasing the sight distance at the Kiefer Groundwater Treatment entrance from Kiefer Boulevard to aid with storm water drainage and safety.

\$268,550 – Information Technology, Site Camera and Server Upgrades. This project adds to the current surveillance cameras installed at the Waste Management and Recycling sites. This project upgrades current network servers. The camera upgrades will provide for better coverage thus increasing the security awareness of the operations and provide increased safety for department staff. The upgrades to the servers will address network connectivity issues and provide for increased storage capacity for video files, and other network issues.

\$207,500 – Kiefer Landfill, Groundwater Remediation. This project includes design and construction to replace an extraction well that is no longer functional. Due to migrating groundwater contamination, the new well will be larger than the old well, and may be relocated based on consultant studies.

\$198,300 – Kiefer Landfill, Entrance Improvement. This project continues with the improvement of the entrance to Kiefer Landfill by adding an additional lane to the approach to the scale house, adding an additional scale, and an informational visitor's center.

\$124,300 – Kiefer Landfill, Final Cover. This project includes the planning, design, construction, construction management, inspections, and reporting associated with construction of partial final closure components such as final cover, drainage improvements, landfill gas modifications, vegetation, and erosion control.

\$106,050 – Facility Improvements, ADA Mitigation. As part of a comprehensive plan to mitigate all ADA Deficiencies at DWMR Facilities, this project includes upgrades and modifications to remedy the existing concerns. The master DWMR Plan prioritizes Public Path of Travel issues in the first years of the plan in order to maximize accessibility.

\$100,500 – South Area Transfer Station, Site Improvements. This appropriation is for the repair and maintenance of the South Area Transfer Station entrance gate and for rehabilitation of asphalt overlay at the site.

\$71,000 – South Area Transfer Station, Flex Space Rehabilitation. This project includes site improvements to the South Area Transfer Station including a fabric structure for cover for the waste operations to allow transfer at the site during construction of the North Area Recovery Station Master Plan Improvements.

\$60,000 – Kiefer Landfill – Asphalt Pavement Rehabilitation. This project is for rehabilitation of asphalt roads at Kiefer Landfill. The project will resurface the green waste, recycling, and self-haul drop-off areas. Future phases of this on-going project include design, construction, construction management, and inspection for the repair and reconstruction of asphalt pavement at Kiefer Landfill.

\$50,400 - Kiefer Landfill, GPS Upgrades. This project is for the purchase of additional and replacement Global Positioning System (GPS) grade control equipment for use in operations equipment at Kiefer Landfill. This project allows for the replacement of fully depreciated equipment in current use.

\$30,800 - Kiefer Landfill, Wheel Wash Improvements. This project provides for improvements to the existing wheel wash system at Kiefer Landfill. The project will involve the installation of replacement pumps as well as an increase in the sedimentation basin size.

Capital Equipment - \$15,099,666

\$11,012,951 - Collections, Automated Side Loading Collection Trucks 3-Axle (26). The automated side loading collection truck is used to collect residential refuse and recycling. This appropriation is for the purchase of twenty-six (26) collection trucks. These vehicles are a replacement for current, fully depreciated units and a re-budget from FY 2020-21.

\$1,138,629 – ABNCU, Knuckle Boom Truck (4). This project is for the purchase of four (4) knuckle boom trucks for neighborhood cleanup activity and illegal dumping collection. The appropriation will address a service level change caused by the addition of new housing developments and an increase in illegal dumping activity.

\$873,722 – Collections – Automated Collections Trucks 2-Axle (2). This project is for the purchase of two (2) fully automated side-loading collection trucks. These will be 2-axle trucks powered by compressed natural gas. These vehicles are primarily used for dead-end street routes and as a backup vehicle. These units will replace fully depreciated units in current use. This is a re-budget from FY2020-21.

\$432,600 – North Area Recovery Station – Transfer Tractors (2). This purchase is for two (2) Transfer Tractors. The Transfer Tractors are used to move refuse and recycling from North Area Recovery Station to Kiefer Landfill and recycling vendors. This is a re-budget from FY 2020-21.

\$343,694 – Can Yard, Collection Cart Delivery Van (2). The cart delivery vans are used to deliver residential carts. This appropriation is for the replacement of two current, fully depreciated units. This is a re-budget from FY 2020-21.

\$322,596 – ABNCU, Claw Loader (2). This purchase is for two (2) claw loaders to replace two fully depreciated vehicles in current inventory.

\$320,845 – North Area Recovery Station, Sweeper. This purchase request is for the replacement of a fully depreciated unit in current use. This vehicle will be used primarily at North Area Recovery Station to improve storm water quality and to control offsite tracking of soil and debris onto public roadways

\$300,000 – North Area Recovery Station – Terminal Tractor. This is appropriation is for the purchase of one terminal tractor. This purchase will replace a fully depreciated unit.

\$300,000 – North Area Recovery Station – Terminal Tractor. This is appropriation is for the purchase of one terminal tractor. This purchase will replace a fully depreciated unit.

\$218,360 – North Area Recovery Station – Transfer Trailers (2). This appropriation is for the purchase of two transfer trailers. These units are for the movement of refuse and recycling to and from County sites, and to vendor processing facilities. This purchase will replace fully depreciated units in current inventory.

\$97,850 – Kiefer Landfill, Tarp Machine. This project is for a tarp machine for Kiefer Landfill operations. A Tier 3 diesel engine to comply with California Air Resources Board rules will power this equipment. This will replace a fully depreciated unit currently in operation at the landfill.

\$21,115 – Kiefer Landfill, Air Compressor. This project is for an air compressor for Kiefer Landfill operations. A tier 3 or higher diesel engine to comply with California Air Resources Board rules will power this equipment. This will replace a fully depreciated unit currently in operation.

\$17,304 – Kiefer Landfill, Light Towers (2). This project is for the purchase of two (2) light plants. This equipment will be used primarily at Kiefer Landfill to help illuminate the landing area to increase visibility. They will also be used as a backup generator. These purchases will replace fully depreciated units currently in use at the landfill.

Administration and Support

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	\$9,744,058	\$10,396,417	\$10,480,826	\$84,409	0.8%
Services & Supplies	\$10,150,079	\$11,876,105	\$12,141,105	\$265,000	2.2%
Other Charges	\$38,448	\$(8,876)	\$(8,876)	—	—%
Interfund Charges	—	—	—	—	—%
Intrafund Charges	\$897,265	\$1,299,455	\$1,129,838	\$(169,617)	(13.1)%
Total Expenditures / Appropriations	\$20,829,850	\$23,563,101	\$23,742,893	\$179,792	0.8%
Total Reimbursements between Programs	\$(18,019,380)	\$(9,913,828)	\$(10,045,304)	\$(131,476)	1.3%
Other Reimbursements	—	\$(12,423,485)	\$(12,471,801)	\$(48,316)	0.4%
Total Reimbursements	\$(18,019,380)	\$(22,337,313)	\$(22,517,105)	\$(179,792)	0.8%
Net Financing Uses	\$2,810,470	\$1,225,788	\$1,225,788	—	—%
Revenue					
Revenue from Use Of Money & Property	\$1,320,000	\$107,100	\$107,100	—	—%
Intergovernmental Revenues	\$145,000	\$260,242	\$260,242	—	—%
Charges for Services	\$659,457	\$519,630	\$519,630	—	—%
Miscellaneous Revenues	\$315,852	\$338,816	\$338,816	—	—%
Total Revenue	\$2,440,309	\$1,225,788	\$1,225,788	—	—%
Use of Fund Balance	\$370,161	—	—	—	—%
Positions	65.0	70.0	70.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$179,792 (0.8%) increase in total appropriations and reimbursements from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An anticipated increase in negotiated cost of living adjustments.
- Updated cost estimates for a planned Proposition 218 solid waste rate increase initiative.
- Additional costs for a mandated waste characterization study in preparation for future compliance with Senate Bill 1383 beginning in Fiscal Year 2022-23.

The increase in reimbursements is due to:

- The anticipated cost of living adjustments.

- Higher scale house operations at Kiefer Landfill and North Area Recovery Station.
Use of Fund Balance reflects no change in retained earnings.

Capital Outlay Fund

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					
Services & Supplies	\$484,800	\$486,270	\$951,952	\$465,682	95.8%
Other Charges	\$42,503	\$9,353,526	\$11,147,526	\$1,794,000	19.2%
Improvements	\$24,773,591	\$7,594,551	\$7,594,551	—	—%
Equipment	\$9,195,037	\$15,485,817	\$15,099,662	\$(386,155)	(2.5)%
Total Expenditures / Appropriations	\$34,495,931	\$32,920,164	\$34,793,691	\$1,873,527	5.7%
Total Reimbursements between Programs	\$(25,386,497)	\$(23,670,164)	\$(17,489,759)	\$6,180,405	(26.1)%
Other Reimbursements	\$(33,430,200)	—	—	—	—%
Total Reimbursements	\$(58,816,697)	\$(23,670,164)	\$(17,489,759)	\$6,180,405	(26.1)%
Net Financing Uses	\$(24,320,766)	\$9,250,000	\$17,303,932	\$8,053,932	87.1%
Revenue					
Other Financing Sources	\$50,000	\$50,000	\$6,303,932	\$6,253,932	12,507.9%
Total Revenue	\$50,000	\$50,000	\$6,303,932	\$6,253,932	12,507.9%
Use of Fund Balance	\$(24,370,766)	\$9,200,000	\$11,000,000	\$1,800,000	19.6%

Summary of Changes

The Revised Recommended Budget reflects a \$1,873,527 (5.7%) increase in total appropriations, a \$6,180,405 (26.1%) decrease in reimbursements, a \$6,253,932 (12,507.9%) increase in revenue, and a \$1,800,000 (19.6%) increase in use of fund balance (retained earnings) from the Approved Recommended Budget.

The increase in total appropriations is due to a new request for equipment rental payments required for an equipment lease financing agreement entered into in August 2021, partially offset by a decrease in equipment purchase costs due to revisions in the Capital Improvement Plan.

The decrease in reimbursements is due to new revenue proceeds from an equipment lease financing agreement offsetting the need for reimbursements.

The increase in revenue is due to lease revenue proceeds from an equipment lease financing agreement for the purchase of replacement vehicles.

Use of Fund Balance reflects an \$11,000,000 decrease in retained earnings.

Collections

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	\$15,088,437	\$17,156,832	\$17,291,041	\$134,209	0.8%
Services & Supplies	\$23,242,987	\$24,637,579	\$25,237,579	\$600,000	2.4%
Other Charges	\$3,544,332	\$3,846,256	\$3,846,256	—	—%
Interfund Charges	—	—	—	—	—%
Intrafund Charges	\$22,512,448	\$26,956,268	\$33,903,983	\$6,947,715	25.8%
Total Expenditures / Appropriations	\$64,388,204	\$72,596,935	\$80,278,859	\$7,681,924	10.6%
Other Reimbursements	—	\$(776,000)	\$(776,000)	—	—%
Total Reimbursements	—	\$(776,000)	\$(776,000)	—	—%
Net Financing Uses	\$64,388,204	\$71,820,935	\$79,502,859	\$7,681,924	10.7%
Revenue					
Licenses, Permits & Franchises	\$412,700	—	—	—	—%
Intergovernmental Revenues	\$225,426	\$1,056,367	\$1,056,367	—	—%
Charges for Services	\$50,828,086	\$67,859,782	\$67,859,782	—	—%
Miscellaneous Revenues	\$63,621	—	—	—	—%
Total Revenue	\$51,529,833	\$68,916,149	\$68,916,149	—	—%
Use of Fund Balance	\$12,858,371	\$2,904,786	\$10,586,710	\$7,681,924	264.5%
Positions	124.0	153.0	153.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$7,681,924 (10.6%) increase in total appropriations and a \$7,681,924 (264.5%) increase in use of fund balance (retained earnings) from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An anticipated increase in negotiated cost of living adjustments.
- Updated estimates for payments to the South County residential collection contract.
- An increase in intrafund charges due to updated allocations for capital program charges within the department.

Use of Fund Balance reflects a \$10,586,710 decrease in retained earnings.

Kiefer Landfill

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	\$5,794,806	\$6,140,170	\$6,182,080	\$41,910	0.7%
Services & Supplies	\$11,328,795	\$11,207,057	\$11,207,057	—	—%
Other Charges	\$91,290	\$61,071	\$61,071	—	—%
Interfund Charges	\$2,506,629	\$1,570,625	\$1,570,625	—	—%
Intrafund Charges	\$25,407,279	\$28,415,172	\$15,054,868	\$(13,360,304)	(47.0)%
Total Expenditures / Appropriations	\$45,128,799	\$47,394,095	\$34,075,701	\$(13,318,394)	(28.1)%
Total Reimbursements between Programs	\$(13,600,000)	—	—	—	—%
Other Reimbursements	\$(250,000)	\$(19,597,522)	\$(19,597,522)	—	—%
Total Reimbursements	\$(13,850,000)	\$(19,597,522)	\$(19,597,522)	—	—%
Net Financing Uses	\$31,278,799	\$27,796,573	\$14,478,179	\$(13,318,394)	(47.9)%
Revenue					
Licenses, Permits & Franchises	\$1,271,600	—	—	—	—%
Revenue from Use Of Money & Property	\$371,000	\$292,440	\$292,440	—	—%
Intergovernmental Revenues	—	\$159,305	\$159,305	—	—%
Charges for Services	\$17,769,000	\$24,560,867	\$24,560,867	—	—%
Miscellaneous Revenues	\$3,674,636	\$3,013,643	\$3,013,643	—	—%
Total Revenue	\$23,086,236	\$28,026,255	\$28,026,255	—	—%
Use of Fund Balance	\$8,192,563	\$(229,682)	\$(13,548,076)	\$(13,318,394)	5,798.6%
Positions	45.0	43.0	43.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$13,318,394 (28.1%) decrease in total appropriations and a \$13,318,394 (5,798.6%) decrease in use of fund balance (retained earnings) from the Approved Recommended Budget.

The decrease in total appropriations is due to a decrease in intrafund charges resulting from updated allocations for capital program charges within the department, partially offset by increases in negotiated cost of living adjustments.

Use of Fund Balance reflects a \$13,548,076 increase in retained earnings.

North Area Recovery Station (NARS)

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	\$6,177,314	\$6,690,900	\$6,738,614	\$47,714	0.7%
Services & Supplies	\$7,849,917	\$13,255,586	\$13,255,586	—	—%
Other Charges	\$93,820	\$60,293	\$60,293	—	—%
Interfund Charges	—	—	—	—	—%
Intrafund Charges	\$15,888,885	\$21,194,950	\$21,776,543	\$581,593	2.7%
Total Expenditures / Appropriations	\$30,009,936	\$41,201,729	\$41,831,036	\$629,307	1.5%
Total Reimbursements between Programs	\$(7,700,000)	—	—	—	—%
Other Reimbursements	—	\$(13,322,233)	\$(13,322,233)	—	—%
Total Reimbursements	\$(7,700,000)	\$(13,322,233)	\$(13,322,233)	—	—%
Net Financing Uses	\$22,309,936	\$27,879,496	\$28,508,803	\$629,307	2.3%
Revenue					
Intergovernmental Revenues	—	\$23,810	\$23,810	—	—%
Charges for Services	\$14,311,200	\$25,883,554	\$25,883,554	—	—%
Miscellaneous Revenues	\$13,204	\$(11,000)	\$(11,000)	—	—%
Total Revenue	\$14,324,404	\$25,896,364	\$25,896,364	—	—%
Use of Fund Balance	\$7,985,532	\$1,983,132	\$2,612,439	\$629,307	31.7%
Positions	48.0	48.0	48.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$629,307 (1.5%) increase in total appropriations and a \$629,307 (31.7%) increase in use of fund balance (retained earnings) from the Approved Recommended Budget.

The increase in total appropriations is due to:

- Anticipated increases in negotiated cost of living adjustments.
- An increase in intrafund charges due to updated allocations for capital program charges within the department.

Use of Fund Balance reflects a \$2,612,439 decrease in retained earnings.

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					
Commercial Program	—	\$3,761,246	\$4,261,246	\$500,000	13.3%
Total Expenditures / Appropriations	—	\$3,761,246	\$4,261,246	\$500,000	13.3%
Total Reimbursements	—	—	\$(500,000)	\$(500,000)	—%
Net Financing Uses	—	\$3,761,246	\$3,761,246	—	—%
Total Revenue	—	\$3,541,000	\$3,541,000	—	—%
Use of Fund Balance	—	\$220,246	\$220,246	—	—%

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	—	\$64,992	\$64,992	—	—%
Services & Supplies	—	\$2,108,867	\$2,608,867	\$500,000	23.7%
Interfund Charges	—	\$1,587,387	\$1,587,387	—	—%
Total Expenditures / Appropriations	—	\$3,761,246	\$4,261,246	\$500,000	13.3%
Other Reimbursements	—	—	\$(500,000)	\$(500,000)	—%
Total Reimbursements	—	—	\$(500,000)	\$(500,000)	—%
Net Financing Uses	—	\$3,761,246	\$3,761,246	—	—%
Revenue					
Licenses, Permits & Franchises	—	\$3,500,000	\$3,500,000	—	—%
Fines, Forfeitures & Penalties	—	\$41,000	\$41,000	—	—%
Total Revenue	—	\$3,541,000	\$3,541,000	—	—%
Use of Fund Balance	—	\$220,246	\$220,246	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$500,000 (13.3%) increase in total appropriations and a \$500,000 (new) increase in reimbursements from the Approved Recommended Budget.

The increase in total appropriations and reimbursements is due to recommended growth detailed later in this section.

Use of Fund Balance reflects a \$220,246 decrease in retained earnings.

Summary of September Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Commercial Program	500,000	(500,000)	—	—	—

September Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DWMR - Homeless Encampment Debris Removal	500,000	(500,000)	—	—	—

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).

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					
Stormwater Utility - Unincorporated Area	\$39,228,659	\$42,396,935	\$38,036,411	\$(4,360,524)	(10.3)%
Water Resources Administration	\$6,761,791	\$9,143,200	\$9,143,200	—	—%
Total Expenditures / Appropriations	\$45,990,450	\$51,540,135	\$47,179,611	\$(4,360,524)	(8.5)%
Total Reimbursements	\$(3,125,804)	\$(3,943,900)	\$(3,943,900)	—	—%
Net Financing Uses	\$42,864,646	\$47,596,235	\$43,235,711	\$(4,360,524)	(9.2)%
Total Revenue	\$33,561,587	\$37,425,500	\$34,323,700	\$(3,101,800)	(8.3)%
Use of Fund Balance	\$9,303,059	\$10,170,735	\$8,912,011	\$(1,258,724)	(12.4)%
Positions	136.6	134.6	134.6	—	—%

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	\$18,502,422	\$18,689,554	\$18,813,730	\$124,176	0.7%
Services & Supplies	\$12,995,711	\$15,143,230	\$15,143,230	—	—%
Other Charges	\$6,635,363	\$9,552,851	\$4,110,551	\$(5,442,300)	(57.0)%
Land	—	\$50,000	\$50,000	—	—%
Improvements	\$4,664,850	\$4,095,300	\$5,052,900	\$957,600	23.4%
Equipment	\$114,000	\$113,000	\$113,000	—	—%
Intrafund Charges	\$3,078,104	\$3,896,200	\$3,896,200	—	—%
Total Expenditures / Appropriations	\$45,990,450	\$51,540,135	\$47,179,611	\$(4,360,524)	(8.5)%
Intrafund Reimbursements Between Programs	\$(3,078,104)	\$(3,896,200)	\$(3,896,200)	—	—%
Other Reimbursements	\$(47,700)	\$(47,700)	\$(47,700)	—	—%
Total Reimbursements	\$(3,125,804)	\$(3,943,900)	\$(3,943,900)	—	—%
Net Financing Uses	\$42,864,646	\$47,596,235	\$43,235,711	\$(4,360,524)	(9.2)%
Revenue					
Taxes	\$6,940,200	\$7,189,700	\$7,189,700	—	—%
Revenue from Use Of Money & Property	\$368,100	\$160,000	\$160,000	—	—%
Intergovernmental Revenues	\$1,785,100	\$4,762,900	\$1,661,100	\$(3,101,800)	(65.1)%
Charges for Services	\$24,394,187	\$25,235,400	\$25,235,400	—	—%
Miscellaneous Revenues	\$74,000	\$77,500	\$77,500	—	—%
Total Revenue	\$33,561,587	\$37,425,500	\$34,323,700	\$(3,101,800)	(8.3)%
Use of Fund Balance	\$9,303,059	\$10,170,735	\$8,912,011	\$(1,258,724)	(12.4)%
Positions	136.6	134.6	134.6	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$4,360,524 (8.5%) decrease in total appropriations, a \$3,101,800 (8.3%) decrease in revenue, and a \$1,258,724 (12.4%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to:

- Decreases in current demand for Home Elevation Projects.
- Rebudgeting of drainage infrastructure and Job Order Contract projects.
- Rebudgeting for two light vehicle upgrades.
- Anticipated increases in negotiated cost of living adjustments.

The decrease in revenue is due to decreases in current demand for Home Elevation Projects that are funded by the Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program.

Use of Fund Balance reflects a carryover of \$8,260,857 in available balance, a reserve release of \$880,718, and a provision for reserve of \$229,564. Reserve changes from the prior year Adopted Budget are detailed below:

- The Water Resources Fund 322A reserve has decreased \$880,718.
- The Water Resources Fund 322F reserve has increased \$229,564.

Stormwater Utility - Unincorporated Area

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	\$14,808,337	\$14,870,026	\$14,994,202	\$124,176	0.8%
Services & Supplies	\$10,096,255	\$9,924,709	\$9,924,709	—	—%
Other Charges	\$6,467,113	\$9,447,700	\$4,005,400	\$(5,442,300)	(57.6)%
Land	—	\$50,000	\$50,000	—	—%
Improvements	\$4,664,850	\$4,095,300	\$5,052,900	\$957,600	23.4%
Equipment	\$114,000	\$113,000	\$113,000	—	—%
Intrafund Charges	\$3,078,104	\$3,896,200	\$3,896,200	—	—%
Total Expenditures / Appropriations	\$39,228,659	\$42,396,935	\$38,036,411	\$(4,360,524)	(10.3)%
Other Reimbursements	\$(47,700)	\$(47,700)	\$(47,700)	—	—%
Total Reimbursements	\$(47,700)	\$(47,700)	\$(47,700)	—	—%
Net Financing Uses	\$39,180,959	\$42,349,235	\$37,988,711	\$(4,360,524)	(10.3)%
Revenue					
Taxes	\$6,940,200	\$7,189,700	\$7,189,700	—	—%
Revenue from Use Of Money & Property	\$368,100	\$160,000	\$160,000	—	—%
Intergovernmental Revenues	\$1,785,100	\$4,762,900	\$1,661,100	\$(3,101,800)	(65.1)%
Charges for Services	\$20,710,500	\$19,988,400	\$19,988,400	—	—%
Miscellaneous Revenues	\$74,000	\$77,500	\$77,500	—	—%
Total Revenue	\$29,877,900	\$32,178,500	\$29,076,700	\$(3,101,800)	(9.6)%
Use of Fund Balance	\$9,303,059	\$10,170,735	\$8,912,011	\$(1,258,724)	(12.4)%
Positions	110.6	108.6	108.6	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$4,360,524 (10.3%) decrease in total appropriations, a \$3,101,800 (9.6%) decrease in revenue, and a \$1,258,724 (12.4%) decrease in use of fund balance from the Approved Recommended Budget.

The net decrease in total appropriations is due to:

- A decrease in current demand for Home Elevation Projects.
- Rebudgeting of drainage infrastructure and Job Order Contract projects.
- Rebudgeting of two light vehicle upgrades.

- Anticipated increases in negotiated cost of living adjustments.

The decrease in revenue is due to a decrease in current demand for Home Elevation Projects that are funded by the FEMA Hazard Mitigation Grant Program.

Use of Fund Balance reflects a carryover of \$8,031,293 in available balance and a reserve release of \$880,718.

Water Resources 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	\$3,694,085	\$3,819,528	\$3,819,528	—	—%
Services & Supplies	\$2,899,456	\$5,218,521	\$5,218,521	—	—%
Other Charges	\$168,250	\$105,151	\$105,151	—	—%
Total Expenditures / Appropriations	\$6,761,791	\$9,143,200	\$9,143,200	—	—%
Total Reimbursements between Programs	\$(3,078,104)	\$(3,896,200)	\$(3,896,200)	—	—%
Other Reimbursements	—	—	—	—	—%
Total Reimbursements	\$(3,078,104)	\$(3,896,200)	\$(3,896,200)	—	—%
Net Financing Uses	\$3,683,687	\$5,247,000	\$5,247,000	—	—%
Revenue					
Revenue from Use Of Money & Property	—	—	—	—	—%
Charges for Services	\$3,683,687	\$5,247,000	\$5,247,000	—	—%
Total Revenue	\$3,683,687	\$5,247,000	\$5,247,000	—	—%
Use of Fund Balance	—	—	—	—	—%
Positions	26.0	26.0	26.0	—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Use of Fund Balance reflects a carryover of \$229,564 in available balance and a provision for reserve of \$229,564.

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					
Zone 40 Capital Development	\$63,883,739	\$73,858,459	\$79,182,417	\$5,323,958	7.2%
Zone 41 Maintenance and Operations	\$78,873,478	\$78,595,288	\$84,314,317	\$5,719,029	7.3%
Zone 50 Capital Development	\$644,900	\$1,872,650	\$1,872,650	—	—%
Total Expenditures / Appropriations	\$143,402,117	\$154,326,397	\$165,369,384	\$11,042,987	7.2%
Total Reimbursements	\$(10,600,000)	\$(9,939,300)	\$(9,939,300)	—	—%
Net Financing Uses	\$132,802,117	\$144,387,097	\$155,430,084	\$11,042,987	7.6%
Total Revenue	\$87,331,400	\$110,267,475	\$115,015,475	\$4,748,000	4.3%
Use of Fund Balance	\$45,470,717	\$34,119,622	\$40,414,609	\$6,294,987	18.4%
Positions	137.0	144.0	144.0	—	—%

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	\$17,697,967	\$19,011,218	\$19,187,505	\$176,287	0.9%
Services & Supplies	\$18,796,877	\$18,181,019	\$18,391,019	\$210,000	1.2%
Other Charges	\$38,466,850	\$38,818,760	\$38,639,760	\$(179,000)	(0.5)%
Land	\$1,300,000	\$492,000	\$1,212,000	\$720,000	146.3%
Improvements	\$55,806,923	\$66,949,100	\$77,055,300	\$10,106,200	15.1%
Equipment	\$733,500	\$935,000	\$944,500	\$9,500	1.0%
Interfund Charges	\$10,600,000	\$9,939,300	\$9,939,300	—	—%
Total Expenditures / Appropriations	\$143,402,117	\$154,326,397	\$165,369,384	\$11,042,987	7.2%
Other Reimbursements	\$(10,600,000)	\$(9,939,300)	\$(9,939,300)	—	—%
Total Reimbursements	\$(10,600,000)	\$(9,939,300)	\$(9,939,300)	—	—%
Net Financing Uses	\$132,802,117	\$144,387,097	\$155,430,084	\$11,042,987	7.6%
Revenue					
Licenses, Permits & Franchises	\$376,000	\$376,000	\$376,000	—	—%
Fines, Forfeitures & Penalties	\$20,000	\$20,400	\$20,400	—	—%
Revenue from Use Of Money & Property	\$2,612,000	\$2,198,000	\$2,198,000	—	—%
Intergovernmental Revenues	\$360,000	\$24,157,000	\$28,905,000	\$4,748,000	19.7%
Charges for Services	\$80,302,700	\$79,734,675	\$79,734,675	—	—%
Miscellaneous Revenues	\$3,660,700	\$3,781,400	\$3,781,400	—	—%
Total Revenue	\$87,331,400	\$110,267,475	\$115,015,475	\$4,748,000	4.3%
Use of Fund Balance	\$45,470,717	\$34,119,622	\$40,414,609	\$6,294,987	18.4%
Positions	137.0	144.0	144.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects an \$11,042,987 (7.2%) increase in total appropriations, a \$4,748,000 (4.3%) increase in revenue, and a \$6,294,987 (18.4%) increase in use of fund balance (working capital) from the Approved Recommended Budget.

The increase in total appropriations is primarily due to:

- Rebudgeting of the Arden Service Area Phase 2B Project, the White Rock Road Transmission Main Project, the Grant Line, Phase 2 (Waterman to Bradshaw) Transmission Main Project, and the East Elk Grove Phase 4 Treatment Plant.
- Increased scope of work for the Waterman Road Treatment Plant.
- A new landscaping contract for Water Enterprise treatment plant and well sites.

The increase in revenue is due to:

- Rebudgeting of federal funding for the Arden Service Area Pipe/Meter Project.
- The American River Regional Water Transfer Agreement.

Use of Fund Balance reflects the anticipated \$16,387,509 year-end decrease in working capital, \$20,725,900 in depreciation and amortization expense and \$3,301,200 net in miscellaneous other balance sheet transactions.

Zone 40 Capital Development

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	\$2,148,200	\$2,601,799	\$2,641,157	\$39,358	1.5%
Services & Supplies	\$1,757,116	\$1,185,600	\$1,185,600	—	—%
Other Charges	\$26,937,900	\$26,548,260	\$26,548,260	—	—%
Land	\$1,295,000	\$492,000	\$1,212,000	\$720,000	146.3%
Improvements	\$21,125,523	\$33,680,700	\$38,245,300	\$4,564,600	13.6%
Equipment	\$20,000	\$20,000	\$20,000	—	—%
Interfund Charges	\$10,600,000	\$9,330,100	\$9,330,100	—	—%
Total Expenditures / Appropriations	\$63,883,739	\$73,858,459	\$79,182,417	\$5,323,958	7.2%
Other Reimbursements	—	\$(609,200)	\$(609,200)	—	—%
Total Reimbursements	—	\$(609,200)	\$(609,200)	—	—%
Net Financing Uses	\$63,883,739	\$73,249,259	\$78,573,217	\$5,323,958	7.3%
Revenue					
Fines, Forfeitures & Penalties	\$20,000	\$20,400	\$20,400	—	—%
Revenue from Use Of Money & Property	\$1,900,000	\$1,686,000	\$1,686,000	—	—%
Intergovernmental Revenues	—	\$735,000	\$735,000	—	—%
Charges for Services	\$43,795,800	\$42,791,702	\$42,791,702	—	—%
Miscellaneous Revenues	\$1,689,000	\$1,783,000	\$1,783,000	—	—%
Total Revenue	\$47,404,800	\$47,016,102	\$47,016,102	—	—%
Use of Fund Balance	\$16,478,939	\$26,233,157	\$31,557,115	\$5,323,958	20.3%
Positions	22.0	25.0	25.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$5,323,958 (7.2%) increase in total appropriations and a \$5,323,958 (20.3%) increase in use of fund balance (working capital) from the Approved Recommended Budget.

The increase in total appropriations is primarily due to rebudgeting of the White Rock Road Transmission Main Project, the Grant Line, Phase 2 (Waterman to Bradshaw) Transmission Main Project, and the East Elk Grove Phase 4 Treatment Plant.

Use of Fund Balance reflects the anticipated \$23,771,915 year-end decrease in working capital, \$13,034,000 in depreciation and amortization expense, partially offset by \$5,248,800 in miscellaneous other balance sheet transactions.

Zone 41 Maintenance and Operations

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	\$15,549,767	\$16,409,419	\$16,546,348	\$136,929	0.8%
Services & Supplies	\$17,016,761	\$16,953,869	\$17,163,869	\$210,000	1.2%
Other Charges	\$11,507,050	\$12,248,600	\$12,069,600	\$(179,000)	(1.5)%
Land	\$5,000	—	—	—	—%
Improvements	\$34,081,400	\$32,068,400	\$37,610,000	\$5,541,600	17.3%
Equipment	\$713,500	\$915,000	\$924,500	\$9,500	1.0%
Total Expenditures / Appropriations	\$78,873,478	\$78,595,288	\$84,314,317	\$5,719,029	7.3%
Other Reimbursements	\$(10,000,000)	\$(8,130,100)	\$(8,130,100)	—	—%
Total Reimbursements	\$(10,000,000)	\$(8,130,100)	\$(8,130,100)	—	—%
Net Financing Uses	\$68,873,478	\$70,465,188	\$76,184,217	\$5,719,029	8.1%
Revenue					
Licenses, Permits & Franchises	\$376,000	\$376,000	\$376,000	—	—%
Revenue from Use Of Money & Property	\$710,000	\$510,000	\$510,000	—	—%
Intergovernmental Revenues	\$360,000	\$23,422,000	\$28,170,000	\$4,748,000	20.3%
Charges for Services	\$35,893,900	\$36,323,973	\$36,323,973	—	—%
Miscellaneous Revenues	\$1,971,700	\$1,998,400	\$1,998,400	—	—%
Total Revenue	\$39,311,600	\$62,630,373	\$67,378,373	\$4,748,000	7.6%
Use of Fund Balance	\$29,561,878	\$7,834,815	\$8,805,844	\$971,029	12.4%
Positions	115.0	119.0	119.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$5,719,029 (7.3%) increase in total appropriations, a \$4,748,000 (7.6%) increase in revenue, and a \$971,029 (12.4%) increase in use of fund balance (working capital) from the Approved Recommended Budget.

The increase in total appropriations is due primarily to:

- Rebudgeting of the Arden Service Area Phase 2B Project.
- Increased scope of work for the Waterman Road Treatment Plant.
- A new landscaping contract for Water Enterprise treatment plant and well sites.

The increase in revenue is primarily due to:

- A delay in federal funding for the Arden Service Area Pipe/Meter Project.
- The American River Regional Water Transfer Agreement.

Use of Fund Balance reflects the anticipated \$7,414,156 year-end increase in working capital, offset by \$7,670,000 in depreciation and amortization expense and \$8,550,000 in miscellaneous other balance sheet transactions.

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					
Beach Stone Lakes Flood Mitigation	\$219,550	\$160,100	\$218,100	\$58,000	36.2%
Zone 11 Drainage Development	\$13,011,213	\$20,727,300	\$21,602,800	\$875,500	4.2%
Total Expenditures / Appropriations	\$13,230,763	\$20,887,400	\$21,820,900	\$933,500	4.5%
Total Reimbursements	—	\$(4,000,000)	\$(4,500,000)	\$(500,000)	12.5%
Net Financing Uses	\$13,230,763	\$16,887,400	\$17,320,900	\$433,500	2.6%
Total Revenue	\$9,057,400	\$8,205,000	\$8,263,000	\$58,000	0.7%
Use of Fund Balance	\$4,173,363	\$8,682,400	\$9,057,900	\$375,500	4.3%

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	\$3,174,871	\$2,610,800	\$2,668,800	\$58,000	2.2%
Other Charges	\$7,473,892	\$7,318,600	\$6,737,000	\$(581,600)	(7.9)%
Land	\$1,000,000	\$1,050,000	\$1,087,400	\$37,400	3.6%
Improvements	\$1,582,000	\$5,908,000	\$6,827,700	\$919,700	15.6%
Interfund Charges	—	\$4,000,000	\$4,500,000	\$500,000	12.5%
Total Expenditures / Appropriations	\$13,230,763	\$20,887,400	\$21,820,900	\$933,500	4.5%
Other Reimbursements	—	\$(4,000,000)	\$(4,500,000)	\$(500,000)	12.5%
Total Reimbursements	—	\$(4,000,000)	\$(4,500,000)	\$(500,000)	12.5%
Net Financing Uses	\$13,230,763	\$16,887,400	\$17,320,900	\$433,500	2.6%
Revenue					
Licenses, Permits & Franchises	\$4,600,000	\$4,000,000	\$4,000,000	—	—%
Revenue from Use Of Money & Property	\$990,500	\$595,000	\$595,000	—	—%
Charges for Services	\$3,317,400	\$3,460,000	\$3,460,000	—	—%
Miscellaneous Revenues	\$149,500	\$150,000	\$208,000	\$58,000	38.7%
Total Revenue	\$9,057,400	\$8,205,000	\$8,263,000	\$58,000	0.7%
Use of Fund Balance	\$4,173,363	\$8,682,400	\$9,057,900	\$375,500	4.3%

Summary of Changes

The Revised Recommended Budget reflects a \$933,500 (4.5%) increase in total appropriations, a \$500,000 (12.5%) increase in reimbursements, a \$58,000 (0.7%) increase in revenue, and a \$375,500 (4.3%) increase in use of fund balance from the Approved Recommended Budget.

The net increase in total appropriations is due to:

- Accelerated construction costs for Elder and Gerber Creek Landscape and Irrigation and Vineyard Springs Basin at Laguna Creek.
- An increase to a Zone 11N loan taken from Zone 11A that will be repaid once North Vineyard Service Area collects future development revenue.
- Increases in flood insurance premiums.
- A decrease in current demand for Home Elevation Projects.

The increase in reimbursements is due to a loan issuance of \$500,000 to Zone 11N from Zone 11A. This loan will be repaid when North Vineyard Service Area collects future development revenue.

The increase in revenue is due to an increase in Sacramento Area Flood Control Agency (SAFCA) reimbursement of flood insurance premiums.

Use of Fund Balance reflects the net of a carryover of \$6,020,267 in available balance, a reserve release of \$5,300,660, and a provision for reserve of \$2,263,027. Reserve changes from the prior fiscal year Adopted Budget are detailed below:

- Fund 314A reserve has increased \$60,336.
- Fund 315A reserve has decreased \$4,570,333.
- Fund 315X reserve has increased \$296,706.
- Fund 315W reserve has increased \$325,991.
- Fund 315N reserve has decreased \$730,327.
- Fund 315B reserve has increased \$321,569.
- Fund 315C reserve has increased \$1,258,425.

Beach Stone Lakes Flood Mitigation

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					
Services & Supplies	\$219,550	\$160,100	\$218,100	\$58,000	36.2%
Other Charges	—	—	—	—	—%
Total Expenditures / Appropriations	\$219,550	\$160,100	\$218,100	\$58,000	36.2%
Net Financing Uses	\$219,550	\$160,100	\$218,100	\$58,000	36.2%
Revenue					
Revenue from Use Of Money & Property	\$33,000	\$25,000	\$25,000	—	—%
Miscellaneous Revenues	\$149,500	\$150,000	\$208,000	\$58,000	38.7%
Total Revenue	\$182,500	\$175,000	\$233,000	\$58,000	33.1%
Use of Fund Balance	\$37,050	\$(14,900)	\$(14,900)	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$58,000 (36.2%) increase in total appropriations and a \$58,000 (33.1%) increase in revenue from the Approved Recommended Budget.

The increase in total appropriations and revenue is due to an increase in flood insurance premiums that is reimbursed by the Sacramento Area Flood Control Agency (SAFCA).

Use of Fund Balance reflects the net of a carryover of \$45,436 in available balance and a provision for reserve of \$60,336.

Zone 11 Drainage Development

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					
Services & Supplies	\$2,955,321	\$2,450,700	\$2,450,700	—	—%
Other Charges	\$7,473,892	\$7,318,600	\$6,737,000	\$(581,600)	(7.9)%
Land	\$1,000,000	\$1,050,000	\$1,087,400	\$37,400	3.6%
Improvements	\$1,582,000	\$5,908,000	\$6,827,700	\$919,700	15.6%
Interfund Charges	—	\$4,000,000	\$4,500,000	\$500,000	12.5%
Total Expenditures / Appropriations	\$13,011,213	\$20,727,300	\$21,602,800	\$875,500	4.2%
Other Reimbursements	—	\$(4,000,000)	\$(4,500,000)	\$(500,000)	12.5%
Total Reimbursements	—	\$(4,000,000)	\$(4,500,000)	\$(500,000)	12.5%
Net Financing Uses	\$13,011,213	\$16,727,300	\$17,102,800	\$375,500	2.2%
Revenue					
Licenses, Permits & Franchises	\$4,600,000	\$4,000,000	\$4,000,000	—	—%
Revenue from Use Of Money & Property	\$957,500	\$570,000	\$570,000	—	—%
Charges for Services	\$3,317,400	\$3,460,000	\$3,460,000	—	—%
Total Revenue	\$8,874,900	\$8,030,000	\$8,030,000	—	—%
Use of Fund Balance	\$4,136,313	\$8,697,300	\$9,072,800	\$375,500	4.3%

Summary of Changes

The Revised Recommended Budget reflects an \$875,500 (4.2%) increase in total appropriations, a \$500,000 (12.5%) increase in reimbursements, and a \$375,500 (4.3%) increase in use of fund balance from the Approved Recommended Budget.

The net increase in total appropriations is due to:

- Accelerated construction costs for Elder and Gerber Creek Landscape and Irrigation and Vineyard Springs Basin at Laguna Creek.
- An increase to a Zone 11N loan taken from Zone 11A.
- A decrease in current demand for Home Elevation Projects.

The increase in reimbursements is due to a loan issuance of \$500,000 to Zone 11N from Zone 11A. This loan will be repaid when North Vineyard Service Area collects future development revenue.

Use of Fund Balance reflects the net of a carryover of \$5,974,831 in available balance, a reserve release of \$5,300,660, and a provision for reserve of \$2,202,691.

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					
Zone 13 Water and Drainage Studies	\$4,724,406	\$3,259,306	\$3,573,906	\$314,600	9.7%
Total Expenditures / Appropriations	\$4,724,406	\$3,259,306	\$3,573,906	\$314,600	9.7%
Total Reimbursements	\$(100,000)	—	—	—	—%
Net Financing Uses	\$4,624,406	\$3,259,306	\$3,573,906	\$314,600	9.7%
Total Revenue	\$4,377,007	\$4,442,079	\$4,235,079	\$(207,000)	(4.7)%
Use of Fund Balance	\$247,399	\$(1,182,773)	\$(661,173)	\$521,600	(44.1)%

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	\$3,494,491	\$2,075,806	\$2,390,406	\$314,600	15.2%
Other Charges	\$1,229,915	\$1,183,500	\$1,183,500	—	—%
Total Expenditures / Appropriations	\$4,724,406	\$3,259,306	\$3,573,906	\$314,600	9.7%
Other Reimbursements	\$(100,000)	—	—	—	—%
Total Reimbursements	\$(100,000)	—	—	—	—%
Net Financing Uses	\$4,624,406	\$3,259,306	\$3,573,906	\$314,600	9.7%
Revenue					
Revenue from Use Of Money & Property	\$24,900	\$9,500	\$9,500	—	—%
Intergovernmental Revenues	\$2,005,571	\$2,083,300	\$1,876,300	\$(207,000)	(9.9)%
Charges for Services	\$2,346,536	\$2,349,279	\$2,349,279	—	—%
Miscellaneous Revenues	—	—	—	—	—%
Total Revenue	\$4,377,007	\$4,442,079	\$4,235,079	\$(207,000)	(4.7)%
Use of Fund Balance	\$247,399	\$(1,182,773)	\$(661,173)	\$521,600	(44.1)%

Summary of Changes

The Revised Recommended Budget reflects a \$314,600 (9.7%) increase in total appropriations, a \$207,000 (4.7%) decrease in revenue, and a \$521,600 (44.1%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- Rebudgeting of Delta Small Communities Flood Risk Reduction grant related work and Cooperative Technical Partner Floodplain Mapping grant related work.
- A new cost share for the development of a FEMA letter of map revision for the internal drainage of the Natomas Basin.
- A new contract for legal services regarding ratemaking for the Cosumnes Subbasin Groundwater Sustainability Agency.

The net decrease in revenue is due to:

- Grant revenue for Delta Small Communities Flood Risk Reduction received earlier than expected (FY 2020-21);
- Rebudgeting of grant revenue for Cooperative Technical Partner Floodplain Mapping.

Use of Fund Balance reflects the net of a carryover of -\$349,210 in available balance and a provision for reserve of \$311,963. Reserve changes from the prior year Adopted Budget are detailed below:

- The reserve has increased \$311,963.

SACRAMENTO
COUNTY