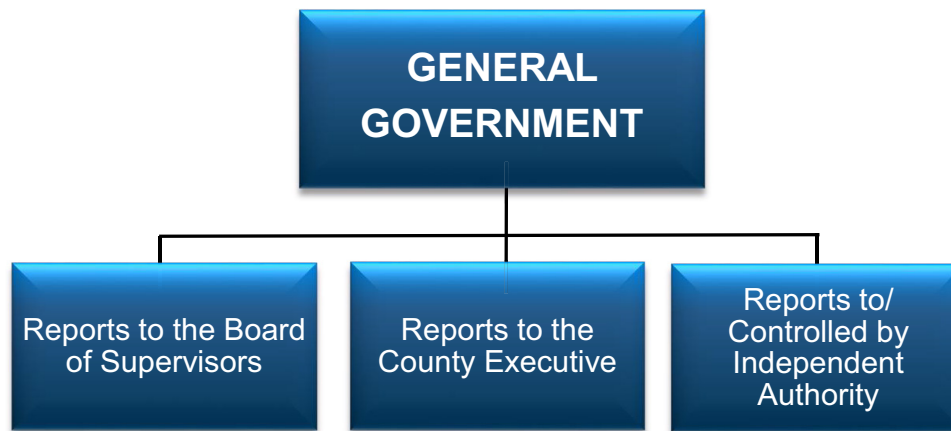


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Agency Structure



General Government departments are those that report directly to the Board of Supervisors or to the County Executive. In addition, the Executive Officer of the Civil Service Commission reports to an independent authority, the Civil Service Commission. Following is a summary of the budget units that fall into these categories:

Reports to the Board of Supervisors – County Counsel and County Executive

Reports to the County Executive – Clerk of the Board, County Executive Cabinet, and Office of Budget and Debt Management (BDM). BDM is responsible for the following budget units: Community Investment Program, Financing Districts, Teeter Plan, Transient Occupancy Tax, Neighborhood Revitalization, Public Facilities Financing, Non-Departmental Costs/Revenues for General Fund, Realignment and Public Safety Sales Tax, Fixed Asset Revolving, Interagency Procurement, and Financing-Transfers/Reimbursements to other funds.

Reports to/controlled by Independent Authority – Civil Service Commission

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
001A	5980000	Appropriation For Contingency	\$27,000,000	\$27,000,000	\$27,000,000	—
001A	4210000	Civil Service Commission	\$479,213	\$479,213	\$419,213	2.0
001A	4010000	Clerk of the Board	\$3,762,950	\$3,354,754	\$2,298,184	19.0
001A	4810000	County Counsel	\$21,229,703	\$6,660,209	\$2,764,721	76.5
001A	5910000	County Executive	\$1,008,274	\$1,008,274	\$1,008,274	2.0
001A	5730000	County Executive Cabinet	\$25,714,347	\$7,028,773	\$1,288,990	52.0
001A	5110000	Financing-Transfers/Reimbursement	\$27,313,469	\$27,313,469	\$27,313,469	—
001A	5770000	Non-Departmental Costs/General Fund	\$24,588,023	\$24,588,023	\$24,588,023	—
001A	5700000	Non-Departmental Revenues/General Fund	—	\$(13,378,717)	\$(815,636,490)	—
General Fund Total			\$131,095,979	\$84,053,998	\$(728,955,616)	151.5
001F	5060000	Community Investment Program	\$91,104	\$91,104	\$91,104	—
001G	5790000	Neighborhood Revitalization	\$1,457,609	\$1,457,609	\$1,457,609	—
001J	7460000	Public Safety Sales Tax	\$171,500,597	\$171,500,597	—	—
001K	7480000	1991 Realignment	\$363,956,532	\$363,956,532	\$10,590,282	—
001M	7440000	2011 Realignment	\$393,703,543	\$393,703,543	\$(820,014)	—
015A	4060000	Transient-Occupancy Tax	\$4,261,197	\$1,515,436	\$1,505,436	—
016A	5940000	Teeter Plan	\$40,007,338	\$40,007,338	\$4,196,155	—
030A	9030000	Interagency Procurement	\$3,832,750	\$1,167,478	\$1,868	—
101A	3070000	Antelope Public Facilities Financing Plan	\$3,590,138	\$3,590,138	\$1,901,999	—
105A	2870000	Laguna Crk/Elliott Rch CFD No. 1	\$3,924,321	\$3,924,321	\$3,918,821	—
107A	3090000	Laguna Community Facilities District	\$320,116	\$320,116	\$317,116	—
108A	2840000	Vineyard Public Facilities Financing Plan	\$11,967,755	\$11,967,755	\$6,543,446	—
115A	3081000	Bradshaw/US 50 Financing District	\$52,404	\$52,404	\$51,404	—
118A	1182880	Florin Road Capital Project	\$411,379	\$411,379	\$406,379	—
130A	1300000	Laguna Stonelake CFD	\$365,687	\$365,687	\$240,437	—
131A	1310000	Park Meadows CFD-Bond Proceeds	\$176,664	\$176,664	\$103,164	—
132A	1320000	Mather Landscape Maint CFD	\$527,329	\$527,329	\$365,901	—
136A	1360000	Mather PFFP	\$776,555	\$776,555	\$771,555	—
139A	1390000	Metro Air Park 2001 CFD 2000-1	\$8,683,566	\$8,683,566	\$5,367,719	—
140A	1400000	McClellan CFD 2004-1	\$920,225	\$920,225	\$757,225	—
142A	1420000	Metro Air Park Services Tax	\$838,277	\$807,277	\$695,877	—
143A	1430000	North Vineyard Station Specific Plan	\$5,061,466	\$5,061,466	\$4,020,466	—
144A	1440000	North Vineyard Station CFDs	\$5,337,590	\$5,337,590	\$4,369,644	—
145A	1450000	Florin Vineyard Comm Plan	\$1,623,991	\$1,623,991	\$1,513,491	—

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
146A	1460000	Metro Air Park Impact Fees	\$49,052,328	\$49,052,328	\$22,799,244	—
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	\$1,845,124	\$1,825,124	\$1,686,523	—
160A	1600000	Countywide Library Facilities	\$5,090,704	\$5,090,704	\$4,300,504	—
257A	2857000	CSA No. 10	\$378,163	\$378,163	\$60,014	—
277A	9277000	Fixed Asset Revolving	\$3,840,755	\$3,840,755	\$8,005	—
280A	9280000	Juvenile Courthouse Project-Debt Service	\$2,446,411	\$197,836	\$197,836	—
282A	9282000	2004 Pension Obligation Bond-Debt Service	\$51,187,486	\$51,187,486	\$1,447,262	—
284A	9284000	Tobacco Litigation Settlement-Capital Projects	\$892	\$892	\$852	—
300A	9300000	2010 Refunding COPs-Debt Service	—	—	—	—
301A	3011000	2020 Refunding COPs-Debt Service	\$4,760,205	\$927,455	\$927,455	—
307A	9307001	2018 Refunding COPs-Debt Service	\$10,152,377	\$342,243	\$342,243	—
313A	9313000	Pension Obligation Bond-Debt Service	\$104,080,996	\$104,080,996	\$718,479	—
Non-General Fund Total			\$1,256,223,574	\$1,234,870,082	\$80,855,501	—
Grand Total			\$1,387,319,553	\$1,318,924,080	\$(648,100,115)	151.5

Budget Unit Functions & Responsibilities

1991 Realignment shifted significant programs and responsibilities from the state to counties and provided counties with dedicated revenue from a half cent state sales tax and vehicle license fee to fund these programs and responsibilities. Funding from the state sales tax and vehicle license fee is distributed to various state-defined revenue sources according to state statutes. Sacramento County receives a portion of each statewide revenue source based on statutory formulas and prior year program caseloads. 1991 Realignment revenue is received in the 1991 Realignment Budget Unit, then is transferred to County Departments to fund eligible programs.

Sacramento County's 1991 Realignment funding categories are listed below.

- CalWORKs Maintenance of Effort
- Child Poverty and Family Supplemental Support
- Family Support
- Mental Health
- Public Health
- Social Services

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
CalWORKs Maintenance of Effort	\$71,443,907	\$66,068,782	\$66,068,782	—	—%
Child Poverty and Family Supplemental Support	\$19,820,228	\$30,581,180	\$37,956,566	\$7,375,386	24.1%
Family Support	\$39,455,561	\$38,583,765	\$38,583,765	—	—%
Mental Health	\$41,024,057	\$47,946,285	\$59,010,605	\$11,064,320	23.1%
Public Health	\$15,386,701	\$16,710,776	\$17,826,968	\$1,116,192	6.7%
Social Services	\$119,274,714	\$142,563,410	\$144,509,846	\$1,946,436	1.4%
Total Expenditures / Appropriations	\$306,405,168	\$342,454,198	\$363,956,532	\$21,502,334	6.3%
Net Financing Uses	\$306,405,168	\$342,454,198	\$363,956,532	\$21,502,334	6.3%
Total Revenue	\$333,674,548	\$345,125,345	\$353,366,250	\$8,240,905	2.4%
Use of Fund Balance	\$(27,269,380)	\$(2,671,147)	\$10,590,282	\$13,261,429	(496.5)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Interfund Charges	\$306,405,168	\$342,454,198	\$363,956,532	\$21,502,334	6.3%
Total Expenditures / Appropriations	\$306,405,168	\$342,454,198	\$363,956,532	\$21,502,334	6.3%
Net Financing Uses	\$306,405,168	\$342,454,198	\$363,956,532	\$21,502,334	6.3%
Revenue					
Intergovernmental Revenues	\$333,674,548	\$345,125,345	\$353,366,250	\$8,240,905	2.4%
Total Revenue	\$333,674,548	\$345,125,345	\$353,366,250	\$8,240,905	2.4%
Use of Fund Balance	\$(27,269,380)	\$(2,671,147)	\$10,590,282	\$13,261,429	(496.5)%

Summary of Changes

The Recommended Budget reflects a \$21,502,334 (6.3%) increase in total appropriations, an \$8,240,905 (2.4%) increase in revenue, and a \$13,261,429 (496.5%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an estimated increase in revenue and use of fund balance to transfer to Departments to fund Realignment-eligible programs.

The increase in revenue is primarily due to an anticipated increase in statewide 1991 Realignment sales tax revenue as a result of the economic recovery from COVID-19 and inflation, partially offset by an anticipated slight decrease in statewide 1991 Realignment vehicle license fee revenue. Further detail is provided in the program sections.

Use of fund balance reflects a carryover of \$10,590,282 in available balance.

- There are no changes to reserves.

1991 Realignment Allocations

	FY 2021-22 Realignment Adopted Budget	FY 2022-23 Realignment Recommended Budget
CalWORKs Maintenance of Effort		
Human Assistance-Aid Payments	\$66,068,782	\$66,068,782
CalWORKs Maintenance of Effort Total	\$66,068,782	\$66,068,782
Child Poverty And Family Supplemental Support		
Human Assistance-Aid Payments	\$30,581,180	\$37,956,566
Child Poverty And Family Supplemental Support Total	\$30,581,180	\$37,956,566
Family Support		
Human Assistance-Aid Payments	\$38,583,765	\$38,583,765
Family Support Total	\$38,583,765	\$38,583,765
Mental Health		
Correctional Health Services	\$2,752,982	\$3,388,274
Health Services	\$44,118,796	\$54,299,866
Juvenile Medical Services	\$1,074,507	\$1,322,465
Mental Health Total	\$47,946,285	\$59,010,605
Public Health		
Correctional Health Services	\$2,049,861	\$2,186,781
Health - Medical Treatment Payments	\$2,139,967	\$2,282,906
Health Services	\$12,520,948	\$13,357,281
Public Health Total	\$16,710,776	\$17,826,968
Social Services		
Child, Family and Adult Services	\$22,238,163	\$21,580,803
Health Services	\$1,363,986	\$1,323,667
Human Assistance-Administration	\$8,085,655	\$7,846,643
Human Assistance-Aid Payments	\$22,310,197	\$21,650,708
IHSS Provider Payments	\$88,565,409	\$92,108,025
Social Services Total	\$142,563,410	\$144,509,846
1991 Realignment Total	\$342,454,198	\$363,956,532

CalWORKs Maintenance of Effort

Program Overview

CalWORKs Maintenance of Effort funds are provided to counties based on a capped amount of \$1.12 billion statewide. These funds offset what the State would have otherwise contributed to local CalWORKs programs.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Interfund Charges	\$71,443,907	\$66,068,782	\$66,068,782	—	—%
Total Expenditures / Appropriations	\$71,443,907	\$66,068,782	\$66,068,782	—	—%
Net Financing Uses	\$71,443,907	\$66,068,782	\$66,068,782	—	—%
Revenue					
Intergovernmental Revenues	\$71,443,907	\$66,021,993	\$66,068,782	\$46,789	0.1%
Total Revenue	\$71,443,907	\$66,021,993	\$66,068,782	\$46,789	0.1%
Use of Fund Balance	—	\$46,789	—	\$(46,789)	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$46,789 (0.1%) increase in revenue and a \$46,789 (100.0%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in revenue is due to anticipated full use of fund balance in FY 2021-22, and no anticipated changes to the State Controller's Office program allocation.

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

Child Poverty and Family Supplemental Support

Program Overview

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

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Interfund Charges	\$19,820,228	\$30,581,180	\$37,956,566	\$7,375,386	24.1%
Total Expenditures / Appropriations	\$19,820,228	\$30,581,180	\$37,956,566	\$7,375,386	24.1%
Net Financing Uses	\$19,820,228	\$30,581,180	\$37,956,566	\$7,375,386	24.1%
Revenue					
Intergovernmental Revenues	\$23,604,374	\$26,797,034	\$37,956,566	\$11,159,532	41.6%
Total Revenue	\$23,604,374	\$26,797,034	\$37,956,566	\$11,159,532	41.6%
Use of Fund Balance	\$(3,784,146)	\$3,784,146	—	\$(3,784,146)	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$7,375,386 (24.1%) increase in total appropriations, an \$11,159,532 (41.6%) increase in revenue, and a \$3,784,146 (100.0%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations and revenue is based on the estimated eligible CalWORKs assistance costs. Use of fund balance reflects a carryover of \$0 in available balance.

Family Support

Program Overview

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

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Interfund Charges	\$39,455,561	\$38,583,765	\$38,583,765	—	—%
Total Expenditures / Appropriations	\$39,455,561	\$38,583,765	\$38,583,765	—	—%
Net Financing Uses	\$39,455,561	\$38,583,765	\$38,583,765	—	—%
Revenue					
Intergovernmental Revenues	\$39,455,561	\$38,583,765	\$38,583,765	—	—%
Total Revenue	\$39,455,561	\$38,583,765	\$38,583,765	—	—%

Summary of Changes

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

Mental Health

Program Overview

Mental Health is a 1991 Realignment funding category, which receives funding from both 1991 Realignment and 2011 Realignment. Mental Health Realignment can be used for programs and services such as Institute for Mental Disease (IMD) designated psychiatric inpatient hospitalization services and residential locked facilities for services for adults, Lanterman Petris Short Act responsibilities for involuntary evaluation and treatment, State hospital treatment for individuals committed by courts under civil code, and community mental health services for individuals with serious mental illness.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Interfund Charges	\$41,024,057	\$47,946,285	\$59,010,605	\$11,064,320	23.1%
Total Expenditures / Appropriations	\$41,024,057	\$47,946,285	\$59,010,605	\$11,064,320	23.1%
Net Financing Uses	\$41,024,057	\$47,946,285	\$59,010,605	\$11,064,320	23.1%
Revenue					
Intergovernmental Revenues	\$42,961,807	\$52,694,150	\$59,010,605	\$6,316,455	12.0%
Total Revenue	\$42,961,807	\$52,694,150	\$59,010,605	\$6,316,455	12.0%
Use of Fund Balance	\$(1,937,750)	\$(4,747,865)	—	\$4,747,865	(100.0)%

Summary of Changes

The Recommended Budget reflects an \$11,064,320 (23.1%) increase in total appropriations, a \$6,316,455 (12.0%) increase in revenue, and a \$4,747,865 (100.0%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an estimated increase in revenue available to transfer to the Department of Health Services to fund Mental Health Realignment-eligible programs:

The increase in revenue is primarily due to:

- An anticipated increase in statewide 1991 and 2011 Realignment sales tax revenues as a result of the economic recovery from COVID-19 and inflation.
- An anticipated slight decrease in statewide 1991 Realignment vehicle license fee revenues.
- Anticipated State recoupments from 1991 Realignment revenues as a result of audit findings and incorrect State reimbursement amounts from prior years.

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

Public Health

Program Overview

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

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Interfund Charges	\$15,386,701	\$16,710,776	\$17,826,968	\$1,116,192	6.7%
Total Expenditures / Appropriations	\$15,386,701	\$16,710,776	\$17,826,968	\$1,116,192	6.7%
Net Financing Uses	\$15,386,701	\$16,710,776	\$17,826,968	\$1,116,192	6.7%
Revenue					
Intergovernmental Revenues	\$15,155,341	\$17,326,032	\$17,826,968	\$500,936	2.9%
Total Revenue	\$15,155,341	\$17,326,032	\$17,826,968	\$500,936	2.9%
Use of Fund Balance	\$231,360	\$(615,256)	—	\$615,256	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$1,116,192 (6.7%) increase in total appropriations, a \$500,936 (2.9%) increase in revenue, and a \$615,256 (100.0%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in revenue and use of fund balance to transfer to the Department of Health Services to fund Public Health Realignment-eligible programs.

The increase in revenue is primarily due to an anticipated increase in statewide 1991 Realignment sales tax revenue as a result of the economic recovery from COVID-19 and inflation, partially offset by an anticipated slight decrease in statewide 1991 Realignment vehicle license fee revenues.

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

Social Services

Program Overview

Social Services is a 1991 Realignment funding category which can be used for programs and services such as CalWORKs Assistance and Employment Services, In-Home Supportive Services, Foster Care Assistance, Child Protective Services, Adult Protective Services, Adoptions Assistance, California Children’s Services, and County Administration.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Interfund Charges	\$119,274,714	\$142,563,410	\$144,509,846	\$1,946,436	1.4%
Total Expenditures / Appropriations	\$119,274,714	\$142,563,410	\$144,509,846	\$1,946,436	1.4%
Net Financing Uses	\$119,274,714	\$142,563,410	\$144,509,846	\$1,946,436	1.4%
Revenue					
Intergovernmental Revenues	\$141,053,558	\$143,702,371	\$133,919,564	\$(9,782,807)	(6.8)%
Total Revenue	\$141,053,558	\$143,702,371	\$133,919,564	\$(9,782,807)	(6.8)%
Use of Fund Balance	\$(21,778,844)	\$(1,138,961)	\$10,590,282	\$11,729,243	(1,029.8)%

Summary of Changes

The Recommended Budget reflects a \$1,946,436 (1.4%) increase in total appropriations, a \$9,782,807 (6.8%) decrease in revenue, and an \$11,729,243 (1,029.8%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is primarily due to an increase in use of fund balance to transfer to Departments to fund Social Services Realignment-eligible programs.

The decrease in revenue is primarily due to lower than anticipated FY 2021-22 Social Services sales tax revenues as a result of lower than anticipated FY 2020-21 Social Services caseload growth.

Use of fund balance reflects a carryover of \$10,590,282 in available balance.

Budget Unit Functions & Responsibilities

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

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

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Behavioral Health	\$71,232,545	\$79,120,198	\$96,436,313	\$17,316,115	21.9%
Community Corrections (AB 109)	\$52,310,521	\$61,352,374	\$74,349,730	\$12,997,356	21.2%
Community Corrections Planning	—	\$498,457	\$220,107	\$(278,350)	(55.8)%
Local Innovation	\$906,162	—	—	—	—%
Other Law Enforcement/Public Safety	\$59,598,216	\$63,608,909	\$67,068,608	\$3,459,699	5.4%
Protective Services	\$125,358,494	\$151,538,615	\$155,628,785	\$4,090,170	2.7%
Total Expenditures / Appropriations	\$309,405,937	\$356,118,553	\$393,703,543	\$37,584,990	10.6%
Net Financing Uses	\$309,405,937	\$356,118,553	\$393,703,543	\$37,584,990	10.6%
Total Revenue	\$327,473,957	\$354,080,788	\$394,523,557	\$40,442,769	11.4%
Use of Fund Balance	\$(18,068,019)	\$2,037,765	\$(820,014)	\$(2,857,779)	(140.2)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Interfund Charges	\$309,405,937	\$356,118,553	\$393,703,543	\$37,584,990	10.6%
Total Expenditures / Appropriations	\$309,405,937	\$356,118,553	\$393,703,543	\$37,584,990	10.6%
Net Financing Uses	\$309,405,937	\$356,118,553	\$393,703,543	\$37,584,990	10.6%
Revenue					
Intergovernmental Revenues	\$327,473,957	\$354,080,788	\$394,523,557	\$40,442,769	11.4%
Total Revenue	\$327,473,957	\$354,080,788	\$394,523,557	\$40,442,769	11.4%
Use of Fund Balance	\$(18,068,019)	\$2,037,765	\$(820,014)	\$(2,857,779)	(140.2)%

Summary of Changes

The Recommended Budget reflects a \$37,584,990 (10.6%) increase in total appropriations, a \$40,442,769 (11.4%) increase in revenue, and a \$2,857,779 (140.2%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is primarily due to an estimated increase in revenue to transfer to Departments to fund Realignment-eligible programs.

The increase in revenue is primarily due to an anticipated increase in statewide 2011 Realignment sales tax revenues as a result of the economic recovery from COVID-19 and inflation, and an anticipated increase in statewide 2011 Realignment vehicle license fee revenues.

Use of Fund Balance reflects the net of a carryover of \$10,894,211 in available balance and a provision for reserve of \$11,714,225. Reserve changes from the prior year Adopted Budget are detailed below:

- Juvenile Justice Program reserve has increased \$1,767,080.
- District Attorney and Public Defender reserve has increased \$1,604,377.
- Youthful Offender Block Grant reserve has increased \$5,919,035.
- Juvenile Re-entry Grant reserve has increased \$651,650.
- Local Innovation reserve has increased \$1,302,286.
- Community Corrections Planning reserve has increased \$469,797.

2011 Realignment Allocations

	FY 2021-22 Realignment Adopted Budget	FY 2022-23 Realignment Recommended Budget
Behavioral Health		
Health Services	\$79,120,198	\$96,436,313
Behavioral Health Total	\$79,120,198	\$96,436,313
Community Corrections (AB 109)		
Correctional Health Services	\$5,997,074	\$14,022,759
District Attorney	\$797,367	\$829,262
Probation	\$22,357,469	\$26,903,049
Sheriff	\$32,200,464	\$32,594,660
Community Corrections (AB 109) Total	\$61,352,374	\$74,349,730
Booking and Processing Services		
Correctional Health Services	\$102,223	\$134,829
Sheriff	\$2,144,928	\$2,112,322
Booking and Processing Services Total	\$2,247,151	\$2,247,151
CA Office of Emergency Services		
Sheriff	\$4,668,594	\$4,668,594
CA Office of Emergency Services Total	\$4,668,594	\$4,668,594
Citizens Option for Public Safety		
District Attorney	\$700,939	\$731,953
Sheriff	\$2,166,952	\$2,249,508
Citizens Option for Public Safety Total	\$2,867,891	\$2,981,461
District Attorney and Public Defender		
District Attorney	\$889,361	\$916,042
Public Defender	\$889,360	\$916,042
District Attorney and Public Defender Total	\$1,778,721	\$1,832,084
Juvenile Probation Activities		
Probation	\$5,269,069	\$6,633,226
Juvenile Probation Activities Total	\$5,269,069	\$6,633,226
Juvenile Justice Program		
Probation	\$6,805,225	\$6,919,856
Juvenile Justice Program Total	\$6,805,225	\$6,919,856
Youthful Offender Block Grant		
Probation	\$8,241,597	\$8,415,430
Youth Offender Block Grant Total	\$8,241,597	\$8,415,430
Juvenile Re-entry Grant		
Probation	\$664,118	\$558,547
Juvenile Re-entry Grant Total	\$664,118	\$558,547
Trial Court Security		
Sheriff	\$31,066,543	\$32,812,259
Trial Court Security Total	\$31,066,543	\$32,812,259
Other Law Enforcement/Public Safety Total	\$63,608,909	\$67,068,608
Protective Services		
Child, Family and Adult Services	\$75,954,506	\$74,657,385
Health Services	\$220,000	\$220,000
Human Assistance-Administration	\$4,735,774	\$3,575,973
Human Assistance-Aid Payments	\$69,856,571	\$76,869,319
Probation	\$771,764	\$306,108
Protective Services Total	\$151,538,615	\$155,628,785
2011 Realignment Total	\$355,620,096	\$393,483,436

Behavioral Health

Program Overview

Behavioral Health is a 2011 Realignment funding category which can be used for programs such as Drug Court, Drug Medi-Cal, Nondrug Medi-Cal, Early and Periodic Screening, Diagnosis, and Treatment, and Mental Health Managed Care.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Interfund Charges	\$71,232,545	\$79,120,198	\$96,436,313	\$17,316,115	21.9%
Total Expenditures / Appropriations	\$71,232,545	\$79,120,198	\$96,436,313	\$17,316,115	21.9%
Net Financing Uses	\$71,232,545	\$79,120,198	\$96,436,313	\$17,316,115	21.9%
Revenue					
Intergovernmental Revenues	\$75,387,634	\$82,908,054	\$96,436,313	\$13,528,259	16.3%
Total Revenue	\$75,387,634	\$82,908,054	\$96,436,313	\$13,528,259	16.3%
Use of Fund Balance	\$(4,155,090)	\$(3,787,856)	—	\$3,787,856	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$17,316,115 (21.9%) increase in total appropriations, a \$13,528,259 (16.3%) increase in revenue, and a \$3,787,856 (100.0%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an estimated increase in revenue to transfer to Departments to fund Realignment-eligible programs.

The increase in revenue is primarily due to an anticipated increase in statewide 2011 Realignment sales tax revenues as a result of the economic recovery from COVID-19 and inflation.

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

Community Corrections (AB 109)

Program Overview

Community Corrections (AB 109) is a 2011 Realignment funding category used for costs associated with the realignment of certain low level offenders and parolees from state prisons and institutional facilities to local jurisdictions. Community Corrections (AB 109) funds are allocated in alignment with the Community Corrections Partnership Realignment Plan for a wide range of treatment and offender support programs integrated into areas of supervision, custody, and judicial processing of AB 109 offenders realigned from the State to Sacramento County's Criminal Justice System.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Interfund Charges	\$52,310,521	\$61,352,374	\$74,349,730	\$12,997,356	21.2%
Total Expenditures / Appropriations	\$52,310,521	\$61,352,374	\$74,349,730	\$12,997,356	21.2%
Net Financing Uses	\$52,310,521	\$61,352,374	\$74,349,730	\$12,997,356	21.2%
Revenue					
Intergovernmental Revenues	\$56,981,180	\$60,956,026	\$71,678,660	\$10,722,634	17.6%
Total Revenue	\$56,981,180	\$60,956,026	\$71,678,660	\$10,722,634	17.6%
Use of Fund Balance	\$(4,670,659)	\$396,348	\$2,671,070	\$2,274,722	573.9%

Summary of Changes

The Recommended Budget reflects a \$12,997,356 (21.2%) increase in total appropriations, a \$10,722,634 (17.6%) increase in revenue, and a \$2,274,722 (573.9%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an estimated increase in revenue and use of fund balance to transfer to Departments to fund Realignment-eligible programs.

The increase in revenue is primarily due to an anticipated increase in statewide 2011 Realignment sales tax revenues as a result of the economic recovery from COVID-19 and inflation.

Use of Fund Balance reflects a carryover of \$2,671,070 in available balance.

Community Corrections Planning

Program Overview

The State provides an annual amount of \$200,000 to large counties to fund **Community Corrections Planning** activities.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$498,457	\$220,107	\$(278,350)	(55.8)%
Total Expenditures / Appropriations	—	\$498,457	\$220,107	\$(278,350)	(55.8)%
Net Financing Uses	—	\$498,457	\$220,107	\$(278,350)	(55.8)%
Revenue					
Intergovernmental Revenues	\$200,000	\$200,000	\$200,000	—	—%
Total Revenue	\$200,000	\$200,000	\$200,000	—	—%
Use of Fund Balance	\$(200,000)	\$298,457	\$20,107	\$(278,350)	(93.3)%

Summary of Changes

The Recommended Budget reflects a \$278,350 (55.8%) decrease in total appropriations, and a \$278,350 (93.3%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in funding for community corrections consultant costs, partially offset by increases in the cost of doing business.

Use of Fund Balance reflects the net of a carryover of \$489,904 in available balance, and a provision for reserve of \$469,797.

Local Innovation

Program Overview

Local Innovation is a 2011 Realignment funding category. Per State statute, Local Innovation is funded through a 10% share of Community Corrections (AB 109), District Attorney and Public Defender, Juvenile Re-entry Grant, and Trial Court Security growth payments, and is intended to be used for innovative programs at the local level. Local Innovation funding can be used for any activities eligible to be funded by Community Corrections (AB 109), District Attorney and Public Defender, Juvenile Re-entry Grant, and Trial Court Security funding.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Interfund Charges	\$906,162	—	—	—	—%
Total Expenditures / Appropriations	\$906,162	—	—	—	—%
Net Financing Uses	\$906,162	—	—	—	—%
Revenue					
Intergovernmental Revenues	—	\$780,590	\$884,948	\$104,358	13.4%
Total Revenue	—	\$780,590	\$884,948	\$104,358	13.4%
Use of Fund Balance	\$906,162	\$(780,590)	\$(884,948)	\$(104,358)	13.4%

Summary of Changes

The Recommended Budget reflects a \$104,358 (13.4%) increase in revenue and a \$104,358 (13.4%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in revenue is primarily due to an anticipated increase in statewide 2011 Realignment sales tax revenues as a result of the economic recovery from COVID-19 and inflation.

Use of Fund Balance reflects the net of a carryover of \$417,338 in available balance, and a provision for reserve of \$1,302,286.

Other Law Enforcement/Public Safety

Program Overview

Other Law Enforcement/Public Safety contains multiple 2011 Realignment funding categories, including: District Attorney and Public Defender, Juvenile Re-Entry Grant, Youthful Offender Block Grant, Trial Court Security, Booking and Processing Fees, California Office of Emergency Services, Citizens Option for Public Safety, Juvenile Justice Crime Prevention, and Juvenile Probation Activities.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Interfund Charges	\$59,598,216	\$63,608,909	\$67,068,608	\$3,459,699	5.4%
Total Expenditures / Appropriations	\$59,598,216	\$63,608,909	\$67,068,608	\$3,459,699	5.4%
Net Financing Uses	\$59,598,216	\$63,608,909	\$67,068,608	\$3,459,699	5.4%
Revenue					
Intergovernmental Revenues	\$59,598,217	\$66,184,893	\$69,694,851	\$3,509,958	5.3%
Total Revenue	\$59,598,217	\$66,184,893	\$69,694,851	\$3,509,958	5.3%
Use of Fund Balance	\$(1)	\$(2,575,984)	\$(2,626,243)	\$(50,259)	2.0%

Summary of Changes

The Recommended Budget reflects a \$3,459,699 (5.4%) increase in total appropriations, a \$3,509,958 (5.3%) increase in revenue, and a \$50,259 (2.0%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an estimated increase in revenue to transfer to Departments to fund Realignment-eligible programs.

The increase in revenue is primarily due to an anticipated increase in statewide 2011 Realignment sales tax revenues as a result of the economic recovery from COVID-19 and inflation, and an anticipated increase in statewide 2011 Realignment vehicle license fee revenues.

Use of Fund Balance reflects the net of a carryover of \$7,315,899 in available balance, and a provision for reserve of \$9,942,142.

Protective Services

Program Overview

Protective Services is a 2011 Realignment funding category which can be used to cover the County share of cost in programs such as Adoptions, Adult Protective Services, Child Abuse Prevention, Intervention, and Treatment, Child Welfare Services, and Foster Care.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Interfund Charges	\$125,358,494	\$151,538,615	\$155,628,785	\$4,090,170	2.7%
Total Expenditures / Appropriations	\$125,358,494	\$151,538,615	\$155,628,785	\$4,090,170	2.7%
Net Financing Uses	\$125,358,494	\$151,538,615	\$155,628,785	\$4,090,170	2.7%
Revenue					
Intergovernmental Revenues	\$135,306,925	\$143,051,225	\$155,628,785	\$12,577,560	8.8%
Total Revenue	\$135,306,925	\$143,051,225	\$155,628,785	\$12,577,560	8.8%
Use of Fund Balance	\$(9,948,430)	\$8,487,390	—	\$(8,487,390)	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$4,090,170 (2.7%) increase in total appropriations, a \$12,577,560 (8.8%) increase in revenue, and an \$8,487,390 (100.0%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an estimated increase in revenue to transfer to Departments to fund Realignment-eligible programs.

The increase in revenue is primarily due to an anticipated increase in statewide 2011 Realignment sales tax revenues as a result of the economic recovery from COVID-19 and inflation.

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

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
General Fund Contingencies	—	\$17,000,000	\$27,000,000	\$10,000,000	58.8%
Total Expenditures / Appropriations	—	\$17,000,000	\$27,000,000	\$10,000,000	58.8%
Net Financing Uses	—	\$17,000,000	\$27,000,000	\$10,000,000	58.8%
Net County Cost	—	\$17,000,000	\$27,000,000	\$10,000,000	58.8%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Appropriation for Contingencies	—	\$17,000,000	\$27,000,000	\$10,000,000	58.8%
Total Expenditures / Appropriations	—	\$17,000,000	\$27,000,000	\$10,000,000	58.8%
Net Financing Uses	—	\$17,000,000	\$27,000,000	\$10,000,000	58.8%
Net County Cost	—	\$17,000,000	\$27,000,000	\$10,000,000	58.8%

Summary of Changes

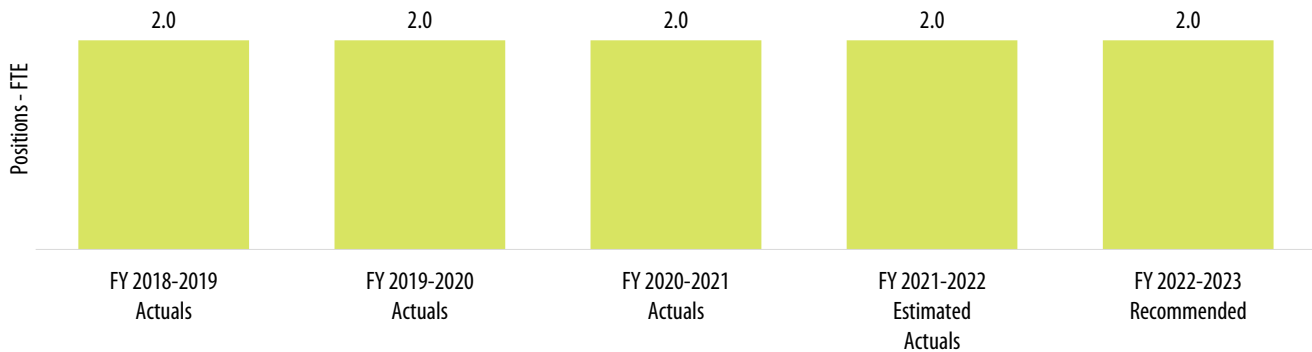
The Recommended Budget reflects a \$10 million (58.8%) increase in total appropriations and net county cost from the prior year Adopted Budget.

The increase in total appropriations is primarily due to unknown net county cost impacts associated with a number of factors including current ongoing labor negotiations; compliance with the County's legal obligations, including the Mays consent decree; and potential needs associated with Ukrainian refugees.

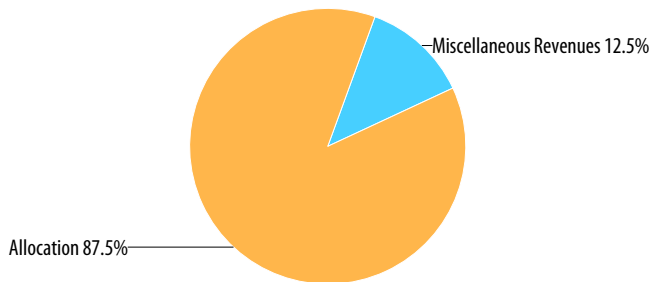
Department Structure
Alice Dowdin Calvillo, Executive Officer



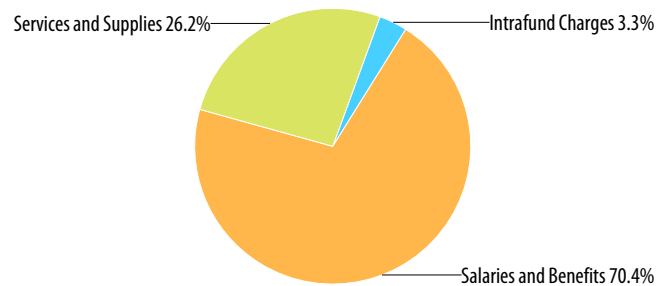
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Civil Service Commission** (Commission) provides policy direction and oversight for the merit selection, promotion, retention, classification, and discipline of civil service employees employed by the County. The Commission approves all changes to the County’s Classification Plan, including adding, revising, or abolishing job classifications; granting statuses of employment; and approving provisional appointment extensions. The Commission also investigates, hears and makes final determinations on appeals including, but not limited to, classification; position allocations; releases from probation; disciplinary actions against non-represented civil servants; civil service examinations; eligible list removals; psychological disqualifications (for peace officers); medical disqualifications; and failed drug test appeals.

Goals

- The Commission aims to establish and implement sound and fair policy and rules governing the selection, retention and promotion of employees for, and the classification of, civil service positions; fairly and swiftly adjudicate appeals filed with the Commission on actions taken by the County involving classification and position allocation; civil service examinations; pre-employment requirements; releases from probation; disciplinary actions; and approve beneficial changes to the County’s Classification Plan.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Civil Service Commission	\$377,601	\$467,250	\$479,213	\$11,963	2.6%
Total Expenditures / Appropriations	\$377,601	\$467,250	\$479,213	\$11,963	2.6%
Net Financing Uses	\$377,601	\$467,250	\$479,213	\$11,963	2.6%
Total Revenue	\$4,096	\$60,000	\$60,000	—	—%
Net County Cost	\$373,505	\$407,250	\$419,213	\$11,963	2.9%
Positions	2.0	2.0	2.0	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$308,451	\$328,709	\$337,499	\$8,790	2.7%
Services & Supplies	\$55,454	\$123,745	\$125,781	\$2,036	1.6%
Intrafund Charges	\$13,697	\$14,796	\$15,933	\$1,137	7.7%
Total Expenditures / Appropriations	\$377,601	\$467,250	\$479,213	\$11,963	2.6%
Net Financing Uses	\$377,601	\$467,250	\$479,213	\$11,963	2.6%
Revenue					
Miscellaneous Revenues	\$4,096	\$60,000	\$60,000	—	—%
Total Revenue	\$4,096	\$60,000	\$60,000	—	—%
Net County Cost	\$373,505	\$407,250	\$419,213	\$11,963	2.9%
Positions	2.0	2.0	2.0	—	—%

Summary of Changes

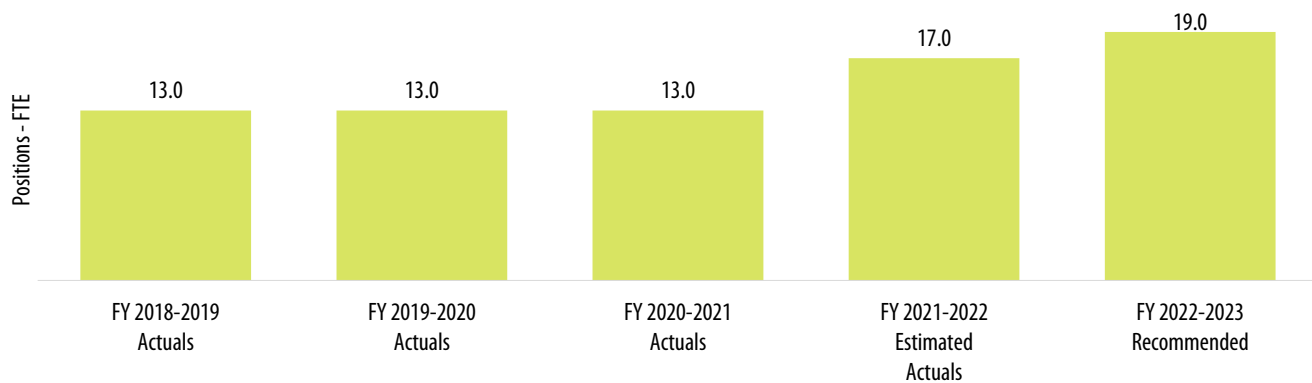
The Recommended Budget reflects an \$11,963 (2.6%) increase in appropriations and an \$11,963 (2.9%) increase in net county cost from the prior year Adopted Budget.

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

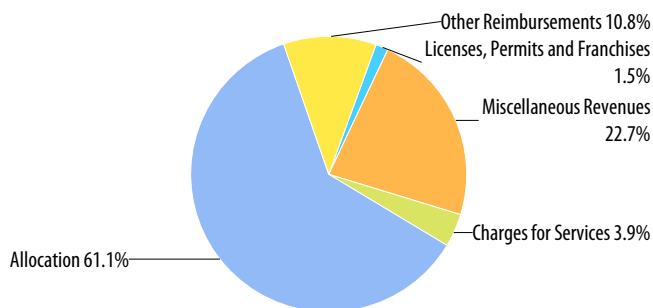
Department Structure Florence Evans, Clerk of the Board



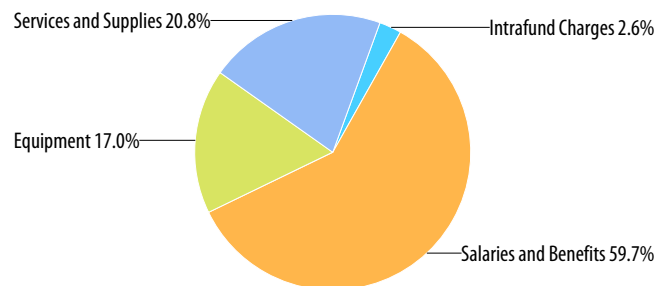
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Clerk of the Board** (COB) maintains the official records of the Assessment Appeals Board, Board of Supervisors, Planning Commission, Sacramento Regional County Sanitation Districts, and other government hearing bodies' legislative actions. The COB receives, certifies, and preserves all documents as specified by the Sacramento County Charter and state and local statutes; provides administrative support services to the Board of Supervisors; schedules and reserves use of County Board chambers and hearing rooms; accepts claims, appeals, Statements of Economic Interests, Ethics certificates, and County Boards and Commissions applications; and researches and responds to various public records requests. COB Programs include:

- Assessment Appeals
- Clerk of the Board
- Planning Commission

Goals

- COB organizational restructure.
- Implement new technology and software tools (digitize official records, new Boards and Commissions database, and integrate electronic signatures).

Accomplishments

- Completed technology upgrades in the Board chambers and the hearing rooms.
- Successfully ran virtual and hybrid public meetings using various virtual meeting software and an automated telephonic system.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Assessment Appeals	\$109,557	\$115,722	\$123,969	\$8,247	7.1%
Clerk of the Board	\$2,213,538	\$3,299,923	\$3,510,353	\$210,430	6.4%
Planning Commission	\$95,828	\$124,640	\$128,628	\$3,988	3.2%
Total Expenditures / Appropriations	\$2,418,923	\$3,540,285	\$3,762,950	\$222,665	6.3%
Total Reimbursements	\$(406,038)	\$(406,486)	\$(408,196)	\$(1,710)	0.4%
Net Financing Uses	\$2,012,885	\$3,133,799	\$3,354,754	\$220,955	7.1%
Total Revenue	\$113,555	\$1,044,730	\$1,056,570	\$11,840	1.1%
Net County Cost	\$1,899,330	\$2,089,069	\$2,298,184	\$209,115	10.0%
Positions	13.0	17.0	19.0	2.0	11.8%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,659,441	\$2,130,280	\$2,244,643	\$114,363	5.4%
Services & Supplies	\$703,654	\$712,632	\$780,996	\$68,364	9.6%
Equipment	—	\$639,168	\$639,168	—	—%
Intrafund Charges	\$55,828	\$58,205	\$98,143	\$39,938	68.6%
Total Expenditures / Appropriations	\$2,418,923	\$3,540,285	\$3,762,950	\$222,665	6.3%
Other Reimbursements	\$(406,038)	\$(406,486)	\$(408,196)	\$(1,710)	0.4%
Total Reimbursements	\$(406,038)	\$(406,486)	\$(408,196)	\$(1,710)	0.4%
Net Financing Uses	\$2,012,885	\$3,133,799	\$3,354,754	\$220,955	7.1%
Revenue					
Licenses, Permits & Franchises	\$44,223	\$45,000	\$56,000	\$11,000	24.4%
Intergovernmental Revenues	\$(398,254)	—	—	—	—%
Charges for Services	\$139,835	\$146,831	\$146,831	—	—%
Miscellaneous Revenues	\$327,751	\$852,899	\$853,739	\$840	0.1%
Total Revenue	\$113,555	\$1,044,730	\$1,056,570	\$11,840	1.1%
Net County Cost	\$1,899,330	\$2,089,069	\$2,298,184	\$209,115	10.0%
Positions	13.0	17.0	19.0	2.0	11.8%

Summary of Changes

The Recommended Budget reflects a \$222,665 (6.3%) increase in total appropriations, a \$1,710 (0.4%) increase in reimbursements, an \$11,840 (1.1%) increase in revenue, and a \$209,115 (10.0%) increase in net county cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Cost of living increases, step increases, and increases in allocated costs.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to an estimated increase in Property Tax Administration (SB 2557) funding in the Assessment Appeals program.

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

Position counts have increased by 2.0 FTE from the prior year Adopted Budget due to:

- 2.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Clerk of the Board	310,889	—	—	310,889	2.0

Assessment Appeals

Program Overview

Assessment Appeals accepts assessment appeal applications from property owners in disagreement with the value established by the County Assessor; schedules appeal hearings before the Assessment Appeals Board; produces meeting agendas, action summaries and material; issues hearing notices; finalizes findings of fact; and provides administrative support services to the Assessment Appeals Board.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$107,891	\$114,472	\$118,619	\$4,147	3.6%
Services & Supplies	\$1,666	\$1,250	\$5,350	\$4,100	328.0%
Total Expenditures / Appropriations	\$109,557	\$115,722	\$123,969	\$8,247	7.1%
Other Reimbursements	\$(24,662)	—	\$(26,820)	\$(26,820)	—%
Total Reimbursements	\$(24,662)	—	\$(26,820)	\$(26,820)	—%
Net Financing Uses	\$84,895	\$115,722	\$97,149	\$(18,573)	(16.0)%
Revenue					
Intergovernmental Revenues	\$452	—	—	—	—%
Charges for Services	—	\$750	\$750	—	—%
Miscellaneous Revenues	\$88,462	\$92,720	\$93,560	\$840	0.9%
Total Revenue	\$88,915	\$93,470	\$94,310	\$840	0.9%
Net County Cost	\$(4,019)	\$22,252	\$2,839	\$(19,413)	(87.2)%
Positions	1.0	1.0	—	(1.0)	(100.0)%

Summary of Changes

The Recommended Budget reflects an \$8,247 (7.1%) increase in total appropriations, a \$26,820 (new) increase in reimbursements, an \$840 (0.9%) increase in revenue, and a \$19,413 (87.2%) decrease in net county cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to the reallocation of 1.0 FTE Deputy Clerk position to 1.0 FTE Accounting Technician position, and an increase in technology related services and supplies due to an increase in scheduled meetings.

The increase in reimbursements is due to the shifting of Property Tax Administration reimbursements from one program to another.

The increase in revenue is due to a slight increase in Property Tax Administration (SB 2557) revenue from the State of California.

Clerk of the Board

Program Overview

The **Clerk of the Board** includes administrative functions for meeting management, boards and commissions, good governance and compliance, and records management as described below:

- Meeting Management Services: Produces and publishes meeting agendas, action summaries, minutes, meeting material, and legal notices on behalf of the Board of Supervisors and more than 35 boards pursuant to the Brown Act; clerks meetings; coordinates meeting facilities; administers meeting technology; manages meeting records; certifies and executes legal documents; conducts Brown Act and Robert's Rules training for board members; manages public meeting kiosks; and assists and supports departments, local agencies and members of the public with questions, services or accommodations related to public meetings.
- Boards and Commissions: Accept and process applications from local residents within the Sacramento community applying for seats on 67 plus County boards and commissions; manage the Board of Supervisors' nominations and appointments to boards and commissions, publish the Local Appointments List and Vacancy Report, advertise vacancies, and manage the membership of boards and commissions; provide onboarding training to newly appointed members of boards and commissions; and manage the Board of Supervisors' Own Ranks Appointments List.
- Good Governance and Compliance – Fair Political Practices Commission (FPPC): Accept, review and file annually 2,500 plus FPPC Statements of Economic Interests (Form 700) and AB 1234 Ethics certificates from personnel, County boards and commissions and local agencies; issue FPPC Biennial Notices, review local agency conflict of interest (COI) codes, assist local agencies with preparing COI codes and make recommendations to the code reviewing body; provide Form 700 and COI code training workshops to filers and filing officials; and file and publish FPPC Form 800 Series reports (Board of Supervisors).
- Records Management: Retain, research and provide copies of permanent records in various forms of media (print, CD, e-file); respond to Public Records Act (PRA) requests and general records requests from departments, agencies and public members; prepare and certify public meeting transcripts and administrative records at the request of the County, local agencies, and members of the public; and provide online public access to official meeting records managed by the Clerk's department.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,487,117	\$1,922,868	\$2,029,596	\$106,728	5.6%
Services & Supplies	\$670,593	\$679,682	\$743,446	\$63,764	9.4%
Equipment	—	\$639,168	\$639,168	—	—%
Intrafund Charges	\$55,828	\$58,205	\$98,143	\$39,938	68.6%
Total Expenditures / Appropriations	\$2,213,538	\$3,299,923	\$3,510,353	\$210,430	6.4%
Other Reimbursements	\$(381,376)	\$(406,486)	\$(381,376)	\$25,110	(6.2)%
Total Reimbursements	\$(381,376)	\$(406,486)	\$(381,376)	\$25,110	(6.2)%
Net Financing Uses	\$1,832,162	\$2,893,437	\$3,128,977	\$235,540	8.1%
Revenue					
Licenses, Permits & Franchises	\$18,444	\$20,000	\$26,000	\$6,000	30.0%
Intergovernmental Revenues	\$(398,706)	—	—	—	—%
Charges for Services	\$139,835	\$146,031	\$146,031	—	—%
Miscellaneous Revenues	\$239,289	\$760,179	\$760,179	—	—%
Total Revenue	\$(1,138)	\$926,210	\$932,210	\$6,000	0.6%
Net County Cost	\$1,833,300	\$1,967,227	\$2,196,767	\$229,540	11.7%
Positions	11.0	16.0	18.0	2.0	12.5%

Summary of Changes

The Recommended Budget reflects a \$210,430 (6.4%) increase in total appropriations, a \$25,110 (6.2%) decrease in reimbursements, a \$6,000 (0.6%) increase in revenue, and a \$229,540 (11.7%) increase in net county cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- Funding of a one time growth request in Fiscal Year 2021-22.
- Recommended growth detailed later in this section.

The decrease in reimbursements is due to a shift in Property Tax Administration (SB2557) funding to the Assessment Appeals program.

The increase in revenue is due to an anticipated increase in agenda management services.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
COB - Add 1.0 FTE Administrative Services Officer I Confidential					
	116,435	—	—	116,435	1.0
Add 1.0 FTE Administrative Services Officer Level I (AS01) confidential. The Department continues to underperform due to inadequate staffing levels compared to the volume of work. In order to meet legal mandates, maintain the continuity of operations and perform specialized functions, it is critical to balance the workload with adequate staffing. If the request is not approved, the Clerk's Office will face legal deadline challenges. The position would be funded through General Fund.					
COB - Add 1.0 FTE Deputy Clerk II					
	94,454	—	—	94,454	1.0
Add 1.0 FTE Deputy Clerk Level II position. The Department continues to underperform due to inadequate staffing levels compared to the volume of work. In order to meet legal mandates, maintain the continuity of operations and perform specialized functions, it is critical to balance the workload with adequate staffing. If the request is not approved, the Clerk's Office will face legal deadline challenges. The position would be funded through General Fund.					
COB - Digitized Records Project					
	100,000	—	—	100,000	—
Funds to scope a project to convert Board of Supervisors' and other legislative body's official records beginning in 1946 from paper, microfilm and microfiche to a digital format. The current state of the records has reached its shelf life and the preservation of official records is a legal mandate. This project is currently being evaluated by the Department of Technology (DTech) and is contingent on approval of a linked request in the DTech budget (BU 7600000).					

Planning Commission

Program Overview

The **Planning Commission Program** administers meeting management services for the Planning Commission. Functions include: publishing meeting agendas, action summaries, minutes, meeting material, and legal notices on behalf of the County Planning Commission, Board of Zoning Appeals, 14 Community Planning Advisory Councils, Zoning Administrator, Subdivision Review Committee, and Project Review Committee pursuant to the Brown Act; clerking meetings, coordinating meeting facilities, administering meeting technology, managing meeting records, certifying and executing legal documents, and conducting Brown Act and Robert’s Rules training for board members; managing public meeting kiosks; and assisting and supporting departments, local agencies and members of the public with questions, services or accommodations relating to public meetings.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$64,433	\$92,940	\$96,428	\$3,488	3.8%
Services & Supplies	\$31,396	\$31,700	\$32,200	\$500	1.6%
Total Expenditures / Appropriations	\$95,828	\$124,640	\$128,628	\$3,988	3.2%
Net Financing Uses	\$95,828	\$124,640	\$128,628	\$3,988	3.2%
Revenue					
Licenses, Permits & Franchises	\$25,779	\$25,000	\$30,000	\$5,000	20.0%
Charges for Services	—	\$50	\$50	—	—%
Total Revenue	\$25,779	\$25,050	\$30,050	\$5,000	20.0%
Net County Cost	\$70,049	\$99,590	\$98,578	\$(1,012)	(1.0)%
Positions	1.0	—	1.0	1.0	—%

Summary of Changes

The Recommended Budget reflects a \$3,988 (3.2%) increase in total appropriations, a \$5,000 (20.0%) increase in revenue, and a \$1,012 (1.0%) decrease in net county cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to cost of living adjustments and increased postage costs.

The increase in revenue is due to increases in licensing and zoning fee permits.

Budget Unit Functions & Responsibilities

The **Community Investment Program** provides funding and accounts for Board of Supervisors' Community Improvement Projects and Board District projects through the following programs:

- Community Investment Program
- Remaining Tobacco Litigation Settlement Allocation

Goals

- Develop and sustain livable and attractive neighborhoods and communities.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Community Investment Program	\$50,000	\$46,321	\$46,321	—	—%
Remaining Tobacco Litigation Settlement Allocation	\$6,000	\$49,783	\$44,783	\$(5,000)	(10.0)%
Total Expenditures / Appropriations	\$56,000	\$96,104	\$91,104	\$(5,000)	(5.2)%
Net Financing Uses	\$56,000	\$96,104	\$91,104	\$(5,000)	(5.2)%
Use of Fund Balance	\$56,000	\$96,104	\$91,104	\$(5,000)	(5.2)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$56,000	\$96,104	\$91,104	\$(5,000)	(5.2)%
Total Expenditures / Appropriations	\$56,000	\$96,104	\$91,104	\$(5,000)	(5.2)%
Net Financing Uses	\$56,000	\$96,104	\$91,104	\$(5,000)	(5.2)%
Use of Fund Balance	\$56,000	\$96,104	\$91,104	\$(5,000)	(5.2)%

Summary of Changes

The Recommended Budget reflects a \$5,000 (5.2%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

Appropriations in this program are tied to remaining available fund balance. The decrease in appropriations is due to the use of available fund balance in FY 2021-22.

Use of Fund Balance reflects a carryover of \$91,104 in available balance.

Community Investment Program

Program Overview

The **Community Investment Program** was established in Fiscal Year 2014-15 with a one-time transfer of \$2 million from the General Fund to fund Board of Supervisors' Community Improvement Projects.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$50,000	\$46,321	\$46,321	—	—%
Total Expenditures / Appropriations	\$50,000	\$46,321	\$46,321	—	—%
Net Financing Uses	\$50,000	\$46,321	\$46,321	—	—%
Use of Fund Balance	\$50,000	\$46,321	\$46,321	—	—%

Summary of Changes

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

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

Remaining Tobacco Litigation Settlement Allocation

Program Overview

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

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$6,000	\$49,783	\$44,783	\$(5,000)	(10.0)%
Total Expenditures / Appropriations	\$6,000	\$49,783	\$44,783	\$(5,000)	(10.0)%
Net Financing Uses	\$6,000	\$49,783	\$44,783	\$(5,000)	(10.0)%
Use of Fund Balance	\$6,000	\$49,783	\$44,783	\$(5,000)	(10.0)%

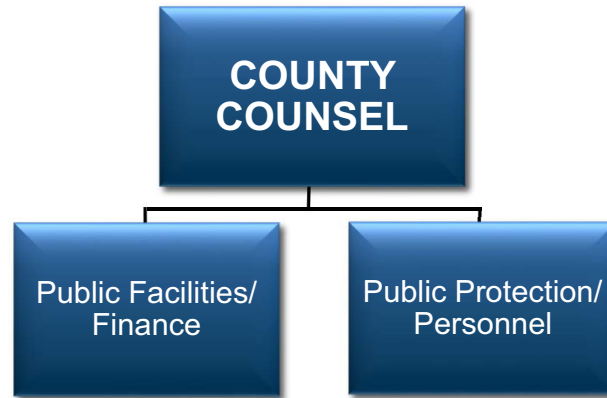
Summary of Changes

The Recommended Budget reflects a \$5,000 (10.0%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

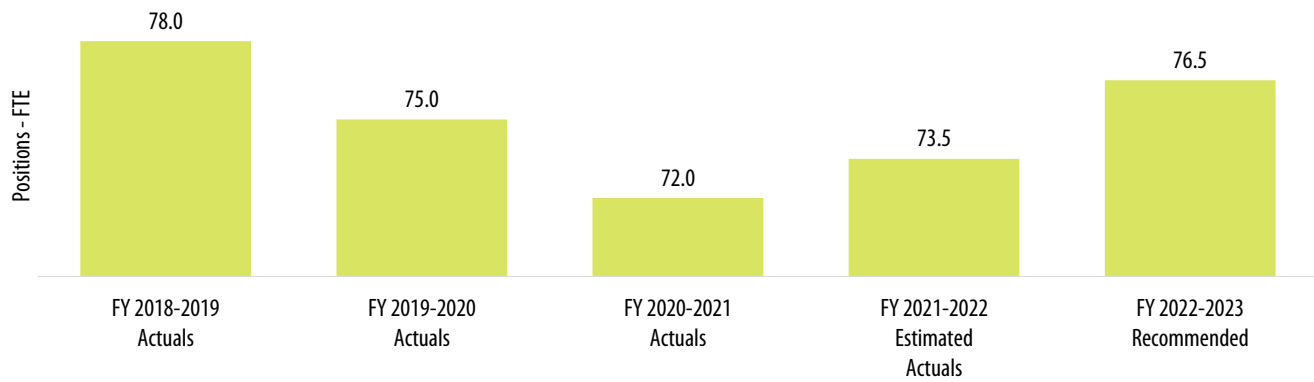
The decrease in total appropriations is due to the allocation of \$5,000 to Saint John's Program for Real Change to complete a lighting project for a building housing women and children.

Use of Fund Balance reflects a carryover of \$44,783 in available balance.

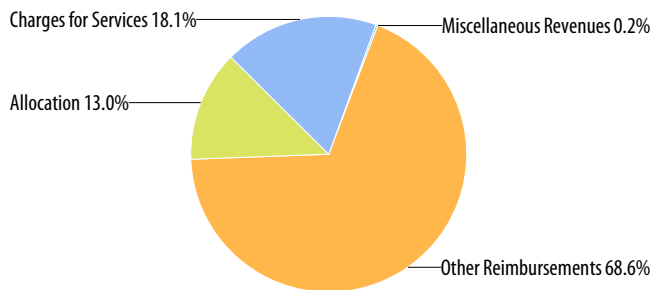
Department Structure
Lisa A. Travis, County Council



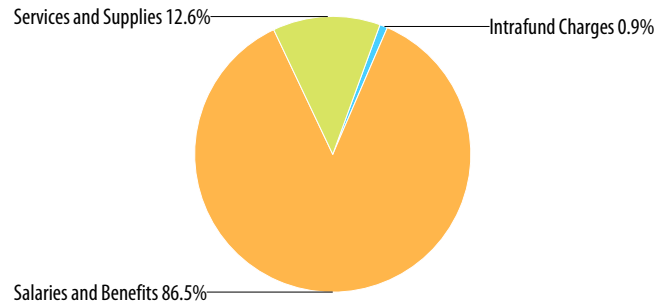
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

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

Goals

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

Accomplishments

- Provided significant legal support related to County efforts to provide services to individuals experiencing homelessness, as well as developed policies and provided advice and direction relating to the impact of homelessness on County property.
- Provided significant legal support related to the COVID-19 pandemic (COVID), including, but not limited to, advising Public Health on state regulations and requirements, assisting with expedited contracting and service provision, advising on employee and labor related impacts and coordinating defense of COVID-19 related litigation.
- In the areas of Juvenile Dependency, provided statewide leadership by working closely with the California Department of Social Services (CDSS), the Judicial Counsel, and Tribal Associations and Representatives in the implementation of new Indian Child Welfare Act legislation, as well as provided system-wide trainings engaging child welfare, behavioral health, court partners, probation and service providers regarding cross-over youth, trauma responsive court systems, commercially sexually exploited youth, and other topics.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
County Counsel	\$18,161,788	\$19,353,491	\$21,229,703	\$1,876,212	9.7%
Total Expenditures / Appropriations	\$18,161,788	\$19,353,491	\$21,229,703	\$1,876,212	9.7%
Total Reimbursements	\$(12,038,137)	\$(13,028,262)	\$(14,569,494)	\$(1,541,232)	11.8%
Net Financing Uses	\$6,123,650	\$6,325,229	\$6,660,209	\$334,980	5.3%
Total Revenue	\$3,377,411	\$3,649,662	\$3,895,488	\$245,826	6.7%
Net County Cost	\$2,746,240	\$2,675,567	\$2,764,721	\$89,154	3.3%
Positions	72.0	72.0	76.5	4.5	6.3%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$16,305,131	\$16,938,823	\$18,360,889	\$1,422,066	8.4%
Services & Supplies	\$1,664,445	\$2,219,250	\$2,672,069	\$452,819	20.4%
Intrafund Charges	\$192,212	\$195,418	\$196,745	\$1,327	0.7%
Total Expenditures / Appropriations	\$18,161,788	\$19,353,491	\$21,229,703	\$1,876,212	9.7%
Other Reimbursements	\$(12,038,137)	\$(13,028,262)	\$(14,569,494)	\$(1,541,232)	11.8%
Total Reimbursements	\$(12,038,137)	\$(13,028,262)	\$(14,569,494)	\$(1,541,232)	11.8%
Net Financing Uses	\$6,123,650	\$6,325,229	\$6,660,209	\$334,980	5.3%
Revenue					
Intergovernmental Revenues	\$5,325	—	—	—	—%
Charges for Services	\$3,262,030	\$3,599,662	\$3,845,488	\$245,826	6.8%
Miscellaneous Revenues	\$110,056	\$50,000	\$50,000	—	—%
Total Revenue	\$3,377,411	\$3,649,662	\$3,895,488	\$245,826	6.7%
Net County Cost	\$2,746,240	\$2,675,567	\$2,764,721	\$89,154	3.3%
Positions	72.0	72.0	76.5	4.5	6.3%

Summary of Changes

The Recommended Budget reflects a \$1,876,212 (9.7%) increase in total appropriations, a \$1,541,232 (11.8%) increase in reimbursements, a \$245,826 (6.7%) increase in revenue, and an \$89,154 (3.3%) increase in net county cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Cost of living increases, health insurance increases, and increased allocated costs.
- The addition of 1.5 FTE attorney positions in January 2022 to service new County programs.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to:

- Increased legal services requested from county departments for FY 2022-23, primarily for the Department of Personnel Services, Human Assistance and Department of Child, Family and Adult Services.
- Recommended growth detailed later in this section.

The increase in revenue is due to increased legal services requested from county departments for FY 2022-23, primarily for the Department of Water Resources, Sacramento Area Sewer District, the Department of Community Development, and special districts.

Position counts have increased by 4.5 FTE from the prior year Adopted Budget due to:

- 1.5 FTE net mid-year increases.
- 3.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
County Counsel	889,789	(746,295)	—	143,494	3.0

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
COCO-Add 1.0 FTE Attorney DCFAS					
	401,295	(401,295)	—	—	1.0

Add 1.0 FTE Attorney 4B position to serve the Department of Child, Family and Adult Services (DCFAS) in a training capacity. The purpose is to maintain the DCFAS program integrity by keeping Child Protective Services Social Workers trained on the newest legislation and laws. This request is contingent upon approval of a linked request in the DCFAS budget (BU 78000000).

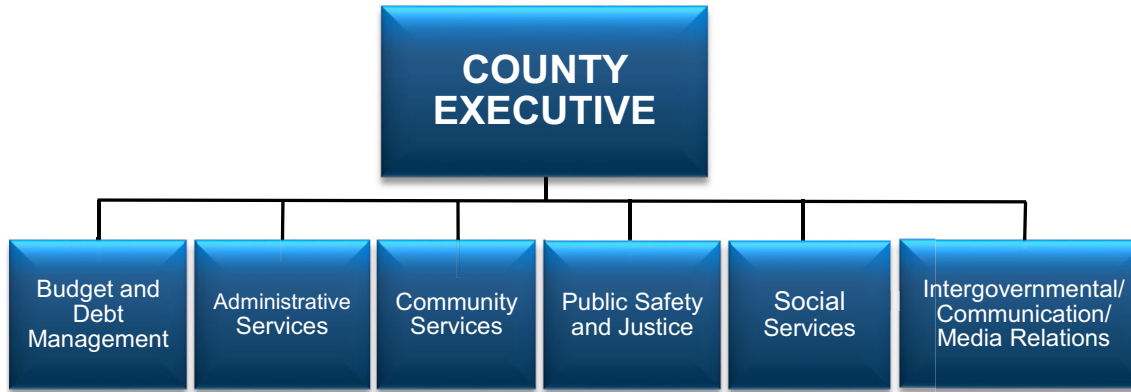
COCO-Add 1.0 FTE Atty-DPS					
	401,295	(345,000)	—	56,295	1.0

Add 1.0 FTE Attorney 4B position for increased legal services required to improve efficiencies and maintain legal service levels to Personnel Services, provide new legal focus on homelessness for Human Assistance (DHA) and support the Office of the County Executive in legal management and emergencies. The costs will be divided into a \$260,000 reimbursement from Personnel Services (DPS), \$85,000 from the Department of Human Assistance (DHA) for homelessness, and \$56,295 in net county cost. This request is contingent on approval of linked growth requests in DPS (BU 6050000) and DHA (BU 8100000).

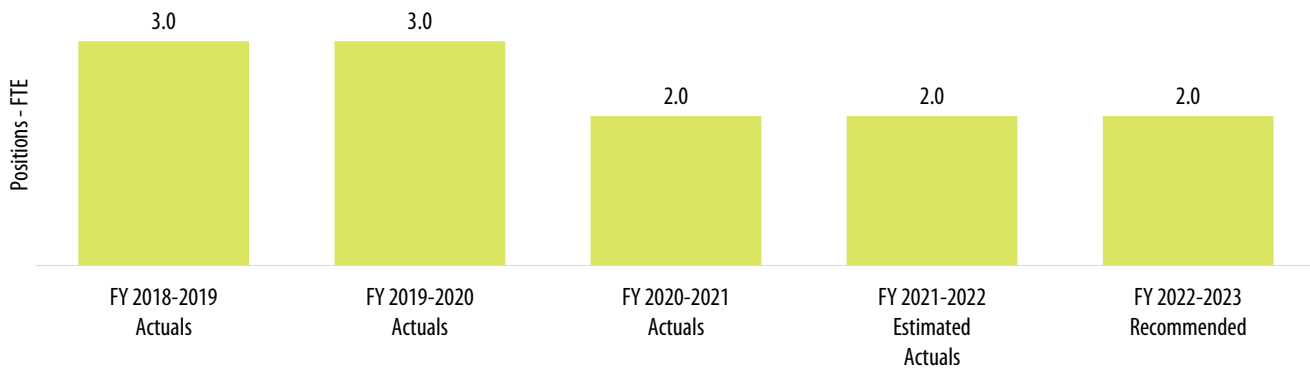
COCO-Add 1.0 FTE LS2-AOT					
	87,199	—	—	87,199	1.0

Add 1.0 FTE Legal Secretary 2 (Conf.) position to support the new Assisted Outpatient Treatment program. The estimated annualized personnel cost will be included in the overhead and recovered as part of the attorney rate charged to non-general fund departments and clients.

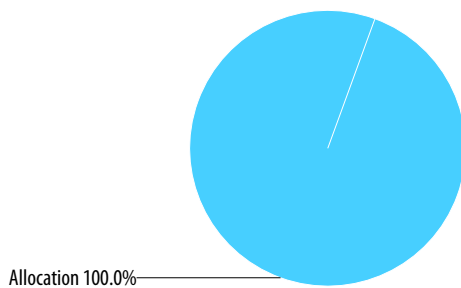
Department Structure Ann Edwards, County Executive



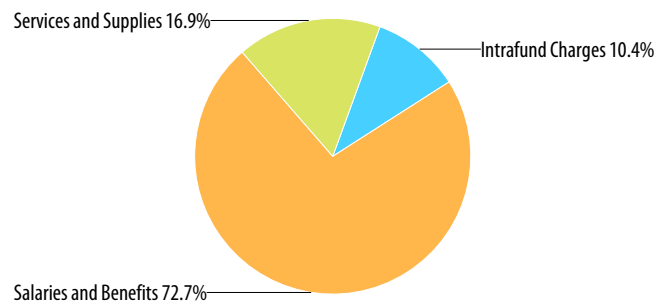
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **County Executive** is responsible to the Board of Supervisors for planning, organizing, directing, controlling, and coordinating virtually all county activities. These responsibilities include serving in an advisory capacity to the Board of Supervisors with respect to the functions of joint powers authorities, officials and boards not under the direct jurisdiction or control of the County Executive. The functions and activities of the County Executive are mandated by the County Charter.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Office of the County Executive	\$1,169,647	\$944,843	\$1,008,274	\$63,431	6.7%
Total Expenditures / Appropriations	\$1,169,647	\$944,843	\$1,008,274	\$63,431	6.7%
Net Financing Uses	\$1,169,647	\$944,843	\$1,008,274	\$63,431	6.7%
Total Revenue	\$1,505	—	—	—	—%
Net County Cost	\$1,168,142	\$944,843	\$1,008,274	\$63,431	6.7%
Positions	2.0	2.0	2.0	—	—%

Budget Unit – Budget by Object

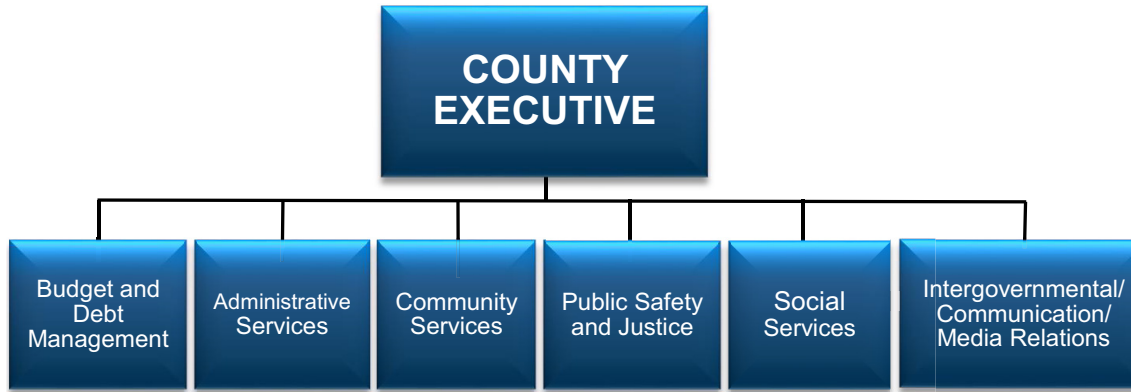
	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$990,211	\$680,334	\$732,696	\$52,362	7.7%
Services & Supplies	\$102,142	\$176,982	\$170,796	\$(6,186)	(3.5)%
Intrafund Charges	\$77,294	\$87,527	\$104,782	\$17,255	19.7%
Total Expenditures / Appropriations	\$1,169,647	\$944,843	\$1,008,274	\$63,431	6.7%
Net Financing Uses	\$1,169,647	\$944,843	\$1,008,274	\$63,431	6.7%
Revenue					
Miscellaneous Revenues	\$1,505	—	—	—	—%
Total Revenue	\$1,505	—	—	—	—%
Net County Cost	\$1,168,142	\$944,843	\$1,008,274	\$63,431	6.7%
Positions	2.0	2.0	2.0	—	—%

Summary of Changes

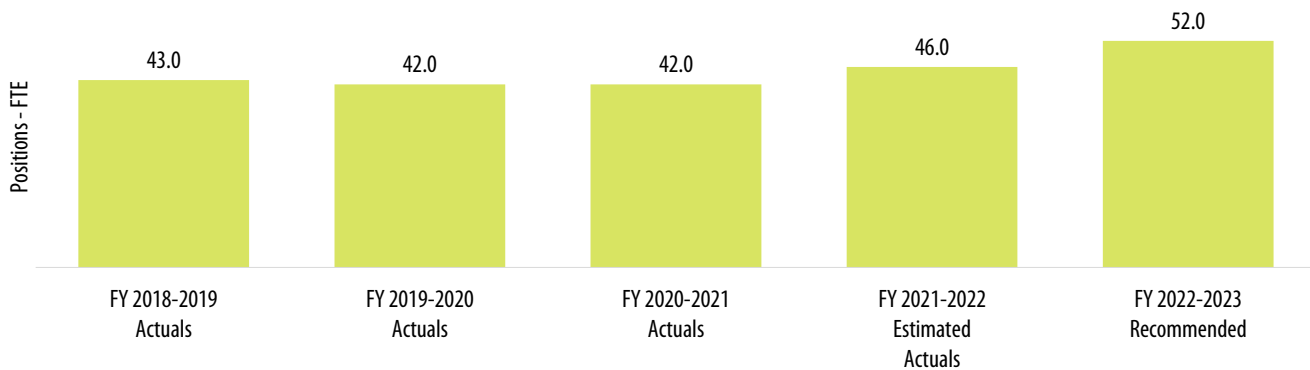
The Recommended Budget reflects a \$63,431 (6.7%) increase in total appropriations and net county cost from the prior year Adopted Budget.

The increase in total appropriations and net county cost is due to increases in salary and benefit costs related to cost of living adjustments, increases to retirement costs, and an increase in allocated costs.

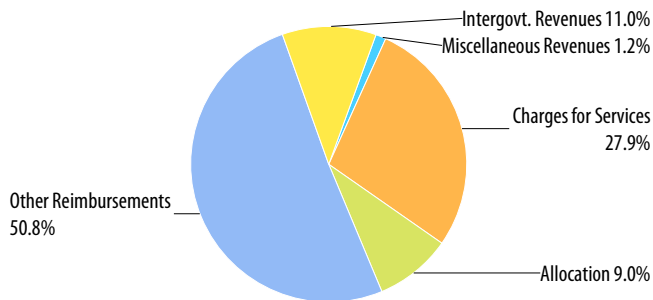
Department Structure Ann Edwards, County Executive



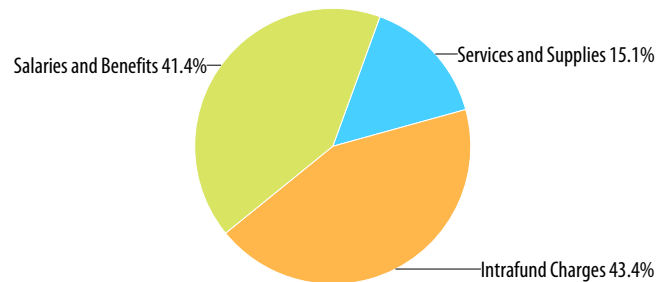
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

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

- Budget and Debt Management (BDM)
- Executive Cabinet
- Government Relations/Legislation
- Local Area Formation Commission (LAFCo) Support
- Public Information Office

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Budget and Debt Management	\$4,158,872	\$4,612,508	\$5,115,933	\$503,425	10.9%
Executive Cabinet	\$10,808,983	\$13,631,250	\$16,801,478	\$3,170,228	23.3%
Government Relations/Legislation	\$689,751	\$789,168	\$809,066	\$19,898	2.5%
Local Agency Formation Commission Support	\$164,458	\$421,335	\$569,912	\$148,577	35.3%
Public Information Office	\$1,713,658	\$1,998,951	\$2,417,958	\$419,007	21.0%
Total Expenditures / Appropriations	\$17,535,722	\$21,453,212	\$25,714,347	\$4,261,135	19.9%
Total Reimbursements	\$(13,790,788)	\$(16,578,845)	\$(18,685,574)	\$(2,106,729)	12.7%
Net Financing Uses	\$3,744,934	\$4,874,367	\$7,028,773	\$2,154,406	44.2%
Total Revenue	\$3,282,324	\$3,725,078	\$5,739,783	\$2,014,705	54.1%
Net County Cost	\$462,610	\$1,149,289	\$1,288,990	\$139,701	12.2%
Positions	42.0	43.0	52.0	9.0	20.9%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$7,673,066	\$9,038,737	\$10,648,853	\$1,610,116	17.8%
Services & Supplies	\$1,498,648	\$2,321,472	\$3,895,087	\$1,573,615	67.8%
Intrafund Charges	\$8,364,009	\$10,093,003	\$11,170,407	\$1,077,404	10.7%
Total Expenditures / Appropriations	\$17,535,722	\$21,453,212	\$25,714,347	\$4,261,135	19.9%
Intrafund Reimbursements Between Programs	—	\$(9,972,169)	\$(11,417,010)	\$(1,444,841)	14.5%
Other Reimbursements	\$(13,790,788)	\$(6,606,676)	\$(7,268,564)	\$(661,888)	10.0%
Total Reimbursements	\$(13,790,788)	\$(16,578,845)	\$(18,685,574)	\$(2,106,729)	12.7%
Net Financing Uses	\$3,744,934	\$4,874,367	\$7,028,773	\$2,154,406	44.2%
Revenue					
Intergovernmental Revenues	\$4,610	—	\$1,573,242	\$1,573,242	—%
Charges for Services	\$3,055,510	\$3,551,078	\$3,992,541	\$441,463	12.4%
Miscellaneous Revenues	\$222,204	\$174,000	\$174,000	—	—%
Total Revenue	\$3,282,324	\$3,725,078	\$5,739,783	\$2,014,705	54.1%
Net County Cost	\$462,610	\$1,149,289	\$1,288,990	\$139,701	12.2%
Positions	42.0	43.0	52.0	9.0	20.9%

Summary of Changes

The Recommended Budget reflects a \$4,261,135 (19.9%) increase in total appropriations, a \$2,106,729 (12.7%) increase in reimbursements, a \$2,014,705 (54.1%) increase in revenue, and a \$139,701 (12.2%) increase in net county cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in salary and benefit costs related to cost of living adjustments and increases in retirement costs, and increased allocated costs from other departments.
- The addition of positions during the prior fiscal year, additional one time projects, and contract costs associated with the American Rescue Plan Act (ARPA).
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

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

Positions counts have increased by 9.0 FTE from the prior year Adopted Budget due to:

- 3.0 FTE net mid-year increases.

- 6.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Budget and Debt Management	337,886	(337,886)	—	—	1.0
Executive Cabinet	461,243	(150,518)	—	310,725	3.0
Local Agency Formation Commission Support	134,640	—	134,640	—	1.0
Public Information Office	184,104	(184,104)	—	—	1.0

Budget and Debt Management

Program Overview

Budget and Debt Management (BDM) provides countywide central budget review, budget recommendations on programs/policies, agenda oversight and Capital and cash-flow borrowing / covenant compliance.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$3,576,446	\$3,862,150	\$4,207,385	\$345,235	8.9%
Services & Supplies	\$89,865	\$56,171	\$57,904	\$1,733	3.1%
Intrafund Charges	\$492,560	\$694,187	\$850,644	\$156,457	22.5%
Total Expenditures / Appropriations	\$4,158,872	\$4,612,508	\$5,115,933	\$503,425	10.9%
Total Reimbursements between Programs		\$(3,787,268)	\$(4,316,055)	\$(528,787)	14.0%
Other Reimbursements	\$(3,384,845)	\$(66,053)	\$(66,288)	\$(235)	0.4%
Total Reimbursements	\$(3,384,845)	\$(3,853,321)	\$(4,382,343)	\$(529,022)	13.7%
Net Financing Uses	\$774,026	\$759,187	\$733,590	\$(25,597)	(3.4)%
Revenue					
Intergovernmental Revenues	\$1,131	—	—	—	—%
Charges for Services	\$525,716	\$527,647	\$527,647	—	—%
Miscellaneous Revenues	\$50,720	—	—	—	—%
Total Revenue	\$577,567	\$527,647	\$527,647	—	—%
Net County Cost	\$196,459	\$231,540	\$205,943	\$(25,597)	(11.1)%
Positions	18.0	18.0	18.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$503,425 (10.9%) increase in total appropriations, a \$529,022 (13.7%) increase in reimbursements, and a \$25,597 (11.1%) decrease in net county cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

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

The increase in reimbursements is due to:

- Increases in costs that are reimbursed from county departments that receive services.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
CEC - 1.0 FTE CEO Management Analyst II - Budget and Debt Mgmt (ACP)					
	194,777	(194,777)	—	—	1.0
Add 1.0 FTE CEO Management Analyst II. Over the past several years, the workload in the Budget section of the Office of Budget and Debt Management (BDM) has increased significantly due to Government Accounting Standards Board (GASB) requirements and the implementation of a new more comprehensive budget system. This position will provide assistance to support the new budget system that was implemented in FY 2019-20 and the increase in budgeted funds resulting from GASB requirements. While the workload has increased, staffing levels have not, placing a strain on the existing staff. This request is funded through the allocated cost process.					
CEC - 1.0 FTE Sr. Accountant - Budget and Debt Mgmt (ACP)					
	143,109	(143,109)	—	—	—
Add 1.0 FTE embedded Senior Accountant, in the Department of Finance, responsible for working closely with BDM to provide the necessary accounting support, including periodic fund accounting and reconciliations, Realignment, monitoring cash flows, processing monthly journal vouchers, and handling audit activities. If not approved, the BDM office will not able to process requests in a timely fashion. This is funded though the ACP process. This request is contingent upon the approval of the growth request in the Department of Finance (3230000).					

Executive Cabinet

Program Overview

The **Executive Cabinet** includes Deputy County Executives for Administrative Services, Public Safety and Justice, Public Works & Infrastructure, and Social Services. Also included are the Director of Homeless Initiatives, Sustainability, clerical staff, and associated administrative costs.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,176,460	\$2,935,212	\$3,654,726	\$719,514	24.5%
Services & Supplies	\$1,031,265	\$1,652,990	\$3,196,899	\$1,543,909	93.4%
Intrafund Charges	\$7,601,259	\$9,043,048	\$9,949,853	\$906,805	10.0%
Total Expenditures / Appropriations	\$10,808,983	\$13,631,250	\$16,801,478	\$3,170,228	23.3%
Total Reimbursements between Programs		\$(4,088,196)	\$(4,778,202)	\$(690,006)	16.9%
Other Reimbursements	\$(8,489,241)	\$(6,441,991)	\$(6,965,810)	\$(523,819)	8.1%
Total Reimbursements	\$(8,489,241)	\$(10,530,187)	\$(11,744,012)	\$(1,213,825)	11.5%
Net Financing Uses	\$2,319,742	\$3,101,063	\$5,057,466	\$1,956,403	63.1%
Revenue					
Intergovernmental Revenues	\$1,430	—	\$1,573,242	\$1,573,242	—%
Charges for Services	\$2,031,632	\$2,292,548	\$2,401,177	\$108,629	4.7%
Miscellaneous Revenues	\$11,973	—	—	—	—%
Total Revenue	\$2,045,035	\$2,292,548	\$3,974,419	\$1,681,871	73.4%
Net County Cost	\$274,708	\$808,515	\$1,083,047	\$274,532	34.0%
Positions	12.0	13.0	19.0	6.0	46.2%

Summary of Changes

The Recommended Budget reflects a \$3,170,228 (23.3%) increase in total appropriations, a \$1,213,825 (11.5%) increase in reimbursements, a \$1,681,871 (73.4%) increase in revenue, and a \$274,532 (34.0%) increase in net county cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in salary and benefit costs related to cost of living adjustments and retirement costs, and increased allocated costs from other departments.
- The addition of new staff and contracts relating to ARPA and Homeless Initiatives.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to:

- Cost recovery for services provided to other departments.
- Recommended growth detailed later in this section.

The increase in revenue is due to cost recovery for services provided to other departments, and reimbursements for ARPA related expenses.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
CEC - Add 1.0 FTE Administrative Services Officer I - Cabinet Support and Reclass Office Assistant II (ACP)					
	107,326	(31,482)	—	75,844	1.0
Add 1.0 FTE Administrative Services Officer I and reclass an Office Specialist II (conf) to a Sr. Office Assistant (conf) to prepare and monitor contracts and purchase orders (PO's) for the Executive Cabinet, monitor year end procedures, and perform other administrative tasks. Without this position and reallocation, the Executive Cabinet will lack the organizational structure needed to handle day to day operations.					
CEC - 1.0 FTE Executive Secretary - Cabinet Support (ACP)					
	96,036	(96,036)	—	—	1.0
Add 1.0 FTE Executive Secretary to address the increasing need for administrative and secretarial support to the Deputy County Executives and Chief Fiscal Officer. Without this position, there will be insufficient staff to assist with on-going projects and support needs.					
CEC - 1.0 FTE Human Services Program Planner - Office of Homeless Initiatives					
	167,881	—	—	167,881	1.0
The Office of Homeless Initiatives (OHI) is requesting 1.0 FTE Human Services Program Planner, Range B to provide on-going data collection, analysis and reporting on the County's efforts to prevent and end homelessness. This position will report directly to the Director of Homeless Initiatives, and will be responsible for developing and maintaining regular reports on County funding, services/beds supported, and outcomes of these investments. The position will also support the production of one-time reports for the community, Board of Supervisors, and to comply with funding mandates, and will maintain and update the County's webpage for the OHI.					
CEC - CivicSpark Fellow					
	37,000	—	—	37,000	—
This request provides a CivicSpark Fellow, office support for the Fellow, and membership to the International Council for Local Environmental Initiatives (ICLEI) for technical support on greenhouse gas inventorying and sustainability initiatives. If not approved, this will hamper the ability for the County to meet certain sustainability goals.					
CEC - Climate Action Plan					
	30,000	—	—	30,000	—
This growth request enhances equity and outreach associated with implementing the Board-adopted Climate Emergency Resolution, advancing the Climate Action Plan, and in matters of general sustainability. It funds equity incentives for civic participation, translation and interpretation services, and advertising/outreach. If not approved, this will hamper the ability for the County to meet certain sustainability goals. This is in addition to the \$23,000 growth request in the Allocated Cost Process Growth.					
CEC - Sustainability Climate Growth - Cabinet Support (ACP)					
	23,000	(23,000)	—	—	—
Increase appropriations for outreach associated with implementing the Board-adopted Climate Emergency Resolution, advancing the Climate Action Plan, and in matters of general sustainability. It funds equity incentives for civic participation, translation and interpretation services, and advertising/outreach. Without this growth, the coordination of the Climate Action Plan will take longer to implement.					

Government Relations/Legislation

Program Overview

The **Government Relations/Legislation** unit provides federal and state advocacy and acts as a liaison between the County and other governmental agencies or public entities.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$453,958	\$476,939	\$501,823	\$24,884	5.2%
Services & Supplies	\$182,326	\$233,261	\$233,261	—	—%
Intrafund Charges	\$53,467	\$78,968	\$73,982	\$(4,986)	(6.3)%
Total Expenditures / Appropriations	\$689,751	\$789,168	\$809,066	\$19,898	2.5%
Total Reimbursements between Programs		\$(436,270)	\$(460,066)	\$(23,796)	5.5%
Other Reimbursements	\$(390,239)	\$(35,000)	\$(35,000)	—	—%
Total Reimbursements	\$(390,239)	\$(471,270)	\$(495,066)	\$(23,796)	5.0%
Net Financing Uses	\$299,512	\$317,898	\$314,000	\$(3,898)	(1.2)%
Revenue					
Charges for Services	\$140,000	\$140,000	\$140,000	—	—%
Miscellaneous Revenues	\$159,512	\$174,000	\$174,000	—	—%
Total Revenue	\$299,512	\$314,000	\$314,000	—	—%
Net County Cost	—	\$3,898	—	\$(3,898)	(100.0)%
Positions	2.0	2.0	2.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$19,898 (2.5%) increase in total appropriations, a \$23,796 (5.0%) increase in reimbursements, and a \$3,898 (100.0%) decrease in net county cost from the prior year Adopted Budget.

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

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

The increase in reimbursements is due to the recovery of costs from county departments that receive services.

Local Agency Formation Commission Support

Program Overview

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

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$160,228	\$378,173	\$527,162	\$148,989	39.4%
Services & Supplies	\$1,375	\$42,750	\$42,750	—	—%
Intrafund Charges	\$2,855	\$412	—	\$(412)	(100.0)%
Total Expenditures / Appropriations	\$164,458	\$421,335	\$569,912	\$148,577	35.3%
Net Financing Uses	\$164,458	\$421,335	\$569,912	\$148,577	35.3%
Revenue					
Charges for Services	\$164,458	\$418,358	\$569,912	\$151,554	36.2%
Total Revenue	\$164,458	\$418,358	\$569,912	\$151,554	36.2%
Net County Cost	—	\$2,977	—	\$(2,977)	(100.0)%
Positions	2.0	2.0	3.0	1.0	50.0%

Summary of Changes

The Recommended Budget reflects a \$148,577 (35.3%) increase in total appropriations a \$151,554 (36.2%) increase in revenue, and a \$2,977 (100.0%) decrease in net county cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- LAFCo related costs, including supplies and cost of living adjustments.
- Recommended growth detailed later in this section.

The increase in revenue is due to:

- Program cost increases that are recovered from LAFCo.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
CEC - 1.0 FTE Associate Planner (LAFCo)					
	134,640	—	134,640	—	1.0

Add 1.0 FTE Associate Planner to act as a Policy Analyst for Local Agency Formation Commission (LAFCo). This position will assist the Director of LAFCo with environmental, urban and regional planning, as well as preparing comprehensive reports for the LAFCo governing board. This is a fully funded request.

Public Information Office

Program Overview

The **Public Information Office** provides centralized public information about countywide programs and services to the public, media and employees.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,305,973	\$1,386,263	\$1,757,757	\$371,494	26.8%
Services & Supplies	\$193,818	\$336,300	\$364,273	\$27,973	8.3%
Intrafund Charges	\$213,868	\$276,388	\$295,928	\$19,540	7.1%
Total Expenditures / Appropriations	\$1,713,658	\$1,998,951	\$2,417,958	\$419,007	21.0%
Total Reimbursements between Programs		\$(1,660,435)	\$(1,862,687)	\$(202,252)	12.2%
Other Reimbursements	\$(1,526,463)	\$(63,632)	\$(201,466)	\$(137,834)	216.6%
Total Reimbursements	\$(1,526,463)	\$(1,724,067)	\$(2,064,153)	\$(340,086)	19.7%
Net Financing Uses	\$187,195	\$274,884	\$353,805	\$78,921	28.7%
Revenue					
Intergovernmental Revenues	\$2,049	—	—	—	—%
Charges for Services	\$193,703	\$172,525	\$353,805	\$181,280	105.1%
Total Revenue	\$195,752	\$172,525	\$353,805	\$181,280	105.1%
Net County Cost	\$(8,557)	\$102,359	—	\$(102,359)	(100.0)%
Positions	8.0	8.0	10.0	2.0	25.0%

Summary of Changes

The Recommended Budget reflects a \$419,007 (21.0%) increase in total appropriations, a \$340,086 (19.7%) increase in reimbursements, a \$181,280 (105.1%) increase in revenue, and a \$102,359 (100.0%) decrease in net county cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in salary and benefit costs related to cost of living adjustments and retirement costs, and increased allocated costs from other departments
- The addition of a Public Information Manager during FY 2021-22.
- Recommended growth detailed later in this section.

The increase in revenue and reimbursements is due to:

- The recovery of costs for services provided to other departments.

- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
CEC - 1.0 FTE Public Information Officer					
	139,104	(139,104)	—	—	1.0
Animal Care and Regulation (ACR) is requesting ongoing funding for a 1.0 FTE Public Information Officer (PIO). The position will reside in the County Executive Cabinet Budget and will be reimbursed by ACR by way of an intrafund transfer. This request is contingent upon approval of a linked request in the ACR budget (BU 3220000).					
CEC - Translation Services - Public Information Office (ACP)					
	45,000	(45,000)	—	—	—
Funding for outreach and document translations. Without this growth, it will be more difficult for the Public Information Office to focus on community engagement to audiences whose primary language is not English.					

Budget Unit Functions & Responsibilities

The **Antelope Public Facilities Financing Plan** (PFFP) provides funding for major public facilities necessary to serve urbanization of the Antelope area, which includes construction of roadway, park, and fire protection facilities, plus funding storm drainage and water supply mitigation measures. The funding sources are development impact fees, and programs include:

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Antelope PFFP Drainage Facilities	—	\$34,113	\$34,252	\$139	0.4%
Antelope PFFP East Antelope Local Roadway	\$506	\$300,822	\$301,087	\$265	0.1%
Antelope PFFP Roadway Facilities	\$37,523	\$3,251,317	\$3,145,305	\$(106,012)	(3.3)%
Antelope PFFP Water Facilities and Services	\$506	\$108,730	\$109,494	\$764	0.7%
Total Expenditures / Appropriations	\$38,535	\$3,694,982	\$3,590,138	\$(104,844)	(2.8)%
Net Financing Uses	\$38,535	\$3,694,982	\$3,590,138	\$(104,844)	(2.8)%
Total Revenue	\$(167,940)	\$1,745,684	\$1,688,139	\$(57,545)	(3.3)%
Use of Fund Balance	\$206,476	\$1,949,298	\$1,901,999	\$(47,299)	(2.4)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$38,535	\$304,110	\$305,110	\$1,000	0.3%
Other Charges	—	\$3,390,872	\$3,285,028	\$(105,844)	(3.1)%
Total Expenditures / Appropriations	\$38,535	\$3,694,982	\$3,590,138	\$(104,844)	(2.8)%
Net Financing Uses	\$38,535	\$3,694,982	\$3,590,138	\$(104,844)	(2.8)%
Revenue					
Revenue from Use Of Money & Property	\$14,356	\$3,600	\$8,650	\$5,050	140.3%
Intergovernmental Revenues	—	—	\$1,679,489	\$1,679,489	—%
Charges for Services	\$35,849	—	—	—	—%
Miscellaneous Revenues	\$(218,145)	\$1,742,084	—	\$(1,742,084)	(100.0)%
Total Revenue	\$(167,940)	\$1,745,684	\$1,688,139	\$(57,545)	(3.3)%
Use of Fund Balance	\$206,476	\$1,949,298	\$1,901,999	\$(47,299)	(2.4)%

Summary of Changes

The Recommended Budget reflects a \$104,844 (2.8%) decrease in total appropriations, a \$57,545 (3.3%) decrease in revenue, and a \$47,299 (2.4%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower anticipated revenues.

The decrease in revenue is due to lower anticipated Statewide Community Infrastructure Program (SCIP) revenues.

Use of Fund Balance reflects a carryover of \$1,901,999 in available balance.

Antelope PFFP Drainage Facilities

Program Overview

Antelope PFFP Drainage Facilities provides for the necessary drainage infrastructure to help urbanize the Antelope area. The program was funded by a drainage development impact fee. Collection for this fee was discontinued in 2003. The remaining balance will be provided to Placer County to be used for improvements or acquisitions downstream of Basin A.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Other Charges	—	\$34,113	\$34,252	\$139	0.4%
Total Expenditures / Appropriations	—	\$34,113	\$34,252	\$139	0.4%
Net Financing Uses	—	\$34,113	\$34,252	\$139	0.4%
Revenue					
Revenue from Use Of Money & Property	\$223	\$100	\$150	\$50	50.0%
Total Revenue	\$223	\$100	\$150	\$50	50.0%
Use of Fund Balance	\$(223)	\$34,013	\$34,102	\$89	0.3%

Summary of Changes

The Recommended Budget reflects a \$139 (0.4%) increase in total appropriations, a \$50 (50.0%) increase in revenue, and an \$89 (0.3%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to a greater anticipated carryover of fund balance and interest earnings.

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

Use of Fund Balance reflects a carryover of \$34,102 in available balance.

Antelope PFFP East Antelope Local Roadway

Program Overview

Antelope PFFP East Antelope Local Roadway provides for the necessary local roadway infrastructure to help urbanize the East Antelope area. The program is funded by a roadway development impact fee.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$506	\$4,110	\$4,110	—	—%
Other Charges	—	\$296,712	\$296,977	\$265	0.1%
Total Expenditures / Appropriations	\$506	\$300,822	\$301,087	\$265	0.1%
Net Financing Uses	\$506	\$300,822	\$301,087	\$265	0.1%
Revenue					
Revenue from Use Of Money & Property	\$1,967	\$1,000	\$1,000	—	—%
Total Revenue	\$1,967	\$1,000	\$1,000	—	—%
Use of Fund Balance	\$(1,461)	\$299,822	\$300,087	\$265	0.1%

Summary of Changes

The Recommended Budget reflects a \$265 (0.1%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to greater anticipated carryover of fund balance and a reduction in anticipated interest earnings.

Use of Fund Balance reflects a carryover of \$300,087 in available balance.

Antelope PFFP Roadway Facilities

Program Overview

Antelope PFFP Roadway Facilities provides for the necessary roadway infrastructure to help urbanize the Antelope area. The program is funded by a roadway development impact fee.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$37,523	\$300,000	\$300,000	—	—%
Other Charges	—	\$2,951,317	\$2,845,305	\$(106,012)	(3.6)%
Total Expenditures / Appropriations	\$37,523	\$3,251,317	\$3,145,305	\$(106,012)	(3.3)%
Net Financing Uses	\$37,523	\$3,251,317	\$3,145,305	\$(106,012)	(3.3)%
Revenue					
Revenue from Use Of Money & Property	\$11,461	\$1,000	\$5,000	\$4,000	400.0%
Intergovernmental Revenues	—	—	\$1,679,489	\$1,679,489	—%
Charges for Services	\$35,849	—	—	—	—%
Miscellaneous Revenues	\$(218,145)	\$1,742,084	—	\$(1,742,084)	(100.0)%
Total Revenue	\$(170,835)	\$1,743,084	\$1,684,489	\$(58,595)	(3.4)%
Use of Fund Balance	\$208,358	\$1,508,233	\$1,460,816	\$(47,417)	(3.1)%

Summary of Changes

The Recommended Budget reflects a \$106,012 (3.3%) decrease in total appropriations, a \$58,595 (3.4%) decrease in revenue, and a \$47,417 (3.1%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower anticipated revenues and carryover fund balance.

The decrease in revenue is due to lower anticipated SCIP revenues.

Use of Fund Balance reflects a carryover of \$1,460,816 in available balance.

Antelope PFFP Water Facilities and Services

Program Overview

Antelope PFFP Water Facilities and Services provides for the necessary water facilities to help urbanize the Antelope area. The program is funded by a water facilities and services development impact fee. It is proposed that the remaining balance will reimburse Sacramento Suburban Water District for a portion of the remaining amount of the water facilities project not reimbursed in 1992.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$506	—	\$1,000	\$1,000	—%
Other Charges	—	\$108,730	\$108,494	\$(236)	(0.2)%
Total Expenditures / Appropriations	\$506	\$108,730	\$109,494	\$764	0.7%
Net Financing Uses	\$506	\$108,730	\$109,494	\$764	0.7%
Revenue					
Revenue from Use Of Money & Property	\$705	\$1,500	\$2,500	\$1,000	66.7%
Total Revenue	\$705	\$1,500	\$2,500	\$1,000	66.7%
Use of Fund Balance	\$(199)	\$107,230	\$106,994	\$(236)	(0.2)%

Summary of Changes

The Recommended Budget reflects a \$764 (0.7%) increase in total appropriations, a \$1,000 (66.7%) increase in revenue, and a \$236 (0.2%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to higher anticipated reimbursement payments to the Sacramento Suburban Water District.

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

Use of Fund Balance reflects a carryover of \$106,994 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

- Work collaboratively with county departments and non-county agencies on project activities including infrastructure project design and construction, environmental impact matters, cost-sharing agreements, contributions and reimbursements, and land use impacts to the District.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Bradshaw/US 50 Capital Projects	—	\$52,270	\$52,404	\$134	0.3%
Total Expenditures / Appropriations	—	\$52,270	\$52,404	\$134	0.3%
Net Financing Uses	—	\$52,270	\$52,404	\$134	0.3%
Total Revenue	\$336	\$1,000	\$1,000	—	—%
Use of Fund Balance	\$(336)	\$51,270	\$51,404	\$134	0.3%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$20,000	\$20,000	—	—%
Other Charges	—	\$32,270	\$32,404	\$134	0.4%
Total Expenditures / Appropriations	—	\$52,270	\$52,404	\$134	0.3%
Net Financing Uses	—	\$52,270	\$52,404	\$134	0.3%
Revenue					
Revenue from Use Of Money & Property	\$336	\$1,000	\$1,000	—	—%
Total Revenue	\$336	\$1,000	\$1,000	—	—%
Use of Fund Balance	\$(336)	\$51,270	\$51,404	\$134	0.3%

Summary of Changes

The Recommended Budget reflects a \$134 (0.3%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase use of fund balance.
Use of Fund Balance reflects a carryover of \$51,404 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

- Coordinate with the Department of Transportation to establish contracts for extended transportation services targeting trip reduction for the District's Benefit Zones.
- Provide trip reduction services that may include shuttle transit services as appropriate, using funding from service charges that appear as direct levies on property tax bills within the District.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
County Service Area No. 10 Benefit Zone 3	\$84,549	\$324,798	\$378,163	\$53,365	16.4%
Total Expenditures / Appropriations	\$84,549	\$324,798	\$378,163	\$53,365	16.4%
Net Financing Uses	\$84,549	\$324,798	\$378,163	\$53,365	16.4%
Total Revenue	\$281,785	\$298,223	\$318,149	\$19,926	6.7%
Use of Fund Balance	\$(197,236)	\$26,575	\$60,014	\$33,439	125.8%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$84,549	\$324,798	\$378,163	\$53,365	16.4%
Total Expenditures / Appropriations	\$84,549	\$324,798	\$378,163	\$53,365	16.4%
Net Financing Uses	\$84,549	\$324,798	\$378,163	\$53,365	16.4%
Revenue					
Revenue from Use Of Money & Property	\$6,725	\$1,500	\$3,000	\$1,500	100.0%
Charges for Services	\$275,060	\$296,723	\$315,149	\$18,426	6.2%
Total Revenue	\$281,785	\$298,223	\$318,149	\$19,926	6.7%
Use of Fund Balance	\$(197,236)	\$26,575	\$60,014	\$33,439	125.8%

Summary of Changes

The Recommended Budget reflects a \$53,365 (16.4%) increase in total appropriations, a \$19,926 (6.7%) increase in revenue, and a \$33,439 (125.8%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in transit and trip reduction costs provided by the 50 Corridor Transportation Management Association.

The increase in revenue is due to an increase in anticipated special tax revenue for FY 2022-23.

Use of Fund Balance reflects the net of a carryover of \$210,014 in available balance and a provision for reserve of \$150,000. Reserve changes from the prior year Adopted Budget are detailed below:

- The County Service Area 10 Reserve has increased \$150,000.

Budget Unit Functions & Responsibilities

The **Countywide Library Facilities** fee provides ongoing program administration and funds the Library Facilities projects. Functions include facilitating the collection of development impact fees, preparing annual reports, and funding new or maintaining facilities in the Countywide Library Facilities area. This budget unit is funded by development impact fees.

Goals

- Deliver accurate reports that help program administrators of the Sacramento Public Library Authority Facility Master Plan determine the most appropriate use of funds provided by the collection of the Library Facilities Development Impact Fee.
- Fund Countywide Library facilities as sufficient funds are available.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Countywide Library Facilities	\$16,430	\$43,539	\$5,090,704	\$5,047,165	11,592.3%
Total Expenditures / Appropriations	\$16,430	\$43,539	\$5,090,704	\$5,047,165	11,592.3%
Net Financing Uses	\$16,430	\$43,539	\$5,090,704	\$5,047,165	11,592.3%
Total Revenue	\$29,971	\$15,000	\$790,200	\$775,200	5,168.0%
Use of Fund Balance	\$(13,540)	\$28,539	\$4,300,504	\$4,271,965	14,968.9%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$16,430	\$43,539	\$5,090,704	\$5,047,165	11,592.3%
Total Expenditures / Appropriations	\$16,430	\$43,539	\$5,090,704	\$5,047,165	11,592.3%
Net Financing Uses	\$16,430	\$43,539	\$5,090,704	\$5,047,165	11,592.3%
Revenue					
Revenue from Use Of Money & Property	\$127	—	\$25,200	\$25,200	—%
Charges for Services	\$29,844	\$15,000	\$765,000	\$750,000	5,000.0%
Total Revenue	\$29,971	\$15,000	\$790,200	\$775,200	5,168.0%
Use of Fund Balance	\$(13,540)	\$28,539	\$4,300,504	\$4,271,965	14,968.9%

Summary of Changes

The Recommended Budget reflects a \$5,047,165 (11,592.3%) increase in total appropriations, a \$775,200 (5,168.0%) increase in revenue and a \$4,271,965 (14,968.9%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due the Countywide Library Facilities fund being added to this budget along with its additional costs.

The increase in total revenue is due to the Countywide Library Facilities fund (Fund 138E) being added to this budget along with its additional annual development impact fee revenues.

Use of Fund Balance reflects a carryover of \$4,300,504 in available balance.

- \$4,252,466 of the fund balance is from prior collections of the Countywide Library Facilities fee.

Budget Unit Functions & Responsibilities

The **Florin Road Capital Project** provides funding for enhancements in the Florin Road area as identified in the District’s Management Plan. The only revenue source is from interest earnings from prior collections.

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Florin Road Property and Business Improvement District (PBID)	—	\$406,325	\$411,379	\$5,054	1.2%
Total Expenditures / Appropriations	—	\$406,325	\$411,379	\$5,054	1.2%
Net Financing Uses	—	\$406,325	\$411,379	\$5,054	1.2%
Total Revenue	\$2,656	\$1,000	\$5,000	\$4,000	400.0%
Use of Fund Balance	\$(2,656)	\$405,325	\$406,379	\$1,054	0.3%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Other Charges	—	\$406,325	\$411,379	\$5,054	1.2%
Total Expenditures / Appropriations	—	\$406,325	\$411,379	\$5,054	1.2%
Net Financing Uses	—	\$406,325	\$411,379	\$5,054	1.2%
Revenue					
Revenue from Use Of Money & Property	\$2,656	\$1,000	\$5,000	\$4,000	400.0%
Total Revenue	\$2,656	\$1,000	\$5,000	\$4,000	400.0%
Use of Fund Balance	\$(2,656)	\$405,325	\$406,379	\$1,054	0.3%

Summary of Changes

The Recommended Budget reflects a \$5,054 (1.2%) increase in total appropriations, a \$4,000 (400.0%) increase in revenue, and a \$1,054 (0.3%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to budgeting for an increase in payments to the Florin Road District.

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

Use of Fund Balance reflects a carryover of \$406,379 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Florin Vineyard No.1 CFD	\$528,758	\$4,071,424	\$1,845,124	\$(2,226,300)	(54.7)%
Total Expenditures / Appropriations	\$528,758	\$4,071,424	\$1,845,124	\$(2,226,300)	(54.7)%
Total Reimbursements	—	\$(20,000)	\$(20,000)	—	—%
Net Financing Uses	\$528,758	\$4,051,424	\$1,825,124	\$(2,226,300)	(55.0)%
Total Revenue	\$52,662	\$134,353	\$138,601	\$4,248	3.2%
Use of Fund Balance	\$476,096	\$3,917,071	\$1,686,523	\$(2,230,548)	(56.9)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$528,758	\$2,511,271	\$1,482,687	\$(1,028,584)	(41.0)%
Other Charges	—	\$1,540,153	\$342,437	\$(1,197,716)	(77.8)%
Interfund Charges	—	\$20,000	\$20,000	—	—%
Total Expenditures / Appropriations	\$528,758	\$4,071,424	\$1,845,124	\$(2,226,300)	(54.7)%
Other Reimbursements	—	\$(20,000)	\$(20,000)	—	—%
Total Reimbursements	—	\$(20,000)	\$(20,000)	—	—%
Net Financing Uses	\$528,758	\$4,051,424	\$1,825,124	\$(2,226,300)	(55.0)%
Revenue					
Taxes	—	—	\$78,401	\$78,401	—%
Revenue from Use Of Money & Property	\$27,103	\$60,200	\$60,200	—	—%
Charges for Services	\$(765)	\$74,153	—	\$(74,153)	(100.0)%
Miscellaneous Revenues	\$26,324	—	—	—	—%
Total Revenue	\$52,662	\$134,353	\$138,601	\$4,248	3.2%
Use of Fund Balance	\$476,096	\$3,917,071	\$1,686,523	\$(2,230,548)	(56.9)%

Summary of Changes

The Recommended Budget reflects a \$2,226,300 (54.7%) decrease in total appropriations, a \$4,248 (3.2%) increase in revenue, and a \$2,230,548 (56.9%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is primarily due to a decrease in available fund balance based on the timing of reimbursements to the developer.

The increase in revenue is due to higher anticipated special tax revenue.

Use of Fund Balance reflects a carryover of \$1,686,523 in available balance.

Budget Unit Functions & Responsibilities

The **Florin Vineyard Community Plan** (FVCP) provides portions of the major public infrastructure necessary for the area to urbanize. This includes the construction of roadways, park and public transit facilities plus funding roadways for other jurisdictions as identified by the FVCP Fee Program. Funding for this program is achieved through a development impact fee.

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Florin Vineyard Community Plan	\$28,032	\$1,429,702	\$1,623,991	\$194,289	13.6%
Total Expenditures / Appropriations	\$28,032	\$1,429,702	\$1,623,991	\$194,289	13.6%
Total Reimbursements	—	\$(873)	—	\$873	(100.0)%
Net Financing Uses	\$28,032	\$1,428,829	\$1,623,991	\$195,162	13.7%
Total Revenue	\$232,866	\$33,200	\$110,500	\$77,300	232.8%
Use of Fund Balance	\$(204,834)	\$1,395,629	\$1,513,491	\$117,862	8.4%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$28,032	\$268,745	\$236,816	\$(31,929)	(11.9)%
Other Charges	—	\$1,160,084	\$1,387,175	\$227,091	19.6%
Interfund Charges	—	\$873	—	\$(873)	(100.0)%
Total Expenditures / Appropriations	\$28,032	\$1,429,702	\$1,623,991	\$194,289	13.6%
Other Reimbursements	—	\$(873)	—	\$873	(100.0)%
Total Reimbursements	—	\$(873)	—	\$873	(100.0)%
Net Financing Uses	\$28,032	\$1,428,829	\$1,623,991	\$195,162	13.7%
Revenue					
Revenue from Use Of Money & Property	\$8,349	\$2,000	\$5,500	\$3,500	175.0%
Charges for Services	\$224,517	\$31,200	\$105,000	\$73,800	236.5%
Total Revenue	\$232,866	\$33,200	\$110,500	\$77,300	232.8%
Use of Fund Balance	\$(204,834)	\$1,395,629	\$1,513,491	\$117,862	8.4%

Summary of Changes

The Recommended Budget reflects a \$194,289 (13.6%) increase in total appropriations, an \$873 (100.0%) decrease in reimbursements, a \$77,300 (232.8%) increase in revenue, and a \$117,862 (8.4%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in available fund balance and additional anticipated revenues.

The decrease in total reimbursements is due to the closing and transfer of the Florin Vineyard Community Plan Frontage Lane Fund (145B) into the Florin Vineyard Community Plan Roadway Fund (145A) in FY 2021-22.

The increase in revenue is due to anticipated additional development fee revenue and interest income earnings.

Use of Fund Balance reflects a carryover of \$1,513,491 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Laguna CFD	\$17,062	\$334,061	\$320,116	\$(13,945)	(4.2)%
Total Expenditures / Appropriations	\$17,062	\$334,061	\$320,116	\$(13,945)	(4.2)%
Net Financing Uses	\$17,062	\$334,061	\$320,116	\$(13,945)	(4.2)%
Total Revenue	\$2,249	\$1,000	\$3,000	\$2,000	200.0%
Use of Fund Balance	\$14,813	\$333,061	\$317,116	\$(15,945)	(4.8)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$17,062	\$100,000	\$100,000	—	—%
Other Charges	—	\$234,061	\$220,116	\$(13,945)	(6.0)%
Total Expenditures / Appropriations	\$17,062	\$334,061	\$320,116	\$(13,945)	(4.2)%
Net Financing Uses	\$17,062	\$334,061	\$320,116	\$(13,945)	(4.2)%
Revenue					
Revenue from Use Of Money & Property	\$2,249	\$1,000	\$3,000	\$2,000	200.0%
Total Revenue	\$2,249	\$1,000	\$3,000	\$2,000	200.0%
Use of Fund Balance	\$14,813	\$333,061	\$317,116	\$(15,945)	(4.8)%

Summary of Changes

The Recommended Budget reflects a \$13,945 (4.2%) decrease in total appropriations, a \$2,000 (200.0%) increase in revenue, and a \$15,945 (4.8%) decrease in use of fund balance from the prior year Adopted Budget.

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

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

Use of Fund Balance reflects a carryover of \$317,116 in available balance.

Budget Unit Functions & Responsibilities

The **Laguna Creek/Elliott Ranch Community Facilities District (CFD) No. 1** distributes funds within the guidelines of the bond covenants to the City of Elk Grove for the major public infrastructure necessary to urbanize the area. This includes remaining construction authorized when the District was formed in 1990 of freeway interchange, railroad overcrossing, roadway, public transit, fire protection, park, storm drainage and flood control facilities. Most of these facilities were completed prior to the incorporation of Elk Grove in 2000.

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$172,727	\$2,065,908	\$2,011,431	\$(54,477)	(2.6)%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$172,830	\$1,895,176	\$1,912,890	\$17,714	0.9%
Total Expenditures / Appropriations	\$345,557	\$3,961,084	\$3,924,321	\$(36,763)	(0.9)%
Net Financing Uses	\$345,557	\$3,961,084	\$3,924,321	\$(36,763)	(0.9)%
Total Revenue	\$487,791	\$218,700	\$5,500	\$(213,200)	(97.5)%
Use of Fund Balance	\$(142,234)	\$3,742,384	\$3,918,821	\$176,437	4.7%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$345,557	\$1,489,084	\$1,452,321	\$(36,763)	(2.5)%
Other Charges	—	\$2,472,000	\$2,472,000	—	—%
Total Expenditures / Appropriations	\$345,557	\$3,961,084	\$3,924,321	\$(36,763)	(0.9)%
Net Financing Uses	\$345,557	\$3,961,084	\$3,924,321	\$(36,763)	(0.9)%
Revenue					
Revenue from Use Of Money & Property	\$5,530	\$4,500	\$5,500	\$1,000	22.2%
Miscellaneous Revenues	\$482,261	\$214,200	—	\$(214,200)	(100.0)%
Total Revenue	\$487,791	\$218,700	\$5,500	\$(213,200)	(97.5)%
Use of Fund Balance	\$(142,234)	\$3,742,384	\$3,918,821	\$176,437	4.7%

Summary of Changes

The Recommended Budget reflects a \$36,763 (0.9%) decrease in total appropriations, a \$213,200 (97.5%) decrease in revenue, and a \$176,437 (4.7%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to the district no longer receiving special tax revenues.

The decrease in revenue is due to Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2 no longer receiving special tax revenues.

Use of Fund Balance reflects a carryover of \$3,918,821 in available balance.

- There are no changes to reserves.

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

Program Overview

Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1 provides for the construction of major freeway interchanges, railroad overcrossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the district. The only remaining source of revenue is interest earnings on prior collections.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$172,727	\$748,908	\$694,431	\$(54,477)	(7.3)%
Other Charges	—	\$1,317,000	\$1,317,000	—	—%
Total Expenditures / Appropriations	\$172,727	\$2,065,908	\$2,011,431	\$(54,477)	(2.6)%
Net Financing Uses	\$172,727	\$2,065,908	\$2,011,431	\$(54,477)	(2.6)%
Revenue					
Revenue from Use Of Money & Property	\$3,359	\$4,500	\$4,500	—	—%
Miscellaneous Revenues	\$267,191	—	—	—	—%
Total Revenue	\$270,550	\$4,500	\$4,500	—	—%
Use of Fund Balance	\$(97,823)	\$2,061,408	\$2,006,931	\$(54,477)	(2.6)%

Summary of Changes

The Recommended Budget reflects a \$54,477 (2.6%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

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

Use of Fund Balance reflects a carryover of \$2,006,931 in available balance.

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

Program Overview

Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2 provides for the construction of major freeway interchanges, railroad overcrossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the district. The only remaining source of revenue is interest earnings on prior collections.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$172,830	\$740,176	\$757,890	\$17,714	2.4%
Other Charges	—	\$1,155,000	\$1,155,000	—	—%
Total Expenditures / Appropriations	\$172,830	\$1,895,176	\$1,912,890	\$17,714	0.9%
Net Financing Uses	\$172,830	\$1,895,176	\$1,912,890	\$17,714	0.9%
Revenue					
Revenue from Use Of Money & Property	\$2,171	—	\$1,000	\$1,000	—%
Miscellaneous Revenues	\$215,070	\$214,200	—	\$(214,200)	(100.0)%
Total Revenue	\$217,241	\$214,200	\$1,000	\$(213,200)	(99.5)%
Use of Fund Balance	\$(44,411)	\$1,680,976	\$1,911,890	\$230,914	13.7%

Summary of Changes

The Recommended Budget reflects a \$17,714 (0.9%) increase in total appropriations, a \$213,200 (99.5%) decrease in revenue, and a \$230,914 (13.7%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in available fund balance due to lower than anticipated prior year expenditures.

The decrease in revenue is due to Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2 no longer receiving special tax revenue as planned.

Use of Fund Balance reflects a carryover of \$1,911,890 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Laguna Stonelake CFD	\$119,976	\$353,545	\$365,687	\$12,142	3.4%
Total Expenditures / Appropriations	\$119,976	\$353,545	\$365,687	\$12,142	3.4%
Net Financing Uses	\$119,976	\$353,545	\$365,687	\$12,142	3.4%
Total Revenue	\$147,145	\$144,125	\$125,250	\$(18,875)	(13.1)%
Use of Fund Balance	\$(27,169)	\$209,420	\$240,437	\$31,017	14.8%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$119,976	\$352,545	\$364,687	\$12,142	3.4%
Other Charges	—	\$1,000	\$1,000	—	—%
Total Expenditures / Appropriations	\$119,976	\$353,545	\$365,687	\$12,142	3.4%
Net Financing Uses	\$119,976	\$353,545	\$365,687	\$12,142	3.4%
Revenue					
Taxes	—	—	\$120,250	\$120,250	—%
Revenue from Use Of Money & Property	\$3,009	\$5,000	\$5,000	—	—%
Miscellaneous Revenues	\$144,136	\$139,125	—	\$(139,125)	(100.0)%
Total Revenue	\$147,145	\$144,125	\$125,250	\$(18,875)	(13.1)%
Use of Fund Balance	\$(27,169)	\$209,420	\$240,437	\$31,017	14.8%

Summary of Changes

The Recommended Budget reflects a \$12,142 (3.4%) increase in total appropriations, an \$18,875 (13.1%) decrease in revenue, and a \$31,017 (14.8%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to a greater carryover of available fund balance.

The decrease in revenue is due to a decrease in special tax levy revenues.

Use of Fund Balance reflects a carryover of \$240,437 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Mather Landscape Maintenance CFD	\$143,701	\$514,164	\$527,329	\$13,165	2.6%
Total Expenditures / Appropriations	\$143,701	\$514,164	\$527,329	\$13,165	2.6%
Net Financing Uses	\$143,701	\$514,164	\$527,329	\$13,165	2.6%
Total Revenue	\$167,243	\$145,261	\$161,428	\$16,167	11.1%
Use of Fund Balance	\$(23,542)	\$368,903	\$365,901	\$(3,002)	(0.8)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$23,073	\$381,482	\$374,996	\$(6,486)	(1.7)%
Other Charges	\$858	\$2,000	\$2,000	—	—%
Interfund Charges	\$119,770	\$130,682	\$150,333	\$19,651	15.0%
Total Expenditures / Appropriations	\$143,701	\$514,164	\$527,329	\$13,165	2.6%
Net Financing Uses	\$143,701	\$514,164	\$527,329	\$13,165	2.6%
Revenue					
Taxes	—	—	\$159,428	\$159,428	—%
Revenue from Use Of Money & Property	\$4,157	\$2,000	\$2,000	—	—%
Charges for Services	\$163,086	\$143,261	—	\$(143,261)	(100.0)%
Total Revenue	\$167,243	\$145,261	\$161,428	\$16,167	11.1%
Use of Fund Balance	\$(23,542)	\$368,903	\$365,901	\$(3,002)	(0.8)%

Summary of Changes

The Recommended Budget reflects a \$13,165 (2.6%) increase in total appropriations, a \$16,167 (11.1%) increase in revenue, and a \$3,002 (0.8%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in landscape maintenance costs.

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

Use of Fund Balance reflects a carryover of \$365,901 in available balance.

- There are no changes to reserves.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Mather Public Facilities Financing Plan	\$74,156	\$826,464	\$776,555	\$(49,909)	(6.0)%
Total Expenditures / Appropriations	\$74,156	\$826,464	\$776,555	\$(49,909)	(6.0)%
Net Financing Uses	\$74,156	\$826,464	\$776,555	\$(49,909)	(6.0)%
Total Revenue	\$12,545	\$20,600	\$5,000	\$(15,600)	(75.7)%
Use of Fund Balance	\$61,611	\$805,864	\$771,555	\$(34,309)	(4.3)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$74,156	\$707,914	\$658,005	\$(49,909)	(7.1)%
Other Charges	—	\$118,550	\$118,550	—	—%
Total Expenditures / Appropriations	\$74,156	\$826,464	\$776,555	\$(49,909)	(6.0)%
Net Financing Uses	\$74,156	\$826,464	\$776,555	\$(49,909)	(6.0)%
Revenue					
Revenue from Use Of Money & Property	\$6,167	—	\$5,000	\$5,000	—%
Charges for Services	\$6,378	\$20,600	—	\$(20,600)	(100.0)%
Total Revenue	\$12,545	\$20,600	\$5,000	\$(15,600)	(75.7)%
Use of Fund Balance	\$61,611	\$805,864	\$771,555	\$(34,309)	(4.3)%

Summary of Changes

The Recommended Budget reflects a \$49,909 (6.0%) decrease in total appropriations, a \$15,600 (75.7%) decrease in revenue, and a \$34,309 (4.3%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to less fund balance available due to Douglas Road project expenditures spent in previous fiscal years.

The decrease in revenue is due to the speculative nature of development fee revenues.
Use of Fund Balance reflects a carryover of \$771,555 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
McClellan Park CFD No. 2004-1	\$145,802	\$796,240	\$920,225	\$123,985	15.6%
Total Expenditures / Appropriations	\$145,802	\$796,240	\$920,225	\$123,985	15.6%
Net Financing Uses	\$145,802	\$796,240	\$920,225	\$123,985	15.6%
Total Revenue	\$213,101	\$226,900	\$163,000	\$(63,900)	(28.2)%
Use of Fund Balance	\$(67,299)	\$569,340	\$757,225	\$187,885	33.0%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$145,802	\$554,071	\$553,950	\$(121)	(0.0)%
Other Charges	—	\$242,169	\$366,275	\$124,106	51.2%
Total Expenditures / Appropriations	\$145,802	\$796,240	\$920,225	\$123,985	15.6%
Net Financing Uses	\$145,802	\$796,240	\$920,225	\$123,985	15.6%
Revenue					
Taxes	—	—	\$148,000	\$148,000	—%
Revenue from Use Of Money & Property	\$6,460	\$15,000	\$15,000	—	—%
Miscellaneous Revenues	\$206,641	\$211,900	—	\$(211,900)	(100.0)%
Total Revenue	\$213,101	\$226,900	\$163,000	\$(63,900)	(28.2)%
Use of Fund Balance	\$(67,299)	\$569,340	\$757,225	\$187,885	33.0%

Summary of Changes

The Recommended Budget reflects a \$123,985 (15.6%) increase in total appropriations, a \$63,900 (28.2%) decrease in revenue, and a \$187,885 (33.0%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to a higher carryover of fund balance from the previous fiscal year.

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

Use of Fund Balance reflects a carryover of \$757,225 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Metro Air Park 2001 CFD No. 2000-1	\$12,695,603	\$7,237,531	\$8,683,566	\$1,446,035	20.0%
Total Expenditures / Appropriations	\$12,695,603	\$7,237,531	\$8,683,566	\$1,446,035	20.0%
Net Financing Uses	\$12,695,603	\$7,237,531	\$8,683,566	\$1,446,035	20.0%
Total Revenue	\$6,423,078	\$1,675,793	\$3,315,847	\$1,640,054	97.9%
Use of Fund Balance	\$6,272,526	\$5,561,738	\$5,367,719	\$(194,019)	(3.5)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$12,695,117	\$7,230,531	\$8,471,123	\$1,240,592	17.2%
Other Charges	\$487	\$7,000	\$212,443	\$205,443	2,934.9%
Total Expenditures / Appropriations	\$12,695,603	\$7,237,531	\$8,683,566	\$1,446,035	20.0%
Net Financing Uses	\$12,695,603	\$7,237,531	\$8,683,566	\$1,446,035	20.0%
Revenue					
Taxes	—	—	\$2,800,847	\$2,800,847	—%
Revenue from Use Of Money & Property	\$6,687	\$35,000	\$15,000	\$(20,000)	(57.1)%
Miscellaneous Revenues	\$6,416,391	\$1,640,793	—	\$(1,640,793)	(100.0)%
Other Financing Sources	—	—	\$500,000	\$500,000	—%
Total Revenue	\$6,423,078	\$1,675,793	\$3,315,847	\$1,640,054	97.9%
Use of Fund Balance	\$6,272,526	\$5,561,738	\$5,367,719	\$(194,019)	(3.5)%

Summary of Changes

The Recommended Budget reflects a \$1,446,035 (20.0%) increase in total appropriations, a \$1,640,054 (97.9%) increase in revenue, and a \$194,019 (3.5%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to funding construction costs for future projects and/or reimbursements in the Metro Air Park Public Facilities Financing Plan.

The increase in revenue is due to higher anticipated special tax revenue due to declining delinquencies and an increase in the maximum special tax.

Use of Fund Balance reflects a carryover of \$5,367,719 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Metro Air Park Impact Fees	\$4,818,225	\$30,630,900	\$49,052,328	\$18,421,428	60.1%
Total Expenditures / Appropriations	\$4,818,225	\$30,630,900	\$49,052,328	\$18,421,428	60.1%
Net Financing Uses	\$4,818,225	\$30,630,900	\$49,052,328	\$18,421,428	60.1%
Total Revenue	\$10,456,498	\$8,732,225	\$26,253,084	\$17,520,859	200.6%
Use of Fund Balance	\$(5,638,273)	\$21,898,675	\$22,799,244	\$900,569	4.1%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$612,203	\$24,050,900	\$29,190,517	\$5,139,617	21.4%
Other Charges	\$4,206,023	\$6,580,000	\$19,861,811	\$13,281,811	201.9%
Total Expenditures / Appropriations	\$4,818,225	\$30,630,900	\$49,052,328	\$18,421,428	60.1%
Net Financing Uses	\$4,818,225	\$30,630,900	\$49,052,328	\$18,421,428	60.1%
Revenue					
Revenue from Use Of Money & Property	\$1,285	\$41,000	\$151,000	\$110,000	268.3%
Intergovernmental Revenues	—	—	\$1,940,000	\$1,940,000	—%
Charges for Services	\$10,018,787	\$5,281,225	\$24,162,084	\$18,880,859	357.5%
Miscellaneous Revenues	\$436,426	\$3,410,000	—	\$(3,410,000)	(100.0)%
Total Revenue	\$10,456,498	\$8,732,225	\$26,253,084	\$17,520,859	200.6%
Use of Fund Balance	\$(5,638,273)	\$21,898,675	\$22,799,244	\$900,569	4.1%

Summary of Changes

The Recommended Budget reflects an \$18,421,428 (60.1%) increase in total appropriations, a \$17,520,859 (200.6%) increase in revenue, and a \$900,569 (4.1%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to multiple projects and developer reimbursements for the Metro Air Park (MAP) Public Facilities Financing Plan anticipated to use the MAP Impact Fee fund as a source of funding. These projects include but are not limited to:

- Powerline Road Phase 1
- Powerline Road Phase 1.5B
- Powerline Road Phase 2/Elverta Road Phase 1

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

Use of Fund Balance reflects a carryover of \$22,799,244 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Metro Air Park Services Tax	\$71,988	\$771,056	\$838,277	\$67,221	8.7%
Total Expenditures / Appropriations	\$71,988	\$771,056	\$838,277	\$67,221	8.7%
Total Reimbursements	—	\$(999)	\$(31,000)	\$(30,001)	3,003.1%
Net Financing Uses	\$71,988	\$770,057	\$807,277	\$37,220	4.8%
Total Revenue	\$86,198	\$80,300	\$111,400	\$31,100	38.7%
Use of Fund Balance	\$(14,211)	\$689,757	\$695,877	\$6,120	0.9%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$24,288	\$722,357	\$759,577	\$37,220	5.2%
Interfund Charges	\$47,700	\$48,699	\$78,700	\$30,001	61.6%
Total Expenditures / Appropriations	\$71,988	\$771,056	\$838,277	\$67,221	8.7%
Other Reimbursements	—	\$(999)	\$(31,000)	\$(30,001)	3,003.1%
Total Reimbursements	—	\$(999)	\$(31,000)	\$(30,001)	3,003.1%
Net Financing Uses	\$71,988	\$770,057	\$807,277	\$37,220	4.8%
Revenue					
Taxes	—	—	\$109,300	\$109,300	—%
Revenue from Use Of Money & Property	\$4,523	\$2,600	\$2,100	\$(500)	(19.2)%
Charges for Services	\$81,675	\$77,700	—	\$(77,700)	(100.0)%
Total Revenue	\$86,198	\$80,300	\$111,400	\$31,100	38.7%
Use of Fund Balance	\$(14,211)	\$689,757	\$695,877	\$6,120	0.9%

Summary of Changes

The Recommended Budget reflects a \$67,221 (8.7%) increase in total appropriations, a \$30,001 (3,003.1%) increase in reimbursements, a \$31,100 (38.7%) increase in revenue, and a \$6,120 (0.9%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to increased scope of work conducted by the Department of Transportation for landscape maintenance as development in the area continues.

The increase in reimbursements is due to the increased scope of landscape maintenance costs in the district. This is an annual transfer between the Administration Fund (142A) and Landscape Maintenance Fund (142B).

The increase in revenue is due to higher special tax revenue resulting from an increase in developed parcels.

Use of Fund Balance reflects a carryover of \$695,877 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
North Vineyard Station	\$261,622	\$4,272,471	\$5,061,466	\$788,995	18.5%
Total Expenditures / Appropriations	\$261,622	\$4,272,471	\$5,061,466	\$788,995	18.5%
Net Financing Uses	\$261,622	\$4,272,471	\$5,061,466	\$788,995	18.5%
Total Revenue	\$847,029	\$477,000	\$1,041,000	\$564,000	118.2%
Use of Fund Balance	\$(585,407)	\$3,795,471	\$4,020,466	\$224,995	5.9%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$261,622	\$877,610	\$1,408,888	\$531,278	60.5%
Other Charges	—	\$3,394,861	\$3,652,578	\$257,717	7.6%
Total Expenditures / Appropriations	\$261,622	\$4,272,471	\$5,061,466	\$788,995	18.5%
Net Financing Uses	\$261,622	\$4,272,471	\$5,061,466	\$788,995	18.5%
Revenue					
Revenue from Use Of Money & Property	\$23,751	\$4,000	\$8,000	\$4,000	100.0%
Charges for Services	\$823,278	\$473,000	\$1,033,000	\$560,000	118.4%
Total Revenue	\$847,029	\$477,000	\$1,041,000	\$564,000	118.2%
Use of Fund Balance	\$(585,407)	\$3,795,471	\$4,020,466	\$224,995	5.9%

Summary of Changes

The Recommended Budget reflects a \$788,995 (18.5%) increase in total appropriations, a \$564,000 (118.2%) increase in revenue, and a \$224,995 (5.9%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in fund balance available for future reimbursements to the Vineyard Public Facilities Financing Plan (Budget Unit 2840000) for the NVSSP's portion of the Elk Grove/Florin Road Widening Project, as well as, the addition of the NVSSP Library fees.

The increase in revenue is due to the recognition of prior years' revenues from the NVSSP Library fees.

Use of Fund Balance reflects a carryover of \$4,020,466 in available balance.

Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
North Vineyard Station CFD #1	\$175,630	\$2,699,973	\$1,900,030	\$(799,943)	(29.6)%
North Vineyard Station CFD #2	\$305,315	\$5,248,456	\$3,437,560	\$(1,810,896)	(34.5)%
Total Expenditures / Appropriations	\$480,945	\$7,948,429	\$5,337,590	\$(2,610,839)	(32.8)%
Net Financing Uses	\$480,945	\$7,948,429	\$5,337,590	\$(2,610,839)	(32.8)%
Total Revenue	\$5,018,326	\$1,038,721	\$967,946	\$(70,775)	(6.8)%
Use of Fund Balance	\$(4,537,382)	\$6,909,708	\$4,369,644	\$(2,540,064)	(36.8)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$480,945	\$860,182	\$890,944	\$30,762	3.6%
Other Charges	—	\$7,088,247	\$4,446,646	\$(2,641,601)	(37.3)%
Total Expenditures / Appropriations	\$480,945	\$7,948,429	\$5,337,590	\$(2,610,839)	(32.8)%
Net Financing Uses	\$480,945	\$7,948,429	\$5,337,590	\$(2,610,839)	(32.8)%
Revenue					
Taxes	—	—	\$863,446	\$863,446	—%
Revenue from Use Of Money & Property	\$59,301	\$188,500	\$104,500	\$(84,000)	(44.6)%
Miscellaneous Revenues	\$952,128	\$850,221	—	\$(850,221)	(100.0)%
Other Financing Sources	\$4,006,897	—	—	—	—%
Total Revenue	\$5,018,326	\$1,038,721	\$967,946	\$(70,775)	(6.8)%
Use of Fund Balance	\$(4,537,382)	\$6,909,708	\$4,369,644	\$(2,540,064)	(36.8)%

Summary of Changes

The Recommended Budget reflects a \$2,610,839 (32.8%) decrease in total appropriations, a \$70,775 (6.8%) decrease in revenue, and a \$2,540,064 (36.8%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in reimbursements to the developer for eligible facilities.

The decrease in revenue is due to a decrease in special tax revenue.

Use of Fund Balance reflects a carryover of \$4,369,644 in available balance.

North Vineyard Station CFD #1

Program Overview

North Vineyard Station CFD #1 consists of approximately 284 acres that are bound by Florin Road on the north, Gerber Road on the south, and Bradshaw road on the east. This district provides funding for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems. The program is funded by a special tax.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$175,630	\$509,955	\$549,874	\$39,919	7.8%
Other Charges	—	\$2,190,018	\$1,350,156	\$(839,862)	(38.3)%
Total Expenditures / Appropriations	\$175,630	\$2,699,973	\$1,900,030	\$(799,943)	(29.6)%
Net Financing Uses	\$175,630	\$2,699,973	\$1,900,030	\$(799,943)	(29.6)%
Revenue					
Taxes	—	—	\$680,036	\$680,036	—%
Revenue from Use Of Money & Property	\$23,831	\$85,000	\$1,000	\$(84,000)	(98.8)%
Miscellaneous Revenues	\$646,752	\$657,441	—	\$(657,441)	(100.0)%
Total Revenue	\$670,583	\$742,441	\$681,036	\$(61,405)	(8.3)%
Use of Fund Balance	\$(494,953)	\$1,957,532	\$1,218,994	\$(738,538)	(37.7)%

Summary of Changes

The Recommended Budget reflects a \$799,943 (29.6%) decrease in total appropriations, a \$61,405 (8.3%) decrease in revenue, and a \$738,538 (37.7%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in appropriations is due to a decrease in available fund balance resulting from a correction made to recognize the Bond Debt Service Reserve.

The decrease in revenue is due to a decrease in special tax revenue.

Use of Fund Balance reflects a carryover of \$1,218,994 in available balance.

North Vineyard Station CFD #2

Program Overview

North Vineyard Station CFD #2 consists of approximately 93 acres that are bound by Florin Road on the north, Gerber Road on the south, Elk Grove-Florin Road on the west and Bradshaw Road on the east. This district provides funding for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems. The program is funded by a special tax.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$305,315	\$350,227	\$341,070	\$(9,157)	(2.6)%
Other Charges	—	\$4,898,229	\$3,096,490	\$(1,801,739)	(36.8)%
Total Expenditures / Appropriations	\$305,315	\$5,248,456	\$3,437,560	\$(1,810,896)	(34.5)%
Net Financing Uses	\$305,315	\$5,248,456	\$3,437,560	\$(1,810,896)	(34.5)%
Revenue					
Taxes	—	—	\$183,410	\$183,410	—%
Revenue from Use Of Money & Property	\$35,470	\$103,500	\$103,500	—	—%
Miscellaneous Revenues	\$305,377	\$192,780	—	\$(192,780)	(100.0)%
Other Financing Sources	\$4,006,897	—	—	—	—%
Total Revenue	\$4,347,744	\$296,280	\$286,910	\$(9,370)	(3.2)%
Use of Fund Balance	\$(4,042,429)	\$4,952,176	\$3,150,650	\$(1,801,526)	(36.4)%

Summary of Changes

The Recommended Budget reflects a \$1,810,896 (34.5%) decrease in total appropriations, a \$9,370 (3.2%) decrease in revenue, and a \$1,801,526 (36.4%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in appropriations is due to a decrease in available fund balance based on the timing of reimbursements to the developer.

The decrease in revenue is due to a decrease in special tax revenue.

Use of Fund Balance reflects a carryover of \$3,150,650 in available balance.

Budget Unit Functions & Responsibilities

The **Park Meadows Community Facilities District (CFD)-Bond Proceeds** provide the necessary acquisition and construction of West Stockton Boulevard and some related water and drainage improvements from Dunisch Road to Lewis Stein Road. The funding for this budget unit is special taxes and interest earnings.

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Park Meadows CFD	\$56,375	\$163,124	\$176,664	\$13,540	8.3%
Total Expenditures / Appropriations	\$56,375	\$163,124	\$176,664	\$13,540	8.3%
Net Financing Uses	\$56,375	\$163,124	\$176,664	\$13,540	8.3%
Total Revenue	\$70,361	\$76,318	\$73,500	\$(2,818)	(3.7)%
Use of Fund Balance	\$(13,986)	\$86,806	\$103,164	\$16,358	18.8%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$56,375	\$163,124	\$176,664	\$13,540	8.3%
Total Expenditures / Appropriations	\$56,375	\$163,124	\$176,664	\$13,540	8.3%
Net Financing Uses	\$56,375	\$163,124	\$176,664	\$13,540	8.3%
Revenue					
Taxes	—	—	\$70,000	\$70,000	—%
Revenue from Use Of Money & Property	\$2,109	\$3,500	\$3,500	—	—%
Miscellaneous Revenues	\$68,252	\$72,818	—	\$(72,818)	(100.0)%
Total Revenue	\$70,361	\$76,318	\$73,500	\$(2,818)	(3.7)%
Use of Fund Balance	\$(13,986)	\$86,806	\$103,164	\$16,358	18.8%

Summary of Changes

The Recommended Budget reflects a \$13,540 (8.3%) increase in total appropriations, a \$2,818 (3.7%) decrease in revenue, and a \$16,358 (18.8%) increase in use of fund balance from the prior year Adopted Budget.

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

The decrease in revenue is due to a decrease in special tax revenue.

Use of Fund Balance reflects a carryover of \$103,164 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Vineyard	\$6,445,771	\$19,781,869	\$11,967,755	\$(7,814,114)	(39.5)%
Total Expenditures / Appropriations	\$6,445,771	\$19,781,869	\$11,967,755	\$(7,814,114)	(39.5)%
Net Financing Uses	\$6,445,771	\$19,781,869	\$11,967,755	\$(7,814,114)	(39.5)%
Total Revenue	\$3,127,268	\$11,537,898	\$5,424,309	\$(6,113,589)	(53.0)%
Use of Fund Balance	\$3,318,502	\$8,243,971	\$6,543,446	\$(1,700,525)	(20.6)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$6,240,503	\$19,331,869	\$11,517,755	\$(7,814,114)	(40.4)%
Other Charges	\$205,268	\$450,000	\$450,000	—	—%
Total Expenditures / Appropriations	\$6,445,771	\$19,781,869	\$11,967,755	\$(7,814,114)	(39.5)%
Net Financing Uses	\$6,445,771	\$19,781,869	\$11,967,755	\$(7,814,114)	(39.5)%
Revenue					
Revenue from Use Of Money & Property	\$67,359	—	\$30,000	\$30,000	—%
Intergovernmental Revenues	\$2,199,823	\$6,586,954	\$3,791,725	\$(2,795,229)	(42.4)%
Charges for Services	\$604,414	\$292,584	\$1,602,584	\$1,310,000	447.7%
Miscellaneous Revenues	\$255,672	\$4,658,360	—	\$(4,658,360)	(100.0)%
Total Revenue	\$3,127,268	\$11,537,898	\$5,424,309	\$(6,113,589)	(53.0)%
Use of Fund Balance	\$3,318,502	\$8,243,971	\$6,543,446	\$(1,700,525)	(20.6)%

Summary of Changes

The Recommended Budget reflects a \$7,814,114 (39.5%) decrease in total appropriations, a \$6,113,589 (53.0%) decrease in revenue, and a \$1,700,525 (20.6%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to prior year expenditures spent for the Elk Grove – Florin Road Bridge and Road Expansion projects, partially offset by the addition of appropriations for Vineyard Library Facilities.

The decrease in revenue is due to decreased anticipated Statewide Community Infrastructure Program revenue, which allows programs to be reimbursed for project expenditures from prepaid development impact fees, and State and Federal Reimbursement for the Elk Grove – Florin Road Bridge and Road Expansion projects due to claims received in FY 2021-22, partially offset by the recognition of prior years' revenues from the Vineyard Library Facilities' development impact fees.

Use of Fund Balance reflects a carryover of \$6,543,446 in available balance.

Budget Unit Functions & Responsibilities

The **Financing-Transfers/Reimbursements** budget unit accounts for transfers from the General Fund to other county funds.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
General Fund Transfers to Other County Funds	\$15,471,651	\$37,932,809	\$27,313,469	\$(10,619,340)	(28.0)%
Total Expenditures / Appropriations	\$15,471,651	\$37,932,809	\$27,313,469	\$(10,619,340)	(28.0)%
Net Financing Uses	\$15,471,651	\$37,932,809	\$27,313,469	\$(10,619,340)	(28.0)%
Net County Cost	\$15,471,651	\$37,932,809	\$27,313,469	\$(10,619,340)	(28.0)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Interfund Charges	\$15,471,651	\$37,932,809	\$27,313,469	\$(10,619,340)	(28.0)%
Total Expenditures / Appropriations	\$15,471,651	\$37,932,809	\$27,313,469	\$(10,619,340)	(28.0)%
Net Financing Uses	\$15,471,651	\$37,932,809	\$27,313,469	\$(10,619,340)	(28.0)%
Net County Cost	\$15,471,651	\$37,932,809	\$27,313,469	\$(10,619,340)	(28.0)%

Summary of Changes

The Recommended Budget reflects a \$10,619,340 (28.0%) decrease in total appropriations and net county cost from the prior year Adopted Budget.

The net decrease in total appropriations and net county cost is primarily due to:

- One-time transfers in FY 2021-22 for the following:
 - \$5 million to the Capital Construction Fund for Mather Community Campus support.
 - \$4.5 million to Parks Construction for capital needs and ranch facilities.
 - \$580,000 to Neighborhood Revitalization Fund for special projects.
 - \$200,000 to Economic Development for Property Business Improvement District (PBID) support.
- Recommended growth detailed later in this section.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
General Fund Transfers to Other County Funds	22,388,666	—	—	22,388,666	—

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
GF Contribution to DGS - Security Services					
	1,106,735	—	—	1,106,735	—

General Fund contribution to the Department of General Services in FY 2022-23 for 11.0 FTE (9.0 FTE Building Security Attendants and 2.0 FTE Sheriff Security Officers) and four Metal Detectors at the 700 H Street building. This request is in response to the increasing need for a larger security presence in the downtown area. These positions will provide assistance to public employees and members of the public at later hours, and provide security for public meetings. Without these positions, safety will be compromised at the 700 H street building. In future years, these costs will be distributed to departments in the downtown district through the allocated cost process. This request is contingent upon approval of linked requests in the Sheriff budget (BU 7400000) and the Department of General Services budget (BU 7000000).

GF Contribution to DOT for Carmichael Park Wall Mural					
	32,000	—	—	32,000	—

One-time General Fund contribution to the Department of Transportation (SacDOT) for the "Carmichael Wall" mural that was constructed in conjunction with the Fair Oaks Blvd Road Widening project phases. SacDOT is responsible for maintaining the mural and surroundings by agreement with the Carmichael Recreation and Park District. The total cost includes repairs and maintenance of the Carmichael Wall and associated amenities. SacDOT has no funding source for the required maintenance as the mural wall is located outside of the Right of Way. This request is contingent upon approval of a linked request in the SacDOT budget (BU 2960000).

GF Contribution to DOT for Homeless Programs					
	430,000	—	—	430,000	—

Ongoing General Fund contribution to the Department of Transportation (SacDOT) to fund expenditures related to homeless camp mitigation within the right-of-way. The cost of cleaning up the debris from, and repairing the damage caused by, homeless encampments has increased substantially in the last year. SacDOT is requesting new funding from the General Fund to cover maintenance and operations costs including wages, supplies and direct administrative costs. These funds are intended for the immediate use of resources for mitigation of litter around homeless camps within the right-of-way. This request is contingent upon approval of a linked request in the SacDOT budget (BU 2960000).

GF Contribution to DOT for Sacramento Regional Transit District					
	350,000	—	—	350,000	—

Ongoing General Fund contribution to the Sacramento Regional Transit District (SacRT) for \$350,000 for their RydeFreeRT Program. The RydeFreeRT program offers fare-free transit for youth and students in grades TK (transitional kindergarten) through 12. Youth can ride the entire SacRT transit network, including SacRT buses, light rail, and SmaRT Ride on-demand microtransit service for free all year during regular SacRT service hours. This request will be funded through a transfer of General Fund dollars to the Department of Transportation (SacDOT) and is contingent on approval of a linked request in the SacDOT budget (BU 2960000).

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
GF Contribution to Econ Dev - PBID					
	60,000	—	—	60,000	—
Ongoing General Fund contribution to administer Property Business Improvement District (PBID) activities including staff work on PBID renewals, formation and administration services. PBID administration costs include funding Direct Levy Management System (DLMS) charges for existing PBID's. This request is contingent upon approval of a growth request in the Economic Development budget (BU 3870000) and Development and Code Services budget (BU 2151000).					
GF Contribution to EMD - Hazardous Materials Response Contract Increased Cost					
	184,931	—	—	184,931	—
Ongoing General Fund contribution towards the County of Sacramento's portion of reimbursement agreements with the City of Sacramento and Sacramento Metropolitan Fire District for hazardous material response in Sacramento County. The Environmental Management Department (EMD) administers the effort to collect funds from the County of Sacramento and partner cities and to remit these funds to the responding agencies. This request is contingent upon approval of a linked request in the EMD budget (BU 3350000).					
GF Contribution to Road Fund for Pavement Maintenance Projects					
	20,000,000	—	—	20,000,000	—
One-time General Fund contribution to the Roads Fund. The County's pavement maintenance backlog will continue to increase if roadways aren't rehabilitated with overlays or full reconstruction. The General Fund contribution will assist in pavement maintenance and rehabilitation on roads throughout the unincorporated area of Sacramento County. This request is contingent upon approval of a request in the Roads Fund budget (Budget Unit 2900000).					
GF Contribution to TOT to increase funding for Visit Sacramento					
	225,000	—	—	225,000	—
Ongoing General Fund contribution to the Transient Occupancy Tax (TOT) Fund to increase funding by \$225,000 to Visit Sacramento to attract additional events to the Sacramento region, which should result in increased hotel nights and increased TOT revenue to the County. This request is contingent upon approval of a linked request in the TOT budget (BU 4060000).					

Budget Unit Functions & Responsibilities

The **Fixed Asset Revolving Fund** provides for the transfer of funds, as necessary, to the 2020 Refunding Certificates of Participation – Fixed Asset Debt Service (see Budget Unit 9300000) for payment of debt service and other costs of the program. Since completion of the drawdown of proceeds from the initial borrowing, this budget unit has provided funds for continuing acquisition of fixed assets and will provide funds throughout the life of the program.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Fixed Asset Financing Program	\$5,272,470	\$3,836,005	\$3,840,755	\$4,750	0.1%
Total Expenditures / Appropriations	\$5,272,470	\$3,836,005	\$3,840,755	\$4,750	0.1%
Net Financing Uses	\$5,272,470	\$3,836,005	\$3,840,755	\$4,750	0.1%
Total Revenue	\$5,280,475	\$3,828,000	\$3,832,750	\$4,750	0.1%
Use of Fund Balance	\$(8,005)	\$8,005	\$8,005	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$(89)	\$8,005	\$8,005	—	—%
Equipment	\$(7,916)	—	—	—	—%
Interfund Charges	\$5,280,475	\$3,828,000	\$3,832,750	\$4,750	0.1%
Total Expenditures / Appropriations	\$5,272,470	\$3,836,005	\$3,840,755	\$4,750	0.1%
Net Financing Uses	\$5,272,470	\$3,836,005	\$3,840,755	\$4,750	0.1%
Revenue					
Miscellaneous Revenues	\$5,280,475	\$3,828,000	\$3,832,750	\$4,750	0.1%
Total Revenue	\$5,280,475	\$3,828,000	\$3,832,750	\$4,750	0.1%
Use of Fund Balance	\$(8,005)	\$8,005	\$8,005	—	—%

Summary of Changes

The Recommended Budget reflects a \$4,750 (0.1%) increase in total appropriations and revenue from the prior year Adopted Budget.

The increase in expenditures is due to a slight increase in the amount required to be transferred out for debt service associated with the Fixed Asset Revolving Fund.

The increase in revenue is due to an increase of funds to be recovered from Departments to cover the required total debt service to be transferred out.

Use of Fund Balance reflects a carryover of \$8,005 in available balance.

Budget Unit Functions & Responsibilities

The **Interagency Procurement Fund** was established with the adoption of the Fiscal Year 1990-91 Final Budget to facilitate the use of the County's Fixed Asset Financing Program (FAFP) by various county departments and by other agencies as permitted by the financing documents. The drawdown of the original proceeds of the borrowing was completed as of April 28, 1994, per the bond covenant requirements.

The activities of this fund provide for the following: (1) User agencies are authorized to charge the FAFP to acquire budgeted fixed assets and encumber funds for future payment of related service charges; (2) Collecting user charges from user agencies; (3) Accounting for the annual life/debt service aspects of the acquired fixed assets in accordance with the provisions of the financing documents; (4) Making appropriate reimbursements/transfers to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with requirements of the financing documents; and (5) Other acquisitions and activities as necessary to facilitate the FAFP.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Interagency Procurement	\$5,280,475	\$3,828,000	\$3,832,750	\$4,750	0.1%
Total Expenditures / Appropriations	\$5,280,475	\$3,828,000	\$3,832,750	\$4,750	0.1%
Total Reimbursements	\$(1,391,656)	\$(2,604,657)	\$(2,665,272)	\$(60,615)	2.3%
Net Financing Uses	\$3,888,819	\$1,223,343	\$1,167,478	\$(55,865)	(4.6)%
Total Revenue	\$1,923,822	\$1,165,608	\$1,165,610	\$2	0.0%
Use of Fund Balance	\$1,964,997	\$57,735	\$1,868	\$(55,867)	(96.8)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Other Charges	\$5,280,475	\$3,828,000	\$3,832,750	\$4,750	0.1%
Total Expenditures / Appropriations	\$5,280,475	\$3,828,000	\$3,832,750	\$4,750	0.1%
Other Reimbursements	\$(1,391,656)	\$(2,604,657)	\$(2,665,272)	\$(60,615)	2.3%
Total Reimbursements	\$(1,391,656)	\$(2,604,657)	\$(2,665,272)	\$(60,615)	2.3%
Net Financing Uses	\$3,888,819	\$1,223,343	\$1,167,478	\$(55,865)	(4.6)%
Revenue					
Revenue from Use Of Money & Property	\$423,427	—	—	—	—%
Charges for Services	\$1,500,395	\$1,165,608	\$1,165,610	\$2	0.0%
Total Revenue	\$1,923,822	\$1,165,608	\$1,165,610	\$2	0.0%
Use of Fund Balance	\$1,964,997	\$57,735	\$1,868	\$(55,867)	(96.8)%

Summary of Changes

The Recommended Budget reflects a \$4,750 (0.1%) increase in total appropriations, a \$60,615 (2.3%) increase in reimbursements, a \$2 (0.0%) increase in revenue, and a \$55,867 (96.8%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in expenditures is due to a slight increase in the amount required to cover debt service.

The increase in reimbursements is due to a reduced fund balance available to cover debt service. In this fiscal year, a \$775,000 reimbursement will come from excess fund balance in the 2020 Certificates of Participation fund (BU 3011000), with the remaining \$1,890,272 reimbursement coming from the General Fund (BU 5770000).

The negligible increase in revenue is due to a \$2 increase in the amount of funds to be recovered from interagency loan repayments as planned.

Use of Fund Balance reflects a carryover of \$1,868 in available balance.

Budget Unit Functions & Responsibilities

The **Neighborhood Revitalization Fund** (NRF) provides resources for neighborhood revitalization activities that complement County investments. This budget includes proceeds from the sale of Redevelopment Agency properties purchased with tax-exempt bond funds, revenue from the Sierra 99 Gateway digital sign, as well as one-time funding restricted for affordable housing projects. A portion of funds must be used for capital improvement projects in the former Redevelopment Project Area. Programs include:

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

Goals

- Provide funding for revitalization and community enhancement activities.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Affordable Housing	—	\$329,259	\$329,259	—	—%
Neighborhood Revitalization - Redevelopment	\$390	\$366,981	\$366,981	—	—%
Neighborhood Revitalization - Unrestricted	\$20,098	\$841,369	\$761,369	\$(80,000)	(9.5)%
Total Expenditures / Appropriations	\$20,488	\$1,537,609	\$1,457,609	\$(80,000)	(5.2)%
Total Reimbursements	—	\$(580,000)	—	\$580,000	(100.0)%
Net Financing Uses	\$20,488	\$957,609	\$1,457,609	\$500,000	52.2%
Use of Fund Balance	\$20,488	\$957,609	\$1,457,609	\$500,000	52.2%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$20,488	\$1,537,609	\$1,457,609	\$(80,000)	(5.2)%
Total Expenditures / Appropriations	\$20,488	\$1,537,609	\$1,457,609	\$(80,000)	(5.2)%
Other Reimbursements	—	\$(580,000)	—	\$580,000	(100.0)%
Total Reimbursements	—	\$(580,000)	—	\$580,000	(100.0)%
Net Financing Uses	\$20,488	\$957,609	\$1,457,609	\$500,000	52.2%
Use of Fund Balance	\$20,488	\$957,609	\$1,457,609	\$500,000	52.2%

Summary of Changes

The Recommended Budget reflects an \$80,000 (5.2%) decrease in total appropriations, a \$580,000 (100.0%) decrease in reimbursements, and a \$500,000 (52.2%) increase in use of fund balance from the prior year Adopted Budget.

Appropriations for some programs in this budget unit are matched to available funding. Total appropriations have decreased \$80,000 because revenue from the Sierra 99 Gateway digital sign are not anticipated to be collected in FY 2022-23, resulting in the decrease in matching appropriations.

Reimbursements have decreased due to the loss of Sierra 99 Gateway digital sign revenue and a one-time General Fund transfer of \$500,000 in FY 2021-22 for the North Highlands youth center project.

Use of Fund Balance reflects a carryover of \$1,457,609 in available balance.

Affordable Housing

Program Overview

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

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

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$329,259	\$329,259	—	—%
Total Expenditures / Appropriations	—	\$329,259	\$329,259	—	—%
Net Financing Uses	—	\$329,259	\$329,259	—	—%
Use of Fund Balance	—	\$329,259	\$329,259	—	—%

Summary of Changes

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

Appropriations are available for eligible projects yet to be identified.

Use of Fund Balance reflects a carryover of \$329,259 in available balance.

Neighborhood Revitalization - Redevelopment

Program Overview

Neighborhood Revitalization – Redevelopment includes proceeds from the sale of Redevelopment Agency property to the City of Sacramento that was purchased with Tax Exempt Bonds and funds projects in the Downtown Redevelopment Area and Oak Park Redevelopment area.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$390	\$366,981	\$366,981	—	—%
Total Expenditures / Appropriations	\$390	\$366,981	\$366,981	—	—%
Net Financing Uses	\$390	\$366,981	\$366,981	—	—%
Use of Fund Balance	\$390	\$366,981	\$366,981	—	—%

Summary of Changes

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

Appropriations are available for eligible projects yet to be identified.

Use of Fund Balance reflects a carryover of \$366,981 in available balance.

Neighborhood Revitalization - Unrestricted

Program Overview

Neighborhood Revitalization – Unrestricted provides funds for activities that complement County investments and includes revenue from the Sierra 99 Gateway digital sign that is intended to be used to plan or implement improvements to corridors or neighborhoods to address blight or improve the health, safety, and economic vitality of commercial corridors and neighborhoods within the unincorporated County.

Program Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$20,098	\$841,369	\$761,369	\$(80,000)	(9.5)%
Total Expenditures / Appropriations	\$20,098	\$841,369	\$761,369	\$(80,000)	(9.5)%
Other Reimbursements	—	\$(580,000)	—	\$580,000	(100.0)%
Total Reimbursements	—	\$(580,000)	—	\$580,000	(100.0)%
Net Financing Uses	\$20,098	\$261,369	\$761,369	\$500,000	191.3%
Use of Fund Balance	\$20,098	\$261,369	\$761,369	\$500,000	191.3%

Summary of Changes

The Recommended Budget reflects an \$80,000 (9.5%) decrease in total appropriations, a \$580,000 (100.0%) decrease in reimbursements, and a \$500,000 (191.3%) increase in use of fund balance from the prior year Adopted Budget.

Appropriations have decreased due to a reduction in revenue from the Sierra 99 Gateway digital sign.

Reimbursements have decreased due to the loss of Sierra 99 Gateway digital sign revenue and a one-time General Fund transfer of \$500,000 in FY 2021-22 for the North Highlands youth center project.

Use of Fund Balance reflects a carryover of \$761,369 in available balance.

Budget Unit Functions & Responsibilities

The **Non-Departmental Costs/General Fund** budget unit provides appropriations for costs associated with mandated contributions and contractual obligations including countywide annual financial audits, search and rescue claims, contribution to the Sacramento Area Council of Governments and costs associated with central support of countywide operations such as transit subsidies, State Legislative Advocacy, subsidy for fire protection at McClellan, Youth Commission support, and memberships to statewide and national organizations.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Non-Departmental Costs/General Fund	\$29,183,548	\$39,704,015	\$24,588,023	\$(15,115,992)	(38.1)%
Total Expenditures / Appropriations	\$29,183,548	\$39,704,015	\$24,588,023	\$(15,115,992)	(38.1)%
Total Reimbursements	—	\$(300,000)	—	\$300,000	(100.0)%
Net Financing Uses	\$29,183,548	\$39,404,015	\$24,588,023	\$(14,815,992)	(37.6)%
Total Revenue	\$46,357	—	—	—	—%
Net County Cost	\$29,137,190	\$39,404,015	\$24,588,023	\$(14,815,992)	(37.6)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,486	\$3,005	\$2,500	\$(505)	(16.8)%
Services & Supplies	\$18,063,993	\$19,133,937	\$15,847,119	\$(3,286,818)	(17.2)%
Other Charges	\$6,747,901	\$15,822,877	\$2,420,917	\$(13,401,960)	(84.7)%
Interfund Charges	\$393,643	\$391,530	\$2,284,078	\$1,892,548	483.4%
Intrafund Charges	\$3,976,525	\$4,352,666	\$4,033,409	\$(319,257)	(7.3)%
Total Expenditures / Appropriations	\$29,183,548	\$39,704,015	\$24,588,023	\$(15,115,992)	(38.1)%
Other Reimbursements	—	\$(300,000)	—	\$300,000	(100.0)%
Total Reimbursements	—	\$(300,000)	—	\$300,000	(100.0)%
Net Financing Uses	\$29,183,548	\$39,404,015	\$24,588,023	\$(14,815,992)	(37.6)%
Revenue					
Miscellaneous Revenues	\$46,357	—	—	—	—%
Total Revenue	\$46,357	—	—	—	—%
Net County Cost	\$29,137,190	\$39,404,015	\$24,588,023	\$(14,815,992)	(37.6)%

Summary of Changes

The Recommended Budget reflects a \$15,115,992 (38.1%) decrease in total appropriations, a \$300,000 (100.0%) decrease in reimbursements, and a \$14,815,992 (37.6%) decrease in net county cost from the prior year Adopted Budget.

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

The decrease in total appropriations is primarily due to:

- A reduction of \$13.0 million in repayment of the Interfund Transfers for loans originally made to the General Fund in FY 2008-09, FY 2009-10 and FY 2010-11 to deal with the impact of the Great Recession on General Fund revenues. These loans are now paid in full.
- A reduction of \$2.0 million in expenses for body worn cameras for Sheriff and Probation. Ongoing costs related to body worn cameras will be budgeted in the Sheriff (Budget Unit 7400000) and Probation (Budget Unit 6700000) budget units going forward.

The decrease in reimbursements is a result of the conclusion of the Phase I feasibility study for the Regional Mental Health Adult Correctional Facility.

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
General Purpose Financing Revenues	\$963,900	\$(964,000)	—	\$964,000	(100.0)%
Total Expenditures / Appropriations	\$963,900	\$(964,000)	—	\$964,000	(100.0)%
Total Reimbursements	\$(11,261,887)	\$(12,269,991)	\$(13,378,717)	\$(1,108,726)	9.0%
Net Financing Uses	\$(10,297,987)	\$(13,233,991)	\$(13,378,717)	\$(144,726)	1.1%
Total Revenue	\$726,528,101	\$727,895,304	\$802,257,773	\$74,362,469	10.2%
Net County Cost	\$(736,826,088)	\$(741,129,295)	\$(815,636,490)	\$(74,507,195)	10.1%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$963,900	\$(964,000)	—	\$964,000	(100.0)%
Total Expenditures / Appropriations	\$963,900	\$(964,000)	—	\$964,000	(100.0)%
Other Reimbursements	\$(11,261,887)	\$(12,269,991)	\$(13,378,717)	\$(1,108,726)	9.0%
Total Reimbursements	\$(11,261,887)	\$(12,269,991)	\$(13,378,717)	\$(1,108,726)	9.0%
Net Financing Uses	\$(10,297,987)	\$(13,233,991)	\$(13,378,717)	\$(144,726)	1.1%
Revenue					
Taxes	\$670,007,586	\$674,018,208	\$753,678,543	\$79,660,335	11.8%
Licenses, Permits & Franchises	\$4,629,211	\$4,477,001	\$4,300,000	\$(177,001)	(4.0)%
Fines, Forfeitures & Penalties	\$9,948,303	\$8,000,000	\$8,000,000	—	—%
Revenue from Use Of Money & Property	\$2,021,969	\$1,800,000	\$1,800,000	—	—%
Intergovernmental Revenues	\$33,422,580	\$33,620,302	\$29,350,648	\$(4,269,654)	(12.7)%
Charges for Services	\$315	—	—	—	—%
Miscellaneous Revenues	\$6,498,138	\$5,979,793	\$5,128,582	\$(851,211)	(14.2)%
Total Revenue	\$726,528,101	\$727,895,304	\$802,257,773	\$74,362,469	10.2%
Net County Cost	\$(736,826,088)	\$(741,129,295)	\$(815,636,490)	\$(74,507,195)	10.1%

Summary of Changes

The Recommended Budget reflects a \$964,000 (100.0%) decrease in negative expenditures, a \$1,108,726 (9.0%) increase in reimbursements, a \$74,362,469 (10.2%) increase in revenue, and a \$74,507,195 (10.1%) increase in the amount of discretionary resources available to help fund Net County Cost.

The decrease in negative expenditures is due to a \$964K adjustment to fund balance in the prior fiscal year.

The increase in reimbursements is due to a \$1.1 million increase in Operating Transfer-In from the Teeter Plan to the General Fund.

The net increase in revenues is primarily due to:

- A \$38.2 million (7.7%) increase in Secured Property Tax and Property Tax in-Lieu of Vehicle License Fee (VLF) revenue due to anticipated increases in assessed value on secured property.
- A \$40.6 million (39.8%) increase in Sales and Use Tax revenue as a result of the recovery from the COVID-19 pandemic and a reporting change by a major retailer.
- A \$933,000 (18.5%) increase in Transient Occupancy Tax revenue as a result of the recovery from previously very low hotel occupancy rates as a result of the COVID-19 pandemic.
- A \$4.3 million (12.7%) decrease in Intergovernmental Revenues as a result of a reduction in revenue neutrality payments of \$6.9 million, partially offset by a limited term one-time \$2 million increase in revenue from AB 1869 backfill, intended to address counties' revenue losses from the elimination of various criminal justice administrative fees. The County can anticipate this revenue through FY 2025-26.

This budget unit shows a negative Net County Cost of \$815,636,490, which reflects the amount of discretionary revenue and reimbursements available to help fund Net County Cost.

Budget Unit Functions & Responsibilities

The **2004 Pension Obligation Bond-Debt Service** budget unit provides for the appropriations for the annual debt service and related financial services costs for the County of Sacramento Taxable Pension Funding Bonds Series 2004 approved by the Board of Supervisors on June 15, 2004, by Resolution Number 2004-0784. The bonds were sold in June 2004 and closed in July 2004. The proceeds from the bond issue were utilized to pay a portion of the estimated Unfunded Accrued Actuarial Liability (UAAL) as of July 1, 2004, owed by the County to the Sacramento County Employees' Retirement System (SCERS) as of July 1, 2004. The UAAL was incurred as a result of labor agreements which provided for enhanced retirement benefits for County employees and negative investment returns by the system during Fiscal Year 2002-03. The bonds were issued as Convertible Auction Rate Securities (CARS), Series 2004C-1 (\$324,582,426.50), 2004C-2 (\$39,147,165.75) and 2004C-3 (\$62,401,528). CARS were a structure that combined the debt service deferral feature of Capital Appreciation Bonds (CABS) with Auction Rate Securities. The CARS paid no debt service until 2006, when they incrementally converted to conventional Auction Rate Securities. At each conversion date (July 10, 2006, 2009 and 2014) the County had the ability to call and pay down any amount of the CARS. The County also had the ability to direct the remarketing agents to sell the converted CARS in any one of several interest rate modes.

In March 2008, the 2004 C-1 Series was refunded as Floating Rate Notes, and are no longer structured as Auction Rate Securities. The new structure brings a level of certainty to interest payments for these Bonds that are no longer available in the Auction Rate Securities market.

In June 2009, the 2004C-2 Series was refunded as Floating Rate Notes, purchased by Bank of America as a private placement bond, and were no longer structured as Auction Rate Securities. In October 2011, these 2009 Floating Rate Notes held by Bank of America were refunded to fixed interest rate mode as the 2011B Series, and the related swap agreement was terminated.

Due to Auction Rate Securities no longer being a market product in demand, the 2004C-3 Series was refunded to fixed interest rate mode as the 2013 Series, in advance of their July 10, 2014, scheduled conversion to Auction Rate Securities. There was no swap agreement related to these bonds.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
2004 Pension Obligation Bond - Debt Service	\$46,827,480	\$50,759,230	\$51,187,486	\$428,256	0.8%
Total Expenditures / Appropriations	\$46,827,480	\$50,759,230	\$51,187,486	\$428,256	0.8%
Net Financing Uses	\$46,827,480	\$50,759,230	\$51,187,486	\$428,256	0.8%
Total Revenue	\$47,135,281	\$48,911,968	\$49,740,224	\$828,256	1.7%
Use of Fund Balance	\$(307,801)	\$1,847,262	\$1,447,262	\$(400,000)	(21.7)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$599,306	\$2,047,263	\$1,642,262	\$(405,001)	(19.8)%
Other Charges	\$46,228,175	\$48,711,967	\$49,545,224	\$833,257	1.7%
Total Expenditures / Appropriations	\$46,827,480	\$50,759,230	\$51,187,486	\$428,256	0.8%
Net Financing Uses	\$46,827,480	\$50,759,230	\$51,187,486	\$428,256	0.8%
Revenue					
Revenue from Use Of Money & Property	\$109,964	\$48,911,968	\$49,740,224	\$828,256	1.7%
Charges for Services	\$47,025,317	—	—	—	—%
Total Revenue	\$47,135,281	\$48,911,968	\$49,740,224	\$828,256	1.7%
Use of Fund Balance	\$(307,801)	\$1,847,262	\$1,447,262	\$(400,000)	(21.7)%

Summary of Changes

The Recommended Budget reflects a \$428,256 (0.8%) increase in total appropriations, an \$828,256 (1.7%) increase in revenue, and a \$400,000 (21.7%) decrease in use of fund balance from the prior year Adopted Budget.

The net increase in total appropriations is due to an \$833,257 increase in total debt service due, partially offset by lower than anticipated other operating expenses.

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

Use of Fund Balance reflects a carryover of \$1,447,262 in available balance.

Budget Unit Functions & Responsibilities

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

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
2010 Refunding COPs - Debt Service	\$18,218,002	—	—	—	—%
Total Expenditures / Appropriations	\$18,218,002	—	—	—	—%
Total Reimbursements	\$(5,694,950)	—	—	—	—%
Net Financing Uses	\$12,523,052	—	—	—	—%
Total Revenue	\$531,977	—	—	—	—%
Use of Fund Balance	\$11,991,076	—	—	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$11,112,972	—	—	—	—%
Other Charges	\$1,550,914	—	—	—	—%
Interfund Charges	\$5,554,117	—	—	—	—%
Total Expenditures / Appropriations	\$18,218,002	—	—	—	—%
Other Reimbursements	\$(5,694,950)	—	—	—	—%
Total Reimbursements	\$(5,694,950)	—	—	—	—%
Net Financing Uses	\$12,523,052	—	—	—	—%
Revenue					
Revenue from Use Of Money & Property	\$531,977	—	—	—	—%
Total Revenue	\$531,977	—	—	—	—%
Use of Fund Balance	\$11,991,076	—	—	—	—%

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
2018 Refunding COPs - Debt Service	\$9,929,384	\$10,185,255	\$10,152,377	\$(32,878)	(0.3)%
Total Expenditures / Appropriations	\$9,929,384	\$10,185,255	\$10,152,377	\$(32,878)	(0.3)%
Total Reimbursements	\$(9,804,750)	\$(9,807,500)	\$(9,810,134)	\$(2,634)	0.0%
Net Financing Uses	\$124,634	\$377,755	\$342,243	\$(35,512)	(9.4)%
Total Revenue	\$25,119	—	—	—	—%
Use of Fund Balance	\$99,515	\$377,755	\$342,243	\$(35,512)	(9.4)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$264,922	\$517,755	\$482,252	\$(35,503)	(6.9)%
Other Charges	\$9,664,463	\$9,667,500	\$9,670,125	\$2,625	0.0%
Total Expenditures / Appropriations	\$9,929,384	\$10,185,255	\$10,152,377	\$(32,878)	(0.3)%
Other Reimbursements	\$(9,804,750)	\$(9,807,500)	\$(9,810,134)	\$(2,634)	0.0%
Total Reimbursements	\$(9,804,750)	\$(9,807,500)	\$(9,810,134)	\$(2,634)	0.0%
Net Financing Uses	\$124,634	\$377,755	\$342,243	\$(35,512)	(9.4)%
Revenue					
Revenue from Use Of Money & Property	\$25,119	—	—	—	—%
Total Revenue	\$25,119	—	—	—	—%
Use of Fund Balance	\$99,515	\$377,755	\$342,243	\$(35,512)	(9.4)%

Summary of Changes

The Recommended Budget reflects a \$32,878 (0.3%) decrease in total appropriations, a \$2,634 (0.0%) increase in reimbursements, and a \$35,512 (9.4%) decrease in use of fund balance from the prior year Adopted Budget.

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

The increase in reimbursements is from an increase in operating transfers to cover the higher debt service payments.

Use of Fund Balance reflects a carryover of \$342,243 in available balance.

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
2020 Refunding COPs - Debt Service	\$30,513,426	\$7,345,895	\$4,760,205	\$(2,585,690)	(35.2)%
Total Expenditures / Appropriations	\$30,513,426	\$7,345,895	\$4,760,205	\$(2,585,690)	(35.2)%
Total Reimbursements	\$(4,162,461)	\$(3,828,000)	\$(3,832,750)	\$(4,750)	0.1%
Net Financing Uses	\$26,350,965	\$3,517,895	\$927,455	\$(2,590,440)	(73.6)%
Total Revenue	\$32,576,861	—	—	—	—%
Use of Fund Balance	\$(6,225,895)	\$3,517,895	\$927,455	\$(2,590,440)	(73.6)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$29,936,184	\$1,008,238	\$247,455	\$(760,783)	(75.5)%
Other Charges	\$577,242	\$3,733,000	\$3,737,750	\$4,750	0.1%
Interfund Charges	—	\$2,604,657	\$775,000	\$(1,829,657)	(70.2)%
Total Expenditures / Appropriations	\$30,513,426	\$7,345,895	\$4,760,205	\$(2,585,690)	(35.2)%
Other Reimbursements	\$(4,162,461)	\$(3,828,000)	\$(3,832,750)	\$(4,750)	0.1%
Total Reimbursements	\$(4,162,461)	\$(3,828,000)	\$(3,832,750)	\$(4,750)	0.1%
Net Financing Uses	\$26,350,965	\$3,517,895	\$927,455	\$(2,590,440)	(73.6)%
Revenue					
Revenue from Use Of Money & Property	\$19,570	—	—	—	—%
Other Financing Sources	\$32,557,291	—	—	—	—%
Total Revenue	\$32,576,861	—	—	—	—%
Use of Fund Balance	\$(6,225,895)	\$3,517,895	\$927,455	\$(2,590,440)	(73.6)%

Summary of Changes

The Recommended Budget reflects a \$2,585,690 (35.2%) decrease in total appropriations, a \$4,750 (0.1%) increase in reimbursements, and a \$2,590,440 (73.6%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower fund balance available and a decrease in the amount of funds transferred out to Interagency Procurement (Budget Unit 9030000) to backfill the Fixed Asset Acquisition Fund component of debt service that would otherwise rely on the General Fund.

The increase in reimbursements is from an increase in operating transfers to cover the higher debt service payments.

Use of Fund Balance reflects a carryover of \$927,455 in available balance.

- There are no changes to reserves.

Budget Unit Functions & Responsibilities

The **Juvenile Courthouse Project-Debt Service** budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the County of Sacramento 2003 Juvenile Courthouse Project.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
2003 COPs - Juvenile Courthouse - Debt Service	\$2,292,068	\$2,468,828	\$2,446,411	\$(22,417)	(0.9)%
Total Expenditures / Appropriations	\$2,292,068	\$2,468,828	\$2,446,411	\$(22,417)	(0.9)%
Total Reimbursements	\$(2,250,700)	\$(2,248,575)	\$(2,248,575)	—	—%
Net Financing Uses	\$41,368	\$220,253	\$197,836	\$(22,417)	(10.2)%
Total Revenue	\$36,833	—	—	—	—%
Use of Fund Balance	\$4,535	\$220,253	\$197,836	\$(22,417)	(10.2)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$76,381	\$255,253	\$232,836	\$(22,417)	(8.8)%
Other Charges	\$2,215,687	\$2,213,575	\$2,213,575	—	—%
Total Expenditures / Appropriations	\$2,292,068	\$2,468,828	\$2,446,411	\$(22,417)	(0.9)%
Other Reimbursements	\$(2,250,700)	\$(2,248,575)	\$(2,248,575)	—	—%
Total Reimbursements	\$(2,250,700)	\$(2,248,575)	\$(2,248,575)	—	—%
Net Financing Uses	\$41,368	\$220,253	\$197,836	\$(22,417)	(10.2)%
Revenue					
Revenue from Use Of Money & Property	\$36,833	—	—	—	—%
Total Revenue	\$36,833	—	—	—	—%
Use of Fund Balance	\$4,535	\$220,253	\$197,836	\$(22,417)	(10.2)%

Summary of Changes

The Recommended Budget reflects a \$22,417 (0.9%) decrease in total appropriations, and a \$22,417 (10.2%) decrease in use of fund balance from the prior year Adopted Budget.

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

Use of Fund Balance reflects a carryover of \$197,836 in available balance.

- There are no changes to reserves.

Budget Unit Functions & Responsibilities

The **Pension Obligation Bond-Debt Service** budget unit provides for the appropriations for the annual debt service and related financial services costs for the County of Sacramento Taxable Pension Funding Bonds Series 1995. The bonds were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1995. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) were variable-interest rate bonds. The variable-rate portions of the bonds were sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.

Debt service on the bonds began on August 15, 1995, and the County is required to deposit the anticipated annual debt service into this fund by July 31 of each fiscal year. On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution, which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134,000,000 million variable rate Pension Obligation Bonds for a four-year period beginning July 1, 1998, and ending July 1, 2002 at 6.169 percent, below the first three years' level of 6.195%. The swap counterparty opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.

On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the County was expecting to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net cost to the transaction due to the additional debt service added-on beginning in Fiscal Year 2011-12 and terminating on August 15, 2023. The restructuring swap transaction fixed interest rate was 5.935%.

On October 21, 2008, by Resolution Number 2008-1025, the Board of Supervisors approved terminating the existing swap agreement with Lehman Brothers due to Lehman's bankruptcy filing and subsequent failure to perform under the terms of the agreement. The Board in the same action authorized the County to enter into a replacement swap transaction with Deutsche Bank. The replacement swap transaction fixed rate initially remained unchanged at 5.935%, and then changed to 6.04% on July 1, 2009.

In September 2011, the \$134,000,000 variable rate portion of the 1995 Bonds (the Series 1995B and 1995C Bonds) were refunded to a fixed interest rate mode as the 2011A Series, and the related swap agreement with Deutsche Bank was terminated. All of the Pension Obligation Bonds originally issued in 1995 are now in fixed interest rate mode, with no remaining swap agreements.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Pension Obligation Bonds - Debt Service	\$97,198,483	\$99,984,409	\$104,080,996	\$4,096,587	4.1%
Total Expenditures / Appropriations	\$97,198,483	\$99,984,409	\$104,080,996	\$4,096,587	4.1%
Net Financing Uses	\$97,198,483	\$99,984,409	\$104,080,996	\$4,096,587	4.1%
Total Revenue	\$97,103,994	\$99,215,930	\$103,362,517	\$4,146,587	4.2%
Use of Fund Balance	\$94,489	\$768,479	\$718,479	\$(50,000)	(6.5)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$390,892	\$963,477	\$913,449	\$(50,028)	(5.2)%
Other Charges	\$96,807,591	\$99,020,932	\$103,167,547	\$4,146,615	4.2%
Total Expenditures / Appropriations	\$97,198,483	\$99,984,409	\$104,080,996	\$4,096,587	4.1%
Net Financing Uses	\$97,198,483	\$99,984,409	\$104,080,996	\$4,096,587	4.1%
Revenue					
Revenue from Use Of Money & Property	\$100,340	\$99,215,930	\$103,362,517	\$4,146,587	4.2%
Charges for Services	\$97,003,654	—	—	—	—%
Total Revenue	\$97,103,994	\$99,215,930	\$103,362,517	\$4,146,587	4.2%
Use of Fund Balance	\$94,489	\$768,479	\$718,479	\$(50,000)	(6.5)%

Summary of Changes

The Recommended Budget reflects a \$4,096,587 (4.1%) increase in total appropriations, a \$4,146,587 (4.2%) increase in revenue, and a \$50,000 (6.5%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in total debt service due.

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

Use of Fund Balance reflects a carryover of \$718,479 in available balance.

Budget Unit Functions & Responsibilities

The **Tobacco Litigation Settlement-Capital Projects** budget unit provides for the appropriations for the uses of the proceeds of the 2001 and 2005 Tobacco Litigation Settlement Securitization Capital Projects.

The 2001 Bonds were executed and closed on August 23, 2001, through a negotiated bid process. The proceeds from the bond issue are being used to finance the construction of a Juvenile Court facility (\$46.3 million), Primary Care Clinic facility (\$30.5 million), Refuse Fleet Clean Air Conversion (\$15.0 million), Senior Nutrition Services Kitchen Facility (\$2.0 million), Clinic Pharmacy Automation System (\$0.8 million), 911 Call Center (\$6.0 million), Carmichael/Rio Linda Branch Library (\$5.2 million) and any other authorized acquisitions, construction, and/or improvement projects to be substituted therefore (\$7.4 million).

The 2005 Bonds were executed and closed on December 6, 2005, through a negotiated bid process. The proceeds from the bond issue were used to finance the construction of a Juvenile Justice Center Juvenile Hall Expansion facility Phases II and III (\$40.0 million), Juvenile Justice Center Wing-A (Maintenance) (\$4.0 million), Bikeway Project Sunset Avenue/Main Avenue (\$1.024 million), Carmichael Library (\$2.8 million), Park Repairs (\$2.0 million), Pavement Repairs (\$1.3 million), Unincorporated Area Sidewalk/Gutter/Curbs Repairs (\$11.797 million), Main Jail Fire Alarm (\$0.304 million) and any other authorized acquisitions, construction, and/or improvement projects to be substituted thereafter.

This budget unit was established for payment of all costs associated with these projects, which include architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Tobacco Litigation Settlement - Capital Projects	\$455,934	\$20,618	\$892	\$(19,726)	(95.7)%
Total Expenditures / Appropriations	\$455,934	\$20,618	\$892	\$(19,726)	(95.7)%
Net Financing Uses	\$455,934	\$20,618	\$892	\$(19,726)	(95.7)%
Total Revenue	\$1,554	\$1,400	\$40	\$(1,360)	(97.1)%
Use of Fund Balance	\$454,380	\$19,218	\$852	\$(18,366)	(95.6)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Other Charges	\$455,934	\$20,618	\$892	\$(19,726)	(95.7)%
Total Expenditures / Appropriations	\$455,934	\$20,618	\$892	\$(19,726)	(95.7)%
Net Financing Uses	\$455,934	\$20,618	\$892	\$(19,726)	(95.7)%
Revenue					
Revenue from Use Of Money & Property	\$1,554	\$1,400	\$40	\$(1,360)	(97.1)%
Total Revenue	\$1,554	\$1,400	\$40	\$(1,360)	(97.1)%
Use of Fund Balance	\$454,380	\$19,218	\$852	\$(18,366)	(95.6)%

Summary of Changes

The Recommended Budget reflects a \$19,726 (95.7%) decrease in total appropriations, a \$1,360 (97.1%) decrease in revenue, and an \$18,366 (95.6%) decrease in use of fund balance from the prior year Adopted Budget.

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

The decrease in revenue is due to less anticipated interest earnings due to having lower funds on deposit.

Use of Fund Balance reflects a carryover of \$852 in available balance.

Budget Unit Functions & Responsibilities

The **Public Safety Sales Tax** (Proposition 172) provides a dedicated half cent sales tax for local public safety purposes. Proposition 172 was a legislatively referred constitutional amendment approved by voters in 1993. The State distributes funding from the half cent state sales tax to Sacramento County based on Sacramento County's proportional share of taxable sales in the prior year. Public Safety Sales Tax revenue is received in the Public Safety Sales Tax Budget Unit, then is transferred to the Sheriff, District Attorney, and Probation Departments to fund eligible activities.

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Public Safety Sales Tax (Proposition 172)	\$139,175,693	\$145,205,105	\$171,500,597	\$26,295,492	18.1%
Total Expenditures / Appropriations	\$139,175,693	\$145,205,105	\$171,500,597	\$26,295,492	18.1%
Net Financing Uses	\$139,175,693	\$145,205,105	\$171,500,597	\$26,295,492	18.1%
Total Revenue	\$145,124,184	\$146,537,112	\$171,500,597	\$24,963,485	17.0%
Use of Fund Balance	\$(5,948,491)	\$(1,332,007)	—	\$1,332,007	(100.0)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Interfund Charges	\$139,175,693	\$145,205,105	\$171,500,597	\$26,295,492	18.1%
Total Expenditures / Appropriations	\$139,175,693	\$145,205,105	\$171,500,597	\$26,295,492	18.1%
Net Financing Uses	\$139,175,693	\$145,205,105	\$171,500,597	\$26,295,492	18.1%
Revenue					
Revenue from Use Of Money & Property	\$6,062	—	—	—	—%
Intergovernmental Revenues	\$145,118,122	\$146,537,112	\$171,500,597	\$24,963,485	17.0%
Total Revenue	\$145,124,184	\$146,537,112	\$171,500,597	\$24,963,485	17.0%
Use of Fund Balance	\$(5,948,491)	\$(1,332,007)	—	\$1,332,007	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$26,295,492 (18.1%) increase in total appropriations, a \$24,963,485 (17.0%) increase in revenue, and a \$1,332,007 (100.0%) increase in use of fund balance from the prior year Adopted Budget.

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

The increase in revenue is due to:

- An anticipated increase in statewide Realignment sales tax revenue as a result of the economic recovery from COVID-19 and inflation.
- An anticipated increase in Sacramento County's proportional share of statewide revenue due to a reporting change of a major retailer.

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

- There are no changes to reserves.

Public Safety Sales Tax Allocations

	FY 2021-22 Adopted Budget	FY 2022-23 Recommended Budget
Public Safety Sales Tax		
District Attorney	\$16,698,587	\$19,722,567
Probation	\$23,770,076	\$28,074,648
Sheriff	\$104,736,442	\$123,703,382
Public Safety Sales Tax Total	\$145,205,105	\$171,500,597

Budget Unit Functions & Responsibilities

The **Teeter Plan** (otherwise known as the Alternative Method of Property Tax Apportionment) services the debt requirement associated with the County’s purchase of delinquent property taxes. Under the Teeter Plan, the County advances delinquent secured property taxes to local taxing entities by purchasing the delinquent taxes and in return the County receives all future delinquent tax payments, penalties, and interest when the taxes are eventually paid. Financing for the purchase of the delinquent taxes comes from five-year notes from the Sacramento County – Pooled Investment Fund.

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Teeter Plan Debt Service	\$34,222,685	\$40,007,338	\$40,007,338	—	—%
Total Expenditures / Appropriations	\$34,222,685	\$40,007,338	\$40,007,338	—	—%
Net Financing Uses	\$34,222,685	\$40,007,338	\$40,007,338	—	—%
Total Revenue	\$36,031,144	\$35,811,183	\$35,811,183	—	—%
Use of Fund Balance	\$(1,808,459)	\$4,196,155	\$4,196,155	—	—%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Other Charges	\$24,017,812	\$27,737,347	\$26,628,621	\$(1,108,726)	(4.0)%
Interfund Charges	\$10,204,873	\$12,269,991	\$13,378,717	\$1,108,726	9.0%
Total Expenditures / Appropriations	\$34,222,685	\$40,007,338	\$40,007,338	—	—%
Net Financing Uses	\$34,222,685	\$40,007,338	\$40,007,338	—	—%
Revenue					
Revenue from Use Of Money & Property	\$3,170	—	—	—	—%
Miscellaneous Revenues	\$35,435,047	\$35,811,183	\$35,811,183	—	—%
Other Financing Sources	\$592,926	—	—	—	—%
Total Revenue	\$36,031,144	\$35,811,183	\$35,811,183	—	—%
Use of Fund Balance	\$(1,808,459)	\$4,196,155	\$4,196,155	—	—%

Summary of Changes

The overall Recommended Budget reflects no change from the prior year Adopted Budget.

The decrease in Other Charges is due to lower debt service costs of \$1,108,726 for principal and interest payments offset by an increased transfer to the General Fund of \$1,108,726.

Use of Fund Balance reflects a carryover of \$4,196,155 in available balance.

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Department Appropriations by Program					
Transient Occupancy Tax (TOT)	\$2,246,077	\$5,081,587	\$4,261,197	\$(820,390)	(16.1)%
Total Expenditures / Appropriations	\$2,246,077	\$5,081,587	\$4,261,197	\$(820,390)	(16.1)%
Total Reimbursements	\$(3,020,994)	\$(2,741,687)	\$(2,745,761)	\$(4,074)	0.1%
Net Financing Uses	\$(774,917)	\$2,339,900	\$1,515,436	\$(824,464)	(35.2)%
Total Revenue	\$15,891	\$10,000	\$10,000	—	—%
Use of Fund Balance	\$(790,808)	\$2,329,900	\$1,505,436	\$(824,464)	(35.4)%

Budget Unit – Budget by Object

	FY 2020-2021 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Recommended Budget	Changes From FY 2021-2022 Adopted Budget	% Change from FY 2021-2022 Adopted Budget
Appropriations by Object					
Services & Supplies	\$20,157	\$231,649	\$50,500	\$(181,149)	(78.2)%
Other Charges	\$2,143,923	\$4,731,838	\$4,090,947	\$(640,891)	(13.5)%
Interfund Charges	\$81,996	\$118,100	\$119,750	\$1,650	1.4%
Total Expenditures / Appropriations	\$2,246,077	\$5,081,587	\$4,261,197	\$(820,390)	(16.1)%
Other Reimbursements	\$(3,020,994)	\$(2,741,687)	\$(2,745,761)	\$(4,074)	0.1%
Total Reimbursements	\$(3,020,994)	\$(2,741,687)	\$(2,745,761)	\$(4,074)	0.1%
Net Financing Uses	\$(774,917)	\$2,339,900	\$1,515,436	\$(824,464)	(35.2)%
Revenue					
Revenue from Use Of Money & Property	\$15,891	\$10,000	\$10,000	—	—%
Total Revenue	\$15,891	\$10,000	\$10,000	—	—%
Use of Fund Balance	\$(790,808)	\$2,329,900	\$1,505,436	\$(824,464)	(35.4)%

Summary of Changes

The Recommended Budget reflects an \$820,390 (16.1%) decrease in total appropriations, \$4,074 (0.1%) increase in reimbursements, and an \$824,464 (35.4%) decrease in use of fund balance from the prior year Adopted Budget.

The net decrease in total appropriations is due to:

- The rebudgeting of projects from FY 2021-22 and timing of grants funded.
- Recommended growth detailed later in this section.

The net increase in reimbursements is due to:

- A higher fund balance requiring less reimbursement from General Fund.
- Recommended growth detailed later in this section.

Use of Fund Balance reflects a carryover of \$1,505,436 in available balance.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Transient Occupancy Tax (TOT)	225,000	(225,000)	—	—	—

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
TOT - Visit Sacramento	225,000	(225,000)	—	—	—

Visit Sacramento is requesting an increase of \$225,000 in ongoing funding, which would increase the County’s contribution from \$125,000 to \$350,000 annually. Visit Sacramento would use the additional funding to bring more events to the Sacramento region, which should result in increased hotel nights and therefore increased Transient Occupancy Tax revenue to the County. This request is contingent on approval of a linked request in the Financing Transfers/ Reimbursements budget (BU 5110000).

SACRAMENTO
COUNTY