

Community Services

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Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Agricultural Commissioner-Sealer of Weights and Measures	\$5,233,039	\$5,617,363	\$5,646,158	\$5,722,261	\$76,103	1.3%
Total Expenditures / Appropriations	\$5,233,039	\$5,617,363	\$5,646,158	\$5,722,261	\$76,103	1.3%
Net Financing Uses	\$5,233,039	\$5,617,363	\$5,646,158	\$5,722,261	\$76,103	1.3%
Total Revenue	\$4,204,242	\$4,321,946	\$3,990,026	\$4,066,129	\$76,103	1.9%
Net County Cost	\$1,028,796	\$1,295,417	\$1,656,132	\$1,656,132	—	—%
Positions	26.0	26.0	26.0	26.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$4,210,192	\$4,453,882	\$4,502,261	\$4,578,364	\$76,103	1.7%
Services & Supplies	\$944,743	\$1,030,497	\$1,055,804	\$1,055,804	—	—%
Intrafund Charges	\$78,104	\$132,984	\$88,093	\$88,093	—	—%
Total Expenditures / Appropriations	\$5,233,039	\$5,617,363	\$5,646,158	\$5,722,261	\$76,103	1.3%
Net Financing Uses	\$5,233,039	\$5,617,363	\$5,646,158	\$5,722,261	\$76,103	1.3%
Revenue						
Intergovernmental Revenues	\$2,973,765	\$3,166,337	\$2,805,721	\$2,823,483	\$17,762	0.6%
Charges for Services	\$1,230,477	\$1,139,109	\$1,184,305	\$1,242,646	\$58,341	4.9%
Miscellaneous Revenues	—	\$16,500	—	—	—	—%
Total Revenue	\$4,204,242	\$4,321,946	\$3,990,026	\$4,066,129	\$76,103	1.9%
Net County Cost	\$1,028,796	\$1,295,417	\$1,656,132	\$1,656,132	—	—%
Positions	26.0	26.0	26.0	26.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$76,103 (1.3%) increase in total appropriations and a \$76,103 (1.9%) increase in revenue from the Approved Recommended Budget.

The increase in total appropriations is due to an anticipated increase in negotiated personnel costs.

The increase in revenue is due to:

- An anticipated increase in Weights & Measure Fees.
- An anticipated increase in negotiated personnel costs.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Administration and Finance	\$112,239,686	\$117,156,449	\$118,883,891	\$119,930,292	\$1,046,401	0.9%
Airport Operations	\$93,557,373	\$97,942,480	\$120,095,315	\$123,222,542	\$3,127,227	2.6%
Airport Revenues	\$202,759,897	\$161,050,000	\$186,000,000	\$186,000,000	—	—%
Planning and Development	\$4,264,210	\$7,072,447	\$8,102,211	\$8,102,211	—	—%
Total Expenditures / Appropriations	\$412,821,165	\$383,221,376	\$433,081,417	\$437,255,045	\$4,173,628	1.0%
Total Reimbursements	\$(204,967,212)	\$(161,000,000)	\$(186,000,000)	\$(186,000,000)	—	—%
Net Financing Uses	\$207,853,953	\$222,221,376	\$247,081,417	\$251,255,045	\$4,173,628	1.7%
Total Revenue	\$281,951,249	\$207,726,031	\$257,458,970	\$257,458,970	—	—%
Use of Fund Balance	\$(74,097,296)	\$14,495,345	\$(10,377,553)	\$(6,203,925)	\$4,173,628	(40.2)%
Positions	346.0	346.0	358.0	358.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$43,604,416	\$45,551,157	\$48,839,706	\$50,011,934	\$1,172,228	2.4%
Services & Supplies	\$74,822,353	\$82,850,251	\$104,375,908	\$107,027,308	\$2,651,400	2.5%
Other Charges	\$90,772,504	\$93,269,968	\$93,215,803	\$93,215,803	—	—%
Interfund Charges	\$202,759,897	\$161,050,000	\$186,000,000	\$186,000,000	—	—%
Cost of Goods Sold	\$861,995	\$500,000	\$650,000	\$1,000,000	\$350,000	53.8%
Total Expenditures / Appropriations	\$412,821,165	\$383,221,376	\$433,081,417	\$437,255,045	\$4,173,628	1.0%
Other Reimbursements	\$(204,967,212)	\$(161,000,000)	\$(186,000,000)	\$(186,000,000)	—	—%
Total Reimbursements	\$(204,967,212)	\$(161,000,000)	\$(186,000,000)	\$(186,000,000)	—	—%
Net Financing Uses	\$207,853,953	\$222,221,376	\$247,081,417	\$251,255,045	\$4,173,628	1.7%
Revenue						
Licenses, Permits & Franchises	\$63,522	\$28,287	\$60,299	\$60,299	—	—%
Fines, Forfeitures & Penalties	\$8,037	\$9,854	\$18,245	\$18,245	—	—%
Revenue from Use Of Money & Property	\$168,755,512	\$130,761,691	\$164,845,814	\$164,845,814	—	—%
Intergovernmental Revenues	\$58,004,254	\$40,631,441	\$35,472,218	\$35,472,218	—	—%
Charges for Services	\$27,256,398	\$19,380,461	\$33,882,562	\$33,882,562	—	—%
Miscellaneous Revenues	\$25,209,971	\$16,914,297	\$23,179,832	\$23,179,832	—	—%
Other Financing Sources	\$2,653,555	—	—	—	—	—%
Total Revenue	\$281,951,249	\$207,726,031	\$257,458,970	\$257,458,970	—	—%
Use of Fund Balance	\$(74,097,296)	\$14,495,345	\$(10,377,553)	\$(6,203,925)	\$4,173,628	(40.2)%
Positions	346.0	346.0	358.0	358.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$4,173,628 (1.0%) increase in total appropriations, and a \$4,173,628 (40.2%) increase in use of fund balance (retained earnings) from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs.
- An increase to LAZ (contractor) for operations that have automated machines to collect parking revenue, an evening shift differential, and the purchasing of additional cleaning equipment due to increased traffic.
- An adjustment for fuel to accommodate increased fuel prices.

Use of Fund Balance reflects a \$6,203,925 increase in retained earnings.

Administration and Finance

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$11,225,982	\$11,184,415	\$11,641,099	\$12,687,500	\$1,046,401	9.0%
Services & Supplies	\$10,241,199	\$12,702,066	\$14,026,989	\$14,026,989	—	—%
Other Charges	\$90,772,504	\$93,269,968	\$93,215,803	\$93,215,803	—	—%
Total Expenditures / Appropriations	\$112,239,686	\$117,156,449	\$118,883,891	\$119,930,292	\$1,046,401	0.9%
Other Reimbursements	\$(202,633,095)	\$(161,000,000)	\$(186,000,000)	\$(186,000,000)	—	—%
Total Reimbursements	\$(202,633,095)	\$(161,000,000)	\$(186,000,000)	\$(186,000,000)	—	—%
Net Financing Uses	\$(90,393,409)	\$(43,843,551)	\$(67,116,109)	\$(66,069,708)	\$1,046,401	(1.6)%
Revenue						
Revenue from Use Of Money & Property	\$15,194	—	—	—	—	—%
Intergovernmental Revenues	\$7,552,491	—	—	—	—	—%
Other Financing Sources	\$2,547,997	—	—	—	—	—%
Total Revenue	\$10,115,682	—	—	—	—	—%
Use of Fund Balance	\$(100,509,091)	\$(43,843,551)	\$(67,116,109)	\$(66,069,708)	\$1,046,401	(1.6)%
Positions	59.0	59.0	63.0	63.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$1,046,401 (0.9%) increase in total appropriations and a \$1,046,401 (1.6%) increase in use of fund balance (retained earnings) from the Approved Recommended Budget.

The increase in total appropriations is due to an anticipated increase in negotiated personnel costs.

Use of Fund Balance reflects a \$66,069,708 increase in retained earnings.

Airport Operations

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$28,805,813	\$29,806,570	\$32,376,071	\$32,501,898	\$125,827	0.4%
Services & Supplies	\$63,889,564	\$67,635,910	\$87,069,244	\$89,720,644	\$2,651,400	3.0%
Cost of Goods Sold	\$861,995	\$500,000	\$650,000	\$1,000,000	\$350,000	53.8%
Total Expenditures / Appropriations	\$93,557,373	\$97,942,480	\$120,095,315	\$123,222,542	\$3,127,227	2.6%
Net Financing Uses	\$93,557,373	\$97,942,480	\$120,095,315	\$123,222,542	\$3,127,227	2.6%
Revenue						
Miscellaneous Revenues	\$5,901	—	—	—	—	—%
Total Revenue	\$5,901	—	—	—	—	—%
Use of Fund Balance	\$93,551,472	\$97,942,480	\$120,095,315	\$123,222,542	\$3,127,227	2.6%
Positions	256.0	256.0	263.0	263.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$3,127,227 (2.6%) increase in total appropriations and use of fund balance (retained earnings) from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An increase to LAZ (contractor) for operations that have automated machines to collect parking revenue, an evening shift differential, and the purchasing of additional cleaning equipment due to increased traffic.
- An adjustment for fuel to accommodate increased fuel prices.

Use of Fund Balance reflects a \$123,222,542 decrease in retained earnings.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Administration	\$5,128,153	\$5,174,776	\$5,416,841	\$5,428,805	\$11,964	0.2%
Community Outreach	\$208,966	\$356,693	\$352,480	\$353,196	\$716	0.2%
Dispatch & Fields Services	\$1,921,243	\$4,090,325	\$4,059,215	\$4,084,728	\$25,513	0.6%
Shelter Services	\$3,118,075	\$7,475,297	\$8,353,717	\$9,043,413	\$689,696	8.3%
Total Expenditures / Appropriations	\$10,376,437	\$17,097,091	\$18,182,253	\$18,910,142	\$727,889	4.0%
Total Reimbursements	—	\$(5,178,701)	\$(5,425,346)	\$(5,425,346)	—	—%
Net Financing Uses	\$10,376,437	\$11,918,390	\$12,756,907	\$13,484,796	\$727,889	5.7%
Total Revenue	\$1,027,142	\$1,131,001	\$1,133,524	\$1,586,811	\$453,287	40.0%
Net County Cost	\$9,349,296	\$10,787,389	\$11,623,383	\$11,897,985	\$274,602	2.4%
Positions	56.0	54.0	62.0	67.0	5.0	8.1%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$5,059,009	\$5,656,445	\$6,342,433	\$7,012,322	\$669,889	10.6%
Services & Supplies	\$3,477,372	\$4,309,551	\$4,488,997	\$4,546,997	\$58,000	1.3%
Other Charges	\$960	\$960	\$993	\$993	—	—%
Interfund Charges	\$1,567,010	\$1,567,010	\$1,566,353	\$1,566,353	—	—%
Intrafund Charges	\$272,086	\$5,563,125	\$5,783,477	\$5,783,477	—	—%
Total Expenditures / Appropriations	\$10,376,437	\$17,097,091	\$18,182,253	\$18,910,142	\$727,889	4.0%
Other Reimbursements	—	\$(5,178,701)	\$(5,425,346)	\$(5,425,346)	—	—%
Total Reimbursements	—	\$(5,178,701)	\$(5,425,346)	\$(5,425,346)	—	—%
Net Financing Uses	\$10,376,437	\$11,918,390	\$12,756,907	\$13,484,796	\$727,889	5.7%
Revenue						
Licenses, Permits & Franchises	\$297,939	\$400,000	\$400,000	\$400,000	—	—%
Intergovernmental Revenues	\$249,307	\$183,146	\$185,669	\$638,956	\$453,287	244.1%
Charges for Services	\$257,906	\$231,000	\$231,000	\$231,000	—	—%
Miscellaneous Revenues	\$221,989	\$316,855	\$316,855	\$316,855	—	—%
Total Revenue	\$1,027,142	\$1,131,001	\$1,133,524	\$1,586,811	\$453,287	40.0%
Net County Cost	\$9,349,296	\$10,787,389	\$11,623,383	\$11,897,985	\$274,602	2.4%
Positions	56.0	54.0	62.0	67.0	5.0	8.1%

Summary of Changes

The Revised Recommended Budget reflects a \$727,889 (4.0%) increase in total appropriations, a \$453,287 (40.0%) increase in revenue, and a \$274,602 (2.4%) increase in net county cost from the Approved Recommended Budget.

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

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in revenue is due to the addition of Board approved American Rescue Plan Act (ARPA) funding.

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

- 5.0 FTE total additions included in recommended growth requests.

Summary of September Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Shelter Services	592,810	—	—	592,810	5.0

Administration

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$1,155,511	\$1,074,128	\$1,235,594	\$1,247,558	\$11,964	1.0%
Services & Supplies	\$2,138,356	\$2,148,884	\$2,340,666	\$2,340,666	—	—%
Other Charges	\$960	\$960	\$993	\$993	—	—%
Interfund Charges	\$1,567,010	\$1,567,010	\$1,566,353	\$1,566,353	—	—%
Intrafund Charges	\$266,316	\$383,794	\$273,235	\$273,235	—	—%
Total Expenditures / Appropriations	\$5,128,153	\$5,174,776	\$5,416,841	\$5,428,805	\$11,964	0.2%
Other Reimbursements	—	\$(5,178,701)	\$(5,366,841)	\$(5,366,841)	—	—%
Total Reimbursements	—	\$(5,178,701)	\$(5,366,841)	\$(5,366,841)	—	—%
Net Financing Uses	\$5,128,153	\$(3,925)	\$50,000	\$61,964	\$11,964	23.9%
Revenue						
Intergovernmental Revenues	\$5,450	—	—	\$53,287	\$53,287	—%
Charges for Services	\$53	—	—	—	—	—%
Miscellaneous Revenues	\$137,527	\$50,000	\$50,000	\$50,000	—	—%
Total Revenue	\$143,030	\$50,000	\$50,000	\$103,287	\$53,287	106.6%
Net County Cost	\$4,985,123	\$(53,925)	—	\$(41,323)	\$(41,323)	—%
Positions	5.0	5.0	5.0	5.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects an \$11,964 (0.2%) increase in total appropriations, a \$53,287 (106.6%) increase in revenue, and a \$41,323 (new) decrease in net county cost from the Approved Recommended Budget.

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

The increase in total appropriations is due to anticipated increases in negotiated personnel costs.

The increase in revenue is due to the addition of American Rescue Plan Act (ARPA) funding.

Community Outreach

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$66,245	\$81,297	\$81,682	\$82,398	\$716	0.9%
Services & Supplies	\$139,737	\$169,708	\$165,491	\$165,491	—	—%
Intrafund Charges	\$800	\$105,688	\$105,307	\$105,307	—	—%
Cost of Goods Sold	\$2,183	—	—	—	—	—%
Total Expenditures / Appropriations	\$208,966	\$356,693	\$352,480	\$353,196	\$716	0.2%
Net Financing Uses	\$208,966	\$356,693	\$352,480	\$353,196	\$716	0.2%
Revenue						
Intergovernmental Revenues	\$1,615	—	—	—	—	—%
Charges for Services	\$2,400	\$8,000	\$8,000	\$8,000	—	—%
Miscellaneous Revenues	—	\$70,000	\$70,000	\$70,000	—	—%
Total Revenue	\$4,015	\$78,000	\$78,000	\$78,000	—	—%
Net County Cost	\$204,951	\$278,693	\$274,480	\$275,196	\$716	0.3%
Positions	1.0	1.0	1.0	1.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$716 (0.2%) increase in total appropriations and a \$716 (0.3%) increase in net county cost from the Approved Recommended Budget.

The change in total appropriations and net county cost is due to an anticipated increase in negotiated personnel costs.

Dispatch & Fields Services

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$1,456,810	\$1,663,837	\$1,621,890	\$1,647,403	\$25,513	1.6%
Services & Supplies	\$463,038	\$524,108	\$541,799	\$541,799	—	—%
Intrafund Charges	\$1,183	\$1,902,380	\$1,895,526	\$1,895,526	—	—%
Cost of Goods Sold	\$212	—	—	—	—	—%
Total Expenditures / Appropriations	\$1,921,243	\$4,090,325	\$4,059,215	\$4,084,728	\$25,513	0.6%
Net Financing Uses	\$1,921,243	\$4,090,325	\$4,059,215	\$4,084,728	\$25,513	0.6%
Revenue						
Intergovernmental Revenues	\$119,914	\$100,297	\$96,821	\$96,821	—	—%
Charges for Services	\$4,124	—	—	—	—	—%
Miscellaneous Revenues	\$57,671	—	—	—	—	—%
Total Revenue	\$181,708	\$100,297	\$96,821	\$96,821	—	—%
Net County Cost	\$1,739,534	\$3,990,028	\$3,962,394	\$3,987,907	\$25,513	0.6%
Positions	17.0	17.0	17.0	17.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$25,513 (0.6%) increase in total appropriations and net county cost from the Approved Recommended Budget.

The change in total appropriations and net county cost is due to an anticipated increase in negotiated personnel costs.

Shelter Services

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,380,443	\$2,837,183	\$3,403,267	\$4,034,963	\$631,696	18.6%
Services & Supplies	\$736,241	\$1,466,851	\$1,441,041	\$1,499,041	\$58,000	4.0%
Intrafund Charges	\$3,786	\$3,171,263	\$3,509,409	\$3,509,409	—	—%
Cost of Goods Sold	\$(2,395)	—	—	—	—	—%
Total Expenditures / Appropriations	\$3,118,075	\$7,475,297	\$8,353,717	\$9,043,413	\$689,696	8.3%
Other Reimbursements	—	—	\$(58,505)	\$(58,505)	—	—%
Total Reimbursements	—	—	\$(58,505)	\$(58,505)	—	—%
Net Financing Uses	\$3,118,075	\$7,475,297	\$8,295,212	\$8,984,908	\$689,696	8.3%
Revenue						
Licenses, Permits & Franchises	\$297,939	\$400,000	\$400,000	\$400,000	—	—%
Intergovernmental Revenues	\$122,329	\$82,849	\$88,848	\$488,848	\$400,000	450.2%
Charges for Services	\$251,329	\$223,000	\$223,000	\$223,000	—	—%
Miscellaneous Revenues	\$26,791	\$196,855	\$196,855	\$196,855	—	—%
Total Revenue	\$698,388	\$902,704	\$908,703	\$1,308,703	\$400,000	44.0%
Net County Cost	\$2,419,687	\$6,572,593	\$7,386,509	\$7,676,205	\$289,696	3.9%
Positions	33.0	31.0	39.0	44.0	5.0	12.8%

Summary of Changes

The Revised Recommended Budget reflects a \$689,696 (8.3%) increase in total appropriations, a \$400,000 (44.0%) increase in revenue, and a \$289,696 (3.9%) increase in net county cost from the Approved Recommended Budget.

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

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs.
- Recommended growth detailed later in this section.

The increase in revenue is due to the addition of American Rescue Plan Act (ARPA) funding.

September Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
ACR - Add 4.0 FTE Registered Veterinary Technicians (RVT)					
	371,565	—	—	371,565	4.0
<p>Animal Care & Regulation is requesting funding for 4.0 FTE Registered Veterinary Technician (RVT) positions. These positions assist the Veterinarian in performing prompt vetting of shelter animals, thereby, preparing them for adoptions or transfer to rescue organizations. As all animals must be spayed/neutered, vaccinated, chipped, and medically cleared for adoption and transfer, the addition of staff will make sure that animals are vetted in a timely manner. In addition, the staff will be able to efficiently manage feral cat colonies by assisting the Veterinarian in performing a higher number of spay and neuter surgeries in the RTF (Return to Field – Feral Cats) program. This request is contingent upon approval of the linked growth request in this budget unit (ACR-Add 1.0 FTE Veterinarian).</p>					
ACR- ADD \$50,000 Medicine- Veterinary					
	50,000	—	—	50,000	—
<p>Add \$50,000 in appropriations for medications to support the new Veterinarian and four new Registered Veterinary Technician positions requested in the Revised Recommended Budget. The medicines will be utilized to provide no cost pet vaccinations and spay/neuter services to the homeless and low-income population. This request is contingent upon approval of two other requests in this budget unit.</p>					
ACR- Add 1.0 FTE Veterinarian					
	171,245	—	—	171,245	1.0
<p>Animal Care & Regulation is requesting 1.0 FTE Veterinarian position to supervise Registered Veterinary Technicians (RVTs) and perform spay, neuter, and specialty surgeries on shelter animals, including feral cats. In addition, the position will oversee all medical needs of animals, including vaccination, chipping, and medical clearances. This will allow prompt vetting of shelter animals, thereby, preparing them for adoptions or transfer to rescue organizations. As all animals are required to be spayed/neutered, vaccinated, chipped, and medically cleared for adoption and transfer, the addition of a Veterinarian is essential to the Shelter's Live Release as well as RTF (Return to Field – Feral Cats) program. Spaying and neutering animals reduces risk of euthanasia, as intact animals are more likely to roam and get lost, be surrendered by their owners due to behavior problems, as well as cause animal overpopulation in the County. This request is contingent upon approval of the linked growth request in this budget unit (ACR- Add 4.0 FTE Registered Veterinary Technicians (RVT)).</p>					

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Restricted - Community Spay & Neuter	—	—	\$150,307	\$219,693	\$69,386	46.2%
Total Expenditures / Appropriations	—	—	\$150,307	\$219,693	\$69,386	46.2%
Net Financing Uses	—	—	\$150,307	\$219,693	\$69,386	46.2%
Total Revenue	\$136,591	—	\$30,000	\$30,000	—	—%
Use of Fund Balance	\$(136,591)	—	\$120,307	\$189,693	\$69,386	57.7%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	—	—	\$58,505	\$58,505	—	—%
Appropriation for Contingencies	—	—	\$91,802	\$161,188	\$69,386	75.6%
Total Expenditures / Appropriations	—	—	\$150,307	\$219,693	\$69,386	46.2%
Net Financing Uses	—	—	\$150,307	\$219,693	\$69,386	46.2%
Revenue						
Licenses, Permits & Franchises	\$136,591	—	—	—	—	—%
Charges for Services	—	—	\$30,000	\$30,000	—	—%
Total Revenue	\$136,591	—	\$30,000	\$30,000	—	—%
Use of Fund Balance	\$(136,591)	—	\$120,307	\$189,693	\$69,386	57.7%

Summary of Changes

The Revised Recommended Budget reflects a \$69,386 (46.2%) increase in total appropriations and a \$69,386 (57.7%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an increase in the appropriation for contingencies.

Use of Fund Balance reflects a carryover of \$189,693 in available balance.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
DCD-Code Enforcement	\$9,434,474	\$9,859,997	\$10,846,325	\$11,043,461	\$197,136	1.8%
DCD-Planning and Environmental Review	\$11,125,719	\$12,431,724	\$13,730,134	\$14,912,129	\$1,181,995	8.6%
Office of the Director and Administration	\$(1)	—	\$2,453,491	\$2,496,767	\$43,276	1.8%
Total Expenditures / Appropriations	\$20,560,192	\$22,291,721	\$27,029,950	\$28,452,357	\$1,422,407	5.3%
Total Reimbursements	\$(481,057)	\$(477,600)	\$(2,916,868)	\$(2,899,591)	\$17,277	(0.6)%
Net Financing Uses	\$20,079,135	\$21,814,121	\$24,113,082	\$25,552,766	\$1,439,684	6.0%
Total Revenue	\$12,920,296	\$13,794,206	\$14,782,121	\$14,870,933	\$88,812	0.6%
Net County Cost	\$7,158,840	\$8,019,915	\$9,330,961	\$10,681,833	\$1,350,872	14.5%
Positions	121.8	111.8	128.8	132.8	4.0	3.1%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$14,098,238	\$15,106,172	\$17,928,321	\$19,050,728	\$1,122,407	6.3%
Services & Supplies	\$4,627,872	\$5,070,039	\$6,527,927	\$6,827,927	\$300,000	4.6%
Other Charges	\$41,166	\$125,000	\$125,000	\$125,000	—	—%
Equipment	—	\$55,000	\$55,000	\$55,000	—	—%
Interfund Charges	\$693,503	\$698,254	\$504,127	\$504,127	—	—%
Intrafund Charges	\$1,099,414	\$1,237,256	\$1,889,575	\$1,889,575	—	—%
Total Expenditures / Appropriations	\$20,560,192	\$22,291,721	\$27,029,950	\$28,452,357	\$1,422,407	5.3%
Intrafund Reimbursements Between Programs	—	—	\$(579,561)	\$(579,561)	—	—%
Other Reimbursements	\$(481,057)	\$(477,600)	\$(2,337,307)	\$(2,320,030)	\$17,277	(0.7)%
Total Reimbursements	\$(481,057)	\$(477,600)	\$(2,916,868)	\$(2,899,591)	\$17,277	(0.6)%
Net Financing Uses	\$20,079,135	\$21,814,121	\$24,113,082	\$25,552,766	\$1,439,684	6.0%
Revenue						
Licenses, Permits & Franchises	\$1,573,192	\$1,584,700	\$1,589,700	\$1,589,700	—	—%
Fines, Forfeitures & Penalties	\$855,850	\$533,000	\$800,000	\$800,000	—	—%
Intergovernmental Revenues	\$715,203	\$850,000	\$350,000	\$438,812	\$88,812	25.4%
Charges for Services	\$8,551,206	\$8,746,259	\$10,064,427	\$10,064,427	—	—%
Miscellaneous Revenues	\$1,224,845	\$2,080,247	\$1,977,994	\$1,977,994	—	—%
Total Revenue	\$12,920,296	\$13,794,206	\$14,782,121	\$14,870,933	\$88,812	0.6%
Net County Cost	\$7,158,840	\$8,019,915	\$9,330,961	\$10,681,833	\$1,350,872	14.5%
Positions	121.8	111.8	128.8	132.8	4.0	3.1%

Summary of Changes

The Revised Recommended Budget reflects a \$1,422,407 (5.3%) increase in total appropriations, a \$17,277 (0.6%) decrease in reimbursements, an \$88,812 (0.6%) increase in revenue, and a \$1,350,872 (14.5%) increase in net county cost from the Approved Recommended Budget.

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

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The decrease in reimbursements is due to a reduction in the transfer from the Planning Environmental – Restricted Revenue budget (BU 5728000).

The increase in revenue is due an anticipated increase in negotiated personnel costs.

Position counts have increased by 4.0 FTE from the Approved Recommended Budget due to:

- 4.0 FTE total additions included in recommended growth requests.

Summary of September Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCD-Code Enforcement	50,000	—	—	50,000	—
DCD-Planning and Environmental Review	1,016,973	—	—	1,016,973	4.0

DCD-Code Enforcement

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$5,806,423	\$6,082,590	\$6,348,745	\$6,495,881	\$147,136	2.3%
Services & Supplies	\$2,442,917	\$2,463,071	\$3,038,092	\$3,088,092	\$50,000	1.6%
Other Charges	\$3,811	\$25,000	\$25,000	\$25,000	—	—%
Equipment	—	\$55,000	\$55,000	\$55,000	—	—%
Interfund Charges	\$693,503	\$698,254	\$498,105	\$498,105	—	—%
Intrafund Charges	\$487,819	\$536,082	\$881,383	\$881,383	—	—%
Total Expenditures / Appropriations	\$9,434,474	\$9,859,997	\$10,846,325	\$11,043,461	\$197,136	1.8%
Net Financing Uses	\$9,434,474	\$9,859,997	\$10,846,325	\$11,043,461	\$197,136	1.8%
Revenue						
Licenses, Permits & Franchises	\$1,453,063	\$1,467,700	\$1,467,700	\$1,467,700	—	—%
Fines, Forfeitures & Penalties	\$855,850	\$533,000	\$800,000	\$800,000	—	—%
Intergovernmental Revenues	\$415,093	\$350,000	—	\$51,672	\$51,672	—%
Charges for Services	\$1,494,162	\$1,502,000	\$1,637,000	\$1,637,000	—	—%
Miscellaneous Revenues	\$867,077	\$1,234,862	\$1,234,862	\$1,234,862	—	—%
Total Revenue	\$5,085,246	\$5,087,562	\$5,139,562	\$5,191,234	\$51,672	1.0%
Net County Cost	\$4,349,228	\$4,772,435	\$5,706,763	\$5,852,227	\$145,464	2.5%
Positions	53.0	53.0	54.0	54.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$197,136 (1.8%) increase in total appropriations, a \$51,672 (1.0%) increase in revenue, and a \$145,464 (2.5%) increase in net county cost from the Approved Recommended Budget.

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

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs.
- Recommended growth detailed later in this section.

The increase in revenue is due an anticipated increase in negotiated personnel costs.

September Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCD - Shopping Cart Mitigation	50,000	—	—	50,000	—

Ongoing funding will support the restructure of the contract for cart pick-up and distribution back to the businesses. Investigations will take place for existing businesses that are non-compliant and do not have proper cart retrieval and site retention plans and an outreach plan will be developed to inform businesses.

DCD-Planning and Environmental Review

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$8,291,815	\$9,023,582	\$9,641,416	\$10,573,411	\$931,995	9.7%
Services & Supplies	\$2,184,955	\$2,606,968	\$3,000,975	\$3,250,975	\$250,000	8.3%
Other Charges	\$37,355	\$100,000	\$100,000	\$100,000	—	—%
Interfund Charges	—	—	\$6,022	\$6,022	—	—%
Intrafund Charges	\$611,594	\$701,174	\$981,721	\$981,721	—	—%
Total Expenditures / Appropriations	\$11,125,719	\$12,431,724	\$13,730,134	\$14,912,129	\$1,181,995	8.6%
Other Reimbursements	\$(481,057)	\$(477,600)	\$(493,877)	\$(476,600)	\$17,277	(3.5)%
Total Reimbursements	\$(481,057)	\$(477,600)	\$(493,877)	\$(476,600)	\$17,277	(3.5)%
Net Financing Uses	\$10,644,663	\$11,954,124	\$13,236,257	\$14,435,529	\$1,199,272	9.1%
Revenue						
Licenses, Permits & Franchises	\$120,128	\$117,000	\$122,000	\$122,000	—	—%
Intergovernmental Revenues	\$300,110	\$500,000	\$350,000	\$379,066	\$29,066	8.3%
Charges for Services	\$7,057,044	\$7,244,259	\$8,396,927	\$8,396,927	—	—%
Miscellaneous Revenues	\$357,768	\$845,385	\$743,132	\$743,132	—	—%
Total Revenue	\$7,835,050	\$8,706,644	\$9,612,059	\$9,641,125	\$29,066	0.3%
Net County Cost	\$2,809,613	\$3,247,480	\$3,624,198	\$4,794,404	\$1,170,206	32.3%
Positions	56.8	58.8	62.8	66.8	4.0	6.4%

Summary of Changes

The Revised Recommended Budget reflects a \$1,181,995 (8.6%) increase in total appropriations, a \$17,277 (3.5%) decrease in reimbursements, a \$29,066 (0.3%) increase in revenue, and a \$1,170,206 (32.3%) increase in net county cost from the Approved Recommended Budget.

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

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs.
- Recommended growth detailed later in this section.

The decrease in reimbursements is due to a reduction in the transfer from the Planning Environmental – Restricted Revenue budget (BU 5728000).

The increase in revenue is due an anticipated increase in negotiated personnel costs.

September Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCD - Add 1.0 FTE Senior Planner Position in PER - All Sections					
	171,403	—	—	171,403	1.0
Add 1.0 FTE Senior Planner position to provide support for various programs across all Planning and Environmental (PER) sections. This management level position will work independently as well as coordinate with managers within PER and other County departments on a variety of complex and analytical related tasks. The position will also assist with the timely and efficient completion of housing development reports for the Current Planning and Long Range Planning teams. Tracking housing production in multiple locations throughout the County will enable PER to identify trends and address challenges more efficiently. In addition, grant administration and coordination is a priority need in PER and this position will address this need and assist PER in preparing the necessary reporting requirements and enabling successful completion of grant-funded projects that are aligned with the County's priorities. Currently, much of this work is being shared among several senior staff members, which can be more efficiently managed when assigned to one position.					
DCD - General Plan Update Preliminary Scoping - PER					
	250,000	—	—	250,000	—
Ongoing funding of \$250,000 for the General Plan Update internal coordination and preliminary scoping. The County's General Plan was last adopted in 2011 (the update process began in 2002 and took approximately nine years) with a planning horizon ending in 2030. The last fully comprehensive update, inclusive of technical background studies, was conducted between 1988 and 1993. Materials from initiation (August 24, 2004) indicate that the: "The General Plan Update project represents a "focused" update of the 1993 General Plan, addressing key planning issues and the County's changing environment. The overall concepts and objectives of the General Plan will be retained to the extent possible; however, the 1993 Plan will be updated to reflect changing conditions, requirements, and the desired direction for future growth through 2030." As the General Plan Update will be a long process, this funding will allow for initial steps of coordination and scoping to commence.					
DCD - Land Development Process Improvements Support					
	595,570	—	—	595,570	3.0
Funding for three Principal Planner positions to support a comprehensive land development process improvement effort that is underway. These positions will provide enhanced project management, coordination and facilitation for key development projects to improve process transparency and efficiency. The Principal Planner positions will be used as temporary classifications until a class study for an appropriate classification is completed.					

Office of the Director and Administration

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	—	—	\$1,938,160	\$1,981,436	\$43,276	2.2%
Services & Supplies	\$(1)	—	\$488,860	\$488,860	—	—%
Intrafund Charges	—	—	\$26,471	\$26,471	—	—%
Total Expenditures / Appropriations	\$(1)	—	\$2,453,491	\$2,496,767	\$43,276	1.8%
Total Reimbursements between Programs	—	—	\$(579,561)	\$(579,561)	—	—%
Other Reimbursements	—	—	\$(1,843,430)	\$(1,843,430)	—	—%
Total Reimbursements	—	—	\$(2,422,991)	\$(2,422,991)	—	—%
Net Financing Uses	\$(1)	—	\$30,500	\$73,776	\$43,276	141.9%
Revenue						
Intergovernmental Revenues	—	—	—	\$8,074	\$8,074	—%
Charges for Services	—	—	\$30,500	\$30,500	—	—%
Total Revenue	—	—	\$30,500	\$38,574	\$8,074	26.5%
Net County Cost	\$(1)	—	—	\$35,202	\$35,202	—%
Positions	12.0	—	12.0	12.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$43,276 (1.8%) increase in total appropriations, an \$8,074 (26.5%) increase in revenue, and a \$35,202 (new) increase in net county cost from the Approved Recommended Budget.

The increase in total appropriations, revenue, and net county cost is due to an anticipated increase in negotiated personnel costs.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
BPI	\$(6)	—	—	—	—	—%
DCS - Administrative Services	\$1,559,119	\$1,584,113	—	—	—	—%
DCS - Building Permits & Inspection	\$18,599,018	\$21,703,569	\$22,729,337	\$22,960,433	\$231,096	1.0%
DCS - Construction Management and Inspection Division	\$24,246,648	\$24,605,064	\$26,884,211	\$27,265,848	\$381,637	1.4%
DCS - County Engineering	\$11,115,240	\$11,915,163	\$13,984,666	\$14,130,450	\$145,784	1.0%
SIPS	\$(12)	—	—	—	—	—%
Total Expenditures / Appropriations	\$(18)	—	—	—	—	—%
Total Expenditures / Appropriations	\$55,520,026	\$59,807,909	\$63,598,214	\$64,356,731	\$758,517	1.2%
Total Reimbursements	\$(3,947,588)	\$(4,511,597)	\$(2,977,193)	\$(2,977,193)	—	—%
Net Financing Uses	\$(18)	—	—	—	—	—%
Net Financing Uses	\$51,572,438	\$55,296,312	\$60,621,021	\$61,379,538	\$758,517	1.3%
Total Revenue	\$51,257,956	\$52,072,086	\$58,885,178	\$58,469,794	\$(415,384)	(0.7)%
Net County Cost	\$(18)	—	—	—	—	—%
Use of Fund Balance	\$314,481	\$3,224,226	\$1,735,843	\$2,909,744	\$1,173,901	67.6%
Positions	254.0	264.0	258.0	258.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$35,431,981	\$39,442,737	\$39,498,135	\$40,257,652	\$759,517	1.9%
Services & Supplies	\$(18)	—	—	—	—	—%
Services & Supplies	\$16,121,075	\$15,692,994	\$18,696,030	\$18,695,030	\$(1,000)	(0.0)%
Other Charges	\$435,842	\$486,437	\$781,686	\$781,686	—	—%
Equipment	\$62,494	\$155,100	\$143,800	\$143,800	—	—%
Interfund Charges	—	—	\$1,843,430	\$1,843,430	—	—%
Intrafund Charges	\$3,468,635	\$4,030,641	\$2,635,133	\$2,635,133	—	—%
Total Expenditures / Appropriations	\$(18)	—	—	—	—	—%
Total Expenditures / Appropriations	\$55,520,026	\$59,807,909	\$63,598,214	\$64,356,731	\$758,517	1.2%
Intrafund Reimbursements Between Programs	\$(2,170,544)	\$(2,414,670)	\$(1,026,422)	\$(1,026,422)	—	—%
Other Reimbursements	\$(1,777,044)	\$(2,096,927)	\$(1,950,771)	\$(1,950,771)	—	—%
Total Reimbursements	\$(3,947,588)	\$(4,511,597)	\$(2,977,193)	\$(2,977,193)	—	—%
Net Financing Uses	\$(18)	—	—	—	—	—%
Net Financing Uses	\$51,572,438	\$55,296,312	\$60,621,021	\$61,379,538	\$758,517	1.3%
Revenue						
Licenses, Permits & Franchises	\$71,622	\$55,000	\$86,000	\$86,000	—	—%
Fines, Forfeitures & Penalties	\$174,588	\$29,800	\$39,800	\$54,640	\$14,840	37.3%
Revenue from Use Of Money & Property	\$(7,615)	—	—	—	—	—%
Intergovernmental Revenues	\$247,288	—	—	\$155,017	\$155,017	—%
Charges for Services	\$50,377,139	\$51,620,941	\$58,383,001	\$57,797,760	\$(585,241)	(1.0)%
Miscellaneous Revenues	\$393,935	\$366,345	\$376,377	\$376,377	—	—%
Other Financing Sources	\$1,000	—	—	—	—	—%
Total Revenue	\$51,257,956	\$52,072,086	\$58,885,178	\$58,469,794	\$(415,384)	(0.7)%
Net County Cost	\$(18)	—	—	—	—	—%
Use of Fund Balance	\$314,481	\$3,224,226	\$1,735,843	\$2,909,744	\$1,173,901	67.6%
Positions	254.0	264.0	258.0	258.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$758,517 (1.2%) increase in total appropriations, a \$415,384 (0.7%) decrease in revenue, and a \$1,173,901 (67.6%) increase in use of fund balance from the Approved Recommended Budget.

The net increase in total appropriations is primarily due to an anticipated increase in negotiated personnel costs.

The net decrease in revenue is due to an adjustment to charges for services based on prior year fund balance, partially offset by an anticipated increase in negotiated personnel costs.

Use of Fund Balance reflects a carryover of \$2,909,744 in available balance.

- There are no changes to reserves.

DCS - Building Permits & Inspection

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$11,598,718	\$13,899,903	\$14,352,905	\$14,584,001	\$231,096	1.6%
Services & Supplies	\$5,466,434	\$6,056,013	\$6,507,049	\$6,507,049	—	—%
Other Charges	\$273,088	\$273,088	\$329,617	\$329,617	—	—%
Interfund Charges	—	—	\$673,420	\$673,420	—	—%
Intrafund Charges	\$1,260,778	\$1,474,565	\$866,346	\$866,346	—	—%
Total Expenditures / Appropriations	\$18,599,018	\$21,703,569	\$22,729,337	\$22,960,433	\$231,096	1.0%
Other Reimbursements	\$(154,788)	\$(154,788)	\$(157,099)	\$(157,099)	—	—%
Total Reimbursements	\$(154,788)	\$(154,788)	\$(157,099)	\$(157,099)	—	—%
Net Financing Uses	\$18,444,230	\$21,548,781	\$22,572,238	\$22,803,334	\$231,096	1.0%
Revenue						
Fines, Forfeitures & Penalties	\$1,707	—	—	—	—	—%
Revenue from Use Of Money & Property	\$(2,973)	—	—	—	—	—%
Intergovernmental Revenues	\$94,635	—	—	\$54,901	\$54,901	—%
Charges for Services	\$18,259,358	\$21,442,898	\$22,485,582	\$22,677,064	\$191,482	0.9%
Miscellaneous Revenues	\$56,989	\$41,200	\$41,200	\$41,200	—	—%
Total Revenue	\$18,409,717	\$21,484,098	\$22,526,782	\$22,773,165	\$246,383	1.1%
Use of Fund Balance	\$34,514	\$64,683	\$45,456	\$30,169	\$(15,287)	(33.6)%
Positions	101.0	101.0	102.0	102.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$231,096 (1.0%) increase in total appropriations, a \$246,383 (1.1%) increase in revenue, and a \$15,287 (33.6%) decrease in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an anticipated increase in negotiated personnel costs.

The increase in revenue is due to an anticipated increase in negotiated personnel costs and adjustments to charges for services based on prior year fund balance.

Use of Fund Balance reflects a carryover of \$30,169 in available balance.

DCS - Construction Management and Inspection Division

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$16,209,956	\$17,145,180	\$17,543,213	\$17,925,850	\$382,637	2.2%
Services & Supplies	\$6,447,475	\$5,474,979	\$6,960,226	\$6,959,226	\$(1,000)	(0.0)%
Other Charges	\$115,559	\$131,154	\$317,513	\$317,513	—	—%
Equipment	\$61,759	\$154,300	\$100,300	\$100,300	—	—%
Interfund Charges	—	—	\$565,234	\$565,234	—	—%
Intrafund Charges	\$1,411,899	\$1,699,451	\$1,397,725	\$1,397,725	—	—%
Total Expenditures / Appropriations	\$24,246,648	\$24,605,064	\$26,884,211	\$27,265,848	\$381,637	1.4%
Total Reimbursements between Programs	\$(152,679)	\$(155,289)	\$(161,422)	\$(161,422)	—	—%
Other Reimbursements	\$(1,023,516)	\$(1,311,149)	\$(1,301,365)	\$(1,301,365)	—	—%
Total Reimbursements	\$(1,176,195)	\$(1,466,438)	\$(1,462,787)	\$(1,462,787)	—	—%
Net Financing Uses	\$23,070,454	\$23,138,626	\$25,421,424	\$25,803,061	\$381,637	1.5%
Revenue						
Fines, Forfeitures & Penalties	\$123,298	—	—	\$14,840	\$14,840	—%
Intergovernmental Revenues	\$113,232	—	—	\$79,123	\$79,123	—%
Charges for Services	\$22,774,266	\$21,415,622	\$24,937,384	\$24,043,930	\$(893,454)	(3.6)%
Miscellaneous Revenues	\$822	—	—	—	—	—%
Other Financing Sources	\$1,000	—	—	—	—	—%
Total Revenue	\$23,012,618	\$21,415,622	\$24,937,384	\$24,137,893	\$(799,491)	(3.2)%
Use of Fund Balance	\$57,836	\$1,723,004	\$484,040	\$1,665,168	\$1,181,128	244.0%
Positions	113.0	114.0	113.0	113.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$381,637 (1.4%) increase in total appropriations, a \$799,491 (3.2%) decrease in revenue, and a \$1,181,128 (244.0%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is primarily due to an anticipated increase in negotiated personnel costs.

The net decrease in revenue is due to adjustments in charges for services based on prior year fund balance, partially offset by an anticipated increase in negotiated personnel costs.

Use of Fund Balance reflects a carryover of \$1,665,168 in available balance.

DCS - County Engineering

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$6,362,045	\$7,186,079	\$7,602,017	\$7,747,801	\$145,784	1.9%
Services & Supplies	\$3,909,308	\$3,789,464	\$5,228,755	\$5,228,755	—	—%
Other Charges	\$47,195	\$82,195	\$134,556	\$134,556	—	—%
Equipment	\$735	\$800	\$43,500	\$43,500	—	—%
Interfund Charges	—	—	\$604,776	\$604,776	—	—%
Intrafund Charges	\$795,958	\$856,625	\$371,062	\$371,062	—	—%
Total Expenditures / Appropriations	\$11,115,240	\$11,915,163	\$13,984,666	\$14,130,450	\$145,784	1.0%
Total Reimbursements between Programs	\$(708,114)	\$(920,000)	\$(865,000)	\$(865,000)	—	—%
Other Reimbursements	\$(388,718)	\$(416,216)	\$(492,307)	\$(492,307)	—	—%
Total Reimbursements	\$(1,096,831)	\$(1,336,216)	\$(1,357,307)	\$(1,357,307)	—	—%
Net Financing Uses	\$10,018,409	\$10,578,947	\$12,627,359	\$12,773,143	\$145,784	1.2%
Revenue						
Licenses, Permits & Franchises	\$71,622	\$55,000	\$86,000	\$86,000	—	—%
Fines, Forfeitures & Penalties	\$49,582	\$29,800	\$39,800	\$39,800	—	—%
Revenue from Use Of Money & Property	\$(4,642)	—	—	—	—	—%
Intergovernmental Revenues	\$31,813	—	—	\$20,993	\$20,993	—%
Charges for Services	\$9,297,936	\$8,737,184	\$10,960,035	\$11,076,766	\$116,731	1.1%
Miscellaneous Revenues	\$336,124	\$325,145	\$335,177	\$335,177	—	—%
Total Revenue	\$9,782,436	\$9,147,129	\$11,421,012	\$11,558,736	\$137,724	1.2%
Use of Fund Balance	\$235,973	\$1,431,818	\$1,206,347	\$1,214,407	\$8,060	0.7%
Positions	40.0	41.0	43.0	43.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$145,784 (1.0%) increase in total appropriations, a \$137,724 (1.2%) increase in revenue, and an \$8,060 (0.7%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an anticipated increase in negotiated personnel costs.

The increase in revenue is due to an anticipated increase in negotiated personnel costs and adjustments to charges for services based on prior year fund balance.

Use of Fund Balance reflects a carryover of \$1,214,407 in available balance, which includes \$18,563 in fund balance from the Administrative Services program that was moved to the Community Development budget (BU 5720000).

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Building Inspection	\$18,700,005	\$21,887,298	\$22,778,501	\$22,954,696	\$176,195	0.8%
Total Expenditures / Appropriations	\$18,700,005	\$21,887,298	\$22,778,501	\$22,954,696	\$176,195	0.8%
Net Financing Uses	\$18,700,005	\$21,887,298	\$22,778,501	\$22,954,696	\$176,195	0.8%
Total Revenue	\$19,616,624	\$17,598,842	\$18,123,842	\$17,749,621	\$(374,221)	(2.1)%
Use of Fund Balance	\$(916,618)	\$4,288,456	\$4,654,659	\$5,205,075	\$550,416	11.8%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$18,275,891	\$21,442,298	\$22,333,501	\$22,509,696	\$176,195	0.8%
Other Charges	\$424,114	\$445,000	\$445,000	\$445,000	—	—%
Total Expenditures / Appropriations	\$18,700,005	\$21,887,298	\$22,778,501	\$22,954,696	\$176,195	0.8%
Net Financing Uses	\$18,700,005	\$21,887,298	\$22,778,501	\$22,954,696	\$176,195	0.8%
Revenue						
Licenses, Permits & Franchises	\$19,349,428	\$17,239,001	\$17,759,001	\$17,384,780	\$(374,221)	(2.1)%
Fines, Forfeitures & Penalties	\$500	\$7,500	—	—	—	—%
Revenue from Use Of Money & Property	\$82,124	\$30,000	\$30,000	\$30,000	—	—%
Intergovernmental Revenues	\$53,530	\$45,000	\$50,000	\$50,000	—	—%
Charges for Services	\$123,501	\$268,841	\$276,341	\$276,341	—	—%
Miscellaneous Revenues	\$7,541	\$8,500	\$8,500	\$8,500	—	—%
Total Revenue	\$19,616,624	\$17,598,842	\$18,123,842	\$17,749,621	\$(374,221)	(2.1)%
Use of Fund Balance	\$(916,618)	\$4,288,456	\$4,654,659	\$5,205,075	\$550,416	11.8%

Summary of Changes

The Revised Recommended Budget reflects a \$176,195 (0.8%) increase in total appropriations, a \$374,221 (2.1%) decrease in revenue, and a \$550,416 (11.8%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an anticipated increase in negotiated personnel costs in the Development and Code Services budget (BU 2151000).

The decrease in revenue is due to a reassessment of revenue estimates.

Use of Fund Balance reflects the carryover of \$5,205,075 in available balance.

- There are no changes to reserves.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Community Development	—	—	\$17,277	—	\$(17,277)	(100.0)%
Total Expenditures / Appropriations	—	—	\$17,277	—	\$(17,277)	(100.0)%
Net Financing Uses	—	—	\$17,277	—	\$(17,277)	(100.0)%
Use of Fund Balance	—	—	\$17,277	—	\$(17,277)	(100.0)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	—	—	\$17,277	—	\$(17,277)	(100.0)%
Total Expenditures / Appropriations	—	—	\$17,277	—	\$(17,277)	(100.0)%
Net Financing Uses	—	—	\$17,277	—	\$(17,277)	(100.0)%
Revenue						
Total Revenue	—	—	—	—	—	—%
Use of Fund Balance	—	—	\$17,277	—	\$(17,277)	(100.0)%

Summary of Changes

The Revised Recommended Budget reflects a \$17,277 (100.0%) decrease in total appropriations and use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to a disbursement of the trust account balance in Fiscal Year 2021-22.

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Affordability Fee	\$4,352,903	\$4,352,903	\$4,500,000	\$4,500,000	—	—%
Total Expenditures / Appropriations	\$4,352,903	\$4,352,903	\$4,500,000	\$4,500,000	—	—%
Net Financing Uses	\$4,352,903	\$4,352,903	\$4,500,000	\$4,500,000	—	—%
Total Revenue	\$3,914,931	\$3,500,000	\$4,500,000	\$4,085,069	\$(414,931)	(9.2)%
Use of Fund Balance	\$437,972	\$852,903	—	\$414,931	\$414,931	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$4,352,903	\$4,352,903	\$4,500,000	\$4,500,000	—	—%
Total Expenditures / Appropriations	\$4,352,903	\$4,352,903	\$4,500,000	\$4,500,000	—	—%
Net Financing Uses	\$4,352,903	\$4,352,903	\$4,500,000	\$4,500,000	—	—%
Revenue						
Licenses, Permits & Franchises	\$3,906,312	\$3,500,000	\$4,500,000	\$4,085,069	\$(414,931)	(9.2)%
Revenue from Use Of Money & Property	\$8,619	—	—	—	—	—%
Total Revenue	\$3,914,931	\$3,500,000	\$4,500,000	\$4,085,069	\$(414,931)	(9.2)%
Use of Fund Balance	\$437,972	\$852,903	—	\$414,931	\$414,931	—%

Summary of Changes

The Revised Recommended Budget reflects a \$414,931 (9.2%) decrease in revenue and a \$414,931 (new) increase in use of fund balance from the Approved Recommended Budget.

The decrease in revenue is due to a change in assumptions for revenue collection based on actuals in Fiscal Year 2021-22.

Use of Fund Balance reflects a carryover of \$414,931 in available balance.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Fair Housing Services	\$145,953	\$209,074	\$216,610	\$228,067	\$11,457	5.3%
Total Expenditures / Appropriations	\$145,953	\$209,074	\$216,610	\$228,067	\$11,457	5.3%
Net Financing Uses	\$145,953	\$209,074	\$216,610	\$228,067	\$11,457	5.3%
Net County Cost	\$145,953	\$209,074	\$216,610	\$228,067	\$11,457	5.3%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$96,687	\$156,117	\$157,268	\$168,725	\$11,457	7.3%
Other Charges	\$49,266	\$51,457	\$57,842	\$57,842	—	—%
Intrafund Charges	—	\$1,500	\$1,500	\$1,500	—	—%
Total Expenditures / Appropriations	\$145,953	\$209,074	\$216,610	\$228,067	\$11,457	5.3%
Net Financing Uses	\$145,953	\$209,074	\$216,610	\$228,067	\$11,457	5.3%
Net County Cost	\$145,953	\$209,074	\$216,610	\$228,067	\$11,457	5.3%

Summary of Changes

The Revised Recommended Budget reflects an \$11,457 (5.3%) increase in total appropriations and net county cost from the Approved Recommended Budget.

The increase in total appropriations and net county cost is due to an increase in CalPERS pension obligation costs and contracted services.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Carmichael Recreation and Park District	\$4,415,748	\$6,421,144	\$6,686,252	\$7,396,111	\$709,859	10.6%
Total Expenditures / Appropriations	\$4,415,748	\$6,421,144	\$6,686,252	\$7,396,111	\$709,859	10.6%
Total Reimbursements	—	—	—	\$(31,705)	\$(31,705)	—%
Net Financing Uses	\$4,415,748	\$6,421,144	\$6,686,252	\$7,364,406	\$678,154	10.1%
Total Revenue	\$4,302,580	\$5,132,586	\$5,528,664	\$6,189,016	\$660,352	11.9%
Use of Fund Balance	\$113,168	\$1,288,558	\$1,157,588	\$1,175,390	\$17,802	1.5%
Positions	23.0	23.0	22.0	23.5	1.5	6.8%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,378,917	\$2,795,089	\$2,947,513	\$3,188,932	\$241,419	8.2%
Services & Supplies	\$1,742,860	\$2,171,785	\$2,113,169	\$2,238,379	\$125,210	5.9%
Improvements	\$260,525	\$748,700	\$920,000	\$1,328,400	\$408,400	44.4%
Equipment	\$33,447	\$205,570	\$205,570	\$140,400	\$(65,170)	(31.7)%
Appropriation for Contingencies	—	\$500,000	\$500,000	\$500,000	—	—%
Total Expenditures / Appropriations	\$4,415,748	\$6,421,144	\$6,686,252	\$7,396,111	\$709,859	10.6%
Other Reimbursements	—	—	—	\$(31,705)	\$(31,705)	—%
Total Reimbursements	—	—	—	\$(31,705)	\$(31,705)	—%
Net Financing Uses	\$4,415,748	\$6,421,144	\$6,686,252	\$7,364,406	\$678,154	10.1%
Revenue						
Taxes	\$2,407,477	\$2,309,580	\$2,396,049	\$2,473,750	\$77,701	3.2%
Revenue from Use Of Money & Property	\$1,367,228	\$1,312,706	\$1,421,376	\$1,456,327	\$34,951	2.5%
Intergovernmental Revenues	\$51,768	\$140,200	\$182,989	\$541,591	\$358,602	196.0%
Charges for Services	\$455,955	\$724,500	\$724,750	\$724,750	—	—%
Miscellaneous Revenues	\$8,653	\$612,600	\$770,500	\$962,598	\$192,098	24.9%
Other Financing Sources	\$11,500	\$33,000	\$33,000	\$30,000	\$(3,000)	(9.1)%
Total Revenue	\$4,302,580	\$5,132,586	\$5,528,664	\$6,189,016	\$660,352	11.9%
Use of Fund Balance	\$113,168	\$1,288,558	\$1,157,588	\$1,175,390	\$17,802	1.5%
Positions	23.0	23.0	22.0	23.5	1.5	6.8%

Summary of Changes

The Revised Recommended Budget reflects a \$709,859 (10.6%) increase in total appropriations, a \$31,705 (new) increase in reimbursements, a \$660,352 (11.9%) increase in revenue, and a \$17,802 (1.5%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs.
- An increase in general liability/property insurance, utilities, maintenance and repair of mechanical systems, and a chair and table replacement program at various facilities. Programs and services include:
 - An enhanced turf management program to improve service levels.
 - Added goats/sheep for weed abatement at two additional park sites for a total of three park sites.
 - Funding for financial statement audits for FY 2021-22 and FY 2020-21.

- Increased costs related to credit card transactions and anticipated increased costs for the Carmichael Improvement District levy on the Carmichael Recreation and Park District (CRPD).
- An increase in capital projects including:
 - La Sierra Community Center 800 Wing Restoration and Roof Improvement.
 - Carmichael Park Basketball Courts Improvement and Tennis Courts Improvement.
 - New/replacement amenities at various parks (bleachers, bike racks, drinking fountain(s)).
 - Shade structure(s).
 - Funding for District-wide improvement project cost adjustments due to project cost increases.

The increase in reimbursements is due to the completion and planned completion of several restoration/replacement projects funded through insurance proceeds.

The increase in revenue is due to:

- An anticipated increase in negotiated personnel costs.
- An anticipated increase in property tax revenue based on parcels and assessed value projections and market trends in Carmichael Recreation and Park District tax rate area.
- An anticipated increase in revenue from the facility rental program.
- Additional Quimby/in-lieu and Park Impact Fees that are available to fund capital improvement projects.

Use of Fund Balance reflects a carryover of \$1,175,390 in available balance.

- There are no changes to reserves.

Position counts have increased by 1.5 FTE from the Approved Recommended Budget due to:

- 1.5 FTE recommended net Base increases.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Carmichael RPD Assessment District	\$123,957	\$403,407	\$241,577	\$279,514	\$37,937	15.7%
Total Expenditures / Appropriations	\$123,957	\$403,407	\$241,577	\$279,514	\$37,937	15.7%
Net Financing Uses	\$123,957	\$403,407	\$241,577	\$279,514	\$37,937	15.7%
Total Revenue	\$2,064	\$2,500	\$500	\$500	—	—%
Use of Fund Balance	\$121,893	\$400,907	\$241,077	\$279,014	\$37,937	15.7%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$61,518	\$195,539	\$128,627	\$70,394	\$(58,233)	(45.3)%
Improvements	\$62,439	\$158,540	\$105,000	\$175,000	\$70,000	66.7%
Interfund Charges	—	—	—	\$31,705	\$31,705	—%
Appropriation for Contingencies	—	\$49,328	\$7,950	\$2,415	\$(5,535)	(69.6)%
Total Expenditures / Appropriations	\$123,957	\$403,407	\$241,577	\$279,514	\$37,937	15.7%
Net Financing Uses	\$123,957	\$403,407	\$241,577	\$279,514	\$37,937	15.7%
Revenue						
Revenue from Use Of Money & Property	\$2,064	\$2,500	\$500	\$500	—	—%
Total Revenue	\$2,064	\$2,500	\$500	\$500	—	—%
Use of Fund Balance	\$121,893	\$400,907	\$241,077	\$279,014	\$37,937	15.7%

Summary of Changes

The Revised Recommended Budget reflects a \$37,937 (15.7%) increase in total appropriations and use of fund balance from the Approved Recommended Budget.

The net increase in total appropriations is primarily due to:

- A decrease in Master Plan and General Obligation (GO) Bond Planning services.
- An increase in Election services to fund the GO Bond ballot measure.
- An increase in capital projects including:

- Carmichael Park Canine Corral (Off leash Dog Park) Shade Structure
- Del Campo Park Booster Pump for the Irrigation System
- La Sierra Community Center Backflows for the Irrigation System
- Glancy Oaks Booster Pump motor replacements
- Carmichael Park Basketball Court Improvement

Use of Fund Balance reflects a carryover of \$279,014 in available balance.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Mission Oaks Recreation and Park District	\$3,936,251	\$4,745,225	\$4,917,398	\$6,561,237	\$1,643,839	33.4%
Total Expenditures / Appropriations	\$3,936,251	\$4,745,225	\$4,917,398	\$6,561,237	\$1,643,839	33.4%
Net Financing Uses	\$3,936,251	\$4,745,225	\$4,917,398	\$6,561,237	\$1,643,839	33.4%
Total Revenue	\$4,284,361	\$3,953,732	\$4,276,123	\$4,924,466	\$648,343	15.2%
Use of Fund Balance	\$(348,110)	\$791,493	\$641,275	\$1,636,771	\$995,496	155.2%
Positions	26.0	26.0	26.0	26.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,319,807	\$2,544,210	\$2,717,411	\$2,760,711	\$43,300	1.6%
Services & Supplies	\$1,236,973	\$1,409,752	\$1,496,872	\$1,603,620	\$106,748	7.1%
Other Charges	\$1,653	\$2,263	\$2,115	\$2,469	\$354	16.7%
Improvements	\$377,818	\$639,000	\$551,000	\$2,001,437	\$1,450,437	263.2%
Equipment	—	—	—	\$43,000	\$43,000	—%
Appropriation for Contingencies	—	\$150,000	\$150,000	\$150,000	—	—%
Total Expenditures / Appropriations	\$3,936,251	\$4,745,225	\$4,917,398	\$6,561,237	\$1,643,839	33.4%
Net Financing Uses	\$3,936,251	\$4,745,225	\$4,917,398	\$6,561,237	\$1,643,839	33.4%
Revenue						
Taxes	\$3,332,291	\$3,187,355	\$3,247,172	\$3,420,706	\$173,534	5.3%
Revenue from Use Of Money & Property	\$91,592	\$50,418	\$63,318	\$14,418	\$(48,900)	(77.2)%
Intergovernmental Revenues	\$58,869	\$54,329	\$268,642	\$262,142	\$(6,500)	(2.4)%
Charges for Services	\$723,922	\$629,297	\$673,658	\$1,195,000	\$521,342	77.4%
Miscellaneous Revenues	\$77,686	\$32,333	\$23,333	\$32,200	\$8,867	38.0%
Total Revenue	\$4,284,361	\$3,953,732	\$4,276,123	\$4,924,466	\$648,343	15.2%
Use of Fund Balance	\$(348,110)	\$791,493	\$641,275	\$1,636,771	\$995,496	155.2%
Positions	26.0	26.0	26.0	26.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$1,643,838 (33.4%) increase in total appropriations, a \$648,343 (15.2%) increase in revenue, and a \$995,496 (155.2%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is primarily due to:

- An anticipated increase in negotiated personnel costs.
- An increase in insurance liability and equipment costs.
- Capital improvement projects that are scheduled for FY 2022-23 including:
 - A decomposed Granite Pathway with exercise equipment and new locks at Swanston Park.
 - Resurfacing and re-purposing of the tennis courts, new gutters, and surveillance equipment at Gibbons Park.
 - New locks, gutters, and surveillance equipment at Mission North Park District Office.

- Decorative bark and a sound screen for the sport courts at Eastern Oak Park.
- A new surveillance system at the District Maintenance Shop.
- New park playground equipment at emPOWERment Park.
- A signage plan for various parks.
- A 2022 Chevrolet Bolt Electric Utility Vehicle.
- Resurfacing of the tennis courts at Sierra Oaks Elementary School.
- A new playground at Cowan Elementary School.

The increase in revenue is due to:

- An anticipated increase in negotiated personnel costs.
- An increase in Secured Property Tax and Recreation Service Charges.
- An increase in State Parks Per Capita Grant funds and use of Development Fees, and Park Impact Fees for construction of a new park on Bell Street.

Use of Fund Balance reflects the net of a carryover of \$1,139,603 in available balance and a reserve release of \$497,168. Reserve changes from the prior year Adopted Budget are detailed below:

- Missions Oaks Receptions and Park District has decreased \$497,168.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Mission Oaks Maintenance Assessment District	\$821,080	\$1,115,500	\$1,115,500	\$1,346,791	\$231,291	20.7%
Total Expenditures / Appropriations	\$821,080	\$1,115,500	\$1,115,500	\$1,346,791	\$231,291	20.7%
Net Financing Uses	\$821,080	\$1,115,500	\$1,115,500	\$1,346,791	\$231,291	20.7%
Total Revenue	\$1,044,477	\$1,032,586	\$1,033,586	\$1,040,480	\$6,894	0.7%
Use of Fund Balance	\$(223,396)	\$82,914	\$81,914	\$306,311	\$224,397	273.9%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$429,174	\$460,000	\$491,500	\$503,426	\$11,926	2.4%
Improvements	\$312,557	\$565,500	\$513,000	\$725,365	\$212,365	41.4%
Equipment	\$79,349	\$90,000	\$111,000	\$118,000	\$7,000	6.3%
Total Expenditures / Appropriations	\$821,080	\$1,115,500	\$1,115,500	\$1,346,791	\$231,291	20.7%
Net Financing Uses	\$821,080	\$1,115,500	\$1,115,500	\$1,346,791	\$231,291	20.7%
Revenue						
Revenue from Use Of Money & Property	\$3,213	\$100	\$100	\$2,000	\$1,900	1,900.0%
Miscellaneous Revenues	\$1,041,264	\$1,032,486	\$1,033,486	\$1,038,480	\$4,994	0.5%
Total Revenue	\$1,044,477	\$1,032,586	\$1,033,586	\$1,040,480	\$6,894	0.7%
Use of Fund Balance	\$(223,396)	\$82,914	\$81,914	\$306,311	\$224,397	273.9%

Summary of Changes

The Revised Recommended Budget reflects a \$231,291 (20.7%) increase in total appropriations, a \$6,894 (0.7%) increase in revenue, and a \$224,397 (273.9%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An increase in water utilities and engineering services.

- The following capital improvement projects that are scheduled for FY 2022-23:
 - Heating, ventilation, and air conditioning (HVAC) replacement at Gibbons Park.
 - Americans with Disabilities Act (ADA) sidewalk repair at Mission North Park.
 - Slurry parking lot at Mission North Park.
 - Resurfacing the basketball courts at Swanston Park.
 - ADA sidewalk replacement at Gibbons Park.
 - Replacement of three vehicles for District Fleet.
 - Light Emitting Diode (LED) sign at Eastern Oak Park.
 - Replenish playground fiber at various parks.

The increase in revenue is due to an anticipated increase in interest income and Park Assessment Fees.

Use of Fund Balance reflects a carryover of \$306,311 in available balance.

- There are no changes to reserves.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Sunrise Recreation and Park District	\$9,092,122	\$11,727,846	\$10,435,742	\$11,761,459	\$1,325,717	12.7%
Total Expenditures / Appropriations	\$9,092,122	\$11,727,846	\$10,435,742	\$11,761,459	\$1,325,717	12.7%
Net Financing Uses	\$9,092,122	\$11,727,846	\$10,435,742	\$11,761,459	\$1,325,717	12.7%
Total Revenue	\$9,187,902	\$9,554,324	\$8,907,492	\$9,492,156	\$584,664	6.6%
Use of Fund Balance	\$(95,781)	\$2,173,522	\$1,528,250	\$2,269,303	\$741,053	48.5%
Positions	25.0	25.0	25.0	25.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$5,925,383	\$6,787,168	\$6,817,168	\$7,379,159	\$561,991	8.2%
Services & Supplies	\$2,461,319	\$2,890,950	\$2,761,844	\$3,005,655	\$243,811	8.8%
Other Charges	\$52,805	\$73,883	\$58,888	\$53,887	\$(5,001)	(8.5)%
Improvements	\$458,641	\$999,307	\$75,000	\$525,915	\$450,915	601.2%
Equipment	\$193,973	\$344,647	—	\$246,843	\$246,843	—%
Appropriation for Contingencies	—	\$631,891	\$722,842	\$550,000	\$(172,842)	(23.9)%
Total Expenditures / Appropriations	\$9,092,122	\$11,727,846	\$10,435,742	\$11,761,459	\$1,325,717	12.7%
Net Financing Uses	\$9,092,122	\$11,727,846	\$10,435,742	\$11,761,459	\$1,325,717	12.7%
Revenue						
Taxes	\$5,712,271	\$5,650,723	\$5,905,006	\$6,126,444	\$221,438	3.8%
Fines, Forfeitures & Penalties	\$652	—	\$100	\$100	—	—%
Revenue from Use Of Money & Property	\$650,749	\$661,711	\$698,840	\$627,443	\$(71,397)	(10.2)%
Intergovernmental Revenues	\$348,702	\$453,917	\$44,000	\$193,428	\$149,428	339.6%
Charges for Services	\$2,437,459	\$2,748,973	\$2,235,546	\$2,386,041	\$150,495	6.7%
Miscellaneous Revenues	\$26,020	\$39,000	\$24,000	\$146,700	\$122,700	511.3%
Other Financing Sources	\$12,050	—	—	\$12,000	\$12,000	—%
Total Revenue	\$9,187,902	\$9,554,324	\$8,907,492	\$9,492,156	\$584,664	6.6%
Use of Fund Balance	\$(95,781)	\$2,173,522	\$1,528,250	\$2,269,303	\$741,053	48.5%
Positions	25.0	25.0	25.0	25.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$1,325,717 (12.7%) increase in total appropriations, a \$584,664 (6.6%) increase in revenue, and a \$741,053 (48.5%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An increase in salary and benefits resulting from various changes in personnel costs.
- Increases in services and supplies primarily for insurance liability for claim exposure and rate increases, the Rusch Park restroom repair project, an energy efficiency project, new security cameras, pool chemical cost increases, water cost increases, fuel cost increases, uniform allowance needs, safety program, and graffiti removal service needs.

- Re-budgeting associated with capital equipment including a tractor received in the prior year but paid for in FY 2022-23, two vehicles ordered in prior year but not yet received or paid, and two additional vehicles.
- Re-budgeting and costs associated with capital projects including:
 - Tempo Park Playground Installation Project that began in the prior year but is not yet completed.
 - Northwoods Park Tennis/Pickleball Court Resurfacing Project completed in the prior year but paid for in FY 2022-23.
 - Pioneer Park Solar Lights completed in the prior year but paid for in FY 2022-23.
 - Rusch Park Tennis/Pickleball Court Resurfacing Project.
 - Rusch Park Concrete Project.
 - C-Bar-C Playground Project.

The increase in revenue is primarily due to:

- An increase in property tax revenue.
- An increase in building and facility rentals.
- Anticipated Per Capita grant funding for Capital Projects.
- An increase in Park Impact funds for Capital Projects.
- An increase in In-lieu funds for Capital Projects.
- An increase in Donations/Contributions for projects.
- An increase in gain on sale of fixed assets.

Use of Fund Balance reflects a carryover of \$2,269,303 in available balance.

- There are no changes to reserves.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Antelope Assessment	\$765,382	\$1,236,702	\$1,123,448	\$1,195,914	\$72,466	6.5%
Total Expenditures / Appropriations	\$765,382	\$1,236,702	\$1,123,448	\$1,195,914	\$72,466	6.5%
Net Financing Uses	\$765,382	\$1,236,702	\$1,123,448	\$1,195,914	\$72,466	6.5%
Total Revenue	\$723,609	\$717,714	\$718,747	\$740,899	\$22,152	3.1%
Use of Fund Balance	\$41,773	\$518,988	\$404,701	\$455,015	\$50,314	12.4%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$62,813	\$62,813	\$38,359	\$38,359	—	—%
Services & Supplies	\$287,543	\$325,362	\$295,062	\$349,728	\$54,666	18.5%
Other Charges	\$415,026	\$415,027	\$415,027	\$415,027	—	—%
Improvements	—	\$433,500	\$375,000	\$392,800	\$17,800	4.7%
Total Expenditures / Appropriations	\$765,382	\$1,236,702	\$1,123,448	\$1,195,914	\$72,466	6.5%
Net Financing Uses	\$765,382	\$1,236,702	\$1,123,448	\$1,195,914	\$72,466	6.5%
Revenue						
Revenue from Use Of Money & Property	\$7,229	\$8,000	\$9,033	\$3,500	\$(5,533)	(61.3)%
Charges for Services	\$716,380	\$709,714	\$709,714	\$737,399	\$27,685	3.9%
Total Revenue	\$723,609	\$717,714	\$718,747	\$740,899	\$22,152	3.1%
Use of Fund Balance	\$41,773	\$518,988	\$404,701	\$455,015	\$50,314	12.4%

Summary of Changes

The Revised Recommended Budget reflects a \$72,466 (6.5%) increase in total appropriations, a \$22,152 (3.1%) increase in revenue, and a \$50,314 (12.4%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs.

- An increase in water costs.
- Re-budgeting of projects from the prior year.

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

Use of Fund Balance reflects the net of a carryover of \$477,215 in available balance and a provision for reserve of \$22,200. Reserve changes from the prior year Adopted Budget are detailed below:

- Antelope Assessment has increased \$22,200.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Citrus Heights Assessment Districts	\$165,757	\$165,757	\$147,757	\$108,100	\$(39,657)	(26.8)%
Total Expenditures / Appropriations	\$165,757	\$165,757	\$147,757	\$108,100	\$(39,657)	(26.8)%
Net Financing Uses	\$165,757	\$165,757	\$147,757	\$108,100	\$(39,657)	(26.8)%
Total Revenue	\$165,757	\$165,757	\$147,757	\$108,100	\$(39,657)	(26.8)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$130,610	\$130,610	\$112,610	\$94,200	\$(18,410)	(16.3)%
Services & Supplies	\$34,546	\$34,546	\$34,546	\$13,900	\$(20,646)	(59.8)%
Other Charges	\$601	\$601	\$601	—	\$(601)	(100.0)%
Total Expenditures / Appropriations	\$165,757	\$165,757	\$147,757	\$108,100	\$(39,657)	(26.8)%
Net Financing Uses	\$165,757	\$165,757	\$147,757	\$108,100	\$(39,657)	(26.8)%
Revenue						
Charges for Services	\$165,757	\$165,757	\$147,757	\$108,100	\$(39,657)	(26.8)%
Total Revenue	\$165,757	\$165,757	\$147,757	\$108,100	\$(39,657)	(26.8)%

Summary of Changes

The Revised Recommended Budget reflects a \$39,657 (26.8%) decrease in total appropriations and revenue from the Approved Recommended Budget.

The decrease in total appropriations and revenue is due to reduced funding availability for the Stock Ranch and Van Maren Park Assessments.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Foothill Park	—	\$1,002,787	\$1,003,722	\$1,288,260	\$284,538	28.3%
Total Expenditures / Appropriations	—	\$1,002,787	\$1,003,722	\$1,288,260	\$284,538	28.3%
Net Financing Uses	—	\$1,002,787	\$1,003,722	\$1,288,260	\$284,538	28.3%
Total Revenue	\$3,916	\$386,192	\$386,192	\$667,749	\$281,557	72.9%
Use of Fund Balance	\$(3,916)	\$616,595	\$617,530	\$620,511	\$2,981	0.5%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	—	—	—	\$100,000	\$100,000	—%
Improvements	—	\$1,002,787	\$1,003,722	\$1,188,260	\$184,538	18.4%
Total Expenditures / Appropriations	—	\$1,002,787	\$1,003,722	\$1,288,260	\$284,538	28.3%
Net Financing Uses	—	\$1,002,787	\$1,003,722	\$1,288,260	\$284,538	28.3%
Revenue						
Revenue from Use Of Money & Property	\$3,916	—	—	—	—	—%
Intergovernmental Revenues	—	\$50,000	\$50,000	\$65,521	\$15,521	31.0%
Charges for Services	—	\$336,192	\$336,192	\$602,228	\$266,036	79.1%
Total Revenue	\$3,916	\$386,192	\$386,192	\$667,749	\$281,557	72.9%
Use of Fund Balance	\$(3,916)	\$616,595	\$617,530	\$620,511	\$2,981	0.5%

Summary of Changes

The Revised Recommended Budget reflects a \$284,538 (28.3%) increase in total appropriations, a \$281,557 (72.9%) increase in revenue, and a \$2,981 (0.5%) increase in use of fund balance from the Approved Recommended Budget.

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

The increase in revenue is due to Park Impact Fee and Per Capita funding.

Use of Fund Balance reflects a carryover of \$620,511 in available balance.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
After The Bell	—	—	—	\$1,650,430	\$1,650,430	—%
Total Expenditures / Appropriations	—	—	—	\$1,650,430	\$1,650,430	—%
Net Financing Uses	—	—	—	\$1,650,430	\$1,650,430	—%
Total Revenue	—	—	—	\$1,650,430	\$1,650,430	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	—	—	—	\$1,246,365	\$1,246,365	—%
Services & Supplies	—	—	—	\$404,065	\$404,065	—%
Total Expenditures / Appropriations	—	—	—	\$1,650,430	\$1,650,430	—%
Net Financing Uses	—	—	—	\$1,650,430	\$1,650,430	—%
Revenue						
Intergovernmental Revenues	—	—	—	\$1,650,430	\$1,650,430	—%
Total Revenue	—	—	—	\$1,650,430	\$1,650,430	—%

Summary of Changes

The Revised Recommended Budget reflects a \$1,650,430 (new) increase in total appropriations and revenue from the Approved Recommended Budget.

The increase in total appropriations and revenue is due to funding from the Dry Creek Joint Elementary School District (DCJESD) Memorandum of Understanding with the Sunrise Recreation and Park District to operate an after-school program.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Administration	\$2,176,951	\$2,755,247	\$2,909,885	\$3,070,598	\$160,713	5.5%
Business Environmental Resource Center (BERC)	\$782,152	\$1,143,303	\$1,095,708	\$1,154,527	\$58,819	5.4%
General Economic Development	\$3,811,985	\$3,315,961	\$12,927,234	\$21,427,033	\$8,499,799	65.8%
Mather	\$594,495	\$23,346,131	\$23,342,616	\$23,269,373	\$(73,243)	(0.3)%
McClellan	\$16,309,026	\$61,136,708	\$50,699,546	\$55,951,237	\$5,251,691	10.4%
Total Expenditures / Appropriations	\$23,674,609	\$91,697,350	\$90,974,989	\$104,872,768	\$13,897,779	15.3%
Total Reimbursements	\$(9,706,701)	\$(35,709,939)	\$(31,926,910)	\$(35,617,300)	\$(3,690,390)	11.6%
Net Financing Uses	\$13,967,908	\$55,987,411	\$59,048,079	\$69,255,468	\$10,207,389	17.3%
Total Revenue	\$20,944,835	\$21,004,815	\$18,644,543	\$27,295,945	\$8,651,402	46.4%
Use of Fund Balance	\$(6,976,927)	\$34,982,596	\$40,403,536	\$41,959,523	\$1,555,987	3.9%
Positions	16.0	15.0	16.0	16.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,398,039	\$2,776,755	\$3,151,875	\$3,210,472	\$58,597	1.9%
Services & Supplies	\$11,028,547	\$53,647,400	\$48,767,824	\$52,515,698	\$3,747,874	7.7%
Other Charges	\$995,720	\$28,256	\$7,393,380	\$13,794,298	\$6,400,918	86.6%
Interfund Charges	\$4,846,947	\$29,857,445	\$24,843,566	\$29,121,050	\$4,277,484	17.2%
Intrafund Charges	\$4,405,355	\$5,387,494	\$6,818,344	\$6,231,250	\$(587,094)	(8.6)%
Total Expenditures / Appropriations	\$23,674,609	\$91,697,350	\$90,974,989	\$104,872,768	\$13,897,779	15.3%
Intrafund Reimbursements Within Programs	\$(17,515)	\$(27,096)	\$(11,000)	\$(11,000)	—	—%
Other Reimbursements	\$(9,689,186)	\$(35,682,843)	\$(31,915,910)	\$(35,606,300)	\$(3,690,390)	11.6%
Total Reimbursements	\$(9,706,701)	\$(35,709,939)	\$(31,926,910)	\$(35,617,300)	\$(3,690,390)	11.6%
Net Financing Uses	\$13,967,908	\$55,987,411	\$59,048,079	\$69,255,468	\$10,207,389	17.3%
Revenue						
Licenses, Permits & Franchises	\$131,196	\$31,326	\$121,639	\$121,639	—	—%
Revenue from Use Of Money & Property	\$396,233	\$906,830	\$760,460	\$760,460	—	—%
Intergovernmental Revenues	\$15,718,687	\$14,943,268	\$13,395,569	\$22,046,971	\$8,651,402	64.6%
Miscellaneous Revenues	\$4,680,430	\$5,102,391	\$4,345,875	\$4,345,875	—	—%
Other Financing Sources	\$18,289	\$21,000	\$21,000	\$21,000	—	—%
Total Revenue	\$20,944,835	\$21,004,815	\$18,644,543	\$27,295,945	\$8,651,402	46.4%
Use of Fund Balance	\$(6,976,927)	\$34,982,596	\$40,403,536	\$41,959,523	\$1,555,987	3.9%
Positions	16.0	15.0	16.0	16.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$13,897,779 (15.3%) increase in total appropriations, a \$3,690,390 (11.6%) increase in reimbursements, an \$8,651,402 (46.4%) increase in revenue, and a \$1,555,987 (3.9%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is primarily due to:

- Re-budgeting of American Rescue Plan Act (ARPA) and California Microbusiness projects in the General Economic Development program.
- ARPA funding for Folsom Economic Development Corporation meeting economic challenges and increased demand for services resulting from the negative economic impacts of the pandemic.
- ARPA funding to support the Rancho Cordova Chamber in their mission to assist local businesses that have been negatively impacted by COVID-19.

- Adjustments projected in the activity level associated with environmental clean-up projects in the McClellan program.
- An anticipated increase in negotiated personnel costs.

The increase in reimbursements is primarily due to adjustments projected in the activity level associated with environmental clean-up projects in the McClellan program.

The increase in revenue is primarily due to:

- Re-budgeting of ARPA projects and funding in the General Economic Development program.
- Adjustments projected in the activity level associated with environmental clean-up projects in the McClellan program.
- An anticipated increase in negotiated personnel costs.

Use of Fund Balance reflects a carryover of \$41,959,523 in available balance.

- There are no changes to reserves.

Administration

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$1,864,644	\$2,049,200	\$2,408,445	\$2,456,268	\$47,823	2.0%
Services & Supplies	\$250,524	\$444,264	\$400,875	\$548,405	\$147,530	36.8%
Other Charges	\$15,913	\$15,913	\$565	\$565	—	—%
Intrafund Charges	\$45,870	\$245,870	\$100,000	\$65,360	\$(34,640)	(34.6)%
Total Expenditures / Appropriations	\$2,176,951	\$2,755,247	\$2,909,885	\$3,070,598	\$160,713	5.5%
Other Reimbursements	\$(2,337,915)	\$(2,150,500)	\$(2,364,188)	\$(2,364,188)	—	—%
Total Reimbursements	\$(2,337,915)	\$(2,150,500)	\$(2,364,188)	\$(2,364,188)	—	—%
Net Financing Uses	\$(160,964)	\$604,747	\$545,697	\$706,410	\$160,713	29.5%
Revenue						
Revenue from Use Of Money & Property	\$66,385	\$201,000	\$62,000	\$62,000	—	—%
Intergovernmental Revenues	\$6,651	—	—	\$1,615	\$1,615	—%
Miscellaneous Revenues	\$5,048	\$15,000	\$15,000	\$15,000	—	—%
Total Revenue	\$78,084	\$216,000	\$77,000	\$78,615	\$1,615	2.1%
Use of Fund Balance	\$(239,048)	\$388,747	\$468,697	\$627,795	\$159,098	33.9%
Positions	12.0	11.0	12.0	12.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$160,713 (5.5%) increase in total appropriations, a \$1,615 (2.1%) increase in revenue, and a \$159,098 (33.9%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs.
- A higher than anticipated fund balance allowing for an increase in other operating expenses.

The increase in revenue is due to an anticipated increase in negotiated personnel costs.

Use of Fund Balance reflects a carryover of \$627,795 in available balance.

Business Environmental Resource Center (BERC)

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$533,395	\$727,555	\$743,430	\$754,204	\$10,774	1.4%
Services & Supplies	\$140,839	\$178,515	\$192,073	\$240,118	\$48,045	25.0%
Other Charges	\$7,233	\$7,233	\$205	\$205	—	—%
Intrafund Charges	\$100,685	\$230,000	\$160,000	\$160,000	—	—%
Total Expenditures / Appropriations	\$782,152	\$1,143,303	\$1,095,708	\$1,154,527	\$58,819	5.4%
Other Reimbursements	\$(1,660)	\$(43,000)	\$(3,000)	\$(3,000)	—	—%
Total Reimbursements	\$(1,660)	\$(43,000)	\$(3,000)	\$(3,000)	—	—%
Net Financing Uses	\$780,492	\$1,100,303	\$1,092,708	\$1,151,527	\$58,819	5.4%
Revenue						
Revenue from Use Of Money & Property	\$1,074	\$2,000	\$2,000	\$2,000	—	—%
Intergovernmental Revenues	\$6,960	—	\$59,319	\$59,319	—	—%
Miscellaneous Revenues	\$771,484	\$778,604	\$771,484	\$771,484	—	—%
Total Revenue	\$779,518	\$780,604	\$832,803	\$832,803	—	—%
Use of Fund Balance	\$975	\$319,699	\$259,905	\$318,724	\$58,819	22.6%
Positions	4.0	4.0	4.0	4.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$58,819 (5.4%) increase in total appropriations and a \$58,819 (22.6%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs.
- A higher than anticipated fund balance allowing for an increase in other operating expenses.

Use of Fund Balance reflects a carryover of \$318,724 in available balance.

General Economic Development

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$887,692	\$1,763,567	\$3,637,932	\$5,736,813	\$2,098,881	57.7%
Other Charges	\$969,082	—	\$7,387,500	\$13,788,418	\$6,400,918	86.6%
Interfund Charges	\$97,142	\$111,394	\$164,314	\$164,314	—	—%
Intrafund Charges	\$1,858,069	\$1,441,000	\$1,737,488	\$1,737,488	—	—%
Total Expenditures / Appropriations	\$3,811,985	\$3,315,961	\$12,927,234	\$21,427,033	\$8,499,799	65.8%
Other Reimbursements	\$(2,219,429)	\$(2,036,569)	\$(3,450,742)	\$(2,898,288)	\$552,454	(16.0)%
Total Reimbursements	\$(2,219,429)	\$(2,036,569)	\$(3,450,742)	\$(2,898,288)	\$552,454	(16.0)%
Net Financing Uses	\$1,592,556	\$1,279,392	\$9,476,492	\$18,528,745	\$9,052,253	95.5%
Revenue						
Intergovernmental Revenues	\$2,982,122	—	\$9,336,250	\$15,766,443	\$6,430,193	68.9%
Miscellaneous Revenues	\$75,055	\$192,992	\$192,992	\$192,992	—	—%
Other Financing Sources	\$18,289	\$21,000	\$21,000	\$21,000	—	—%
Total Revenue	\$3,075,466	\$213,992	\$9,550,242	\$15,980,435	\$6,430,193	67.3%
Use of Fund Balance	\$(1,482,910)	\$1,065,400	\$(73,750)	\$2,548,310	\$2,622,060	(3,555.3)%

Summary of Changes

The Revised Recommended Budget reflects an \$8,499,799 (65.8%) increase in total appropriations, a \$552,454 (16.0%) decrease in reimbursements, a \$6,430,193 (67.3%) increase in revenue, and a \$2,622,060 (3,555.3%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- Re-budgeting based upon the timing of economic development projects, primarily ARPA and California Microbusiness projects.
- ARPA funding for Folsom Economic Development Corporation meeting economic challenges and increased demand for services resulting from the negative economic impacts of the pandemic.
- ARPA funding to support the Rancho Cordova Chamber in their mission to assist local businesses that have been negatively impacted by COVID-19.

The decrease in reimbursements is due to an increase in use of fund balance, resulting in a lesser need for funding derived from proceeds generated from the sale or lease of former military base assets for general economic development.

The increase in revenue is due to re-budgeting based upon the timing of ARPA projects and funding.
Use of Fund Balance reflects a carryover of \$2,548,310 in available balance.

Mather

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$415,834	\$16,844,231	\$16,994,636	\$16,921,393	\$(73,243)	(0.4)%
Other Charges	\$3,401	\$5,000	\$5,000	\$5,000	—	—%
Interfund Charges	\$4,184	\$6,157,900	\$6,105,780	\$6,105,780	—	—%
Intrafund Charges	\$171,075	\$339,000	\$237,200	\$237,200	—	—%
Total Expenditures / Appropriations	\$594,495	\$23,346,131	\$23,342,616	\$23,269,373	\$(73,243)	(0.3)%
Other Reimbursements	\$(279,097)	\$(7,398,548)	\$(7,142,667)	\$(7,142,667)	—	—%
Total Reimbursements	\$(279,097)	\$(7,398,548)	\$(7,142,667)	\$(7,142,667)	—	—%
Net Financing Uses	\$315,399	\$15,947,583	\$16,199,949	\$16,126,706	\$(73,243)	(0.5)%
Revenue						
Licenses, Permits & Franchises	\$131,196	\$31,326	\$121,639	\$121,639	—	—%
Revenue from Use Of Money & Property	\$274,206	\$532,450	\$527,580	\$527,580	—	—%
Miscellaneous Revenues	\$3,376	\$1,800	\$2,100	\$2,100	—	—%
Total Revenue	\$408,778	\$565,576	\$651,319	\$651,319	—	—%
Use of Fund Balance	\$(93,380)	\$15,382,007	\$15,548,630	\$15,475,387	\$(73,243)	(0.5)%

Summary of Changes

The Revised Recommended Budget reflects a \$73,243 (0.3%) decrease in total appropriations and a \$73,243 (0.5%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to a lower than anticipated fund balance resulting in a decrease in other professional services.

Use of Fund Balance reflects a carryover of \$15,475,387 in available balance.

McClellan

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$9,333,658	\$34,416,823	\$27,542,308	\$29,068,969	\$1,526,661	5.5%
Other Charges	\$91	\$110	\$110	\$110	—	—%
Interfund Charges	\$4,745,621	\$23,588,151	\$18,573,472	\$22,850,956	\$4,277,484	23.0%
Intrafund Charges	\$2,229,656	\$3,131,624	\$4,583,656	\$4,031,202	\$(552,454)	(12.1)%
Total Expenditures / Appropriations	\$16,309,026	\$61,136,708	\$50,699,546	\$55,951,237	\$5,251,691	10.4%
Total Reimbursements within Program	\$(17,515)	\$(27,096)	\$(11,000)	\$(11,000)	—	—%
Other Reimbursements	\$(4,851,086)	\$(24,054,226)	\$(18,955,313)	\$(23,198,157)	\$(4,242,844)	22.4%
Total Reimbursements	\$(4,868,601)	\$(24,081,322)	\$(18,966,313)	\$(23,209,157)	\$(4,242,844)	22.4%
Net Financing Uses	\$11,440,424	\$37,055,386	\$31,733,233	\$32,742,080	\$1,008,847	3.2%
Revenue						
Revenue from Use Of Money & Property	\$54,567	\$171,380	\$168,880	\$168,880	—	—%
Intergovernmental Revenues	\$12,722,954	\$14,943,268	\$4,000,000	\$6,219,594	\$2,219,594	55.5%
Miscellaneous Revenues	\$3,825,467	\$4,113,995	\$3,364,299	\$3,364,299	—	—%
Total Revenue	\$16,602,988	\$19,228,643	\$7,533,179	\$9,752,773	\$2,219,594	29.5%
Use of Fund Balance	\$(5,162,564)	\$17,826,743	\$24,200,054	\$22,989,307	\$(1,210,747)	(5.0)%

Summary of Changes

The Revised Recommended Budget reflects a \$5,251,691 (10.4%) increase in total appropriations, a \$4,242,844 (22.4%) increase in reimbursements, a \$2,219,594 (29.5%) increase in revenue, and a \$1,210,747 (5.0%) decrease in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations, reimbursements, and revenue is primarily due to adjustments projected in the activity level associated with Environmental Services Cooperative Agreements for environmental clean-up of McClellan properties. Activity level is subject to authorized federal funding, clean-up timelines, project milestones, and regulatory oversight and approvals.

Use of Fund Balance reflects a carryover of \$22,989,307 in available balance.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Natomas Fire District	\$3,524,007	\$3,524,007	\$3,464,375	\$3,803,408	\$339,033	9.8%
Total Expenditures / Appropriations	\$3,524,007	\$3,524,007	\$3,464,375	\$3,803,408	\$339,033	9.8%
Net Financing Uses	\$3,524,007	\$3,524,007	\$3,464,375	\$3,803,408	\$339,033	9.8%
Total Revenue	\$3,502,707	\$3,163,675	\$3,464,375	\$3,464,375	—	—%
Use of Fund Balance	\$21,299	\$360,332	—	\$339,033	\$339,033	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$3,524,007	\$3,524,007	\$3,464,375	\$3,803,408	\$339,033	9.8%
Total Expenditures / Appropriations	\$3,524,007	\$3,524,007	\$3,464,375	\$3,803,408	\$339,033	9.8%
Net Financing Uses	\$3,524,007	\$3,524,007	\$3,464,375	\$3,803,408	\$339,033	9.8%
Revenue						
Taxes	\$3,467,760	\$3,131,175	\$3,431,875	\$3,431,875	—	—%
Revenue from Use Of Money & Property	\$7,905	\$5,000	\$5,000	\$5,000	—	—%
Intergovernmental Revenues	\$27,043	\$27,500	\$27,500	\$27,500	—	—%
Total Revenue	\$3,502,707	\$3,163,675	\$3,464,375	\$3,464,375	—	—%
Use of Fund Balance	\$21,299	\$360,332	—	\$339,033	\$339,033	—%

Summary of Changes

The Revised Recommended Budget reflects a \$339,033 (9.8%) increase in total appropriations and a \$339,033 (new) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an increase in Property Tax collections, which results in an increased transfer to the City of Sacramento for fire protection services provided by the Sacramento Fire Department.

Use of Fund Balance reflects a carryover of \$339,033 in available balance.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Administration and Planning	\$2,377,111	\$1,985,746	\$1,900,880	\$5,225,231	\$3,324,351	174.9%
American River Parkway	\$13,594,785	\$16,539,803	\$17,810,595	\$17,990,526	\$179,931	1.0%
Contract Facilities Maintenance	\$1,633,695	\$2,029,329	\$2,018,325	\$2,051,827	\$33,502	1.7%
Recreational Services	\$676,582	\$911,466	\$903,457	\$876,077	\$(27,380)	(3.0)%
Regional Parks and Open Space	\$1,777,134	\$2,451,710	\$2,856,021	\$2,910,994	\$54,973	1.9%
Total Expenditures / Appropriations	\$20,059,307	\$23,918,054	\$25,489,278	\$29,054,655	\$3,565,377	14.0%
Total Reimbursements	\$(3,068,098)	\$(3,090,401)	\$(1,727,767)	\$(1,859,850)	\$(132,083)	7.6%
Net Financing Uses	\$16,991,209	\$20,827,653	\$23,761,511	\$27,194,805	\$3,433,294	14.4%
Total Revenue	\$7,184,382	\$8,115,529	\$8,213,705	\$11,441,269	\$3,227,564	39.3%
Net County Cost	\$9,806,827	\$12,712,124	\$15,547,806	\$15,753,536	\$205,730	1.3%
Positions	100.0	87.0	105.0	110.0	5.0	4.8%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$11,530,747	\$14,520,001	\$15,221,612	\$15,903,056	\$681,444	4.5%
Services & Supplies	\$5,326,848	\$5,607,636	\$6,030,113	\$6,030,113	—	—%
Other Charges	\$190,348	\$566,920	\$781,548	\$3,781,548	\$3,000,000	383.9%
Equipment	\$121,403	\$120,482	\$510,000	\$510,000	—	—%
Interfund Charges	\$637,474	\$637,474	\$679,617	\$563,550	\$(116,067)	(17.1)%
Intrafund Charges	\$2,252,486	\$2,465,541	\$2,266,388	\$2,266,388	—	—%
Total Expenditures / Appropriations	\$20,059,307	\$23,918,054	\$25,489,278	\$29,054,655	\$3,565,377	14.0%
Intrafund Reimbursements Between Programs	\$(1,455,241)	\$(1,477,509)	—	—	—	—%
Other Reimbursements	\$(1,612,857)	\$(1,612,892)	\$(1,727,767)	\$(1,859,850)	\$(132,083)	7.6%
Total Reimbursements	\$(3,068,098)	\$(3,090,401)	\$(1,727,767)	\$(1,859,850)	\$(132,083)	7.6%
Net Financing Uses	\$16,991,209	\$20,827,653	\$23,761,511	\$27,194,805	\$3,433,294	14.4%
Revenue						
Licenses, Permits & Franchises	\$8,450	\$10,000	\$10,000	\$10,000	—	—%
Fines, Forfeitures & Penalties	\$2,912	—	—	—	—	—%
Revenue from Use Of Money & Property	\$177,480	\$296,646	\$317,257	\$317,257	—	—%
Intergovernmental Revenues	\$158,300	\$148,430	\$246,703	\$3,474,267	\$3,227,564	1,308.3%
Charges for Services	\$4,831,107	\$5,294,513	\$6,360,717	\$6,360,717	—	—%
Miscellaneous Revenues	\$2,006,133	\$2,365,940	\$1,279,028	\$1,279,028	—	—%
Total Revenue	\$7,184,382	\$8,115,529	\$8,213,705	\$11,441,269	\$3,227,564	39.3%
Net County Cost	\$9,806,827	\$12,712,124	\$15,547,806	\$15,753,536	\$205,730	1.3%
Positions	100.0	87.0	105.0	110.0	5.0	4.8%

Summary of Changes

The Revised Recommended Budget reflects a \$3,565,377 (14.0%) increase in total appropriations, a \$132,083 (7.6%) increase in reimbursements, a \$3,227,564 (39.3%) increase in revenue, and a \$205,730 (1.3%) increase in net county cost from the Approved Recommended Budget.

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

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs

- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to restructuring of the Golf program.

The increase in revenue is due to an American Rescue Plan Act (ARPA) allocation and Cal-Fire grant revenue.

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

- 4.0 FTE recommended net Base increases.
- 1.0 FTE total addition included in a recommended growth request.

Summary of September Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Recreational Services	(40,946)	—	—	(40,946)	—
Regional Parks and Open Space	40,946	—	—	40,946	1.0

Administration and Planning

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$1,002,657	\$1,222,458	\$1,412,992	\$1,690,110	\$277,118	19.6%
Services & Supplies	\$947,946	\$406,171	\$301,720	\$301,720	—	—%
Other Charges	\$190,018	\$186,920	\$130,000	\$3,130,000	\$3,000,000	2,307.7%
Equipment	—	\$16,500	—	—	—	—%
Interfund Charges	—	—	—	\$47,233	\$47,233	—%
Intrafund Charges	\$63,704	\$153,697	\$56,168	\$56,168	—	—%
Cost of Goods Sold	\$172,787	—	—	—	—	—%
Total Expenditures / Appropriations	\$2,377,111	\$1,985,746	\$1,900,880	\$5,225,231	\$3,324,351	174.9%
Total Reimbursements between Programs	\$(1,344,803)	\$(1,344,803)	—	—	—	—%
Other Reimbursements	\$(100,860)	\$(100,860)	\$(1,370,263)	\$(1,496,098)	\$(125,835)	9.2%
Total Reimbursements	\$(1,445,663)	\$(1,445,663)	\$(1,370,263)	\$(1,496,098)	\$(125,835)	9.2%
Net Financing Uses	\$931,448	\$540,083	\$530,617	\$3,729,133	\$3,198,516	602.8%
Revenue						
Intergovernmental Revenues	\$22,470	—	—	\$3,129,065	\$3,129,065	—%
Charges for Services	\$47,601	\$28,000	\$28,000	\$28,000	—	—%
Miscellaneous Revenues	\$110,748	\$220,397	—	—	—	—%
Total Revenue	\$180,819	\$248,397	\$28,000	\$3,157,065	\$3,129,065	11,175.2%
Net County Cost	\$750,629	\$291,686	\$502,617	\$572,068	\$69,451	13.8%
Positions	7.0	7.0	8.0	10.0	2.0	25.0%

Summary of Changes

The Revised Recommended Budget reflects a \$3,324,351 (174.9%) increase in total appropriations, a \$125,835 (9.2%) increase in reimbursements, a \$3,129,065 (11,175.2%) increase in revenue, and a \$69,451 (13.8%) increase in net county cost from the Approved Recommended Budget.

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

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs.

- The addition of 1.0 FTE Senior Accountant to oversee the proposed Golf fee management contract.
- An ARPA allocation for expenditures being processed through the Department's Planning Division.
- The addition of 1.0 FTE limited-term Administrative Services Officer II (ASO 2) to oversee the ARPA and Cal-Fire Grants.

The increase in reimbursements is due to a transfer from the Golf Fund (BU 6470000) to offset the costs of the Senior Accountant position.

The increase in revenue is due to ARPA funding for projects and to cover a portion of the ASO 2 position costs.

American River Parkway

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$8,208,667	\$10,139,554	\$10,324,613	\$10,659,544	\$334,931	3.2%
Services & Supplies	\$3,061,568	\$3,681,780	\$4,114,982	\$4,114,982	—	—%
Other Charges	—	\$380,000	\$592,500	\$592,500	—	—%
Equipment	\$43,473	\$62,482	\$450,000	\$450,000	—	—%
Interfund Charges	\$629,174	\$629,174	\$671,317	\$516,317	\$(155,000)	(23.1)%
Intrafund Charges	\$1,651,903	\$1,646,813	\$1,657,183	\$1,657,183	—	—%
Total Expenditures / Appropriations	\$13,594,785	\$16,539,803	\$17,810,595	\$17,990,526	\$179,931	1.0%
Total Reimbursements between Programs	\$(110,438)	\$(132,706)	—	—	—	—%
Other Reimbursements	\$(1,344,956)	\$(1,344,991)	\$(151,912)	\$(158,160)	\$(6,248)	4.1%
Total Reimbursements	\$(1,455,394)	\$(1,477,697)	\$(151,912)	\$(158,160)	\$(6,248)	4.1%
Net Financing Uses	\$12,139,391	\$15,062,106	\$17,658,683	\$17,832,366	\$173,683	1.0%
Revenue						
Licenses, Permits & Franchises	\$8,450	\$10,000	\$10,000	\$10,000	—	—%
Fines, Forfeitures & Penalties	\$2,912	—	—	—	—	—%
Revenue from Use Of Money & Property	\$142,825	\$127,639	\$142,360	\$142,360	—	—%
Intergovernmental Revenues	\$100,524	\$19,212	\$117,485	\$185,305	\$67,820	57.7%
Charges for Services	\$1,864,396	\$2,126,584	\$2,854,089	\$2,854,089	—	—%
Miscellaneous Revenues	\$1,630,730	\$1,868,505	\$1,082,000	\$1,082,000	—	—%
Total Revenue	\$3,749,838	\$4,151,940	\$4,205,934	\$4,273,754	\$67,820	1.6%
Net County Cost	\$8,389,554	\$10,910,166	\$13,452,749	\$13,558,612	\$105,863	0.8%
Positions	70.0	56.0	72.0	74.0	2.0	2.8%

Summary of Changes

The Revised Recommended Budget reflects a \$179,931 (1.0%) increase in total appropriations, a \$6,248 (4.1%) increase in reimbursements, a \$67,820 (1.6%) increase in revenue, and a \$105,863 (0.8%) increase in net county cost from the Approved Recommended Budget.

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

The increase in total appropriations is due to an anticipated increase in negotiated personnel costs and the transfer of 1.0 FTE Park Maintenance Mechanic and 1.0 FTE Park Maintenance Worker I from the Golf Fund (BU 6470000) to the American River Parkway Maintenance program due to the Golf program restructuring.

The increase in reimbursements is due to a transfer from the Golf Fund to Regional Parks to offset the net county cost of the Park Maintenance Mechanic and Park Maintenance Worker I positions.

The increase in revenue is due to an anticipated increase in negotiated personnel costs.

Contract Facilities Maintenance

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$1,174,029	\$1,280,736	\$1,346,541	\$1,380,043	\$33,502	2.5%
Services & Supplies	\$326,069	\$397,433	\$381,313	\$381,313	—	—%
Equipment	\$14,274	—	—	—	—	—%
Intrafund Charges	\$253,041	\$351,160	\$290,471	\$290,471	—	—%
Cost of Goods Sold	\$(133,719)	—	—	—	—	—%
Total Expenditures / Appropriations	\$1,633,695	\$2,029,329	\$2,018,325	\$2,051,827	\$33,502	1.7%
Net Financing Uses	\$1,633,695	\$2,029,329	\$2,018,325	\$2,051,827	\$33,502	1.7%
Revenue						
Intergovernmental Revenues	\$18,402	—	—	\$16,147	\$16,147	—%
Charges for Services	\$2,015,138	\$2,019,716	\$2,018,325	\$2,018,325	—	—%
Miscellaneous Revenues	\$318	—	—	—	—	—%
Total Revenue	\$2,033,857	\$2,019,716	\$2,018,325	\$2,034,472	\$16,147	0.8%
Net County Cost	\$(400,163)	\$9,613	—	\$17,355	\$17,355	—%
Positions	11.0	12.0	11.0	11.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$33,502 (1.7%) increase in total appropriations, a \$16,147 (0.8%) increase in revenue, and a \$17,355 (new) increase in net county cost from the Approved Recommended Budget.

The increase in total appropriations, revenue, and net county cost is due to an anticipated increase in negotiated personnel costs.

Recreational Services

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$471,297	\$570,515	\$576,195	\$548,815	\$(27,380)	(4.8)%
Services & Supplies	\$119,244	\$252,229	\$255,969	\$255,969	—	—%
Intrafund Charges	\$86,041	\$88,722	\$71,293	\$71,293	—	—%
Total Expenditures / Appropriations	\$676,582	\$911,466	\$903,457	\$876,077	\$(27,380)	(3.0)%
Other Reimbursements	\$(27,645)	\$(27,645)	\$(27,645)	\$(27,645)	—	—%
Total Reimbursements	\$(27,645)	\$(27,645)	\$(27,645)	\$(27,645)	—	—%
Net Financing Uses	\$648,937	\$883,821	\$875,812	\$848,432	\$(27,380)	(3.1)%
Revenue						
Revenue from Use Of Money & Property	\$(22,105)	\$68,032	\$68,032	\$68,032	—	—%
Intergovernmental Revenues	\$3,230	—	—	\$4,844	\$4,844	—%
Charges for Services	\$460,619	\$367,236	\$361,322	\$361,322	—	—%
Miscellaneous Revenues	\$80,800	\$30,598	\$32,028	\$32,028	—	—%
Total Revenue	\$522,544	\$465,866	\$461,382	\$466,226	\$4,844	1.0%
Net County Cost	\$126,393	\$417,955	\$414,430	\$382,206	\$(32,224)	(7.8)%
Positions	4.0	4.0	4.0	4.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$27,380 (3.0%) decrease in total appropriations, a \$4,844 (1.0%) increase in revenue, and a \$32,224 (7.8%) decrease in net county cost from the Approved Recommended Budget.

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

- An anticipated increase in negotiated personnel costs.
- Recommended growth detailed later in this section.

September Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
RP - Recreation Specialist - Convert Extra-Help Budget to 1.0 FTE Perm					
	(40,946)	—	—	(40,946)	—

Convert 0.75 FTE Recreation Specialist and 1.06 Recreation Leader budgeted hours to 1.0 FTE Recreation Specialist. Regional Parks has been unsuccessful in recruiting a 0.75 FTE Recreation Specialist as all candidates want full time permanent positions and are unwilling to take a part-time position. In order to successfully recruit for this position, the Department has identified the need to convert this to a full-time permanent position. This request is split between the Recreational Services program and the Regional Parks and Open Space program in this budget unit.

Regional Parks and Open Space

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$674,098	\$1,306,738	\$1,561,271	\$1,624,544	\$63,273	4.1%
Services & Supplies	\$872,020	\$870,023	\$976,129	\$976,129	—	—%
Other Charges	\$331	—	\$59,048	\$59,048	—	—%
Equipment	\$63,656	\$41,500	\$60,000	\$60,000	—	—%
Interfund Charges	\$8,300	\$8,300	\$8,300	—	\$(8,300)	(100.0)%
Intrafund Charges	\$197,797	\$225,149	\$191,273	\$191,273	—	—%
Cost of Goods Sold	\$(39,068)	—	—	—	—	—%
Total Expenditures / Appropriations	\$1,777,134	\$2,451,710	\$2,856,021	\$2,910,994	\$54,973	1.9%
Other Reimbursements	\$(139,396)	\$(139,396)	\$(177,947)	\$(177,947)	—	—%
Total Reimbursements	\$(139,396)	\$(139,396)	\$(177,947)	\$(177,947)	—	—%
Net Financing Uses	\$1,637,738	\$2,312,314	\$2,678,074	\$2,733,047	\$54,973	2.1%
Revenue						
Revenue from Use Of Money & Property	\$56,761	\$100,975	\$106,865	\$106,865	—	—%
Intergovernmental Revenues	\$13,674	\$129,218	\$129,218	\$138,906	\$9,688	7.5%
Charges for Services	\$443,352	\$752,977	\$1,098,981	\$1,098,981	—	—%
Miscellaneous Revenues	\$183,537	\$246,440	\$165,000	\$165,000	—	—%
Total Revenue	\$697,324	\$1,229,610	\$1,500,064	\$1,509,752	\$9,688	0.6%
Net County Cost	\$940,414	\$1,082,704	\$1,178,010	\$1,223,295	\$45,285	3.8%
Positions	8.0	8.0	10.0	11.0	1.0	10.0%

Summary of Changes

The Revised Recommended Budget reflects a \$54,973 (1.9%) increase in total appropriations, a \$9,688 (0.6%) increase in revenue, and a \$45,285 (3.8%) increase in net county cost from the Approved Recommended Budget.

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

- An anticipated increase in negotiated personnel costs.
- Recommended growth detailed later in this section.

September Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
RP - Recreation Specialist - Convert Extra-Help Budget to 1.0 FTE Perm					
	40,946	—	—	40,946	1.0

Convert 0.75 FTE Recreation Specialist and 1.06 Recreation Leader budgeted hours to 1.0 FTE Recreation Specialist. Regional Parks has been unsuccessful in recruiting a 0.75 FTE Recreation Specialist as all candidates want full time permanent positions and are unwilling to take a part-time position. In order to successfully recruit for this position, the Department has identified the need to convert this to a full-time permanent position. This request is split between the Recreational Services program and the Regional Parks and Open Space program in this budget unit.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget		
					\$	%	
Department Appropriations by Program							
Parks-Ancil Hoffman Bequest	—	—	\$12,505	\$12,505	—	—%	
Parks-Cosumnes River Preserve	—	—	\$151,445	\$153,380	\$1,935	1.3%	
Parks-Gibson Ranch Maintenance Fund	—	—	\$7,956	—	\$(7,956)	(100.0)%	
Parks-Habitat Restoration Program Fees	—	—	\$1,663,093	\$1,069,250	\$(593,843)	(35.7)%	
Parks-Rangers Asset Forfeiture - Dept Use	—	—	\$1,629	\$5,970	\$4,341	266.5%	
Parks-Rangers Asset Forfeiture - Program Funding	—	—	\$287	\$1,054	\$767	267.2%	
Parks-Restricted Revenues-Trust Fund	—	—	\$147,142	\$125,813	\$(21,329)	(14.5)%	
Parks-Therapeutic Recreation Services	—	—	\$10,596	\$10,596	—	—%	
Total Expenditures / Appropriations	—	—	\$1,994,653	\$1,378,568	\$(616,085)	(30.9)%	
Total Reimbursements	—	—	—	\$(47,233)	\$(47,233)	—%	
Net Financing Uses	—	—	\$1,994,653	\$1,331,335	\$(663,318)	(33.3)%	
Total Revenue	\$(634,354)	—	—	—	—	—%	
Use of Fund Balance	\$634,354	—	\$1,994,653	\$1,331,335	\$(663,318)	(33.3)%	

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	—	—	\$1,994,653	\$1,378,568	\$(616,085)	(30.9)%
Total Expenditures / Appropriations	—	—	\$1,994,653	\$1,378,568	\$(616,085)	(30.9)%
Other Reimbursements	—	—	—	\$(47,233)	\$(47,233)	—%
Total Reimbursements	—	—	—	\$(47,233)	\$(47,233)	—%
Net Financing Uses	—	—	\$1,994,653	\$1,331,335	\$(663,318)	(33.3)%
Revenue						
Fines, Forfeitures & Penalties	\$1,907	—	—	—	—	—%
Revenue from Use Of Money & Property	\$1,010	—	—	—	—	—%
Miscellaneous Revenues	\$(637,270)	—	—	—	—	—%
Total Revenue	\$(634,354)	—	—	—	—	—%
Use of Fund Balance	\$634,354	—	\$1,994,653	\$1,331,335	\$(663,318)	(33.3)%

Summary of Changes

The Revised Recommended Budget reflects a \$616,086 (30.9%) decrease in total appropriations, a \$47,233 (new) increase in reimbursements, and a \$663,318 (33.3%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to the actual year-end fund balance coming in lower than estimated, resulting in a change in the budgeted contingencies.

The increase in reimbursements is due to a transfer from Regional Parks (BU 6400000) to balance certain program budgets to zero.

Use of Fund Balance reflects a carryover of \$1,331,335 in available balance.

Parks-Cosumnes River Preserve

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	—	—	\$151,445	\$153,380	\$1,935	1.3%
Total Expenditures / Appropriations	—	—	\$151,445	\$153,380	\$1,935	1.3%
Net Financing Uses	—	—	\$151,445	\$153,380	\$1,935	1.3%
Revenue						
Revenue from Use Of Money & Property	\$966	—	—	—	—	—%
Total Revenue	\$966	—	—	—	—	—%
Use of Fund Balance	\$(966)	—	\$151,445	\$153,380	\$1,935	1.3%

Summary of Changes

The Revised Recommended Budget reflects a \$1,935 (1.3%) increase in total appropriations and use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to the actual year-end fund balance coming in higher than estimated, resulting in a change in the budgeted contingencies.

Use of Fund Balance reflects a carryover of \$153,380 in available balance.

Parks-Gibson Ranch Maintenance Fund

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	—	—	\$7,956	—	\$(7,956)	(100.0)%
Total Expenditures / Appropriations	—	—	\$7,956	—	\$(7,956)	(100.0)%
Net Financing Uses	—	—	\$7,956	—	\$(7,956)	(100.0)%
Revenue						
Miscellaneous Revenues	\$(7,956)	—	—	—	—	—%
Total Revenue	\$(7,956)	—	—	—	—	—%
Use of Fund Balance	\$7,956	—	\$7,956	—	\$(7,956)	(100.0)%

Summary of Changes

The Revised Recommended Budget reflects a \$7,956 (100.0%) decrease in total appropriations and use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to the actual year-end fund balance coming in lower than estimated, resulting in a change in the budgeted contingencies.

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

Parks-Goethe Trust

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Reimbursements	—	—	—	\$(543)	\$(543)	—%
Total Reimbursements	—	—	—	\$(543)	\$(543)	—%
Net Financing Uses	—	—	—	\$(543)	\$(543)	—%
Revenue						
Revenue from Use Of Money & Property	\$(3)	—	—	—	—	—%
Total Revenue	\$(3)	—	—	—	—	—%
Use of Fund Balance	\$3	—	—	\$(543)	\$(543)	—%

Summary of Changes

The Revised Recommended Budget reflects a \$543 (new) increase in reimbursements, and a \$543 (new) decrease in use of fund balance from the Approved Recommended Budget.

The increase in reimbursements is due to a transfer from Regional Parks (BU 6400000) to balance the program to zero.

Use of Fund Balance reflects a carryover of -\$543 in available balance.

Parks-Habitat Restoration Program Fees

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget		
					\$	%	
Appropriations by Object							
Appropriation for Contingencies	—	—	\$1,663,093	\$1,069,250	\$(593,843)	(35.7)%	
Total Expenditures / Appropriations	—	—	\$1,663,093	\$1,069,250	\$(593,843)	(35.7)%	
Net Financing Uses	—	—	\$1,663,093	\$1,069,250	\$(593,843)	(35.7)%	
Revenue							
Miscellaneous Revenues	\$(591,322)	—	—	—	—	—%	
Total Revenue	\$(591,322)	—	—	—	—	—%	
Use of Fund Balance	\$591,322	—	\$1,663,093	\$1,069,250	\$(593,843)	(35.7)%	

Summary of Changes

The Revised Recommended Budget reflects a \$593,843 (35.7%) decrease in total appropriations and use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to the actual year-end fund balance coming in lower than estimated, resulting in a change in the budgeted contingencies.

Use of Fund Balance reflects a carryover of \$1,069,250 in available balance.

Parks-Rangers Asset Forfeiture - Dept Use

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	—	—	\$1,629	\$5,970	\$4,341	266.5%
Total Expenditures / Appropriations	—	—	\$1,629	\$5,970	\$4,341	266.5%
Net Financing Uses	—	—	\$1,629	\$5,970	\$4,341	266.5%
Revenue						
Fines, Forfeitures & Penalties	\$1,621	—	—	—	—	—%
Revenue from Use Of Money & Property	\$40	—	—	—	—	—%
Total Revenue	\$1,660	—	—	—	—	—%
Use of Fund Balance	\$(1,660)	—	\$1,629	\$5,970	\$4,341	266.5%

Summary of Changes

The Revised Recommended Budget reflects a \$4,341 (266.5%) increase in total appropriations and use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to the actual year-end fund balance coming in higher than estimated, resulting in a change in the budgeted contingencies.

Use of Fund Balance reflects a carryover of \$5,970 in available balance.

Parks-Rangers Asset Forfeiture - Program Funding

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	—	—	\$287	\$1,054	\$767	267.2%
Total Expenditures / Appropriations	—	—	\$287	\$1,054	\$767	267.2%
Net Financing Uses	—	—	\$287	\$1,054	\$767	267.2%
Revenue						
Fines, Forfeitures & Penalties	\$286	—	—	—	—	—%
Revenue from Use Of Money & Property	\$7	—	—	—	—	—%
Total Revenue	\$293	—	—	—	—	—%
Use of Fund Balance	\$(293)	—	\$287	\$1,054	\$767	267.2%

Summary of Changes

The Revised Recommended Budget reflects a \$767 (267.2%) increase in total appropriations and use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to the actual year-end fund balance coming in higher than estimated, resulting in a change in the budgeted contingencies.

Use of Fund Balance reflects a carryover of \$1,054 in available balance.

Parks-Restricted Revenues-Trust Fund

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget		
					\$	%	
Appropriations by Object							
Appropriation for Contingencies	—	—	\$147,142	\$125,813	\$(21,329)	(14.5)%	
Total Expenditures / Appropriations	—	—	\$147,142	\$125,813	\$(21,329)	(14.5)%	
Net Financing Uses	—	—	\$147,142	\$125,813	\$(21,329)	(14.5)%	
Revenue							
Miscellaneous Revenues	\$8,698	—	—	—	—	—%	
Total Revenue	\$8,698	—	—	—	—	—%	
Use of Fund Balance	\$(8,698)	—	\$147,142	\$125,813	\$(21,329)	(14.5)%	

Summary of Changes

The Revised Recommended Budget reflects a \$21,329 (14.5%) decrease in total appropriations and use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to the actual year-end fund balance coming in lower than estimated, resulting in a change in the budgeted contingencies.

Use of Fund Balance reflects a carryover of \$125,813 in available balance.

Parks-Returned Fees

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget		
					\$	%	
Appropriations by Object							
Other Reimbursements	—	—	—	\$(46,690)	\$(46,690)	—%	
Total Reimbursements	—	—	—	\$(46,690)	\$(46,690)	—%	
Net Financing Uses	—	—	—	\$(46,690)	\$(46,690)	—%	
Revenue							
Miscellaneous Revenues	\$(46,690)	—	—	—	—	—%	
Total Revenue	\$(46,690)	—	—	—	—	—%	
Use of Fund Balance	\$46,690	—	—	\$(46,690)	\$(46,690)	—%	

Summary of Changes

The Revised Recommended Budget reflects a \$46,690 (new) increase in reimbursements and a \$46,690 (new) decrease in use of fund balance from the Approved Recommended Budget.

The increase in reimbursements is due to a transfer from Regional Parks (BU 6400000) to balance the program to zero.

Use of Fund Balance reflects a carryover of -\$46,690 in available balance.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
CFD 2006-1	\$15,000	\$16,500	\$16,500	\$16,500	—	—%
Total Expenditures / Appropriations	\$15,000	\$16,500	\$16,500	\$16,500	—	—%
Net Financing Uses	\$15,000	\$16,500	\$16,500	\$16,500	—	—%
Total Revenue	\$21,596	\$20,650	\$20,650	\$20,650	—	—%
Use of Fund Balance	\$(6,596)	\$(4,150)	\$(4,150)	\$(4,150)	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	—	\$1,500	\$1,500	\$1,500	—	—%
Interfund Charges	\$15,000	\$15,000	\$15,000	\$15,000	—	—%
Total Expenditures / Appropriations	\$15,000	\$16,500	\$16,500	\$16,500	—	—%
Net Financing Uses	\$15,000	\$16,500	\$16,500	\$16,500	—	—%
Revenue						
Revenue from Use Of Money & Property	\$605	\$150	\$150	\$150	—	—%
Charges for Services	\$20,991	\$20,500	\$20,500	\$20,500	—	—%
Total Revenue	\$21,596	\$20,650	\$20,650	\$20,650	—	—%
Use of Fund Balance	\$(6,596)	\$(4,150)	\$(4,150)	\$(4,150)	—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Use of Fund Balance reflects the net of a carryover of \$2,446 in available balance and a provision for reserve of \$6,596. Reserve changes from the prior year Adopted Budget are detailed below:

- County Parks CFD 2006-1 has increased \$6,596.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
CSA No. 4B (Wilton-Cosumnes)	\$13,099	\$21,275	\$21,275	\$21,275	—	—%
Total Expenditures / Appropriations	\$13,099	\$21,275	\$21,275	\$21,275	—	—%
Net Financing Uses	\$13,099	\$21,275	\$21,275	\$21,275	—	—%
Total Revenue	\$28,793	\$20,256	\$21,275	\$21,275	—	—%
Use of Fund Balance	\$(15,694)	\$1,019	—	—	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$6,579	\$14,755	\$14,755	\$14,755	—	—%
Interfund Charges	\$6,520	\$6,520	\$6,520	\$6,520	—	—%
Total Expenditures / Appropriations	\$13,099	\$21,275	\$21,275	\$21,275	—	—%
Net Financing Uses	\$13,099	\$21,275	\$21,275	\$21,275	—	—%
Revenue						
Taxes	\$5,003	\$4,966	\$4,966	\$4,966	—	—%
Revenue from Use Of Money & Property	\$112	\$244	\$244	\$244	—	—%
Intergovernmental Revenues	\$39	\$46	\$46	\$46	—	—%
Charges for Services	\$23,639	\$15,000	\$16,019	\$16,019	—	—%
Total Revenue	\$28,793	\$20,256	\$21,275	\$21,275	—	—%
Use of Fund Balance	\$(15,694)	\$1,019	—	—	—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Use of Fund Balance reflects the net of a carryover of \$16,713 in available balance and a provision for reserve of \$16,713. Reserve changes from the prior year Adopted Budget are detailed below:

- CSA No. 4B Wilton-Cosumnes reserve has increased \$16,713.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
CSA No 4C (Delta)	\$40,733	\$44,246	\$42,996	\$42,996	—	—%
Total Expenditures / Appropriations	\$40,733	\$44,246	\$42,996	\$42,996	—	—%
Net Financing Uses	\$40,733	\$44,246	\$42,996	\$42,996	—	—%
Total Revenue	\$41,046	\$44,114	\$44,246	\$44,246	—	—%
Use of Fund Balance	\$(314)	\$132	\$(1,250)	\$(1,250)	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$34,608	\$38,121	\$36,871	\$36,871	—	—%
Interfund Charges	\$6,125	\$6,125	\$6,125	\$6,125	—	—%
Total Expenditures / Appropriations	\$40,733	\$44,246	\$42,996	\$42,996	—	—%
Net Financing Uses	\$40,733	\$44,246	\$42,996	\$42,996	—	—%
Revenue						
Taxes	\$28,937	\$24,525	\$24,657	\$24,657	—	—%
Revenue from Use Of Money & Property	\$69	\$100	\$100	\$100	—	—%
Intergovernmental Revenues	\$254	\$289	\$289	\$289	—	—%
Charges for Services	\$11,787	\$16,000	\$16,000	\$16,000	—	—%
Miscellaneous Revenues	—	\$3,200	\$3,200	\$3,200	—	—%
Total Revenue	\$41,046	\$44,114	\$44,246	\$44,246	—	—%
Use of Fund Balance	\$(314)	\$132	\$(1,250)	\$(1,250)	—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Use of Fund Balance reflects the net of a carryover of \$445 in available balance and a provision for reserve of \$1,695. Reserve changes from the prior year Adopted Budget are detailed below:

- CSA No. 4C Delta has increased \$1,695.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
CSA No 4D (Herald)	\$10,724	\$11,671	\$10,086	\$10,086	—	—%
Total Expenditures / Appropriations	\$10,724	\$11,671	\$10,086	\$10,086	—	—%
Net Financing Uses	\$10,724	\$11,671	\$10,086	\$10,086	—	—%
Total Revenue	\$10,157	\$9,579	\$10,086	\$10,086	—	—%
Use of Fund Balance	\$567	\$2,092	—	—	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$5,724	\$6,671	\$5,086	\$5,086	—	—%
Interfund Charges	\$5,000	\$5,000	\$5,000	\$5,000	—	—%
Total Expenditures / Appropriations	\$10,724	\$11,671	\$10,086	\$10,086	—	—%
Net Financing Uses	\$10,724	\$11,671	\$10,086	\$10,086	—	—%
Revenue						
Taxes	\$8,839	\$8,727	\$8,734	\$8,734	—	—%
Revenue from Use Of Money & Property	\$20	\$20	\$20	\$20	—	—%
Intergovernmental Revenues	\$68	\$82	\$82	\$82	—	—%
Charges for Services	\$1,230	\$750	\$1,250	\$1,250	—	—%
Total Revenue	\$10,157	\$9,579	\$10,086	\$10,086	—	—%
Use of Fund Balance	\$567	\$2,092	—	—	—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Use of Fund Balance reflects the net of a carryover of \$1,525 in available balance and a provision for reserve of \$1,525.

Reserve changes from the prior year Adopted Budget are detailed below:

- CSA No 4D Herald has increased \$1,525.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Del Norte Oaks	\$4,921	\$8,562	\$4,514	\$4,514	—	—%
Total Expenditures / Appropriations	\$4,921	\$8,562	\$4,514	\$4,514	—	—%
Net Financing Uses	\$4,921	\$8,562	\$4,514	\$4,514	—	—%
Total Revenue	\$5,378	\$4,474	\$4,514	\$4,514	—	—%
Use of Fund Balance	\$(456)	\$4,088	—	—	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,207	\$4,848	\$800	\$800	—	—%
Interfund Charges	\$3,714	\$3,714	\$3,714	\$3,714	—	—%
Total Expenditures / Appropriations	\$4,921	\$8,562	\$4,514	\$4,514	—	—%
Net Financing Uses	\$4,921	\$8,562	\$4,514	\$4,514	—	—%
Revenue						
Taxes	\$5,287	\$4,402	\$4,442	\$4,442	—	—%
Revenue from Use Of Money & Property	\$50	\$30	\$30	\$30	—	—%
Intergovernmental Revenues	\$41	\$42	\$42	\$42	—	—%
Total Revenue	\$5,378	\$4,474	\$4,514	\$4,514	—	—%
Use of Fund Balance	\$(456)	\$4,088	—	—	—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Use of Fund Balance reflects the net of a carryover of \$4,545 in available balance and a provision for reserve of \$4,545. Reserve changes from the prior year Adopted Budget are detailed below:

- Del Norte Oaks Park Reserve has increased \$4,545.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Fish and Game Propagation	\$30,140	\$30,140	\$30,140	\$19,569	\$(10,571)	(35.1)%
Total Expenditures / Appropriations	\$30,140	\$30,140	\$30,140	\$19,569	\$(10,571)	(35.1)%
Net Financing Uses	\$30,140	\$30,140	\$30,140	\$19,569	\$(10,571)	(35.1)%
Total Revenue	\$9,569	\$20,140	\$20,140	\$17,298	\$(2,842)	(14.1)%
Use of Fund Balance	\$20,571	\$10,000	\$10,000	\$2,271	\$(7,729)	(77.3)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$30,140	\$30,140	\$30,140	\$19,569	\$(10,571)	(35.1)%
Total Expenditures / Appropriations	\$30,140	\$30,140	\$30,140	\$19,569	\$(10,571)	(35.1)%
Net Financing Uses	\$30,140	\$30,140	\$30,140	\$19,569	\$(10,571)	(35.1)%
Revenue						
Fines, Forfeitures & Penalties	\$9,458	\$20,000	\$20,000	\$17,158	\$(2,842)	(14.2)%
Revenue from Use Of Money & Property	\$111	\$140	\$140	\$140	—	—%
Total Revenue	\$9,569	\$20,140	\$20,140	\$17,298	\$(2,842)	(14.1)%
Use of Fund Balance	\$20,571	\$10,000	\$10,000	\$2,271	\$(7,729)	(77.3)%

Summary of Changes

The Revised Recommended Budget reflects a \$10,571 (35.1%) decrease in total appropriations, a \$2,842 (14.1%) decrease in revenue, and a \$7,729 (77.3%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to a reduction in the contribution to the American River Natural History Association (ARNHA) for the Effie Yeaw Nature Center operation resulting from the actual prior-year fund balance coming in lower than estimated. The ARNHA lease requires that the County contribute at least 80% of the prior year Fish and Game fund revenue collections to ARNHA. In FY 21-22, the revenue collected was \$9,458, and the FY 2022-23 contribution is \$19,569.

The decrease in revenue is due to the lower than anticipated FY 2021-22 revenue collections resulting in a revision of the revenue projections based on the 3-year average.

Use of Fund Balance reflects the net of a carryover of -\$10,571 in available balance and a reserve release of \$12,842.

- The Reserve for Future Services has decreased \$12,842.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Golf	\$9,405,700	\$9,380,816	\$11,078,458	\$10,357,893	\$(720,565)	(6.5)%
Total Expenditures / Appropriations	\$9,405,700	\$9,380,816	\$11,078,458	\$10,357,893	\$(720,565)	(6.5)%
Total Reimbursements	\$(540,577)	\$(540,577)	\$(546,421)	—	\$546,421	(100.0)%
Net Financing Uses	\$8,865,123	\$8,840,239	\$10,532,037	\$10,357,893	\$(174,144)	(1.7)%
Total Revenue	\$10,525,846	\$8,353,604	\$9,445,067	\$9,396,760	\$(48,307)	(0.5)%
Use of Fund Balance	\$(1,660,722)	\$486,635	\$1,086,970	\$961,133	\$(125,837)	(11.6)%
Positions	6.0	6.0	8.0	—	(8.0)	(100.0)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$864,106	\$927,381	\$1,078,176	\$243,766	\$(834,410)	(77.4)%
Services & Supplies	\$6,536,443	\$6,566,878	\$7,192,012	\$7,399,295	\$207,283	2.9%
Other Charges	\$1,191,811	\$1,180,646	\$1,478,381	\$1,635,981	\$157,600	10.7%
Equipment	—	\$49,501	\$463,000	\$463,000	—	—%
Interfund Charges	\$436,063	\$279,133	\$483,768	\$615,851	\$132,083	27.3%
Intrafund Charges	\$377,277	\$377,277	\$383,121	—	\$(383,121)	(100.0)%
Total Expenditures / Appropriations	\$9,405,700	\$9,380,816	\$11,078,458	\$10,357,893	\$(720,565)	(6.5)%
Intrafund Reimbursements Within Programs	\$(377,277)	\$(377,277)	\$(383,121)	—	\$383,121	(100.0)%
Other Reimbursements	\$(163,300)	\$(163,300)	\$(163,300)	—	\$163,300	(100.0)%
Total Reimbursements	\$(540,577)	\$(540,577)	\$(546,421)	—	\$546,421	(100.0)%
Net Financing Uses	\$8,865,123	\$8,840,239	\$10,532,037	\$10,357,893	\$(174,144)	(1.7)%
Revenue						
Revenue from Use Of Money & Property	\$5,677,300	\$4,464,282	\$4,564,247	\$4,926,148	\$361,901	7.9%
Intergovernmental Revenues	\$7,164	—	—	\$8,074	\$8,074	—%
Charges for Services	\$4,691,040	\$3,868,715	\$4,302,644	\$4,182,133	\$(120,511)	(2.8)%
Miscellaneous Revenues	\$150,342	\$20,607	\$578,176	\$280,405	\$(297,771)	(51.5)%
Total Revenue	\$10,525,846	\$8,353,604	\$9,445,067	\$9,396,760	\$(48,307)	(0.5)%
Use of Fund Balance	\$(1,660,722)	\$486,635	\$1,086,970	\$961,133	\$(125,837)	(11.6)%
Positions	6.0	6.0	8.0	—	(8.0)	(100.0)%

Summary of Changes

The Revised Recommended Budget reflects a \$720,565 (6.5%) decrease in total appropriations, a \$546,421 (100.0%) decrease in reimbursements, a \$48,307 (0.5%) decrease in revenue, and a \$125,837 (11.6%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to the transition to a Fee Management Contract and reduction of all county Golf positions and some services and supplies at Ancil Hoffman Golf Course in FY 2022-23. This transition will result in lower staffing costs, partially offset by an increase in fees for course management.

The decrease in reimbursements is due to:

- Elimination of the Golf Manager position and the related reimbursements from each golf course for their allocation of the position costs.

- The Golf maintenance staff no longer supporting Ancil Hoffman Park, resulting in the elimination of \$155,000 in reimbursements from Regional Parks for this service.
- The Golf Manager and Cherry Island Golf Course no longer supporting the Cherry Island Soccer Complex due to the County resuming management of the Complex, resulting in the elimination of the \$8,300 transfer from Regional Parks to Golf.

The net decrease in revenue is due to:

- An anticipated increase in revenue with the Fee Management contract, based on the contractor's Request for Proposals response.
- Consumer Price Index related increases to lease payment revenues.
- The elimination of anticipated reserve releases classified as miscellaneous revenue for Cherry Island and Ancil Hoffman Golf Courses.

Use of Fund Balance reflects the net of a carryover of \$2,307,357 in available balance, a reserve release of \$438,438 and a provision for reserve of \$1,784,662. Reserve changes from the prior year Adopted Budget are detailed below:

- Golf Fund Reserve has increased \$1,346,224.

Position counts have decreased by 8.0 FTE from the Approved Recommended Budget due to:

- 8.0 FTE recommended net Base decrease due to the restructuring of the Golf Division to a fee management structure.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Parks Construction	\$4,087,924	\$10,829,597	\$13,972,933	\$26,391,622	\$12,418,689	88.9%
Total Expenditures / Appropriations	\$4,087,924	\$10,829,597	\$13,972,933	\$26,391,622	\$12,418,689	88.9%
Total Reimbursements	\$(9,917,897)	\$(4,974,174)	\$(1,186,317)	\$(6,186,317)	\$(5,000,000)	421.5%
Net Financing Uses	\$(5,829,973)	\$5,855,423	\$12,786,616	\$20,205,305	\$7,418,689	58.0%
Total Revenue	\$288,635	\$4,510,909	\$4,400,000	\$12,742,183	\$8,342,183	189.6%
Use of Fund Balance	\$(6,118,608)	\$1,344,514	\$8,386,616	\$7,463,122	\$(923,494)	(11.0)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$183,530	\$128,237	\$293,097	\$2,565,808	\$2,272,711	775.4%
Improvements	\$3,857,806	\$10,555,839	\$13,411,585	\$23,825,814	\$10,414,229	77.7%
Equipment	\$46,589	—	—	—	—	—%
Appropriation for Contingencies	—	\$145,521	\$268,251	—	\$(268,251)	(100.0)%
Total Expenditures / Appropriations	\$4,087,924	\$10,829,597	\$13,972,933	\$26,391,622	\$12,418,689	88.9%
Other Reimbursements	\$(9,917,897)	\$(4,974,174)	\$(1,186,317)	\$(6,186,317)	\$(5,000,000)	421.5%
Total Reimbursements	\$(9,917,897)	\$(4,974,174)	\$(1,186,317)	\$(6,186,317)	\$(5,000,000)	421.5%
Net Financing Uses	\$(5,829,973)	\$5,855,423	\$12,786,616	\$20,205,305	\$7,418,689	58.0%
Revenue						
Revenue from Use Of Money & Property	\$83,865	—	—	—	—	—%
Intergovernmental Revenues	\$7,250	\$4,291,627	\$4,400,000	\$12,700,484	\$8,300,484	188.6%
Miscellaneous Revenues	\$197,520	\$219,282	—	\$41,699	\$41,699	—%
Total Revenue	\$288,635	\$4,510,909	\$4,400,000	\$12,742,183	\$8,342,183	189.6%
Use of Fund Balance	\$(6,118,608)	\$1,344,514	\$8,386,616	\$7,463,122	\$(923,494)	(11.0)%

Summary of Changes

The Revised Recommended Budget reflects a \$12,418,689 (88.9%) increase in total appropriations, a \$5,000,000 (421.5%) increase in reimbursements, an \$8,342,183 (189.6%) increase in revenue, and a \$923,494 (11.0%) decrease in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an increase in project costs associated with various American Rescue Plan Act (ARPA) and Cal-Fire grant projects. ARPA Revenue Replacement projects were approved by the Board July 13, 2022.

The increase in reimbursements is due to the addition of ARPA funding for projects.

The increase in revenue is due to the addition of Cal-Fire grant funding.

Use of Fund Balance reflects a carryover of \$7,463,122 in available balance.

- There are no changes to reserves.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
South Sacramento Conservation Agency Admin	\$229,192	\$230,965	\$237,556	\$239,510	\$1,954	0.8%
Total Expenditures / Appropriations	\$229,192	\$230,965	\$237,556	\$239,510	\$1,954	0.8%
Net Financing Uses	\$229,192	\$230,965	\$237,556	\$239,510	\$1,954	0.8%
Total Revenue	\$229,192	\$230,965	\$237,556	\$239,510	\$1,954	0.8%
Positions	1.0	1.0	1.0	1.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$229,192	\$230,834	\$237,556	\$239,510	\$1,954	0.8%
Services & Supplies	—	\$131	—	—	—	—%
Total Expenditures / Appropriations	\$229,192	\$230,965	\$237,556	\$239,510	\$1,954	0.8%
Net Financing Uses	\$229,192	\$230,965	\$237,556	\$239,510	\$1,954	0.8%
Revenue						
Licenses, Permits & Franchises	\$229,192	\$230,965	\$237,556	\$239,510	\$1,954	0.8%
Total Revenue	\$229,192	\$230,965	\$237,556	\$239,510	\$1,954	0.8%
Positions	1.0	1.0	1.0	1.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$1,954 (0.8%) increase in total appropriations and revenue from the Approved Recommended Budget.

The increase in total appropriations and revenue is due to an anticipated increase in negotiated personnel costs and retirement costs.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Department Administration	\$8,181,769	\$8,577,704	\$9,310,949	\$9,414,387	\$103,438	1.1%
Maintenance and Operations	\$48,243,078	\$51,469,549	\$55,071,688	\$55,677,256	\$605,568	1.1%
Planning, Programs and Design	\$10,948,687	\$12,198,505	\$12,801,206	\$13,093,107	\$291,901	2.3%
Total Expenditures / Appropriations	\$67,373,534	\$72,245,758	\$77,183,843	\$78,184,750	\$1,000,907	1.3%
Total Reimbursements	\$(8,560,876)	\$(8,889,407)	\$(10,519,872)	\$(10,610,392)	\$(90,520)	0.9%
Net Financing Uses	\$58,812,658	\$63,356,351	\$66,663,971	\$67,574,358	\$910,387	1.4%
Total Revenue	\$58,471,181	\$59,146,899	\$64,019,971	\$63,706,383	\$(313,588)	(0.5)%
Use of Fund Balance	\$341,477	\$4,209,452	\$2,644,000	\$3,867,975	\$1,223,975	46.3%
Positions	248.7	248.7	250.7	250.7	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$34,954,928	\$37,880,498	\$39,461,026	\$40,371,413	\$910,387	2.3%
Services & Supplies	\$23,896,868	\$25,494,591	\$27,569,195	\$27,569,195	—	—%
Other Charges	\$385,414	\$394,742	\$889,230	\$889,230	—	—%
Equipment	\$58,928	\$70,000	\$40,000	\$40,000	—	—%
Intrafund Charges	\$8,077,396	\$8,405,927	\$9,224,392	\$9,314,912	\$90,520	1.0%
Total Expenditures / Appropriations	\$67,373,534	\$72,245,758	\$77,183,843	\$78,184,750	\$1,000,907	1.3%
Intrafund Reimbursements Between Programs	\$(8,077,396)	\$(8,405,927)	\$(9,224,392)	\$(9,314,912)	\$(90,520)	1.0%
Other Reimbursements	\$(483,480)	\$(483,480)	\$(1,295,480)	\$(1,295,480)	—	—%
Total Reimbursements	\$(8,560,876)	\$(8,889,407)	\$(10,519,872)	\$(10,610,392)	\$(90,520)	0.9%
Net Financing Uses	\$58,812,658	\$63,356,351	\$66,663,971	\$67,574,358	\$910,387	1.4%
Revenue						
Fines, Forfeitures & Penalties	\$6,750	\$4,000	\$6,000	\$6,000	—	—%
Revenue from Use Of Money & Property	\$76,776	\$161,777	\$76,557	\$76,557	—	—%
Intergovernmental Revenues	\$780,945	\$506,000	\$636,874	\$804,323	\$167,449	26.3%
Charges for Services	\$57,596,010	\$58,475,122	\$63,300,440	\$62,819,403	\$(481,037)	(0.8)%
Miscellaneous Revenues	\$7,925	—	\$100	\$100	—	—%
Other Financing Sources	\$2,776	—	—	—	—	—%
Total Revenue	\$58,471,181	\$59,146,899	\$64,019,971	\$63,706,383	\$(313,588)	(0.5)%
Use of Fund Balance	\$341,477	\$4,209,452	\$2,644,000	\$3,867,975	\$1,223,975	46.3%
Positions	248.7	248.7	250.7	250.7	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$1,000,907 (1.3%) increase in total appropriations, a \$90,520 (0.9%) increase in reimbursements, a \$313,588 (0.5%) decrease in revenue, and a \$1,223,975 (46.3%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations and reimbursements is due to an anticipated increase in negotiated personnel costs.

The net decrease in revenue is due to a reduction in charges for services due to project timeline shifts, partially offset by an anticipated increase in negotiated personnel costs.

Use of Fund Balance reflects a carryover of \$3,867,975 in available balance.

- There are no changes to reserves.

Department Administration

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$3,538,389	\$3,627,303	\$3,833,710	\$3,937,148	\$103,438	2.7%
Services & Supplies	\$4,268,589	\$4,566,659	\$4,938,009	\$4,938,009	—	—%
Other Charges	\$374,791	\$383,742	\$539,230	\$539,230	—	—%
Total Expenditures / Appropriations	\$8,181,769	\$8,577,704	\$9,310,949	\$9,414,387	\$103,438	1.1%
Total Reimbursements between Programs	\$(8,077,396)	\$(8,405,927)	\$(9,224,392)	\$(9,314,912)	\$(90,520)	1.0%
Total Reimbursements	\$(8,077,396)	\$(8,405,927)	\$(9,224,392)	\$(9,314,912)	\$(90,520)	1.0%
Net Financing Uses	\$104,374	\$171,777	\$86,557	\$99,475	\$12,918	14.9%
Revenue						
Revenue from Use Of Money & Property	\$76,776	\$161,777	\$76,557	\$76,557	—	—%
Intergovernmental Revenues	\$19,134	—	—	\$12,918	\$12,918	—%
Charges for Services	\$8,464	\$10,000	\$10,000	\$10,000	—	—%
Total Revenue	\$104,374	\$171,777	\$86,557	\$99,475	\$12,918	14.9%
Positions	22.6	22.6	22.6	22.6	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$103,438 (1.1%) increase in total appropriations, a \$90,520 (1.0%) increase in reimbursements, and a \$12,918 (14.9%) increase in revenue from the Approved Recommended Budget.

The increase in total appropriations, reimbursements, and revenue is due to an anticipated increase in negotiated personnel costs.

Maintenance and Operations

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$23,715,555	\$25,481,816	\$26,395,174	\$27,007,399	\$612,225	2.3%
Services & Supplies	\$18,348,550	\$19,652,181	\$21,375,051	\$21,375,051	—	—%
Other Charges	\$10,623	\$11,000	\$350,000	\$350,000	—	—%
Equipment	\$58,928	\$70,000	\$40,000	\$40,000	—	—%
Intrafund Charges	\$6,109,422	\$6,254,552	\$6,911,463	\$6,904,806	\$(6,657)	(0.1)%
Total Expenditures / Appropriations	\$48,243,078	\$51,469,549	\$55,071,688	\$55,677,256	\$605,568	1.1%
Other Reimbursements	\$(483,480)	\$(483,480)	\$(1,295,480)	\$(1,295,480)	—	—%
Total Reimbursements	\$(483,480)	\$(483,480)	\$(1,295,480)	\$(1,295,480)	—	—%
Net Financing Uses	\$47,759,598	\$50,986,069	\$53,776,208	\$54,381,776	\$605,568	1.1%
Revenue						
Fines, Forfeitures & Penalties	\$2,369	—	\$2,000	\$2,000	—	—%
Intergovernmental Revenues	\$752,383	\$506,000	\$636,874	\$785,430	\$148,556	23.3%
Charges for Services	\$48,278,409	\$48,213,475	\$51,098,334	\$50,043,539	\$(1,054,795)	(2.1)%
Miscellaneous Revenues	\$7,873	—	—	—	—	—%
Other Financing Sources	\$2,776	—	—	—	—	—%
Total Revenue	\$49,043,811	\$48,719,475	\$51,737,208	\$50,830,969	\$(906,239)	(1.8)%
Use of Fund Balance	\$(1,284,213)	\$2,266,594	\$2,039,000	\$3,550,807	\$1,511,807	74.1%
Positions	180.0	180.0	180.0	180.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$605,568 (1.1%) increase in total appropriations, a \$906,239 (1.8%) decrease in revenue, and a \$1,511,807 (74.1%) increase in use of fund balance from the Approved Recommended Budget.

The net increase in total appropriations is due to an anticipated increase in negotiated personnel costs, partially offset by a slight decrease in overhead charges.

The net decrease in revenue is due to a decrease in charges for services resulting from project timeline shifts, partially offset by an anticipated increase in negotiated personnel costs.

Use of Fund Balance reflects a carryover of \$3,550,807 in available balance.

Planning, Programs and Design

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$7,700,984	\$8,771,379	\$9,232,142	\$9,426,866	\$194,724	2.1%
Services & Supplies	\$1,279,730	\$1,275,751	\$1,256,135	\$1,256,135	—	—%
Intrafund Charges	\$1,967,974	\$2,151,375	\$2,312,929	\$2,410,106	\$97,177	4.2%
Total Expenditures / Appropriations	\$10,948,687	\$12,198,505	\$12,801,206	\$13,093,107	\$291,901	2.3%
Net Financing Uses	\$10,948,687	\$12,198,505	\$12,801,206	\$13,093,107	\$291,901	2.3%
Revenue						
Fines, Forfeitures & Penalties	\$4,381	\$4,000	\$4,000	\$4,000	—	—%
Intergovernmental Revenues	\$9,428	—	—	\$5,975	\$5,975	—%
Charges for Services	\$9,309,137	\$10,251,647	\$12,192,106	\$12,765,864	\$573,758	4.7%
Miscellaneous Revenues	\$52	—	\$100	\$100	—	—%
Total Revenue	\$9,322,997	\$10,255,647	\$12,196,206	\$12,775,939	\$579,733	4.8%
Use of Fund Balance	\$1,625,690	\$1,942,858	\$605,000	\$317,168	\$(287,832)	(47.6)%
Positions	46.1	46.1	48.1	48.1	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$291,901 (2.3%) increase in total appropriations, a \$579,733 (4.8%) increase in revenue, and a \$287,832 (47.6%) decrease in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an anticipated increase in negotiated personnel costs.

The increase in revenue is due to an anticipated increase in negotiated personnel costs and increased charges for services resulting from project timeline shifts.

Use of Fund Balance reflects a carryover of \$317,168 in available balance.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
County Service Area No. 1 - Zone 1 - Unincorporated	\$2,477,630	\$3,023,119	\$3,009,464	\$3,009,464	—	—%
Total Expenditures / Appropriations	\$2,477,630	\$3,023,119	\$3,009,464	\$3,009,464	—	—%
Net Financing Uses	\$2,477,630	\$3,023,119	\$3,009,464	\$3,009,464	—	—%
Total Revenue	\$2,853,786	\$2,656,851	\$2,721,398	\$2,721,398	—	—%
Use of Fund Balance	\$(376,156)	\$366,268	\$288,066	\$288,066	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$2,371,830	\$2,843,119	\$2,829,464	\$2,829,464	—	—%
Other Charges	\$105,800	\$180,000	\$180,000	\$180,000	—	—%
Total Expenditures / Appropriations	\$2,477,630	\$3,023,119	\$3,009,464	\$3,009,464	—	—%
Net Financing Uses	\$2,477,630	\$3,023,119	\$3,009,464	\$3,009,464	—	—%
Revenue						
Taxes	\$657,985	\$500,650	\$500,650	\$500,650	—	—%
Revenue from Use Of Money & Property	\$15,753	\$44,001	\$15,293	\$15,293	—	—%
Intergovernmental Revenues	\$5,707	\$5,200	\$5,200	\$5,200	—	—%
Charges for Services	\$2,171,477	\$2,100,000	\$2,193,255	\$2,193,255	—	—%
Miscellaneous Revenues	\$2,865	\$7,000	\$7,000	\$7,000	—	—%
Total Revenue	\$2,853,786	\$2,656,851	\$2,721,398	\$2,721,398	—	—%
Use of Fund Balance	\$(376,156)	\$366,268	\$288,066	\$288,066	—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Use of Fund Balance reflects the net of a carryover of \$742,424 in available balance and a provision for reserve of \$454,358. Reserve changes from the prior year Adopted Budget are detailed below:

- Working Capital Reserve has increased \$454,358.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Gold River Station #7 Landscape CFD	\$45,867	\$80,772	\$72,681	\$72,681	—	—%
Total Expenditures / Appropriations	\$45,867	\$80,772	\$72,681	\$72,681	—	—%
Net Financing Uses	\$45,867	\$80,772	\$72,681	\$72,681	—	—%
Total Revenue	\$56,085	\$56,834	\$56,235	\$56,235	—	—%
Use of Fund Balance	\$(10,219)	\$23,938	\$16,446	\$16,446	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$45,761	\$80,272	\$72,181	\$72,181	—	—%
Other Charges	\$106	\$500	\$500	\$500	—	—%
Total Expenditures / Appropriations	\$45,867	\$80,772	\$72,681	\$72,681	—	—%
Net Financing Uses	\$45,867	\$80,772	\$72,681	\$72,681	—	—%
Revenue						
Revenue from Use Of Money & Property	\$578	\$1,150	\$551	\$551	—	—%
Charges for Services	\$55,507	\$55,684	\$55,684	\$55,684	—	—%
Total Revenue	\$56,085	\$56,834	\$56,235	\$56,235	—	—%
Use of Fund Balance	\$(10,219)	\$23,938	\$16,446	\$16,446	—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Use of Fund Balance reflects the net of a carryover of \$34,157 in available balance and a provision for reserve of \$17,711. Reserve changes from the prior year Adopted Budget are detailed below:

- Working Capital Reserve has increased \$17,711.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Landscape Maintenance District Zone 4	\$978,204	\$1,107,877	\$1,114,223	\$1,844,968	\$730,745	65.6%
Total Expenditures / Appropriations	\$978,204	\$1,107,877	\$1,114,223	\$1,844,968	\$730,745	65.6%
Total Reimbursements	—	—	\$(580,299)	\$(1,206,223)	\$(625,924)	107.9%
Net Financing Uses	\$978,204	\$1,107,877	\$533,924	\$638,745	\$104,821	19.6%
Total Revenue	\$959,706	\$984,558	\$533,924	\$533,924	—	—%
Use of Fund Balance	\$18,498	\$123,319	—	\$104,821	\$104,821	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$970,329	\$1,096,877	\$1,103,223	\$1,817,968	\$714,745	64.8%
Other Charges	\$7,875	\$11,000	\$11,000	\$27,000	\$16,000	145.5%
Total Expenditures / Appropriations	\$978,204	\$1,107,877	\$1,114,223	\$1,844,968	\$730,745	65.6%
Other Reimbursements	—	—	\$(580,299)	\$(1,206,223)	\$(625,924)	107.9%
Total Reimbursements	—	—	\$(580,299)	\$(1,206,223)	\$(625,924)	107.9%
Net Financing Uses	\$978,204	\$1,107,877	\$533,924	\$638,745	\$104,821	19.6%
Revenue						
Revenue from Use Of Money & Property	\$4,083	\$15,041	\$3,924	\$3,924	—	—%
Intergovernmental Revenues	\$439,517	—	—	—	—	—%
Charges for Services	\$516,106	\$530,000	\$530,000	\$530,000	—	—%
Miscellaneous Revenues	—	\$439,517	—	—	—	—%
Total Revenue	\$959,706	\$984,558	\$533,924	\$533,924	—	—%
Use of Fund Balance	\$18,498	\$123,319	—	\$104,821	\$104,821	—%

Summary of Changes

The Revised Recommended Budget reflects a \$730,745 (65.6%) increase in total appropriations, a \$625,924 (107.9%) increase in reimbursements, and a \$104,821 (new) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to recommended growth detailed below.

The net increase in reimbursements is due to:

- A decrease in inter-fund transfers from the Road Fund (Budget Unit 2900000).
- Recommended growth detailed below.

Use of Fund Balance reflects a carryover of \$104,821 in available balance.

Summary of September Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Landscape Maintenance District Zone 4	730,745	(730,745)	—	—	—

September Recommended Growth Detail for the Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
DOT GF Contribution Walerga Sound Wall	730,745	(730,745)	—	—	—

One-time General Fund contribution for the Walerga Sound Wall project. This project will replace the existing 6-ft. high masonry sound wall with a new 6-ft. high sound wall on a similar alignment. The project is located on the east side of Walerga Road between Old Dairy Drive and the County line. The existing wall is located along a County owned parcel, but is outside of the County's right-of-way, so SacDOT cannot fund this project with Special Revenue Funds. This request is contingent upon approval of a linked request in the Financing Transfer/Reimbursements budget (BU 5110000).

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Roads	\$93,102,869	\$180,580,076	\$188,134,338	\$232,107,002	\$43,972,664	23.4%
Total Expenditures / Appropriations	\$93,102,869	\$180,580,076	\$188,134,338	\$232,107,002	\$43,972,664	23.4%
Total Reimbursements	\$(45,007,914)	\$(53,898,906)	\$(49,729,092)	\$(73,055,829)	\$(23,326,737)	46.9%
Net Financing Uses	\$48,094,955	\$126,681,170	\$138,405,246	\$159,051,173	\$20,645,927	14.9%
Total Revenue	\$79,858,446	\$90,133,679	\$101,096,808	\$91,565,608	\$(9,531,200)	(9.4)%
Use of Fund Balance	\$(31,763,491)	\$36,547,491	\$37,308,438	\$67,485,565	\$30,177,127	80.9%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$91,898,493	\$171,301,295	\$183,033,475	\$228,711,038	\$45,677,563	25.0%
Other Charges	\$926,522	\$6,738,781	\$2,060,564	\$2,120,486	\$59,922	2.9%
Interfund Charges	\$277,854	\$2,540,000	\$3,040,299	\$1,275,478	\$(1,764,821)	(58.0)%
Total Expenditures / Appropriations	\$93,102,869	\$180,580,076	\$188,134,338	\$232,107,002	\$43,972,664	23.4%
Other Reimbursements	\$(45,007,914)	\$(53,898,906)	\$(49,729,092)	\$(73,055,829)	\$(23,326,737)	46.9%
Total Reimbursements	\$(45,007,914)	\$(53,898,906)	\$(49,729,092)	\$(73,055,829)	\$(23,326,737)	46.9%
Net Financing Uses	\$48,094,955	\$126,681,170	\$138,405,246	\$159,051,173	\$20,645,927	14.9%
Revenue						
Taxes	\$901,268	\$1,051,473	\$1,266,939	\$1,266,939	—	—%
Licenses, Permits & Franchises	\$1,557,744	\$1,838,200	\$1,846,200	\$1,846,200	—	—%
Revenue from Use Of Money & Property	\$464,975	\$964,889	\$399,391	\$399,391	—	—%
Intergovernmental Revenues	\$76,053,059	\$83,231,027	\$96,846,278	\$87,285,078	\$(9,561,200)	(9.9)%
Charges for Services	\$373,616	\$263,000	\$263,000	\$263,000	—	—%
Miscellaneous Revenues	\$507,784	\$2,785,090	\$475,000	\$505,000	\$30,000	6.3%
Total Revenue	\$79,858,446	\$90,133,679	\$101,096,808	\$91,565,608	\$(9,531,200)	(9.4)%
Use of Fund Balance	\$(31,763,491)	\$36,547,491	\$37,308,438	\$67,485,565	\$30,177,127	80.9%

Summary of Changes

The Revised Recommended Budget reflects a \$43,972,664 (23.4%) increase in total appropriations, a \$23,326,737 (46.9%) increase in reimbursements, a \$9,531,200 (9.4%) decrease in revenue, and a \$30,177,127 (80.9%) increase in use of fund balance from the Approved Recommended Budget.

The net increase in total appropriations is due to:

- Shifts in timelines for the following projects: Street Lighting-Coyle, Hillsdale and Watt, Arden Way Complete Streets – Phase 1, Asphalt Concrete (AC) Overlay – SB1 2021 Phase 2, Asphalt Concrete (AC) Overlay – SB1 2022 Phase 1, 2, 3 and 4, Fruitridge Road Complete Streets Rehabilitation, Asphalt Concrete (AC) Overlay Sacramento Area Council of Governments 2022 – Multiple Locations, Folsom Blvd Complete Street Improvements Phase 1, Department of Water Resources Cooperative Agreement Paving, and Howe Avenue Bicycle and Pedestrian Improvements.
- American Rescue Plan Act (ARPA) Revenue Replacement projects approved by the Board July 13, 2022.

The increase in reimbursements is due to:

- Shifts in project timelines resulting in additional funding from the Transportation Sales Tax Fund.
- American Rescue Plan Act (ARPA) Revenue Replacement projects approved by the Board July 13, 2022.

The net decrease in revenue is due to:

- A reduction in funding from sources, including federal and state grants and local reimbursement agreements, attributable to a decrease in claimable project costs in FY 2022-23.
- Revised projections for Highway User Tax and Local Streets and Roads funds.

Use of Fund Balance reflects the net of a carryover of \$68,310,982 in available balance and a provision for reserve of \$825,417. Reserve changes from the prior year Adopted Budget are detailed below:

- Working Capital Reserve has increased \$777,198.
- Truck Management Program Reserve has increased \$48,219.

BU 2900000 FY 2022-23 Road Programs Statement		
1	Construction	110,006,000
2	Cost Transfers and Reimbursements	(71,780,351)
3	Grouped Lump-Sum Other	120,825,524
	Net Financing Uses	159,051,173

Project No.	Project Description	Fiscal Year 2022-23 Budget
P712020	44th Street Bicycle, Pedestrian and Lighting Improvements	35,000
P032906	A.C. Overlay / Pavement SACOG 2022 - Multiple Locations	18,634,000
P062884	A.C. Overlay / Pavement SB1 2021 - Phase 1	1,240,000
P195991	A.C. Overlay / Pavement SB1 2021 - Phase 2	6,106,000
P889330	A.C. Overlay / Pavement SB1 2022 - Phase 1	9,164,000
P558285	A.C. Overlay / Pavement SB1 2022 - Phase 2	7,459,000
P922574	A.C. Overlay / Pavement SB1 2022 - Phase 3	5,120,000
P362197	A.C. Overlay / Pavement SB1 2022 - Phase 4	5,171,000
P563041	A.C. Overlay Project 2023 - Phase A	6,147,000
P589950	A.C. Overlay Project 2023 - Phase B	3,829,000
P074775	A.C. Overlay Project 2023 - Phase C	6,094,000
P860321	A.C. Overlay Project 2023 - Phase D	6,244,000
P621190	A.C. Overlay Project ARPA - Phase A	3,470,000
P317548	A.C. Overlay Project ARPA - Phase B	3,470,000
P000056	Alta Mesa Road Bridge Replacement at Laguna Creek	117,000
P000571	Arden Way Complete Streets - Phase 1	2,287,000
P549095	Arden Way Complete Streets - Phase 2	560,000
P108977	Bradshaw Road at Jackson Road Intersection Improvements	434,000
P000061	Curb, Gutter, and Sidewalk Replacement	395,000
P000068	Fair Oaks Boulevard Improvements – Phase 3 – Marconi Avenue	120,000
P000072	Folsom Boulevard Complete Street Improvements – Phase 1	5,169,000
P000074	Franklin Boulevard Bridge Replacement at Lost Slough	67,000
P669463	Freeport Delta Monument Signs Project	72,000
P753669	Fruitridge Road Complete Streets Rehabilitation	5,694,000
P902214	Guardrail Upgrade Installation - Various Locations	166,000
P000077	Hazel Avenue at U.S. Highway 50 Interchange	5,170,000
P000081	Howe Avenue Bicycle and Pedestrian Improvement Project	1,400,000
P847998	Interstate I-80 Walerga Park Soundwall	175,000
P000093	Michigan Bar Road Bridge Replacement at Cosumnes River	180,000
P000095	New Hope Road Bridge Replacement at Grizzly Slough	14,000
P000098	Power Inn Road Improvement Project – Loucreta Drive to 52nd Avenue	2,385,000
P118623	Rio Linda Street Lighting Project - Rio Linda Boulevard to M Street	235,000
P368178	Roseville Road at Watt Avenue Corporation Yard Fence	450,000
P841416	Roseville Road RR Crossing Street Light Project	494,000
P000579	Street Light Installation Project – Various Locations	1,995,000
P000105	Twin Cities Road Bridge Replacement at Snodgrass Slough	214,000
P000106	Walnut Grove Bridge Crossing Rehabilitation	30,000
	Total Appropriations	110,006,000

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Sacramento County Transportation Development Fee Administration	\$194,082	\$291,485	\$332,725	\$332,725	—	—%
Sacramento County Transportation Development Fee Districts	\$2,722,978	\$16,368,066	\$11,912,148	\$11,020,040	\$(892,108)	(7.5)%
Total Expenditures / Appropriations	\$2,917,060	\$16,659,551	\$12,244,873	\$11,352,765	\$(892,108)	(7.3)%
Net Financing Uses	\$2,917,060	\$16,659,551	\$12,244,873	\$11,352,765	\$(892,108)	(7.3)%
Total Revenue	\$12,955,941	\$21,232,227	\$24,919,934	\$25,969,134	\$1,049,200	4.2%
Use of Fund Balance	\$(10,038,881)	\$(4,572,676)	\$(12,675,061)	\$(14,616,369)	\$(1,941,308)	15.3%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$2,386,824	\$10,118,255	\$9,094,864	\$9,862,201	\$767,337	8.4%
Other Charges	\$50,000	\$55,500	\$65,500	\$100,700	\$35,200	53.7%
Interfund Charges	\$480,235	\$6,485,796	\$3,084,509	\$1,389,864	\$(1,694,645)	(54.9)%
Total Expenditures / Appropriations	\$2,917,060	\$16,659,551	\$12,244,873	\$11,352,765	\$(892,108)	(7.3)%
Net Financing Uses	\$2,917,060	\$16,659,551	\$12,244,873	\$11,352,765	\$(892,108)	(7.3)%
Revenue						
Licenses, Permits & Franchises	\$12,205,676	\$20,213,123	\$24,104,765	\$24,104,765	—	—%
Revenue from Use Of Money & Property	\$240,632	\$315,191	\$206,364	\$206,364	—	—%
Intergovernmental Revenues	\$15,191	—	—	\$1,049,200	\$1,049,200	—%
Miscellaneous Revenues	\$494,442	\$703,913	\$608,805	\$608,805	—	—%
Total Revenue	\$12,955,941	\$21,232,227	\$24,919,934	\$25,969,134	\$1,049,200	4.2%
Use of Fund Balance	\$(10,038,881)	\$(4,572,676)	\$(12,675,061)	\$(14,616,369)	\$(1,941,308)	15.3%

Summary of Changes

The Revised Recommended Budget reflects an \$892,108 (7.3%) decrease in total appropriations, a \$1,049,200 (4.2%) increase in revenue, and a \$1,941,308 (15.3%) decrease in use of fund balance from the Approved Recommended Budget.

The net decrease in total appropriations is due to a decrease in funding transfers for projects in other funds, partially offset by increases for new Capital Improvement Projects.

The increase in revenue is due to intergovernmental revenues related to new Capital Improvement Projects.

Use of Fund Balance reflects the net of a carryover of \$5,466,205 in available balance and a provision for reserve of \$20,082,574. Reserve changes from the prior year Adopted Budget are detailed below:

- Reserve for Future Construction has increased \$19,913,389.
- Reserve of Five-Year Mitigation Act Update has increased \$169,185.

BU 2910000 FY 2022-23 Road Programs Statement		
1	Construction	1,049,000
2	Cost Transfers and Reimbursements	1,389,864
3	Grouped Lump-Sum Other	8,913,901
	Net Financing Uses	11,352,765

Project No.	Project Description	Fiscal Year 2022-23 Budget
P244740	Bradshaw Road and Gerber Road Improvement Project	420,000
P211616	Gerber Road Traffic Signal Project	341,000
P300157	Waterman Road at CCTC Railroad Crossing Project	182,000
P786869	Waterman Road at Gerber Creek Pedestrian Signal	106,000
	Total Appropriations	1,049,000

Sacramento County Transportation Development Fee Administration

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$194,082	\$290,485	\$331,725	\$331,725	—	—%
Other Charges	—	\$1,000	\$1,000	\$1,000	—	—%
Total Expenditures / Appropriations	\$194,082	\$291,485	\$332,725	\$332,725	—	—%
Net Financing Uses	\$194,082	\$291,485	\$332,725	\$332,725	—	—%
Revenue						
Revenue from Use Of Money & Property	\$8,160	\$10,344	\$7,117	\$7,117	—	—%
Intergovernmental Revenues	\$241	—	—	—	—	—%
Miscellaneous Revenues	\$494,442	\$703,913	\$608,805	\$608,805	—	—%
Total Revenue	\$502,843	\$714,257	\$615,922	\$615,922	—	—%
Use of Fund Balance	\$(308,761)	\$(422,772)	\$(283,197)	\$(283,197)	—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Use of Fund Balance reflects the net of a carryover of -\$114,012 in available balance and a provision for reserve of \$169,185.

Sacramento County Transportation Development Fee Districts

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$2,192,742	\$9,827,770	\$8,763,139	\$9,530,476	\$767,337	8.8%
Other Charges	\$50,000	\$54,500	\$64,500	\$99,700	\$35,200	54.6%
Interfund Charges	\$480,235	\$6,485,796	\$3,084,509	\$1,389,864	\$(1,694,645)	(54.9)%
Total Expenditures / Appropriations	\$2,722,978	\$16,368,066	\$11,912,148	\$11,020,040	\$(892,108)	(7.5)%
Net Financing Uses	\$2,722,978	\$16,368,066	\$11,912,148	\$11,020,040	\$(892,108)	(7.5)%
Revenue						
Licenses, Permits & Franchises	\$12,205,676	\$20,213,123	\$24,104,765	\$24,104,765	—	—%
Revenue from Use Of Money & Property	\$232,472	\$304,847	\$199,247	\$199,247	—	—%
Intergovernmental Revenues	\$14,951	—	—	\$1,049,200	\$1,049,200	—%
Total Revenue	\$12,453,098	\$20,517,970	\$24,304,012	\$25,353,212	\$1,049,200	4.3%
Use of Fund Balance	\$(9,730,121)	\$(4,149,904)	\$(12,391,864)	\$(14,333,172)	\$(1,941,308)	15.7%

Summary of Changes

The Revised Recommended Budget reflects an \$892,108 (7.5%) decrease in total appropriations, a \$1,049,200 (4.3%) increase in revenue, and a \$1,941,308 (15.7%) decrease in use of fund balance from the Approved Recommended Budget.

The net decrease in total appropriations is due to decreases in funding transfers for projects in other funds, partially offset by increases for new Capital Improvement Projects.

The increase in revenue is due to intergovernmental revenues related to new Capital Improvement Projects.

Use of Fund Balance reflects the net of a carryover of \$5,580,217 in available balance and a provision for reserve of \$19,913,389.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Sacramento County Landscape Maintenance CFD No. 2004-2	\$321,849	\$393,559	\$476,803	\$476,803	—	—%
Total Expenditures / Appropriations	\$321,849	\$393,559	\$476,803	\$476,803	—	—%
Net Financing Uses	\$321,849	\$393,559	\$476,803	\$476,803	—	—%
Total Revenue	\$250,108	\$292,457	\$315,448	\$315,448	—	—%
Use of Fund Balance	\$71,742	\$101,102	\$161,355	\$161,355	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$319,952	\$390,559	\$454,903	\$454,903	—	—%
Other Charges	\$1,897	\$3,000	\$3,000	\$3,000	—	—%
Interfund Charges	—	—	\$18,900	\$18,900	—	—%
Total Expenditures / Appropriations	\$321,849	\$393,559	\$476,803	\$476,803	—	—%
Net Financing Uses	\$321,849	\$393,559	\$476,803	\$476,803	—	—%
Revenue						
Revenue from Use Of Money & Property	\$2,753	\$9,476	\$2,948	\$2,948	—	—%
Charges for Services	\$247,355	\$282,981	\$312,500	\$312,500	—	—%
Total Revenue	\$250,108	\$292,457	\$315,448	\$315,448	—	—%
Use of Fund Balance	\$71,742	\$101,102	\$161,355	\$161,355	—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Use of Fund Balance reflects the net of a carryover of \$29,361 in available balance and a reserve release of \$131,994. Reserve changes from the prior year Adopted Budget are detailed below:

- Working Capital Reserve has decreased \$131,994.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Transportation Sales Tax	\$40,322,258	\$65,047,601	\$62,576,550	\$68,201,103	\$5,624,553	9.0%
Total Expenditures / Appropriations	\$40,322,258	\$65,047,601	\$62,576,550	\$68,201,103	\$5,624,553	9.0%
Total Reimbursements	\$(422,024)	\$(6,632,768)	\$(5,452,537)	\$(2,097,892)	\$3,354,645	(61.5)%
Net Financing Uses	\$39,900,234	\$58,414,833	\$57,124,013	\$66,103,211	\$8,979,198	15.7%
Total Revenue	\$39,771,583	\$56,481,387	\$55,182,271	\$64,298,416	\$9,116,145	16.5%
Use of Fund Balance	\$128,651	\$1,933,446	\$1,941,742	\$1,804,795	\$(136,947)	(7.1)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$18,643,191	\$34,976,908	\$32,432,970	\$33,602,213	\$1,169,243	3.6%
Other Charges	\$507,218	\$2,064,815	\$1,506,460	\$2,635,033	\$1,128,573	74.9%
Interfund Charges	\$21,171,849	\$28,005,878	\$28,637,120	\$31,963,857	\$3,326,737	11.6%
Total Expenditures / Appropriations	\$40,322,258	\$65,047,601	\$62,576,550	\$68,201,103	\$5,624,553	9.0%
Other Reimbursements	\$(422,024)	\$(6,632,768)	\$(5,452,537)	\$(2,097,892)	\$3,354,645	(61.5)%
Total Reimbursements	\$(422,024)	\$(6,632,768)	\$(5,452,537)	\$(2,097,892)	\$3,354,645	(61.5)%
Net Financing Uses	\$39,900,234	\$58,414,833	\$57,124,013	\$66,103,211	\$8,979,198	15.7%
Revenue						
Taxes	\$28,140,846	\$39,677,725	\$39,649,699	\$47,809,827	\$8,160,128	20.6%
Revenue from Use Of Money & Property	\$96,603	\$101,295	\$38,497	\$552,039	\$513,542	1,334.0%
Intergovernmental Revenues	\$11,534,134	\$12,664,954	\$15,426,082	\$15,928,550	\$502,468	3.3%
Miscellaneous Revenues	—	\$4,037,413	\$67,993	\$8,000	\$(59,993)	(88.2)%
Total Revenue	\$39,771,583	\$56,481,387	\$55,182,271	\$64,298,416	\$9,116,145	16.5%
Use of Fund Balance	\$128,651	\$1,933,446	\$1,941,742	\$1,804,795	\$(136,947)	(7.1)%

Summary of Changes

The Revised Recommended Budget reflects a \$5,624,553 (9.0%) increase in total appropriations, a \$3,354,645 (61.5%) decrease in reimbursements, a \$9,116,145 (16.5%) increase in revenue, and a \$136,947 (7.1%) decrease in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to timeline shifts for the following projects:

- Morse Avenue Sidewalk Infill and Street Light Cycle, Hazel Avenue Phase 3, Roseville Road at Diablo Drive/ Stationers Way Traffic Installation, Sidewalk Infill: Arden-Arcade & Carmichael, Accessible Curb Ramp Improvement Project 2023, Fair Oaks Boulevard Bicycle and Pedestrian Mobility Project Phase 2, Power Inn Bicycle and Pedestrian Improvements – Elsie to MacFadden, and Watt Avenue Complete Streets Improvement Project.

The decrease in reimbursements is due to the reduced need for funding from other funds directly related to shifts in project timeline schedules.

The net increase in revenue is due to increases in federal grant funding and claiming from Measure A Sales Tax programs.

Use of Fund Balance reflects a carryover of \$1,804,795 in available balance.

- There are no changes to reserves.

BU 2140000 FY 2022-23 Road Programs Statement		
1	Construction	33,597,000
2	Cost Transfers and Reimbursements	29,865,965
3	Grouped Lump-Sum Other	2,640,246
	Net Financing Uses	66,103,211

Project No.	Project Description	Fiscal Year 2022-23 Budget
P000045	47th Avenue Pedestrian and Bicycle Improvements	20,000
P000570	Accessible Curb Ramp Improvement Project - Various Locations	1,100,000
P000059	Active Transportation Plan Implementation – Various Locations	50,000
P000066	Elverta Road Widening – Dutch Haven Boulevard to Watt Avenue	928,000
P487844	Fair Oaks Boulevard at Kenneth Intersection Improvements	87,000
P000573	Fair Oaks Boulevard Bicycle and Pedestrian Mobility Project - Phase 2	3,186,000
P000574	Fern Bacon Middle School Safe Routes to School (SRTS)	653,000
P000071	Florin Road Bicycle and Pedestrian Improvement Project	5,278,000
P000575	Folsom Boulevard Complete Street Improvements – Phase 2	306,000
P106554	Greenback Lane Improvements and Undergrounding	1,176,000
P000079	Hazel Avenue – Phase 3 – Sunset Avenue to Madison Avenue	5,809,000
P000087	Jackson Road at Sunrise Boulevard Intersection Project	125,000
P000090	Madison Avenue Widening – Fair Oaks Boulevard to Hazel Avenue	545,000
P000577	Morse Avenue Sidewalk Infill and Street Light Project	277,000
P000094	Neighborhood Traffic Management Program	500,000
P000097	Power Inn Road – Elsie Avenue to 400 Feet North of Macfadden Drive	3,246,000
P000578	Sidewalk Infill and Street Light Project – Various Locations	1,135,000
P951006	South Sacramento County Safe Routes to School (SRTS)	448,000
P738803	South Sacramento Sidewalk Gap Closure Project	542,000
P000103	South Watt Avenue Widening Project – Florin Road to SR16	2,781,000
P000580	Traffic Signal Project – Roseville Road and Diablo Drive / Stationers Way	1,193,000
P000107	Watt Avenue Complete Street Improvement Project – Phase 1	3,911,000
P685080	Watt Avenue Sidewalk Gap Closure Project	301,000
	Total Appropriations	33,597,000

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Administration and Support	\$21,712,104	\$23,742,893	\$26,845,309	\$27,093,074	\$247,765	0.9%
Capital Outlay Fund	\$23,551,003	\$34,793,691	\$52,194,087	\$52,586,987	\$392,900	0.8%
Collections	\$69,182,337	\$80,278,859	\$94,614,034	\$95,519,824	\$905,790	1.0%
Kiefer Landfill	\$26,340,787	\$34,075,701	\$37,837,252	\$38,160,133	\$322,881	0.9%
North Area Recovery Station (NARS)	\$38,096,025	\$41,831,036	\$52,155,893	\$52,432,310	\$276,417	0.5%
Total Expenditures / Appropriations	\$178,882,256	\$214,722,180	\$263,646,575	\$265,792,328	\$2,145,753	0.8%
Total Reimbursements	\$(59,794,020)	\$(73,702,619)	\$(98,174,714)	\$(98,771,778)	\$(597,064)	0.6%
Net Financing Uses	\$119,088,236	\$141,019,561	\$165,471,861	\$167,020,550	\$1,548,689	0.9%
Total Revenue	\$129,308,343	\$130,368,488	\$140,625,810	\$140,958,450	\$332,640	0.2%
Use of Fund Balance	\$(10,220,107)	\$10,651,073	\$24,846,051	\$26,062,100	\$1,216,049	4.9%
Positions	315.0	314.0	322.0	322.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$36,159,728	\$40,692,561	\$42,461,228	\$43,617,017	\$1,155,789	2.7%
Services & Supplies	\$56,624,414	\$62,793,279	\$70,985,049	\$70,985,049	—	—%
Other Charges	\$13,394,132	\$15,106,270	\$15,392,854	\$15,392,854	—	—%
Improvements	\$5,462,994	\$7,594,551	\$30,860,731	\$31,253,631	\$392,900	1.3%
Equipment	\$7,465,328	\$15,099,662	\$7,896,261	\$7,896,261	—	—%
Interfund Charges	\$1,570,620	\$1,570,625	\$250,000	\$250,000	—	—%
Intrafund Charges	\$58,205,042	\$71,865,232	\$95,800,452	\$96,397,516	\$597,064	0.6%
Total Expenditures / Appropriations	\$178,882,256	\$214,722,180	\$263,646,575	\$265,792,328	\$2,145,753	0.8%
Intrafund Reimbursements Between Programs	\$(9,250,448)	\$(27,535,063)	\$(47,508,551)	\$(47,986,215)	\$(477,664)	1.0%
Other Reimbursements	\$(50,543,573)	\$(46,167,556)	\$(50,666,163)	\$(50,785,563)	\$(119,400)	0.2%
Total Reimbursements	\$(59,794,020)	\$(73,702,619)	\$(98,174,714)	\$(98,771,778)	\$(597,064)	0.6%
Net Financing Uses	\$119,088,236	\$141,019,561	\$165,471,861	\$167,020,550	\$1,548,689	0.9%
Revenue						
Fines, Forfeitures & Penalties	\$1,400	—	—	—	—	—%
Revenue from Use Of Money & Property	\$711,921	\$399,540	\$601,037	\$601,037	—	—%
Intergovernmental Revenues	\$1,117,169	\$1,499,724	\$672,120	\$1,004,760	\$332,640	49.5%
Charges for Services	\$115,902,277	\$118,823,833	\$129,642,899	\$129,642,899	—	—%
Miscellaneous Revenues	\$5,239,894	\$3,341,459	\$4,037,000	\$4,037,000	—	—%
Other Financing Sources	\$6,335,682	\$6,303,932	\$5,672,754	\$5,672,754	—	—%
Total Revenue	\$129,308,343	\$130,368,488	\$140,625,810	\$140,958,450	\$332,640	0.2%
Use of Fund Balance	\$(10,220,107)	\$10,651,073	\$24,846,051	\$26,062,100	\$1,216,049	4.9%
Positions	315.0	314.0	322.0	322.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$2,145,753 (0.8%) increase in total appropriations, a \$597,064 (0.6%) increase in reimbursements, a \$332,640 (0.2%) increase in revenue, and a \$1,216,049 (4.9%) increase in use of fund balance (retained earnings) from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs.

- An increase in salaries and benefits as a result of reallocating Level II positions in the Collection, Landfill, and Transfer Equipment Operator series to Level III positions as approved by the Board on July 12, 2022.
- An additional capital project for shoulder improvements at the Kiefer Landfill.

The increase in reimbursements and revenue is due to an anticipated increase in negotiated personnel costs. Use of Fund Balance reflects a \$26,062,100 decrease in retained earnings.

Structural Projects - \$31,245,031

\$9,245,320 - Kiefer Landfill, Liner and Ancillary Features. This project includes the planning, design, construction, construction management, inspections, reporting, and oversight associated with construction of prepared excavation, landfill liner, and leachate collection, landfill gas piping systems, infrastructure, drainage, and roadway for the Kiefer Landfill. Liner and supporting infrastructure to be constructed for a second phase of Module M4 over multiple fiscal years and initial work on Module 5.

\$6,212,200 – Kiefer Landfill, Final Cover. This project includes the planning, design, construction, construction management, inspections, and reporting associated with construction of partial final closure components such as final cover, drainage improvements, landfill gas modifications, vegetation, and erosion control.

\$3,833,882 – Kiefer Landfill, Wastewater Handling System Improvements. This project provides for the construction of a wastewater force main from Kiefer Landfill to the sewer system that will handle all of the leachate produced at the landfill as well as the sewer system from the Engineering and Administration buildings. This project provides for implementation of a long-term wastewater and leachate-handling solution as has been determined by an alternatives evaluation study completed previously by a consultant.

\$3,685,650 – North Area Recovery Station, Site Master Plan. The project provides for new entrance facilities, scales expansion, safety and operational efficiency improvements, rerouting of infrastructure, relocation of existing activities, earthwork, easement and land acquisition, select paving projects, demolition, and storm water improvements. This project represents the final immediate phase of major design and construction improvements as part of a comprehensive Master Plan defined in Summer 2019.

\$2,671,009 – Kiefer Landfill - Gas and Leachate Management Systems Improvements. This project includes expansion of the Kiefer Landfill gas collection system in Module 3 (M3) and installation of additional gas and leachate infrastructure in and around modules M1, M1-L, and M2. Additional gas collectors are required to maintain compliance with regulatory requirements. The project will involve the installation of new and replacement wells, horizontal gas collectors, control systems, new piping, instrumentation, electrification, and tanks. This budget also includes costs for scheduled replacement of various flare station, energy plant, equipment items, and the leachate circulation system.

\$1,130,000 – Facility Improvements - Electric Vehicle Charging Stations. This project consists of the installation of a heavy vehicle charging station at North Collections and light vehicle electric vehicle (EV) charging stations at various DWMR owned facilities. The completion of the project will allow the department to apply for a AQMD grant.

\$973,055 – Facility Improvements - Capital Renewal Forecast. This project includes forecasted replacement needs of building systems and equipment at various DWMR buildings, including those to address needed ADA capital project upgrades. The project is based on a 2014-16 facility condition assessment that included buildings at six DWMR facilities.

\$942,250 – Kiefer Landfill - Asphalt Pavement Rehabilitation. This project is for rehabilitation of asphalt roads at the Kiefer Landfill. The project will resurface the green waste, recycling, and self-haul drop-off areas. Future phases of this ongoing project include design, construction, construction management, and inspection for the repair and reconstruction of asphalt pavement at Kiefer Landfill.

\$392,900 – Kiefer Landfill – Phase 2 Shoulder Improvements Project. This project includes shoulder widening along Kiefer Boulevard in front of the Kiefer Landfill entrance. This project also includes constructing a culvert and increasing the sight distance at the Kiefer Groundwater Treatment entrance from Kiefer Boulevard to aid with storm water drainage and safety.

\$294,000 – North Area Recovery Station - Shed Improvements. This project includes a rehabilitation and revitalization of the existing tipping shed facility at the North Area Recovery Station, including construction of new storm water drainage and pumping infrastructure, push wall freeboard modification, misting piping, fire suppression systems, concrete overtopping and structural steel repair. This project was formerly included in the NARS Master Plan Project.

\$275,000 – Information Technology - Site Cameras and Server Upgrades. This project adds to the current surveillance cameras installed at the Waste Management and Recycling sites. This project upgrades current network servers. The camera upgrades will provide for better coverage thus increasing the security awareness of the operations and provide increased safety to the department's staff. The upgrades to the servers will address network connectivity issues and provide for increased storage capacity for video files, and other network issues.

\$252,200 – Kiefer Landfill - Groundwater Monitoring and Remediation. This project includes construction of additional monitoring wells to provide groundwater contaminant plume definition and/or to provide for detection of impacts from a new treated groundwater infiltration basin. This project further includes the design and construction of a replacement extraction well that is no longer functional. Due to migrating groundwater contamination, the new well will be larger than the old well, and may be relocated based on consultant studies. Additionally, the project will rehabilitate plant towers and three old wells that are off-line due to pumps being out-of-service and needing replacement.

\$234,000 – Kiefer Landfill - Entrance Improvements. This project includes full integration of an automated outbound scale at the scale house to increase capacity with requisite construction and equipment purchases. The project also involves the installation of educational and informational exhibits at the visitor center area.

\$211,500– South Collections - Slow Fill Expansion. This continuing project will provide additional slots to the department's CNG slow fill refueling station. This additional capacity serves CNG fueled equipment transferred from the North Collections site to South Collections as well as additional trucks needed to comply with SB 1383 regulations.

\$165,000 – North Area Recovery Station - Site Perimeter Improvements. This project includes installation of an automated gate, tied into the County security system, to regulate ingress and egress from the unmonitored North Collections site and the adjacent North Area Recovery Station. Unauthorized entrance and exit has become a significant concern in recent years and the Solid Waste Facility Permit specifically requires site security be maintained.

\$164,920 - North Area Recovery Station - Paving Rehabilitation. This project is for rehabilitation of asphalt surfaces at the North Area Recovery Station. The project will resurface the green waste, recycling, service, and customer areas. Additional pavement management activities, including slurry seal and crack seal, added and integrated into a comprehensive program moving forward.

\$147,600 - Kiefer Landfill - Tree Mitigation Irrigation System. This project consists of providing an irrigation system for tree plantings along the south side of Kiefer Boulevard as

a mitigation to the tree canopy removed during the North Area Recovery Station master plan improvements project. This project will be performed cooperatively with the Sacramento Tree Foundation.

\$144,300- Kiefer Landfill - Site Infrastructure Improvements. Portions of the existing site infrastructure system need modification or extension to meet the needs of the facility. The existing water requires extension and reconfiguration, the transportation system needs the additions of some pullouts, signage and speed control devices, and the drainage infrastructure requires additional drainage inlets, culverts and channels.

\$124,500- South Area Transfer Station - Site Improvement. This project includes site improvements to the South Area Transfer Station including structure repairs of the top load area, gate repairs, and storm water compliance features to allow transfer at the site during North Area Recovery Station Master Plan Improvements construction and permit compliance.

\$120,245 – Facility Improvements - ADA Mitigation. As part of a comprehensive plan to mitigate all ADA Deficiencies at all DWMR Facilities, this project includes upgrades and modifications as needed to remedy the existing concerns. The master DWMR Plan prioritizes the Public Path of Travel issues in the first years of the plan to maximize accessibility.

\$25,500– Kiefer Landfill - GPS Upgrades. This project is for the purchase of additional and replacement Global Positioning System (GPS) grade control equipment for use in operations equipment at Kiefer Landfill. This project allows for the replacement of fully depreciated equipment in current use.

Equipment Projects – \$7,499,077

\$4,008,177 – Collections - Automated Collection Truck 3-axle ASL. This project is for the purchase of nine fully automated side-loading collection trucks. These vehicles will be 3-axle trucks, with tag axle, powered by compressed natural gas fuel with right-hand drive. This purchase will replace fully depreciated vehicles in current use.

\$913,078 – Collections - Automated Collection Truck 2-axle ASL. This project is for the purchase of two fully automated side-loading collection trucks. These will be a 2-axle truck, powered by diesel fuel with right hand drive. These vehicles will be used primarily for dead-end street routes and as a backup vehicle. This unit will replace fully depreciated units in current use.

\$780,000 – North Area Recovery Station – Tractors. This project is for the purchase of three transfer tractors. These transfer tractors will be used primarily at the North Area Recovery Station to transfer waste material from the North Area Recovery Station to the Kiefer Landfill. These units will replace fully depreciated units in current use.

\$463,764 – North Area Recovery Station – Trailers. This project is for the purchase of four transfer trailers. These transfer trailers will be used primarily at the North Area Recovery Station to transfer waste material from the North Area Recovery Station to the Kiefer Landfill. These units will replace fully depreciated units in current use.

\$401,628 – North Area Recovery Station – Excavator. This project is for the purchase of one Excavator. This excavator will be used primarily at the North Area Recovery Station for loading transfer trailers with waste material, and training for future use in the green waste / organics building.

\$363,672 – Can Yard - Flatbed / Box Replacement. This project is for the purchase of two cart delivery trucks. These vehicles will be used to deliver and pick up garbage, recycling and green waste carts to curbside customers. This purchase will replace two fully depreciated vehicles in current use.

\$296,846 – ABNCU – Knuckleboom. This project is for the purchase of one knuckleboom collection truck. This will be a two-axle truck, powered by compressed natural gas fuel. This vehicle will be used for Appointment Based Neighborhood Clean Up (ABNCU) routes, and to pick up illegally dumped rubbish piles as well as homeless encampments in unincorporated Sacramento County. This purchase is a growth project due to illegal dumping and encampment abatement.

\$271,912 – Kiefer Landfill - Fuel Truck Replacement. This project is for purchase of one heavy-duty fuel truck for Kiefer Landfill operations. This purchase will replace a fully depreciated unit in current use.

Administration and Support

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$10,465,787	\$10,480,826	\$11,249,098	\$11,486,226	\$237,128	2.1%
Services & Supplies	\$9,992,627	\$12,141,105	\$13,695,085	\$13,695,085	—	—%
Other Charges	\$92,822	\$(8,876)	\$393,889	\$393,889	—	—%
Intrafund Charges	\$1,160,868	\$1,129,838	\$1,507,237	\$1,517,874	\$10,637	0.7%
Total Expenditures / Appropriations	\$21,712,104	\$23,742,893	\$26,845,309	\$27,093,074	\$247,765	0.9%
Total Reimbursements between Programs	\$(9,250,416)	\$(10,045,304)	\$(11,987,218)	\$(12,071,982)	\$(84,764)	0.7%
Other Reimbursements	\$(11,551,450)	\$(12,471,801)	\$(13,580,163)	\$(13,699,563)	\$(119,400)	0.9%
Total Reimbursements	\$(20,801,866)	\$(22,517,105)	\$(25,567,381)	\$(25,771,545)	\$(204,164)	0.8%
Net Financing Uses	\$910,237	\$1,225,788	\$1,277,928	\$1,321,529	\$43,601	3.4%
Revenue						
Fines, Forfeitures & Penalties	\$1,400	—	—	—	—	—%
Revenue from Use Of Money & Property	\$313,116	\$107,100	\$248,260	\$248,260	—	—%
Intergovernmental Revenues	\$138,263	\$260,242	\$50,000	\$93,599	\$43,599	87.2%
Charges for Services	\$48,521	\$519,630	\$653,669	\$653,669	—	—%
Miscellaneous Revenues	\$408,938	\$338,816	\$326,000	\$326,000	—	—%
Total Revenue	\$910,237	\$1,225,788	\$1,277,929	\$1,321,528	\$43,599	3.4%
Use of Fund Balance	—	—	\$(1)	\$1	\$2	(200.0)%
Positions	70.0	70.0	74.0	74.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$247,765 (0.9%) increase in total appropriations, a \$204,164 (0.8%) increase in reimbursements, a \$43,599 (3.4%) increase in revenue, and a \$2 (200.0%) increase in use of fund balance (retained earnings) from the Approved Recommended Budget.

The increase in total appropriations, revenue, and reimbursements is due to an anticipated increase in negotiated personnel costs.

Use of Fund Balance reflects a \$1 decrease in retained earnings.

Capital Outlay Fund

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$476,765	\$951,952	\$2,352,081	\$2,352,081	—	—%
Other Charges	\$10,165,972	\$11,147,526	\$11,085,014	\$11,085,014	—	—%
Improvements	\$5,442,939	\$7,594,551	\$30,860,731	\$31,253,631	\$392,900	1.3%
Equipment	\$7,465,328	\$15,099,662	\$7,896,261	\$7,896,261	—	—%
Total Expenditures / Appropriations	\$23,551,003	\$34,793,691	\$52,194,087	\$52,586,987	\$392,900	0.8%
Total Reimbursements between Programs	—	\$(17,489,759)	\$(35,521,333)	\$(35,914,233)	\$(392,900)	1.1%
Other Reimbursements	\$(7,049,349)	—	—	—	—	—%
Total Reimbursements	\$(7,049,349)	\$(17,489,759)	\$(35,521,333)	\$(35,914,233)	\$(392,900)	1.1%
Net Financing Uses	\$16,501,654	\$17,303,932	\$16,672,754	\$16,672,754	—	—%
Revenue						
Other Financing Sources	\$6,335,682	\$6,303,932	\$5,672,754	\$5,672,754	—	—%
Total Revenue	\$6,335,682	\$6,303,932	\$5,672,754	\$5,672,754	—	—%
Use of Fund Balance	\$10,165,972	\$11,000,000	\$11,000,000	\$11,000,000	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$392,900 (0.8%) increase in total appropriations and a \$392,900 (1.1%) increase in reimbursements from the Approved Recommended Budget.

The increase in total appropriations and reimbursements is due to an additional capital project for shoulder improvements at the Kiefer Landfill.

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

Collections

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$15,059,475	\$17,291,041	\$18,447,333	\$19,031,414	\$584,081	3.2%
Services & Supplies	\$23,984,717	\$25,237,579	\$26,920,863	\$26,920,863	—	—%
Other Charges	\$3,079,646	\$3,846,256	\$3,815,451	\$3,815,451	—	—%
Intrafund Charges	\$27,056,389	\$33,903,983	\$45,430,387	\$45,752,096	\$321,709	0.7%
Cost of Goods Sold	\$2,111	—	—	—	—	—%
Total Expenditures / Appropriations	\$69,182,337	\$80,278,859	\$94,614,034	\$95,519,824	\$905,790	1.0%
Other Reimbursements	\$(1,298,714)	\$(776,000)	\$(776,000)	\$(776,000)	—	—%
Total Reimbursements	\$(1,298,714)	\$(776,000)	\$(776,000)	\$(776,000)	—	—%
Net Financing Uses	\$67,883,623	\$79,502,859	\$93,838,034	\$94,743,824	\$905,790	1.0%
Revenue						
Intergovernmental Revenues	\$622,187	\$1,056,367	\$483,090	\$665,557	\$182,467	37.8%
Charges for Services	\$66,486,535	\$67,859,782	\$81,636,551	\$81,636,551	—	—%
Miscellaneous Revenues	\$65,359	—	—	—	—	—%
Total Revenue	\$67,174,081	\$68,916,149	\$82,119,641	\$82,302,108	\$182,467	0.2%
Use of Fund Balance	\$709,542	\$10,586,710	\$11,718,393	\$12,441,716	\$723,323	6.2%
Positions	153.0	153.0	156.0	156.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$905,790 (1.0%) increase in total appropriations, a \$182,467 (0.2%) increase in revenue, and a \$723,323 (6.2%) increase in use of fund balance (retained earnings) from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs.
- An increase in salaries and benefits to reallocate 10.0 full-time equivalent (FTE) Collection Equipment Operator II positions to 10.0 FTE Level III positions as approved by the Board on July 12, 2022.
- An increase in intrafund charges due to negotiated personnel costs.

The increase in revenue is due to an anticipated increase in negotiated personnel costs.

Use of Fund Balance reflects a \$12,441,716 decrease in retained earnings.

Kiefer Landfill

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$4,986,917	\$6,182,080	\$6,096,972	\$6,256,595	\$159,623	2.6%
Services & Supplies	\$11,077,417	\$11,207,057	\$12,871,693	\$12,871,693	—	—%
Other Charges	\$16,427	\$61,071	\$50,000	\$50,000	—	—%
Improvements	\$20,055	—	—	—	—	—%
Interfund Charges	\$1,570,620	\$1,570,625	\$250,000	\$250,000	—	—%
Intrafund Charges	\$8,669,042	\$15,054,868	\$18,568,587	\$18,731,845	\$163,258	0.9%
Cost of Goods Sold	\$309	—	—	—	—	—%
Total Expenditures / Appropriations	\$26,340,787	\$34,075,701	\$37,837,252	\$38,160,133	\$322,881	0.9%
Other Reimbursements	\$(18,193,387)	\$(19,597,522)	\$(20,910,000)	\$(20,910,000)	—	—%
Total Reimbursements	\$(18,193,387)	\$(19,597,522)	\$(20,910,000)	\$(20,910,000)	—	—%
Net Financing Uses	\$8,147,399	\$14,478,179	\$16,927,252	\$17,250,133	\$322,881	1.9%
Revenue						
Revenue from Use Of Money & Property	\$282,289	\$292,440	\$264,028	\$264,028	—	—%
Intergovernmental Revenues	\$273,254	\$159,305	\$116,060	\$167,732	\$51,672	44.5%
Charges for Services	\$27,182,192	\$24,560,867	\$24,759,590	\$24,759,590	—	—%
Miscellaneous Revenues	\$4,752,131	\$3,013,643	\$3,700,000	\$3,700,000	—	—%
Total Revenue	\$32,489,865	\$28,026,255	\$28,839,678	\$28,891,350	\$51,672	0.2%
Use of Fund Balance	\$(24,342,466)	\$(13,548,076)	\$(11,912,426)	\$(11,641,217)	\$271,209	(2.3)%
Positions	44.0	43.0	44.0	44.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$322,881 (0.9%) increase in total appropriations, a \$51,672 (0.2%) increase in revenue, and a \$271,209 (2.3%) increase in use of fund balance (retained earnings) from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs.
- An increase in salaries and benefits to reallocate 3.0 FTE Transfer Equipment Operator II positions to 3.0 FTE Level III positions as approved by the Board on July 12, 2022.

- An increase in intrafund charges due to negotiated personnel costs.

The increase in revenue is due to an anticipated increase in negotiated personnel costs.

Use of Fund Balance reflects an \$11,641,217 increase in retained earnings.

North Area Recovery Station (NARS)

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$5,647,549	\$6,738,614	\$6,667,825	\$6,842,782	\$174,957	2.6%
Services & Supplies	\$11,092,888	\$13,255,586	\$15,145,327	\$15,145,327	—	—%
Other Charges	\$39,265	\$60,293	\$48,500	\$48,500	—	—%
Intrafund Charges	\$21,318,743	\$21,776,543	\$30,294,241	\$30,395,701	\$101,460	0.3%
Cost of Goods Sold	\$(2,420)	—	—	—	—	—%
Total Expenditures / Appropriations	\$38,096,025	\$41,831,036	\$52,155,893	\$52,432,310	\$276,417	0.5%
Total Reimbursements between Programs	\$(31)	—	—	—	—	—%
Other Reimbursements	\$(12,450,672)	\$(13,322,233)	\$(15,400,000)	\$(15,400,000)	—	—%
Total Reimbursements	\$(12,450,703)	\$(13,322,233)	\$(15,400,000)	\$(15,400,000)	—	—%
Net Financing Uses	\$25,645,322	\$28,508,803	\$36,755,893	\$37,032,310	\$276,417	0.8%
Revenue						
Revenue from Use Of Money & Property	\$116,516	—	\$88,749	\$88,749	—	—%
Intergovernmental Revenues	\$83,467	\$23,810	\$22,970	\$77,872	\$54,902	239.0%
Charges for Services	\$22,185,028	\$25,883,554	\$22,593,089	\$22,593,089	—	—%
Miscellaneous Revenues	\$13,466	\$(11,000)	\$11,000	\$11,000	—	—%
Total Revenue	\$22,398,477	\$25,896,364	\$22,715,808	\$22,770,710	\$54,902	0.2%
Use of Fund Balance	\$3,246,845	\$2,612,439	\$14,040,085	\$14,261,600	\$221,515	1.6%
Positions	48.0	48.0	48.0	48.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$276,417 (0.5%) increase in total appropriations, a \$54,902 (0.2%) increase in revenue, and a \$221,515 (1.6%) increase use of fund balance (retained earnings) from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs.
- An increase in salaries and benefits to reallocate 3.0 FTE Transfer Equipment Operator II positions to 3.0 FTE Level III positions as approved by the Board on July 12, 2022.

- An increase in intrafund charges due to negotiated personnel costs.

The increase in revenue is due to an anticipated increase in negotiated personnel costs.

Use of Fund Balance reflects a \$14,261,600 decrease in retained earnings.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Stormwater Utility - Unincorporated Area	\$30,109,518	\$38,036,411	\$35,577,000	\$40,203,936	\$4,626,936	13.0%
Water Resources Administration	\$16,791,119	\$9,143,200	\$10,205,800	\$10,282,709	\$76,909	0.8%
Total Expenditures / Appropriations	\$46,900,636	\$47,179,611	\$45,782,800	\$50,486,645	\$4,703,845	10.3%
Total Reimbursements	\$(12,196,057)	\$(3,943,900)	\$(4,392,200)	\$(4,527,600)	\$(135,400)	3.1%
Net Financing Uses	\$34,704,579	\$43,235,711	\$41,390,600	\$45,959,045	\$4,568,445	11.0%
Total Revenue	\$33,959,803	\$34,323,700	\$36,643,100	\$36,668,577	\$25,477	0.1%
Use of Fund Balance	\$744,777	\$8,912,011	\$4,747,500	\$9,290,468	\$4,542,968	95.7%
Positions	134.6	134.6	133.6	133.6	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$16,928,027	\$18,813,730	\$19,397,200	\$19,847,245	\$450,045	2.3%
Services & Supplies	\$13,156,171	\$15,143,230	\$16,056,200	\$16,056,200	—	—%
Other Charges	\$1,284,947	\$4,110,551	\$2,497,400	\$4,106,000	\$1,608,600	64.4%
Land	\$78,053	\$50,000	\$10,000	\$999,200	\$989,200	9,892.0%
Improvements	\$3,301,236	\$5,052,900	\$3,477,500	\$5,040,500	\$1,563,000	44.9%
Equipment	\$19,926	\$113,000	—	\$93,000	\$93,000	—%
Intrafund Charges	\$12,132,277	\$3,896,200	\$4,344,500	\$4,344,500	—	—%
Total Expenditures / Appropriations	\$46,900,636	\$47,179,611	\$45,782,800	\$50,486,645	\$4,703,845	10.3%
Intrafund Reimbursements Between Programs	\$(3,745,524)	\$(3,896,200)	\$(4,344,500)	\$(4,344,500)	—	—%
Other Reimbursements	\$(8,450,533)	\$(47,700)	\$(47,700)	\$(183,100)	\$(135,400)	283.9%
Total Reimbursements	\$(12,196,057)	\$(3,943,900)	\$(4,392,200)	\$(4,527,600)	\$(135,400)	3.1%
Net Financing Uses	\$34,704,579	\$43,235,711	\$41,390,600	\$45,959,045	\$4,568,445	11.0%
Revenue						
Taxes	\$7,674,884	\$7,189,700	\$7,339,900	\$7,339,900	—	—%
Fines, Forfeitures & Penalties	\$2,315	—	\$1,700	\$1,700	—	—%
Revenue from Use Of Money & Property	\$124,204	\$160,000	\$80,000	\$80,000	—	—%
Intergovernmental Revenues	\$957,234	\$1,661,100	\$2,989,300	\$3,092,645	\$103,345	3.5%
Charges for Services	\$24,893,117	\$25,235,400	\$26,152,200	\$26,074,332	\$(77,868)	(0.3)%
Miscellaneous Revenues	\$308,049	\$77,500	\$80,000	\$80,000	—	—%
Total Revenue	\$33,959,803	\$34,323,700	\$36,643,100	\$36,668,577	\$25,477	0.1%
Use of Fund Balance	\$744,777	\$8,912,011	\$4,747,500	\$9,290,468	\$4,542,968	95.7%
Positions	134.6	134.6	133.6	133.6	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$4,703,845 (10.3%) increase in total appropriations, a \$135,400 (3.1%) increase in reimbursements, a \$25,477 (0.1%) increase in revenue, and a \$4,542,968 (95.7%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- Re-budgeting of drainage infrastructure, Job Order Contract (JOC), and maintenance and operations Capital Improvement Plan (CIP) projects.

- An increase in current demand for Home Elevation Projects. These projects are funded by the Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program.
- An anticipated increase in negotiated personnel costs.

The increase in reimbursements is due to a transfer from Zone 50 (Fund 320H) related to the Water Capacity administration fee.

The net increase in revenue is due to:

- An anticipated increase in negotiated personnel costs;
- A decrease in Zone 50 service charge revenue, which has been shifted to reimbursements.

Use of Fund Balance reflects the net of a carryover of \$8,167,235 in available balance, a reserve release of \$1,147,951 and a provision for reserve of \$24,718. Reserve changes from the prior year Adopted Budget are detailed below:

- Fund 322A Reserve has decreased \$1,147,951.
- Fund 322F Reserve has increased \$24,718.

Stormwater Utility - Unincorporated Area

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$13,473,141	\$14,994,202	\$15,466,100	\$15,839,236	\$373,136	2.4%
Services & Supplies	\$8,311,843	\$9,924,709	\$10,088,400	\$10,088,400	—	—%
Other Charges	\$1,179,796	\$4,005,400	\$2,190,500	\$3,799,100	\$1,608,600	73.4%
Land	\$78,053	\$50,000	\$10,000	\$999,200	\$989,200	9,892.0%
Improvements	\$3,301,236	\$5,052,900	\$3,477,500	\$5,040,500	\$1,563,000	44.9%
Equipment	\$19,926	\$113,000	—	\$93,000	\$93,000	—%
Intrafund Charges	\$3,745,524	\$3,896,200	\$4,344,500	\$4,344,500	—	—%
Total Expenditures / Appropriations	\$30,109,518	\$38,036,411	\$35,577,000	\$40,203,936	\$4,626,936	13.0%
Other Reimbursements	\$(63,780)	\$(47,700)	\$(47,700)	\$(47,700)	—	—%
Total Reimbursements	\$(63,780)	\$(47,700)	\$(47,700)	\$(47,700)	—	—%
Net Financing Uses	\$30,045,737	\$37,988,711	\$35,529,300	\$40,156,236	\$4,626,936	13.0%
Revenue						
Taxes	\$7,674,884	\$7,189,700	\$7,339,900	\$7,339,900	—	—%
Fines, Forfeitures & Penalties	\$2,315	—	\$1,700	\$1,700	—	—%
Revenue from Use Of Money & Property	\$123,000	\$160,000	\$80,000	\$80,000	—	—%
Intergovernmental Revenues	\$933,628	\$1,661,100	\$2,989,300	\$3,073,268	\$83,968	2.8%
Charges for Services	\$20,234,366	\$19,988,400	\$20,290,900	\$20,290,900	—	—%
Miscellaneous Revenues	\$308,049	\$77,500	\$80,000	\$80,000	—	—%
Total Revenue	\$29,276,243	\$29,076,700	\$30,781,800	\$30,865,768	\$83,968	0.3%
Use of Fund Balance	\$769,495	\$8,912,011	\$4,747,500	\$9,290,468	\$4,542,968	95.7%
Positions	108.6	108.6	107.6	107.6	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$4,626,936 (13.0%) increase in total appropriations, an \$83,968 (0.3%) increase in revenue, and a \$4,542,968 (95.7%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- Re-budgeting of drainage infrastructure, Job Order Contract (JOC), and maintenance and operations Capital Improvement Plan (CIP) projects.
- An increase in current demand for Home Elevation Projects. These projects are funded by the FEMA Hazard Mitigation Grant Program.
- An anticipated increase in negotiated personnel costs.

The increase in revenue is due to an anticipated increase in negotiated personnel costs.

Use of Fund Balance reflects the net of a carryover of \$8,142,517 in available balance and a reserve release of \$1,147,951.

Water Resources Administration

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$3,454,887	\$3,819,528	\$3,931,100	\$4,008,009	\$76,909	2.0%
Services & Supplies	\$4,844,328	\$5,218,521	\$5,967,800	\$5,967,800	—	—%
Other Charges	\$105,151	\$105,151	\$306,900	\$306,900	—	—%
Intrafund Charges	\$8,386,753	—	—	—	—	—%
Total Expenditures / Appropriations	\$16,791,119	\$9,143,200	\$10,205,800	\$10,282,709	\$76,909	0.8%
Total Reimbursements between Programs	\$(3,745,524)	\$(3,896,200)	\$(4,344,500)	\$(4,344,500)	—	—%
Other Reimbursements	\$(8,386,753)	—	—	\$(135,400)	\$(135,400)	—%
Total Reimbursements	\$(12,132,277)	\$(3,896,200)	\$(4,344,500)	\$(4,479,900)	\$(135,400)	3.1%
Net Financing Uses	\$4,658,842	\$5,247,000	\$5,861,300	\$5,802,809	\$(58,491)	(1.0)%
Revenue						
Revenue from Use Of Money & Property	\$1,204	—	—	—	—	—%
Intergovernmental Revenues	\$23,605	—	—	\$19,377	\$19,377	—%
Charges for Services	\$4,658,750	\$5,247,000	\$5,861,300	\$5,783,432	\$(77,868)	(1.3)%
Total Revenue	\$4,683,560	\$5,247,000	\$5,861,300	\$5,802,809	\$(58,491)	(1.0)%
Use of Fund Balance	\$(24,718)	—	—	—	—	—%
Positions	26.0	26.0	26.0	26.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$76,909 (0.8%) increase in total appropriations, a \$135,400 (3.1%) increase in reimbursements, and a \$58,491 (1.0%) decrease in revenue from the Approved Recommended Budget.

The increase in total appropriations is due to an anticipated increase in negotiated personnel costs.

The increase in reimbursements is due to a transfer from Zone 50 (Fund 320H) related to the Water Capacity administration fee.

The net decrease in revenue is due to a decrease of Zone 50 service charge revenue, which has been shifted to reimbursements.

Use of Fund Balance reflects the net of a carryover of \$24,718 in available balance and a provision for reserve of \$24,718.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Zone 40 Capital Development	\$46,284,792	\$79,182,417	\$97,476,186	\$90,974,293	\$(6,501,893)	(6.7)%
Zone 41 Maintenance and Operations	\$55,152,049	\$84,314,317	\$107,741,776	\$114,562,838	\$6,821,062	6.3%
Zone 50 Capital Development	\$1,823,965	\$1,872,650	\$2,463,500	\$2,598,900	\$135,400	5.5%
Total Expenditures / Appropriations	\$103,260,806	\$165,369,384	\$207,681,462	\$208,136,031	\$454,569	0.2%
Total Reimbursements	\$(9,939,258)	\$(9,939,300)	\$(8,200,000)	\$(8,200,000)	—	—%
Net Financing Uses	\$93,321,548	\$155,430,084	\$199,481,462	\$199,936,031	\$454,569	0.2%
Total Revenue	\$110,989,095	\$115,015,475	\$130,845,200	\$131,789,708	\$944,508	0.7%
Use of Fund Balance	\$(17,667,547)	\$40,414,609	\$68,636,262	\$68,146,323	\$(489,939)	(0.7)%
Positions	144.0	144.0	144.0	144.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$15,518,845	\$19,187,505	\$18,956,600	\$19,451,423	\$494,823	2.6%
Services & Supplies	\$14,185,017	\$18,391,019	\$16,384,900	\$19,243,400	\$2,858,500	17.4%
Other Charges	\$34,876,920	\$38,639,760	\$39,477,100	\$39,477,100	—	—%
Land	\$35,014	\$1,212,000	\$792,000	\$300,000	\$(492,000)	(62.1)%
Improvements	\$28,425,783	\$77,055,300	\$123,175,062	\$119,967,308	\$(3,207,754)	(2.6)%
Equipment	\$279,969	\$944,500	\$695,800	\$1,361,400	\$665,600	95.7%
Interfund Charges	\$9,939,258	\$9,939,300	\$8,200,000	\$8,335,400	\$135,400	1.7%
Total Expenditures / Appropriations	\$103,260,806	\$165,369,384	\$207,681,462	\$208,136,031	\$454,569	0.2%
Other Reimbursements	\$(9,939,258)	\$(9,939,300)	\$(8,200,000)	\$(8,200,000)	—	—%
Total Reimbursements	\$(9,939,258)	\$(9,939,300)	\$(8,200,000)	\$(8,200,000)	—	—%
Net Financing Uses	\$93,321,548	\$155,430,084	\$199,481,462	\$199,936,031	\$454,569	0.2%
Revenue						
Licenses, Permits & Franchises	\$636,113	\$376,000	\$357,200	\$357,200	—	—%
Fines, Forfeitures & Penalties	\$31,357	\$20,400	\$20,400	\$20,400	—	—%
Revenue from Use Of Money & Property	\$1,897,107	\$2,198,000	\$2,367,900	\$2,367,900	—	—%
Intergovernmental Revenues	\$243,734	\$28,905,000	\$39,935,000	\$40,747,508	\$812,508	2.0%
Charges for Services	\$103,350,438	\$79,734,675	\$84,922,200	\$85,054,200	\$132,000	0.2%
Miscellaneous Revenues	\$4,828,521	\$3,781,400	\$3,242,500	\$3,242,500	—	—%
Other Financing Sources	\$1,825	—	—	—	—	—%
Total Revenue	\$110,989,095	\$115,015,475	\$130,845,200	\$131,789,708	\$944,508	0.7%
Use of Fund Balance	\$(17,667,547)	\$40,414,609	\$68,636,262	\$68,146,323	\$(489,939)	(0.7)%
Positions	144.0	144.0	144.0	144.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$454,569 (0.2%) increase in total appropriations, a \$944,508 (0.7%) increase in revenue, and a \$489,939 (0.7%) decrease in use of fund balance (working capital) from the Approved Recommended Budget.

The net increase in total appropriations is primarily due to:

- Re-budgeting of unrealized Capital Improvement Plan (CIP) costs in Zone 41 and heavy vehicle purchases pending in the Department of General Services (DGS) – Fleet procurement process.

- Re-budgeting and increases for the arbitrage rebate payment, legal services, and multiple service and consultant contracts.
- An anticipated increase in the cost of supplies and propane due to inflation.
- An anticipated increase in negotiated personnel costs.
- An increase due to a transfer from Zone 50 (320H) to Water Resources Administration (Fund 322A) of the Water Capacity administration fee.
- CIP project shifts to future fiscal years in Zone 40.

The increase in revenue is due to:

- Re-budgeting of a grant reimbursement for the Power Inn Road – Calvine to Geneva Pointe capital project.
- An increase for the development fee revenue that correlates directly to the initial buy-in fee for the wholesale water to Locke.
- An anticipated increase in negotiated personnel costs.

Use of Fund Balance reflects a \$68,146,323 decrease in working capital.

Zone 40 Capital Development

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$1,515,515	\$2,641,157	\$2,033,600	\$2,144,961	\$111,361	5.5%
Services & Supplies	\$598,691	\$1,185,600	\$803,800	\$1,718,800	\$915,000	113.8%
Other Charges	\$24,182,125	\$26,548,260	\$26,488,400	\$26,488,400	—	—%
Land	\$35,014	\$1,212,000	\$792,000	\$300,000	\$(492,000)	(62.1)%
Improvements	\$10,623,389	\$38,245,300	\$60,338,386	\$53,302,132	\$(7,036,254)	(11.7)%
Equipment	—	\$20,000	\$20,000	\$20,000	—	—%
Interfund Charges	\$9,330,058	\$9,330,100	\$7,000,000	\$7,000,000	—	—%
Total Expenditures / Appropriations	\$46,284,792	\$79,182,417	\$97,476,186	\$90,974,293	\$(6,501,893)	(6.7)%
Other Reimbursements	\$(609,200)	\$(609,200)	\$(8,200,000)	\$(8,200,000)	—	—%
Total Reimbursements	\$(609,200)	\$(609,200)	\$(8,200,000)	\$(8,200,000)	—	—%
Net Financing Uses	\$45,675,592	\$78,573,217	\$89,276,186	\$82,774,293	\$(6,501,893)	(7.3)%
Revenue						
Licenses, Permits & Franchises	\$3,305	—	—	—	—	—%
Fines, Forfeitures & Penalties	\$31,357	\$20,400	\$20,400	\$20,400	—	—%
Revenue from Use Of Money & Property	\$1,730,961	\$1,686,000	\$1,524,600	\$1,524,600	—	—%
Intergovernmental Revenues	\$9,015	\$735,000	—	\$739,844	\$739,844	—%
Charges for Services	\$65,647,634	\$42,791,702	\$45,203,100	\$45,203,100	—	—%
Miscellaneous Revenues	\$2,000,981	\$1,783,000	\$1,898,000	\$1,898,000	—	—%
Other Financing Sources	\$1,825	—	—	—	—	—%
Total Revenue	\$69,425,078	\$47,016,102	\$48,646,100	\$49,385,944	\$739,844	1.5%
Use of Fund Balance	\$(23,749,487)	\$31,557,115	\$40,630,086	\$33,388,349	\$(7,241,737)	(17.8)%
Positions	25.0	25.0	25.0	25.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$6,501,893 (6.7%) decrease in total appropriations, a \$739,844 (1.5%) increase in revenue, and a \$7,241,737 (17.8%) decrease in use of fund balance (working capital) from the Approved Recommended Budget.

The net decrease in total appropriations is primarily due to:

- CIP project shifts to future fiscal years.
- Re-budgeting of various service and consultant contracts and legal services.
- Anticipated increases in the arbitrage rebate payment on the Sacramento County Water Financing Authority Revenue Bonds series 2007A and 2007B.
- An anticipated increase in negotiated personnel costs.

The increase in revenue is primarily due to re-budgeting of a grant reimbursement for the Power Inn Road – Calvine to Geneva Pointe capital project.

Use of Fund Balance reflects a \$33,388,349 decrease in working capital.

Zone 41 Maintenance and Operations

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$14,003,329	\$16,546,348	\$16,923,000	\$17,306,462	\$383,462	2.3%
Services & Supplies	\$13,586,296	\$17,163,869	\$15,539,500	\$17,483,000	\$1,943,500	12.5%
Other Charges	\$10,672,962	\$12,069,600	\$12,966,800	\$12,966,800	—	—%
Improvements	\$16,609,493	\$37,610,000	\$61,636,676	\$65,465,176	\$3,828,500	6.2%
Equipment	\$279,969	\$924,500	\$675,800	\$1,341,400	\$665,600	98.5%
Total Expenditures / Appropriations	\$55,152,049	\$84,314,317	\$107,741,776	\$114,562,838	\$6,821,062	6.3%
Other Reimbursements	\$(8,130,058)	\$(8,130,100)	—	—	—	—%
Total Reimbursements	\$(8,130,058)	\$(8,130,100)	—	—	—	—%
Net Financing Uses	\$47,021,991	\$76,184,217	\$107,741,776	\$114,562,838	\$6,821,062	6.3%
Revenue						
Licenses, Permits & Franchises	\$632,808	\$376,000	\$357,200	\$357,200	—	—%
Revenue from Use Of Money & Property	\$160,669	\$510,000	\$838,300	\$838,300	—	—%
Intergovernmental Revenues	\$234,719	\$28,170,000	\$39,935,000	\$40,007,664	\$72,664	0.2%
Charges for Services	\$37,242,542	\$36,323,973	\$38,489,100	\$38,621,100	\$132,000	0.3%
Miscellaneous Revenues	\$2,827,540	\$1,998,400	\$1,344,500	\$1,344,500	—	—%
Total Revenue	\$41,098,278	\$67,378,373	\$80,964,100	\$81,168,764	\$204,664	0.3%
Use of Fund Balance	\$5,923,713	\$8,805,844	\$26,777,676	\$33,394,074	\$6,616,398	24.7%
Positions	119.0	119.0	119.0	119.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$6,821,062 (6.3%) increase in total appropriations, a \$204,664 (0.3%) increase in revenue, and a \$6,616,398 (24.7%) increase in use of fund balance (working capital) from the Approved Recommended Budget.

The increase in total appropriations is due primarily to:

- Re-budgeting in the CIP for Zone 41 and heavy vehicle purchases pending in the DGS – Fleet procurement process.

- Re-budgeting of unrealized costs and increases for the multiple service and consultant contracts for Lab analysis-BSK Analytical, NexGen Study and Software implementation, Mather Biofilms research and removal, and WaterWise Consulting.
- Anticipated increases in the cost of supplies and propane due to inflation.
- An anticipated increase in negotiated personnel costs.

The increase in revenue is primarily due to:

- An increase for the development fee revenue that correlates directly to the initial buy-in fee for the wholesale water to Locke.
- An anticipated increase in negotiated personnel costs.

Use of Fund Balance reflects a \$33,394,074 decrease in working capital.

Zone 50 Capital Development

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$30	\$41,550	\$41,600	\$41,600	—	—%
Other Charges	\$21,834	\$21,900	\$21,900	\$21,900	—	—%
Improvements	\$1,192,901	\$1,200,000	\$1,200,000	\$1,200,000	—	—%
Interfund Charges	\$609,200	\$609,200	\$1,200,000	\$1,335,400	\$135,400	11.3%
Total Expenditures / Appropriations	\$1,823,965	\$1,872,650	\$2,463,500	\$2,598,900	\$135,400	5.5%
Other Reimbursements	\$(1,200,000)	\$(1,200,000)	—	—	—	—%
Total Reimbursements	\$(1,200,000)	\$(1,200,000)	—	—	—	—%
Net Financing Uses	\$623,965	\$672,650	\$2,463,500	\$2,598,900	\$135,400	5.5%
Revenue						
Revenue from Use Of Money & Property	\$5,477	\$2,000	\$5,000	\$5,000	—	—%
Charges for Services	\$460,262	\$619,000	\$1,230,000	\$1,230,000	—	—%
Total Revenue	\$465,739	\$621,000	\$1,235,000	\$1,235,000	—	—%
Use of Fund Balance	\$158,226	\$51,650	\$1,228,500	\$1,363,900	\$135,400	11.0%

Summary of Changes

The Revised Recommended Budget reflects a \$135,400 (5.5%) increase in total appropriations and a \$135,400 (11.0%) increase in use of fund balance (working capital) from the Approved Recommended Budget.

The increase in total appropriations is due to a transfer to Water Resources Administration (Fund 322A) of the Water Capacity administration fee.

Use of Fund Balance reflects a \$1,363,900 decrease in working capital.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Beach Stone Lakes Flood Mitigation	\$151,920	\$218,100	\$210,100	\$210,100	—	—%
Zone 11 Drainage Development	\$15,982,049	\$21,602,800	\$12,929,700	\$26,244,900	\$13,315,200	103.0%
Total Expenditures / Appropriations	\$16,133,969	\$21,820,900	\$13,139,800	\$26,455,000	\$13,315,200	101.3%
Total Reimbursements	\$(4,000,000)	\$(4,500,000)	\$(3,500,000)	\$(3,500,000)	—	—%
Net Financing Uses	\$12,133,969	\$17,320,900	\$9,639,800	\$22,955,000	\$13,315,200	138.1%
Total Revenue	\$10,158,691	\$8,263,000	\$8,489,700	\$12,973,100	\$4,483,400	52.8%
Use of Fund Balance	\$1,975,278	\$9,057,900	\$1,150,100	\$9,981,900	\$8,831,800	767.9%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,953,387	\$2,668,800	\$2,779,600	\$3,348,100	\$568,500	20.5%
Other Charges	\$4,414,470	\$6,737,000	\$5,165,500	\$12,960,900	\$7,795,400	150.9%
Land	\$599,685	\$1,087,400	\$15,000	\$790,000	\$775,000	5,166.7%
Improvements	\$4,666,427	\$6,827,700	\$2,179,700	\$6,356,000	\$4,176,300	191.6%
Interfund Charges	\$4,500,000	\$4,500,000	\$3,000,000	\$3,000,000	—	—%
Total Expenditures / Appropriations	\$16,133,969	\$21,820,900	\$13,139,800	\$26,455,000	\$13,315,200	101.3%
Other Reimbursements	\$(4,000,000)	\$(4,500,000)	\$(3,500,000)	\$(3,500,000)	—	—%
Total Reimbursements	\$(4,000,000)	\$(4,500,000)	\$(3,500,000)	\$(3,500,000)	—	—%
Net Financing Uses	\$12,133,969	\$17,320,900	\$9,639,800	\$22,955,000	\$13,315,200	138.1%
Revenue						
Licenses, Permits & Franchises	\$6,133,463	\$4,000,000	\$4,873,000	\$4,873,000	—	—%
Revenue from Use Of Money & Property	\$296,580	\$595,000	\$326,200	\$326,200	—	—%
Intergovernmental Revenues	\$148,963	—	\$450,000	\$450,000	—	—%
Charges for Services	\$3,579,685	\$3,460,000	\$2,840,500	\$7,323,900	\$4,483,400	157.8%
Miscellaneous Revenues	—	\$208,000	—	—	—	—%
Total Revenue	\$10,158,691	\$8,263,000	\$8,489,700	\$12,973,100	\$4,483,400	52.8%
Use of Fund Balance	\$1,975,278	\$9,057,900	\$1,150,100	\$9,981,900	\$8,831,800	767.9%

Summary of Changes

The Revised Recommended Budget reflects a \$13,315,200 (101.3%) increase in total appropriations, a \$4,483,400 (52.8%) increase in revenue, and an \$8,831,800 (767.9%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An increase in anticipated developer credit and reimbursement agreements due to a rise in potential construction development projects.
- Re-budgeting of various Capital Improvement Plan (CIP) projects.
- The addition of a CIP project - Triangle Rock Basin Improvements Project.
- An increase in current demand for Home Elevation Projects.
- Re-budgeting and increases of various engineering consultant agreements.

- An anticipated increase in labor required from Water Resources staff due to an influx of development projects requiring additional review time from Stormwater Utility Drainage and Planning Development staff.

The increase in revenue is included to offset the anticipated increases in developer credits.

Use of Fund Balance reflects the net of a carryover of \$7,082,622 in available balance, a reserve release of \$4,350,349 and a provision for reserve of \$1,451,071. Reserve changes from the prior year Adopted Budget are detailed below:

- Fund 314A reserve has decreased \$6,968.
- Fund 315A reserve has decreased \$1,889,780.
- Fund 315X reserve has decreased \$67,221.
- Fund 315W reserve has decreased \$1,620,652.
- Fund 315N reserve has increased \$1,451,071.
- Fund 315B reserve has decreased \$336,513.
- Fund 315C reserve has decreased \$429,215.

Beach Stone Lakes Flood Mitigation

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$151,920	\$218,100	\$210,100	\$210,100	—	—%
Total Expenditures / Appropriations	\$151,920	\$218,100	\$210,100	\$210,100	—	—%
Net Financing Uses	\$151,920	\$218,100	\$210,100	\$210,100	—	—%
Revenue						
Revenue from Use Of Money & Property	\$10,988	\$25,000	\$10,000	\$10,000	—	—%
Intergovernmental Revenues	\$148,963	—	\$200,000	\$200,000	—	—%
Miscellaneous Revenues	—	\$208,000	—	—	—	—%
Total Revenue	\$159,951	\$233,000	\$210,000	\$210,000	—	—%
Use of Fund Balance	\$(8,032)	\$(14,900)	\$100	\$100	—	—%

Summary of Changes

There are no changes from the Approved Recommended Budget.

Use of Fund Balance reflects a carryover of -\$6,868 in available balance and a reserve release of \$6,968.

Zone 11 Drainage Development

Program Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,801,467	\$2,450,700	\$2,569,500	\$3,138,000	\$568,500	22.1%
Other Charges	\$4,414,470	\$6,737,000	\$5,165,500	\$12,960,900	\$7,795,400	150.9%
Land	\$599,685	\$1,087,400	\$15,000	\$790,000	\$775,000	5,166.7%
Improvements	\$4,666,427	\$6,827,700	\$2,179,700	\$6,356,000	\$4,176,300	191.6%
Interfund Charges	\$4,500,000	\$4,500,000	\$3,000,000	\$3,000,000	—	—%
Total Expenditures / Appropriations	\$15,982,049	\$21,602,800	\$12,929,700	\$26,244,900	\$13,315,200	103.0%
Other Reimbursements	\$(4,000,000)	\$(4,500,000)	\$(3,500,000)	\$(3,500,000)	—	—%
Total Reimbursements	\$(4,000,000)	\$(4,500,000)	\$(3,500,000)	\$(3,500,000)	—	—%
Net Financing Uses	\$11,982,049	\$17,102,800	\$9,429,700	\$22,744,900	\$13,315,200	141.2%
Revenue						
Licenses, Permits & Franchises	\$6,133,463	\$4,000,000	\$4,873,000	\$4,873,000	—	—%
Revenue from Use Of Money & Property	\$285,592	\$570,000	\$316,200	\$316,200	—	—%
Intergovernmental Revenues	—	—	\$250,000	\$250,000	—	—%
Charges for Services	\$3,579,685	\$3,460,000	\$2,840,500	\$7,323,900	\$4,483,400	157.8%
Total Revenue	\$9,998,740	\$8,030,000	\$8,279,700	\$12,763,100	\$4,483,400	54.1%
Use of Fund Balance	\$1,983,309	\$9,072,800	\$1,150,000	\$9,981,800	\$8,831,800	768.0%

Summary of Changes

The Revised Recommended Budget reflects a \$13,315,200 (103.0%) increase in total appropriations, a \$4,483,400 (54.1%) increase in revenue, and an \$8,831,800 (768.0%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An increase in anticipated developer credit and reimbursement agreements due to a rise in potential construction development projects.
- Re-budgeting of various Capital Improvement Plan (CIP) projects.
- The addition of a CIP project - Triangle Rock Basin Improvements Project.
- An increase in current demand for Home Elevation Projects.

- Re-budgeting and increases of various engineering consultant agreements.
- Anticipated labor services from Water Resources staff due an influx of development projects requiring additional review time from Stormwater Utility Drainage and Planning Development staff.

The increase in revenue is included to offset the anticipated increases in developer credits.

Use of Fund Balance reflects the net of a carryover of \$7,089,490 in available balance, a reserve release of \$4,343,381 and a provision for reserve of \$1,451,071.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Zone 13 Water and Drainage Studies	\$3,024,809	\$3,573,906	\$3,155,215	\$3,677,715	\$522,500	16.6%
Total Expenditures / Appropriations	\$3,024,809	\$3,573,906	\$3,155,215	\$3,677,715	\$522,500	16.6%
Total Reimbursements	\$(500,000)	—	—	—	—	—%
Net Financing Uses	\$2,524,809	\$3,573,906	\$3,155,215	\$3,677,715	\$522,500	16.6%
Total Revenue	\$3,276,689	\$4,235,079	\$2,689,901	\$2,689,901	—	—%
Use of Fund Balance	\$(751,880)	\$(661,173)	\$465,314	\$987,814	\$522,500	112.3%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$2,099,107	\$2,390,406	\$1,650,515	\$2,142,515	\$492,000	29.8%
Other Charges	\$925,702	\$1,183,500	\$1,004,700	\$1,035,200	\$30,500	3.0%
Interfund Charges	—	—	\$500,000	\$500,000	—	—%
Total Expenditures / Appropriations	\$3,024,809	\$3,573,906	\$3,155,215	\$3,677,715	\$522,500	16.6%
Other Reimbursements	\$(500,000)	—	—	—	—	—%
Total Reimbursements	\$(500,000)	—	—	—	—	—%
Net Financing Uses	\$2,524,809	\$3,573,906	\$3,155,215	\$3,677,715	\$522,500	16.6%
Revenue						
Revenue from Use Of Money & Property	\$6,204	\$9,500	\$6,200	\$6,200	—	—%
Intergovernmental Revenues	\$918,227	\$1,876,300	\$333,000	\$333,000	—	—%
Charges for Services	\$2,352,258	\$2,349,279	\$2,350,701	\$2,350,701	—	—%
Total Revenue	\$3,276,689	\$4,235,079	\$2,689,901	\$2,689,901	—	—%
Use of Fund Balance	\$(751,880)	\$(661,173)	\$465,314	\$987,814	\$522,500	112.3%

Summary of Changes

The Revised Recommended Budget reflects a \$522,500 (16.6%) increase in total appropriations and a \$522,500 (112.3%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An increase for engineering services related to active and upcoming drainage and planning studies. These include projects around the McCormack Williamson Tract Levee, as well as Proposition 1 Groundwater Sustainability Plan (GSP) Development, and Proposition 68 Cosumnes GSP Development and Well Installation Project.
- An increase in expenditures for legal support for the Delta Environmental Impact Report.
- Additional work expected to be provided by a Principal Civil Engineer in the Department of Water Resources.
- An increase in contributions for the implementation of Groundwater Sustainability Plans in the Solano and South American sub-basins.
- An increase for an encroachment permit for New Hope Road.

Use of Fund Balance reflects the net of a carryover of \$90,707 in available balance and a reserve release of \$897,107. Reserve changes from the prior year Adopted Budget are detailed below:

- Water Agency Zone 13 Reserve has decreased \$897,107.

SACRAMENTO
COUNTY