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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						
CalWORKs Maintenance of Effort	\$72,449,065	\$66,068,782	\$66,068,782	\$69,918,763	\$3,849,981	5.8%
Child Poverty and Family Supplemental Support	\$29,898,329	\$30,581,180	\$37,956,566	\$42,758,679	\$4,802,113	12.7%
Family Support	\$38,057,190	\$38,583,765	\$38,583,765	\$38,583,765	—	—%
Mental Health	\$60,724,313	\$47,946,285	\$59,010,605	\$69,752,529	\$10,741,924	18.2%
Public Health	\$16,182,526	\$16,710,776	\$17,826,968	\$17,899,603	\$72,635	0.4%
Social Services	\$126,326,570	\$142,563,410	\$144,509,846	\$146,017,390	\$1,507,544	1.0%
Total Expenditures / Appropriations	\$343,637,992	\$342,454,198	\$363,956,532	\$384,930,729	\$20,974,197	5.8%
Net Financing Uses	\$343,637,992	\$342,454,198	\$363,956,532	\$384,930,729	\$20,974,197	5.8%
Total Revenue	\$381,319,848	\$345,125,345	\$353,366,250	\$351,378,862	\$(1,987,388)	(0.6)%
Use of Fund Balance	\$(37,681,855)	\$(2,671,147)	\$10,590,282	\$33,551,867	\$22,961,585	216.8%

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						
Interfund Charges	\$343,637,992	\$342,454,198	\$363,956,532	\$384,930,729	\$20,974,197	5.8%
Total Expenditures / Appropriations	\$343,637,992	\$342,454,198	\$363,956,532	\$384,930,729	\$20,974,197	5.8%
Net Financing Uses	\$343,637,992	\$342,454,198	\$363,956,532	\$384,930,729	\$20,974,197	5.8%
Revenue						
Intergovernmental Revenues	\$381,319,848	\$345,125,345	\$353,366,250	\$351,378,862	\$(1,987,388)	(0.6)%
Total Revenue	\$381,319,848	\$345,125,345	\$353,366,250	\$351,378,862	\$(1,987,388)	(0.6)%
Use of Fund Balance	\$(37,681,855)	\$(2,671,147)	\$10,590,282	\$33,551,867	\$22,961,585	216.8%

Summary of Changes

The Revised Recommended Budget reflects a \$20,974,197 (5.8%) increase in total appropriations, a \$1,987,388 (0.6%) decrease in revenue, and a \$22,961,585 (216.8%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An increase in transfers to Departments for eligible programs resulting from estimated increases in some of the 1991 Realignment revenue categories.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net decrease in revenue is due to:

- A decrease in the anticipated statewide vehicle license fee revenues.
- Anticipated State recoupment of excess Child Poverty and Family Supplemental Support revenue (reflected as a negative revenue).
- An anticipated increase in statewide 1991 Realignment sales tax revenues as a result of the economic recovery from COVID-19 and inflation.

Use of Fund Balance reflects the net of a carryover of \$35,010,708 in available balance and a provision for reserve of \$1,458,841. Reserve changes from the prior year Adopted Budget are detailed below:

- Public Health has increased by \$170,755.
- Mental Health has increased by \$1,288,086.

Summary of September Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Mental Health	3,653,650	—	—	3,653,650	—

1991 Realignment Allocations

	FY 2022-23 Approved Recommended Budget	FY 2022-23 Revised Recommended Budget
CalWORKs Maintenance of Effort		
Human Assistance-Aid Payments	\$66,068,782	\$69,918,763
CalWORKs Maintenance of Effort Total	\$66,068,782	\$69,918,763
Child Poverty And Family Supplemental Support		
Human Assistance-Aid Payments	\$37,956,566	\$42,758,679
Child Poverty And Family Supplemental Support Total	\$37,956,566	\$42,758,679
Family Support		
Human Assistance-Aid Payments	\$38,583,765	\$38,583,765
Family Support Total	\$38,583,765	\$38,583,765
Mental Health		
Correctional Health Services	\$3,388,274	\$4,775,795
Health Services	\$54,299,866	\$63,384,669
Juvenile Medical Services	\$1,322,465	\$1,592,065
Mental Health Total	\$59,010,605	\$69,752,529
Public Health		
Correctional Health Services	\$2,186,781	\$2,208,938
Health - Medical Treatment Payments	\$2,282,906	\$2,292,208
Health Services	\$13,357,281	\$13,398,457
Public Health Total	\$17,826,968	\$17,899,603
Social Services		
Child, Family and Adult Services	\$21,580,803	\$21,580,803
Health Services	\$1,323,667	\$1,323,667
Human Assistance-Administration	\$7,846,643	\$11,949,587
Human Assistance-Aid Payments	\$21,650,708	\$19,055,308
IHSS Provider Payments	\$92,108,025	\$92,108,025
Social Services Total	\$144,509,846	\$146,017,390
1991 Realignment Total	\$363,956,532	\$384,930,729

CalWORKs Maintenance of Effort

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						
Interfund Charges	\$72,449,065	\$66,068,782	\$66,068,782	\$69,918,763	\$3,849,981	5.8%
Total Expenditures / Appropriations	\$72,449,065	\$66,068,782	\$66,068,782	\$69,918,763	\$3,849,981	5.8%
Net Financing Uses	\$72,449,065	\$66,068,782	\$66,068,782	\$69,918,763	\$3,849,981	5.8%
Revenue						
Intergovernmental Revenues	\$72,402,275	\$66,021,993	\$66,068,782	\$69,918,763	\$3,849,981	5.8%
Total Revenue	\$72,402,275	\$66,021,993	\$66,068,782	\$69,918,763	\$3,849,981	5.8%
Use of Fund Balance	\$46,789	\$46,789	—	—	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$3,849,981 (5.8%) increase in total appropriations and revenue from the Approved Recommended Budget.

The increase in total appropriations and revenue is due to an estimated increase in the allocation from the State, which offsets the State share of CalWORKs costs.

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

Child Poverty and Family Supplemental 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						
Interfund Charges	\$29,898,329	\$30,581,180	\$37,956,566	\$42,758,679	\$4,802,113	12.7%
Total Expenditures / Appropriations	\$29,898,329	\$30,581,180	\$37,956,566	\$42,758,679	\$4,802,113	12.7%
Net Financing Uses	\$29,898,329	\$30,581,180	\$37,956,566	\$42,758,679	\$4,802,113	12.7%
Revenue						
Intergovernmental Revenues	\$48,773,557	\$26,797,034	\$37,956,566	\$20,099,306	\$(17,857,260)	(47.0)%
Total Revenue	\$48,773,557	\$26,797,034	\$37,956,566	\$20,099,306	\$(17,857,260)	(47.0)%
Use of Fund Balance	\$(18,875,228)	\$3,784,146	—	\$22,659,373	\$22,659,373	—%

Summary of Changes

The Revised Recommended Budget reflects a \$4,802,113 (12.7%) increase in total appropriations, a \$17,857,260 (47.0%) decrease in revenue, and a \$22,659,373 (new) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is based on an increase in the estimated eligible CalWORKs assistance costs due to the 11% Maximum Aid Payment increase.

The decrease in revenue is due to an anticipated State recoupment of excess FY 2021-22 revenue reflected as a negative revenue.

Use of Fund Balance reflects a carryover of \$22,659,373 in available balance.

Mental Health

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						
Interfund Charges	\$60,724,313	\$47,946,285	\$59,010,605	\$69,752,529	\$10,741,924	18.2%
Total Expenditures / Appropriations	\$60,724,313	\$47,946,285	\$59,010,605	\$69,752,529	\$10,741,924	18.2%
Net Financing Uses	\$60,724,313	\$47,946,285	\$59,010,605	\$69,752,529	\$10,741,924	18.2%
Revenue						
Intergovernmental Revenues	\$65,472,179	\$52,694,150	\$59,010,605	\$71,040,615	\$12,030,010	20.4%
Total Revenue	\$65,472,179	\$52,694,150	\$59,010,605	\$71,040,615	\$12,030,010	20.4%
Use of Fund Balance	\$(4,747,866)	\$(4,747,865)	—	\$(1,288,086)	\$(1,288,086)	—%

Summary of Changes

The Revised Recommended Budget reflects a \$10,741,924 (18.2%) increase in total appropriations, a \$12,030,010 (20.4%) increase in revenue, and a \$1,288,086 (new) decrease in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An estimated increase in revenue to transfer to Departments to fund Realignment-eligible programs.
- Recommended growth detailed later in this section.

The increase in revenue is primarily due to an anticipated increase in statewide 1991 Realignment sales tax revenue as a result of the economic recovery from COVID-19 and inflation.

Use of Fund Balance reflects a provision for reserve of \$1,288,086.

September Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS - Murphy Bed Pool - 1991 MH	3,653,650	—	—	3,653,650	—

Add \$3,653,650 in 1991 Mental Health Realignment for increasing sub-acute beds capacity for individuals on Murphy Conservatorship. This request is contingent upon approval of a linked request in the Department of Health Services budget (BU 7200000).

Public Health

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						
Interfund Charges	\$16,182,526	\$16,710,776	\$17,826,968	\$17,899,603	\$72,635	0.4%
Total Expenditures / Appropriations	\$16,182,526	\$16,710,776	\$17,826,968	\$17,899,603	\$72,635	0.4%
Net Financing Uses	\$16,182,526	\$16,710,776	\$17,826,968	\$17,899,603	\$72,635	0.4%
Revenue						
Intergovernmental Revenues	\$16,968,538	\$17,326,032	\$17,826,968	\$17,899,603	\$72,635	0.4%
Total Revenue	\$16,968,538	\$17,326,032	\$17,826,968	\$17,899,603	\$72,635	0.4%
Use of Fund Balance	\$(786,012)	\$(615,256)	—	—	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$72,635 (0.4%) increase in total appropriations and revenue from the Approved Recommended Budget.

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

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

Use of fund balance reflects the net of a carryover of \$170,755 in available balance and a provision for reserve of \$170,755.

Social 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						
Interfund Charges	\$126,326,570	\$142,563,410	\$144,509,846	\$146,017,390	\$1,507,544	1.0%
Total Expenditures / Appropriations	\$126,326,570	\$142,563,410	\$144,509,846	\$146,017,390	\$1,507,544	1.0%
Net Financing Uses	\$126,326,570	\$142,563,410	\$144,509,846	\$146,017,390	\$1,507,544	1.0%
Revenue						
Intergovernmental Revenues	\$139,646,109	\$143,702,371	\$133,919,564	\$133,836,810	\$(82,754)	(0.1)%
Total Revenue	\$139,646,109	\$143,702,371	\$133,919,564	\$133,836,810	\$(82,754)	(0.1)%
Use of Fund Balance	\$(13,319,540)	\$(1,138,961)	\$10,590,282	\$12,180,580	\$1,590,298	15.0%

Summary of Changes

The Revised Recommended Budget reflects a \$1,507,544 (1.0%) increase in total appropriations, an \$82,754 (0.1%) decrease in revenue, and a \$1,590,298 (15.0%) increase in the use of fund balance from the Approved Recommended Budget.

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

The decrease in revenue is primarily due to an anticipated decrease in FY 2021-22 Social Services vehicle license fee revenue.

Use of Fund Balance reflects a carryover of \$12,180,580 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						
Behavioral Health	\$87,164,622	\$79,120,198	\$96,436,313	\$109,969,700	\$13,533,387	14.0%
Community Corrections (AB 109)	\$58,199,841	\$61,352,374	\$74,349,730	\$94,784,058	\$20,434,328	27.5%
Community Corrections Planning	\$10,117	\$498,457	\$220,107	\$220,107	—	—%
Local Innovation	—	—	—	\$1,500,000	\$1,500,000	—%
Other Law Enforcement/Public Safety	\$60,923,137	\$63,608,909	\$67,068,608	\$68,959,653	\$1,891,045	2.8%
Protective Services	\$157,433,884	\$151,538,615	\$155,628,785	\$172,280,420	\$16,651,635	10.7%
Total Expenditures / Appropriations	\$363,731,601	\$356,118,553	\$393,703,543	\$447,713,938	\$54,010,395	13.7%
Net Financing Uses	\$363,731,601	\$356,118,553	\$393,703,543	\$447,713,938	\$54,010,395	13.7%
Total Revenue	\$377,013,637	\$354,080,788	\$394,523,557	\$443,599,725	\$49,076,168	12.4%
Use of Fund Balance	\$(13,282,036)	\$2,037,765	\$(820,014)	\$4,114,213	\$4,934,227	(601.7)%

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	\$363,731,601	\$356,118,553	\$393,703,543	\$447,713,938	\$54,010,395	13.7%
Total Expenditures / Appropriations	\$363,731,601	\$356,118,553	\$393,703,543	\$447,713,938	\$54,010,395	13.7%
Net Financing Uses	\$363,731,601	\$356,118,553	\$393,703,543	\$447,713,938	\$54,010,395	13.7%
Revenue						
Intergovernmental Revenues	\$377,013,637	\$354,080,788	\$394,523,557	\$443,599,725	\$49,076,168	12.4%
Total Revenue	\$377,013,637	\$354,080,788	\$394,523,557	\$443,599,725	\$49,076,168	12.4%
Use of Fund Balance	\$(13,282,036)	\$2,037,765	\$(820,014)	\$4,114,213	\$4,934,227	(601.7)%

Summary of Changes

The Revised Recommended Budget reflects a \$54,010,395 (13.7%) increase in total appropriations, a \$49,076,168 (12.4%) increase in revenue, and a \$4,934,227 (601.7%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An estimated increase in the 2011 Realignment revenue from the State for transfer to Departments for funding eligible programs.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

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

Use of Fund Balance reflects the net of a carryover of \$15,319,803 in available balance and a provision for reserve of \$11,205,590. Reserve changes from the prior year Adopted Budget are detailed below:

- Youthful Offender Block Grant reserve has increased by \$5,472,173.
- Local Innovation reserve has increased by \$938,534.
- Community Corrections Planning reserve has increased by \$468,233.
- District Attorney and Public Defender reserve has increased by \$1,604,377.
- Juvenile Justice Crime Prevention reserve has increased by \$1,337,671.
- Juvenile Reentry Grant reserve has increased by \$593,711.
- Behavioral Health reserve has increased by \$790,891.

Summary of September Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Local Innovation	1,500,000	—	—	1,500,000	—

2011 Realignment Allocations

	FY 2022-23 Approved Recommended Budget	FY 2022-23 Revised Recommended Budget
Behavioral Health		
Health Services	\$96,436,313	\$109,969,700
Behavioral Health Total	\$96,436,313	\$109,969,700
Community Corrections (AB 109)		
Correctional Health Services	\$14,022,759	\$23,506,507
District Attorney	\$829,262	\$979,790
Probation	\$26,903,049	\$31,786,503
Sheriff	\$32,594,660	\$38,511,258
Community Corrections (AB 109) Total	\$74,349,730	\$94,784,058
Local Innovation Fund		
Probation	\$0	\$1,500,000
Local Innovation Fund Total	\$0	\$1,500,000
Booking and Processing Services		
Correctional Health Services	\$134,829	\$134,829
Sheriff	\$2,112,322	\$2,112,313
Booking and Processing Services Total	\$2,247,151	\$2,247,142
CA Office of Emergency Services		
Sheriff	\$4,668,594	\$4,668,594
CA Office of Emergency Services Total	\$4,668,594	\$4,668,594
Citizens Option for Public Safety		
District Attorney	\$731,953	\$726,106
Sheriff	\$2,249,508	\$2,231,539
Citizens Option for Public Safety Total	\$2,981,461	\$2,957,645
District Attorney and Public Defender		
District Attorney	\$916,042	\$1,240,143
Public Defender	\$916,042	\$1,240,143
District Attorney and Public Defender Total	\$1,832,084	\$2,480,286
Juvenile Probation Activities		
Probation	\$6,633,226	\$5,395,322
Juvenile Probation Activities Total	\$6,633,226	\$5,395,322
Juvenile Justice Program		
Probation	\$6,919,856	\$6,919,856
Juvenile Justice Program Total	\$6,919,856	\$6,919,856
Youthful Offender Block Grant		
Probation	\$8,415,430	\$8,967,096
Youthful Offender Block Grant Total	\$8,415,430	\$8,967,096
Juvenile Re-entry Grant		
Probation	\$558,547	\$694,519
Juvenile Re-entry Grant Total	\$558,547	\$694,519
Trial Court Security		
Sheriff	\$32,812,259	\$34,629,193
Trial Court Security Total	\$32,812,259	\$34,629,193
Other Law Enforcement/Public Safety Total	\$67,068,608	\$68,959,653
Protective Services		
Child, Family and Adult Services	\$74,657,385	\$82,928,601
Health Services	\$220,000	\$220,000
Human Assistance-Administration	\$3,575,973	\$3,945,883
Human Assistance-Aid Payments	\$76,869,319	\$84,820,936
Probation	\$306,108	\$365,000
Protective Services Total	\$155,628,785	\$172,280,420
2011 Realignment Total	\$393,483,436	\$447,493,831
Community Corrections Planning		
CCP	\$220,107	\$220,107
Community Corrections Planning Total	\$220,107	\$220,107

Behavioral Health

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						
Interfund Charges	\$87,164,622	\$79,120,198	\$96,436,313	\$109,969,700	\$13,533,387	14.0%
Total Expenditures / Appropriations	\$87,164,622	\$79,120,198	\$96,436,313	\$109,969,700	\$13,533,387	14.0%
Net Financing Uses	\$87,164,622	\$79,120,198	\$96,436,313	\$109,969,700	\$13,533,387	14.0%
Revenue						
Intergovernmental Revenues	\$90,952,807	\$82,908,054	\$96,436,313	\$110,760,262	\$14,323,949	14.9%
Total Revenue	\$90,952,807	\$82,908,054	\$96,436,313	\$110,760,262	\$14,323,949	14.9%
Use of Fund Balance	\$(3,788,185)	\$(3,787,856)	—	\$(790,562)	\$(790,562)	—%

Summary of Changes

The Revised Recommended Budget reflects a \$13,533,387 (14.0%) increase in total appropriations, a \$14,323,949 (14.9%) increase in revenue, and a \$790,562 (new) decrease in use of fund balance from the Approved Recommended Budget.

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

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

Use of Fund Balance reflects the net of a carryover of \$329 in available balance and a provision for reserve of \$790,891.

Community Corrections (AB 109)

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						
Interfund Charges	\$58,199,841	\$61,352,374	\$74,349,730	\$94,784,058	\$20,434,328	27.5%
Total Expenditures / Appropriations	\$58,199,841	\$61,352,374	\$74,349,730	\$94,784,058	\$20,434,328	27.5%
Net Financing Uses	\$58,199,841	\$61,352,374	\$74,349,730	\$94,784,058	\$20,434,328	27.5%
Revenue						
Intergovernmental Revenues	\$67,412,893	\$60,956,026	\$71,678,660	\$85,174,658	\$13,495,998	18.8%
Total Revenue	\$67,412,893	\$60,956,026	\$71,678,660	\$85,174,658	\$13,495,998	18.8%
Use of Fund Balance	\$(9,213,052)	\$396,348	\$2,671,070	\$9,609,400	\$6,938,330	259.8%

Summary of Changes

The Revised Recommended Budget reflects a \$20,434,328 (27.5%) increase in total appropriations, a \$13,495,998 (18.8%) increase in revenue, and a \$6,938,330 (259.8%) increase in use of fund balance from the Approved Recommended Budget.

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

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

Use of Fund Balance reflects a carryover of \$9,609,400 in available balance.

Community Corrections 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						
Interfund Charges	\$10,117	\$498,457	\$220,107	\$220,107	—	—%
Total Expenditures / Appropriations	\$10,117	\$498,457	\$220,107	\$220,107	—	—%
Net Financing Uses	\$10,117	\$498,457	\$220,107	\$220,107	—	—%
Revenue						
Intergovernmental Revenues	\$200,000	\$200,000	\$200,000	\$200,000	—	—%
Total Revenue	\$200,000	\$200,000	\$200,000	\$200,000	—	—%
Use of Fund Balance	\$(189,883)	\$298,457	\$20,107	\$20,107	—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Use of Fund Balance reflects the net of a carryover of \$488,340 in available balance and a provision for reserve of \$468,233.

Local Innovation

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						
Interfund Charges	—	—	—	\$1,500,000	\$1,500,000	—%
Total Expenditures / Appropriations	—	—	—	\$1,500,000	\$1,500,000	—%
Net Financing Uses	—	—	—	\$1,500,000	\$1,500,000	—%
Revenue						
Intergovernmental Revenues	\$1,197,928	\$780,590	\$884,948	\$2,021,196	\$1,136,248	128.4%
Total Revenue	\$1,197,928	\$780,590	\$884,948	\$2,021,196	\$1,136,248	128.4%
Use of Fund Balance	\$(1,197,928)	\$(780,590)	\$(884,948)	\$(521,196)	\$363,752	(41.1)%

Summary of Changes

The Revised Recommended Budget reflects a \$1,500,000 (new) increase in total appropriations, a \$1,136,248 (128.4%) increase in revenue, and a \$363,752 (41.1%) increase in use of fund balance from the Approved Recommended Budget.

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

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

Use of Fund Balance reflects the net of a carryover of \$417,338 in available balance and a provision for reserve of \$938,534.

September Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
PROB - Add Local Innovation Realignment Funding	1,500,000	—	—	1,500,000	—

Add \$1.5 million in 2011 Local Innovation Realignment allocation (charges) to fund Probation's Group Gun Violence Reduction and Prevention Pilot Program. This request is contingent upon approval of a linked request in Probation's budget (BU 6700000).

Other Law Enforcement/Public Safety

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						
Interfund Charges	\$60,923,137	\$63,608,909	\$67,068,608	\$68,959,653	\$1,891,045	2.8%
Total Expenditures / Appropriations	\$60,923,137	\$63,608,909	\$67,068,608	\$68,959,653	\$1,891,045	2.8%
Net Financing Uses	\$60,923,137	\$63,608,909	\$67,068,608	\$68,959,653	\$1,891,045	2.8%
Revenue						
Intergovernmental Revenues	\$67,727,880	\$66,184,893	\$69,694,851	\$73,738,825	\$4,043,974	5.8%
Total Revenue	\$67,727,880	\$66,184,893	\$69,694,851	\$73,738,825	\$4,043,974	5.8%
Use of Fund Balance	\$(6,804,743)	\$(2,575,984)	\$(2,626,243)	\$(4,779,172)	\$(2,152,929)	82.0%

Summary of Changes

The Revised Recommended Budget reflects a \$1,891,045 (2.8%) increase in total appropriations, a \$4,043,974 (5.8%) increase in revenue, and a \$2,152,929 (82.0%) decrease in use of fund balance from the Approved Recommended Budget.

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

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

Use of Fund Balance reflects the net of a carryover of \$4,228,759 in available balance and a provision for reserve of \$9,007,932.

Protective 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						
Interfund Charges	\$157,433,884	\$151,538,615	\$155,628,785	\$172,280,420	\$16,651,635	10.7%
Total Expenditures / Appropriations	\$157,433,884	\$151,538,615	\$155,628,785	\$172,280,420	\$16,651,635	10.7%
Net Financing Uses	\$157,433,884	\$151,538,615	\$155,628,785	\$172,280,420	\$16,651,635	10.7%
Revenue						
Intergovernmental Revenues	\$149,522,130	\$143,051,225	\$155,628,785	\$171,704,784	\$16,075,999	10.3%
Total Revenue	\$149,522,130	\$143,051,225	\$155,628,785	\$171,704,784	\$16,075,999	10.3%
Use of Fund Balance	\$7,911,754	\$8,487,390	—	\$575,636	\$575,636	—%

Summary of Changes

The Revised Recommended Budget reflects a \$16,651,635 (10.7%) increase in total appropriations, a \$16,075,999 (10.3%) increase in revenue, and a \$575,636 (new) increase in use of fund balance from the Approved Recommended Budget.

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

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

Use of Fund Balance reflects a carryover of \$575,636 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						
General Fund Contingencies	—	\$17,000,000	\$22,000,000	\$27,000,000	\$5,000,000	22.7%
Total Expenditures / Appropriations	—	\$17,000,000	\$22,000,000	\$27,000,000	\$5,000,000	22.7%
Net Financing Uses	—	\$17,000,000	\$22,000,000	\$27,000,000	\$5,000,000	22.7%
Net County Cost	—	\$17,000,000	\$22,000,000	\$27,000,000	\$5,000,000	22.7%

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						
Appropriation for Contingencies	—	\$17,000,000	\$22,000,000	\$27,000,000	\$5,000,000	22.7%
Total Expenditures / Appropriations	—	\$17,000,000	\$22,000,000	\$27,000,000	\$5,000,000	22.7%
Net Financing Uses	—	\$17,000,000	\$22,000,000	\$27,000,000	\$5,000,000	22.7%
Net County Cost	—	\$17,000,000	\$22,000,000	\$27,000,000	\$5,000,000	22.7%

Summary of Changes

The Revised Recommended Budget reflects a \$5 million (22.7%) increase in total appropriations and net county cost from the Approved Recommended Budget.

This increase is being recommended to ensure adequate funding for potential unbudgeted costs, including those associated with homeless efforts and other unanticipated needs. With this increase, the Appropriation for Contingency will be \$27 million.

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						
Civil Service Commission	\$404,625	\$467,250	\$479,213	\$483,576	\$4,363	0.9%
Total Expenditures / Appropriations	\$404,625	\$467,250	\$479,213	\$483,576	\$4,363	0.9%
Net Financing Uses	\$404,625	\$467,250	\$479,213	\$483,576	\$4,363	0.9%
Total Revenue	\$6,555	\$60,000	\$60,000	\$61,615	\$1,615	2.7%
Net County Cost	\$398,070	\$407,250	\$419,213	\$421,961	\$2,748	0.7%
Positions	2.0	2.0	2.0	2.0	—	—%

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	\$322,926	\$328,709	\$337,499	\$341,862	\$4,363	1.3%
Services & Supplies	\$69,967	\$123,745	\$125,781	\$125,781	—	—%
Intrafund Charges	\$11,732	\$14,796	\$15,933	\$15,933	—	—%
Total Expenditures / Appropriations	\$404,625	\$467,250	\$479,213	\$483,576	\$4,363	0.9%
Net Financing Uses	\$404,625	\$467,250	\$479,213	\$483,576	\$4,363	0.9%
Revenue						
Intergovernmental Revenues	\$1,615	—	—	\$1,615	\$1,615	—%
Miscellaneous Revenues	\$4,940	\$60,000	\$60,000	\$60,000	—	—%
Total Revenue	\$6,555	\$60,000	\$60,000	\$61,615	\$1,615	2.7%
Net County Cost	\$398,070	\$407,250	\$419,213	\$421,961	\$2,748	0.7%
Positions	2.0	2.0	2.0	2.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$4,363 (0.9%) increase in total appropriations, \$1,615 (2.7%) increase in revenue, and a \$2,748 (0.7%) 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						
Assessment Appeals	\$52,933	\$115,722	\$123,969	\$127,191	\$3,222	2.6%
Clerk of the Board	\$2,833,529	\$3,299,923	\$3,617,043	\$3,664,499	\$47,456	1.3%
Planning Commission	\$118,663	\$124,640	\$128,628	\$129,407	\$779	0.6%
Total Expenditures / Appropriations	\$3,005,125	\$3,540,285	\$3,869,640	\$3,921,097	\$51,457	1.3%
Total Reimbursements	\$(407,567)	\$(406,486)	\$(408,196)	\$(408,196)	—	—%
Net Financing Uses	\$2,597,558	\$3,133,799	\$3,461,444	\$3,512,901	\$51,457	1.5%
Total Revenue	\$739,114	\$1,044,730	\$1,056,570	\$1,072,718	\$16,148	1.5%
Net County Cost	\$1,858,445	\$2,089,069	\$2,404,874	\$2,440,183	\$35,309	1.5%
Positions	17.0	17.0	20.0	20.0	—	—%

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	\$1,927,598	\$2,130,280	\$2,334,647	\$2,386,104	\$51,457	2.2%
Services & Supplies	\$756,937	\$712,632	\$797,682	\$797,682	—	—%
Equipment	\$262,605	\$639,168	\$639,168	\$639,168	—	—%
Intrafund Charges	\$57,985	\$58,205	\$98,143	\$98,143	—	—%
Total Expenditures / Appropriations	\$3,005,125	\$3,540,285	\$3,869,640	\$3,921,097	\$51,457	1.3%
Other Reimbursements	\$(407,567)	\$(406,486)	\$(408,196)	\$(408,196)	—	—%
Total Reimbursements	\$(407,567)	\$(406,486)	\$(408,196)	\$(408,196)	—	—%
Net Financing Uses	\$2,597,558	\$3,133,799	\$3,461,444	\$3,512,901	\$51,457	1.5%
Revenue						
Licenses, Permits & Franchises	\$67,781	\$45,000	\$56,000	\$56,000	—	—%
Intergovernmental Revenues	\$17,762	—	—	\$16,148	\$16,148	—%
Charges for Services	\$121,199	\$146,831	\$146,831	\$146,831	—	—%
Miscellaneous Revenues	\$532,372	\$852,899	\$853,739	\$853,739	—	—%
Total Revenue	\$739,114	\$1,044,730	\$1,056,570	\$1,072,718	\$16,148	1.5%
Net County Cost	\$1,858,445	\$2,089,069	\$2,404,874	\$2,440,183	\$35,309	1.5%
Positions	17.0	17.0	20.0	20.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$51,457 (1.3%) increase in total appropriations, a \$16,148 (1.5%) increase in revenue and a \$35,309 (1.5%) increase in net county cost from the Approved Recommended Budget.

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

Assessment Appeals

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	\$47,657	\$114,472	\$118,619	\$121,841	\$3,222	2.7%
Services & Supplies	\$5,276	\$1,250	\$5,350	\$5,350	—	—%
Total Expenditures / Appropriations	\$52,933	\$115,722	\$123,969	\$127,191	\$3,222	2.6%
Other Reimbursements	\$(26,191)	—	\$(26,820)	\$(26,820)	—	—%
Total Reimbursements	\$(26,191)	—	\$(26,820)	\$(26,820)	—	—%
Net Financing Uses	\$26,742	\$115,722	\$97,149	\$100,371	\$3,222	3.3%
Revenue						
Intergovernmental Revenues	\$1,615	—	—	—	—	—%
Charges for Services	\$250	\$750	\$750	\$750	—	—%
Miscellaneous Revenues	\$90,711	\$92,720	\$93,560	\$93,560	—	—%
Total Revenue	\$92,575	\$93,470	\$94,310	\$94,310	—	—%
Net County Cost	\$(65,833)	\$22,252	\$2,839	\$6,061	\$3,222	113.5%
Positions	—	1.0	—	—	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$3,222 (2.6%) increase in total appropriations and a \$3,222 (113.5%) increase in net county cost from the Approved Recommended Budget.

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

Clerk of the Board

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	\$1,789,638	\$1,922,868	\$2,119,600	\$2,167,056	\$47,456	2.2%
Services & Supplies	\$723,300	\$679,682	\$760,132	\$760,132	—	—%
Equipment	\$262,605	\$639,168	\$639,168	\$639,168	—	—%
Intrafund Charges	\$57,985	\$58,205	\$98,143	\$98,143	—	—%
Total Expenditures / Appropriations	\$2,833,529	\$3,299,923	\$3,617,043	\$3,664,499	\$47,456	1.3%
Other Reimbursements	\$(381,376)	\$(406,486)	\$(381,376)	\$(381,376)	—	—%
Total Reimbursements	\$(381,376)	\$(406,486)	\$(381,376)	\$(381,376)	—	—%
Net Financing Uses	\$2,452,153	\$2,893,437	\$3,235,667	\$3,283,123	\$47,456	1.5%
Revenue						
Licenses, Permits & Franchises	\$27,826	\$20,000	\$26,000	\$26,000	—	—%
Intergovernmental Revenues	\$14,533	—	—	\$16,148	\$16,148	—%
Charges for Services	\$120,949	\$146,031	\$146,031	\$146,031	—	—%
Miscellaneous Revenues	\$441,661	\$760,179	\$760,179	\$760,179	—	—%
Total Revenue	\$604,969	\$926,210	\$932,210	\$948,358	\$16,148	1.7%
Net County Cost	\$1,847,185	\$1,967,227	\$2,303,457	\$2,334,765	\$31,308	1.4%
Positions	16.0	16.0	19.0	19.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$47,456 (1.3%) increase in total appropriations, a \$16,148 (1.7%) increase in revenue, and a \$31,308 (1.4%) increase in net county cost from the Approved Recommended Budget.

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

Planning Commission

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	\$90,303	\$92,940	\$96,428	\$97,207	\$779	0.8%
Services & Supplies	\$28,360	\$31,700	\$32,200	\$32,200	—	—%
Total Expenditures / Appropriations	\$118,663	\$124,640	\$128,628	\$129,407	\$779	0.6%
Net Financing Uses	\$118,663	\$124,640	\$128,628	\$129,407	\$779	0.6%
Revenue						
Licenses, Permits & Franchises	\$39,955	\$25,000	\$30,000	\$30,000	—	—%
Intergovernmental Revenues	\$1,615	—	—	—	—	—%
Charges for Services	—	\$50	\$50	\$50	—	—%
Total Revenue	\$41,570	\$25,050	\$30,050	\$30,050	—	—%
Net County Cost	\$77,093	\$99,590	\$98,578	\$99,357	\$779	0.8%
Positions	1.0	—	1.0	1.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$779 (0.6%) increase in total appropriations and a \$779 (0.8%) increase in net county cost from the Approved Recommended Budget.

The change 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						
County Counsel	\$18,705,147	\$19,353,491	\$21,229,703	\$22,159,259	\$929,556	4.4%
Total Expenditures / Appropriations	\$18,705,147	\$19,353,491	\$21,229,703	\$22,159,259	\$929,556	4.4%
Total Reimbursements	\$(12,658,411)	\$(13,028,262)	\$(14,569,494)	\$(14,569,494)	—	—%
Net Financing Uses	\$6,046,737	\$6,325,229	\$6,660,209	\$7,589,765	\$929,556	14.0%
Total Revenue	\$3,267,796	\$3,649,662	\$3,895,488	\$3,929,398	\$33,910	0.9%
Net County Cost	\$2,778,940	\$2,675,567	\$2,764,721	\$3,660,367	\$895,646	32.4%
Positions	73.5	72.0	76.5	76.5	—	—%

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						
Salaries & Benefits	\$16,930,888	\$16,938,823	\$18,360,889	\$18,809,835	\$448,946	2.4%
Services & Supplies	\$1,589,947	\$2,219,250	\$2,672,069	\$3,152,679	\$480,610	18.0%
Intrafund Charges	\$184,312	\$195,418	\$196,745	\$196,745	—	—%
Total Expenditures / Appropriations	\$18,705,147	\$19,353,491	\$21,229,703	\$22,159,259	\$929,556	4.4%
Other Reimbursements	\$(12,658,411)	\$(13,028,262)	\$(14,569,494)	\$(14,569,494)	—	—%
Total Reimbursements	\$(12,658,411)	\$(13,028,262)	\$(14,569,494)	\$(14,569,494)	—	—%
Net Financing Uses	\$6,046,737	\$6,325,229	\$6,660,209	\$7,589,765	\$929,556	14.0%
Revenue						
Intergovernmental Revenues	\$61,697	—	—	\$33,910	\$33,910	—%
Charges for Services	\$3,156,691	\$3,599,662	\$3,845,488	\$3,845,488	—	—%
Miscellaneous Revenues	\$49,409	\$50,000	\$50,000	\$50,000	—	—%
Total Revenue	\$3,267,796	\$3,649,662	\$3,895,488	\$3,929,398	\$33,910	0.9%
Net County Cost	\$2,778,940	\$2,675,567	\$2,764,721	\$3,660,367	\$895,646	32.4%
Positions	73.5	72.0	76.5	76.5	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$929,556 (4.4%) increase in total appropriations, a \$33,910 (0.9%) increase in revenue, and an \$895,646 (32.4%) 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 detailed later in this section.

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

Summary of September Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
County Counsel	45,610	—	—	45,610	—

September Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
County Counsel - Increased Cost for Security Remodel					
	45,610	—	—	45,610	—

This is an increase to the \$435,000 estimate for the security remodel to the County Counsel suite, originally planned for FY 2021-22. The project required a new estimate due to inflation and has come in at \$480,610, an increase of \$45,610 above the amount currently budgeted.

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						
Office of the County Executive	\$836,953	\$944,843	\$1,008,274	\$915,630	\$(92,644)	(9.2)%
Total Expenditures / Appropriations	\$836,953	\$944,843	\$1,008,274	\$915,630	\$(92,644)	(9.2)%
Net Financing Uses	\$836,953	\$944,843	\$1,008,274	\$915,630	\$(92,644)	(9.2)%
Net County Cost	\$836,953	\$944,843	\$1,008,274	\$915,630	\$(92,644)	(9.2)%
Positions	2.0	2.0	2.0	2.0	—	—%

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	\$672,061	\$680,334	\$732,696	\$640,052	\$(92,644)	(12.6)%
Services & Supplies	\$77,539	\$176,982	\$170,796	\$170,796	—	—%
Intrafund Charges	\$87,353	\$87,527	\$104,782	\$104,782	—	—%
Total Expenditures / Appropriations	\$836,953	\$944,843	\$1,008,274	\$915,630	\$(92,644)	(9.2)%
Net Financing Uses	\$836,953	\$944,843	\$1,008,274	\$915,630	\$(92,644)	(9.2)%
Net County Cost	\$836,953	\$944,843	\$1,008,274	\$915,630	\$(92,644)	(9.2)%
Positions	2.0	2.0	2.0	2.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$92,644 (9.2%) decrease in total appropriations and net county cost from the Approved Recommended Budget.

The decrease in total appropriations and net county cost is due to planned salary savings of a position in Fiscal Year 2022-23, which is partially offset by 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						
Budget and Debt Management	\$4,226,912	\$4,612,508	\$5,115,933	\$5,171,064	\$55,131	1.1%
Executive Cabinet	\$12,999,248	\$13,631,250	\$16,969,359	\$17,595,583	\$626,224	3.7%
Government Relations/Legislation	\$708,858	\$789,168	\$809,066	\$817,879	\$8,813	1.1%
Local Agency Formation Commission Support	\$366,374	\$421,335	\$569,912	\$578,632	\$8,720	1.5%
Public Information Office	\$1,862,257	\$1,998,951	\$2,417,958	\$2,443,042	\$25,084	1.0%
Total Expenditures / Appropriations	\$20,163,649	\$21,453,212	\$25,882,228	\$26,606,200	\$723,972	2.8%
Total Reimbursements	\$(14,661,906)	\$(16,578,845)	\$(18,685,574)	\$(18,152,170)	\$533,404	(2.9)%
Net Financing Uses	\$5,501,742	\$4,874,367	\$7,196,654	\$8,454,030	\$1,257,376	17.5%
Total Revenue	\$4,716,808	\$3,725,078	\$5,739,783	\$6,300,713	\$560,930	9.8%
Net County Cost	\$784,934	\$1,149,289	\$1,456,871	\$2,153,317	\$696,446	47.8%
Positions	46.0	43.0	53.0	54.0	1.0	1.9%

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						
Salaries & Benefits	\$8,417,499	\$9,038,737	\$10,815,234	\$11,123,626	\$308,392	2.9%
Services & Supplies	\$2,780,414	\$2,321,472	\$3,896,587	\$4,312,167	\$415,580	10.7%
Intrafund Charges	\$8,965,736	\$10,093,003	\$11,170,407	\$11,170,407	—	—%
Total Expenditures / Appropriations	\$20,163,649	\$21,453,212	\$25,882,228	\$26,606,200	\$723,972	2.8%
Intrafund Reimbursements Between Programs	—	\$(9,972,169)	\$(11,417,010)	\$(10,883,606)	\$533,404	(4.7)%
Other Reimbursements	\$(14,661,906)	\$(6,606,676)	\$(7,268,564)	\$(7,268,564)	—	—%
Total Reimbursements	\$(14,661,906)	\$(16,578,845)	\$(18,685,574)	\$(18,152,170)	\$533,404	(2.9)%
Net Financing Uses	\$5,501,742	\$4,874,367	\$7,196,654	\$8,454,030	\$1,257,376	17.5%
Revenue						
Intergovernmental Revenues	\$1,204,662	—	\$1,573,242	\$1,593,663	\$20,421	1.3%
Charges for Services	\$3,334,887	\$3,551,078	\$3,992,541	\$4,533,050	\$540,509	13.5%
Miscellaneous Revenues	\$177,259	\$174,000	\$174,000	\$174,000	—	—%
Total Revenue	\$4,716,808	\$3,725,078	\$5,739,783	\$6,300,713	\$560,930	9.8%
Net County Cost	\$784,934	\$1,149,289	\$1,456,871	\$2,153,317	\$696,446	47.8%
Positions	46.0	43.0	53.0	54.0	1.0	1.9%

Summary of Changes

The Revised Recommended Budget reflects a \$723,972 (2.8%) increase in total appropriations, a \$533,404 (2.9%) decrease in reimbursements, a \$560,930 (9.8%) increase in revenue, and a \$696,446 (47.8%) 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.
- Recommended growth summarized later in this section.

The decrease in reimbursements is due to the shift of reimbursements to revenue to correct an imbalance with the intrafund transfers and reimbursements.

The increase in revenue is due to the shift of reimbursements to revenue and an anticipated increase in negotiated personnel costs.

Position counts have increased by 1.0 FTE from the Approved Recommended Budget due to:

- 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
Executive Cabinet	370,771	—	—	370,771	1.0

Budget and Debt Management

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	\$3,620,188	\$3,862,150	\$4,207,385	\$4,262,516	\$55,131	1.3%
Services & Supplies	\$75,358	\$56,171	\$57,904	\$57,904	—	—%
Intrafund Charges	\$531,366	\$694,187	\$850,644	\$850,644	—	—%
Total Expenditures / Appropriations	\$4,226,912	\$4,612,508	\$5,115,933	\$5,171,064	\$55,131	1.1%
Total Reimbursements between Programs	—	\$(3,787,268)	\$(4,316,055)	\$(4,316,055)	—	—%
Other Reimbursements	\$(3,498,021)	\$(66,053)	\$(66,288)	\$(66,288)	—	—%
Total Reimbursements	\$(3,498,021)	\$(3,853,321)	\$(4,382,343)	\$(4,382,343)	—	—%
Net Financing Uses	\$728,891	\$759,187	\$733,590	\$788,721	\$55,131	7.5%
Revenue						
Intergovernmental Revenues	\$5,207	—	—	\$1,615	\$1,615	—%
Charges for Services	\$502,237	\$527,647	\$527,647	\$527,647	—	—%
Miscellaneous Revenues	\$5,509	—	—	—	—	—%
Total Revenue	\$512,954	\$527,647	\$527,647	\$529,262	\$1,615	0.3%
Net County Cost	\$215,937	\$231,540	\$205,943	\$259,459	\$53,516	26.0%
Positions	17.0	18.0	18.0	18.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$55,131 (1.1%) increase in total appropriations, a \$1,615 (0.3%) increase in revenue, and a \$53,516 (26.0%) increase in net county cost from the Approved Recommended Budget.

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

Executive Cabinet

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	\$2,550,849	\$2,935,212	\$3,821,107	\$4,031,751	\$210,644	5.5%
Services & Supplies	\$2,296,315	\$1,652,990	\$3,198,399	\$3,613,979	\$415,580	13.0%
Intrafund Charges	\$8,152,084	\$9,043,048	\$9,949,853	\$9,949,853	—	—%
Total Expenditures / Appropriations	\$12,999,248	\$13,631,250	\$16,969,359	\$17,595,583	\$626,224	3.7%
Total Reimbursements between Programs	—	\$(4,088,196)	\$(4,778,202)	\$(4,244,798)	\$533,404	(11.2)%
Other Reimbursements	\$(9,164,108)	\$(6,441,991)	\$(6,965,810)	\$(6,965,810)	—	—%
Total Reimbursements	\$(9,164,108)	\$(10,530,187)	\$(11,744,012)	\$(11,210,608)	\$533,404	(4.5)%
Net Financing Uses	\$3,835,140	\$3,101,063	\$5,225,347	\$6,384,975	\$1,159,628	22.2%
Revenue						
Intergovernmental Revenues	\$1,194,610	—	\$1,573,242	\$1,587,203	\$13,961	0.9%
Charges for Services	\$2,071,532	\$2,292,548	\$2,401,177	\$2,934,581	\$533,404	22.2%
Total Revenue	\$3,266,142	\$2,292,548	\$3,974,419	\$4,521,784	\$547,365	13.8%
Net County Cost	\$568,997	\$808,515	\$1,250,928	\$1,863,191	\$612,263	48.9%
Positions	16.0	13.0	20.0	21.0	1.0	5.0%

Summary of Changes

The Revised Recommended Budget reflects a \$626,224 (3.7%) increase in total appropriations, a \$533,404 (4.5%) decrease in reimbursements, a \$547,365 (13.8%) increase in revenue, and a \$612,263 (48.9%) 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 decrease in reimbursements is due to the shift of reimbursements to revenue to correct an imbalance with the intrafund transfers and reimbursements.

The increase in revenue is due to the shift of reimbursements to revenue and an anticipated increase in negotiated personnel costs.

September Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
CEC - Add 1.0 FTE ASO II Confidential					
	155,191	—	—	155,191	1.0
Add 1.0 FTE ASO II Confidential to oversee the Executive Secretaries, be the department's Agenda Clerk, and assume other administrative responsibilities such as budgeting and contracting. This position would report to the County Executive or their designee. This request is partially offset by salary savings this Fiscal Year from the vacancy of the Assistant to the County Executive position in the County Executive Budget (BU 5910000).					
CEC - Increased Cost for Security Remodel					
	215,580	—	—	215,580	—
This is an increase to the \$200,000 estimate for the security remodel to the County Executive Cabinet suite originally planned for FY 2021-22. The project required a new estimate due to inflation and originally only included the construction costs. The new cost is \$415,580, resulting in an increase of \$215,580.					

Government Relations/Legislation

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	\$476,649	\$476,939	\$501,823	\$510,636	\$8,813	1.8%
Services & Supplies	\$176,345	\$233,261	\$233,261	\$233,261	—	—%
Intrafund Charges	\$55,864	\$78,968	\$73,982	\$73,982	—	—%
Total Expenditures / Appropriations	\$708,858	\$789,168	\$809,066	\$817,879	\$8,813	1.1%
Total Reimbursements between Programs	—	\$(436,270)	\$(460,066)	\$(460,066)	—	—%
Other Reimbursements	\$(397,108)	\$(35,000)	\$(35,000)	\$(35,000)	—	—%
Total Reimbursements	\$(397,108)	\$(471,270)	\$(495,066)	\$(495,066)	—	—%
Net Financing Uses	\$311,750	\$317,898	\$314,000	\$322,813	\$8,813	2.8%
Revenue						
Charges for Services	\$140,000	\$140,000	\$140,000	\$140,000	—	—%
Miscellaneous Revenues	\$171,750	\$174,000	\$174,000	\$174,000	—	—%
Total Revenue	\$311,750	\$314,000	\$314,000	\$314,000	—	—%
Net County Cost	—	\$3,898	—	\$8,813	\$8,813	—%
Positions	2.0	2.0	2.0	2.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects an \$8,813 (1.1%) increase in total appropriations and an \$8,813 (new) increase in net county cost from the Approved Recommended Budget.

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

Local Agency Formation Commission 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	\$361,710	\$378,173	\$527,162	\$535,882	\$8,720	1.7%
Services & Supplies	\$1,697	\$42,750	\$42,750	\$42,750	—	—%
Intrafund Charges	\$2,967	\$412	—	—	—	—%
Total Expenditures / Appropriations	\$366,374	\$421,335	\$569,912	\$578,632	\$8,720	1.5%
Net Financing Uses	\$366,374	\$421,335	\$569,912	\$578,632	\$8,720	1.5%
Revenue						
Intergovernmental Revenues	\$1,615	—	—	\$1,615	\$1,615	—%
Charges for Services	\$364,759	\$418,358	\$569,912	\$577,017	\$7,105	1.2%
Total Revenue	\$366,374	\$418,358	\$569,912	\$578,632	\$8,720	1.5%
Net County Cost	—	\$2,977	—	—	—	—%
Positions	2.0	2.0	3.0	3.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects an \$8,720 (1.5%) increase in total appropriations and revenue from the Approved Recommended Budget.

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

Public Information Office

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	\$1,408,103	\$1,386,263	\$1,757,757	\$1,782,841	\$25,084	1.4%
Services & Supplies	\$230,698	\$336,300	\$364,273	\$364,273	—	—%
Intrafund Charges	\$223,455	\$276,388	\$295,928	\$295,928	—	—%
Total Expenditures / Appropriations	\$1,862,257	\$1,998,951	\$2,417,958	\$2,443,042	\$25,084	1.0%
Total Reimbursements between Programs	—	\$(1,660,435)	\$(1,862,687)	\$(1,862,687)	—	—%
Other Reimbursements	\$(1,602,669)	\$(63,632)	\$(201,466)	\$(201,466)	—	—%
Total Reimbursements	\$(1,602,669)	\$(1,724,067)	\$(2,064,153)	\$(2,064,153)	—	—%
Net Financing Uses	\$259,588	\$274,884	\$353,805	\$378,889	\$25,084	7.1%
Revenue						
Intergovernmental Revenues	\$3,230	—	—	\$3,230	\$3,230	—%
Charges for Services	\$256,358	\$172,525	\$353,805	\$353,805	—	—%
Total Revenue	\$259,588	\$172,525	\$353,805	\$357,035	\$3,230	0.9%
Net County Cost	—	\$102,359	—	\$21,854	\$21,854	—%
Positions	9.0	8.0	10.0	10.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects a \$25,084 (1.0%) increase in total appropriations, a \$3,230 (0.9%) increase in revenue, and a \$21,854 (new) increase in net county cost from the Approved Recommended Budget.

The change 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						
Antelope PFFP Drainage Facilities	—	\$34,113	\$34,252	\$35,230	\$978	2.9%
Antelope PFFP East Antelope Local Roadway	\$708	\$300,822	\$301,087	\$312,631	\$11,544	3.8%
Antelope PFFP Roadway Facilities	\$58,020	\$3,251,317	\$3,145,305	\$3,213,267	\$67,962	2.2%
Antelope PFFP Water Facilities and Services	\$708	\$108,730	\$109,494	\$109,701	\$207	0.2%
Total Expenditures / Appropriations	\$59,436	\$3,694,982	\$3,590,138	\$3,670,829	\$80,691	2.2%
Net Financing Uses	\$59,436	\$3,694,982	\$3,590,138	\$3,670,829	\$80,691	2.2%
Total Revenue	\$80,478	\$1,745,684	\$1,688,139	\$1,700,489	\$12,350	0.7%
Use of Fund Balance	\$(21,042)	\$1,949,298	\$1,901,999	\$1,970,340	\$68,341	3.6%

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						
Services & Supplies	\$59,436	\$304,110	\$305,110	\$305,110	—	—%
Other Charges	—	\$3,390,872	\$3,285,028	\$3,365,719	\$80,691	2.5%
Total Expenditures / Appropriations	\$59,436	\$3,694,982	\$3,590,138	\$3,670,829	\$80,691	2.2%
Net Financing Uses	\$59,436	\$3,694,982	\$3,590,138	\$3,670,829	\$80,691	2.2%
Revenue						
Revenue from Use Of Money & Property	\$13,661	\$3,600	\$8,650	\$21,000	\$12,350	142.8%
Intergovernmental Revenues	\$7,592	—	\$1,679,489	\$1,679,489	—	—%
Charges for Services	\$59,225	—	—	—	—	—%
Miscellaneous Revenues	—	\$1,742,084	—	—	—	—%
Total Revenue	\$80,478	\$1,745,684	\$1,688,139	\$1,700,489	\$12,350	0.7%
Use of Fund Balance	\$(21,042)	\$1,949,298	\$1,901,999	\$1,970,340	\$68,341	3.6%

Summary of Changes

The Revised Recommended Budget reflects an \$80,691 (2.2%) increase in total appropriations, a \$12,350 (0.7%) increase in revenue, and a \$68,341 (3.6%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to higher than anticipated development fee revenues in FY 2021-22 in the Antelope Public Facilities Financing Plan (PFFP) Roadway Facilities Program resulting in a higher than anticipated prior year fund balance.

The increase in total revenue is due to budgeting for additional interest income.

Use of Fund Balance reflects a carryover of \$1,970,340 in available balance.

Antelope PFFP Drainage Facilities

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 Charges	—	\$34,113	\$34,252	\$35,230	\$978	2.9%
Total Expenditures / Appropriations	—	\$34,113	\$34,252	\$35,230	\$978	2.9%
Net Financing Uses	—	\$34,113	\$34,252	\$35,230	\$978	2.9%
Revenue						
Revenue from Use Of Money & Property	\$216	\$100	\$150	\$1,000	\$850	566.7%
Total Revenue	\$216	\$100	\$150	\$1,000	\$850	566.7%
Use of Fund Balance	\$(216)	\$34,013	\$34,102	\$34,230	\$128	0.4%

Summary of Changes

The Revised Recommended Budget reflects a \$978 (2.9%) increase in total appropriations, an \$850 (566.7%) increase in total revenue, and a \$128 (0.4%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to changes in fund balance.

The increase in total revenue is due to budgeting for additional interest income.

Use of Fund Balance reflects a carryover of \$34,230 in available balance.

Antelope PFFP East Antelope Local Roadway

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	\$708	\$4,110	\$4,110	\$4,110	—	—%
Other Charges	—	\$296,712	\$296,977	\$308,521	\$11,544	3.9%
Total Expenditures / Appropriations	\$708	\$300,822	\$301,087	\$312,631	\$11,544	3.8%
Net Financing Uses	\$708	\$300,822	\$301,087	\$312,631	\$11,544	3.8%
Revenue						
Revenue from Use Of Money & Property	\$1,903	\$1,000	\$1,000	\$2,500	\$1,500	150.0%
Charges for Services	\$9,114	—	—	—	—	—%
Total Revenue	\$11,017	\$1,000	\$1,000	\$2,500	\$1,500	150.0%
Use of Fund Balance	\$(10,309)	\$299,822	\$300,087	\$310,131	\$10,044	3.3%

Summary of Changes

The Revised Recommended Budget reflects an \$11,544 (3.8%) increase in total appropriations, a \$1,500 (150.0%) increase in total revenues, and a \$10,044 (3.3%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to changes in fund balance.

The increase in total revenue is due to budgeting for additional interest income.

Use of Fund Balance reflects a carryover of \$310,131 in available balance.

Antelope PFFP Roadway Facilities

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	\$58,020	\$300,000	\$300,000	\$300,000	—	—%
Other Charges	—	\$2,951,317	\$2,845,305	\$2,913,267	\$67,962	2.4%
Total Expenditures / Appropriations	\$58,020	\$3,251,317	\$3,145,305	\$3,213,267	\$67,962	2.2%
Net Financing Uses	\$58,020	\$3,251,317	\$3,145,305	\$3,213,267	\$67,962	2.2%
Revenue						
Revenue from Use Of Money & Property	\$10,863	\$1,000	\$5,000	\$15,000	\$10,000	200.0%
Intergovernmental Revenues	\$7,592	—	\$1,679,489	\$1,679,489	—	—%
Charges for Services	\$50,111	—	—	—	—	—%
Miscellaneous Revenues	—	\$1,742,084	—	—	—	—%
Total Revenue	\$68,566	\$1,743,084	\$1,684,489	\$1,694,489	\$10,000	0.6%
Use of Fund Balance	\$(10,546)	\$1,508,233	\$1,460,816	\$1,518,778	\$57,962	4.0%

Summary of Changes

The Revised Recommended Budget reflects a \$67,962 (2.2%) increase in total appropriations, a \$10,000 (0.6%) increase in revenue, and a \$57,962 (4.0%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to higher than anticipated development fees revenue in FY 2021-22.

The increase in revenue is due to budgeting for additional interest income.

Use of Fund Balance reflects a carryover of \$1,518,778 in available balance.

Antelope PFFP Water Facilities and 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						
Services & Supplies	\$708	—	\$1,000	\$1,000	—	—%
Other Charges	—	\$108,730	\$108,494	\$108,701	\$207	0.2%
Total Expenditures / Appropriations	\$708	\$108,730	\$109,494	\$109,701	\$207	0.2%
Net Financing Uses	\$708	\$108,730	\$109,494	\$109,701	\$207	0.2%
Revenue						
Revenue from Use Of Money & Property	\$679	\$1,500	\$2,500	\$2,500	—	—%
Total Revenue	\$679	\$1,500	\$2,500	\$2,500	—	—%
Use of Fund Balance	\$29	\$107,230	\$106,994	\$107,201	\$207	0.2%

Summary of Changes

The Revised Recommended Budget reflects a \$207 (0.2%) increase in total appropriations and use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to changes in fund balance.

Use of Fund Balance reflects a carryover of \$107,201 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						
Bradshaw/US 50 Capital Projects	—	\$52,270	\$52,404	\$52,596	\$192	0.4%
Total Expenditures / Appropriations	—	\$52,270	\$52,404	\$52,596	\$192	0.4%
Net Financing Uses	—	\$52,270	\$52,404	\$52,596	\$192	0.4%
Total Revenue	\$326	\$1,000	\$1,000	\$1,000	—	—%
Use of Fund Balance	\$(326)	\$51,270	\$51,404	\$51,596	\$192	0.4%

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						
Services & Supplies	—	\$20,000	\$20,000	\$20,000	—	—%
Other Charges	—	\$32,270	\$32,404	\$32,596	\$192	0.6%
Total Expenditures / Appropriations	—	\$52,270	\$52,404	\$52,596	\$192	0.4%
Net Financing Uses	—	\$52,270	\$52,404	\$52,596	\$192	0.4%
Revenue						
Revenue from Use Of Money & Property	\$326	\$1,000	\$1,000	\$1,000	—	—%
Total Revenue	\$326	\$1,000	\$1,000	\$1,000	—	—%
Use of Fund Balance	\$(326)	\$51,270	\$51,404	\$51,596	\$192	0.4%

Summary of Changes

The Revised Recommended Budget reflects a \$192 (0.4%) increase in total appropriations and use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to changes in fund balance.

Use of Fund Balance reflects a carryover of \$51,596 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. 10 Benefit Zone 3	\$113,712	\$324,798	\$378,163	\$379,203	\$1,040	0.3%
Total Expenditures / Appropriations	\$113,712	\$324,798	\$378,163	\$379,203	\$1,040	0.3%
Net Financing Uses	\$113,712	\$324,798	\$378,163	\$379,203	\$1,040	0.3%
Total Revenue	\$298,191	\$298,223	\$318,149	\$318,149	—	—%
Use of Fund Balance	\$(184,479)	\$26,575	\$60,014	\$61,054	\$1,040	1.7%

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	\$113,712	\$324,798	\$378,163	\$379,203	\$1,040	0.3%
Total Expenditures / Appropriations	\$113,712	\$324,798	\$378,163	\$379,203	\$1,040	0.3%
Net Financing Uses	\$113,712	\$324,798	\$378,163	\$379,203	\$1,040	0.3%
Revenue						
Revenue from Use Of Money & Property	\$7,694	\$1,500	\$3,000	\$3,000	—	—%
Charges for Services	\$290,497	\$296,723	\$315,149	\$315,149	—	—%
Total Revenue	\$298,191	\$298,223	\$318,149	\$318,149	—	—%
Use of Fund Balance	\$(184,479)	\$26,575	\$60,014	\$61,054	\$1,040	1.7%

Summary of Changes

The Revised Recommended Budget reflects a \$1,040 (0.3%) increase in total appropriations and a \$1,040 (1.7%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to changes in fund balance, resulting primarily from lower operating costs in the prior Fiscal Year.

Use of Fund Balance reflects the net of a carryover of \$211,054 in available balance, and a provision for reserve of \$150,000. Reserve changes from the Fund Balance prior year Adopted Budget are detailed below:

- County Service Area Benefit Zone 3 Reserve has increased \$150,000.

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						
Countywide Library Facilities	\$12,523	\$43,539	\$5,090,704	\$5,370,810	\$280,106	5.5%
Total Expenditures / Appropriations	\$12,523	\$43,539	\$5,090,704	\$5,370,810	\$280,106	5.5%
Net Financing Uses	\$12,523	\$43,539	\$5,090,704	\$5,370,810	\$280,106	5.5%
Total Revenue	\$30,999	\$15,000	\$790,200	\$805,500	\$15,300	1.9%
Use of Fund Balance	\$(18,476)	\$28,539	\$4,300,504	\$4,565,310	\$264,806	6.2%

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	\$12,523	\$43,539	\$5,090,704	\$5,370,810	\$280,106	5.5%
Total Expenditures / Appropriations	\$12,523	\$43,539	\$5,090,704	\$5,370,810	\$280,106	5.5%
Net Financing Uses	\$12,523	\$43,539	\$5,090,704	\$5,370,810	\$280,106	5.5%
Revenue						
Revenue from Use Of Money & Property	\$247	—	\$25,200	\$40,500	\$15,300	60.7%
Charges for Services	\$30,752	\$15,000	\$765,000	\$765,000	—	—%
Total Revenue	\$30,999	\$15,000	\$790,200	\$805,500	\$15,300	1.9%
Use of Fund Balance	\$(18,476)	\$28,539	\$4,300,504	\$4,565,310	\$264,806	6.2%

Summary of Changes

The Revised Recommended Budget reflects a \$280,106 (5.5%) increase in total appropriations, a \$15,300 (1.9%) increase in revenue, and a \$264,806 (6.2%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to changes in fund balance as a result of additional development fees paid in Fiscal Year 2021-22.

The increase in revenue is due to budgeting for additional interest income.

Use of Fund Balance reflects a carryover of \$4,565,310 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						
Florin Road Property and Business Improvement District (PBID)	—	\$406,325	\$411,379	\$412,899	\$1,520	0.4%
Total Expenditures / Appropriations	—	\$406,325	\$411,379	\$412,899	\$1,520	0.4%
Net Financing Uses	—	\$406,325	\$411,379	\$412,899	\$1,520	0.4%
Total Revenue	\$2,574	\$1,000	\$5,000	\$5,000	—	—%
Use of Fund Balance	\$(2,574)	\$405,325	\$406,379	\$407,899	\$1,520	0.4%

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						
Other Charges	—	\$406,325	\$411,379	\$412,899	\$1,520	0.4%
Total Expenditures / Appropriations	—	\$406,325	\$411,379	\$412,899	\$1,520	0.4%
Net Financing Uses	—	\$406,325	\$411,379	\$412,899	\$1,520	0.4%
Revenue						
Revenue from Use Of Money & Property	\$2,574	\$1,000	\$5,000	\$5,000	—	—%
Total Revenue	\$2,574	\$1,000	\$5,000	\$5,000	—	—%
Use of Fund Balance	\$(2,574)	\$405,325	\$406,379	\$407,899	\$1,520	0.4%

Summary of Changes

The Revised Recommended Budget reflects a \$1,520 (0.4%) increase in total appropriations and use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to changes in fund balance.

Use of Fund Balance reflects a carryover of \$407,899 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						
Florin Vineyard No.1 CFD	\$2,362,333	\$4,071,424	\$1,845,124	\$1,818,648	\$(26,476)	(1.4)%
Total Expenditures / Appropriations	\$2,362,333	\$4,071,424	\$1,845,124	\$1,818,648	\$(26,476)	(1.4)%
Total Reimbursements	—	\$(20,000)	\$(20,000)	—	\$20,000	(100.0)%
Net Financing Uses	\$2,362,333	\$4,051,424	\$1,825,124	\$1,818,648	\$(6,476)	(0.4)%
Total Revenue	\$125,310	\$134,353	\$138,601	\$138,601	—	—%
Use of Fund Balance	\$2,237,023	\$3,917,071	\$1,686,523	\$1,680,047	\$(6,476)	(0.4)%

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						
Services & Supplies	\$862,505	\$2,511,271	\$1,482,687	\$1,264,004	\$(218,683)	(14.7)%
Other Charges	\$1,499,828	\$1,540,153	\$342,437	\$554,644	\$212,207	62.0%
Interfund Charges	—	\$20,000	\$20,000	—	\$(20,000)	(100.0)%
Total Expenditures / Appropriations	\$2,362,333	\$4,071,424	\$1,845,124	\$1,818,648	\$(26,476)	(1.4)%
Other Reimbursements	—	\$(20,000)	\$(20,000)	—	\$20,000	(100.0)%
Total Reimbursements	—	\$(20,000)	\$(20,000)	—	\$20,000	(100.0)%
Net Financing Uses	\$2,362,333	\$4,051,424	\$1,825,124	\$1,818,648	\$(6,476)	(0.4)%
Revenue						
Taxes	\$78,458	—	\$78,401	\$78,401	—	—%
Revenue from Use Of Money & Property	\$6,052	\$60,200	\$60,200	\$60,200	—	—%
Charges for Services	—	\$74,153	—	—	—	—%
Miscellaneous Revenues	\$40,800	—	—	—	—	—%
Total Revenue	\$125,310	\$134,353	\$138,601	\$138,601	—	—%
Use of Fund Balance	\$2,237,023	\$3,917,071	\$1,686,523	\$1,680,047	\$(6,476)	(0.4)%

Summary of Changes

The Revised Recommended Budget reflects a \$26,476 (1.4%) decrease in total appropriations, a \$20,000 (100.0%) decrease in reimbursements, and a \$6,476 (0.4%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to changes in fund balance because the timing of anticipated construction contract payments.

The decrease in reimbursements is due to no longer needing to transfer interest proceeds from the Facilities fund (1470002) to the Administration fund (1470001).

Use of Fund Balance reflects a carryover of \$1,680,047 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						
Florin Vineyard Community Plan	\$54,412	\$1,429,702	\$1,623,991	\$1,630,716	\$6,725	0.4%
Total Expenditures / Appropriations	\$54,412	\$1,429,702	\$1,623,991	\$1,630,716	\$6,725	0.4%
Total Reimbursements	\$(373)	\$(873)	—	—	—	—%
Net Financing Uses	\$54,039	\$1,428,829	\$1,623,991	\$1,630,716	\$6,725	0.4%
Total Revenue	\$172,126	\$33,200	\$110,500	\$117,000	\$6,500	5.9%
Use of Fund Balance	\$(118,087)	\$1,395,629	\$1,513,491	\$1,513,716	\$225	0.0%

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	\$54,039	\$268,745	\$236,816	\$228,793	\$(8,023)	(3.4)%
Other Charges	—	\$1,160,084	\$1,387,175	\$484,430	\$(902,745)	(65.1)%
Interfund Charges	\$373	\$873	—	\$917,493	\$917,493	—%
Total Expenditures / Appropriations	\$54,412	\$1,429,702	\$1,623,991	\$1,630,716	\$6,725	0.4%
Other Reimbursements	\$(373)	\$(873)	—	—	—	—%
Total Reimbursements	\$(373)	\$(873)	—	—	—	—%
Net Financing Uses	\$54,039	\$1,428,829	\$1,623,991	\$1,630,716	\$6,725	0.4%
Revenue						
Revenue from Use Of Money & Property	\$9,631	\$2,000	\$5,500	\$12,000	\$6,500	118.2%
Charges for Services	\$162,495	\$31,200	\$105,000	\$105,000	—	—%
Total Revenue	\$172,126	\$33,200	\$110,500	\$117,000	\$6,500	5.9%
Use of Fund Balance	\$(118,087)	\$1,395,629	\$1,513,491	\$1,513,716	\$225	0.0%

Summary of Changes

The Revised Recommended Budget reflects a \$6,725 (0.4%) increase in total appropriations, a \$6,500 (5.9%) increase in revenue, and a \$225 (0.0%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to changes in fund balance. A Sacramento Board approved amended and restated improvement implementation agreement changed \$917,493 from developer reimbursement expenses to a transfer to the North Vineyard Station Specific Plan budget (BU 1430001) to fulfill the obligations towards the Gerber Road Traffic Signals, and Bradshaw Road and Gerber Road Improvements projects. This board action created a net zero change in total appropriations.

The increase in revenue is due to budgeting for additional interest earnings.

Use of Fund Balance reflects a carryover of \$1,513,716 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						
Laguna CFD	\$19,129	\$334,061	\$320,116	\$318,999	\$(1,117)	(0.3)%
Total Expenditures / Appropriations	\$19,129	\$334,061	\$320,116	\$318,999	\$(1,117)	(0.3)%
Net Financing Uses	\$19,129	\$334,061	\$320,116	\$318,999	\$(1,117)	(0.3)%
Total Revenue	\$2,067	\$1,000	\$3,000	\$3,000	—	—%
Use of Fund Balance	\$17,062	\$333,061	\$317,116	\$315,999	\$(1,117)	(0.4)%

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						
Services & Supplies	\$19,129	\$100,000	\$100,000	\$100,000	—	—%
Other Charges	—	\$234,061	\$220,116	\$218,999	\$(1,117)	(0.5)%
Total Expenditures / Appropriations	\$19,129	\$334,061	\$320,116	\$318,999	\$(1,117)	(0.3)%
Net Financing Uses	\$19,129	\$334,061	\$320,116	\$318,999	\$(1,117)	(0.3)%
Revenue						
Revenue from Use Of Money & Property	\$2,067	\$1,000	\$3,000	\$3,000	—	—%
Total Revenue	\$2,067	\$1,000	\$3,000	\$3,000	—	—%
Use of Fund Balance	\$17,062	\$333,061	\$317,116	\$315,999	\$(1,117)	(0.4)%

Summary of Changes

The Revised Recommended Budget reflects a \$1,117 (0.3%) decrease in total appropriations and a \$1,117 (0.4%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to changes in fund balance.

Use of Fund Balance reflects a carryover of \$315,999 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						
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$102,514	\$2,065,908	\$2,011,431	\$3,861,734	\$1,850,303	92.0%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$113,842	\$1,895,176	\$1,912,890	\$1,918,456	\$5,566	0.3%
Total Expenditures / Appropriations	\$216,357	\$3,961,084	\$3,924,321	\$5,780,190	\$1,855,869	47.3%
Net Financing Uses	\$216,357	\$3,961,084	\$3,924,321	\$5,780,190	\$1,855,869	47.3%
Total Revenue	\$2,236,162	\$218,700	\$5,500	\$18,000	\$12,500	227.3%
Use of Fund Balance	\$(2,019,806)	\$3,742,384	\$3,918,821	\$5,762,190	\$1,843,369	47.0%

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	\$216,357	\$1,489,084	\$1,452,321	\$3,315,190	\$1,862,869	128.3%
Other Charges	—	\$2,472,000	\$2,472,000	\$2,465,000	\$(7,000)	(0.3)%
Total Expenditures / Appropriations	\$216,357	\$3,961,084	\$3,924,321	\$5,780,190	\$1,855,869	47.3%
Net Financing Uses	\$216,357	\$3,961,084	\$3,924,321	\$5,780,190	\$1,855,869	47.3%
Revenue						
Taxes	\$365,674	—	—	—	—	—%
Revenue from Use Of Money & Property	\$8,357	\$4,500	\$5,500	\$18,000	\$12,500	227.3%
Miscellaneous Revenues	\$1,862,131	\$214,200	—	—	—	—%
Total Revenue	\$2,236,162	\$218,700	\$5,500	\$18,000	\$12,500	227.3%
Use of Fund Balance	\$(2,019,806)	\$3,742,384	\$3,918,821	\$5,762,190	\$1,843,369	47.0%

Summary of Changes

The Revised Recommended Budget reflects a \$1,855,869 (47.3%) increase in total appropriations, a \$12,500 (227.3%) increase in revenue, and a \$1,843,369 (47.0%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to the Laguna Creek/Elliott Ranch CFD Improvement Area Number 1 (LGER #1) Bond Reserve release after the final debt service payment was made. All remaining funds in the special tax collection account were transferred into the LGER#1 fund center (FC 2872871).

The increase in revenue is due to budgeting for additional interest income.

Use of Fund Balance reflects a carryover of \$5,762,190 in available balance.

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

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	\$102,514	\$748,908	\$694,431	\$2,546,734	\$1,852,303	266.7%
Other Charges	—	\$1,317,000	\$1,317,000	\$1,315,000	\$(2,000)	(0.2)%
Total Expenditures / Appropriations	\$102,514	\$2,065,908	\$2,011,431	\$3,861,734	\$1,850,303	92.0%
Net Financing Uses	\$102,514	\$2,065,908	\$2,011,431	\$3,861,734	\$1,850,303	92.0%
Revenue						
Taxes	\$33,976	—	—	—	—	—%
Revenue from Use Of Money & Property	\$5,882	\$4,500	\$4,500	\$15,000	\$10,500	233.3%
Miscellaneous Revenues	\$1,847,982	—	—	—	—	—%
Total Revenue	\$1,887,839	\$4,500	\$4,500	\$15,000	\$10,500	233.3%
Use of Fund Balance	\$(1,785,325)	\$2,061,408	\$2,006,931	\$3,846,734	\$1,839,803	91.7%

Summary of Changes

The Revised Recommended Budget reflects a \$1,850,303 (92.0%) increase in total appropriations, a \$10,500 (233.3%) increase in revenue, and a \$1,839,803 (91.7%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to Laguna Creek/Elliott Ranch CFD Improvement Area Number 1 (LGER #1) Bond Reserve release after the final debt service payment was made. All remaining funds in the special tax collection account were transferred into the LGER#1 fund center (FC 2872871).

The increase in revenue is due to budgeting for additional interest income.

Use of Fund Balance reflects a carryover of \$3,846,734 in available balance.

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

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	\$113,842	\$740,176	\$757,890	\$768,456	\$10,566	1.4%
Other Charges	—	\$1,155,000	\$1,155,000	\$1,150,000	\$(5,000)	(0.4)%
Total Expenditures / Appropriations	\$113,842	\$1,895,176	\$1,912,890	\$1,918,456	\$5,566	0.3%
Net Financing Uses	\$113,842	\$1,895,176	\$1,912,890	\$1,918,456	\$5,566	0.3%
Revenue						
Taxes	\$331,699	—	—	—	—	—%
Revenue from Use Of Money & Property	\$2,475	—	\$1,000	\$3,000	\$2,000	200.0%
Miscellaneous Revenues	\$14,149	\$214,200	—	—	—	—%
Total Revenue	\$348,323	\$214,200	\$1,000	\$3,000	\$2,000	200.0%
Use of Fund Balance	\$(234,481)	\$1,680,976	\$1,911,890	\$1,915,456	\$3,566	0.2%

Summary of Changes

The Revised Recommended Budget reflects a \$5,566 (0.3%) increase in total appropriations, a \$2,000 (200.0%) increase in revenue, and a \$3,566 (0.2%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to changes in fund balance and revenue.

The increase in revenue is due to budgeting for additional interest income.

Use of Fund Balance reflects a carryover of \$1,915,456 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						
Laguna Stonelake CFD	\$130,970	\$353,545	\$365,687	\$353,692	\$(11,995)	(3.3)%
Total Expenditures / Appropriations	\$130,970	\$353,545	\$365,687	\$353,692	\$(11,995)	(3.3)%
Net Financing Uses	\$130,970	\$353,545	\$365,687	\$353,692	\$(11,995)	(3.3)%
Total Revenue	\$149,992	\$144,125	\$125,250	\$125,250	—	—%
Use of Fund Balance	\$(19,022)	\$209,420	\$240,437	\$228,442	\$(11,995)	(5.0)%

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	\$130,970	\$352,545	\$364,687	\$352,692	\$(11,995)	(3.3)%
Other Charges	—	\$1,000	\$1,000	\$1,000	—	—%
Total Expenditures / Appropriations	\$130,970	\$353,545	\$365,687	\$353,692	\$(11,995)	(3.3)%
Net Financing Uses	\$130,970	\$353,545	\$365,687	\$353,692	\$(11,995)	(3.3)%
Revenue						
Taxes	\$148,482	—	\$120,250	\$120,250	—	—%
Revenue from Use Of Money & Property	\$1,510	\$5,000	\$5,000	\$5,000	—	—%
Miscellaneous Revenues	—	\$139,125	—	—	—	—%
Total Revenue	\$149,992	\$144,125	\$125,250	\$125,250	—	—%
Use of Fund Balance	\$(19,022)	\$209,420	\$240,437	\$228,442	\$(11,995)	(5.0)%

Summary of Changes

The Revised Recommended Budget reflects an \$11,995 (3.3%) decrease in total appropriations and an \$11,995 (5.0%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to changes in fund balance because of higher actual administrative costs than projected in FY 2021-22.

Use of Fund Balance reflects a carryover of \$228,442 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						
Mather Landscape Maintenance CFD	\$161,005	\$514,164	\$527,329	\$521,012	\$(6,317)	(1.2)%
Total Expenditures / Appropriations	\$161,005	\$514,164	\$527,329	\$521,012	\$(6,317)	(1.2)%
Net Financing Uses	\$161,005	\$514,164	\$527,329	\$521,012	\$(6,317)	(1.2)%
Total Revenue	\$147,686	\$145,261	\$161,428	\$165,428	\$4,000	2.5%
Use of Fund Balance	\$13,319	\$368,903	\$365,901	\$355,584	\$(10,317)	(2.8)%

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	\$29,522	\$381,482	\$374,996	\$368,679	\$(6,317)	(1.7)%
Other Charges	\$800	\$2,000	\$2,000	\$2,000	—	—%
Interfund Charges	\$130,682	\$130,682	\$150,333	\$150,333	—	—%
Total Expenditures / Appropriations	\$161,005	\$514,164	\$527,329	\$521,012	\$(6,317)	(1.2)%
Net Financing Uses	\$161,005	\$514,164	\$527,329	\$521,012	\$(6,317)	(1.2)%
Revenue						
Taxes	—	—	\$159,428	\$159,428	—	—%
Revenue from Use Of Money & Property	\$4,096	\$2,000	\$2,000	\$6,000	\$4,000	200.0%
Charges for Services	\$143,590	\$143,261	—	—	—	—%
Total Revenue	\$147,686	\$145,261	\$161,428	\$165,428	\$4,000	2.5%
Use of Fund Balance	\$13,319	\$368,903	\$365,901	\$355,584	\$(10,317)	(2.8)%

Summary of Changes

The Revised Recommended Budget reflects a \$6,317 (1.2%) decrease in total appropriations, a \$4,000 (2.5%) increase in revenue, and a \$10,317 (2.8%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to changes in fund balance.

The increase in revenue is due to budgeting for additional interest income.

Use of Fund Balance reflects a carryover of \$355,584 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						
Mather Public Facilities Financing Plan	\$25,116	\$826,464	\$776,555	\$793,976	\$17,421	2.2%
Total Expenditures / Appropriations	\$25,116	\$826,464	\$776,555	\$793,976	\$17,421	2.2%
Net Financing Uses	\$25,116	\$826,464	\$776,555	\$793,976	\$17,421	2.2%
Total Revenue	\$5,728	\$20,600	\$5,000	\$7,500	\$2,500	50.0%
Use of Fund Balance	\$19,388	\$805,864	\$771,555	\$786,476	\$14,921	1.9%

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	\$25,116	\$707,914	\$658,005	\$675,426	\$17,421	2.6%
Other Charges	—	\$118,550	\$118,550	\$118,550	—	—%
Total Expenditures / Appropriations	\$25,116	\$826,464	\$776,555	\$793,976	\$17,421	2.2%
Net Financing Uses	\$25,116	\$826,464	\$776,555	\$793,976	\$17,421	2.2%
Revenue						
Revenue from Use Of Money & Property	\$5,728	—	\$5,000	\$7,500	\$2,500	50.0%
Charges for Services	—	\$20,600	—	—	—	—%
Total Revenue	\$5,728	\$20,600	\$5,000	\$7,500	\$2,500	50.0%
Use of Fund Balance	\$19,388	\$805,864	\$771,555	\$786,476	\$14,921	1.9%

Summary of Changes

The Revised Recommended Budget reflects a \$17,421 (2.2%) increase in total appropriations, a \$2,500 (50.0%) increase in revenue, and a \$14,921 (1.9%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to changes in fund balance from lower than anticipated construction costs for the Douglas Road Extension Project in FY 2021-22.

The increase in revenue is due to budgeting for additional interest income.

Use of Fund Balance reflects a carryover of \$786,476 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						
McClellan Park CFD No. 2004-1	\$156,484	\$796,240	\$920,225	\$906,102	\$(14,123)	(1.5)%
Total Expenditures / Appropriations	\$156,484	\$796,240	\$920,225	\$906,102	\$(14,123)	(1.5)%
Net Financing Uses	\$156,484	\$796,240	\$920,225	\$906,102	\$(14,123)	(1.5)%
Total Revenue	\$330,247	\$226,900	\$163,000	\$163,000	—	—%
Use of Fund Balance	\$(173,762)	\$569,340	\$757,225	\$743,102	\$(14,123)	(1.9)%

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	\$156,484	\$554,071	\$553,950	\$539,406	\$(14,544)	(2.6)%
Other Charges	—	\$242,169	\$366,275	\$366,696	\$421	0.1%
Total Expenditures / Appropriations	\$156,484	\$796,240	\$920,225	\$906,102	\$(14,123)	(1.5)%
Net Financing Uses	\$156,484	\$796,240	\$920,225	\$906,102	\$(14,123)	(1.5)%
Revenue						
Taxes	\$327,115	—	\$148,000	\$148,000	—	—%
Revenue from Use Of Money & Property	\$3,132	\$15,000	\$15,000	\$15,000	—	—%
Miscellaneous Revenues	—	\$211,900	—	—	—	—%
Total Revenue	\$330,247	\$226,900	\$163,000	\$163,000	—	—%
Use of Fund Balance	\$(173,762)	\$569,340	\$757,225	\$743,102	\$(14,123)	(1.9)%

Summary of Changes

The Revised Recommended Budget reflects a \$14,123 (1.5%) decrease in total appropriations and a \$14,123 (1.9%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to changes in fund balance because of higher actual administrative costs than projected in FY 2021-22.

Use of Fund Balance reflects a carryover of \$743,102 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						
Metro Air Park 2001 CFD No. 2000-1	\$3,314,998	\$7,237,531	\$8,683,566	\$13,096,353	\$4,412,787	50.8%
Total Expenditures / Appropriations	\$3,314,998	\$7,237,531	\$8,683,566	\$13,096,353	\$4,412,787	50.8%
Net Financing Uses	\$3,314,998	\$7,237,531	\$8,683,566	\$13,096,353	\$4,412,787	50.8%
Total Revenue	\$3,493,314	\$1,675,793	\$3,315,847	\$7,356,300	\$4,040,453	121.9%
Use of Fund Balance	\$(178,316)	\$5,561,738	\$5,367,719	\$5,740,053	\$372,334	6.9%

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	\$3,314,508	\$7,230,531	\$8,471,123	\$12,883,910	\$4,412,787	52.1%
Other Charges	\$490	\$7,000	\$212,443	\$212,443	—	—%
Total Expenditures / Appropriations	\$3,314,998	\$7,237,531	\$8,683,566	\$13,096,353	\$4,412,787	50.8%
Net Financing Uses	\$3,314,998	\$7,237,531	\$8,683,566	\$13,096,353	\$4,412,787	50.8%
Revenue						
Taxes	\$3,485,559	—	\$2,800,847	\$6,821,300	\$4,020,453	143.5%
Revenue from Use Of Money & Property	\$7,755	\$35,000	\$15,000	\$35,000	\$20,000	133.3%
Miscellaneous Revenues	—	\$1,640,793	—	—	—	—%
Other Financing Sources	—	—	\$500,000	\$500,000	—	—%
Total Revenue	\$3,493,314	\$1,675,793	\$3,315,847	\$7,356,300	\$4,040,453	121.9%
Use of Fund Balance	\$(178,316)	\$5,561,738	\$5,367,719	\$5,740,053	\$372,334	6.9%

Summary of Changes

The Revised Recommended Budget reflects a \$4,412,787 (50.8%) increase in total appropriations, a \$4,040,453 (121.9%) increase in revenue, and a \$372,334 (6.9%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to changes in fund balance because of a shift in construction cost payments for the Metro Air Park Interstate 5 Project from FY 2021-22 to FY 2022-23, as well as, budgeting for the cost of future construction projects.

The increase in revenue is due to an increase in special tax revenues from two parcels annexing into the Community Facilities District, and payments received for past delinquencies.

Use of Fund Balance reflects a carryover of \$5,740,053 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						
Metro Air Park Impact Fees	\$6,943,745	\$30,630,900	\$49,052,328	\$52,574,375	\$3,522,047	7.2%
Total Expenditures / Appropriations	\$6,943,745	\$30,630,900	\$49,052,328	\$52,574,375	\$3,522,047	7.2%
Net Financing Uses	\$6,943,745	\$30,630,900	\$49,052,328	\$52,574,375	\$3,522,047	7.2%
Total Revenue	\$7,272,362	\$8,732,225	\$26,253,084	\$30,347,084	\$4,094,000	15.6%
Use of Fund Balance	\$(328,617)	\$21,898,675	\$22,799,244	\$22,227,291	\$(571,953)	(2.5)%

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	\$6,943,745	\$24,050,900	\$29,190,517	\$32,712,564	\$3,522,047	12.1%
Other Charges	—	\$6,580,000	\$19,861,811	\$19,861,811	—	—%
Total Expenditures / Appropriations	\$6,943,745	\$30,630,900	\$49,052,328	\$52,574,375	\$3,522,047	7.2%
Net Financing Uses	\$6,943,745	\$30,630,900	\$49,052,328	\$52,574,375	\$3,522,047	7.2%
Revenue						
Revenue from Use Of Money & Property	\$254,775	\$41,000	\$151,000	\$205,000	\$54,000	35.8%
Intergovernmental Revenues	—	—	\$1,940,000	\$1,940,000	—	—%
Charges for Services	\$7,017,587	\$5,281,225	\$24,162,084	\$28,202,084	\$4,040,000	16.7%
Miscellaneous Revenues	—	\$3,410,000	—	—	—	—%
Total Revenue	\$7,272,362	\$8,732,225	\$26,253,084	\$30,347,084	\$4,094,000	15.6%
Use of Fund Balance	\$(328,617)	\$21,898,675	\$22,799,244	\$22,227,291	\$(571,953)	(2.5)%

Summary of Changes

The Revised Recommended Budget reflects a \$3,522,047 (7.2%) increase in total appropriations, a \$4,094,000 (15.6%) increase revenue, and a 571,593 (2.5%) decrease in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to changes in fund balance from a shift in the timing of construction costs for the Powerline Road Phase 1.5b/2, and the start of projects such as Elverta from Powerline to Metro Air Parkway; and lower than anticipated development fee revenue.

The increase in revenue is from a shift in the timing of anticipated development fee revenue.
Use of Fund Balance reflects a carryover of \$22,227,291 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						
Metro Air Park Services Tax	\$93,782	\$771,056	\$838,277	\$904,120	\$65,843	7.9%
Total Expenditures / Appropriations	\$93,782	\$771,056	\$838,277	\$904,120	\$65,843	7.9%
Total Reimbursements	\$(499)	\$(999)	\$(31,000)	\$(70,276)	\$(39,276)	126.7%
Net Financing Uses	\$93,283	\$770,057	\$807,277	\$833,844	\$26,567	3.3%
Total Revenue	\$98,296	\$80,300	\$111,400	\$139,075	\$27,675	24.8%
Use of Fund Balance	\$(5,013)	\$689,757	\$695,877	\$694,769	\$(1,108)	(0.2)%

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	\$45,583	\$722,357	\$759,577	\$786,144	\$26,567	3.5%
Interfund Charges	\$48,199	\$48,699	\$78,700	\$117,976	\$39,276	49.9%
Total Expenditures / Appropriations	\$93,782	\$771,056	\$838,277	\$904,120	\$65,843	7.9%
Other Reimbursements	\$(499)	\$(999)	\$(31,000)	\$(70,276)	\$(39,276)	126.7%
Total Reimbursements	\$(499)	\$(999)	\$(31,000)	\$(70,276)	\$(39,276)	126.7%
Net Financing Uses	\$93,283	\$770,057	\$807,277	\$833,844	\$26,567	3.3%
Revenue						
Taxes	—	—	\$109,300	\$133,070	\$23,770	21.7%
Revenue from Use Of Money & Property	\$4,431	\$2,600	\$2,100	\$6,005	\$3,905	186.0%
Charges for Services	\$93,865	\$77,700	—	—	—	—%
Total Revenue	\$98,296	\$80,300	\$111,400	\$139,075	\$27,675	24.8%
Use of Fund Balance	\$(5,013)	\$689,757	\$695,877	\$694,769	\$(1,108)	(0.2)%

Summary of Changes

The Revised Recommended Budget reflects a \$65,843 (7.9%) increase in total appropriations, a \$39,276 (126.7%) increase in reimbursements, a \$27,675 (24.8%) increase in revenue, and a \$1,108 (0.2%) decrease in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to increased costs in landscape maintenance as development continues within Metro Air Park.

The increase in reimbursements is due to an increase in intra-fund transfers from the additional costs of landscape maintenance.

The increase in revenue is due to an increase in Special Tax Revenues after two parcels were annexed into the district.

Use of Fund Balance reflects a carryover of \$694,769 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						
North Vineyard Station	\$208,089	\$4,272,471	\$5,061,466	\$7,117,684	\$2,056,218	40.6%
Total Expenditures / Appropriations	\$208,089	\$4,272,471	\$5,061,466	\$7,117,684	\$2,056,218	40.6%
Total Reimbursements	—	—	—	\$(917,493)	\$(917,493)	—%
Net Financing Uses	\$208,089	\$4,272,471	\$5,061,466	\$6,200,191	\$1,138,725	22.5%
Total Revenue	\$339,809	\$477,000	\$1,041,000	\$2,273,000	\$1,232,000	118.3%
Use of Fund Balance	\$(131,720)	\$3,795,471	\$4,020,466	\$3,927,191	\$(93,275)	(2.3)%

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	\$208,089	\$877,610	\$1,408,888	\$4,680,933	\$3,272,045	232.2%
Other Charges	—	\$3,394,861	\$3,652,578	\$1,866,751	\$(1,785,827)	(48.9)%
Interfund Charges	—	—	—	\$570,000	\$570,000	—%
Total Expenditures / Appropriations	\$208,089	\$4,272,471	\$5,061,466	\$7,117,684	\$2,056,218	40.6%
Other Reimbursements	—	—	—	\$(917,493)	\$(917,493)	—%
Total Reimbursements	—	—	—	\$(917,493)	\$(917,493)	—%
Net Financing Uses	\$208,089	\$4,272,471	\$5,061,466	\$6,200,191	\$1,138,725	22.5%
Revenue						
Revenue from Use Of Money & Property	\$24,747	\$4,000	\$8,000	\$33,000	\$25,000	312.5%
Charges for Services	\$315,062	\$473,000	\$1,033,000	\$2,240,000	\$1,207,000	116.8%
Total Revenue	\$339,809	\$477,000	\$1,041,000	\$2,273,000	\$1,232,000	118.3%
Use of Fund Balance	\$(131,720)	\$3,795,471	\$4,020,466	\$3,927,191	\$(93,275)	(2.3)%

Summary of Changes

The Revised Recommended Budget reflects a \$2,056,218 (40.6%) increase in total appropriations, a \$917,493 (new) increase in reimbursements, a \$1,232,000 (118.3%) increase in revenue, and a \$93,275 (2.3%) decrease in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to costs for the Gerber Road Traffic Signals, and Bradshaw Road and Gerber Road Improvements projects.

The increase in reimbursements is due to a transfer of \$917,493 from the Florin Vineyard Community Plan budget (BU 1450001) to fulfill its Sacramento Board approved obligations towards the Gerber Road Traffic Signals, and Bradshaw Road and Gerber Road Improvements projects.

The increase in revenue is due to \$1,460,000 being advanced by developers through an amended and restated improvement implementation agreement to fund the Gerber Road Traffic Signals, and Bradshaw Road and Gerber Road Improvements projects.

Use of Fund Balance reflects a carryover of \$3,927,191 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						
North Vineyard Station CFD #1	\$101,491	\$2,699,973	\$1,900,030	\$1,895,211	\$(4,819)	(0.3)%
North Vineyard Station CFD #2	\$2,350,837	\$5,248,456	\$3,437,560	\$3,059,763	\$(377,797)	(11.0)%
Total Expenditures / Appropriations	\$2,452,328	\$7,948,429	\$5,337,590	\$4,954,974	\$(382,616)	(7.2)%
Net Financing Uses	\$2,452,328	\$7,948,429	\$5,337,590	\$4,954,974	\$(382,616)	(7.2)%
Total Revenue	\$(476,852)	\$1,038,721	\$967,946	\$974,446	\$6,500	0.7%
Use of Fund Balance	\$2,929,180	\$6,909,708	\$4,369,644	\$3,980,528	\$(389,116)	(8.9)%

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	\$305,041	\$860,182	\$890,944	\$1,398,457	\$507,513	57.0%
Other Charges	\$2,147,287	\$7,088,247	\$4,446,646	\$3,556,517	\$(890,129)	(20.0)%
Total Expenditures / Appropriations	\$2,452,328	\$7,948,429	\$5,337,590	\$4,954,974	\$(382,616)	(7.2)%
Net Financing Uses	\$2,452,328	\$7,948,429	\$5,337,590	\$4,954,974	\$(382,616)	(7.2)%
Revenue						
Taxes	\$859,785	—	\$863,446	\$863,446	—	—%
Revenue from Use Of Money & Property	\$18,635	\$188,500	\$104,500	\$111,000	\$6,500	6.2%
Miscellaneous Revenues	\$(1,355,271)	\$850,221	—	—	—	—%
Total Revenue	\$(476,852)	\$1,038,721	\$967,946	\$974,446	\$6,500	0.7%
Use of Fund Balance	\$2,929,180	\$6,909,708	\$4,369,644	\$3,980,528	\$(389,116)	(8.9)%

Summary of Changes

The Revised Recommended Budget reflects a \$382,616 (7.2%) decrease in total appropriations, a \$6,500 (0.7%) increase in revenue, and a \$389,116 (8.9%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to higher than anticipated developer reimbursements being paid out in FY 2021–22 from the North Vineyard Station 2 CFD program.

The increase in revenue is due to budgeting for additional interest income in the North Vineyard Station Number 1 CFD program.

Use of Fund Balance reflects a carryover of \$3,980,528 in available balance.

North Vineyard Station CFD #1

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	\$101,491	\$509,955	\$549,874	\$1,105,395	\$555,521	101.0%
Other Charges	—	\$2,190,018	\$1,350,156	\$789,816	\$(560,340)	(41.5)%
Total Expenditures / Appropriations	\$101,491	\$2,699,973	\$1,900,030	\$1,895,211	\$(4,819)	(0.3)%
Net Financing Uses	\$101,491	\$2,699,973	\$1,900,030	\$1,895,211	\$(4,819)	(0.3)%
Revenue						
Taxes	\$701,342	—	\$680,036	\$680,036	—	—%
Revenue from Use Of Money & Property	\$5,564	\$85,000	\$1,000	\$7,500	\$6,500	650.0%
Miscellaneous Revenues	\$(1,355,271)	\$657,441	—	—	—	—%
Total Revenue	\$(648,365)	\$742,441	\$681,036	\$687,536	\$6,500	1.0%
Use of Fund Balance	\$749,856	\$1,957,532	\$1,218,994	\$1,207,675	\$(11,319)	(0.9)%

Summary of Changes

The Revised Recommended Budget reflects a \$4,819 (0.3%) decrease in total appropriations, a \$6,500 (1.0%) increase in revenue, and an \$11,319 (0.9%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to changes in use of fund balance.

The increase in revenue is due to budgeting for additional interest income.

Use of Fund Balance reflects a carryover of \$1,207,675 in available balance.

North Vineyard Station CFD #2

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	\$203,550	\$350,227	\$341,070	\$293,062	\$(48,008)	(14.1)%
Other Charges	\$2,147,287	\$4,898,229	\$3,096,490	\$2,766,701	\$(329,789)	(10.7)%
Total Expenditures / Appropriations	\$2,350,837	\$5,248,456	\$3,437,560	\$3,059,763	\$(377,797)	(11.0)%
Net Financing Uses	\$2,350,837	\$5,248,456	\$3,437,560	\$3,059,763	\$(377,797)	(11.0)%
Revenue						
Taxes	\$158,443	—	\$183,410	\$183,410	—	—%
Revenue from Use Of Money & Property	\$13,071	\$103,500	\$103,500	\$103,500	—	—%
Miscellaneous Revenues	—	\$192,780	—	—	—	—%
Total Revenue	\$171,514	\$296,280	\$286,910	\$286,910	—	—%
Use of Fund Balance	\$2,179,323	\$4,952,176	\$3,150,650	\$2,772,853	\$(377,797)	(12.0)%

Summary of Changes

The Revised Recommended Budget reflects a \$377,797 (11.0%) decrease in total appropriations and a \$377,797 (12.0%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to higher than anticipated developer reimbursements being paid out in FY 2021-22 resulting in a lower fund balance available.

Use of Fund Balance reflects a carryover of \$2,772,853 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						
Park Meadows CFD	\$63,128	\$163,124	\$176,664	\$172,085	\$(4,579)	(2.6)%
Total Expenditures / Appropriations	\$63,128	\$163,124	\$176,664	\$172,085	\$(4,579)	(2.6)%
Net Financing Uses	\$63,128	\$163,124	\$176,664	\$172,085	\$(4,579)	(2.6)%
Total Revenue	\$74,908	\$76,318	\$73,500	\$73,500	—	—%
Use of Fund Balance	\$(11,779)	\$86,806	\$103,164	\$98,585	\$(4,579)	(4.4)%

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						
Services & Supplies	\$63,128	\$163,124	\$176,664	\$172,085	\$(4,579)	(2.6)%
Total Expenditures / Appropriations	\$63,128	\$163,124	\$176,664	\$172,085	\$(4,579)	(2.6)%
Net Financing Uses	\$63,128	\$163,124	\$176,664	\$172,085	\$(4,579)	(2.6)%
Revenue						
Taxes	\$73,762	—	\$70,000	\$70,000	—	—%
Revenue from Use Of Money & Property	\$1,146	\$3,500	\$3,500	\$3,500	—	—%
Miscellaneous Revenues	—	\$72,818	—	—	—	—%
Total Revenue	\$74,908	\$76,318	\$73,500	\$73,500	—	—%
Use of Fund Balance	\$(11,779)	\$86,806	\$103,164	\$98,585	\$(4,579)	(4.4)%

Summary of Changes

The Revised Recommended Budget reflects a \$4,579 (2.6%) decrease in total appropriations and a \$4,579 (4.4%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to changes in fund balance because of higher actual administrative costs than projected in FY 2021-22.

Use of Fund Balance reflects a carryover of \$98,585 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						
Vineyard	\$7,236,944	\$19,781,869	\$11,967,755	\$12,659,301	\$691,546	5.8%
Total Expenditures / Appropriations	\$7,236,944	\$19,781,869	\$11,967,755	\$12,659,301	\$691,546	5.8%
Net Financing Uses	\$7,236,944	\$19,781,869	\$11,967,755	\$12,659,301	\$691,546	5.8%
Total Revenue	\$5,798,262	\$11,537,898	\$5,424,309	\$5,854,011	\$429,702	7.9%
Use of Fund Balance	\$1,438,682	\$8,243,971	\$6,543,446	\$6,805,290	\$261,844	4.0%

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	\$7,236,944	\$19,331,869	\$11,517,755	\$12,209,301	\$691,546	6.0%
Other Charges	—	\$450,000	\$450,000	\$450,000	—	—%
Total Expenditures / Appropriations	\$7,236,944	\$19,781,869	\$11,967,755	\$12,659,301	\$691,546	5.8%
Net Financing Uses	\$7,236,944	\$19,781,869	\$11,967,755	\$12,659,301	\$691,546	5.8%
Revenue						
Revenue from Use Of Money & Property	\$154,875	—	\$30,000	\$105,000	\$75,000	250.0%
Intergovernmental Revenues	\$5,001,673	\$6,586,954	\$3,791,725	\$4,166,427	\$374,702	9.9%
Charges for Services	\$641,714	\$292,584	\$1,602,584	\$1,582,584	\$(20,000)	(1.2)%
Miscellaneous Revenues	—	\$4,658,360	—	—	—	—%
Total Revenue	\$5,798,262	\$11,537,898	\$5,424,309	\$5,854,011	\$429,702	7.9%
Use of Fund Balance	\$1,438,682	\$8,243,971	\$6,543,446	\$6,805,290	\$261,844	4.0%

Summary of Changes

The Revised Recommended Budget reflects a \$691,546 (5.8%) increase in total appropriations, a \$429,702 (7.9%) increase in revenue, and a \$261,844 (4.0%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to changes in fund balance from lower than expected costs in both the Elk Grove Florin Road (EGFR) – Road and Bridge Widening Projects.

The increase in revenue is due to not receiving Federal Reimbursement for portions of the EGFR – Road and Bridge Widening Projects in FY 2021-22, as well as, budgeting for additional interest income.

Use of Fund Balance reflects a carryover of \$6,805,290 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						
General Fund Transfers to Other County Funds	\$42,947,532	\$37,932,809	\$28,038,469	\$64,398,275	\$36,359,806	129.7%
Total Expenditures / Appropriations	\$42,947,532	\$37,932,809	\$28,038,469	\$64,398,275	\$36,359,806	129.7%
Net Financing Uses	\$42,947,532	\$37,932,809	\$28,038,469	\$64,398,275	\$36,359,806	129.7%
Total Revenue	—	—	—	\$34,839,640	\$34,839,640	—%
Net County Cost	\$42,947,532	\$37,932,809	\$28,038,469	\$29,558,635	\$1,520,166	5.4%

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						
Interfund Charges	\$42,947,532	\$37,932,809	\$28,038,469	\$64,398,275	\$36,359,806	129.7%
Total Expenditures / Appropriations	\$42,947,532	\$37,932,809	\$28,038,469	\$64,398,275	\$36,359,806	129.7%
Net Financing Uses	\$42,947,532	\$37,932,809	\$28,038,469	\$64,398,275	\$36,359,806	129.7%
Revenue						
Intergovernmental Revenues	—	—	—	\$34,839,640	\$34,839,640	—%
Total Revenue	—	—	—	\$34,839,640	\$34,839,640	—%
Net County Cost	\$42,947,532	\$37,932,809	\$28,038,469	\$29,558,635	\$1,520,166	5.4%

Summary of Changes

The Revised Recommended Budget reflects a \$36,359,806 (129.7%) increase in total appropriations, a \$34,839,640 (new) increase in revenue, and a \$1,520,166 (5.4%) 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 primary increase in total appropriations is due to:

- An increase in General Fund contribution to other county funds for Board approved American Rescue Plan Act (ARPA) Phase Two Revenue Replacement projects.
- Recommended growth detailed below.

The increase in revenue is due to revenue replacement funds from the ARPA Phase Two funding allocation.

Summary of September Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
General Fund Transfers to Other County Funds	1,610,466	—	—	1,610,466	—

September Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
GF Contribution to CCF - Safe Stay Communities					
	464,826	—	—	464,826	—

General Fund contribution to Capital Construction Fund for Safe Stay Community staff costs that are not eligible for American Rescue Plan Act (ARPA) reimbursement. The Florin Road and East Parkway sites are proposed to be in operation for two years. \$464,826 in General Fund is estimated to be needed for FY 2022-23 costs that are not ARPA reimbursable. Though the majority of these costs are not ongoing, \$48,000 per year in General Fund is anticipated to be needed on an ongoing basis for maintenance of the pallet shelters. This request is contingent upon approval of a linked request in the Capital Construction Fund budget (Budget Unit 3100000).

GF Contribution to DGS - Security Services Increased Costs

	163,895	—	—	163,895	—
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Increase in General Fund contribution to the Department of General Services in FY 2022-23 for security personnel and security equipment at the 700 H Street building. This request is an increase of \$163,895 from the \$1,106,735 that was already approved in the Approved Recommended Budget. This request is contingent upon approval of linked requests in the Sheriff budget (BU 7400000) and the Department of General Services budget (BU 7000000).

GF Contribution to DOT for landscape maintenance - Walerga Sound Wall

	730,745	—	—	730,745	—
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One-time General Fund contribution to the Department of Transportation (SacDOT) Landscape Maintenance District to 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 Landscape Maintenance District budget (BU 3300000).

GF Contribution to TOT - Debt service to SMUD Museum of Science and Curiosity (MOSAC)

	251,000	—	—	251,000	—
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Increase in ongoing General Fund contribution to the Transient-Occupancy Tax (TOT) budget for \$251,000. This increase of \$251,000 for a total of \$344,000 will fund the annual debt service for the SMUD Museum of Science and Curiosity (formerly Powerhouse Science Center), consistent with the funding agreement approval by the Board of Supervisors in 2014. The County is a founding member and is among many supporters and contributing sponsors for the construction of the museum, which is now complete. This request is contingent upon approval of a linked request in the TOT budget (BU 4060000).

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						
Fixed Asset Financing Program	\$3,830,485	\$3,836,005	\$3,840,755	\$3,838,270	\$(2,485)	(0.1)%
Total Expenditures / Appropriations	\$3,830,485	\$3,836,005	\$3,840,755	\$3,838,270	\$(2,485)	(0.1)%
Net Financing Uses	\$3,830,485	\$3,836,005	\$3,840,755	\$3,838,270	\$(2,485)	(0.1)%
Total Revenue	\$3,828,000	\$3,828,000	\$3,832,750	\$3,832,750	—	—%
Use of Fund Balance	\$2,485	\$8,005	\$8,005	\$5,520	\$(2,485)	(31.0)%

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	\$7,955	\$8,005	\$8,005	\$5,520	\$(2,485)	(31.0)%
Equipment	\$(5,470)	—	—	—	—	—%
Interfund Charges	\$3,828,000	\$3,828,000	\$3,832,750	\$3,832,750	—	—%
Total Expenditures / Appropriations	\$3,830,485	\$3,836,005	\$3,840,755	\$3,838,270	\$(2,485)	(0.1)%
Net Financing Uses	\$3,830,485	\$3,836,005	\$3,840,755	\$3,838,270	\$(2,485)	(0.1)%
Revenue						
Miscellaneous Revenues	\$3,828,000	\$3,828,000	\$3,832,750	\$3,832,750	—	—%
Total Revenue	\$3,828,000	\$3,828,000	\$3,832,750	\$3,832,750	—	—%
Use of Fund Balance	\$2,485	\$8,005	\$8,005	\$5,520	\$(2,485)	(31.0)%

Summary of Changes

The Revised Recommended Budget reflects a \$2,485 (0.1%) decrease in total appropriations and a \$2,485 (31.0%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to reduced fund balance as a result of higher than anticipated prior year expenses.

Use of Fund Balance reflects a carryover of \$5,520 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						
Interagency Procurement	\$3,828,000	\$3,828,000	\$3,832,750	\$3,840,448	\$7,698	0.2%
Total Expenditures / Appropriations	\$3,828,000	\$3,828,000	\$3,832,750	\$3,840,448	\$7,698	0.2%
Total Reimbursements	\$(2,604,657)	\$(2,604,657)	\$(2,665,272)	\$(2,665,272)	—	—%
Net Financing Uses	\$1,223,343	\$1,223,343	\$1,167,478	\$1,175,176	\$7,698	0.7%
Total Revenue	\$1,175,174	\$1,165,608	\$1,165,610	\$1,165,610	—	—%
Use of Fund Balance	\$48,169	\$57,735	\$1,868	\$9,566	\$7,698	412.1%

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	—	—	—	\$4,142	\$4,142	—%
Other Charges	\$3,828,000	\$3,828,000	\$3,832,750	\$3,836,306	\$3,556	0.1%
Total Expenditures / Appropriations	\$3,828,000	\$3,828,000	\$3,832,750	\$3,840,448	\$7,698	0.2%
Other Reimbursements	\$(2,604,657)	\$(2,604,657)	\$(2,665,272)	\$(2,665,272)	—	—%
Total Reimbursements	\$(2,604,657)	\$(2,604,657)	\$(2,665,272)	\$(2,665,272)	—	—%
Net Financing Uses	\$1,223,343	\$1,223,343	\$1,167,478	\$1,175,176	\$7,698	0.7%
Revenue						
Revenue from Use Of Money & Property	\$330,358	—	—	—	—	—%
Charges for Services	\$844,817	\$1,165,608	\$1,165,610	\$1,165,610	—	—%
Total Revenue	\$1,175,174	\$1,165,608	\$1,165,610	\$1,165,610	—	—%
Use of Fund Balance	\$48,169	\$57,735	\$1,868	\$9,566	\$7,698	412.1%

Summary of Changes

The Revised Recommended Budget reflects a \$7,698 (0.2%) increase in total appropriations and a \$7,698 (412.1%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an increase in fund balance as a result of higher than anticipated prior year interest income.

Use of Fund Balance reflects a carryover of \$9,566 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						
Affordable Housing	—	\$329,259	\$329,259	\$330,037	\$778	0.2%
Neighborhood Revitalization - Redevelopment	—	\$366,981	\$366,981	\$366,981	—	—%
Neighborhood Revitalization - Unrestricted	—	\$841,369	\$861,369	\$861,369	—	—%
Total Expenditures / Appropriations	—	\$1,537,609	\$1,557,609	\$1,558,387	\$778	0.0%
Total Reimbursements	\$(500,000)	\$(580,000)	\$(100,000)	\$(100,000)	—	—%
Net Financing Uses	\$(500,000)	\$957,609	\$1,457,609	\$1,458,387	\$778	0.1%
Total Revenue	\$779	—	—	—	—	—%
Use of Fund Balance	\$(500,779)	\$957,609	\$1,457,609	\$1,458,387	\$778	0.1%

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	—	\$1,537,609	\$1,557,609	\$1,558,387	\$778	0.0%
Total Expenditures / Appropriations	—	\$1,537,609	\$1,557,609	\$1,558,387	\$778	0.0%
Other Reimbursements	\$(500,000)	\$(580,000)	\$(100,000)	\$(100,000)	—	—%
Total Reimbursements	\$(500,000)	\$(580,000)	\$(100,000)	\$(100,000)	—	—%
Net Financing Uses	\$(500,000)	\$957,609	\$1,457,609	\$1,458,387	\$778	0.1%
Revenue						
Miscellaneous Revenues	\$779	—	—	—	—	—%
Total Revenue	\$779	—	—	—	—	—%
Use of Fund Balance	\$(500,779)	\$957,609	\$1,457,609	\$1,458,387	\$778	0.1%

Summary of Changes

The Revised Recommended Budget reflects a \$778 (0.0%) increase in total appropriations and a \$778 (0.1%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to increased interest earnings in the Affordable Housing program.

Use of Fund Balance reflects a carryover of \$1,458,387 in available balance.

Affordable Housing

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	—	\$329,259	\$329,259	\$330,037	\$778	0.2%
Total Expenditures / Appropriations	—	\$329,259	\$329,259	\$330,037	\$778	0.2%
Net Financing Uses	—	\$329,259	\$329,259	\$330,037	\$778	0.2%
Revenue						
Miscellaneous Revenues	\$779	—	—	—	—	—%
Total Revenue	\$779	—	—	—	—	—%
Use of Fund Balance	\$(779)	\$329,259	\$329,259	\$330,037	\$778	0.2%

Summary of Changes

The Revised Recommended Budget reflects a \$778 (0.2%) increase in total appropriations and use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to increased interest earnings.

Use of Fund Balance reflects a carryover of \$330,037 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						
General Purpose Financing Revenues	\$(963,900)	\$(964,000)	—	—	—	—%
Total Expenditures / Appropriations	\$(963,900)	\$(964,000)	—	—	—	—%
Total Reimbursements	\$(15,343,494)	\$(12,269,991)	\$(13,378,717)	\$(13,378,717)	—	—%
Net Financing Uses	\$(16,307,395)	\$(13,233,991)	\$(13,378,717)	\$(13,378,717)	—	—%
Total Revenue	\$786,842,458	\$727,895,304	\$802,257,773	\$812,355,296	\$10,097,523	1.3%
Net County Cost	\$(803,149,853)	\$(741,129,295)	\$(815,636,490)	\$(825,734,013)	\$(10,097,523)	1.2%

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	\$(963,900)	\$(964,000)	—	—	—	—%
Total Expenditures / Appropriations	\$(963,900)	\$(964,000)	—	—	—	—%
Other Reimbursements	\$(15,343,494)	\$(12,269,991)	\$(13,378,717)	\$(13,378,717)	—	—%
Total Reimbursements	\$(15,343,494)	\$(12,269,991)	\$(13,378,717)	\$(13,378,717)	—	—%
Net Financing Uses	\$(16,307,395)	\$(13,233,991)	\$(13,378,717)	\$(13,378,717)	—	—%
Revenue						
Taxes	\$724,677,563	\$674,018,208	\$753,678,543	\$760,806,249	\$7,127,706	0.9%
Licenses, Permits & Franchises	\$5,732,396	\$4,477,001	\$4,300,000	\$4,525,780	\$225,780	5.3%
Fines, Forfeitures & Penalties	\$5,867,774	\$8,000,000	\$8,000,000	\$7,500,000	\$(500,000)	(6.3)%
Revenue from Use Of Money & Property	\$2,951,642	\$1,800,000	\$1,800,000	\$2,200,000	\$400,000	22.2%
Intergovernmental Revenues	\$37,452,326	\$33,620,302	\$29,350,648	\$29,923,246	\$572,598	2.0%
Charges for Services	\$265	—	—	—	—	—%
Miscellaneous Revenues	\$10,160,492	\$5,979,793	\$5,128,582	\$7,400,021	\$2,271,439	44.3%
Total Revenue	\$786,842,458	\$727,895,304	\$802,257,773	\$812,355,296	\$10,097,523	1.3%
Net County Cost	\$(803,149,853)	\$(741,129,295)	\$(815,636,490)	\$(825,734,013)	\$(10,097,523)	1.2%

Summary of Changes

The Revised Recommended Budget reflects a \$10,097,523 (1.3%) increase in revenue, and a \$10,097,523 (1.2%) increase in the amount of discretionary resources available to help fund Net County Cost.

The increase in revenue is primarily due to increases in property tax and unclaimed property revenue to the General Fund.

This budget unit shows a negative Net County Cost of \$825,734,013 which reflects the amount of discretionary revenue and reimbursements available to help fund Net County Cost.

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						
2004 Pension Obligation Bond - Debt Service	\$48,721,455	\$50,759,230	\$51,187,486	\$51,881,859	\$694,373	1.4%
Total Expenditures / Appropriations	\$48,721,455	\$50,759,230	\$51,187,486	\$51,881,859	\$694,373	1.4%
Net Financing Uses	\$48,721,455	\$50,759,230	\$51,187,486	\$51,881,859	\$694,373	1.4%
Total Revenue	\$49,015,828	\$48,911,968	\$49,740,224	\$49,740,224	—	—%
Use of Fund Balance	\$(294,373)	\$1,847,262	\$1,447,262	\$2,141,635	\$694,373	48.0%

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	\$598,476	\$2,047,263	\$1,642,262	\$2,336,635	\$694,373	42.3%
Other Charges	\$48,122,979	\$48,711,967	\$49,545,224	\$49,545,224	—	—%
Total Expenditures / Appropriations	\$48,721,455	\$50,759,230	\$51,187,486	\$51,881,859	\$694,373	1.4%
Net Financing Uses	\$48,721,455	\$50,759,230	\$51,187,486	\$51,881,859	\$694,373	1.4%
Revenue						
Revenue from Use Of Money & Property	\$49,015,828	\$48,911,968	\$49,740,224	\$49,740,224	—	—%
Total Revenue	\$49,015,828	\$48,911,968	\$49,740,224	\$49,740,224	—	—%
Use of Fund Balance	\$(294,373)	\$1,847,262	\$1,447,262	\$2,141,635	\$694,373	48.0%

Summary of Changes

The Revised Recommended Budget reflects a \$694,373 (1.4%) increase in total appropriations and a \$694,373 (48.0%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an increase in fund balance resulting from lower than anticipated interest expenses and higher than anticipated interest income in FY 2021-22.

Use of Fund Balance reflects a carryover of \$2,141,635 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						
2018 Refunding COPs - Debt Service	\$9,827,170	\$10,185,255	\$10,152,377	\$10,191,976	\$39,599	0.4%
Total Expenditures / Appropriations	\$9,827,170	\$10,185,255	\$10,152,377	\$10,191,976	\$39,599	0.4%
Total Reimbursements	\$(9,807,774)	\$(9,807,500)	\$(9,810,134)	\$(9,810,134)	—	—%
Net Financing Uses	\$19,396	\$377,755	\$342,243	\$381,842	\$39,599	11.6%
Total Revenue	\$23,483	—	—	—	—	—%
Use of Fund Balance	\$(4,087)	\$377,755	\$342,243	\$381,842	\$39,599	11.6%

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						
Services & Supplies	\$159,692	\$517,755	\$482,252	\$521,851	\$39,599	8.2%
Other Charges	\$9,667,478	\$9,667,500	\$9,670,125	\$9,670,125	—	—%
Total Expenditures / Appropriations	\$9,827,170	\$10,185,255	\$10,152,377	\$10,191,976	\$39,599	0.4%
Other Reimbursements	\$(9,807,774)	\$(9,807,500)	\$(9,810,134)	\$(9,810,134)	—	—%
Total Reimbursements	\$(9,807,774)	\$(9,807,500)	\$(9,810,134)	\$(9,810,134)	—	—%
Net Financing Uses	\$19,396	\$377,755	\$342,243	\$381,842	\$39,599	11.6%
Revenue						
Revenue from Use Of Money & Property	\$23,483	—	—	—	—	—%
Total Revenue	\$23,483	—	—	—	—	—%
Use of Fund Balance	\$(4,087)	\$377,755	\$342,243	\$381,842	\$39,599	11.6%

Summary of Changes

The Revised Recommended Budget reflects a \$39,599 (0.4%) increase in total appropriations and a \$39,599 (11.6%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to higher fund balance available for appropriation as a result of additional interest earnings.

Use of Fund Balance reflects a carryover of \$381,842 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						
2020 Refunding COPs - Debt Service	\$6,431,208	\$7,345,895	\$4,760,205	\$4,777,462	\$17,257	0.4%
Total Expenditures / Appropriations	\$6,431,208	\$7,345,895	\$4,760,205	\$4,777,462	\$17,257	0.4%
Total Reimbursements	\$(3,828,000)	\$(3,828,000)	\$(3,832,750)	\$(3,832,750)	—	—%
Net Financing Uses	\$2,603,208	\$3,517,895	\$927,455	\$944,712	\$17,257	1.9%
Total Revenue	\$30,025	—	—	—	—	—%
Use of Fund Balance	\$2,573,183	\$3,517,895	\$927,455	\$944,712	\$17,257	1.9%

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	\$93,551	\$1,008,238	\$247,455	\$264,712	\$17,257	7.0%
Other Charges	\$3,733,000	\$3,733,000	\$3,737,750	\$3,737,750	—	—%
Interfund Charges	\$2,604,657	\$2,604,657	\$775,000	\$775,000	—	—%
Total Expenditures / Appropriations	\$6,431,208	\$7,345,895	\$4,760,205	\$4,777,462	\$17,257	0.4%
Other Reimbursements	\$(3,828,000)	\$(3,828,000)	\$(3,832,750)	\$(3,832,750)	—	—%
Total Reimbursements	\$(3,828,000)	\$(3,828,000)	\$(3,832,750)	\$(3,832,750)	—	—%
Net Financing Uses	\$2,603,208	\$3,517,895	\$927,455	\$944,712	\$17,257	1.9%
Revenue						
Revenue from Use Of Money & Property	\$30,025	—	—	—	—	—%
Total Revenue	\$30,025	—	—	—	—	—%
Use of Fund Balance	\$2,573,183	\$3,517,895	\$927,455	\$944,712	\$17,257	1.9%

Summary of Changes

The Revised Recommended Budget reflects a \$17,257 (0.4%) increase in total appropriations and a \$17,257 (1.9%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to higher fund balance available for appropriation as a result of additional interest earnings.

Use of Fund Balance reflects a carryover of \$944,712 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						
2003 COPs - Juvenile Courthouse - Debt Service	\$2,274,802	\$2,468,828	\$2,446,411	\$2,463,698	\$17,287	0.7%
Total Expenditures / Appropriations	\$2,274,802	\$2,468,828	\$2,446,411	\$2,463,698	\$17,287	0.7%
Total Reimbursements	\$(2,248,575)	\$(2,248,575)	\$(2,248,575)	\$(2,248,575)	—	—%
Net Financing Uses	\$26,227	\$220,253	\$197,836	\$215,123	\$17,287	8.7%
Total Revenue	\$21,096	—	—	—	—	—%
Use of Fund Balance	\$5,131	\$220,253	\$197,836	\$215,123	\$17,287	8.7%

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	\$61,227	\$255,253	\$232,836	\$250,123	\$17,287	7.4%
Other Charges	\$2,213,574	\$2,213,575	\$2,213,575	\$2,213,575	—	—%
Total Expenditures / Appropriations	\$2,274,802	\$2,468,828	\$2,446,411	\$2,463,698	\$17,287	0.7%
Other Reimbursements	\$(2,248,575)	\$(2,248,575)	\$(2,248,575)	\$(2,248,575)	—	—%
Total Reimbursements	\$(2,248,575)	\$(2,248,575)	\$(2,248,575)	\$(2,248,575)	—	—%
Net Financing Uses	\$26,227	\$220,253	\$197,836	\$215,123	\$17,287	8.7%
Revenue						
Revenue from Use Of Money & Property	\$21,096	—	—	—	—	—%
Total Revenue	\$21,096	—	—	—	—	—%
Use of Fund Balance	\$5,131	\$220,253	\$197,836	\$215,123	\$17,287	8.7%

Summary of Changes

The Revised Recommended Budget reflects a \$17,287 (0.7%) increase in total appropriations and a \$17,287 (8.7%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to higher fund balance available for appropriation.

Use of Fund Balance reflects a carryover of \$215,123 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						
Pension Obligation Bonds - Debt Service	\$99,307,504	\$99,984,409	\$104,080,996	\$104,126,478	\$45,482	0.0%
Total Expenditures / Appropriations	\$99,307,504	\$99,984,409	\$104,080,996	\$104,126,478	\$45,482	0.0%
Net Financing Uses	\$99,307,504	\$99,984,409	\$104,080,996	\$104,126,478	\$45,482	0.0%
Total Revenue	\$99,302,986	\$99,215,930	\$103,362,517	\$103,362,517	—	—%
Use of Fund Balance	\$4,518	\$768,479	\$718,479	\$763,961	\$45,482	6.3%

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	\$286,575	\$963,477	\$913,449	\$958,931	\$45,482	5.0%
Other Charges	\$99,020,929	\$99,020,932	\$103,167,547	\$103,167,547	—	—%
Total Expenditures / Appropriations	\$99,307,504	\$99,984,409	\$104,080,996	\$104,126,478	\$45,482	0.0%
Net Financing Uses	\$99,307,504	\$99,984,409	\$104,080,996	\$104,126,478	\$45,482	0.0%
Revenue						
Revenue from Use Of Money & Property	\$99,302,934	\$99,215,930	\$103,362,517	\$103,362,517	—	—%
Miscellaneous Revenues	\$52	—	—	—	—	—%
Total Revenue	\$99,302,986	\$99,215,930	\$103,362,517	\$103,362,517	—	—%
Use of Fund Balance	\$4,518	\$768,479	\$718,479	\$763,961	\$45,482	6.3%

Summary of Changes

The Revised Recommended Budget reflects a \$45,482 (0.0%) increase in total appropriations, and a \$45,482 (6.3%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an increase in fund balance resulting from increased interest earnings in FY 2021-22.

Use of Fund Balance reflects a carryover of \$763,961 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							
Tobacco Litigation Settlement - Capital Projects	\$18,433	\$20,618	\$892	\$898	\$6	0.7%	
Total Expenditures / Appropriations	\$18,433	\$20,618	\$892	\$898	\$6	0.7%	
Net Financing Uses	\$18,433	\$20,618	\$892	\$898	\$6	0.7%	
Total Revenue	\$73	\$1,400	\$40	\$40	—	—%	
Use of Fund Balance	\$18,360	\$19,218	\$852	\$858	\$6	0.7%	

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							
Other Charges	\$18,433	\$20,618	\$892	\$898	\$6	0.7%	
Total Expenditures / Appropriations	\$18,433	\$20,618	\$892	\$898	\$6	0.7%	
Net Financing Uses	\$18,433	\$20,618	\$892	\$898	\$6	0.7%	
Revenue							
Revenue from Use Of Money & Property	\$73	\$1,400	\$40	\$40	—	—%	
Total Revenue	\$73	\$1,400	\$40	\$40	—	—%	
Use of Fund Balance	\$18,360	\$19,218	\$852	\$858	\$6	0.7%	

Summary of Changes

The Revised Recommended Budget reflects a \$6 (0.7%) increase in total appropriations and use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to an increase in fund balance resulting from increased interest earnings in FY 2021-22.

Use of Fund Balance reflects the net of a carryover of \$858 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						
Public Safety Sales Tax (Proposition 172)	\$165,609,742	\$145,205,105	\$171,500,597	\$184,486,953	\$12,986,356	7.6%
Total Expenditures / Appropriations	\$165,609,742	\$145,205,105	\$171,500,597	\$184,486,953	\$12,986,356	7.6%
Net Financing Uses	\$165,609,742	\$145,205,105	\$171,500,597	\$184,486,953	\$12,986,356	7.6%
Total Revenue	\$177,161,803	\$146,537,112	\$171,500,597	\$174,266,899	\$2,766,302	1.6%
Use of Fund Balance	\$(11,552,061)	\$(1,332,007)	—	\$10,220,054	\$10,220,054	—%

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	\$165,609,742	\$145,205,105	\$171,500,597	\$184,486,953	\$12,986,356	7.6%
Total Expenditures / Appropriations	\$165,609,742	\$145,205,105	\$171,500,597	\$184,486,953	\$12,986,356	7.6%
Net Financing Uses	\$165,609,742	\$145,205,105	\$171,500,597	\$184,486,953	\$12,986,356	7.6%
Revenue						
Revenue from Use Of Money & Property	\$761	—	—	—	—	—%
Intergovernmental Revenues	\$177,161,042	\$146,537,112	\$171,500,597	\$174,266,899	\$2,766,302	1.6%
Total Revenue	\$177,161,803	\$146,537,112	\$171,500,597	\$174,266,899	\$2,766,302	1.6%
Use of Fund Balance	\$(11,552,061)	\$(1,332,007)	—	\$10,220,054	\$10,220,054	—%

Summary of Changes

The Revised Recommended Budget reflects a \$12,986,356 (7.6%) increase in total appropriations, a \$2,766,302 (1.6%) increase in revenue, and a \$10,220,054 (new) increase in use of fund balance from the Approved Recommended Budget.

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

The increase in revenue is due to an anticipated increase in statewide Public Safety sales tax revenue as a result of the economic recovery from COVID-19 and inflation, partially offset by an anticipated decrease in Sacramento County's proportional share of Public Safety sales tax revenue.

Use of Fund Balance reflects a carryover of \$10,220,054 in available balance.

- There are no changes to reserves.

Public Safety Sales Tax Allocations

	FY 2022-23 Approved Recommended Budget	FY 2022-23 Revised Recommended Budget
Public Safety Sales Tax		
District Attorney	\$19,722,567	\$21,216,000
Probation	\$28,074,648	\$30,200,514
Sheriff	\$123,703,382	\$133,070,439
Public Safety Sales Tax Total	\$171,500,597	\$184,486,953

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						
Teeter Plan Debt Service	\$38,843,127	\$40,007,338	\$40,007,338	\$38,499,295	\$(1,508,043)	(3.8)%
Total Expenditures / Appropriations	\$38,843,127	\$40,007,338	\$40,007,338	\$38,499,295	\$(1,508,043)	(3.8)%
Net Financing Uses	\$38,843,127	\$40,007,338	\$40,007,338	\$38,499,295	\$(1,508,043)	(3.8)%
Total Revenue	\$38,621,015	\$35,811,183	\$35,811,183	\$34,525,252	\$(1,285,931)	(3.6)%
Use of Fund Balance	\$222,112	\$4,196,155	\$4,196,155	\$3,974,043	\$(222,112)	(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						
Other Charges	\$23,499,633	\$27,737,347	\$26,628,621	\$25,120,578	\$(1,508,043)	(5.7)%
Interfund Charges	\$15,343,494	\$12,269,991	\$13,378,717	\$13,378,717	—	—%
Total Expenditures / Appropriations	\$38,843,127	\$40,007,338	\$40,007,338	\$38,499,295	\$(1,508,043)	(3.8)%
Net Financing Uses	\$38,843,127	\$40,007,338	\$40,007,338	\$38,499,295	\$(1,508,043)	(3.8)%
Revenue						
Revenue from Use Of Money & Property	\$3,896	—	—	—	—	—%
Miscellaneous Revenues	\$38,036,685	\$35,811,183	\$35,811,183	\$34,525,252	\$(1,285,931)	(3.6)%
Other Financing Sources	\$580,434	—	—	—	—	—%
Total Revenue	\$38,621,015	\$35,811,183	\$35,811,183	\$34,525,252	\$(1,285,931)	(3.6)%
Use of Fund Balance	\$222,112	\$4,196,155	\$4,196,155	\$3,974,043	\$(222,112)	(5.3)%

Summary of Changes

The Revised Recommended Budget reflects a \$1,508,043 (3.8%) decrease in total appropriations, a \$1,285,931 (3.6%) decrease in revenue, and a \$222,112 (5.3%) decrease in use of fund balance from the Approved Recommended Budget.

The decrease in total appropriations is due to lower debt service costs of \$1,508,043.

- In Fiscal Year 2022-23, the total requirement for the Teeter Plan debt service is \$38,499,295, consisting of \$25,120,578 for principal and interest payments and \$13,378,717 for transfer to the General Fund.

The decrease in revenue is due to lower property tax delinquency.

- In Fiscal Year 2022-23, the total financing is from \$34,525,252 in anticipated collections from delinquent taxpayers.

Use of Fund Balance reflects a carryover of \$3,974,043 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						
Transient Occupancy Tax (TOT)	\$2,762,737	\$5,081,587	\$4,436,197	\$5,421,066	\$984,869	22.2%
Total Expenditures / Appropriations	\$2,762,737	\$5,081,587	\$4,436,197	\$5,421,066	\$984,869	22.2%
Total Reimbursements	\$(2,741,687)	\$(2,741,687)	\$(2,920,761)	\$(3,081,461)	\$(160,700)	5.5%
Net Financing Uses	\$21,050	\$2,339,900	\$1,515,436	\$2,339,605	\$824,169	54.4%
Total Revenue	\$20,755	\$10,000	\$10,000	\$10,000	—	—%
Use of Fund Balance	\$295	\$2,329,900	\$1,505,436	\$2,329,605	\$824,169	54.7%

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	\$20,429	\$231,649	\$50,500	\$257,325	\$206,825	409.6%
Other Charges	\$2,649,061	\$4,731,838	\$4,265,947	\$5,043,991	\$778,044	18.2%
Interfund Charges	\$93,247	\$118,100	\$119,750	\$119,750	—	—%
Total Expenditures / Appropriations	\$2,762,737	\$5,081,587	\$4,436,197	\$5,421,066	\$984,869	22.2%
Other Reimbursements	\$(2,741,687)	\$(2,741,687)	\$(2,920,761)	\$(3,081,461)	\$(160,700)	5.5%
Total Reimbursements	\$(2,741,687)	\$(2,741,687)	\$(2,920,761)	\$(3,081,461)	\$(160,700)	5.5%
Net Financing Uses	\$21,050	\$2,339,900	\$1,515,436	\$2,339,605	\$824,169	54.4%
Revenue						
Revenue from Use Of Money & Property	\$20,755	\$10,000	\$10,000	\$10,000	—	—%
Total Revenue	\$20,755	\$10,000	\$10,000	\$10,000	—	—%
Use of Fund Balance	\$295	\$2,329,900	\$1,505,436	\$2,329,605	\$824,169	54.7%

Summary of Changes

The Revised Recommended Budget reflects a \$984,869 (22.2%) increase in total appropriations, a \$160,700 (5.5%) increase in reimbursements, and an \$824,169 (54.7%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- Re-budgeting for prior year projects that were not completed in Fiscal Year 2021-22.

- Recommended growth detailed later in this section.

The net increase in reimbursements is due to:

- Adjustments for prior year projects that are in various stages of completion.
- Recommended growth detailed later in this section.

Use of Fund Balance reflects a carryover of \$2,329,605 in available balance.

Summary of September Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Transient Occupancy Tax (TOT)	251,000	(251,000)	—	—	—

September Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Debt service to SMUD Museum of Science and Curiosity (MOSAC)	251,000	(251,000)	—	—	—

This increase of \$251,000, for a total annual contribution of \$344,000, to SMUD Museum of Science and Curiosity (formerly Powerhouse Science Center) will fund the annual debt service for the museum, consistent with the funding agreement approved by the Board of Supervisors in 2014. The County is a founding member and is among many supporters, and a portion of contributing sponsors, for the construction of the museum, which is now complete. This request is contingent upon approval of a linked request in the Financing Transfers/Reimbursements budget (BU 5110000).

SACRAMENTO
COUNTY