

General Government

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1991 Realignment

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
CalWORKs Maintenance of Effort	\$74,695,095	\$69,918,763	\$75,764,711	\$75,764,711	—	—%
Child Poverty and Family Supplemental Support	\$52,858,504	\$42,758,679	\$59,034,139	\$60,224,613	\$1,190,474	2.0%
Family Support	\$43,234,352	\$38,583,765	\$38,583,765	\$38,583,765	—	—%
Mental Health	\$62,199,032	\$69,752,529	\$65,990,994	\$65,990,994	—	—%
Public Health	\$18,886,594	\$17,899,603	\$18,128,292	\$18,128,292	—	—%
Social Services	\$134,756,342	\$146,017,390	\$160,570,493	\$160,570,493	—	—%
Total Expenditures / Appropriations	\$386,629,920	\$384,930,729	\$418,072,394	\$419,262,868	\$1,190,474	0.3%
Net Financing Uses	\$386,629,920	\$384,930,729	\$418,072,394	\$419,262,868	\$1,190,474	0.3%
Total Revenue	\$408,658,623	\$351,378,862	\$392,463,776	\$357,874,522	\$(34,589,254)	(8.8)%
Use of Fund Balance	\$(22,028,704)	\$33,551,867	\$25,608,618	\$61,388,346	\$35,779,728	139.7%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$386,629,920	\$384,930,729	\$418,072,394	\$419,262,868	\$1,190,474	0.3%
Total Expenditures / Appropriations	\$386,629,920	\$384,930,729	\$418,072,394	\$419,262,868	\$1,190,474	0.3%
Net Financing Uses	\$386,629,920	\$384,930,729	\$418,072,394	\$419,262,868	\$1,190,474	0.3%
Revenue						
Intergovernmental Revenues	\$408,658,623	\$351,378,862	\$392,463,776	\$357,874,522	\$(34,589,254)	(8.8)%
Total Revenue	\$408,658,623	\$351,378,862	\$392,463,776	\$357,874,522	\$(34,589,254)	(8.8)%
Use of Fund Balance	\$(22,028,704)	\$33,551,867	\$25,608,618	\$61,388,346	\$35,779,728	139.7%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$35,010,708	\$9,540,570	\$55,580,572	\$46,040,002	482.6%
Reserve Release	—	\$(16,068,048)	\$(16,068,048)	—	—%
Provision for Reserve	\$1,458,841	—	\$10,260,274	\$10,260,274	—%
Use of Fund Balance	\$33,551,867	\$25,608,618	\$61,388,346	\$35,779,728	139.7%

Summary of Changes

The net increase in total appropriations is due to higher estimation of eligible California Work Opportunity and Responsibility for Kids (CalWORKs) assistance costs.

The net decrease in total revenues is due to the anticipated State recoupment of excess FY 2022-23 revenues.

Reserve changes from the Approved Recommended Budget are detailed below:

- Mental Health reserve has increased \$6,902,886.
- Social Services reserve has increased \$3,110,264.
- Public Health reserve has increased \$247,124.

1991 Realignment Allocations

	FY 2023-24 Approved Recommended Budget	FY 2023-24 Revised Recommended Budget
CalWORKs Maintenance of Effort		
Human Assistance-Aid Payments	\$75,764,711	\$75,764,711
CalWORKs Maintenance of Effort Total	\$75,764,711	\$75,764,711
Child Poverty And Family Supplemental Support		
Human Assistance-Aid Payments	\$59,034,139	\$60,224,613
Child Poverty And Family Supplemental Support Total	\$59,034,139	\$60,224,613
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	\$4,870,275	\$4,870,275
Health Services	\$59,623,134	\$59,623,134
Juvenile Medical Services	\$1,497,585	\$1,497,585
Mental Health Total	\$65,990,994	\$65,990,994
Public Health		
Correctional Health Services	\$2,176,442	\$2,176,442
Health - Medical Treatment Payments	\$2,292,208	\$2,292,208
Health Services	\$13,659,642	\$13,659,642
Public Health Total	\$18,128,292	\$18,128,292
Social Services		
Child, Family and Adult Services	\$23,713,046	\$23,713,046
Health Services	\$1,408,263	\$1,408,263
Human Assistance-Administration	\$15,001,409	\$15,001,409
Human Assistance-Aid Payments	\$22,816,843	\$22,816,843
IHSS Provider Payments	\$95,792,346	\$95,792,346
Homeless Services and Housing	\$1,838,586	\$1,838,586
Social Services Total	\$160,570,493	\$160,570,493
1991 Realignment Total	\$418,072,394	\$419,262,868

Child Poverty and Family Supplemental Support

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$52,858,504	\$42,758,679	\$59,034,139	\$60,224,613	\$1,190,474	2.0%
Total Expenditures / Appropriations	\$52,858,504	\$42,758,679	\$59,034,139	\$60,224,613	\$1,190,474	2.0%
Net Financing Uses	\$52,858,504	\$42,758,679	\$59,034,139	\$60,224,613	\$1,190,474	2.0%
Revenue						
Intergovernmental Revenues	\$65,978,858	\$20,099,306	\$59,034,139	\$24,444,885	\$(34,589,254)	(58.6)%
Total Revenue	\$65,978,858	\$20,099,306	\$59,034,139	\$24,444,885	\$(34,589,254)	(58.6)%
Use of Fund Balance	\$(13,120,354)	\$22,659,373	—	\$35,779,728	\$35,779,728	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$22,659,374	—	\$35,779,728	\$35,779,728	—%
Use of Fund Balance	\$22,659,374	—	\$35,779,728	\$35,779,728	—%

Summary of Changes

The net increase in total appropriations is due to higher estimation of eligible CalWORKs assistance costs.

The net decrease in total revenues is due to the anticipated State recoupment of excess FY 2022-23 revenues.

Mental Health

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$62,199,032	\$69,752,529	\$65,990,994	\$65,990,994	—	—%
Total Expenditures / Appropriations	\$62,199,032	\$69,752,529	\$65,990,994	\$65,990,994	—	—%
Net Financing Uses	\$62,199,032	\$69,752,529	\$65,990,994	\$65,990,994	—	—%
Revenue						
Intergovernmental Revenues	\$70,390,004	\$71,040,615	\$65,613,097	\$65,613,097	—	—%
Total Revenue	\$70,390,004	\$71,040,615	\$65,613,097	\$65,613,097	—	—%
Use of Fund Balance	\$(8,190,971)	\$(1,288,086)	\$377,897	\$377,897	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	—	—	\$6,902,886	\$6,902,886	—%
Reserve Release	—	\$(377,897)	\$(377,897)	—	—%
Provision for Reserve	\$1,288,086	—	\$6,902,886	\$6,902,886	—%
Use of Fund Balance	\$(1,288,086)	\$377,897	\$377,897	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Public Health

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$18,886,594	\$17,899,603	\$18,128,292	\$18,128,292	—	—%
Total Expenditures / Appropriations	\$18,886,594	\$17,899,603	\$18,128,292	\$18,128,292	—	—%
Net Financing Uses	\$18,886,594	\$17,899,603	\$18,128,292	\$18,128,292	—	—%
Revenue						
Intergovernmental Revenues	\$19,133,717	\$17,899,603	\$17,342,280	\$17,342,280	—	—%
Total Revenue	\$19,133,717	\$17,899,603	\$17,342,280	\$17,342,280	—	—%
Use of Fund Balance	\$(247,123)	—	\$786,012	\$786,012	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$170,755	—	\$247,124	\$247,124	—%
Reserve Release	—	\$(786,012)	\$(786,012)	—	—%
Provision for Reserve	\$170,755	—	\$247,124	\$247,124	—%
Use of Fund Balance	—	\$786,012	\$786,012	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Social Services

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$134,756,342	\$146,017,390	\$160,570,493	\$160,570,493	—	—%
Total Expenditures / Appropriations	\$134,756,342	\$146,017,390	\$160,570,493	\$160,570,493	—	—%
Net Financing Uses	\$134,756,342	\$146,017,390	\$160,570,493	\$160,570,493	—	—%
Revenue						
Intergovernmental Revenues	\$135,226,597	\$133,836,810	\$136,125,784	\$136,125,784	—	—%
Total Revenue	\$135,226,597	\$133,836,810	\$136,125,784	\$136,125,784	—	—%
Use of Fund Balance	\$(470,255)	\$12,180,580	\$24,444,709	\$24,444,709	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$12,180,579	\$9,540,570	\$12,650,834	\$3,110,264	32.6%
Reserve Release	—	\$(14,904,139)	\$(14,904,139)	—	—%
Provision for Reserve	—	—	\$3,110,264	\$3,110,264	—%
Use of Fund Balance	\$12,180,579	\$24,444,709	\$24,444,709	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

2011 Realignment

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Behavioral Health	\$105,199,127	\$109,969,700	\$119,144,511	\$119,054,522	\$(89,989)	(0.1)%
Community Corrections (AB 109)	\$81,070,746	\$94,784,058	\$74,799,579	\$74,799,579	—	—%
Community Corrections Planning	\$217,940	\$220,107	\$199,237	\$199,237	—	—%
Local Innovation	—	\$1,500,000	\$1,395,000	\$1,395,000	—	—%
Other Law Enforcement/Public Safety	\$69,411,991	\$68,959,653	\$74,685,584	\$75,775,388	\$1,089,804	1.5%
Protective Services	\$171,371,768	\$172,280,420	\$162,664,397	\$162,664,396	\$(1)	—%
Total Expenditures / Appropriations	\$427,271,572	\$447,713,938	\$432,888,308	\$433,888,122	\$999,814	0.2%
Net Financing Uses	\$427,271,572	\$447,713,938	\$432,888,308	\$433,888,122	\$999,814	0.2%
Total Revenue	\$461,945,972	\$443,599,725	\$423,617,865	\$423,617,865	—	—%
Use of Fund Balance	\$(34,674,400)	\$4,114,213	\$9,270,443	\$10,270,257	\$999,814	10.8%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$427,271,572	\$447,713,938	\$432,888,308	\$433,888,122	\$999,814	0.2%
Total Expenditures / Appropriations	\$427,271,572	\$447,713,938	\$432,888,308	\$433,888,122	\$999,814	0.2%
Net Financing Uses	\$427,271,572	\$447,713,938	\$432,888,308	\$433,888,122	\$999,814	0.2%
Revenue						
Intergovernmental Revenues	\$461,945,972	\$443,599,725	\$423,617,865	\$423,617,865	—	—%
Total Revenue	\$461,945,972	\$443,599,725	\$423,617,865	\$423,617,865	—	—%
Use of Fund Balance	\$(34,674,400)	\$4,114,213	\$9,270,443	\$10,270,257	\$999,814	10.8%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$15,319,803	\$35,341,495	\$38,788,610	\$3,447,115	9.8%
Reserve Release	—	\$(2,544,359)	\$(3,575,913)	\$(1,031,554)	40.5%
Provision for Reserve	\$11,205,590	\$28,615,411	\$32,094,266	\$3,478,855	12.2%
Use of Fund Balance	\$4,114,213	\$9,270,443	\$10,270,257	\$999,814	10.8%

Summary of Changes

The net increase in total appropriations is due to the following:

- An increase in the Youthful Offender Block Grant allocation to Probation for funding eligible program expenditures.
- A decrease in the Behavioral Health allocation to Health Services as a result of other funding sources that partially cover the existing eligible expenditures.

Reserve changes from the Approved Recommended Budget are detailed below:

- Behavioral Health reserve has decreased \$2,300,745.
- AB 109 Community Corrections reserve has increased \$4,048,232.
- Community Corrections Planning reserve has increased \$2,167.
- Local Innovation reserve has increased \$105,000.
- Juvenile Justice Crime Prevention reserve has increased \$1,581,301.
- Juvenile Reentry Grant reserve has increased \$42,900.
- Youthful Offender Block Grant reserve has decreased \$1,089,804.
- Protective Services reserve has increased \$58,250.

2011 Realignment Allocations

	FY 2023-24 Approved Recommended Budget	FY 2023-24 Revised Recommended Budget
Booking and Processing Services		
Correctional Health Services	\$134,829	\$134,829
Sheriff	\$2,112,322	\$2,112,322
Booking and Processing Services Total	\$2,247,151	\$2,247,151
CA Office of Emergency Services		
Sheriff	\$4,668,594	\$4,668,594
CA Office of Emergency Services Total	\$4,668,594	\$4,668,594
Citizens Option for Public Safety		
District Attorney	\$794,257	\$794,257
Sheriff	\$2,464,390	\$2,464,390
Citizens Option for Public Safety Total	\$3,258,647	\$3,258,647
District Attorney and Public Defender		
District Attorney	\$1,557,091	\$1,557,091
Public Defender	\$1,557,090	\$1,557,090
District Attorney and Public Defender Total	\$3,114,181	\$3,114,181
Juvenile Probation Activities		
Probation	\$5,801,715	\$5,801,715
Juvenile Probation Activities Total	\$5,801,715	\$5,801,715
Juvenile Justice Program		
Probation	\$7,711,233	\$7,711,233
Juvenile Justice Program Total	\$7,711,233	\$7,711,233
Youthful Offender Block Grant		
Probation	\$12,354,745	\$13,444,549
Youth Offender Block Grant Total	\$12,354,745	\$13,444,549
Juvenile Re-entry Grant		
Probation	\$900,125	\$900,125
Juvenile Re-entry Grant Total	\$900,125	\$900,125
Trial Court Security		
Sheriff	\$34,629,193	\$34,629,193
Trial Court Security Total	\$34,629,193	\$34,629,193
Other Law Enforcement/Public Safety Total	\$74,685,584	\$75,775,388
Community Corrections (AB 109)		
Correctional Health Services	\$14,353,774	\$14,353,774
District Attorney	\$1,047,748	\$1,047,748
Probation	\$33,130,516	\$33,130,516
Public Defender	\$1,094,122	\$1,094,122
Sheriff	\$25,173,419	\$25,173,419
Community Corrections (AB 109) Total	\$74,799,579	\$74,799,579
Local Innovation Fund		
Probation	\$1,395,000	\$1,395,000
Local Innovation Fund Total	\$1,395,000	\$1,395,000
Behavioral Health		
Health Services	\$119,144,511	\$119,054,522
Behavioral Health Total	\$119,144,511	\$119,054,522
Protective Services		
Child, Family and Adult Services	\$79,050,809	\$79,050,809
Health Services	\$220,000	\$220,000
Human Assistance-Administration	\$3,012,541	\$3,012,541
Human Assistance-Aid Payments	\$80,039,545	\$80,039,545
Probation	\$341,502	\$341,502
Protective Services Total	\$162,664,397	\$162,664,397
2011 Realignment Total	\$432,689,071	\$433,688,886
Community Corrections Planning		
CCP	\$199,237	\$199,237
Community Corrections Planning Total	\$199,237	\$199,237
2011 Realignment and Community Corrections Planning Total	\$432,888,308	\$433,888,122

Behavioral Health

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$105,199,127	\$109,969,700	\$119,144,511	\$119,054,522	\$(89,989)	(0.1)%
Total Expenditures / Appropriations	\$105,199,127	\$109,969,700	\$119,144,511	\$119,054,522	\$(89,989)	(0.1)%
Net Financing Uses	\$105,199,127	\$109,969,700	\$119,144,511	\$119,054,522	\$(89,989)	(0.1)%
Revenue						
Intergovernmental Revenues	\$128,521,257	\$110,760,262	\$113,111,746	\$113,111,746	—	—%
Total Revenue	\$128,521,257	\$110,760,262	\$113,111,746	\$113,111,746	—	—%
Use of Fund Balance	\$(23,322,130)	\$(790,562)	\$6,032,765	\$5,942,776	\$(89,989)	(1.5)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$329	\$24,922,302	\$22,531,568	\$(2,390,734)	(9.6)%
Provision for Reserve	\$790,891	\$18,889,537	\$16,588,792	\$(2,300,745)	(12.2)%
Use of Fund Balance	\$(790,562)	\$6,032,765	\$5,942,776	\$(89,989)	(1.5)%

Summary of Changes

The net decrease in total appropriations is due to a decrease in the Behavioral Health allocation to Health Services as a result other funding sources that partially cover the existing eligible expenditures.

Community Corrections (AB 109)

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$81,070,746	\$94,784,058	\$74,799,579	\$74,799,579	—	—%
Total Expenditures / Appropriations	\$81,070,746	\$94,784,058	\$74,799,579	\$74,799,579	—	—%
Net Financing Uses	\$81,070,746	\$94,784,058	\$74,799,579	\$74,799,579	—	—%
Revenue						
Intergovernmental Revenues	\$84,575,275	\$85,174,658	\$75,211,154	\$75,211,154	—	—%
Total Revenue	\$84,575,275	\$85,174,658	\$75,211,154	\$75,211,154	—	—%
Use of Fund Balance	\$(3,504,529)	\$9,609,400	\$(411,575)	\$(411,575)	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$9,609,400	\$9,065,696	\$13,113,928	\$4,048,232	44.7%
Provision for Reserve	—	\$9,477,271	\$13,525,503	\$4,048,232	42.7%
Use of Fund Balance	\$9,609,400	\$(411,575)	\$(411,575)	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Community Corrections Planning

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$217,940	\$220,107	\$199,237	\$199,237	—	—%
Total Expenditures / Appropriations	\$217,940	\$220,107	\$199,237	\$199,237	—	—%
Net Financing Uses	\$217,940	\$220,107	\$199,237	\$199,237	—	—%
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	\$17,940	\$20,107	\$(763)	\$(763)	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$488,340	—	\$2,167	\$2,167	—%
Provision for Reserve	\$468,233	\$763	\$2,930	\$2,167	284.0%
Use of Fund Balance	\$20,107	\$(763)	\$(763)	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Local Innovation

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	—	\$1,500,000	\$1,395,000	\$1,395,000	—	—%
Total Expenditures / Appropriations	—	\$1,500,000	\$1,395,000	\$1,395,000	—	—%
Net Financing Uses	—	\$1,500,000	\$1,395,000	\$1,395,000	—	—%
Revenue						
Intergovernmental Revenues	\$1,979,692	\$2,021,196	\$289,344	\$289,344	—	—%
Total Revenue	\$1,979,692	\$2,021,196	\$289,344	\$289,344	—	—%
Use of Fund Balance	\$(1,979,692)	\$(521,196)	\$1,105,656	\$1,105,656	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$417,338	\$1,353,496	\$1,458,496	\$105,000	7.8%
Provision for Reserve	\$938,534	\$247,840	\$352,840	\$105,000	42.4%
Use of Fund Balance	\$(521,196)	\$1,105,656	\$1,105,656	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Other Law Enforcement/Public Safety

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$69,411,991	\$68,959,653	\$74,685,584	\$75,775,388	\$1,089,804	1.5%
Total Expenditures / Appropriations	\$69,411,991	\$68,959,653	\$74,685,584	\$75,775,388	\$1,089,804	1.5%
Net Financing Uses	\$69,411,991	\$68,959,653	\$74,685,584	\$75,775,388	\$1,089,804	1.5%
Revenue						
Intergovernmental Revenues	\$75,815,365	\$73,738,825	\$73,602,305	\$73,602,306	\$1	—%
Total Revenue	\$75,815,365	\$73,738,825	\$73,602,305	\$73,602,306	\$1	—%
Use of Fund Balance	\$(6,403,373)	\$(4,779,172)	\$1,083,279	\$2,173,082	\$1,089,803	100.6%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$4,228,760	\$1	\$1,624,201	\$1,624,200	162,420,000.0%
Reserve Release	—	\$(1,083,278)	\$(2,173,082)	\$(1,089,804)	100.6%
Provision for Reserve	\$9,007,932	—	\$1,624,201	\$1,624,201	—%
Use of Fund Balance	\$(4,779,172)	\$1,083,279	\$2,173,082	\$1,089,803	100.6%

Summary of Changes

The net increase in total appropriations is due to an increase in the Youthful Offender Block Grant allocation to Probation for funding eligible program expenditures.

Protective Services

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$171,371,768	\$172,280,420	\$162,664,397	\$162,664,396	\$(1)	—%
Total Expenditures / Appropriations	\$171,371,768	\$172,280,420	\$162,664,397	\$162,664,396	\$(1)	—%
Net Financing Uses	\$171,371,768	\$172,280,420	\$162,664,397	\$162,664,396	\$(1)	—%
Revenue						
Intergovernmental Revenues	\$170,854,382	\$171,704,784	\$161,203,316	\$161,203,315	\$(1)	—%
Total Revenue	\$170,854,382	\$171,704,784	\$161,203,316	\$161,203,315	\$(1)	—%
Use of Fund Balance	\$517,385	\$575,636	\$1,461,081	\$1,461,081	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$575,636	—	\$58,250	\$58,250	—%
Reserve Release	—	\$(1,461,081)	\$(1,402,831)	\$58,250	(4.0)%
Use of Fund Balance	\$575,636	\$1,461,081	\$1,461,081	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net significant changes from the Approved Recommended Budget.

Appropriation For Contingency

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
General Fund Contingencies	—	\$27,000,000	\$12,059,431	\$13,978,369	\$1,918,938	15.9%
Total Expenditures / Appropriations	—	\$27,000,000	\$12,059,431	\$13,978,369	\$1,918,938	15.9%
Net Financing Uses	—	\$27,000,000	\$12,059,431	\$13,978,369	\$1,918,938	15.9%
Net County Cost	—	\$27,000,000	\$12,059,431	\$13,978,369	\$1,918,938	15.9%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	—	\$27,000,000	\$12,059,431	\$13,978,369	\$1,918,938	15.9%
Total Expenditures / Appropriations	—	\$27,000,000	\$12,059,431	\$13,978,369	\$1,918,938	15.9%
Net Financing Uses	—	\$27,000,000	\$12,059,431	\$13,978,369	\$1,918,938	15.9%
Net County Cost	—	\$27,000,000	\$12,059,431	\$13,978,369	\$1,918,938	15.9%

Summary of Changes

The net increase in total appropriations and Net County Cost is due to uncertain costs that may be incurred for which no specific appropriations have been made in departmental budgets.

Clerk of the Board

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Assessment Appeals	\$87,711	\$127,191	\$145,507	\$145,507	—	—%
Clerk of the Board	\$3,183,353	\$3,664,499	\$4,517,724	\$4,446,051	\$(71,673)	(1.6)%
Planning Commission	\$143,001	\$129,407	\$144,080	\$144,080	—	—%
Total Expenditures / Appropriations	\$3,414,065	\$3,921,097	\$4,807,311	\$4,735,638	\$(71,673)	(1.5)%
Total Reimbursements	\$(407,954)	\$(408,196)	\$(406,290)	\$(406,290)	—	—%
Net Financing Uses	\$3,006,111	\$3,512,901	\$4,401,021	\$4,329,348	\$(71,673)	(1.6)%
Total Revenue	\$666,170	\$1,072,718	\$1,479,948	\$1,318,275	\$(161,673)	(10.9)%
Net County Cost	\$2,339,941	\$2,440,183	\$2,921,073	\$3,011,073	\$90,000	3.1%
Positions	19.0	20.0	19.0	19.0	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,202,927	\$2,386,104	\$2,493,503	\$2,493,503	—	—%
Services & Supplies	\$894,284	\$797,682	\$1,155,158	\$1,245,158	\$90,000	7.8%
Equipment	\$222,550	\$639,168	\$1,040,468	\$878,795	\$(161,673)	(15.5)%
Intrafund Charges	\$94,304	\$98,143	\$118,182	\$118,182	—	—%
Total Expenditures / Appropriations	\$3,414,065	\$3,921,097	\$4,807,311	\$4,735,638	\$(71,673)	(1.5)%
Other Reimbursements	\$(407,954)	\$(408,196)	\$(406,290)	\$(406,290)	—	—%
Total Reimbursements	\$(407,954)	\$(408,196)	\$(406,290)	\$(406,290)	—	—%
Net Financing Uses	\$3,006,111	\$3,512,901	\$4,401,021	\$4,329,348	\$(71,673)	(1.6)%
Revenue						
Licenses, Permits & Franchises	\$53,779	\$56,000	\$56,000	\$56,000	—	—%
Intergovernmental Revenues	\$16,148	\$16,148	—	—	—	—%
Charges for Services	\$194,651	\$146,831	\$170,209	\$170,209	—	—%
Miscellaneous Revenues	\$401,593	\$853,739	\$1,253,739	\$1,092,066	\$(161,673)	(12.9)%
Total Revenue	\$666,170	\$1,072,718	\$1,479,948	\$1,318,275	\$(161,673)	(10.9)%
Net County Cost	\$2,339,941	\$2,440,183	\$2,921,073	\$3,011,073	\$90,000	3.1%
Positions	19.0	20.0	19.0	19.0	—	—%

Summary of Changes

The net decrease in total appropriations is due to the following:

- Reflecting the actual amount of the Public Education Grant (PEG) award amount for FY 2023-24.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net decrease in revenues is due to reflecting the actual amount of the PEG for FY 2023-24.

The change in Net County Cost is a result of the changes described above.

Summary of September Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Clerk of the Board	90,000	—	—	90,000	—

Clerk of the Board

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,017,059	\$2,167,056	\$2,241,766	\$2,241,766	—	—%
Services & Supplies	\$849,440	\$760,132	\$1,117,308	\$1,207,308	\$90,000	8.1%
Equipment	\$222,550	\$639,168	\$1,040,468	\$878,795	\$(161,673)	(15.5)%
Intrafund Charges	\$94,304	\$98,143	\$118,182	\$118,182	—	—%
Total Expenditures / Appropriations	\$3,183,353	\$3,664,499	\$4,517,724	\$4,446,051	\$(71,673)	(1.6)%
Other Reimbursements	\$(383,039)	\$(381,376)	\$(381,376)	\$(381,376)	—	—%
Total Reimbursements	\$(383,039)	\$(381,376)	\$(381,376)	\$(381,376)	—	—%
Net Financing Uses	\$2,800,314	\$3,283,123	\$4,136,348	\$4,064,675	\$(71,673)	(1.7)%
Revenue						
Licenses, Permits & Franchises	\$23,379	\$26,000	\$26,000	\$26,000	—	—%
Intergovernmental Revenues	\$14,533	\$16,148	—	—	—	—%
Charges for Services	\$194,401	\$146,031	\$169,409	\$169,409	—	—%
Miscellaneous Revenues	\$315,060	\$760,179	\$1,160,179	\$998,506	\$(161,673)	(13.9)%
Total Revenue	\$547,373	\$948,358	\$1,355,588	\$1,193,915	\$(161,673)	(11.9)%
Net County Cost	\$2,252,941	\$2,334,765	\$2,780,760	\$2,870,760	\$90,000	3.2%
Positions	17.0	19.0	17.0	17.0	—	—%

Summary of Changes

The net decrease in total appropriations is due to the following:

- Reflecting the actual amount of the Public Education Grant (PEG) award.
- Recommended growth detailed later in this section.

The net decrease in total revenues is due to reflecting the actual amount of the PEG for FY 2023-24.

The change in Net County Cost is a result of the changes described above.

September Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
COB - Additional Moving Costs	90,000	—	—	90,000	—
Additional costs for the move from the 2nd floor to the 6th floor at 700 H Street. This amount includes additional work stations, estimated design fees, and installation.					

County Executive Cabinet

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Budget and Debt Management	\$4,575,132	\$5,171,064	\$5,242,092	\$5,242,092	—	—%
Executive Cabinet	\$15,342,504	\$17,595,583	\$16,359,891	\$16,459,891	\$100,000	0.6%
Government Relations/Legislation	\$542,304	\$817,879	\$793,352	\$793,352	—	—%
Local Agency Formation Commission Support	\$469,107	\$578,632	\$651,187	\$651,187	—	—%
Public Information Office	\$2,096,107	\$2,443,042	\$2,657,301	\$2,657,301	—	—%
Total Expenditures / Appropriations	\$23,025,153	\$26,606,200	\$25,703,823	\$25,803,823	\$100,000	0.4%
Total Reimbursements	\$(16,147,757)	\$(18,152,170)	\$(19,214,682)	\$(19,214,682)	—	—%
Net Financing Uses	\$6,877,396	\$8,454,030	\$6,489,141	\$6,589,141	\$100,000	1.5%
Total Revenue	\$4,620,089	\$6,300,713	\$5,306,953	\$5,406,953	\$100,000	1.9%
Net County Cost	\$2,257,307	\$2,153,317	\$1,182,188	\$1,182,188	—	—%
Positions	59.0	54.0	51.0	51.0	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$10,692,957	\$11,123,626	\$11,249,048	\$11,249,048	—	—%
Services & Supplies	\$2,531,921	\$4,312,167	\$2,727,939	\$2,827,939	\$100,000	3.7%
Intrafund Charges	\$9,800,276	\$11,170,407	\$11,726,836	\$11,726,836	—	—%
Total Expenditures / Appropriations	\$23,025,153	\$26,606,200	\$25,703,823	\$25,803,823	\$100,000	0.4%
Intrafund Reimbursements Within Programs	—	—	\$(67,283)	\$(67,283)	—	—%
Intrafund Reimbursements Between Programs	—	\$(10,883,606)	\$(1,826,452)	\$(1,826,452)	—	—%
Other Reimbursements	\$(16,147,757)	\$(7,268,564)	\$(17,320,947)	\$(17,320,947)	—	—%
Total Reimbursements	\$(16,147,757)	\$(18,152,170)	\$(19,214,682)	\$(19,214,682)	—	—%
Net Financing Uses	\$6,877,396	\$8,454,030	\$6,489,141	\$6,589,141	\$100,000	1.5%
Revenue						
Intergovernmental Revenues	\$819,250	\$1,593,663	\$777,526	\$877,526	\$100,000	12.9%
Charges for Services	\$3,656,839	\$4,533,050	\$4,385,427	\$4,385,427	—	—%
Miscellaneous Revenues	\$144,000	\$174,000	\$144,000	\$144,000	—	—%
Total Revenue	\$4,620,089	\$6,300,713	\$5,306,953	\$5,406,953	\$100,000	1.9%
Net County Cost	\$2,257,307	\$2,153,317	\$1,182,188	\$1,182,188	—	—%
Positions	59.0	54.0	51.0	51.0	—	—%

Summary of Changes

The increase in total appropriations and revenues is due to a new consulting services contract funded with State revenue.

Executive Cabinet

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$4,395,072	\$4,031,751	\$3,813,666	\$3,813,666	—	—%
Services & Supplies	\$2,086,281	\$3,613,979	\$2,049,880	\$2,149,880	\$100,000	4.9%
Intrafund Charges	\$8,861,150	\$9,949,853	\$10,496,345	\$10,496,345	—	—%
Total Expenditures / Appropriations	\$15,342,504	\$17,595,583	\$16,359,891	\$16,459,891	\$100,000	0.6%
Total Reimbursements within Program	—	—	\$(67,283)	\$(67,283)	—	—%
Total Reimbursements between Programs	—	\$(4,244,798)	\$(1,826,452)	\$(1,826,452)	—	—%
Other Reimbursements	\$(10,368,311)	\$(6,965,810)	\$(10,183,205)	\$(10,183,205)	—	—%
Total Reimbursements	\$(10,368,311)	\$(11,210,608)	\$(12,076,940)	\$(12,076,940)	—	—%
Net Financing Uses	\$4,974,193	\$6,384,975	\$4,282,951	\$4,382,951	\$100,000	2.3%
Revenue						
Intergovernmental Revenues	\$814,406	\$1,587,203	\$777,526	\$877,526	\$100,000	12.9%
Charges for Services	\$2,155,543	\$2,934,581	\$2,475,648	\$2,475,648	—	—%
Total Revenue	\$2,969,949	\$4,521,784	\$3,253,174	\$3,353,174	\$100,000	3.1%
Net County Cost	\$2,004,244	\$1,863,191	\$1,029,777	\$1,029,777	—	—%
Positions	25.0	21.0	17.0	17.0	—	—%

Summary of Changes

The increase in total appropriations and revenues is due to a contract with O'Connell Research for consultation services, which is funded by State revenue.

Antelope Public Facilities Financing Plan

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Antelope PFFP Drainage Facilities	—	\$35,230	\$35,680	\$36,365	\$685	1.9%
Antelope PFFP East Antelope Local Roadway	\$857	\$312,631	\$313,771	\$341,631	\$27,860	8.9%
Antelope PFFP Roadway Facilities	\$79,421	\$3,213,267	\$3,171,395	\$3,362,330	\$190,935	6.0%
Antelope PFFP Water Facilities and Services	\$857	\$109,701	\$109,541	\$112,388	\$2,847	2.6%
Total Expenditures / Appropriations	\$81,135	\$3,670,829	\$3,630,387	\$3,852,714	\$222,327	6.1%
Net Financing Uses	\$81,135	\$3,670,829	\$3,630,387	\$3,852,714	\$222,327	6.1%
Total Revenue	\$273,020	\$1,700,489	\$1,690,489	\$1,690,489	—	—%
Use of Fund Balance	\$(191,885)	\$1,970,340	\$1,939,898	\$2,162,225	\$222,327	11.5%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$81,135	\$305,110	\$305,110	\$305,110	—	—%
Other Charges	—	\$3,365,719	\$3,325,277	\$3,547,604	\$222,327	6.7%
Total Expenditures / Appropriations	\$81,135	\$3,670,829	\$3,630,387	\$3,852,714	\$222,327	6.1%
Net Financing Uses	\$81,135	\$3,670,829	\$3,630,387	\$3,852,714	\$222,327	6.1%
Revenue						
Revenue from Use Of Money & Property	\$73,031	\$21,000	\$11,000	\$11,000	—	—%
Intergovernmental Revenues	—	\$1,679,489	\$1,679,489	\$1,679,489	—	—%
Charges for Services	\$199,989	—	—	—	—	—%
Total Revenue	\$273,020	\$1,700,489	\$1,690,489	\$1,690,489	—	—%
Use of Fund Balance	\$(191,885)	\$1,970,340	\$1,939,898	\$2,162,225	\$222,327	11.5%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,970,340	\$1,939,898	\$2,162,225	\$222,327	11.5%
Use of Fund Balance	\$1,970,340	\$1,939,898	\$2,162,225	\$222,327	11.5%

Summary of Changes

The net increase in total appropriations is due to a higher available fund balance.

Antelope PFFP Drainage Facilities

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	—	\$35,230	\$35,680	\$36,365	\$685	1.9%
Total Expenditures / Appropriations	—	\$35,230	\$35,680	\$36,365	\$685	1.9%
Net Financing Uses	—	\$35,230	\$35,680	\$36,365	\$685	1.9%
Revenue						
Revenue from Use Of Money & Property	\$1,135	\$1,000	\$1,000	\$1,000	—	—%
Charges for Services	\$1	—	—	—	—	—%
Total Revenue	\$1,136	\$1,000	\$1,000	\$1,000	—	—%
Use of Fund Balance	\$(1,136)	\$34,230	\$34,680	\$35,365	\$685	2.0%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$34,230	\$34,680	\$35,365	\$685	2.0%
Use of Fund Balance	\$34,230	\$34,680	\$35,365	\$685	2.0%

Summary of Changes

The net increase in total appropriations is due to an increase in available fund balance resulting from higher interest earnings.

Antelope PFFP East Antelope Local Roadway

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$857	\$4,110	\$4,110	\$4,110	—	—%
Other Charges	—	\$308,521	\$309,661	\$337,521	\$27,860	9.0%
Total Expenditures / Appropriations	\$857	\$312,631	\$313,771	\$341,631	\$27,860	8.9%
Net Financing Uses	\$857	\$312,631	\$313,771	\$341,631	\$27,860	8.9%
Revenue						
Revenue from Use Of Money & Property	\$10,399	\$2,500	\$2,500	\$2,500	—	—%
Charges for Services	\$19,458	—	—	—	—	—%
Total Revenue	\$29,857	\$2,500	\$2,500	\$2,500	—	—%
Use of Fund Balance	\$(29,000)	\$310,131	\$311,271	\$339,131	\$27,860	9.0%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$310,131	\$311,271	\$339,131	\$27,860	9.0%
Use of Fund Balance	\$310,131	\$311,271	\$339,131	\$27,860	9.0%

Summary of Changes

The net increase in total appropriations is due to an increase in available fund balance resulting from higher interest earnings.

Antelope PFFP Roadway Facilities

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$79,421	\$300,000	\$300,000	\$300,000	—	—%
Other Charges	—	\$2,913,267	\$2,871,395	\$3,062,330	\$190,935	6.6%
Total Expenditures / Appropriations	\$79,421	\$3,213,267	\$3,171,395	\$3,362,330	\$190,935	6.0%
Net Financing Uses	\$79,421	\$3,213,267	\$3,171,395	\$3,362,330	\$190,935	6.0%
Revenue						
Revenue from Use Of Money & Property	\$57,953	\$15,000	\$5,000	\$5,000	—	—%
Intergovernmental Revenues	—	\$1,679,489	\$1,679,489	\$1,679,489	—	—%
Charges for Services	\$180,530	—	—	—	—	—%
Total Revenue	\$238,483	\$1,694,489	\$1,684,489	\$1,684,489	—	—%
Use of Fund Balance	\$(159,062)	\$1,518,778	\$1,486,906	\$1,677,841	\$190,935	12.8%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,518,778	\$1,486,906	\$1,677,841	\$190,935	12.8%
Use of Fund Balance	\$1,518,778	\$1,486,906	\$1,677,841	\$190,935	12.8%

Summary of Changes

The net increase in total appropriations is due to an increase in available fund balance resulting from higher interest earnings.

Antelope PFFP Water Facilities and Services

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$857	\$1,000	\$1,000	\$1,000	—	—%
Other Charges	—	\$108,701	\$108,541	\$111,388	\$2,847	2.6%
Total Expenditures / Appropriations	\$857	\$109,701	\$109,541	\$112,388	\$2,847	2.6%
Net Financing Uses	\$857	\$109,701	\$109,541	\$112,388	\$2,847	2.6%
Revenue						
Revenue from Use Of Money & Property	\$3,544	\$2,500	\$2,500	\$2,500	—	—%
Total Revenue	\$3,544	\$2,500	\$2,500	\$2,500	—	—%
Use of Fund Balance	\$(2,687)	\$107,201	\$107,041	\$109,888	\$2,847	2.7%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$107,201	\$107,041	\$109,888	\$2,847	2.7%
Use of Fund Balance	\$107,201	\$107,041	\$109,888	\$2,847	2.7%

Summary of Changes

The net increase in total appropriations is due to an increase in available fund balance resulting from higher interest earnings.

Bradshaw/US 50 Financing District

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Bradshaw/US 50 Capital Projects	\$52,141	\$52,596	\$53,366	—	\$(53,366)	(100.0)%
Total Expenditures / Appropriations	\$52,141	\$52,596	\$53,366	—	\$(53,366)	(100.0)%
Net Financing Uses	\$52,141	\$52,596	\$53,366	—	\$(53,366)	(100.0)%
Total Revenue	\$545	\$1,000	\$1,000	—	\$(1,000)	(100.0)%
Use of Fund Balance	\$51,596	\$51,596	\$52,366	—	\$(52,366)	(100.0)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$20,000	\$20,000	\$20,000	—	\$(20,000)	(100.0)%
Other Charges	\$32,141	\$32,596	\$33,366	—	\$(33,366)	(100.0)%
Total Expenditures / Appropriations	\$52,141	\$52,596	\$53,366	—	\$(53,366)	(100.0)%
Net Financing Uses	\$52,141	\$52,596	\$53,366	—	\$(53,366)	(100.0)%
Revenue						
Revenue from Use Of Money & Property	\$545	\$1,000	\$1,000	—	\$(1,000)	(100.0)%
Total Revenue	\$545	\$1,000	\$1,000	—	\$(1,000)	(100.0)%
Use of Fund Balance	\$51,596	\$51,596	\$52,366	—	\$(52,366)	(100.0)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Use of Fund Balance	\$51,596	\$52,366	—	\$(52,366)	(100.0)%

Summary of Changes

The net decrease in total appropriations and revenues is due to preparing this budget unit for closure.

This budget is being included for information only.

CSA No. 10

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
County Service Area No. 10 Benefit Zone 3	\$130,815	\$379,203	\$477,738	\$554,726	\$76,988	16.1%
Total Expenditures / Appropriations	\$130,815	\$379,203	\$477,738	\$554,726	\$76,988	16.1%
Net Financing Uses	\$130,815	\$379,203	\$477,738	\$554,726	\$76,988	16.1%
Total Revenue	\$384,499	\$318,149	\$439,989	\$439,989	—	—%
Use of Fund Balance	\$(253,683)	\$61,054	\$37,749	\$114,737	\$76,988	203.9%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$130,815	\$379,203	\$477,738	\$554,726	\$76,988	16.1%
Total Expenditures / Appropriations	\$130,815	\$379,203	\$477,738	\$554,726	\$76,988	16.1%
Net Financing Uses	\$130,815	\$379,203	\$477,738	\$554,726	\$76,988	16.1%
Revenue						
Revenue from Use Of Money & Property	\$46,399	\$3,000	\$3,000	\$3,000	—	—%
Charges for Services	\$338,100	\$315,149	\$436,989	\$436,989	—	—%
Total Revenue	\$384,499	\$318,149	\$439,989	\$439,989	—	—%
Use of Fund Balance	\$(253,683)	\$61,054	\$37,749	\$114,737	\$76,988	203.9%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$211,054	\$237,749	\$314,737	\$76,988	32.4%
Provision for Reserve	\$150,000	\$200,000	\$200,000	—	—%
Use of Fund Balance	\$61,054	\$37,749	\$114,737	\$76,988	203.9%

Summary of Changes

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

There are no changes to reserves.

Countywide Library Facilities

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Countywide Library Facilities	\$98,827	\$5,370,810	\$5,053,165	\$5,436,470	\$383,305	7.6%
Total Expenditures / Appropriations	\$98,827	\$5,370,810	\$5,053,165	\$5,436,470	\$383,305	7.6%
Net Financing Uses	\$98,827	\$5,370,810	\$5,053,165	\$5,436,470	\$383,305	7.6%
Total Revenue	\$679,786	\$805,500	\$290,200	\$290,200	—	—%
Use of Fund Balance	\$(580,959)	\$4,565,310	\$4,762,965	\$5,146,270	\$383,305	8.0%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$98,827	\$5,370,810	\$5,053,165	\$5,436,470	\$383,305	7.6%
Total Expenditures / Appropriations	\$98,827	\$5,370,810	\$5,053,165	\$5,436,470	\$383,305	7.6%
Net Financing Uses	\$98,827	\$5,370,810	\$5,053,165	\$5,436,470	\$383,305	7.6%
Revenue						
Revenue from Use Of Money & Property	\$156,104	\$40,500	\$25,200	\$25,200	—	—%
Charges for Services	\$523,682	\$765,000	\$265,000	\$265,000	—	—%
Total Revenue	\$679,786	\$805,500	\$290,200	\$290,200	—	—%
Use of Fund Balance	\$(580,959)	\$4,565,310	\$4,762,965	\$5,146,270	\$383,305	8.0%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$4,565,310	\$4,762,965	\$5,146,270	\$383,305	8.0%
Use of Fund Balance	\$4,565,310	\$4,762,965	\$5,146,270	\$383,305	8.0%

Summary of Changes

The net increase in total appropriations is due to an increase in fund balance resulting from higher than anticipated interest earnings.

Florin Road Capital Project

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Florin Road Property and Business Improvement District (PBID)	—	\$412,899	\$415,499	\$426,429	\$10,930	2.6%
Total Expenditures / Appropriations	—	\$412,899	\$415,499	\$426,429	\$10,930	2.6%
Net Financing Uses	—	\$412,899	\$415,499	\$426,429	\$10,930	2.6%
Total Revenue	\$13,530	\$5,000	\$5,000	\$5,000	—	—%
Use of Fund Balance	\$(13,530)	\$407,899	\$410,499	\$421,429	\$10,930	2.7%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	—	\$412,899	\$415,499	\$426,429	\$10,930	2.6%
Total Expenditures / Appropriations	—	\$412,899	\$415,499	\$426,429	\$10,930	2.6%
Net Financing Uses	—	\$412,899	\$415,499	\$426,429	\$10,930	2.6%
Revenue						
Revenue from Use Of Money & Property	\$13,530	\$5,000	\$5,000	\$5,000	—	—%
Total Revenue	\$13,530	\$5,000	\$5,000	\$5,000	—	—%
Use of Fund Balance	\$(13,530)	\$407,899	\$410,499	\$421,429	\$10,930	2.7%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$407,899	\$410,499	\$421,429	\$10,930	2.7%
Use of Fund Balance	\$407,899	\$410,499	\$421,429	\$10,930	2.7%

Summary of Changes

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

Florin Vineyard No. 1 CFD 2016-2

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Florin Vineyard No.1 CFD	\$1,137,730	\$1,818,648	\$691,049	\$695,483	\$4,434	0.6%
Total Expenditures / Appropriations	\$1,137,730	\$1,818,648	\$691,049	\$695,483	\$4,434	0.6%
Total Reimbursements	—	—	\$(20,000)	\$(20,000)	—	—%
Net Financing Uses	\$1,137,730	\$1,818,648	\$671,049	\$675,483	\$4,434	0.7%
Total Revenue	\$47,997	\$138,601	\$85,169	\$85,169	—	—%
Use of Fund Balance	\$1,089,734	\$1,680,047	\$585,880	\$590,314	\$4,434	0.8%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,137,730	\$1,264,004	\$184,669	\$186,064	\$1,395	0.8%
Other Charges	—	\$554,644	\$486,380	\$489,419	\$3,039	0.6%
Interfund Charges	—	—	\$20,000	\$20,000	—	—%
Total Expenditures / Appropriations	\$1,137,730	\$1,818,648	\$691,049	\$695,483	\$4,434	0.6%
Other Reimbursements	—	—	\$(20,000)	\$(20,000)	—	—%
Total Reimbursements	—	—	\$(20,000)	\$(20,000)	—	—%
Net Financing Uses	\$1,137,730	\$1,818,648	\$671,049	\$675,483	\$4,434	0.7%
Revenue						
Taxes	\$38,780	\$78,401	\$79,969	\$79,969	—	—%
Revenue from Use Of Money & Property	\$9,217	\$60,200	\$5,200	\$5,200	—	—%
Total Revenue	\$47,997	\$138,601	\$85,169	\$85,169	—	—%
Use of Fund Balance	\$1,089,734	\$1,680,047	\$585,880	\$590,314	\$4,434	0.8%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,680,047	\$585,880	\$590,314	\$4,434	0.8%
Use of Fund Balance	\$1,680,047	\$585,880	\$590,314	\$4,434	0.8%

Summary of Changes

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

Florin Vineyard Comm Plan

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Florin Vineyard Community Plan	\$88,349	\$1,630,716	\$1,472,428	\$2,421,923	\$949,495	64.5%
Total Expenditures / Appropriations	\$88,349	\$1,630,716	\$1,472,428	\$2,421,923	\$949,495	64.5%
Net Financing Uses	\$88,349	\$1,630,716	\$1,472,428	\$2,421,923	\$949,495	64.5%
Total Revenue	\$971,056	\$117,000	\$25,500	\$25,500	—	—%
Use of Fund Balance	\$(882,707)	\$1,513,716	\$1,446,928	\$2,396,423	\$949,495	65.6%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$38,615	\$228,793	\$195,771	\$262,130	\$66,359	33.9%
Other Charges	—	\$484,430	\$408,898	\$1,292,034	\$883,136	216.0%
Interfund Charges	\$49,734	\$917,493	\$867,759	\$867,759	—	—%
Total Expenditures / Appropriations	\$88,349	\$1,630,716	\$1,472,428	\$2,421,923	\$949,495	64.5%
Net Financing Uses	\$88,349	\$1,630,716	\$1,472,428	\$2,421,923	\$949,495	64.5%
Revenue						
Revenue from Use Of Money & Property	\$52,461	\$12,000	\$10,500	\$10,500	—	—%
Charges for Services	\$918,595	\$105,000	\$15,000	\$15,000	—	—%
Total Revenue	\$971,056	\$117,000	\$25,500	\$25,500	—	—%
Use of Fund Balance	\$(882,707)	\$1,513,716	\$1,446,928	\$2,396,423	\$949,495	65.6%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,513,716	\$1,446,928	\$2,396,423	\$949,495	65.6%
Use of Fund Balance	\$1,513,716	\$1,446,928	\$2,396,423	\$949,495	65.6%

Summary of Changes

The net increase in total appropriations is due to an increase in available fund balance resulting from increased development fee revenue.

Laguna Community Facilities District

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Laguna CFD	\$19,568	\$318,999	\$302,265	\$309,639	\$7,374	2.4%
Total Expenditures / Appropriations	\$19,568	\$318,999	\$302,265	\$309,639	\$7,374	2.4%
Net Financing Uses	\$19,568	\$318,999	\$302,265	\$309,639	\$7,374	2.4%
Total Revenue	\$10,208	\$3,000	\$3,000	\$3,000	—	—%
Use of Fund Balance	\$9,360	\$315,999	\$299,265	\$306,639	\$7,374	2.5%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$19,568	\$100,000	\$100,000	\$100,000	—	—%
Other Charges	—	\$218,999	\$202,265	\$209,639	\$7,374	3.6%
Total Expenditures / Appropriations	\$19,568	\$318,999	\$302,265	\$309,639	\$7,374	2.4%
Net Financing Uses	\$19,568	\$318,999	\$302,265	\$309,639	\$7,374	2.4%
Revenue						
Revenue from Use Of Money & Property	\$10,208	\$3,000	\$3,000	\$3,000	—	—%
Total Revenue	\$10,208	\$3,000	\$3,000	\$3,000	—	—%
Use of Fund Balance	\$9,360	\$315,999	\$299,265	\$306,639	\$7,374	2.5%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$315,999	\$299,265	\$306,639	\$7,374	2.5%
Use of Fund Balance	\$315,999	\$299,265	\$306,639	\$7,374	2.5%

Summary of Changes

The net increase in total appropriations is due to an increase in available fund balance resulting from higher interest earnings.

Laguna Crk/Elliott Rch CFD No. 1

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$104,025	\$3,861,734	\$3,786,318	\$3,819,621	\$33,303	0.9%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$105,616	\$1,918,456	\$1,825,690	\$1,850,897	\$25,207	1.4%
Total Expenditures / Appropriations	\$209,641	\$5,780,190	\$5,612,008	\$5,670,518	\$58,510	1.0%
Net Financing Uses	\$209,641	\$5,780,190	\$5,612,008	\$5,670,518	\$58,510	1.0%
Total Revenue	\$118,472	\$18,000	\$18,000	\$18,000	—	—%
Use of Fund Balance	\$91,169	\$5,762,190	\$5,594,008	\$5,652,518	\$58,510	1.0%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$209,641	\$3,315,190	\$3,145,008	\$3,203,518	\$58,510	1.9%
Other Charges	—	\$2,465,000	\$2,467,000	\$2,467,000	—	—%
Total Expenditures / Appropriations	\$209,641	\$5,780,190	\$5,612,008	\$5,670,518	\$58,510	1.0%
Net Financing Uses	\$209,641	\$5,780,190	\$5,612,008	\$5,670,518	\$58,510	1.0%
Revenue						
Revenue from Use Of Money & Property	\$118,472	\$18,000	\$18,000	\$18,000	—	—%
Total Revenue	\$118,472	\$18,000	\$18,000	\$18,000	—	—%
Use of Fund Balance	\$91,169	\$5,762,190	\$5,594,008	\$5,652,518	\$58,510	1.0%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$5,762,190	\$5,594,008	\$5,671,021	\$77,013	1.4%
Provision for Reserve	—	—	\$18,503	\$18,503	—%
Use of Fund Balance	\$5,762,190	\$5,594,008	\$5,652,518	\$58,510	1.0%

Summary of Changes

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

Reserve changes from the Approved Recommended Budget are detailed below:

- The Area No. 1 reserve has increased \$18,503.

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$104,025	\$2,546,734	\$2,469,318	\$2,502,621	\$33,303	1.3%
Other Charges	—	\$1,315,000	\$1,317,000	\$1,317,000	—	—%
Total Expenditures / Appropriations	\$104,025	\$3,861,734	\$3,786,318	\$3,819,621	\$33,303	0.9%
Net Financing Uses	\$104,025	\$3,861,734	\$3,786,318	\$3,819,621	\$33,303	0.9%
Revenue						
Revenue from Use Of Money & Property	\$80,415	\$15,000	\$15,000	\$15,000	—	—%
Total Revenue	\$80,415	\$15,000	\$15,000	\$15,000	—	—%
Use of Fund Balance	\$23,610	\$3,846,734	\$3,771,318	\$3,804,621	\$33,303	0.9%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$3,846,734	\$3,771,318	\$3,823,124	\$51,806	1.4%
Provision for Reserve	—	—	\$18,503	\$18,503	—%
Use of Fund Balance	\$3,846,734	\$3,771,318	\$3,804,621	\$33,303	0.9%

Summary of Changes

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

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$105,616	\$768,456	\$675,690	\$700,897	\$25,207	3.7%
Other Charges	—	\$1,150,000	\$1,150,000	\$1,150,000	—	—%
Total Expenditures / Appropriations	\$105,616	\$1,918,456	\$1,825,690	\$1,850,897	\$25,207	1.4%
Net Financing Uses	\$105,616	\$1,918,456	\$1,825,690	\$1,850,897	\$25,207	1.4%
Revenue						
Revenue from Use Of Money & Property	\$38,057	\$3,000	\$3,000	\$3,000	—	—%
Total Revenue	\$38,057	\$3,000	\$3,000	\$3,000	—	—%
Use of Fund Balance	\$67,559	\$1,915,456	\$1,822,690	\$1,847,897	\$25,207	1.4%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,915,456	\$1,822,690	\$1,847,897	\$25,207	1.4%
Use of Fund Balance	\$1,915,456	\$1,822,690	\$1,847,897	\$25,207	1.4%

Summary of Changes

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

Laguna Stonelake CFD

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Laguna Stonelake CFD	\$105,292	\$353,692	\$372,407	\$373,381	\$974	0.3%
Total Expenditures / Appropriations	\$105,292	\$353,692	\$372,407	\$373,381	\$974	0.3%
Net Financing Uses	\$105,292	\$353,692	\$372,407	\$373,381	\$974	0.3%
Total Revenue	\$125,231	\$125,250	\$125,000	\$125,000	—	—%
Use of Fund Balance	\$(19,939)	\$228,442	\$247,407	\$248,381	\$974	0.4%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$105,292	\$352,692	\$371,407	\$372,381	\$974	0.3%
Other Charges	—	\$1,000	\$1,000	\$1,000	—	—%
Total Expenditures / Appropriations	\$105,292	\$353,692	\$372,407	\$373,381	\$974	0.3%
Net Financing Uses	\$105,292	\$353,692	\$372,407	\$373,381	\$974	0.3%
Revenue						
Taxes	\$121,150	\$120,250	\$120,000	\$120,000	—	—%
Revenue from Use Of Money & Property	\$4,081	\$5,000	\$5,000	\$5,000	—	—%
Total Revenue	\$125,231	\$125,250	\$125,000	\$125,000	—	—%
Use of Fund Balance	\$(19,939)	\$228,442	\$247,407	\$248,381	\$974	0.4%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$228,442	\$247,407	\$248,381	\$974	0.4%
Use of Fund Balance	\$228,442	\$247,407	\$248,381	\$974	0.4%

Summary of Changes

The net increase in total appropriations is due to an increase in available fund balance resulting from higher interest earnings.

Mather Landscape Maint CFD

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Mather Landscape Maintenance CFD	\$177,151	\$521,012	\$514,701	\$520,593	\$5,892	1.1%
Total Expenditures / Appropriations	\$177,151	\$521,012	\$514,701	\$520,593	\$5,892	1.1%
Net Financing Uses	\$177,151	\$521,012	\$514,701	\$520,593	\$5,892	1.1%
Total Revenue	\$169,804	\$165,428	\$172,356	\$172,356	—	—%
Use of Fund Balance	\$7,347	\$355,584	\$342,345	\$348,237	\$5,892	1.7%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$26,168	\$368,679	\$356,349	\$362,241	\$5,892	1.7%
Other Charges	\$650	\$2,000	\$2,000	\$2,000	—	—%
Interfund Charges	\$150,333	\$150,333	\$156,352	\$156,352	—	—%
Total Expenditures / Appropriations	\$177,151	\$521,012	\$514,701	\$520,593	\$5,892	1.1%
Net Financing Uses	\$177,151	\$521,012	\$514,701	\$520,593	\$5,892	1.1%
Revenue						
Taxes	—	\$159,428	\$168,356	\$168,356	—	—%
Revenue from Use Of Money & Property	\$21,340	\$6,000	\$4,000	\$4,000	—	—%
Charges for Services	\$148,464	—	—	—	—	—%
Total Revenue	\$169,804	\$165,428	\$172,356	\$172,356	—	—%
Use of Fund Balance	\$7,347	\$355,584	\$342,345	\$348,237	\$5,892	1.7%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$355,584	\$342,345	\$348,237	\$5,892	1.7%
Use of Fund Balance	\$355,584	\$342,345	\$348,237	\$5,892	1.7%

Summary of Changes

The net increase in total appropriations is due to an increase in available fund balance resulting from higher interest earnings.

There are no changes to reserves.

Mather PFFP

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Mather Public Facilities Financing Plan	\$14,496	\$793,976	\$771,661	\$806,458	\$34,797	4.5%
Total Expenditures / Appropriations	\$14,496	\$793,976	\$771,661	\$806,458	\$34,797	4.5%
Net Financing Uses	\$14,496	\$793,976	\$771,661	\$806,458	\$34,797	4.5%
Total Revenue	\$29,478	\$7,500	\$5,000	\$5,000	—	—%
Use of Fund Balance	\$(14,982)	\$786,476	\$766,661	\$801,458	\$34,797	4.5%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$14,496	\$675,426	\$653,111	\$687,908	\$34,797	5.3%
Other Charges	—	\$118,550	\$118,550	\$118,550	—	—%
Total Expenditures / Appropriations	\$14,496	\$793,976	\$771,661	\$806,458	\$34,797	4.5%
Net Financing Uses	\$14,496	\$793,976	\$771,661	\$806,458	\$34,797	4.5%
Revenue						
Revenue from Use Of Money & Property	\$29,478	\$7,500	\$5,000	\$5,000	—	—%
Total Revenue	\$29,478	\$7,500	\$5,000	\$5,000	—	—%
Use of Fund Balance	\$(14,982)	\$786,476	\$766,661	\$801,458	\$34,797	4.5%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$786,476	\$766,661	\$801,458	\$34,797	4.5%
Use of Fund Balance	\$786,476	\$766,661	\$801,458	\$34,797	4.5%

Summary of Changes

The net increase in total appropriations is due to an increase in available fund balance resulting from higher interest earnings.

McClellan CFD 2004-1

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
McClellan Park CFD No. 2004-1	\$119,188	\$906,102	\$941,690	\$945,159	\$3,469	0.4%
Total Expenditures / Appropriations	\$119,188	\$906,102	\$941,690	\$945,159	\$3,469	0.4%
Net Financing Uses	\$119,188	\$906,102	\$941,690	\$945,159	\$3,469	0.4%
Total Revenue	\$158,244	\$163,000	\$163,000	\$163,000	—	—%
Use of Fund Balance	\$(39,056)	\$743,102	\$778,690	\$782,159	\$3,469	0.4%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$119,188	\$539,406	\$564,897	\$565,850	\$953	0.2%
Other Charges	—	\$366,696	\$376,793	\$379,309	\$2,516	0.7%
Total Expenditures / Appropriations	\$119,188	\$906,102	\$941,690	\$945,159	\$3,469	0.4%
Net Financing Uses	\$119,188	\$906,102	\$941,690	\$945,159	\$3,469	0.4%
Revenue						
Taxes	\$147,929	\$148,000	\$148,000	\$148,000	—	—%
Revenue from Use Of Money & Property	\$10,315	\$15,000	\$15,000	\$15,000	—	—%
Total Revenue	\$158,244	\$163,000	\$163,000	\$163,000	—	—%
Use of Fund Balance	\$(39,056)	\$743,102	\$778,690	\$782,159	\$3,469	0.4%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$743,102	\$778,690	\$782,159	\$3,469	0.4%
Use of Fund Balance	\$743,102	\$778,690	\$782,159	\$3,469	0.4%

Summary of Changes

The net increase in total appropriations is due to a higher fund balance.

Metro Air Park 2001 CFD 2000-1

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Metro Air Park 2001 CFD No. 2000-1	\$3,150,382	\$13,096,353	\$48,364,123	\$47,177,236	\$(1,186,887)	(2.5)%
Total Expenditures / Appropriations	\$3,150,382	\$13,096,353	\$48,364,123	\$47,177,236	\$(1,186,887)	(2.5)%
Net Financing Uses	\$3,150,382	\$13,096,353	\$48,364,123	\$47,177,236	\$(1,186,887)	(2.5)%
Total Revenue	\$41,724,838	\$7,356,300	\$2,862,726	\$2,862,726	—	—%
Use of Fund Balance	\$(38,574,456)	\$5,740,053	\$45,501,397	\$44,314,510	\$(1,186,887)	(2.6)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,048,549	\$12,883,910	\$13,151,680	\$17,470,003	\$4,318,323	32.8%
Other Charges	\$13,994	\$212,443	\$10,212,443	\$9,707,233	\$(505,210)	(4.9)%
Interfund Charges	\$2,087,840	—	\$25,000,000	\$20,000,000	\$(5,000,000)	(20.0)%
Total Expenditures / Appropriations	\$3,150,382	\$13,096,353	\$48,364,123	\$47,177,236	\$(1,186,887)	(2.5)%
Net Financing Uses	\$3,150,382	\$13,096,353	\$48,364,123	\$47,177,236	\$(1,186,887)	(2.5)%
Revenue						
Taxes	\$4,409,422	\$6,821,300	\$2,827,726	\$2,827,726	—	—%
Revenue from Use Of Money & Property	\$48,076	\$35,000	\$35,000	\$35,000	—	—%
Charges for Services	\$28,301	—	—	—	—	—%
Other Financing Sources	\$37,239,039	\$500,000	—	—	—	—%
Total Revenue	\$41,724,838	\$7,356,300	\$2,862,726	\$2,862,726	—	—%
Use of Fund Balance	\$(38,574,456)	\$5,740,053	\$45,501,397	\$44,314,510	\$(1,186,887)	(2.6)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$5,740,053	\$45,501,397	\$44,314,510	\$(1,186,887)	(2.6)%
Use of Fund Balance	\$5,740,053	\$45,501,397	\$44,314,510	\$(1,186,887)	(2.6)%

Summary of Changes

The net decrease in total appropriations is due to a lower fund balance resulting from the timing of reimbursement payments for projects currently funded out of the Metro Air Park Impact Fee Program (BU 1460000).

Metro Air Park Impact Fees

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Metro Air Park Impact Fees	\$1,703,680	\$52,574,375	\$60,232,617	\$62,554,532	\$2,321,915	3.9%
Total Expenditures / Appropriations	\$1,703,680	\$52,574,375	\$60,232,617	\$62,554,532	\$2,321,915	3.9%
Total Reimbursements	\$(2,087,840)	—	\$(25,000,000)	\$(20,000,000)	\$5,000,000	(20.0)%
Net Financing Uses	\$(384,160)	\$52,574,375	\$35,232,617	\$42,554,532	\$7,321,915	20.8%
Total Revenue	\$14,538,080	\$30,347,084	\$5,405,000	\$5,405,000	—	—%
Use of Fund Balance	\$(14,922,240)	\$22,227,291	\$29,827,617	\$37,149,532	\$7,321,915	24.5%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,703,680	\$32,712,564	\$40,370,806	\$42,692,721	\$2,321,915	5.8%
Other Charges	—	\$19,861,811	\$19,861,811	\$19,861,811	—	—%
Total Expenditures / Appropriations	\$1,703,680	\$52,574,375	\$60,232,617	\$62,554,532	\$2,321,915	3.9%
Other Reimbursements	\$(2,087,840)	—	\$(25,000,000)	\$(20,000,000)	\$5,000,000	(20.0)%
Total Reimbursements	\$(2,087,840)	—	\$(25,000,000)	\$(20,000,000)	\$5,000,000	(20.0)%
Net Financing Uses	\$(384,160)	\$52,574,375	\$35,232,617	\$42,554,532	\$7,321,915	20.8%
Revenue						
Revenue from Use Of Money & Property	\$985,207	\$205,000	\$205,000	\$205,000	—	—%
Intergovernmental Revenues	\$1,940,000	\$1,940,000	—	—	—	—%
Charges for Services	\$11,612,873	\$28,202,084	\$5,200,000	\$5,200,000	—	—%
Total Revenue	\$14,538,080	\$30,347,084	\$5,405,000	\$5,405,000	—	—%
Use of Fund Balance	\$(14,922,240)	\$22,227,291	\$29,827,617	\$37,149,532	\$7,321,915	24.5%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$22,227,291	\$29,827,617	\$37,149,532	\$7,321,915	24.5%
Use of Fund Balance	\$22,227,291	\$29,827,617	\$37,149,532	\$7,321,915	24.5%

Summary of Changes

The net increase in total appropriations is due to an increase in fund balance resulting primarily from the timing of prior year reimbursements and an increase in interest earnings.

The net decrease in reimbursements is due receiving some reimbursements in FY 2022-23.

Metro Air Park Services Tax

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Metro Air Park Services Tax	\$165,176	\$904,120	\$995,072	\$1,012,981	\$17,909	1.8%
Total Expenditures / Appropriations	\$165,176	\$904,120	\$995,072	\$1,012,981	\$17,909	1.8%
Total Reimbursements	\$(70,271)	\$(70,276)	\$(70,270)	\$(70,270)	—	—%
Net Financing Uses	\$94,905	\$833,844	\$924,802	\$942,711	\$17,909	1.9%
Total Revenue	\$157,447	\$139,075	\$185,400	\$185,400	—	—%
Use of Fund Balance	\$(62,542)	\$694,769	\$739,402	\$757,311	\$17,909	2.4%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$47,205	\$786,144	\$867,802	\$942,711	\$74,909	8.6%
Interfund Charges	\$117,971	\$117,976	\$127,270	\$70,270	\$(57,000)	(44.8)%
Total Expenditures / Appropriations	\$165,176	\$904,120	\$995,072	\$1,012,981	\$17,909	1.8%
Other Reimbursements	\$(70,271)	\$(70,276)	\$(70,270)	\$(70,270)	—	—%
Total Reimbursements	\$(70,271)	\$(70,276)	\$(70,270)	\$(70,270)	—	—%
Net Financing Uses	\$94,905	\$833,844	\$924,802	\$942,711	\$17,909	1.9%
Revenue						
Taxes	—	\$133,070	\$181,900	\$181,900	—	—%
Revenue from Use Of Money & Property	\$23,915	\$6,005	\$3,500	\$3,500	—	—%
Charges for Services	\$133,532	—	—	—	—	—%
Total Revenue	\$157,447	\$139,075	\$185,400	\$185,400	—	—%
Use of Fund Balance	\$(62,542)	\$694,769	\$739,402	\$757,311	\$17,909	2.4%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$694,769	\$739,402	\$757,311	\$17,909	2.4%
Use of Fund Balance	\$694,769	\$739,402	\$757,311	\$17,909	2.4%

Summary of Changes

The net increase in total appropriations is due to an increase in available fund balance, partially offset by a decrease in interfund charges.

North Vineyard Station Specific Plan

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
North Vineyard Station	\$375,390	\$7,117,684	\$6,704,517	\$6,735,027	\$30,510	0.5%
Total Expenditures / Appropriations	\$375,390	\$7,117,684	\$6,704,517	\$6,735,027	\$30,510	0.5%
Total Reimbursements	\$(49,734)	\$(917,493)	\$(867,759)	\$(867,759)	—	—%
Net Financing Uses	\$325,656	\$6,200,191	\$5,836,758	\$5,867,268	\$30,510	0.5%
Total Revenue	\$1,449,071	\$2,273,000	\$46,000	\$816,663	\$770,663	1,675.4%
Use of Fund Balance	\$(1,123,415)	\$3,927,191	\$5,790,758	\$5,050,605	\$(740,153)	(12.8)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$369,475	\$4,680,933	\$4,352,681	\$4,335,028	\$(17,653)	(0.4)%
Other Charges	—	\$1,866,751	\$1,857,751	\$1,905,914	\$48,163	2.6%
Interfund Charges	\$5,915	\$570,000	\$494,085	\$494,085	—	—%
Total Expenditures / Appropriations	\$375,390	\$7,117,684	\$6,704,517	\$6,735,027	\$30,510	0.5%
Other Reimbursements	\$(49,734)	\$(917,493)	\$(867,759)	\$(867,759)	—	—%
Total Reimbursements	\$(49,734)	\$(917,493)	\$(867,759)	\$(867,759)	—	—%
Net Financing Uses	\$325,656	\$6,200,191	\$5,836,758	\$5,867,268	\$30,510	0.5%
Revenue						
Revenue from Use Of Money & Property	\$144,499	\$33,000	\$16,000	\$16,000	—	—%
Charges for Services	\$1,304,572	\$2,240,000	\$30,000	\$800,663	\$770,663	2,568.9%
Total Revenue	\$1,449,071	\$2,273,000	\$46,000	\$816,663	\$770,663	1,675.4%
Use of Fund Balance	\$(1,123,415)	\$3,927,191	\$5,790,758	\$5,050,605	\$(740,153)	(12.8)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$3,927,191	\$5,790,758	\$5,050,605	\$(740,153)	(12.8)%
Use of Fund Balance	\$3,927,191	\$5,790,758	\$5,050,605	\$(740,153)	(12.8)%

Summary of Changes

The net increase in total appropriations is due to the timing of expenditures.

The net increase in revenues is due to the need to re-budget an anticipated advanced funding agreement installment.

North Vineyard Station CFDs

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
North Vineyard Station CFD #1	\$189,390	\$1,895,211	\$2,425,480	\$2,433,256	\$7,776	0.3%
North Vineyard Station CFD #2	\$164,885	\$3,059,763	\$3,037,635	\$2,967,022	\$(70,613)	(2.3)%
Total Expenditures / Appropriations	\$354,275	\$4,954,974	\$5,463,115	\$5,400,278	\$(62,837)	(1.2)%
Net Financing Uses	\$354,275	\$4,954,974	\$5,463,115	\$5,400,278	\$(62,837)	(1.2)%
Total Revenue	\$741,299	\$974,446	\$918,746	\$1,032,726	\$113,980	12.4%
Use of Fund Balance	\$(387,023)	\$3,980,528	\$4,544,369	\$4,367,552	\$(176,817)	(3.9)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$354,275	\$1,398,457	\$1,883,792	\$1,815,337	\$(68,455)	(3.6)%
Other Charges	—	\$3,556,517	\$3,579,323	\$3,584,941	\$5,618	0.2%
Total Expenditures / Appropriations	\$354,275	\$4,954,974	\$5,463,115	\$5,400,278	\$(62,837)	(1.2)%
Net Financing Uses	\$354,275	\$4,954,974	\$5,463,115	\$5,400,278	\$(62,837)	(1.2)%
Revenue						
Taxes	\$(666,492)	\$863,446	\$814,246	\$928,226	\$113,980	14.0%
Revenue from Use Of Money & Property	\$52,520	\$111,000	\$104,500	\$104,500	—	—%
Miscellaneous Revenues	\$1,355,271	—	—	—	—	—%
Total Revenue	\$741,299	\$974,446	\$918,746	\$1,032,726	\$113,980	12.4%
Use of Fund Balance	\$(387,023)	\$3,980,528	\$4,544,369	\$4,367,552	\$(176,817)	(3.9)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$3,980,528	\$4,544,369	\$4,367,552	\$(176,817)	(3.9)%
Use of Fund Balance	\$3,980,528	\$4,544,369	\$4,367,552	\$(176,817)	(3.9)%

Summary of Changes

The net decrease in total appropriations is due to an overall decrease in fund balance.

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

North Vineyard Station CFD #1

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$189,390	\$1,105,395	\$1,635,480	\$1,645,442	\$9,962	0.6%
Other Charges	—	\$789,816	\$790,000	\$787,814	\$(2,186)	(0.3)%
Total Expenditures / Appropriations	\$189,390	\$1,895,211	\$2,425,480	\$2,433,256	\$7,776	0.3%
Net Financing Uses	\$189,390	\$1,895,211	\$2,425,480	\$2,433,256	\$7,776	0.3%
Revenue						
Taxes	\$(666,492)	\$680,036	\$703,929	\$703,929	—	—%
Revenue from Use Of Money & Property	\$21,263	\$7,500	\$1,000	\$1,000	—	—%
Miscellaneous Revenues	\$1,355,271	—	—	—	—	—%
Total Revenue	\$710,042	\$687,536	\$704,929	\$704,929	—	—%
Use of Fund Balance	\$(520,652)	\$1,207,675	\$1,720,551	\$1,728,327	\$7,776	0.5%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,207,675	\$1,720,551	\$1,728,327	\$7,776	0.5%
Use of Fund Balance	\$1,207,675	\$1,720,551	\$1,728,327	\$7,776	0.5%

Summary of Changes

The net increase in total appropriations is due to an increase in available fund balance resulting from higher interest earnings.

North Vineyard Station CFD #2

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$164,885	\$293,062	\$248,312	\$169,895	\$(78,417)	(31.6)%
Other Charges	—	\$2,766,701	\$2,789,323	\$2,797,127	\$7,804	0.3%
Total Expenditures / Appropriations	\$164,885	\$3,059,763	\$3,037,635	\$2,967,022	\$(70,613)	(2.3)%
Net Financing Uses	\$164,885	\$3,059,763	\$3,037,635	\$2,967,022	\$(70,613)	(2.3)%
Revenue						
Taxes	—	\$183,410	\$110,317	\$224,297	\$113,980	103.3%
Revenue from Use Of Money & Property	\$31,257	\$103,500	\$103,500	\$103,500	—	—%
Total Revenue	\$31,257	\$286,910	\$213,817	\$327,797	\$113,980	53.3%
Use of Fund Balance	\$133,628	\$2,772,853	\$2,823,818	\$2,639,225	\$(184,593)	(6.5)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$2,772,853	\$2,823,818	\$2,639,225	\$(184,593)	(6.5)%
Use of Fund Balance	\$2,772,853	\$2,823,818	\$2,639,225	\$(184,593)	(6.5)%

Summary of Changes

The net decrease in total appropriations is due to a decrease in available fund balance resulting from both an accounting technicality as well as expenses exceeding anticipated revenues in the prior year.

The net increase in revenues is due to an increase in special tax revenue that was not recorded in the prior fiscal year.

Park Meadows CFD-Bond Proceeds

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Park Meadows CFD	\$55,639	\$172,085	\$186,861	\$187,929	\$1,068	0.6%
Total Expenditures / Appropriations	\$55,639	\$172,085	\$186,861	\$187,929	\$1,068	0.6%
Net Financing Uses	\$55,639	\$172,085	\$186,861	\$187,929	\$1,068	0.6%
Total Revenue	\$72,983	\$73,500	\$72,000	\$72,000	—	—%
Use of Fund Balance	\$(17,344)	\$98,585	\$114,861	\$115,929	\$1,068	0.9%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$55,639	\$172,085	\$186,861	\$187,929	\$1,068	0.6%
Total Expenditures / Appropriations	\$55,639	\$172,085	\$186,861	\$187,929	\$1,068	0.6%
Net Financing Uses	\$55,639	\$172,085	\$186,861	\$187,929	\$1,068	0.6%
Revenue						
Taxes	\$69,544	\$70,000	\$70,000	\$70,000	—	—%
Revenue from Use Of Money & Property	\$3,439	\$3,500	\$2,000	\$2,000	—	—%
Total Revenue	\$72,983	\$73,500	\$72,000	\$72,000	—	—%
Use of Fund Balance	\$(17,344)	\$98,585	\$114,861	\$115,929	\$1,068	0.9%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$98,585	\$114,861	\$115,929	\$1,068	0.9%
Use of Fund Balance	\$98,585	\$114,861	\$115,929	\$1,068	0.9%

Summary of Changes

The net increase in total appropriations is due to an increase in available fund balance resulting from lower prior year expenditures.

Vineyard Public Facilities Financing Plan

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Vineyard	\$947,715	\$12,659,301	\$9,995,725	\$12,426,442	\$2,430,717	24.3%
Total Expenditures / Appropriations	\$947,715	\$12,659,301	\$9,995,725	\$12,426,442	\$2,430,717	24.3%
Net Financing Uses	\$947,715	\$12,659,301	\$9,995,725	\$12,426,442	\$2,430,717	24.3%
Total Revenue	\$2,192,323	\$5,854,011	\$4,209,309	\$4,376,545	\$167,236	4.0%
Use of Fund Balance	\$(1,244,607)	\$6,805,290	\$5,786,416	\$8,049,897	\$2,263,481	39.1%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$947,715	\$12,209,301	\$9,545,725	\$11,976,442	\$2,430,717	25.5%
Other Charges	—	\$450,000	\$450,000	\$450,000	—	—%
Total Expenditures / Appropriations	\$947,715	\$12,659,301	\$9,995,725	\$12,426,442	\$2,430,717	24.3%
Net Financing Uses	\$947,715	\$12,659,301	\$9,995,725	\$12,426,442	\$2,430,717	24.3%
Revenue						
Revenue from Use Of Money & Property	\$222,726	\$105,000	\$75,000	\$75,000	—	—%
Intergovernmental Revenues	\$207,467	\$4,166,427	\$3,791,725	\$3,958,961	\$167,236	4.4%
Charges for Services	\$1,762,130	\$1,582,584	\$342,584	\$342,584	—	—%
Total Revenue	\$2,192,323	\$5,854,011	\$4,209,309	\$4,376,545	\$167,236	4.0%
Use of Fund Balance	\$(1,244,607)	\$6,805,290	\$5,786,416	\$8,049,897	\$2,263,481	39.1%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$6,805,290	\$5,786,416	\$8,049,897	\$2,263,481	39.1%
Use of Fund Balance	\$6,805,290	\$5,786,416	\$8,049,897	\$2,263,481	39.1%

Summary of Changes

The net increase in total appropriations is due to an increase in available fund balance related to the timing of expenses in both the Elk Grove Florin Road (EGFR) – Road and Bridge Widening Projects.

The net increase in revenues is due to higher expected Federal Reimbursement for portions of the EGFR – Road and Bridge Widening Projects that occur after expenses are realized.

Financing-Transfers/Reimbursement

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
General Fund Transfers to Other County Funds	\$67,929,834	\$67,298,275	\$10,154,293	\$40,247,246	\$30,092,953	296.4%
Total Expenditures / Appropriations	\$67,929,834	\$67,298,275	\$10,154,293	\$40,247,246	\$30,092,953	296.4%
Net Financing Uses	\$67,929,834	\$67,298,275	\$10,154,293	\$40,247,246	\$30,092,953	296.4%
Total Revenue	\$34,839,640	\$34,839,640	—	—	—	—%
Net County Cost	\$33,090,194	\$32,458,635	\$10,154,293	\$40,247,246	\$30,092,953	296.4%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$67,929,834	\$67,298,275	\$10,154,293	\$40,247,246	\$30,092,953	296.4%
Total Expenditures / Appropriations	\$67,929,834	\$67,298,275	\$10,154,293	\$40,247,246	\$30,092,953	296.4%
Net Financing Uses	\$67,929,834	\$67,298,275	\$10,154,293	\$40,247,246	\$30,092,953	296.4%
Revenue						
Intergovernmental Revenues	\$34,839,640	\$34,839,640	—	—	—	—%
Total Revenue	\$34,839,640	\$34,839,640	—	—	—	—%
Net County Cost	\$33,090,194	\$32,458,635	\$10,154,293	\$40,247,246	\$30,092,953	296.4%

Summary of Changes

The net increase in total appropriations is due to the following:

- An increase in General Fund contribution to the Environmental Management Department (EMD) – Hazardous Material Response Contract due to newly negotiated contract terms.
- An increase in General Fund transfer to the Transient-Occupancy Tax (TOT) Fund due to the re-budgeting of unspent funds in the prior fiscal year.
- Recommended growth detailed later in this section.

The change in Net County Cost is a result of the changes described above.

Summary of September Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
General Fund Transfers to Other County Funds	28,253,375	—	—	28,253,375	—

September Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
GF Contribution to Park Construction Ancil Hoffman Roads					
	2,261,375	—	—	2,261,375	—
<p>One-time General Fund contribution to Park Construction to repave the roads at Ancil Hoffman Park and Golf Course. This funding is needed to maintain current service levels by fixing potholes and cracks that have developed, and address the deficiencies identified in a Crime Prevention Through Environmental Design review. Without this funding, the roads will continue to deteriorate and contribute to a sense of neglect and opportunity for crime in the neighborhood. This request is contingent upon approval of a request in the Park Construction budget (BU 6570000) and Golf Fund budget (BU 6470000).</p>					
GF Contribution to Park Construction Dry Creek Parkway SACOG Grant Match					
	992,000	—	—	992,000	—
<p>One-time General Fund contribution to meet a match requirement for a grant awarded to Regional Parks in FY 2022-23 from Sacramento Area Council of Governments Active Transportation Program to complete Phase 2 of the Dry Creek Parkway Trail. Regional Parks is required to provide a match of \$992,000; however Regional Parks and the Construction Fund do not have available funding in the Requested FY 2023-24 budget to meet the match requirement without additional County funding. This request is contingent upon approval of a request in the Park Construction budget (Budget Unit 6570000).</p>					
GF Contribution to Road Fund for Pavement Maintenance Projects Tied to Utility Work(June BOS Change)(2)					
	5,000,000	—	—	5,000,000	—
<p>During the Recommended Budget Hearings on June 7, 2023, the Board of Supervisors requested and prioritized a second one-time increase in General Fund contribution to the Road Fund for paving projects tied to utility work for funding in September, pending available funding. This request is linked to a request in the Road Fund budget (BU 2900000).</p>					
GF Contribution to Roads Fund for Pavement Maintenance Projects					
	20,000,000	—	—	20,000,000	—
<p>One-time General Fund contribution to the Roads Fund for pavement projects. The County's pavement maintenance backlog will continue to increase if roadways are not rehabilitated with overlays or full reconstruction. The General Fund contribution will assist in pavement maintenance and rehabilitation on roads throughout the unincorporated area of Sacramento County. This request is contingent upon approval of a request in the Roads Fund budget (BU 2900000).</p>					

Fixed Asset Revolving

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Fixed Asset Financing Program	\$3,832,750	\$3,838,270	\$3,836,520	\$3,840,076	\$3,556	0.1%
Total Expenditures / Appropriations	\$3,832,750	\$3,838,270	\$3,836,520	\$3,840,076	\$3,556	0.1%
Net Financing Uses	\$3,832,750	\$3,838,270	\$3,836,520	\$3,840,076	\$3,556	0.1%
Total Revenue	\$3,836,306	\$3,832,750	\$3,831,000	\$3,831,000	—	—%
Use of Fund Balance	\$(3,556)	\$5,520	\$5,520	\$9,076	\$3,556	64.4%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	—	\$5,520	\$5,520	\$9,076	\$3,556	64.4%
Interfund Charges	\$3,832,750	\$3,832,750	\$3,831,000	\$3,831,000	—	—%
Total Expenditures / Appropriations	\$3,832,750	\$3,838,270	\$3,836,520	\$3,840,076	\$3,556	0.1%
Net Financing Uses	\$3,832,750	\$3,838,270	\$3,836,520	\$3,840,076	\$3,556	0.1%
Revenue						
Miscellaneous Revenues	\$3,836,306	\$3,832,750	\$3,831,000	\$3,831,000	—	—%
Total Revenue	\$3,836,306	\$3,832,750	\$3,831,000	\$3,831,000	—	—%
Use of Fund Balance	\$(3,556)	\$5,520	\$5,520	\$9,076	\$3,556	64.4%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$5,520	\$5,520	\$9,076	\$3,556	64.4%
Use of Fund Balance	\$5,520	\$5,520	\$9,076	\$3,556	64.4%

Summary of Changes

The net increase in total appropriations is due to higher fund balance as a result of lower than anticipated expenses.

Interagency Procurement

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Interagency Procurement	\$3,836,306	\$3,840,448	\$3,831,003	\$3,865,121	\$34,118	0.9%
Total Expenditures / Appropriations	\$3,836,306	\$3,840,448	\$3,831,003	\$3,865,121	\$34,118	0.9%
Total Reimbursements	\$(2,665,272)	\$(2,665,272)	\$(2,654,755)	\$(2,654,755)	—	—%
Net Financing Uses	\$1,171,034	\$1,175,176	\$1,176,248	\$1,210,366	\$34,118	2.9%
Total Revenue	\$1,206,221	\$1,165,610	\$1,165,612	\$1,165,612	—	—%
Use of Fund Balance	\$(35,187)	\$9,566	\$10,636	\$44,754	\$34,118	320.8%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	—	\$4,142	\$3	\$34,121	\$34,118	1,137,266.7%
Other Charges	\$3,836,306	\$3,836,306	\$3,831,000	\$3,831,000	—	—%
Total Expenditures / Appropriations	\$3,836,306	\$3,840,448	\$3,831,003	\$3,865,121	\$34,118	0.9%
Other Reimbursements	\$(2,665,272)	\$(2,665,272)	\$(2,654,755)	\$(2,654,755)	—	—%
Total Reimbursements	\$(2,665,272)	\$(2,665,272)	\$(2,654,755)	\$(2,654,755)	—	—%
Net Financing Uses	\$1,171,034	\$1,175,176	\$1,176,248	\$1,210,366	\$34,118	2.9%
Revenue						
Revenue from Use Of Money & Property	\$302,997	—	\$1,165,612	\$1,165,612	—	—%
Charges for Services	\$903,224	\$1,165,610	—	—	—	—%
Total Revenue	\$1,206,221	\$1,165,610	\$1,165,612	\$1,165,612	—	—%
Use of Fund Balance	\$(35,187)	\$9,566	\$10,636	\$44,754	\$34,118	320.8%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$9,566	\$10,636	\$44,754	\$34,118	320.8%
Use of Fund Balance	\$9,566	\$10,636	\$44,754	\$34,118	320.8%

Summary of Changes

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

Non-Departmental Revenues/General Fund

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
General Purpose Financing Revenues	\$981,607	—	—	\$(982,000)	\$(982,000)	—%
Total Expenditures / Appropriations	\$981,607	—	—	\$(982,000)	\$(982,000)	—%
Total Reimbursements	\$(11,956,832)	\$(13,378,717)	\$(14,382,121)	\$(14,449,014)	\$(66,893)	0.5%
Net Financing Uses	\$(10,975,225)	\$(13,378,717)	\$(14,382,121)	\$(15,431,014)	\$(1,048,893)	7.3%
Total Revenue	\$837,814,017	\$812,355,296	\$856,102,153	\$861,781,275	\$5,679,122	0.7%
Net County Cost	\$(848,789,242)	\$(825,734,013)	\$(870,484,274)	\$(877,212,289)	\$(6,728,015)	0.8%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$981,607	—	—	\$(982,000)	\$(982,000)	—%
Total Expenditures / Appropriations	\$981,607	—	—	\$(982,000)	\$(982,000)	—%
Other Reimbursements	\$(11,956,832)	\$(13,378,717)	\$(14,382,121)	\$(14,449,014)	\$(66,893)	0.5%
Total Reimbursements	\$(11,956,832)	\$(13,378,717)	\$(14,382,121)	\$(14,449,014)	\$(66,893)	0.5%
Net Financing Uses	\$(10,975,225)	\$(13,378,717)	\$(14,382,121)	\$(15,431,014)	\$(1,048,893)	7.3%
Revenue						
Taxes	\$767,224,061	\$760,806,249	\$805,612,483	\$803,743,099	\$(1,869,384)	(0.2)%
Licenses, Permits & Franchises	\$4,923,972	\$4,525,780	\$4,525,780	\$3,484,868	\$(1,040,912)	(23.0)%
Fines, Forfeitures & Penalties	\$8,022,803	\$7,500,000	\$8,000,000	\$8,000,000	—	—%
Revenue from Use Of Money & Property	\$15,638,397	\$2,200,000	\$2,200,000	\$9,500,000	\$7,300,000	331.8%
Intergovernmental Revenues	\$35,070,687	\$29,923,246	\$33,037,765	\$33,200,279	\$162,514	0.5%
Charges for Services	\$22,461	—	—	—	—	—%
Miscellaneous Revenues	\$6,911,635	\$7,400,021	\$2,726,125	\$3,853,029	\$1,126,904	41.3%
Total Revenue	\$837,814,017	\$812,355,296	\$856,102,153	\$861,781,275	\$5,679,122	0.7%
Net County Cost	\$(848,789,242)	\$(825,734,013)	\$(870,484,274)	\$(877,212,289)	\$(6,728,015)	0.8%

Summary of Changes

The net decrease in total appropriations is due to a credit for salaries and benefits expense related to the Replacement Benefit Plan that was not credited timely to the General Fund in the prior year.

The net increase in reimbursements is due to an increase in transfers from the Teeter Plan to the General Fund.

The net increase in revenues is primarily due to increases in interest income from pooled investment earnings and a one-time transfer from the Debt Service Funds to the General Fund for excess revenues, offset by decreases in Sales and Use Tax and franchise fee revenues.

This budget unit shows a negative Net County Cost of \$877,212,289, which reflects the amount of discretionary revenue and reimbursements available to help fund Net County Cost.

2004 Pension Obligation Bond-Debt Service

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
2004 Pension Obligation Bond - Debt Service	\$230,100,194	\$51,881,859	\$52,948,493	\$52,035,409	\$(913,084)	(1.7)%
Total Expenditures / Appropriations	\$230,100,194	\$51,881,859	\$52,948,493	\$52,035,409	\$(913,084)	(1.7)%
Net Financing Uses	\$230,100,194	\$51,881,859	\$52,948,493	\$52,035,409	\$(913,084)	(1.7)%
Total Revenue	\$231,172,433	\$49,740,224	\$51,487,358	\$48,821,535	\$(2,665,823)	(5.2)%
Use of Fund Balance	\$(1,072,239)	\$2,141,635	\$1,461,135	\$3,213,874	\$1,752,739	120.0%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$181,717,376	\$2,336,635	\$1,656,135	\$2,018,874	\$362,739	21.9%
Other Charges	\$48,382,818	\$49,545,224	\$51,292,358	\$50,016,535	\$(1,275,823)	(2.5)%
Total Expenditures / Appropriations	\$230,100,194	\$51,881,859	\$52,948,493	\$52,035,409	\$(913,084)	(1.7)%
Net Financing Uses	\$230,100,194	\$51,881,859	\$52,948,493	\$52,035,409	\$(913,084)	(1.7)%
Revenue						
Revenue from Use Of Money & Property	\$50,270,698	\$49,740,224	\$51,487,358	\$48,821,535	\$(2,665,823)	(5.2)%
Miscellaneous Revenues	\$161,735	—	—	—	—	—%
Other Financing Sources	\$180,740,000	—	—	—	—	—%
Total Revenue	\$231,172,433	\$49,740,224	\$51,487,358	\$48,821,535	\$(2,665,823)	(5.2)%
Use of Fund Balance	\$(1,072,239)	\$2,141,635	\$1,461,135	\$3,213,874	\$1,752,739	120.0%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$2,141,635	\$1,461,135	\$3,213,874	\$1,752,739	120.0%
Use of Fund Balance	\$2,141,635	\$1,461,135	\$3,213,874	\$1,752,739	120.0%

Summary of Changes

The net decrease in total appropriations is due to a reduction in debt service as a result of savings achieved from refunding a portion of the 2008 Pension Obligation Bonds (POBs) in June 2023. The refunding coincided with a need to convert the County's outstanding 2008 POB from the London Interbank Offered Rate (LIBOR) index to the Secured Overnight Financing Rate index, given the termination of LIBOR as of June 30, 2023.

The net decrease in total revenues is due to the variance in debt service owed based on the refunding, versus what had been previously allocated as revenues from departments as part of the Allocated Cost Process. Actual collections through FY 2023-24 from departments will reflect the actual need for the debt service.

2018 Refunding COPs-Debt Service

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
2018 Refunding COPs - Debt Service	\$9,839,777	\$10,191,976	\$10,157,524	\$10,274,541	\$117,017	1.2%
Total Expenditures / Appropriations	\$9,839,777	\$10,191,976	\$10,157,524	\$10,274,541	\$117,017	1.2%
Total Reimbursements	\$(9,810,125)	\$(9,810,134)	\$(9,801,885)	\$(9,801,885)	—	—%
Net Financing Uses	\$29,652	\$381,842	\$355,639	\$472,656	\$117,017	32.9%
Total Revenue	\$120,466	—	—	—	—	—%
Use of Fund Balance	\$(90,814)	\$381,842	\$355,639	\$472,656	\$117,017	32.9%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$172,583	\$521,851	\$495,649	\$612,666	\$117,017	23.6%
Other Charges	\$9,667,194	\$9,670,125	\$9,661,875	\$9,661,875	—	—%
Total Expenditures / Appropriations	\$9,839,777	\$10,191,976	\$10,157,524	\$10,274,541	\$117,017	1.2%
Other Reimbursements	\$(9,810,125)	\$(9,810,134)	\$(9,801,885)	\$(9,801,885)	—	—%
Total Reimbursements	\$(9,810,125)	\$(9,810,134)	\$(9,801,885)	\$(9,801,885)	—	—%
Net Financing Uses	\$29,652	\$381,842	\$355,639	\$472,656	\$117,017	32.9%
Revenue						
Revenue from Use Of Money & Property	\$120,466	—	—	—	—	—%
Total Revenue	\$120,466	—	—	—	—	—%
Use of Fund Balance	\$(90,814)	\$381,842	\$355,639	\$472,656	\$117,017	32.9%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$381,842	\$355,639	\$472,656	\$117,017	32.9%
Use of Fund Balance	\$381,842	\$355,639	\$472,656	\$117,017	32.9%

Summary of Changes

The net increase in total appropriations is due a higher available fund balance.

2020 Refunding COPs-Debt Service

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
2020 Refunding COPs - Debt Service	\$4,606,895	\$4,777,462	\$4,045,248	\$4,152,738	\$107,490	2.7%
Total Expenditures / Appropriations	\$4,606,895	\$4,777,462	\$4,045,248	\$4,152,738	\$107,490	2.7%
Total Reimbursements	\$(3,832,750)	\$(3,832,750)	\$(3,831,000)	\$(3,831,000)	—	—%
Net Financing Uses	\$774,145	\$944,712	\$214,248	\$321,738	\$107,490	50.2%
Total Revenue	\$151,171	—	—	—	—	—%
Use of Fund Balance	\$622,974	\$944,712	\$214,248	\$321,738	\$107,490	50.2%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$94,145	\$264,712	\$309,248	\$416,738	\$107,490	34.8%
Other Charges	\$3,737,750	\$3,737,750	\$3,736,000	\$3,736,000	—	—%
Interfund Charges	\$775,000	\$775,000	—	—	—	—%
Total Expenditures / Appropriations	\$4,606,895	\$4,777,462	\$4,045,248	\$4,152,738	\$107,490	2.7%
Other Reimbursements	\$(3,832,750)	\$(3,832,750)	\$(3,831,000)	\$(3,831,000)	—	—%
Total Reimbursements	\$(3,832,750)	\$(3,832,750)	\$(3,831,000)	\$(3,831,000)	—	—%
Net Financing Uses	\$774,145	\$944,712	\$214,248	\$321,738	\$107,490	50.2%
Revenue						
Revenue from Use Of Money & Property	\$151,161	—	—	—	—	—%
Intergovernmental Revenues	\$10	—	—	—	—	—%
Total Revenue	\$151,171	—	—	—	—	—%
Use of Fund Balance	\$622,974	\$944,712	\$214,248	\$321,738	\$107,490	50.2%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$944,712	\$214,248	\$321,738	\$107,490	50.2%
Use of Fund Balance	\$944,712	\$214,248	\$321,738	\$107,490	50.2%

Summary of Changes

The net increase in total appropriations is due a higher available fund balance.

There are no changes to reserves.

Juvenile Courthouse Project-Debt Service

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
2003 COPs - Juvenile Courthouse - Debt Service	\$2,262,357	\$2,463,698	\$2,465,656	\$2,529,595	\$63,939	2.6%
Total Expenditures / Appropriations	\$2,262,357	\$2,463,698	\$2,465,656	\$2,529,595	\$63,939	2.6%
Total Reimbursements	\$(2,248,575)	\$(2,248,575)	\$(2,250,450)	\$(2,250,450)	—	—%
Net Financing Uses	\$13,782	\$215,123	\$215,206	\$279,145	\$63,939	29.7%
Total Revenue	\$77,805	—	—	—	—	—%
Use of Fund Balance	\$(64,023)	\$215,123	\$215,206	\$279,145	\$63,939	29.7%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$49,137	\$250,123	\$250,206	\$314,145	\$63,939	25.6%
Other Charges	\$2,213,220	\$2,213,575	\$2,215,450	\$2,215,450	—	—%
Total Expenditures / Appropriations	\$2,262,357	\$2,463,698	\$2,465,656	\$2,529,595	\$63,939	2.6%
Other Reimbursements	\$(2,248,575)	\$(2,248,575)	\$(2,250,450)	\$(2,250,450)	—	—%
Total Reimbursements	\$(2,248,575)	\$(2,248,575)	\$(2,250,450)	\$(2,250,450)	—	—%
Net Financing Uses	\$13,782	\$215,123	\$215,206	\$279,145	\$63,939	29.7%
Revenue						
Revenue from Use Of Money & Property	\$77,805	—	—	—	—	—%
Total Revenue	\$77,805	—	—	—	—	—%
Use of Fund Balance	\$(64,023)	\$215,123	\$215,206	\$279,145	\$63,939	29.7%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$215,123	\$215,206	\$279,145	\$63,939	29.7%
Use of Fund Balance	\$215,123	\$215,206	\$279,145	\$63,939	29.7%

Summary of Changes

The net increase in total appropriations is due a higher available fund balance.

There are no changes to reserves.

Pension Obligation Bond-Debt Service

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Pension Obligation Bonds - Debt Service	\$103,454,533	\$104,126,478	\$101,124,136	\$101,500,284	\$376,148	0.4%
Total Expenditures / Appropriations	\$103,454,533	\$104,126,478	\$101,124,136	\$101,500,284	\$376,148	0.4%
Net Financing Uses	\$103,454,533	\$104,126,478	\$101,124,136	\$101,500,284	\$376,148	0.4%
Total Revenue	\$103,830,651	\$103,362,517	\$100,360,205	\$100,360,205	—	—%
Use of Fund Balance	\$(376,118)	\$763,961	\$763,931	\$1,140,079	\$376,148	49.2%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$286,987	\$958,931	\$958,932	\$1,335,080	\$376,148	39.2%
Other Charges	\$103,167,547	\$103,167,547	\$100,165,204	\$100,165,204	—	—%
Total Expenditures / Appropriations	\$103,454,533	\$104,126,478	\$101,124,136	\$101,500,284	\$376,148	0.4%
Net Financing Uses	\$103,454,533	\$104,126,478	\$101,124,136	\$101,500,284	\$376,148	0.4%
Revenue						
Revenue from Use Of Money & Property	\$103,830,651	\$103,362,517	\$100,360,205	\$100,360,205	—	—%
Total Revenue	\$103,830,651	\$103,362,517	\$100,360,205	\$100,360,205	—	—%
Use of Fund Balance	\$(376,118)	\$763,961	\$763,931	\$1,140,079	\$376,148	49.2%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$763,961	\$763,931	\$1,140,079	\$376,148	49.2%
Use of Fund Balance	\$763,961	\$763,931	\$1,140,079	\$376,148	49.2%

Summary of Changes

The net increase in total appropriations is due to an increase in fund balance resulting from increased interest earnings.

Tobacco Litigation Settlement-Capital Projects

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Tobacco Litigation Settlement - Capital Projects	\$852	\$898	\$948	\$96	\$(852)	(89.9)%
Total Expenditures / Appropriations	\$852	\$898	\$948	\$96	\$(852)	(89.9)%
Net Financing Uses	\$852	\$898	\$948	\$96	\$(852)	(89.9)%
Total Revenue	\$52	\$40	\$38	\$38	—	—%
Use of Fund Balance	\$800	\$858	\$910	\$58	\$(852)	(93.6)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$852	\$898	\$948	\$96	\$(852)	(89.9)%
Total Expenditures / Appropriations	\$852	\$898	\$948	\$96	\$(852)	(89.9)%
Net Financing Uses	\$852	\$898	\$948	\$96	\$(852)	(89.9)%
Revenue						
Revenue from Use Of Money & Property	\$52	\$40	\$38	\$38	—	—%
Total Revenue	\$52	\$40	\$38	\$38	—	—%
Use of Fund Balance	\$800	\$858	\$910	\$58	\$(852)	(93.6)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$858	\$910	\$58	\$(852)	(93.6)%
Use of Fund Balance	\$858	\$910	\$58	\$(852)	(93.6)%

Summary of Changes

The net decrease in total appropriations is due to having expended project funds, with the intent of closing out this fund in FY 2023-24.

Public Safety Sales Tax

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Public Safety Sales Tax (Proposition 172)	\$191,893,459	\$184,486,953	\$184,479,202	\$184,479,202	—	—%
Total Expenditures / Appropriations	\$191,893,459	\$184,486,953	\$184,479,202	\$184,479,202	—	—%
Net Financing Uses	\$191,893,459	\$184,486,953	\$184,479,202	\$184,479,202	—	—%
Total Revenue	\$181,692,299	\$174,266,899	\$177,198,704	\$177,198,704	—	—%
Use of Fund Balance	\$10,201,160	\$10,220,054	\$7,280,498	\$7,280,498	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$191,893,459	\$184,486,953	\$184,479,202	\$184,479,202	—	—%
Total Expenditures / Appropriations	\$191,893,459	\$184,486,953	\$184,479,202	\$184,479,202	—	—%
Net Financing Uses	\$191,893,459	\$184,486,953	\$184,479,202	\$184,479,202	—	—%
Revenue						
Revenue from Use Of Money & Property	\$22,667	—	—	—	—	—%
Intergovernmental Revenues	\$181,669,632	\$174,266,899	\$177,198,704	\$177,198,704	—	—%
Total Revenue	\$181,692,299	\$174,266,899	\$177,198,704	\$177,198,704	—	—%
Use of Fund Balance	\$10,201,160	\$10,220,054	\$7,280,498	\$7,280,498	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$10,220,054	—	\$18,894	\$18,894	—%
Reserve Release	—	\$(7,280,498)	\$(7,280,498)	—	—%
Provision for Reserve	—	—	\$18,894	\$18,894	—%
Use of Fund Balance	\$10,220,054	\$7,280,498	\$7,280,498	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Although there are no net changes, existing revenues and appropriations for Probation were removed from the base budget to fund the department's growth request related to the Valley Oak Youth Academy program.

Reserve changes from the Approved Recommended Budget are detailed below:

- Public Safety Sales Tax reserve has increased \$18,894.

Summary of September Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Public Safety Sales Tax (Proposition 172)	1,089,804	—	1,089,804	—	—

Public Safety Sales Tax Allocations

	FY 2023-24 Approved Recommended Budget	FY 2023-24 Revised Recommended Budget
Public Safety Sales Tax		
District Attorney	\$21,215,108	\$21,215,108
Probation	\$30,199,246	\$30,199,246
Sheriff	\$133,064,848	\$133,064,848
Public Safety Sales Tax Total	\$184,479,202	\$184,479,202

September Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
Proposition 172 - Use Existing Allocations to fund Probation's VOYA program					
	1,089,804	—	1,089,804	—	—

This request includes use of Probation’s existing Proposition 172 Public Safety Sales Tax allocations to partially fund the Valley Oak Youth Academy (VOYA) Program. Revenues and appropriations have been budgeted to partially fund Probation’s growth request for 12.0 FTE permanent positions, 2.0 FTE embedded Department of Health Services (DHS) positions, and additional onsite DHS contracted psychiatry time at the Youth Detention Facility, and various Probation services and supplies for expansion of the Valley Oak Youth Academy Program, including supervision, therapeutic, reentry services, and administrative support.

This request is contingent upon approval of a linked growth request in the Probation budget (BU 6700000).

Teeter Plan

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Teeter Plan Debt Service	\$35,623,039	\$38,499,295	\$38,499,295	\$43,604,591	\$5,105,296	13.3%
Total Expenditures / Appropriations	\$35,623,039	\$38,499,295	\$38,499,295	\$43,604,591	\$5,105,296	13.3%
Net Financing Uses	\$35,623,039	\$38,499,295	\$38,499,295	\$43,604,591	\$5,105,296	13.3%
Total Revenue	\$35,137,238	\$34,525,252	\$34,525,252	\$40,116,350	\$5,591,098	16.2%
Use of Fund Balance	\$485,802	\$3,974,043	\$3,974,043	\$3,488,241	\$(485,802)	(12.2)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$23,666,207	\$25,120,578	\$24,117,174	\$29,155,577	\$5,038,403	20.9%
Interfund Charges	\$11,956,832	\$13,378,717	\$14,382,121	\$14,449,014	\$66,893	0.5%
Total Expenditures / Appropriations	\$35,623,039	\$38,499,295	\$38,499,295	\$43,604,591	\$5,105,296	13.3%
Net Financing Uses	\$35,623,039	\$38,499,295	\$38,499,295	\$43,604,591	\$5,105,296	13.3%
Revenue						
Revenue from Use Of Money & Property	\$19,695	—	—	—	—	—%
Miscellaneous Revenues	\$34,676,795	\$34,525,252	\$34,525,252	\$40,116,350	\$5,591,098	16.2%
Other Financing Sources	\$440,748	—	—	—	—	—%
Total Revenue	\$35,137,238	\$34,525,252	\$34,525,252	\$40,116,350	\$5,591,098	16.2%
Use of Fund Balance	\$485,802	\$3,974,043	\$3,974,043	\$3,488,241	\$(485,802)	(12.2)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$3,974,043	\$3,974,043	\$3,488,241	\$(485,802)	(12.2)%
Use of Fund Balance	\$3,974,043	\$3,974,043	\$3,488,241	\$(485,802)	(12.2)%

Summary of Changes

The net increase in total appropriations is due to higher debt service costs.

- In Fiscal Year 2023-24, the total requirement for the Teeter Plan debt service is \$43,604,591, consisting of \$29,155,577 for principal and interest payments and \$14,449,014 for transfer to the General Fund.

The net increase in revenues is due to higher property tax delinquency.

Reserve changes for the Teeter Plan are captured in Schedule 4 of the State Schedules section of this budget document.

Transient-Occupancy Tax

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Transient Occupancy Tax (TOT)	\$3,577,167	\$5,421,066	\$4,701,809	\$6,143,140	\$1,441,331	30.7%
Total Expenditures / Appropriations	\$3,577,167	\$5,421,066	\$4,701,809	\$6,143,140	\$1,441,331	30.7%
Total Reimbursements	\$(3,081,461)	\$(3,081,461)	\$(2,361,703)	\$(4,195,996)	\$(1,834,293)	77.7%
Net Financing Uses	\$495,706	\$2,339,605	\$2,340,106	\$1,947,144	\$(392,962)	(16.8)%
Total Revenue	\$103,245	\$10,000	\$10,000	\$10,000	—	—%
Use of Fund Balance	\$392,461	\$2,329,605	\$2,330,106	\$1,937,144	\$(392,962)	(16.9)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$76,029	\$257,325	\$50,500	\$145,168	\$94,668	187.5%
Other Charges	\$3,462,852	\$5,043,991	\$4,531,559	\$5,878,222	\$1,346,663	29.7%
Interfund Charges	\$38,287	\$119,750	\$119,750	\$119,750	—	—%
Total Expenditures / Appropriations	\$3,577,167	\$5,421,066	\$4,701,809	\$6,143,140	\$1,441,331	30.7%
Other Reimbursements	\$(3,081,461)	\$(3,081,461)	\$(2,361,703)	\$(4,195,996)	\$(1,834,293)	77.7%
Total Reimbursements	\$(3,081,461)	\$(3,081,461)	\$(2,361,703)	\$(4,195,996)	\$(1,834,293)	77.7%
Net Financing Uses	\$495,706	\$2,339,605	\$2,340,106	\$1,947,144	\$(392,962)	(16.8)%
Revenue						
Revenue from Use Of Money & Property	\$103,245	\$10,000	\$10,000	\$10,000	—	—%
Total Revenue	\$103,245	\$10,000	\$10,000	\$10,000	—	—%
Use of Fund Balance	\$392,461	\$2,329,605	\$2,330,106	\$1,937,144	\$(392,962)	(16.9)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$2,329,605	\$2,330,106	\$1,937,144	\$(392,962)	(16.9)%
Use of Fund Balance	\$2,329,605	\$2,330,106	\$1,937,144	\$(392,962)	(16.9)%

Summary of Changes

The net increase in total appropriations and reimbursements is due to re-budgeting of prior year projects.